Line No.	Description	South Dakota
1	Rate Base	\$194,298,975
2	Total Available for Return	\$6,489,073
3	Rate of Return Earned	3.34%
4	Rate of Return Requested	8.29%
5	Operating Income Required	\$16,098,137
6	Operating Income Deficiency	\$9,609,064
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$12,163,373

Line No.	Description	Total Company
1	Rate Base	\$2,117,809,238
2	Total Available for Return	\$130,543,473
3	Rate of Return Earned	6.16%
4	Rate of Return Requested	8.29%
5	Operating Income Required	\$175,465,585
6	Operating Income Deficiency	\$44,922,112
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$56,863,433

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Rate Base	\$194,298,975	\$51,144,234	\$3,713,416	\$32,975,249	\$96,273,340		\$2,955,870		\$371,040	\$4,231,909	\$2,633,916
2	Total Available for Return	\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033		\$150,649		\$388,052	(\$37,444)	(\$398,373)
3	Rate of Return Earned	3.34%	1.31%	1.97%	3.69%	4.60%		5.10%		104.59%	(0.88%)	(15.12%)
4	Rate of Return Requested	8.29%	8.29%	8.29%	8.29%	8.29%	8.29%	8.29%	8.29%	8.29%	8.29%	8.29%
5	Operating Income Required	\$16,098,137	\$4,237,423	\$307,665	\$2,732,079	\$7,976,478		\$244,901		\$30,742	\$350,624	\$218,226
6	Operating Income Deficiency	\$9,609,064	\$3,567,542	\$234,679	\$1,515,790	\$3,549,445		\$94,252		(\$357,310)	\$388,067	\$616,599
7	Gross Revenue Conversion	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823
8	Revenue Increase Required	\$12,163,373	\$4,515,876	\$297,063	\$1,918,721	\$4,492,968		\$119,306		(\$452,292)	\$491,225	\$780,505

Line No.	Description	South Dakota
1	Electric Plant in Service	\$308,912,258
2	Accumulated Depreciation	(\$102,775,576)
3	Net Electric Plant in Service	\$206,136,682
4	Plant Held for Future Use	\$197
5	Materials and Supplies	\$5,306,666
6	Fuel Stocks	\$1,068,716
7	Prepayments	\$6,826,685
8	Customer Advances	(\$256,397)
9	Cash Working Capital	\$827,504
10	Unamortized Rate Case Expense	\$535,000
11	Accumulated Deferred Income Taxes	(\$26,146,077)
12		
13	<b>Total Average Rate Base</b>	<u>\$194,298,975</u>

Line No.	Description	Total Company
1	Electric Plant in Service	\$3,316,106,180
2	Accumulated Depreciation	(\$1,038,793,200)
3	Net Electric Plant in Service	\$2,277,312,980
4	Plant Held for Future Use	\$1,852
5	Materials and Supplies	\$50,695,593
6	Fuel Stocks	\$10,506,528
7	Prepayments	\$75,418,394
8	Customer Advances	(\$2,832,569)
9	Cash Working Capital	\$16,039,449
	Unamortized Rate Case Expense	\$535,000
10	Accumulated Deferred Income Taxes	(\$309,758,660)
11		
12	<b>Total Average Rate Base</b>	\$2,117,918,568

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Electric Plant in Service	\$308,912,258	\$81,687,910	\$5,943,775	\$52,414,737	\$152,477,710	\$4,897,978	\$573,010	\$6,727,226	\$4,189,913
2	Accumulated Depreciation	(\$102,775,576)	(\$27,410,241)	(\$2,014,423)	(\$17,426,799)	(\$50,215,749)	(\$1,761,078)	(\$183,818)	(\$2,306,571)	(\$1,456,898)
3	Net Electric Plant in Service	\$206,136,682	\$54,277,668	\$3,929,353	\$34,987,937	\$102,261,962	\$3,136,900	\$389,193	\$4,420,655	\$2,733,015
4	Plant Held for Future Use	\$197	\$57	\$4	\$35	\$94	\$3	\$0	\$3	\$2
5	Materials and Supplies	\$5,306,666	\$1,557,344	\$116,412	\$903,879	\$2,329,329	\$129,042	\$5,764	\$165,380	\$99,515
6	Fuel Stocks	\$1,068,716	\$237,817	\$16,684	\$184,018	\$620,537	\$5,075	\$1,812		\$2,773
7	Prepayments	\$6,826,685	\$1,797,279	\$129,425	\$1,159,789	\$3,397,633	\$101,687	\$12,496	\$141,691	\$86,685
8	Customer Advances	(\$256,397)	(\$67,502)	(\$4,861)	(\$43,559)	(\$127,609)	(\$3,819)	(\$469)	(\$5,322)	(\$3,256)
9	Cash Working Capital	\$827,504	\$218,819	\$15,216	\$139,349	\$411,520	\$8,245	\$2,735	\$19,344	\$12,275
10	Accumulated Deferred Income Taxes	(\$26,146,077)	(\$7,018,098)	(\$498,959)	(\$4,447,090)	(\$12,886,395)	(\$429,232)	(\$41,470)	(\$520,947)	(\$303,885)
11	_									
12	Unamortized Rate Case Expense	\$535,000	\$140,851	\$10,143	\$90,891	\$266,269	\$7,969	\$979	\$11,104	\$6,793
13	Total	\$194,298,975	\$51,144,234	\$3,713,416	\$32,975,249	\$96,273,340	\$2,955,870	\$371,040	\$4,231,909	\$2,633,916

Line No.	Reg - Line Item Rollup (For Reporting)	REG - Line Item	REG - Allocator - Jurisdiction	South Dakota
1	of REG - Line Item Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$5,707,178
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,270,133
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$857,477
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$6,561,853
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$11,373,117
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$30,669,947
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$8,189,926
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$16,260,019
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,800,512
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$1,518,070
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$503,318
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$4,058,899
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$20,131
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$4,218,029
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$2,345,657
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$55,305,403
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$55,167,417
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$47,232,745
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$118,484
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$144,073)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$40,750
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$55,831,035
23 24	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor Subtotal Electric Plant in Service	\$6,233 \$308,912,258
24 25			Subtotal Electric Plant in Service	\$308,912,258
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$23,359,824)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$13,878,832)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$28,457,406)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$4,810,068)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$1,910,825)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$15,131,493)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$15,227,130)
33 34			Subtotal Accumulated Depreciation	(\$102,775,576)
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$49
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$149
37			Subtotal Plant Held for Future Use	\$197
38	W 10 P	DD 3400 D' - 7 - (DCO)	DO DIA TAN DIA DIA	40.404.001
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$2,496,881
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$1,009,500
41 42	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,800,285
43			Subtotal Materials and Supplies	\$5,306,666
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$628,174
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$440,541
46		,	Subtotal Fuel Stocks	\$1,068,716
47				
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$6,826,685
49			Subtotal Prepayments	\$6,826,685
50				
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$256,397)
52			Subtotal Customer Advances	(\$256,397)
53	0.177.11.0.11	momus, que	OV. T. JOANE D.	A00E 504
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$827,504
55			Subtotal Cash Working Capital	\$827,504
56 57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(626 146 077)
57 58	Accumulated Deferred Income Taxes	KB - ADII - Federai (NEPIS EXDA)	Subtotal Accumulated Deferred Income Taxes	(\$26,146,077) (\$26,146,077)
58 59			Subtotal Accumulated Deferred Income Taxes	(\$20,140,0//)
60	Unamortized Rate Case Expense	RB - Unamortized Rate Case Expense	Direct South Dakota	\$535,000
61			Subtotal Unamortized Rate Case Expense	\$535,000
62				T,300
63			Total	\$194,298,975
			=	

				(A)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	Total Company
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$56,627,773
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$16,138,832
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$8,899,439
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$70,432,146
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$127,354,629
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$243,313,966
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$91,729,481
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$149,660,324
9				
_	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$24,677,095
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$17,000,143
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$5,651,666
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$38,605,281
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$208,932
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$42,256,260
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$21,933,503
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$564,619,338
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$576,433,824
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$438,877,436
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,209,615
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$1,470,859)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$378,640
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$522,058,564
23	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	Direct FERC	\$299,451,866
24	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$58,287
25			Subtotal Electric Plant in Service	\$3,316,106,180
26				
27	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$238,483,177)
28	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$145,017,272)
29	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$270,666,055)
30	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$47,726,461)
31	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	
				(\$18,959,590)
32	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$140,598,874)
33	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$142,384,132)
34	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (Direct FERC)	Direct FERC	(\$34,957,638)
35			Subtotal Accumulated Depreciation	(\$1,038,793,200)
36				
37	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$462
38	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$1,390
39			Subtotal Plant Held for Future Use	\$1,852
40				4-,00-
41	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$23,748,507
42	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$10,113,181
43	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$16,833,905
44			Subtotal Materials and Supplies	\$50,695,593
45				
46	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$6,413,104
47	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$4,093,425
48			Subtotal Fuel Stocks	\$10,506,528
49				
50	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$75,418,394
51			Subtotal Prepayments	\$75,418,394
52			Subtotairrepayments	φ/ <b>3,</b> 410,374
53	Customer Advances	DR Coot Adv. Contamon Advance & Donosite (MEDIC)	NEPIS - Net Electric Plant in Service Factor	(60,000,500)
	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)		(\$2,832,309)
54			Subtotal Customer Advances	(\$2,832,569)
55				
56	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$16,039,449
57			Subtotal Cash Working Capital	\$16,039,449
58				
59	Accumulated Deferred Income Taxes	RB - ADIT - Federal (Direct FERC)	Direct FERC	(\$50,572,144)
60	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$255,282,728)
61	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NPMNR) SD only	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$109,331
62	Accumulated Deferred Income Taxes	RB - ADIT - Federal (AV MAK) SD only RB - ADIT - Minnesota (NPISM)	NPISM - Other Deferred Income Tax Minnesota Factor	(\$4,497,078)
63	Accumulated Deferred Income Taxes	RB - ADIT - Milliesota (NPISM) RB - ADIT - North Dakota (NPISN)	NPISM - Other Deferred Income Tax Minnesota Factor  NPISM - Other Deferred Income Tax North Dakota Factor	\$483,960
	Accumulated Deferred Income Taxes	KD - AD11 - NOITH DAKOTA (INFISIN)		
64			Subtotal Accumulated Deferred Income Taxes	(\$309,758,660)
65				
66	Unamortized Rate Case Expense	RB - Unamortized Rate Case Expense	Direct South Dakota	\$535,000
67			Subtotal Unamortized Rate Case Expense	\$535,000
68				
69			Total	\$2,117,918,568

				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$5,707,178	\$2,013,752	\$126,121	\$993,229	\$2,245,646	\$100,828	\$7,673	\$134,425	\$85,504
2	Electric Plant in Service Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5) RB - Plant Distribution - Load Management (C9)	C5 - Area Lighting Factor C9 - Load Management Factor	\$1,270,133 \$857,477	\$146,079	\$5,489	\$2.111	\$211	\$1,270,133	\$5,700	\$219.119	\$478,769
4	Electric Plant in Service Electric Plant in Service	RB - Plant Distribution - Load Management (C9) RB - Plant Distribution - Meters (C6)	C9 - Load Management Factor C6 - Meter Factor	\$857,477 \$6,561,853	\$2,406,110	\$5,489 \$293.130	\$2,111 \$1.586.231	\$211 \$292.620	\$11.523	\$5,700 \$83,859	\$219,119 \$663,403	\$4/8,/69
5	Electric Plant in Service Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$11,373,117	\$8,654,072	\$341,645	\$2,283,282	\$292,620	\$11,525	\$00,009	\$003,403	\$1,224,977
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$30,669,947	\$5,271,894	\$779,705	\$4,166,902	\$17,153,226	\$326,442		\$2,267,183	\$704,595
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$8,189,926	\$6,235,004	\$246,145	\$1,643,681	\$52,891	\$12,206		ψ <u>2,2</u> 07,200	ψ/01,070
. 8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$16,260,019	\$3,754,559	\$531,268	\$3,068,017	\$6,597,310	\$144,666		\$1.668,479	\$495,721
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,800,512	+-,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	40,000,000	40,000,000	\$1.800.512		+=,===,	7,.
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$1,518,070	\$1,155,135	\$45,602	\$304,770	\$10,301	\$2,261			
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$503,318	\$382,408	\$15,019	\$100,479	\$3,398	\$2,014			
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$4,058,899	\$1,396,504	\$115,680	\$671,527	\$1,276,784	\$189,176	\$4,580	\$253,431	\$151,217
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$20,131	\$3,430	\$129	\$50	\$5		\$134	\$5,144	\$11,240
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$4,218,029	\$902,517	\$64,608	\$708,709	\$2,443,183	\$19,965	\$12,314	\$39,608	\$27,126
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$2,345,657	\$628,365	\$38,811	\$418,458	\$1,249,742	\$10,280			
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$55,305,403	\$10,547,617	\$827,136	\$9,281,958	\$33,968,222	\$276,863	\$159,490		\$244,117
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$55,167,417	\$10,573,557	\$807,617	\$8,794,989	\$32,186,325	\$262,396	\$299,335	\$1,476,434	\$766,761
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$47,232,745	\$12,652,926	\$781,504	\$8,426,174	\$25,165,135	\$207,006			
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$118,484	\$22,597	\$1,772	\$19,885	\$72,772	\$593	\$342		\$523
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$144,073)	(\$27,477)	(\$2,155)	(\$24,180)	(\$88,489)	(\$721)	(\$415)		(\$636)
21 22	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor D2 - Transmission Demand Factor	\$40,750 \$55,831,035	\$10,916 \$14,956,276	\$674 \$923,770	\$7,270 \$9,960,082	\$21,711 \$29,746,218	\$179 \$244.689			
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2) RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor D2 - Transmission Demand Factor	\$55,831,035 \$6,233	\$14,956,276 \$1.670	\$923,770 \$103	\$9,960,082 \$1.112	\$29,/46,218 \$3,321	\$244,689 \$27			
23 24	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor Subtotal Electric Plant in Service						\$4,897,978	\$573,010	*/ HOH 00/	\$4,189,913
24 25			Subtotal Electric Plant in Service	\$308,912,258	\$81,687,910	\$5,943,775	\$52,414,737	\$152,477,710	\$4,897,978	\$573,010	\$6,727,226	\$4,189,913
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$23,359,824)	(\$4,455,089)	(\$349,365)	(\$3,920,501)	(\$14,347,453)	(\$116,941)	(\$67,365)		(\$103,110)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$13,878,832)	(\$2,660,060)	(\$203,178)	(\$2,212,614)	(\$8,097,327)	(\$66,013)	(\$75,306)	(\$371,436)	(\$192,899)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$28,457,406)	(\$9,791,048)	(\$811,049)	(\$4,708,153)	(\$8,951,678)	(\$1,326,335)	(\$32,111)	(\$1,776,833)	(\$1,060,197)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$4,810,068)	(\$1,697,211)	(\$106,296)	(\$837,104)	(\$1,892,653)	(\$84,979)	(\$6,467)	(\$113,295)	(\$72,064)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$1,910,825)	(\$674,226)	(\$42,227)	(\$332,544)	(\$751,867)	(\$33,758)	(\$2,569)	(\$45,007)	(\$28,628)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$15,131,493)	(\$4,053,494)	(\$250,363)	(\$2,699,411)	(\$8,061,908)	(\$66,316)			
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$15,227,130)	(\$4,079,114)	(\$251,945)	(\$2,716,472)	(\$8,112,863)	(\$66,736)			
33 34			Subtotal Accumulated Depreciation	(\$102,775,576)	(\$27,410,241)	(\$2,014,423)	(\$17,426,799)	(\$50,215,749)	(\$1,761,078)	(\$183,818)	(\$2,306,571)	(\$1,456,898)
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$49	\$17	\$1	\$8	\$15	\$2	\$0	\$3	\$2
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$149	\$40	\$2	\$27	\$79	\$1			
37 38			Subtotal Plant Held for Future Use	\$197	\$57	\$4	\$35	\$94	\$3	\$0	\$3	\$2
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$2,496.881	\$859,076	\$71,162	\$413,098	\$785,429	\$116,374	\$2.817	\$155,901	\$93,023
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$1,009,500	\$215,999	\$15,463	\$169,615	\$584,726	\$4,778	\$2,947	\$9,479	\$6,492
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,800,285	\$482,269	\$29,787	\$321,165	\$959,174	\$7,890			
42 43			Subtotal Materials and Supplies	\$5,306,666	\$1,557,344	\$116,412	\$903,879	\$2,329,329	\$129,042	\$5,764	\$165,380	\$99,515
43	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$628,174	\$119,803	\$9,395	\$105,427	\$385,821	\$3,145	\$1,812		\$2,773
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$440,541	\$118.014	\$7,289	\$78,591	\$234.716	\$1,931	71,012		4-5
46		()	Subtotal Fuel Stocks	\$1,068,716	\$237,817	\$16,684	\$184,018	\$620,537	\$5,075	\$1,812		\$2,773
47 48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$6,826,685	\$1,797,279	\$129,425	\$1,159,789	\$3,397,633	\$101.687	\$12,496	\$141.691	\$86,685
49			Subtotal Prepayments	\$6,826,685	\$1,797,279	\$129,425	\$1,159,789	\$3,397,633	\$101,687	\$12,496	\$141,691	\$86,685
50												
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$256,397)	(\$67,502)	(\$4,861)	(\$43,559)	(\$127,609)	(\$3,819)	(\$469)		(\$3,256)
52 53			Subtotal Customer Advances	(\$256,397)	(\$67,502)	(\$4,861)	(\$43,559)	(\$127,609)	(\$3,819)	(\$469)	(\$5,322)	(\$3,256)
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$827,504	\$218,819	\$15,216	\$139,349	\$411,520	\$8,245	\$2,735	\$19,344	\$12,275
55	5		Subtotal Cash Working Capital	\$827,504	\$218,819	\$15,216	\$139,349	\$411,520	\$8,245	\$2,735	\$19,344	\$12,275
56												
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$26,146,077)	(\$7,018,098)	(\$498,959)	(\$4,447,090)	(\$12,886,395)	(\$429,232)	(\$41,470)	(\$520,947)	(\$303,885)
58 59			Subtotal Accumulated Deferred Income Taxes	(\$26,146,077)	(\$7,018,098)	(\$498,959)	(\$4,447,090)	(\$12,886,395)	(\$429,232)	(\$41,470)	(\$520,947)	(\$303,885)
60	Unamortized Rate Case Expense	RB - Unamortized Rate Case Expense	NEPIS - Net Electric Plant in Service Factor	\$535,000	\$140.851	\$10,143	\$90,891	\$266,269	\$7,969	\$979	\$11.104	\$6,793
61	mou rano care impense		Subtotal Unamortized Rate Case Expense	\$535,000	\$140,851	\$10,143	\$90,891	\$266,269	\$7,969	\$979	\$11,104	\$6,793
62												
63			Total	\$194,298,975	\$51,144,234	\$3,713,416	\$32,975,249	\$96,273,340	\$2,955,870	\$371,040	\$4,231,909	\$2,633,916

Line No.	Description	South Dakota
1	Sales of Electricity	\$39,310,253
2	Other Operating Revenue	\$3,135,737
3	<b>Total Operating Revenue</b>	\$42,445,990
4		
5	Production Expenses	\$16,794,446
6	Transmission Expenses	\$3,991,729
7	Distribution Expenses	\$2,638,885
8	Customer Accounting Expenses	\$769,645
9	Customer Service and Information Expenses	\$900,817
10	Sales Expenses	\$105,334
11	Administrative and General Expenses	\$6,275,865
12	Depreciation Expense	\$9,011,965
13	General Taxes	\$1,450,213
14	<b>Total Operating Expenses</b>	\$41,938,900
15		
16	Net Operating Income Before Taxes	<b>\$507,090</b>
17		
18	Investment Tax Credit	(\$4,568,472)
19	Deferred Income Taxes	\$1,123,495
20	Income Taxes	(\$2,537,005)
21	Total Income Tax Expense	(\$5,981,983)
22		
23	Net Operating Income	\$6,489,073
24	-	
25	Total Available for Return	\$6,489,073

Line No.	Description	Total Company			
1	Sales of Electricity	\$449,985,081			
2	Other Operating Revenue	\$67,641,836			
3	Total Operating Revenue	<b>\$517,626,917</b>			
4					
5	Production Expenses	\$172,564,657			
6	Transmission Expenses	\$38,044,379			
7	Distribution Expenses	\$25,094,893			
8	Customer Accounting Expenses	\$8,618,887			
9	Customer Service and Information Expenses	\$11,199,124			
10	Sales Expenses	\$353,963			
11	Administrative and General Expenses	\$63,648,755			
12	Charitable Contributions	(\$3,826)			
13	Depreciation Expense	\$95,004,396			
14	General Taxes	\$16,806,561			
15	<b>Total Operating Expenses</b>	\$431,331,789			
16					
17	<b>Net Operating Income Before Taxes</b>	\$86,295,128			
18					
19	Investment Tax Credit	(\$50,155,201)			
20	Deferred Income Taxes	\$18,165,145			
21	Income Taxes	(\$12,258,289)			
22	<b>Total Income Tax Expense</b>	(\$44,248,345)			
23	_				
24	Net Operating Income	\$130,543,473			
25					
26	<b>Total Available for Return</b>	\$130,543,473			

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Sales of Electricity	\$39,310,253	\$9,632,834	\$700,036	\$6,755,112	\$20,368,993	\$554,787	\$476,730	\$725,816	\$95,943
2	Other Operating Revenue	\$3,135,737	\$819,390	\$52,501	\$538,775	\$1,644,420	\$18,291	\$6,413	\$36,318	\$19,629
3	Total Operating Revenue	\$42,445,990	\$10,452,224	\$752,538	\$7,293,887	\$22,013,413	\$573,078	\$483,143	\$762,134	\$115,572
4										
5	Production Expenses	\$16,794,446	\$3,416,336	\$251,476	\$2,743,776	\$9,727,136	\$79,400	\$71,878	\$326,238	\$178,206
6	Transmission Expenses	\$3,991,729	\$942,826	\$61,646	\$659,578	\$2,252,709	\$15,597	\$5,901	\$35,570	\$17,903
7	Distribution Expenses	\$2,638,885	\$886,048	\$79,850	\$455,627	\$804,873	\$102,537	\$6,484	\$171,801	\$131,665
8	Customer Accounting Expenses	\$769,645	\$585,641	\$23,120	\$154,515	\$5,223	\$1,146			
9	Customer Service and Information Expenses	\$900,817	\$263,257	\$15,612	\$150,024	\$433,593	\$4,164	\$4,022	\$19,840	\$10,304
10	Sales Expenses	\$105,334	\$80,030	\$3,143	\$21,028	\$711	\$421			
11	Administrative and General Expenses	\$6,275,865	\$2,066,021	\$136,601	\$1,091,362	\$2,600,086	\$96,333	\$12,936	\$161,097	\$111,429
12	Depreciation Expense	\$9,011,965	\$2,413,234	\$174,605	\$1,524,503	\$4,402,950	\$144,774	\$18,336	\$206,148	\$127,416
13	General Taxes	\$1,450,213	\$381,801	\$27,494	\$246,378	\$721,769	\$21,602	\$2,655	\$30,100	\$18,415
14	Total Operating Expenses	\$41,938,900	\$11,035,194	\$773,547	\$7,046,791	\$20,949,050	\$465,974	\$122,213	\$950,794	\$595,337
15										
16	Net Operating Income Before Income Taxes	\$507,090	(\$582,969)	(\$21,009)	\$247,096	\$1,064,363	\$107,104	\$360,930	(\$188,659)	(\$479,765)
17										
18	Investment Tax Credit	(\$4,568,472)	(\$880,712)	(\$67,197)	(\$729,051)	(\$2,659,167)	(\$22,490)	(\$24,535)	(\$121,878)	(\$63,443)
19	Deferred Income Taxes	\$1,123,495	\$295,785	\$21,300	\$190,871	\$559,162	\$16,735	\$2,056	\$23,319	\$14,266
20	Income Taxes	(\$2,537,005)	(\$667,924)	(\$48,098)	(\$431,013)	(\$1,262,664)	(\$37,790)	(\$4,644)	(\$52,657)	(\$32,215)
21	Total Income Tax Expense	(\$5,981,983)	(\$1,252,850)	(\$93,995)	(\$969,193)	(\$3,362,669)	(\$43,545)	(\$27,122)	(\$151,216)	(\$81,392)
22										
23	Net Operating Income	\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,373)
24										
25	Total Available for Return	\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,373)

Reg - Line Item Rollup (For Reporting) of REG Line No. REG - Line Item REG - Allocator - Jurisdiction South Dakota Line Item Direct South Dako \$39,310,253 Subtotal Sales of Electricity \$39,310,253 E2 - MWH Consumption at Generators - Total Factor NOI - Oth Rev - Base Energy (E2) \$1,046,924 Other Operating Revenue NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)
NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)
NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)
NOI - Oth Rev - Rent from Electric Property (NEPIS) Other Operating Revenue Direct South Dakota \$96,929 Other Operating Revenue Direct South Dakota \$27,117 NEPIS - Net Electric Plant in Service Factor Other Operating Revenue \$73,782 NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS) Other Operating Revenue NEPIS - Net Electric Plant in Service Factor \$247.851 NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS) NOI - Oth Rev - Miscellaneous Services (NEPIS) NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor \$76,117 \$2,127 Other Operating Revenue Other Operating Revenue NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2) \$1,564,890 \$3,135,737 Other Operating Revenue D2 - Transmission Demand Factor Subtotal Other Operating Revenue **Total Operating Revenues** \$42,445,990 O&M - Prod Excl PP - Base Demand (E1) \$1,756,939 Production Expenses E1 - MWH Consumption at Generators - Partial Factor Production Expenses Production Expenses O&M - Prod Excl PP - Peak Demand (D1) O&M - Prod Excl PP - Base Energy (E2) D1 - Generation Demand Factor E2 - MWH Consumption at Generators - Total Factor \$1,003,022 \$6,150,898 Production Expenses O&M - Prod Excl PP - Peak Energy (D1) D1 - Generation Demand Factor \$1,612,308 Production Expenses Production Expenses NOI - O&M - Prod PP - Base Demand (E1) NOI - O&M - Prod PP - Base Energy (E2) E1 - MWH Consumption at Generators - Partial Factor E2 - MWH Consumption at Generators - Total Factor \$232,194 \$6,039,085 Subtotal Production Expenses \$16,794,446 Transmission Expenses NOI - O&M - Tran - Transmission Expenses (D2) D2 - Transmission Demand Factor \$1,467,505 NOI - O&M - Tran - ISO Transmission Exp per kWh NOI - O&M - Tran - ISO Transmission Exp per kW E2 - MWH Consumption at Generators - Total Factor D5- Transmission Demand Factor - 12 CP Transmission Expenses \$1.087.596 \$1,436,629 \$3,991,729 Transmission Expenses Subtotal Transmission Expenses Distribution Expenses NOI - O&M - Dist - Primary Demand (D3) D3 - Distribution - Primary Demand Factor Distribution Expenses NOI - O&M - Dist - Secondary Demand (D4) D4 - Distribution - Secondary Demand Factor \$359,402 Distribution Evnenses NOL - O&M - Diet - Primary Customer (C2) C2 - Retail Service Locations Factor \$417.642 Distribution Expenses NOI - O&M - Dist - Secondary Customer (C3) C3 - Secondary Service Locations Factor Distribution Expenses NOI - O&M - Dist - Streetlighting (C4) C4 - Street Lighting Factor \$60,829 Distribution Expenses Distribution Expenses NOI - 0&M - Dist - Area Lighting (C5) NOI - 0&M - Dist - Meters (C6) C5 - Area Lighting Factor C6 - Meter Factor Subtotal Distribution Expenses 24,751 \$507,383 \$2,638,885 Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$769,645 Subtotal Customer Accounting Expenses \$769.645 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2) \$741,334 Customer Service and Information Expenses NOI - O&M - Cust Service - Other (C1) C1 - Total Retail Customers Factor \$159.483 Subtotal Customer Service and Information Expe \$900,817 Sales Expenses NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1) Direct South Dakota \$97.149 C1 - Total Retail Customers Factor \$8,185 **\$105,334** Subtotal Sales Expenses Administrative and General Expenses NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD) OXPD - Production Expense (Excl Energy) Factor Administrative and General Expenses NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2) D2 - Transmission Demand Factor \$831,503 OXD - Distribution Expense Factor OXC - Customer Accounts Expense Factor Administrative and General Expense NOI - O&M - A&C - Salarios Ponsions & Ronofite - Distribution (OVD) \$1,439,067 Administrative and General Expenses NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC) \$538,135 Administrative and General Expenses NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1) C1 - Total Retail Customers Factor \$178,419 Administrative and General Expenses Administrative and General Expenses NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS) NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS) NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor \$346,686 \$431,073 Administrative and General Expenses NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS) NEPIS - Net Electric Plant in Service Factor \$281,265 Administrative and General Expenses NOI - 0&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) NOI - 0&M - A&G - General Advertising (A/C 930.1) (C1) Direct South Dakota C1 - Total Retail Customers Factor \$356,620 Administrative and General Expenses \$20 Administrative and General Expenses NOI - O&M - A&G - Misc, Rents, Maintenance (P90) P90 - General Plant Factor \$410,293 Subtotal Administrative and General Expenses \$6,275,865 Depreciation Expense NOI - Depr Exp - Base Demand (E1) NOI - Depr Exp - Peak Demand (D1) E1 - MWH Consumption at Generators - Partial Factor D1 - Generation Demand Factor \$1.594.830 \$1,471,018 E2 - MWH Consumption at Generators - Total Factor Depreciation Expense NOI - Depr Exp - Base Energy (E2) \$1,803,955 Depreciation Expense NOI - Depr Exp - Transmission (D2) D2 - Transmission Demand Factor \$871.234 NOI - Depr Exp - Distribution (P60) P60 - Distribution Plant Factor \$2,078,622 Depreciation Expense NOI - Depr Exp - General (P90) P90 - General Plant Factor \$356,958 Depreciation Expense NOI - Depr Exp - Intangible (P90) P90 - General Plant Factor \$835,348 \$9,011,965 Subtotal Depreciation Expense General Tayor NOI - General Taxes - General Taxes (NEPIS EXDA) NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor \$1,450,213 \$1,450,213 Subtotal General Taxes \$41,938,900 Total Operating Expenses \$507,090 Net Operating Income Before Income Taxes Investment Tax Credit NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS) EPIS - Electric Plant in Service Factor (\$1.043) Investment Tax Credit Investment Tax Credit NOI - Wind ITC & PTC - Production Tax Credits (E2) NOI - Wind ITC & PTC - Investment Tax Credits (EPIS) E2 - MWH Consumption at Generators - Total Factor EPIS - Electric Plant in Service Factor (\$4,498,327) (\$69,102) (\$4,568,472) Deferred Income Taxes NOI - DIT - Federal - All Other (NEPIS) NEPIS - Net Electric Plant in Service Factor \$1,123,495 Subtotal Deferred Income Taxes \$1.123.495 NOI - Current Income Tax - Federal Current Income Tax NEPIS - Net Electric Plant in Service Factor (\$2,537,005) (\$2,537,005) Subtotal Income Taxes Total Income Tax Expense (\$5,981,983) Net Operating Income 86,489,073 Total Available for Return \$6,489,073

Docket No. EL25-

				(A)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	Total Company
1 2	Sales of Electricity Sales of Electricity	NOI - Op Rev - Sales of Electricity - Minnesota (Direct MN/R10) NOI - Op Rev - Sales of Electricity - North Dakota (Direct ND/R10)	Direct Minnesota Direct North Dakota	\$217,179,600 \$193,495,229
3 4	Sales of Electricity	NOI - Op Rev - Sales of Electricity - Noith Dakota (Direct ND/R10)	Direct South Dakota	\$39,310,253
5			Subtotal Sales of Electricity	\$449,985,081
6 7	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Municipalities (Direct FERC) NOI - Oth Rev - Base Energy (E2)	Direct FERC E2 - MWH Consumption at Generators - Total Factor	\$138,045 \$10,939,105
8	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Late Fees - Minnesota (Direct MN/C1) NOI - Oth Rev - Late Fees - North Dakota (Direct ND/C1)	Direct Minnesota Direct North Dakota	\$367,049 \$310,413
10 11	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1) NOI - Oth Rev - Connection Fees - Minnesota (Direct MN/C1)	Direct South Dakota Direct Minnesota	\$96,929 \$162.647
12 13	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Connection Fees - North Dakota (Direct ND/C1) NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	Direct North Dakota Direct South Dakota	\$119,370 \$27,117
14 15	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct Str)(C1) NOI - Oth Rev - Rent from Electric Property (NEPIS) NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	\$815,117 \$2,738,160
16	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$840,908
17 18	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS) NOI - Oth Rev - Wheeling - All Jurisdictions (Direct FERC)	NEPIS - Net Electric Plant in Service Factor Direct FERC	\$23,498 \$422,686
19 20	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (Direct FERC) NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	Direct FERC D2 - Transmission Demand Factor	\$36,007,995 \$14,632,796
21 22			Subtotal Other Operating Revenue	\$67,641,836
23 24	<b>Total Operating Revenues</b>			\$517,626,917
25 26	Production Expenses Production Expenses	O&M - Prod Excl PP - Base Demand (E1) O&M - Prod Excl PP - Peak Demand (D1)	E1 - MWH Consumption at Generators - Partial Factor D1 - Generation Demand Factor	\$17,936,794 \$9,319,884
27	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$64,269,565
28 29	Production Expenses Production Expenses	O&M - Prod Excl PP - Peak Energy (D1) NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	D1 - Generation Demand Factor Direct Minnesota	\$14,981,246 \$585,420
30 31	Production Expenses Production Expenses	NOI - O&M - Prod PP - Base Demand (E1) NOI - O&M - Prod PP - Base Energy (E2)	E1 - MWH Consumption at Generators - Partial Factor E2 - MWH Consumption at Generators - Total Factor	\$2,370,497 \$63,101,250
32 33			Subtotal Production Expenses	\$172,564,657
34 35	Transmission Expenses Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2) NOI - O&M - Tran - ISO Transmission Exp per kWh	D2 - Transmission Demand Factor E2 - MWH Consumption at Generators - Total Factor	\$13,722,182 \$11,364,078
36	Transmission Expenses	NOI - O&M - Tran - ISO Transmission Exp per kW	D5- Transmission Demand Factor - 12 CP	\$12,958,119
37 38	Distribution Form	NOT ORN Dist Delegan Day 1700	Subtotal Transmission Expenses	\$38,044,379
39 40	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3) NOI - O&M - Dist - Secondary Demand (D4)	D3 - Distribution - Primary Demand Factor D4 - Distribution - Secondary Demand Factor	\$8,974,691 \$3,308,003
41 42	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2) NOI - O&M - Dist - Secondary Customer (C3)	C2 - Retail Service Locations Factor C3 - Secondary Service Locations Factor	\$4,676,703 \$1,541,268
43 44	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4) NOI - O&M - Dist - Area Lighting (C5)	C4 - Street Lighting Factor C5 - Area Lighting Factor	\$833,700 \$314,496
45 46	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor Subtotal Distribution Expenses	\$5,446,031 \$25,094,893
47 48	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor	\$8,618,887
49 50	Customer recoming Expenses	To our current out (co)	Subtotal Customer Accounting Expenses	\$8,618,887
51	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	Direct Minnesota	\$8,294,088
52 53	Customer Service and Information Expenses Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	Direct North Dakota Direct South Dakota	\$372,896 \$741,334
54 55	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor Subtotal Customer Service and Information Expenses	\$1,790,806 \$11,199,124
56 57	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	Direct Minnesota	\$101,973
58 59	Sales Expenses Sales Expenses	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1) NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	Direct North Dakota Direct South Dakota	\$62,935 \$97,149
60 61	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor Subtotal Sales Expenses	\$91,906 \$353,963
62		NOT COMPANY AND CALL TO A DECEMBER OF THE COMPANY	•	
63 64	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	OXPD - Production Expense (Excl Energy) Factor D2 - Transmission Demand Factor	\$14,979,261 \$7,775,124
65 66	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXD - Distribution Expense Factor OXC - Customer Accounts Expense Factor	\$13,685,040 \$6,026,316
67 68	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1) NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	C1 - Total Retail Customers Factor NEPIS - Net Electric Plant in Service Factor	\$2,003,438 \$3,830,043
69 70	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	\$4,762,315 \$3,107,304
71 72	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10) NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	Direct Minnesota Direct North Dakota	\$1,470,057 \$329,080
73 74	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	Direct South Dakota Direct FERC	\$356,620 \$1,088,675
75	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor P90 - General Plant Factor	\$228
76 77	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90) NOI - O&M - A&G - Property Insurance (A/C 924) (Direct MN)	Direct Minnesota	\$4,071,010 \$164,246
78 79			Subtotal Administrative and General Expenses	\$63,648,755
80 81	Charitable Contributions	NOI - O&M - A&G - Charitable Contributions - Minnesota Only (Direct MN/C1)	Direct Minnesota Subtotal Charitable Contributions	(\$3,826) (\$3,826)
82 83	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$16,281,804
84 85	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Peak Demand (D1) NOI - Depr Exp - Peak Energy (E2)	D1 - Generation Demand Factor E2 - MWH Consumption at Generators - Total Factor	\$13,668,411 \$18,849,177
86 87	Depreciation Expense	NOI - Depr Exp - Production Direct MN Peak Demand	Direct Minnesota D2 - Transmission Demand Factor	\$459,103 \$8,146,640
88	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Transmission (D2) NOI - Depr Exp - Transmission (Direct FERC)	Direct FERC	\$4,529,335
89 90	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Distribution (P60) NOI - Depr Exp - General (P90)	P60 - Distribution Plant Factor P90 - General Plant Factor	\$19,770,337 \$3,541,810
91 92	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Intangible (P90) NOI - Depr Exp - Distribution (Direct MN)	P90 - General Plant Factor Direct Minnesota	\$8,288,492 2,620
93 94	Depreciation Expense	NOI - Depr Exp - Production Direct MN Base Energy	Direct Minnesota Subtotal Depreciation Expense	\$1,466,665 \$95,004,396
95 96	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$14,159,462
97 98	General Taxes General Taxes	NOI - General Taxes - General Taxes (Direct FERC) NOI - General Taxes - General Taxes (Direct MN)	Direct FERC Direct Minnesota	\$2,605,231 \$41,868
99		Sentill ruses General rdaes (Differently)	Subtotal General Taxes	\$16,806,561
100 101	Total Operating Expenses			\$431,331,789
102 103	Net Operating Income Before Income Tax	ces		\$86,295,128
104 105	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$11,195)
106 107	Investment Tax Credit Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2) NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	E2 - MWH Consumption at Generators - Total Factor EPIS - Electric Plant in Service Factor	(\$47,002,161) (\$741,864)
108 109	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (Direct MN)	Direct Minnesota Subtotal Investment Tax Credit	(\$2,399,981) (\$50,155,201)
110 111	Deferred Income Taxes	NOI - DIT - Federal (NPMNR)	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	(\$6.764)
112	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$12,411,906
113 114	Deferred Income Taxes Deferred Income Taxes	NOI - DIT - MN - All Other (NPISM) NOI - DIT - ND - All Other (NPISN)	NPISM - Other Deferred Income Tax Minnesota Factor NPISN - Other Deferred Income Tax North Dakota Factor	\$4,240,825 \$1,519,178
115 116			Subtotal Deferred Income Taxes	\$18,165,145
117 118	Income Taxes Income Taxes	NOI - Current Income Tax - Federal Current Income Tax NOI - Current Income Tax - Minnesota Income Tax	NEPIS - Net Electric Plant in Service Factor NPISM - Other Deferred Income Tax Minnesota Factor	(\$9,886,062) (\$1,999,023)
119 120	Income Taxes	NOI - Current Income Tax - North Dakota Income Tax	NPISN - Other Deferred Income Tax North Dakota Factor Subtotal Income Taxes	(\$373,204) (\$12,258,289)
121	Total Income Tou Po			
122 123	Total Income Tax Expense			(\$44,248,345)
124 125	Net Operating Income			\$130,543,473
126 127	Total Available for Return			\$130,543,473

				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Reg - Line Item Rollup (For Reporting) of REG Line Item	REG - Line Item	REG - Allocator - Jur Class	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1 2	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	R10 - Revenue Factor Subtotal Sales of Electricity	\$39,310,253 \$39,310,253	\$9,632,834 \$9,632,834	\$700,036 \$700,036	\$6,755,112 \$6,755,112	\$20,368,993 \$20,368,993	\$554,787 <b>\$554,78</b> 7	\$476,730 \$476,730	\$725,816 \$725,816	\$95,943 \$95,943
3 4 5 6 7	Other Operating Revenue Other Operating Revenue Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Base Energy (E2) NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1) NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1) NOI - Oth Rev - Rent from Electric Property (NEPES)	E2 - MWH Consumption at Generators - Total Factor C1 - Total Retail Customers Factor C1 - Total Retail Customers Factor NEPIS - Net Electric Plant in Service Factor	\$1,046,924 \$96,929 \$27,117 \$73,782	\$200,657 \$73,644 \$20,603 \$19,425	\$15,326 \$2,892 \$809 \$1,399	\$166,904 \$19,350 \$5,413 \$12,535	\$610,807 \$654 \$183 \$36,721	\$4,980 \$388 \$108 \$1,099	\$5,681 \$135	\$28,019 \$1,531	\$14,551 \$937
8	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS) NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	\$247,851 \$76,117	\$65,252 \$20,039	\$4,699 \$1.443	\$42,108 \$12,932	\$123,355 \$37,883	\$3,692 \$1.134	\$454 \$139	\$5,144 \$1,580	\$3,147 \$967
10	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,127	\$560	\$40	\$361	\$1,059	\$32	\$4	\$44	\$27
11 12	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	D2 - Transmission Demand Factor Subtotal Other Operating Revenue	\$1,564,890 \$3,135,737	\$419,210 \$819,390	\$25,892 \$52,501	\$279,171 \$538,775	\$833,758 \$1,644,420	\$6,858 \$18,291	\$6,413	\$36,318	\$19,629
13 14 15	<b>Total Operating Revenues</b>			\$42,445,990	\$10,452,224	\$752,538	\$7,293,887	\$22,013,413	\$573,078	\$483,143	\$762,134	\$115,572
16 17	Production Expenses Production Expenses	O&M - Prod Excl PP - Base Demand (E1) O&M - Prod Excl PP - Peak Demand (D1)	E1 - MWH Consumption at Generators - Partial Factor D1 - Generation Demand Factor	\$1,756,939 \$1.003.022	\$335,076 \$268,694	\$26,276 \$16,596	\$294,869 \$178,936	\$1,079,101 \$534,400	\$8,795 \$4,396	\$5,067		\$7,755
18	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$6,150,898	\$1,178,900	\$90,045	\$980,598	\$3,588,619	\$29,256	\$33,374	\$164,615	\$85,490
19 20	Production Expenses Production Expenses	O&M - Prod Excl PP - Peak Energy (D1) NOI - O&M - Prod PP - Base Demand (E1)	D1 - Generation Demand Factor E1 - MWH Consumption at Generators - Partial Factor	\$1,612,308 \$232,194	\$431,912 \$44,283	\$26,677 \$3,473	\$287,631 \$38,969	\$859,021 \$142,612	\$7,066 \$1,162	\$670		\$1,025
21	Production Expenses Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$6,039,085	\$1,157,470	\$88,409	\$962,773	\$3,523,383	\$28,724	\$32,768	\$161,623	\$83,936
22 23			Subtotal Production Expenses	\$16,794,446	\$3,416,336	\$251,476	\$2,743,776	\$9,727,136	\$79,400	\$71,878	\$326,238	\$178,206
24	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$1,467,505	\$393,122	\$24,281	\$261,798	\$781,872	\$6,432			
25 26	Transmission Expenses Transmission Expenses	NOI - O&M - Tran - ISO Transmission Exp per kWh NOI - O&M - Tran - ISO Transmission Exp per kW	E2 - MWH Consumption at Generators - Total Factor D5 - Transmission Demand Factor - 12CP	\$1,087,596 \$1,436,629	\$208,452 \$341,252	\$15,922 \$21.443	\$173,388 \$224,392	\$634,536 \$836,301	\$5,173 \$3,992	\$5,901	\$29,107 \$6,463	\$15,116 \$2,787
27	Transmission Expenses	NOT - ORM - 11an - 15O Transmission Exp per kw	Subtotal Transmission Expenses	\$3,991,729	\$942,826	\$61,646	\$659,578	\$2,252,709	\$15,597	\$5,901	\$35,570	\$17,903
28 29	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$1.131.268	\$194.455	\$28.760	\$153,697	\$632.701	\$12.041		\$83,626	\$25 989
30	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$359,402	\$82,989	\$11,743	\$67,814	\$145,823	\$3,198		\$36,879	\$10,957
31 32	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2) NOI - O&M - Dist - Secondary Customer (C3)	C2 - Retail Service Locations Factor C3 - Secondary Service Locations Factor	\$417,642 \$137,610	\$317,794 \$104.763	\$12,546 \$4,136	\$83,846 \$27,618	\$2,834 \$889	\$622 \$205			
33	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$60,829	\$104,700	Ģ1,150	927,010	9003	\$60,829			
34	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5) NOI - O&M - Dist - Meters (C6)	C5 - Area Lighting Factor C6 - Meter Factor	\$24,751 \$507,383	\$186.048	\$22,666	\$122.652	\$22,626	\$24,751 \$891	\$6,484	\$51.296	\$94.719
36			Subtotal Distribution Expenses	\$2,638,885	\$886,048	\$79,850	\$455,627	\$804,873	\$102,537	\$6,484	\$171,801	\$131,665
37 38 39	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor Subtotal Customer Accounting Expenses	\$769,645 \$769,645	\$585,641 \$585,641	\$23,120 \$23,120	\$154,515 <b>\$154,515</b>	\$5,223 \$5,223	\$1,146 \$1,146			
40 41	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	E2 - MWH Consumption at Generators - Total Factor	\$741,334	\$142,086	\$10,853	\$118,186	\$432,517	\$3,526	\$4,022	\$19,840	\$10,304
42	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$159,483	\$121,171	\$4,759	\$31,838	\$1,077	\$638			
43 44			Subtotal Customer Service and Information Expenses	\$900,817	\$263,257	\$15,612	\$150,024	\$433,593	\$4,164	\$4,022	\$19,840	\$10,304
45	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	C1 - Total Retail Customers Factor	\$97,149	\$73,811	\$2,899	\$19,394	\$656 \$55	\$389			
46 47	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor Subtotal Sales Expenses	\$8,185 \$105,334	\$6,219 \$80,030	\$244 \$3,143	\$1,634 \$21,028	\$55 \$711	\$33 <b>\$421</b>			
48		NOI - O&M - A&G - Salaries Pensions & Benefits - Production (OXPD)						\$847 300	\$6.916			
49 50	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD) NOI - O&M - A&G - Salaries. Pensions & Benefits - Transmission (D2)	OXPD - Production Expense (Excl Energy) Factor D2 - Transmission Demand Factor	\$1,462,784 \$831,503	\$297,538 \$222,747	\$21,903 \$13,758	\$238,992 \$148.338	\$847,300 \$443.016	\$6,916 \$3,644	\$6,257	\$28,370	\$15,507
51	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$1,439,067	\$483,213	\$43,544	\$248,464	\$438,908	\$55,922	\$3,536	\$93,681	\$71,799
52 53	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC) NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	OXC - Customer Accounts Expense Factor C1 - Total Retail Customers Factor	\$538,135 \$178,419	\$409,479 \$135,558	\$16,165 \$5,324	\$108,037 \$35,618	\$3,652 \$1,205	\$802 \$714			
54	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$346,686	\$91,273	\$6,573	\$58,899	\$172,545	\$5,164	\$635	\$7,196	\$4,402
55 56	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	\$431,073 \$281.265	\$113,490 \$74,049	\$8,173 \$5,332	\$73,235 \$47.784	\$214,544 \$139,985	\$6,421 \$4,190	\$789 \$515	\$8,947 \$5,838	\$5,474 \$3,571
57	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	NEPIS - Net Electric Plant in Service Factor	\$356,620	\$93,888	\$6,761	\$60,586	\$177,489	\$5,312	\$653	\$7,402	\$4,528
58 59	Administrative and General Expenses Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1) NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	C1 - Total Retail Customers Factor P90 - General Plant Factor	\$20 \$410.293	\$15 \$144.770	\$1 \$9.067	\$4 \$71.404	\$0 \$161.441	\$0 \$7.249	\$552	\$9.664	\$6.147
60			Subtotal Administrative and General Expenses	\$6,275,865	\$2,066,021	\$136,601	\$1,091,362	\$2,600,086	\$96,333	\$12,936	\$161,097	\$111,429
61 62	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,594,830	\$304,159	\$23,852	\$267,662	\$979,534	\$7,984	\$4,599		\$7,040
63	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Peak Demand (D1) NOI - Depr Exp - Base Energy (E2)	D1 - Generation Demand Factor E2 - MWH Consumption at Generators - Total Factor	\$1,471,018 \$1,803,955	\$394,063 \$345,751	\$24,339 \$26,409	\$262,425 \$287,593	\$783,744 \$1,052,481	\$6,447 \$8,580	\$9,788	\$48,279	\$25,073
65	Depreciation Expense  Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$871,234	\$233,390	\$14,415	\$155,425	\$464,185	\$3,818			
66	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Distribution (P60) NOI - Depr Exp - General (P90)	P60 - Distribution Plant Factor P90 - General Plant Factor	\$2,078,622 \$356,958	\$715,170 \$125,951	\$59,242 \$7,888	\$343,899 \$62,122	\$653,860 \$140,455	\$96,880 \$6,306	\$2,345 \$480	\$129,786 \$8,408	\$77,440 \$5,348
68	Depreciation Expense Depreciation Expense	NOI - Depr Exp - General (1990) NOI - Depr Exp - Intangible (1990)	P90 - General Plant Factor	\$835,348	\$294,749	\$18,460	\$145,377	\$328,691	\$14,758	\$1,123	\$19,675	\$12,515
69 70			Subtotal Depreciation Expense	\$9,011,965	\$2,413,234	\$174,605	\$1,524,503	\$4,402,950	\$144,774	\$18,336	\$206,148	\$127,416
71 72	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS - Net Electric Plant in Service Factor Subtotal General Taxes	\$1,450,213 \$1,450,213	\$381,801 \$381,801	\$27,494 <b>\$27,494</b>	\$246,378 <b>\$246,378</b>	\$721,769 \$721,769	\$21,602 \$21,602	\$2,655 <b>\$2,655</b>	\$30,100 \$30,100	\$18,415 \$18,415
73	<b>Total Operating Expenses</b>			\$41,938,900	\$11,035,194	\$773,547	87,046,791	\$20,949,050	\$465,974	\$122,213	\$950,794	\$595,337
75 76 77	Net Operating Income Before Income Tax	ses		\$507,090	(\$582,969)	(\$21,009)	\$247,096	\$1,064,363	\$107,104	\$360,930	(\$188,659)	(\$479,765)
78	Investment Tax Credit Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS) NOI - Wind ITC & PTC - Production Tax Credits (E2)	EPIS - Electric Plant in Service Factor E2 - MWH Consumption at Generators - Total Factor	(\$1,043) (\$4,498,327)	(\$276) (\$862,163)	(\$20) (\$65,853)	(\$177) (\$717,140)	(\$516) (\$2,624,459)	(\$16) (\$21,396)	(\$2) (\$24,408)	(\$22) (\$120,388)	(\$14) (\$62,521)
79 80	Investment Tax Credit Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2) NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	(\$69,102)	(\$18,273)	(\$1,324)	(\$11,734)	(\$34,192)	(\$1,078)	(\$125)	(\$1,468)	(\$908)
81			Subtotal Investment Tax Credit	(\$4,568,472)	(\$880,712)	(\$67,197)	(\$729,051)	(\$2,659,167)	(\$22,490)	(\$24,535)	(\$121,878)	(\$63,443)
83 84	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor Subtotal Deferred Income Taxes	\$1,123,495 \$1,123,495	\$295,785 \$295,785	\$21,300 \$21,300	\$190,871 \$190,871	\$559,162 \$559,162	\$16,735 <b>\$16,735</b>	\$2,056 \$2,056	\$23,319 <b>\$23,319</b>	\$14,266 \$14,266
85 86	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$2.537.00°)	(\$667.024)	(\$48 noo)	(\$431.019)	(\$1.262.664)	(\$37 7nn)	(\$4,644)	(657.657)	(\$32.215)
87	-400	THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF	Subtotal Income Taxes	(\$2,537,005)	(\$667,924)	(\$48,098)	(\$431,013)	(\$1,262,664)	(\$37,790)	(\$4,644)	(\$52,657)	(\$32,215)
88 89	Total Income Tax Expense			(\$5,981,983)	(\$1,252,850)	(\$93,995)	(\$969,193)	(\$3,362,669)	(\$43,545)	(\$27,122)	(\$151,216)	(\$81,392)
90 91 92	Net Operating Income			\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,373)
93 94	Total Available for Return			\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,373)

Line No.	Description	South Dakota Jur
1	Development of Federal Income Tax Expense	
2	Net Operating Income Before Tax (NOIBT)	\$507,090
3	Less: Interest Cost	\$5,357,529
4	Net Income Before Tax	(\$4,850,439)
5		
6	Federal Schedule M Adjustments:	
7	Sch M Activity - Temporary Plant - Above the Line	\$7,185,836
8	Sch M Activity - Temporary Non-Plant - Above the Line	(\$315,526)
9	Sch M Activity - Permanent - Above the Line	\$360,227
10	Sch M Activity - Deferred - Above the Line	
11	Federal Schedule M Adjustment	\$7,230,538
12		
13	Federal Adjusted Income Before Income Taxes	(\$12,080,977)
14		
15	Less:	
16	Tax Depreciation - Federal	(\$13,961,566)
17	Tax Depreciation - State	
18	Change in Excess Tax Depreciation	\$13,961,566
19		
20	State Taxable Income	\$1,880,590
21	State Tax Rate	
22	State Income Tax Before Adj	
23	Adder per statute - adj to income tax exp	
24	State Income Tax after Adj	
25		
26	Federal Taxable Income	(\$12,080,977)
27	Federal Tax Rate	21.00%
28	Federal Income Tax Before Credits	(\$2,537,005)
29	Investment Tax Credit - Debits Utilized	
30		
31	Federal Income Taxes	(\$2,537,005)
32		
33	Total State and Federal Income Tax	(\$2,537,005)

			(A)	(B)	(C)	(D)	(E)
Line No.	REG - Allocator - Jurisdiction	REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
Line No.	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$564,619,338	\$55,305,403	\$234,207,534	Minnesota Jur \$274,843,348	\$263,054
2	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 100 - Base Energy (E2)	\$576,433,824	\$55,167,417	\$247,065,921	\$273,951,709	\$248,778
3	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$438.877.436	\$47.232.745	\$170.999.410	\$220.319.655	\$325,627
4	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118,484	\$501,756	\$588,812	\$564
5	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144,073)	(\$610,121)	(\$715,979)	(\$685)
6	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
7		Subtotal P10 - Production Plant Factor	\$1,580,047,994	\$157,720,724	\$652,312,028	\$769,177,624	\$837,618
8							
9	P60 - Distribution Plant Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,138,832	\$1,270,133	\$8,933,303	\$5,935,396	
10	P60 - Distribution Plant Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
11	P60 - Distribution Plant Factor	RB - Plant Distribution - Meters (C6)	\$70,432,146	\$6,561,853	\$31,082,987	\$32,787,306	
12	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,354,629	\$11,373,117	\$55,802,062	\$60,175,686	\$3,765
13	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Demand (D3)	\$243,313,966	\$30,669,947	\$114,401,160	\$96,767,804	\$1,475,056
14	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,729,481	\$8,189,926	\$40,196,956	\$43,342,599	
15	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,660,324	\$16,260,019	\$74,099,186	\$59,301,118	
16	P60 - Distribution Plant Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,677,095	\$1,800,512	\$11,536,218	\$11,340,365	
17		Subtotal P60 - Distribution Plant Factor	\$732,205,912	\$76,982,984	\$339,946,617	\$313,797,490	\$1,478,820
18 19	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OXC)	\$17,000,143	\$1,518,070	\$7,448,516	\$8,033,055	\$503
20	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OXC)	\$5,651,666	\$1,518,070 \$503,318	\$7,448,516	\$2,656,801	\$503
21	P90 - General Plant Factor	RB - Plant General - Distribution (P60)	\$38,605,281	\$4,058,899	\$17,923,557	\$16,544,855	\$77,970
22	P90 - General Plant Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	\$/7,9/0
23	P90 - General Plant Factor	RB - Plant General - Production (P10)	\$42,256,260	\$4,218,029	\$17,445,209	\$20,570,622	\$22,401
24	P90 - General Plant Factor	RB - Plant General - Transmission (D2)	\$21,933,503	\$2,345,657	\$8,492,115	\$10,941,441	\$154,290
25	190 - General Flant Pactor	Subtotal P90 - General Plant Factor	\$125,655,785	\$12,664,103	\$53,892,380	\$58,844,138	\$255,164
26		Subtotal 170 Ocheral 1 lant 1 actor	ψ1 <b>2</b> 0,000,700	ψ1 <u>2,00</u> 1,100	ψου,ο 3 <b>2</b> ,000	ψου,ο 11,100	φ=00,101
27	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$2,599,052)	(\$248,741)	(\$1,113,982)	(\$1,235,206)	(\$1,122)
28	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$1,181,937)	(\$127,202)	(\$460,517)	(\$593,341)	(\$877)
29	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$203,982)	(\$21,815)	(\$78,977)	(\$101,756)	(\$1,435)
30	EPIS - Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$56,627,773	\$5,707,178	\$24,287,027	\$26,518,576	\$114,992
31	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,138,832	\$1,270,133	\$8,933,303	\$5,935,396	
32	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
33	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$70,432,146	\$6,561,853	\$31,082,987	\$32,787,306	
34	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,354,629	\$11,373,117	\$55,802,062	\$60,175,686	\$3,765
35	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$243,313,966	\$30,669,947	\$114,401,160	\$96,767,804	\$1,475,056
36	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,729,481	\$8,189,926	\$40,196,956	\$43,342,599	
37	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,660,324	\$16,260,019	\$74,099,186	\$59,301,118	
38	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,677,095	\$1,800,512	\$11,536,218	\$11,340,365	
39	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$17,000,143	\$1,518,070	\$7,448,516	\$8,033,055	\$503
40	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,651,666	\$503,318	\$2,491,546	\$2,656,801	
41	EPIS - Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$38,605,281	\$4,058,899	\$17,923,557	\$16,544,855	\$77,970
42	EPIS - Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
43 44	EPIS - Electric Plant in Service Factor	RB - Plant General - Production (P10) RB - Plant General - Transmission (D2)	\$42,256,260 \$21,933,503	\$4,218,029 \$2,345,657	\$17,445,209 \$8.492.115	\$20,570,622 \$10,941,441	\$22,401 \$154.290
44 45	EPIS - Electric Plant in Service Factor						
45 46	EPIS - Electric Plant in Service Factor EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1) RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$564,619,338 \$576,433,824	\$55,305,403 \$55,167,417	\$234,207,534 \$247,065,921	\$274,843,348 \$273,951,709	\$263,054 \$248,778
47	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$438.877.436	\$47,232,745	\$170,999,410	\$220,319,655	\$325,627
48	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118,484	\$501,756	\$588.812	\$564
49	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144.073)	(\$610.121)	(\$715.979)	(\$685)
50	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
51	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$522,058,564	\$55,831,035	\$202,128,293	\$260,426,838	\$3,672,398
52	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866	400,002,000	<del></del>	1,,	\$299,451,866
53	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$6,233	\$22,567	\$29,076	\$410
54		Subtotal EPIS - Electric Plant in Service Factor	\$3,312,121,209	\$308,514,500	\$1,270,935,435	\$1,426,863,439	\$305,807,834
55							
56	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Demand (E1)	(\$238,483,177)	(\$23,359,824)	(\$98,924,272)	(\$116,087,973)	(\$111,109)
57	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$145,017,272)	(\$13,878,832)	(\$62,156,009)	(\$68,919,845)	(\$62,587)
58	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Distribution Plant (P60)	(\$270,666,055)	(\$28,457,406)	(\$125,664,118)	(\$115,997,874)	(\$546,658)
59	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - General Plant (P90)	(\$47,726,461)	(\$4,810,068)	(\$20,469,353)	(\$22,350,125)	(\$96,916)
60	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Intangible Plant (P90)	(\$18,959,590)	(\$1,910,825)	(\$8,131,559)	(\$8,878,706)	(\$38,500)
61	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$140,598,874)	(\$15,131,493)	(\$54,781,410)	(\$70,581,654)	(\$104,318)
62	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$142,384,132)	(\$15,227,130)	(\$55,127,650)	(\$71,027,758)	(\$1,001,595)
63	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34,957,638)				(\$34,957,638)
64	NEPIS - Net Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$56,627,773	\$5,707,178	\$24,287,027	\$26,518,576	\$114,992
65	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,138,832	\$1,270,133	\$8,933,303	\$5,935,396	
66	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
67 68	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6) RB - Plant Distribution - Primary Customer (C2)	\$70,432,146 \$127,354,629	\$6,561,853 \$11,373,117	\$31,082,987 \$55,802,062	\$32,787,306 \$60,175,686	\$3,765
69	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2) RB - Plant Distribution - Primary Demand (D3)		\$11,373,117			
70	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3) RB - Plant Distribution - Secondary Customer (C3)	\$243,313,966 \$91,729,481	\$30,669,947	\$114,401,160 \$40,196,956	\$96,767,804 \$43,342,599	\$1,475,056
70	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3) RB - Plant Distribution - Secondary Demand (D4)	\$91,729,481 \$149,660,324	\$8,189,926 \$16,260,019	\$40,196,956 \$74.099,186	\$43,342,599 \$59,301,118	
72	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4) RB - Plant Distribution - Streetlighting (C4)	\$24,677,095	\$1,800,512	\$11,536,218	\$11,340,365	
73	NEPIS - Net Electric Plant in Service Factor  NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$24,677,095	\$1,518,070	\$11,536,218	\$11,340,365	\$503
73 74	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$5,651,666	\$1,518,070 \$503,318	\$7,448,516	\$2,656,801	φ3U3
75	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$38,605,281	\$4,058,899	\$17,923,557	\$16,544,855	\$77,970
76	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	9//,5/0
77	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$42,256,260	\$4,218,029	\$17,445,209	\$20,570,622	\$22,401
78	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$21,933,503	\$2,345,657	\$8,492,115	\$10,941,441	\$154,290
79	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$564,619,338	\$55,305,403	\$234,207,534	\$274,843,348	\$263,054
80	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$576,433,824	\$55,167,417	\$247,065,921	\$273,951,709	\$248,778
81	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$438,877,436	\$47,232,745	\$170,999,410	\$220,319,655	\$325,627
82	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118,484	\$501,756	\$588,812	\$564
83	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144,073)	(\$610,121)	(\$715,979)	(\$685)
84	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
85	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$522,058,564	\$55,831,035	\$202,128,293	\$260,426,838	\$3,672,398

			(A)	(B)	(C)	(D)	(E)
	T						
Line No.	REG - Allocator - Jurisdiction NEPIS - Net Electric Plant in Service Factor	REG - Line Item RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	Total \$299,451,866	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur \$299,451,866
87	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 100 (Direct PERC)	\$58,287	\$6,233	\$22,567	\$29,076	\$299,431,800
88		Subtotal NEPIS - Net Electric Plant in Service Factor	\$2,277,312,980	\$206,136,682	\$847,334,543	\$954,949,808	\$268,891,948
89 90	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Demand (E1)	(\$238,326,565)	(\$23,344,483)	(\$98,859,308)	(\$116,011,738)	(\$111,036)
91	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor  NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Energy (E2)	(\$142,048,443)	(\$13,594,701)	(\$60,883,536)	(\$67,508,901)	(\$61,305)
92	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Distribution Plant (P60)	(\$269,143,418)	(\$28,297,318)	(\$124,957,192)	(\$115,345,325)	(\$543,583)
93	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - General Plant (P90)	(\$47,589,521)	(\$4,796,266)	(\$20,410,621)	(\$22,285,996)	(\$96,638)
94	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Intangible Plant (P90)	(\$17,856,599)	(\$1,799,661)	(\$7,658,498)	(\$8,362,179)	(\$36,261)
95	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Peak Demand (D1)	(\$139,199,755)	(\$14,980,917)	(\$54,236,272)	(\$69,879,286)	(\$103,280)
96 97	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Transmission Plant (D2) RB - Plant - Intangible Plant (P90)	(\$142,348,618) \$48.862.637	(\$15,197,033) \$4,924,576	(\$55,018,690) \$20,956,646	(\$70,887,372) \$22,882,191	(\$1,245,523) \$99,223
97	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor  NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant - Intangiole Plant (1990) RB - Plant Distribution - Area Lighting (C5)	\$46,862,637 \$16,115,868	\$4,924,576 \$1,268,326	\$20,956,646	\$22,882,191	\$99,223
99	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Area Eighting (CO)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
100	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$4,960,822	\$23,499,029	\$24,787,510	
101	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,370,642	\$55,789,917	\$60,162,590	\$3,764
102	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Demand (D3)	\$221,441,456	\$27,912,897	\$104,117,161	\$88,068,941	\$1,342,457
103 104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,703,620	\$8,187,617	\$40,185,623	\$43,330,379	
104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Secondary Demand (D4) RB - Plant Distribution - Streetlighting (C4)	\$149,367,539 \$24,638,972	\$16,228,210 \$1,797,730	\$73,954,224 \$11,518,396	\$59,185,106 \$11,322,846	
106	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Accounts (OXC)	\$15,858,523	\$1,416,126	\$6.948.321	\$7,493,607	\$469
107	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,272,136	\$469,519	\$2,324,230	\$2,478,388	* ***
108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Distribution (P60)	\$36,012,799	\$3,786,329	\$16,719,927	\$15,433,809	\$72,734
109	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
110	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)	\$39,418,602	\$3,934,773	\$16,273,701	\$19,189,231	\$20,897
111	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)	\$20,460,590	\$2,188,137	\$7,921,839	\$10,206,684	\$143,929
112 113	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1) RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$563,097,322 \$425,807,833	\$55,156,319 \$40,751,804	\$233,576,192 \$182,505,953	\$274,102,466 \$202,366,306	\$262,345 \$183,770
113	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor  NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2) RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$369,902,774	\$39,809,573	\$182,505,953	\$202,300,300	\$274,451
115	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118.484	\$501,756	\$588,812	\$564
116	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144,073)	(\$610,121)	(\$715,979)	(\$685)
117	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
118	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$499,458,487	\$53,188,817	\$192,562,518	\$248,102,070	\$5,605,082
119	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$6,233	\$22,567	\$29,076	\$410
120 121		Subtotal NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,764,568	\$176,240,838	\$723,922,944	\$814,788,722	\$5,812,064
121	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$232,194	\$983,297	\$1.153.902	\$1.104
123	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$63,101,250	\$6,039,085	\$27.045.895	\$29,989,037	\$27,233
124	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Demand (E1)	\$17,936,794	\$1,756,939	\$7,440,291	\$8,731,208	\$8,357
125	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,269,565	\$6,150,898	\$27,546,647	\$30,544,282	\$27,737
126	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$9,319,884	\$1,003,022	\$3,631,298	\$4,678,649	\$6,915
127	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246	\$1,612,308	\$5,837,129	\$7,520,694	\$11,115
128 129		Subtotal OXPD - Production Expense (Excl Energy) Factor	\$171,979,237	\$16,794,446	\$72,484,557	\$82,617,772	\$82,462
130	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$314,496	\$24,751	\$174,083	\$115,663	
131	OXD - Distribution Expense Factor	NOI - O&M - Dist - Meters (C6)	\$5,446,031	\$507,383	\$2,403,432	\$2,535,216	
132	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,676,703	\$417,642	\$2,049,157	\$2,209,765	\$138
133	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$8,974,691	\$1,131,268	\$4,219,713	\$3,569,303	\$54,408
134	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,541,268	\$137,610	\$675,402	\$728,256	
135	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$3,308,003	\$359,402	\$1,637,844	\$1,310,757	
136 137	OXD - Distribution Expense Factor	NOI - O&M - Dist - Streetlighting (C4) Subtotal OXD - Distribution Expense Factor	\$833,700 \$25,094,893	\$60,829 \$2,638,885	\$389,744 <b>\$11,549,376</b>	\$383,127 <b>\$10,852,086</b>	\$54,546
137		Subtotal OAD - Distribution Expense Factor	\$25,094,893	\$2,038,880	\$11,549,576	\$10,852,080	\$54,546
139	OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
140		Subtotal OXC - Customer Accounts Expense Factor	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
141							
142	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,790,806	\$159,483	\$789,480	\$841,843	
143 144		Subtotal OXI - Customer Service & Information Expense Factor	\$1,790,806	\$159,483	\$789,480	\$841,843	
144	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Demand (E1)	(\$116,199,009)			(\$116,087,973)	(\$111,036)
146	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Demand (E1)	(\$68,981,150)			(\$68,919,845)	(\$61,305)
147	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$116,541,457)			(\$115,997,874)	(\$543,583)
148	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - General Plant (P90)	(\$22,446,763)			(\$22,350,125)	(\$96,638)
149	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$8,914,966)			(\$8,878,706)	(\$36,261)
150	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Peak Demand (D1)	(\$70,684,934)			(\$70,581,654)	(\$103,280)
151	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$72,273,281)			(\$71,027,758)	(\$1,245,523)
152 153	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant - Intangible Plant (P90)	\$26,617,799 \$5,935,396			\$26,518,576 \$5,935,396	\$99,223
153	NPISM - Other Deferred Income Tax Minnesota Factor  NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Area Lighting (C5) RB - Plant Distribution - Load Management (C9)	\$5,935,396 \$4,147,217			\$5,935,396 \$4,147,217	
155	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Meters (C6)	\$32.787.306			\$32.787.306	
156	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Customer (C2)	\$60,179,450			\$60,175,686	\$3,764
157	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Demand (D3)	\$98,110,260			\$96,767,804	\$1,342,457
158	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$43,342,599			\$43,342,599	
159	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$59,301,118			\$59,301,118	
160	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Streetlighting (C4)	\$11,340,365			\$11,340,365	4
161	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Customer Accounts (OXC)	\$8,033,524			\$8,033,055	\$469
162 163	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Customer Service & Info (OXI) RB - Plant General - Distribution (P60)	\$2,656,801 \$16,617,589			\$2,656,801 \$16,544,855	\$72,734
164	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Distribution (P60)	\$10,017,389			\$16,544,855 \$97,364	9/2,/34
165	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Production (P10)	\$20,591,518			\$20,570,622	\$20,897
166	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Transmission (D2)	\$11,085,370			\$10,941,441	\$143,929
167	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$275,105,693			\$274,843,348	\$262,345
168	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$274,135,479			\$273,951,709	\$183,770
169	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$220,594,105			\$220,319,655	\$274,451
170	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$589,375			\$588,812	\$564

			(A)	(B)	(C)	(D)	(E)
Line No.		REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
171	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$716,665)			(\$715,979)	(\$685)
172 173	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1) RB - Plant Transmission - A/C 101 & 106 (D2)	\$190,361 \$266,031,920			\$190,080 \$260,426,838	\$281 \$5,605,082
173	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Transmission - A/C 101 & 106 (D2) RB - Plant Transmission - A/C 114 (D2)	\$200,031,920			\$200,420,838	\$5,605,082
175	N 1531 - Other Deletted Income Tax Minnesota Factor	Subtotal NPISM - Other Deferred Income Tax Minnesota Factor	\$960,761,872			\$954,949,808	\$5,812,064
176			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			4	******
177	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$98,970,343)		(\$98,859,308)		(\$111,036)
178	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$60,944,841)		(\$60,883,536)		(\$61,305)
179	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$125,500,775)		(\$124,957,192)		(\$543,583)
180	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - General Plant (P90)	(\$20,507,259)		(\$20,410,621)		(\$96,638)
181	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$7,694,759)		(\$7,658,498)		(\$36,261)
182 183	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Peak Demand (D1)	(\$54,339,552)		(\$54,236,272) (\$55,018,690)		(\$103,280)
183	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Transmission Plant (D2) RB - Plant - Intangible Plant (P90)	(\$56,264,213) \$21,055,869		\$55,018,690) \$20,956,646		(\$1,245,523) \$99,223
185	NPISN - Other Deferred Income Tax North Dakota Factor  NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant - Intangible Plant (190) RB - Plant Distribution - Area Lighting (C5)	\$8,920,592		\$20,956,646		\$99,223
186	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Area Eighting (C3)	\$3,894,745		\$3,894,745		
187	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Meters (C6)	\$23,499,029		\$23,499,029		
188	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$55,793,681		\$55,789,917		\$3,764
189	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Demand (D3)	\$105,459,618		\$104,117,161		\$1,342,457
190	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$40,185,623		\$40,185,623		
191	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$73,954,224		\$73,954,224		
192	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Streetlighting (C4)	\$11,518,396		\$11,518,396		
193	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Accounts (OXC)	\$6,948,790		\$6,948,321		\$469
194	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Service & Info (OXI)	\$2,324,230		\$2,324,230		
195	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Distribution (P60)	\$16,792,661		\$16,719,927		\$72,734
196	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Load Management (C9)	\$91,437		\$91,437		*00.00
197	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Production (P10) RB - Plant General - Transmission (D2)	\$16,294,597 \$8,065,769		\$16,273,701 \$7,921,839		\$20,897 \$143,929
198	NPISN - Other Deferred Income Tax North Dakota Factor  NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$233,838,537		\$233,576,192		\$143,929 \$262,345
200	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 100 - Base Energy (E2)	\$182,689,724		\$182,505,953		\$183,770
201	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$144,399,327		\$144,124,876		\$274.451
202	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$502,319		\$501,756		\$564
203	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$610,807)		(\$610.121)		(\$685)
204	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$147,810		\$147,529		\$281
205	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$198,167,600		\$192,562,518		\$5,605,082
206	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 114 (D2)	\$22,977		\$22,567		\$410
207		Subtotal NPISN - Other Deferred Income Tax North Dakota Factor	\$729,735,008		\$723,922,944		\$5,812,064
208							
209	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$215,123,354)		(\$98,924,272)	(\$116,087,973)	(\$111,109)
210	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$131,138,440)		(\$62,156,009)	(\$68,919,845)	(\$62,587)
211	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$242,208,650)		(\$125,664,118)	(\$115,997,874)	(\$546,658)
212 213	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - General Plant (P90) RB - Accum Depr - Intangible Plant (P90)	(\$42,916,394) (\$17,048,765)		(\$20,469,353) (\$8,131,559)	(\$22,350,125) (\$8,878,706)	(\$96,916) (\$38,500)
213	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor  NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Intangible Plant (P90) RB - Accum Depr - Peak Demand (D1)	(\$17,048,765)		(\$54,781,410)	(\$70.581.654)	(\$104,318)
215	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$127,157,003)		(\$55,127,650)	(\$71,027,758)	(\$1,001,595)
216	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34.957.638)		(\$33,127,030)	(\$71,027,730)	(\$34,957,638)
217	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant - Intangible Plant (P90)	\$50,920,595		\$24,287,027	\$26,518,576	\$114,992
218	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Area Lighting (C5)	\$14,868,699		\$8,933,303	\$5,935,396	
219	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Load Management (C9)	\$8,041,962		\$3,894,745	\$4,147,217	
220	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Meters (C6)	\$63,870,293		\$31,082,987	\$32,787,306	
221	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$115,981,512		\$55,802,062	\$60,175,686	\$3,765
222	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Demand (D3)	\$212,644,019		\$114,401,160	\$96,767,804	\$1,475,056
223	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$83,539,555		\$40,196,956	\$43,342,599	
224	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$133,400,304		\$74,099,186	\$59,301,118	
225	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Streetlighting (C4)	\$22,876,584		\$11,536,218	\$11,340,365	4500
226 227	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Accounts (OXC) RB - Plant General - Customer Service & Info (OXI)	\$15,482,074 \$5,148,347		\$7,448,516 \$2,491,546	\$8,033,055 \$2,656,801	\$503
227	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor  NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Service & Inio (OXI) RB - Plant General - Distribution (P60)	\$34,546,382		\$2,491,546 \$17,923,557	\$2,050,801 \$16,544,855	\$77,970
229	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Load Management (C9)	\$188,801		\$91,437	\$97,364	9//,9/0
230	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Production (P10)	\$38,038,231		\$17,445,209	\$20,570,622	\$22,401
231	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Troudcuon (170)	\$19,587,846		\$8,492,115	\$10,941,441	\$154,290
232	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$509,313,936		\$234,207,534	\$274,843,348	\$263,054
233	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$521,266,408		\$247,065,921	\$273,951,709	\$248,778
234	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$391,644,691		\$170,999,410	\$220,319,655	\$325,627
235	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,091,131		\$501,756	\$588,812	\$564
236	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,326,786)		(\$610,121)	(\$715,979)	(\$685)
237	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$337,890		\$147,529	\$190,080	\$281
238 239	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$466,227,529		\$202,128,293	\$260,426,838	\$3,672,398
239 240	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC) RB - Plant Transmission - A/C 114 (D2)	\$299,451,866 \$52,054		\$22,567	\$29,076	\$299,451,866 \$410
240 241	141 BILVE - Other Deferred medine rax excluding South Dakota Pactor	Subtotal NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$2,054 \$2,071,176,298		\$22,567 \$847,334,543	\$29,076 \$954,949,808	\$268,891,948
241		Substituting South Deserted Income rax Excluding South Darola Factor	φ4,0/1,1/0,498		φυ <del>τ</del> /, <b>334,343</b>	φ20 <del>4</del> ,242,000	φ200,071,740
243	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Charitable Contributions - Minnesota Only (Direct MN/C1)	(\$3,826)			(\$3,826)	
244	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
245	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$281,265	\$1,156,154	\$1,302,991	\$366,892
246	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$4,071,010	\$410,293	\$1,746,011	\$1,906,439	\$8,267
247	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3,830,043	\$346,686	\$1,425,069	\$1,606,059	\$452,229
248	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$4,762,315	\$431,073	\$1,771,945	\$1,996,990	\$562,307
249	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	\$1,088,675				\$1,088,675
250	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	\$1,470,057			\$1,470,057	
251	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	\$329,080		\$329,080		
252 253	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$356,620	\$356,620 \$538,135	69 (40 00)	60.047.607	6170
253 254	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC) NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$6,026,316 \$2,003,438	\$538,135 \$178,419	\$2,640,396 \$883,219	\$2,847,607 \$941,799	\$178
254 255							\$29,746
200	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$13,685,040	\$1,439,067	\$6,298,240	\$5,917,986	\$29,740

			(A)	(B)	(C)	(D)	(E)
Line No.	REG - Allocator - Jurisdiction	REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
256	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$14,979,261	\$1,462,784	\$6,313,350	\$7,195,945	\$7,182
257	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$7,775,124	\$831,503	\$3,010,338	\$3,878,590	\$54,694
258	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
259	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,790,806	\$159,483	\$789,480	\$841,843	
260	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$314,496	\$24,751	\$174,083	\$115,663	
261	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Meters (C6)	\$5,446,031	\$507,383	\$2,403,432	\$2,535,216	
262	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,676,703	\$417,642	\$2,049,157	\$2,209,765	\$138
263	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$8,974,691	\$1,131,268	\$4,219,713	\$3,569,303	\$54,408
264	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,541,268	\$137,610	\$675,402	\$728,256	
265	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$3,308,003	\$359,402	\$1,637,844	\$1,310,757	
266	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$833,700	\$60,829	\$389,744	\$383,127	
267	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$232,194	\$983,297	\$1,153,902	\$1,104
268	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$63,101,250	\$6,039,085	\$27,045,895	\$29,989,037	\$27,233
269	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - ISO Transmission Exp per kW	\$12,958,119	\$1,436,629	\$4,700,863	\$6,738,867	\$81,760
270	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - ISO Transmission Exp per kWh	\$11,364,078	\$1,087,596	\$4,870,770	\$5,400,808	\$4,905
271	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$13,722,182	\$1,467,505	\$5,312,893	\$6,845,256	\$96,528
272	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$17,936,794	\$1,756,939	\$7,440,291	\$8,731,208	\$8,357
273	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,269,565	\$6,150,898	\$27,546,647	\$30,544,282	\$27,737
274	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$9,319,884	\$1,003,022	\$3,631,298	\$4,678,649	\$6,915
275	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246	\$1,612,308	\$5,837,129	\$7,520,694	\$11,115
276 277		Subtotal LRE - Labor and Related Expense Factor	\$309,008,884	\$30,630,053	\$129,058,156	\$146,430,048	\$2,890,627
278	OX - Total O & M Expense Factor	NOI - O&M - A&G - Charitable Contributions - Minnesota Only (Direct MN/C1)	(\$3,826)			(\$3,826)	
279	OX - Total O & M Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
280	OX - Total O & M Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$281,265	\$1,156,154	\$1,302,991	\$366,892
281	OX - Total O & M Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$4,071,010	\$410,293	\$1,746,011	\$1,906,439	\$8,267
282	OX - Total O & M Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3,830,043	\$346,686	\$1,425,069	\$1,606,059	\$452,229
283	OX - Total O & M Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$4,762,315	\$431,073	\$1,771,945	\$1,996,990	\$562,307
284	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	\$1,088,675				\$1,088,675
285	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	\$1,470,057			\$1,470,057	
286	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	\$329,080		\$329,080		
287	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$356,620	\$356,620			
288	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$6,026,316	\$538,135	\$2,640,396	\$2,847,607	\$178
289	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$2,003,438	\$178,419	\$883,219	\$941,799	
290	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$13,685,040	\$1,439,067	\$6,298,240	\$5,917,986	\$29,746
291	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$14,979,261	\$1,462,784	\$6,313,350	\$7,195,945	\$7,182
292	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$7,775,124	\$831,503	\$3,010,338	\$3,878,590	\$54,694
293	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
294	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	\$8,294,088			\$8,294,088	
295	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2)	\$372,896		\$372,896		
296	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	\$741,334	\$741,334			
297	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,790,806	\$159,483	\$789,480	\$841,843	
298	OX - Total O & M Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$314,496	\$24,751	\$174,083	\$115,663	
299	OX - Total O & M Expense Factor	NOI - O&M - Dist - Meters (C6)	\$5,446,031	\$507,383	\$2,403,432	\$2,535,216	
300	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,676,703	\$417,642	\$2,049,157	\$2,209,765	\$138
301	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$8,974,691	\$1,131,268	\$4,219,713	\$3,569,303	\$54,408
302	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,541,268	\$137,610	\$675,402	\$728,256	
303	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$3,308,003	\$359,402	\$1,637,844	\$1,310,757	
304	OX - Total O & M Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$833,700	\$60,829	\$389,744	\$383,127	
305	OX - Total O & M Expense Factor	NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	\$585,420			\$585,420	
306	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$232,194	\$983,297	\$1,153,902	\$1,104
307	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$63,101,250	\$6,039,085	\$27,045,895	\$29,989,037	\$27,233
308	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	\$101,973			\$101,973	
309	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1)	\$62,935		\$62,935		
310	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	\$97,149	\$97,149			
311	OX - Total O & M Expense Factor	NOI - O&M - Sales - Other (C1)	\$91,906	\$8,185	\$40,517	\$43,204	
312	OX - Total O & M Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$13,722,182	\$1,467,505	\$5,312,893	\$6,845,256	\$96,528
313	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$17,936,794	\$1,756,939	\$7,440,291	\$8,731,208	\$8,357
314	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,269,565	\$6,150,898	\$27,546,647	\$30,544,282	\$27,737
315	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$9,319,884	\$1,003,022	\$3,631,298	\$4,678,649	\$6,915
316	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246	\$1,612,308	\$5,837,129	\$7,520,694	\$11,115
317		Subtotal OX - Total O & M Expense Factor	\$295,034,389	\$28,952,497	\$119,962,872	\$143,315,058	\$2,803,962

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
1	E1 - MWH Consumption at Generators - Partial Factor	100.00%	9.80%	41.48%	48.68%	0.05%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	9.57%	42.86%	47.53%	0.04%
3	D1 - Generation Demand Factor	100.00%	10.76%	38.96%	50.20%	0.07%
4	D2 - Transmission Demand Factor	100.00%	10.69%	38.72%	49.88%	0.70%
5	D3 - Distribution - Primary Demand Factor	100.00%	12.61%	47.02%	39.77%	0.61%
6	D4 - Distribution - Secondary Demand Factor	100.00%	10.86%	49.51%	39.62%	
7	C1 - Total Retail Customers Factor	100.00%	8.91%	44.09%	47.01%	
8	C2 - Retail Service Locations Factor	100.00%	8.93%	43.82%	47.25%	0.00%
9	C3 - Secondary Service Locations Factor	100.00%	8.93%	43.82%	47.25%	
10	C4 - Street Lighting Factor	100.00%	7.30%	46.75%	45.96%	
11	C5 - Area Lighting Factor	100.00%	7.87%	55.35%	36.78%	
12	C6 - Meter Factor	100.00%	9.32%	44.13%	46.55%	
13	C7 - Meter Reading Factor					
14	C8 - System Service Locations Factor	100.00%	8.93%	43.81%	47.25%	0.00%
15	C9 - Load Management Factor	100.00%	9.64%	43.76%	46.60%	
16	Direct Minnesota	100.00%			100.00%	
17	Direct North Dakota	100.00%		100.00%		
18	Direct South Dakota	100.00%	100.00%			
19	Direct FERC	100.00%				100.00%
20	P10 - Production Plant Factor	100.00%	9.98%	41.28%	48.68%	0.05%
21	P60 - Distribution Plant Factor	100.00%	10.51%	46.43%	42.86%	0.20%
22	P90 - General Plant Factor	100.00%	10.08%	42.89%	46.83%	0.20%
23	EPIS - Electric Plant in Service Factor	100.00%	9.31%	38.37%	43.08%	9.23%
24	NEPIS - Net Electric Plant in Service Factor	100.00%	9.05%	37.21%	41.93%	11.81%
25	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	100.00%	10.24%	42.07%	47.35%	0.34%
26	OXPD - Production Expense (Excl Energy) Factor	100.00%	9.77%	42.15%	48.04%	0.05%
27	OXD - Distribution Expense Factor	100.00%	10.52%	46.02%	43.24%	0.22%
28	OXC - Customer Accounts Expense Factor	100.00%	8.93%	43.81%	47.25%	0.00%
29	OXI - Customer Service & Information Expense Factor	100.00%	8.91%	44.09%	47.01%	
30	NPISM - Other Deferred Income Tax Minnesota Factor	100.00%			99.40%	0.60%
31	NPISN - Other Deferred Income Tax North Dakota Factor	100.00%		99.20%		0.80%
32	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	100.00%		40.91%	46.11%	12.98%
33	LRE - Labor and Related Expense Factor	100.00%	9.91%	41.77%	47.39%	0.94%
34	OX - Total O & M Expense Factor	100.00%	9.81%	40.66%	48.58%	0.95%
35	D5- Transmission Demand Factor - 12 CP	100.00%	11.09%	36.28%	52.00%	0.63%
36	E3 - MWH Consumption at Generators - less SMEP/RTP	100.00%	9.87%	45.10%	44.98%	0.05%

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
1	E1 - MWH Consumption at Generators - Partial Factor	5,724,446	560,719	2,374,535	2,786,525	2,667
2	E2 - MWH Consumption at Generators - Total Factor	6,179,614	591,418	2,648,651	2,936,878	2,667
3	D1 - Generation Demand Factor	754,764	81,229	294,078	378,897	560
4	D2 - Transmission Demand Factor	759,547	81,229	294,078	378,897	5,343
5	D3 - Distribution - Primary Demand Factor	842,247	106,166	396,007	334,968	5,106
6	D4 - Distribution - Secondary Demand Factor	1,086,251	118,017	537,820	430,414	
7	C1 - Total Retail Customers Factor	134,712	11,997	59,388	63,327	
8	C2 - Retail Service Locations Factor	135,315	12,084	59,290	63,937	4
9	C3 - Secondary Service Locations Factor	135,277	12,078	59,280	63,919	
10	C4 - Street Lighting Factor	\$14,639,968	\$1,068,174	\$6,843,993	\$6,727,801	
11	C5 - Area Lighting Factor	\$10,319,590	\$812,156	\$5,712,187	\$3,795,247	
12	C6 - Meter Factor	\$62,333,932	\$5,807,378	\$27,509,098	\$29,017,456	
13	C7 - Meter Reading Factor					
14	C8 - System Service Locations Factor	135,323	12,084	59,291	63,944	4
15	C9 - Load Management Factor	42,158	4,062	18,450	19,646	
16	Direct Minnesota	1			1	
17	Direct North Dakota	1		1		
18	Direct South Dakota	1	1			
19	Direct FERC	1				1
20	P10 - Production Plant Factor	\$1,580,047,994	\$157,720,724	\$652,312,028	\$769,177,624	\$837,618
21	P60 - Distribution Plant Factor	\$732,205,912	\$76,982,984	\$339,946,617	\$313,797,490	\$1,478,820
22	P90 - General Plant Factor	\$125,655,785	\$12,664,103	\$53,892,380	\$58,844,138	\$255,164
23	EPIS - Electric Plant in Service Factor	\$3,312,121,209	\$308,514,500	\$1,270,935,435	\$1,426,863,439	\$305,807,834
24	NEPIS - Net Electric Plant in Service Factor	\$2,277,312,980	\$206,136,682	\$847,334,543	\$954,949,808	\$268,891,948
25	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,764,568	\$176,240,838	\$723,922,944	\$814,788,722	\$5,812,064
26	OXPD - Production Expense (Excl Energy) Factor	\$171,979,237	\$16,794,446	\$72,484,557	\$82,617,772	\$82,462
27	OXD - Distribution Expense Factor	\$25,094,893	\$2,638,885	\$11,549,376	\$10,852,086	\$54,546
28	OXC - Customer Accounts Expense Factor	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
29	OXI - Customer Service & Information Expense Factor	\$1,790,806	\$159,483	\$789,480	\$841,843	
30	NPISM - Other Deferred Income Tax Minnesota Factor	\$960,761,872			\$954,949,808	\$5,812,064
31	NPISN - Other Deferred Income Tax North Dakota Factor	\$729,735,008		\$723,922,944		\$5,812,064
32	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$2,071,176,298		\$847,334,543	\$954,949,808	\$268,891,948
33	LRE - Labor and Related Expense Factor	\$309,008,884	\$30,630,053	\$129,058,156	\$146,430,048	\$2,890,627
34	OX - Total O & M Expense Factor	\$295,034,389	\$28,952,497	\$119,962,872	\$143,315,058	\$2,803,962
35	D5- Transmission Demand Factor - 12 CP	\$655,668	\$72,692	\$237,859	\$340,980	\$4,137
36	E3 - MWH Consumption at Generators - less SMEP/RTP	\$5,777,289	\$570,254	\$2,605,499	\$2,598,869	\$2,667

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	REG - Allocator - Jur Class	REG - Line Item	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$167,288,196	\$31,904,510	\$2,501,928	\$28,076,136	\$102,747,333	\$837,457	\$482,425		\$738,406
2	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$166,595,194	\$31,930,149	\$2,438,852	\$26,559,209	\$97,196,633	\$792,388	\$903,936	\$4,458,553	\$2,315,473
3	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$140,895,685	\$37,743,787	\$2,331,234	\$25,135,350	\$75,067,814	\$617,499	41.000		** 501
4	P10 - Production Plant Factor P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Demand (E1) RB - Plant Production - A/C 114 - Base Energy (E1)	\$358,174 (\$439,875)	\$68,309 (\$83,891)	\$5,357 (\$6,579)	\$60,113 (\$73,825)	\$219,988 (\$270,168)	\$1,793 (\$2,202)	\$1,033 (\$1,269)		\$1,581 (\$1,942)
5	P10 - Production Plant Factor P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Energy (E1) RB - Plant Production - A/C 114 - Peak Demand (D1)	(\$439,875) \$119,258	(\$83,891) \$31.947	(\$6,579) \$1,973	(\$73,825) \$21,275	(\$270,168) \$63,540	(\$2,202) \$523	(\$1,269)		(\$1,942)
7	r 10 - rioduction riant ractor	Subtotal P10 - Production Plant Factor	\$474,816,632	\$101,594,813	\$7,272,766	\$79,778,259	\$275,025,139	\$2,247,458	\$1,386,126	\$4,458,553	\$3,053,519
8		Subtotal F10 - F10duction Flant Pactor	5474,610,032	\$101,394,813	\$7,272,700	\$/9,// <b>6,23</b> 9	φ2/3,023,139	02,247,436	\$1,380,120	64,436,333	93,033,319
9	P60 - Distribution Plant Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,810,818					\$3,810,818			
10	P60 - Distribution Plant Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$16,466	\$6,333	\$633		\$17,099	\$657,357	\$1,436,306
11	P60 - Distribution Plant Factor	RB - Plant Distribution - Meters (C6)	\$19,032,454	\$6,978,848	\$850,214	\$4,600,815	\$848,736	\$33,422	\$243,231	\$1,924,181	\$3,553,007
12	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,276,348	\$26,081,680	\$1,029,652	\$6,881,366	\$232,594	\$51,057			
13	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Demand (D3)	\$92,064,801	\$15,825,128	\$2,340,513	\$12,508,173	\$51,490,418	\$979,911		\$6,805,612	\$2,115,047
14	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,645,176	\$18,762,411	\$740,702	\$4,946,176	\$159,159	\$36,729			
15	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Demand (D4)	\$48,903,205	\$11,292,113	\$1,597,827	\$9,227,286	\$19,841,896	\$435,093		\$5,018,072	\$1,490,919
16	P60 - Distribution Plant Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,405,895					\$5,405,895			
17 18		Subtotal P60 - Distribution Plant Factor	\$230,711,130	\$79,378,418	\$6,575,374	\$38,170,148	\$72,573,436	\$10,752,925	\$260,329	\$14,405,222	\$8,595,278
18	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OXC)	\$4,597,903	\$3,498,653	\$138,120	\$923.081	\$31,201	\$6,849			
20	P90 - General Plant Factor	RB - Plant General - Customer Service & Info (OXI)	\$1,524,442	\$1,158,231	\$45,491	\$304,329	\$10,293	\$6,099			
21	P90 - General Plant Factor	RB - Plant General - Customer Service & Into (OAT)	\$12,296,304	\$4,230,663	\$350,450	\$2,034,370	\$3,867,976	\$573,103	\$13.875	\$767.761	\$458.106
22	P90 - General Plant Factor	RB - Plant General - Load Management (C9)	\$61,634	\$10,500	\$395	\$152	\$15	+=-5,100	\$410	\$15.750	\$34.413
23	P90 - General Plant Factor	RB - Plant General - Production (P10)	\$12,771,975	\$2,732,774	\$195,628	\$2,145,936	\$7,397,833	\$60,454	\$37,285	\$119,930	\$82,136
24	P90 - General Plant Factor	RB - Plant General - Transmission (D2)	\$7,104,485	\$1,903,182	\$117,549	\$1,267,418	\$3,785,199	\$31,137			
25		Subtotal P90 - General Plant Factor	\$38,356,744	\$13,534,003	\$847,633	\$6,675,286	\$15,092,516	\$677,642	\$51,570	\$903,440	\$574,655
26											
27	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$746,224)	(\$143,024)	(\$10,924)	(\$118,966)	(\$435,370)	(\$3,549)	(\$4,049)	(\$19,971)	(\$10,372)
28	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$381,606)	(\$102,226)	(\$6,314)	(\$68,077)	(\$203,316)	(\$1,672)			
29	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$65,444)	(\$17,531)	(\$1,083)	(\$11,675)	(\$34,868)	(\$287)	***	+00=	+050 BC -
30 31	EPIS - Electric Plant in Service Factor EPIS - Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90) RB - Plant Distribution - Area Lighting (CS)	\$16,867,659 \$3,810.818	\$5,951,677	\$372,753	\$2,935,506	\$6,637,044	\$297,998 \$3.810.818	\$22,678	\$397,295	\$252,709
31	EPIS - Electric Plant in Service Factor  EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (CS) RB - Plant Distribution - Load Management (C9)	\$3,810,818	\$438,238	\$16,466	\$6,333	\$633	\$3,010,818	\$17.099	\$657,357	\$1,436,306
32	EPIS - Electric Plant in Service Factor EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9) RB - Plant Distribution - Meters (C6)	\$2,572,431 \$19.032,454	\$438,238 \$6,978,848	\$15,465 \$850,214	\$4,600,815	\$633 \$848,736	\$33,422	\$17,099	\$657,357 \$1,924,181	\$1,436,306 \$3,553,007
34	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,276,348	\$26,081,680	\$1,029,652	\$6.881.366	\$232,594	\$51.057	9243,231	\$1,524,101	90,000,007
35	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$92,064,801	\$15,825,128	\$2,340,513	\$12,508,173	\$51,490,418	\$979,911		\$6,805,612	\$2,115,047
36	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,645,176	\$18,762,411	\$740,702	\$4,946,176	\$159,159	\$36,729		7-99	+=,,
37	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$48,903,205	\$11,292,113	\$1,597,827	\$9,227,286	\$19,841,896	\$435,093		\$5,018,072	\$1,490,919
38	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,405,895					\$5,405,895			
39	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$4,597,903	\$3,498,653	\$138,120	\$923,081	\$31,201	\$6,849			
40	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$1,524,442	\$1,158,231	\$45,491	\$304,329	\$10,293	\$6,099			
41 42	EPIS - Electric Plant in Service Factor EPIS - Electric Plant in Service Factor	RB - Plant General - Distribution (P60) RB - Plant General - Load Management (C9)	\$12,296,304 \$61.634	\$4,230,663 \$10.500	\$350,450 \$395	\$2,034,370 \$152	\$3,867,976 \$15	\$573,103	\$13,875 \$410	\$767,761 \$15,750	\$458,106 \$34.413
42	EPIS - Electric Plant in Service Factor  EPIS - Electric Plant in Service Factor	RB - Plant General - Load Management (C9) RB - Plant General - Production (P10)	\$12,771,975	\$10,500 \$2.732.774	\$395 \$195,628	\$2,145,936	\$7,397,833	\$60,454	\$410 \$37.285	\$15,750 \$119,930	\$34,413 \$82,136
44	EPIS - Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$7,104,485	\$1,903,182	\$117.549	\$1,267,418	\$3,785,199	\$31.137	937,203	\$119,930	302,130
45	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$167.288.196	\$31,904,510	\$2,501,928	\$28,076,136	\$102,747,333	\$837.457	\$482,425		\$738,406
46	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$166,595,194	\$31,930,149	\$2,438,852	\$26,559,209	\$97,196,633	\$792,388	\$903,936	\$4,458,553	\$2,315,473
47	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$140,895,685	\$37,743,787	\$2,331,234	\$25,135,350	\$75,067,814	\$617,499			
48	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$358,174	\$68,309	\$5,357	\$60,113	\$219,988	\$1,793	\$1,033		\$1,581
49	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$439,875)	(\$83,891)	(\$6,579)	(\$73,825)	(\$270,168)	(\$2,202)	(\$1,269)		(\$1,942)
50 51	EPIS - Electric Plant in Service Factor EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1) RB - Plant Transmission - A/C 101 & 106 (D2)	\$119,258 \$188,967,887	\$31,947 \$50.621.591	\$1,973	\$21,275 \$33,711,281	\$63,540 \$100,680,203	\$523 \$828.184			
52	EPIS - Electric Plant in Service Factor  EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2) RB - Plant Transmission - A/C 114 (D2)	\$188,967,887 \$18,700	\$50,621,591 \$5,010	\$3,126,628 \$309	\$33,/11,281 \$3,336	\$100,680,203	\$828,184 \$82			
53	EFIS - Electric Fiant in Service Factor	Subtotal EPIS - Electric Plant in Service Factor	\$948,545,477	\$250,822,729	\$18,177,141	\$161,075,097	\$469,344,748	\$14,798,780	\$1,716,654	\$20,144,539	\$12,465,789
54		Subtour Er to Incerte Filme in Service Factor	ψ, 40,040,477	Q200,022,727	ψ10,177,141	ψ101,070,037	ψ402,044,740	ψ14,7 70,7 00	ψ1,/10,004	020,144,007	ψ1 <u>2</u> ,400,707
55	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Demand (E1)	(\$70,644,931)	(\$13,473,108)	(\$1,056,551)	(\$11,856,406)	(\$43,389,662)	(\$353,654)	(\$203,726)		(\$311,825)
56	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$41,646,244)	(\$7,982,048)	(\$609,676)	(\$6,639,395)	(\$24,297,668)	(\$198,085)	(\$225,970)	(\$1,114,570)	(\$578,833)
57	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Distribution Plant (P60)	(\$85,465,346)	(\$29,405,187)	(\$2,435,802)	(\$14,139,868)	(\$26,884,328)	(\$3,983,347)	(\$96,437)	(\$5,336,315)	(\$3,184,061)
58	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - General Plant (P90)	(\$14,489,929)	(\$5,112,706)	(\$320,208)	(\$2,521,706)	(\$5,701,461)	(\$255,991)	(\$19,481)	(\$341,290)	(\$217,086)
59	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Intangible Plant (P90)	(\$5,777,301)	(\$2,038,494)	(\$127,671)	(\$1,005,433)	(\$2,273,238)	(\$102,067)	(\$7,767)	(\$136,076)	(\$86,555)
60 61	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1) RB - Accum Depr - Transmission Plant (D2)	(\$44,819,582) (\$49,171,532)	(\$12,006,477) (\$13,172,297)	(\$741,577) (\$813,583)	(\$7,995,674) (\$8,772,048)	(\$23,879,426) (\$26,198,101)	(\$196,429) (\$215,503)			
62	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Fransmission Plant (D2) RB - Plant - Intangible Plant (P90)	\$16,867,659	\$5,951,677	(\$813,583) \$372,753	\$2,935,506	\$6,637,044	(\$215,503) \$297,998	\$22.678	\$397,295	\$252,709
63	NEPIS - Net Electric Plant in Service Factor  NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$10,007,039	40,701,0//	93/2,/33	42,700,000	40,007,044	\$3,810,818	922,076	φ397,293	9232,707
64	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$16,466	\$6,333	\$633		\$17,099	\$657,357	\$1,436,306
65	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$19,032,454	\$6,978,848	\$850,214	\$4,600,815	\$848,736	\$33,422	\$243,231	\$1,924,181	\$3,553,007
66	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,276,348	\$26,081,680	\$1,029,652	\$6,881,366	\$232,594	\$51,057			
67	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$92,064,801	\$15,825,128	\$2,340,513	\$12,508,173	\$51,490,418	\$979,911		\$6,805,612	\$2,115,047
68 69	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3) RB - Plant Distribution - Secondary Demand (D4)	\$24,645,176 \$48,903,205	\$18,762,411 \$11,292,113	\$740,702 \$1,597,827	\$4,946,176 \$9,227,286	\$159,159 \$19,841,896	\$36,729 \$435.093		\$5.018.072	\$1,490,919
69 70	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)  RB - Plant Distribution - Streetlighting (C4)	\$48,903,205 \$5,405,895	\$11,292,113	\$1,597,827	\$9,227,286	\$19,841,896	\$435,093 \$5,405,895		\$5,018,072	\$1,490,919
71	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$4,597,903	\$3,498,653	\$138,120	\$923,081	\$31,201	\$5,405,695			
72	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$1,524,442	\$1,158,231	\$45,491	\$304,329	\$10,293	\$6,099			
73	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$12,296,304	\$4,230,663	\$350,450	\$2,034,370	\$3,867,976	\$573,103	\$13,875	\$767,761	\$458,106
74	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$61,634	\$10,500	\$395	\$152	\$15		\$410	\$15,750	\$34,413
75	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$12,771,975	\$2,732,774	\$195,628	\$2,145,936	\$7,397,833	\$60,454	\$37,285	\$119,930	\$82,136
76	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Transmission (D2) RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$7,104,485 \$167,288,196	\$1,903,182 \$31,904,510	\$117,549 \$2,501,928	\$1,267,418 \$28,076,136	\$3,785,199 \$102,747,333	\$31,137 \$837,457	\$482,425		\$738,406
77 78	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)  RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$167,288,196 \$166,595,194	\$31,904,510 \$31.930,149	\$2,501,928 \$2,438,852	\$28,076,136 \$26,559,209	\$102,747,333 \$97,196,633	\$837,457 \$792,388	\$482,425 \$903.936	\$4,458,553	\$738,406 \$2,315,473
78 79	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E.2)  RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$166,595,194 \$140,895,685	\$31,930,149 \$37.743,787	\$2,438,852 \$2,331,234	\$26,559,209 \$25,135,350	\$97,196,633 \$75.067.814	\$/92,388 \$617,499	\$903,936	φ <del>1,1</del> 30,333	94,313,473
80	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$358,174	\$68,309	\$5,357	\$60,113	\$219,988	\$1,793	\$1,033		\$1,581
81	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$439,875)	(\$83,891)	(\$6,579)	(\$73,825)	(\$270,168)	(\$2,202)	(\$1,269)		(\$1,942)
82	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$119,258	\$31,947	\$1,973	\$21,275	\$63,540	\$523			
83	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$188,967,887	\$50,621,591	\$3,126,628	\$33,711,281	\$100,680,203	\$828,184			
84	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2) Subtotal NEPIS - Net Electric Plant in Service Factor	\$18,700	\$5,010	\$309 \$12.090.395	\$3,336 \$108,343,287	\$9,963 \$317,394,417	\$82 \$9,499,213	** *** ***	\$13,236,259	\$8,097,801
85 86		Subtotal NEPIS - Net Electric Plant in Service Factor	\$637,723,887	\$167,895,194	\$12,090,395	\$108,343,287	\$317,394,417	\$9,499,213	\$1,167,321	\$13,236,259	\$8,097,801
87	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Demand (E1)	(\$70,598,557)	(\$13,464,264)	(\$1,055,858)	(\$11,848,623)	(\$43,361,179)	(\$353,421)	(\$203,592)		(\$311,620)
88	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Energy (E2)	(\$40,793,852)	(\$7,818,676)	(\$597,197)	(\$6,503,504)	(\$23,800,357)	(\$194,030)	(\$221,345)	(\$1,091,758)	(\$566,986)
89	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Distribution Plant (P60)	(\$84,984,976)	(\$29,239,911)	(\$2,422,111)	(\$14,060,393)	(\$26,733,221)	(\$3,960,958)	(\$95,895)	(\$5,306,322)	(\$3,166,165)
90	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - General Plant (P90)	(\$14,448,526)	(\$5,098,097)	(\$319,293)	(\$2,514,500)	(\$5,685,170)	(\$255,259)	(\$19,426)	(\$340,315)	(\$216,466)
91	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Intangible Plant (P90) RB - Accum Depr - Peak Demand (D1)	(\$5,443,817)	(\$1,920,826)	(\$120,301) (\$734,109)	(\$947,396) (\$7,915,156)	(\$2,142,019) (\$23,638,957)	(\$96,175) (\$194,451)	(\$7,319)	(\$128,222)	(\$81,558)
92	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor		(\$44,368,243)	(\$11,885,570)							

Part				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		I								Controlled Service		
Column   C							General Service	Service				
1	94	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant - Intangible Plant (P90)	\$14,519,905			(\$8,755,940) \$2,526,922		\$256,521	\$19,522	\$341,996	\$217,535
1   1   1   1   1   1   1   1   1   1									\$3,805,397			
1968   1968   1968   1968   1969									\$24.087			
10   10   10   10   10   10   10   10	98	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor		\$34,268,923					\$51,046	\$101,040		. ,,
Part											\$6,194,192	\$1,925,030
18-18-1											#E 000 200	61 400 000
Part					\$11,270,077	\$1,594,709	\$9,209,280	\$19,603,177			\$5,006,260	\$1,466,009
Column	103	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Accounts (OXC)	\$4,292,072					\$6,393			
Part												
Part									\$534,983			
Part	107	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)		\$2,551,003	\$182,616	\$2,003,198	\$6,905,764				
1985    1985	108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)		\$1,776,591		\$1,183,115		\$29,066			
Part		NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$166,837,519			\$28,000,499	\$102,470,530			******	
Part		NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)  RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)		\$23,641,327 \$31,770,135	\$1,805,745 \$1,962,820	\$19,664,642	\$/1,965,130 \$63,204,844		\$669,281	\$3,301,147	\$1,/14,394
1982   1982		NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor						\$219,988	\$1,793	\$1,033		\$1,581
Page		NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor						(\$270,168)	(\$2,202)	(\$1,269)		(\$1,942)
19-   19-												
1			RB - Plant Transmission - A/C 114 (D2)									
1906   1907	117	The factor from the case with PERC removed ration								\$869,229	\$10,919,341	\$6,369,615
100   100												
10   10   10   10   10   10   10   10		OXPD - Production Expense (Excl Energy) Factor OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$696,582	\$132,849			\$427,836	\$3,487	\$2,009	6.470 OF 6	\$3,075
12-10   12-1			O&M - Prod Excl PP - Base Demand (E1)	\$17,090,344 \$5.311.187	\$3,430,068			\$3.262.007	\$26.588		\$4/0,956	
15   15   15   15   15   15   15   15	122	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Energy (E2)	\$18,452,695	\$3,536,701	\$270,136	\$2,941,795	\$10,765,856	\$87,768		\$493,846	
	123	OXPD - Production Expense (Excl Energy) Factor										
1	124	OXPD - Production Expense (Excl Energy) Factor							\$21,199	0014 550	4072 802	0521 524
12   13   13   13   13   13   13   13	126		Subtotal OAFD - Froduction Expense (Excl Energy) Factor	\$30,138,440	\$10,202,463	\$/51,063	\$6,194,9/2	\$29,053,085	\$23/,13/	\$214,333	\$9/2,802	\$331,/20
1.00   1.00	127	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$74,265								
100   100										\$19,453	\$153,889	\$284,157
13   13   13   13   13   13   13   13											6250.000	677.075
100   100											\$250,900	\$77,975
1	132			\$1,077,540					\$9,587		\$110,569	\$32,851
10   10   11   11   11   11   11   11		OXD - Distribution Expense Factor										
10   10   10   10   10   10   10   10			Subtotal OXD - Distribution Expense Factor	\$7,916,623	\$2,658,260	\$239,544	\$1,366,856	\$2,414,529	\$307,640	\$19,453	\$515,358	\$394,983
		OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$2,308,934	\$1,756,922	\$69,360	\$463,545	\$15,668	\$3,439			
10   10   10   10   10   10   10   10												
10   10   10   10   10   10   10   10			Subtotal OXC - Customer Accounts Expense Factor	\$2,308,934		\$69,360	\$463,545	\$15,668	\$3,439			
CWITT-1 may Frame (WP Basin (W) APOC) Pater   CWITT-1 may Frame (WP Basin (W) APOC) Pater   B - CWITT may frame (W) APOC) Pater   B - CWITT-1 may Frame (WP Basin (W) APOC) Pater   CWITT-1 may Frame (WP Basin (W) APOC) Pater   CWITT-1 may Frame (WP Basin (W) APOC) Pater   B - CWITT-1 may Frame (WP Basin (W) APOC) Pater (W	138	OXL-Customer Senice & Information Expense Factor	• • • • • • • • • • • • • • • • • • • •	,	\$1,756,922	4		,	4-7			
CWPLT - Long-Trans CWP Enter (WATEC) Faster   CWPLT - Long-Trans CWP Enter (WATEC) Faster	138 139 140	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$478,449	\$1,756,922 \$363,513	\$14,277	\$95,514	\$3,230	\$1,914			
CWITT-1 (mg-Tem CWIT Ball (V)/AEV) Falser   CWITT-1 (mg-Tem CWIT	138 139 140 141		NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor	\$478,449 \$478,449	\$1,756,922 \$363,513 \$363,513	\$14,277 <b>\$14,2</b> 77	\$95,514 <b>\$95,514</b>	\$3,230 \$3,230	\$1,914 <b>\$1,914</b>			
Wilt   Comparison (Wild Dispose   Bi-CWI Long Terms - Probestion Family (Pilot)   School	138 139 140 141 142	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor RB - CWIP Long Term - Distribution Plant (P60)	\$478,449 <b>\$478,449</b> \$3,949,887	\$1,756,922 \$363,513 \$363,513 \$1,358,997	\$14,277 <b>\$14,277</b> <b>\$14,277</b> \$112,574	\$95,514 <b>\$95,514</b> \$653,492	\$3,230 \$3,230 \$1,242,493	\$1,914 <b>\$1,914</b> \$1,84,095			
14   14   14   14   14   15   15   15	138 139 140 141 142 143 144	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangleb Plant (P90)	\$478,449 <b>\$478,449</b> \$3,949,887 \$1,773,716 \$240,254	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773	\$14,277 <b>\$14,2</b> 77 <b>\$112,5</b> 74 \$39,197 \$5,309	\$95,514 <b>\$95,514</b> <b>\$653,492</b> <b>\$308,683</b> <b>\$41,812</b>	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535	\$1,914 <b>\$1,914</b> \$184,095 \$31,336 \$4,245	\$2,385 \$323	\$41,777 \$5,659	\$26,574 \$3,599
18   18   18   18   18   18   18   18	138 139 140 141 142 143 144 145	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Tem - Distribution Plant (P60) RB - CWIP Long Tem - General Plant (P90) RB - CWIP Long Tem - Intangible Plant (P90) RB - CWIP Long Tem - Production Plant (P10)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,354	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323	\$1,914 <b>\$1,914</b> \$184,095 \$31,336 \$4,245 \$38,067	\$2,385 \$323	\$41,777 \$5,659	\$26,574 \$3,599
IBC   Labor and Related Express Pactor   NOI - Codd - Ader - Imprise & Damages (L/C 925) (NFPES)   \$18,075   \$11,075   \$11,075   \$11,075   \$11,075   \$11,075   \$11,075   \$12,0	138 139 140 141 142 143 144 145 146	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangle Plant (P90) RB - CWIP Long Term - Production Plant (P10) RB - CWIP Long Term - Transmission Plant (D2)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,354 \$4,524,417	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269 \$807,142	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829	\$2,385 \$323 \$23,478	\$41,777 \$5,659 \$75,518	\$26,574 \$3,599 \$51,720
IRE - Labor and Related Expense Pactor   NOI - CoRM - Add Sinter serves (NOI - CORM - Add Sinter serve	138 139 140 141 142 143 144 145 146 147	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangle Plant (P90) RB - CWIP Long Term - Production Plant (P10) RB - CWIP Long Term - Transmission Plant (D2)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,354 \$4,524,417	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269 \$807,142	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829	\$2,385 \$323 \$23,478	\$41,777 \$5,659 \$75,518	\$26,574 \$3,599 \$51,720
EE   Labr and Related Expense Pactor   NOI - ORal - AGC - Ontale-Services (A/C / C 201) (NETES)   11,006,005   227,228   25,000   319,017   3527,406   319,644   322,013   313,4607   311,18   311,18   311,	138 139 140 141 142 143 144 145 146 147 148	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Tem - Distribution Plant (P60) RB - CWIP Long Tem - General Plant (P90) RB - CWIP Long Tem - Trainagible Plant (P90) RB - CWIP Long Tem - Production Plant (P10) RB - CWIP Long Tem - Production Plant (P10) RB - CWIP Long Tem - Transmission Plant (D2) Subtotal CWIPIT - Long - Tem - CWIP Ratio (W/AFDC) Factor  NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$6,042,354 \$4,524,417 \$18,530,628	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269 \$807,142 \$3,162,397	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,832	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572	\$2,385 \$323 \$23,478 \$30,643	\$41,777 \$5,659 \$75,518 \$369,579	\$26,574 \$3,599 \$51,720 \$229,048
183   18E- 1 abor and Related Expense Patter   NO1 - OMA -AG Property Insurance (ACV-94) (NIPIS)   \$1,15,000   \$22,000   \$22,000   \$32,000	138 139 140 141 142 143 144 145 146 147 148 149	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangble Plant (P90) RB - CWIP Long Term - Throubeiton Plant (P10) RB - CWIP Long Term - Transmission Plant (D2) Sabtotal CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  NOI - O&M - A&G - General Alversities (A/C 90.3) (1C1) NOI - O&M - A&G - Hipuries & Damages (A/C 925) (NEPIS)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$4,524,417 \$18,530,628 \$61 \$860,466	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$46 \$226,537	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269 \$807,142 \$3,162,397 \$12 \$146,185	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,832	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572 \$0 \$12,817	\$2,385 \$323 \$23,478 <b>\$30,643</b>	\$41,777 \$5,659 \$75,518 \$369,579	\$26,574 \$3,599 \$51,720 <b>\$229,048</b> \$10,926
148   1.88   1.89   1	138 139 140 141 142 143 144 145 146 147 148 149 150	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Tem - Distribution Plant (P60) RB - CWIP Long Tem - General Plant (P90) RB - CWIP Long Tem - Fortier Defined (P10) RB - CWIP Long Tem - Production Plant (P10) RB - CWIP Long Tem - Production Plant (P10) RB - CWIP Long Tem - Production Plant (P10) RB - CWIP Long Tem - Transmission Plant (D2) Subtotal CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  NOI - 0.8M - A&G - General Advertising (A/C 993.1) (C1) NOI - 0.8M - A&G - Injuries & Damages (A/C 925) (NEPIS) NOI - 0.8M - A&G - Misc, Rents, Maintenance (P90)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,354 \$4,524,417 \$18,530,628 \$61 \$60,466 \$1,239,161	\$1,756,922 \$363,513 \$363,513 \$1,358,97 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,232	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$2 \$16,313 \$27,384	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269 \$807,142 \$3,162,397 \$12 \$146,185 \$215,653	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,832 \$428,253 \$4428,253 \$447,582	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572 \$0 \$12,817 \$21,892	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666	\$41,777 \$5,659 \$75,518 <b>\$369,579</b> \$17,859 \$29,187	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565
15   RE - Labor and Related Expense Pactor   NOI - OMA - AGG - Salaries, Pensions & Benedits - Contanter Service & Info (CI)   S479,075   S45,048   S12,767   S11,059   S12,750   S12,75	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangible Plant (P90) RB - CWIP Long Term - Production Plant (P10) RB - CWIP Long Term - Production Plant (P10) RB - CWIP Long Term - Production Plant (P10) RB - CWIP Long Term - Transmission Plant (D2) Subtotal CWIP LT - Long Term CWIP Ratio (W/AFDC) Factor  NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - His, Pents, Maintenance (P00) NOI - 0.8M - A&G - Outside Services (A/C 923) (NEPIS) NOI - 0.8M - A&G - Popperly Insurance (A/C 924) (NEPIS)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,354 \$1,530,628 \$61 \$860,466 \$1,239,161 \$1,060,605 \$1,181,8767	\$1,756,922 \$363,513 \$1363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,232 \$279,228 \$347,195	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$2 \$16,313 \$27,384 \$20,108 \$25,002	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269 \$807,142 \$3,162,397 \$12 \$146,185 \$215,653 \$180,187 \$224,046	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,832 \$0 \$428,255 \$487,582 \$527,862 \$656,349	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572 \$0 \$12,817 \$21,892 \$15,798 \$19,644	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414	\$41,777 \$5,659 \$75,518 <b>\$369,579</b> \$17,859 \$29,187 \$22,013 \$27,372	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746
157   IRE - Labor and Related Expense Pactor   NOI - O&AA - A&C - Salaries, Passions & Benefits - Position (OXTD)   \$3,844,031   \$1,279,773   \$116,919   \$667,175   \$12,775,1105   \$18,671   \$18,6	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LBE - Labor and Related Expenses Factor LBE - Labor and Related Expenses Factor LBE - Labor and Related Expenses Factor LBE - Labor and Related Expenses Factor LBE - Labor and Related Expenses Factor LBE - Labor and Related Expenses Factor LBE - Labor and Related Expenses Factor LBE - Labor and Related Expenses Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Finangible Plant (P90) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Transmission Plant (D2) Subtotal CWIPI Long Term - Transmission Plant (D2) NOI - 0.8M - A&G - General Advertising (AV C930.1) (C1) NOI - 0.8M - A&G - Hopines & Dumpse (AV C925 (NEPIS) NOI - 0.8M - A&G - Misc Control (AV C930.1) (NEPIS) NOI - 0.8M - A&G - Outside Services (AV C 923) (NEPIS) NOI - 0.8M - A&G - Postporty Insurance (AV C924) (NEPIS) NOI - 0.8M - A&G - Regulatory Commission Exp (AV C928) - SD (Direct SD/R10)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,354 \$4,524,417 \$18,530,628 \$61 \$60,466 \$1,239,161 \$10,60,605 \$1,318,767 \$1,06,860	\$1,756,922 \$363,513 \$1363,513 \$1,358,997 \$625,548 \$447,73 \$1,722,022 \$5,002,433 \$46 \$226,537 \$47,232 \$279,238 \$347,195 \$281,656	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$2 \$16,313 \$27,384 \$20,108 \$25,002 \$20,283	\$95,514 \$95,514 \$653,492 \$308,693 \$41,812 \$1,351,269 \$807,142 \$3,162,397 \$12 \$146,185 \$215,653 \$180,187 \$224,046 \$181,879	\$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,832 \$0 \$428,253 \$487,582 \$27,862 \$656,349 \$532,465	\$1,914 \$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572 \$0 \$12,817 \$21,892 \$15,798 \$19,644	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414	\$41,777 \$5,659 \$75,518 <b>\$369,579</b> \$17,859 \$29,187 \$22,013 \$27,372	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746
18   LRE - Labor and Related Expense Factor   NO1-O&M - AGC - Salaries, Pensions & Benefits - Production (OXFD)   \$3,927,763   \$98,927   \$98,928   \$36,41   \$398,02   \$21,189,545   \$9,765   \$16,601   \$18,157   \$16,601   \$18,157   \$16,601   \$18,157   \$16,601   \$18,157   \$16,001   \$18,157   \$16,001   \$18,157   \$16,001   \$18,157   \$16,001   \$18,157   \$16,001   \$18,157   \$16,001   \$18,157   \$16,001   \$18,157   \$18,1	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Forting Plant (P90) RB - CWIP Long Term - Forting Plant (P10) RB - CWIP Long Term - Forting Plant (P10) RB - CWIP Long Term - Forting Plant (P10) RB - CWIP Long Term - Forting Plant (P10) RB - CWIP Long Term - Transmission Plant (P2) Subtotal CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  NOI - 0.8M - A&G - General Advertising (A/C 993.1) (C1) NOI - 0.8M - A&G - Hise, Pensh , Maintenance (P00) NOI - 0.8M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0.8M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0.8M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0.8M - A&G - Regulatory Commission Exp (A/C 928) - SU (Direct SD/R10) NOI - 0.8M - A&G - Sadarise, Penshors & Benefits - Customer Accounts (OXC)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$4,524,417 \$18,530,628 \$61 \$60,466 \$1,239,161 \$1,060,605 \$1,318,767 \$1,069,860	\$1,756,922 \$363,513 \$363,513 \$1,338,907 \$0.25,848 \$44,720,794 \$1,121,022 \$5,002,433 \$46 \$226,537 \$437,232 \$279,228 \$347,195 \$281,665 \$1,009,405	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$16,313 \$27,984 \$20,108 \$25,002 \$20,283 \$43,406	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,269 \$807,142 \$3,162,397 \$12 \$16,533 \$180,187 \$224,066 \$181,759 \$290,009	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,555 \$4,658,323 \$2,410,564 \$9,103,832 \$428,253 \$487,552 \$527,862 \$656,399 \$332,468 \$9,805	\$1,914 \$1,914 \$1,84,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572 \$12,817 \$21,892 \$15,798 \$15,798 \$15,936 \$2,155	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414	\$41,777 \$5,659 \$75,518 <b>\$369,579</b> \$17,859 \$29,187 \$22,013 \$27,372	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746
150   LRE - Labor and Related Expense Factor   NOI - O&M - A&G- slandines, Pausions & Benefits - Transmission (DZ)   \$2,232,672   \$598,098   \$36,941   \$598,302   \$1,189,545   \$9,785   \$1,161   \$1,162	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Transmission Plant (D10) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - Harrise (A/C 930.1) (NEPIS) NOI - 0.8M - A&G - Maci - Ottos (A/C 930.1) (NEPIS) NOI - 0.8M - A&G - Outside Services (A/C 930.1) (NEPIS) NOI - 0.8M - A&G - Post (P10) NOI - 0.8M - A&G - Post (P10) NOI - 0.8M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) NOI - 0.8M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$3,042,534 \$45,524,417 \$18,530,628 \$60,466 \$1,239,161 \$1,060,056 \$1,318,767 \$1,069,068 \$1,144,948 \$479,075	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$46 \$26,537 \$437,232 \$279,238 \$347,195 \$281,656 \$1,099,495 \$363,995	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$16,313 \$27,384 \$20,108 \$25,002 \$32,283 \$43,406 \$14,296	\$95,514 \$95,514 \$653,492 \$3308,683 \$41,812 \$1,351,269 \$807,142 \$3,162,397 \$1146,185 \$215,653 \$180,187 \$224,046 \$181,799 \$290,090 \$95,690	\$3,230 \$3,230 \$1,242,493 \$4697,917 \$94,535 \$4,658,223 \$2,210,564 \$9,103,832 \$428,253 \$447,582 \$527,862 \$656,349 \$532,468 \$9,805 \$3,235	\$1,914 \$1,914 \$1,914 \$184,095 \$31,395 \$42,45 \$38,067 \$19,829 \$277,572 \$1,892 \$15,788 \$19,644 \$15,996 \$2,152 \$1,152	\$2,385 \$323,478 \$30,643 \$1,575 \$1,666 \$1,941 \$2,414 \$1,958	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746 \$13,585
16   LRE - Labor and Related Expenses Factor   NOI - OMAH - Dists - Area Lighting (CS)   S47,265   S47,2	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Instribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Transmission Plant (I2) RB - CWIP Long Term - Transmission Plant (I2) RB - CWIP Long Term - Transmission Plant (I2) NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - Surjens & Damages (A/C 935.) (NEPIS) NOI - 0.8M - A&G - Surjens & Damages (A/C 925.) (NEPIS) NOI - 0.8M - A&G - Popterly Insurance (A/C 924.) (NEPIS) NOI - 0.8M - A&G - Popterly Insurance (A/C 924.) (NEPIS) NOI - 0.8M - A&G - Surjens, Pensions & Benefits - Customer Accounts (OXC) NOI - 0.8M - A&G - Sularies, Pensions & Benefits - Customer Service & Info (C1) NOI - 0.8M - A&G - Sularies, Pensions & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Sularies, Pensions & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Sularies, Pensions & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Sularies, Pensions & Benefits - Distribution (OXD)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$6,122,417 \$18,530,646 \$1,209,91 \$1,004,605 \$1,318,767 \$1,006,605 \$1,318,767 \$1,006,605 \$1,318,767 \$1,006,605 \$1,318,767 \$1,006,605 \$1,444,948 \$479,075 \$3,864,031 \$3,927,675 \$3,864,031	\$1,756,922 \$363,513 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$447,232 \$279,238 \$347,195 \$281,656 \$1,099,495 \$363,988 \$1,207,473 \$788,927	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,152 \$27,384 \$27,384 \$20,108 \$25,002 \$20,203 \$43,406 \$11,690 \$58,814,266 \$11,691 \$58,814	\$95,514 \$95,514 \$653,492 \$3308,683 \$41,812 \$1,351,269 \$807,142 \$3,162,397 \$1146,185 \$215,653 \$180,187 \$224,046 \$181,799 \$290,090 \$95,653 \$667,150 \$641,752	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,323 \$4,87,582 \$4,87,582 \$656,349 \$52,7862 \$9,805 \$3,235 \$1,178,509 \$2,275,189	\$1,914 \$1,914 \$1,914 \$184,095 \$31,393 \$42,45 \$38,067 \$19,829 \$277,372 \$1,892 \$15,798 \$19,644 \$15,996 \$2,152 \$1,172 \$15,156 \$15,156 \$15,156	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746 \$13,585
16   18   18   1- 1. 1	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - 0&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Tem - Distribution Plant (P60) RB - CWIP Long Tem - General Plant (P90) RB - CWIP Long Tem - Forting Plant (P90) RB - CWIP Long Tem - Forting Plant (P90) RB - CWIP Long Tem - Forting Plant (P10) RB - CWIP Long Tem - Production Plant (P10) RB - CWIP Long Tem - Forting Plant (P10) RB - CWIP Long Tem - Forting Plant (P10) RB - CWIP Long Tem - Forting Plant (P10) RB - CWIP Long Tem - Forting Plant (P10) RB - CWIP Long Tem - Forting Plant (P10) RB - CWIP Long Tem - Forting Plant (P10) RB - CWIP Long Tem - Forting Plant (P10) NOI - 0&M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0&M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0&M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0&M - A&G - Salarias, Plantsions & Benefits - Customer Accounts (OXC) NOI - 0&M - A&G - Salarias, Plantsions & Benefits - Unstimation (OXPD) NOI - 0&M - A&G - Salarias, Plantsions & Benefits - Production (OXPD) NOI - 0&M - A&G - Salarias, Plantsions & Benefits - Production (OXPD) NOI - 0&M - A&G - Salarias, Plantsions & Benefits - Production (OXPD) NOI - 0&M - A&G - Salarias, Plantsions & Benefits - Production (OXPD) NOI - 0&M - A&G - Salarias, Plantsions & Benefits - Production (OXPD)	\$478,449 \$478,449 \$3,949,887 \$1773,716 \$240,254 \$5,522,417 \$18,530,628 \$61 \$860,466 \$1,239,101 \$1,060,665 \$1,138,767 \$1,069,860 \$1,144,49,494 \$479,075 \$3,846,413 \$3,927,763 \$2,323,7763	\$1,756,922 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$437,222 \$279,228 \$327,928 \$347,95 \$328,1665 \$1,009,497 \$363,988 \$347,95 \$363,988 \$347,95 \$363,988 \$347,95 \$363,988 \$347,95 \$363,988 \$367,97 \$368,997 \$368,997 \$368,997	\$14,277 \$14,277 \$112,574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$16,313 \$27,384 \$20,108 \$25,002 \$20,283 \$43,406 \$11,6919 \$58,814	\$95,514 \$95,514 \$653,492 \$308,683 \$41,812 \$1,351,200 \$807,142 \$1,462,397 \$12,404 \$1181,759 \$95,639 \$95,639 \$661,752 \$98,805	\$3,230 \$3,230 \$1,242,403 \$607,917 \$94,535 \$4658,33 \$2,2410,564 \$9,103,832 \$0 \$428,253 \$487,526 \$527,862 \$527,862 \$656,349 \$32,246 \$3,235 \$1,178,000 \$2,275,110 \$1,189,541	\$1,914 \$1,914 \$1,914 \$184,095 \$13,336 \$4,245 \$18,007 \$19,829 \$277,572 \$0 \$12,817 \$11,899 \$15,798 \$15,798 \$1,917 \$15,936 \$1,917 \$15,936 \$1,917 \$15,936 \$1,917 \$15,936 \$1,917 \$1,91	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746 \$13,585
161   LRE - Labor and Related Expenses Factor   NOI - 08AH - Dist Primary Customer (C2)   \$1,525,530   \$85,844   \$87,975   \$87,879   \$2,673   \$19,453   \$153,889   \$284,157   \$164   LRE - Labor and Related Expenses Factor   NOI - 08AH - Dist Primary Customer (C3)   \$412,510   \$1,223,530   \$838,420   \$86,287   \$441,135   \$1,889,280   \$36,126   \$250,900   \$77,975   \$165   LRE - Labor and Related Expenses Factor   NOI - 08AH - Dist Primary Customer (C3)   \$412,510   \$11,077,540   \$12,238   \$882,278   \$2,264   \$86.15   \$18,889,280   \$86,287   \$441,195   \$1,889,280   \$86,287	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Intangible Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Thanagible Plant (P90) RB - CWIP Long Term - Tother Defense (Pant (P90)) RB - CWIP Long Term - Transmission Plant (IC2) Subtotal CWIPI-Long Term - Transmission Plant (IC2) Subtotal CWIPI-Long Term - Transmission Plant (IC2) Subtotal CWIPI-L Long Term - Transmission Plant (IC2) Subtotal CWIPI-L Long Term - CWIP Ratio (W/APDC) Factor  NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - Julic, Rents, Maintenance (P90) NOI - 0.8M - A&G - Julic, Rents, Maintenance (P90) NOI - 0.8M - A&G - Regulatory Commission Exp (A/C 928) - SDI (Direct SD/R10) NOI - 0.8M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC) NOI - 0.8M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1) NOI - 0.8M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Salaries, Pensions & Benefits - Drandiction (OXD) NOI - 0.8M - A&G - Salaries, Pensions & Benefits - Transmission (D2) NOI - 0.8M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$4,5224,417 \$18,530,628 \$4,5224,417 \$18,530,628 \$1,050,076 \$1,050,0	\$1,756,922 \$363,513 \$1358,997 \$1,358,997 \$1,358,997 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,222 \$279,228 \$347,125 \$133,395 \$1,207,473 \$788,927 \$598,098 \$1,756,922	\$14.277 \$14.277 \$112.574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$3	\$95,514  \$95,514  \$653,492  \$308,683  \$41,812  \$1,351,260  \$807,142  \$146,185  \$21,5633  \$100,187  \$21,5633  \$20,000  \$95,639  \$667,150  \$541,553  \$398,302  \$463,544	\$3,230 \$3,230 \$1,242,493 \$407,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,832 \$9,103,832 \$9,805 \$4,57,892 \$9,805 \$9,805 \$2,275,101 \$1,178,509 \$2,275,101 \$1,189,545 \$1,169,545	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$19,829 \$277,572 \$11,892 \$11,892 \$11,892 \$15,788 \$15,788 \$15,986 \$2,152 \$15,936	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746 \$13,585
16   IRE - Labor and Related Expenses Feator   NOI - O&M - Dist - Secondary Customer (CS)   \$41,251   \$33,441,251   \$12,234   \$88,287   \$88,287   \$84,135   \$1,888,280   \$85,125   \$15,155   \$15,155   \$15,255   \$15,155   \$15,2	138 139 140 141 142 143 144 145 146 147 150 151 152 153 154 155 156 157 158 159 160 161	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor LRE - Lahor and Related Expense Factor	NOI - 0&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Formation Plant (P00) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Transmission Plant (I2) Subtotal CWIP Long Term - Transmission Plant (I2) Subtotal CWIP Long Term - Transmission Plant (I2) Subtotal CWIP Long Term - Transmission Plant (I2) NOI - 0&M - A&G - General Advertising (A/C 993.1) (C1) NOI - 0&M - A&G - Hand Maintenance (P00) NOI - 0&M - A&G - Hand Plant (P10) NOI - 0&M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0&M - A&G - Subratise, Plantisons & Benefits - Sustemer Accounts (OXC) NOI - 0&M - A&G - Salarise, Plantisons & Benefits - Customer Service & Info (C1) NOI - 0&M - A&G - Salarise, Plantisons & Benefits - Production (OXPD) NOI - 0&M - A&G - Salarise, Plantisons & Benefits - Production (OXPD) NOI - 0&M - A&G - Salarise, Plantisons & Benefits - Production (OXPD) NOI - 0&M - A&G - Salarise, Plantisons & Benefits - Production (OXPD) NOI - 0&M - CAS - Salarise, Plantisons & Benefits - Transmission (D2) NOI - 0&M - CAS - Salarise, Plantisons & Benefits - Transmission (D2) NOI - 0&M - CAS - Salarise, Plantisons & Benefits - Transmission (D2) NOI - 0&M - CAS - Cas Service - Other (C8)	\$478,449 \$478,449 \$3,949,887 \$1773,716 \$240,254 \$5,522,417 \$18,530,628 \$61 \$860,466 \$1,239,1016 \$1,060,665 \$1,318,767 \$1,069,660 \$1,318,767 \$1,069,860 \$1,344,494 \$479,075 \$3,864,313 \$3,927,763 \$2,326,762 \$2,308,934 \$478,449	\$1,756,922 \$363,513 \$1358,997 \$1,358,997 \$1,358,997 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,222 \$279,228 \$347,125 \$133,395 \$1,207,473 \$788,927 \$598,098 \$1,756,922	\$14.277 \$14.277 \$112.574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$3	\$95,514  \$95,514  \$653,492  \$308,683  \$41,812  \$1,351,260  \$807,142  \$146,185  \$21,5633  \$100,187  \$21,5633  \$20,000  \$95,639  \$667,150  \$541,553  \$398,302  \$463,544	\$3,230 \$3,230 \$1,242,493 \$407,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,832 \$9,103,832 \$9,805 \$4,57,892 \$9,805 \$9,805 \$2,275,101 \$1,178,509 \$2,275,101 \$1,189,545 \$1,169,545	\$1,914 \$1,914 \$1,914 \$1,914 \$13,036 \$4,245 \$13,036 \$12,817 \$1,829 \$15,798 \$15,798 \$15,996 \$1,917 \$15,936 \$1,917 \$15,936 \$1,917 \$15,936 \$2,152 \$1,917 \$15,936 \$2,152 \$1,917	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$18,565 \$13,468 \$16,746 \$13,585
16   LRE - Labor and Related Expenses Pector   NOI - O&M - Diss - Secondary Customer (CS)   \$412,510   \$314,045   \$12,398   \$82,798   \$2,664   \$815   \$10,559   \$310,559   \$32,851   \$32,851   \$32	138 139 140 141 142 143 144 145 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 162	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor	NOI - O&M - Clast Service - Other (C1) Subhotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Fother Plant (P90) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother CWIP Ratio (W/AFDC) Factor  NOI - O&M - A&G - General Advertising (A/C 930.1) (C1) NOI - O&M - A&G - Fother Plant (P10) NOI - O&M - A&G - Fother Plant (P10) NOI - O&M - A&G - Outled Services (A/C 923) (NEPIS) NOI - O&M - A&G - Outled Services (A/C 923) (NEPIS) NOI - O&M - A&G - Sudates, Pensions & Plantifia - Customer Service & Info (C1) NOI - O&M - A&G - Sadaries, Pensions & Benefits - Customer Service & Info (C1) NOI - O&M - A&G - Sudaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - A&G - Sudaries, Pensions & Benefits - Postubrino (CXP) NOI - O&M - O&M - CAS - Sudaries, Pensions & Benefits - Postubrino (CXP) NOI - O&M - O&S - CAS - Sadaries, Pensions & Benefits - Postubrino (CXP) NOI - O&M - O&S - CAS - Sadaries, Pensions & Benefits - Postubrino (CXP) NOI - O&M - O&S - CAS - Service - Other (C3) NOI - O&M - O&S - CAS - Service - Other (C3) NOI - O&M - OSS - CAS - Service - Other (C3) NOI - O&M - OSS - CAS - Meters (C6)	\$478,449 \$478,449 \$3,949,887 \$240,254 \$3,942,887 \$4,522,417 \$18,530,628 \$11,239,161 \$1,060,665 \$1,138,767 \$1,069,660 \$1,144,948 \$479,075 \$2,236,672 \$2,236,672 \$2,236,672 \$2,236,672 \$3,844,033	\$1,756,922 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$447,292 \$437,292 \$437,292 \$437,195 \$231,665 \$1,009,495 \$363,948 \$1,207,473 \$798,927 \$589,992 \$5,992 \$363,518 \$1,756,922 \$363,513 \$558,144	\$14,277 \$14,277 \$112,574 \$39,197 \$5,399 \$123,185 \$74,860 \$355,125 \$2,384 \$20,108 \$25,002 \$20,228 \$43,406 \$116,919 \$16,919 \$60,940 \$	\$95,514 \$95,514 \$653,492 \$308,663 \$41,812 \$1,351,260 \$307,142 \$3162,354 \$161,563 \$121,563 \$180,187 \$224,046 \$1818,799 \$290,090 \$95,630 \$967,130 \$463,545 \$98,355 \$98,355 \$98,355 \$98,355 \$98,355	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,632 \$1,03	\$1,914 \$1,914 \$1,914 \$13,4305 \$42,45 \$19,829 \$277,672 \$12,817 \$11,802 \$15,788 \$19,644 \$15,936 \$2,152 \$1,152	\$2,385 \$223 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801	\$41,777 \$5,659 \$75,518 <b>\$369,579</b> \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$22,205 \$251,542 \$76,177	\$26,574 \$3,599 \$1,720 \$229,048 \$10,926 \$13,585 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638
16   IRE - Labor and Related Expenses Factor   NOI - O&AM - Dist - Strote-lighting (CA)   \$182,506   \$182,50	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Transmission Plant (I2) Subtotal CWIPT- Long Term - Transmission Plant (I2) NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - Busines & Damages (A/C 925) (NEPIS) NOI - 0.8M - A&G - Distribution Subtrained (A/C 925) (NEPIS) NOI - 0.8M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0.8M - A&G - Subtrainer (A/C 924) (NEPIS) NOI - 0.8M - A&G - Subtrainer (A/C 924) (NEPIS) NOI - 0.8M - A&G - Subtrainer (A/C 924) (NEPIS) NOI - 0.8M - A&G - Subtrainer, Pensioner & Benefits - Customer Service & Info (C1) NOI - 0.8M - A&G - Subtrainer, Pensione & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Subtrainer, Pensione & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Subtrainer, Pensione & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Subtrainer, Pensione & Benefits - Distribution (OXD) NOI - 0.8M - A&G - Subtrainer, Pensione & Benefits - Distribution (OXD) NOI - 0.8M - Oxt Acct - Other (C1) NOI - 0.8M - Oxt - Acct - Other (C1) NOI - 0.8M - Oxt - Acct - Other (C1) NOI - 0.8M - Oxt - Acct - Oxt - Ox	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$4,524,417 \$18,530,628 \$61 \$61 \$1,060,666 \$1,239,166 \$1,313,767 \$	\$1,756,922 \$363,513 \$1,358,997 \$625,948 \$1,358,997 \$625,948 \$1,4794 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,232 \$279,228 \$347,195 \$281,65 \$1,009,495 \$363,988 \$347,195 \$363,988 \$377,195 \$363,988 \$377,195 \$363,988 \$377,195 \$363,988 \$378,195 \$378,195 \$	\$14.277  \$14.277  \$112.574  \$39,197  \$5,300  \$123,185  \$74,860  \$355,125  \$2,286  \$35,125  \$3,20,288  \$3,0,288  \$4,296  \$11,6,919  \$58,814  \$6,941  \$6	\$95,514  \$95,514  \$653,492  \$308,683  \$41,812  \$1,351,260  \$807,142  \$1,46,185  \$1146,185  \$21,5633  \$180,187  \$224,046  \$316,739  \$467,150  \$467,	\$3,230 \$3,230 \$1,242,493 \$407,917 \$94,535 \$4658,333 \$2,410,564 \$9,103,832 \$527,862 \$527,862 \$656,548 \$653,240 \$1,178,509 \$2,278,110 \$1,189,545 \$1,568 \$3,230 \$67,879 \$8,569	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572 \$1,592 \$15,798 \$11,593 \$21,195 \$1,593 \$11,593 \$	\$2,385 \$223 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,585 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638
18   18   18   18   18   18   18   18	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 155 156 167 161 162 163 164	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  URLE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Fontenion Plant (P90) RB - CWIP Long Term - Frontenion Plant (P10) RB - CWIP Long Term - Transmission Plant (T20) Subtotal CWIPLT - Long Term - Transmission Plant (P20) RB - CWIP Long Term - Transmission Plant (P20) NOI - O&M - A&G - General Advertising (A/C 93.0 1) (C1) NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS) NOI - O&M - A&G - Holise Services (A/C 923) (NEPIS) NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS) NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS) NOI - O&M - A&G - Subtraine, Pensions & Benefits - Customer Service & Info (1) NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (1) NOI - O&M - A&G - Salaries, Pensions & Benefits - Dustomer Service & Info (1) NOI - O&M - A&G - Salaries, Pensions & Benefits - Dustomer Service & Info (1) NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2) NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2) NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2) NOI - O&M - D&I - Service - Often (C1) NOI - O&M - D&I - Merts (C6) NOI - O&M - D&I - Metars (C6) NOI - O&M - D&I - Primary Demand (D3)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$3,942,887 \$41,524,417 \$11,530,417 \$11,530,417 \$11,530,417 \$1,106,060 \$1,131,767 \$1,106,980 \$1,144,948 \$479,075 \$2,222,672 \$2,222,672 \$1,222,672 \$1,222,672 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530 \$1,223,530	\$1,756,922 \$363,513 \$1,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$447,232 \$274,238 \$247,238 \$274,238 \$374,238 \$378,927 \$383,948 \$1,756,922 \$1,	\$14.277 \$14.277 \$14.277 \$13.9197 \$5.309 \$123,185 \$74.860 \$355,125 \$2 \$16.313 \$27.384 \$20,008 \$25,002 \$20,283 \$43,406 \$114.279 \$36,940 \$414.279 \$67,997 \$37,656 \$86,287	\$95,514 \$95,514 \$653,492 \$308,663 \$41,812 \$1,351,200 \$807,142 \$1,251,200 \$12,21,200 \$12,21,200 \$140,185 \$215,653 \$180,187 \$224,046 \$181,759 \$290,090 \$95,639 \$667,150 \$95,634 \$463,545 \$95,514 \$367,947 \$251,660 \$461,150	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,832 \$1,03,832 \$1,03,832 \$1,03,832 \$1,03,832 \$1,03,832 \$1,178,509 \$2,275,110 \$1,189,548 \$1,166,688 \$1,166,888 \$1,166,688 \$1,166,888	\$1,914 \$1,914 \$1,914 \$13,4095 \$31,336 \$4,245 \$19,822 \$27,727 \$2,12,822 \$15,788 \$19,644 \$15,936 \$2,152 \$1,15	\$2,385 \$223 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,585 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638
17   IRE - Labor and Related Expense Factor   NOI - O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - Trun - ISO Transmission Expense IV   Mol. O&M - IV	138 139 140 141 141 142 143 144 145 146 147 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P00) RB - CWIP Long Term - Tothagible Plant (P00) RB - CWIP Long Term - Tornasmission Plant (D2) Subtotal CWIPLT - Long Term - TOW P Ratio (W/AFDC) Factor  NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - Hope Town (AMIRITERANCE (P925) (NEPIS) NOI - 0.8M - A&G - Misc, Benth, Maintenance (P40 (925) (NEPIS) NOI - 0.8M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - 0.8M - A&G - Subriance (P40 (928) - SD (Direct SD/RIO) NOI - 0.8M - A&G - Salarise, Pensions & Benefits - Customer Accounts (OXC) NOI - 0.8M - A&G - Subriance, Pensions & Benefits - Unitomer Service & Info (C1) NOI - 0.8M - A&G - Subriance, Pensions & Benefits - Subribation (OXD) NOI - 0.8M - A&G - Subriance, Pensions & Benefits - Transmission (D2) NOI - 0.8M - A&G - Subriance, Pensions & Benefits - Transmission (D2) NOI - 0.8M - A&G - Subriance, Pensions & Benefits - Transmission (D2) NOI - 0.8M - A&G - Subriance, Pensions & Benefits - Transmission (D2) NOI - 0.8M - A&G - Subriance, Pensions & Benefits - Transmission (D2) NOI - 0.8M - Dat - Area Lighting (C3) NOI - 0.8M - Dat - Area Lighting (C3) NOI - 0.8M - Dat - Primary Demand (D3) NOI - 0.8M - Dat - Primary Demand (D3) NOI - 0.8M - Dat - Secondary Customer (C3)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$4,522,417 \$18,530,628 \$61 \$80,0466 \$1,229,106,0665 \$1,313,767 \$1,049,860 \$1,313,767 \$1,049,860 \$1,344,498 \$3,864,021 \$4,947 \$4,948	\$1,756,922 \$363,513 \$1,358,997 \$025,944 \$1,721,002 \$5,002,433 \$46 \$226,537 \$437,322 \$279,228 \$347,735 \$437,325 \$437,325 \$343,735 \$343,735 \$343,735 \$343,735 \$358,006 \$1,009,407 \$358,006 \$1,766,02 \$358,036 \$1,766,02 \$358,036	\$14.277  \$14.277  \$112.574  \$39,197  \$5,309  \$123,185  \$74,860  \$355,125  \$2,286  \$316,313  \$27,384  \$20,108  \$25,002  \$20,228  \$30,228  \$414,406  \$414,919  \$414,836,941  \$66,941  \$67,997  \$67,997  \$77,656  \$86,287  \$11,2398	\$95,514  \$95,514  \$653,492  \$308,683  \$41,812  \$1,351,200  \$807,142  \$146,185  \$116,2,397  \$240,406  \$111,759  \$250,009  \$467,150  \$467,	\$3,230 \$3,230 \$1,242,493 \$407,917 \$94,535 \$4658,333 \$2,410,564 \$9,103,832 \$52,410,564 \$9,103,832 \$527,862 \$532,466 \$9,803 \$1,178,599 \$1,178,599 \$2,275,110 \$1,189,545 \$15,666 \$3,803 \$1,189,545 \$15,666 \$1,898,280 \$2,803	\$1,914 \$1,914 \$184,095 \$31,336 \$4,245 \$38,067 \$19,829 \$277,572 \$15,936 \$112,817 \$21,892 \$15,798 \$115,936 \$21,137 \$21,137 \$21,1	\$2,385 \$223 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,585 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638
17   LRE - Labor and Related Expense Factor   NOI - ORM - Tran - ISO Transmission Exp per kW   \$4,209.887   \$1,023.755   \$64,329   \$67,3175   \$2,508.903   \$11,977   \$19,388   \$83,240   \$1,277   \$1,275   \$1,27	138 139 140 141 141 142 143 144 145 146 147 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 165	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor	NOI - 0&M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Forderich Plant (P10) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (D2) RD - O&M - A&G - General Advertising (A/C 930.1) (C1) NOI - O&M - A&G - Distribution Research (P0.024) (NEPIS) NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS) NOI - O&M - A&G - Salaris, Pensions & Bernfis - Customer Accounts (OXC) NOI - O&M - A&G - Salaris, Pensions & Bernfis - Customer Accounts (OXC) NOI - O&M - A&G - Salaris, Pensions & Bernfis - Customer Accounts (OXC) NOI - O&M - A&G - Salaris, Pensions & Bernfis - Transmission (D2) NOI - O&M - A&G - Salaris, Pensions & Bernfis - Transmission (D2) NOI - O&M - A&G - Salaris, Pensions & Bernfis - Customer Accounts (D2) NOI - O&M - A&G - Salaris, Pensions & Bernfis - Transmission (D2) NOI - O&M - D&T - Area Lighting (C3) NOI - O&M - D&T - Area Lighting (C3) NOI - O&M - D&T - Primary Demand (D3) NOI - O&M - D&T - Primary Demand (D3) NOI - O&M - D&T - Secondary Demand (D4) NOI - O&M - D&T - Secondary Demand (D4)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,254 \$4,524,417 \$18,530,624 \$45,524,417 \$11,061,6615 \$1,239,113,767 \$1,069,866 \$1,239,131,876 \$474,449 \$478,44	\$1,756,922 \$363,513 \$1,358,997 \$025,948 \$44,773 \$1,720,793 \$1,720,793 \$1,212,022 \$5,002,433 \$279,228 \$279,228 \$347,105 \$281,665 \$1,009,495 \$363,988 \$1,277,473 \$798,927 \$580,513 \$583,144 \$953,849 \$583,420 \$383,420 \$314,045 \$314,045 \$314,045 \$314,045 \$314,045 \$314,045 \$314,045 \$334,045 \$	\$14.277 \$14.277 \$112.574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$16,313 \$27,384 \$20,108 \$25,5002 \$20,283 \$43,406 \$414,299 \$116,243 \$43,406 \$414,299 \$116,243 \$43,406 \$414,299 \$116,243 \$43,406 \$414,299 \$116,243 \$43,406 \$414,299 \$116,243 \$43,406 \$414,299 \$116,243 \$43,406 \$414,299 \$116,243 \$43,406 \$414,277	\$95,514  \$95,514  \$653,492  \$308,683  \$41,812  \$1,351,200  \$807,142  \$146,185  \$21,653  \$180,187  \$224,064  \$111,759  \$290,099  \$45,649  \$45,544  \$367,957  \$251,660  \$461,135  \$82,799  \$200,093  \$45,514	\$3,230 \$3,230 \$1,242,493 \$407,917 \$94,535 \$4,658,33 \$2,410,564 \$9,103,832 \$9,103,832 \$52,7862 \$527,862 \$532,468 \$9,805 \$1,178,525 \$1,178,545 \$1,189,545 \$1,589,280 \$1,898,280 \$1,898,280 \$1,898,280 \$1,898,280 \$4,87,199	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,926 \$42,245 \$19,829 \$277,572 \$0 \$12,817 \$21,892 \$15,798 \$1,906 \$21,52 \$15,798 \$1,914 \$15,936 \$21,52 \$31,914 \$15,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,914 \$14,936 \$31,9	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,565 \$13,565 \$13,565 \$13,565 \$14,6746 \$13,585 \$192,787 \$41,638
17   LRE - Labor and Related Expenses Feator   NOI - O&M - Trans - 18O Transmission Expenses (P2)   \$44,440 , 515   \$1,176,566   \$72,845   \$1,977,644   \$15,552   \$1,7741   \$87,505   \$45,444   \$1,715   \$1,175	128 129 140 141 141 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 165 166 167 166 167 168	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Foreign Plant (P90) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Frontection Plant (P10) RB - CWIP Long Term - Reverse (P10) ROI - C&M - A&G - Long Long Long (P24) ROI - C&M - A&G - Pust Long Term (P10) ROI - C&M - A&G - Pust Long Term (P10) ROI - C&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (1) ROI - C&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) ROI - C&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) ROI - C&M - A&G - Salaries, Pensions & Benefits - Production (OXD) ROI - C&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) ROI - C&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) ROI - C&M - BAG - Salaries, Pensions & Benefits - Transmission (D2) ROI - C&M - Bad - Area Lighting (C3) ROI - C&M - Bad - Area Lighting (C3) ROI - C&M - Bad - Frimany Denantal (R3) ROI - C&M - Bad - Frimany Denantal (R3) ROI - C&M - Bad - Secondary Customer (C2) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Reverse (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI - C&M - Bad - Secondary Denand (P4) ROI	\$478,449 \$478,449 \$3,949,887 \$240,254 \$3,042,54 \$4,522,417 \$18,530,646 \$1,239,161 \$1,060,050 \$1,318,67 \$1,069,60 \$1,444,948 \$479,075 \$3,864,031 \$3,927,75 \$2,232,67 \$2,232,67 \$478,449 \$478,	\$1,756,922 \$363,513 \$13,58,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$447,232 \$279,228 \$349,135 \$349,13	\$14.277  \$14.277  \$14.277  \$112.574  \$39.197  \$5.309  \$123.185  \$74.860  \$35.51,25  \$35.16,313  \$27.384  \$20.108  \$25.002  \$20.283  \$43.406  \$11.6,919  \$58.814  \$36.941  \$36.	\$95.514 \$95.514 \$653.492 \$308.683 \$41,812 \$1,851.200 \$807.142 \$31,623 \$12,142 \$146,185 \$215,653 \$180,187 \$224,046 \$181,759 \$290,090 \$95,639 \$667,150 \$95,639 \$467,150 \$41,	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,233 \$2,410,562 \$9,103,582 \$9,103,582 \$9,103,582 \$9,805 \$3,235 \$1,178,509 \$2,275,115,509 \$2,275,115,509 \$2,275,115,509 \$2,275,115,509 \$3,230 \$1,189,545 \$1,159,545 \$1,	\$1,914 \$1,914 \$1,914 \$13,336 \$4,245 \$19,829 \$27,757 \$12,807 \$12,807 \$12,807 \$12,807 \$12,807 \$1,907 \$	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$1,6801 \$19,453	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638 \$284,157 \$284,157 \$32,851 \$32,851
17	138 139 140 141 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor	NOI - 0&M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Forderich Plant (P10) RB - CWIP Long Term - Transmission Plant (P10) RB - CWIP Long Term - Transmission Plant (P10) RB - CWIP Long Term - Transmission Plant (P10) RB - CWIP Long Term - Transmission Plant (P20) RB - CWIP Long Term - Transmission Plant (P20) RB - CWIP Long Term - Transmission Plant (P20) RB - CWIP Long Term - Transmission Plant (P20) RB - CWIP Long Term - Transmission Plant (P20) NOI - 0&M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0&M - A&G - Distribution (W20) NOI - 0&M - A&G - Distribution (W20) NOI - 0&M - A&G - Subrission Plant (P20) NOI - 0&M - A&G - Subrission Plant (P20) NOI - 0&M - A&G - Subrission Plant (P20) NOI - 0&M - A&G - Subrission Plant (P20) NOI - 0&M - A&G - Subrission Plant (P20) NOI - 0&M - A&G - Subrission Plant (P20) NOI - 0&M - O&G - DATE (P20) NOI - 0&M - O&G - DATE (P20) NOI - 0&M - DATE - A PART LEPHING (C2) NOI - 0&M - DATE - A PART LEPHING (C2) NOI - 0&M - DATE - A PART LEPHING (C2) NOI - 0&M - DATE - A PART LEPHING (C2) NOI - 0&M - DATE - Primary Demand (D3) NOI - 0&M - DATE - Primary Demand (D3) NOI - 0&M - DATE - Streetlighting (C4) NOI - 0&M - DATE - Streetlighting (C4) NOI - 0&M - DATE - Streetlighting (C4) NOI - 0&M - DATE - Primary Demand (D1) NOI - 0&M - DATE - Streetlighting (C4) NOI - 0&M - DATE - Streetlighting (C4) NOI - 0&M - DATE - Primary Customer (C2)	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,254 \$4,524,417 \$18,530,624 \$45,524,417 \$18,530,626 \$51,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,160,666 \$1,239,161 \$1,060,665 \$1,160,161 \$1,060,665 \$1,160,161 \$1,060,665 \$1,060,665 \$1,060,665 \$1,060,665 \$1,060,665 \$1,060,665	\$1,756,922 \$363,513 \$1,358,997 \$025,848 \$84,773 \$1,720,793 \$1,212,022 \$5,002,433 \$1,212,022 \$5,002,433 \$1,212,022 \$279,228 \$347,195 \$281,665 \$1,009,405 \$363,988 \$347,195 \$281,665 \$363,988 \$1,207,473 \$798,927 \$580,927 \$588,144 \$953,849,045 \$343,420 \$344,155 \$248,812 \$132,849 \$344,155 \$248,812 \$132,849 \$34,430,668	\$14.277 \$114.277 \$112.574 \$39,197 \$5,309 \$123,185 \$74,860 \$355,125 \$16,313 \$27,384 \$20,108 \$25,5002 \$20,283 \$43,406 \$114,299 \$118,819	\$95,514  \$95,514  \$653,492 \$308,683 \$41,812 \$1,351,260 \$807,142 \$3,162,397  \$124,046 \$111,7590 \$95,639 \$461,355 \$464,3545 \$461,135 \$82,7997 \$251,660 \$461,135 \$82,7999 \$2303,315 \$116,998	\$3,230 \$3,230 \$1,242,493 \$4,655,34 \$4,658,33 \$2,410,564 \$9,103,832 \$2,410,564 \$9,103,832 \$52,7862 \$527,862 \$527,862 \$522,486 \$3,235 \$1,178,245 \$1,178,185 \$1,178,185 \$1,178,185 \$1,189,280 \$1,189,280 \$1,287,199 \$4,437,199 \$47,836 \$1,199,280 \$1,179,280 \$1,178,	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,920 \$1,230 \$2,77,572 \$0 \$12,817 \$21,892 \$15,798 \$11,916 \$21,822 \$15,798 \$1,916 \$15,936 \$21,52 \$1,917 \$57,755 \$2,673 \$1,914 \$74,265 \$2,673 \$1,916 \$3,487 \$182,566 \$3,487	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$1,6801 \$19,453	\$41,777 \$5,659 \$75,518  8369,579 \$17,859 \$17,859 \$22,013 \$22,203 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,565 \$13,565 \$13,585 \$14,694 \$13,585 \$192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$3,075 \$244,738
175   LRE - Labor and Related Expense Feator   O&M - Prod Excel PP - Base Energy (E2)   \$18,852,065   \$3,336,701   \$270,136   \$2,94,795   \$10,765,556   \$87,768   \$10,012   \$493,846   \$256,470   \$1,012   \$1,01	138 139 140 141 141 143 144 145 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) RB - CWIP Long Term - Fordencino Plant (P10) ROI - O&M - A&G - Long Long Long Long (P20) ROI - O&M - A&G - Potto Plant (P10) ROI - O&M - A&G - Potto Plant (P10) ROI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1) ROI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) ROI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) ROI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXD) ROI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) ROI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2) ROI - O&M - Bat - Area Lighting (CS) ROI - O&M - Bat - Area Lighting (CS) ROI - O&M - Bat - Area Lighting (CS) ROI - O&M - Bat - Secondary Customer (C2) ROI - O&M - Bat - Secondary Customer (C3) ROI - O&M - Bat - Secondary Customer (C3) ROI - O&M - Bat - Secondary Customer (C3) ROI - O&M - Bat - Secondary Customer (C3) ROI - O&M - Bat - Secondary Customer (C3) ROI - O&M - Bat - Secondary Customer (C3) ROI - O&M - Bat - Secondary Customer (C3) ROI - O&M - Bat - Remain ROI - RO	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$6,122,417 \$18,350,246 \$1,239,161 \$1,060,065 \$1,318,76 \$1,069,860 \$1,144,948 \$479,075 \$3,864,031 \$3,927,73 \$2,232,672 \$2,308,934 \$478,449 \$1,233,150 \$1,23	\$1,756,922 \$363,513 \$1,358,997 \$025,848 \$84,773 \$1,720,794 \$1,121,022 \$5,002,433 \$1,212,022 \$279,228 \$279,228 \$3471,95 \$281,665 \$1,009,405 \$363,988 \$1,276,473 \$798,927 \$588,927 \$588,927 \$588,927 \$1,756,922 \$333,313 \$558,144 \$953,840 \$314,045 \$248,812 \$132,849 \$3,430,688 \$1,023,755 \$284,812	\$14.277  \$14.277  \$14.277  \$112.574  \$39.197  \$5.309  \$123.185  \$74.860  \$35.51,25  \$35.16,313  \$27.384  \$20,1088  \$25.002  \$20.283  \$43,466  \$11.6,919  \$58,814  \$36,941  \$36,941  \$40	\$95.514 \$95.514 \$653.492 \$308.683 \$41,812 \$1,851.200 \$807.142 \$31,623 \$12,142 \$146,185 \$215,653 \$180,187 \$224,046 \$181,759 \$290,090 \$95,639 \$667,150 \$95,639 \$467,155 \$398,302 \$463,554 \$95,514 \$367,977 \$251,660 \$446,135 \$82,789 \$203,315 \$116,908 \$2,853,100 \$673,170	\$3,230 \$3,230 \$1,242,493 \$4,675,97,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,524 \$9,103,524 \$9,103,524 \$1,252 \$655,349 \$1,278,509 \$2,275,110 \$1,178,509 \$2,275,110 \$1,189,545 \$1,178,509 \$2,275,110 \$1,189,545 \$1,159,5	\$1,914 \$1,914 \$13,914 \$13,336 \$4,245 \$38,067 \$19,829 \$27,757 \$21,892 \$15,788 \$19,644 \$15,936 \$2,152 \$1,152	\$2,385 \$323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801 \$19,453	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638 \$284,157 \$284,157 \$32,851 \$32,851 \$30,775 \$248,738 \$33,607
176   LRE - Labor and Related Expense Factor   O&M - Prod Excl pt P- Peak Demand (D1)   \$2,045,710   \$794,200   \$949,054   \$82,895   \$1,579,568   \$12,995   \$1,579,568	138 139 140 141 142 143 144 145 146 147 148 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 168 169 169 169 169 169 169 169 169 169 169	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Intangible Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangible Plant (P90) RB - CWIP Long Term - Transmission Plant (R90) RB - CWIP Long Term - Transmission Plant (D2) RB - CWIP Long Term - Transmission Plant (R90) RB - CWIP Long Term - Transmission Plant (R90) RB - CWIP Long Term - Transmission Plant (D2) Subtotal CWIP Long Term - Transmission Plant (D2) NOI - 0.8M - A&G - Central Advertising (A/C 923) (NEPLS) NOI - 0.8M - A&G - Injurise & Damages (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Outside Services (A/C 923) (NEPLS) NOI - 0.8M - A&G - Outside Services (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - A&G - Superior (A/C 923) (NEPLS) NOI - 0.8M - ABG - Superior (A/C 923) (NEPLS) NOI - 0.8M - ABG - Superior (A/C 923) (NEPLS) NOI - 0.8M - ABG - Superior (A/C 923) (NEPLS) NOI - 0.8M - Dat - APEL Lighting (C5) NOI - 0.8M - Dat - APEL Lighting (C5) NOI - 0.8M - Dat - APEL Lighting (C5) NOI - 0.8M - Dat - Primary Demand (D3) NOI - 0.8M - Dat - Primary Demand (D3) NOI - 0.8M - Dat - Primary Demand (D3) NOI - 0.8M - Dat - Secondary Lottomer (C2) NOI - 0.8M - Dat - Secondary Lottomer (C2) NOI - 0.8M - Dat - Secondary Lottomer (C2) NOI - 0.8M - Dat - Secondary Lottomer (C2) NOI - 0.8M - Dat - Secondary Lottomer (C2) NOI - 0.8M - Dat - Secondary Lottomer (C3) NOI - 0.8M - Dat - Secondary Lottomer	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$3,042,541 \$4,524,417 \$18,530,646 \$1,239,161 \$1,040,065 \$1,1318,767 \$1,069,065 \$1,144,948 \$479,075 \$3,864,031 \$3,927,73 \$2,232,67 \$4,782,449 \$74,265 \$1,1522,148 \$1,233,341,33 \$3,41,33 \$3,41,33 \$3,41,33 \$3,41,33 \$3,41,33 \$3,41,33 \$3,41,33 \$3,41,33 \$3,41,33 \$3,41,	\$1,756,922 \$363,513 \$1,358,907 \$625,548 \$1,720,794 \$1,212,022 \$5,002,433 \$1,720,794 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,232 \$279,228 \$347,032 \$279,228 \$347,032 \$347,032 \$343,732 \$344,732 \$344,732 \$345,	\$14.277 \$114.277 \$114.277 \$139.197 \$5.309 \$123.185 \$74.860 \$355.125 \$355.125 \$355.125 \$355.125 \$357.384 \$27.384 \$25.002 \$20.283 \$43.406 \$116.919 \$58.814 \$36.941 \$36.941 \$36.941 \$36.941 \$36.941 \$37.656 \$36.287 \$312.398 \$35.207	\$95.514  \$95.514  \$95.514  \$653.492  \$308.683  \$41,812  \$1,351.690  \$807,142  \$3,162,351  \$151.610  \$12,251  \$145,185  \$215,183  \$150,187  \$224,046  \$181,179  \$220,090  \$667,150  \$461,135  \$95,514  \$367,957  \$251,660  \$461,135  \$82,795  \$203,315  \$116,988  \$2,853,100  \$673,175  \$511,698  \$2,853,100  \$673,757  \$551,257  \$5521,257	\$3,230 \$3,230 \$1,242,403 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,323 \$4,871,582 \$62,540 \$1,282,33 \$4,871,582 \$62,540 \$1,178,509 \$2,275,110 \$1,189,545 \$1,189,545 \$1,189,545 \$1,189,280 \$4,471,199 \$4	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,920 \$27,722 \$27,7	\$2,385 \$233 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801 \$19,453	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$3,075 \$3,075 \$3,075 \$448,738 \$3,360 \$45,444
178   Subtrail Lex Labor and Related Expense Factor   Subtrail Rel	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 161 162 163 164 165 166 167 168 169 170 171 172 173 174	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1) Subhotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangible Plant (P90) RB - CWIP Long Term - Finangible Plant (P90) RB - CWIP Long Term - Transmission Plant (C2) RB - CWIP Long Term - Transmission Plant (P10) RB - CWIP Long Term - Transmission Plant (C2) Subhotal CWIPLT - Long Term - Transmission Plant (C2) Subhotal CWIPLT - Long Term - Transmission Plant (C2) NOI - O&M - A&G - General Advertising (A(V 930.1) (C1) NOI - O&M - A&G - Injuries & Damages (A(V 923) (NEPIS) NOI - O&M - A&G - Finanges (AP 924) (NEPIS) NOI - O&M - A&G - Outside Services (A(V 923) (NEPIS) NOI - O&M - A&G - Outside Services (A(V 923) (NEPIS) NOI - O&M - A&G - Subrise, Pensions & Denefits - Customer Service & Info (C1) NOI - O&M - A&G - Salarise, Pensions & Denefits - Customer Service & Info (C1) NOI - O&M - A&G - Salarise, Pensions & Denefits - Distribution (OXD) NOI - O&M - A&G - Salarise, Pensions & Denefits - Distribution (OXD) NOI - O&M - O&G - Salarise, Pensions & Denefits - Transmission (D2) NOI - O&M - O&G - Salarise, Pensions & Denefits - Transmission (D2) NOI - O&M - O&G - Salarise, Pensions & Denefits - Transmission (D2) NOI - O&M - O&G - Salarise, Pensions & Denefits - Transmission (D2) NOI - O&M - Dat - Service - Other (C2) NOI - O&M - Dat - Area Lighting (C3) NOI - O&M - Dat - Menta (C6) NOI - O&M - Dat - Service - Other (C2) NOI - O&M - Dat - Service - Other (C3) NOI - O&M - Dat - Service - Other (C3) NOI - O&M - Dat - Service - Other (C3) NOI - O&M - Dat - Service - Other (C3) NOI - O&M - Dat - Service - Other	\$478,449 \$478,449 \$3,949,887 \$240,254 \$3,942,887 \$4,522,417 \$18,530,628 \$18,530,628 \$1,239,161 \$1,060,656 \$1,1318,767 \$1,069,860 \$1,144,948 \$479,075 \$2,236,670 \$2,236,670 \$1,223,670 \$2,236,670 \$1,223,670	\$1,756,922 \$363,513 \$1,358,997 \$025,848 \$84,773 \$1,720,794 \$1,121,022 \$5,002,433 \$1,212,022 \$279,228 \$3,002,433 \$1,212,025 \$279,228 \$347,925 \$343,735 \$343,735 \$343,735 \$358,127 \$358,420 \$314,045 \$343,420 \$314,045 \$343,420 \$314,045 \$343,420 \$314,045 \$248,812 \$1,22,849 \$3,430,665 \$1,023,755 \$288,812 \$1,22,849 \$3,430,665 \$248,812 \$1,23,849 \$3,430,665 \$248,812 \$3,430,665 \$248,812 \$3,430,665 \$248,812 \$3,430,665 \$248,812 \$3,430,665 \$248,812 \$3,430,665 \$248,812 \$3,430,665 \$248,812 \$3,430,665 \$248,812 \$3,430,665 \$248,812	\$14,277 \$14,277 \$112,574 \$39,197 \$5,399 \$123,185 \$74,860 \$355,125 \$216,313 \$27,384 \$20,108 \$25,002 \$314,296 \$116,919 \$43,406 \$114,296 \$116,919 \$43,406 \$14,277 \$47,656 \$114,298 \$35,041 \$49,340 \$40,34	\$95,514 \$95,514 \$653,492 \$308,663 \$41,812 \$1,351,260 \$307,142 \$1,461,297 \$1,162,997 \$1,1	\$3,230 \$3,230 \$1,242,493 \$407,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,832 \$487,582 \$656,349 \$102,564 \$9,805 \$3,235 \$1,178,509 \$2,275,110 \$1,185,668 \$3,230 \$67,879 \$8,506 \$1,188,5	\$1,914 \$1,914 \$1,914 \$13,336 \$4,245 \$19,829 \$277,672 \$12,817 \$11,802 \$15,708 \$19,644 \$15,936 \$2,152 \$1,152	\$2,385 \$23,323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,441 \$1,958 \$9,495 \$16,801 \$19,453 \$2,009 \$97,105 \$17,741	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,377 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569 \$478,956 \$19,388 \$87,505	\$26,574 \$3,599 \$51,720 <b>\$229,048</b> \$10,926 \$18,565 \$13,468 \$16,746 \$115,595 \$1192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$1,075 \$44,738 \$32,851 \$32,851 \$33,560 \$45,444
178 Subtoal LRE-Labor and Related Expense Factor 890,341,894 823,540,854 81,638,750 815,141,462 845,337,953 885,641 8287,978 82,041,408 81,288,227 180 0X - Total O & M Expense Factor NOI - O&M - A&G - General Advertising (A/C 930,1) (CI) 861 846 82 81 818 80 80 80 80 80 80 80 80 80 80 80 80 80	138 139 140 141 142 143 144 145 146 147 148 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 170 170 170 170 170 170 170 170 170	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor an	NOI - 0.8M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Intangible Plant (P60) RB - CWIP Long Term - General Plant (P00) RB - CWIP Long Term - Intangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) RB - CWIP Long Term - Totangible Plant (P00) ROI - O. CWIP - A&G - Lingible Service (A/C 923) (NEPIS) NOI - O. CWIP - A&G - Outside Service (A/C 923) (NEPIS) NOI - O. CWIP - A&G - Populary Commission Exp (A/C 928) - SD (Direct SD/R10) NOI - O. CWIP - A&G - Sealaries, Pensions & Benefits - Customer Service & Info (C1) NOI - O. CWIP - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O. CWIP - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O. CWIP - A&G - Salaries, Pensions & Benefits - Production (OXDP) NOI - O. CWIP - A&G - Salaries, Pensions & Benefits - Totangible Plant (P00) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Totangible Plant (P00) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Totangible Plant (P00) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Production (OXDP) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Production (OXDP) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Production (OXDP) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Production (P00) NOI - O. CWIP - AWG - Salaries, Pensions & Benefits - Production (P00) NOI - O. CWIP - P00, P00, P00, P00, P00, P00, P00, P	\$478,449 \$478,449 \$3,949,887 \$1,773,776 \$240,254 \$8,042,254 \$45,524,417 \$18,530,6466 \$1,209,91 \$1,000,605 \$1,100,605 \$1,100,605 \$1,100,605 \$1,144,948 \$479,075 \$3,864,031 \$3,927,763 \$2,232,672 \$3,989,944 \$478,449 \$74,265 \$1,522,148 \$1,252,158 \$1,252,168 \$1,25	\$1,756,922 \$363,513 \$1,358,907 \$625,948 \$1,720,794 \$1,121,022 \$5,002,433 \$1,720,794 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,222 \$279,228 \$347,195 \$211,656 \$1,009,495 \$353,949 \$353,949 \$353,949 \$353,840 \$353,840 \$353,840 \$353,840 \$31,405 \$248,812 \$122,266,669 \$1,1725,666 \$1,102,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686 \$1,012,686	\$14.277 \$114.277 \$114.277 \$114.277 \$139.197 \$5.309 \$123.185 \$74,860 \$355,125 \$355,125 \$355,125 \$355,125 \$357,384 \$25,002 \$20,233 \$43,406 \$116,919 \$58,814 \$36,941 \$36,941 \$36,941 \$36,941 \$36,941 \$36,941 \$37,957 \$47,957 \$47,957 \$47,957 \$37,656 \$36,287 \$112,398 \$35,207 \$10,1388 \$261,992 \$47,865 \$72,843 \$79,433 \$79,433	\$95.514  \$95.514  \$95.514  \$653.492  \$308.683  \$41,812  \$1,351.200  \$807,142  \$3,162.331  \$151.5183  \$151.5183  \$151.5183  \$204.046  \$181.759  \$200,090  \$56.639  \$667,150  \$461,135  \$95.514  \$367.957  \$251,660  \$461,135  \$82,795  \$203,315  \$116,908  \$2,853,100  \$674,775  \$51,660  \$461,755  \$82,755  \$116,908  \$2,853,100  \$674,775  \$521,575  \$521,257  \$785,359  \$891,382	\$3,230 \$3,230 \$1,242,403 \$407,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,348 \$9,103,348 \$9,275,100 \$427,822 \$625,349 \$625,349 \$625,349 \$625,349 \$625,349 \$625,349 \$625,349 \$632,348 \$9,805 \$3,235 \$1,178,509 \$2,275,110 \$1,189,545 \$1,189,545 \$1,189,280 \$427,809 \$2,275,110 \$427,809 \$2,275,110 \$1,909,280 \$2,275,110 \$1,909,280 \$2,275,110 \$1,909,280 \$2,275,110 \$	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,920 \$27,722 \$27,7	\$2,385 \$23,323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,441 \$1,958 \$9,495 \$16,801 \$19,453 \$2,009 \$97,105 \$17,741	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,377 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569 \$478,956 \$19,388 \$87,505	\$26,574 \$3,599 \$51,720 <b>\$229,048</b> \$10,926 \$13,565 \$13,468 \$15,765 \$11,2787 \$41,638 \$192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$3,075 \$44,738 \$3,564 \$45,564
180         OX. Total 0 & M. Expense Factor         NOI - 0&M. AAGG General Advertising (A/C 930.1) (C1)         \$6.1         \$46         \$2         \$1.2         \$0         \$0           181         OX. Total 0 & M. Expense Factor         NOI - 0&M. AAGG Injuries & Damages (A/C 925) (NEPIS)         \$860.466         \$22.6,537         \$16,185         \$428,253         \$12,211         \$1,575         \$17,859         \$10,926           182         OX Total 0 & M. Expense Factor         NOI - 0&M AAGG Online, Rents, Maintenance (P0)         \$1,239,161         \$437,232         \$27,384         \$21,563         \$447,582         \$21,892         \$1,666         \$29,187         \$13,468           183         OX Total 0 & M. Expense Factor         NOI - 0&M AAGG Online, Rents, Maintenance (P0)         \$1,066,605         \$279,228         \$20,008         \$180,187         \$527,628         \$15,798         \$1,194         \$2,2013         \$1,3468	138 139 140 141 142 143 144 145 146 147 148 149 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 177 177 177 177 177 177 177 177 177 17	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  URLE - Labor and Related Expense Factor LRE - Labor a	NOI - O&M - Clast Service - Other (C1) Subhotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Fother Plant (P90) RB - CWIP Long Term - Fother Plant (P90) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother Plant (P10) RB - CWIP Long Term - Fother CWIP Ratio (W/AFDC) Factor  NOI - O&M - A&G - General Advertising (A/C 930_1) (C1) NOI - O&M - A&G - Fother Plant (P10) NOI - O&M - A&G - Fother Plant (P10) NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS) NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 923) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - A&G - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS - CAS - Subtractives (A/C 924) (NEPIS) NOI - O&M - O&M - CAS -	\$478,449 \$478,449 \$3,949,887 \$240,254 \$3,942,887 \$4,5224,127 \$18,530,428 \$18,530,428 \$1,239,161 \$1,060,065 \$1,1318,767 \$1,1069,860 \$1,144,948 \$479,075 \$2,248,944 \$479,075 \$2,248,944 \$1,253,530 \$1,252,148 \$1,253,530 \$1,252,148 \$1,253,530 \$1,252,148 \$1,253,530 \$1,277,540	\$1,756,922 \$363,513 \$1,358,997 \$025,848 \$84,773 \$1,720,794 \$1,121,022 \$3,002,433 \$1,212,022 \$279,228 \$3,002,433 \$1,212,025 \$216,537 \$437,222 \$279,228 \$347,955 \$281,65 \$363,988 \$1,207,473 \$798,927 \$368,922 \$363,938 \$1,256,922 \$363,318 \$358,144 \$953,840 \$314,045 \$248,812 \$13,249 \$3,430,066 \$1,023,755 \$266,691 \$2,430,066 \$1,102,928 \$3,430,066 \$1,102,928 \$3,536,701	\$14,277 \$14,277 \$112,574 \$39,197 \$5,399 \$123,185 \$74,860 \$355,125 \$2 \$16,313 \$27,384 \$20,108 \$25,002 \$314,276 \$116,919 \$35,841 \$41,277 \$37,656 \$416,296 \$114,297 \$37,656 \$486,287 \$12,398 \$35,207 \$10,416 \$41,229 \$44,329 \$44,	\$95,514 \$95,514 \$653,492 \$308,663 \$41,812 \$1,351,260 \$307,142 \$51,623 \$1,623 \$146,185 \$215,653 \$180,187 \$224,046 \$181,799 \$290,090 \$9667,150 \$9667,150 \$967,150 \$964,735 \$91,364 \$15,545 \$16,545 \$17,785 \$11,545 \$11,5	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,233 \$2,410,564 \$9,103,832 \$1,103,	\$1,914 \$1,914 \$1,914 \$13,336 \$4,245 \$19,829 \$277,672 \$11,829 \$15,769 \$11,644 \$15,936 \$2,152 \$1,152 \$	\$2,385 \$23,323 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,441 \$1,958 \$9,495 \$16,801 \$19,453 \$2,009 \$97,105 \$17,741	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,377 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569 \$478,956 \$19,388 \$87,505	\$26,574 \$3,599 \$51,720 <b>\$229,048</b> \$10,926 \$13,565 \$13,468 \$15,765 \$11,2787 \$41,638 \$192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$3,075 \$44,738 \$3,564 \$45,564
181 OX - Total O & M Expense Factor NOI - O&A - A&G - Injuries & Damages (A/C 925) (NEPIS) \$860.466 \$226,537 \$16,313 \$146,185 \$428,253 \$12,817 \$1,575 \$17,859 \$10,926 \$12,917 \$1,575 \$17,859 \$10,926 \$12,917 \$1,575 \$17,859 \$10,926 \$12,917 \$1,575 \$17,859 \$10,926 \$12,917 \$1,927 \$1,666 \$12,917 \$1,927 \$1,927 \$1,666 \$12,917 \$1,927	138 139 140 141 142 143 144 145 146 147 148 149 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 170 177 177 177 178	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  URLE - Labor and Related Expense Factor LRE - Labor a	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Intangible Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Tentangible Plant (P00) RD - O. CWIP - ASC - Hisk, Rents, Maintenance (P00) RD - CWIP - ASC - Hisk, Rents, Maintenance (P00) RD - CWIP - ASC - Hisk, Rents, Maintenance (P00) RD - CWIP - ASC - Regulatory Commission Exp (AC (P28) - SD) (Direct SD/R10) RD - CWIP - ASC - Salaries, Pensions & Benefits - Customer Accounts (OXC) RD - CWIP - ASC - Salaries, Pensions & Benefits - Distribution (OXD) RD - CWIP - ASC - Salaries, Pensions & Benefits - Distribution (OXD) RD - CWIP - ASC - Salaries, Pensions & Benefits - Distribution (OXD) RD - CWIP - ASC - Salaries, Pensions & Benefits - Tennsmission (D2) RD - CWIP - ASC - Salaries, Pensions & Benefits - Tennsmission (D2) RD - CWIP - ASC - Asc - Colher (C1) RD - CWIP - ASC - Area Lighting (C3) RD - CWIP - ASC - Area Lighting (C3) RD - CWIP - ASC - Area Lighting (C3) RD - CWIP - ASC - Area Lighting (C3) RD - CWIP - ASC - Repolatory Customer (C2) RD - ROW -	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$4,5224,417 \$18,530,628 \$4,5224,417 \$18,530,628 \$1,050,605 \$1,050,605 \$1,050,605 \$1,050,605 \$1,050,605 \$1,444,948 \$1,444,948 \$1,444,948 \$1,444,948 \$1,444,948 \$1,252,252,672 \$2,308,934 \$478,449 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,158 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,148 \$1,252,155 \$1,552,148 \$1,552,148 \$1,552,155 \$1,552	\$1,756,922 \$363,513 \$1,358,997 \$625,948 \$1,358,997 \$625,948 \$1,479 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,232 \$279,228 \$347,195 \$353,988 \$1,277,473 \$758,922 \$353,988 \$1,277,473 \$758,922 \$353,988 \$1,277,473 \$758,922 \$353,988 \$1,277,473 \$758,922 \$353,144 \$533,420 \$131,404 \$1,023,755 \$31,004 \$1,023,755 \$31,023,7	\$14.277 \$11.2574 \$13.9197 \$5.309 \$123,185 \$74,860 \$355,125 \$35,002 \$355,125 \$35,002 \$35,002 \$35,002 \$41,207 \$4	\$95,514  \$95,514  \$95,514  \$653,492  \$308,683  \$41,812  \$1,351,662,97  \$146,185  \$101,187  \$101,187  \$101,187  \$215,656  \$41,567  \$215,656  \$41,150  \$40,150  \$40,150  \$41,135  \$82,795  \$21,1660  \$41,135  \$82,795  \$21,1660  \$41,135  \$82,795  \$21,167  \$82,795  \$21,167  \$82,795  \$21,167  \$82,795  \$21,167  \$82,795  \$22,941,795  \$80,302  \$2,843,545  \$367,157  \$367,157  \$367,157  \$367,157  \$467,150	\$3,230 \$3,230 \$1,242,403 \$407,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,832 \$556,862 \$557,872 \$557,862 \$55	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,929 \$277,572 \$27,572 \$12,819 \$1,929 \$12,819 \$15,798 \$15,798 \$15,798 \$15,926 \$15,926 \$15,926 \$15,926 \$15,926 \$15,926 \$15,926 \$15,926 \$15,926 \$15,926 \$15,926 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$1,927 \$2,673 \$1,867 \$2,673 \$1,867 \$3,487 \$1,825,506 \$3,487 \$1,825,506 \$3,487 \$45,125 \$2,6588 \$12,903 \$22,588 \$12,903 \$21,109	\$2,385 \$233 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801 \$2,409 \$7,105 \$17,741 \$15,316 \$100,123	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569 \$478,956 \$19,388 \$87,505	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$244,738 \$33,560 \$45,444 \$23,443 \$25,6,470
182 OX-Total O & MExpense Factor NOI -O&M-4.A6c, -Ohisio Services (A) (923) (NEFIS) \$1,239,161 \$437,232 \$27,384 \$21,5653 \$447,582 \$21,892 \$1,666 \$29,187 \$18,565 \$13,046,665 \$270,238 \$20,108 \$180,187 \$327,862 \$15,798 \$1,914 \$22,013 \$13,468	138 139 140 141 142 143 144 145 146 147 148 151 152 153 154 155 156 156 157 158 159 160 161 162 163 164 165 166 167 168 170 171 172 173 174 175 175 177 178 178 178 178 178 178 178 178 178	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Intangible Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Intangible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tothagible Plant (P90) RB - CWIP Long Term - Tomasnission Plant (D2) Subtotal CWIPT Long Term - Tomasnission Plant (D2) Subtotal CWIPT Long Term - Tomasnission Plant (P25) NOI - 0.8M - A&G - General Advertising (A/C 930.1) (C1) NOI - 0.8M - A&G - Misc, Rents, Maintenance (P90) NOI - 0.8M - A&G - Subtotal Services (A/C 922) (NEPIS) NOI - 0.8M - A&G - Subtotal Servi	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$8,042,254 \$4,5224,417 \$18,350,621 \$4,5224,417 \$18,60,606 \$1,299,161 \$4,007,607 \$1,008,767 \$1,	\$1,756,922 \$363,513 \$1,358,997 \$625,948 \$1,358,997 \$625,948 \$1,4794 \$1,212,022 \$5,002,433 \$46,4794 \$1,212,022 \$5,002,433 \$46 \$226,537 \$437,322 \$279,228 \$347,195 \$231,065 \$310,094 \$31,207,473 \$363,948 \$347,195 \$363,988 \$347,195 \$363,988 \$347,195 \$363,988 \$347,195 \$363,988 \$347,195 \$363,513 \$558,144 \$533,430 \$558,144 \$51,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,756 \$31,023,757 \$32,540,854	\$14.277 \$11.2574 \$13.9197 \$5.309 \$123,185 \$73,860 \$355,125 \$35,202 \$31,203 \$32,7384 \$32,802 \$41,207 \$4	\$95,514 \$95,514 \$95,514 \$95,514 \$63,492 \$308,683 \$41,812 \$1,351,662,97 \$146,185 \$215,653 \$116,195 \$215,653 \$104,195 \$201,090 \$95,639 \$667,150 \$95,639 \$96,7150 \$95,514 \$367,957 \$251,660 \$461,135 \$82,799 \$203,315 \$116,908 \$2,853,100	\$3,230 \$3,230 \$1,242,403 \$4,675,323 \$2,410,564 \$9,103,832 \$2,410,564 \$9,103,832 \$3,2410,564 \$9,103,832 \$3,2410,564 \$9,103,832 \$3,230 \$467,879 \$3,236 \$4,275,100 \$1,189,545 \$1,156,68 \$3,230 \$67,879 \$8,506 \$1,898,280 \$2,275,110 \$1,189,280 \$2,275,110 \$1,189,545 \$11,566 \$3,235 \$6,7879 \$8,506 \$1,898,280 \$2,275,100 \$1,189,280 \$2,275,100 \$1,189,280 \$2,275,100 \$1,189,280 \$2,275,100 \$1,197,566 \$1,197,568 \$3,262,097 \$1,177,568 \$3,262,097 \$1,177,568 \$1,179,568 \$1,179,568 \$1,179,568 \$1,179,568	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,920 \$277.572 \$277.572 \$277.572 \$27.572 \$2,152 \$10,026 \$11,506 \$15,506 \$15,506 \$15,507 \$15,156 \$2,673 \$1,914 \$74,265 \$2,673 \$1,914 \$74,265 \$2,673 \$1,807 \$3,480 \$3,580 \$3,480 \$3,580 \$	\$2,385 \$233 \$23,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801 \$2,409 \$7,105 \$17,741 \$15,316 \$100,123	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569 \$478,956 \$19,388 \$87,505	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,468 \$16,746 \$13,585 \$192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$244,738 \$33,560 \$45,444 \$23,443 \$25,6,470
183 OX - Total O & M Expense Factor NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS) \$1,060,605 \$279,228 \$20,108 \$180,187 \$527,862 \$15,798 \$1,941 \$22,013 \$13,468	138 139 140 141 142 143 144 145 146 147 148 149 151 152 153 154 155 156 157 158 160 161 161 162 163 164 165 167 170 177 177 177 177 177 177 177 177 17	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Factor LRE - L	NOI - O&M - Cust Service - Other (C1) Subhotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Formation Plant (P90) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Transamission Plant (I2) RB - CWIP Long Term - Transamission Plant (I2) Subhotal CWIPI Long Term - Transamission Plant (I2) NOI - O&M - A&G - General Advertising (A/C 930 1) (C1) NOI - O&M - A&G - General Advertising (A/C 930 1) (C1) NOI - O&M - A&G - Formation (I2) NOI - O&M - A&G - Formation (I2) NOI - O&M - A&G - Page (I2) NOI - O&M - A&G - Outside Service (A/C 923) (NEPIS) NOI - O&M - A&G - Outside Service (A/C 923) (NEPIS) NOI - O&M - A&G - Page (Ia) NOI - O&M - A&G - Sealaries, Pensions & Benefits - Customer Service & Info (C1) NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1) NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - BAG - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - BAG - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - BAG - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - BAG - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - BAG - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - BAG - Salaries, Pensions & Benefits - Production (OXD) NOI - O&M - Bag	\$478,449 \$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$3,042,254 \$18,330,240,254 \$18,330,240,254 \$1,239,161 \$1,060,666 \$1,239,161 \$1,060,666 \$1,1318,767 \$1,069,860 \$1,444,948 \$479,075 \$3,864,031 \$3,927,730 \$2,232,672 \$3,864,031 \$3,927,730 \$2,232,672 \$3,864,031 \$3,927,730 \$2,232,672 \$3,864,031 \$3,927,730 \$2,232,672 \$3,864,031 \$3,927,730 \$2,232,672 \$3,864,031 \$3,927,730 \$3,864,031 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$3,927,730 \$4,927,730	\$1,756,922 \$363,513 \$13,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,292 \$5,002,433 \$1,212,794 \$279,928 \$3,279,928 \$347,195 \$281,65 \$21,09,495 \$363,988 \$347,195 \$363,988 \$1,297,473 \$798,927 \$363,988 \$1,297,473 \$798,927 \$363,988 \$1,297,473 \$798,927 \$363,988 \$1,297,473 \$798,927 \$363,988 \$1,297,473 \$798,927 \$363,988 \$1,297,473 \$1,796,922 \$33,314,045 \$248,812 \$132,849 \$1,202,785 \$248,812 \$132,849 \$1,202,785 \$1,202,785 \$248,812 \$1,202,785 \$1,2	\$14.277  \$14.277  \$14.277  \$112.574  \$39.197  \$5.309  \$123.185  \$74.860  \$14.295  \$16.313  \$27.394  \$25.002  \$20.283  \$43.406  \$11.6919  \$35.4126  \$11.6919  \$35.814.277  \$37.656  \$44.277  \$37.656  \$45.202  \$47.865  \$52.403  \$47.865  \$72.438  \$57.4386  \$57.	\$95.514 \$95.514 \$95.514 \$653.492 \$308.683 \$41,812 \$1,851.200 \$807,142 \$12,831.623 \$146,185 \$215,653 \$180,187 \$224,046 \$181.795 \$200,090 \$95,630 \$667,150 \$95,630 \$467,150 \$95,514 \$95,514 \$367,575 \$251,660 \$2,853,100 \$2,853,100 \$2,853,100 \$5,873,755 \$21,257 \$755,398,302 \$41,4755 \$21,150 \$116,008	\$3,230 \$3,230 \$1,242,493 \$697,917 \$94,535 \$4,658,323 \$2,410,564 \$9,103,832 \$9,103,832 \$9,805 \$32,256 \$1,178,509 \$2,275,110 \$1,189,545 \$1,178,509 \$2,275,110 \$1,189,545 \$1,189,545 \$1,156,564 \$3,230 \$2,275,100 \$2,275,100 \$42,836 \$1,189,545 \$1,189,54	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,820 \$27,75,77 \$1,820 \$12,817 \$21,802 \$15,708 \$19,644 \$15,906 \$2,152 \$1,152 \$1,152 \$1,152 \$1,152 \$1,152 \$1,152 \$1,152 \$1,153 \$1,156 \$1,156 \$1,157 \$1,156 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,156 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,157 \$1,177 \$1,157 \$1,177 \$1,157 \$1,177 \$1,157 \$1,177 \$	\$2,385 \$323,478 <b>\$30,643</b> \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$9,495 \$16,801 \$19,453 \$2,009 \$97,105 \$17,741 \$1,5316 \$10,123	\$41,777 \$5,659 \$75,518  \$369,579  \$17,859 \$29,187 \$22,013 \$27,372 \$22,05  \$25,1542 \$76,177  \$153,889 \$250,900 \$110,569 \$478,956 \$19,388 \$87,505 \$493,846	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,468 \$15,746 \$15,785 \$11,285 \$192,787 \$41,638 \$284,157 \$77,975 \$32,851 \$3,075 \$248,738 \$3,360 \$43,444 \$23,444 \$23,444 \$23,444 \$23,444 \$23,444 \$23,444 \$23,444
184 OX - Total O & M Expense Factor NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS) \$1,318,767 \$347,195 \$25,002 \$224,046 \$656,349 \$19,644 \$2,414 \$27,372 \$16,746	138 139 140 141 142 143 144 145 146 147 148 151 152 153 154 155 156 157 158 159 160 161 161 162 163 164 164 165 167 177 177 177 177 177 177 177 177 177	CWIPLT - Long-Term CWIP Ratio (W/APDC) Factor  LRE - Labor and Related Expense Fector LRE - Labor and Related Expense Factor LRE - L	NOI - O&M - Cust Service - Other (C1) Subtotal OXI - Customer Service & Information Expense Factor  RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - General Plant (P90) RB - CWIP Long Term - Formation Plant (P90) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Formation Plant (P10) RB - CWIP Long Term - Transmission Plant (U2) Subtotal CWIP Long Term - Transmission Plant (WAFDC) Factor  NOI - O&M - A&G - General Advertising (AV C930 - 1) (C1) NOI - O&M - A&G - Injuries & Damages (AV C925) (NEPIS) NOI - O&M - A&G - House (P10) NOI - O&M - A&G - Outside Service (AV C923) (NEPIS) NOI - O&M - A&G - Outside Service (AV C923) (NEPIS) NOI - O&M - A&G - Pottide Service (AV C923) (NEPIS) NOI - O&M - A&G - Sealaries, Pensions & Benefits - Customer Service & Info (C1) NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Transmission (D2) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - D&G - Salaries, Pens	\$478,449 \$478,449 \$478,449 \$3,949,887 \$1,773,776 \$240,254 \$3,042,54 \$4,524,417 \$18,530,626 \$1,239,161 \$1,060,050 \$1,318,767 \$1,069,860 \$1,444,948 \$479,075 \$3,864,031 \$4,927,753 \$2,232,672 \$3,864,031 \$4,927,753 \$2,232,672 \$4,725,645 \$11,233,442,948 \$478,440 \$11,233,452 \$412,510 \$1,275,500 \$2,275,500 \$2,275,500 \$2,275,500 \$2,275,500 \$3,275,5	\$1,756,922 \$363,513 \$13,358,997 \$625,848 \$84,773 \$1,720,794 \$1,212,022 \$5,002,433 \$1,212,022 \$279,228 \$3279,228 \$3279,228 \$3279,228 \$347,105 \$281,665 \$1,009,495 \$363,988 \$1,297,473 \$798,927 \$363,988 \$1,297,473 \$798,927 \$363,988 \$1,297,473 \$798,927 \$363,938 \$1,295,498 \$34,400,608 \$1,202,359 \$10,202,35	\$14.277  \$14.277  \$14.277  \$112.574  \$39.197  \$5.309  \$123.185  \$74.860  \$355.125  \$355.125  \$355.125  \$355.125  \$36.91  \$36.941	\$95.514 \$95.514 \$95.514 \$653.492 \$308.683 \$41,812 \$1,851.200 \$8907.142 \$31,623 \$12,145 \$146,185 \$215,653 \$180,187 \$224,046 \$181,759 \$290,090 \$95,639 \$667,150 \$95,639 \$667,150 \$95,630 \$461,755 \$398,302 \$463,757 \$251,660 \$418,757 \$251,660 \$4461,353 \$82,789 \$23,351,00 \$673,175 \$521,257 \$785,396 \$23,853,100 \$673,175 \$521,257 \$785,396 \$891,382 \$2,941,796 \$522,897 \$116,908 \$2,853,100 \$673,175 \$521,257 \$785,396 \$891,382 \$2,941,796 \$522,868 \$891,382 \$2,941,796 \$522,868 \$891,382 \$2,941,796 \$522,868 \$891,382 \$2,941,796 \$362,868 \$362,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$363,868 \$364,868 \$	\$3,230 \$3,230 \$1,242,493 \$4,658,537,594 \$4,658,532 \$2,410,564 \$9,103,582 \$9,103,582 \$9,103,582 \$9,805 \$3,235 \$1,178,509 \$2,275,110 \$1,189,545 \$1,178,509 \$2,275,110 \$1,189,545 \$1,189	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,920 \$27,75,772 \$2,77,772 \$2,77,772 \$2,77,772 \$2,1802 \$12,817,822 \$1,9	\$2,385 \$323 \$23,478 \$30,643 \$1,575 \$1,666 \$1,941 \$2,414 \$1,958 \$16,801 \$19,453 \$2,009 \$97,105 \$17,741 \$15,316 \$100,123	\$41,777 \$5,659 \$75,518 \$369,579 \$17,859 \$29,187 \$22,013 \$27,372 \$22,05 \$25,1542 \$76,177 \$153,889 \$250,900 \$110,569 \$478,956 \$19,388 \$87,505 \$493,846	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,468 \$15,746 \$15,756 \$13,748 \$15,756 \$13,748 \$15,757 \$41,638 \$284,157 \$77,975 \$32,851 \$3,075 \$32,851 \$3,075 \$43,444 \$22,46,740 \$13,565 \$11,288,227
	138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 156 156 166 161 162 163 164 165 166 167 168 169 170 171 172 172 173 174 175 176 177 177 178 178 178 178 178 178 178 178	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor  LRE - Labor and Related Expense Factor LRE - Labor an	NOI - 0.8M - Cust Service - Other (C1) Subtotal OX1 - Customer Service & Information Expense Factor  RB - CWIP Long Term - Intangible Plant (P60) RB - CWIP Long Term - General Plant (P60) RB - CWIP Long Term - Tentangible Plant (P90) RB - CWIP Long Term - Tentangible Plant (P00) RB - CWIP Long Term - Transmission Plant (IC2) Subtotal CWIPT Long Term - Transmission (IC2) Sub - Co&M - A&G - General Advertising (A/C 925) (NEPIS) Sub - Co&M - A&G - Subtotal Subtotal CWIPT (IC2) Sub - Co&M - A&G - Subtotal Subtotal CWIPT (IC2) Sub - Co&M - A&G - Subtotal Subto	\$478,449 \$478,449 \$3,949,887 \$1,773,716 \$240,254 \$3,042,844 \$4,524,417 \$18,530,628 \$61 \$860,466 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,060,665 \$1,239,161 \$1,077,540 \$1,222,48 \$1,223,580 \$3,394,123 \$412,510 \$1,077,540	\$1,756,922 \$363,513 \$1,358,997 \$025,948 \$44,773 \$1,720,793 \$1,720,793 \$1,720,793 \$1,720,793 \$1,720,793 \$1,720,793 \$1,720,793 \$2,792,28 \$347,195 \$281,665 \$281,665 \$31,009,495 \$363,988 \$347,195 \$281,669 \$31,756,922 \$363,513 \$558,144 \$583,490 \$583,420 \$1,203,755 \$248,812 \$1,228,493 \$3,430,068 \$1,023,755 \$248,812 \$1,28,493 \$3,490,684 \$1,102,375 \$24,408,544 \$3,490,685	\$14.277 \$114.277 \$114.277 \$139.197 \$5.300 \$123.185 \$74,860 \$355.125 \$16.313 \$27,384 \$20,100 \$16.313 \$14.277 \$67,967 \$11.298 \$35,002 \$41,277 \$67,967 \$11.298 \$35,001 \$14,277 \$67,967 \$11.298 \$35,207 \$10,418 \$26,109 \$44,269 \$47,866 \$15,199 \$47,866 \$48,287 \$12,398 \$35,207	\$95,514 \$95,514 \$95,514 \$95,514 \$95,514 \$83,662,397 \$142,1812 \$146,185 \$21,5633 \$180,187 \$224,046 \$250,000 \$467,150 \$467,150 \$461,135 \$95,514 \$367,957 \$251,660 \$461,135 \$82,285 \$83,285 \$83,2	\$3,230 \$3,230 \$1,242,403 \$4,675,917 \$94,535 \$4,658,533 \$2,410,564 \$9,103,832 \$2,410,564 \$9,103,832 \$32,410,564 \$9,103,832 \$32,865 \$4,875,802 \$65,634 \$3,230 \$67,879 \$8,566 \$1,898,280 \$2,275,110 \$1,189,545 \$1,178,519 \$2,275,110 \$1,189,545 \$1,178,519 \$2,275,110 \$1,189,545 \$1,178,519 \$2,275,110 \$1,189,545 \$1,178,519 \$2,275,110 \$1,189,545 \$1,189,545 \$1,19	\$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,914 \$1,929 \$277,572 \$27,572 \$2,15,798 \$11,578 \$1,929 \$1,1,914 \$1,917 \$1,50,156 \$2,673 \$1,917 \$1,50,156 \$3,439 \$1,917 \$1,97,785 \$3,439 \$1,917 \$1,91,914 \$74,265 \$2,673 \$1,877 \$36,126 \$3,487 \$35,126 \$11,977 \$11,57,288 \$11,977 \$11,57,288 \$11,977 \$11,57,288 \$11,977 \$11,57,288 \$11,977 \$11,57,288 \$11,977 \$11,57,288 \$11,979 \$11,57,288 \$11,978 \$11,57,288 \$11,978 \$11,57,288 \$11,978 \$11,57,288 \$11,978 \$11,578 \$11,	\$2,385 \$323,478 \$30,643 \$1,575 \$1,666 \$4,611 \$2,414 \$1,958 \$9,495 \$16,801 \$19,453 \$2,009 \$97,105 \$17,741 \$15,316 \$100,123 \$287,597	\$41,777 \$5,659 \$75,518  \$369,579 \$17,859 \$22,187 \$22,137 \$22,205 \$251,542 \$76,177 \$153,889 \$250,900 \$110,569 \$478,956 \$19,338 \$87,505 \$493,846	\$26,574 \$3,599 \$51,720 \$229,048 \$10,926 \$13,565 \$13,566 \$13,566 \$13,566 \$13,566 \$13,566 \$13,566 \$13,566 \$13,566 \$13,566 \$13,565 \$13,566

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	REG - Allocator - Jur Class	REG - Line Item	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$1,069,860	\$281,665	\$20,283	\$181,759	\$532,468	\$15,936	\$1,958	\$22,205	\$13,585
186	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$1,444,948	\$1,099,495	\$43,406	\$290,090	\$9,805	\$2,152			
187	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$479,075	\$363,988	\$14,296	\$95,639	\$3,235	\$1,917			
188	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$3,864,031	\$1,297,473	\$116,919	\$667,150	\$1,178,509	\$150,156	\$9,495	\$251,542	\$192,787
189	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$3,927,763	\$798,927	\$58,814	\$641,725	\$2,275,110	\$18,571	\$16,801	\$76,177	\$41,638
190	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$2,232,672	\$598,098	\$36,941	\$398,302	\$1,189,545	\$9,785			
191	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$2,308,934	\$1,756,922	\$69,360	\$463,545	\$15,668	\$3,439			
192	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	\$2,224,003	\$426,259	\$32,558	\$354,559	\$1,297,550	\$10,578	\$12,067	\$59,521	\$30,911
193	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$478,449	\$363,513	\$14,277	\$95,514	\$3,230	\$1,914			
194	OX - Total O & M Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$74,265					\$74,265			
195	OX - Total O & M Expense Factor	NOI - O&M - Dist - Meters (C6)	\$1,522,148	\$558,144	\$67,997	\$367,957	\$67,879	\$2,673	\$19,453	\$153,889	\$284,157
196	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$1,253,530	\$953,840	\$37,656	\$251,660	\$8,506	\$1,867			
197	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$3,394,123	\$583,420	\$86,287	\$461,135	\$1,898,280	\$36,126		\$250,900	\$77,975
198	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$412,510	\$314,045	\$12,398	\$82,789	\$2,664	\$615			
199	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$1,077,540	\$248,812	\$35,207	\$203,315	\$437,199	\$9,587		\$110,569	\$32,851
200	OX - Total O & M Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$182,506					\$182,506			
201	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$696,582	\$132,849	\$10,418	\$116,908	\$427,836	\$3,487	\$2,009		\$3,075
202	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$17,896,344	\$3,430,068	\$261,992	\$2,853,100	\$10,441,264	\$85,122	\$97,105	\$478,956	\$248,738
203	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	\$291,447	\$221,434	\$8,697	\$58,182	\$1,968	\$1,166			
204	OX - Total O & M Expense Factor	NOI - O&M - Sales - Other (C1)	\$24,555	\$18,656	\$733	\$4,902	\$166	\$98			
205	OX - Total O & M Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$4,402,515	\$1,179,366	\$72,843	\$785,395	\$2,345,616	\$19,295			
206	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$5,311,187	\$1,012,928	\$79,433	\$891,382	\$3,262,097	\$26,588	\$15,316		\$23,443
207	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$18,452,695	\$3,536,701	\$270,136	\$2,941,795	\$10,765,856	\$87,768	\$100,123	\$493,846	\$256,470
208	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$2,964,710	\$794,200	\$49,054	\$528,895	\$1,579,568	\$12,993			
209	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$4,836,923	\$1,295,737	\$80,031	\$862,892	\$2,577,064	\$21,199			
210	,	Subtotal OX - Total O & M Expense Factor	\$85,302,375	\$22,556,779	\$1,568,543	\$14,364,673	\$42,421,130	\$849,956	\$281,923	\$1,994,036	\$1,265,335
211											

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Descritpiton	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	E1 - MWH Consumption at Generators - Partial Factor	100.00%	19.07%	1.50%	16.78%	61.42%		0.50%		0.29%		0.44%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	19.17%	1.46%	15.94%	58.34%		0.48%		0.54%	2.68%	1.39%
3	E3 - MWH Consumption at Generators - less SMEP/RTP	100.00%	19.90%	1.52%	16.55%	56.75%		0.49%		0.56%	2.78%	1.44%
4	D1 - Generation Demand Factor	100.00%	26.79%	1.65%	17.84%	53.28%		0.44%				
5	D2 - Transmission Demand Factor	100.00%	26.79%	1.65%	17.84%	53.28%		0.44%				
6	D3 - Distribution - Primary Demand Factor	100.00%	17.19%	2.54%	13.59%	55.93%		1.06%			7.39%	2.30%
7	D4 - Distribution - Secondary Demand Factor	100.00%	23.09%	3.27%	18.87%	40.57%		0.89%			10.26%	3.05%
8	D5 - Transmission Demand Factor - 12CP	100.00%	23.75%	1.49%	15.62%	58.21%		0.28%			0.45%	0.19%
9	C1 - Total Retail Customers Factor	100.00%	75.98%	2.98%	19.96%	0.68%		0.40%				
10	C2 - Retail Service Locations Factor	100.00%	76.09%	3.00%	20.08%	0.68%		0.15%				
11	C3 - Secondary Service Locations Factor	100.00%	76.13%	3.01%	20.07%	0.65%		0.15%				
12	C4 - Street Lighting Factor	100.00%						100.00%				
13	C5 - Area Lighting Factor	100.00%						100.00%				
14	C6 - Meter Factor	100.00%	36.67%	4.47%	24.17%	4.46%		0.18%		1.28%	10.11%	18.67%
15	C7 - Meter Reading Factor											
16	C8 - System Service Locations Factor	100.00%	76.09%	3.00%	20.08%	0.68%		0.15%				
17	C9 - Load Management Factor	100.00%	17.04%	0.64%	0.25%	0.02%				0.66%	25.55%	55.83%
18	R10 - Revenue Factor	100.00%	24.50%	1.78%	17.18%	51.82%		1.41%		1.21%	1.85%	0.24%
19	P10 - Production Plant Factor	100.00%	21.40%	1.53%	16.80%	57.92%		0.47%		0.29%	0.94%	0.64%
20	P60 - Distribution Plant Factor	100.00%	34.41%	2.85%	16.54%	31.46%		4.66%		0.11%	6.24%	3.73%
21	P90 - General Plant Factor	100.00%	35.28%	2.21%	17.40%	39.35%		1.77%		0.13%	2.36%	1.50%
22	EPIS - Electric Plant in Service Factor	100.00%	26.44%	1.92%	16.98%	49.48%		1.56%		0.18%	2.12%	1.31%
23	NEPIS - Net Electric Plant in Service Factor	100.00%	26.33%	1.90%	16.99%	49.77%		1.49%		0.18%	2.08%	1.27%
24	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	100.00%	26.84%	1.91%	17.01%	49.29%		1.64%		0.16%	1.99%	1.16%
25	OXPD - Production Expense (Excl Energy) Factor	100.00%	20.34%	1.50%	16.34%	57.92%		0.47%		0.43%	1.94%	1.06%
26	OXD - Distribution Expense Factor	100.00%	33.58%	3.03%	17.27%	30.50%		3.89%		0.25%	6.51%	4.99%
27	OXC - Customer Accounts Expense Factor	100.00%	76.09%	3.00%	20.08%	0.68%		0.15%				
28	OXI - Customer Service & Information Expense Factor	100.00%	75.98%	2.98%	19.96%	0.68%		0.40%				
29	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	100.00%	27.00%	1.92%	17.07%	49.13%		1.50%		0.17%	1.99%	1.24%
30	LRE - Labor and Related Expense Factor	100.00%	26.06%	1.81%	16.76%	50.41%		0.96%		0.32%	2.26%	1.43%
31	OX - Total O & M Expense Factor	100.00%	26.44%	1.84%	16.84%	49.73%		1.00%		0.33%	2.34%	1.48%
	-											

Line No.   Description   Total   Residential   Farms   General Service   Large General Service   Large General Service   Irrigation   Outdoor Lighting   OPA   Cantrolled Service   Cantrolled Service   Off-Peak			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Part	Line No.	·	Total	Residential	Farms	General Service		Irrigation	Outdoor Lighting	OPA	Water Heating/Deferred		
State   Stat	1		560,719	106,938									
1   1   1   1   1   1   1   1   1   1	2		591,418	113,353		94,286	345,051		2,813		3,209	15,828	
Part	3			\$113,467	\$8,667	\$94,381					\$3,212	\$15,844	\$8,228
Part	4			21,760	1,344	14,491							
Part	5		81,229	21,760	1,344	14,491			356				
8         5 - Transmission Demand Factor - 12CP         \$7.00         \$17.26F         \$1.05F         \$1.05F         \$1.10F         \$2.01F         \$4.216F         \$2.02F         \$4.216F         \$4.216F         \$2.02F         \$4.216F         \$4.216F         \$4.216F         \$4.216F         \$4.216FF	6		106,166									7,848	
1	7												
1	8											\$327	\$141
1   C3 - Secondary Service Locations Factor   12,078   9,195   363   2,424   78   18   1,086,174   1	9												
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	10	C2 - Retail Service Locations Factor		9,195		2,426			18				
13   C5 - Area Lighting Factor   \$812,156   \$1,403,848   \$259,426   \$1,403,848   \$258,975   \$10,198   \$74,217   \$587,126   \$1,084,130	11			9,195	363	2,424	78						
14   C6 - Meter Factor	12	C4 - Street Lighting Factor											
15 C7 - Meter Reading Factor 16 C8 - System Service Locations Factor 17 C9 - Load Management Factor 18 R10 - Revenue Factor 18 R10 - Revenue Factor 19 P10 - Production Plant Factor 19 P10 - Production Plant Factor 19 P10 - Production Plant Factor 19 P20 - Distribution Plant Factor 19 P30 - Distribution Plant Factor 19 P30 - General Plant Factor 10 P30 - General Pl	13	C5 - Area Lighting Factor	\$812,156										
16   C8 - System Service Locations Factor   12,084   9,195   363   2,426   82   18   2   2   2   2   2   2   2   2   2	14	C6 - Meter Factor	\$5,807,378	\$2,129,458	\$259,426	\$1,403,848	\$258,975		\$10,198		\$74,217	\$587,126	\$1,084,130
17   C9 - Load Management Factor   3, 40,62   692   26   10   1   27, 1,038   2,268   18   R10 - Revenue Factor   393,10,252   39,632,834   3700,036   86,755,112   \$20,368,993   \$554,787   \$474,816,632   \$10,594,813   \$7,272,766   \$79,778,259   \$275,025,139   \$22,474,88   \$1,386,126   \$4,458,553   \$3,053,519   \$2,065,139   \$2,247,488   \$1,386,126   \$4,458,553   \$3,053,519   \$2,069,130   \$2,	15	C7 - Meter Reading Factor											
18         R10 - Revenue Factor         \$39,310,252         \$9,632,834         \$700,036         \$6,755,112         \$20,368,993         \$554,787         \$476,730         \$725,816         \$95,943           19         P10 - Production Plant Factor         \$474,816,632         \$10,594,813         \$7,272,766         \$79,778,259         \$275,025,139         \$2,247,488         \$1,386,126         \$4,486,523         \$3,053,519           20         P60 - Distribution Plant Factor         \$230,111,130         \$79,378,418         \$6,575,374         \$381,70,148         \$72,773,436         \$10,752,925         \$260,329         \$4,4405,253         \$8,595,278           21         P90 - General Plant Factor         \$38,356,744         \$13,534,003         \$847,633         \$6,675,286         \$15,092,516         \$677,642         \$51,570         \$903,440         \$574,655           22         EP1S - Electric Plant in Service Factor         \$637,723,887         \$250,822,729         \$18,177,141         \$161,075,097         \$469,344,748         \$14,798,780         \$1,176,624         \$20,134,639         \$12,465,789           24         NEP1S - Net Electric Plant in Service With FERC removed Factor         \$548,036,864         \$147,103,387         \$10,458,477         \$93,213,581         \$270,106,284         \$8,996,951         \$869,229         \$10,919,341	16		12,084	9,195		2,426	82		18				
19 P10 - Production Plant Factor \$474,816,632 \$101,594,813 \$7,272,766 \$79,778,259 \$275,025,139 \$2,247,458 \$1,386,126 \$4,458,553 \$3,053,519 \$2,082,000 \$1,000	17		4,062	692	26	10	1				27	1,038	2,268
P60 - Distribution Plant Factor \$230,711,130 \$79,378,418 \$6,575,374 \$38,170,148 \$72,573,436 \$10,752,925 \$260,329 \$14,405,222 \$85,595,278 \$10,900,000 \$	18		\$39,310,252	\$9,632,834	\$700,036	\$6,755,112	\$20,368,993				\$476,730	\$725,816	\$95,943
21 P90 - General Plant Factor \$38,356,744 \$13,534,003 \$847,633 \$6,675,286 \$15,092,516 \$677,642 \$51,570 \$903,440 \$574,655 \$15,6	19		\$474,816,632	\$101,594,813	\$7,272,766	\$79,778,259	\$275,025,139		\$2,247,458		\$1,386,126	\$4,458,553	\$3,053,519
22 EPIS - Electric Plant in Service Factor \$948,545,477 \$250,822,729 \$18,177,141 \$161,075,097 \$469,344,748 \$14,798,780 \$1,716,654 \$20,144,539 \$12,465,789 \$25,822,729 \$18,177,141 \$161,075,097 \$469,344,748 \$14,798,780 \$1,716,654 \$20,144,539 \$12,465,789 \$18,167,321 \$13,236,259 \$8,078,001 \$1,673,21 \$13,236,259 \$8,078,001 \$1,673,21 \$13,236,259 \$8,078,001 \$1,673,21 \$13,236,259 \$8,078,001 \$1,673,21 \$13,236,259 \$8,078,001 \$1,673,21 \$13,236,259 \$1,674,201 \$1,078,201	20	P60 - Distribution Plant Factor	\$230,711,130	\$79,378,418	\$6,575,374	\$38,170,148	\$72,573,436		\$10,752,925		\$260,329	\$14,405,222	\$8,595,278
NEPIS - Net Electric Plant in Service Factor \$637,723,887 \$167,895,194 \$12,090,395 \$108,343,287 \$317,394,417 \$9,499,213 \$1,167,321 \$13,236,259 \$8,097,801 \$10,458,477 \$93,213,581 \$270,106,284 \$8,996,951 \$869,229 \$10,919,341 \$6,369,615 \$10,502 \$10,	21	P90 - General Plant Factor	\$38,356,744	\$13,534,003	\$847,633	\$6,675,286	\$15,092,516		\$677,642		\$51,570	\$903,440	\$574,655
24         NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor         \$548,036,864         \$147,103,387         \$10,458,477         \$93,213,581         \$270,106,284         \$8,996,951         \$869,229         \$10,919,341         \$6,369,615           25         OXPD - Production Expense (Excl Energy) Factor         \$50,158,440         \$10,202,483         \$751,063         \$8,194,972         \$29,053,685         \$237,157         \$214,553         \$972,802         \$531,726           26         OXD - Distribution Expense Factor         \$7,916,623         \$2,558,260         \$239,544         \$1,366,856         \$2,414,529         \$307,640         \$19,453         \$515,358         \$394,983           27         OXC - Customer Accounts Expense Factor         \$2,308,934         \$1,756,922         \$69,360         \$463,545         \$15,668         \$3,439           28         OXI - Customer Service & Information Expense Factor         \$478,449         \$363,513         \$14,277         \$95,514         \$3,230         \$1,914           29         CWIPLIT - Long-Term CWIP Ratio (W/AFDC) Factor         \$18,530,628         \$5,002,433         \$355,125         \$3,162,397         \$91,03,832         \$277,572         \$30,643         \$369,579         \$2,29,048           30         LRE - Labor and Related Expense Factor         \$90,341,894         \$	22	EPIS - Electric Plant in Service Factor	\$948,545,477	\$250,822,729	\$18,177,141	\$161,075,097	\$469,344,748		\$14,798,780		\$1,716,654	\$20,144,539	\$12,465,789
25 OXPD - Production Expense (Excl Energy) Factor \$50,158,440 \$10,202,483 \$751,063 \$81,94,972 \$29,053,685 \$237,157 \$214,553 \$972,802 \$531,726 \$0 XD - Distribution Expense Factor \$7,916,623 \$2,688,260 \$239,544 \$1,366,856 \$2,414,529 \$307,640 \$19,453 \$515,358 \$394,983 \$27,000 \$20,	23	NEPIS - Net Electric Plant in Service Factor	\$637,723,887	\$167,895,194	\$12,090,395	\$108,343,287	\$317,394,417		\$9,499,213		\$1,167,321	\$13,236,259	\$8,097,801
26 OXD - Distribution Expense Factor \$7,916,623 \$2,658,260 \$239,544 \$1,366,856 \$2,414,529 \$307,640 \$19,453 \$515,358 \$394,983 \$27 OXC - Customer Accounts Expense Factor \$2,308,934 \$1,756,922 \$69,360 \$463,545 \$15,668 \$3,439 \$28 OXI - Customer Service & Information Expense Factor \$478,449 \$363,513 \$14,277 \$95,514 \$3,230 \$1,914 \$29 CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor \$18,530,628 \$5,002,433 \$355,125 \$3,162,397 \$9,103,822 \$277,572 \$30,643 \$369,579 \$229,048 \$10,545 \$10,5	24	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$548,036,864	\$147,103,387	\$10,458,477	\$93,213,581	\$270,106,284		\$8,996,951		\$869,229	\$10,919,341	\$6,369,615
27         OXC - Customer Accounts Expense Factor         \$2,308,934         \$1,756,922         \$69,360         \$463,545         \$15,668         \$3,439           28         OXI - Customer Service & Information Expense Factor         \$478,449         \$363,513         \$14,277         \$95,514         \$3,230         \$1,914           29         CWPLIT - Long-Term CWIP Ratio (W/AFDC) Factor         \$18,530,628         \$5,002,433         \$355,125         \$3,162,397         \$9,103,832         \$277,572         \$30,643         \$369,579         \$229,048           30         LRE - Labor and Related Expense Factor         \$90,341,894         \$23,540,854         \$16,638,750         \$15,141,462         \$45,537,953         \$865,641         \$287,597         \$2,041,408         \$1,288,227	25	OXPD - Production Expense (Excl Energy) Factor	\$50,158,440	\$10,202,483	\$751,063	\$8,194,972	\$29,053,685		\$237,157		\$214,553	\$972,802	\$531,726
28 OXI - Customer Service & Information Expense Factor \$478,449 \$363,513 \$14,277 \$95,514 \$3,230 \$1,914  29 CWIPLIT - Long-Term CWIP Ratio (W/AFDC) Factor \$18,530,628 \$5,002,433 \$355,125 \$3,162,397 \$9,103,832 \$27,572 \$30,643 \$369,579 \$229,048  30 LRE - Labor and Related Expense Factor \$90,341,894 \$23,540,854 \$1,688,750 \$15,141,462 \$45,537,953 \$865,641 \$287,597 \$2,041,408 \$1,288,227	26	OXD - Distribution Expense Factor	\$7,916,623	\$2,658,260	\$239,544	\$1,366,856	\$2,414,529		\$307,640		\$19,453	\$515,358	\$394,983
29 CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor \$18,530,628 \$5,002,433 \$355,125 \$3,162,397 \$9,103,832 \$277,572 \$30,643 \$369,579 \$229,048 30 LRE - Labor and Related Expense Factor \$90,341,894 \$23,540,854 \$1,638,750 \$15,141,462 \$45,537,953 \$865,641 \$287,597 \$2,041,408 \$1,288,227	27	OXC - Customer Accounts Expense Factor	\$2,308,934	\$1,756,922	\$69,360	\$463,545	\$15,668		\$3,439				
30 LRE - Labor and Related Expense Factor \$90,341,894 \$23,540,854 \$1,638,750 \$15,141,462 \$45,537,953 \$865,641 \$287,597 \$2,041,408 \$1,288,227	28	OXI - Customer Service & Information Expense Factor	\$478,449	\$363,513	\$14,277	\$95,514	\$3,230		\$1,914				
	29	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	\$18,530,628	\$5,002,433	\$355,125	\$3,162,397	\$9,103,832		\$277,572		\$30,643	\$369,579	\$229,048
31 OX - Total O & M Expense Factor \$85,302,375 \$22,556,779 \$1,568,543 \$14,364,673 \$42,421,130 \$849,956 \$281,923 \$1,994,036 \$1,265,335	30	LRE - Labor and Related Expense Factor	\$90,341,894	\$23,540,854	\$1,638,750	\$15,141,462	\$45,537,953		\$865,641		\$287,597	\$2,041,408	\$1,288,227
	31	OX - Total O & M Expense Factor	\$85,302,375	\$22,556,779	\$1,568,543	\$14,364,673	\$42,421,130		\$849,956		\$281,923	\$1,994,036	\$1,265,335

$(A) \qquad \qquad (B) \qquad \qquad (C) \qquad \qquad (D)$				
	(A)	(B)	(C)	(D)

Line No.	Description	Amount	Percent of Total	Cost of Debt/Return on Equity	Weighted Cost/Return
3	Long-Term Debt	\$872,931,733	46.46%	5.39%	2.50%
4	Common Equity	\$1,006,148,718	53.54%	10.80%	5.78%
5	Total Capitalization	\$1,879,080,452	100.00%		8.29%

Line No.	Description	South Dakota Jur
1	Revenues	<u> </u>
2	Computer Maintained Billings	\$33,425,300
3	Manually Maintained Billings	\$6,008,998
4	Cost of Energy Adjustment Revenues	
5	Sales for Resale	\$1,046,924
6	Rent from Electric Property	\$73,782
7	Total Other Miscellaneous Electric Revenue	\$247,851
8	Integrated Transmission Deficiency Payments	\$76,117
9	Miscellaneous Services	\$2,127
10	Wheeling - All Jurisdictions	
11	Load Control & Dispatching, MAPP & MISO Total	\$1,564,890
12	Rent from Electric Property	\$73,782
13	Loan Pool Interest	• •
14	Total Revenues	\$42,519,772
15		
16	Revenue Lead Days from Service to Collection	
17	Computer Maintained Billings - Lead Days	39.8
18	Manually Maintained Billings - Lead Days	26.7
19	Cost of Energy Revenue - Lead Days	
20	Sales for Resale - Lead Days	19.9
21	Rent from Electric Property - Lead Days	(63.3
22	Other Miscellaneous Electric Revenue - Lead Days	40.4
23	Integrated Transmission Deficiency Payments	27.5
24	Wheeling - Lead Days	39.3
25	Load Control & Dispatch - Lead Days	28.8
26		
27	Revenue Dollar Days	
28	Rev Dollar Days - Computer Maintained Billings	\$1,330,326,956
29	Rev Dollar Days - Manually Maintained Billings	\$160,440,259
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	
31	Rev Dollar Days - Sales for Resale	\$20,781,433
32	Rev Dollar Days - Rent from Electric Property	(\$4,668,209
33	Rev Dollar Days - Other Miscellaneous Electric Revenue	\$10,003,282
34	Rev Dollar Days - Integrated Transmission Deficiency Payments	\$2,093,215
35	Rev Dollar Days - Wheeling - All Jurisdictions	
36	Rev Dollar Days - Load Control & Dispatching, MAPP & MISO	\$45,068,829
37	Rev Dollar Days - Miscellaneous Services	
38	Rev Dollar Days - Loan Pool Interest	
39	Total Dollar Days	\$1,564,045,765
40	•	. , , ,
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	36.8

Line No.	Description	Total Company
1	Revenues	
2	Computer Maintained Billings	\$386,931,888
3	Manually Maintained Billings	\$69,560,276
4	Cost of Energy Adjustment Revenues	(\$5,423,558)
5	Sales for Resale	\$11,072,429
6	Rent from Electric Property	\$815,117
7	Total Other Miscellaneous Electric Revenue	\$2,738,160
8	Integrated Transmission Deficiency Payments	\$840,908
9	Miscellaneous Services	\$23,498
10	Wheeling - All Jurisdictions	\$422,686
11	Load Control & Dispatching, MAPP & MISO Total	\$50,640,791
12	Rent from Electric Property	\$815,117
13	Loan Pool Interest	
14	Total Revenues	\$518,437,313
15		
16	Revenue Lead Days from Service to Collection	
17	Computer Maintained Billings - Lead Days	159.2
18	Manually Maintained Billings - Lead Days	106.8
19	Cost of Energy Revenue - Lead Days	304.3
20	Sales for Resale - Lead Days	79.4
21	Rent from Electric Property - Lead Days	(253.1)
22	Other Miscellaneous Electric Revenue - Lead Days	161.4
23	Integrated Transmission Deficiency Payments	110.0
24	Wheeling - Lead Days	157.1
25	Load Control & Dispatch - Lead Days	115.2
26		
27	Revenue Dollar Days	
28	Rev Dollar Days - Computer Maintained Billings	\$15,399,889,154
29	Rev Dollar Days - Manually Maintained Billings	\$1,857,259,369
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	(\$501,231,275)
31	Rev Dollar Days - Sales for Resale	\$219,787,720
32	Rev Dollar Days - Rent from Electric Property	(\$51,572,449)
33	Rev Dollar Days - Other Miscellaneous Electric Revenue	\$110,512,130
34	Rev Dollar Days - Integrated Transmission Deficiency Payments	\$23,124,970
35	Rev Dollar Days - Wheeling - All Jurisdictions	\$16,598,869
36	Rev Dollar Days - Load Control & Dispatching, MAPP & MISO	\$1,458,454,791
37	Rev Dollar Days - Miscellaneous Services	
38	Rev Dollar Days - Loan Pool Interest	
39	Total Dollar Days	\$18,532,823,279
40		
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	<b>35.</b> 7

(\$78,983)

\$827,504

# OTTER TAIL POWER COMPANY JURISDICTIONAL COST OF SERVICE STUDY TEST YEAR 2024

21

22

State Sales Tax

Total

(A) (B) (C) (D) (E) Lead Days of 53.0 Expense/day at 365 Net Revenue Lag Operating Expense Expense Lag Days Line No. Description Over Expense Lag day/year Dollars Days 1 Fuel - Coal \$4,398,962 \$12,019 19.1 17.7 \$212,445 2 Fuel - Oil \$1,467,438 \$4,009 8.9 27.9 \$111,845 3 Purchased Power \$6,271,279 \$17,135 32.8 4.0 \$68,808 4 Labor and Associated Payroll Expense 10.5 26.3 \$8,634,171 \$23,591 \$620,569 5 All Other O&M Expense \$10,704,871 24.3 \$29,248 12.5 \$710,609 6 Property Taxes (Excl Coal Conversion Taxes) 297.2 \$1,441,596 \$3,939 (260.5)(\$1,025,893) 7 **Coal Conversion Taxes** 35.6 1.2 \$8,617 \$24 \$28 8 Federal Income Taxes 195.6 (158.8)9 State Income Taxes 36.8 10 Incremental Federal Income Taxes 36.8 11 Incremental State Income Taxes 36.8 12 Bank Balances \$19.055 13 Special Deposits \$228,493 14 Working Funds \$1,020 15 Depreciation Expense \$9,011,965 \$24,623 \$905,770 Investment Tax Credit (\$69,102)16 (\$189)(\$6,945)17 Deferred Income Tax (\$1,413,510) (\$3,862)(\$142,068)18 Interest on LT Debt \$5,357,529 \$14,638 91.3 (54.5)(\$797,251)19 FICA Withholding (\$650,132)(\$1,776)20 Federal Withholding (\$1,039,704)(\$2,841)

(\$2,087,193)

\$42,036,786

(\$5,703)

\$114,855

13.9

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$21,844,475	\$59,684	19.1	16.2	\$965,427
2	Fuel - Oil	\$7,292,517	\$19,925	8.9	26.4	\$525,929
3	Purchased Power	\$31,142,939	\$85,090	32.8	2.5	\$214,048
4	Labor and Associated Payroll Expense	\$41,276,521	\$112,777	10.5	24.8	\$2,797,504
5	All Other O&M Expense	\$54,062,527	\$147,712	12.5	22.8	\$3,367,171
6	Property Taxes (Excl Coal Conversion Taxes)	\$6,706,341	\$18,323	297.2	(262.0)	(\$4,799,967)
7	Coal Conversion Taxes	\$40,087	\$110	35.6	(0.3)	(\$33)
8	Federal Income Taxes			195.6	(160.3)	
9	State Income Taxes				35.3	
10	Incremental Federal Income Taxes				35.3	
11	Incremental State Income Taxes				35.3	
12	Bank Balances					\$88,276
13	Special Deposits					\$1,058,518
14	Working Funds					\$4,724
15	Depreciation Expense	\$43,750,620	\$119,537			\$4,217,936
16	Investment Tax Credit	(\$319,595)	(\$873)			(\$30,812)
17	Deferred Income Tax	\$1,119,129	\$3,058			\$107,894
18	Interest on LT Debt			91.3	(56.0)	
19	FICA Withholding	(\$3,108,022)	(\$8,492)			
20	Federal Withholding	(\$4,970,409)	(\$13,580)			
21	State Sales Tax	(\$12,237,263)	(\$33,435)	12.5		(\$418,942)
22	Franchise Taxes	(\$282,478)	(\$772)	36.9		(\$28,448)
23	Total	\$186,317,389	\$509,064			\$8,069,224

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$19,700,645	\$53,827	19.1	18.2	\$981,136
2	Fuel - Oil	\$6,214,312	\$16,979	8.9	28.4	\$483,012
3	Purchased Power	\$28,029,191	\$76,582	32.8	4.6	\$349,799
4	Labor and Associated Payroll Expense	\$36,379,635	\$99,398	10.5	26.9	\$2,669,590
5	All Other O&M Expense	\$39,210,721	\$107,133	12.5	24.8	\$2,662,002
6	Property Taxes (Excl Coal Conversion Taxes)	\$5,921,468	\$16,179	297.2	(259.9)	(\$4,205,005)
7	Coal Conversion Taxes	\$35,396	\$97	35.6	1.7	\$169
8	Federal Income Taxes			195.6	(158.3)	
9	State Income Taxes				37.3	
10	Incremental Federal Income Taxes				37.3	
11	Incremental State Income Taxes				37.3	
12	Bank Balances					\$78,328
13	Special Deposits					\$939,231
14	Working Funds					\$4,192
15	Depreciation Expense	\$37,565,353	\$102,638			\$3,832,242
16	Investment Tax Credit	(\$284,670)	(\$778)			(\$29,041)
17	Deferred Income Tax	\$2,198,521	\$6,007			\$224,283
18	Interest on LT Debt			91.3	(53.9)	
19	FICA Withholding	(\$2,739,298)	(\$7,484)			
20	Federal Withholding	(\$4,380,739)	(\$11,969)			
21	State Withholding- ND	(\$244,004)	(\$667)	61.2		(\$40,821)
22	State Sales Tax	(\$39)	(\$0)	13.8		(\$1)
23	Total	\$167,606,492	\$457,941			\$7,949,114

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$19,837	\$54	19.1	9.6	\$518
2	Fuel - Oil	\$6,980	\$19	8.9	19.8	\$377
3	Purchased Power	\$28,338	\$77	32.8	(4.1)	(\$317)
4	Labor and Associated Payroll Expense	\$814,826	\$2,226	10.5	18.2	\$40,498
5	All Other O&M Expense	\$2,020,646	\$5,521	12.5	16.2	\$89,333
6	Property Taxes (Excl Coal Conversion Taxes)	\$2,637,292	\$7,206	297.2	(268.6)	(\$1,935,267)
7	Coal Conversion Taxes	\$15,764	\$43	35.6	(6.9)	(\$298)
8	Federal Income Taxes			195.6	(166.9)	
9	State Income Taxes				28.7	
10	Incremental Federal Income Taxes				28.7	
11	Incremental State Income Taxes				28.7	
12	Bank Balances					\$24,857
13	Special Deposits					\$298,054
14	Working Funds					\$1,330
15	Depreciation Expense	\$4,676,457	\$12,777			\$366,333
16	Investment Tax Credit	(\$68,496)	(\$187)			(\$5,366)
17	Deferred Income Tax	\$4,002,716	\$10,936			\$313,555
18	Interest on LT Debt			91.3	(62.6)	
19	FICA Withholding	(\$61,354)	(\$168)			
20	Federal Withholding	(\$98,119)	(\$268)			
21	Total	\$13,994,886	\$38,237			(\$806,392)

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$45,963,920	\$125,584	76.4	61.6	\$2,159,526
2	Fuel - Oil	\$14,981,246	\$40,932	35.6	102.5	\$1,121,163
3	Purchased Power	\$65,471,747	\$178,885	131.1	7.0	\$632,338
4	Labor and Associated Payroll Expense	\$87,105,153	\$237,992	41.9	96.2	\$6,128,162
5	All Other O&M Expense	\$105,998,765	\$289,614	50.0	88.1	\$6,829,115
6	Property Taxes (Excl Coal Conversion Taxes)	\$16,706,697	\$45,647	1,189.0	(1,050.9)	(\$11,966,132)
7	Coal Conversion Taxes	\$99,865	\$273	142.4	(4.3)	(\$134)
8	Federal Income Taxes			782.4	(644.4)	
9	State Income Taxes				138.1	
10	Incremental Federal Income Taxes				138.1	
11	Incremental State Income Taxes				138.1	
12	Bank Balances					\$210,516
13	Special Deposits					\$2,524,296
14	Working Funds					\$11,266
15	Depreciation Expense	\$95,004,396	\$259,575			\$9,322,281
16	Investment Tax Credit	(\$741,864)	(\$2,027)			(\$72,163)
17	Deferred Income Tax	\$5,906,856	\$16,139			\$503,664
18	Interest on LT Debt	\$5,357,529	\$14,638	365.0	(226.9)	(\$797,251)
19	FICA Withholding	(\$6,558,807)	(\$17,920)			
20	Federal Withholding	(\$10,488,972)	(\$28,658)			
21	State Withholding- ND	(\$244,004)	(\$667)	61.2		(\$40,821)
22	State Sales Tax	(\$14,324,495)	(\$39,138)	40.2		(\$497,926)
23	Franchise Taxes	(\$282,478)	(\$772)	36.9		(\$28,448)
24	Total	\$409,955,554	\$1,120,097			\$16,039,449