Line No.	Description	South Dakota
1	Rate Base	\$154,285,324
2	Total Available for Return	\$8,058,401
3	Rate of Return Earned	5.22%
4	Rate of Return Requested	6.82%
5	Operating Income Required	\$10,522,374
6	Operating Income Deficiency	\$2,463,973
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$3,118,953

Line No.	Description	Total Company
1	Rate Base	\$1,818,668,162
2	Total Available for Return	\$120,693,634
3	Rate of Return Earned	6.64%
4	Rate of Return Requested	6.82%
5	Operating Income Required	\$124,034,526
6	Operating Income Deficiency	\$3,340,892
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$4,228,978

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting
1	Rate Base	\$154,285,324	\$42,726,796	\$2,951,312	\$30,886,885	\$66,012,766	\$152,688	\$2,667,545
2	Total Available for Return	\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230
3	Rate of Return Earned	5.22%	4.88%	(0.60%)	7.13%	3.07%	(3.42%)	12.04%
4	Rate of Return Requested	6.82%	6.82%	6.82%	6.82%	6.82%	6.82%	6.82%
5	Operating Income Required	\$10,522,374	\$2,913,999	\$201,282	\$2,106,509	\$4,502,120	\$10,413	\$181,929
6	Operating Income Deficiency	\$2,463,973	\$829,233	\$219,003	(\$94,800)	\$2,477,492	\$15,630	(\$139,301)
7	Gross Revenue Conversion	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823
8	Revenue Increase Required	\$3,118,953	\$1,049,662	\$277,219	(\$120,000)	\$3,136,066	\$19,784	(\$176,331)

Revenue Increase Required

8

		(H)	(I)	(J)	(K)
Line No.	Description	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Rate Base	\$1,376,834	\$1,956,604	\$4,066,839	\$1,487,053
2	Total Available for Return	\$3,189	(\$227,113)	\$1,467,583	\$205,746
3	Rate of Return Earned	0.23%	(11.61%)	36.09%	13.84%
4	Rate of Return Requested	6.82%	6.82%	6.82%	6.82%
5	Operating Income Required	\$93,901	\$133,442	\$277,361	\$101,418
6	Operating Income Deficiency	\$90,712	\$360,555	(\$1,190,222)	(\$104,328)
7	Gross Revenue Conversion	1.265823	1.265823	1.265823	1.265823

\$114,825

\$456,399

(\$1,506,610)

(\$132,061)

Line No.	Description	South Dakota
1	Electric Plant in Service	\$265,300,288
2	Accumulated Depreciation	(\$98,438,566)
3	Net Electric Plant in Service	\$166,861,722
4	Plant Held for Future Use	\$184
5	Materials and Supplies	\$4,468,668
6	Fuel Stocks	\$986,957
7	Prepayments	\$6,325,726
8	Customer Advances	(\$237,582)
9	Cash Working Capital	\$1,001,763
10	Accumulated Deferred Income Taxes	(\$25,122,115)
11		
12	Total Average Rate Base	\$154,285,324

Line No.	Description	Total Company
1	Electric Plant in Service	\$3,042,157,494
2	Accumulated Depreciation	(\$1,052,750,722)
3	Net Electric Plant in Service	\$1,989,406,772
4	Plant Held for Future Use	\$1,852
5	Materials and Supplies	\$45,048,328
6	Fuel Stocks	\$10,506,528
7	Prepayments	\$75,418,394
8	Customer Advances	(\$2,832,569)
9	Cash Working Capital	\$15,975,094
10	Accumulated Deferred Income Taxes	(\$314,746,907)
11		
12	Total Average Rate Base	\$1,818,777,492

		(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	Electric Plant in Service	\$265,300,288	\$73,520,715	\$5,086,339	\$52,736,233	\$113,570,502	\$269,204	\$4,731,113	\$2,359,418	\$3,438,869	\$6,999,421	\$2,588,476
2	Accumulated Depreciation	(\$98,438,566)	(\$27,357,895)	(\$1,898,186)	(\$19,353,601)	(\$42,071,024)	(\$104,935)	(\$1,853,753)	(\$870,173)	(\$1,332,344)	(\$2,614,553)	(\$982,102)
3	Net Electric Plant in Service	\$166,861,722	\$46,162,819	\$3,188,153	\$33,382,632	\$71,499,478	\$164,269	\$2,877,360	\$1,489,244	\$2,106,525	\$4,384,868	\$1,606,374
4	Plant Held for Future Use	\$184	\$56	\$4	\$42	\$71	\$0	\$3	\$2	\$2	\$4	\$1
5	Materials and Supplies	\$4,468,668	\$1,341,584	\$91,351	\$929,973	\$1,692,991	\$6,145	\$105,172	\$39,232	\$72,523	\$143,472	\$46,226
6	Fuel Stocks	\$986,957	\$230,010	\$16,541	\$195,276	\$519,557		\$5,143	\$9,335	\$2,455	\$3,981	\$4,659
7	Prepayments	\$6,325,726	\$1,753,040	\$120,578	\$1,266,981	\$2,711,772	\$6,127	\$108,884	\$56,542	\$78,062	\$163,668	\$60,072
8	Customer Advances	(\$237,582)	(\$65,841)	(\$4,529)	(\$47,585)	(\$101,849)	(\$230)	(\$4,089)	(\$2,124)	(\$2,932)	(\$6,147)	(\$2,256)
9	Cash Working Capital	\$1,001,763	\$278,363	\$18,165	\$191,830	\$446,593	\$699	\$9,432	\$9,221	\$11,134	\$26,068	\$10,259
10	Accumulated Deferred Income Taxes	(\$25,122,115)	(\$6,973,235)	(\$478,950)	(\$5,032,264)	(\$10,755,846)	(\$24,321)	(\$434,359)	(\$224,618)	(\$311,164)	(\$649,075)	(\$238,282)
11	-											
12	Total	\$154,285,324	\$42,726,796	\$2,951,312	\$30,886,885	\$66,012,766	\$152,688	\$2,667,545	\$1,376,834	\$1,956,604	\$4,066,839	\$1,487,053

Reg - Line Item Rollup (For Reporting) Line No. REG - Line Item REG - Allocator - Jurisdiction South Dakota of REG - Line Item Electric Plant in Service Electric Plant in Service RB - Plant - Intangible Plant (P90) RB - Plant Distribution - Area Lighting (C5) \$4,628,089 \$1,268,326 P90 - General Plant Factor C5 - Area Lighting Factor RB - Plant Distribution - Load Management (C9) RB - Plant Distribution - Meters (C6) Electric Plant in Service C9 - Load Management Factor \$857,477 Electric Plant in Service C6 - Meter Factor \$5,125,983 Electric Plant in Service RB - Plant Distribution - Primary Customer (C2) C2 - Retail Service Locations Factor \$11,369,785 Electric Plant in Service RB - Plant Distribution - Primary Demand (D3) RB - Plant Distribution - Secondary Customer (C3) D3 - Distribution - Primary Demand Factor C3 - Secondary Service Locations Factor \$27,939,467 \$8,187,617 Electric Plant in Service RB - Plant Distribution - Secondary Demand (D4) RB - Plant Distribution - Streetlighting (C4) D4 - Distribution - Secondary Demand Factor C4 - Street Lighting Factor \$16,392,273 \$1,797,730 Electric Plant in Service Electric Plant in Service RB - Plant General - Customer Accounts (OXC) OXC - Customer Accounts Expense Factor 10 Electric Plant in Service \$1.586.596 RB - Plant General - Customer Service & Info (OXI) RB - Plant General - Distribution (P60) 11 12 Electric Plant in Service OXI - Customer Service & Information Expense Factor \$484,293 \$3,858,760 Electric Plant in Service P60 - Distribution Plant Factor Electric Plant in Service Electric Plant in Service RB - Plant General - Load Management (C9) RB - Plant General - Production (P10) C9 - Load Management Factor P10 - Production Plant Factor \$20,131 \$3,760,537 13 14 RB - Plant General - Transmission (D2)
RB - Plant Production - A/C 101 & 106 - Base Demand (E1)
RB - Plant Production - A/C 101 & 106 - Base Energy (E2) 15 16 17 D2 - Transmission Demand Factor E1 - MWH Consumption at Generators - Partial Factor Electric Plant in Service \$2,069,736 Electric Plant in Service Electric Plant in Service \$51,762,087 \$37,967,842 E2 - MWH Consumption at Generators - Total Factor RB - Plant Production - A/C 101 & 106 - Peak Demand (D1) RB - Plant Production - A/C 114 - Base Demand (E1) 18 19 Electric Plant in Service D1 - Generation Demand Factor \$36,697,721 Electric Plant in Service E1 - MWH Consumption at Generators - Partial Factor \$109,964 RB - Plant Production - A/C 114 - Base Energy (E1)
RB - Plant Production - A/C 114 - Peak Demand (D1)
RB - Plant Transmission - A/C 101 & 106 (D2)
RB - Plant Transmission - A/C 114 (D2) E1 - MWH Consumption at Generators - Partial Factor D1 - Generation Demand Factor D2 - Transmission Demand Factor 20 Electric Plant in Service (\$133,713) 21 22 \$37,366 \$49,506,508 Electric Plant in Service D2 - Transmission Demand Factor Subtotal Electric Plant in Service \$5,716 **\$265,300,288** 23 24 Electric Plant in Service 25 26 27 RB - Accum Depr - Base Demand (E1) E1 - MWH Consumption at Generators - Partial Factor Accumulated Depreciation (\$22,205,123) Accumulated Depreciation Accumulated Depreciation RB - Accum Depr - Base Energy (E2) RB - Accum Depr - Distribution Plant (P60) RB - Accum Depr - General Plant (P90) E2 - MWH Consumption at Generators - Total Factor P60 - Distribution Plant Factor P90 - General Plant Factor (\$12,665,978) 28 29 (\$28,595,856) (\$5,036,213) Accumulated Depreciation Accumulated Depreciation Accumulated Depreciation RB - Accum Depr - Intangible Plant (P90) RB - Accum Depr - Peak Demand (D1) RB - Accum Depr - Transmission Plant (D2) 30 31 P90 - General Plant Factor (\$1,767,552) D1 - Generation Demand Factor D2 - Transmission Demand Factor (\$13,919,999) 32 Accumulated Depreciation 33 34 Subtotal Accumulated Depreciation 35 36 37 RB - Plant Future - Distribution Plant (P60) RB - Plant Future - Transmission Plant (D2) Plant Held for Future Use P60 - Distribution Plant Factor \$48 Plant Held for Future Use D2 - Transmission Demand Factor \$136 Subtotal Plant Held for Future Use \$184 38 39 Materials and Supplies P60 - Distribution Plant Factor RB - M&S - Distribution (P60) \$1.915.294 40 41 42 Materials and Supplies Materials and Supplies RB - M&S - Production (P10) RB - M&S - Transmission (D2) P10 - Production Plant Factor \$928,966 D2 - Transmission Demand Factor Subtotal Materials and Supplies \$1,624,408 \$4,468,668 43 44 RB - Fuel - Coal Stocks (E1) Fuel Stocks E1 - MWH Consumption at Generators - Partial Factor \$583,003 D1 - Generation Demand Factor Subtotal Fuel Stocks \$403,954 **\$986,95**7 Fuel Stocks RB - Fuel - Fuel Oil Stocks (D1) 45 46 47 48 RB - Prepayments - Total Prepayments NEPIS - Net Electric Plant in Service Factor Prepayments 49 \$6,325,726 Subtotal Prepayments 50 51 NEPIS - Net Electric Plant in Service Factor RB - Cust Adv - Customer Advances & Deposits (NEPIS) Customer Advances (\$237,582) (\$237,582) 52 Subtotal Customer Advances 53 54 Cash Working Capital TOTAL - CWC OX - Total O & M Expense Factor \$1,001,763 55 56 Subtotal Cash Working Capital \$1,001,763 57 58 Accumulated Deferred Income Taxes RB - ADIT - Federal (NEPIS EXDA) NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor (\$25,122,115) (\$25,122,115) Subtotal Accumulated Deferred Income Taxes 59 \$154,285,324

				(44)
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	\$47,507,621
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$16,115,868
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	\$53,247,362
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$127,326,913
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$230,890,403
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$91,703,620
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$149,367,539
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$24,638,972
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$16,358,767
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$5,438,441
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$37,148,792
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	\$40,662,028
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$21,106,002
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$569,389,560
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$425,807,833
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$371,872,403
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	\$504,839,450
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	\$3,042,157,494
26				
27	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$244,259,191)
28	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$142,048,443)
29	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$275,296,095)
30	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$51,697,035)
31	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$18,144,034)
32	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$141,056,816)
33	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$145,291,470)
34	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (Direct FERC)	Direct FERC	(\$34,957,638)
35			Subtotal Accumulated Depreciation	(\$1,052,750,722)
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				
41	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$18,438,788
42	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$10,044,741
43	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$16,564,799
44			Subtotal Materials and Supplies	\$45,048,328
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				
53	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$2,832,569)
54			Subtotal Customer Advances	(\$2,832,569)
55				
56	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$15,975,094
57			Subtotal Cash Working Capital	\$15,975,094
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	(\$260,270,975)
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 - Minnesota (NPISM)	NPISM - Other Deferred Income Tax Minnesota Factor	(\$4,497,078)
63	Accumulated Deferred Income Taxes	RB - ADIT - North Dakota (NPISN)	NPISN - Other Deferred Income Tax North Dakota Factor	\$483,960
64			Subtotal Accumulated Deferred Income Taxes	(\$314,746,907)
65				
66			Total	\$1,818,777,492

				(A)	(B)
	I	-		Г	
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Total	Residential
	of REG - Line Item				
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$4,628,089	\$1,656,053
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,268,326	
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$857,477	\$146,079
4 5	Electric Plant in Service Electric Plant in Service	RB - Plant Distribution - Meters (C6) RB - Plant Distribution - Primary Customer (C2)	C6 - Meter Factor C2 - Retail Service Locations Factor	\$5,125,983 \$11,369,785	\$1,865,703 \$8,652,253
5 6	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2) RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$11,369,785	\$8,652,253 \$5,019,020
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$8,187,617	\$6,233,246
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$16,392,273	\$3,593,598
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,797,730	1.7
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$1,586,596	\$1,064,109
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$484,293	\$367,983
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$3,858,760	\$1,357,576
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$20,131	\$3,430
14 15	Electric Plant in Service Electric Plant in Service	RB - Plant General - Production (P10) RB - Plant General - Transmission (D2)	P10 - Production Plant Factor D2 - Transmission Demand Factor	\$3,760,537 \$2,069,736	\$833,631 \$588,427
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$51,762,087	\$10,224,998
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$37,967,842	\$7,399,135
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$36,697,721	\$10,433,185
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$109,964	\$21,722
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$133,713)	(\$26,413)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$37,366	\$10,623
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$49,506,508	\$14,074,731
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$5,716	\$1,625
24 25			Subtotal Electric Plant in Service	\$265,300,288	\$73,520,715
25 26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$22,205,123)	(\$4,386,364)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$12,665,978)	(\$2,468,333)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$28,595,856)	(\$10,060,495)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$5,036,213)	(\$1,802,091)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$1,767,552)	(\$632,477)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$13,919,999)	(\$3,957,465)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$14,247,843)	(\$4,050,671)
33			Subtotal Accumulated Depreciation	(\$98,438,566)	(\$27,357,895)
34 35	District Held for Potential	DD Dloot Potent Distribution Dloot (DCO)	DCO Distribution Plant France	640	617
35 36	Plant Held for Future Use Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60) RB - Plant Future - Transmission Plant (D2)	P60 - Distribution Plant Factor D2 - Transmission Demand Factor	\$48 \$136	\$17 \$39
37	riant freid for ruture ose	KB - Haitt Future - Haisinission Haitt (D2)	Subtotal Plant Held for Future Use	\$184	\$56
38			Subtotal Flant Field for Future Osc	φιστ	φσσ
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$1,915,294	\$673,832
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$928,966	\$205,932
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,624,408	\$461,820
42			Subtotal Materials and Supplies	\$4,468,668	\$1,341,584
43	- 1- 1				
44 45	Fuel Stocks Fuel Stocks	RB - Fuel - Coal Stocks (E1) RB - Fuel - Fuel Oil Stocks (D1)	E1 - MWH Consumption at Generators - Partial Factor	\$583,003 \$403,954	\$115,165
45 46	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor Subtotal Fuel Stocks	\$403,954 \$986,957	\$114,844 \$230,010
47			Subtotal Fuel Stocks	φ900,937	φ230,010
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$6,325,726	\$1,753,040
49	4.7	1.v	Subtotal Prepayments	\$6,325,726	\$1,753,040
50					
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$237,582)	(\$65,841)
52			Subtotal Customer Advances	(\$237,582)	(\$65,841)
53	God Working Grains	TOTAL CIVIC	OV Tetal O & M Personal Protection	41 001 702	4070.000
54 55	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor Subtotal Cash Working Capital	\$1,001,763 \$1,001,763	\$278,363 \$278,363
55 56			Subtotal Casil Working Capital	\$1,001,763	\$278,363
56 57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$25 122 115)	(\$6 973 235)
58		I Touchi (IIII Io IIIIII)	Subtotal Accumulated Deferred Income Taxes	(\$25,122,115)	(\$6,973,235)
59				S, , ==,	
60			Total	\$154,285,324	\$42,726,796

				(C)	(D)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Farms	General Service
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$96,781	\$944,125
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	\$3,800	\$2,111
4	Electric Plant in Service	RB - Plant Distribution - Load Management (C9) RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$3,800 \$186,533	\$1,319,968
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$325,577	\$2,199,055
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$642,302	\$4,924,588
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$234,552	\$1,582,207
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$410,644	\$3,835,053
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor		
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$39,128	\$376,506
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$13,767	\$93,096
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$95,351	\$733,243
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$89	\$50
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$61,203	\$699,094
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$36,828	\$501,163
16 17	Electric Plant in Service Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1) RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E1 - MWH Consumption at Generators - Partial Factor E2 - MWH Consumption at Generators - Total Factor	\$830,409	\$8,653,277 \$5,992,883
18	Electric Plant in Service Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2) RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$575,105 \$652,984	\$5,992,883 \$8,885,928
19	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,764	\$18,383
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$2,145)	(\$22,353)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$665	\$9,048
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$880,899	\$11,987,427
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$102	\$1,384
24			Subtotal Electric Plant in Service	\$5,086,339	\$52,736,233
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$356,233)	(\$3,712,120)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$191,854)	(\$1,999,211)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$706,614)	(\$5,433,794)
29 30	Accumulated Depreciation Accumulated Depreciation	RB - Accum Depr - General Plant (P90) RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor P90 - General Plant Factor	(\$105,316)	(\$1,027,382)
30	Accumulated Depreciation Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90) RB - Accum Depr - Peak Demand (D1)	D1 - General Plant Factor D1 - Generation Demand Factor	(\$36,962) (\$247,687)	(\$360,579) (\$3,370,566)
32	Accumulated Depreciation	RB - Accum Depr - Feak Demand (D1) RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$253,520)	(\$3,449,950)
33	Accumulated Depreciation	RB - Accum Dept - Transmission Franc (D2)	Subtotal Accumulated Depreciation	(\$1,898,186)	(\$19,353,601)
34			Sustain Recumulated Depreciation	(\$1,050,100)	(417,000,001)
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$1	\$9
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$2	\$33
37			Subtotal Plant Held for Future Use	\$4	\$42
38					
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$47,328	\$363,945
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$15,119	\$172,697
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$28,904	\$393,332
42 43			Subtotal Materials and Supplies	\$91,351	\$929,973
43 44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$9,353	\$97,463
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$7,188	\$97,813
46	T del Stocks	RB - Fuci - Fuci Off Stocks (D1)	Subtotal Fuel Stocks	\$16,541	\$195,276
47			Sustain Luci Stocks	ψ10,011	φ1>0,2/0
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$120,578	\$1,266,981
49			Subtotal Prepayments	\$120,578	\$1,266,981
50					
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$4,529)	(\$47,585)
52			Subtotal Customer Advances	(\$4,529)	(\$47,585)
53					
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$18,165	\$191,830
55 56			Subtotal Cash Working Capital	\$18,165	\$191,830
56 57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$478,950)	(\$5.032.264)
58	Accumulated Deferred Income Taxes	ND - TENT - POLICIAI (NEE 13 EADA)	Subtotal Accumulated Deferred Income Taxes	(\$478,950)	(\$5,032,264)
59				(41,0,500)	(40,00=,=04)
60			Total	\$2,951,312	\$30,886,885

				(E)	(F)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Large General Service	Irrigation
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$1,541,503	\$6,029
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor		
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$211	\$1,689
4 5	Electric Plant in Service Electric Plant in Service	RB - Plant Distribution - Meters (C6) RB - Plant Distribution - Primary Customer (C2)	C6 - Meter Factor C2 - Retail Service Locations Factor	\$126,901 \$54,576	\$11,261 \$15,997
6	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	D3 - Distribution - Primary Demand Factor	\$13,557,542	\$90,091
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$37.962	\$11,524
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$5,305,671	\$97,848
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	4-,,	7,00
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$13,357	\$1,955
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$2,301	\$686
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$1,002,552	\$12,090
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$5	\$40
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$2,017,352	\$582
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$888,117	
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$30,739,364	
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$21,288,745	\$19,413
18 19	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$15,746,875	
19 20	Electric Plant in Service Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1) RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor E1 - MWH Consumption at Generators - Partial Factor	\$65,303 (\$79,407)	
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1) RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$16,033	
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$21,243,085	
23	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 100 (B2)	D2 - Transmission Demand Factor	\$2,453	
24	Electric Fight in Service	RB - Hallt Hallshission - Ty C 11+ (D2)	Subtotal Electric Plant in Service	\$113,570,502	\$269,204
25			Subtotal Electric Faint in Service	ψ110,0 / 0,00 2	φ203,20.
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$13,186,705)	
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$7,101,873)	(\$6,476)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$7,429,547)	(\$89,596)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$1,677,439)	(\$6,560)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$588,728)	(\$2,302)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$5,973,028)	
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$6,113,704)	
33 34			Subtotal Accumulated Depreciation	(\$42,071,024)	(\$104,935)
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$12	\$0
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	<u>\$59</u>	
37 38			Subtotal Plant Held for Future Use	\$71	\$0
38 39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$497,616	\$6,001
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$498,346	\$144
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$697,028	7-11
42		,	Subtotal Materials and Supplies	\$1,692,991	\$6,145
43			••		
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$346,221	
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$173,335	
46			Subtotal Fuel Stocks	\$519,557	
47	P	DD D	MEDIC MARIANI Plantic Conduction	60 711 770	AC 107
48 49	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor Subtotal Prepayments	\$2,711,772 \$2,711,772	\$6,127 \$6,127
50			Subtotal Frepayments	\$2,/11,//2	\$0,127
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$101.849)	(\$230)
52	Customer Havanees	Tab Cast Tat Castonici Tat ances & Deposits (Tab Is)	Subtotal Customer Advances	(\$101,849)	(\$230)
53				(4-1-1,0-1-7)	(4)
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$446,593	\$699
55			Subtotal Cash Working Capital	\$446,593	\$699
56					
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$10,755,846)	(\$24,321)
58 59			Subtotal Accumulated Deferred Income Taxes	(\$10,755,846)	(\$24,321)
60			Total	\$66,012,766	\$152,688
				\$00,012,700	Ψ10=,000

				(G)	(H)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Outdoor Lighting	OPA
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$88,565	\$43,130
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,268,326	φ-15,150
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	7-),	
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$9,658	\$53,702
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$16,938	\$105,389
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$306,633	\$185,608
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$12,202	\$75,924
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$138,464	\$126,464
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,797,730	
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$5,962	\$20,964
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$1,938	\$4,522
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$189,669	\$28,949
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	*00.000	+04 500
14 15	Electric Plant in Service Electric Plant in Service	RB - Plant General - Production (P10) RB - Plant General - Transmission (D2)	P10 - Production Plant Factor D2 - Transmission Demand Factor	\$20,377 \$7,639	\$34,532 \$20,810
16	Electric Plant in Service Electric Plant in Service	RB - Plant General - Transmission (D2) RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$7,639 \$324,255	\$20,810 \$468,213
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$224,565	\$324,264
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	D1 - Generation Demand Factor	\$135,452	\$368,973
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$689	\$995
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$838)	(\$1,209)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$138	\$376
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$182,729	\$497,757
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$21	\$57
24			Subtotal Electric Plant in Service	\$4,731,113	\$2,359,418
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$139,100)	(\$200,856)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$74,914)	(\$108,174)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$1,405,570)	(\$214,528)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$96,375)	(\$46,933)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$33,825)	(\$16,472)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$51,379) (\$52,589)	(\$139,957) (\$143,253)
32 33	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor Subtotal Accumulated Depreciation	(\$52,589) (\$1,853,753)	(\$143,253) (\$870,173)
33 34			Subtotal Accumulated Depreciation	(\$1,853,753)	(\$8/0,1/3)
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$2	\$0
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$1	\$1
37	Table 101 Facure Coc	Tall Tall Tall Tall Tall Tall (D2)	Subtotal Plant Held for Future Use	\$3	\$2
38				***	
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$94,142	\$14,369
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$5,034	\$8,530
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$5,996	\$16,332
42			Subtotal Materials and Supplies	\$105,172	\$39,232
43					
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$3,652	\$5,274
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$1,491	\$4,062
46			Subtotal Fuel Stocks	\$5,143	\$9,335
47		nn n	Avenue av and a limit of the control	*****	450 540
48 49	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$108,884 \$108,884	\$56,542 \$56,542
50			Subtotal Prepayments	\$108,884	\$56,542
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$4,089)	(\$2,124)
52	customer ruvances	RB - Cust May - Customer Mayanees & Deposits (IVEF15)	Subtotal Customer Advances	(\$4,089)	(\$2,124)
53				(ψ.,,σσ))	(4-,1-4)
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$9,432	\$9,221
55	O T		Subtotal Cash Working Capital	\$9,432	\$9,221
56					
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$434,359)	(\$224,618)
58			Subtotal Accumulated Deferred Income Taxes	(\$434,359)	(\$224,618)
59					
60			Total	\$2,667,545	\$1,376,834

				(I)	(J)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$79,743	\$128,161
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor		
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$437,182	\$219,119
4 5	Electric Plant in Service Electric Plant in Service	RB - Plant Distribution - Meters (C6) RB - Plant Distribution - Primary Customer (C2)	C6 - Meter Factor C2 - Retail Service Locations Factor	\$864,727	\$518,053
6	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	D3 - Distribution - Primary Demand Factor	\$422,232	\$2,129,610
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	φ422,232	\$2,129,010
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$858,740	\$1,551,323
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	4000,10	4-,00-,0-0
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$39,175	\$19,307
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor		
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$135,737	\$232,444
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$10,264	\$5,144
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$16,061	\$48,933
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$1,506	\$20,399
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$191,910	** 057 000
17 18	Electric Plant in Service Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2) RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	E2 - MWH Consumption at Generators - Total Factor D1 - Generation Demand Factor	\$318,925 \$26,702	\$1,276,880 \$361,690
18 19	Electric Plant in Service Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1) RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$26,702 \$408	\$361,690
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$496)	
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	D1 - Generation Demand Factor	\$27	\$368
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$36,022	\$487,933
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$4	\$56
24		, , ,	Subtotal Electric Plant in Service	\$3,438,869	\$6,999,421
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$82,326)	
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$106,393)	(\$425,964)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$1,005,899)	(\$1,722,559)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$86,775)	(\$139,463)
30 31	Accumulated Depreciation Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90) RB - Accum Depr - Peak Demand (D1)	P90 - General Plant Factor D1 - Generation Demand Factor	(\$30,455)	(\$48,947) (\$137,195)
32	Accumulated Depreciation Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1) RB - Accum Depr - Transmission Plant (D2)	D1 - Generation Demand Factor D2 - Transmission Demand Factor	(\$10,128) (\$10,367)	(\$137,195)
33 34	Accumulated Depreciation	KB - Accum Dept - Hansinission Flant (D2)	Subtotal Accumulated Depreciation	(\$1,332,344)	(\$2,614,553)
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$2	\$3
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$0	\$1
37	Time field for Future coc	Tallet Tallet Transmission Tallet (D2)	Subtotal Plant Held for Future Use	\$2	\$4
38					**
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$67,373	\$115,374
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$3,968	\$12,088
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,182	\$16,010
42			Subtotal Materials and Supplies	\$72,523	\$143,472
43	P. 10: 1	PP P 1 G 10: 1 (PI)	PLANTING COLOR DELLA	+0	
44 45	Fuel Stocks Fuel Stocks	RB - Fuel - Coal Stocks (E1) RB - Fuel - Fuel Oil Stocks (D1)	E1 - MWH Consumption at Generators - Partial Factor	\$2,162 \$294	40.001
45 46	Fuei Stocks	RB - Fuei - Fuei Oli Stocks (D1)	D1 - Generation Demand Factor Subtotal Fuel Stocks	\$2,455	\$3,981 \$3,981
47			Subtotal Fuel Stocks	\$2,433	\$3,961
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$78.062	\$163,668
49	repayments	KB - Frepayments - Total Frepayments	Subtotal Prepayments	\$78,062	\$163,668
50				4,	+,
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$2,932)	(\$6,147)
52			Subtotal Customer Advances	(\$2,932)	(\$6,147)
53					
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$11,134	\$26,068
55			Subtotal Cash Working Capital	\$11,134	\$26,068
56	A	DR ADIE Edwal (MEDIC PUDA)	MEDIC PVDA NA Plantis Plantis Garden With PPDG 27	(6011 ***)	(0.040.000)
57 58	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor Subtotal Accumulated Deferred Income Taxes	(\$311,164) (\$311,164)	(\$649,075) (\$649,075)
58 59			Subtotal Accumulated Deferred Income Taxes	(\$311,164)	(\$049,075)
60			Total	\$1,956,604	\$4,066,839

(K)

				(K)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Controlled Service - Off-Peak
1 2	Electric Plant in Service Electric Plant in Service	RB - Plant - Intangible Plant (P90) RB - Plant Distribution - Area Lighting (C5)	P90 - General Plant Factor C5 - Area Lighting Factor	\$44,000
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$47,286
4	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C6 - Meter Factor	\$169,476
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	φ109,470
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$661,840
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	φ001,040
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$474,469
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	Ŧ · · · · · · · · ·
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$6,133
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$71,148
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$1,110
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$28,772
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$4,847
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$329,661
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$547,927
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$85,932
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$700
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$852)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$87
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$115,925
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$13
24 25			Subtotal Electric Plant in Service	\$2,588,476
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$141,419)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$182,787)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$527,253)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$47,880)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$16,804)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$32,595)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$33,363)
33			Subtotal Accumulated Depreciation	(\$982,102)
34				
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$1
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$0
37			Subtotal Plant Held for Future Use	\$1
38 39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$35,314
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$7,108
41	Materials and Supplies	RB - M&S - Troduction (F10)	D2 - Transmission Demand Factor	\$3,804
42	Materials and Supplies	KB - McG - Transmission (B2)	Subtotal Materials and Supplies	\$46,226
43				+,
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$3,713
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$946
46			Subtotal Fuel Stocks	\$4,659
47				
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$60,072
49			Subtotal Prepayments	\$60,072
50				
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$2,256)
52			Subtotal Customer Advances	(\$2,256)
53	_ , _ , , _ , , ,			
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$10,259
55			Subtotal Cash Working Capital	\$10,259
56 57	Accumulated Deformed Income To	DD ADIT Endowd (MEDIC EVDA)	NEDIC EVDA Mot Electric Plant in Comice With EEDC semana 3 Part	(\$238 282)
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$238,282) (\$238.282)
58 59			Subtotal Accumulated Deferred Income Taxes	(\$238,282)
60			Total	\$1,487,053
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Line No.	Description	South Dakota
1	Sales of Electricity	\$40,397,453
2	Other Operating Revenue	\$2,882,383
3	Total Operating Revenue	\$43,279,836
4		
5	Production Expenses	\$15,015,057
6	Transmission Expenses	\$3,574,676
7	Distribution Expenses	\$2,004,953
8	Customer Accounting Expenses	\$1,203,997
9	Customer Service and Information Expenses	\$879,652
10	Sales Expenses	\$105,333
11	Administrative and General Expenses	\$5,289,469
12	Depreciation Expense	\$7,276,844
13	General Taxes	\$1,255,438
14	Total Operating Expenses	\$36,605,418
15		
16	Net Operating Income Before Taxes	\$6,674,418
17		
18	Investment Tax Credit	(\$1,644,450)
19	Deferred Income Taxes	\$1,041,050
20	Income Taxes	(\$780,584)
21	Total Income Tax Expense	(\$1,383,984)
22		
23	Net Operating Income	\$8,058,401
24		
25	Total Available for Return	\$8,058,401

Line No.	Description	Total Company
1	Sales of Electricity	\$451,072,282
2	Other Operating Revenue	\$67,641,836
3	Total Operating Revenue	\$518,714,117
4		
5	Production Expenses	\$165,594,595
6	Transmission Expenses	\$36,452,533
7	Distribution Expenses	\$19,319,587
8	Customer Accounting Expenses	\$12,413,942
9	Customer Service and Information Expenses	\$11,083,422
10	Sales Expenses	\$353,963
11	Administrative and General Expenses	\$57,090,880
12	Depreciation Expense	\$82,005,104
13	General Taxes	\$15,611,861
14	Total Operating Expenses	\$399,925,887
15		
16	Net Operating Income Before Taxes	\$118,788,230
17		
18	Investment Tax Credit	(\$20,858,964)
19	Deferred Income Taxes	\$18,165,145
20	Income Taxes	(\$3,118)
21	Total Income Tax Expense	(\$2,696,937)
22		
23	Net Operating Income	\$121,485,167
24		
25	Total Available for Return	\$121,485,167

		(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	Sales of Electricity	\$40,397,453	\$11,261,967	\$583,458	\$8,511,057	\$16,040,436	\$20,319	\$696,994	\$300,316	\$159,285	\$2,297,458	\$526,164
2	Other Operating Revenue	\$2,882,383	\$779,071	\$52,291	\$534,939	\$1,311,055	\$2,401	\$37,064	\$25,429	\$30,260	\$78,882	\$30,992
3	Total Operating Revenue	\$43,279,836	\$12,041,038	\$635,749	\$9,045,996	\$17,351,490	\$22,719	\$734,058	\$325,745	\$189,545	\$2,376,340	\$557,156
4												
5	Production Expenses	\$15,015,057	\$3,134,467	\$234,848	\$2,576,814	\$8,168,920	\$5,729	\$84,262	\$132,465	\$101,438	\$399,345	\$176,768
6	Transmission Expenses	\$3,574,676	\$1,016,283	\$63,606	\$865,566	\$1,533,882		\$13,194	\$35,941	\$2,601	\$35,232	\$8,370
7	Distribution Expenses	\$2,004,953	\$712,544	\$52,633	\$395,340	\$499,822	\$5,806	\$75,105	\$15,829	\$84,971	\$123,953	\$38,950
8	Customer Accounting Expenses	\$1,203,997	\$807,505	\$29,692	\$285,713	\$10,136	\$1,484	\$4,525	\$15,909	\$29,728	\$14,651	\$4,654
9	Customer Service and Information Expenses	\$879,652	\$256,298	\$15,319	\$144,011	\$409,705	\$586	\$4,915	\$7,632	\$6,127	\$24,531	\$10,527
10	Sales Expenses	\$105,333	\$80,036	\$2,994	\$20,248	\$500	\$149	\$421	\$983			
11	Administrative and General Expenses	\$5,289,469	\$1,826,410	\$111,337	\$1,094,518	\$1,846,374	\$6,049	\$84,271	\$49,758	\$90,133	\$132,776	\$47,843
12	Depreciation Expense	\$7,276,844	\$2,028,507	\$139,315	\$1,421,120	\$3,121,037	\$7,537	\$130,545	\$64,557	\$97,050	\$193,855	\$73,320
13	General Taxes	\$1,255,438	\$347,918	\$23,931	\$251,452	\$538,193	\$1,216	\$21,610	\$11,222	\$15,493	\$32,482	\$11,922
14	Total Operating Expenses	\$36,605,418	\$10,209,969	\$673,676	\$7,054,784	\$16,128,570	\$28,556	\$418,848	\$334,296	\$427,541	\$956,825	\$372,354
15												
16	Net Operating Income Before Income Taxes	\$6,674,418	\$1,831,069	(\$37,927)	\$1,991,212	\$1,222,920	(\$5,837)	\$315,210	(\$8,551)	(\$237,996)	\$1,419,515	\$184,802
17												
18	Investment Tax Credit	(\$1,644,450)	(\$325,880)	(\$25,170)	(\$262,266)		(\$873)	(\$10,503)	(\$14,068)	(\$14,098)	(\$54,807)	(\$23,418)
19	Deferred Income Taxes	\$1,041,050	\$288,505	\$19,844	\$208,512	\$446,287	\$1,008	\$17,920	\$9,305	\$12,847	\$26,935	\$9,886
20	Income Taxes	(\$780,584)	(\$216,322)	(\$14,879)	(\$156,343)	(\$334,628)	(\$756)	(\$13,436)	(\$6,977)	(\$9,633)	(\$20,196)	(\$7,413)
21	Total Income Tax Expense	(\$1,383,984)	(\$253,697)	(\$20,206)	(\$210,097)	(\$801,707)	(\$621)	(\$6,020)	(\$11,740)	(\$10,883)	(\$48,068)	(\$20,944)
22												
23	Net Operating Income	\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230	\$3,189	(\$227,113)	\$1,467,583	\$205,746
24												
25	Total Available for Return	\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230	\$3,189	(\$227,113)	\$1,467,583	\$205,746

Line No.	Reg - Line Item Rollup (For Reporting) of REG Line Item	- REG - Line Item	REG - Allocator - Jurisdiction	South Dakota
1	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	Direct South Dakota	\$40,397,453
2			Subtotal Sales of Electricity	\$40,397,453
3				
4	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$975,403
5	Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)	Direct South Dakota	\$96,929
6	Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	Direct South Dakota	\$27,117
7	Other Operating Revenue	NOI - Oth Rev - Rent from Electric Property (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$68,368
8	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$229,663
9	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$70,531
10	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,971
11	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,412,400
12			Subtotal Other Operating Revenue	\$2,882,383
13	T-t-1 0			442 270 627
14 15	Total Operating Revenues			\$43,279,836
16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,310,033
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$806,180
18	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$5,721,294
19	Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)	D1 - Generation Demand Factor	\$1,478,404
20	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$215,497
21	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$5,483,648
22		1.01 0.01 1.01 1.01 1.01 1.01 1.01 1.01	Subtotal Production Expenses	\$15.015.057
23			F	, -,,
24	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$3,574,676
25	-	-	Subtotal Transmission Expenses	\$3,574,676
26				
27	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$814,145
28	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$290,299
29	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$368,277
30	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$129,285
31	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$43,851
32	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor	18,484
33	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$340,611
34			Subtotal Distribution Expenses	\$2,004,953
35		NOT OUN CLASS MED 1' (CT)	07 M D 1' E	\$400.000
36	Customer Accounting Expenses	NOI - O&M - Cust Acct - Meter Reading (C7)	C7 - Meter Reading Factor	\$499,023
37 38	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor	\$704,974 \$1,203,99 7
38 39			Subtotal Customer Accounting Expenses	\$1,203,997
39 40	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	Direct South Dakota	\$729,423
41	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Reparts - 3D (Direct 3D/E2)	C1 - Total Retail Customers Factor	\$150,228
42	Customer Service and information Expenses	NOT - ORIVI - Cust Service - Other (C1)	Subtotal Customer Service and Information Expenses	\$879,652
43			Subtotal Customer Service and Information Expenses	\$67,032
44	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	Direct South Dakota	\$97,149
45	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$8,184
46	bales Expenses	Not out but other (or)	Subtotal Sales Expenses	\$105,333
47			Sustour Suics Expenses	φ103,333
48	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$1,267,573
49	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$690,401
50	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$1,285,989
51	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$529,240
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Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	South Dakota
52	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	C1 - Total Retail Customers Factor	\$161,545
53	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$321,245
54	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$233,623
55	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$260,625
56	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	Direct South Dakota	\$142,620
57	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$20
58	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor	\$396,589
59			Subtotal Administrative and General Expenses	\$5,289,469
60	B 1.0 B	MOLD B B D 1/mi)	The Agreement of the control of the	±1.460.560
61	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,468,763
62	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$1,094,343
63	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$1,182,723
64	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$759,269
65	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$1,814,520
66	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$331,804
67	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$625,422
68 69			Subtotal Depreciation Expense	\$7,276,844
70	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,255,438
71	Concrai Tanco	1.01 Contra rate Contra rate (1.21 to 2.221)	Subtotal General Taxes	\$1,255,438
72				, -, -, -, · · ·
73	Total Operating Expenses			\$36,605,418
74				
75	Net Operating Income Before Income Tax	es		\$6,674,418
76				
77	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$976)
78	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$1,578,777)
79	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	(\$64,696)
80			Subtotal Investment Tax Credit	(\$1,644,450)
81				
82	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,041,050
83			Subtotal Deferred Income Taxes	\$1,041,050
84 85	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$780,584)
86	filcome Taxes	NOT - Current income rax - rederal current income rax	Subtotal Income Taxes	(\$780,584)
87			Subtotal income Taxes	(\$/80,384)
88	Total Income Tax Expense			(\$1,383,984)
89	•			
90	Net Operating Income			\$8,058,401
91				
92	Total Available for Return			\$8,058,401
93				

Saks of Electricity					(A)
Saks of Electricity	Line No.		REG - Line Item	REG - Allocator - Jurisdiction	Total Company
Sales of Flortreity		•			\$217,179,600
Subrouta Sales of Electricity		•			
Color Operating Revenue		Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)		
Other Operating Revenue	•			Subtotal Sales of Electricity	\$451,072,282
Other Operating Revenue			NOT OILD MARKET BY (B) (FEDDO)	D' LEDDO	4100.045
Section					
9 Olher Operating Revenue			ω · ,	*	
Other Operating Revenue					
1 Ober-Operating Revenue		1 0	, , ,		
19 Other Operating Revenue NOI - Oth Rev - Connection Fees - North Dakota (1997-1971) Direct South Dakota (1997-1971) Direct South Dakota (1997-1971)					' '
Other Operating Revenue					
Other Operating Revenue			, , ,		
15 Other Operating Revenue NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS) NEPIS - Net Electric Plant in Service Pactor \$84,0,000 Other Operating Revenue NOI - Oth Rev - Miscellaneous Services (NEPIS) NEPIS - Net Electric Plant in Service Factor \$823,498					
Other Operating Revenue					
17 Other Operating Revenue NOI - Oth Rev - Miscellaneous Services (NIPIS) NEPIS. Net Electric Plant in Service Factor \$23,486 18 Other Operating Revenue NOI - Oth Rev - Ioad Control & Dispatching, MAPP & MISO (Direct FERC) Direct FERC \$38,0017.95 19 Other Operating Revenue NOI - Oth Rev - Ioad Control & Dispatching, MAPP & MISO (Direct FERC) NeIPIS EXDA - Net Electric Plant in Service With FERC removed Factor \$36,007.95 19 Subtotal Other Operating Revenue \$67,641.836 20 Total Operating Revenue NOI - Oth Rev - Ioad Control & Dispatching, MAPP & MISO (Direct MISE) Subtotal Other Operating Revenue \$8518,714,117 20 Production Expenses O&M - Prod Excl PP - Base Demand (EI) DI - Generation Demand Factor \$14,410,227 21 Production Expenses O&M - Prod Excl PP - Reak Demand (DI) DI - Generation Demand Factor \$14,910,224 22 Production Expenses O&M - Prod Excl PP - Reak Demand (DI) DI - Generation Demand Factor \$14,918,246 23 Production Expenses O&M - Prod Excl PP - Reak Demand (DI) DI - Generation Demand Factor \$14,918,246 24 Production Expenses O&M - Prod Excl PP - Reak Demand (DI) DI - Generation Demand Factor \$14,918,246 25 Production Expenses O&M - Prod Excl PP - Reak Demand (DI) DI - Generation Demand Factor \$14,918,246 26 Production Expenses OM - O&M - Prod PP - Base Energy (E2) E2 - MWH Consumption at Generators - Total Factor \$1,480,825 30 Transmission Expenses NOI - O&M - Prod PP - Base Energy (E2) E2 - MWH Consumption at Generators - Total Factor \$36,5594,595 31 Sitribution Expenses NOI - O&M - Prod PP - Base Energy (E2) E2 - MWH Consumption at Generators - Total Factor \$36,5594,595 32 Sitribution Expenses NOI - O&M - Dist - Primary Demand (D3) Distribution Expenses NOI - O&M - Dist - Primary Demand (D3) Distribution Expenses NOI - O&M - Dist - Primary Demand (D4) Distribution Expenses NOI - O&M - Dist - Primary Demand (D4) Distrib					
18					
Other Operating Revenue					
Other Operating Revenue					
Subtotal Other Operating Revenue Se7,641,836					
		Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAFF & M150 (D2)		
				Subtotal Other Operating Revenue	\$07,041,830
Production Expenses O&M - Prod Excl PP - Base Demand (E1) E1 - MWH Consumption at Generators - Partial Factor \$14.10, 529		Total Operating Revenues			\$518.714.117
Production Expenses		G			, , , ,
Production Expenses	25	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$14,410,529
Poduction Expenses O&M. Prod Excl PP - Peak Energy (D) D1 - Generation Demand Factor \$14,981,246 \$2,370,447 \$1 - WH Consumption at Generators - Partial Factor \$61,498,196 \$10 - WH Consumption at Generators - Partial Factor \$61,498,896 \$10 - WH Consumption at Generators - Partial Factor \$61,498,896 \$10 - WH Consumption at Generators - Partial Factor \$61,498,896 \$10 - WH Consumption at Generators - Partial Factor \$61,498,896 \$10 - WH Consumption at Generators - Partial Factor \$61,498,896 \$10 - WH Consumption at Generators - Partial Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$61,498,896 \$10 - WH Consumption at Generators - Total Factor \$10,498,896 \$10 - WH Consumption at Generators - Total Factor \$10,498,896 \$10,498,896 \$10 - WH Consumption at Generators - Total Factor \$10,498,896 \$10,498,896 \$10,498,896 \$10,498 \$10	26	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$8,169,341
Production Expenses NOI - O&M - Prod PP - Base Demand (EI) E1 - MWH Consumption at Generators - Partial Factor \$2,370,497	27	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$64,164,086
Forduction Expenses NOI - O&M - Prod PP - Base Energy (E2) Production Expenses Subtotal Pransmission Expenses Subtotal Transmission Expenses Subtotal Pransmission Expenses Subtotal Pransmission Expenses Subtotal Transmission Expenses Subtotal Transmission Expenses Subtotal Pransmission E		Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)		\$14,981,246
Subtotal Production Expenses NOI - 0&M - Tran - Transmission Expenses (D2) D2 - Transmission Demand Factor \$36,452,533 Transmission Expenses NOI - 0&M - Dist - Primary Demand (D3) D3 - Distribution Expenses NOI - 0&M - Dist - Primary Demand (D4) D4 - Distribution Expenses NOI - 0&M - Dist - Secondary Demand (D4) D5 - Primary Demand Factor S2,645,253 D5 - Distribution Expenses NOI - 0&M - Dist - Secondary Demand (D4) D6 - Distribution Expenses NOI - 0&M - Dist - Secondary Customer (C2) D7 - Distribution Expenses NOI - 0&M - Dist - Streetlighting (C4) D6 - Distribution Expenses NOI - 0&M - Dist - Streetlighting (C5) D7 - Stried Lighting Factor D7 - Meter Factor D8 - Accounting Expenses NOI - 0&M - Dist - Meter Reading (C7) D7 - Meter Reading Factor C8 - System Service Locations Factor S4,518,677 Subtotal Distribution Expenses NOI - 0&M - Cust Acct - Meter Reading (C7) C8 - System Service Locations Factor C8 - System Service Locations Factor S3,538,177 Subtotal Distribution Expenses NOI - 0&M - Cust Acct - Meter Reading (C7) C8 - System Service Locations Factor C8 - System Service Locations Factor S4,518,677 Subtotal Distribution Expenses NOI - 0&M - Cust Acct - Other (C8) C8 - System Service Locations Factor S4,518,677 Subtotal Customer Accounting Expenses NOI - 0&M - Cust Acct - Other (C8) C8 - System Service Locations Factor Subtotal Customer Accounting Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota Direct Morth Dakota S2,24,861 S2,24,86		Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	
Transmission Expenses NOI - O&M - Tran - Transmission Expenses (D2) D2 - Transmission Demand Factor \$36,452,533 Subtoal Transmission Expenses \$101 - O&M - Dist - Primary Demand (D3) \$36,452,533 Distribution Expenses NOI - O&M - Dist - Primary Demand (D4) D4 - Distribution - Primary Demand Factor \$2,645,285 Distribution Expenses NOI - O&M - Dist - Primary Customer (C2) C2 - Retail Service Locations Factor \$4,124,226 Distribution Expenses NOI - O&M - Dist - Secondary Demand (D3) C3 - Secondary Service Locations Factor \$4,124,226 Distribution Expenses NOI - O&M - Dist - Primary Customer (C3) C3 - Secondary Service Locations Factor \$1,448,032 Distribution Expenses NOI - O&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor \$2,34,861 Distribution Expenses NOI - O&M - Dist - Meters (C6) C5 - Area Lighting Factor \$3,33,337,177 Customer Accounting Expenses NOI - O&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 Customer Accounting Expenses NOI - O&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$4,518,677 Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$4,518,677 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,2,94,088 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - NN (Direct MN/E2) Direct Minnesota \$3,78,95,265		Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)		
Transmission Expenses NOI - O&M - Tran - Transmission Expenses (D2) D2 - Transmission Demand Factor \$36,452,533 Subtoal Transmission Expenses \$36,452,533 Subtoal Distribution Expenses \$36,000 - O&M - Dist - Primary Demand (D3) D3 - Distribution - Primary Demand Factor \$26,452,283 Substribution Expenses \$36,000 - O&M - Dist - Secondary Demand (D4) D4 - Distribution - Secondary Demand Factor \$26,452,283 Subtoal Distribution Expenses \$36,000 - O&M - Dist - Secondary Demand (D4) D4 - Distribution - Secondary Demand Factor \$42,42,263 Subtoal Distribution Expenses \$36,000 - O&M - Dist - Secondary Customer (C2) C2 - Retail Service Locations Factor \$4,142,202 Subtoal Distribution Expenses \$36,000 - O&M - O&M - Dist - Secondary Customer (C3) C3 - Secondary Service Locations Factor \$1,448,032 Distribution Expenses \$36,000 - O&M - Dist - Secondary Customer (C3) C4 - Street Lighting Factor \$32,4861 Distribution Expenses \$36,000 - O&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor \$23,4861 Subtoal Distribution Expenses \$36,000 - O&M - D&M				Subtotal Production Expenses	\$165,594,595
Subtotal Transmission Expenses NOI - O&M - Dist - Primary Demand (D3) Distribution Expenses NOI - O&M - Dist - Primary Demand (D4) Distribution Expenses NOI - O&M - Dist - Secondary Demand (D4) Distribution Expenses NOI - O&M - Dist - Secondary Demand (D4) Distribution Expenses NOI - O&M - Dist - Secondary Demand (D4) Distribution Expenses NOI - O&M - Dist - Secondary Demand (D4) Distribution Expenses NOI - O&M - Dist - Secondary Customer (C2) Distribution Expenses NOI - O&M - Dist - Streetlighting (C4) Distribution Expenses NOI - O&M - Dist - Streetlighting (C4) Distribution Expenses NOI - O&M - Dist - Streetlighting (C5) Distribution Expenses NOI - O&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor Subtotal Distribution Expenses NOI - O&M - Dist - Meters (C6) S3,538,177 Subtotal Distribution Expenses NOI - O&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor C8 - System Service Locations Factor C8 - System Service Locations Factor Subtotal Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) S7,895,265 Subtotal Customer Accounting Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota S8,294,088 S0,Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Morth Dakota S8,294,088 S0,Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Morth Dakota S4,048 S72,895					
35 36 Distribution Expenses NOI - O&M - Dist - Primary Demand (D3) D3 - Distribution - Primary Demand Factor \$6,728,059 37 Distribution Expenses NOI - O&M - Dist - Secondary Demand (D4) D4 - Distribution - Secondary Demand Factor \$2,645,228 38 Distribution Expenses NOI - O&M - Dist - Primary Customer (C2) C2 - Retail Service Locations Factor \$4,124,226 39 Distribution Expenses NOI - O&M - Dist - Secondary Customer (C3) C3 - Secondary Service Locations Factor \$1,448,032 40 Distribution Expenses NOI - O&M - Dist - Streetlighting (C4) C4 - Street Lighting Factor \$601,004 41 Distribution Expenses NOI - O&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor \$23,4861 42 Distribution Expenses NOI - O&M - Dist - Meters (C6) C5 - Area Lighting Factor \$3,3538,177 43 44 45 Customer Accounting Expenses NOI - O&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 46 Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$4,518,677 46 Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$4,518,677 47 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 49 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct Minnesota \$8,294,088 50 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct Morth Dakota \$8,294,088		Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)		
36Distribution ExpensesNOI - O&M - Dist - Primary Demand (D3)D3 - Distribution - Primary Demand Factor\$6,728,05937Distribution ExpensesNOI - O&M - Dist - Primary Demand (D4)D4 - Distribution - Secondary Demand Factor\$2,645,22838Distribution ExpensesNOI - O&M - Dist - Primary Demand (D4)C2 - Retail Service Locations Factor\$4,124,22639Distribution ExpensesNOI - O&M - Dist - Secondary Customer (C3)C3 - Secondary Service Locations Factor\$1,448,02340Distribution ExpensesNOI - O&M - Dist - Streetlighting (C4)C4 - Street Lighting Factor\$601,00441Distribution ExpensesNOI - O&M - Dist - Area Lighting (C5)C5 - Area Lighting Factor\$3,538,17442Distribution ExpensesNOI - O&M - Dist - Meters (C6)C6 - Area Lighting Factor\$3,538,17443Subtoal Distribution ExpensesNOI - O&M - Cust Acct - Meter Reading (C7)C7 - Meter Reading Factor\$4,518,67744Customer Accounting ExpensesNOI - O&M - Cust Acct - Other (C8)C8 - System Service Locations Factor\$7,895,26547Customer Accounting ExpensesNOI - O&M - Cust Acct - Other (C8)Subtoal Customer Accounting Expenses\$12,413,94248Customer Service and Information ExpensesNOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)Direct Minnesota\$8,294,08850Customer Service and Information ExpensesNOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct MD/E2)Direct Morth Dakota\$372,896				Subtotal Transmission Expenses	\$36,452,533
Distribution Expenses NOI - O&M - Dist - Secondary Demand (D4) Distribution - Secondary Demand Factor \$2,645,228 Distribution Expenses NOI - O&M - Dist - Primary Customer (C2) C2 - Retail Service Locations Factor \$4,124,226 Distribution Expenses NOI - O&M - Dist - Secondary Customer (C3) C3 - Secondary Service Locations Factor \$1,448,032 Distribution Expenses NOI - O&M - Dist - Streetlighting (C4) C4 - Street Lighting Factor \$601,004 Distribution Expenses NOI - O&M - Dist - Streetlighting (C5) C5 - Area Lighting Factor \$234,861 Distribution Expenses NOI - O&M - Dist - Meters (C6) C6 - Meter Factor \$3,538,177 Distribution Expenses NOI - O&M - Dist - Meters (C6) C6 - Meter Factor \$3,538,177 Distribution Expenses NOI - O&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$7,895,265 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - NN (Direct NN/E2) Direct Minnesota \$8,294,088 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - NN (Direct NN/E2) Direct North Dakota \$372,896		Distribution Exponent	NOI OSM Diet Primary Domand (D2)	D2 Distribution Primary Domand Factor	¢6 729 050
Distribution Expenses NOI - O&M - Dist - Primary Customer (C2) C2 - Retail Service Locations Factor \$4,124,226 Distribution Expenses NOI - O&M - Dist - Secondary Customer (C3) C3 - Secondary Service Locations Factor \$1,448,032 Distribution Expenses NOI - O&M - Dist - Streetlighting (C4) C4 - Street Lighting Factor \$1,601,004 Distribution Expenses NOI - O&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor \$234,861 Distribution Expenses NOI - O&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor \$3,538,177 Distribution Expenses NOI - O&M - Dist - Meters (C6) C6 - Meter Factor \$3,538,177 Subtotal Distribution Expenses \$19,319,587 Customer Accounting Expenses NOI - O&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$7,895,265 Subtotal Customer Accounting Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896					
Distribution Expenses NOI - 0&M - Dist - Secondary Customer (C3) C3 - Secondary Service Locations Factor \$1,448,032 Distribution Expenses NOI - 0&M - Dist - Streetlighting (C4) C4 - Street Lighting Factor \$601,004 Distribution Expenses NOI - 0&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor \$323,881,77 Distribution Expenses NOI - 0&M - Dist - Meters (C6) C5 - Area Lighting Factor \$3,358,177 Subtoal Distribution Expenses NOI - 0&M - Dist - Meters (C6) \$3,358,177 Subtoal Distribution Expenses \$19,319,587 Customer Accounting Expenses NOI - 0&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 Customer Accounting Expenses NOI - 0&M - Cust Acct - Other (C8) C3 - System Service Locations Factor \$7,895,265 Subtoal Customer Accounting Expenses NOI - 0&M - Cust Acct - Other (C8) Subtoal Customer Accounting Expenses \$12,413,942 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896		*		·	
40 Distribution Expenses NOI - 0&M - Dist - Streetlighting (C4) C4 - Street Lighting Factor \$601,004 41 Distribution Expenses NOI - 0&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor \$234,861 42 Distribution Expenses NOI - 0&M - Dist - Meters (C6) C6 - Meter Factor \$3,538,177 43 Subtoal Distribution Expenses NOI - 0&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 44 Customer Accounting Expenses NOI - 0&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$7,895,265 47 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 49 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896		*			
1 Distribution Expenses NOI - 0&M - Dist - Area Lighting (C5) C5 - Area Lighting Factor C5 - Area Lighting Factor S13,861 1 Distribution Expenses NOI - 0&M - Dist - Meters (C6) C6 - Meter Factor S23,861 2 Subtoal Distribution Expenses S23,861 3 Subtoal Distribution Expenses S23,861 3 Subtoal Distribution Expenses S24,867 4 Customer Accounting Expenses NOI - 0&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 4 Customer Accounting Expenses NOI - 0&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$7,895,265 4 Subtoal Customer Accounting Expenses S25 5 Subtoal Customer Accounting Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 5 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct Morth Dakota \$8,372,896			* * * * * * * * * * * * * * * * * * * *		
42Distribution ExpensesNOI - 0&M - Dist - Meters (C6)C6 - Meter Factor\$3,538,17743Subtotal Distribution Expenses\$19,319,58744Customer Accounting ExpensesNOI - 0&M - Cust Acct - Meter Reading (C7)C7 - Meter Reading Factor\$4,518,67746Customer Accounting ExpensesNOI - 0&M - Cust Acct - Other (C8)C8 - System Service Locations Factor\$7,895,26547Subtotal Customer Accounting ExpensesNOI - 0&M - Cust Acct - Other (C8)\$12,413,94248Subtotal Customer Accounting ExpensesNOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)Direct Minnesota\$8,294,08850Customer Service and Information ExpensesNOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2)Direct Morth Dakota\$3,72,896		*			
Subtotal Distribution Expenses 43 44 45 45 45 46 46 47 47 46 47 48 48 48 49 49 48 49 49 48 49 49 49 49 49 49 49 49 49 49 49 49 49					
44 45 Customer Accounting Expenses NOI - 0&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 46 Customer Accounting Expenses NOI - 0&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$7,895,265 47 Subtoal Customer Accounting Expenses Subtoal Customer Accounting Expenses \$12,413,942\$ 48 49 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 50 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896		Distribution Expenses	NOI - ORM - Dist - Meters (CO)		
Customer Accounting Expenses NOI - 0&M - Cust Acct - Meter Reading (C7) C7 - Meter Reading Factor \$4,518,677 Customer Accounting Expenses NOI - 0&M - Cust Acct - Other (C8) C8 - System Service Locations Factor \$7,895,265 Subtoal Customer Accounting Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896				Subtotal Distribution Expenses	\$19,319,387
Customer Accounting Expenses NOI - O&M - Cust Acct - Other (C8) C8 - System Service Locations Factor Subtotal Customer Accounting Expenses Subtotal Customer Accounting Expenses Subtotal Customer Accounting Expenses 48 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896		Customer Accounting Expenses	NOI - O&M - Cust Acct - Meter Reading (C7)	C7 - Meter Reading Factor	\$4 518 677
Subtotal Customer Accounting Expenses 48 49 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct Minnesota \$8,294,088 NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896		0 1	0. ,		
48 49 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 50 Customer Service and Information Expenses NOI - 0&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896					
49 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2) Direct Minnesota \$8,294,088 NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896					T, -10,7 .=
50 Customer Service and Information Expenses NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2) Direct North Dakota \$372,896		Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	Direct Minnesota	\$8,294,088
		•			\$372,896
			, , ,	Direct South Dakota	\$729,423

				(A)
Line No.	Reg - Line Item Rollup (For Reporting) of REG Line Item	- REG - Line Item	REG - Allocator - Jurisdiction	Total Company
52	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$1,687,015
53			Subtotal Customer Service and Information Expenses	\$11,083,422
54				
55	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	Direct Minnesota	\$101,973
56	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1)	Direct North Dakota	\$62,935
57	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	Direct South Dakota	\$97,149
58	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$91,906
59			Subtotal Sales Expenses	\$353,963
60				
61	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$13,563,607
62	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$7,040,316
63	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$12,391,699
64	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$5,456,783
65	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	C1 - Total Retail Customers Factor	\$1,814,097
66	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$3,830,043
67	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,785,362
68	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$3,107,304
69	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	Direct Minnesota	\$1,470,057
70	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	Direct North Dakota	\$329,080
71	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	Direct South Dakota	\$142,620
72	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	Direct FERC	\$1,088,675
73	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$228
74	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor	\$4,071,010
75			Subtotal Administrative and General Expenses	\$57,090,880
76				
77	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$16,156,576
78	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$11,089,402
79	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$13,264,196
80	Depreciation Expense	NOI - Depr Exp - Production Direct MN Peak Demand	Direct Minnesota	\$459,103
81	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$7,742,599
82	Depreciation Expense	NOI - Depr Exp - Transmission (Direct FERC)	Direct FERC	\$4,529,335
83	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$17,468,620
84	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$3,405,990
85	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$6,419,997
86	Depreciation Expense	NOI - Depr Exp - Distribution (Direct MN)	Direct Minnesota	2,620
87	Depreciation Expense	NOI - Depr Exp - Production Direct MN Base Energy	Direct Minnesota	\$1,466,665
88 89			Subtotal Depreciation Expense	\$82,005,104
90	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$13,006,630
91	General Taxes	NOI - General Taxes - General Taxes (Direct FERC)	Direct FERC	\$2,605,231
92			Subtotal General Taxes	\$15,611,861
93				• • •
94	Total Operating Expenses			\$399,925,887
95	1 0 1			• • • • •
96	Net Operating Income Before Income Ta	xes		\$118,788,230
97	1 0			
98	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$11,195)
99	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$17,705,924)
100	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	(\$741,864)
101	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (Direct MN)	Direct Minnesota	(\$2,399,981)
102		,	Subtotal Investment Tax Credit	(\$20,858,964)
				>

Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	Total Company
103	•			
104	Deferred Income Taxes	NOI - DIT - Federal (NPMNR)	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	(\$6,764)
105	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$12,411,906
106	Deferred Income Taxes	NOI - DIT - MN - All Other (NPISM)	NPISM - Other Deferred Income Tax Minnesota Factor	\$4,240,825
107	Deferred Income Taxes	NOI - DIT - ND - All Other (NPISN)	NPISN - Other Deferred Income Tax North Dakota Factor	\$1,519,178
108			Subtotal Deferred Income Taxes	\$18,165,145
109				
110	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$232,663)
111	Income Taxes	NOI - Current Income Tax - Minnesota Income Tax	NPISM - Other Deferred Income Tax Minnesota Factor	(\$19,091)
112	Income Taxes	NOI - Current Income Tax - North Dakota Income Tax	NPISN - Other Deferred Income Tax North Dakota Factor	\$248,636
113			Subtotal Income Taxes	(\$3,118)
114				
115	Total Income Tax Expense			(\$2,696,937)
116				
117	Net Operating Income			\$121,485,167
118				
119	Total Available for Return			\$121,485,167
120			•	

				(A)	(B)	(C)	(D)	(E)	(F)	(G)
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	Irrigation	Outdoor Lighting
1 2	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	R10 - Revenue Factor Subtotal Sales of Electricity	\$40,397,453 \$40,397,453	\$11,261,967 \$11,261,967	\$583,458 \$583,458	\$8,511,057 \$8,511,057	\$16,040,436 \$16,040,436	\$20,319 \$20,319	\$696,994 \$696,994
3 4	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$975.403	\$190.086	\$14.775	\$153,959	\$546,913	\$499	\$5.769
5	Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor	\$96,929	\$73,650	\$2,755	\$18,633	\$461	\$137	\$388
	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1) NOI - Oth Rev - Rent from Electric Property (NEPIS)	C1 - Total Retail Customers Factor NEPIS - Net Electric Plant in Service Factor	\$27,117 \$68,368	\$20,604 \$18.947	\$771 \$1,303	\$5,213 \$13.693	\$129 \$29,309	\$38 \$66	\$109 \$1.177
8	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	\$229,663	\$63,646	\$4,378	\$15,693 \$45,999	\$29,309 \$98,454	\$222	\$3,953
9	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$70,531	\$19,546	\$1,344	\$14,127	\$30,236	\$68	\$1,214
	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS) NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	NEPIS - Net Electric Plant in Service Factor NEPIS EXDA - Net Electric Plant in Service With FERC remove_	\$1,971 \$1,412,400	\$546 \$392,045	\$38 \$26,927	\$395 \$282,921	\$845 \$604,709	\$2 \$1,367	\$34 \$24,420
12	Other Operating Revenue	NOT - Oth Rev - Load Control & Dispatching, MALT & MISO (D2)	Subtotal Other Operating Revenue	\$2,882,383	\$779,071	\$52,291	\$534,939	\$1,311,055	\$2,401	\$37,064
	Total Operating Revenues			\$43,279,836	\$12,041,038	\$635,749	\$9,045,996	\$17,351,490	\$22,719	\$734,058
15 16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,310,033	\$258,782	\$21,017	\$219.003	\$777.974		\$8,206
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$806,180	\$229,198	\$14,345	\$195,207	\$345,929		\$2,976
18 19	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor D1 - Generation Demand Factor	\$5,721,294	\$1,114,960	\$86,661 \$26,306	\$903,055 \$357,978	\$3,207,956	\$2,925	\$33,839
	Production Expenses Production Expenses	O&M - Prod Excl PP - Peak Energy (D1) NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,478,404 \$215,497	\$420,311 \$42,569	\$26,306 \$3,457	\$357,978 \$36,026	\$634,378 \$127,975		\$5,457 \$1,350
21	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$5,483,648	\$1,068,648	\$83,062	\$865,545	\$3,074,707	\$2,804	\$32,434
22 23			Subtotal Production Expenses	\$15,015,057	\$3,134,467	\$234,848	\$2,576,814	\$8,168,920	\$5,729	\$84,262
	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor Subtotal Transmission Expenses	\$3,574,676 \$3,574,676	\$1,016,283 \$1,016,283	\$63,606 \$63,606	\$865,566 \$865,566	\$1,533,882 \$1,533,882		\$13,194 \$13,194
26										
	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$814,145	\$146,252	\$18,716	\$143,501	\$395,062	\$2,625	\$8,935
28 29	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4) NOI - O&M - Dist - Primary Customer (C2)	D4 - Distribution - Secondary Demand Factor C2 - Retail Service Locations Factor	\$290,299 \$368,277	\$63,641 \$280,254	\$7,272 \$10,546	\$67,917 \$71,229	\$93,961 \$1.768	\$1,733 \$518	\$2,452 \$549
	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$129,285	\$98,425	\$3,704	\$24,984	\$599	\$182	\$193
	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$43,851						\$43,851
32 33	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5) NOI - O&M - Dist - Meters (C6)	C5 - Area Lighting Factor C6 - Meter Factor	\$18,484 \$340.611	\$123,972	\$12,395	\$87,709	\$8,432	\$748	\$18,484 \$642
34	Distribution Expenses	NOT - ORM - DISC - Meters (CO)	Subtotal Distribution Expenses	\$2,004,953	\$712,544	\$52,633	\$395,340	\$499,822	\$5,806	\$75,105
35		NOT ONLY OF THE PARTY OF	C7 - Meter Reading Factor	\$499,023	+0F4 000	+0.505	****	+4 880	+ 400	\$3.474
	Customer Accounting Expenses Customer Accounting Expenses	NOI - O&M - Cust Acct - Meter Reading (C7) NOI - O&M - Cust Acct - Other (C8)	C7 - Meter Reading Factor C8 - System Service Locations Factor	\$499,023 \$704,974	\$271,030 \$536,476	\$9,505 \$20,187	\$149,363 \$136,351	\$6,752 \$3,384	\$492 \$992	\$3,474 \$1,050
38 39			Subtotal Customer Accounting Expenses	\$1,203,997	\$807,505	\$29,692	\$285,713	\$10,136	\$1,484	\$4,525
40	Customer Service and Information	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD	E2 - MWH Consumption at Generators - Total Factor	\$729,423	\$142,149	\$11,049	\$115,133	\$408,991	\$373	\$4,314
	Customer Service and Information	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$150,228	\$114,149	\$4,270	\$28,879	\$714	\$213	\$601
42 43			Subtotal Customer Service and Information Expenses	\$879,652	\$256,298	\$15,319	\$144,011	\$409,705	\$586	\$4,915
	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	C1 - Total Retail Customers Factor	\$97,149	\$73,817	\$2,762	\$18,675	\$462	\$138	\$389
45 46	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor Subtotal Sales Expenses	\$8,184 \$105,333	\$6,219 \$80,036	\$233 \$2,994	\$1,573 \$20,248	\$39 \$500	\$12 \$149	\$33 8421
47									\$149	
48	Administrative and General Expens	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$1,267,573	\$287,919	\$21,093	\$244,327	\$681,500		\$6,828
49 50		NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2) NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	D2 - Transmission Demand Factor OXD - Distribution Expense Factor	\$690,401 \$1,285,989	\$196,281 \$457.062	\$12,285 \$33,759	\$167,172 \$253,566	\$296,249 \$320,575	\$3.724	\$2,548 \$48.179
51	Administrative and General Expens	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (O	O OXC - Customer Accounts Expense Factor	\$529,240	\$354,954	\$13,052	\$125,591	\$4,455	\$652	\$1,989
52	Administrative and General Expens	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & In	d C1 - Total Retail Customers Factor	\$161,545	\$122,748	\$4,592	\$31,054	\$768	\$229	\$646
53 54	Administrative and General Expens	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	\$321,245 \$233.623	\$89,026 \$64,743	\$6,123 \$4,453	\$64,342 \$46,792	\$137,714 \$100,152	\$311 \$226	\$5,530 \$4,021
55	Administrative and General Expens	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$260,625	\$72,227	\$4,968	\$52,201	\$111,727	\$252	\$4,486
56	Administrative and General Expens	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct S	S NEPIS - Net Electric Plant in Service Factor	\$142,620	\$39,524	\$2,719	\$28,565	\$61,140	\$138	\$2,455
57 58	Administrative and General Expens	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 \$396,589	\$15 \$141.910	\$1 \$8,293	\$4 \$80,904	\$0 \$132,094	\$0 \$517	\$0 \$7,589
59	Administrative and General Expens	THO SEE THE STATE OF THE STATE	Subtotal Administrative and General Expenses	\$5,289,469	\$1,826,410	\$111,337	\$1,094,518	\$1,846,374	\$6,049	\$84,271
60	n 1.1 n	NOT D. D. D. D. LOW.	ne amore and a second process	\$1,468,763	\$290.137	\$23,563	\$245.539	\$872.237		\$9.201
61	Depreciation Expense 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	\$1,468,763	\$290,137 \$311.122	\$23,563 \$19,472	\$245,539 \$264.982	\$872,237 \$469,579		\$9,201 \$4,039
63	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$1,182,723	\$230,488	\$17,915	\$186,682	\$663,158	\$605	\$6,995
64	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$759,269	\$215,861 \$638,378	\$13,510 \$44.837	\$183,848 \$344,796	\$325,800 \$471,434	\$5,685	\$2,802
	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Distribution (P60) NOI - Depr Exp - General (P90)	P60 - Distribution Plant Factor P90 - General Plant Factor	\$1,814,520 \$331,804	\$638,378 \$118,728	\$44,837 \$6,939	\$344,796 \$67,688	\$471,434 \$110.516	\$5,685 \$432	\$89,189 \$6,350
	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$625,422	\$223,793	\$13,079	\$127,585	\$208,313	\$815	\$11,968
68 69			Subtotal Depreciation Expense	\$7,276,844	\$2,028,507	\$139,315	\$1,421,120	\$3,121,037	\$7,537	\$130,545
70 71	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS - Net Electric Plant in Service Factor Subtotal General Taxes	\$1,255,438 \$1,255,438	\$347,918 \$347,918	\$23,931 \$23,931	\$251,452 \$251,452	\$538,193 \$538,193	\$1,216 \$1,216	\$21,610 \$21,610
72 73	Total Operating Expenses			\$36,605,418	\$10,209,969	\$673,676	87,054,784	816,128,570	828,556	\$418.848
74	Net Operating Income Before I	ncome Taxes		\$6,674,418	\$1,831,069	(837,927)	\$1,991,212	81,222,920	(85.837)	\$315,210
76	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(8976)	(\$271)	(\$19)	(\$194)	(\$418)	(\$1)	(\$17)
78	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$1,578,777)	(\$307,671)	(\$23,914)	(\$249,196)	(\$885,228)	(\$807)	(\$9,338)
79 80	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor Subtotal Investment Tax Credit	(\$64,696) (\$1,644,450)	(\$17,939) (\$325,880)	(\$1,238) (\$25,170)	(\$12,876) (\$262,266)	(\$27,721) (\$913,367)	(\$65) (\$873)	(\$1,148) (\$10,503)
81					(4424,444)		(,,,	(4,,		
82 83	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor Subtotal Deferred Income Taxes	\$1,041,050 \$1,041,050	\$288,505 \$288,505	\$19,844 \$19,844	\$208,512 \$208,512	\$446,287 \$446,28 7	\$1,008 \$1.008	\$17,920 \$17,920
84	v	NOT O IT IN THE TAX IN	ATTENDED AND ALL OF A TOP A		*****	****	*****			
86	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor Subtotal Income Taxes	(\$780,584) (\$780,584)	(\$216,322) (\$216,322)	(\$14,879) (\$14,879)	(\$156,343) (\$156,343)	(\$334,628) (\$334,628)	(\$756) (\$756)	(\$13,436) (\$13,436)
87	Total Income Tax Expense			(\$1,383,984)	(\$253,697)	(\$20,206)	(\$210,097)	(\$801,707)	(\$621)	(\$6,020)
88 89				\$8,058.401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(85,216)	\$321.230
88 89 90 91	Net Operating Income Total Available for Return			\$8,058,401 \$8,058,401	\$2,084,767 \$2,084,767	(\$17,721) (\$17,721)	\$2,201,309 \$2,201,309	\$2,024,628 \$2,024,628	(\$5,216) (\$5,216)	\$321,230 \$321,230

Docket No. EL25-Workpapers

				(H)	(I)	(J)	(K)
					Controlled Service		
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	OPA	Water Heating/Deferred	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	R10 - Revenue Factor	\$300,316	Load \$159,285	\$2,297,458	\$526.164
2			Subtotal Sales of Electricity	\$300,316	\$159,285	\$2,297,458	\$526,164
4	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$8,330	\$8,193	\$32,803	\$14,076
5 6	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1) NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor C1 - Total Retail Customers Factor	\$905 \$253			
7	Other Operating Revenue Other Operating Revenue	NOI - Oth Rev - Rent from Electric Property (NEPIS)	CI - Total Retail Customers Factor NEPIS - Net Electric Plant in Service Factor	\$253 \$611	\$844	\$1,769	\$649
8	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	\$2,053	\$2,834	\$5,942	\$2,181
9 10	Other Operating Revenue Other Operating Revenue	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	\$630 \$18	\$870 \$24	\$1,825 \$51	\$670 \$19
11	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	NEPIS EXDA - Net Electric Plant in Service With FERC remove	\$12,628	\$17,494	\$36,492	\$13,397
12 13			Subtotal Other Operating Revenue	\$25,429	\$30,260	\$78,882	\$30,992
14	Total Operating Revenues			\$325,745	\$189,545	\$2,376,340	\$557,156
15 16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$11,850	\$4,857		\$8,343
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$8,106	\$587	\$7,946	\$1,888
18 19	Production Expenses Production Expenses	O&M - Prod Excl PP - Base Energy (E2) O&M - Prod Excl PP - Peak Energy (D1)	E2 - MWH Consumption at Generators - Total Factor D1 - Generation Demand Factor	\$48,863 \$14.864	\$48,058 \$1,076	\$192,410 \$14.571	\$82,566 \$3.462
20	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,949	\$799		\$1,372
21 22	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor Subtotal Production Expenses	\$46,833 \$132,465	\$46,062 \$101,438	\$184,418 \$399,345	\$79,136 8176,768
23							
24 25	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor Subtotal Transmission Expenses	\$35,941 \$35.941	\$2,601 \$2.601	\$35,232 \$35,232	\$8,370 \$8,370
26			• • • • • • • • • • • • • • • • • • • •	,			
27 28	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	\$5,409 \$2,240	\$12,304 \$15,208	\$62,056 \$27,473	\$19,286 \$8,403
28 29	Distribution Expenses Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4) NOI - O&M - Dist - Primary Customer (C2)	D4 - Distribution - Secondary Demand Factor C2 - Retail Service Locations Factor	\$2,240 \$3,414	\$15,208	\$27,473	\$8,403
30	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$1,199			
31 32	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				
33	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$3,568	\$57,459	\$34,424	\$11,261
34 35			Subtotal Distribution Expenses	\$15,829	\$84,971	\$123,953	\$38,950
36	Customer Accounting Expenses	NOI - O&M - Cust Acct - Meter Reading (C7)	C7 - Meter Reading Factor	\$9,374	\$29,728	\$14,651	\$4,654
37	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor	\$6,535			
38 39			Subtotal Customer Accounting Expenses	\$15,909	\$29,728	\$14,651	\$4,654
40	Customer Service and Information	l NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD	E2 - MWH Consumption at Generators - Total Factor	\$6,230	\$6,127	\$24,531	\$10,527
41 42	Customer Service and Information	l NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor Subtotal Customer Service and Information Expenses	\$1,403 \$7,632	86.127	\$24,531	810.527
43			•		VO,127	Q24,001	ψ10,02 <i>)</i>
44 45	Sales Expenses Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1) NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor C1 - Total Retail Customers Factor	\$907 \$76			
46	biles Expenses	nor our back out (C1)	Subtotal Sales Expenses	\$983			-
47 48	Administration and Community	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$11,902	\$3,411	\$4,263	\$6,331
49	Administrative and General Expens	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$6,942	\$502	\$6,805	\$1,617
50	Administrative and General Expens	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$10,153	\$54,495	\$79,496	\$24,980
51 52	Administrative and General Expens Administrative and General Expens	» NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (Co. NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & In	O OXC - Customer Accounts Expense Factor C1 - Total Retail Customers Factor	\$6,993 \$1,508	\$13,068	\$6,440	\$2,046
53	Administrative and General Expens	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	\$2,871	\$3,964 \$2,883	\$8,312	\$3,051
54 55	Administrative and General Expens Administrative and General Expens	» 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	\$2,088 \$2,330	\$2,883 \$3,216	\$6,045 \$6,743	\$2,219 \$2,475
56	Administrative and General Expens	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct S	8 NEPIS - Net Electric Plant in Service Factor	\$1,275	\$1,760	\$3,690	\$1,354
57 58	Administrative and General Expens Administrative and General Expens	» 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	\$0 \$3,696	\$6.833	\$10,982	\$3,770
59			Subtotal Administrative and General Expenses	\$49,758	\$90,133	\$132,776	\$47,843
60 61	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$13,286	\$5,446		\$9,354
62	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$11,003	\$796	\$10,786	\$2,563
63 64	Depreciation Expense Depreciation Expense	NOI - Depr Exp - Base Energy (E2) NOI - Depr Exp - Transmission (D2)	E2 - MWH Consumption at Generators - Total Factor D2 - Transmission Demand Factor	\$10,101 \$7,634	\$9,935 \$552	\$39,776 \$7,483	\$17,068 \$1,778
65	Depreciation Expense	NOI - Depr Exp - Transmission (D2) NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$13,613	\$63,828	\$109,303	\$33,456
66	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$3,092	\$5,717	\$9,188	\$3,154
67 68	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor Subtotal Depreciation Expense	\$5,828 \$64,557	\$10,776 897,050	\$17,319 \$193,855	\$5,946 \$73,320
69 70							
70 71	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS - Net Electric Plant in Service Factor Subtotal General Taxes	\$11,222 \$11,222	\$15,493 \$15,493	\$32,482 \$32,482	\$11,922 \$11,922
72						, , , ,	
73	Total Operating Expenses			\$334,296	\$427,541	\$956,825	\$372,354
75	Net Operating Income Before I	Income Taxes		(\$8,551)	(\$237,996)	\$1,419,515	\$184,802
71 72 73 74 75 76 77	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$9)	(\$12)	(\$25)	(\$9)
78	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$13,484)	(\$13,262)	(\$53,095)	(\$22,784)
79 80	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor Subtotal Investment Tax Credit	(\$576)	(\$824)	(\$1,686)	(\$624)
80 81				(\$14,068)	(\$14,098)	(\$54,807)	(\$23,418)
82	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$9,305	\$12,847	\$26,935	\$9,886
83 84			Subtotal Deferred Income Taxes	\$9,305	\$12,847	\$26,935	\$9,886
85	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$6,977)	(\$9,633)	(\$20,196)	(\$7,413)
86 87			Subtotal Income Taxes	(\$6,977)	(\$9,633)	(\$20,196)	(\$7,413)
88	Total Income Tax Expense			(\$11,740)	(\$10,883)	(\$48,068)	(\$20,944)
89 90	Net Operating Income			\$3,189	(\$227,113)	\$1,467,583	\$205,746
91							
92 93	Total Available for Return		-	\$3,189	(\$227,113)	\$1,467,583	\$205,746
93							

		(A)
Line No.	Description	South Dakota Jur
1	Development of Federal Income Tax Expense	<u>. </u>
2	Net Operating Income Before Tax (NOIBT)	\$6,674,418
3	Less: Interest Cost	\$3,691,539
4	Net Income Before Tax	\$2,982,879
5		
6	Federal Schedule M Adjustments:	
7	Sch M Activity - Temporary Plant - Above the Line	\$6,658,523
8	Sch M Activity - Temporary Non-Plant - Above the Line	(\$292,372)
9	Sch M Activity - Permanent - Above the Line	\$333,793
10	Sch M Activity - Deferred - Above the Line	
11	Federal Schedule M Adjustment	\$6,699,944
12		
13	Federal Adjusted Income Before Income Taxes	(\$3,717,065)
14		
15	Less:	
16	Tax Depreciation - Federal	(\$12,937,034)
17	Tax Depreciation - State	
18	Change in Excess Tax Depreciation	\$12,937,034
19		
20	State Taxable Income	\$9,219,969
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	(\$3,717,065)
27	Federal Tax Rate	21.00%
28	Federal Income Tax Before Credits	(\$780,584)
29	Investment Tax Credit - Debits Utilized	
30		
31	Federal Income Taxes	(\$780,584)
32		
33	Total State and Federal Income Tax	(\$780,584)

			(A)	(B)	(C)	(D)	(E)
Line No.	REG - Allocator - Jurisdiction	REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
1	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$569,389,560	\$51,762,087	\$237,671,183	\$279,689,298	\$266,992
2	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
3	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$371,872,403	\$36,697,721	\$148,329,401	\$186,571,951	\$273,331
4	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$109,964	\$504,910	\$594,174	\$567
5	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$133,713)	(\$613.957)	(\$722,499)	(\$690)
6	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$37,366	\$151,029	\$189.967	\$278
7		Subtotal P10 - Production Plant Factor	\$1,367,187,192	\$126,441,265	\$569,602,898	\$670,417,642	\$725,387
8			7-,007,-07,	, , , , , , , , , , , , , , , , , , ,	4000,000,000	40.0,,0.1	4.20,00.
9	P60 - Distribution Plant Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	
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)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
12	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3,764
13							
	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Demand (D3)	\$230,890,403	\$27,939,467	\$109,088,798	\$92,475,775	\$1,386,363
14	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,703,620	\$8,187,617	\$40,185,623	\$43,330,379	
15	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,367,539	\$16,392,273	\$72,940,378	\$60,034,889	
16	P60 - Distribution Plant Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,638,972	\$1,797,730	\$11,518,396	\$11,322,846	
17		Subtotal P60 - Distribution Plant Factor	\$702,190,117	\$72,938,657	\$325,858,712	\$302,002,621	\$1,390,127
18							
19	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OXC)	\$16,358,767	\$1,586,596	\$7,075,756	\$7,696,108	\$308
20	P90 - General Plant Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,438,441	\$484,293	\$2,397,563	\$2,556,585	
21	P90 - General Plant Factor	RB - Plant General - Distribution (P60)	\$37,148,792	\$3,858,760	\$17,239,288	\$15,977,201	\$73,544
22	P90 - General Plant Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
23	P90 - General Plant Factor	RB - Plant General - Production (P10)	\$40,662,028	\$3,760,537	\$16,940,774	\$19,939,143	\$21.574
24	P90 - General Plant Factor	RB - Plant General - Transmission (D2)	\$21,106,002	\$2,069,736	\$8,365,716	\$10.522.580	\$147,969
25		Subtotal P90 - General Plant Factor	\$120,922,962	\$11,780,053	\$52,110,534	\$56,788,981	\$243,394
26			, ,,	. , ,	** * ***	,	
27	EPIS - Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$47,507,621	\$4,628,089	\$20,472,931	\$22,310,977	\$95,624
28	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	,,. <u>.</u> ,
29	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8.899.439	\$857.477	\$3,894,745	\$4,147,217	
30	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
31	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3.764
32	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$230,890,403	\$27,939,467	\$109.088.798	\$92,475,775	\$1,386,363
33							\$1,380,303
	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,703,620	\$8,187,617	\$40,185,623	\$43,330,379	
34	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,367,539	\$16,392,273	\$72,940,378	\$60,034,889	
35	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,638,972	\$1,797,730	\$11,518,396	\$11,322,846	
36	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$16,358,767	\$1,586,596	\$7,075,756	\$7,696,108	\$308
37	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,438,441	\$484,293	\$2,397,563	\$2,556,585	
38	EPIS - Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$37,148,792	\$3,858,760	\$17,239,288	\$15,977,201	\$73,544
39	EPIS - Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
40	EPIS - Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$40,662,028	\$3,760,537	\$16,940,774	\$19,939,143	\$21,574
41	EPIS - Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$21,106,002	\$2,069,736	\$8.365.716	\$10,522,580	\$147.969
42	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$569,389,560	\$51,762,087	\$237,671,183	\$279,689,298	\$266,992
43	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
44	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$371.872.403	\$36,697,721	\$148,329,401	\$186,571,951	\$273,331
45	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$109,964	\$504,910	\$594,174	\$567
46					(\$613.957)	(\$722,499)	
46	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859) \$378,640	(\$133,713)	\$151.029	\$189.967	(\$690) \$278
	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)		\$37,366			
48	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$504,839,450	\$49,506,508	\$200,101,546	\$251,692,083	\$3,539,313
49	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
50	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$5,716	\$23,103	\$29,060	\$409
51		Subtotal EPIS - Electric Plant in Service Factor	\$3,042,157,494	\$265,300,288	\$1,168,169,724	\$1,303,241,363	\$305,446,120
52							
53	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Demand (E1)	(\$244,259,191)	(\$22,205,123)	(\$101,957,210)	(\$119,982,322)	(\$114,536)
54	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$142,048,443)	(\$12,665,978)	(\$61,235,275)	(\$68,085,506)	(\$61,685)
55	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Distribution Plant (P60)	(\$275,296,095)	(\$28,595,856)	(\$127,754,049)	(\$118,401,186)	(\$545,004)
56	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - General Plant (P90)	(\$51,697,035)	(\$5,036,213)	(\$22,278,317)	(\$24,278,449)	(\$104,056)
57	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Intangible Plant (P90)	(\$18,144,034)	(\$1,767,552)	(\$7,818,989)	(\$8,520,972)	(\$36,520)
58	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$141,056,816)	(\$13,919,999)	(\$56,263,581)	(\$70,769,558)	(\$103,679)
59	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$145,291,470)	(\$14,247,843)	(\$57,588,700)	(\$72,436,322)	(\$1,018,605)
60	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34,957,638)				(\$34,957,638)
61	NEPIS - Net Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$47,507,621	\$4,628,089	\$20,472,931	\$22,310,977	\$95,624
62	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	
63	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
64	NEPIS - Net Electric Flant in Service Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
65	NEPIS - Net Electric Flant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3,764
66	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$230,890,403	\$27,939,467	\$109,088,798	\$92,475,775	\$1,386,363
67	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)	\$230,890,403 \$91,703,620	\$27,939,467	\$40,185,623	\$92,475,775	φ1,300,303
68	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)	\$91,703,620 \$149,367,539	\$8,187,617 \$16,392,273	\$40,185,623 \$72,940,378	\$43,330,379 \$60.034.889	
69							
	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,638,972	\$1,797,730	\$11,518,396	\$11,322,846	****
70	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$16,358,767	\$1,586,596	\$7,075,756	\$7,696,108	\$308
71	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,438,441	\$484,293	\$2,397,563	\$2,556,585	
72	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$37,148,792	\$3,858,760	\$17,239,288	\$15,977,201	\$73,544
73	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
74	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$40,662,028	\$3,760,537	\$16,940,774	\$19,939,143	\$21,574
75	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$21,106,002	\$2,069,736	\$8,365,716	\$10,522,580	\$147,969
76	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$569,389,560	\$51,762,087	\$237,671,183	\$279,689,298	\$266,992
77	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
78	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$371,872,403	\$36,697,721	\$148,329,401	\$186,571,951	\$273,331
79	NEPIS - Net Electric Flant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$109,964	\$504,910	\$594,174	\$567
80	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	(\$1,470,859)	(\$133,713)	(\$613.957)	(\$722,499)	(\$690)
81	NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1) RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$37,366	\$151,029	\$189,967	\$278
82	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$504,839,450	\$49,506,508	\$200,101,546	\$251,692,083	\$3,539,313
83	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
84	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$5,716	\$23,103	\$29,060	\$409
85		Subtotal NEPIS - Net Electric Plant in Service Factor	\$1,989,406,772	\$166,861,722	\$733,273,603	\$820,767,049	\$268,504,398

			(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. 86	KEG - Allocator - Jurisdiction	KEG - Line Item	Totai	South Dakota Jur	North Dakota Jur	minnesota Jur	r EKC Jur
87	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Demand (E1)	(\$238,326,565)	(\$21,665,800)	(\$99,480,848)	(\$117,068,163)	(\$111,754)
88	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Energy (E2)	(\$142,048,443)	(\$12,665,978)	(\$61,235,275)	(\$68,085,506)	(\$61,685)
89	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Distribution Plant (P60)	(\$269,143,418)	(\$27,956,758)	(\$124,898,835)	(\$115,755,001)	(\$532,824)
90 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 - General Plant (P90) RB - Accum Depr - Intangible Plant (P90)	(\$47,589,521) (\$17,856,599)	(\$4,636,068) (\$1,739,551)	(\$20,508,225) (\$7,695,122)	(\$22,349,440) (\$8,385,984)	(\$95,788) (\$35,942)
92	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 - Intangible Plant (P90) RB - Accum Depr - Peak Demand (D1)	(\$17,856,599)	(\$1,736,738)	(\$55,522,851)	(\$69,837,852)	(\$35,942)
93	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)	(\$142,347,790)	(\$13,935,141)	(\$56,324,782)	(\$70.846.538)	(\$1,241,329)
94	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant - Intangible Plant (P90)	\$48,862,637	\$4,760,092	\$21,056,862	\$22,947,332	\$98,351
95	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	
96	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
97	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
98	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3,764
99	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Demand (D3)	\$221,441,456	\$26,796,073	\$104,624,454	\$88,691,302	\$1,329,628
100 101	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 Customer (C3) RB - Plant Distribution - Secondary Demand (D4)	\$91,703,620 \$149,367,539	\$8,187,617 \$16,392,273	\$40,185,623 \$72,940,378	\$43,330,379 \$60,034,889	
101	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)	\$149,367,339	\$10,392,273	\$72,940,378 \$11,518,396	\$11,322,846	
103	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Accounts (OXC)	\$15,858,523	\$1,538,079	\$6,859,382	\$7,460,764	\$298
104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,272,136	\$469,483	\$2,324,247	\$2,478,406	Q2 50
105	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Distribution (P60)	\$36,012,799	\$3,740,761	\$16,712,118	\$15,488,625	\$71,295
106	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	
107	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)	\$39,418,602	\$3,645,542	\$16,422,733	\$19,329,413	\$20,914
108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)	\$20,460,590	\$2,006,445	\$8,109,896	\$10,200,804	\$143,444
109	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$563,097,322	\$51,190,072	\$235,044,714	\$276,598,494	\$264,042
110	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
111	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$369,902,774	\$36,503,350	\$147,543,771	\$185,583,769	\$271,883
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 114 - Base Demand (E1)	\$1,209,615	\$109,964 (\$133,713)	\$504,910 (\$613,957)	\$594,174 (\$722,499)	\$567 (\$690)
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 114 - Base Energy (E1) RB - Plant Production - A/C 114 - Peak Demand (D1)	(\$1,470,859) \$378,640	\$37,366	\$151,029	\$189,967	\$278
115	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$499,451,394	\$48,772,260	\$197,133,772	\$247,959,153	\$5,586,209
116	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 114 (D2)	\$58.287	\$5,716	\$23,103	\$29,060	\$409
117		Subtotal NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,758,304	\$166,092,617	\$730,652,780	\$818,219,242	\$5,793,665
118							
119	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$215,497	\$989,479	\$1,164,410	\$1,112
120	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Demand (E1)	\$14,410,529	\$1,310,033	\$6,015,157	\$7,078,582	\$6,757
121	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$8,169,341	\$806,180	\$3,258,519	\$4,098,637	\$6,005
122 123		Subtotal OXPD - Production Expense (Excl Energy) Factor	\$24,950,367	\$2,331,710	\$10,263,155	\$12,341,628	\$13,873
123	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$234,861	\$18,484	\$130,002	\$86,375	
125	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5) NOI - O&M - Dist - Meters (C6)	\$3,538,177	\$340,611	\$1,562,845	\$1,634,721	
126	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4.124.226	\$368.277	\$1.807.096	\$1,948,731	\$122
127	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$6,728,059	\$814,145	\$3,178,806	\$2,694,709	\$40,398
128	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,448,032	\$129,285	\$634,545	\$684,202	
129	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$2,645,228	\$290,299	\$1,291,740	\$1,063,189	
130	OXD - Distribution Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$601,004	\$43,851	\$280,961	\$276,192	
131		Subtotal OXD - Distribution Expense Factor	\$19,319,587	\$2,004,953	\$8,885,995	\$8,388,119	\$40,520
132	OTTO G	207 0034 G	*****	+400.000	** ***	+0.100.400	
133 134	OXC - Customer Accounts Expense Factor OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Acct - Meter Reading (C7) NOI - O&M - Cust Acct - Other (C8)	\$4,518,677 \$7,895,265	\$499,023 \$704,974	\$1,910,186 \$3,459,291	\$2,109,468 \$3,730,767	\$233
134	OAC - Customer Accounts Expense Factor	Subtotal OXC - Customer Accounts Expense Factor	\$12,413,942	\$1,203,997	\$5,459,291 \$5,369,477	\$5,/30,/6/	\$233
136		Subtotal OAC - Customer Accounts Expense Pactor	φ12, 113,712	\$1,200,777	φ3,309,477	φ3,040,234	9200
137	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,687,015	\$150,228	\$743,729	\$793,058	
138		Subtotal OXI - Customer Service & Information Expense Factor	\$1,687,015	\$150,228	\$743,729	\$793,058	
139							
140	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Demand (E1)	(\$120,094,076)			(\$119,982,322)	(\$111,754)
141 142	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Energy (E2) RB - Accum Depr - Distribution Plant (P60)	(\$68,147,190) (\$118,934,009)			(\$68,085,506) (\$118,401,186)	(\$61,685) (\$532,824)
142	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Distribution Plant (P60) RB - Accum Depr - General Plant (P90)	(\$118,934,009)			(\$24,278,449)	(\$532,824)
144	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$8,556,914)			(\$8,520,972)	(\$35,942)
145	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Peak Demand (D1)	(\$70,871,871)			(\$70,769,558)	(\$102,314)
146	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$73,677,651)			(\$72,436,322)	(\$1,241,329)
147	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant - Intangible Plant (P90)	\$22,409,328			\$22,310,977	\$98,351
148	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Area Lighting (C5)	\$5,926,951			\$5,926,951	
149	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Load Management (C9)	\$4,147,217			\$4,147,217	
150	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Meters (C6)	\$24,601,530			\$24,601,530	
151	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Customer (C2)	\$60,166,798			\$60,163,034	\$3,764
152	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Demand (D3)	\$93,805,403			\$92,475,775	\$1,329,628
153 154	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Customer (C3) RB - Plant Distribution - Secondary Demand (D4)	\$43,330,379 \$60,034,889			\$43,330,379 \$60,034,889	
154	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Demand (D4) RB - Plant Distribution - Streetlighting (C4)	\$60,034,889 \$11,322,846			\$60,034,889 \$11,322,846	
156	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Streetignting (C4) RB - Plant General - Customer Accounts (OXC)	\$11,322,846			\$11,322,846	\$298
157	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Customer Service & Info (OXI)	\$2,556,585			\$2,556,585	Ψ290
158	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Distribution (P60)	\$16,048,495			\$15,977,201	\$71,295
159	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Load Management (C9)	\$97,364			\$97,364	
160	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Production (P10)	\$19,960,057			\$19,939,143	\$20,914
161	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Transmission (D2)	\$10,666,025			\$10,522,580	\$143,444
162	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$279,953,340			\$279,689,298	\$264,042
163	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$204,279,658			\$204,094,751	\$184,907
164	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$186,843,834			\$186,571,951	\$271,883
165	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$594,741			\$594,174 (\$722,499)	\$567
166 167	NPISM - Other Deferred Income Tax Minnesota Factor NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Energy (E1) RB - Plant Production - A/C 114 - Peak Demand (D1)	(\$723,189) \$190,246			(\$722,499) \$189.967	(\$690) \$278
168	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)	\$257,278,292			\$251,692,083	\$5,586,209
169	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Transmission - A/C 114 (D2)	\$237,278,292			\$29,060	\$3,360,209
170		Subtotal NPISM - Other Deferred Income Tax Minnesota Factor	\$826,560,714			\$820,767,049	\$5,793,665
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			(A)	(B)	(C)	(D)	(E)
Line No.	REG - Allocator - Jurisdiction	REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
171 172	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$99,592,602)		(\$99,480,848)		(\$111,754)
173	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$61,296,959)		(\$61,235,275)		(\$61,685)
174	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$125,431,659)		(\$124,898,835)		(\$532,824)
175	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - General Plant (P90)	(\$20,604,014)		(\$20,508,225)		(\$95,788)
176 177	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$7,731,063)		(\$7,695,122)		(\$35,942)
178	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Peak Demand (D1) RB - Accum Depr - Transmission Plant (D2)	(\$55,625,165) (\$57,566,112)		(\$55,522,851) (\$56,324,782)		(\$102,314) (\$1,241,329)
179	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant - Intangible Plant (P90)	\$21,155,213		\$21,056,862		\$98,351
180	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Area Lighting (C5)	\$8,920,592		\$8,920,592		7.0,000
181	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Load Management (C9)	\$3,894,745		\$3,894,745		
182	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Meters (C6)	\$23,519,849		\$23,519,849		
183	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$55,794,093		\$55,790,330		\$3,764
184	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Demand (D3)	\$105,954,081		\$104,624,454		\$1,329,628
185 186	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Customer (C3) RB - Plant Distribution - Secondary Demand (D4)	\$40,185,623 \$72,940,378		\$40,185,623 \$72,940,378		
186	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Demand (D4) RB - Plant Distribution - Streetlighting (C4)	\$72,940,378 \$11.518.396		\$72,940,378		
188	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Accounts (OXC)	\$6.859.680		\$6,859,382		\$298
189	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Service & Info (OXI)	\$2,324,247		\$2,324,247		7
190	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Distribution (P60)	\$16,783,413		\$16,712,118		\$71,295
191	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Load Management (C9)	\$91,437		\$91,437		
192	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Production (P10)	\$16,443,647		\$16,422,733		\$20,914
193	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Transmission (D2)	\$8,253,341		\$8,109,896		\$143,444
194	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$235,308,756		\$235,044,714		\$264,042
195	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$183,745,241		\$183,560,333		\$184,907
196 197	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1) RB - Plant Production - A/C 114 - Base Demand (E1)	\$147,815,655 \$505,477		\$147,543,771 \$504,910		\$271,883 \$567
197	NPISN - Other Deferred Income Tax North Dakota Factor NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	(\$614.647)		(\$613.957)		(\$690)
199	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	\$151,307		\$151,029		\$278
200	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$202,719,981		\$197,133,772		\$5,586,209
201	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 114 (D2)	\$23,512		\$23,103		\$409
202		Subtotal NPISN - Other Deferred Income Tax North Dakota Factor	\$736,446,445		\$730,652,780		\$5,793,665
203							
204	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$222,054,067)		(\$101,957,210)	(\$119,982,322)	(\$114,536)
205	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$129,382,465)		(\$61,235,275)	(\$68,085,506)	(\$61,685)
206 207	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Distribution Plant (P60) RB - Accum Depr - General Plant (P90)	(\$246,700,239) (\$46,660,822)		(\$127,754,049) (\$22,278,317)	(\$118,401,186) (\$24,278,449)	(\$545,004) (\$104,056)
207	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)	(\$46,000,822)		(\$2,2/8,317)	(\$24,278,449)	(\$36,520)
208	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Peak Demand (D1)	(\$127,136,817)		(\$56,263,581)	(\$70,769,558)	(\$103,679)
210	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$131.043.627)		(\$57,588,700)	(\$72,436,322)	(\$1,018,605)
211	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34,957,638)		(4-1,4-0,1-0)	(4, 2, 100,022)	(\$34,957,638)
212	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant - Intangible Plant (P90)	\$42,879,532		\$20,472,931	\$22,310,977	\$95,624
213	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Area Lighting (C5)	\$14,847,543		\$8,920,592	\$5,926,951	
214	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Load Management (C9)	\$8,041,962		\$3,894,745	\$4,147,217	
215	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Meters (C6)	\$48,121,379		\$23,519,849	\$24,601,530	+0.764
216	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$115,957,128		\$55,790,330	\$60,163,034	\$3,764
217 218	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Demand (D3) RB - Plant Distribution - Secondary Customer (C3)	\$202,950,937 \$83,516,002		\$109,088,798 \$40,185,623	\$92,475,775 \$43,330,379	\$1,386,363
219	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$132,975,267		\$72,940,378	\$60,034,889	
220	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Streetlighting (C4)	\$22,841,242		\$11,518,396	\$11,322,846	
221	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Accounts (OXC)	\$14,772,171		\$7,075,756	\$7,696,108	\$308
222	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Service & Info (OXI)	\$4,954,149		\$2,397,563	\$2,556,585	
223	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Distribution (P60)	\$33,290,032		\$17,239,288	\$15,977,201	\$73,544
224	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Load Management (C9)	\$188,801		\$91,437	\$97,364	
225	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Production (P10)	\$36,901,491		\$16,940,774	\$19,939,143	\$21,574
226 227	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Transmission (D2) RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$19,036,266		\$8,365,716 \$237.671.183	\$10,522,580 \$279,689,298	\$147,969 \$266,992
227	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$517,627,473 \$387,839,992		\$237,671,183	\$2/9,089,298	\$266,992 \$184,907
229	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$335,174,683		\$148,329,401	\$186,571,951	\$273,331
230	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,099,651		\$504,910	\$594,174	\$567
231	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,337,146)		(\$613,957)	(\$722,499)	(\$690)
232	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$341,274		\$151,029	\$189,967	\$278
233	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$455,332,942		\$200,101,546	\$251,692,083	\$3,539,313
234	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
235	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 114 (D2)	\$52,571		\$23,103	\$29,060	\$409
236 237		Subtotal NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$1,822,545,050		\$733,273,603	\$820,767,049	\$268,504,398
237	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
238	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1) NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$260,625	\$1,145,318	\$1,281,976	\$419,384
240	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$4,071,010	\$396,589	\$1,754,361	\$1,911,866	\$8,194
241	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3.830.043	\$321,245	\$1,411,712	\$1,580,156	\$516,930
242	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$2,785,362	\$233,623	\$1,026,654	\$1,149,153	\$375,932
243	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
244	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	
245	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		
246	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$142,620	\$142,620			
247	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$5,456,783	\$529,240	\$2,360,255	\$2,567,186	\$103
248	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$1,814,097	\$161,545	\$799,754	\$852,799	
249 250	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$12,391,699	\$1,285,989 \$1,267,573	\$5,699,531 \$5,579,293	\$5,380,190	\$25,990 \$7,542
250 251	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$13,563,607 \$7,040,316	\$1,267,573 \$690,401	\$5,579,293 \$2,790,547	\$6,709,200 \$3,510,010	\$7,542 \$49,358
251 252	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2) NOI - O&M - Cust Acct - Meter Reading (C7)	\$7,040,316 \$4,518,677	\$690,401 \$499,023	\$2,790,547 \$1,910,186	\$3,510,010 \$2,109,468	\$49,338
252	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Acct - Meter (C8)	\$7.895,265	\$704,974	\$3,459,291	\$3,730,767	\$233
254	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,687,015	\$150,228	\$743,729	\$793,058	ψ <u>2</u> 33
255	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$234,861	\$18,484	\$130,002	\$86,375	
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			(A)	(B)	(C)	(D)	(E)
Line No.		REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
256	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Meters (C6)	\$3,538,177	\$340,611	\$1,562,845	\$1,634,721	
257	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,124,226	\$368,277	\$1,807,096	\$1,948,731	\$122
258	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$6,728,059	\$814,145	\$3,178,806	\$2,694,709	\$40,398
259	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,448,032	\$129,285	\$634,545	\$684,202	
260	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$2,645,228	\$290,299	\$1,291,740	\$1,063,189	
261	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$601,004	\$43,851	\$280,961	\$276,192	
262	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$215,497	\$989,479	\$1,164,410	\$1,112
263	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$36,452,533	\$3,574,676	\$14,448,570	\$18,173,726	\$255,560
264	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$14,410,529	\$1,310,033	\$6,015,157	\$7,078,582	\$6,757
265	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$8,169,341	\$806,180	\$3,258,519	\$4,098,637	\$6,005
266		Subtotal LRE - Labor and Related Expense Factor	\$151,914,323	\$14,555,034	\$62,607,530	\$71,949,465	\$2,802,294
267							
268	OX - Total O & M Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
269	OX - Total O & M Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$260,625	\$1,145,318	\$1,281,976	\$419,384
270	OX - Total O & M Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$4,071,010	\$396,589	\$1,754,361	\$1,911,866	\$8,194
271	OX - Total O & M Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3,830,043	\$321,245	\$1,411,712	\$1,580,156	\$516,930
272	OX - Total O & M Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$2,785,362	\$233,623	\$1,026,654	\$1,149,153	\$375,932
273	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
274	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	
275	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		
276	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$142,620	\$142,620			
277	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$5,456,783	\$529,240	\$2,360,255	\$2,567,186	\$103
278	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$1,814,097	\$161,545	\$799,754	\$852,799	
279	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$12,391,699	\$1,285,989	\$5,699,531	\$5,380,190	\$25,990
280	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$13,563,607	\$1,267,573	\$5,579,293	\$6,709,200	\$7,542
281	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$7,040,316	\$690,401	\$2,790,547	\$3,510,010	\$49,358
282	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Meter Reading (C7)	\$4,518,677	\$499,023	\$1,910,186	\$2,109,468	
283	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$7,895,265	\$704,974	\$3,459,291	\$3,730,767	\$233
284	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	\$8,294,088			\$8,294,088	
285	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2)	\$372,896		\$372,896		
286	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	\$729,423	\$729,423			
287	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,687,015	\$150,228	\$743,729	\$793,058	
288	OX - Total O & M Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$234,861	\$18,484	\$130,002	\$86,375	
289	OX - Total O & M Expense Factor	NOI - O&M - Dist - Meters (C6)	\$3,538,177	\$340,611	\$1,562,845	\$1,634,721	
290	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,124,226	\$368,277	\$1,807,096	\$1,948,731	\$122
291	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$6,728,059	\$814,145	\$3,178,806	\$2,694,709	\$40,398
292	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,448,032	\$129,285	\$634,545	\$684,202	
293	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$2,645,228	\$290,299	\$1,291,740	\$1,063,189	
294	OX - Total O & M Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$601,004	\$43,851	\$280,961	\$276,192	
295	OX - Total O & M Expense Factor	NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	\$585,420			\$585,420	
296	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$215,497	\$989,479	\$1,164,410	\$1,112
297	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$61,498,896	\$5,483,648	\$26,511,391	\$29,477,151	\$26,706
298	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	\$101,973			\$101,973	
299	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1)	\$62,935		\$62,935		
300	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	\$97,149	\$97,149			
301	OX - Total O & M Expense Factor	NOI - O&M - Sales - Other (C1)	\$91,906	\$8,184	\$40,517	\$43,205	
302	OX - Total O & M Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$36,452,533	\$3,574,676	\$14,448,570	\$18,173,726	\$255,560
303	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$14,410,529	\$1,310,033	\$6,015,157	\$7,078,582	\$6,757
304	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,164,086	\$5,721,294	\$27,660,320	\$30,754,608	\$27,863
305	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$8,169,341	\$806.180	\$3,258,519	\$4.098,637	\$6,005
306	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14.981.246	\$1,478,404	\$5,975,596	\$7.516.235	\$11.011
307		Subtotal OX - Total O & M Expense Factor	\$302.894.342	\$28.073.137	\$123,231,186	\$148.722.144	\$2,867,875
308				T-1,1, 1,10/			,,5/0

		(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%	9.09%	41.74%	49.12%	0.05%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	8.92%	43.11%	47.93%	0.04%
3	D1 - Generation Demand Factor	100.00%	9.87%	39.89%	50.17%	0.07%
4	D2 - Transmission Demand Factor	100.00%	9.81%	39.64%	49.86%	0.70%
5	D3 - Distribution - Primary Demand Factor	100.00%	12.10%	47.25%	40.05%	0.60%
6	D4 - Distribution - Secondary Demand Factor	100.00%	10.97%	48.83%	40.19%	
7	C1 - Total Retail Customers Factor	100.00%	8.90%	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%	9.63%	44.17%	46.20%	
13	C7 - Meter Reading Factor	100.00%	11.04%	42.27%	46.68%	
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%	9.25%	41.66%	49.04%	0.05%
21	P60 - Distribution Plant Factor	100.00%	10.39%	46.41%	43.01%	0.20%
22	P90 - General Plant Factor	100.00%	9.74%	43.09%	46.96%	0.20%
23	EPIS - Electric Plant in Service Factor	100.00%	8.72%	38.40%	42.84%	10.04%
24	NEPIS - Net Electric Plant in Service Factor	100.00%	8.39%	36.86%	41.26%	13.50%
25	NEPIS EXDA - Net Electric Plant in Service With FERC remove	100.00%	9.65%	42.46%	47.55%	0.34%
26	OXPD - Production Expense (Excl Energy) Factor	100.00%	9.35%	41.13%	49.46%	0.06%
27	OXD - Distribution Expense Factor	100.00%	10.38%	45.99%	43.42%	0.21%
28	OXC - Customer Accounts Expense Factor	100.00%	9.70%	43.25%	47.05%	0.00%
29	OXI - Customer Service & Information Expense Factor	100.00%	8.90%	44.09%	47.01%	
30	NPISM - Other Deferred Income Tax Minnesota Factor	100.00%			99.30%	0.70%
31	NPISN - Other Deferred Income Tax North Dakota Factor	100.00%		99.21%		0.79%
32	NPMNR - Other Deferred Income Tax Excluding South Dakot	100.00%		40.23%	45.03%	14.73%
33	LRE - Labor and Related Expense Factor	100.00%	9.58%	41.21%	47.36%	1.84%
34	OX - Total O & M Expense Factor	100.00%	9.27%	40.68%	49.10%	0.95%

		(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	5,687,660	517,054	2,374,109	2,793,830	2,667
2	E2 - MWH Consumption at Generators - Total Factor	6,141,615	547,627	2,647,572	2,943,749	2,667
3	D1 - Generation Demand Factor	765,973	75,589	305,525	384,296	563
4	D2 - Transmission Demand Factor	770,814	75,589	305,525	384,296	5,404
5	D3 - Distribution - Primary Demand Factor	850,873	102,962	402,012	340,790	5,109
6	D4 - Distribution - Secondary Demand Factor	1,132,685	124,306	553,122	455,257	
7	C1 - Total Retail Customers Factor	134,711	11,996	59,388	63,327	
8	C2 - Retail Service Locations Factor	135,314	12,083	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	\$57,492,926	\$5,534,692	\$25,395,154	\$26,563,080	
13	C7 - Meter Reading Factor	137,863	15,225	58,279	64,359	
14	C8 - System Service Locations Factor	135,322	12,083	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	\$1,367,187,192	\$126,441,265	\$569,602,898	\$670,417,642	\$725,387
21	P60 - Distribution Plant Factor	\$702,190,117	\$72,938,657	\$325,858,712	\$302,002,621	\$1,390,127
22	P90 - General Plant Factor	\$120,922,962	\$11,780,053	\$52,110,534	\$56,788,981	\$243,394
23	EPIS - Electric Plant in Service Factor	\$3,042,157,494	\$265,300,288	\$1,168,169,724	\$1,303,241,363	\$305,446,120
24	NEPIS - Net Electric Plant in Service Factor	\$1,989,406,772	\$166,861,722	\$733,273,603	\$820,767,049	\$268,504,398
25	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,758,304	\$166,092,617	\$730,652,780	\$818,219,242	\$5,793,665
26	OXPD - Production Expense (Excl Energy) Factor	\$24,950,367	\$2,331,710	\$10,263,155	\$12,341,628	\$13,873
27	OXD - Distribution Expense Factor	\$19,319,587	\$2,004,953	\$8,885,995	\$8,388,119	\$40,520
28	OXC - Customer Accounts Expense Factor	\$12,413,942	\$1,203,997	\$5,369,477	\$5,840,234	\$233
29	OXI - Customer Service & Information Expense Factor	\$1,687,015	\$150,228	\$743,729	\$793,058	
30	NPISM - Other Deferred Income Tax Minnesota Factor	\$826,560,714			\$820,767,049	\$5,793,665
31	NPISN - Other Deferred Income Tax North Dakota Factor	\$736,446,445		\$730,652,780		\$5,793,665
32	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$1,822,545,050		\$733,273,603	\$820,767,049	\$268,504,398
33	LRE - Labor and Related Expense Factor	\$151,914,323	\$14,555,034	\$62,607,530	\$71,949,465	\$2,802,294
34	OX - Total O & M Expense Factor	\$302,894,342	\$28,073,137	\$123,231,186	\$148,722,144	\$2,867,875

Line No. REG - Allocator - Jur Class REG - Line Rem	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Service Water Heating/Deferred	Controlled Service Interruptible	Controlled Service - Off-Peak
1 P10 - Production Plant Factor RB - Plant Production - A/C 101 & 106 - Base Demand (E1) 2 P10 - Production Plant Factor RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$155,692,287 \$114,921,805	\$30,755,199 \$22,395,846	\$2,497,742 \$1,740,740	\$26,027,707 \$18,139,374	\$92,459,214 \$64,437,189	\$58,759	\$975,309 \$679,718	\$1,408,311 \$981,488	\$577,236 \$965,329	\$3.864.884	\$991,569 \$1,658,477
2 P10 - Production Plant Factor RB - Plant Production - A/C 101 & 106 - Base Energy (EZ) 3 P10 - Production Plant Factor RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$114,921,805 \$109,062,557	\$22,395,846 \$31,006,553	\$1,740,740 \$1,940,615	\$18,139,374 \$26,408,234	\$64,437,189 \$46,798,397	\$58,/59	\$679,718 \$402,551	\$981,488 \$1,096,556	\$965,329 \$79,356	\$3,864,884 \$1,074,913	\$1,658,477 \$255,382
4 P10 - Production Plant Factor RB - Plant Production - A/C 114 - Base Demand (E1)	\$332,418	\$65,665	\$5,333	\$55,572	\$197,409		\$2,082	\$3,007	\$1,232		\$2,117
5 P10 - Production Plant Factor RB - Plant Production - A/C 114 - Base Energy (E1) 6 P10 - Production Plant Factor RB - Plant Production - A/C 114 - Peak Demand (D1)	(\$408,244) \$109,354	(\$80,644) \$31,089	(\$6,549) \$1,946	(\$68,248) \$26,479	(\$242,439) \$46,923		(\$2,557) \$404	(\$3,693) \$1,099	(\$1,514) \$80	\$1,078	(\$2,600) \$256
7 Subtotal P10 - Production Plant Factor	\$379,710,176	\$84,173,709	\$6,179,827	\$70,589,117	\$203,696,693	\$58,759	\$2,057,506	\$3,486,768	\$1,621,719	\$4,940,875	\$2,905,202
8 9 P60 - Distribution Plant Factor RB - Plant Distribution - Area Lighting (C5)	\$3,805,397						\$3,805,397				
10 P60 - Distribution Plant Factor RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$11,399 \$535.042	\$6,333	\$633	\$5,066		\$154,036	\$1,311,547	\$657,357	\$141,857
11 P60 - Distribution Plant Factor RB - Plant Distribution - Meters (C6) 12 P60 - Distribution Plant Factor RB - Plant Distribution - Primary Customer (C2)	\$14,703,099 \$34,266,340	\$5,351,485 \$26,076,223	\$535,042 \$981,226	\$3,786,127 \$6,627,529	\$363,996 \$164,483	\$32,301 \$48,211	\$27,702 \$51,046	\$154,036 \$317,622	\$2,480,337	\$1,485,956	\$486,117
13 P60 - Distribution Plant Factor RB - Plant Distribution - Primary Demand (D3) 14 P60 - Distribution Plant Factor RB - Plant Distribution - Secondary Customer (C3)	\$81,584,375	\$14,655,743	\$1,875,548	\$14,379,997	\$39,588,572	\$263,068	\$895,382	\$541,984	\$1,232,933	\$6,218,548	\$1,932,599
15 P60 - Distribution Plant Factor RB - Plant Distribution - Secondary Demand (D4)	\$24,638,249 \$49,301,210	\$18,757,137 \$10,808.065	\$705,815 \$1,235,049	\$4,761,192 \$11.534.260	\$114,236 \$15,957,274	\$34,679 \$294,286	\$36,719 \$416,442	\$228,472 \$380.351	\$2.582.735	\$4,665,740	\$1.427.009
16 P60 - Distribution Plant Factor RB - Plant Distribution - Streetlighting (C4)	\$5,397,550	,,	\$5,344,079	841.095.439			\$5,397,550	\$1,622,465			\$3.987.582
17 Subtotal P60 - Distribution Plant Factor 18	\$216,268,653	\$76,086,890	\$5,344,079	. ,,	\$56,189,194	\$677,610	\$10,630,239		\$7,607,553	\$13,027,601	\$3,987,582
19 P90 - General Plant Factor RB - Plant General - Customer Accounts (OXC) 20 P90 - General Plant Factor RB - Plant General - Customer Service & Info (OXI)	\$4,710,211 \$1,437,745	\$3,159,076 \$1.092.451	\$116,161 \$40,870	\$1,117,752 \$276,379	\$39,653 \$6,832	\$5,804 \$2,037	\$17,701 \$5,753	\$62,237 \$13,423	\$116,302	\$57,317	\$18,208
21 P90 - General Plant Factor RR - Plant General - Distribution (P60)	\$11,439,914	\$4,024,751	\$282,685	\$2,173,816	\$2,972,227	\$35,843	\$562,305	\$85,823	\$402,415	\$689,118	\$210,930
22 P90 - General Plant Factor RB - Plant General - Load Management (C9) 23 P90 - General Plant Factor RB - Plant General - Production (P10)	\$61,634 \$11,160,921	\$10,500 \$2,474,140	\$273 \$181,645	\$152 \$2,074,844	\$15 \$5 987 310	\$121 \$1.727	860 477	\$102 487	\$31,424 \$47,668	\$15,750 \$145,228	\$3,399 \$85,393
24 P90 - General Plant Factor RB - Plant General - Transmission (D2)	\$6,144,534	\$1,746,895	\$109,333	\$1,487,828	\$2,636,600	4-11-	\$22,680	\$61,779	\$4,471	\$60,560	\$14,388
25 Subtotal P90 - General Plant Factor	834,954,959	\$12,507,813	\$730,966	\$7,130,771	\$11,642,637	\$45,533	\$668,915	\$325,750	\$602,279	\$967,974	\$332,319
26 27 EPIS - Electric Plant in Service Factor RB - Plant - Intangible Plant (P90)	\$13,506,581	\$4,833,014	\$282,445	\$2,755,327	\$4,498,710	\$17,594	\$258,469	\$125,870	\$232,720	\$374,025	\$128,408
28 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Area Lighting (C5) 29 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Load Management (C9)	\$3,805,397 \$2,572,431	\$438 238	\$11.399	\$6.333	\$633	\$5,066	\$3,805,397		\$1311547	\$657.357	\$141.857
30 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Meters (C6)	\$14,703,099	\$5,351,485	\$535,042	\$3,786,127	\$363,996	\$32,301	\$27,702	\$154,036	\$2,480,337	\$1,485,956	\$486,117
31 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Primary Customer (C2) 32 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Primary Demand (D3)	\$34,266,340 \$81,584,375	\$26,076,223 \$14,655,743	\$981,226 \$1,875,548	\$6,627,529 \$14,379,997	\$164,483 \$39,588,572	\$48,211 \$263,068	\$51,046 \$895,382	\$317,622 \$541 984	\$1,232,933	\$6,218,548	\$1,932,599
33 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Secondary Customer (C3)	\$24,638,249	\$18,757,137	\$705,815	\$4,761,192	\$114,236	\$34,679	\$36,719	\$228,472			
34 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Secondary Demand (D4) 35 EPIS - Electric Plant in Service Factor RB - Plant Distribution - Streetlighting (C4)	\$49,301,210 \$5,397,550	\$10,808,065	\$1,235,049	\$11,534,260	\$15,957,274	\$294,286	\$416,442 \$5,397,550	\$380,351	\$2,582,735	\$4,665,740	\$1,427,009
36 EPIS - Electric Plant in Service Factor RB - Plant General - Customer Accounts (OXC)	\$4,710,211	\$3,159,076	\$116,161	\$1,117,752	\$39,653	\$5,804	\$17,701	\$62,237	\$116,302	\$57,317	\$18,208
37 EPIS - Electric Plant in Service Factor RB - Plant General - Customer Service & Info (OXI) 38 EPIS - Electric Plant in Service Factor RB - Plant General - Distribution (P60)	\$1,437,745	\$1,092,451	\$40,870	\$276,379	\$6,832	\$2,037	\$5,753	\$13,423	\$402.415	\$689.118	\$210.930
38 EPIS - Electric Plant in Service Factor RB - Plant General - Distribution (P60) 39 EPIS - Electric Plant in Service Factor RB - Plant General - Load Management (C9)	\$11,439,914 \$61,634	\$4,024,751 \$10,500	\$282,685 \$273	\$2,173,816 \$152	\$2,972,227 \$15	\$35,843 \$121	\$562,305	\$85,823	\$402,415 \$31,424	\$15,750	\$3,399
40 EPIS - Electric Plant in Service Factor RB - Plant General - Production (P10) 41 EPIS - Electric Plant in Service Factor RB - Plant General - Transmission (D2)	\$11,160,921 \$6,144,534	\$2,474,140	\$181,645 \$109,333	\$2,074,844	\$5,987,310 \$2,636,600	\$1,727	\$60,477 \$22,680	\$102,487	\$47,668	\$145,228 \$60,560	\$85,393 \$14,388
42 EPIS - Electric Plant in Service Factor RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$155,692,287	\$1,746,895 \$30,755,199	\$2,497,742	\$1,487,828 \$26,027,707	892,459,214		\$975,309	\$61,779 \$1,408,311	\$4,471 \$577,236	*********	\$991,569
43 EPIS - Electric Plant in Service Factor RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$114,921,805	\$22,395,846	\$1,740,740	\$18,139,374	\$64,437,189	\$58,759	\$679,718	\$981,488	\$965,329	\$3,864,884	\$1,658,477
44 EPIS - Electric Plant in Service Factor RB - Plant Production - A/C 101 & 106 - Peak Demand (D1) 45 EPIS - Electric Plant in Service Factor RB - Plant Production - A/C 114 - Base Demand (E1)	\$109,062,557 \$332,418	\$31,006,553 \$65,665	\$1,940,615 \$5,333	\$26,408,234 \$55,572	\$46,798,397 \$197,409		\$402,551 \$2,082	\$1,096,556 \$3,007	\$79,356 \$1,232	\$1,074,913	\$255,382 \$2,117
46 EPIS - Electric Plant in Service Factor RB - Plant Production - A/C 114 - Base Energy (E1)	(\$408,244)	(\$80,644)	(\$6,549)	(\$68,248)	(\$242,439)		(\$2,557) \$404	(\$3,693)	(\$1,514)		(\$2,600)
47 EPIS - Electric Plant in Service Factor RB - Plant Production - A/C 114 - Peak Demand (D1) 48 EPIS - Electric Plant in Service Factor RB - Plant Transmission - A/C 101 & 106 (D2)	\$109,354 \$154,977,952	\$31,089 \$44,060,329	\$1,946 \$2,757,615	\$26,479 \$37,526,114	\$46,923 \$66,500,548		\$404 \$572.026	\$1,099 \$1,558,206	\$80 \$112,765	\$1,078 \$1.527.452	\$256 \$362.898
48 EPIS - Electric Plant in Service Factor RB - Plant Transmission - A/C 101 & 106 (D2) 49 EPIS - Electric Plant in Service Factor RB - Plant Transmission - A/C 114 (D2)	\$17,148	\$4,875	\$305	\$4,152	\$7,358		\$63	\$172	\$12	\$169	\$40
50 Subtotal EPIS - Electric Plant in Service Factor 51	\$799,435,468	\$221,666,630	\$15,295,237	\$159,100,920	\$342,535,140	\$799,497	\$14,187,218	\$7,119,232	\$10,177,050	\$20,838,096	\$7,716,448
52 NEPIS - Net Electric Plant in Service Factor RB - Accum Depr - Base Demand (E1)	(\$66,077,522)	(\$13,052,846)	(\$1,060,069)	(\$11,046,446)	(\$39,240,709)		(\$413,932)	(\$597,703)	(\$244,985)		(\$420,833)
53 NEPIS - Net Electric Plant in Service Factor RB - Accum Depr - Base Energy (E2) 54 NEPIS - Net Electric Plant in Service Factor RB - Accum Depr - Distribution Plant (P60)	(\$38,007,017) (\$84,466,121)	(\$7,406,769) (\$29,716,579)	(\$575,699) (\$2,087,189)	(\$5,999,066) (\$16,050,279)	(\$21,310,711) (\$21,945,313)	(\$19,433) (\$264,648)	(\$224,797) (\$4,151,758)	(\$324,598) (\$633,672)	(\$319,254) (\$2,971,214)	(\$1,278,197) (\$5,088,074)	(\$548,493) (\$1,557,394)
55 NEPIS - Net Electric Plant in Service Factor RB - Accum Depr - General Plant (P90)	(\$14,358,722)	(\$5,137,932)	(\$300,265)	(\$2,929,163)	(\$4,782,537)	(\$18,704)	(\$274,776)	(\$133,811)	(\$247,403)	(\$397,622)	(\$136,509)
56 NEPIS - Net Electric Plant in Service Factor RB - Accum Depr - Intangible Plant (P90) 57 NEPIS - Net Electric Plant in Service Factor RB - Accum Depr - Peak Demand (D1)	(\$5,264,517) (\$40,871,964)	(\$1,883,784) (\$11,619,925)	(\$110,090) (\$727,259)	(\$1,073,955) (\$9,896,672)	(\$1,753,481) (\$17,538,030)	(\$6,858)	(\$100,744) (\$150,859)	(\$49,061) (\$410,942)	(\$90,708) (\$29,739)	(\$145,785) (\$402,831)	(\$50,050) (\$95,706)
58 NEPIS - Net Electric Plant in Service Factor RB - Accum Depr - Transmission Plant (D2)	(\$44,629,344)	(\$12,688,151)	(\$794,116)	(\$10,806,478)	(\$19,150,310)		(\$164,728)	(\$448,720)	(\$32,473)	(\$439,864)	(\$104,505)
59 NEPIS - Net Electric Plant in Service Factor RB - Plant - Intangible Plant (P90) 60 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Area Lighting (CS)	\$13,506,581 \$3,805,397	\$4,833,014	\$282,445	\$2,755,327	\$4,498,710	\$17,594	\$258,469 \$3,805,397	\$125,870	\$232,720	\$374,025	\$128,408
61 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238 \$5,351,485	\$11,399	\$6,333	\$633 \$363,996	\$5,066	\$27.702	\$154,036	\$1,311,547	\$657,357	\$141,857
62 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Meters (C6) 63 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Primary Customer (C2)	\$14,703,099 \$34,266,340	\$5,351,485 \$26,076,223	\$535,042 \$981,226	\$3,786,127 \$6,627,529	\$363,996 \$164,483	\$32,301 \$48,211	\$27,702 \$51,046	\$154,036 \$317,622	\$2,480,337	\$1,485,956	\$486,117
64 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Primary Demand (D3)	\$81,584,375	\$14,655,743	\$1,875,548	\$14,379,997	\$39,588,572	\$263,068	\$895,382	\$541,984	\$1,232,933	\$6,218,548	\$1,932,599
65 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Secondary Customer (C3) 66 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Secondary Demand (D4)	\$24,638,249 \$49,301,210	\$18,757,137 \$10,808,065	\$705,815 \$1,235,049	\$4,761,192 \$11,534,260	\$114,236 \$15,957,274	\$34,679 \$294,286	\$36,719 \$416,442	\$228,472 \$380,351	\$2,582,735	\$4,665,740	\$1,427,009
67 NEPIS - Net Electric Plant in Service Factor RB - Plant Distribution - Streetlighting (C4) 68 NEPIS - Net Electric Plant in Service Factor RB - Plant General - Customer Accounts (OXC)	\$5,397,550	\$3,159,076					\$5,397,550	\$62,237			
	\$4,710,211 \$1,437,745	\$3,159,076 \$1,092,451	\$116,161 \$40,870	\$1,117,752 \$276,379	\$39,653 \$6,832	\$5,804 \$2,037	\$17,701 \$5,753				
69 NEPIS - Net Electric Plant in Service Factor RB - Plant General - Customer Service & Info (OXI)	\$11,439,914	\$4 024 751						\$13,423	\$116,302	\$57,317	\$18,208
69 NEPIS - Net Electric Plant in Service Factor RB - Plant General - Customer Service & Info (OXI) 70 NEPIS - Net Electric Plant in Service Factor RB - Plant General - Distribution (P60)		7 1,02 1,102	\$282,685	\$2,173,816	\$2,972,227	\$35,843	\$562,305	\$13,423 \$85,823	\$402,415	\$689,118	\$210,930
69 NETS: Net Electic Plant in Service Factor RB - Plant General - Clouder Service & Info (OXI) 70 NETS: Net Electic Fain in Service Factor RB - Plant General - Distribution (POS) 71 NETS: Net Electic Fain in Service Factor RB - Plant General - Load Management (S) 72 NETS: Net Electic Fain in Service Factor RB - Plant General - Production (PIO)	\$61,634 \$11,160,921	\$10,500 \$2,474,140	\$273 \$181,645	\$2,173,816 \$152 \$2,074,844	\$15 \$5,987,310	\$35,843 \$121 \$1,727	\$60,477		\$402,415 \$31,424 \$47,668		\$210,930 \$3,399 \$85,393
69 NETS: Net Electic Plant in Service Factor RB - Plant General - Clouder Service & Info (OXI) 70 NETS: Net Electic Fain in Service Factor RB - Plant General - Distribution (POS) 71 NETS: Net Electic Fain in Service Factor RB - Plant General - Load Management (S) 72 NETS: Net Electic Fain in Service Factor RB - Plant General - Production (PIO)	\$11,160,921 \$6,144,534	\$2,474,140 \$1,746,895	\$273 \$181,645 \$109,333	\$2,173,816 \$152 \$2,074,844 \$1,487,828	\$15 \$5,987,310 \$2,636,600	\$121	\$60,477 \$22,680	\$85,823 \$102,487 \$61,779	\$402,415 \$31,424 \$47,668	\$689,118 \$15,750	\$210,930 \$3,399 \$85,393 \$14,388
69 NEFES - Net Electric Plant in Service Factor NEFES - Net Electric Plant in Service Factor NEFES - Net Electric Plant in Service Factor RE - Plant General - Distribution ((RO)) RE - Plant General - Distribution (RO) RE - Plant General - Production (RT) RE - Plant General - Service Factor RE - Plant General - Service Factor RE - Plant General - Distribution (RT) RE - Plant General - Di	\$11,160,921	\$2,474,140	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740	\$2,173,816 \$152 \$2,074,844	\$15 \$5,987,310	\$121	\$60,477 \$22,680 \$975,309 \$679,718	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488	\$402,415 \$31,424	\$689,118 \$15,750 \$145,228	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477
69 NEFES - Net Electric Plant in Service Factor 70 NEFES - Net Electric Plant in Service Factor 71 NEFES - Net Electric Plant in Service Factor 72 NEFES - Net Electric Plant in Service Factor 73 NEFES - Net Electric Plant in Service Factor 74 NEFES - Net Electric Plant in Service Factor 75 NEFES - Net Electric Plant in Service Factor 76 NEFES - Net Electric Plant in Service Factor 77 NEFES - Net Electric Plant in Service Factor 78 NEFES - Net Electric Plant in Service Factor 79 NEFES - Net Electric Plant in Service Factor 70 NEFES - Net Electric Plant in Service Factor 70 NEFES - Net Electric Plant in Service Factor 71 NEFES - Net Electric Plant in Service Factor 72 NEFES - Net Electric Plant in Service Factor 73 NEFES - Net Electric Plant in Service Factor	\$11,160,921 \$6,144,534 \$155,692,287 \$114,921,805 \$109,062,557	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615	\$2,173,816 \$152 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397	\$121 \$1,727	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556	\$402,415 \$31,424 \$47,668 \$4,471 \$577,236 \$965,329 \$79,356	\$689,118 \$15,750 \$145,228 \$60,560	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477 \$255,382
69 NETS: Net Electic Plant in Service Factor 70 NETS: Net Electic Plant in Service Factor 71 NETS: Net Electic Plant in Service Factor 72 NETS: Net Electic Plant in Service Factor 73 NETS: Net Electic Plant in Service Factor 74 NETS: Net Electic Plant in Service Factor 75 NETS: Net Electic Plant in Service Factor 76 NETS: Net Electic Plant in Service Factor 77 NETS: Net Electic Plant in Service Factor 78 NETS: Net Electic Plant in Service Factor 79 NETS: Net Electic Plant in Service Factor 70 NETS: Net Electic Plant in Service Factor 70 NETS: Net Electic Plant in Service Factor 71 NETS: Net Electic Plant in Service Factor 72 NETS: Net Electic Plant in Service Factor 73 NETS: Net Electic Plant in Service Factor 74 NETS: Net Electic Plant in Service Factor 75 NETS: Net Electic Plant in Service Factor 76 NETS: Net Electic Plant in Service Factor 77 NETS: Net Electic Plant in Service Factor 78 NETS: Net Electic Plant in Service Factor	\$11,160,921 \$6,144,534 \$155,692,287 \$114,921,805 \$10,90,62,557 \$332,418 \$408,244	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 (\$80,644)	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 (\$6,549)	\$2,173,816 \$152 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234 \$55,572 (\$68,248)	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 (\$242,439)	\$121 \$1,727	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 (\$2,557)	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693)	\$402,415 \$31,424 \$47,668 \$4,471 \$577,236 \$965,329 \$79,356 \$1,232 (\$1,514)	\$689,118 \$15,750 \$145,228 \$60,560 \$3,864,884 \$1,074,913	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477 \$255,382 \$2,117 (\$2,600)
69 NEFES - Net Electric Plant in Service Factor NEFES - Net Electric Plant in Service Factor NEFES - Net Electric Plant in Service Factor RB - Plant General - Distribution ((VO)) T1 NEFES - Net Electric Plant in Service Factor RB - Plant General - Lond Management (SV) T2 NEFES - Net Electric Plant in Service Factor RB - Plant General - Induction (PIO) T3 NEFES - Net Electric Plant in Service Factor RB - Plant General - Production (PIO) T4 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T5 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) RB - Plant	\$11,160,921 \$6,144,543 \$155,692,287 \$114,92,186 \$109,062,557 \$332,488 \$406,244 \$109,554	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 (\$80,644) \$31,089	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 (\$6,549) \$1,946	\$2,173,816 \$152 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234 \$55,572 (\$68,248) \$26,479	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 (\$242,439) \$46,923	\$121 \$1,727	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 (\$2,557) \$404	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,099	\$402,415 \$31,424 \$47,668 \$4,471 \$577,236 \$965,329 \$79,356 \$1,232 (\$1,514)	\$689,118 \$15,750 \$145,228 \$60,560 \$3,864,884 \$1,074,913	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477 \$255,382 \$2,117 (\$2,600) \$256
69 NEFES - Net Electric Plant in Service Factor NEFES - Net Electric Plant in Service Factor NEFES - Net Electric Plant in Service Factor RB - Plant General - Distribution ((VO)) T1 NEFES - Net Electric Plant in Service Factor RB - Plant General - Lond Management (SV) T2 NEFES - Net Electric Plant in Service Factor RB - Plant General - Induction (PIO) T3 NEFES - Net Electric Plant in Service Factor RB - Plant General - Production (PIO) T4 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T5 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) T6 NEFES - Net Electric Plant in Service Factor RB - Plant Tendention - Net Discount (EL) RB - Plant	\$11.60,921 \$6.44,534 \$15.56,92.287 \$11.4921,805 \$109,002.587 \$332.418 \$400.244 \$10,779.92 \$21.218	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 (\$80,644) \$31,089 \$44,060,329 \$48,75	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 (\$6,549)	\$2,173,816 \$152 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234 \$55,572 (\$68,248)	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 (\$242,439)	\$121 \$1,727	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 (\$2,557) \$404 \$572,026	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,099 \$1,558,206 \$172	\$402,415 \$31,424 \$47,668 \$4,471 \$577,236 \$965,329 \$79,356 \$1,232 (\$1,514) \$80 \$112,765	\$689,118 \$15,750 \$145,228 \$60,560 \$3,864,884 \$1,074,913 \$1,078 \$1,527,452 \$159,7452	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477 \$255,382 \$2,117 \$2,600 \$256 \$362,898
69 NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor RB - Plant General - Lotsthouton (ROM) RD - Plant General - Roduction (ROM) RD - Plant General - Roduction (ROM) RD - Plant Roduction - A(CL 10.8 106 - Base Deergot (ROM) RD - REPIS - Net Electric Plant in Service Factor RD - Plant Production - A(CL 10.8 106 - Base Energy (ROM) RD - ROM - ROM - A(CL 10.8 106 - Base Energy (ROM) RD - ROM - ROMGHOUTON - A(CL 10.8 106 - Base Energy (ROM) RD - ROMGHOUTON - A(CL 10	\$11,169,921 \$6,144,534 \$155,692,287 \$114,921,805 \$109,062,557 \$332,418 \$(\$402,244) \$109,334 \$154,977,952	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 (\$80,644) \$31,089 \$44,060,329	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 (86,549) \$1,946 \$2,757,615	\$2,173,816 \$152 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234 \$55,572 \$86,248 \$26,479 \$37,526,114	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 (\$242,439) \$46,923 \$66,500,548	\$121 \$1,727	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 (\$2,557) \$404 \$572,026	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,558,206	\$402,415 \$31,424 \$47,668 \$4,471 \$577,236 \$965,329 \$79,356 \$1,232 (\$1,514) \$80 \$112,765	\$689,118 \$15,750 \$145,228 \$60,560 \$3,864,884 \$1,074,913	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477 \$255,382 \$2,117 (\$2,600) \$256
69 NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service Factor RB - Plant General - Distribution (FUO) RB - Plant General - Transmission (FUO) RB - Plant General - Transmission (FUO) RB - Plant General - Transmission (FUO) RB - Plant Formation (FUO) RB - Plant Froduction - AC (FUO) RB - Plant	\$11.60,921 \$6,444,534 \$155,692.287 \$114,921,805 \$109,002.587 \$322,418 \$400,244 \$1154,502 \$1154,502 \$505,760,260	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 (\$80,644) \$31,089 \$44,060,329 \$44,060,329 \$140,160,644	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 (\$6,549) \$1,946 \$2,757,615 \$305 \$9,640,550	\$2,173,816 \$152 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234 \$55,572 (\$68,248) \$26,479 \$37,526,114 \$4,152 \$101,298,860 (\$10,953,555)	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 \$242,439 \$46,923 \$66,500,548 \$216,814,049 (\$38,910,731)	\$121 \$1,727 \$58,759 \$489,854	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 (\$2,557) \$404 \$572,026 \$63 \$8,705,625	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,558,206 \$172 \$44,520,725 (\$592,677)	\$402,415 \$31,424 \$47,668 \$4,471 \$577,236 \$965,329 \$79,356 \$1,232 (\$1,514) \$0 \$112,765 \$12 \$6,241,272	\$689,118 \$15,750 \$145,228 \$60,560 \$3,864,884 \$1,074,913 \$1,078 \$1,527,452 \$169 \$13,085,722	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,568,477 \$255,382 \$21,17 (\$2,600) \$256 \$362,898 \$44,802,958 (\$417,294)
69 NEFES - Net Electric Plant in Service Factor 70 NEFES - Net Electric Plant in Service Factor 71 NEFES - Net Electric Plant in Service Factor 72 NEFES - Net Electric Plant in Service Factor 73 NEFES - Net Electric Plant in Service Factor 74 NEFES - Net Electric Plant in Service Factor 75 NEFES - Net Electric Plant in Service Factor 76 NEFES - Net Electric Plant in Service Factor 77 NEFES - Net Electric Plant in Service Factor 78 NEFES - Net Electric Plant in Service Factor 79 NEFES - Net Electric Plant in Service Factor 70 NEFES - Net Electric Plant in Service Factor 70 NEFES - Net Electric Plant in Service Factor 71 NEFES - Net Electric Plant in Service Factor 72 NEFES - Net Electric Plant in Service Factor 73 NEFES - Net Electric Plant in Service Factor 74 NEFES - Net Electric Plant in Service Factor 75 NEFES - Net Electric Plant in Service Factor 76 NEFES - Net Electric Plant in Service Factor 77 NEFES - Net Electric Plant in Service Factor 78 NEFES - Net Electric Plant in Service Factor 89 NEFES - Net Electric Plant in Service Factor 80 NEFES - Net Electric Plant in Service Plant in Service Factor	\$11,16,921 \$6,144,534 \$15,660,287 \$11,4021,800 \$10,0025,57 \$(500,244) \$10,0354 \$10,0354 \$154,977,925 \$21,148 \$30,7-00,200 \$(65,0221,871) \$(83,007,417)	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 (\$80,644) \$31,089 \$44,060,329 \$4875 \$140,160,644 (\$12,943,083) (\$7,406,769)	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 (\$6,549) \$1,946 \$2,787,615 \$305 \$9,640,550 (\$1,051,155) (\$575,699)	\$2,173,816 \$152 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234 \$55,572 \$86,248) \$26,479 \$7,526,114 \$4,152 \$101,298,860 \$10,953,555 \$1,599,066	\$15 \$5,987,310 \$2,636,660 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 \$46,923 \$66,500,548 \$7,358 \$216,814,049 (\$88,910,731) \$21,310,711	\$121 \$1,727 \$58,759 \$489,854 (\$19,433)	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 (\$2,557) \$404 \$572,026 \$63 \$8,705,625 (\$410,451) (\$224,797)	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,099 \$1,558,206 \$172 \$4,520,725 (\$592,677) (\$324,598)	\$402,415 \$31,424 \$47,648 \$44,761 \$577,236 \$965,329 \$79,356 \$1,232 \$15,765 \$12 \$6,241,272 \$242,925 \$319,254	\$689,118 \$15,750 \$145,228 \$60,560 \$3,864,884 \$1,074,913 \$1,078 \$1,527,452 \$152,7452 \$169 \$13,085,722	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,558,477 \$255,382 \$2,117 (\$2,600) \$256 \$302,898 \$4,802,958 (\$417,294) (\$548,493)
69 NEFTS - Net Electric Plant in Service Factor 70 NEFTS - Net Electric Plant in Service Factor 71 NEFTS - Net Electric Plant in Service Factor 72 NEFTS - Net Electric Plant in Service Factor 73 NEFTS - Net Electric Plant in Service Factor 74 NEFTS - Net Electric Plant in Service Factor 75 NEFTS - Net Electric Plant in Service Factor 76 NEFTS - Net Electric Plant in Service Factor 77 NEFTS - Net Electric Plant in Service Factor 78 NEFTS - Net Electric Plant in Service Factor 79 NEFTS - Net Electric Plant in Service Factor 70 NEFTS - Net Electric Plant in Service Factor 70 NEFTS - Net Electric Plant in Service Factor 71 NEFTS - Net Electric Plant in Service Factor 72 NEFTS - Net Electric Plant in Service Factor 73 NEFTS - Net Electric Plant in Service Factor 74 NEFTS - Net Electric Plant in Service Factor 75 NEFTS - Net Electric Plant in Service Factor 76 NEFTS - Net Electric Plant in Service Factor 77 NEFTS - Net Electric Plant in Service Factor 88 NEFTS - Net Electric Plant in Service Factor 89 NEFTS - Net Electric Plant in Service Factor 80 NEFTS - Net Electric Plant in Service Factor 80 NEFTS - Net Electric Plant in Service Factor 80 NEFTS - Net Electric Plant in Service Factor 80 NEFTS - Net Electric Plant in Service Factor 80 NEFTS - Net Electric Plant in Service Factor 80 NEFTS - Net Electric Plant in Service Factor 80 NEFTS - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Plant In Service Factor 80 NEFTS EXDA - Net Electric Plant in Service Plant In	\$11,160,921 \$6,144,534 \$155,002,287 \$114,921,805 \$109,025,57 \$022,437 \$109,354 \$109,354 \$154,977,952 \$17,148 \$503,760,260 (\$65,521,871) (\$83,007,711) (\$83,007,117)	\$2,474,140 \$1,746,895 \$30,735,199 \$22,395,846 \$31,006,553 \$55,665 (\$80,644) \$31,089 \$44,060,329 \$4,875 \$140,160,644 (\$12,943,083) (\$7,406,769) (\$29,491,734) (\$4,994,750)	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,615 \$5,333 \$(56,549) \$1,946,615 \$305 \$2,757,615 \$305 \$9,640,550 \$(1051,155) \$(575,699) \$(2,071,997) \$(220,1997) \$(220,1997)	\$2,173,816 \$2,074,844 \$1,457,828 \$2,007,707 \$18,139,374 \$25,408,234 \$55,572 \$46,479 \$37,526,141 \$4,152 \$101,298,860 \$(1,953,555) \$(5,999,966) \$(5,928,838) \$(2,847,528,838)	\$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 \$242,439 \$66,500,548 \$65,500,548 \$216,814,049 (\$38,910,731) \$21,779,268) \$46,4923 \$66,500,548	\$121 \$1,727 \$58,759 \$489,854 (\$19,433) (\$262,646) (\$18,183	\$60,477 \$22,680 \$975,391 \$402,551 \$2,082 \$2,557 \$404 \$572,026 \$63 \$8,705,625 \$410,451 \$224,797 \$41,20,344 \$(\$267,144)	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,006,556 \$3,007 (\$3,663) \$1,099 \$1,558,206 \$172 \$4,520,725 (\$592,677) (\$324,598) (\$602,877)	\$402,415 \$31,424 \$47,668 \$4,471 \$577,226 \$795,529 \$79,536 \$11,272 \$112,765 \$42,295 \$3112,765 \$42,295 \$3112,765 \$42,295 \$3112,765 \$42,295 \$3112,564 \$42,295 \$3112,564 \$42,295 \$3112,564 \$42,295 \$3112,564 \$42,295 \$3112,564 \$42,295 \$3112,564 \$42,295 \$3112,564 \$42,295	\$689,118 \$15,750 \$145,528 \$60,560 \$3,864,884 \$1,074,913 \$1,078 \$1,527,452 \$169 \$13,085,722 (\$1,278,197) (\$5,049,576) (\$366,541)	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$14,585,477 \$255,382 \$2,117 (\$2,560) \$256 \$40,2958 (\$417,294) (\$548,493) (\$175,456,11) (\$132,705)
69 NEPS: Net Electric Plant in Service Factor NEPS: Net Electric Plant in Service Factor RB - Plant General - Distribution (VOX) R1 NEPS: Net Electric Plant in Service Factor RB - Plant General - Distribution (VOX) R1 Plant General - Distribution (VOX) R2 NEPS: Net Electric Plant in Service Factor R3 - Plant General - Dark Distribution (VOX) R3 NEPS: Net Electric Plant in Service Factor R3 NEPS: Net Electric Plant in Service Factor R4 Plant Troduction - AC 101 & 100 - Base Demand (E1) R5 NEPS: Net Electric Plant in Service Factor R6 Plant Troduction - AC 101 & 100 - Base Demand (E1) R7 NEPS: Net Electric Plant in Service Factor R8 Plant Troduction - AC 101 & 100 - Base Demand (E1) R8 NEPS: Net Electric Plant in Service Factor R8 Plant Troduction - AC 101 & 100 - Base Demand (E1) R8 NEPS: Net Electric Plant in Service Factor R8 Plant Troduction - AC 101 & 100 - Base Demand (E1) R9 NEPS: Net Electric Plant in Service Factor R8 Plant Troduction - AC 101 & 100 - Base Demand (E1) R9 NEPS: Net Electric Plant in Service Factor R8 Plant Troduction - AC 101 & 100 (E2) R9 NEPS: Net Electric Plant in Service Factor R8 Plant Troduction - AC 101 & 100 (E2) R9 Plant Transmission - AC 101 & 100 (E2) R9	\$11.60,921 \$6.44,534 \$15.69,2287 \$114,921,805 \$109,062.557 \$322,418 \$600.244 \$103,334 \$14,977,962 \$217,148 \$303,700,260 \$65.521,871 \$68.827,032 \$(1,985,577) \$(58,527,37)	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 (\$80,044) \$31,008 \$44,00,329 \$44,875 \$140,160,644 (\$12,943,083) (\$7,406,769) (\$29,491,734) (\$4,994,750) (\$1,881,885)	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,742 \$1,740,043 \$1,940,615 \$5,333 \$6,549 \$1,946 \$2,757,615 \$2,500 \$9,640,550 \$1,051,155) \$5,75,099 \$2,071,397 \$2,91,997 \$2,91,997 \$2,91,997	\$2,173,816 \$15122 \$2,074,844 \$1,447,828 \$26,027,707 \$18,139,374 \$25,408,234 \$35,572 \$36,479 \$37,526,145 \$4,152 \$101,298,555 \$5,999,066 \$15,928,888 \$2,847,533 \$1,847,533 \$1,847,533 \$1,847,533 \$1,847,533 \$1,847,533 \$1,847,533	\$15 \$5,987,210 \$2,636,640 \$2,459,214 \$64,457,189 \$46,798,397 \$197,409 \$242,249 \$65,500,548 \$7,358 \$216,814,049 \$38,910,731 \$21,779,268 \$4,649,259 \$4,649,259 \$4,649,259 \$4,649,259	\$121 \$1,727 \$58,759 \$489,854 (\$19,433) (\$262,646)	\$60,477 \$22,680 \$975,509 \$679,718 \$402,551 \$2,082 \$572,026 \$572,026 \$410,451) \$27,026 \$24,797) \$410,451) \$224,797) \$410,20,44(\$27,118) \$207,118)	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,558,206 \$172 \$4,520,727 (\$324,598) \$6208,777 (\$130,082) (\$490,082)	\$402,415 \$31,424 \$47,668 \$4,471 \$77,236 \$905,329 \$79,356 \$12,222 (\$1,514) \$12,05 \$12,26 \$6,241,272 (\$241,272 (\$242,925) (\$319,254) (\$2,948,733) (\$240,508) (\$90,617)	\$689,118 \$15,750 \$145,258 \$60,560 \$3,864,884 \$1,074,913 \$1,527,452 \$169 \$13,085,722 \$1,278,197 \$1,9	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477 \$255,382 \$2,117 \$2,2600 \$256 \$402,958 \$402,958 \$4,802,958 \$4,812,745 \$4,84,843 \$1,845,611 \$
69 NEPIS - Net Electric Plant in Service Factor NEPIS - Net Electric Plant in Service With FERC removed Factor NEPIS - Net Electric Plant in Service Factor	\$11,160,921 \$6,144,534 \$155,602,287 \$114,921,380 \$109,324,181 \$109,324 \$109,324 \$154,977,922 \$21,148 \$303,740,260 \$65,521,871) \$838,007,917 \$838,007	\$2,474,140 \$1,746,595 \$30,755,190 \$22,395,546 \$31,006,553 \$65,665 \$31,069 \$44,060,329 \$447,600,644 \$12,943,083 \$7,406,769 \$29,491,750 \$1,406,769 \$29,491,750 \$1,566,521 \$1,566,521 \$1,566,521 \$1,566,521	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,742 \$1,940,615 \$5,333 \$6,549 \$1,946 \$2,757,615	\$2,173,816 \$1522 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,224 \$35,572 \$862,248 \$26,679 \$37,526,114 \$101,298,860 \$15,999,060 \$15,929,828 \$12,847,538 \$12,847,538 \$12,847,538 \$13,948,948 \$13,949,948 \$13,948 \$13,949,948 \$14,9	\$15 \$5,987,310 \$2,556,600 \$92,459,214 \$64,437,189 \$197,409 \$197,409 \$65,023 \$65,003,245 \$7,358 \$216,814,049 \$21,779,26 \$1,310,711 \$21,779,26 \$1,469,259 \$1,469,259 \$1,457,174 \$1,7457,126 \$1,910,126	\$121 \$1,727 \$58,759 \$489,854 (\$19,433) (\$262,646) (\$18,183) (\$6,851)	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 \$2,525 \$404 \$572,026 \$53 \$8,705,625 \$(\$410,451) \$(\$24,797) \$4,120,444 \$(\$27,118) \$(\$10,044) \$	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,558,206 \$172 \$4,520,77 (\$324,598) \$(6028,77) (\$130,082) (\$490,046) (\$445,764)	\$402.415 \$31.424 \$47.668 \$4.471 \$577.268 \$965.329 \$79.356 \$12.32 \$61.241,272 \$6241,272 \$6242.925 \$319.254) \$(\$294.533) \$(\$240.508) \$(\$0.607) \$(\$29.602) \$(\$12.602) \$(\$29.602) \$(\$12.602) \$(\$29.602) \$(\$29.602) \$(\$29.602) \$(\$29.602)	\$15,750 \$145,258 \$60,560 \$3,864,884 \$1,079,913 \$1,527,452 \$1,527,4	\$210,930 \$3,399 \$85,393 \$14,388 \$991,509 \$1,559,477 \$255,562 \$1,527 \$2,540 \$4,802,958 \$4,802,958 \$4,17,294 \$2,540 \$1,545,615 \$1,545,
69 NEPIS - Net Electric Plant in Service Factor NEPIS SEXDA - Net Electric Plant in Service Factor NEPIS SEXDA - Net Electric Plant in Service Factor NEPIS SEXDA - Net Electric Plant in Service Factor NEPIS SEXDA - Net Electric Plant in Service Plant Service Factor NEPIS SEXDA - Net Electric Plant in Service Plant Sexport Net Net Net Net Net Net Net Net Net Ne	\$11,160,921 \$6,444,534 \$155,692,287 \$114,921,805 \$190,602,557 \$322,418 \$400,244 \$154,977,922 \$12,148 \$505,750,260 \$(\$65,521,871) \$(\$83,070,07) \$(\$13,593,577) \$(\$13,593,577) \$(\$13,503,577) \$(\$13,504,571) \$(\$41,054,181) \$(\$44,054,181) \$(\$44,054,181) \$(\$44,054,181)	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$31,006,553 \$31,009 \$44,060,329 \$44,060,329 \$44,073 \$140,160,644 \$12,943,083 \$(\$7,406,769) \$(\$29,491,734) \$(\$4,994,750) \$(\$1,851,885) \$(\$11,566,321)	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 \$6,549 \$1,946 \$2,757,615 \$9,640,550 \$1,051,155 \$(\$575,699) \$(2,071,397) \$(\$2,07	\$2,173,816 \$1512 \$2,074,844 \$1,487,828 \$26,027,707 \$181,139,374 \$25,408,224 \$25,408,224 \$26,479 \$37,526,114 \$4,152 \$101,298,860 \$15,928,838 \$2,479 \$15,928,838 \$25,479 \$15,928,838 \$25,928 \$25	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,798,397 \$197,409 \$242,439) \$46,922 \$66,500,548 \$216,814,049 \$82,107,719,268 \$10,719,268 \$1,751,774,08 \$1,751,774,08 \$1,751,774,08	\$121 \$1,727 \$58,759 \$489,854 (\$19,433) (\$262,646) (\$18,183	\$60,477 \$22,669 \$775,309 \$679,718 \$402,551 \$404 \$572,026 \$8,703,625 \$410,451 \$(\$22,4797) \$41,20,344 \$(\$267,148) \$(\$100,643) \$(\$150,163) \$(\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$1,096,556 \$1,558,206	\$402,415 \$31,424 \$47,658 \$4,471 \$77,256 \$965,329 \$11,275 \$80 \$11,275 \$242,255 \$31,254 \$242,255 \$319,254 \$242,955 \$319,254 \$242,955 \$319,254 \$242,955 \$319,254 \$242,955 \$319,254 \$242,955 \$319,254 \$319,25	\$15,750 \$145,228 \$40,560 \$3,864,884 \$1,079,913 \$1,527,452 \$1,078 \$1,527,452 \$13,085,722 \$13,085,722 \$13,085,722	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,658,477 \$255,382 \$2,117 \$2,560 \$256 \$4,802,948 \$4,802,9
69 NEPS: Net Electric Plant in Service Factor NEPS: Net Electric Plant in Service With FERC removed Factor NEPS: Net Electric Plant in Service With FERC removed Factor NEPS: Net Electric Plant in Service With FERC removed Factor NEPS: EXDA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed Factor NEPS: EXXIA - Net Electric Plant in Service With FERC removed	\$11.60,921 \$6,144,534 \$155,692.287 \$114,921,805 \$109,062.557 \$102,062.557 \$102,249 \$102,249 \$102,249 \$114,922 \$12,148 \$505,760,260 \$(56,521,871) \$(\$8,007,017) \$(\$8,827,021) \$(\$1,598,577) \$(\$1,598,57	\$2,474,140 \$1,746,895 \$30,755,199 \$22,995,5446 \$31,006,553 \$45,007 \$440,009 \$440,009 \$440,009 \$447,083 \$4,947,591 \$140,166,644 \$12,944,083 \$25,941,759 \$11,566,721	\$273 \$181,64 \$109,333 \$2,497,742 \$1,740,740 \$1,940,655 \$1,946 \$2,757,619 \$1,946 \$2,757,619 \$305 \$2,757,619 \$2,	\$2,173,816 \$1552 \$2,074,844 \$1,487,848 \$26,027,707 \$18,139,374 \$26,408,234 \$25,478 \$35,526 \$37,526,148 \$4,152 \$10,129,83,555 \$5,999,066 \$10,953,555 \$5,999,066 \$10,953,555 \$10,129,83,55 \$10,129,83,55 \$10,129,83,55 \$10,129,83 \$1	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$46,793,897 \$197,409 \$46,923 \$46,923 \$46,923 \$46,923 \$13,07,11 \$21,779,245 \$41,731,744 \$17,747,245 \$1,731,714 \$17,747,245 \$1,731,714 \$17,747,245 \$1,731,714 \$17,747,245 \$1,731,714 \$17,747,245 \$19,016,131 \$46,72,259 \$46,72,259	\$121 \$1,727 \$58,759 \$489,854 (\$19,433) (\$262,646) (\$18,183) (\$6,851) \$18,273 \$5,066	\$60,477 \$22,680 \$975,309 \$679,718 \$402,551 \$2,082 \$2,557 \$404 \$72,026 \$623,777 (\$41,02),441 (\$61,03) (\$100,643) (\$100,643) (\$103,643	\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,090 \$1,558,090 \$1,558,000 \$1,	\$402,415 \$31,424 \$47,658 \$4,471,65 \$65,573 \$79,356 \$1,222 \$1,514 \$80 \$112,765 \$319,254 \$240,508 \$240,508 \$240,508 \$251,658	\$15,750 \$145,228 \$60,550 \$145,228 \$60,550 \$1,074,913 \$1,074,913 \$1,078 \$1,527,452 \$1,527,452 \$1,085,722 \$1,281,97 \$1,095,722 \$1,281,97 \$1,095,722 \$1,095,722 \$1,095,722 \$1,095,723 \$1,095,7	\$210,930 \$3,399 \$85,393 \$14,388 \$14,388 \$14,388 \$14,388 \$1,355,477 \$255,382 \$2,2117 (\$2,560) \$256 \$402,958 \$402,958 \$41,327,95) \$132,765 \$50,000 \$50,000 \$132,765 \$50,000 \$133,772 \$134,772 \$134
69 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 71 NEPIS - Net Electric Plant in Service Factor 72 NEPIS - Net Electric Plant in Service Factor 73 NEPIS - Net Electric Plant in Service Factor 74 NEPIS - Net Electric Plant in Service Factor 75 NEPIS - Net Electric Plant in Service Factor 76 NEPIS - Net Electric Plant in Service Factor 77 NEPIS - Net Electric Plant in Service Factor 78 NEPIS - Net Electric Plant in Service Factor 79 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 81 - Plant Production - A (Cl 10 is 100 - Base Energy (EQ) 82 NEPIS - Net Electric Plant in Service Factor 83 NEPIS - Net Electric Plant in Service Factor 84 NEPIS - Net Electric Plant in Service Factor 85 NEPIS - Net Electric Plant in Service Factor 86 NEPIS - Net Electric Plant in Service Factor 87 NEPIS - Net Electric Plant in Service Factor 88 NEPIS - Net Electric Plant in Service Factor 89 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS EXDA - Net Electric Plant in Service Factor 80 NEPIS EXDA - Net Electric Plant in Service Factor 80 NEPIS EXDA - Net Electric Plant in Service Factor 80 NEPIS EXDA - Net Electric Plant in Service Factor 80 NEPIS EXDA - Net Electric Plant in Service Factor 80 NEPIS EXDA - Net Electric Plant in Service Plant P	\$11,160,921 \$6,144,534 \$15,660,287 \$114,921,800 \$109,022,507 \$109,023,507 \$109,0354 \$109,354 \$109,354 \$109,354 \$11,487,792 \$2,121,188 \$303,700,200 \$65,521,871) \$83,007,017	\$2,474,140 \$1,746,895 \$30,755,199 \$22,395,846 \$31,006,553 \$65,665 \$81,066,735 \$44,060,329 \$44,060,320	\$273 \$181.65 \$193.23 \$2,497,742 \$1,740,740 \$1,940,615 \$5,333 \$6,549 \$1,946 \$2,757,615 \$305 \$9,640,550 \$(\$1,051,155) \$(\$575,699) \$(\$2071,937) \$(\$2071,937) \$(\$291,9	\$2,173,816 \$1552 \$2,074,844 \$1,487,828 \$26,027,707 \$18,139,374 \$26,408,234 \$35,572 (\$88,248) \$26,479 \$37,526,114 \$101,298,860 \$15,999,966	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,437,189 \$197,409 \$197,409 \$65,0023 \$65,003,203 \$216,814,049 \$7,358 \$216,814,049 \$1,702 \$1,702,203 \$1,649,259 \$1,745,7126 \$1,745,7126 \$1,745,7126 \$1,745,7126 \$1,910,713	\$121 \$1,727 \$58,759 \$489,854 (\$19,433 (\$202,646) (\$18,183) (\$6,851)	\$60,477 \$22,669 \$775,309 \$679,718 \$402,551 \$404 \$572,026 \$8,703,625 \$410,451 \$(\$22,4797) \$41,20,344 \$(\$267,148) \$(\$100,643) \$(\$150,163) \$(\$85,823 \$102,487 \$61,779 \$1,408,311 \$981,488 \$1,096,556 \$3,007 (\$3,693) \$1,558,206 \$172 \$4,520,77 (\$324,598) \$(6028,77) (\$130,082) (\$490,046) (\$445,764)	\$402,415 \$31,424 \$47,688 \$4,471 \$577,256 \$905,235 \$1,227 \$12,765 \$12 \$6,241,272 \$242,925 \$319,254 \$242,925 \$319,254 \$319	\$689,118 \$15,750 \$145,252 \$60,560 \$3,864,884 \$1,079,913 \$1,527,452 \$169 \$13,085,722 (\$1,278,197) (\$3,049,576) (\$365,671) (\$145,688) (\$400,672) (\$400,672)	\$210,930 \$3,399 \$85,393 \$14,388 \$991,569 \$1,055,477 \$2,253,317 \$2,2117 \$2,2117 \$2,2117 \$4,802,958 \$4,802,958 \$4,802,958 \$4,802,958 \$4,802,958 \$6,17,294 \$5,100,000 \$6
69 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 71 NEPIS - Net Electric Plant in Service Factor 72 NEPIS - Net Electric Plant in Service Factor 73 NEPIS - Net Electric Plant in Service Factor 74 NEPIS - Net Electric Plant in Service Factor 75 NEPIS - Net Electric Plant in Service Factor 76 NEPIS - Net Electric Plant in Service Factor 77 NEPIS - Net Electric Plant in Service Factor 78 NEPIS - Net Electric Plant in Service Factor 79 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 81 NEPIS - Net Electric Plant in Service Factor 82 NEPIS - Net Electric Plant in Service Factor 83 NEPIS - Net Electric Plant in Service Factor 84 NEPIS - Net Electric Plant in Service Factor 85 NEPIS - Net Electric Plant in Service Factor 86 NEPIS - Net Electric Plant in Service Factor 87 NEPIS - Net Electric Plant in Service Factor 88 NEPIS - Net Electric Plant in Service Factor 89 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 81 NEPIS EXIDA - Net Electric Plant in Service Factor 82 NEPIS EXIDA - Net Electric Plant in Service Factor 83 NEPIS EXIDA - Net Electric Plant in Service Factor 84 NEPIS EXIDA - Net Electric Plant in Service Factor 85 NEPIS EXIDA - Net Electric Plant in Service Factor 86 NEPIS EXIDA - Net Electric Plant in Service Factor 87 NEPIS EXIDA - Net Electric Plant in Service Factor 88 NEPIS EXIDA - Net Electric Plant in Service Factor 89 NEPIS EXIDA - Net Electric Plant in Service Factor 90 NEPIS EXIDA - Net Electric Plant in Service Factor 91 NEPIS EXIDA - Net Electric Plant in Service Factor 92 NEPIS EXIDA - Net Electric Plant in Service Factor 93 NEPIS EXIDA - Net Electric Plant in Service Factor 94 NEPIS EXIDA - Net Electric Plant in Service Factor 95 NEPIS EXIDA - Net Electric Plant in Service Factor 96 NEPIS EXIDA - Net Electric Plant in Service Factor 97 NEPIS EXIDA - Net Electric Plant in Service Factor 98 NEPIS EXIDA - Net Ele	\$11,16,921 \$6,44,453 \$155,692,287 \$114,921,805 \$19,00,2557 \$12,921,807 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$19,00,2557 \$11,407,00,2557 \$11,407,00,2557 \$11,407,00,257 \$11,407,00,257 \$11,500,257,113 \$11,500,257 \$11,500,257 \$11,600,257 \$	\$2,774,140 \$1,746,895 \$30,755,199 \$22,395,546 \$31,006,535 \$46,605 \$1,006,535 \$44,060,329 \$44,060,320 \$	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,740,740 \$1,940,655 \$1,946 \$2,757,640 \$2,757,640 \$2,071,397 \$2,001,501 \$2,	\$2,173,816 \$1552 \$2,074,844 \$1,487,828 \$2,0027,707 \$26,0027,707 \$26,0027,707 \$26,0027,707 \$26,0027 \$35,557,202 \$35,557,202 \$4,152 \$10,129,858 \$2,6479 \$37,572,61,109,109,109,109,109,109,109,109,109,10	\$15 \$5.957,310 \$2,636,600 \$92,495,214 \$64,437,137 \$64,437,137 \$46,923 \$66,500,548 \$216,514,049 \$21,725 \$216,514,049 \$1,725 \$1,779,268 \$1,910,131 \$1,910,14	\$121 \$1,727 \$58,759 \$489,854 (\$19,433) (\$20,264) (\$18,183) (\$6,851) \$18,273 \$5,066 \$32,201 \$48,211 \$259,381	\$60,477 \$22,680 \$975,399 \$679,718 \$402,557 \$404 \$72,622 \$72,022 \$72,023 \$410,451 \$(\$24,797) \$41,120,344 \$(\$267,138) \$(\$100,643) \$(\$150,163) \$150,643 \$150,64	\$85,823 \$102,487 \$61,779 \$1,408,3118 \$108,006 \$1,080,006 \$1,080,006 \$1,080,006 \$1,558,206 \$1,72 \$4,520,777 (\$120,587) (\$100,006 (\$40,007) (\$100	\$402,415 \$31,424 \$47,658 \$4,471,65 \$65,573 \$79,356 \$1,222 \$1,514 \$80 \$112,765 \$319,254 \$240,508 \$240,508 \$240,508 \$251,658	\$15,750 \$145,228 \$60,550 \$145,228 \$60,550 \$1,074,913 \$1,074,913 \$1,078 \$1,527,452 \$1,527,452 \$1,085,722 \$1,281,97 \$1,095,722 \$1,281,97 \$1,095,722 \$1,095,722 \$1,095,722 \$1,095,723 \$1,095,7	\$210,930 \$3,399 \$85,393 \$14,388 \$14,388 \$14,388 \$14,388 \$1,355,477 \$255,382 \$2,2117 (\$2,560) \$256 \$402,958 \$402,958 \$41,327,95) \$132,765 \$50,000 \$50,000 \$132,765 \$50,000 \$133,772 \$134,772 \$134
69 NEPIS. Net Electric Plant in Service Factor 70 NEPIS. Net Electric Plant in Service Factor 71 NEPIS. Net Electric Plant in Service Factor 72 NEPIS. Net Electric Plant in Service Factor 73 NEPIS. Net Electric Plant in Service Factor 74 NEPIS. Net Electric Plant in Service Factor 75 NEPIS. Net Electric Plant in Service Factor 76 NEPIS. Net Electric Plant in Service Factor 77 NEPIS. Net Electric Plant in Service Factor 78 NEPIS. Net Electric Plant in Service Factor 79 NEPIS. Net Electric Plant in Service Factor 70 NEPIS. Net Electric Plant in Service Factor 70 NEPIS. Net Electric Plant in Service Factor 71 NEPIS. Net Electric Plant in Service Factor 72 NEPIS. Net Electric Plant in Service Factor 73 NEPIS. Net Electric Plant in Service Factor 74 NEPIS. Net Electric Plant in Service Factor 75 NEPIS. Net Electric Plant in Service Factor 76 NEPIS. Net Electric Plant in Service Factor 77 NEPIS. Net Electric Plant in Service Factor 88 NEPIS Net Net Service Plant in Service Factor 89 NEPIS Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 80 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 81 Accum Days - Distribution Plant (P00) 82 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 82 Accum Days - Distribution Plant (P00) 83 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 84 Accum Days - Distribution Plant (P00) 85 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 86 NEPIS EXIDA. Net Electric Plant in Service With FERC removed Factor 87 Accum Days - Di	\$11,160,921 \$6,144,534 \$155,602,287 \$114,921,3807 \$114,921,3807 \$109,025,55 \$109,025,55 \$109,025,57 \$109,0354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,354 \$109,357 \$	\$2,774,140 \$1,746,895 \$30,755,199 \$22,395,546 \$11,006,545 \$11,008 \$440,003,29 \$440,003,29 \$440,003,29 \$447,000,644 \$12,943,083 \$12,943,083 \$12,943,083 \$12,943,083 \$13,009,400	\$273 \$181,645 \$109,333 \$2,497,742 \$1,740,740 \$1,740,615 \$5,333 \$1,496 \$2,757,615 \$9,640,550 \$(\$1,051,155) \$(\$275,769) \$(\$221,977) \$(\$221,977) \$(\$723,094) \$(\$788,552) \$293,341 \$11,399 \$535,042 \$981,256 \$1,849,263 \$1,849,263 \$1,849,263 \$1,849,263	\$2,173,816 \$15122 \$2,074,844 \$1,447,229 \$2,440,227 \$1,172	\$15 \$5,987,310 \$2,536,600 \$92,545,214 \$64,437,189 \$197,403 \$197,40	\$121 \$1,727 \$58,759 \$489,854 (\$19,433) (\$20,20,446) (\$18,183) (\$6,851) \$18,273 \$5,066 \$32,301 \$48,211 \$259,381 \$34,679	\$60,477 \$22,680 \$975,309 \$679,718 \$402,55 \$2,082 \$404 \$572,026 \$87,703,625 \$410,451 \$267,118 \$267,118 \$150,163	\$85,823 \$102,487 \$61,771 \$951,488 \$1,096,565 \$3,007 \$3,693 \$1,595,209 \$1,558,209 \$4,520,723 \$6028,877 \$130,726 \$130,726 \$130,726 \$130,726 \$130,726	\$402,415 \$31,426 \$47,426 \$47,426 \$47,725 \$305,322 \$79,356 \$1,227 \$30,527 \$1,27 \$2,948,733 \$2,948,733 \$241,628 \$30,617 \$241,628 \$31,311,547 \$2,480,337 \$2,480,337 \$1,215,654	\$15,705 \$14,705 \$14,705 \$60,560 \$3,864,884 \$1,074,913 \$1,074 \$1,572,452 \$1,69 \$13,085,722 \$1,095,760 \$13,085,722 \$1,095,760 \$13,085,722 \$1,095,760 \$1,095,	\$210,930 \$33,399 \$85,358 \$85,358 \$991,569 \$1,565,477 \$255,382 \$21,17 (\$2,000 \$40 \$4,802,958 \$4,802,
69 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 71 NEPIS - Net Electric Plant in Service Factor 72 NEPIS - Net Electric Plant in Service Factor 73 NEPIS - Net Electric Plant in Service Factor 74 NEPIS - Net Electric Plant in Service Factor 75 NEPIS - Net Electric Plant in Service Factor 76 NEPIS - Net Electric Plant in Service Factor 77 NEPIS - Net Electric Plant in Service Factor 78 NEPIS - Net Electric Plant in Service Factor 79 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 71 NEPIS - Net Electric Plant in Service Factor 72 NEPIS - Net Electric Plant in Service Factor 73 NEPIS - Net Electric Plant in Service Factor 74 NEPIS - Net Electric Plant in Service Factor 75 NEPIS - Net Electric Plant in Service Factor 76 NEPIS - Net Electric Plant in Service Factor 77 NEPIS - Net Electric Plant in Service Factor 88 NEPIS - Net Electric Plant in Service Factor 89 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 81 Net Electric Plant in Service Factor 82 NEPIS EXXIA - Net Electric Plant in Service Factor 83 NEPIS EXXIA - Net Electric Plant in Service Factor 84 Net Electric Plant in Service Factor 85 NEPIS EXXIA - Net Electric Plant in Service Factor 86 NEPIS EXXIA -	\$11,16,921 \$6,144,534 \$15,660,287 \$114,921,805 \$10,90,25,57 \$114,921,805 \$10,90,25,57 \$10,90,25 \$10,90,	\$2,774,140 \$1,746,895 \$30,755,199 \$22,295,546 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,536 \$1,006,53	\$273 \$181,465 \$100,333 \$2,497,742 \$1,740,740 \$1,740,740 \$2,757,415	\$2,173,816 \$1552 \$2,074,844 \$1,447,828 \$2,402,773 \$20,002,774 \$20,403,774 \$20,403,774 \$25,403,774 \$5,572,521 \$35,252,174 \$1,522 \$10,129,850 \$1,572,813 \$1,072,973 \$1,092,135 \$1,072,973 \$1,092,135 \$1,072,973 \$1,092,135 \$1,	\$15 \$5.997,310 \$2,636,600 \$92,459,214 \$45,793,197 \$46,793,197 \$46,793,197 \$46,793,197 \$46,050,548 \$46,050,548 \$46,050,548 \$46,050,548 \$41,750,250 \$41,750	\$1.727 \$1.727 \$58,759 \$489,854 (\$19,433) (\$20,264) (\$31,83) (\$6,811) \$18,273 \$5,066 \$22,201 \$48,211 \$259,833 \$294,266	\$0,477 \$22,680 \$975,509 \$670,531 \$670,531 \$670,531 \$670,531 \$670,502 \$572,020 \$572,020 \$610,643 \$610,643 \$610,643 \$150,6	\$85,623 \$102,487 \$1,403,134 \$1,403,134 \$1,403,134 \$1,403,134 \$1,403,134 \$1,00	\$402,415 \$31,424 \$47,646 \$47,646 \$13,7226 \$905,322 \$13,136 \$1,232 \$1,140 \$112,765 \$1,22 \$2,141,972 \$2,142,973 \$2,142,773 \$2,146,773	\$15,750 \$14,62,28 \$40,560 \$14,62,28 \$60,560 \$1,04,913 \$1,074,913 \$1,074,913 \$1,074,913 \$1,074,913 \$1,049,576 \$	\$210,930 \$3,399 \$85,398 \$991,509 \$1,668,477 \$255,382 \$2,117 (\$2,560) \$10,584,477 \$255,382 \$2,117 (\$2,560) \$4,802,958 \$4,8
69 NEPS Net Electric Plant in Service Factor N EFFS: Net Electric Plant in Service With FERC removed Factor N EFFS: Net Electric Plant in Service With FERC removed Factor N EFFS: Net Electric Plant in Service With FERC removed Factor N EFFS: EXIDA - Net Electric Plant in Service With FERC removed Factor N EFFS: EXIDA - Net Electric Plant in Service With FERC removed Factor N EFFS: EXIDA - Net Electric Plant in Service Plant Serv	\$11,160,921 \$6,144,534 \$15,060,237 \$114,921,380,7 \$114,921,380,7 \$114,921,380,7 \$114,921,380,7 \$114,921,380,7 \$11,180,334 \$154,97,962 \$15,180 \$505,760,200 \$65,522,1871 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$83,807,071 \$84,80	\$2,474,140 \$1,746,895 \$30,755,199 \$22,209,346 \$31,089 \$41,090,329 \$440,000,329 \$440,000,329 \$440,000,329 \$440,000,329 \$440,000,424 \$42,943,083 \$47,400,749 \$22,440,1749 \$1,566,521 \$1,566,5	\$273 \$181,465 \$100,333 \$2,497,742 \$1,740,740 \$1,740,740 \$1,940,540	\$2,173,816 \$1552 \$2,073,944 \$4,074,948 \$24,070,707 \$18,139,374 \$55,572 \$686,248 \$75,572 \$866,729 \$101,298,860 \$101,29	\$15 \$5,987,310 \$2,636,600 \$92,459,214 \$64,457,189 \$64,457,189 \$46,922 \$66,500,548 \$216,514,049 \$15,728 \$216,514,049 \$15,728 \$15,728 \$15,140,049 \$15,728 \$15,140,049 \$15,728 \$15,140,049 \$15,728 \$15,72	\$122 \$1,727 \$58,759 \$4\$9,854 (\$19,433) (\$25,226,66) (\$18,183) (\$6,831) \$18,273 \$5,066 \$23,301 \$48,211 \$29,284 \$34,97 \$29,286	\$0,477 \$22,680 \$975,309 \$679,718 \$402,557 \$42,557 \$43,572,026 \$572,026 \$85,703,623 \$(\$410,451) \$(\$224,793,623) \$(\$10,163) \$(\$100,163) \$3,805,397 \$37,702 \$31,046 \$10,163 \$10,1	\$85,623 \$102,477 \$103,777 \$1,465,111 \$981,488 \$1,109,505 \$1,109 \$	\$402,415 \$31,426 \$47,426 \$47,426 \$47,725 \$305,322 \$79,356 \$1,227 \$30,527 \$1,27 \$2,948,733 \$2,948,733 \$241,628 \$30,617 \$241,628 \$31,311,547 \$2,480,337 \$2,480,337 \$1,215,654	\$15,705 \$14,705 \$14,705 \$60,560 \$3,864,884 \$1,074,913 \$1,074 \$1,572,452 \$1,69 \$13,085,722 \$1,095,760 \$13,085,722 \$1,095,760 \$13,085,722 \$1,095,760 \$1,095,	\$210,930 \$3,399 \$65,338 \$991,559 \$1,558,477 \$25,157 \$21,177 \$25,5382 \$40 \$40 \$40 \$1,556,477 \$2,177 \$
69 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 71 NEPIS - Net Electric Plant in Service Factor 72 NEPIS - Net Electric Plant in Service Factor 73 NEPIS - Net Electric Plant in Service Factor 74 NEPIS - Net Electric Plant in Service Factor 75 NEPIS - Net Electric Plant in Service Factor 76 NEPIS - Net Electric Plant in Service Factor 77 NEPIS - Net Electric Plant in Service Factor 78 NEPIS - Net Electric Plant in Service Factor 79 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 70 NEPIS - Net Electric Plant in Service Factor 71 NEPIS - Net Electric Plant in Service Factor 72 NEPIS - Net Electric Plant in Service Factor 73 NEPIS - Net Electric Plant in Service Factor 74 NEPIS - Net Electric Plant in Service Factor 75 NEPIS - Net Electric Plant in Service Factor 76 NEPIS - Net Electric Plant in Service Factor 77 NEPIS - Net Electric Plant in Service Factor 88 NEPIS - Net Electric Plant in Service Factor 89 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 80 NEPIS EXXIA - Net Electric Plant in Service Factor 81 Net Electric Plant in Service Factor 82 NEPIS EXXIA - Net Electric Plant in Service Factor 83 NEPIS EXXIA - Net Electric Plant in Service Factor 84 Net Electric Plant in Service Factor 85 NEPIS EXXIA - Net Electric Plant in Service Factor 86 NEPIS EXXIA -	\$11,16,921 \$6,144,534 \$15,660,287 \$114,921,805 \$10,90,25,57 \$114,921,805 \$10,90,25,57 \$10,90,25 \$10,90,	\$2,774,140 \$1,746,895 \$30,755,199 \$22,295,546 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,535 \$1,006,536 \$1,006,53	\$273 \$181,465 \$100,333 \$2,497,742 \$1,740,740 \$1,740,740 \$2,757,415	\$2,173,816 \$1552 \$2,074,844 \$1,447,828 \$2,402,773 \$20,002,774 \$20,403,774 \$20,403,774 \$25,403,774 \$5,572,521 \$35,252,174 \$1,522 \$10,129,850 \$1,572,813 \$1,072,973 \$1,092,135 \$1,072,973 \$1,092,135 \$1,072,973 \$1,092,135 \$1,	\$15 \$5.997,310 \$2,636,600 \$92,459,214 \$45,793,197 \$46,793,197 \$46,793,197 \$46,793,197 \$46,050,548 \$46,050,548 \$46,050,548 \$46,050,548 \$41,750,250 \$41,750	\$1.727 \$1.727 \$58,759 \$489,854 (\$19,433) (\$20,264) (\$31,83) (\$6,811) \$18,273 \$5,066 \$22,201 \$48,211 \$259,833 \$294,266	\$0,477 \$22,680 \$975,509 \$670,531 \$670,531 \$670,531 \$670,531 \$670,502 \$572,020 \$572,020 \$610,643 \$610,643 \$610,643 \$150,6	\$85,623 \$102,487 \$1,403,131 \$1,403,131 \$1,403,131 \$1,403,131 \$1,403,131 \$1,003,131 \$1,003,131 \$1,003	\$402,415 \$31,424 \$47,646 \$47,646 \$13,7226 \$905,322 \$13,136 \$1,232 \$1,140 \$112,765 \$1,22 \$2,141,972 \$2,142,973 \$2,142,773 \$2,146,773	\$15,750 \$14,62,28 \$40,560 \$14,62,28 \$60,560 \$1,04,913 \$1,074,913 \$1,074,913 \$1,074,913 \$1,074,913 \$1,049,576 \$	\$210,930 \$3,399 \$85,398 \$991,509 \$1,658,477 \$255,382 \$2,117 (\$2,569) \$330,289 \$4,802,958

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	REG - Allocator - Jur Class	REG - Line Item	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
104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)	\$11,045,926	\$2,448,648	\$179,774	\$2,053,467	\$5,925,621	\$1,709	\$59,854	\$101,432	\$47,176	\$143,732	\$84,514
105	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)	\$6,081,242 \$154,840,365	\$1,728,901 \$30,586,912	\$108,207 \$2,484,075	\$1,472,502 \$25,885,288	\$2,609,442 \$91.953.293		\$22,446 \$969.972	\$61,143 \$1,400,605	\$4,425 \$574,077	\$59,936	\$14,240 \$986,143
106 107	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)	\$154,840,365 \$114.921.805	\$30,586,912 \$22,395,846	\$2,484,075 \$1.740,740	\$25,885,288 \$18.139,374	\$91,953,293 \$64,437,189	\$58,759	\$969,972 \$679,718	\$1,400,605 \$981.488	\$574,077 \$965,329	\$3,864,884	\$986,143 \$1.658.477
108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$108,777,606	\$30,925,541	\$1,935,545	\$26,339,236	\$46,676,126	950,757	\$401,500	\$1.093.691	\$79,149	\$1.072.105	\$254,715
109	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$332,418	\$65,665	\$5,333	\$55,572	\$197,409		\$2,082	\$3,007	\$1,232		\$2,117
110 111	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$408,244)	(\$80,644)	(\$6,549)	(\$68,248) \$26,479	(\$242,439)		(\$2,557) \$404	(\$3,693)	(\$1,514)	\$1.078	(\$2,600)
111	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 114 - Peak Demand (D1) RB - Plant Transmission - A/C 101 & 106 (D2)	\$109,354 \$154,243,705	\$31,089 \$43,851,582	\$1,946 \$2,744,550	\$26,479 \$37,348,325	\$46,923 \$66,185,484		\$404 \$569,316	\$1,099 \$1,550,824	\$80 \$112.231	\$1,078 \$1,520,215	\$256 \$361.179
113	NEPIS EXDA - Net Electric Plant in Service With PERC removed Pactor NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 114 (D2)	\$17,148	\$4,875	\$305	\$4,152	\$7,358		\$63	\$1,330,824	\$112,231	\$1,520,213	\$40
114 115		Subtotal NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$505,008,633	\$140,177,048	\$9,627,931	\$101,159,344	\$216,215,683	\$488,908	\$8,731,554	\$4,515,314	\$6,255,076	\$13,047,802	\$4,789,974
116	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$646,492	\$127,707	\$10,372	\$108,077	\$383,925		\$4,050	\$5,848	\$2,397		\$4,117
117 118	OXPD - Production Expense (Excl Energy) Factor OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Demand (E1) O&M - Prod Excl PP - Peak Demand (D1)	\$3,960,201 \$2,385,864	\$782,292 \$678,303	\$63,533 \$42,453	\$662,043 \$577,709	\$2,351,799 \$1,023,767		\$24,808 \$8,806	\$35,822 \$23,988	\$14,683 \$1,736	\$23.515	\$25,222 \$5,587
119	OAPD - Production Expense (Exci Energy) Factor	Subtotal OXPD - Production Expense (Excl Energy) Factor	\$6,992,556	\$1,588,301	\$116.357	\$1,347,829	\$3,759,491		837,664	865,658	\$18,816	\$23,515 \$23,515	\$34,926
120			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. ,,.	,					,		,.	
121	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$55,462						\$55,462				
122 123	OXD - Distribution Expense Factor OXD - Distribution Expense Factor	NOI - O&M - Dist - Meters (C6) NOI - O&M - Dist - Primary Customer (C2)	\$1,021,833 \$1,105,438	\$371,916 \$841.223	\$37,184 \$31.655	\$263,127 \$213,805	\$25,297 \$5,306	\$2,245 \$1,555	\$1,925 \$1.647	\$10,705 \$10,247	\$172,378	\$103,271	\$33,784
123	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$2,442,699	\$438.804	\$56.155	\$430,548	\$1.185.312	\$7,876	\$26.808	\$16,227	\$36,915	\$186.188	\$57.864
125	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$387,541	\$295,035	\$11,102	\$74,890	\$1,797	\$545	\$578	\$3,594			40.,000
126 127	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$870,260	\$190,783	\$21,801	\$203,602	\$281,676	\$5,195	\$7,351	\$6,714	\$45,590	\$82,359	\$25,189
	OXD - Distribution Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$131,570						\$131,570				
128 129		Subtotal OXD - Distribution Expense Factor	\$6,014,802	\$2,137,762	\$157,897	\$1,185,972	\$1,499,389	\$17,417	\$225,341	\$47,487	\$254,883	\$371,818	\$116,837
130	OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Acct - Meter Reading (C7)	\$1,497,070	\$813,089	\$28,516	\$448,089	\$20,256	\$1,475	\$10,423	\$28,122	\$89,185	\$43,953	\$13,963
131	OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$2,114,922	\$1,609,427	\$60,561	\$409,052	\$10,152	\$2,976	\$3,151	\$19,604			
132		Subtotal OXC - Customer Accounts Expense Factor	\$3,611,992	\$2,422,516	\$89,077	\$857,140	\$30,408	\$4,451	\$13,574	\$47,726	\$89,185	\$43,953	\$13,963
133 134	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$450.685	\$342,447	\$12,811	988 889	\$2,141	6620	¢1 802	\$4,208			
135	and the tree of information aspende Pacific	Subtotal OXI - Customer Service & Information Expense Factor	\$450,685	\$342,447 \$342,447	\$12,811	\$86,636	\$2,141 \$2,141	\$639	\$1,803	\$4,208 \$4,208			
136	CHIRD I I To Chirp p. d. (N/APPC) :	nn cumi - m - pi-th-t- pi-t/n											
137 138	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Distribution Plant (P60) RB - CWIP Long Term - General Plant (P90)	\$3,893,562 \$1,713,215	\$1,369,819 \$613,034	\$96,211 \$35,826	\$739,856 \$349,494	\$1,011,594 \$570,630	\$12,199 \$2,232	\$191,380 \$32,785	\$29,210 \$15,966	\$136,961 \$29,519	\$234,541 \$47,442	\$71,790 \$16,288
139	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Intangible Plant (P90)	\$232.059	\$83,037	\$4,853	\$47,340	\$77,293	\$302	\$4,441	\$2,163	\$3,998	\$6,426	\$2,206
140	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Production Plant (P10)	\$7,451,039	\$1,651,738	\$121,267	\$1,385,168	\$3,997,133	\$1,153	\$40,374	\$68,421	\$31,823	\$96,955	\$57,009
141	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Transmission Plant (D2)	\$4,148,730	\$1,179,487	\$73,821	\$1,004,567	\$1,780,207		\$15,313	\$41,713	\$3,019	\$40,890	\$9,715
142 143		Subtotal CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	\$17,438,605	\$4,897,114	\$331,978	\$3,526,424	\$7,436,857	\$15,886	\$284,293	\$157,472	\$205,320	\$426,253	\$157,007
144	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$61	\$46	\$2	\$12	\$0	\$0	\$0	\$1			
145	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$781,566	\$216,594	\$14,898	\$156,540	\$335,049	\$757	\$13,453	\$6,986	\$9,645	\$20,222	\$7,422
146	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$1,197,141	\$428,369	\$25,034	\$244,215	\$398,738	\$1,559	\$22,909	\$11,156	\$20,627	\$33,151	\$11,381
147 148	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS) NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$963,353 \$700,590	\$266,973 \$194,153	\$18,363 \$13,354	\$192,950 \$140,321	\$412,979 \$300.335	\$933 \$679	\$16,582 \$12,059	\$8,611 \$6,262	\$11,888 \$8,646	\$24,925 \$18.127	\$9,148 \$6,653
148	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Property insurance (A/C 924) (NEPIS) NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$427.860	\$194,153	\$13,354 \$8,156	\$140,321 \$85,696	\$183,419	\$414	\$7,365	\$3,824	\$5,280	\$18,127	\$6,653 \$4,063
150	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$1,403,519	\$941,322	\$34,613	\$333,061	\$11,816	\$1,729	\$5,274	\$18,545	\$34,655	\$17,079	\$5,426
151	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$428,410	\$325,522	\$12,178	\$82,354	\$2,036	\$607	\$1,714	\$4,000			
152	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$3,410,351	\$1,212,096	\$89,526	\$672,438	\$850,143	\$9,875	\$127,767	\$26,925	\$144,517	\$210,818	\$66,246
153 154	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD) NOI - O&M - A&G - Salaries. Pensions & Benefits - Transmission (D2)	\$3,360,434 \$1.830.910	\$763,295 \$520,529	\$55,918 \$32,578	\$647,730 \$443,334	\$1,806,710 \$785.638		\$18,100 \$6,758	\$31,554 \$18,409	\$9,042 \$1,332	\$11,301 \$18,045	\$16,784 \$4,287
155	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Acct - Meter Reading (C7)	\$1,497,070	\$813,089	\$28,516	\$448,089	\$20,256	\$1,475	\$10,423	\$28,122	\$89,185	\$43,953	\$13,963
156 157	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$2,114,922	\$1,609,427	\$60,561	\$409,052	\$10,152	\$2,976	\$3,151	\$19,604			
	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$450,685	\$342,447	\$12,811	\$86,636	\$2,141	\$639	\$1,803	\$4,208			
158 159	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Area Lighting (C5) NOI - O&M - Dist - Meters (C6)	\$55,462 \$1,021,833	\$371,916	\$37,184	\$263,127	\$25,297	\$2,245	\$55,462 \$1,925	\$10,705	\$172,378	\$103,271	\$33,784
160	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$1,105,438	\$841.223	\$31,655	\$213,805	\$5,306	\$1,555	\$1,647	\$10,703	\$172,376	\$103,271	933,704
161	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$2,442,699	\$438,804	\$56,155	\$430,548	\$1,185,312	\$7,876	\$26,808	\$16,227	\$36,915	\$186,188	\$57,864
162	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$387,541	\$295,035	\$11,102	\$74,890	\$1,797	\$545	\$578	\$3,594			
163 164	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Demand (D4) NOI - O&M - Dist - Streetlighting (C4)	\$870,260 \$131,570	\$190,783	\$21,801	\$203,602	\$281,676	\$5,195	\$7,351 \$131,570	\$6,714	\$45,590	\$82,359	\$25,189
165	LRE - Labor and Related Expense Factor LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Streetingning (C4) NOI - O&M - Prod PP - Base Demand (E1)	\$131,570 \$646,492	\$127.707	\$10.372	\$108,077	\$383,925		\$4.050	\$5,848	\$2,397		\$4.117
166	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$10,724,029	\$3,048,848	\$190,819	\$2,596,699	\$4,601,647		\$39,583	\$107,823	\$7,803	\$105,695	\$25,111
167	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$3,960,201	\$782,292	\$63,533	\$662,043	\$2,351,799		\$24,808	\$35,822	\$14,683		\$25,222
168 169	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Demand (D1) Subtotal LRE - Labor and Related Expense Factor	\$2,385,864 \$42,298,259	\$678,303 \$14,527,345	\$42,453 \$871,582	\$577,709 \$9,072,92 7	\$1,023,767 \$14,979,938	839,060	\$8,806 \$549,947	\$23,988 \$409,174	\$1,736 \$616,318	\$23,515 \$909,720	\$5,587 \$322,248
170		·	. , ,	917,027,040			WAT, 7/7,738	939,000	φ υ Φ9,9Φ/		4010,318	¥303,740	
171	OX - Total O & M Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$61	\$46	\$2	\$12	\$0	\$0	\$0	\$1			
172 173	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS) NOI - O&M - A&G - Misc Rents Maintenance (P90)	\$781,566 \$1 197 141	\$216,594 \$428,369	\$14,898 \$25,034	\$156,540 \$244.215	\$335,049 \$398,738	\$757 \$1.559	\$13,453 \$22,909	\$6,986 \$11,156	\$9,645 \$20,627	\$20,222 \$33 151	\$7,422 \$11.381
173 174	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90) NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$1,197,141 \$963.353	\$428,369 \$266,973	\$25,034 \$18.363	\$244,215 \$192,950	\$398,738 \$412,979	\$1,559 \$933	\$22,909 \$16,582	\$11,156 \$8,611	\$20,627 \$11.888	\$33,151 \$24,925	\$11,381 \$9,148
175	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - ORM - ARG - Outside Services (A/C 923) (NEPIS) NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$700,590	\$200,973 \$194,153	\$13,354	\$192,950 \$140,321	\$300,335	\$933 \$679	\$10,582 \$12,059	\$6,262	\$8,646	\$24,925 \$18,127	\$6,653
176	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$427,860	\$118,572	\$8,156	\$85,696	\$183,419	\$414	\$7,365	\$3,824	\$5,280	\$11,070	\$4,063
177	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$1,403,519	\$941,322	\$34,613	\$333,061	\$11,816	\$1,729	\$5,274	\$18,545	\$34,655	\$17,079	\$5,426
178 179	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1) NOI - O&M - A&G - Salaries. Pensions & Benefits - Distribution (OXD)	\$428,410 \$3,410,351	\$325,522 \$1,212,096	\$12,178 \$89,526	\$82,354 \$672,438	\$2,036 \$850.143	\$607 \$9,875	\$1,714 \$127.767	\$4,000 \$26,925	\$144,517	\$210,818	\$66.246
179	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD) NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$3,410,351 \$3,360,434	\$1,212,096 \$763,295	\$89,526 \$55,918	\$6/2,438 \$647,730	\$850,143 \$1,806,710	94,8/5	\$127,767	\$26,925 \$31,554	\$144,517 \$9,042	\$210,818 \$11,301	\$66,246 \$16,784
181	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$1,830,910	\$520,529	\$32,578	\$443,334	\$785,638		\$6,758	\$18,409	\$1,332	\$18,045	\$4,287
182	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Meter Reading (C7)	\$1,497,070	\$813,089	\$28,516	\$448,089	\$20,256	\$1,475	\$10,423	\$28,122	\$89,185	\$43,953	\$13,963
183 184	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Other (C8) NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	\$2,114,922 \$2,188,270	\$1,609,427 \$426,448	\$60,561 \$33,146	\$409,052 \$345,399	\$10,152 \$1,226,973	\$2,976 \$1,119	\$3,151 \$12,943	\$19,604 \$18,689	\$18,381	\$73,593	\$31,580
185	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - ORM - Cust Service - Conservation & DSM Remates - SD (Direct SD/E.2) NOI - O&M - Cust Service - Other (C1)	\$2,188,270 \$450,685	\$342,447	\$33,146 \$12,811	\$345,399	\$1,220,973	\$639	\$1,803	\$4,208	910,081	9/3,393	931,300
186	OX - Total O & M Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$55,462						\$55,462				
187	OX - Total O & M Expense Factor	NOI - O&M - Dist - Meters (C6)	\$1,021,833	\$371,916	\$37,184	\$263,127	\$25,297	\$2,245	\$1,925	\$10,705	\$172,378	\$103,271	\$33,784
188 189	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Customer (C2) NOI - O&M - Dist - Primary Demand (D3)	\$1,105,438 \$2,442,699	\$841,223 \$438.804	\$31,655 \$56,155	\$213,805 \$430,548	\$5,306 \$1,185,312	\$1,555 \$7,876	\$1,647 \$26,808	\$10,247 \$16,227	\$36.915	\$186,188	\$57,864
189	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Demand (D3) NOI - O&M - Dist - Secondary Customer (C3)	\$2,442,699 \$387.541	\$438,804 \$295,035	\$56,155 \$11.102	\$430,548 \$74,890	\$1,185,312 \$1.797	\$7,876 \$545	\$26,808 \$578	\$16,227 \$3,594	\$30,915	\$180,188	\$07,664
191	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$870,260	\$190,783	\$21,801	\$203,602	\$281,676	\$5,195	\$7,351	\$6,714	\$45,590	\$82,359	\$25,189
192	OX - Total O & M Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$131,570						\$131,570				
193 194	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Demand (E1) NOI - O&M - Prod PP - Base Energy (E2)	\$646,492 \$16,245,124	\$127,707 \$3,165,834	\$10,372 \$246,068	\$108,077 \$2,564,147	\$383,925 \$9,108,717	\$8,306	\$4,050 \$96,084	\$5,848 \$138,741	\$2,397 \$136,457	\$546.333	\$4,117 \$234,439
194	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Energy (E2) NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	\$16,245,124 \$291,447	\$3,165,834 \$221,452	\$246,068 \$8,285	\$2,564,147 \$56.025	\$9,108,717 \$1,385	\$8,306 \$413	\$96,084 \$1.166	\$138,741 \$2,721	\$130,457	\$340,333	\$234,439
196	OX - Total O & M Expense Factor	NOI - O&M - Sales - Other (C1)	\$24,553	\$18,656	\$698	\$4,720	\$117	\$35	\$98	\$229			
197	OX - Total O & M Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$10,724,029	\$3,048,848	\$190,819	\$2,596,699	\$4,601,647		\$39,583	\$107,823	\$7,803	\$105,695	\$25,111
198	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$3,960,201	\$782,292	\$63,533	\$662,043	\$2,351,799		\$24,808	\$35,822	\$14,683		\$25,222
199 200	OX - Total O & M Expense Factor OX - Total O & M Expense Factor	O&M - Prod Exel PP - Base Energy (E2) O&M - Prod Exel PP - Peak Demand (D1)	\$17,166,751 \$2,385,864	\$3,345,439 \$678,303	\$260,028 \$42,453	\$2,709,617 \$577,709	\$9,625,477 \$1,023,767	\$8,777	\$101,535 \$8.806	\$146,612 \$23,988	\$144,199 \$1,736	\$577,327 \$23.515	\$247,739 \$5,587
	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$4,435,212	\$1,260,933	\$78,918	\$1,073,935	\$1,903,135		\$16,370	\$44,593	\$3,227	\$43,713	\$10,386
201					\$1.498.725	\$15.826.770	\$36,845,741	857.710	\$778,143	\$760,760			\$846.392
201 202 203	·	Subtotal OX - Total O & M Expense Factor	\$82,649,616	\$22,966,107	\$1,498,725	\$15,820,770	830,845,/41	\$57,710	\$7/8,143	\$760,760	\$918,582	\$2,150,686	\$846,392

		(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%	19.75%	1.60%	16.72%	59.39%		0.63%	0.90%	0.37%		0.64%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	19.49%	1.51%	15.78%	56.07%	0.05%	0.59%	0.85%	0.84%	3.36%	1.44%
3	D1 - Generation Demand Factor	100.00%	28.43%	1.78%	24.21%	42.91%		0.37%	1.01%	0.07%	0.99%	0.23%
4	D2 - Transmission Demand Factor	100.00%	28.43%	1.78%	24.21%	42.91%		0.37%	1.01%	0.07%	0.99%	0.23%
5	D3 - Distribution - Primary Demand Factor	100.00%	17.96%	2.30%	17.63%	48.52%	0.32%	1.10%	0.66%	1.51%	7.62%	2.37%
6	D4 - Distribution - Secondary Demand Factor	100.00%	21.92%	2.51%	23.40%	32.37%	0.60%	0.84%	0.77%	5.24%	9.46%	2.89%
7	C1 - Total Retail Customers Factor	100.00%	75.98%	2.84%	19.22%	0.48%	0.14%	0.40%	0.93%			
8	C2 - Retail Service Locations Factor	100.00%	76.10%	2.86%	19.34%	0.48%	0.14%	0.15%	0.93%			
9	C3 - Secondary Service Locations Factor	100.00%	76.13%	2.86%	19.32%	0.46%	0.14%	0.15%	0.93%			
10	C4 - Street Lighting Factor	100.00%						100.00%				
11	C5 - Area Lighting Factor	100.00%						100.00%				
12	C6 - Meter Factor	100.00%	36.40%	3.64%	25.75%	2.48%	0.22%	0.19%	1.05%	16.87%	10.11%	3.31%
13	C7 - Meter Reading Factor	100.00%	54.31%	1.90%	29.93%	1.35%	0.10%	0.70%	1.88%	5.96%	2.94%	0.93%
14	C8 - System Service Locations Factor	100.00%	76.10%	2.86%	19.34%	0.48%	0.14%	0.15%	0.93%			
15	C9 - Load Management Factor	100.00%	17.04%	0.44%	0.25%	0.02%	0.20%			50.98%	25.55%	5.51%
16	R10 - Revenue Factor	100.00%	27.88%	1.44%	21.07%	39.71%	0.05%	1.73%	0.74%	0.39%	5.69%	1.30%
17	P10 - Production Plant Factor	100.00%	22.17%	1.63%	18.59%	53.65%	0.02%	0.54%	0.92%	0.43%	1.30%	0.77%
18	P60 - Distribution Plant Factor	100.00%	35.18%	2.47%	19.00%	25.98%	0.31%	4.92%	0.75%	3.52%	6.02%	1.84%
19	P90 - General Plant Factor	100.00%	35.78%	2.09%	20.40%	33.31%	0.13%	1.91%	0.93%	1.72%	2.77%	0.95%
20	EPIS - Electric Plant in Service Factor	100.00%	27.73%	1.91%	19.90%	42.85%	0.10%	1.77%	0.89%	1.27%	2.61%	0.97%
21	NEPIS - Net Electric Plant in Service Factor	100.00%	27.71%	1.91%	20.03%	42.87%	0.10%	1.72%	0.89%	1.23%	2.59%	0.95%
22	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	100.00%	27.76%	1.91%	20.03%	42.81%	0.10%	1.73%	0.89%	1.24%	2.58%	0.95%
23	OXPD - Production Expense (Excl Energy) Factor	100.00%	22.71%	1.66%	19.28%	53.76%		0.54%	0.94%	0.27%	0.34%	0.50%
24	OXD - Distribution Expense Factor	100.00%	35.54%	2.63%	19.72%	24.93%	0.29%	3.75%	0.79%	4.24%	6.18%	1.94%
25	OXC - Customer Accounts Expense Factor	100.00%	67.07%	2.47%	23.73%	0.84%	0.12%	0.38%	1.32%	2.47%	1.22%	0.39%
26	OXI - Customer Service & Information Expense Factor	100.00%	75.98%	2.84%	19.22%	0.48%	0.14%	0.40%	0.93%			
27	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	100.00%	28.08%	1.90%	20.22%	42.65%	0.09%	1.63%	0.90%	1.18%	2.44%	0.90%
28	LRE - Labor and Related Expense Factor	100.00%	34.35%	2.06%	21.45%	35.42%	0.09%	1.30%	0.97%	1.46%	2.15%	0.76%
29	OX - Total O & M Expense Factor	100.00%	27.79%	1.81%	19.15%	44.58%	0.07%	0.94%	0.92%	1.11%	2.60%	1.02%

		(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	E1 - MWH Consumption at Generators - Partial Factor	517,054	102,138	8,295	86,438	307,057		3,239	4,677	1,917		3,293
2	E2 - MWH Consumption at Generators - Total Factor	547,627	106,721	8,295	86,438	307,057	280	3,239	4,677	4,600	18,417	7,903
3	D1 - Generation Demand Factor	75,589	21,490	1,345	18,303	32,435		279	760	55	745	177
4	D2 - Transmission Demand Factor	75,589	21,490	1,345	18,303	32,435		279	760	55	745	177
5	D3 - Distribution - Primary Demand Factor	102,962	18,496	2,367	18,148	49,962	332	1,130	684	1,556	7,848	2,439
6	D4 - Distribution - Secondary Demand Factor	124,306	27,251	3,114	29,082	40,234	742	1,050	959	6,512	11,764	3,598
7	C1 - Total Retail Customers Factor	11,996	9,115	341	2,306	57	17	48	112			
8	C2 - Retail Service Locations Factor	12,083	9,195	346	2,337	58	17	18	112			
9	C3 - Secondary Service Locations Factor	12,078	9,195	346	2,334	56	17	18	112			
10	C4 - Street Lighting Factor	\$1,068,174						\$1,068,174				
11	C5 - Area Lighting Factor	\$812,156						\$812,156				
12	C6 - Meter Factor	\$5,534,692	\$2,014,461	\$201,406	\$1,425,213	\$137,019	\$12,159	\$10,428	\$57,984	\$933,674	\$559,359	\$182,989
13	C7 - Meter Reading Factor	15,225	8,269	290	4,557	206	15	106	286	907	447	142
14	C8 - System Service Locations Factor	12,083	9,195	346	2,337	58	17	18	112			
15	C9 - Load Management Factor	4,062	692	18	10	1	8			2,071	1,038	224
16	R10 - Revenue Factor	\$182,686,888	\$50,929,292	\$2,638,536	\$38,489,021	\$72,538,663	\$91,886	\$3,151,974	\$1,358,100	\$720,325	\$10,389,651	\$2,379,440
17	P10 - Production Plant Factor	\$379,710,176	\$84,173,709	\$6,179,827	\$70,589,117	\$203,696,693	\$58,759	\$2,057,506	\$3,486,768	\$1,621,719	\$4,940,875	\$2,905,202
18	P60 - Distribution Plant Factor	\$216,268,653	\$76,086,890	\$5,344,079	\$41,095,439	\$56,189,194	\$677,610	\$10,630,239	\$1,622,465	\$7,607,553	\$13,027,601	\$3,987,582
19	P90 - General Plant Factor	\$34,954,959	\$12,507,813	\$730,966	\$7,130,771	\$11,642,637	\$45,533	\$668,915	\$325,750	\$602,279	\$967,974	\$332,319
20	EPIS - Electric Plant in Service Factor	\$799,435,468	\$221,666,630	\$15,295,237	\$159,100,920	\$342,535,140	\$799,497	\$14,187,218	\$7,119,232	\$10,177,050	\$20,838,096	\$7,716,448
21	NEPIS - Net Electric Plant in Service Factor	\$505,760,260	\$140,160,644	\$9,640,550	\$101,298,860	\$216,814,049	\$489,854	\$8,705,625	\$4,520,725	\$6,241,272	\$13,085,722	\$4,802,958
22	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$505,008,633	\$140,177,048	\$9,627,931	\$101,159,344	\$216,215,683	\$488,908	\$8,731,554	\$4,515,314	\$6,255,076	\$13,047,802	\$4,789,974
23	OXPD - Production Expense (Excl Energy) Factor	\$6,992,556	\$1,588,301	\$116,357	\$1,347,829	\$3,759,491		\$37,664	\$65,658	\$18,816	\$23,515	\$34,926
24	OXD - Distribution Expense Factor	\$6,014,802	\$2,137,762	\$157,897	\$1,185,972	\$1,499,389	\$17,417	\$225,341	\$47,487	\$254,883	\$371,818	\$116,837
25	OXC - Customer Accounts Expense Factor	\$3,611,992	\$2,422,516	\$89,077	\$857,140	\$30,408	\$4,451	\$13,574	\$47,726	\$89,185	\$43,953	\$13,963
26	OXI - Customer Service & Information Expense Factor	\$450,685	\$342,447	\$12,811	\$86,636	\$2,141	\$639	\$1,803	\$4,208			
27	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	\$17,438,605	\$4,897,114	\$331,978	\$3,526,424	\$7,436,857	\$15,886	\$284,293	\$157,472	\$205,320	\$426,253	\$157,007
28	LRE - Labor and Related Expense Factor	\$42,298,259	\$14,527,345	\$871,582	\$9,072,927	\$14,979,938	\$39,060	\$549,947	\$409,174	\$616,318	\$909,720	\$322,248
29	OX - Total O & M Expense Factor	\$82,649,616	\$22,966,107	\$1,498,725	\$15,826,770	\$36,845,741	\$57,710	\$778,143	\$760,760	\$918,582	\$2,150,686	\$846,392

		(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%	4.60%	2.13%
4	Common Equity	\$1,006,148,718	53.54%	8.75%	4.69%
5	Total Capitalization	\$1,879,080,452	100.00%		6.82%

ine No.	Description	South Dakota Jur
1	Revenues	-
2	Computer Maintained Billings	\$34,346,833
3	Manually Maintained Billings	\$6,174,666
4	Cost of Energy Adjustment Revenues	
5	Sales for Resale	\$975,403
6	Rent from Electric Property	\$68,368
7	Total Other Miscellaneous Electric Revenue	\$229,663
8	Integrated Transmission Deficiency Payments	\$70,531
9	Miscellaneous Services	\$1,971
10	Wheeling - All Jurisdictions	
11	Load Control & Dispatching, MAPP & MISO Total	\$1,412,400
12	Rent from Electric Property	\$68,368
13	Loan Pool Interest	
14	Total Revenues	\$43,348,204
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	ı	
27	Revenue Dollar Days	
28	Rev Dollar Days - Computer Maintained Billings	\$1,367,003,966
29	Rev Dollar Days - Manually Maintained Billings	\$164,863,584
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	, , ,
31	Rev Dollar Days - Sales for Resale	\$19,361,748
32	Rev Dollar Days - Rent from Electric Property	(\$4,325,645
33	Rev Dollar Days - Other Miscellaneous Electric Revenue	\$9,269,218
34	Rev Dollar Days - Integrated Transmission Deficiency Payments	\$1,939,610
35	Rev Dollar Days - Wheeling - All Jurisdictions	, , ,
36	Rev Dollar Days - Load Control & Dispatching, MAPP & MISO	\$40,677,127
37	Rev Dollar Days - Miscellaneous Services	,,
38	Rev Dollar Days - Loan Pool Interest	
39	Total Dollar Days	\$1,598,789,608
40	y	+=,=: 3,, 6,,000
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	36.9

Line No.	Description	Total Company
1	Revenues	
2	Computer Maintained Billings	\$387,853,421
3	Manually Maintained Billings	\$69,725,944
4	Cost of Energy Adjustment Revenues	(\$5,423,558)
5	Sales for Resale	\$11,072,400
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	\$519,524,484
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	\$15,436,566,163
29	Rev Dollar Days - Manually Maintained Billings	\$1,861,682,694
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	(\$501,231,275)
31	Rev Dollar Days - Sales for Resale	\$219,787,140
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	\$18,573,923,034
40		
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	35.8

		(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	\$4,098,447	\$11,198	19.1	17.8	\$199,033
2	Fuel - Oil	\$1,361,916	\$3,721	8.9	28.0	\$104,168
3	Purchased Power	\$5,699,145	\$15,571	32.8	4.1	\$64,063
4	Labor and Associated Payroll Expense	\$6,847,518	\$18,709	10.5	26.4	\$493,996
5	All Other O&M Expense	\$10,066,111	\$27,503	12.5	24.4	\$670,912
6	Property Taxes (Excl Coal Conversion Taxes)	\$1,247,978	\$3,410	296.9	(260.0)	(\$886,499)
7	Coal Conversion Taxes	\$7,460	\$20	35.6	1.3	\$26
8	Federal Income Taxes			195.6	(158.7)	
9	State Income Taxes				36.9	
10	Incremental Federal Income Taxes				36.9	
11	Incremental State Income Taxes				36.9	
12	Bank Balances					\$17,657
13	Special Deposits					\$211,726
14	Working Funds					\$945
15	Depreciation Expense	\$7,276,844	\$19,882			\$733,333
16	Investment Tax Credit	(\$64,696)	(\$177)			(\$6,520)
17	Deferred Income Tax	\$260,466	\$712			\$26,249
18	Interest on LT Debt	\$3,691,539	\$10,086	91.3	(54.4)	(\$548,344)
19	FICA Withholding	(\$628,405)	(\$1,717)			
20	Federal Withholding	(\$1,004,957)	(\$2,746)			
21	State Sales Tax	(\$2,087,193)	(\$5,703)	13.9		(\$78,983)
22	Total	\$36,772,172	\$100,470			\$1,001,763

		(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	\$22,031,053	\$60,194	19.1	16.2	\$974,248
2	Fuel - Oil	\$7,358,924	\$20,106	8.9	26.4	\$530,910
3	Purchased Power	\$30,641,561	\$83,720	32.8	2.5	\$211,402
4	Labor and Associated Payroll Expense	\$33,849,128	\$92,484	10.5	24.8	\$2,294,999
5	All Other O&M Expense	\$55,005,725	\$150,289	12.5	22.8	\$3,427,353
6	Property Taxes (Excl Coal Conversion Taxes)	\$6,189,513	\$16,911	296.9	(261.6)	(\$4,423,582)
7	Coal Conversion Taxes	\$36,998	\$101	35.6	(0.3)	(\$30)
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					\$86,852
13	Special Deposits					\$1,041,446
14	Working Funds					\$4,648
15	Depreciation Expense	\$37,773,724	\$103,207			\$3,642,698
16	Investment Tax Credit	(\$317,810)	(\$868)			(\$30,648)
17	Deferred Income Tax	\$7,153,690	\$19,546			\$689,864
18	Interest on LT Debt			91.3	(56.0)	
19	FICA Withholding	(\$3,106,374)	(\$8,487)			
20	Federal Withholding	(\$4,967,773)	(\$13,573)			
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	\$179,128,617	\$489,422			\$8,002,770

		(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	\$19,814,461	\$54,138	19.1	18.2	\$985,558
2	Fuel - Oil	\$6,253,382	\$17,086	8.9	28.4	\$485,655
3	Purchased Power	\$27,500,869	\$75,139	32.8	4.5	\$341,476
4	Labor and Associated Payroll Expense	\$29,454,150	\$80,476	10.5	26.8	\$2,159,536
5	All Other O&M Expense	\$40,208,324	\$109,859	12.5	24.8	\$2,727,201
6	Property Taxes (Excl Coal Conversion Taxes)	\$5,489,941	\$15,000	296.9	(259.6)	(\$3,893,313)
7	Coal Conversion Taxes	\$32,816	\$90	35.6	1.7	\$155
8	Federal Income Taxes			195.6	(158.3)	
9	State Income Taxes	\$248,636	\$679		37.3	\$25,349
10	Incremental Federal Income Taxes				37.3	
11	Incremental State Income Taxes				37.3	
12	Bank Balances					\$77,594
13	Special Deposits					\$930,428
14	Working Funds					\$4,153
15	Depreciation Expense	\$32,295,072	\$88,238			\$3,292,562
16	Investment Tax Credit	(\$284,871)	(\$778)			(\$29,043)
17	Deferred Income Tax	\$6,382,764	\$17,439			\$650,738
18	Interest on LT Debt			91.3	(53.9)	
19	FICA Withholding	(\$2,703,041)	(\$7,385)			
20	Federal Withholding	(\$4,322,757)	(\$11,811)			
21	State Withholding- ND	(\$244,004)	(\$667)	61.2		(\$40,821)
22	State Sales Tax	(\$39)	(\$0)	13.8		(\$1)
23	Total	\$160,125,704	\$437,502			\$7,717,226

		(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	\$19,960	\$55	19.1	9.5	\$520
2	Fuel - Oil	\$7,025	\$19	8.9	19.8	\$379
3	Purchased Power	\$27,817	\$76	32.8	(4.1)	(\$314)
4	Labor and Associated Payroll Expense	\$1,318,359	\$3,602	10.5	18.2	\$65,415
5	All Other O&M Expense	\$1,494,714	\$4,084	12.5	16.2	\$65,956
6	Property Taxes (Excl Coal Conversion Taxes)	\$2,633,283	\$7,195	296.9	(268.2)	(\$1,929,861)
7	Coal Conversion Taxes	\$15,740	\$43	35.6	(6.9)	(\$299)
8	Federal Income Taxes			195.6	(167.0)	
9	State Income Taxes				28.6	
10	Incremental Federal Income Taxes				28.6	
11	Incremental State Income Taxes				28.6	
12	Bank Balances					\$28,413
13	Special Deposits					\$340,697
14	Working Funds					\$1,521
15	Depreciation Expense	\$4,659,464	\$12,731			\$364,613
16	Investment Tax Credit	(\$74,486)	(\$204)			(\$5,829)
17	Deferred Income Tax	\$4,116,470	\$11,247			\$322,123
18	Interest on LT Debt			91.3	(62.6)	
19	FICA Withholding	(\$120,987)	(\$331)			
20	Federal Withholding	(\$193,485)	(\$529)			
21	Total	\$13,903,873	\$37,989	•	,	(\$746,666)

		(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	61.7	\$2,159,360
2	Fuel - Oil	\$14,981,246	\$40,932	35.6	102.6	\$1,121,113
3	Purchased Power	\$63,869,393	\$174,507	131.1	7.1	\$616,627
4	Labor and Associated Payroll Expense	\$71,469,154	\$195,271	41.9	96.2	\$5,013,946
5	All Other O&M Expense	\$106,774,874	\$291,735	50.0	88.2	\$6,891,422
6	Property Taxes (Excl Coal Conversion Taxes)	\$15,560,715	\$42,516	1,187.5	(1,049.4)	(\$11,133,255)
7	Coal Conversion Taxes	\$93,014	\$254	142.4	(4.2)	(\$148)
8	Federal Income Taxes			782.4	(644.3)	
9	State Income Taxes	\$248,636	\$679		138.1	\$25,349
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	\$82,005,104	\$224,058			\$8,033,206
16	Investment Tax Credit	(\$741,864)	(\$2,027)			(\$72,040)
17	Deferred Income Tax	\$17,913,391	\$48,944			\$1,688,974
18	Interest on LT Debt	\$3,691,539	\$10,086	365.0	(226.9)	(\$548,344)
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	\$389,930,367	\$1,065,384			\$15,975,094