

Line	Account Description	Total Company Per Books	Total Company Total Adjustments	Allocation Factor	Allocation Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)
1	Operation and Maintenance Expenses					
2	Production Expenses					
3	Steam Production - Operation					
4	500 - Supervision & Engineering	\$ -	\$ -	SALWAGPO	85.86%	\$ -
5	501 - Fuel	\$ -	\$ -	ENEFUEL	82.33%	\$ -
6	502 - Steam Expense	\$ -	\$ -	DPROD	85.86%	\$ -
7	505 - Electric Expense	\$ -	\$ -	DPROD	85.86%	\$ -
8	506 - Miscellaneous	\$ -	\$ -	DPROD	85.86%	\$ -
9	507 - Rents	\$ -	\$ -	DPROD	85.86%	\$ -
10	Subtotal Steam Production - Operation	\$ -	\$ -			\$ -
11						
12	Steam Production - Maintenance					
13	510 - Supervision & Engineering	\$ -	\$ -	SALWAGPM	86.62%	\$ -
14	511 - Structures	\$ 295	\$ 128	DPROD	85.86%	\$ 110
15	512 - Boilers	\$ 1,311	\$ 571	DPROD	85.86%	\$ 491
16	513 - Electric Plant	\$ 24	\$ 10	DPROD	85.86%	\$ 9
17	514 - Miscellaneous Plant	\$ -	\$ -	DPROD	85.86%	\$ -
18	Subtotal Steam Production - Maintenance	\$ 1,629	\$ 710			\$ 610
19						
20	Other Production - Operation					
21	546 - Operation Supervision & Engineering	\$ -	\$ -	SALWAGPO	85.86%	\$ -
22	547 - Fuel	\$ -	\$ -	ENEFUEL	82.33%	\$ -
23	548 - Generation Expense	\$ 44	\$ 19	DPROD	85.86%	\$ 16
24	549 - Miscellaneous	\$ -	\$ -	DPROD	85.86%	\$ -
25	550 - Other Generation Rents	\$ -	\$ -	DPROD	85.86%	\$ -
26	Subtotal Other Production - Operation	\$ 44	\$ 19			\$ 16
27						
28	Other Production - Maintenance					
29	551 - Supervision & Engineering	\$ -	\$ -	SALWAGPM	86.62%	\$ -
30	552 - Structures	\$ -	\$ -	DPROD	85.86%	\$ -
31	553 - Electric Plant	\$ -	\$ -	DPROD	85.86%	\$ -
32	554 - Miscellaneous Plant	\$ -	\$ -	DPROD	85.86%	\$ -
33	556 - System Control & Load Dispatch	\$ -	\$ -	DPROD	85.86%	\$ -
34	Subtotal Other Production - Maintenance	\$ -	\$ -			\$ -
35						
36	Other Power Supply					
37	555 - Purchased Power - Energy	\$ -	\$ -	ENERGY1	82.33%	\$ -
38	555 - Purchase Power - Demand	\$ -	\$ -	DPROD	85.86%	\$ -
39	557 - Other Expenses	\$ -	\$ -	DPROD	85.86%	\$ -
40	Subtotal Other Power Supply	\$ -	\$ -			\$ -
41						
42	Wind Production					
43	558 - Operations & Maintenance	\$ -	\$ -	DIRECT	90%	\$ -
44	Subtotal Wind Production	\$ -	\$ -			\$ -
45						
46	Total Production Expense	\$ 1,673	\$ 729			\$ 626
47						
48	Transmission Expenses					
49	Transmission - Operation					
50	560 - Supervision & Engineering	\$ 3,065	\$ 1,336	SALWAGTO	83.47%	\$ 1,115
51	561 - Load Dispatch	\$ -	\$ -	TRANPLT	83.47%	\$ -
52	562 - Station Equipment	\$ 50,536	\$ 22,030	TRANPLT	83.47%	\$ 18,389
53	563 - Overhead Lines	\$ -	\$ -	TRANPLT	83.47%	\$ -
54	564 - Underground Lines	\$ -	\$ -	TRANPLT	83.47%	\$ -
55	565 - Transmission of Electricity by Others	\$ -	\$ -	TRANPLT	83.47%	\$ -
56	566 - Miscellaneous	\$ -	\$ -	TRANPLT	83.47%	\$ -
57	567 - Rents	\$ -	\$ -	TRANPLT	83.47%	\$ -
58	Subtotal Transmission - Operation	\$ 53,601	\$ 23,367			\$ 19,504
59						
60	Transmission - Maintenance					
61	568 - Supervision & Engineering	\$ -	\$ -	SALWAGTM	83.47%	\$ -
62	569 - Structures	\$ -	\$ -	TRANPLT	83.47%	\$ -
63	570 - Station Equipment	\$ 11,647	\$ 5,078	TRANPLT	83.47%	\$ 4,238
64	571 - Overhead Lines	\$ -	\$ -	TRANPLT	83.47%	\$ -
65	572 - Underground Lines	\$ -	\$ -	TRANPLT	83.47%	\$ -
66	575 - SPP/WEIS Administrative Costs	\$ -	\$ -	ENEFUEL	82.33%	\$ -

67	Subtotal Transmission - Maintenance	\$	11,647	\$	5,078			\$	4,238
68									
69	Total Transmission Expense	\$	65,249	\$	28,444			\$	23,742
70									
71	Distribution Expenses								
72	Distribution - Operations								
73	580 - Supervision	\$	114,644	\$	49,978	SALWAGDO	93.33%	\$	46,645
74	581 - Load Dispatch	\$	-	\$	-	DISTPLT	92.70%	\$	-
75	582 - Station Equipment	\$	118,463	\$	51,642	PLT_362	83.17%	\$	42,949
76	583 - Overhead Lines	\$	91,030	\$	39,683	OHDIST	93.05%	\$	36,923
77	584 - Underground Lines	\$	17,728	\$	7,728	UGDIST	97.08%	\$	7,503
78	585 - Street Lighting	\$	10,347	\$	4,511	PLT_3713	94.30%	\$	4,253
79	586 - Metering	\$	123,650	\$	53,903	CMETERS	98.41%	\$	53,047
80	587 - Customer Installations	\$	119,116	\$	51,927	CMETERS	98.41%	\$	51,102
81	588 - Miscellaneous	\$	78,776	\$	34,342	DISTPLT	92.70%	\$	31,836
82	589 - Rents	\$	-	\$	-	DISTPLT	92.70%	\$	-
83	Subtotal Distribution - Operation	\$	673,753	\$	293,714			\$	274,258
84									
85	Distribution - Maintenance								
86	590 - Supervision	\$	1,122	\$	489	VARIOUS	92.92%	\$	455
87	591 - Structures	\$	-	\$	-	DISTPLT	92.70%	\$	-
88	592 - Station Equipment	\$	31,581	\$	13,767	PLT_362	83.17%	\$	11,450
89	593 - Overhead Lines	\$	253,908	\$	110,688	OHDIST	93.33%	\$	103,308
90	594 - Underground Lines	\$	67,625	\$	29,480	UGDIST	97.08%	\$	28,621
91	595 - Transformers	\$	18,838	\$	8,212	PLT_368	97.07%	\$	7,972
92	596 - Street Lighting	\$	4,337	\$	1,890	PLT_3713	94.30%	\$	1,783
93	597 - Metering	\$	595	\$	259	CMETERS	98.41%	\$	255
94	598 - Miscellaneous	\$	99	\$	43	DISTPLT	92.70%	\$	40
95	Subtotal Distribution - Maintenance	\$	378,105	\$	164,830			\$	153,884
96									
97	Total Distribution Expense	\$	1,051,858	\$	458,544			\$	428,142
98									
99	Customer Accounts and Service Expenses								
100	Customer Accounts Expenses								
101	901 - Supervision	\$	-	\$	-	SALWAGCA	96.71%	\$	-
102	902 - Meter reading expenses	\$	1	\$	1	CMETRDG	96.67%	\$	1
103	903 - Customer records and collection expenses	\$	-	\$	-	CUSTREC	96.67%	\$	-
104	904 - Uncollectible accounts	\$	-	\$	-	EXP_904	96.83%	\$	-
105	905 - Miscellaneous customer accounts expenses	\$	-	\$	-	CUSTCAM	96.67%	\$	-
106	Subtotal Customer Accounts Expenses	\$	1	\$	1			\$	1
107									
108	Customer Service Expenses								
109	907 - Supervision	\$	-	\$	-	SALWAGCS	96.67%	\$	-
110	908 - Customer assistance expenses	\$	124	\$	54	VARIOUS	96.67%	\$	52
111	909 - Informational and instructional advertising expenses	\$	-	\$	-	CUSTADVT	96.67%	\$	-
112	910 - Miscellaneous customer service and informational expenses	\$	-	\$	-	CUSTCSM	96.67%	\$	-
113	Subtotal Customer Service Expenses	\$	124	\$	54			\$	52
114									
115	Total Customer Accounts and Service Expenses	\$	125	\$	54			\$	53
116									
117	Sales Expenses								
118	Sales Expenses - Operation								
119	911 - Supervision	\$	-	\$	-	SALESREV	88.14%	\$	-
120	912 - Demonstrating and selling expenses	\$	527	\$	230	SALESREV	88.14%	\$	203
121	913 - Advertising expenses	\$	-	\$	-	SALESREV	88.14%	\$	-
122	916 - Miscellaneous sales expenses	\$	-	\$	-	SALESREV	88.14%	\$	-
123	Subtotal Sales Expenses - Operation	\$	527	\$	230			\$	203
124									
125	Administrative and General Expenses								
126	Administrative and General Expenses - Operation								
127	920 - Administrative and general salaries	\$	19	\$	8	SALWAGES	88.61%	\$	8
128	921 - Office supplies and expenses	\$	(2,292)	\$	(999)	SALWAGES	88.61%	\$	(885)
129	922 - Administrative expenses transferred - Credit	\$	-	\$	-	SALWAGES	88.61%	\$	-
130	923 - Outside services employed	\$	-	\$	-	SALWAGES	88.61%	\$	-
131	924 - Property insurance	\$	-	\$	-	TOTPLT	88.86%	\$	-
132	925 - Injuries and damages	\$	-	\$	-	SALWAGES	88.61%	\$	-
133	926 - Employee pensions and benefits	\$	-	\$	-	SALWAGES	88.61%	\$	-
134	928 - Regulatory commission expenses	\$	-	\$	-	SALESREV	88.14%	\$	-
135	929 - Duplicate Charges	\$	-	\$	-	SALWAGES	88.61%	\$	-
136	930.1 - General advertising expenses	\$	-	\$	-	SALWAGES	88.61%	\$	-

137	930.2 - Miscellaneous general expenses	\$	4,690	\$	2,045	VARIOUS	89.29%	\$	1,826
138	931 - Rents	\$	-	\$	-	GENLPLT	88.61%	\$	-
139	Subtotal Administrative and General Expenses - Operation	\$	2,418	\$	1,054			\$	949
140									
141	Administrative and General Expenses - Maintenance								
142	935 - Maintenance of general plant	\$	672	\$	293	GENLPLT	88.61%	\$	260
143	Subtotal Administrative and General Expenses - Maintenance	\$	672	\$	293			\$	260
144									
145	Total Administrative and General Expenses	\$	3,089	\$	1,347			\$	1,209
146									
147	Total Operating & Maintenance Expense	\$	1,122,521	\$	489,349			\$	453,975
148									
149									
150	Fleet Depreciation Expense adjustment from Statement J			\$	1,535,426				
151	Vehicle Loading Capitalization Rate				68.13%				
152	Capitalized amount			\$	1,046,077				
153	O&M amount			\$	489,349				

Sources:

Column b: Schedule H-12

Column c: Column b divided by Column b, line 147 * Column c, line 153

Columns d & e: BAM-3 Sch 1

Column f: Column c * column e

Column c, line 150: BAM-16, col k, line 21

Column c, line 151: Schedule H-12

Column c, line 152: line 150 * line 151

Column d, line 153: line 150 less line 152