

		Pension & Retiree Healthcare Expense (H-10)		
		Total		
Line	Description	Company	South Dakota	South Dakota
		Amount	Allocation	Amount
	(a)	(a)	(b)	(c)
1	OPERATING REVENUES			
2	Sales of Electricity Revenues			
3	Other Operating Revenues			
5	OPERATING EXPENSE			
6	Operation and Maintenance			
7	Production Expense			
8	Transmission Expense			
9	Distribution Expense			
10	Customer Accounts & Service Expense			
11	Sales Expense			
12	Administrative & General Expense	(75,093)	88.61%	(66,539)
Source		H-10	BAM-3 Sch 1 col. (c), line 116	col. b * col. c
Settlement Position on BHP Adjustment		Accepted	To: BAM-1 Sch 3 (j)	

Line	Description	FERC Fees Expense (H-14)		
		Total Company Amount	South Dakota Allocation	South Dakota Amount
	(a)	(d)	(e)	(f)
1	OPERATING REVENUES			
2	Sales of Electricity Revenues			
3	Other Operating Revenues			
5	OPERATING EXPENSE			
6	Operation and Maintenance			
7	Production Expense			
8	Transmission Expense			
9	Distribution Expense			
10	Customer Accounts & Service Expense			
11	Sales Expense			
12	Administrative & General Expense	(726,933)	88.14%	(640,695)
Source		H-14	BAM-3 Sch 1 col. (c), line 117	col. d * col. e
Settlement Position on BHP Adjustment		Accepted	To: BAM-1 Sch 3 (n)	

Line	Description	Unbilled & Other Revenue Adjustment (I-1)		
		Total Company Amount	South Dakota Allocation	South Dakota Amount
	(a)	(g)	(h)	(i)
1	OPERATING REVENUES			
2	Sales of Electricity Revenues	\$ (44,046)	100%	\$ (44,046)
3	Other Operating Revenues	44,535	83.47%	\$ 37,173
5	OPERATING EXPENSE			
6	Operation and Maintenance			
7	Production Expense			
8	Transmission Expense			
9	Distribution Expense			
10	Customer Accounts & Service Expense			
11	Sales Expense			
12	Administrative & General Expense			
Source		I-1	BAM-3 Sch 1 col. (c), line 9	col. g * col. h
Settlement Position on BHP Adjustment		Accepted	To: BAM-1 Sch 3 (ad)	

Line	Description	ECA Revenue Adjustment (I-2)		
		Total Company Amount	South Dakota Allocation	South Dakota Amount
	(a)	(j)	(k)	(l)
1	OPERATING REVENUES			
2	Sales of Electricity Revenues	\$ (76,557,609)	100%	\$ (76,557,609)
3	Other Operating Revenues	(29,353,276)	88.14%	\$ (25,871,030)
5	OPERATING EXPENSE			
6	Operation and Maintenance			
7	Production Expense			
8	Transmission Expense			
9	Distribution Expense			
10	Customer Accounts & Service Expense			
11	Sales Expense			
12	Administrative & General Expense			
Source		I-2	BAM-3 Sch 1 col. (c), line 4	col. j * col. k
Settlement Position on BHP Adjustment		Accepted	To: BAM-1 Sch 3 (ae)	

Line	Description	Contract Revenue Adjustment (I-4)		
		Total Company Amount	South Dakota Allocation	South Dakota Amount
	(a)	(m)	(n)	(o)
1	OPERATING REVENUES			
2	Sales of Electricity Revenues			
3	Other Operating Revenues	(561,820)	88.14%	\$ (495,170)
5	OPERATING EXPENSE			
6	Operation and Maintenance			
7	Production Expense			
8	Transmission Expense			
9	Distribution Expense			
10	Customer Accounts & Service Expense			
11	Sales Expense			
12	Administrative & General Expense			
Source		I-4	BAM-3 Sch 1 col. (c), line 4	col. m * col. n
Settlement Position on BHP Adjustment		Accepted	To: BAM-1 Sch 3 (ag)	

Line	Description	Severance Expense		
		Total Company Amount	South Dakota Allocation	South Dakota Amount
	(a)	(p)	(q)	(r)
1	OPERATING REVENUES			
2	Sales of Electricity Revenues			
3	Other Operating Revenues			
5	OPERATING EXPENSE			
6	Operation and Maintenance			
7	Production Expense			
8	Transmission Expense			
9	Distribution Expense			
10	Customer Accounts & Service Expense			
11	Sales Expense			
12	Administrative & General Expense	\$ (196,572)	88.61%	\$ (174,179)
Source		DR 12.19	BAM-3 Sch 1 col. (c), line 116	col. p * col. q
Settlement Position on BHP Adjustment		Staff Proposed	To: BAM-1 Sch 3 (at)	

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		Total		
Line	Description	Company	South Dakota	South Dakota
	(a)	Amount	Allocation	Amount
		(s)	(t)	(u)
1	OPERATING REVENUES			
2	Sales of Electricity Revenues			
3	Other Operating Revenues			
5	OPERATING EXPENSE			
6	Operation and Maintenance			
7	Production Expense			
8	Transmission Expense			
9	Distribution Expense			
10	Customer Accounts & Service Expense			
11	Sales Expense			
12	Administrative & General Expense			
Source				
Settlement Position on BHP Adjustment				
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