

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
1	OPERATING REVENUES		
2	Sales of Electricity Revenues	DIRECT	
3	Other Operating Revenues		
4	447-Sales for Resale	SALESREV	88.14%
5	449-Other Sales	DIRECT	90.73%
6	450-Forfeited Discounts	CUSTREC	96.67%
7	451-Miscellaneous Service Revenues	CUSTREC	96.67%
8	454-Rent from Electric Property	TDPLT	92.39%
9	456-Other Electric Revenues	TRANPLT	83.47%
10	456.1-Other Electric Revenues - Transmission	TRANPLT	83.47%
11			
12	OPERATING EXPENSE		
13	Operation and Maintenance		
14	Production Expense		
15	Steam Production - Operation		
16	500-Supervision & Engineering	SALWAGPO	85.86%
17	501-Fuel	ENEFUEL	82.33%
18	502-Steam Expense	DPROD	85.86%
19	505-Electric Expense	DPROD	85.86%
20	506-Miscellaneous	DPROD	85.86%
21	507-Rents	DPROD	85.86%
22	Steam Production - Maintenance		
23	510-Supervision & Engineering	SALWAGPM	86.62%
24	511-Structures	DPROD	85.86%
25	512-Boilers	DPROD	85.86%
26	513-Electric Plant	DPROD	85.86%
27	514-Miscellaneous Plant	DPROD	85.86%
28	Other Production - Operation		
29	546-Supervision & Engineering	SALWAGPO	85.86%
30	547-Fuel	ENEFUEL	82.33%
31	548-Generation Expense	DPROD	85.86%
32	549-Miscellaneous	DPROD	85.86%
33	550-Other Generation Rents	DPROD	85.86%
34	Other Production - Maintenance		
35	551-Supervision & Engineering	SALWAGPM	86.62%
36	552-Structures	DPROD	85.86%
37	553-Electric Plant	DPROD	85.86%
38	554-Miscellaneous Plant	DPROD	85.86%
39	556-System Control & Load Dispatch	DPROD	85.86%
40	Other Power Supply		
41	555-Purchased Power - Energy	ENERGY1	82.33%
42	555-Purchased Power - Renewable Ready	DPROD	85.86%
43	557-Other Expenses	DPROD	85.86%
44	Wind Production		
45	558-Operations & Maintenance	DIRECT	90%
46			

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
47	Transmission Expense		
48	Transmission - Operation		
49	560 - Supervision & Engineering	SALWAGTO	83.47%
50	561 - Load Dispatch	TRANPLT	83.47%
51	562 - Station Equipment	TRANPLT	83.47%
52	563 - Overhead Lines	TRANPLT	83.47%
53	564 - Underground Lines	TRANPLT	83.47%
54	565 - Transmission of Electricity by Others	TRANPLT	83.47%
55	566 - Miscellaneous	TRANPLT	83.47%
56	567 - Rents	TRANPLT	83.47%
57	Transmission - Maintenance		
58	568 - Supervision & Engineering	SALWAGTM	83.47%
59	569 - Structures	TRANPLT	83.47%
60	570 - Station Equipment	TRANPLT	83.47%
61	571 - Overhead Lines	TRANPLT	83.47%
62	572 - Underground Lines	TRANPLT	83.47%
63	575 - SPP/WEIS Administrative Costs	ENEFUEL	82.33%
64			
65	Distribution Expense		
66	Distribution - Operations		
67	580 - Supervision	SALWAGDO	93.33%
68	581 - Load Dispatch	DISTPLT	92.70%
69	582 - Station Equipment	PLT_362	83.17%
70	583 - Overhead Lines	OHDIST	93.05%
71	584 - Underground Lines	UGDIST	97.08%
72	585 - Street Lighting	PLT_3713	94.30%
73	586 - Metering	CMETERS	98.41%
74	587 - Customer Installations	CMETERS	98.41%
75	588 - Miscellaneous	DISTPLT	92.70%
76	589 - Rents	DISTPLT	92.70%
77	Distribution - Maintenance		
78	590 - Supervision	VARIOUS	92.92%
79	591 - Structures	DISTPLT	92.70%
80	592 - Station Equipment	PLT_362	83.17%
81	593 - Overhead Lines	OHDIST	93.33%
82	594 - Underground Lines	UGDIST	97.08%
83	595 - Transformers	PLT_368	97.07%
84	596 - Street Lighting	PLT_3713	94.30%
85	597 - Metering	CMETERS	98.41%
86	598 - Miscellaneous	DISTPLT	92.70%
87			
88	Customer Accounts and Service Expense		
89	Customer Accounts Expense		
90	901 - Supervision	SALWAGCA	96.71%
91	902 - Meter reading expenses	CMETRDG	96.67%
92	903 - Customer records and collection expenses	CUSTREC	96.67%

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
93	904 - Uncollectible accounts	EXP_904	96.83%
94	905 - Miscellaneous customer accounts expenses	CUSTCAM	96.67%
95	Customer Service Expense		
96	907 - Supervision	SALWAGCS	96.67%
97	908 - Customer assistance expenses	VARIOUS	96.67%
98	909 - Informational and instructional advertising expenses	CUSTADVT	96.67%
99	910 - Miscellaneous customer service and informational expenses	CUSTCSM	96.67%
100			
101	Sales Expense		
102	911 - Supervision	SALESREV	88.14%
103	912 - Demonstrating and selling expenses	SALESREV	88.14%
104	913 - Advertising expenses	SALESREV	88.14%
105	916 - Miscellaneous sales expenses	SALESREV	88.14%
106	Total Sales Expense		
107			
108	Administrative & General Expense		
109	Administrative and General Expense - Operation		
110	920 - Administrative and general salaries	SALWAGES	88.61%
111	921 - Office supplies and expenses	SALWAGES	88.61%
112	922 - Administrative expenses transferred - Credit	SALWAGES	88.61%
113	923 - Outside services employed	SALWAGES	88.61%
114	924 - Property insurance	TOTPLT	88.86%
115	925 - Injuries and damages	SALWAGES	88.61%
116	926 - Employee pensions and benefits	SALWAGES	88.61%
117	928 - Regulatory commission expenses	SALESREV	88.14%
118	929 - Duplicate Charges	SALWAGES	88.61%
119	930.1 - General advertising expenses	SALWAGES	88.61%
120	930.2 - Miscellaneous general expenses	VARIOUS	89.29%
121	931 - Rents	GENLPLT	88.61%
122	Administrative and General Expense - Maintenance		
123	935 - Maintenance of general plant	GENLPLT	88.61%
124			
125	Depreciation and Amortization		
126	Intangible	PTDPLT	88.88%
127	Production	PRODPLT	86.04%
128	Transmission	TRANPLT	83.47%
129	Distribution	DISTPLT	92.70%
130	General	GENLPLT	88.61%
131	Amortization of Unrecovered Reserve	GENLPLT	88.61%
132	Plant Acquisition Adjustment	SALWAGES	88.61%
133	Other Utility Plant	SALWAGES	88.61%
134			
135	Taxes		
136	Taxes Other Than Income		
137	FICA Tax	SALWAGES	88.61%
138	Federal Unemployment Tax	SALWAGES	88.61%

Line	Description	Allocation Factor	Allocation Percentage
	(a)	(b)	(c)
139	State Unemployment Tax	SALWAGES	88.61%
140	State Sales & Use Tax	SALWAGES	88.61%
141	South Dakota Gross Receipts Tax	SREVSD	100%
142	Property Taxes	TOTPLT	88.86%
143	Wyoming Franchise Taxes	SREVWY	0.00%
144	Payroll Loadings & Other	SALWAGES	88.61%
145	Allocated Taxes Other than Income	SALWAGES	88.61%
146			
147	Income Taxes		
148	Tax Adjustments		
149	Permanent - Salaries & Wages	SALWAGES	88.61%
150	Permanent - Plant	TOTPLTCUS	88.86%
151	Total Permanent Differences		
152	Temporary - Salaries & Wages	SALWAGES	88.61%
153	Temporary - Plant	TOTPLTCUS	88.86%
154	Temporary - Customer	CUST	96.67%
155	Temporary - Other	CLAIMREV	88.08%
156	Temporary - SD	DIRECT	100%
157	Deferred Tax Adjustments	TOTPLTCUS	88.86%

Source: Fifth Supplemental 1.1 - Attachment Staff 1.1ez - Stmt N - Cost of Service