

Line	Account Description	Total Company			South Dakota Allocation			
		Per Books Test Year	Labor Adjustment	Adjusted Amount	Total Company Adjustments	Allocation Factor	Allocation Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Operation and Maintenance Expenses							
2	Production Expenses							
3	Steam Production - Operation							
4	500 - Supervision & Engineering	\$ 1,076,762	\$ 191,272	\$ 1,268,034	\$ 191,272	SALWAGPO	85.86%	\$ 164,232
5	501 - Fuel	470,556	83,588	554,144	83,588	ENEFUEL	82.33%	68,818
6	502 - Steam Expense	827,098	146,922	974,021	146,922	DPROD	85.86%	126,148
7	505 - Electric Expense	524,633	93,194	617,827	93,194	DPROD	85.86%	80,016
8	506 - Miscellaneous	680,123	120,814	800,937	120,814	DPROD	85.86%	103,731
9	507 - Rents	-	-	-	-	DPROD	85.86%	-
10	Subtotal Steam Production - Operation	\$ 3,579,172	\$ 635,790	\$ 4,214,962	\$ 635,790			\$ 542,945
11								
12	Steam Production - Maintenance							
13	510 - Supervision & Engineering	\$ 1,268,056	\$ 225,253	\$ 1,493,309	\$ 225,253	SALWAGPM	86.62%	\$ 195,124
14	511 - Structures	421,473	74,869	496,342	74,869	DPROD	85.86%	64,282
15	512 - Boilers	768,138	136,449	904,587	136,449	DPROD	85.86%	117,155
16	513 - Electric Plant	186,375	33,107	219,482	33,107	DPROD	85.86%	28,426
17	514 - Miscellaneous Plant	16,855	2,994	19,848	2,994	DPROD	85.86%	2,571
18	Subtotal Steam Production - Maintenance	\$ 2,660,897	\$ 472,671	\$ 3,133,568	\$ 472,671			\$ 407,558
19								
20	Other Production - Operation							
21	546 - Operation Supervision & Engineering	\$ 52,706	\$ 9,362	\$ 62,069	\$ 9,362	SALWAGPO	85.86%	\$ 8,039
22	547 - Fuel	-	-	-	-	ENEFUEL	82.33%	-
23	548 - Generation Expense	270,247	48,006	318,252	48,006	DPROD	85.86%	41,218
24	549 - Miscellaneous	(1,199)	(213)	(1,412)	(213)	DPROD	85.86%	(183)
25	550 - Other Generation Rents	-	-	-	-	DPROD	85.86%	-
26	Subtotal Other Production - Operation	\$ 321,754	\$ 57,155	\$ 378,909	\$ 57,155			\$ 49,074
27								
28	Other Production - Maintenance							
29	551 - Supervision & Engineering	\$ 179	\$ 32	\$ 210	\$ 32	SALWAGPM	86.62%	\$ 27
30	552 - Structures	-	-	-	-	DPROD	85.86%	-
31	553 - Electric Plant	336,233	59,727	395,960	59,727	DPROD	85.86%	51,282
32	554 - Miscellaneous Plant	8,470	1,505	9,974	1,505	DPROD	85.86%	1,292
33	556 - System Control & Load Dispatch	-	-	-	-	DPROD	85.86%	-
34	Subtotal Other Production - Maintenance	\$ 344,881	\$ 61,263	\$ 406,145	\$ 61,263			\$ 52,601
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								

	Wind Production	\$ -	\$ -	\$ -	\$ -	DIRECT	90%	\$ -
	Subtotal Wind Production	\$ -	\$ -	\$ -	\$ -			\$ -
	Total Production Expense	\$ 6,906,704	\$ 1,226,880	\$ 8,133,584	\$ 1,226,880			\$ 1,052,178
	Transmission Expenses							
	Transmission - Operation							
	560 - Supervision & Engineering	\$ 5,552	\$ 986	\$ 6,538	\$ 986	SALWAGTO	83.47%	\$ 823
	561 - Load Dispatch	2,570	457	3,027	457	TRANPLT	83.47%	381
	562 - Station Equipment	126,488	22,469	148,956	22,469	TRANPLT	83.47%	18,755
	563 - Overhead Lines	-	-	-	-	TRANPLT	83.47%	-
	564 - Underground Lines	-	-	-	-	TRANPLT	83.47%	-
	565 - Transmission of Electricity by Others	-	-	-	-	TRANPLT	83.47%	-
	566 - Miscellaneous	(865)	(154)	(1,018)	(154)	TRANPLT	83.47%	(128)
	567 - Rents	-	-	-	-	TRANPLT	83.47%	-
	Subtotal Transmission - Operation	\$ 133,745	\$ 23,758	\$ 157,503	\$ 23,758			\$ 19,831
	Transmission - Maintenance							
	568 - Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	SALWAGTM	83.47%	\$ -
	569 - Structures	-	-	-	-	TRANPLT	83.47%	-
	570 - Station Equipment	32,321	5,741	38,062	5,741	TRANPLT	83.47%	4,792
	571 - Overhead Lines	-	-	-	-	TRANPLT	83.47%	-
	572 - Underground Lines	-	-	-	-	TRANPLT	83.47%	-
	575 - SPP/WEIS Administrative Costs	-	-	-	-	ENEFUEL	82.33%	-
	Subtotal Transmission - Maintenance	\$ 32,321	\$ 5,741	\$ 38,062	\$ 5,741			\$ 4,792
	Total Transmission Expense	\$ 166,066	\$ 29,499	\$ 195,566	\$ 29,499			\$ 24,623
	Distribution Expenses							
	Distribution - Operations							
	580 - Supervision	\$ 393,851	\$ 69,962	\$ 463,814	\$ 69,962	SALWAGDO	93.33%	\$ 65,298
	581 - Load Dispatch	-	-	-	-	DISTPLT	92.70%	-
	582 - Station Equipment	293,922	52,211	346,133	52,211	PLT_362	83.17%	43,422
	583 - Overhead Lines	260,529	46,279	306,808	46,279	OHDIST	93.05%	43,061
	584 - Underground Lines	64,548	11,466	76,014	11,466	UGDIST	97.08%	11,132
	585 - Street Lighting	29,361	5,216	34,577	5,216	PLT_3713	94.30%	4,918
	586 - Metering	339,925	60,383	400,307	60,383	CMETERS	98.41%	59,423
	587 - Customer Installations	388,094	68,940	457,034	68,940	CMETERS	98.41%	67,844
	588 - Miscellaneous	514,421	91,380	605,801	91,380	DISTPLT	92.70%	84,713
	589 - Rents	-	-	-	-	DISTPLT	92.70%	-
	Subtotal Distribution - Operation	\$ 2,284,651	\$ 405,836	\$ 2,690,487	\$ 405,836			\$ 379,811

85	Distribution - Maintenance								
86	590 - Supervision	\$	3,687	\$	655	\$	4,341	\$	655
87	591 - Structures		-		-		-		-
88	592 - Station Equipment		83,039		14,751		97,790		14,751
89	593 - Overhead Lines		594,973		105,689		700,662		105,689
90	594 - Underground Lines		238,438		42,355		280,793		42,355
91	595 - Transformers		48,511		8,617		57,128		8,617
92	596 - Street Lighting		16,721		2,970		19,691		2,970
93	597 - Metering		2,200		391		2,590		391
94	598 - Miscellaneous		275		49		324		49
95	Subtotal Distribution - Maintenance	\$	987,844	\$	175,477	\$	1,163,320	\$	175,477
96									
97	Total Distribution Expense	\$	3,272,494	\$	581,313	\$	3,853,807	\$	581,313
98									
99	Customer Accounts and Service Expenses								
100	Customer Accounts Expenses								
101	901 - Supervision	\$	-	\$	-	\$	-	\$	-
102	902 - Meter reading expenses		262		47		308		47
103	903 - Customer records and collection expenses		-		-		-		-
104	904 - Uncollectible accounts		-		-		-		-
105	905 - Miscellaneous customer accounts expenses		136,828		24,306		161,134		24,306
106	Subtotal Customer Accounts Expenses	\$	137,090	\$	24,352	\$	161,442	\$	24,352
107									
108	Customer Service Expenses								
109	907 - Supervision	\$	-	\$	-	\$	-	\$	-
110	908 - Customer assistance expenses		168,984		30,018		199,001		30,018
111	909 - Informational and instructional advertising expenses		-		-		-		-
112	910 - Miscellaneous customer service and informational expenses		-		-		-		-
113	Subtotal Customer Service Expenses	\$	168,984	\$	30,018	\$	199,001	\$	30,018
114									
115	Total Customer Accounts and Service Expenses	\$	306,074	\$	54,370	\$	360,444	\$	54,370
116									
117	Sales Expenses								
118	Sales Expenses - Operation								
119	911 - Supervision	\$	-	\$	-	\$	-	\$	-
120	912 - Demonstrating and selling expenses		1,093		194		1,287		194
121	913 - Advertising expenses		-		-		-		-
122	916 - Miscellaneous sales expenses		-		-		-		-
123	Subtotal Sales Expenses - Operation	\$	1,093	\$	194	\$	1,287	\$	194
124									

VARIOUS	92.92%	\$	609
DISTPLT	92.70%		-
PLT_362	83.17%		12,268
OHDIST	93.33%		98,642
UGDIST	97.08%		41,120
PLT_368	97.07%		8,365
PLT_3713	94.30%		2,801
CMETERS	98.41%		385
DISTPLT	92.70%		45
		\$	164,235
		\$	544,046
SALWAGCA	96.71%	\$	-
CMETRDG	96.67%		45
CUSTREC	96.67%		-
EXP_904	96.83%		-
CUSTCAM	96.67%		23,496
		\$	23,541
SALWAGCS	96.67%	\$	-
VARIOUS	96.67%		29,018
CUSTADVT	96.67%		-
CUSTCSM	96.67%		-
		\$	29,018
		\$	52,559
SALESREV	88.14%	\$	-
SALESREV	88.14%		171
SALESREV	88.14%		-
SALESREV	88.14%		-
		\$	171

125 **Administrative and General Expenses**

126 **Administrative and General Expenses - Operation**

127	920 - Administrative and general salaries	\$ 568,400	\$ 100,968	\$ 669,368	\$ 100,968	SALWAGES	88.61%	\$ 89,466
128	921 - Office supplies and expenses	-	-	-	-	SALWAGES	88.61%	-
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	2,049,845	364,126	2,413,971	364,126	SALWAGES	88.61%	322,646
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	13,099	2,327	15,426	2,327	VARIOUS	89.29%	2,078
138	931 - Rents	-	-	-	-	GENLPLT	88.61%	-
139	Subtotal Administrative and General Expenses - Operation	\$ 2,631,343	\$ 467,422	\$ 3,098,765	\$ 467,422			\$ 414,190

140

141 **Administrative and General Expenses - Maintenance**

142	935 - Maintenance of general plant	\$ 50,986	\$ 9,057	\$ 60,043	\$ 9,057	GENLPLT	88.61%	\$ 8,025
143	Subtotal Administrative and General Expenses - Maintenance	\$ 50,986	\$ 9,057	\$ 60,043	\$ 9,057			\$ 8,025

144

145 **Total Administrative and General Expenses**

146		\$ 2,682,329	\$ 476,479	\$ 3,158,808	\$ 476,479			\$ 422,215
147	Total Operating & Maintenance Expense	\$ 13,334,760	\$ 2,368,735	\$ 15,703,495	\$ 2,368,735			\$ 2,095,792

148

149	less Fuel (501) recovered through ECA	(470,556)	(83,588)	(554,144)	(83,588)	ENEFUEL	82.33%	(68,818)
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150

151	Total Operating & Maintenance Expense less Fuel	\$ 12,864,205	\$ 2,285,147	\$ 15,149,352	\$ 2,285,147			\$ 2,026,974
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Sources:

Column b: Schedule H-5

Column c: Supplemental Staff 4.12 – Confidential Attachment Staff 4.12

Column d: column b + column c

Column e: column c

Columns f & g: BAM-3 Sch 1

Column h: column e * column g