

MEMORANDUM

TO: File
 FROM: William Robinson
 DATE: October 5, 2022
 RE: **2023 NPS ADMINISTRATIVE AND GENERAL ALLOCATION STUDY**

The August 2022 period allocation study was approved October 5, 2022.

The results are:

General Office Electric & Gas Allocation Study (August 2022)

Factors used were:

1. Rate-Based Plant Balances (August 2022)
2. Customers (August 2022)
3. Operations Labor (12ME August 2022)

The results are:

Electric -	58%
SD Gas -	24%
NE Gas -	18%
SD Electric -	69%
SD Gas -	31%
SD Gas -	61%
NE Gas -	39%

Division Allocation Study (August 2022)

Factors used were:

1. Customers (by Area August 2022)
2. Distribution O&M (12ME August 2022)
3. Distribution Plant (by Area August 2022)

The results are:

	<u>Electric</u>	<u>Gas</u>
North Division.....	66%	34%
Brookings District.....	0%	100%
South Division.....	74%	26%
Nebraska District.....	0%	100%