

**Incremental RC Amort EL11-019**

For Rate Case Filing

**Rate Base**

	Period	Mn Co Electric												Jur Electric				
		Production				Transmission				Distribution				MN	ND	SD	Whls	
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls					
Plant Investment	BOY																	
Plant Investment	EOY																	
Depreciation Reserve	BOY																	
Depreciation Reserve	EOY																	
C.W.I.P.	BOY																	
C.W.I.P.	EOY																	
Accumulated Deferred Taxes	BOY																	
Accumulated Deferred Taxes	EOY																	
Materials & Supplies	BOY																	
Materials & Supplies	EOY																	
Fuel Inventory	BOY																	
Fuel Inventory	EOY																	
Non-Plant Assets & Liab	BOY																	
Non-Plant Assets & Liab	EOY																	
Prepays & Other	BOY																	
Prepays & Other	EOY																	

**Statement of Income**

**Operating Expenses:**

Fuel & Purchased Energy	Annual																	
Power Production	Annual																	
Transmission	Annual																	
Distribution	Annual																	
Customer Accounting	Annual																	
Customer Service & Information	Annual																	
Sales, Econ Dvlp & Other	Annual																	
Administrative & General	Annual																	
<b>Total Operating Expenses:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation	Annual																	
Amortization	Annual																	
				31				10				17					59	
<b>Taxes:</b>																		
Property	Annual																	
Gross Earnings Tax	Annual																	
Deferred Income Tax & ITC	Annual																	
Payroll & other	Annual																	
<b>Total Taxes:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AFUDC

Annual

For Settlement This Calculation was Updated with Actual Costs Through March 2012  
 Post March 2012 costs will be deferred and included in the next rate case.

Line	Description	Amount		
	(a)	(b)		
1	Moss & Barnett, outside Legal Fees	\$ 53,000		From Cost Summary Tab
2	Consulting Fees	45,000		From Cost Summary Tab
3	Administrative Costs	19,000		From Cost Summary Tab
4	SD PUC Statutory Fee	61,000		From Cost Summary Tab
5	Current Rate Case Expense	178,000		
6	Unamortized expenses from EL09-009	162,000		Per SD Staff EL11-019 Cost of Service
7	Total Rate Case Expense	340,000		
8	Amortization Period (years)	3		
9	Annual Rate Case Expense Amortization	113,333	113	Combined EL09-009 & EL11-019 Total Amortization
10	Less EL09-009 In Base Data	(54,000)	(54)	
11	Exp Adj to get test year expenses to settled level	59,333	59	Incremental Rate Case Expense Adjustment (\$000's)
12	Average Unamortized Rate Case Expense (Line 7 / 2)	170,000	170	Combined EL09-009 & EL11-019 Unamort RC Rate Base Adj (\$000's)
13	13 Month Ave Balance In Base		(190)	
			(20)	Incremental Rate Case Rate Base Adjustment (\$000's)

	Rate Base	Amortization	
Production	(11)	31	52.97%
Transmission	(4)	10	17.66%
Distribution	(6)	17	29.37%
	(20)	59	100.00%

PF51-2

2011 South Dakota Electric Rate Case Expenses  
 Associated with Docket EL11-019

Post Yr	Post Mo	Line Item Remark	2011 Actuals thru Dec	2012 Actuals thru March	Actuals thru March 2012
2011		6 MOSS & BARNETT LEGAL SERVICES	937.50		
2011		7 MOSS & BARNETT LEGAL SERVICES	9,712.50		
2011		7 IQN - 55892NSPM, 7/15/11	26,193.43		
2011		8 IQN W/E 8/13/11 XLS	88.14		
2011		11 MOSS & BARNETT LEGAL SERVICES	37.50		
2011		12 Moss & Barnett, PA (XE Legal)	4,264.20		
2011		12 IQN - 66952NSPM, 12/9/11	1,722.24		
2012		1 Moss & Barnett, PA (XE Legal)		(4,264.20)	
2012		1 Moss & Barnett, PA (XE Legal)		4,434.76	
2012		1 MOSS & BARNETT LEGAL SERVICES		975.00	
2012		2 Moss & Barnett, PA (XE Legal)		(4,434.76)	
2012		2 IQN - 69961NSPM 2/10/12		4,434.76	
2012		2 MOSS & BARNETT LEGAL SERVICES		3,637.50	
2012		3 IQN - 71692NSPM 3/16/12		3,745.87	
2012		3 MOSS & BARNETT LEGAL SERVICES		1,762.50	
		<b>Total Legal</b>			<u>53,246.94</u> 53,000
2011		8 CONCENTRIC - SOUTH DAKOTA ELEC	27,815.67		
2011		10 CONCENTRIC - SOUTH DAKOTA ELEC	17,219.69		
		<b>Total Concentric</b>			<u>45,035.36</u> 45,000
2011		8 P: CUSTOMER PROGRAM ADVE001378	1,813.08		
2011		5 xfer fr 2009 case	14.92		
2011		9 K&B COPY CONTRACT FOR LEGAL SE	15,871.54		
2011		7 BENCO DELIVERY SERVICE - MN DE	8.00		
2011		7 P: MAILINGS/ FREIGHT/ POWLLC08	1,238.24		
2011		8 P: MAILINGS/ FREIGHT/ POWLLC08	36.90		
2011		8 DST NSM PROCESSING / POSTAGE	42.76		
2011		10 DST NSM PROCESSING / POSTAGE	296.36		
2012		2 P: MAILINGS/ FREIGHT/ POWLLC08		58.03	
2012		2 P: MAILINGS/ FREIGHT/ POWLLC08		13.03	
2012		2 UNITED BUSINESS MAIL INV. 2022		19.55	
2012		2 P: MAILINGS/ FREIGHT/ POWLLC08		54.68	
2012		3 P: MAILINGS/ FREIGHT/ POWLLC08		13.03	
		<b>Total Administration</b>			<u>19,480.12</u> 19,000
2011		11 SD Public Utiliteis Commission	26,149.96		
2012		SD Pub Utilities Comm - Costs		21,784.23	
2012		3 SD PUB UTIL COMMISSION - COSTS		12,544.44	
		<b>Total SD Commission</b>			<u>60,478.63</u> 60,000
			<u>133,462.63</u>	<u>44,778.42</u>	<u>178,241.05</u> 178,000