

Line No.	Description	South Dakota Test Year Average Per Books	SFAS 106 Pay Go	Rate Case Rate Base	Black Dog CT Exhaust	Monti PPA Fire	Monti Appendix R	Prairie Island ZE Pipe	Prairie Island Casks	Prairie Island Rec Whse
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Electric Plant as Booked									
2	Production	\$453,592			727		247	497		333
3	Transmission	107,575								
4	Distribution	188,213								
5	General	22,491								
6	Common	26,014								
7	Total Plant in Service	797,885	-	-	727	-	247	497	-	333
8	Reserve for Depreciation									
9	Production	254,730			27		33	29		15
10	Transmission	35,625								
11	Distribution	75,735								
12	General	8,006								
13	Common	16,363								
14	Total Reserve for Depreciation	390,459	-	-	27	-	33	29	-	15
15	TOTAL NET ELECTRIC PLANT IN SERVICE	407,426	-	-	700	-	214	468	-	318
16	Additions to Rate Base:									
17	Cash Working Capital	(2,498)								
18	Tax Collections Available	-								
19	Material and Supplies	7,206								
20	Fuel Inventory	4,958								
21	Prepayments	1,087								
22	Nuclear Outage Amortization	3,531								
23	SD Private Fuel Amortization	765								
24	Rate Case Expense Amortization	190		214						
25	SD AFUDC Amortization	4,824								
26	Other Working Capital	241								
27	Other									
28	TOTAL ADDITIONS TO RATE BASE	20,304	-	214	-	-	-	-	-	-
29	Deductions to Rate Base:									
30	Accumulated Deferred Income Taxes	92,191	1,642		135		56	62		114
31	Non-Plant Assets and Liabilities	4,740	(4,027)							
32	Interest on Customer Deposits	201								
33	Customer Advances	338								
34	SD SO2 Emission Allowance Sales Amortization	157								
35	Other									
36	TOTAL DEDUCTIONS TO RATE BASE	97,627	(2,385)	-	135	-	56	62	-	114
37	TOTAL SOUTH DAKOTA RATE BASE	\$ 330,103	2,385	214	565	-	158	406	-	204
	Source	Exhibit_(TEK-1) Schedule 6a, pg 1	Exhibit_(TEK-1) Sch. 6a, pg. 1 Column (2)	PJS-2 Sch 1	Email from Paulson to Thurber on 12/12/12		DR 6-3, Attach. A JPT-5, pg. 35	Email from Paulson to Thurber on 12/12/12		Email from Paulson to Thurber on 12/12/12
	Staff Witness Testimony		Peterson	Steffensen	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber
	Staff position on NSP's Adjustment		Accepted	Adjusted	Adjusted	Phase-in Rider	Adjusted	Adjusted	Phase-in Rider	Adjusted

Line No.	Description	Prairie Island Fire Model (a) (k)	Prairie Island H Line (l)	Monti EPU/LCM (m)	PI Steam Generator (n)	Sherco 3 Adds from HFU (o)	Sherco 3 Cooling Towers (p)	Nuclear Decommissioning (q)	Steam Remaining Life (r)	Other Prod Remaining Life (s)
1	Electric Plant as Booked									
2	Production	1,150								
3	Transmission									
4	Distribution									
5	General									
6	Common									
7	Total Plant in Service	1,150	-	-	-	-	-	-	-	-
8	Reserve for Depreciation									
9	Production	182							(1,146)	407
10	Transmission									
11	Distribution									
12	General									
13	Common									
14	Total Reserve for Depreciation	182	-	-	-	-	-	-	(1,146)	407
15	TOTAL NET ELECTRIC PLANT IN SERVICE	968	-	-	-	-	-	-	1,146	(407)
16	Additions to Rate Base:									
17	Cash Working Capital									
18	Tax Collections Available									
19	Material and Supplies									
20	Fuel Inventory									
21	Prepayments									
22	Nuclear Outage Amortization									
23	SD Private Fuel Amortization									
24	Rate Case Expense Amortization									
25	SD AFUDC Amortization									
26	Other Working Capital									
27	Other									
28	TOTAL ADDITIONS TO RATE BASE	-	-	-	-	-	-	-	-	-
29	Deductions to Rate Base:									
30	Accumulated Deferred Income Taxes	204							467	(166)
31	Non-Plant Assets and Liabilities									
32	Interest on Customer Deposits									
33	Customer Advances									
34	SD SO2 Emission Allowance Sales Amortization									
35	Other									
36	TOTAL DEDUCTIONS TO RATE BASE	204	-	-	-	-	-	-	467	(166)
37	TOTAL SOUTH DAKOTA RATE BASE	764	-	-	-	-	-	-	679	(241)
Source		Email from Paulson to Thurber on 12/12/12						Email from Paulson to Thurber on 12/12/12	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (17)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (18)
Staff Witness Testimony		Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Peterson	Peterson	Peterson
Staff position on NSP's Adjustment		Adjusted	Phase-in Rider	Phase-in Rider	Phase-in Rider	Phase-in Rider	Phase-in Rider	Adjusted	Accepted	Accepted

Line No.	Description	Remaining Life Mn Valley (a)	Remaining Life BL/GC/KC (u)	EL11-019 Depreciation Adjustment (v)	Net Operating Loss (w)	Weather Normalized Allocator (x)	Tax Collections Available (y)	TCR Rider Removal (z)	PFS Amortization (aa)	SO2 Emission (ab)
1	Electric Plant as Booked									
2	Production					(215)				
3	Transmission					(80)		(2,613)		
4	Distribution									
5	General									
6	Common									
7	Total Plant in Service	-	-	-	-	(295)	-	(2,613)	-	-
8	Reserve for Depreciation									
9	Production	120	(462)	(462)		(186)				
10	Transmission			(431)		(27)		(55)		
11	Distribution			(2,550)						
12	General									
13	Common									
14	Total Reserve for Depreciation	120	(462)	(3,443)	-	(213)	-	(55)	-	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	(120)	462	3,443	-	(82)	-	(2,558)	-	-
16	Additions to Rate Base:									
17	Cash Working Capital									
18	Tax Collections Available						(391)			
19	Material and Supplies									
20	Fuel Inventory									
21	Prepayments									
22	Nuclear Outage Amortization									
23	SD Private Fuel Amortization								(260)	
24	Rate Case Expense Amortization									
25	SD AFUDC Amortization									
26	Other Working Capital									
27	Other									
28	TOTAL ADDITIONS TO RATE BASE	-	-	-	-	-	(391)	-	(260)	-
29	Deductions to Rate Base:									
30	Accumulated Deferred Income Taxes	(49)	188	1,405	(17,597)	(12)		(194)		
31	Non-Plant Assets and Liabilities									
32	Interest on Customer Deposits									
33	Customer Advances									
34	SD SO2 Emission Allowance Sales Amortization									(47)
35	Other									
36	TOTAL DEDUCTIONS TO RATE BASE	(49)	188	1,405	(17,597)	(12)	-	(194)	-	(47)
37	TOTAL SOUTH DAKOTA RATE BASE	(71)	274	2,038	17,597	(70)	(391)	(2,364)	(260)	47
	Source	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (19)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (20)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (21)	Email from Kramer to Mehlhaff on 2/6/13	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (23)	DAJ-4 Sch 2	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (25)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (27)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (28)
	Staff Witness Testimony	Peterson	Peterson	Peterson	Peterson	Mehlhaff	Jacobson	Mehlhaff	Steffensen	Steffensen
	Staff position on NSP's Adjustment	Accepted	Accepted	Accepted	Accepted	Accepted	Adjusted	Accepted	Accepted	Accepted

Line No.	Description	Income Statement (CWC) (a) (ac)	Land Sale (ad)	Updates (ae)	Total Staff Adjustments (af)	Total Staff South Dakota Rate Base (ag)
1	Electric Plant as Booked					
2	Production				\$ 2,739	\$ 456,331
3	Transmission		(9)		(2,702)	104,873
4	Distribution				-	188,213
5	General				-	22,491
6	Common				-	26,014
7	Total Plant in Service	-	(9)	-	37	797,922
8	Reserve for Depreciation					
9	Production				(1,443)	253,287
10	Transmission				(513)	35,112
11	Distribution				(2,550)	73,185
12	General				-	8,006
13	Common				-	16,363
14	Total Reserve for Depreciation	-	-	-	(4,506)	385,953
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	(9)	-	4,543	411,969
16	Additions to Rate Base:					
17	Cash Working Capital	(487)			(487)	(2,985)
18	Tax Collections Available				(391)	(391)
19	Material and Supplies			124	124	7,330
20	Fuel Inventory			249	249	5,207
21	Prepayments			(93)	(93)	994
22	Nuclear Outage Amortization				-	3,531
23	SD Private Fuel Amortization				(260)	505
24	Rate Case Expense Amortization				214	404
25	SD AFUDC Amortization				-	4,824
26	Other Working Capital				-	241
27	Other				-	-
28	TOTAL ADDITIONS TO RATE BASE	(487)	-	280	(644)	19,660
29	Deductions to Rate Base:					
30	Accumulated Deferred Income Taxes				(13,745)	78,446
31	Non-Plant Assets and Liabilities				(4,027)	713
32	Interest on Customer Deposits				-	201
33	Customer Advances			83	83	421
34	SD SO2 Emission Allowance Sales Amortization				(47)	110
35	Other				-	-
36	TOTAL DEDUCTIONS TO RATE BASE	-	-	83	(17,736)	79,891
37	TOTAL SOUTH DAKOTA RATE BASE	(487)	(9)	197	21,635	\$ 351,738
Source		DAJ-4 Sch 1	DR 1-8, Attach. A JPT-16, pg. 3	DAJ-1 Sch 3		
Staff Witness Testimony		Jacobson	Thurber	Jacobson		
Staff position on NSP's Adjustment		Adjusted	Staff Proposed	Staff Proposed		

Sources

Line 7: Sum of lines 2 through 6
Line 14: Sum of lines 9 through 13
Line 15: Line 7 less line 14
Line 28: Sum of lines 17 through 27
Line 36: Sum of lines 30 through 35
Line 37: Line 15 plus 28 less line 36

Column b, line 2-6, 9-13, 17-27, 30-35: Exhibit___(TEK-1), Schedule 6a, pg 1, Column (1)