

Line No.	Description	South Dakota Per Books (a)	Weather Normalization (b)	Fuel Lag (c)	Incentive Compensation (d)	Vegetation Management (e)	Storm Damage (f)	Claims & Injury Compensation (g)	Advertising (h)	Economic Development (i)	Interest on Customer Deposits (j)
1	OPERATING REVENUES:										
2	Retail Revenue	\$ 161,860	\$ (1,038)	\$ (223)							
3	Other Electric Operating Revenue	35,881									
4	TOTAL OPERATING REVENUES	197,741	(1,038)	(223)	-	-	-	-	-	-	-
5	OPERATING EXPENSES:										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy	69,068	(345)	(223)							
8	Power Production Expense	42,692									
9	Transmission Expense	11,258				(19)					
10	Distribution Expense	6,927				(64)	(54)				
11	Customer Accounting Expense	3,918									
12	Customer Service and Information Expense	477							(41)		
13	Sales, Econ Dvlp & Other Expenses	2								50	
14	Administration and General Expense	12,111			(1,734)				(140)		1
15	Other										
16	Total Operation and Maintenance	146,453	(345)	(223)	(1,734)	(83)	(54)	-	(181)	50	1
17	Depreciation and Amortization	21,971									
18	Taxes:										
19	Property Taxes	5,701									
20	Deferred Income Taxes and Investment Tax Credit	21,137									
21	South Dakota Gross Receipts Tax	-									
22	Payroll & Other Taxes	1,846									
23	Federal Income Taxes	(14,451)	(243)	-	607	29	19	-	63	(18)	-
24	Other Taxes										
25	Total Taxes	14,233	(243)	-	607	29	19	-	63	(18)	-
26	TOTAL OPERATING EXPENSES	182,657	(588)	(223)	(1,127)	(54)	(35)	-	(118)	32	1
27	OPERATING INCOME	\$ 15,084	(450)	-	1,127	54	35	-	118	(32)	(1)
	Source	Exhibit_(TEK-1) Schedule 6b, pg 1	DR 6-1, Attach. A BAM-3 Sch 1, pg. 3	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (3)	\$(1,736) - \$(2) W/P PF3-2 & W/P PF15-3	DR 2-14 PJS-1 Sch 2	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (6)		Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (8)	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (9)	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (10)
	Staff Witness Testimony		Mehlhoff	Mehlhoff	Jacobson	Steffensen	Steffensen	Steffensen	Tysdal	Tysdal	Jacobson
	Staff position on NSP's Adjustment		Adjusted	Accepted	Adjusted	Adjusted	Accepted	Rejected	Accepted	Accepted	Accepted

Line No.	Description	Association Dues	Contributions Donations	SFAS 106 Pay Go	Rate Case Expense	Production Tax Credits	SD ED Labor Adj	Black Dog CT Exhaust	Monti PPA Fire	Monti Appendix R
	(a)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue									
4	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense	(18)		91			(23)			
15	Other									
16	Total Operation and Maintenance	<u>(18)</u>	<u>-</u>	<u>91</u>	<u>-</u>	<u>-</u>	<u>(23)</u>	<u>-</u>	<u>-</u>	<u>-</u>
17	Depreciation and Amortization				197			36		13
18	Taxes:									
19	Property Taxes							7		4
20	Deferred Income Taxes and Investment Tax Credit			4				1		(130)
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	6	-	(35)	(69)	1,097	8	(16)		105
24	Other Taxes									
25	Total Taxes	<u>6</u>	<u>-</u>	<u>(31)</u>	<u>(69)</u>	<u>1,097</u>	<u>8</u>	<u>(8)</u>	<u>-</u>	<u>(21)</u>
26	TOTAL OPERATING EXPENSES	<u>(12)</u>	<u>-</u>	<u>60</u>	<u>128</u>	<u>1,097</u>	<u>(15)</u>	<u>28</u>	<u>-</u>	<u>(8)</u>
27	OPERATING INCOME	<u>12</u>	<u>-</u>	<u>(60)</u>	<u>(128)</u>	<u>(1,097)</u>	<u>15</u>	<u>(28)</u>	<u>-</u>	<u>8</u>
	Source	MAT-1 Sch 1	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (12)	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (13)	PJS-1 Sch 1	Exhibit_(TEK-1) Sch. 6b, pg. 2 Column (15)	Exhibit_(TEK-1) Sch. 6b, pg. 2 Column (16)	DR 5-12 Supplement, Attach. A, W/P 16-9 JPT-3, pg. 11		DR 6-3, Attach. A JPT-5, pg. 35
	Staff Witness Testimony	Tysdal	Tysdal	Peterson	Steffensen	Mehlhoff	Tysdal	Thurber	Thurber	Thurber
	Staff position on NSP's Adjustment	Adjusted	Accepted	Accepted	Adjusted	Accepted	Accepted	Adjusted	Rejected	Adjusted

Line No.	Description	Prairie Island ZE Pipe (u)	Prairie Island Casks (v)	Prairie Island Rec Whse (w)	Prairie Island Fire Model (x)	Prairie Island H Line (y)	Monti EPU/LCM (z)	Praire Island 2013 Steam Gen (aa)	Sherco 2013 HFU (ab)	Sherco 2013 Cooling Towers (ac)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue									
4	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense									
15	Other									
16	Total Operation and Maintenance	-	-	-	-	-	-	-	-	-
17	Depreciation and Amortization	23		16			268			
18	Taxes:									
19	Property Taxes	6		4			117			
20	Deferred Income Taxes and Investment Tax Credit	(123)		(3)			(2,457)			
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	92		-4			1,884			
24	Other Taxes									
25	Total Taxes	(25)	-	(3)	-	-	(456)	-	-	-
26	TOTAL OPERATING EXPENSES	(2)	-	13	-	-	(188)	-	-	-
27	OPERATING INCOME	2	-	(13)	-	-	188	-	-	-
	Source	DR 5-11, Attach. A JPT-6, pg. 34		Email from Kramer to Thurber on 10/9/12 JPT-8, pg. 22			DR 6-6, Attach. A, W/P 24-4 JPT-11, pg. 14			
	Staff Witness Testimony	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber
	Staff position on NSP's Adjustment	Adjusted	Rejected	Adjusted	Rejected	Rejected	Adjusted	Rejected	Rejected	Rejected

Line No.	Description	Nuclear Decommissioning 2013 (a)	Steam Remaining Life (ad)	Other Prod Remaining Life (ae)	Remain Life Mn Valley (af)	Remain Life BL/GC/KC (ag)	EL11-019 Depreciation Adjustment (ah)	Net Operating Loss (ai)	Union Wage Adjustment (aj)	Margin Sharing (ak)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue									(196)
4	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	(196)
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense								440	
15	Other									
16	Total Operation and Maintenance	-	-	-	-	-	-	-	440	-
17	Depreciation and Amortization	1,234	(764)	271	80	(308)	(2,295)			
18	Taxes:									
19	Property Taxes									
20	Deferred Income Taxes and Investment Tax Credit	(502)	311	(111)	(33)	126	936	(8,660)		
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	(432)	-	-	-	-	-	7,588	(154)	(69)
24	Other Taxes									
25	Total Taxes	(934)	311	(111)	(33)	126	936	(1,072)	(154)	(69)
26	TOTAL OPERATING EXPENSES	300	(453)	160	47	(182)	(1,359)	(1,072)	286	(69)
27	OPERATING INCOME	(300)	453	(160)	(47)	182	1,359	1,072	(286)	(127)
	Source	Peterson Testimony pg. 11-16	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (30)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (31)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (32)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (33)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (34)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (35)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (36)	DR 3-9, Attach. A BAM-4, pg. 2
	Staff Witness Testimony	Peterson	Peterson	Peterson	Peterson	Peterson	Peterson	Peterson	Jacobson	Mehlhoff
	Staff position on NSP's Adjustment	Adjusted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Adjusted

Line No.	Description	Wholesale Billing (am)	Foundation Administration Costs (an)	Employee Expense Reduction (ao)	Pension and Insurance (ap)	Weather Normalized Allocator (aq)	Aviation Adj (ar)	Corporate Allocations (as)	Conservation/DSM Cost Removal (at)	EL11-019 Outcome (au)
1	OPERATING REVENUES:									
2	Retail Revenue									\$ 8,052
3	Other Electric Operating Revenue					32				
4	TOTAL OPERATING REVENUES	-	-	-	-	32	-	-	-	8,052
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy					188		(1)		
8	Power Production Expense					(9)		(1)		
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense	(5)						2		
12	Customer Service and Information Expense								(186)	
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense	(2)	(19)	(7)	-		(58)	641	(3)	
15	Other									
16	Total Operation and Maintenance	(7)	(19)	(7)	-	179	(58)	641	(189)	-
17	Depreciation and Amortization									
18	Taxes:									
19	Property Taxes									
20	Deferred Income Taxes and Investment Tax Credit									
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	2	7	2	-	(51)	20	(224)	66	2,818
24	Other Taxes									
25	Total Taxes	2	7	2	-	(51)	20	(224)	66	2,818
26	TOTAL OPERATING EXPENSES	(5)	(12)	(5)	-	128	(38)	417	(123)	2,818
27	OPERATING INCOME	5	12	5	-	(96)	38	(417)	123	5,234
	Source	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (38)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (39)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (40)		Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (42)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (43)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (44)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (45)	DR 6-1, Attach. A BAM-3 Sch 1, pg. 3
	Staff Witness Testimony	Mehlhaff	Tysdal	Steffensen	Peterson	Mehlhaff	Steffensen	Peterson	Tysdal	Mehlhaff
	Staff position on NSP's Adjustment	Accepted	Accepted	Accepted	Rejected	Accepted	Accepted	Accepted	Accepted	Adjusted

Line No.	Description	TCR Rider Removal (a)	ECR rider Removal (av)	Private Fuel Storage (ax)	SO2 Emission (ay)	Black Dog Write Off Amortization (az)	Rider Amortization (ba)	Rounding (bb)	Interest Sync (bc)	Riverside/Black Dog One-Time Expenses (bd)
1	OPERATING REVENUES:									
2	Retail Revenue	\$ (189)	\$ (205)							
3	Other Electric Operating Revenue	(598)					(36)			
4	TOTAL OPERATING REVENUES	(787)	(205)	-	-	-	(36)	-	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense					(43)				(169)
9	Transmission Expense	(701)								
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense									
15	Other									
16	Total Operation and Maintenance	(701)	-	-	-	(43)	-	-	-	(169)
17	Depreciation and Amortization	(254)	58	168	(45)	22	131			84
18	Taxes:									
19	Property Taxes	(27)								
20	Deferred Income Taxes and Investment Tax Credit	(127)								
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	175	(92)	(59)	16	7	(58)		(194)	30
24	Other Taxes									
25	Total Taxes	21	(92)	(59)	16	7	(58)	-	(194)	30
26	TOTAL OPERATING EXPENSES	(934)	(34)	109	(29)	(14)	73	-	(194)	(55)
27	OPERATING INCOME	147	(171)	(109)	29	14	(109)	-	194	55
	Source	Exhibit_(TEK-1) Sch. 6b, pg. 4, Col (48) & DR 2-21, BAM-5	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (49)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (51)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (52)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (53)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (54)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (58)	JPT-17	DR 8-3 BAM-6, pg. 2
	Staff Witness Testimony	Mehlhoff	Mehlhoff	Steffensen	Steffensen	Thurber	Mehlhoff	Mehlhoff	Thurber	Mehlhoff
	Staff position on NSP's Adjustment	Adjusted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Staff Proposed	Staff Proposed

Line No.	Description	Fines (a)	Eliminated Employee Positions (be)	Margin Sharing Lag (bf)	Subtotal Staff Adjustments (bh)	Adjusted Test Year (bi)
1	OPERATING REVENUES:					
2	Retail Revenue			\$ 359	\$ 6,756	\$ 168,616
3	Other Electric Operating Revenue				(798)	35,083
4	TOTAL OPERATING REVENUES	-	-	359	5,958	203,699
5	OPERATING EXPENSES:					
6	Operation and Maintenance:					
7	Fuel & Purchased Energy				(568)	68,500
8	Power Production Expense				(25)	42,667
9	Transmission Expense				(730)	10,528
10	Distribution Expense				(118)	6,809
11	Customer Accounting Expense				(3)	3,915
12	Customer Service and Information Expense				(227)	250
13	Sales, Econ Dvlp & Other Expenses				50	52
14	Administration and General Expense	(1)	(59)		(891)	11,220
15	Other				-	-
16	Total Operation and Maintenance	(1)	(59)	-	(2,512)	143,941
17	Depreciation and Amortization				(1,065)	20,906
18	Taxes:					
19	Property Taxes				111	5,812
20	Deferred Income Taxes and Investment Tax Credit				(10,768)	10,369
21	South Dakota Gross Receipts Tax				-	-
22	Payroll & Other Taxes				-	1,846
23	Federal Income Taxes	-	21	126	13,070	(1,381)
24	Other Taxes				-	-
25	Total Taxes	-	21	126	2,413	16,646
26	TOTAL OPERATING EXPENSES	(1)	(38)	126	(1,164)	181,493
27	OPERATING INCOME	1	38	233	\$ 7,122	\$ 22,206

Source DR 1-4, Attach. A JPT-15, pg. 3 Jacobson Testimony pg. 5 BAM-7 Sch 1, pg. 1

Staff Witness Testimony Thurber Jacobson Mehlhaff

Staff position on NSP's Adjustment Staff Proposed Staff Proposed Staff Proposed

SOURCES:

Line 4:	Sum of lines 2 through 3
Line 16:	Sum of lines 7 through 15
Line 25:	Sum of lines 19 through 24
Line 26:	Sum of lines 16, 17, and 25
Line 27:	Line 4 less line 26

Column b, line 2-3, 7-15, 17, 19-24: Exhibit___(TEK-1), Schedule 6b, pg 1, column (1)