

ECR Adjustments

Template V1.2

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				

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															

Total Operating Expenses:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Depreciation	Annual															
Amortization	Annual	58								58						

Taxes:

Property	Annual															
Gross Earnings Tax	Annual															
Deferred Income Tax & ITC	Annual															
Payroll & other	Annual															

Total Taxes:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Retail Revenues

Actual Revenues	Annual															
Total Retail Revenues	Annual	(205)								(205)						
Retail (Computer Billed)	Annual															
Retail (Hand Billed)	Annual															
Asset & Non-Asset Based Adj	Annual															
Interdepartmental	Annual															

Total Retail Related Revenues	Annual	0	0	(205)	0	0	0	0	0	0	0	0	0	0	0	(205)	0
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ECR - Total

Rate Base
 CWIP
 Plant In Service
 Depreciation Reserve
 Accumulated Deferred Income Tax
Total Production Rate Base

2011 SD Jur	
BOY	EOY
0	0
0	0
0	0
0	0
0	0
0	0
Average	0

Income Statement

2011 SD Jur
 Rider Revenues (Retail Revenues) 205,280
 RECB Revenue (Other Revenues) 0
 RECB Expense 0

 OATT Revenue Credit (Other Revenues) 0
 Operating & Maintenance 0
 Book Depreciation Expense 0
 Deferred Income Tax Expense 0
 Property Tax Expense 0
 AFUDC (Debt & Equity) 0

Income Tax Statement

Tax Depreciation Expense 0
 Avoided Tax Interest 0
 Removal (MERP Only) 0
 Production Tax Credit (Wind) 0

Amortizations

Over/Under from prior year 0
 Over/Under from current year 0
 Other Amortization 58,337
Total Amortization 58,337

John Felling:
 Reverse the amortization booked in 2011 as this rider was set to zero in 2012.

Return

Debt Return 0
 Equity Return 0
Total Return 0

Expenses

Operating & Maintenance 0
 Book Depreciation Expense 0
 Deferred Income Tax Expense 0
 Property Tax Expense 0
 Amortization 58,337
Total Expense 58,337

Income Tax

Equity Return 0
 Book Depreciation 0
 Deferred Taxes 0
 Avoided Tax Interest 0
 Less: Tax Depreciation 0
 Less: PTC (Gross-Up) 0
 Less: Removal Costs 0
 Total Basis 0
 Income Tax Factor (t/(1-t)) 0.538461538
 Income Tax Revenue Req 0

Total Revenue Requirement 58,337
 Less Revenues (205,280)
 Impact to COSS Def of removing rider 146,943

John Felling:
 Reverse the revenues booked in 2011 as this rider was set to zero in 2012.

Impact of rolling rider into COSS (146,943)

Note: Impacts ignore MPD and CWC