

SD Admin.R.	Description	Sponsoring Witness	Filing Location
20:10:13:26	Report to commission of tariff schedule changes on notice.	J.Gilroy	Volume 2
20:10:13:41.	Comparison of sales, services, and revenues.	J.Gilroy	Volume 2
20:10:13:42.	Comparison of rates.	J.Gilroy	Volume 2
20:10:13:43	Cost of service under the new rates.	J.Gilroy	Volume 2
20:10:13:44	Analysis of system costs for a 12-month historical test year.	C.Burdick	Volume 2
20:10:13:47	Working papers to be filed.	Various	Volume 3
20:10:13:50	Attestation by chief accounting officer or other authorized accounting representative.	N/A	Volume 1
20:10:13:104	Testimony and exhibits.	Various	Volume 2

<u>SD Admin.R.</u>	<u>Stmt</u>	<u>Schd</u>	<u>Description</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
20:10:13:51	A		Balance sheet	C. Burdick	Volume 1
20:10:13:52	B		Income Statements	C. Burdick	Volume 1
20:10:13:53	C		Earned surplus statements	C. Burdick	Volume 1
20:10:13:54	D		Cost of Plant	C. Burdick	Volume 1
20:10:13:55		D-1	Detailed plant accounts	C. Burdick	Volume 1
20:10:13:56		D-2	Plant addition and retirement for test period	C. Burdick	Volume 1
20:10:13:57		D-3	Working papers showing plant accounts on average basis for test period	C. Burdick	Volume 1
20:10:13:58		D-4	Plant account working papers for previous years	C. Burdick	Volume 1
20:10:13:59		D-5	Working papers on capitlizing interest and other overheads during construciton	C. Burdick	Volume 1
20:10:13:60		D-6	Changes in intangible plant working papers.	C. Burdick	Volume 1
20:10:13:61		D-7	Working papers on plant in service not used and useful	C. Burdick	Volume 1
20:10:13:62		D-8	Property records working papers	C. Burdick	Volume 1
20:10:13:63		D-9	Working papers for plant acquired for which regulatory approval has not been obtained	C. Burdick	Volume 1
20:10:13:64	E		Accumulated depreciation	C. Burdick	Volume 1
20:10:13:65		E-1	Working papers on recorded changes to accumulated depreciation	C. Burdick	Volume 1
20:10:13:66		E-2	Working papers on depreciation and amortization method	C. Burdick	Volume 1
20:10:13:67		E-3	Working papers on allocation of overall accounts	C. Burdick	Volume 1
20:10:13:68	F		Working capital	C. Burdick	Volume 1
20:10:13:69		F-1	Monthly balances for materials, supplies, fuel stocks, and prepayments	C. Burdick	Volume 1
20:10:13:70		F-2	Monthly balances for two years immediately preceding test year	C. Burdick	Volume 1
20:10:13:71		F-3	Data used in computing working capital	C. Burdick	Volume 1
20:10:13:72-75	G		Rate of return/Debt capital/Preferred stock capital/Common stock capital	C. Burdick	Volume 1
20:10:13:76		G-1	Stock dividends, stock splits or changes in par or stated value	C. Burdick	Volume 1
20:10:13:77		G-2	Common stock information	C. Burdick	Volume 1
20:10:13:78		G-3	Reacquisition of bonds or preferred stock	C. Burdick	Volume 1
20:10:13:79		G-4	Earnings per share for claimed rate of return	C. Burdick	Volume 1
20:10:13:80	H		Operating and maintenance expenses	C. Burdick	Volume 1
20:10:13:81		H-1	Adjustments to operating and maintenance expenses	C. Burdick	Volume 1
20:10:13:82		H-2	Cost of power and gas	C. Burdick	Volume 1
20:10:13:83		H-3	Working papers for listed expense accounts	C. Burdick	Volume 1
20:10:13:84		H-4	Working Papers for Interdepartmental Transactions	C. Burdick	Volume 1
20:10:13:85	I		Operating Revenue	C. Burdick	Volume 1
20:10:13:86	J		Depreciation expense	C. Burdick	Volume 1
20:10:13:87		J-1	Expense charged other than prescribed depreciation	C. Burdick	Volume 1
20:10:13:88	K		Income taxes	C. Burdick	Volume 1
20:10:13:89		K-1	Working papers for federal income taxes	C. Burdick	Volume 1
20:10:13:90		K-2	Differences in book and tax depreciation	C. Burdick	Volume 1
20:10:13:91		K-3	Working papers for consolidated federal income tax	C. Burdick	Volume 1
20:10:13:92		K-4	Working papers for an allowance for current tax greater than tax calculated at consolidated rate	C. Burdick	Volume 1
20:10:13:93		K-5	Working papers for claimed allowances for state income taxes	C. Burdick	Volume 1
20:10:13:94	L		Other taxes	C. Burdick	Volume 1
20:10:13:95		L-1	Working papers for adjusted taxes	C. Burdick	Volume 1
20:10:13:96	M		Overall cost of service	C. Burdick	Volume 1
20:10:13:97	N		Allocated cost of service	C. Burdick	Volume 1
20:10:13:98	O		Comparison of cost of service	J. Gilroy	Volume 1
20:10:13:100	P		Fuel cost adjustment factor	C. Burdick	Volume 1
20:10:13:101	Q		Description of Utility Operations	L. McCarten	Volume 1
20:10:13:102	R		Purchases from affiliated companies	C. Burdick	Volume 1

<u>Commission Order</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
<u>RATE CASE ORDERS</u>		
<p>Integrated Resource Plans-- Xcel Energy agrees to provide to the Commission the Company's Resource Plan (RP) filed with the Minnesota Public Utilities Commission (MPUC) for the integrated NSP System (Minnesota, Michigan, North Dakota, South Dakota and Wisconsin) at the same time the RP is filed with the MPUC. In addition to providing the RP to the Commission, the Company agrees to provide an alternative resource scenario that specifically meets, but does not exceed, combined Federal and South Dakota environmental and renewable requirements or objectives for the same time period addressed by the RP.</p>	<p>Complied--RP filing on 8-2-10 with update provided with most recent SD 10-Year Plan filed 6/29/12</p>	<p>n/a</p>
<p>Curtailment- The Company agrees to provide to the Commission copies of the monthly wind curtailment summary report filed in Minnesota showing actual total payments made for wind curtailment events separated into the following reason codes as identified in the Minnesota reports for wind curtailment: 1) Lack of firm transmission as described in Attachment C of the Midwest Independent System Operator (MISO) Open Access Transmission Tariff (ATC Constraint); 2) Low Load; 3) Transmission loading relief or MISO directive for reasons other than ATC Constraint; and 4) Other. This information will be submitted as confidential to Commission Staff. Additionally, the Company will provide Commission Staff a copy of the annual wind curtailment forecast filed with the MPUC.</p>	<p>Complied</p>	<p>n/a</p>
<p>Fuel Clause Rider Adjustments.</p> <p>a. The Company will credit to the Fuel Clause Rider any emission allowances allocable to the South Dakota jurisdiction that are sold on and after January 2, 2012.</p> <p>b. The Company will credit PTCs related to wind production allocated to Xcel Energy South Dakota jurisdiction customers through the Fuel Clause Rider for PTCs earned on and after January 2, 2012.</p>	<p>Burdick</p>	<p>Volume 2</p>

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<p>MISO Schedule 26 Costs. The Parties agree that MISO Schedule 26 costs and revenues will be removed from base rates. The Parties agree the Commission will review the South Dakota jurisdictional portion of MISO Schedule 26 costs and revenues in the Transmission Cost Recovery Rider docket.</p>	<p>Burdick</p>	<p>Volume 2</p>
<p>Asset and Non-Asset based Margins- South Dakota customers will be credited 100 percent of the jurisdictional portion of actual asset based margins and 30 percent of the jurisdictional share of non-asset based margins from intersystem sales as described in the Company's South Dakota Fuel Clause Rider. For asset based margins sharing, the Company agrees to continue to include a tracker in the monthly Fuel Clause Adjustment reports showing the monthly amount credited to South Dakota customers. The Company will maintain similar tracker for the nonasset based margins sharing credit. The retail share of the non-asset based margins will be computed annually after the close of the calendar year. The Company will provide both a fully allocated cost study and an incremental cost study showing the costs incurred to realize non-asset based margins in its next general rate filing.</p>	<p>Burdick</p> <p>100% Asset based margins credited monthly; 30% Non-Asset based margins credited annually (last done through Feb. 2014 FCC)</p> <p>Fully allocated & incremental cost study included in present filing as Exhibit__(CRB-1), Schedule 9</p>	<p>Volume 2</p>
<p>Nuclear Decommissioning Expense-Final rates reflect an increase in the nuclear decommissioning expense of \$1.234 million. This amount includes only the estimated costs of decommissioning the nuclear generating facilities and independent spent fuel storage installations at Prairie Island and Monticello and does not include any contingency. The Parties agree that the Company may seek recovery of all costs for decommissioning not otherwise recovered from ratepayers in a future rate case or other proceeding.</p>	<p>No additional recovery requested.</p>	<p>n/a</p>

<u>Commission Order</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
<p>Amortization.</p> <p>a. Private Fuel Storage (“PFS”) The Parties agree that the PFS deferred balance approved in EL09-009 of \$1,010,000 to be amortized over 6 years in an amount of \$168,000 per year annually will continue to be amortized and recovered. The Parties agree that the average unamortized balance of \$505,000 will be included as a component of other rate base.</p> <p>b. Rate Case Expenses The Parties agree that the unamortized actual rate case expense from Dockets EL09-009 and EL11-019 will be combined with the current Rate Case expenses and will be deferred and amortized and recovered over two (2) years. The Parties agree that the average unamortized balance of \$404,000 will be included as a component of other rate base. As a result of the Parties agreements on the treatment of rate case expenses in this Stipulation, the Commission's approval of the treatment of rate case expenses in Dockets EL09-009 and EL11-019 is superseded upon approval of this Stipulation.</p> <p>c. Emission Sales Credits The Parties agree that the Emission Sales Credits deferred balance approved in EL09-009 of \$(219,000) to be amortized over 5 years in an amount of \$(44,000) will continue to be amortized and recovered. The Parties agree that the average unamortized balance of \$(110,000) will be included as a component of other rate base.</p> <p>d. Black Dog Conversion Project The Parties agree that the Black Dog Conversion Project deferred balance of \$43,000 is to be amortized over two years in an amount of \$21,500 annually. The Parties agree that the Company shall refund any over-collections should the rates established in this case be in effect longer than the two-year amortization period.</p>	Burdick	Volume 2
<p>Nuclear Fuel Outage Costs- In Docket EL07-035, the Commission approved Xcel's petition to change from a direct-expense accounting to a deferral/amortization method and the resulting creation of a regulatory asset (the deferred balance) for planned refueling outages at the Monticello and Prairie Island nuclear plants. The commission accepted this method of ratemaking treatment in the company's last two rate cases, Dockets EL09-009 and EL11-019. It is agreed that this methodology is appropriate for ratemaking purposes in the present docket.</p>	Burdick	Volume 2

<u>Commission Order</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
<p>Depreciation- The parties agree that the depreciation lives and rates presented in this rate case will be the ones in effect with the approval of this Stipulation.</p>	Burdick	Volume 2
<p>Infrastructure rider- The parties agree that the Company will implement a rider to recover specifically evaluated and discrete costs for capital projects and incremental property tax for 2013 that are not included in the revenue deficiency for purposes of setting base rates.</p> <p>Costs included in the rider initially reflected a full year of revenue requirements for projects that went into service in 2012 and a partial year of revenue requirements for projects going into service in 2013 based on the expected in-service dates in 2013 as of January 1, 2013. A process of true up to actual costs and reset of the Infrastructure Rider factors based on the forecast for the following year continues until the revenue requirements related to projects in the rider are moved into base rates in a future rate case.</p> <p>The Company will submit updates to the rider by October 1st of each year, for January 1 implementation, subject to staff's right to review the rider filings for cost prudence.</p>	<p>Burdick Rider began on 5/1/13 at same time as the new final base rates were implemented.</p> <p>Projects are being moved into base rates in the present case.</p> <p>Rider true-up and update filed 10/1/13.</p>	Volume 2
<p>Rate Moratorium- The Parties agree that if the Commission adopts this Stipulation without condition or modification, the company shall not file any petition to increase base rates for electric service, for rates proposed to be in effect prior to January 1, 2015.</p>	<p>Burdick Present case does not seek to increase base rates prior to 1/1/15.</p>	Volume 2

<u>Commission Order</u>	<u>Sponsoring Witness</u>	<u>Filing Location</u>
<u>Other Orders</u>		
2012 TCR Filing - Eligibility, Rate Factor and Tracker Account <ul style="list-style-type: none"> •Approved recovery for Xcel Energy's South Dakota jurisdictional share of investment in certain transmission projects through the TCR mechanism •Also approves tracker and trueup related to projects included in the TCR through prior TCR dockets and Schedule 26 expenses, as adjusted for 2011 and fulling included beginning in 2012. 	Burdick Six of the projects approved in this docket, or in prior TCR dockets, are being moved into base rates.	Volume 2
Saver's Switch Residential Refund - Refund for residential saver's switch billing error stemming from oversight in implementation of tariff revisions approved in Docket EL09-009	Complied Refund reported complete in 10/30/12 filing.	n/a
2013 TCR Filing - Eligibility, Rate Factor and Tracker Account <ul style="list-style-type: none"> •Approved recover of South Dakota jurisdictional share of 2013 revenue requirements for total of 22 projects, tracker and trueup, and MISO Schedule 26 expenses •Rate factor to \$0 starting July 1 through remainder of 2013 as approved by Jun 25, 2013 order. 	Burdick	Volume 2
2012 CIP/DSM Tracker & 2014 Proposed Plan Approval of 2012 DSM tracker account and 2014 DSM Cost Adjustment Factor, along with 2014 program changes including expenditure flexibility of 10% above the total Commission-approved budget (beginning in 2013), as filed.	Burdick	Volume 2
2014 TCR Filing- Eligibility, Rate Factor and Tracker Account Approved with removal of Hollydale Project due to withdrawal of request in MN for CON and route permit applications	Burdick	Volume 2
2013 Economic Development Report and Projected 2014 Economic Development Plan	Burdick	Volume 2