

CS1-1

Adjustment Category	Adjustment Item	Data Input Record Type	Dec - 2013	
			Revenue Deficiency	Revenue Deficiency at Last Authorized
Base	Unadjusted	Base OM	170,449,630	170,449,630
Base	Unadjusted	Base Plant	67,720,629	66,010,410
Base	Unadjusted	NSPM-Customer Advances	(160,832)	(155,054)
Base	Unadjusted	NSPM-Customer Deposits	(19,242)	(18,550)
Base	Unadjusted	NSPM-Deferred Pension Expense	510,768	510,768
Base	Unadjusted	NSPM-Electric Revenue	(196,310,172)	(196,310,172)
Base	Unadjusted	NSPM-Electric Revenue Other	(45,135,404)	(45,135,404)
Base	Unadjusted	NSPM-Exclude CWIP and AFDC for Dakotas	(2,678,013)	(2,393,125)
Base	Unadjusted	NSPM-Interchange Decommissioning	370,162	370,162
Base	Unadjusted	NSPM-M&S_PrePays	1,571,766	1,515,296
Base	Unadjusted	NSPM-Misc Debits & Credits	18,801	18,126
Base	Unadjusted	NSPM-NOL 172f Carryback	(683,078)	(658,537)
Base	Unadjusted	NSPM-NOL 2012 EOY DTA	2,169,273	2,091,336
Base	Unadjusted	NSPM-NOL Closing to Filing	795,095	804,293
Base	Unadjusted	NSPM-Non-Plant	41,428	48,252
Base	Unadjusted	NSPM-Nuc Outage COA	625,443	611,568
Base	Unadjusted	NSPM-Nuclear Fuel Burn	3,566,384	3,566,384
Base	Unadjusted	NSPM-Property Taxes	8,165,508	8,165,508
Base	Unadjusted	NSPM-Rate Case Amortizations	(20,584)	(20,584)
Base	Unadjusted	NSPM-SD AFUDC Adjustment	471,216	454,563
Base	Unadjusted	NSPM-SD PayGo Fas106	315,873	306,083
Base	Unadjusted	NSPM-SD PUC Authorized RB Items	86,390	83,287
Base	Unadjusted	NSPM-St Anth ITC	(6,644)	(6,644)
Base	Unadjusted	NSPM-Tax Timing & Credits	(2,554,619)	(2,554,619)
Base	Unadjusted	NSPM-Cash Working Capital	(473,686)	(456,667)
Base	Unadjusted	NSPM-NOL/Credits/199	(1,753,193)	(1,777,835)
2013 Normalizing	Depreciation Study	NSPM-SD Depreciation Study Prod	188,470	189,297
2013 Normalizing	Depreciation Study	NSPM-SD Depreciation Study TD&G	209,198	209,621
2013 Normalizing	Economic Development Labor	NSPM-SD ED Labor	(41,138)	(41,138)
2013 Normalizing	Production Tax Credit to FCA	NSPM-SD PTC to FCA	2,043,226	2,043,226
2013 Normalizing	Remove Demand Side Incentive	NSPM-CIP Incentive - Retain Shareholder Portion	232,510	232,510
2013 Normalizing	Rider Removal - Infrastructure	NSPM-Infra Removal Amortization	558,160	558,160
2013 Normalizing	Rider Removal - Infrastructure	NSPM-Infra Removal Revenue - 2013	3,727,395	3,727,395
2013 Normalizing	Rider Removal - TCR	NSPM-TCR Rider Removal	511,730	528,471
2013 Normalizing	Storm Damage	NSPM-SD Storm Damage	(209,555)	(209,555)
2013 Normalizing	Tax Withheld Adjustment	NSPM-SD Tax Withheld Adj	(46,277)	(44,614)
2013 Normalizing	Vegetation Management	NSPM-Vegetation Mgmt	(83,367)	(83,367)
2013 Normalizing	Weather Normalization and Fuel Lag	NSPM-Weather Normalization	2,053,769	2,053,769
2013 Regulatory	Advertising	NSPM-Advertising (Trad)	(185,287)	(185,287)
2013 Regulatory	Association Dues	NSPM-Assn Dues (Trad)	(3,661)	(3,661)
2013 Regulatory	Aviation Expense	NSPM-Aviation	(63,714)	(63,714)
2013 Regulatory	Chamber of Commerce Dues	NSPM-Chamber of Commerce Dues	3,755	3,755
2013 Regulatory	Customer Deposits	NSPM-Customer Deposits - A&G Expense (Trad)	1,472	1,472
2013 Regulatory	Economic Development Donations	NSPM-Econ Dev Donations (Trad)	50,000	50,000
2013 Regulatory	Employee Expense	NSPM-SD Employee Expense	(7,499)	(7,499)
2013 Regulatory	Foundation Administration	NSPM-Foundation Admin	(24,055)	(24,055)
2013 Regulatory	Incentive Pay	NSPM-Incentive Pay	(754,644)	(754,644)
2013 Regulatory	Remove Non-Asset Trading	NSPM-Non-Asset Trading - SD	165,111	165,111
Amortization	Current Rate Case Expense Amortization	NSPM-Rate Case Expense Amortization	551,400	551,400
Amortization	Remove Expired Amortization Items	NSPM-SD Reverse 2013 Amortization and RB	(335,355)	(334,213)
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-MNGP Extended Power Uprate - 2014	1,173,985	1,137,584
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-MNGP Extended Power Uprate - 2015	(194,029)	(186,933)
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-MNGP Fire PRA Model Tool - 2014	67,673	66,719
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-MNGP Fire PRA Model Tool - 2015	94,577	93,641
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-PI-9 TN-40 Casks (30-38) - 2014	15,266	12,517
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-PI-9 TN-40 Casks (30-38) - 2015	(23,376)	(24,694)
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-PI-Foxboro H-Line Protection Repl - 2014	(1,510)	(1,456)
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-PI-Foxboro H-Line Protection Repl - 2015	(1,698)	(1,641)
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-PI-U2 STEAM GENERATOR REPLACE - 2014	1,410,963	1,364,208
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-PI-U2 STEAM GENERATOR REPLACE - 2015	(153,719)	(150,023)
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-SHC3C U3 Cooling Tower Repl - 2014	31,497	30,166
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-SHC3C U3 Cooling Tower Repl - 2015	(3,985)	(3,876)
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-Sherco 3 HFU - 2014	129,465	126,184
Currently in Rider	Infrastructure Rider Roll-In for 2015	NSPM-K&M-Sherco 3 HFU - 2015	(3,954)	(3,812)

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Adjustment Category	Adjustment Item	Data Input Record Type	Dec - 2013	
			Revenue Deficiency	Revenue Deficiency at Last Authorized
Known & Measurable 2014	AS King Boiler Waterwall Tube Replacements	NSPM-K&M-ASK1C Waterwall Replacements - 2014	42,304	41,347
Known & Measurable 2014	AS King Boiler Waterwall Tube Replacements	NSPM-K&M-ASK1C Waterwall Replacements - 2015	12,625	11,908
Known & Measurable 2014	Nuclear Plant Cyber Security	NSPM-K&M-MNGP Cyber Security 08-09 - 2014	16,991	16,893
Known & Measurable 2014	Nuclear Plant Cyber Security	NSPM-K&M-MNGP Cyber Security 08-09 - 2015	86,890	84,727
Known & Measurable 2014	Prairie Island License Renewal Phase II - Unit 1 Baffle Former Bolt Ins	NSPM-K&M-PI LR Ph II-U1 MRP-227A Implem - 2014	13,737	13,541
Known & Measurable 2014	Prairie Island License Renewal Phase II - Unit 1 Baffle Former Bolt Ins	NSPM-K&M-PI LR Ph II-U1 MRP-227A Implem - 2015	46,775	45,573
Known & Measurable 2014	Prairie Island License Renewal Phase II - Nuclear Safety Margin Impl	NSPM-K&M-PI LR Phil-Nuc Safety Marg Imp - 2014	53,463	52,648
Known & Measurable 2014	Prairie Island License Renewal Phase II - Nuclear Safety Margin Impl	NSPM-K&M-PI LR Phil-Nuc Safety Marg Imp - 2015	64,981	63,044
Known & Measurable 2014	Prairie Island Site Administration Building	NSPM-K&M-PI-Site Administration Building - 2014	24,442	24,155
Known & Measurable 2014	Prairie Island Site Administration Building	NSPM-K&M-PI-Site Administration Building - 2015	188,928	184,261
Known & Measurable 2014	Prairie Island Unit 1 Generation Step-Up Transformer Replacement	NSPM-K&M-PI U1 GSU Transformer Repl LCM - 2014	32,793	32,299
Known & Measurable 2014	Prairie Island Unit 1 Generation Step-Up Transformer Replacement	NSPM-K&M-PI U1 GSU Transformer Repl LCM - 2015	57,995	56,107
Known & Measurable 2014	Prairie Island Unit 1 Life Cycle Management Modifications	NSPM-K&M-PI Unit 1 LCM Modifications - 2014	41,981	41,282
Known & Measurable 2014	Prairie Island Unit 1 Life Cycle Management Modifications	NSPM-K&M-PI Unit 1 LCM Modifications - 2015	(1,267)	(1,484)
Known & Measurable 2014	Prairie Island Unit 1 Reactor Coolant Pump Seal Re-Design	NSPM-K&M-PI U1 RCP Seal Re-Design - 2014	15,006	14,740
Known & Measurable 2014	Prairie Island Unit 1 Reactor Coolant Pump Seal Re-Design	NSPM-K&M-PI U1 RCP Seal Re-Design - 2015	36,135	35,218
Known & Measurable 2014	Prairie Island Unit 1 Spent Fuel Pool Heat Exchanger System Protecti	NSPM-K&M-PI 122 SFP Hx-CC System Prot - 2014	37,245	36,616
Known & Measurable 2014	Prairie Island Unit 1 Spent Fuel Pool Heat Exchanger System Protecti	NSPM-K&M-PI 122 SFP Hx-CC System Prot - 2015	48,402	46,899
Known & Measurable 2014	Prairie Island License Renewal	NSPM-K&M-PI U1 License Renewal Phase II - 2014	33,473	32,734
Known & Measurable 2014	Prairie Island License Renewal	NSPM-K&M-PI U1 License Renewal Phase II - 2015	(4,329)	(4,281)
Known & Measurable 2014	Prairie Island License Renewal	NSPM-K&M-PI-LICENSE RENEWAL PROJECT - 2014	7,897	7,741
Known & Measurable 2014	Prairie Island License Renewal	NSPM-K&M-PI-LICENSE RENEWAL PROJECT - 2015	27,520	27,086
Known & Measurable 2014	Property Taxes for 2014	NSPM-K&M-Property Taxes 2014	1,516,118	1,516,118
Known & Measurable 2014	Sherco Unit 2 Mercury Control	NSPM-K&M-SHC2C U2 Mercury Control - 2014	9,589	9,529
Known & Measurable 2014	Sherco Unit 2 Mercury Control	NSPM-K&M-SHC2C U2 Mercury Control - 2015	66,786	65,664
Known & Measurable 2015	Border Winds	NSPM-K&M-BRD0C Border Wind ND Sequoia W - 2014	4,256	4,249
Known & Measurable 2015	Border Winds	NSPM-K&M-BRD0C Border Wind ND Sequoia W - 2015	622,347	612,515
Known & Measurable 2015	Border Winds	NSPM-K&M-BRD0C Border Wind Xmsn Serv Ge - 2014	11	11
Known & Measurable 2015	Border Winds	NSPM-K&M-BRD0C Border Wind Xmsn Serv Ge - 2015	10,785	10,529
Known & Measurable 2015	Pleasant Valley Wind	NSPM-K&M-PLVOC Pleasant Valley Wind - 2014	5,454	5,444
Known & Measurable 2015	Pleasant Valley Wind	NSPM-K&M-PLVOC Pleasant Valley Wind - 2015	798,877	786,250
Known & Measurable 2015	Pleasant Valley Wind	NSPM-K&M-PLVOC Pleasant Vly Wind Xmsn Se - 2014	7	7
Known & Measurable 2015	Pleasant Valley Wind	NSPM-K&M-PLVOC Pleasant Vly Wind Xmsn Se - 2015	1,591	1,557
Known & Measurable 2015	Prairie Island Casks (#39-47)	NSPM-K&M-PI-9 TN-40 Casks(39-47) - 2014	3,842	3,810
Known & Measurable 2015	Prairie Island Casks (#39-47)	NSPM-K&M-PI-9 TN-40 Casks(39-47) - 2015	113,420	112,381
Known & Measurable 2015	Prairie Island Independent Spent Fuel Storage Installation (ISFSI) Reli	NSPM-K&M-PI- Relicence ISFSI - 2014	533	527
Known & Measurable 2015	Prairie Island Independent Spent Fuel Storage Installation (ISFSI) Reli	NSPM-K&M-PI- Relicence ISFSI - 2015	53,072	52,591
Known & Measurable 2015	Prairie Island Unit 2 Electric Generator Replacement	NSPM-K&M-PI U2 Generator Replacemnt LCM - 2014	1,355	1,327
Known & Measurable 2015	Prairie Island Unit 2 Electric Generator Replacement	NSPM-K&M-PI U2 Generator Replacemnt LCM - 2015	124,847	122,504
Known & Measurable 2015	Prairie Island Unit 2 GSU Transformer Replacement	NSPM-K&M-PI U2 GSU Transformer Repl LCM - 2014	272	266
Known & Measurable 2015	Prairie Island Unit 2 GSU Transformer Replacement	NSPM-K&M-PI U2 GSU Transformer Repl LCM - 2015	40,552	39,958
Known & Measurable 2015	Property Taxes for 2015	NSPM-K&M-Property Taxes 2015	693,329	693,329
Known & Measurable 2015	Sherco Unit 1 Couton Bottom Replacement	NSPM-K&M-SHC1C U1 Couton Bottom Repl - 2014	269	269
Known & Measurable 2015	Sherco Unit 1 Couton Bottom Replacement	NSPM-K&M-SHC1C U1 Couton Bottom Repl - 2015	97,641	96,182
Known & Measurable 2015	Sherco Unit 1 Mercury Control	NSPM-K&M-SHC1C U1 Mercury Control - 2014	1,604	1,600
Known & Measurable 2015	Sherco Unit 1 Mercury Control	NSPM-K&M-SHC1C U1 Mercury Control - 2015	50,439	49,637
Known & Measurable 2015	Wage Adjustment	NSPM-Wage Adjustment	801,716	801,716
Secondary Calculations	Cash Working Capital	NSPM-Cash Working Capital	(179,146)	(172,710)
Secondary Calculations	Net Operating Loss	NSPM-NOL/Credits/199	750,688	762,846
Revenue Credits	Infrastructure Rider Revenue Credit	NSPM-Infra Revenue Credit - 2014	(8,481,465)	(8,481,465)
Revenue Credits	TCR Rider Revenue Credit	NSPM-TCR Rider Revenue Credit	(558,398)	(558,398)
		Total	15,600,084	13,940,796