

Northern States Power Company
 Electric O&M Summary
 Actual Year Ending 12/31/2013
 Includes All Adjustments

	NSPM Electric	SD Electric	Other Electric
Purchased Fuel and Production	2,082,923,878	123,340,335	1,959,583,543
Transmission	241,693,245	12,277,137	229,416,108
Regional Market Expenses	10,855,867	663,076	10,192,791
Distribution	120,833,010	7,793,862	113,039,148
Customer Accounts	55,250,206	3,788,644	51,461,562
Customer Service	84,842,608	1,226,168	83,616,440
Customer Sales	98,852	51,046	47,807
A&G	235,257,153	15,346,844	219,910,309
Total	2,831,754,819	164,487,112	2,667,267,707
Payroll Taxes	33,585,303	2,049,131	31,536,172
Total	2,865,340,122	166,536,243	2,698,803,879

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Northern States Power Company
 Electric O&M Summary
 Actual Year Ending 12/31/2013
 Base Data Only

	Total	SD Electric	Other
Production	2,090,947,902	124,548,055	1,966,399,846
Transmission	244,340,421	14,924,313	229,416,108
Regional Market Expenses	10,855,867	663,076	10,192,791
Distribution	121,107,048	8,067,900	113,039,148
Customer Accounts	55,250,206	3,788,644	51,461,562
Customer Service	84,610,227	993,666	83,616,561
Sales	18,459	1,046	17,413
A&G	251,400,885	15,618,396	235,782,489
Total	2,858,531,013	168,605,095	2,689,925,918
Payroll Taxes	33,608,989	2,050,627	31,558,362
Total	2,892,140,002	170,655,722	2,721,484,280

Northern States Power Company
 Electric O&M Summary by Jurisdictional Allocator
 Actual Year Ending 12/31/2013
 Includes All Adjustments

FERC Function	Account Major	Jurisdictional Allocator	Total	SD Electric	Other
Production	500-Strm Prod Op & Supr	NSPM EDemandProd	5,716,842	349,185	5,367,657
Production	501-Strm Gen Fuel	NSPM EDirectSD	(783,314)	(783,314)	
Production	501-Strm Gen Fuel	NSPM EEnergy	314,193,117	18,416,115	295,777,001
Production	502-Steam Expenses Major	NSPM EDemandProd	20,371,384	1,244,284	19,127,099
Production	505-Strm Gen Elec Exp. Major	NSPM EDemandProd	4,424,353	270,239	4,154,113
Production	506-Misc Steam Pwr Exp	NSPM EDemandProd	18,464,684	1,127,823	17,336,861
Production	507-Strm Pow Gen Rents	NSPM EDemandProd	2,968,311	181,304	2,787,006
Production	510-Strm Malnt Super&Eng	NSPM EEnergy	2,235,320	131,021	2,104,299
Production	511-Strm Malnt of Structures	NSPM EDemandProd	7,288,753	445,197	6,843,556
Production	512-Strm Malnt of Boiler Pit	NSPM EEnergy	42,483,648	2,490,137	39,993,512
Production	513-Strm Malnt of Elec Plant	NSPM EEnergy	16,554,785	970,342	15,584,443
Production	514-Strm Malnt of Misc Strm Pit	NSPM EDemandProd	14,762,696	901,705	13,860,990
Production	517-Nuc Oper Supervision&Eng	NSPM EDemandProd	77,206,977	4,715,802	72,491,175
Production	518-Nuclear Fuel Expense	NSPM EDemandProd			
Production	518-Nuclear Fuel Expense	NSPM EEnergy	108,436,237	6,355,882	102,080,356
Production	519-Nuclear Coolants & Water	NSPM EDemandProd	7,666,034	468,241	7,197,792
Production	520-Nuclear Steam Expense	NSPM EDemandProd	46,620,207	2,847,562	43,772,644
Production	523-Nuclear Electric Expense	NSPM EDemandProd	2,813,977	171,878	2,642,099
Production	524-Nuclear Power Misc Exp	NSPM EDemandProd	132,354,514	8,084,214	124,270,300
Production	525-Nuclear Gener Rents	NSPM EDemandProd	10,385,244	634,331	9,750,913
Production	528-Nuc Mtce Supervision&Eng	NSPM EEnergy	16,040,495	940,198	15,100,297
Production	529-Nuc Mtce of Structures	NSPM EDemandProd	599,086	36,592	562,494
Production	530-Nuc Mtce Rctr Plant Equip	NSPM EEnergy	32,586,412	1,910,020	30,676,392
Production	531-Nuc Mtce of Elec Plant	NSPM EEnergy	15,377,148	901,316	14,475,832
Production	532-Nuc Mtce of Misc Nuc Plant	NSPM EDemandProd	29,320,834	1,790,917	27,529,918
Production	535-Hyd Oper Super & Eng	NSPM EDemandProd	1,599	98	1,501
Production	536-Hyd Oper Water for Pwr	NSPM EDemandProd	(40)	(2)	(38)
Production	537-Hydro Oper Hydraulic Exp	NSPM EDemandProd	7,474	457	7,018
Production	538-Hyd Oper Electric Exp	NSPM EDemandProd	197,992	12,093	185,899
Production	539-Hydro Oper Misc Gen Exp	NSPM EDemandProd	126,811	7,746	119,066
Production	540-Hyd Oper Rents	NSPM EEnergy	19,535	1,145	18,390
Production	541-Hydro Mtc Super& Eng	NSPM EEnergy	20,110	1,179	18,931
Production	542-Hyd Malnt of Structures	NSPM EDemandProd	96,526	5,896	90,630
Production	543-Hydro Mtc Resv, Dams	NSPM EDemandProd	134,438	8,211	126,227
Production	544-Hyd Malnt of Elec Plant	NSPM EEnergy	180,259	10,566	169,693
Production	545-Hyd Mt Misc Hyd Pint Mjr	NSPM EDemandProd	4,388	268	4,120
Production	546-Oth Oper Super&Eng	NSPM EDemandProd	1,243,408	75,947	1,167,461
Production	547-Fuel - Other Power	NSPM EEnergy	151,426,567	8,875,717	142,550,850
Production	548-Oth Oper Gen Exp	NSPM EDemandProd	5,696,381	347,935	5,348,446
Production	549-Oth Oper Misc Gen Exp	NSPM EDemandProd	5,622,361	343,414	5,278,947
Production	550-Oth Oper Rents	NSPM EDemandProd	1,190,339	72,706	1,117,633
Production	551 - Other Oper Super & Eng	NSPM EDemandProd	634,069	38,729	595,340
Production	552-Oth Malnt of Structures	NSPM EDemandProd	3,132,599	191,339	2,941,260
Production	553-Oth Mtc of Gen & Ele Plant	NSPM EDemandProd	13,669,920	834,959	12,834,962
Production	554-Oth Mtc Misc Gen Pit Mjr	NSPM EDemandProd	1,409,794	85,110	1,323,684
Production	555-Purchased Power	NSPM EDemandProd	165,858,278	10,130,624	155,727,654
Production	555-Purchased Power	NSPM EDirectMN	5,575,913		5,575,913
Production	555-Purchased Power	NSPM EEnergy	728,661,528	42,709,767	685,951,761
Production	556-Load Dispatch	NSPM EDemandProd	1,191,888	72,801	1,119,087
Production	557-Purchased Power Other	NSPM EDemandProd	47,842,642	2,922,229	44,920,413
Production	557-Purchased Power Other	NSPM EEnergy	23,870,371	1,399,138	22,471,233
Production	557.1-Deferred Elec Energy Cost	NSPM E6390000Allocator	469,314	(154,684)	623,998
Production	557.1-Deferred Elec Energy Cost	NSPM EDirectND	1,239,936		1,239,936
Production	557.1-Deferred Elec Energy Cost	NSPM EDirectSD	1,083,250	1,083,250	
Production	557.1-Deferred Elec Energy Cost	NSPM EEnergy	(5,771,514)	(338,292)	(5,433,223)
Sub-Total Production			2,082,923,878	123,340,335	1,959,583,543
Transmission	560-Trans Oper Super & Eng	NSPM EDemandTran	11,061,893	675,660	10,386,232
Transmission	561.1-Load Disp-Reliability	NSPM EDemandTran	45,004	2,749	42,256
Transmission	561.2-Load Disp-Monitor/Operat	NSPM EDemandTran	4,734,133	289,161	4,444,972
Transmission	561.3-Load Disp-Trans Serv/Sch	NSPM EDemandTran	48,474	2,961	45,513

Northern States Power Company
 Electric O&M Summary by Jurisdictional Allocator
 Actual Year Ending 12/31/2013
 Includes All Adjustments

FERC Function	Account Major	Jurisdictional Allocator	Total	SD Electric	Other
Transmission	561.4-Load Disp-Sch/Con/Disp Serv	NSPM EDemandTran	6,498,442	396,925	6,101,518
Transmission	561.5 - Rel/Plan/Std/Dev	NSPM EDemandTran	469,114	28,653	440,460
Transmission	561.6-Trans Service Studies	NSPM EDemandTran	(47,027)	(2,872)	(44,154)
Transmission	561.7-Gen Interconn Studies	NSPM EDemandTran	53,928	3,294	50,634
Transmission	561.8-Rel/Plan/Standards Dev Serv	NSPM EDemandTran	2,629,000	160,579	2,468,421
Transmission	562-Trans Oper Station Exp	NSPM EDemandTran	1,516,407	92,622	1,423,785
Transmission	563-Trans Oper OH Lines	NSPM EDemandTran	2,377,452	145,215	2,232,237
Transmission	563-Trans Oper OH Lines	NSPM EDirectSD	(2,628,292)	(2,628,292)	
Transmission	564-Trans Oper UG Lines	NSPM EDemandTran	4,001	244	3,756
Transmission	565-Purchased Power	NSPM EDemandTran	125,020,422	7,636,247	117,384,175
Transmission	565T-Wheeling - Transmission	NSPM EDemandTran	135,864	8,299	127,566
Transmission	566-Trans Oper Misc Exp	NSPM EDemandTran	71,718,773	4,380,583	67,338,190
Transmission	567-Trans Rents	NSPM EDemandTran	2,219,542	135,570	2,083,973
Transmission	568-Trans Mtce Super & Eng	NSPM EDemandTran	169,705	10,366	159,339
Transmission	570-Tran Mnt of Station Equip	NSPM EDemandTran	7,232,671	441,772	6,790,899
Transmission	571-Trans Mt of Overhead Lines	NSPM EDemandTran	8,443,209	515,711	7,927,498
Transmission	571-Trans Mt of Overhead Lines	NSPM EDirectSD	(18,884)	(18,884)	
Transmission	572-Trans Mt of Underground Lines	NSPM EDemandTran	7,215	441	6,774
Transmission	573-Trans Miscellaneous Plant	NSPM EDemandTran	2,198	134	2,063
Transmission		Sub-Total Transmission	241,693,245	12,277,137	229,416,108
Regional Market Expenses	575.1-Operations Supervision	NSPM EDemandProd	261,077	15,947	245,130
Regional Market Expenses	575.2-DA & RT Mkt Admin	NSPM EDemandProd	48,300	2,950	45,350
Regional Market Expenses	575.3-Trans Rights Mkt Admin	NSPM EDemandProd	804	49	755
Regional Market Expenses	575.5-Ancillary Serv Mkt Admin	NSPM EDemandProd	3,626	221	3,405
Regional Market Expenses	575.6-Mkt Monitoring/Compliance	NSPM EDemandProd	17,581	1,074	16,507
Regional Market Expenses	575.7-Mkt Fac/Mon/Comp Serv	NSPM EDemandProd	10,507,076	641,772	9,865,303
Regional Market Expenses	575.8-Regional Market Rents	NSPM EDemandProd	17,402	1,063	16,339
Regional Market Expenses		Sub-Total Regional Market Expenses	10,855,867	663,076	10,192,791
Distribution	580-Dist Oper Sup & Eng	NSPM ECustMNND Border	125,537		125,537
Distribution	580-Dist Oper Sup & Eng	NSPM ECustomers	4,843,975	295,250	4,548,725
Distribution	580-Dist Oper Sup & Eng	NSPM EDirectMN	4,276,531		4,276,531
Distribution	580-Dist Oper Sup & Eng	NSPM EDirectND	234,297		234,297
Distribution	580-Dist Oper Sup & Eng	NSPM EDirectSD	490,109	490,109	
Distribution	581-Dist Load Dispatching	NSPM ECustomers	4,037,046	246,066	3,790,980
Distribution	581-Dist Load Dispatching	NSPM EDirectMN	1,891,044		1,891,044
Distribution	582-Dist Op Station Exp	NSPM ECustomers	1,215,878	74,110	1,141,767
Distribution	582-Dist Op Station Exp	NSPM EDirectMN	1,172,118		1,172,118
Distribution	582-Dist Op Station Exp	NSPM EDirectND	147		147
Distribution	582-Dist Op Station Exp	NSPM EDirectSD	15,819	15,819	
Distribution	583-Dist Oper Overhead Lines	NSPM ECustMNND Border	218,404		218,404
Distribution	583-Dist Oper Overhead Lines	NSPM ECustomers	(2,138,643)	(130,355)	(2,008,288)
Distribution	583-Dist Oper Overhead Lines	NSPM EDirectMN	2,868,235		2,868,235
Distribution	583-Dist Oper Overhead Lines	NSPM EDirectND	138,461		138,461
Distribution	583-Dist Oper Overhead Lines	NSPM EDirectSD	313,007	313,007	
Distribution	584-Dist Op UG Elec Lines	NSPM ECustMNND Border	75,189		75,189
Distribution	584-Dist Op UG Elec Lines	NSPM ECustomers	(1,505,607)	(91,770)	(1,413,837)
Distribution	584-Dist Op UG Elec Lines	NSPM EDirectMN	5,822,667		5,822,667
Distribution	584-Dist Op UG Elec Lines	NSPM EDirectND	724,090		724,090
Distribution	584-Dist Op UG Elec Lines	NSPM EDirectSD	530,694	530,694	
Distribution	585-Dist Oper Streetlight	NSPM ECustMNND Border	10,979		10,979
Distribution	585-Dist Oper Streetlight	NSPM ECustomers	2,460,985	150,002	2,310,983
Distribution	585-Dist Oper Streetlight	NSPM EDirectMN	42,224		42,224
Distribution	585-Dist Oper Streetlight	NSPM EDirectND	10,007		10,007
Distribution	585-Dist Oper Streetlight	NSPM EDirectSD	12,075	12,075	
Distribution	586-Dist Oper Meter Exp	NSPM ECustMNND Border	33,809		33,809
Distribution	586-Dist Oper Meter Exp	NSPM ECustomers	2,722,308	165,930	2,556,378
Distribution	586-Dist Oper Meter Exp	NSPM EDirectMN	227,950		227,950
Distribution	586-Dist Oper Meter Exp	NSPM EDirectND	35,138		35,138
Distribution	586-Dist Oper Meter Exp	NSPM EDirectSD	34,520	34,520	

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Northern States Power Company
 Electric O&M Summary by Jurisdictional Allocator
 Actual Year Ending 12/31/2013
 Includes All Adjustments

FERC Function	Account Major	Jurisdictional Allocator	Total	SD Electric	Other
Distribution	587-Dist Oper Cust Install	NSPM ECustMNND Border	27,545		27,545
Distribution	587-Dist Oper Cust Install	NSPM ECustomers	(1,066,400)	(64,999)	(1,001,401)
Distribution	587-Dist Oper Cust Install	NSPM EDirectMN	2,648,147		2,648,147
Distribution	587-Dist Oper Cust Install	NSPM EDirectND	135,540		135,540
Distribution	587-Dist Oper Cust Install	NSPM EDirectSD	142,749	142,749	
Distribution	588-Dist Oper Misc Exp	NSPM ECustMNND Border	191,751		191,751
Distribution	588-Dist Oper Misc Exp	NSPM ECustomers	4,461,445	271,934	4,189,511
Distribution	588-Dist Oper Misc Exp	NSPM EDirectMN	9,823,634		9,823,634
Distribution	588-Dist Oper Misc Exp	NSPM EDirectND	361,010		361,010
Distribution	588-Dist Oper Misc Exp	NSPM EDirectSD	575,944	575,944	
Distribution	589-Dist Rents	NSPM ECustMNND Border	42,627		42,627
Distribution	589-Dist Rents	NSPM ECustomers	1,719,425	104,802	1,614,622
Distribution	589-Dist Rents	NSPM EDirectMN	1,789,982		1,789,982
Distribution	589-Dist Rents	NSPM EDirectND	70,068		70,068
Distribution	589-Dist Rents	NSPM EDirectSD	119,705	119,705	
Distribution	590-Dist Mtc Super & Eng	NSPM ECustMNND Border	5,138		5,138
Distribution	590-Dist Mtc Super & Eng	NSPM ECustomers	360,580	21,978	338,602
Distribution	590-Dist Mtc Super & Eng	NSPM EDirectMN	(43,228)		(43,228)
Distribution	590-Dist Mtc Super & Eng	NSPM EDirectND	15,045		15,045
Distribution	590-Dist Mtc Super & Eng	NSPM EDirectSD	16,675	16,675	
Distribution	591-Reg Mkts Maint of Structures (Major Only)	NSPM EDirectMN	807		807
Distribution	592-Dist Mt of Station Equip	NSPM ECustMNND Border	885		885
Distribution	592-Dist Mt of Station Equip	NSPM ECustomers	8,758,468	533,846	8,224,622
Distribution	592-Dist Mt of Station Equip	NSPM EDirectMN	521,206		521,206
Distribution	592-Dist Mt of Station Equip	NSPM EDirectND	14,812		14,812
Distribution	592-Dist Mt of Station Equip	NSPM EDirectSD	27,961	27,961	
Distribution	593-Dist Mtc of Overhead Lines	NSPM ECustMNND Border	292,818		292,818
Distribution	593-Dist Mtc of Overhead Lines	NSPM ECustomers	89,952	5,483	84,469
Distribution	593-Dist Mtc of Overhead Lines	NSPM EDirectMN	38,612,421		38,612,421
Distribution	593-Dist Mtc of Overhead Lines	NSPM EDirectND	1,482,195		1,482,195
Distribution	593-Dist Mtc of Overhead Lines	NSPM EDirectSD	2,468,321	2,468,321	
Distribution	594-Dist Mt of Undergrnd Line	NSPM ECustMNND Border	301,214		301,214
Distribution	594-Dist Mt of Undergrnd Line	NSPM ECustomers	(375,574)	(22,892)	(352,682)
Distribution	594-Dist Mt of Undergrnd Line	NSPM EDirectMN	10,236,171		10,236,171
Distribution	594-Dist Mt of Undergrnd Line	NSPM EDirectND	441,241		441,241
Distribution	594-Dist Mt of Undergrnd Line	NSPM EDirectSD	1,284,582	1,284,582	
Distribution	595-Dist Mt of Line Transform	NSPM ECustMNND Border	7,290		7,290
Distribution	595-Dist Mt of Line Transform	NSPM ECustomers	1,490,212	90,831	1,399,380
Distribution	595-Dist Mt of Line Transform	NSPM EDirectMN	1,199,019		1,199,019
Distribution	595-Dist Mt of Line Transform	NSPM EDirectND	5,357		5,357
Distribution	595-Dist Mt of Line Transform	NSPM EDirectSD	5,063	5,063	
Distribution	596-Dist Mtc of Streetlights	NSPM ECustMNND Border	5,100		5,100
Distribution	596-Dist Mtc of Streetlights	NSPM ECustomers	1,341,507	81,768	1,259,740
Distribution	596-Dist Mtc of Streetlights	NSPM EDirectMN	83,537		83,537
Distribution	596-Dist Mtc of Streetlights	NSPM EDirectND	5,371		5,371
Distribution	596-Dist Mtc of Streetlights	NSPM EDirectSD	11,465	11,465	
Distribution	597-Dist Mtc of Meters	NSPM ECustMNND Border	14		14
Distribution	597-Dist Mtc of Meters	NSPM ECustomers	131,888	8,039	123,849
Distribution	597-Dist Mtc of Meters	NSPM EDirectMN	4,798		4,798
Distribution	597-Dist Mtc of Meters	NSPM EDirectND	2,931		2,931
Distribution	597-Dist Mtc of Meters	NSPM EDirectSD	2,135	2,135	
Distribution	598 - Dist Mtc of Misc Plant	NSPM ECustomers	35,075	2,138	32,937
Distribution	598 - Dist Mtc of Misc Plant	NSPM EDirectMN	7,279		7,279
Distribution	598 - Dist Mtc of Misc Plant	NSPM EDirectND	240		240
Distribution	598 - Dist Mtc of Misc Plant	NSPM EDirectSD	877	877	
Distribution		Sub-Total Distribution	120,833,010	7,793,862	113,039,148
Customer Accounts	901-Cust Acct Supervise	NSPM ECustomers	176,063	10,731	165,332
Customer Accounts	902-Cust Acct Meter Read	NSPM ECustomers	14,768,179	900,150	13,868,029
Customer Accounts	902-Cust Acct Meter Read	NSPM EDirectMN	1,935,684		1,935,684
Customer Accounts	902-Cust Acct Meter Read	NSPM EDirectND	930,889		930,889

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FERC Function	Account Major	Jurisdictional Allocator	Total	SD Electric	Other
Customer Accounts	902-Cust Acct Meter Read	NSPM EDirectSD	743,704	743,704	
Customer Accounts	903-Cust Acct Recrds & Coll	NSPM ECustomers	25,417,105	1,549,223	23,867,881
Customer Accounts	904-Cust Acct Uncollect	NSPM ECustomers	(156,223)	(9,522)	(146,701)
Customer Accounts	904-Cust Acct Uncollect	NSPM EDirectMN	10,209,369		10,209,369
Customer Accounts	904-Cust Acct Uncollect	NSPM EDirectND	631,059		631,059
Customer Accounts	904-Cust Acct Uncollect	NSPM EDirectSD	594,357	594,357	
Customer Accounts	905-Cust Acct Misc	NSPM ECustomers			
Customer Accounts	905-Cust Acct Misc	NSPM EDirectMN	20		20
Customer Accounts		Sub-Total Customer Accounts	55,250,206	3,788,644	51,461,562
Customer Service	908-Customer Asst Expense	NSPM ECustomers	2,087,462	127,235	1,960,227
Customer Service	908-Customer Asst Expense	NSPM EDirectMN	80,426,805		80,426,805
Customer Service	908-Customer Asst Expense	NSPM EDirectND	124,253		124,253
Customer Service	908-Customer Asst Expense	NSPM EDirectSD	1,016,109	1,016,109	
Customer Service	909-Cust Serv Instruct Adver	NSPM ECustomers	497,723	30,337	467,386
Customer Service	909-Cust Serv Instruct Adver	NSPM EDirectMN	578,221		578,221
Customer Service	909-Cust Serv Instruct Adver	NSPM EDirectND	59,549		59,549
Customer Service	909-Cust Serv Instruct Adver	NSPM EDirectSD	52,487	52,487	
Customer Service		Sub-Total Customer Service	84,842,608	1,226,168	83,616,440
Sales	912-Sales Demo & Sales	NSPM ECustomers	17,154	1,046	16,108
Sales	912-Sales Demo & Sales	NSPM EDirectMN	31,698		31,698
Sales	912-Sales Demo & Sales	NSPM EDirectSD	50,000	50,000	
Sales		Sub-Total Sales	98,852	51,046	47,807
A&G	920-A&G Salaries	NSPM ECustomers	5,355,066	326,402	5,028,664
A&G	920-A&G Salaries	NSPM EDemandProd	2,485,986	151,844	2,334,142
A&G	920-A&G Salaries	NSPM EDemandTran	147,358	9,001	138,357
A&G	920-A&G Salaries	NSPM EDirectMN	(7,160,219)		(7,160,219)
A&G	920-A&G Salaries	NSPM EDirectND	(76,002)		(76,002)
A&G	920-A&G Salaries	NSPM EDirectSD	412,849	412,849	
A&G	920-A&G Salaries	NSPM EDirectWhls	(5,600)		(5,600)
A&G	920-A&G Salaries	NSPM ETwoFactorAlloc	47,202,558	2,881,339	44,321,219
A&G	921-A&G Office & Supplies	NSPM ECustomers	2,077,255	126,613	1,950,643
A&G	921-A&G Office & Supplies	NSPM EDemandProd	601,714	36,753	564,962
A&G	921-A&G Office & Supplies	NSPM EDemandTran	1,643,405	100,379	1,543,026
A&G	921-A&G Office & Supplies	NSPM EDirectMN	166,906		166,906
A&G	921-A&G Office & Supplies	NSPM EDirectND	76,429		76,429
A&G	921-A&G Office & Supplies	NSPM EDirectSD	34,208	34,208	
A&G	921-A&G Office & Supplies	NSPM ETwoFactorAlloc	45,126,881	2,754,635	42,372,246
A&G	922-A&G Admn Transfer Crdt	NSPM EDemandProd	(1,789,515)	(109,304)	(1,680,211)
A&G	922-A&G Admn Transfer Crdt	NSPM ETwoFactorAlloc	(25,286,118)	(1,543,515)	(23,742,603)
A&G	923-A&G Outside Services	NSPM ECustomers	1,423,934	86,792	1,337,143
A&G	923-A&G Outside Services	NSPM EDemandProd	482,407	29,465	452,942
A&G	923-A&G Outside Services	NSPM EDirectMN	1,145,978		1,145,978
A&G	923-A&G Outside Services	NSPM EDirectND	47,975		47,975
A&G	923-A&G Outside Services	NSPM EDirectSD	17,557	17,557	
A&G	923-A&G Outside Services	NSPM ETwoFactorAlloc	16,747,851	1,022,322	15,725,529
A&G	924-A&G Property Insurance	NSPM EDemandProd	5,500,892	335,994	5,164,897
A&G	924-A&G Property Insurance	NSPM ETwoFactorAlloc	4,072,001	248,563	3,823,438
A&G	925-A&G Injuries & Damages	NSPM ECustMNNND Border	10,567		10,567
A&G	925-A&G Injuries & Damages	NSPM ECustomers	370,352	22,574	347,778
A&G	925-A&G Injuries & Damages	NSPM EDemandProd	2,295,810	140,228	2,155,581
A&G	925-A&G Injuries & Damages	NSPM EDemandTran	241,928	14,777	227,151
A&G	925-A&G Injuries & Damages	NSPM EDirectMN	540,375		540,375
A&G	925-A&G Injuries & Damages	NSPM EDirectND	31,409		31,409
A&G	925-A&G Injuries & Damages	NSPM EDirectSD	38,590	38,590	
A&G	925-A&G Injuries & Damages	NSPM ETwoFactorAlloc	11,548,118	704,920	10,843,197
A&G	926-A&G Pen & Ben	NSPM ECustMNNND Border	195,855		195,855
A&G	926-A&G Pen & Ben	NSPM ECustomers	10,821,879	659,615	10,162,263
A&G	926-A&G Pen & Ben	NSPM EDemandProd	50,695,605	3,096,488	47,599,117

Northern States Power Company
 Electric O&M Summary by Jurisdictional Allocator
 Actual Year Ending 12/31/2013
 Includes All Adjustments

FERC Function	Account Major	Jurisdictional Allocator	Total	SD Electric	Other
A&G	926-A&G Pen & Ben	NSPM EDemandTran	6,314,501	385,690	5,928,811
A&G	926-A&G Pen & Ben	NSPM EDirectMN	9,842,390		9,842,390
A&G	926-A&G Pen & Ben	NSPM EDirectND	638,022		638,022
A&G	926-A&G Pen & Ben	NSPM EDirectSD	767,253	767,253	
A&G	926-A&G Pen & Ben	NSPM ETwoFactorAlloc	12,372,277	755,229	11,617,049
A&G	926.3-SPS Deferred Pension Exp	NSPM EDirectMN	(8,367,477)		(8,367,477)
A&G	926.3-SPS Deferred Pension Exp	NSPM ETwoFactorAlloc			
A&G	928-A&G Regulatory Comm Exp	NSPM ECustomers	93,018	5,670	87,349
A&G	928-A&G Regulatory Comm Exp	NSPM EDemandProd	(37,609)	(2,297)	(35,312)
A&G	928-A&G Regulatory Comm Exp	NSPM EDemandTran	40,019	2,444	37,575
A&G	928-A&G Regulatory Comm Exp	NSPM EDirectMN	6,773,159		6,773,159
A&G	928-A&G Regulatory Comm Exp	NSPM EDirectND	538,315		538,315
A&G	928-A&G Regulatory Comm Exp	NSPM EDirectSD	187,231	187,231	
A&G	928-A&G Regulatory Comm Exp	NSPM ETwoFactorAlloc	5,055,951	308,625	4,747,325
A&G	929-A&G Duplicate Chrg Crdt	NSPM ETwoFactorAlloc	(3,991,631)	(243,657)	(3,747,974)
A&G	930.1-A&G General Advertising	NSPM ECustomers	127,709	7,784	119,925
A&G	930.1-A&G General Advertising	NSPM EDemandProd	51,714	3,159	48,555
A&G	930.1-A&G General Advertising	NSPM EDirectMN	1,087		1,087
A&G	930.1-A&G General Advertising	NSPM EDirectND	51,132		51,132
A&G	930.1-A&G General Advertising	NSPM EDirectSD	4,065	4,065	
A&G	930.1-A&G General Advertising	NSPM ETwoFactorAlloc	243,729	14,878	228,851
A&G	930.2-A&G Misc General Exp	NSPM ECustomers	153,297	9,344	143,953
A&G	930.2-A&G Misc General Exp	NSPM EDemandProd	207,157	12,653	194,504
A&G	930.2-A&G Misc General Exp	NSPM EDemandTran	126,739	7,741	118,997
A&G	930.2-A&G Misc General Exp	NSPM EDirectMN	1,850,313		1,850,313
A&G	930.2-A&G Misc General Exp	NSPM EDirectND	56,667		56,667
A&G	930.2-A&G Misc General Exp	NSPM EDirectSD	(727)	(727)	
A&G	930.2-A&G Misc General Exp	NSPM ETwoFactorAlloc	2,377,408	145,122	2,232,286
A&G	931-A&G Rents	NSPM ECustomers	7,584,191	462,272	7,121,919
A&G	931-A&G Rents	NSPM EDemandProd	1,003,610	61,301	942,310
A&G	931-A&G Rents	NSPM EDemandTran	9,882	604	9,278
A&G	931-A&G Rents	NSPM EDirectMN	480,828		480,828
A&G	931-A&G Rents	NSPM EDirectND	67,917		67,917
A&G	931-A&G Rents	NSPM EDirectSD	38,465	38,465	
A&G	931-A&G Rents	NSPM ETwoFactorAlloc	12,850,677	784,431	12,066,246
A&G	935-A&G Maint of Gen PLT	NSPM ECustomers	191,694	11,684	180,010
A&G	935-A&G Maint of Gen PLT	NSPM EDemandProd	937	57	880
A&G	935-A&G Maint of Gen PLT	NSPM EDemandTran	555	34	521
A&G	935-A&G Maint of Gen PLT	NSPM EDirectMN	5,009		5,009
A&G	935-A&G Maint of Gen PLT	NSPM EDirectSD	63	63	
A&G	935-A&G Maint of Gen PLT	NSPM ETwoFactorAlloc	305,374	18,641	286,734
A&G		Sub-Total A&G	235,257,153	15,346,844	219,910,309
Taxes Other Than Income	408.3-Payroll Taxes	NSPM ECustMNND Border	61,118		61,118
Taxes Other Than Income	408.3-Payroll Taxes	NSPM ECustomers	2,984,281	181,898	2,802,383
Taxes Other Than Income	408.3-Payroll Taxes	NSPM EDemandProd	21,784,156	1,330,576	20,453,579
Taxes Other Than Income	408.3-Payroll Taxes	NSPM EDemandTran	1,807,396	110,396	1,697,000
Taxes Other Than Income	408.3-Payroll Taxes	NSPM EDirectMN	3,240,830		3,240,830
Taxes Other Than Income	408.3-Payroll Taxes	NSPM EDirectND	187,898		187,898
Taxes Other Than Income	408.3-Payroll Taxes	NSPM EDirectSD	225,160	225,160	
Taxes Other Than Income	408.3-Payroll Taxes	NSPM ETwoFactorAlloc	3,294,464	201,101	3,093,363
Taxes Other Than Income		Sub-Total Taxes Other Than Income	33,585,303	2,049,131	31,536,172
		Total	2,865,340,122	166,536,243	2,698,803,879

Adjustment to Convert SD to Pay-As-You-Go from Accrual

SD Jurisdiction		
BOY		EOY

South Dakota Allocation of Deferred Liabilities

Post Employment Benefits - FAS 106(Short Term)	(173,440)	(31,527)	(173,440)
Retiree Medical - FAS 106	(4,087,972)	30,539	(4,087,972)
Retiree Medical - FAS 106 Medicare			
	<u>(4,261,412)</u>		<u>(4,261,412)</u>
		(988)	

Prod			Tran			Dist		
(135,105)	(24,559)	(135,105)	(7,428)	(1,350)	(7,428)	(30,907)	(5,618)	(30,907)
(3,184,421)	23,789	(3,184,421)	(175,067)	1,308	(175,067)	(728,483)	5,442	(728,483)
<u>(3,319,526)</u>		<u>(3,319,526)</u>	<u>(182,495)</u>		<u>(182,495)</u>	<u>(759,390)</u>		<u>(759,390)</u>
	(770)			(42)			(176)	

Accumulated Deferred Taxes

Post Employment Benefits - FAS 106(Short Term)	(70,857)	(12,884)	(70,857)
Retiree Medical - FAS 106	(1,670,138)	12,480	(1,670,138)
Retiree Medical - FAS 106 Medicare			
	<u>(1,740,995)</u>		<u>(1,740,995)</u>
		(404)	

(55,196)	(10,036)	(55,196)	(3,034)	(552)	(3,034)	(12,627)	(2,296)	(12,627)
(1,300,993)	9,722	(1,300,993)	(71,524)	534	(71,524)	(297,621)	2,224	(297,621)
<u>(1,356,189)</u>		<u>(1,356,189)</u>	<u>(74,558)</u>		<u>(74,558)</u>	<u>(310,248)</u>		<u>(310,248)</u>
	(315)			(17)			(72)	

Deferred Income Taxes

Total Company		
BOY		EOY

Total Company

South Dakota Allocation of Deferred Liabilities

Post Employment Benefits - FAS 106(Short Term)	(2,840,616)	(516,351)	(2,840,616)
Retiree Medical - FAS 106	(66,953,199)	500,163	(66,953,199)
Retiree Medical - FAS 106 Medicare			
	<u>(69,793,815)</u>		<u>(69,793,815)</u>
		(16,187)	

Prod			Tran			Dist		
(2,211,937)	(402,073)	(2,211,937)	(121,604)	(22,104)	(121,604)	(507,076)	(92,173)	(507,076)
(52,135,251)	389,488	(52,135,251)	(2,866,199)	21,411	(2,866,199)	(11,951,749)	89,284	(11,951,749)
<u>(54,347,188)</u>		<u>(54,347,188)</u>	<u>(2,987,803)</u>		<u>(2,987,803)</u>	<u>(12,458,824)</u>		<u>(12,458,824)</u>
	(12,605)			(693)			(2,890)	

Accumulated Deferred Taxes

Post Employment Benefits - FAS 106(Short Term)	(1,160,502)	(211,012)	(1,160,502)
Retiree Medical - FAS 106	(27,353,691)	204,398	(27,353,691)
Retiree Medical - FAS 106 Medicare			
	<u>(28,514,192)</u>		<u>(28,514,192)</u>
		(6,615)	

(903,662)	(164,312)	(903,662)	(49,680)	(9,033)	(49,680)	(207,160)	(37,668)	(207,160)
(21,299,826)	159,161	(21,299,826)	(1,170,984)	8,750	(1,170,984)	(4,882,880)	36,487	(4,882,880)
<u>(22,203,488)</u>		<u>(22,203,488)</u>	<u>(1,220,664)</u>		<u>(1,220,664)</u>	<u>(5,090,040)</u>		<u>(5,090,040)</u>
	(5,151)			(283)			(1,181)	

Deferred Income Taxes

**NORTHERN STATES POWER CO
YEAR ENDED 12-31-2013**

	Total Costs	O&M %	Mn Co	SD Jur O&M Costs
Actual FAS 106 Costs in 2013				
Gross FAS 106 Cost for 2013	6,873,000			
Allocation to Electric Utility 91.64%	6,298,417			
Prod & Trans Labor Share of Alloc Electric 71.85%	4,525,467			
Prod & Tran cost after Interchange 84.88%	3,841,271			
Residual Elec Labor	1,772,950			
Total Mn Co Elec Labor	5,614,221		3,735,633	
SD allocation at 5.49%	308,249	66.54%		205,105
Cash payments made in 2013				
Direct payments made by employer (admin fees, 2012 claims runout, life ins prem.)	617,836			
VEBA payments for claims - net of employee contributions	7,705,287			
Total claims net of employee contribution	8,323,123			
Allocation to Electric Utility 91.64%	7,627,310			
Prod & Trans Labor Share of Alloc Electric 71.85%	5,480,288			
Prod & Tran cost after Interchange 84.88%	4,651,734			
Residual Elec Labor	2,147,022			
Total Mn Co Elec Labor	6,798,756		4,523,809	
SD allocation at 5.49%	373,286	66.54%		248,380

% of 13 Actual Electric Labor to be Interchanged			
Prod Lbr	Tran Lbr	P&T Lbr	Total ElecLbr
401,738,058	20,169,661	421,907,720	587,199,239
		71.85%	

Adjustment to convert from accrual to cash basis for SD

	<u>43,275</u>	<u>25,398</u>	<u>5,020</u>	<u>12,857</u>	<u>43,275</u>
	<u>43,275</u>	<u>25,398</u>	<u>5,020</u>	<u>12,857</u>	<u>43,275</u>
PTD Allocator		58.6900%	11.6000%	29.7100%	

6-10

2013 Actual

Actual and Budget Pension & Benefit Allocation Ratios

Utility Splits

Electric	91.64%
Gas	8.36%
	<u>100.00%</u>

Prod & Trans Labor Share of Alloc Electric

P&T	71.85%
Oth E Lab	28.15%
	<u>100.00%</u>

Interchange Demand Allocator

MN	84.88%	To Summary
WI	15.12%	
	<u>100.00%</u>	

Electric Labor Allocator

MN	88.80%	
ND	5.67%	
SD	5.49%	To Summary
Wh	0.04%	
	<u>100.00%</u>	

O&M % based upon Labor Load Splits

Electric Only	66.54%	To Summary
See O and M Percentage tab		

2013 Actual Non-Plant

Business Unit Allocations	Non - Plant Deferred Assets & Liabilities			Allocator			NSP (MN) Company Totals			Gas Utility			Electric Utility			Production			Transmission			Distribution																																																																																																																																																							
	BOY	Current	EOY	Utility	Business	Jurisdiction	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY																																																																																																																																																					
Deferred Liabilities																																																																																																																																																																													
Post Employment Benefits - FAS 106(Short-Term)	(3,034,798)	(551,648)	(3,034,798)	Included	LABOR	LABOR	DEFAULTS	(3,034,798)	(551,648)	(3,034,798)	(194,182)	(35,297)	(194,182)	(2,840,616)	(516,351)	(2,840,616)	(2,211,937)	(402,073)	(2,211,937)	(121,604)	(22,104)	(121,604)	(507,076)	(92,173)	(507,076)																																																																																																																																																				
Total Deferred Liabilities	(3,034,798)	(551,648)	(3,034,798)																																																																																																																																																																										
Long Term Liabilities																																																																																																																																																																													
Retiree Medical - FAS 106	(71,530,049)	534,354	(71,530,049)	Included	LABOR	LABOR	DEFAULTS	(71,530,049)	534,354	(71,530,049)	(4,678,850)	34,191	(4,678,850)	(66,953,199)	500,163	(66,953,199)	(52,135,251)	389,468	(52,135,251)	(2,856,199)	21,411	(2,856,199)	(11,951,749)	89,284	(11,951,749)																																																																																																																																																				
Total Long Term Liabilities	(71,530,049)	534,354	(71,530,049)																																																																																																																																																																										
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Long Term Deferred Assets																																																																																																																																																																													
<table border="0"> <tr> <td colspan="3">JURISDICTION</td> <td>MO</td> <td>ND</td> <td>SD</td> <td>Wholesale</td> <td>Total</td> <td colspan="3">UTILITY</td> <td>Gas</td> <td>Electric</td> <td></td> <td>Business Unit</td> <td>Production</td> <td></td> <td>Transmission</td> <td></td> <td>Distribution</td> <td>Total</td> </tr> <tr> <td colspan="3">ELECTRIC</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="3">LABOR</td> <td>6.3895%</td> <td>93.6105%</td> <td>100.0000%</td> <td>LABOR - Elec MN</td> <td>77.8682%</td> <td></td> <td>4.2808%</td> <td></td> <td>17.8509%</td> <td>100.0000%</td> </tr> <tr> <td colspan="27">Per W/N 2013 Allocators from RIS</td> </tr> <tr> <td colspan="3">DEMAND - Trans</td> <td>87.7998%</td> <td>8.0025%</td> <td>0.1080%</td> <td>0.0000%</td> <td>100.0000%</td> <td colspan="3"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">CUSTOMERS</td> <td>87.5390%</td> <td>8.3951%</td> <td>6.0952%</td> <td>0.0001%</td> <td>100.0000%</td> <td colspan="3"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">DEMAND - Gen</td> <td>87.7998%</td> <td>8.0025%</td> <td>6.1060%</td> <td>0.0000%</td> <td>100.0000%</td> <td colspan="3"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>																											JURISDICTION			MO	ND	SD	Wholesale	Total	UTILITY			Gas	Electric		Business Unit	Production		Transmission		Distribution	Total	ELECTRIC								LABOR			6.3895%	93.6105%	100.0000%	LABOR - Elec MN	77.8682%		4.2808%		17.8509%	100.0000%	Per W/N 2013 Allocators from RIS																											DEMAND - Trans			87.7998%	8.0025%	0.1080%	0.0000%	100.0000%																			CUSTOMERS			87.5390%	8.3951%	6.0952%	0.0001%	100.0000%																			DEMAND - Gen			87.7998%	8.0025%	6.1060%	0.0000%	100.0000%																		
JURISDICTION			MO	ND	SD	Wholesale	Total	UTILITY			Gas	Electric		Business Unit	Production		Transmission		Distribution	Total																																																																																																																																																									
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2013 Actual Non-Plant

SD Jurisdictional Allocations	Non - Plant Deferred Assets & Liabilities			Allocator			South Dakota Jurisdiction Totals			Gas Utility			Electric Utility			Production			Transmission			Distribution			
	BOY	Current	EOY	Utility	Business	Jurisdiction	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	
Deferred Liabilities																									
Post Employment Benefits - FAS 106(Short-Term)	(3,034,798)	(551,648)	(3,034,798)	Included	LABOR	LABOR	DEFAULTS	(173,440)	(31,527)	(173,440)	-	-	-	(173,440)	(31,527)	(173,440)	(135,105)	(24,559)	(135,105)	(7,428)	(1,350)	(7,428)	(30,907)	(5,618)	(30,907)
Total Deferred Liabilities	(3,034,798)	(551,648)	(3,034,798)																						
Long Term Liabilities																									
Retiree Medical - FAS 106	(71,530,049)	534,354	(71,530,049)	Included	LABOR	LABOR	DEFAULTS	(4,087,872)	30,539	(4,087,872)	-	-	-	(4,087,872)	30,539	(4,087,872)	(3,184,421)	23,789	(3,184,421)	(175,067)	1,308	(175,067)	(728,483)	5,442	(728,483)
Total Long Term Liabilities	(71,530,049)	534,354	(71,530,049)																						
Deferred Assets																									
Long Term Deferred Assets																									

11-10

2013 Actual Non Plant Defe

Business Unit Allocations	Non - Plant Deferred Tax Assets & Liabilities			Allocator			NSP (MN) Company Totals			Gas Utility			Electric Utility			Production			Transmission			Distribution																																																																				
	BOY	Current	EOY	Utility	Business	Jurisdiction	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY																																																																		
Current Deferred Tax Assets																																																																																										
Post Employment Benefits - FAS 106(Short Term)	(1,239,833)	(225,437)	(1,239,833)	Included	LABOR	LABOR	DEFAULTS	(1,239,833)	(225,437)	(1,239,833)	(79,331)	(14,425)	(79,331)	(1,160,502)	(211,012)	(1,160,502)	(903,862)	(164,312)	(903,862)	(49,680)	(9,033)	(49,680)	(207,160)	(37,668)	(207,160)																																																																	
Total Current Deferred Tax Assets	(1,239,833)	(225,437)	(1,239,833)				(1,239,833)	(225,437)	(1,239,833)	(79,331)	(14,425)	(79,331)	(1,160,502)	(211,012)	(1,160,502)	(903,862)	(164,312)	(903,862)	(49,680)	(9,033)	(49,680)	(207,160)	(37,668)	(207,160)																																																																		
Long Term Deferred Tax Assets																																																																																										
Retiree Medical - FAS 106	(29,223,560)	218,370	(29,223,560)	Included	LABOR	LABOR	DEFAULTS	(29,223,560)	218,370	(29,223,560)	(1,869,899)	13,872	(1,869,899)	(27,353,691)	204,398	(27,353,691)	(21,299,829)	159,161	(21,299,829)	(1,170,994)	8,750	(1,170,994)	(4,882,680)	36,487	(4,882,680)																																																																	
Total Long Term Deferred Tax Assets	(29,223,560)	218,370	(29,223,560)				(29,223,560)	218,370	(29,223,560)	(1,869,899)	13,872	(1,869,899)	(27,353,691)	204,398	(27,353,691)	(21,299,829)	159,161	(21,299,829)	(1,170,994)	8,750	(1,170,994)	(4,882,680)	36,487	(4,882,680)																																																																		
Current Deferred Tax Liabilities																																																																																										
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2013 Actual Non Plant Deferred

SD Jurisdictional Allocations	Non - Plant Deferred Tax Assets & Liabilities			Allocator			South Dakota Jurisdiction Totals			Gas Utility			Electric Utility			Production			Transmission			Distribution			
	BOY	Current	EOY	Utility	Business	Jurisdiction	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	
Current Deferred Tax Assets																									
Post Employment Benefits - FAS 106(Short Term)	(1,239,833)	(225,437)	(1,239,833)	Included	LABOR	LABOR	DEFAULTS	(70,857)	(12,884)	(83,741)	-	-	-	(70,857)	(12,884)	(70,857)	(55,196)	(10,036)	(55,196)	(3,034)	(652)	(3,034)	(12,827)	(2,298)	(12,827)
Total Current Deferred Tax Assets	(1,239,833)	(225,437)	(1,239,833)				(70,857)	(12,884)	(83,741)	-	-	-	(70,857)	(12,884)	(70,857)	(55,196)	(10,036)	(55,196)	(3,034)	(652)	(3,034)	(12,827)	(2,298)	(12,827)	
Long Term Deferred Tax Assets																									
Retiree Medical - FAS 106	(29,223,560)	218,370	(29,223,560)	Included	LABOR	LABOR	DEFAULTS	(1,670,138)	12,480	(1,657,658)	-	-	-	(1,670,138)	12,480	(1,657,658)	(1,300,993)	9,722	(1,300,993)	(71,524)	534	(71,524)	(297,821)	2,224	(297,821)
Total Long Term Deferred Tax Assets	(29,223,560)	218,370	(29,223,560)				(1,670,138)	12,480	(1,657,658)	-	-	-	(1,670,138)	12,480	(1,657,658)	(1,300,993)	9,722	(1,300,993)	(71,524)	534	(71,524)	(297,821)	2,224	(297,821)	
Current Deferred Tax Liabilities																									
Long Term Deferred Tax Liabilities																									

01-12

01-13

2013 Labor from ALS file Excludes 925 and 926

	<u>Total Labor</u>	<u>% of Total</u>
Oth E Lab	165,291,516	28.1%
Production	401,738,058	68.4%
Trans	20,169,661	3.4%
P&T	421,907,720	71.9%
Total	587,199,236	100.0%

2013 O&M Percent Calculation

Year	Business Unit	Posting Full Acct Desc
2013	10	711145 Reg Labor Loading-Insurance
2013	10	711171 Medical Insur-Non-Loading

Version-Period Cd	Version Period Desc	Utility Desc	YE Amt
Jan-13	2013 Actuals	Common	-
Jan-13	2013 Actuals	Common	-

Year	Business Unit	Posting Full Acct Desc
2013	10	618103.90 Fuel Hand-Lab Load-Insurance
2013	10	618103 Fuel Hand-Lab Load-Insurance
2013	10	618433 Nuc Fuel Proc-Lab Insur-Load
2013	10	711145.90 Reg Labor Loading-Insu
2013	10	711145 Reg Labor Loading-Insurance
2013	10	711171 Medical Insur-Non-Loading

Version-Period Cd	Version Period Desc	Utility Desc	YE Amt
Jan-13	2013 Actuals	Electric	(17,365)
Jan-13	2013 Actuals		1,282,562
Jan-13	2013 Actuals		49,776
Jan-13	2013 Actuals		(501,292)
Jan-13	2013 Actuals		31,585,972
Jan-13	2013 Actuals		(207,942)
		Electric	32,191,711
			A

Year	Business Unit	Posting Full Acct Desc
2013	10	711145 Reg Labor Loading-Insurance
2013	10	711171 Medical Insur-Non-Loading

Version-Period Cd	Version Period Desc	Utility Desc	YE Amt
Jan-13	2013 Actuals	Gas	2,948,797
Jan-13	2013 Actuals		(10,304)
		Gas	2,938,494
			35,130,205

TOTAL COSTS (FAS 106, active healthcare, FAS 112 LTD)

	MN	NMC	Total
FAS 106 Retiree Medical	6,805,000	68,000	6,873,000
FAS 112 LTD (long-term disability)	2,292,000	-	2,292,000
Misc benefit programs & Life and LTD	2,069,446	1,137,411	3,206,857
Active Health Care	26,743,569	9,402,685	36,146,254
IBNR/claims adjustment in 711171	(215,842)	(71,947)	(287,789)
	37,694,173	10,536,149	48,230,322
			B
MN & NMC O&M	72.84%		
MN & NMC O&M ELEC	66.75% A/B		