

SMC - Nonplant 13 Month Average Total Company	NSP-Minnesota													Annual Total
	Dec - 2012	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance NEIL		187,716	187,716	187,716	187,716	187,716	187,716	187,716	187,716	187,716	187,716	187,716	187,716	2,252,596
SchM-101 - Sale of Emission Allowances		6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	6,721	80,651
SchM-104 - Unbilled Revenue - Fuel Costs - Gas	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(618,257)	(7,419,088)
SchM-107 - Pension Expense	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	3,256,101	39,073,206
SchM-108 - Accrued Vacation Paid	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(32,262)	(387,138)
SchM-109 - Employee Incentive	264,166	264,166	264,166	264,166	264,166	264,166	264,166	264,166	264,166	264,166	264,166	264,166	264,166	3,169,991
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(45,971)	(651,648)
SchM-112 - Post Employment Benefits FAS 112	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(150,147)	(1,801,769)
SchM-113 - Retiree Medical - FAS 106	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	534,354
SchM-114 - Severance Accrual	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	193,948
SchM-115 - Workers Compensation	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	21,492
SchM-116 - Bad Debt Reserve - Net of RDF	16,986	16,986	16,986	16,986	16,986	16,986	16,986	16,986	16,986	16,986	16,986	16,986	16,986	203,835
SchM-117 - Prepaid Insurance - Total	228,496	228,496	228,496	228,496	228,496	228,496	228,496	228,496	228,496	228,496	228,496	228,496	228,496	2,741,952
SchM-118 - Inventory Reserve	18,769	18,769	18,769	18,769	18,769	18,769	18,769	18,769	18,769	18,769	18,769	18,769	18,769	225,232
SchM-120 - Medical Deductions-Self Insured	104,982	104,982	104,982	104,982	104,982	104,982	104,982	104,982	104,982	104,982	104,982	104,982	104,982	1,259,779
SchM-171 - Employee Retention	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(127,815)	(1,533,778)
SchM-172 - Environmental Remediation - Electric	169,770	169,770	169,770	169,770	169,770	169,770	169,770	169,770	169,770	169,770	169,770	169,770	169,770	2,037,245
SchM-173 - Environmental Remediation - Gas	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	20,600
SchM-175 - Low Income Discount Program	57,372	57,372	57,372	57,372	57,372	57,372	57,372	57,372	57,372	57,372	57,372	57,372	57,372	688,464
SchM-177 - Unbilled Revenue - Fuel Costs - Elec	920,997	920,997	920,997	920,997	920,997	920,997	920,997	920,997	920,997	920,997	920,997	920,997	920,997	11,051,969
Sub-Total 78-Timing Difference Activity	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	4,321,824	51,861,893

SMC - Nonplant 13 Month Average Total Company	NSP-Minnesota													13 Mo Avg
	Dec - 2012	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	
Non-Plant End Bal														
SchM-101 - Sale of Emission Allowances	(191,953)	(185,232)	(178,511)	(171,790)	(165,069)	(158,348)	(151,628)	(144,907)	(138,186)	(131,465)	(124,744)	(118,023)	(111,302)	(151,628)
SchM-102 - Fuel Tax Credit - Inc Addback	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)	(32,553)
SchM-107 - Pension Expense	71,689,833	74,945,934	78,202,034	81,458,135	84,714,235	87,970,336	91,226,436	94,482,537	97,738,637	100,994,738	104,250,838	107,506,939	110,763,039	91,226,436
SchM-108 - Accrued Vacation Paid	(18,793,415)	(18,825,677)	(18,857,938)	(18,890,200)	(18,922,461)	(18,954,723)	(18,986,984)	(19,019,246)	(19,051,507)	(19,083,769)	(19,116,030)	(19,148,292)	(19,180,553)	(18,986,984)
SchM-109 - Employee Incentive	(22,896,535)	(22,632,369)	(22,368,203)	(22,104,037)	(21,839,871)	(21,575,705)	(21,311,540)	(21,047,374)	(20,783,208)	(20,519,042)	(20,254,876)	(19,990,710)	(19,726,544)	(21,311,540)
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	(2,758,974)	(2,804,945)	(2,850,915)	(2,896,886)	(2,942,857)	(2,988,827)	(3,034,798)	(3,080,769)	(3,126,739)	(3,172,710)	(3,218,681)	(3,264,651)	(3,310,622)	(3,034,798)
SchM-112 - Post Employment Benefits FAS 112	(19,603,875)	(19,754,022)	(19,904,170)	(20,054,317)	(20,204,465)	(20,354,612)	(20,504,760)	(20,654,907)	(20,805,054)	(20,955,202)	(21,105,349)	(21,255,497)	(21,405,644)	(20,504,760)
SchM-113 - Retiree Medical - FAS 106	(71,797,226)	(71,752,697)	(71,708,167)	(71,663,636)	(71,619,106)	(71,574,576)	(71,530,046)	(71,485,516)	(71,440,986)	(71,396,456)	(71,351,926)	(71,307,396)	(71,262,866)	(71,530,046)
SchM-114 - Severance Accrual	(754,954)	(738,792)	(722,629)	(706,467)	(690,305)	(674,142)	(657,980)	(641,818)	(625,655)	(609,493)	(593,331)	(577,169)	(561,006)	(657,980)
SchM-115 - Workers Compensation	(125,284)	(123,493)	(121,702)	(119,911)	(118,120)	(116,329)	(114,538)	(112,747)	(110,956)	(109,165)	(107,374)	(105,583)	(103,792)	(114,538)
SchM-119 - Electric Vehicle Credit	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
SchM-120 - Medical Deductions-Self Insured	(2,117,335)	(2,012,353)	(1,907,372)	(1,802,390)	(1,697,409)	(1,592,427)	(1,487,446)	(1,382,464)	(1,277,482)	(1,172,501)	(1,067,519)	(962,538)	(857,556)	(1,487,446)
SchM-171 - Employee Retention	(127,815)	(255,630)	(383,445)	(511,259)	(639,074)	(766,889)	(894,704)	(1,022,519)	(1,150,334)	(1,278,148)	(1,405,963)	(1,533,778)	(1,661,593)	(766,889)
SchM-172 - Environmental Remediation - Electric	(2,552,246)	(2,382,476)	(2,212,705)	(2,042,935)	(1,873,164)	(1,703,394)	(1,533,624)	(1,363,853)	(1,194,083)	(1,024,312)	(854,542)	(684,771)	(515,001)	(1,533,624)
SchM-173 - Environmental Remediation - Gas	(158,311)	(156,594)	(154,878)	(153,161)	(151,444)	(149,728)	(148,011)	(146,294)	(144,578)	(142,861)	(141,144)	(139,428)	(137,711)	(148,011)
SchM-174 - New Hire Retention Credit	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)	(56,000)
SchM-175 - Low Income Discount Program	2,015,406	2,072,778	2,130,150	2,187,522	2,244,894	2,302,266	2,359,638	2,417,010	2,474,382	2,531,754	2,589,126	2,646,498	2,703,870	2,359,638
Sub-Total Non-Plant End Bal	(68,140,922)	(64,573,806)	(61,006,689)	(57,439,573)	(53,872,456)	(50,305,340)	(46,738,224)	(43,171,107)	(39,603,991)	(36,036,874)	(32,469,758)	(28,902,641)	(25,335,525)	(46,738,224)

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SMC - Nonplant 13 Month Average , Active Jurisdiction	SD Electric													Annual Total
	Dec - 2012	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance NEIL		11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	11,466	137,589
SchM-101 - Sale of Emission Allowances		394	394	394	394	394	394	394	394	394	394	394	394	4,727
SchM-107 - Pension Expense		186,087	186,087	186,087	186,087	186,087	186,087	186,087	186,087	186,087	186,087	186,087	186,087	2,233,050
SchM-108 - Accrued Vacation Paid		(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(1,844)	(22,125)
SchM-109 - Employee Incentive		15,097	15,097	15,097	15,097	15,097	15,097	15,097	15,097	15,097	15,097	15,097	15,097	181,166
SchM-111 - Post Employment Benefits - FAS 106(Short Term)		(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(2,627)	(31,527)
SchM-112 - Post Employment Benefits FAS 112		(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(8,581)	(102,972)
SchM-113 - Retiree Medical - FAS 106		2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	30,539
SchM-114 - Severance Accrual		924	924	924	924	924	924	924	924	924	924	924	924	11,084
SchM-115 - Workers Compensation		102	102	102	102	102	102	102	102	102	102	102	102	1,228
SchM-116 - Bad Debt Reserve - Net of RDF		960	960	960	960	960	960	960	960	960	960	960	960	11,523
SchM-117 - Prepaid Insurance - Total		12,937	12,937	12,937	12,937	12,937	12,937	12,937	12,937	12,937	12,937	12,937	12,937	155,248
SchM-118 - Inventory Reserve		1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,059	12,707
SchM-120 - Medical Deductions-Self Insured		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	71,997
SchM-171 - Employee Retention		(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(87,656)
SchM-172 - Environmental Remediation - Electric		10,370	10,370	10,370	10,370	10,370	10,370	10,370	10,370	10,370	10,370	10,370	10,370	124,435
SchM-177 - Unbilled Revenue - Fuel Costs - Elec		56,137	56,137	56,137	56,137	56,137	56,137	56,137	56,137	56,137	56,137	56,137	56,137	673,640
Sub-Total 78-Timing Difference Activity		283,721	283,721	283,721	283,721	283,721	283,721	283,721	283,721	283,721	283,721	283,721	283,721	3,404,653

SMC - Nonplant 13 Month Average , Active Jurisdiction	SD Electric													13 Mo Avg
	Dec - 2012	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	
Non-Plant End Bal														
SchM-101 - Sale of Emission Allowances	(11,251)	(10,857)	(10,463)	(10,069)	(9,675)	(9,281)	(8,887)	(8,494)	(8,100)	(7,706)	(7,312)	(6,918)	(6,524)	(8,887)
SchM-102 - Fuel Tax Credit - Inc Addback	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)
SchM-107 - Pension Expense	4,097,103	4,283,191	4,469,278	4,655,366	4,841,453	5,027,541	5,213,628	5,399,716	5,585,803	5,771,891	5,957,978	6,144,066	6,330,153	5,213,628
SchM-108 - Accrued Vacation Paid	(1,074,051)	(1,075,895)	(1,077,739)	(1,079,583)	(1,081,426)	(1,083,270)	(1,085,114)	(1,086,958)	(1,088,801)	(1,090,645)	(1,092,489)	(1,094,333)	(1,096,176)	(1,085,114)
SchM-109 - Employee Incentive	(1,308,546)	(1,293,449)	(1,278,352)	(1,263,255)	(1,248,158)	(1,233,060)	(1,217,963)	(1,202,866)	(1,187,769)	(1,172,672)	(1,157,574)	(1,142,477)	(1,127,380)	(1,217,963)
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	(157,676)	(160,304)	(162,931)	(165,558)	(168,185)	(170,813)	(173,440)	(176,067)	(178,694)	(181,322)	(183,949)	(186,576)	(189,203)	(173,440)
SchM-112 - Post Employment Benefits FAS 112	(1,120,369)	(1,128,950)	(1,137,531)	(1,146,112)	(1,154,693)	(1,163,274)	(1,171,855)	(1,180,436)	(1,189,017)	(1,197,598)	(1,206,179)	(1,214,760)	(1,223,341)	(1,171,855)
SchM-113 - Retiree Medical - FAS 106	(4,103,241)	(4,100,696)	(4,098,151)	(4,095,606)	(4,093,061)	(4,090,516)	(4,087,972)	(4,085,427)	(4,082,882)	(4,080,337)	(4,077,792)	(4,075,247)	(4,072,702)	(4,087,972)
SchM-114 - Severance Accrual	(43,146)	(42,222)	(41,299)	(40,375)	(39,451)	(38,528)	(37,604)	(36,680)	(35,756)	(34,833)	(33,909)	(32,985)	(32,062)	(37,604)
SchM-115 - Workers Compensation	(7,160)	(7,058)	(6,955)	(6,853)	(6,751)	(6,648)	(6,546)	(6,444)	(6,341)	(6,239)	(6,136)	(6,034)	(5,932)	(6,546)
SchM-119 - Electric Vehicle Credit	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)	(391)
SchM-120 - Medical Deductions-Self Insured	(121,007)	(115,007)	(109,007)	(103,007)	(97,008)	(91,008)	(85,008)	(79,008)	(73,009)	(67,009)	(61,009)	(55,009)	(49,010)	(85,008)
SchM-171 - Employee Retention	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(7,305)	(87,656)
SchM-172 - Environmental Remediation - Electric	(155,891)	(145,522)	(135,152)	(124,782)	(114,413)	(104,043)	(93,674)	(83,304)	(72,935)	(62,565)	(52,195)	(41,826)	(31,456)	(93,674)
SchM-174 - New Hire Retention Credit	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)
Sub-Total Non-Plant End Bal	(4,010,736)	(3,809,574)	(3,608,412)	(3,407,249)	(3,206,087)	(3,004,925)	(2,803,763)	(2,602,601)	(2,401,438)	(2,200,276)	(1,999,114)	(1,797,952)	(1,596,790)	(2,803,763)

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2013 Actual

Business Unit Allocations	Non - Plant Deferred Assets & Liabilities			Allocator			NSP (MN) Company Totals		
	BOY	Current	EOY	Utility	Business	Jurisdiction	BOY	Current	EOY
Deferred Liabilities									
Accrued Vacation Paid	(18,793,415)	(387,138)	(18,180,553) Included	LABOR	LABOR	DEFAULTS	(18,793,415)	(387,138)	(18,180,553)
Bad Debt Reserve - Net of RDP	(28,419,924)	203,635	(28,216,689) Current Only	PRETAX	BAD DEBT	CUSTOMERS	-	203,635	-
Deferred Revenues	(499,472)	(266,319)	(731,791) Not Included				-	-	-
PUCIP Adjustment Gas	-	-	- Not Included				-	-	-
Employee Incentive	(22,896,535)	3,169,891	(19,726,544) Included	LABOR	LABOR	DEFAULTS	(22,896,535)	3,169,891	(19,726,544)
Employee Retention	-	(1,533,778)	(1,533,778) Included	LABOR	LABOR	DEFAULTS	-	(1,533,778)	(1,533,778)
Environmental Remediation - Electric	(502,246)	(12,765)	(515,001) Included	ELE	PRODUCTION	DEFAULTS	(502,246)	(12,765)	(515,001)
Environmental Remediation - Gas	(60,672)	18,305	(72,367) Included	GAS	PRODUCTION	DEFAULTS	(60,672)	18,305	(72,367)
Federal NOL Benefit - Electric	(10,726,323)	(317,867,791)	(328,594,114) Not Included						
Federal NOL Benefit - Gas	(391,840)	(10,569,345)	(10,961,185) Not Included						
Fuel Tax Credit - Inc Addback	(32,553)	-	(32,553) Included	ELE	PRODUCTION	ENERGY	(32,553)	-	(32,553)
Fuel Tax Credit - Inc Addback FED Only	-	-	- Included	ELE	PRODUCTION	ENERGY	-	-	-
Gas Loss Damage Claims	-	-	- Not Included						
GBC Carryforward - ST Utility	-	(14,704,001)	(14,704,001) Not Included						
Interest Inc/Exp on Disputed Tax	-	(489,891)	(489,891) Not Included						
Inventory Reserve	(993,708)	228,232	(769,479) Current Only	PTDG	PTDRS	DEFAULTS	-	228,232	-
Lower of Cost or Mkt on Gas Inventory	(1,782,828)	-	(1,782,828) Current Only	GAS	ENERGY MKTS	LOAD DISPATCH	-	-	-
Pending Lawsuits	(600,000)	(426,000)	(1,026,000) Not Included						
Medical Deductions-Self Insured-Total	(2,194,552)	1,336,996	(857,556) Included	LABOR	LABOR	DEFAULTS	(2,194,552)	1,336,996	(857,556)
Nuclear Refueling Outage Costs	-	-	- Not Included						
Post Employment Benefits - FAS 106 Medicare	-	-	- Not Included						
Post Employment Benefits - FAS 106(Short-Term)	(2,788,974)	(661,646)	(3,310,622) Included	LABOR	LABOR	DEFAULTS	(2,788,974)	(661,646)	(3,310,622)
Property Tax Adjustment	-	-	- Included	PTDG	PTDRS	DEFAULTS	-	-	-
Purchased Power Capacity	-	(238,380)	(238,380) Not Included						
Rate Refund Reserve Electric	(2,387,472)	(6,942,579)	(9,310,051) Not Included						
Rate Refund Reserve Gas	-	-	- Not Included						
Reg Asset/Liability - NOL Tracker	-	(4,078,282)	(4,078,282) Not Included						
Reg Liab - Transmission Attach O	-	(682,235)	(682,235) Not Included						
Reg Asset/Liability - Windsources	(123,218)	(428,133)	(548,243) Not Included						
Reg Asset - RES Rider	-	(1,431,868)	(1,431,868) Not Included						
Reg Asset - Mercury Reduction	-	-	- Not Included						
Reg Liability - TCR Rider	-	(428,938)	(428,938) Not Included						
Sale of Emission Allowances	(131,118)	87,592	(73,524) Included	ELE	MN GEN/ P&R	ENERGY	(131,118)	87,592	(73,524)
SD Infrastructure Tracker	-	-	- Not Included						
Severance Accrual - Total	(754,954)	193,948	(561,006) Included	LABOR	LABOR	DEFAULTS	(754,954)	193,948	(561,006)
State Tax Deduction Cash vs Accrual - Audit	-	-	- Not Included						
Unrecovered REC Inventory	-	-	- Not Included						
Unbilled Revenue - Electric	-	-	- Current Only	ELE	UNBILLED REV	CUSTOMERS	-	-	-
Unbilled Revenue - Gas	-	-	- Current Only	GAS	GAS DIST	CUSTOMERS	-	-	-
VEBA (DTA)	(827,998)	827,998	- Not Included						
Workers Compensation	(125,284)	21,492	(103,792) Included	LABOR	LABOR	DEFAULTS	(125,284)	21,492	(103,792)
Total Deferred Liabilities	(86,980,074)	(354,894,450)	(441,874,524)				(48,280,301)	2,742,072	(45,967,290)
Long Term Liabilities									
Interest Income On Disputed Tax - Gas	-	-	- Not Included						
Deferred Revenue	(1,000,000)	-	(1,000,000) Not Included						
Economic Development Securities w/o	(697,915)	-	(697,915) Not Included						
Electric Vehicle Credit	(7,500)	-	(7,500) Included	TRAC	TRAC	DEFAULTS	(7,500)	-	(7,500)
Environmental Remediation - Electric	(2,050,000)	2,050,000	- Included	ELE	PRODUCTION	DEFAULTS	(2,050,000)	2,050,000	-
Environmental Remediation - Gas	(67,639)	2,295	(65,344) Included	GAS	PRODUCTION	DEFAULTS	(67,639)	2,295	(65,344)
Federal NOL Benefit - Electric	(377,886,802)	181,239,166	(226,627,438) Not Included						
Federal NOL Benefit - Gas	(12,894,427)	816,408	(11,779,019) Not Included						
Interest Inc/Exp on Disputed Tax	-	38,716	38,716 Not Included						
Fuel Hedging	-	-	- Not Included						
Investment Tax Credits	(1,737,477)	(886,872)	(2,424,049) Not Included						
ITC Grant - FED DIT Only	(1,273,793)	-	(1,273,793) Not Included						
New Hire Retention Credit	(56,000)	-	(56,000) Included	LABOR	LABOR	DEFAULTS	(56,000)	-	(56,000)
Nuclear Refueling Outage Costs - LT	-	-	- Not Included						
Post Employment Benefits FAS 112	(19,803,875)	(1,801,769)	(21,405,644) Included	LABOR	LABOR	DEFAULTS	(19,803,875)	(1,801,769)	(21,405,644)
Retiree Medical - FAS 106	(71,787,226)	534,354	(71,282,872) Included	LABOR	LABOR	DEFAULTS	(71,787,226)	534,354	(71,282,872)
Retiree Medical - FAS 106 Medicare	-	-	- Not Included						
R & E Credit	(30,216,858)	(5,362,250)	(35,578,108) Not Included						
Reg Liab - Transmission Attach O	-	(854,164)	(854,164) Not Included						
Reg Asset - PI EPU Cancellation	(10,100,000)	862,975	(9,217,025) Not Included						
Reg Liab - TCR Rider	-	-	- Not Included						
Regulatory Asset - RES Rider	-	-	- Not Included						
Sale of Emission Allowances - Total	(60,837)	23,059	(37,778) Included	ELE	MN GEN/ P&R	ENERGY	(60,837)	23,059	(37,778)
State Research Credit	(3,008,224)	(864,836)	(3,893,060) Not Included						
State Tax Deduct Cash vs Accrual	(1,272,624)	-	(1,272,624) Not Included						
Weather Swaps	-	-	- Not Included						
Wind Power Credit	(46,878,823)	(22,658,355)	(69,537,178) Not Included						
GBC Carryforward - LT Utility	-	14,704,001	14,704,001 Not Included						
Pension Expense	-	-	- Included	LABOR	LABOR	DEFAULTS	-	-	-
Total Long Term Liabilities	(580,167,620)	136,241,737	(441,945,883)				(93,643,077)	807,898	(92,835,138)

2013 Actual

Business Unit Allocations	Non - Plant Deferred Assets & Liabilities				Allocator			NSP (MN) Company Totals		
	BOY	Current	EOY		Utility	Business	Jurisdiction	BOY	Current	EOY
Deferred Liabilities										
Deferred Assets										
Book Unamortized Cost of Reacquired Debt	1,827,098	718	1,827,811	Not Included				-	-	-
Deferred Fuel Costs - Gas	4,490,628	3,882,811	8,343,638	Not Included				-	-	-
ARR MISO Day 2	-	-	-	Not Included				-	-	-
PUCIP Adjustment - Electric	40,899,889	(3,769,843)	37,130,047	Not Included				-	-	-
PUCIP Adjustment - Gas	(1,876,810)	(1,901,868)	(3,980,278)	Not Included				-	-	-
Demand Side Management - Advertising	-	86,576	86,576	Not Included				-	-	-
Interest Inc/Exp on Disputed Tax	-	-	-	Not Included				-	-	-
Low Income Discount Program	2,015,406	688,464	2,703,870	Included	ELE	MASS MKTS	MN	2,015,406	688,464	2,703,870
Medical Deductions-Self Insured-Total	77,217	(77,217)	-	Included	LABOR	LABOR	DEFAULTS	77,217	(77,217)	-
Pension Expense	21,794,000	5,843,000	27,437,000	Included	LABOR	LABOR	DEFAULTS	21,794,000	5,843,000	27,437,000
Mark To Market (Section 478)	7,822,263	1,461,291	9,223,484	Not Included				-	-	-
Prepaid Advertising	-	-	-	Not Included				-	-	-
Prepaid Insurance - Total	10,839,212	2,741,862	13,561,164	Current Only	PRETAX	PSTDG/PTDRS	DEFAULTS	-	2,741,862	-
Prepaid Insurance Net	791,257	2,282,598	3,043,853	Current Only	ELE	NUCLEAR	DEMAND	-	2,282,598	-
Rate Case/Restructuring Expense - Electric	301,178	2,147,857	2,448,766	Not Included				-	-	-
Rate Case/Restructuring Expense - Gas	388,260	(388,816)	10,734	Not Included				-	-	-
Regulatory Asset/Liability - Trans Attach O	427,608	(427,808)	-	Not Included				-	-	-
Regulatory Asset/Liability - MISO Day 2	-	-	-	Included	ELE	TRANSMISSION	DEMAND	-	-	-
Regulatory Asset - EGR Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - Nuclear Refueling	66,836,342	38,287,868	68,333,297	Not Included				-	-	-
Reg Asset - TCR Rider	-	-	-	Not Included				-	-	-
Reg Asset - RES Rider	48,899	(48,888)	-	Not Included				-	-	-
Regulatory Asset - Energy Innovation Corridor	-	-	-	Not Included				-	-	-
Regulatory Asset - Mercury Reduction	-	-	-	Not Included				-	-	-
Reg Reserve - Environmental	-	-	-	Not Included				-	-	-
State Tax Deduction Cash vs Accrual	-	662,788	662,788	Not Included				-	-	-
SD Infrastructure Tracker - ST (DTL)	16,169,438	(16,835,624)	332,914	Not Included				-	-	-
Unbilled Revenue - Fuel Costs - Electric	3,850,430	11,881,888	18,062,399	Current Only	ELE	UNBILLED REV	CUSTOMERS	-	11,051,869	-
Unbilled Revenue - Fuel Costs - Gas	7,419,988	(7,419,988)	-	Current Only	GAS	GAS DIST	CUSTOMERS	-	(7,419,988)	-
VEBA	-	-	-	Not Included				-	-	-
Total Deferred Assets	174,100,572	30,867,165	204,967,727					23,686,623	14,861,676	30,140,870
Long Term Deferred Assets										
Book Unamortized Cost of Reacquired Debt	18,224,358	(1,928,626)	17,295,832	Not Included				-	-	-
Deferred Fuel Costs - Gas	6,339,738	7,168,406	16,498,144	Not Included				-	-	-
Economic Development	-	-	-	Not Included				-	-	-
Environmental Reserve - Total	-	-	-	Not Included				-	-	-
Regulatory Asset - MISO Day 2	-	-	-	Included	ELE	TRANSMISSION	DEMAND	-	-	-
Interest Income/Expense on Disputed Tax	1,202,338	(1,202,338)	-	Not Included				-	-	-
Low Income Discount Program	-	-	-	Included	ELE	MASS MKTS	MN	-	-	-
Mark to Market Adjustment	4,229,016	(1,029,070)	3,199,846	Not Included				-	-	-
Pension Expense	49,896,833	33,430,206	83,326,039	Included	LABOR	LABOR	DEFAULTS	49,896,833	33,430,206	83,326,039
Partnership Passthrough - (PFS)	1,236,204	12,000	1,248,204	Not Included				-	-	-
PUCIP Ded Net of Book Amort-Electric	44,668,486	(11,836,677)	32,728,898	Not Included				-	-	-
PUCIP Ded Net of Book Amort-Gas	1,858,289	1,498,498	3,384,776	Not Included				-	-	-
Rate Case / Restructured Expense (electric)	2,676,124	(1,168,253)	1,818,861	Not Included				-	-	-
Rate Case / Restructured Expense (gas)	10,733	(10,733)	-	Not Included				-	-	-
Regulatory Asset - Nuclear Refueling	22,647,038	13,630,429	36,477,465	Not Included				-	-	-
Regulatory Liability - Transmission Attach O	(196,607)	196,608	1	Not Included				-	-	-
Regulatory Asset - Gas Safety Deferrals	606,624	3,280,688	4,167,209	Not Included				-	-	-
Regulatory Liability - Sewer/Gas Conflict	11,433,349	3,318,472	14,749,821	Not Included				-	-	-
Regulatory Liability - Energy Innovation Corridor	-	-	-	Not Included				-	-	-
Regulatory Asset - EGR Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - RES Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - TCR Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - Mercury Reduction	-	-	-	Not Included				-	-	-
Regulatory Reserve - Environmental	-	-	-	Not Included				-	-	-
State Tax Deduct Cash vs Accrual	-	-	-	Not Included				-	-	-
Total Long Term Deferred Assets	188,131,508	45,428,698	213,560,206					49,896,833	33,430,206	83,326,039
Total Regulated Deferred Assets/Liabilities	(224,835,614)	(140,358,600)	(465,252,474)					(68,140,822)	51,861,693	(25,335,525)

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2013 Actual

SD Jurisdictional Allocations	Non - Plant Deferred Assets & Liabilities			Allocator			South Dakota Jurisdiction Totals			
	BOY	Current	EOY	Utility	Business	Jurisdiction	BOY	Current	EOY	
Deferred Liabilities										
Accrued Vacation Paid	(18,793,415)	(367,138)	(19,160,553)	Included	LABOR	LABOR	DEFAULTS	(1,074,051)	(22,125)	(1,096,176)
Bad Debt Reserve - Net of RDF	(20,419,924)	203,835	(20,216,089)	Current Only	PRETAX	BAD DEBT	CUSTOMERS	-	11,523	-
Deferred Revenue	(466,472)	(268,319)	(734,791)	Not Included				-	-	-
PUCIP Adjustment Gas	-	-	-	Not Included				-	-	-
Employee Incentive	(22,696,535)	3,169,661	(19,726,844)	Included	LABOR	LABOR	DEFAULTS	(1,308,546)	181,186	(1,127,360)
Employee Retention	-	(1,533,778)	(1,533,778)	Included	LABOR	LABOR	DEFAULTS	-	(67,656)	(67,656)
Environmental Remediation - Electric	(502,246)	(12,765)	(515,001)	Included	ELE	PRODUCTION	DEFAULTS	(30,677)	(779)	(31,456)
Environmental Remediation - Gas	(80,872)	18,305	(72,367)	Included	GAS	PRODUCTION	DEFAULTS	-	-	-
Federal NOL Benefit - Electric	(10,726,323)	(317,867,781)	(328,594,114)	Not Included				-	-	-
Federal NOL Benefit - Gas	(391,840)	(10,568,345)	(10,960,185)	Not Included				-	-	-
Fuel Tax Credit - Inc Addback	(32,553)	-	(32,553)	Included	ELE	PRODUCTION	ENERGY	(1,808)	-	(1,808)
Fuel Tax Credit - Inc Addback FED Only	-	-	-	Included	ELE	PRODUCTION	ENERGY	-	-	-
Gas Loss Damage Claims	-	-	-	Not Included				-	-	-
GBC Carryforward - ST Utility	-	(14,704,001)	(14,704,001)	Not Included				-	-	-
Interest Inc/Exp on Disputed Tax	-	(468,681)	(468,681)	Not Included				-	-	-
Inventory Reserve	(993,708)	226,232	(767,476)	Current Only	PTDG	PTDRS	DEFAULTS	-	12,707	-
Lower of Cost or Mkt on Gas Inventory	(1,782,826)	-	(1,782,826)	Current Only	GAS	ENERGY MKTS	LOAD DISPATCH	-	-	-
Pending Lawsuits	(600,000)	(426,000)	(1,026,000)	Not Included				-	-	-
Medical Deductions-Self Insured-Total	(2,194,552)	1,336,696	(857,856)	Included	LABOR	LABOR	DEFAULTS	(125,420)	76,410	(49,010)
Nuclear Refueling Outage Costs	-	-	-	Not Included				-	-	-
Post Employment Benefits - FAS 106 Medicare	-	-	-	Not Included				-	-	-
Post Employment Benefits - FAS 106(Short-Term)	(2,758,874)	(651,848)	(3,410,722)	Included	LABOR	LABOR	DEFAULTS	(157,676)	(31,527)	(189,203)
Property Tax Adjustment	-	-	-	Included	PTDG	PTDRS	DEFAULTS	-	-	-
Purchased Power Capacity	-	(238,380)	(238,380)	Not Included				-	-	-
Rate Refund Reserve Electric	(2,367,472)	(6,942,676)	(9,310,048)	Not Included				-	-	-
Rate Refund Reserve Gas	-	-	-	Not Included				-	-	-
Reg Asset/Liability - NOL Tracker	-	(4,076,282)	(4,076,282)	Not Included				-	-	-
Reg Liab - Transmission Attach O	-	(682,233)	(682,233)	Not Included				-	-	-
Reg Asset/Liability - Windsource	(123,210)	(425,133)	(548,343)	Not Included				-	-	-
Reg Asset - RES Rider	-	(1,431,668)	(1,431,668)	Not Included				-	-	-
Reg Asset - Mercury Reduction	-	-	-	Not Included				-	-	-
Reg Liability - TCR Rider	-	(426,938)	(426,938)	Not Included				-	-	-
Sale of Emission Allowances	(131,119)	87,882	(43,237)	Included	ELE	MN GEN/ P&R	ENERGY	(7,685)	3,376	(4,310)
SD Infrastructure Tracker	-	-	-	Not Included				-	-	-
Sovereign Accrual - Total	(754,954)	193,946	(561,008)	Included	LABOR	LABOR	DEFAULTS	(43,148)	11,084	(32,062)
State Tax Deduction Cash vs Accrual - Audit	-	-	-	Not Included				-	-	-
Unrecovered REC Inventory	-	-	-	Not Included				-	-	-
Unbilled Revenue - Electric	-	-	-	Current Only	ELE	UNBILLED REV	CUSTOMERS	-	-	-
Unbilled Revenue - Fuel Costs - Gas	-	-	-	Current Only	GAS	GAS DIST	CUSTOMERS	-	-	-
VEBA (DTA)	(627,668)	827,698	-	Not Included				-	-	-
Workers Compensation	(125,284)	21,492	(103,792)	Included	LABOR	LABOR	DEFAULTS	(7,160)	1,228	(5,932)
Total Deferred Liabilities	(66,980,074)	(354,894,450)	(441,874,524)					(2,756,270)	155,408	(2,625,063)
Long Term Liabilities										
Interest Income On Disputed Tax - Gas	-	-	-	Not Included				-	-	-
Deferred Revenue	(1,000,000)	-	(1,000,000)	Not Included				-	-	-
Economic Development Securities w/o	(697,018)	-	(697,018)	Not Included				-	-	-
Electric Vehicle Credit	(7,588)	-	(7,588)	Included	TRAC	TRAC	DEFAULTS	(391)	-	(391)
Environmental Remediation - Electric	(2,050,000)	2,050,000	-	Included	ELE	PRODUCTION	DEFAULTS	(126,214)	126,214	-
Environmental Remediation - Gas	(67,639)	2,285	(65,354)	Included	GAS	PRODUCTION	DEFAULTS	-	-	-
Federal NOL Benefit - Electric	(377,886,602)	181,239,166	(226,827,436)	Not Included				-	-	-
Federal NOL Benefit - Gas	(12,694,427)	816,488	(11,777,939)	Not Included				-	-	-
Interest Inc/Exp on Disputed Tax	-	38,716	38,716	Not Included				-	-	-
Fuel Hedging	-	-	-	Not Included				-	-	-
Investment Tax Credits	(1,737,177)	(688,872)	(2,426,049)	Not Included				-	-	-
ITC Grant - FED DIT Only	(1,273,793)	-	(1,273,793)	Not Included				-	-	-
New Hire Retention Credit	(56,000)	-	(56,000)	Included	LABOR	LABOR	DEFAULTS	(3,200)	-	(3,200)
Nuclear Refueling Outage Costs - LT	-	-	-	Not Included				-	-	-
Post Employment Benefits FAS 112	(19,603,875)	(1,801,769)	(21,405,644)	Included	LABOR	LABOR	DEFAULTS	(1,120,368)	(102,972)	(1,223,341)
Retiree Medical - FAS 106	(71,797,226)	634,354	(71,262,872)	Included	LABOR	LABOR	DEFAULTS	(4,103,241)	30,539	(4,072,702)
Retiree Medical - FAS 106 Medicare	-	-	-	Not Included				-	-	-
R & E Credit	(30,216,658)	(5,302,250)	(35,578,908)	Not Included				-	-	-
Reg Liab - Transmission Attach O	-	(664,164)	(664,164)	Not Included				-	-	-
Reg Asset - PI EPU Cancellation	(10,100,000)	882,975	(9,217,025)	Not Included				-	-	-
Reg Liab - TCR Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - RES Rider	-	-	-	Not Included				-	-	-
Sale of Emission Allowances - Total	(60,837)	23,059	(37,778)	Included	ELE	MN GEN/ P&R	ENERGY	(3,566)	1,352	(2,214)
State Research Credit	(3,008,224)	(664,836)	(3,693,060)	Not Included				-	-	-
State Tax Deduct Cash vs Accrual	(1,272,624)	-	(1,272,624)	Not Included				-	-	-
Weather Swaps	-	-	-	Not Included				-	-	-
Wind Power Credit	(46,876,823)	(22,658,353)	(69,535,176)	Not Included				-	-	-
GBC Carryforward - LT Utility	-	14,704,001	14,704,001	Not Included				-	-	-
Pension Expense	-	-	-	Included	LABOR	LABOR	DEFAULTS	-	-	-
Total Long Term Liabilities	(60,167,620)	138,241,737	(441,945,863)					(5,355,962)	84,132	(5,301,830)

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2013 Actual

SD Jurisdictional Allocations	Non - Plant Deferred Assets & Liabilities			Allocator			South Dakota Jurisdiction Totals			
	BOY	Current	EOY		Utility	Business	Jurisdiction	BOY	Current	EOY
Deferred Liabilities										
Deferred Assets										
Book Unamortized Cost of Reacquired Debt	1,927,896	719	1,627,811	Not Included				-	-	-
Deferred Fuel Costs - Gas	4,490,628	3,852,911	3,343,839	Not Included				-	-	-
A/R MISO Day 2	-	-	-	Not Included				-	-	-
PUCIP Adjustment - Electric	40,899,859	(3,768,043)	37,139,817	Not Included				-	-	-
PUCIP Adjustment - Gas	(1,878,819)	(1,901,669)	(2,980,276)	Not Included				-	-	-
Demand Side Management - Advertising	-	68,576	68,576	Not Included				-	-	-
Interest Inc/Exp on Disputed Tax	-	-	-	Not Included				-	-	-
Low Income Discount Program	2,818,406	896,494	2,793,670	Included	ELE	MASS MKTS	MN	-	-	-
Medical Deductions-Self Insured-Total	77,217	(77,217)	-	Included	LABOR	LABOR	DEFAULTS	4,413	(4,413)	-
Pension Expense	21,784,000	6,843,069	27,437,000	Included	LABOR	LABOR	DEFAULTS	1,245,636	322,500	1,568,036
Mark To Market (Section 478)	7,822,283	1,401,201	9,023,484	Not Included				-	-	-
Prepaid Advertising	-	-	-	Not Included				-	-	-
Prepaid Insurance - Total	16,896,212	2,741,952	13,951,184	Current Only	PRETAX	PSTDG/PDRS	DEFAULTS	-	156,246	-
Prepaid Insurance Net	791,267	2,262,596	3,043,853	Current Only	ELE	NUCLEAR	DEMAND	-	137,589	-
Rate Case/Restructuring Expense - Electric	381,179	2,147,587	2,448,766	Not Included				-	-	-
Rate Case/Restructuring Expense - Gas	368,260	(388,516)	10,734	Not Included				-	-	-
Regulatory Asset/Liability - Trans Attach O	427,608	(427,608)	-	Not Included				-	-	-
Regulatory Asset - MISO Day 2	-	-	-	Included	ELE	TRANSMISSION	DEMAND	-	-	-
Regulatory Asset - ECR Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - Nuclear Refueling	66,636,342	30,267,955	68,333,297	Not Included				-	-	-
Reg Asset - RES Rider	-	-	-	Not Included				-	-	-
Reg Asset - TCR Rider	46,899	(49,856)	-	Not Included				-	-	-
Regulatory Asset - Energy Innovation Corridor	-	-	-	Not Included				-	-	-
Regulatory Asset - Mercury Reduction	-	-	-	Not Included				-	-	-
Reg Reserve - Environmental	-	-	-	Not Included				-	-	-
SD Infrastructure Tracker - ST (DTL)	-	662,789	662,789	Not Included				-	-	-
State Tax Deduction Cash Vs Accrual	16,169,438	(15,835,524)	333,914	Not Included				-	-	-
Unbilled Revenue - Electric	3,886,439	11,051,869	15,002,359	Current Only	ELE	UNBILLED REV	CUSTOMERS	-	673,840	-
Unbilled Revenue - Gas	7,418,088	(7,418,088)	-	Current Only	GAS	GAS DIST	CUSTOMERS	-	-	-
VEBA	-	-	-	Not Included				-	-	-
Total Deferred Assets	174,100,572	30,867,155	204,967,727					1,248,049	1,284,563	1,588,036
Long Term Deferred Assets										
Book Unamortized Cost of Reacquired Debt	19,224,388	(1,928,828)	17,295,532	Not Included				-	-	-
Deferred Fuel Costs - Gas	6,338,738	7,166,466	15,698,144	Not Included				-	-	-
Economic Development	-	-	-	Not Included				-	-	-
Environmental Reserve - Total	-	-	-	Not Included				-	-	-
Regulatory Asset - MISO Day 2	-	-	-	Included	ELE	TRANSMISSION	DEMAND	-	-	-
Interest Income/Expense on Disputed Tax	1,202,335	(1,202,335)	-	Not Included				-	-	-
Low Income Discount Program	-	-	-	Included	ELE	MASS MKTS	MN	-	-	-
Mark to Market Adjustment	4,229,016	(1,029,070)	3,199,946	Not Included				-	-	-
Pension Expense	49,895,833	33,430,206	83,326,039	Included	LABOR	LABOR	DEFAULTS	2,851,567	1,910,550	4,762,117
Partnership Passthrough - (PFS)	1,236,204	12,000	1,248,204	Not Included				-	-	-
PUCIP Ded Net of Book Amort-Electric	44,868,688	(11,838,677)	32,726,898	Not Included				-	-	-
PUCIP Ded Net of Book Amort-Gas	1,888,289	1,406,498	3,364,778	Not Included				-	-	-
Rate Case / Restructuring Expense (electric)	2,678,124	(1,160,263)	1,518,861	Not Included				-	-	-
Rate Case / Restructuring Expense (gas)	10,733	(10,733)	-	Not Included				-	-	-
Regulatory Asset - Nuclear Refueling	22,847,038	13,839,429	36,477,468	Not Included				-	-	-
Regulatory Liability - Transmission Attach O	(198,607)	198,609	1	Not Included				-	-	-
Regulatory Asset - Gas Safety Deferrals	806,624	3,260,666	4,167,290	Not Included				-	-	-
Regulatory Liability - Sewer/Gas Conflict	11,433,349	3,318,472	14,749,821	Not Included				-	-	-
Regulatory Liability - Energy Innovation Corridor	-	-	-	Not Included				-	-	-
Regulatory Asset - ECR Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - RES Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - TCR Rider	-	-	-	Not Included				-	-	-
Regulatory Asset - Mercury Reduction	-	-	-	Not Included				-	-	-
Regulatory Reserve - Environmental	-	-	-	Not Included				-	-	-
State Tax Deduct Cash vs Accrual	-	-	-	Not Included				-	-	-
Total Long Term Deferred Assets	180,131,508	45,428,688	213,560,206					2,851,567	1,910,550	4,762,117
Total Regulated Deferred Assets/Liabilities	(324,835,614)	(140,358,660)	(465,292,474)					(4,010,796)	3,404,653	(1,596,790)

TO COSS INPUT SECTION