

Northern States Power Company (M)
FERC/NSP Account Summary
Dec 2012- Dec 2013

| FERC | | 13 Month Average | Include | Electric Amount | Electric MN | Electric ND | Electric SD | Electric WHLS |
|--------------|-------------------------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|------------------|
| 135 Total | 13500 WORKING FUNDS | \$ 136,602 | \$ 136,602 | \$ 118,035 | \$ 104,079 | \$ 7,097 | \$ 6,834 | \$ 25 |
| 143 Total | 14300 OTHER ACCOUNTS RECEIVABLE | \$ 65,481,056 | \$ 4,380,773 | \$ 3,594,311 | \$ 3,296,875 | \$ 151,857 | \$ 145,543 | \$ 36 |
| 182.3 Total | 18230 OTHER REGULATORY ASSETS | \$ 2,529,828,097 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 184 Total | 18400 CLEARING ACCOUNTS | \$ (243,799) | \$ (243,799) | \$ (232,471) | \$ (206,758) | \$ (12,993) | \$ (12,610) | \$ (110) |
| 185 Total | 18500 TEMPORARY FACILITIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 186 Total | 18600 MISCELLANEOUS DEFERRED DEBITS | \$ 86,776,787 | \$ 945,473 | \$ 945,473 | \$ 827,663 | \$ 60,180 | \$ 57,628 | \$ 1 |
| 232 Total | 23200 ACCOUNTS PAYABLE | \$ (449,421,950) | \$ (481,272) | \$ (385,698) | \$ (337,638) | \$ (24,550) | \$ (23,509) | \$ (0) |
| 253 Total | 25300 OTHER DEFERRED CREDITS | \$ (271,181,015) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 254 Total | 25400 OTHER REGULATORY LIABILITIES | \$ (1,599,480,376) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | | \$ 361,895,400 | \$ 4,737,777 | \$ 4,039,650 | \$ 3,684,221 | \$ 181,590 | \$ 173,887 | \$ (48) |

P9-3

| ac21 | ac21 description | obj | subs | description | Dec-12 | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 | Jul-13 | Aug-13 | Sep-13 | Oct-13 | Nov-13 | Dec-13 | 13 month AVERAGE | 12/12-12/13 | Include? | Include Amt | Method | Elec Juris Method | Elec Amt | SD | | |
|-------|---------------------------|--------|------|--------------------------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------|-------------|-----------|-------------|----------------|-------------------|-------------------|-------------------|-----------|--------|
| 3100 | Cash | 111100 | | In Banks and on Hand | - | 5,501,599 | - | - | 8,850,036 | 3,304,736 | 9,169,321 | 7,186,726 | 1,223,519 | - | 9,518,113 | - | - | - | 3,442,619 | 0 | - | N/A | N/A | - | - | | |
| 0 | Cash | 111100 | 0600 | Cash - General | 11,983 | 4,582 | 19,582 | 19,582 | 13,558 | 13,558 | 13,558 | 8,662 | 8,662 | 8,662 | 18,848 | 18,848 | 18,848 | 18,848 | 13,784 | 0 | - | N/A | N/A | - | - | | |
| | Cash | 111100 | 0601 | Cash - General | 2,233,468 | 217,873 | 104,389 | 10,822,073 | 325,742 | 59,286 | 427,689 | 724,853 | 498,965 | 123,901 | 373,421 | 4,904 | 612,386 | 1,271,456 | 0 | - | - | N/A | N/A | - | - | | |
| 0 | Cash | 111100 | 0605 | Cash - CP Clearing | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | - | N/A | N/A | - | - | |
| | Cash | 111100 | 0616 | Cash - Remit Proc | 24,974,291 | 9,752,911 | 8,903,343 | 12,067,612 | 3,350,222 | 12,094,679 | 9,770,086 | 6,685,335 | 11,936,065 | 31,855,143 | 11,238,091 | 22,721,441 | 4,144,204 | 13,036,109 | 0 | - | - | N/A | N/A | - | - | | |
| 13100 | Cash | 111100 | 0633 | Cash-First Capital Bus Savings | 55,480 | 55,487 | 55,503 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 55,507 | 0 | - | N/A | N/A | - | - | |
| 13100 | Cash | 111100 | 0634 | Cash - Landfill Power | 294,414 | 294,464 | 294,510 | 294,560 | 294,608 | 294,658 | 294,706 | 294,755 | 294,793 | 294,829 | 294,867 | 294,903 | 294,941 | 294,979 | 294,941 | 294,941 | 0 | - | N/A | N/A | - | - | |
| 13100 | Cash | 111100 | 0636 | Cash-Canada Electricity IMO | 121,450 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 121,184 | 0 | - | N/A | N/A | - | - | |
| 13100 | Cash | 111100 | 2000 | DOE Settlement | 3,231,134 | 3,164,863 | 3,164,812 | 1,879,990 | 1,879,945 | 1,880,145 | 1,880,079 | 1,880,045 | 1,879,993 | 1,879,945 | 1,879,945 | 1,879,945 | 44,489,687 | 24,047,871 | 7,164,501 | 0 | - | N/A | N/A | - | - | | |
| 13100 | Cash | 111100 | 97 | In Banks and on Hand | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | N/A | N/A | - | - | | |
| 13100 | Cash | 111120 | | Checks issued not cashed | (22,947,375) | (17,580,636) | (7,910,226) | (15,831,958) | (12,598,708) | (15,296,418) | (17,643,355) | (14,864,193) | (13,680,813) | (16,320,664) | (20,766,586) | (21,998,768) | (18,054,094) | (16,576,446) | 0 | - | - | N/A | N/A | - | - | | |
| 13100 | Cash | 111130 | | CRS Outstanding Checks | (5,823,560) | (1,534,328) | (2,606,741) | (2,293,103) | (2,525,298) | (2,091,372) | (4,084,671) | (2,335,624) | (4,018,655) | (2,730,237) | (3,912,074) | (4,146,255) | (3,115,823) | (3,115,823) | 0 | - | - | N/A | N/A | - | - | | |
| 13100 | Cash | 112300 | | Broker Trading Cash | 7,752,112 | 7,669,349 | 6,378,179 | 4,808,078 | 3,894,826 | 1,705,993 | 4,097,176 | 5,182,673 | 5,529,690 | 5,153,162 | 4,617,283 | 3,942,494 | 2,854,614 | 4,891,210 | 0 | - | - | N/A | N/A | - | - | | |
| | | | | | 9,805,397 | | | | | | | | | | | | 9,943,937 | 10,598,889 | | | | | | | | | |
| 13500 | Working Funds | 112500 | 0203 | Cash Agents Working Fund-GO | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 73,000 | 1 | 73,000 | Customer Bills | ECustomerMN/SD/ND | 58,503 | 3,566 | |
| 13500 | Working Funds | 121110 | | Employee Advances | 22,560 | 22,560 | 22,560 | 22,560 | 21,760 | 21,760 | 21,760 | 21,000 | 20,300 | 20,300 | 19,700 | 19,700 | 19,700 | 18,900 | 21,186 | 1 | 21,186 | Labor | ELabor | 18,831 | 1,089 | | |
| 13500 | Working Funds | 121140 | | Employee Working Funds | 40,750 | 40,750 | 40,750 | 40,750 | 40,750 | 40,750 | 42,250 | 43,250 | 43,600 | 44,600 | 44,600 | 44,400 | 44,400 | 44,400 | 42,415 | 1 | 42,415 | Labor | ELabor | 39,701 | 2,180 | | |
| | | | | | 136,310 | | | | | | | | | | | | 136,300 | 136,602 | | | | | | | | | |
| 14300 | Other Accounts Receivable | 119203 | | Centre Pointe | - | - | - | - | - | - | - | 313 | - | - | - | - | - | - | 24 | 1 | 24 | Customer Bills | ECustomerMN/SD/ND | 19 | 1 | | |
| 14300 | Other Accounts Receivable | 119201 | | Cash Mgmt Dept | - | - | - | - | - | - | - | - | - | - | 0 | (276,803) | - | - | (21,293) | 1 | (21,293) | Customer Bills | ECustomerMN/SD/ND | (17,064) | (1,040) | | |
| 14300 | Other Accounts Receivable | 125900 | | A/R Sundries | 252,847 | 253,081 | 253,001 | 171,334 | 171,443 | 171,023 | 316,115 | 290,346 | 290,266 | 290,271 | 290,140 | 290,226 | 283,744 | 255,680 | 204,905 | 1 | 255,680 | Customer Bills | ECustomerMN/SD/ND | 204,905 | 12,489 | | |
| 14300 | Other Accounts Receivable | 126200 | 1001 | Oth A/R-N Clm Reimb-Legal exp | 528,043 | 565,846 | 411,917 | 481,107 | 580,197 | 670,193 | 795,070 | 950,786 | 828,731 | 888,082 | 1,067,421 | 1,249,290 | 781,398 | 753,698 | 604,025 | 1 | 753,698 | Customer Bills | ECustomerMN/SD/ND | 604,025 | 38,817 | | |
| 14300 | Other Accounts Receivable | 126200 | 1003 | Other A/R Claim-AEGIS & Other | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 753,846 | 1 | 753,846 | Customer Bills | ECustomerMN/SD/ND | 604,143 | 36,824 | | |
| 14300 | Other Accounts Receivable | 126200 | 1004 | Other A/R - Property Claims | 2,318,211 | 16,562,061 | 39,751,274 | 26,506,225 | 21,133,133 | 33,032,532 | 41,282,371 | 9,451,104 | 10,575,844 | 13,372,434 | 17,481,429 | 19,030,192 | 3,680,015 | 19,552,063 | 0 | - | - | - | Customer Bills | ECustomerMN/SD/ND | 0 | 0 | |
| 14300 | Other Accounts Receivable | 126200 | | Other A/R-Claims Reimb-North | 296,983 | 97,380 | 188,766 | 223,987 | 148,745 | 47,101 | 59,489 | 362,520 | 243,991 | 1,527,748 | (248,996) | 673,067 | 279,355 | 1 | 279,355 | 279,355 | 1 | 279,355 | Customer Bills | ECustomerMN/SD/ND | 223,879 | 13,646 | |
| 14300 | Other Accounts Receivable | 127910 | 3000 | A/R Captive Insurance | 30,772 | 26,027 | 28,393 | 34,012 | 22,412 | 49,840 | 30,406 | 39,627 | 16,933 | 27,522 | 38,682 | 30,173 | 33,098 | 31,375 | 1 | 31,375 | 31,375 | 1 | 31,375 | Labor | ELabor | 29,367 | 1,612 |
| 14300 | Other Accounts Receivable | 128100 | | A/R Highway Relocations | 3,386,876 | 495,991 | 496,011 | 296,826 | 241,290 | 241,290 | 241,290 | 241,290 | 156,272 | 125,052 | 125,052 | 125,052 | 125,052 | 504,005 | 1 | 504,005 | 504,005 | 1 | 504,005 | Electric | ECustomerMN/SD/ND | 504,005 | 30,720 |
| 14300 | Other Accounts Receivable | 128300 | | A/R Construction Clearing | - | - | 378,149 | 417,087 | 50,309 | 4,774 | 986,231 | 986,231 | - | 25,315 | 28,673 | 19,344 | 59,993 | 227,470 | 1 | 227,470 | 227,470 | 1 | 227,470 | Customer Bills | ECustomerMN/SD/ND | 182,297 | 11,111 |
| 14300 | Other Accounts Receivable | 129300 | 0009 | Oth A/R Sund - BD Repwr | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 0 | - | - | Customer Bills | EDirectMN | 56,599 | 3,401 | |
| 14300 | Other Accounts Receivable | 129300 | 0024 | Oth A/R Sund - Public DU | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 1,513,940 | 667,940 | 1 | 667,940 | 667,940 | 1 | 667,940 | Customer Bills | EDirectMN | 1,120,582 | - |
| 14300 | Other Accounts Receivable | 129300 | 1103 | Oth A/R Tsmm-LGIA Studies | 91,622 | 91,622 | 91,622 | 91,622 | 91,622 | (0) | 38,744 | (0) | (0) | (0) | (0) | (0) | (0) | 856,045 | 1 | 1,398,256 | 1,398,256 | 1 | 1,398,256 | Customer Bills | EDirectMN | 38,678 | 2,369 |
| 14300 | Other Accounts Receivable | 129565 | 1000 | Misc A/R-Due From AndersenCorp | 18,165 | 18,165 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 | 18,165 | 1 | 18,165 | 18,165 | 1 | 18,165 | Electric | EDirectMN | 7,997 | - |
| 14300 | Other Accounts Receivable | 129565 | 2000 | A/R-EnXco Sub/Tran Wind | 1,283 | 1,495 | 1,327 | 617 | 1,204 | 1,023 | 850 | 920 | 1,340 | 443 | 793 | 837 | 465 | 969 | 1 | 969 | 969 | 1 | 969 | Electric | EDirectMN | 969 | - |
| 14300 | Other Accounts Receivable | 129565 | 5000 | Misc A/R - Due from USA | - | - | - | 232,645 | - | 15,982 | 15,982 | 15,982 | 15,982 | 15,982 | 15,982 | 15,982 | 15,982 | 15,982 | 15,982 | 1 | 15,982 | Customer Bills | ECustomerMN/SD/ND | 16,312 | 994 | | |
| 14300 | Other Accounts Receivable | 129565 | 8000 | Misc A/R - Prarieiland | 17,005 | 1,501 | 17,670 | 23,959 | 22,553 | 22,363 | 7,904 | 18,601 | 16,226 | 18,411 | 18,829 | 23,104 | 20,634 | 17,597 | 1 | 17,597 | 17,597 | 1 | 17,597 | Electric | EDirectMN | 17,597 | - |
| 14300 | Other Accounts Receivable | 129565 | 8001 | Misc A/R - City of Red Wing | - | - | - | - | - | - | - | 13,340 | 25,540 | 8,930 | 3,250 | 11,860 | 11,060 | 5,691 | 1 | 5,691 | 5,691 | 1 | 5,691 | Electric | EDemandProd | 5,691 | 349 |
| | | | | | 53,341,167 | | | | | | | | | | | | 60,437,591 | 65,486,747 | | | | | | | | | |
| 18230 | Oth Regulatory Assets | 149124 | 2000 | Deferred Fuel ND | - | - | - | - | - | - | (6,782) | 412,259 | - | - | - | - | - | - | 31,190 | 0 | - | N/A | N/A | - | - | | |
| 18230 | Oth Regulatory Assets | 149124 | 2500 | Deferred Fuel MN | 3,950,430 | 3,436,632 | 1,958,827 | 5,028,679 | 10,877,087 | 6,202,051 | 932,966 | 1,143,160 | - | - | 3,422,718 | 10,113,962 | 11,843,257 | 15,002,399 | 5,685,498 | 0 | - | N/A | N/A | - | - | | |
| 18230 | Oth Regulatory Assets | 149150 | | RA Transmission Formula Rate | 427,608 | 391,874 | 285,748 | 257,173 | 228,598 | 200,023 | 171,449 | 142,874 | - | 85,724 | 57,150 | 28,575 | - | - | 183,938 | 0 | - | N/A | N/A | - | - | | |
| 18230 | Oth Regulatory Assets | 150051 | | Curr RA CIP/DISM Electric | 31,946,363 | 23,828,029 | 20,219,914 | 16,549,962 | 13,145,047 | 9,054,588 | 5,633,606 | - | - | - | - | - | - | 30,460,172 | 11,618,283 | 0 | - | N/A | N/A | - | - | | |
| 18230 | Oth Regulatory Assets | 150051 | | Curr RA CIP/DISM Electric | 148,584 | 148,584 | 143,721 | 131,339 | 118,957 | 106,575 | 94,193 | 81,811 | 69,428 | 57,046 | 44,684 | 32,282 | 112,324 | 99,193 | 0 | - | - | N/A | N/A | - | - | | |
| 18230 | Oth Regulatory Assets | 150052 | 3000 | Current RA SD DSM | - | - | 61,935 | 206,343 | 231,420 | 171,429 | 171,429 | 171,429 | 17 | | | | | | | | | | | | | | |

| ac21 | ac21 description | obj | subs | description | 13 month AVERAGE | | | | | | | | | | | | 12/12-12/13 | Include? | Include Amt | Method | Elec Juris Method | Elec Amt | SD | |
|-------|-------------------|--------|-------|-------------------------------------|------------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------------|----------|--------------|-------------|
| | | | | | Dec-12 | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 | Jul-13 | Aug-13 | Sep-13 | Oct-13 | Nov-13 | | | | | | | | Dec-13 |
| 00 | Clearing Accounts | 263147 | 45400 | NP Clearing-Other - NMC | (14,533,138) | (1,281,398) | (2,440,541) | (3,744,796) | (5,147,200) | (6,547,848) | (7,781,580) | (9,084,756) | (10,358,405) | (11,620,924) | (13,196,827) | (14,530,859) | (15,524,262) | (8,907,193) | 1 | (8,907,193) | Labor | ELabor | (8,337,267) | (457,758) |
| | Clearing Accounts | 263149 | | NP Clearing-Adj | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | (1,043,600) | 1 | (1,043,600) | Labor | ELabor | (1,043,600) | (0) |
| | Clearing Accounts | 263149 | 45400 | NP Clearing-Adj - NMC | 166,002 | (307,983) | (331,263) | (222,829) | 105,856 | 224,653 | 365,013 | 89,419 | 74,192 | (144,270) | 316,164 | 227,611 | 17,759 | 44,640 | 1 | 44,640 | Labor | ELabor | 41,784 | 2,294 |
| | Clearing Accounts | 263175 | | 401K Match | 5,713,785 | 470,490 | 944,846 | 1,283,961 | 1,736,384 | 2,228,807 | 2,747,310 | 3,227,413 | 3,707,516 | 4,228,906 | 4,713,596 | 5,198,287 | 5,734,566 | 3,227,374 | 1 | 3,227,374 | Labor | ELabor | 3,020,871 | 165,861 |
| | Clearing Accounts | 263175 | 45400 | 401K Match - NMC | 4,099,860 | 344,078 | 689,445 | 1,089,698 | 1,434,421 | 1,779,143 | 2,206,952 | 2,565,523 | 2,924,093 | 3,319,914 | 3,682,623 | 4,045,332 | 4,629,215 | 2,523,869 | 1 | 2,523,869 | Labor | ELabor | 2,362,379 | 129,706 |
| 18400 | Clearing Accounts | 263185 | | SERP/Deferred Comp | 510,800 | 39,031 | 78,062 | 117,092 | 156,123 | 194,854 | 233,825 | 272,796 | 311,767 | 350,738 | 389,708 | 462,000 | 272,729 | 389,708 | 1 | 252,278 | Labor | ELabor | 255,278 | 14,016 |
| 18400 | Clearing Accounts | 263185 | 45400 | SERP/Deferred Comp - NMC | 53,648 | 1,206 | 2,412 | 3,617 | 4,823 | 6,029 | 7,235 | 8,441 | 9,647 | 10,853 | 12,059 | 13,265 | 14,471 | 7,740 | 1 | 7,740 | Labor | ELabor | 7,245 | 398 |
| 18400 | Clearing Accounts | 263197 | | Pension FAS 87 | 26,899,000 | 4,131,417 | 7,339,833 | 10,548,250 | 13,756,667 | 16,965,083 | 20,173,500 | 23,381,917 | 26,590,333 | 29,798,750 | 33,007,167 | 36,215,583 | 39,424,000 | 22,171,654 | 1 | 22,171,654 | Labor | ELabor | 20,753,001 | 1,139,443 |
| 18400 | Clearing Accounts | 263197 | 45400 | Pension FAS 87 - NMC | 2,082,000 | 321,083 | 598,167 | 855,250 | 1,122,333 | 1,389,417 | 1,656,500 | 1,923,583 | 2,190,667 | 2,457,750 | 2,724,833 | 2,991,917 | 3,259,000 | 1,812,500 | 1 | 1,812,500 | Labor | ELabor | 1,696,527 | 93,148 |
| 18400 | Clearing Accounts | 263202 | | Other Pens Costs-Consulting | 124,023 | 85,321 | 150,347 | 175,975 | 204,631 | 244,824 | 284,824 | 313,940 | 343,056 | 372,173 | 401,288 | 430,403 | 459,518 | 391,142 | 1 | 253,808 | Labor | ELabor | 237,568 | 13,044 |
| 18400 | Clearing Accounts | 263202 | 45400 | Other Pens Costs-Consult - NMC | 199,829 | 26,764 | 51,337 | 63,064 | 72,834 | 86,184 | 100,000 | 113,816 | 127,632 | 141,448 | 155,264 | 169,080 | 182,896 | 125,735 | 1 | 125,735 | Labor | ELabor | 117,690 | 6,482 |
| 18400 | Clearing Accounts | 263205 | | Other Pens Costs-Misc. | 2,500 | - | - | - | - | - | - | - | - | - | - | - | 1,717 | 1 | 1,717 | Labor | ELabor | 1,607 | 88 | |
| 18400 | Clearing Accounts | 263210 | | Labor Pension Loading Clearing | (33,267,757) | (4,701,747) | (8,510,043) | (12,103,752) | (15,824,490) | (19,646,312) | (23,415,934) | (27,083,824) | (30,862,895) | (34,656,611) | (38,436,153) | (42,117,332) | (45,899,181) | (25,894,310) | 1 | (25,894,310) | Labor | ELabor | (24,237,463) | (1,330,758) |
| 18400 | Clearing Accounts | 263210 | 45400 | Labor Pension Load Clear-NMC | (6,424,644) | (690,319) | (1,316,551) | (1,998,894) | (2,634,063) | (3,266,904) | (3,966,848) | (4,618,253) | (5,263,589) | (5,934,076) | (6,574,296) | (7,213,494) | (7,853,714) | (4,460,809) | 1 | (4,460,809) | Labor | ELabor | (4,175,384) | (229,249) |
| 18400 | Clearing Accounts | 263211 | | Labor Pension Loading-Adj | 17,649 | - | - | - | - | - | - | - | - | - | - | - | (52,588) | 1 | (52,588) | Labor | ELabor | (2,516) | (138) | |
| 18400 | Clearing Accounts | 263211 | 45400 | Labor Pension Load-Adj NMC | (10,492) | - | - | - | - | - | - | - | - | - | - | - | (4,642) | 1 | (4,642) | Labor | ELabor | (1,090) | (60) | |
| 18400 | Clearing Accounts | 263232 | | Active Medical Claims | 29,994,505 | 2,172,221 | 4,236,684 | 5,303,683 | 7,994,304 | 10,839,638 | 12,124,372 | 15,117,056 | 18,357,841 | 19,930,218 | 23,409,218 | 27,415,172 | 28,813,018 | 15,821,719 | 1 | 15,821,719 | Labor | ELabor | 14,809,367 | 813,108 |
| 18400 | Clearing Accounts | 263232 | 45400 | Active Medical Claims - NMC | 10,676,743 | 792,214 | 1,547,099 | 1,976,828 | 2,952,172 | 4,061,428 | 5,505,351 | 7,176,685 | 9,005,808 | 10,837,338 | 12,712,219 | 14,639,097 | 15,809,220 | 8,000,220 | 1 | 5,809,220 | Labor | ELabor | 5,437,517 | 298,547 |
| 18400 | Clearing Accounts | 263236 | | OPEB FAS 106 | 11,275,000 | 567,083 | 1,134,167 | 1,701,250 | 2,288,333 | 2,835,417 | 3,402,500 | 3,989,583 | 4,536,667 | 5,103,750 | 5,670,833 | 6,237,917 | 6,805,000 | 4,269,808 | 1 | 4,269,808 | Labor | ELabor | 3,996,604 | 219,434 |
| 18400 | Clearing Accounts | 263236 | 45400 | OPEB FAS 106 - NMC | (55,000) | 5,667 | 11,333 | 17,000 | 22,667 | 28,333 | 34,000 | 39,667 | 45,333 | 51,000 | 56,667 | 62,333 | 68,000 | 29,769 | 1 | 29,769 | Labor | ELabor | 27,864 | 1,530 |
| 18400 | Clearing Accounts | 263248 | | FAS 112 Costs | 1,910,000 | 85,167 | 160,333 | 226,667 | 293,000 | 359,333 | 425,667 | 492,000 | 558,333 | 624,667 | 691,000 | 757,333 | 823,667 | 429,000 | 1 | 429,000 | Labor | ELabor | 409,000 | 19,000 |
| 18400 | Clearing Accounts | 263260 | | Medical/Ben Loading Clearings | (43,167,888) | (2,791,523) | (5,733,307) | (7,533,221) | (10,933,816) | (14,640,967) | (18,655,548) | (20,381,606) | (24,398,352) | (26,717,308) | (30,962,166) | (35,605,360) | (37,877,507) | (21,338,044) | 1 | (21,338,044) | Labor | ELabor | (19,972,728) | (1,098,603) |
| 18400 | Clearing Accounts | 263260 | 45400 | Medical/Ben Load Clearings NMC | (10,600,888) | (792,489) | (1,551,250) | (1,985,485) | (2,974,270) | (4,105,812) | (5,335,323) | (6,807,782) | (8,607,782) | (10,741,725) | (12,917,275) | (15,109,616) | (17,291,957) | (5,830,352) | 1 | (5,830,352) | Labor | ELabor | (5,457,287) | (299,633) |
| 18400 | Clearing Accounts | 263261 | | Medical/Ben Loading-Adj | (1,619) | - | - | - | - | - | - | - | - | - | - | - | (3,395) | 1 | (3,395) | Labor | ELabor | (3,177) | (174) | |
| 18400 | Clearing Accounts | 263261 | 45400 | Medical/Ben Load-Adj - NMC | (20,855) | - | - | - | - | - | - | - | - | - | - | - | (2,847) | 1 | (2,847) | Labor | ELabor | (1,823) | (94) | |
| 18400 | Clearing Accounts | 263295 | | FICA | 25,120,007 | 2,415,717 | 4,444,210 | 7,080,862 | 9,780,640 | 12,228,684 | 14,045,205 | 16,640,090 | 18,822,839 | 21,014,894 | 23,923,714 | 26,071,881 | 28,441,532 | 16,156,175 | 1 | 16,156,175 | Labor | ELabor | 15,122,422 | 830,297 |
| 18400 | Clearing Accounts | 263295 | 45400 | FICA - NMC | 8,083,440 | 691,223 | 1,397,240 | 2,038,308 | 2,909,421 | 3,855,739 | 4,651,731 | 5,378,585 | 6,033,622 | 6,603,839 | 7,415,976 | 8,067,017 | 8,601,613 | 5,055,981 | 1 | 5,055,981 | Labor | ELabor | 4,732,474 | 259,836 |
| 18400 | Clearing Accounts | 263300 | | Federal Unemployment | 294,449 | 132,753 | 254,211 | 378,333 | 502,455 | 626,577 | 750,700 | 874,822 | 1,000,000 | 1,124,122 | 1,248,244 | 1,372,366 | 1,496,488 | 186,822 | 1 | 186,822 | Labor | ELabor | 174,868 | 9,601 |
| 18400 | Clearing Accounts | 263300 | 45400 | Federal Unemployment - NMC | 45,015 | 37,832 | 40,651 | 41,515 | 41,952 | 42,379 | 43,463 | 44,539 | 45,608 | 46,682 | 47,756 | 48,830 | 49,904 | 43,887 | 1 | 43,887 | Labor | ELabor | 41,079 | 2,255 |
| 18400 | Clearing Accounts | 263305 | | State Unemployment | 4,924,130 | 1,198,711 | 2,387,475 | 3,776,473 | 4,530,062 | 4,906,740 | 5,024,992 | 5,113,254 | 5,198,346 | 5,288,302 | 5,378,258 | 5,468,214 | 5,558,170 | 4,557,069 | 1 | 4,557,069 | Labor | ELabor | 4,265,485 | 234,166 |
| 18400 | Clearing Accounts | 263305 | 45400 | State Unemployment - NMC | 1,328,955 | 426,419 | 812,602 | 1,192,857 | 1,261,039 | 1,298,266 | 1,324,085 | 1,353,075 | 1,386,304 | 1,407,119 | 1,429,427 | 1,449,474 | 1,463,624 | 1,241,019 | 1 | 1,241,019 | Labor | ELabor | 1,161,512 | 63,778 |
| 18400 | Clearing Accounts | 263320 | | Payroll Tax Ldg-Cfg-FICA | (25,153,501) | (2,412,092) | (4,456,683) | (7,117,921) | (9,826,210) | (12,280,030) | (14,066,829) | (16,658,870) | (18,842,689) | (21,031,417) | (23,949,554) | (26,097,718) | (28,468,282) | (16,181,860) | 1 | (16,181,860) | Labor | ELabor | (15,146,276) | (631,506) |
| 18400 | Clearing Accounts | 263320 | 45400 | Payroll Tax Ldg-Cfg-FICA - NMC | (8,071,838) | (686,422) | (1,393,908) | (2,003,766) | (2,908,126) | (3,867,986) | (4,640,800) | (5,371,063) | (6,023,430) | (6,592,119) | (7,401,043) | (8,046,607) | (8,590,011) | (5,046,163) | 1 | (5,046,163) | Labor | ELabor | (4,723,284) | (259,332) |
| 18400 | Clearing Accounts | 263325 | | Payroll Tax Ldg-Cfg-Fed Unemp | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | (132,870) | 1 | (132,870) | Labor | ELabor | (132,870) | (0) |
| 18400 | Clearing Accounts | 263325 | 45400 | Payroll Tax Ldg-Cfg-Fed Unemp - NMC | (45,015) | (37,943) | (40,454) | (41,186) | (42,044) | (42,842) | (43,543) | (44,283) | (45,077) | (45,822) | (46,567) | (47,312) | (48,057) | (43,887) | 1 | (43,887) | Labor | ELabor | (41,079) | (2,255) |
| 18400 | Clearing Accounts | 263330 | | Payroll Tax Ldg-Cfg-St Unemp | (4,924,130) | (1,207,687) | (2,374,455) | (3,776,964) | (4,530,062) | (4,906,740) | (5,024,992) | (5,113,254) | (5,198,346) | (5,288,302) | (5,378,258) | (5,468,214) | (5,558,170) | (4,557,069) | 1 | (4,557,069) | Labor | ELabor | (4,265,485) | (234,166) |
| 18400 | Clearing Accounts | 263330 | 45400 | Payroll Tax Ldg-Cfg-St Unemp - NMC | (1,328,955) | (426,765) | (807,796) | (1,178,377) | (1,256,793) | (1,292,161) | (1,323,048) | (1,354,103) | (1,384,470) | (1,406,560) | (1,427,272) | (1,446,211) | (1,463,624) | (1,238,188) | 1 | (1,238,188) | Labor | ELabor | (1,158,963) | (63,633) |
| 18400 | Clearing Accounts | 263331 | | Payroll Tax Ldg-Adj | 33,494 | - | - | - | - | - | - | - | - | - | - | - | 2,175 | 1 | 2,175 | Labor | ELabor | 3,975 | 218 | |
| 18400 | Clearing Accounts | 263331 | 45400 | Payroll Tax Ldg-Adj - NMC | (11,603) | - | - | - | - | - | - | - | - | - | - | - | (5,715) | 1 | (5,715) | Labor | ELabor | (1,247) | (68) | |
| 18400 | Clearing Accounts | 263345 | | Work Comp Loading Cost | 5,908,035 | 321,916 | 842,585 | 1,276,240 | 1,701,787 | 2,425,852 | 2,922,065 | 3,378,564 | 3,852,554 | 4,320,185 | 4,825,699 | 5,394,245 | 5,974,513 | 3,318,634 | 1 | 3,318,634 | Labor | ELabor | 3,106 | |

| ac21 | ac21 description | obj | subs | description | Dec-12 | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 | Jul-13 | Aug-13 | Sep-13 | Oct-13 | Nov-13 | Dec-13 | 13 month AVERAGE 12/12-12/13 | Include? | Include Amt | Method | Elec Juris Method | Elec Amt | SD | | |
|--------|--------------------------------|--------|------|------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------------------------|--------------|-------------|--------|-------------------|----------|-----|---|---|
| 5300 | Other Deferred Credits | 433477 | 04 | LT State Income Tax Pay-MN | | | | | | | | | | | | 51 | | 9 | 0 | - | N/A | N/A | - | - | | |
| 04 | Other Deferred Credits | 433477 | 06 | LT State Income Tax Pay-ND | | | | | | | | | | | | (1,455) | (1,455) | (485) | 0 | - | N/A | N/A | - | - | | |
| | Other Deferred Credits | 433477 | 06 | LT State Income Tax Pay-ND | | | | | | | | | | | (1,366) | (1,366) | (455) | 0 | - | N/A | N/A | - | - | | | |
| | Other Deferred Credits | 433477 | 06 | LT State Income Tax Pay-ND | | | | | | | | | | | (90) | (90) | (30) | 0 | - | N/A | N/A | - | - | | | |
| | Other Deferred Credits | 433477 | 06 | LT State Income Tax Pay-ND | | | | | | | | | | | 1 | 1 | 0 | 0 | - | N/A | N/A | - | - | | | |
| 25300 | Other Deferred Credits | 433481 | 4900 | FIN 48 LT Fed Inc Tax:Perm | (34,422) | (34,422) | (34,422) | (1,703,714) | (1,703,714) | (1,703,714) | (2,065,702) | (2,065,702) | (2,065,702) | (2,012,798) | (2,012,798) | (2,012,798) | (3,105,184) | (1,581,161) | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433481 | 4900 | FIN 48 LT Fed Inc Tax:Perm | (2,472) | (2,472) | (2,472) | (1,089) | (1,089) | (1,089) | (1,311) | (1,311) | (1,311) | (1,995) | (1,995) | (1,995) | (2,282) | (1,760) | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433481 | 4900 | FIN 48 LT Fed Inc Tax:Perm | (3,198,743) | (3,198,743) | (3,198,743) | | | | | | | | | | | (738,171) | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433481 | 4900 | FIN 48 LT Fed Inc Tax:Perm | (181,160) | (181,160) | (181,160) | (78,158) | (78,158) | (78,158) | (93,790) | (93,790) | (93,790) | (93,790) | (91,619) | (91,619) | (91,619) | (104,708) | (110,684) | 0 | - | N/A | N/A | - | - | |
| 25300 | Other Deferred Credits | 433482 | 4904 | FIN 48-LT St Inc Tax-MN:Perm | (284,854) | (284,854) | (284,854) | (3,857) | (3,857) | (3,857) | (142,729) | (142,729) | (142,729) | (176,405) | (176,405) | (176,405) | (233,868) | (158,262) | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433482 | 4904 | FIN 48-LT St Inc Tax-MN:Perm | (630) | (630) | (630) | (277) | (277) | (277) | (333) | (333) | (333) | (506) | (506) | (506) | (579) | (448) | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433482 | 4904 | FIN 48-LT St Inc Tax-MN:Perm | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433482 | 4904 | FIN 48-LT St Inc Tax-MN:Perm | 929,856 | 929,856 | 929,856 | (19,881) | (19,881) | (19,881) | (23,857) | (23,857) | (23,857) | (23,254) | (23,254) | (23,254) | (26,576) | 197,078 | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433482 | 4906 | FIN 48-LT St Inc Tax-ND:Perm | (161) | (161) | (161) | (71) | (71) | (71) | (75) | (75) | (75) | (111) | (111) | (111) | (127) | (106) | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433482 | 4906 | FIN 48-LT St Inc Tax-ND:Perm | (12) | (12) | (12) | (5) | (5) | (5) | (5) | (5) | (5) | (8) | (8) | (8) | (9) | (8) | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433482 | 4906 | FIN 48-LT St Inc Tax-ND:Perm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | N/A | N/A | - | - | | |
| 25300 | Other Deferred Credits | 433482 | 4906 | FIN 48-LT St Inc Tax-ND:Perm | (845) | (845) | (845) | (365) | (365) | (365) | (385) | (385) | (385) | (372) | (372) | (372) | (425) | (487) | 0 | - | N/A | N/A | - | - | | |
| 433490 | inc Tax Audit: LT Interest Pay | | | | | | | | | | | | | | (11,308) | (11,308) | (11,308) | (15,784) | (8,285) | 0 | - | N/A | N/A | - | - | |
| 25300 | Other Deferred Credits | 433495 | | LT Tax Pay-MN R&E Credit | (555,696) | (578,710) | (601,725) | (624,739) | (647,753) | (555,696) | (555,696) | (555,696) | (555,696) | (555,696) | (486,548) | (486,548) | (486,548) | (552,123) | 0 | - | N/A | N/A | - | - | | |
| | | | | | (248,504,656) | | | | | | | | | | | | (262,859,745) | (271,181,015) | | | | | | | | |
| 25400 | Oth Regulatory Liab | 241202 | 2540 | ARO Reg Asset Contra (254) | (64,514,174) | (64,514,174) | (64,514,174) | (87,830,167) | (87,830,167) | (87,830,167) | (63,516,347) | (62,912,572) | (62,912,572) | (98,922,059) | (98,922,059) | (98,922,059) | (131,217,762) | (62,642,958) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370077 | | RES Over Recover Current | | | | (837,548) | (837,548) | (837,548) | | | | | | (141,414) | (141,414) | (208,654) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370079 | | RDF Over Recover Current | (256,359) | (663,312) | (766,946) | (837,548) | (837,548) | (837,548) | | | | | | (6,128) | (216,274) | (363,541) | (1,066,890) | (321,308) | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 370081 | | SD TCR Over Recovery Current | | | | (780,068) | (780,068) | (780,068) | (1,077,811) | (1,380,942) | (1,796,015) | (1,594,611) | (1,359,806) | (1,142,187) | (924,810) | (652,625) | (426,936) | (915,350) | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 370101 | | Low Income Elec - Current | | | | | | | | | | | | | | (105,779) | (17,630) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370102 | | Low Income Gas - Current | (1,959,059) | (2,180,040) | (2,382,833) | (2,542,798) | (2,657,624) | (2,650,127) | (2,562,084) | (2,402,071) | (2,267,991) | (2,135,228) | (2,135,228) | (1,932,029) | (1,917,569) | (2,039,989) | (2,279,188) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370178 | | ND Emissions Allow Current | (86,733) | (31,712) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (29,141) | (33,769) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370179 | | SD Emissions Allow Current | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | (44,383) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370326 | 100 | RL-Misc FAS 133-RTL Gas Curr | | | | | | | | | | | | | | (1,405,551) | (108,119) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370326 | 101 | RL-FAS 133-Elec Hedges Curr | (15,881,566) | (15,050,863) | (12,198,198) | (7,071,762) | (5,422,086) | (52,588,947) | (47,281,702) | (42,506,291) | (38,878,211) | (38,379,688) | (35,379,688) | (35,198,670) | (32,713,516) | (28,969,118) | (28,626,278) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370326 | 105 | RL-Misc C20 Amort Current | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | (9,257,827) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370341 | 1001 | MN Asset Based MS | (862,409) | (1,757,195) | (1,585,803) | (1,088,563) | (1,326,246) | (1,545,286) | (1,292,568) | (1,292,568) | (1,355,112) | (2,147,512) | (687,178) | | | (483,230) | (1,170,166) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370341 | 1003 | MN Non-Asset Based MS PY | (8,933) | (8,933) | (8,933) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (2,041) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370341 | 1006 | MN St Paul Cogen Refund | | | | | | (1,253,945) | (16,629) | (16,629) | (16,629) | (12,506) | (12,506) | | | | (102,211) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370342 | 1001 | ND Asset Based MS | (83,313) | (152,889) | (156,902) | (75,352) | (112,068) | (67,452) | (48,551) | (6,291) | (54,790) | (134,383) | (54,238) | (9,742) | | (12,533) | (74,500) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370342 | 1002 | ND Non-Asset Based MS CY | (163,547) | (187,716) | (5,584) | (5,584) | (52,827) | (62,567) | (52,802) | (52,802) | (56,607) | (80,968) | (75,779) | (70,081) | | (93,142) | (75,148) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370342 | 1003 | ND Non-Asset Based MS PY | (3,334) | 7,920 | (143,224) | (129,229) | (117,459) | (103,600) | (87,634) | (72,112) | (56,888) | (46,630) | (32,219) | (18,879) | | (640) | (61,799) | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370342 | 1005 | ND REC Sales | 39,256 | (568,090) | (409,839) | 18,100 | 93,794 | 240,374 | 30,811 | (64,931) | (350,485) | (107,276) | (191,676) | (170,402) | (305,943) | (134,270) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370343 | 1001 | SD Asset Based MS | (258,411) | (3,729) | (335,012) | 80,274 | (278,295) | 120,994 | (242,634) | 162,744 | (321,113) | 57,087 | (276,264) | 257,016 | (224,093) | (97,034) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370343 | 1002 | SD Non-Asset Based MS CY | (90,881) | (101,926) | (2,747) | (8,908) | (2,747) | (31,454) | (27,973) | (28,104) | (43,632) | (48,752) | (39,828) | (48,496) | (39,713) | 0 | - | N/A | N/A | - | - | - | | |
| 25400 | Oth Regulatory Liab | 370343 | 1003 | SD Non-Asset Based MS PY | 8,501 | 8,502 | (61,622) | (6,402) | 78,340 | (38,386) | 47,951 | (5,582) | 51,152 | 51,241 | 51,266 | 51,266 | 51,266 | 51,266 | 31,584 | 0 | - | N/A | N/A | - | - | |
| 25400 | Oth Regulatory Liab | 370343 | 1005 | SD REC Sales | 21,891 | (498,303) | (366,507) | (10,630) | 65,372 | 196,916 | 49,619 | (53,261) | (310,302) | (108,475) | (146,111) | (193,195) | (269,880) | (124,834) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370343 | 1006 | SD PTC Sharing | (21,718) | (444,523) | (54,592) | (373,956) | (17,342) | (445,999) | 14,442 | (313,727) | 184,840 | (422,761) | 12,669 | (547,591) | (49,428) | (190,745) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370343 | 1007 | SD Emission Allowances | | | | | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (4) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370379 | | TCR Over Recover Current | (29,199) | | (1,356,895) | (1,529,884) | (1,907,407) | (2,188,666) | (4,484,916) | (5,130,249) | (5,268,252) | (4,902,219) | (4,402,295) | (3,407,238) | (2,716,096) | (2,871,024) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370381 | | SEP E Over Recover Current | (64,724) | | | (40,360) | | (12,369) | | | | | | | | (9,035) | 0 | - | N/A | N/A | - | - | | |
| 25400 | Oth Regulatory Liab | 370390 | | Windsorce Tracker | (123,210) | (163,926) | (95,643) | | (53,541) | (15,684) | (88,565) | | (18,602) | (208,263) | (304,169) | (499,146) | (548,343) | (163,007) | 0 | - | N/A | N/A | - | - | | |
| 00 | Oth Regulatory Liab | 370391 | | SD Infrastructure Tracker ST | | | | | | (625,539) | (390,895) | (276,513) | (203,937) | | | | | (115,145) | 0 | - | N/A | N/A | - | - | | |
| 00 | Oth Regulatory Liab | 370392 | | NOL Tracker ST | | | | | | (3,989,000) | (4,010,636) | (4,021,498) | (4,032,390) | (4,043,311) | (4,054,262) | (4,065,242) | (4,076,252) | (2,484,046) | 0 | - | N/A | N/A | -</ | | | |

| ac21 | ac21 description | obj | subs | description | Dec-12 | Jan-13 | Feb-13 | Mar-13 | Apr-13 | May-13 | Jun-13 | Jul-13 | Aug-13 | Sep-13 | Oct-13 | Nov-13 | Dec-13 | 13 month AVERAGE | | Include Amt | Method | Elec Juris Method | Elec Amt | SD |
|-------|---------------------|--------|------|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|----------|-------------|--------|-------------------|----------|----|
| | | | | | | | | | | | | | | | | | | 12/12-12/13 | include? | | | | | |
| 00 | Oth Regulatory Liab | 423900 | 1002 | Power On Program | | | | | | | | | | | | | (105,779) | (17,630) | 0 | - | N/A | N/A | - | - |
| 0 | Oth Regulatory Liab | 423900 | 9999 | Low Income Elec - Contra | | | | | | | | | | | | | 105,779 | 17,630 | 0 | - | N/A | N/A | - | - |
| | Oth Regulatory Liab | 423910 | | Low Income Discounts-Gas | (1,959,059) | (2,180,040) | (2,382,833) | (2,542,798) | (2,657,624) | (2,650,127) | (2,560,125) | (2,402,071) | (2,267,991) | (2,135,228) | (1,932,029) | (1,917,569) | (2,039,989) | (2,279,037) | 0 | - | N/A | N/A | - | - |
| 0 | Oth Regulatory Liab | 423910 | 9999 | Low Income Gas - Contra | 1,959,059 | 2,180,040 | 2,382,833 | 2,542,798 | 2,657,624 | 2,650,127 | 2,562,084 | 2,402,071 | 2,267,991 | 2,135,228 | 1,932,029 | 1,917,569 | 2,039,989 | 2,279,188 | 0 | - | N/A | N/A | - | - |
| 00 | Oth Regulatory Liab | 424410 | | Oth Reg-MN Emission Allow | (2,636) | (2,636) | (2,636) | (2,636) | (2,664) | (2,664) | (2,664) | (2,664) | (2,664) | (2,664) | (2,664) | (2,664) | (2,664) | (2,794) | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 424490 | | Oth Reg-ND Emission Allow | (98,522) | (91,294) | (86,295) | (83,867) | (81,454) | (79,026) | (76,597) | (74,169) | (71,741) | (69,312) | (66,884) | (64,455) | (62,027) | (77,357) | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 424490 | 9999 | Oth Reg-ND Emission All - Cont | 86,733 | 31,712 | 29,141 | 29,141 | 29,141 | 29,141 | 29,141 | 29,141 | 29,141 | 29,141 | 29,141 | 29,141 | 29,141 | 33,769 | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 424520 | | Oth Reg-SD Emission Allow | (90,794) | (87,096) | (83,397) | (79,699) | (76,000) | (72,301) | (68,603) | (64,904) | (61,206) | (57,507) | (53,808) | (50,110) | (46,411) | (68,603) | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 424520 | 9999 | Oth Reg-SD Emission All - Cont | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 44,383 | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 424537 | | Reg Liab-Nuc Acc Depr Pre-ARO | (1,317,646,130) | (1,311,023,306) | (1,312,739,205) | (1,314,106,790) | (1,316,171,003) | (1,317,886,902) | (1,311,805,113) | (1,321,318,700) | (1,323,034,599) | (1,322,929,899) | (1,326,466,397) | (1,328,182,296) | (1,340,480,814) | (1,320,291,628) | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 424537 | | Reg Liab-Nuc Acc Depr Pre-ARO | (40,736,507) | (49,075,230) | (56,546,153) | (60,281,895) | (59,933,581) | (59,514,033) | (60,950,776) | (53,153,088) | (60,313,337) | (62,461,569) | (60,640,970) | (61,151,199) | (63,237,357) | (57,538,130) | 0 | - | N/A | N/A | - | - |
| 25400 | Oth Regulatory Liab | 424565 | | RL DOE Payment Tracker | (1,131,447) | - | - | - | - | - | - | - | - | - | - | - | (1,131,443) | (174,068) | 0 | - | N/A | N/A | - | - |
| | | | | | (1,528,065,164) | | | | | | | | | | | | (1,683,548,958) | (1,599,480,378) | | | | | | |