

Northern States Power Company
 Electric Utility - South Dakota Rate Case
 Aviation Adjustment Workpaper

	Total	SD Electric	Other
Total Aviation Expenses			
Labor			
711142.56-Productive Labor NMC Ovrhds	237,194	14,479	222,715
711143.56-Reg Lab Load-NonProd NMC Ovrhd	40,924	2,498	38,426
711144.56-Reg Lab Ld-Pens&401KNMC Ovrhds	52,998	3,235	49,763
711145.56-Reg Labor Load-Ins NMC Ovrhds	44,332	2,706	41,626
711149.56-Reg Lab Load-Inj & Dam NMC Ovr	644	39	605
711160-Reg Labor Load-Incentive	42,956	2,622	40,334
711190.90-Overtime-S3	617	38	579
764000.56-Payroll Taxes NMC Ovrhds	22,510	1,374	21,136
Non-Labor			
712110.90-Contract Labor-S3	522	32	490
713050.90-Contract LT Outside Vendor	10,291	628	9,663
714000.90-Materials-S3	463,361	28,284	435,076
714100.90-Print/Copy-Other-S3	11	1	10
714500-Equipment Maintenance	380,864	23,249	357,615
715600.90-Personal Communication D	3,685	225	3,460
721005.90-EE Exp Airfare	2,742	167	2,575
721010.90-EE Exp Car Rental	1,517	93	1,424
721015.90-EE Exp Taxi/Bus	29,091	1,776	27,315
721020.90-EE Exp Mileage	61	4	57
721025.90-EE Exp Conf/Semnrns/Trng	35,050	2,139	32,910
721030.90-EE Exp Hotel	11,961	730	11,231
721035.90-EE Exp Meals/EE's	5,202	318	4,884
721040.90-EE Exp Meals/Incl.Non-EE's	43	3	40
721045.90-EE Exp Parking	201	12	189
721055.90-EE Exp Safety Equip	29	2	27
721060.90-EE Exp Other	11,059	675	10,384
721500.90-Office Supplies - S3	58	4	55
722000.90-Transportation Fleet Cost	644,001	39,311	604,690
723130.90-Equipment Rental-S3	5,349	327	5,023
723400.90-Postage-S3	2,052	125	1,926
723535-Auto Liab/Physical Damage	15,268	932	14,336
723810.90-Professional Associatio	1,221	75	1,147
723895.90-License Fees & Permits-	15,297	934	14,364
725000.90-Other - Sherco	(6,158)	(376)	(5,782)
725005-Online Information Services	12,598	769	11,829
Total Aviation Expenses In Base Data	2,087,550	127,428	1,960,122

Remove 50% Aviation Expenses

Labor			
711142.56-Productive Labor NMC Ovrhds	(118,597)	(7,239)	(111,357)
711143.56-Reg Lab Load-NonProd NMC Ovrhd	(20,462)	(1,249)	(19,213)
711144.56-Reg Lab Ld-Pens&401KNMC Ovrhds	(26,499)	(1,618)	(24,882)
711145.56-Reg Labor Load-Ins NMC Ovrhds	(22,166)	(1,353)	(20,813)
711149.56-Reg Lab Load-Inj & Dam NMC Ovr	(322)	(20)	(302)
711160-Reg Labor Load-Incentive	(21,478)	(1,311)	(20,167)
711190.90-Overtime-S3	(308)	(19)	(289)
764000.56-Payroll Taxes NMC Ovrhds	(11,255)	(687)	(10,568)
Non-Labor			
712110.90-Contract Labor-S3	(261)	(16)	(245)
713050.90-Contract LT Outside Vendor	(5,146)	(314)	(4,831)
714000.90-Materials-S3	(231,680)	(14,142)	(217,538)
714100.90-Print/Copy-Other-S3	(5)	(0)	(5)
714500-Equipment Maintenance	(190,432)	(11,624)	(178,808)
715600.90-Personal Communication D	(1,842)	(112)	(1,730)
721005.90-EE Exp Airfare	(1,371)	(84)	(1,287)
721010.90-EE Exp Car Rental	(758)	(46)	(712)
721015.90-EE Exp Taxi/Bus	(14,546)	(888)	(13,658)
721020.90-EE Exp Mileage	(30)	(2)	(29)
721025.90-EE Exp Conf/Semnrns/Trng	(17,525)	(1,070)	(16,455)
721030.90-EE Exp Hotel	(5,980)	(365)	(5,615)
721035.90-EE Exp Meals/EE's	(2,601)	(159)	(2,442)
721040.90-EE Exp Meals/Incl.Non-EE's	(21)	(1)	(20)
721045.90-EE Exp Parking	(101)	(6)	(94)
721055.90-EE Exp Safety Equip	(14)	(1)	(14)
721060.90-EE Exp Other	(5,529)	(338)	(5,192)
721500.90-Office Supplies - S3	(29)	(2)	(27)
722000.90-Transportation Fleet Cost	(322,001)	(19,656)	(302,345)
723130.90-Equipment Rental-S3	(2,675)	(163)	(2,511)
723400.90-Postage-S3	(1,026)	(63)	(963)
723535-Auto Liab/Physical Damage	(7,634)	(466)	(7,168)
723810.90-Professional Associatio	(611)	(37)	(573)
723895.90-License Fees & Permits-	(7,649)	(467)	(7,182)
725000.90-Other - Sherco	3,079	188	2,891
725005-Online Information Services	(6,299)	(385)	(5,915)
Total Aviation Expenses Removed in Adjustment	(1,043,775)	(63,714)	(980,061)

Total Aviation Expenses In Test Year

1,043,775

63,714

980,061