



**Northern States Power Company,
A Minnesota corporation
Before the
South Dakota Public Utilities
Commission**

Application for Authority to
Increase Electric Rates in South Dakota
Docket No. EL11-____

June 30, 2011

Volume 3

2010 Actual Workpapers

WORKPAPERS
Volume 3

Cost of Service Study (COSS)

Plant

- P1. Summary
- P2. Non-Plant
 - P2-1 Assets & Liabilities
 - P2-2 Deferred
 - P2-3. Back Up
- P3. Roll Forward Reports
- P4. Plant Manual Sources
 - P4-1. Prefunded Transmission MISO
 - P4-2. Nuclear Outage Amortization
 - P4-3. Non-Qualified Tax Items
- P5. M&S, Prepayments & Fuel Inventory
 - P5-1. Prepayments
 - P5-2. Materials and Supplies
 - P5-3. Fuel Inventory
- P6. Property Tax
- P7. Tax Additions
- P8. Tax Credits
- P9. Other Rate Base
 - P9-1. Interest on Customer Deposits
 - P9-2. Customer Advances
 - P9-3. SD Private Fuel Storage Amortization
 - P9-4. SD Rate Case Expense Amortization
 - P9-5. SD S02 Emission Allowance Sales Amortization
 - P9-6. SD AFUDC Amortization
 - P9-7. Miscellaneous Debits and Credits
- P10. Cash Working Capital

Revenue

- R1. Summary
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 - R2-1. Present Revenues
 - R2-2. Interchange
 - R2-3. Backup
 - R2-4. Weather Normalized

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Operating and Maintenance Expense (O&M)

- O1. Summary
- O2. Manual Items
 - O1-1. ALS
 - O1-2. Interchange
- O3. Amortization
- O4. Taxes Other than Income
- O5. State & Federal Income Tax

Cost of Capital

- C1. Schedules

Actual Allocators

- A1. Customer
- A2. Energy (Sales) Demand

Traditional Adjustments

- TA1. Economic Development
- TA2. Advertising
- TA3. Professional Association Dues
- TA4. Charitable Contributions
- TA5. Interest on Customer Deposits

Pro Forma Adjustments

- PF1. Nobles
- PF2. Monticello LCM/Extended Power Uprate
- PF3a. Prairie Island License Renewal
 - PF3b. Prairie Island TN 40 Transport License
 - PF3c. Prairie Island Measurement Uncertainty
 - PF3d. Prairie Island Five TN 40 Casks
 - PF3e. Prairie Island Rad Mon
 - PF3f. Prairie Island Calculation Recovery & Impr
 - PF3g. Prairie Island Security
 - PF3h. Prairie Island Pathways
 - PF3i. Prairie Island Cold Chemicals Lab Sample Cooling
 - PF3j. Prairie Island Station Air Compressor Replacement
 - PF3k. Prairie Island Unit 2 Vent
 - PF3l. Prairie Island Force on Force Modifications
 - PF3m. Prairie Island Unit 1 Vent
 - PF3n. Prairie Island Unit 1 Battery Charger Replacement

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PF4. King
PF5. Merricourt
PF6. Steam Depreciation
PF7. Other Depreciation
PF8. Bonus
PF9. Net Operating Loss (NOL)
PF10. Weather
PF11. Margin Sharing
PF12. Service Quality
PF13. CIP Incentive
PF14. Champion
PF15. Wholesale Billing
 (PF15-3, PF15-4 and PF15-5 Confidential)
PF16. FAS 106 Post Medical Retirement (PayGo)
PF17. Incentive Pay
PF18. Foundation
PF19. Employee Expense
PF20. Deferred Fuel
PF21. Deferred Fuel Write-Off
PF22. Pension & Insurance
PF23. Non-Union Wage Increases
PF24. Union Wage Increases
PF25. Storm Normalization
PF26. Claims & Injury Compensation
PF27. Vegetation Management
PF28. Fuel Lag
PF29. Weather Normalized Allocators
PF30. Transmission Cost Recovery (“TCR”) Rider
PF31. Environmental Cost Recovery (“ECR”) Rider
PF35. Current Year SD Electric Rate Case Amortization