

ALS O&M Costs SD Rate Case
 Template V1.2

		Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas	
		Production				Transmission				Distribution											
Period		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	MN	ND	SD	Whls	MN	ND
Statement of Income																					
Operating Expenses:																					
Fuel & Purchased Energy	Annual	1,332,731	1,332,731	1,332,731	1,332,731											1,151,197	91,045	80,110	10,379		
Power Production	Annual	717,081	717,081	717,081	717,081											630,388	40,558	40,130	6,006		
Transmission	Annual					174,351	174,351	174,351	174,351							153,397	9,725	9,757	1,472		
Distribution	Annual									109,899	109,899	109,899	109,899			97,586	5,779	6,533	0		
Customer Accounting	Annual									58,722	58,722	58,722	58,722			50,332	4,394	3,996	0		
Customer Service & Information	Annual									80,376	80,376	80,376	80,376			79,550	334	492	0		
Sales, Econ Dvlp & Other	Annual									93	93	93	93			87	3	3	0		
Administrative & General	Annual	127,097	127,097	127,097	127,097	19,584	19,584	19,584	19,584	66,135	66,135	66,135	66,135			188,439	13,161	12,538	680		
Total Operating Expenses:	Annual	2,176,909	2,176,909	2,176,909	2,176,909	193,935	193,935	193,935	193,935	315,225	315,225	315,225	315,225	0	0	2,348,976	164,999	153,557	18,537	0	0
Depreciation	Annual																				
Amortization	Annual																				
Taxes:																					
Property	Annual																				
Gross Earnings Tax	Annual																				
Deferred Income Tax & ITC	Annual																				
Payroll & other	Annual	20,459	20,459	20,459	20,459	1,576	1,576	1,576	1,576	7,024	7,024	7,024	7,024			25,483	1,732	1,671	173		
Total Taxes:	Annual	20,459	20,459	20,459	20,459	1,576	1,576	1,576	1,576	7,024	7,024	7,024	7,024	0	0	25,483	1,732	1,671	173	0	0
Jurisdiction Cash Working Capital																					
Fuel Expenses																					
Coal & Rail Transport	Annual	311,859	311,859	311,859	311,859											272,942	18,989	17,455	2,493		
Gas for Generation	Annual	125,679	125,679	125,679	125,679											109,995	7,645	7,034	1,005		
Oil	Annual	2,859	2,859	2,859	2,859											2,502	174	160	23		
Nuclear & EOL	Annual	118,069	118,069	118,069	118,069											103,335	7,182	6,608	944		
Nuclear Disposal	Annual	12,700	12,700	12,700	12,700											11,174	708	711	107		
Total Fuel Expenses	Annual	571,166	571,166	571,166	571,166	0	0	0	0	0	0	0	0	0	0	499,948	34,578	31,968	4,572	0	0
Purchased Power																					
Purchases	Annual	706,001	706,001	706,001	706,001	82,671	82,671	82,671	82,671							691,412	46,702	44,140	6,418		
Interchange	Annual	68,224	68,224	68,224	68,224	48,088	48,088	48,088	48,088							102,235	6,595	6,509	973		
Total Purchased Power	Annual	774,225	774,225	774,225	774,225	130,759	130,759	130,759	130,759	0	0	0	0	0	0	793,647	53,297	50,649	7,391	0	0
Labor Related																					
Regular Payroll	Annual	266,665	266,665	266,665	266,665	19,017	19,017	19,017	19,017	80,203	80,203	80,203	80,203	0	0	320,884	21,691	21,118	2,193	0	0
Incentive Compensation	Annual	16,976	16,976	16,976	16,976	3,500	3,500	3,500	3,500	9,213	9,213	9,213	9,213			26,131	1,737	1,679	143		
Pension & Benefits	Annual	47,016	47,016	47,016	47,016	4,532	4,532	4,532	4,532	18,769	18,769	18,769	18,769			61,623	4,225	4,073	395		
Total Labor & Related	Annual	330,657	330,657	330,657	330,657	27,049	27,049	27,049	27,049	108,185	108,185	108,185	108,185	0	0	408,638	27,653	26,870	2,731	0	0
Taxes																					
State Sales Tax Customer Billings	Annual																				
Employer's Payroll Taxes	Annual																				
All Other Operating Expenses	Annual																				
Property Tax	Annual																				
Gross Earnings Tax	Annual																				
Federal Income Tax	Annual																				
State Income Tax	Annual																				
Total Taxes	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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2010 Elec & Gas Actuals
SD Electric Rate Case

CFR FE	FERC Description (CFR)	Reg Bus Area Desc CC1	Location (Reg Loc Desc BC6)	Allocators	PTD	Data				
						Sum of 2010	Sum of MN	Sum of ND	Sum of SD	Sum of Whist
408.1	Tax Oth than Inc Tx-UT	Chief Executive Officer	MN/SD/ND	ETwoFactorAlloc	C	236,468	208,659	14,113	13,501	194
		Chief Executive Officer Total		ETwoFactorAlloc Total		236,468	208,659	14,113	13,501	194
		Corporate Other	MN/SD/ND	ETwoFactorAlloc	C	80,331	70,884	4,794	4,587	68
			South Dakota	EDirectSD	C	47	-	-	47	-
		Corporate Other Total		ETwoFactorAlloc Total		80,378	70,884	4,794	4,634	68
		Corporate Services	MN/SD/ND	ETwoFactorAlloc	C	115,233	101,681	6,878	6,579	95
		Corporate Services Total		ETwoFactorAlloc Total		115,233	101,681	6,878	6,579	95
		General Counsel	MN/SD/ND	ETwoFactorAlloc	C	158,959	140,265	9,487	9,076	131
		General Counsel Total		ETwoFactorAlloc Total		158,959	140,265	9,487	9,076	131
		Utilities Group	Minnesota	EDemandTran	T	59,854	52,660	3,399	3,349	505
				EDemandTran Total		59,854	52,660	3,399	3,349	505
				EDirectMN	C	124,242	124,242	-	-	-
				EDirectMN Total		2,573,036	2,573,036	-	-	-
				ETwoFactorAlloc	C	106	94	6	6	0
				ETwoFactorAlloc Total		106	94	6	6	0
			Minnesota/North Dakota	ECustomerMN/ND	D	63,212	2,352	60,860	-	-
				ECustomerMN/ND Total		63,212	2,352	60,860	-	-
			MN/SD/ND	ECustomerMN/SD/ND	C	242,070	212,252	15,356	14,460	1
				ECustomerMN/SD/ND Total		1,826,307	1,689,028	122,199	115,070	10
				EDemandProd	P	129,492	113,929	7,223	7,247	1,094
				EDemandProd Total		129,492	113,929	7,223	7,247	1,094
				EDemandTran	T	1,217,283	1,070,984	67,899	68,120	10,260
				EDemandTran Total		1,217,283	1,070,984	67,899	68,120	10,260
				ETwoFactorAlloc	C	86,134	78,005	5,141	4,918	71
				ETwoFactorAlloc Total		125	110	7	7	0
			North Dakota	EDemandTran	T	1,218	1,072	68	68	10
				EDemandTran Total		1,218	1,072	68	68	10
				EDirectND	C	13,925	-	13,925	-	-
				EDirectND Total		144,210	-	144,210	-	-
				EDirectSD	D	158,135	-	158,135	-	-
			North Dakota/South Dakota	ECustomerND/SD	D	21,381	1,346	10,319	9,717	-
				ECustomerND/SD Total		21,381	1,346	10,319	9,717	-
			South Dakota	EDemandTran	T	5,390	4,742	301	302	46
				EDemandTran Total		5,390	4,742	301	302	46
				EDirectSD	C	4,612	-	-	4,612	-
				EDirectSD Total		198,413	-	-	198,413	-
				EDirectSD Total		203,025	-	-	203,025	-
		Utilities Group Total				6,568,040	5,709,600	435,496	411,829	12,015
		Nuclear Generation Bus Area	Minnesota	EDemandProd	P	10,472,406	9,213,780	584,140	586,046	88,439
				EDemandProd Total		10,472,406	9,213,780	584,140	586,046	88,439
			MN/SD/ND	EDemandProd	P	274,460	241,474	15,309	15,359	2,318
				EDemandProd Total		274,460	241,474	15,309	15,359	2,318
		Nuclear Generation Bus Area Total				10,746,866	9,455,254	599,449	601,405	90,757
		Talent, Tech & Customers	Minnesota	EDirectMN	D	93,567	93,567	-	-	-
				EDirectMN Total		93,567	93,567	-	-	-
			MN/SD/ND	ECustomerMN/SD/ND	D	1,447,569	1,269,260	91,829	86,472	7
				ECustomerMN/SD/ND Total		1,447,569	1,269,260	91,829	86,472	7
				EDemandProd	P	34	30	2	2	0
				EDemandProd Total		34	30	2	2	0
				ETwoFactorAlloc	C	794,429	701,003	47,415	45,359	652
				ETwoFactorAlloc Total		794,429	701,003	47,415	45,359	652
			North Dakota	EDirectND	D	29,722	-	29,722	-	-
				EDirectND Total		29,722	-	29,722	-	-
			South Dakota	EDirectSD	D	143	-	-	143	-
				EDirectSD Total		143	-	-	143	-
		Talent, Tech & Customers Total				2,365,464	2,063,861	168,968	131,978	660
		Energy Supply	Minnesota	EDemandProd	P	7,584,221	6,655,115	421,925	423,301	63,880
				EDemandProd Total		7,584,221	6,655,115	421,925	423,301	63,880
			MN/SD/ND	EDemandProd	P	282,814	231,228	14,660	14,707	2,219
				EDemandProd Total		282,814	231,228	14,660	14,707	2,219
			South Dakota	EDemandProd	P	83,194	73,195	4,640	4,656	703
				EDemandProd Total		83,194	73,195	4,640	4,656	703
		Energy Supply Total				7,910,229	6,959,538	441,225	442,664	66,802
		Financial Operations	MN/SD/ND	EDemandProd	P	256,119	225,337	14,286	14,333	2,163
				EDemandProd Total		256,119	225,337	14,286	14,333	2,163
				ETwoFactorAlloc	C	564,822	498,222	33,699	32,238	464
				ETwoFactorAlloc Total		564,822	498,222	33,699	32,238	464
		Financial Operations Total				820,741	723,559	47,985	46,570	2,626
		Incentive & Workers Comp	MN/SD/ND	ETwoFactorAlloc	C	56,290	49,670	3,360	3,214	46
				ETwoFactorAlloc Total		56,290	49,670	3,360	3,214	46
		Incentive & Workers Comp Total				56,290	49,670	3,360	3,214	46
		Tax Oth than Inc Tx-UT Total				29,059,568	25,482,972	1,731,756	1,671,449	173,392
		Grand Total				29,059,568	25,482,972	1,731,756	1,671,449	173,392

PDT for Elec Corporate A&G costs

PTD	Sum of Sum of 2010 Year End Actuals2			
	Total	PROD	TRANS	DIST
C	2,477,468	1,416,816	292,093	768,758
D	6,255,615			6,255,615
P	19,042,740	19,042,740		
T	1,283,745		1,283,745	
Grand	29,059,568	20,459,358	1,575,838	7,024,373

PTD ALLOCATOR for C (Corp) 57.1800% 11.7900% 31.9300%