

Line No.	Description	South Dakota Per Books (a)	Weather Normalization (b)	Fuel Lag (c)	Incentive Compensation (d)	Vegetation Management (e)	Storm Damage (f)	Claims & Injury Compensation (g)	Advertising (h)	Economic Development (i)
1	OPERATING REVENUES:									
2	Retail Revenue	\$ 161,860	\$ (1,038)	\$ (223)						
3	Other Electric Operating Revenue	35,881								
4	TOTAL OPERATING REVENUES	197,741	(1,038)	(223)	-	-	-	-	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy	69,068	(345)	(223)						
8	Power Production Expense	42,692								
9	Transmission Expense	11,258				(19)				
10	Distribution Expense	6,927				(64)	(54)			
11	Customer Accounting Expense	3,918								
12	Customer Service and Information Expense	477							(41)	
13	Sales, Econ Dvlp & Other Expenses	2								50
14	Administration and General Expense	12,111			(855)				(140)	
15	Other									
16	Total Operation and Maintenance	146,453	(345)	(223)	(855)	(83)	(54)	-	(181)	50
17	Depreciation and Amortization	21,971								
18	Taxes:									
19	Property Taxes	5,701								
20	Deferred Income Taxes and Investment Tax Credit	21,137								
21	South Dakota Gross Receipts Tax	-								
22	Payroll & Other Taxes	1,846								
23	Federal Income Taxes	(14,451)	(243)	-	299	29	19	-	63	(18)
24	Other Taxes									
25	Total Taxes	14,233	(243)	-	299	29	19	-	63	(18)
26	TOTAL OPERATING EXPENSES	182,657	(588)	(223)	(556)	(54)	(35)	-	(118)	32
27	OPERATING INCOME	\$ 15,084	(450)	-	556	54	35	-	118	(32)
	Source	Exhibit_(TEK-1) Schedule 6b, pg 1	DR 6-1, Attach. A BAM-3 Sch 1, pg. 3	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (3)	Email from Paulson to Thurber on 12/12/12	DR 2-14 PJS-1 Sch 2	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (6)		Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (8)	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (9)
	Staff Witness Testimony		Mehlhoff	Mehlhoff	Jacobson	Steffensen	Steffensen	Steffensen	Tysdal	Tysdal
	Staff position on NSP's Adjustment		Adjusted	Accepted	Adjusted	Adjusted	Accepted	Rejected	Accepted	Accepted

Line No.	Description	Interest on Customer Deposits (k)	Association Dues (l)	Contributions Donations (m)	SFAS 106 Pay Go (n)	Rate Case Expense (o)	Production Tax Credits (p)	SD ED Labor Adj (q)	Black Dog CT Exhaust (r)	Monti PPA Fire (s)	Monti Appendix R (t)
1	OPERATING REVENUES:										
2	Retail Revenue										
3	Other Electric Operating Revenue										
4	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5	OPERATING EXPENSES:										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy										
8	Power Production Expense										
9	Transmission Expense										
10	Distribution Expense										
11	Customer Accounting Expense										
12	Customer Service and Information Expense										
13	Sales, Econ Dvlp & Other Expenses										
14	Administration and General Expense	1	(18)		91			(23)			
15	Other										
16	Total Operation and Maintenance	<u>1</u>	<u>(18)</u>	<u>-</u>	<u>91</u>	<u>-</u>	<u>-</u>	<u>(23)</u>	<u>-</u>	<u>-</u>	<u>-</u>
17	Depreciation and Amortization					293			41		13
18	Taxes:										
19	Property Taxes								9		4
20	Deferred Income Taxes and Investment Tax Credit				4				1		(130)
21	South Dakota Gross Receipts Tax										
22	Payroll & Other Taxes										
23	Federal Income Taxes	-	6	-	(35)	(103)	1,097	8	(18)		105
24	Other Taxes										
25	Total Taxes	<u>-</u>	<u>6</u>	<u>-</u>	<u>(31)</u>	<u>(103)</u>	<u>1,097</u>	<u>8</u>	<u>(8)</u>	<u>-</u>	<u>(21)</u>
26	TOTAL OPERATING EXPENSES	<u>1</u>	<u>(12)</u>	<u>-</u>	<u>60</u>	<u>190</u>	<u>1,097</u>	<u>(15)</u>	<u>33</u>	<u>-</u>	<u>(8)</u>
27	OPERATING INCOME	<u>(1)</u>	<u>12</u>	<u>-</u>	<u>(60)</u>	<u>(190)</u>	<u>(1,097)</u>	<u>15</u>	<u>(33)</u>	<u>-</u>	<u>8</u>
	Source	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (10)	MAT-1 Sch 1	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (12)	Exhibit_(TEK-1) Sch. 6b, pg. 1 Column (13)	PJS-2 Sch 1	Exhibit_(TEK-1) Sch. 6b, pg. 2 Column (15)	Exhibit_(TEK-1) Sch. 6b, pg. 2 Column (16)	Email from Paulson to Thurber on 12/12/12		DR 6-3, Attach. A JPT-5, pg. 35
	Staff Witness Testimony	Jacobson	Tysdal	Tysdal	Peterson	Steffensen	Mehlhoff	Tysdal	Thurber	Thurber	Thurber
	Staff position on NSP's Adjustment	Accepted	Adjusted	Accepted	Accepted	Adjusted	Accepted	Accepted	Adjusted	Phase-in Rider	Adjusted

Line No.	Description	Prairie Island ZE Pipe (u)	Prairie Island Casks (v)	Prairie Island Rec Whse (w)	Prairie Island Fire Model (x)	Prairie Island H Line (y)	Monti EPU/LCM (z)	Praire Island 2013 Steam Gen (aa)	Sherco 2013 HFU (ab)	Sherco 2013 Cooling Towers (ac)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue									
4	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense									
15	Other									
16	Total Operation and Maintenance	-	-	-	-	-	-	-	-	-
17	Depreciation and Amortization	24		15	230					
18	Taxes:									
19	Property Taxes	6		4	13					
20	Deferred Income Taxes and Investment Tax Credit	(124)		(3)	(27)					
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	93		-4	-62					
24	Other Taxes									
25	Total Taxes	(25)	-	(3)	(76)	-	-	-	-	-
26	TOTAL OPERATING EXPENSES	(1)	-	12	154	-	-	-	-	-
27	OPERATING INCOME	1	-	(12)	(154)	-	-	-	-	-
	Source	Email from Paulson to Thurber on 12/12/12		Email from Paulson to Thurber on 12/12/12	Email from Paulson to Thurber on 12/12/12					
	Staff Witness Testimony	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber
	Staff position on NSP's Adjustment	Adjusted	Phase-in Rider	Adjusted	Adjusted	Phase-in Rider	Phase-in Rider	Phase-in Rider	Phase-in Rider	Phase-in Rider

Line No.	Description	Nuclear Decommissioning 2013 (a)	Steam Remaining Life (ad)	Other Prod Remaining Life (ae)	Remain Life Mn Valley (af)	Remain Life BL/GC/KC (ag)	EL11-019 Depreciation Adjustment (ah)	Net Operating Loss (ai)	Union Wage Adjustment (aj)	Margin Sharing (ak)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue									(196)
4	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	(196)
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense								440	
15	Other									
16	Total Operation and Maintenance	-	-	-	-	-	-	-	440	-
17	Depreciation and Amortization	1,234	(764)	271	80	(308)	(2,295)			
18	Taxes:									
19	Property Taxes									
20	Deferred Income Taxes and Investment Tax Credit		311	(111)	(33)	126	936	(11,002)		
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	(432)	-	-	-	-	-	9,599	(154)	(69)
24	Other Taxes									
25	Total Taxes	(432)	311	(111)	(33)	126	936	(1,403)	(154)	(69)
26	TOTAL OPERATING EXPENSES	802	(453)	160	47	(182)	(1,359)	(1,403)	286	(69)
27	OPERATING INCOME	(802)	453	(160)	(47)	182	1,359	1,403	(286)	(127)
	Source	Email from Paulson to Thurber on 12/12/12	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (30)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (31)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (32)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (33)	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (34)	Email from Kramer to Mehlhaff on 2/6/13	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (36)	DR 3-9, Attach. A BAM-4, pg. 2
	Staff Witness Testimony	Peterson	Peterson	Peterson	Peterson	Peterson	Peterson	Peterson	Jacobson	Mehlhaff
	Staff position on NSP's Adjustment	Adjusted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Adjusted

Line No.	Description	Wholesale Billing (am)	Foundation Administration Costs (an)	Employee Expense Reduction (ao)	Pension and Insurance (ap)	Weather Normalized Allocator (aq)	Aviation Adj (ar)	Corporate Allocations (as)	Conservation/DSM Cost Removal (at)
1	OPERATING REVENUES:								
2	Retail Revenue								
3	Other Electric Operating Revenue					32			
4	TOTAL OPERATING REVENUES	-	-	-	-	32	-	-	-
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Fuel & Purchased Energy					188		(1)	
8	Power Production Expense					(9)		(1)	
9	Transmission Expense								
10	Distribution Expense								
11	Customer Accounting Expense	(5)						2	
12	Customer Service and Information Expense								(186)
13	Sales, Econ Dvlp & Other Expenses								
14	Administration and General Expense	(2)	(19)	(7)	751		(58)	641	(3)
15	Other								
16	Total Operation and Maintenance	(7)	(19)	(7)	751	179	(58)	641	(189)
17	Depreciation and Amortization								
18	Taxes:								
19	Property Taxes								
20	Deferred Income Taxes and Investment Tax Credit								
21	South Dakota Gross Receipts Tax								
22	Payroll & Other Taxes								
23	Federal Income Taxes	2	7	2	(263)	(51)	20	(224)	66
24	Other Taxes								
25	Total Taxes	2	7	2	(263)	(51)	20	(224)	66
26	TOTAL OPERATING EXPENSES	(5)	(12)	(5)	488	128	(38)	417	(123)
27	OPERATING INCOME	5	12	5	(488)	(96)	38	(417)	123
	Source	Exhibit_(TEK-1) Sch. 6b, pg. 3 Column (38)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (39)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (40)	Email from Paulson to Thurber on 12/12/12	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (42)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (43)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (44)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (45)
	Staff Witness Testimony	Mehlhoff	Tysdal	Steffensen	Peterson	Mehlhoff	Steffensen	Peterson	Tysdal
	Staff position on NSP's Adjustment	Accepted	Accepted	Accepted	Adjusted	Accepted	Accepted	Accepted	Accepted

Line No.	Description	EL11-019 Outcome (a)	TCR Rider Removal (av)	ECR rider Removal (aw)	Private Fuel Storage (ax)	SO2 Emission (ay)	Black Dog Write Off Amortization (az)	Rider Amortization (ba)	Rounding (bb)	Interest Sync (bc)
1	OPERATING REVENUES:									
2	Retail Revenue	\$ 8,052	\$ (189)	\$ (205)						
3	Other Electric Operating Revenue		(598)					(36)		
4	TOTAL OPERATING REVENUES	8,052	(787)	(205)	-	-	-	(36)	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense						(43)			
9	Transmission Expense		(701)							
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense									
15	Other									
16	Total Operation and Maintenance	-	(701)	-	-	-	(43)	-	-	-
17	Depreciation and Amortization		(254)	58	168	(45)	22	131		
18	Taxes:									
19	Property Taxes		(27)							
20	Deferred Income Taxes and Investment Tax Credit		(127)							
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	2,818	175	(92)	(59)	16	7	(58)	1	(206)
24	Other Taxes									
25	Total Taxes	2,818	21	(92)	(59)	16	7	(58)	1	(206)
26	TOTAL OPERATING EXPENSES	2,818	(934)	(34)	109	(29)	(14)	73	1	(206)
27	OPERATING INCOME	5,234	147	(171)	(109)	29	14	(109)	(1)	206
	Source	DR 6-1, Attach. A BAM-3 Sch 1, pg. 3	Exhibit_(TEK-1) Sch. 6b, pg. 4, Col (48) & DR 2-21, BAM-5	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (49)	Exhibit_(TEK-1) Sch. 6b, pg. 4 Column (51)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (52)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (53)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (54)	Exhibit_(TEK-1) Sch. 6b, pg. 5 Column (58)	JPT-20
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Mehlhaff	Steffensen	Steffensen	Thurber	Mehlhaff	Mehlhaff	Thurber
	Staff position on NSP's Adjustment	Adjusted	Adjusted	Accepted	Accepted	Accepted	Accepted	Accepted	Accepted	Staff Proposed

Line No.	Description	Riverside/Black Dog One-Time Expenses (a)	Fines (b)	Eliminated Employee Positions (c)	Margin Sharing Lag (d)	2012 Exempt Wage Increase (e)	2012 Property Tax Adjustment (f)	Subtotal Staff Adjustments (g)	Adjusted Test Year (h)
1	OPERATING REVENUES:								
2	Retail Revenue				\$ 359			\$ 6,756	\$ 168,616
3	Other Electric Operating Revenue							(798)	35,083
4	TOTAL OPERATING REVENUES	-	-	-	359	-	-	5,958	203,699
5	OPERATING EXPENSES:								
6	Operation and Maintenance:								
7	Fuel & Purchased Energy							(568)	68,500
8	Power Production Expense	(169)						(25)	42,667
9	Transmission Expense							(730)	10,528
10	Distribution Expense							(118)	6,809
11	Customer Accounting Expense							(3)	3,915
12	Customer Service and Information Expense							(227)	250
13	Sales, Econ Dvlp & Other Expenses							50	52
14	Administration and General Expense		(1)	(59)		218		957	13,068
15	Other							-	-
16	Total Operation and Maintenance	(169)	(1)	(59)	-	218	-	(664)	145,789
17	Depreciation and Amortization	84						(1,002)	20,969
18	Taxes:								
19	Property Taxes						892	901	6,602
20	Deferred Income Taxes and Investment Tax Credit							(10,179)	10,958
21	South Dakota Gross Receipts Tax							-	-
22	Payroll & Other Taxes							-	1,846
23	Federal Income Taxes	30	-	21	126	(76)	(312)	12,130	(2,321)
24	Other Taxes							-	-
25	Total Taxes	30	-	21	126	(76)	580	2,852	17,085
26	TOTAL OPERATING EXPENSES	(55)	(1)	(38)	126	142	580	1,186	183,843
27	OPERATING INCOME	55	1	38	233	(142)	(580)	\$ 4,772	\$ 19,856
	Source	DR 8-3 BAM-6, pg. 2	DR 1-4, Attach. A JPT-15, pg. 3	Jacobson Testimony pg. 5	BAM-7 Sch 1, pg. 1	Email from Paulson to Thurber on 12/12/12	Email from Paulson to Thurber on 12/12/12		
	Staff Witness Testimony	Mehlhoff	Thurber	Jacobson	Mehlhoff	Jacobson	Thurber		
	Staff position on NSP's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed	Company Proposed	Company Proposed		

SOURCES:

Line 4:	Sum of lines 2 through 3
Line 16:	Sum of lines 7 through 15
Line 25:	Sum of lines 19 through 24
Line 26:	Sum of lines 16, 17, and 25
Line 27:	Line 4 less line 26

Column b, line 2-3, 7-15, 17, 19-24: Exhibit___(TEK-1), Schedule 6b, pg 1, column (1)