

NSP (MN) - Electric Utility - State of South Dakota (\$000)
Class Cost of Service Study -- Excluding MDS: TY2011

Rate Base		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
<u>Plant In Service</u>	<u>Alloc</u>	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltg</u>
1	Production	476,256	182,787	291,137	22,819	268,318	206,958	61,360	0	0	2,332
2	Transmission	104,882	47,934	56,459	4,972	51,487	39,988	11,499	0	0	489
3	Distribution	188,213	94,924	87,777	8,690	79,087	67,590	11,496	0	0	5,513
4	General	22,491	9,520	12,728	1,066	11,661	9,195	2,466	0	0	244
5	Common	26,014	11,011	14,721	1,234	13,488	10,635	2,852	0	0	282
6	<u>TBT Invest</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	Total	817,856	346,175	462,821	38,781	424,040	334,367	89,673	0	0	8,860
Depreciation Reserve											
8	Production	253,977	96,122	156,576	12,208	144,368	111,314	33,054	0	0	1,279
9	Transmission	35,112	16,047	18,901	1,664	17,237	13,388	3,849	0	0	163
10	Distribution	73,185	37,199	33,069	3,301	29,768	25,415	4,353	0	0	2,916
11	General	8,006	3,389	4,531	380	4,151	3,273	878	0	0	87
12	<u>Common</u>	<u>16,363</u>	<u>6,926</u>	<u>9,260</u>	<u>776</u>	<u>8,484</u>	<u>6,690</u>	<u>1,794</u>	<u>0</u>	<u>0</u>	<u>177</u>
13	Total	386,643	159,684	222,336	18,328	204,009	160,080	43,929	0	0	4,623
14	Net Plant In Service	431,213	186,492	240,485	20,453	220,032	174,287	45,745	0	0	4,236
Deductions											
15	Accum Defer Inc Tax	82,551	35,888	45,974	3,904	42,071	33,318	8,752	0	0	689
Additions											
16	Constr Work In Progress	0	0	0	0	0	0	0	0	0	0
17	Fuel Inventory	4,958	1,769	3,161	241	2,920	2,248	672	0	0	28
18	Materials & Supplies	7,206	2,878	4,276	344	3,932	3,058	874	0	0	52
19	Prepayments	9,643	4,170	5,378	457	4,920	3,897	1,023	0	0	95
20	Non-Plant Assets & Liab	(713)	(301)	(403)	(37)	(366)	(287)	(79)	0	0	(9)
21	<u>Working Cash</u>	<u>(2,247)</u>	<u>(974)</u>	<u>(1,251)</u>	<u>(106)</u>	<u>(1,145)</u>	<u>(902)</u>	<u>(243)</u>	<u>0</u>	<u>0</u>	<u>(23)</u>
22	Total	18,847	7,542	11,162	900	10,262	8,015	2,246	0	0	143
23	Rate Base	367,509	158,146	205,673	17,449	188,223	148,985	39,239	0	0	3,691
Income Statement											
24A	Tot Oper Rev - Pres	202,662	84,086	116,684	10,700	105,984	83,505	22,478	0	0	1,891
24B	Tot Oper Rev - Prop	222,030	92,953	126,999	11,704	115,295	90,765	24,530	0	0	2,078
25	Oper & Maint	145,905	57,915	86,718	7,351	79,367	61,551	17,817	0	0	1,272
26	Book Depr + IRS Int	21,357	9,211	11,905	1,030	10,875	8,563	2,312	0	0	241
27	Payroll Tax	1,846	780	1,043	95	948	743	206	0	0	23
28	Real Est & Prop Tax	5,971	2,587	3,324	282	3,042	2,397	645	0	0	60
29	Deferred Inc Taxes	13,963	5,552	8,258	664	7,593	5,910	1,683	0	0	154
30A	Present Income Tax	(5,066)	(1,309)	(3,723)	(9)	(3,714)	(2,527)	(1,187)	0	0	(35)
30B	Proposed Income Tax	1,713	1,795	(113)	342	(455)	14	(469)	0	0	31
31	Allow Funds Dur Const	0	0	0	0	0	0	0	0	0	0
32A	Present Return	18,686	9,350	9,160	1,288	7,872	6,870	1,002	0	0	177
32B	Proposed Return	31,276	15,113	15,864	1,940	13,924	11,588	2,336	0	0	298
33A	Pres Ret on Rt Base	5.08%	5.91%	4.45%	7.38%	4.18%	4.61%	2.55%	0.00%	0.00%	4.79%
33B	Prop Ret on Rt Base	8.51%	9.56%	7.71%	11.12%	7.40%	7.78%	5.95%	0.00%	0.00%	8.08%
34A	Pres Ret on Common	4.17%	5.73%	2.98%	8.51%	2.46%	3.27%	-0.62%	0.00%	0.00%	3.62%
34B	Prop Ret on Common	10.64%	12.62%	9.14%	15.58%	8.54%	9.26%	5.81%	0.00%	0.00%	9.83%

PRES vs Equal Rev Reqt		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
	Alloc	SD	Res	C&I Tot	Sm Non-D	Demand	Second	Primary	Tr Transf	Trans	St Ltq
1	Equal Return On Rate Base	8.51%	8.51%	8.51%	8.51%	8.51%	8.51%	8.51%	8.51%	8.51%	8.51%
2	UnAdj Equalized Rev Reqt	187,420	76,846	108,664	9,329	99,335	77,628	21,706	0	0	1,910
3	UnAdj Present Revenue	168,052	70,525	95,828	9,026	86,802	68,691	18,111	0	0	1,699
4	UnAdj Revenue Deficiency	19,368	6,321	12,836	303	12,532	8,937	3,595	0	0	211
5	UnAdj Deficiency / Present	11.53%	8.96%	13.39%	3.36%	14.44%	13.01%	19.85%	0.00%	0.00%	12.42%
6	Interruption Rate Discounts	2,700	1,089	1,611	23	1,588	1,077	510	0	0	0
7	Interruptible Capacity Costs	D10C 2,700	1,247	1,445	123	1,321	1,025	296	0	0	8
8	Revenue Shift	0	159	(166)	100	(266)	(52)	(214)	0	0	8
9	Adj Equal Rev Reqt (Rows 2+8)	187,420	77,004	108,497	9,429	99,068	77,576	21,492	0	0	1,918
10	Pres Rev (Row 3)	168,052	70,525	95,828	9,026	86,802	68,691	18,111	0	0	1,699
11	Adj Revenue Deficiency	19,368	6,480	12,669	403	12,266	8,885	3,381	0	0	219
12	Adj Deficiency / Adj Present	11.53%	9.19%	13.22%	4.47%	14.13%	12.93%	18.67%	0.00%	0.00%	12.87%
Customer Classification											
13	Min Sys & Service Drop	14,627	7,118	6,548	726	5,822	5,005	817	0	0	962
14	Energy Services	4,862	3,888	935	579	356	348	8	0	0	39
15	Total Customer (Cusco)	19,489	11,006	7,482	1,304	6,178	5,353	825	0	0	1,001
16	Ave Monthly Customers	85,146	73,162	10,608	7,390	3,218	3,159	59	0	0	1,376
17	Svc Drop Reqt	\$ / Mo / Cust \$14.32	\$8.11	\$51.43	\$8.18	\$150.76	\$132.02	\$1,152.62	\$0.00	\$0.00	\$58.24
18	Ener Svcs Reqt	\$ / Mo / Cust \$4.76	\$4.43	\$7.34	\$6.53	\$9.21	\$9.18	\$10.94	\$0.00	\$0.00	\$2.37
19	Total Reqt	\$ / Mo / Cust \$19.07	\$12.54	\$58.78	\$14.71	\$159.97	\$141.20	\$1,163.56	\$0.00	\$0.00	\$60.62
Energy Classification											
20	On Peak Rev Reqt	46,878	15,658	31,105	2,506	28,600	22,297	6,303	0	0	115
21	Off Peak Rev Reqt	43,114	16,449	26,275	1,875	24,400	18,512	5,888	0	0	390
22	Total Ener Rev Reqt	89,992	32,106	57,381	4,381	53,000	40,808	12,191	0	0	505
23	Annual MWh Sales	1,996,249	691,757	1,289,491	94,560	1,194,930	909,521	285,409	0	0	15,002
24	On Pk Reqt	Mills / kWh 23.483	22.635	24.122	26.499	23.934	24.515	22.084	0.000	0.000	7.641
25	Off Pk Reqt	Mills / kWh 21.598	23.778	20.377	19.833	20.420	20.353	20.631	0.000	0.000	26.005
26	Total Reqt	Mills / kWh 45.080	46.413	44.499	46.333	44.354	44.868	42.715	0.000	0.000	33.646
Demand Classification											
27	Energy-Related Prod	22,680	8,094	14,458	1,105	13,354	10,283	3,071	0	0	127
28	Capacity-Related Summer Peak Prod	21,639	10,314	11,324	952	10,372	8,014	2,359	0	0	0
29	Capacity-Related Winter Peak Prod	7,589	3,190	4,315	383	3,932	3,087	845	0	0	83
30	Total Capacity-Related Prod	29,227	13,505	15,640	1,335	14,304	11,101	3,204	0	0	83
31	Total Production	51,907	21,599	30,098	2,440	27,658	21,383	6,275	0	0	210
32	Transmission (Transco)	13,699	6,293	7,343	650	6,693	5,200	1,493	0	0	64
33	Primary Dist Subs	4,330	1,912	2,364	206	2,158	1,664	494	0	0	54
34	Prim Dist Lines	3,682	1,516	2,125	153	1,972	1,544	428	0	0	41
35	Second Dist, Trans	4,321	2,414	1,872	196	1,676	1,676	0	0	0	35
36	Total Distribution (Disco)	12,333	5,843	6,360	554	5,806	4,884	922	0	0	130
37	Total Demand Rev Reqt	77,939	33,734	43,801	3,643	40,157	31,467	8,690	0	0	405
38	Annual Billing kW	3,184,305	0	3,184,305	0	3,184,305	2,586,093	598,213	0	0	0
39	Base Rev Reqt	\$ / kW \$0.00	\$0.00	\$4.54	\$0.00	\$4.19	\$3.98	\$5.13	\$0.00	\$0.00	\$0.00
40	Summer Rev Reqt	\$ / kW \$0.00	\$0.00	\$3.56	\$0.00	\$3.26	\$3.10	\$3.94	\$0.00	\$0.00	\$0.00
41	Winter Rev Reqt	\$ / kW \$0.00	\$0.00	\$1.36	\$0.00	\$1.23	\$1.19	\$1.41	\$0.00	\$0.00	\$0.00
42	Prod Rev Reqt	\$ / kW \$0.00	\$0.00	\$9.45	\$0.00	\$8.69	\$8.27	\$10.49	\$0.00	\$0.00	\$0.00
43	Tran Rev Reqt	\$ / kW \$0.00	\$0.00	\$2.31	\$0.00	\$2.10	\$2.01	\$2.50	\$0.00	\$0.00	\$0.00
44	Dist Rev Reqt	\$ / kW \$0.00	\$0.00	\$2.00	\$0.00	\$1.82	\$1.89	\$1.54	\$0.00	\$0.00	\$0.00
45	Tot Dmd Rev Reqt	\$ / kW \$0.00	\$0.00	\$13.76	\$0.00	\$12.61	\$12.17	\$14.53	\$0.00	\$0.00	\$0.00
46	Tot Dmd Rev Reqt	Mills / kWh 39.043	48.765	33.967	38.530	33.606	34.598	30.448	0.000	0.000	26.975
47	Summer Billing kW	1,207,018	0	1,207,018	0	1,207,018	969,584	237,433	0	0	0
48	Winter Billing kW	1,977,288	0	1,977,288	0	1,977,288	1,616,508	360,779	0	0	0
49	Tot Summer Reqt	\$ / kW \$0.00	\$0.00	\$18.23	\$0.00	\$16.71	\$16.14	\$19.10	\$0.00	\$0.00	\$0.00
50	Tot Winter Reqt	\$ / kW \$0.00	\$0.00	\$11.03	\$0.00	\$10.11	\$9.79	\$11.51	\$0.00	\$0.00	\$0.00
51	Energy + Production (Genco)	141,899	53,705	87,479	6,821	80,658	62,192	18,466	0	0	715

NSP (MN) - Electric Utility - State of South Dakota (\$000)
Class Cost of Service Study -- Excluding MDS: TY2011

PROP vs Equal Rev Reqts

		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
	<u>Alloc</u>	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltq</u>
1	Total Retail Rev Reqt Proposed Ret On Rt Base	8.51%	9.56%	7.71%	11.12%	7.40%	7.78%	5.95%	0.00%	0.00%	8.08%
2	UnAdj Equalized Rev Reqt	187,420	76,846	108,664	9,329	99,335	77,628	21,706	0	0	1,910
3	UnAdj Proposed Revenue	187,420	79,391	106,143	10,030	96,113	75,951	20,162	0	0	1,886
4	UnAdj Revenue Deficiency	(0)	(2,546)	2,521	(701)	3,222	1,677	1,544	0	0	25
5	UnAdj Deficiency / Proposed	0.00%	-3.21%	2.37%	-6.99%	3.35%	2.21%	7.66%	0%	0%	1.31%
6	Proposed Interruption Rate Discounts	2,960	1,239	1,721	24	1,697	1,148	549	0	0	0
7	Prop. Interr. Capacity Costs <u>D10C</u>	2,960	1,368	1,584	135	1,449	1,124	324	0	0	8
8	Revenue Shift	0	159	(166)	100	(266)	(52)	(214)	0	0	8
9	Adj Equal Rev (Rows 2+8)	187,420	77,004	108,497	9,429	99,068	77,576	21,492	0	0	1,918
10	Prop Rev (Row 3)	187,420	79,391	106,143	10,030	96,113	75,951	20,162	0	0	1,886
11	Adj Revenue Deficiency	(0)	(2,387)	2,354	(601)	2,955	1,626	1,330	0	0	32
12	Adj Deficiency / Adj Prop	0.00%	-3.01%	2.22%	-5.99%	3.07%	2.14%	6.59%	0.00%	0.00%	1.71%
Customer Component											
13	Min Sys & Service Drop	14,627	6,917	6,938	822	6,115	5,167	949	0	0	773
14	Energy Services	4,862	3,889	933	579	354	347	7	0	0	39
15	Total Customer (Cusco)	19,489	10,806	7,871	1,401	6,470	5,514	956	0	0	812
16	Ave Monthly Customers	85,146	73,162	10,608	7,390	3,218	3,159	59	0	0	1,376
17	Svc Drop Reqt	\$ / Mo / Cust	\$7.88	\$54.50	\$9.27	\$158.36	\$136.30	\$1,337.92	\$0.00	\$0.00	\$46.80
18	Ener Svcs Reqt	\$ / Mo / Cust	\$4.76	\$7.33	\$6.53	\$9.18	\$9.15	\$10.56	\$0.00	\$0.00	\$2.37
19	Total Reqt	\$ / Mo / Cust	\$19.07	\$12.31	\$61.83	\$15.80	\$167.54	\$145.45	\$0.00	\$0.00	\$49.17
Energy Component											
20	On Peak Rev Reqt	46,878	15,705	31,056	2,509	28,547	22,263	6,284	0	0	117
21	Off Peak Rev Reqt	43,114	16,478	26,246	1,881	24,365	18,495	5,870	0	0	390
22	Total Ener Rev Reqt	89,992	32,183	57,302	4,389	52,912	40,758	12,154	0	0	507
23	Annual MWh Sales	1,996,249	691,757	1,289,491	94,560	1,194,930	909,521	285,409	0	0	15,002
24	On Pk Reqt	Mills / kWh	23.483	24.084	26.528	23.890	24.478	22.018	0.000	0.000	7.791
25	Off Pk Reqt	Mills / kWh	21.598	20.354	19.890	20.390	20.334	20.568	0.000	0.000	26.014
26	Total Reqt	Mills / kWh	45.080	44.437	46.419	44.281	44.812	42.586	0.000	0.000	33.805
Demand Component											
27	Energy-Related Prod	22,680	10,394	12,087	1,347	10,740	8,775	1,965	0	0	199
28	Capacity-Related Summer Peak Prod	21,639	10,356	11,222	1,067	10,154	8,015	2,140	0	0	61
29	Capacity-Related Winter Peak Prod	7,589	3,331	4,178	409	3,769	3,006	763	0	0	80
30	Total Capacity-Related Prod	29,227	13,687	15,400	1,476	13,923	11,021	2,903	0	0	141
31	Total Production	51,907	24,081	27,487	2,824	24,663	19,795	4,868	0	0	339
32	Transmission (Transco)	13,699	6,477	7,121	763	6,358	5,130	1,228	0	0	102
33	Primary Dist Subs	4,330	1,994	2,288	234	2,054	1,639	415	0	0	48
34	Prim Dist Lines	3,682	1,623	2,021	183	1,838	1,471	366	0	0	39
35	Second Dist. Trans	4,321	2,228	2,054	236	1,818	1,644	174	0	0	39
36	Total Distribution (Disco)	12,333	5,844	6,363	653	5,710	4,754	956	0	0	126
37	Total Demand Rev Reqt	77,940	36,403	40,970	4,239	36,731	29,679	7,052	0	0	567
38	Annual Billing kW	3,184,305	0	3,184,305	0	3,184,305	2,586,093	598,213	0	0	0
39	Base Rev Reqt	\$ / kW	\$0.00	\$3.80	\$0.00	\$3.37	\$3.39	\$3.29	\$0.00	\$0.00	\$0.00
40	Summer Rev Reqt	\$ / kW	\$0.00	\$3.52	\$0.00	\$3.19	\$3.10	\$3.58	\$0.00	\$0.00	\$0.00
41	Winter Rev Reqt	\$ / kW	\$0.00	\$1.31	\$0.00	\$1.18	\$1.16	\$1.28	\$0.00	\$0.00	\$0.00
42	Prod Rev Reqt	\$ / kW	\$0.00	\$8.63	\$0.00	\$7.75	\$7.65	\$8.14	\$0.00	\$0.00	\$0.00
43	Tran Rev Reqt	\$ / kW	\$0.00	\$2.24	\$0.00	\$2.00	\$1.98	\$2.05	\$0.00	\$0.00	\$0.00
44	Dist Rev Reqt	\$ / kW	\$0.00	\$2.00	\$0.00	\$1.79	\$1.84	\$1.60	\$0.00	\$0.00	\$0.00
45	Tot Dmd Rev Reqt	\$0.00	\$0.00	\$12.87	\$0.00	\$11.54	\$11.48	\$11.79	\$0.00	\$0.00	\$0.00
46	Tot Dmd Rev Reqt	Mills / kWh	39.043	31.772	44.830	30.739	32.632	24.708	0.000	0.000	37.774
47	Summer Billing kW	1,207,018	0	1,207,018	0	1,207,018	969,584	237,433	0	0	0
48	Winter Billing kW	1,977,288	0	1,977,288	0	1,977,288	1,616,508	360,779	0	0	0
49	Tot Summer Reqt	\$ / kW	\$0.00	\$17.33	\$0.00	\$15.58	\$15.48	\$15.95	\$0.00	\$0.00	\$0.00
50	Tot Winter Reqt	\$ / kW	\$0.00	\$10.14	\$0.00	\$9.07	\$9.07	\$9.05	\$0.00	\$0.00	\$0.00
51	Energy + Production (Genco)	141,899	56,264	84,788	7,213	77,575	60,553	17,022	0	0	846
52	Prop Rev - Pres Rev (Pg 2)	19,368	8,867	10,315	1,004	9,311	7,260	2,051	0	0	186
53	Difference / Present	11.53%	12.57%	10.76%	11.12%	10.73%	10.57%	11.33%	0.00%	0.00%	10.97%
54	Adj Prop - Adj Pres (Pg 2)	19,368	8,867	10,315	1,004	9,311	7,260	2,051	0	0	186
55	Difference / Adj Present	11.53%	12.57%	10.76%	11.12%	10.73%	10.57%	11.33%	0.00%	0.00%	10.97%

Original Plant in Service		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
	Alloc	SD	Res	C&I Tot	Sm Non-D	Demand	Second	Primary	Tr Transf	Trans	St Ltq
Production											
1	Summer Peak	D10S	90,533	43,153	47,380	3,982	43,398	33,529	9,869	0	0
2	W/nter Peak	D10W	31,750	13,348	18,056	1,604	16,452	12,915	3,537	0	347
3	Total Peak	[D10C]	122,283	56,501	65,435	5,586	59,849	46,443	13,406	0	347
4	Base Load	E8760	249,582	89,043	159,140	12,151	146,989	113,177	33,811	0	1,400
5	Nuclear Fuel	E8760	104,391	37,243	66,562	5,082	61,480	47,338	14,142	0	586
6	Total		476,256	182,787	291,137	22,819	268,318	206,958	61,360	0	2,332
Transmission											
7	Gen Step Up Base	E8760	2,387	852	1,522	116	1,406	1,082	323	0	13
8	Gen Step Up Peak	D10C	1,831	846	980	84	896	695	201	0	5
9	Total Gen Step Up		4,218	1,698	2,502	200	2,302	1,778	524	0	19
10	Bulk Transmission	D10T	100,653	46,236	53,946	4,772	49,174	38,210	10,964	0	471
11	Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0
12	Direct Assign	Dir Assign	11	0	11	0	11	0	11	0	0
13	Total		104,882	47,934	56,459	4,972	51,487	39,988	11,499	0	489
Distribution: Substations											
14	Generat Step Up	STRATH	203	76	126	10	116	90	27	0	1
15	Bulk Transmission	D10T	96	44	51	5	47	36	10	0	0
16	Distrib Function	D60Sub	28,404	12,653	15,393	1,361	14,032	11,013	3,019	0	358
17	Direct Assign	Dir Assign	250	0	250	0	250	0	250	0	0
18	Total		28,953	12,772	15,821	1,375	14,445	11,139	3,306	0	360
Overhead Lines											
19	Primary Capacity	D61PS	18,221	7,502	10,515	755	9,760	7,640	2,120	0	204
20	Primary Customer	D61PS	13,334	5,490	7,695	553	7,142	5,591	1,552	0	149
21	Total Primary		31,555	12,992	18,210	1,308	16,902	13,230	3,672	0	353
22	Second Capacity	D62SecL	6,894	3,630	3,201	331	2,869	2,869	0	0	63
23	Second Customer	D62SecL	8,399	4,423	3,899	404	3,495	3,495	0	0	77
24	Total Secondary		15,293	8,053	7,100	735	6,365	6,365	0	0	140
25	Street Lighting	DASL	1,826	0	0	0	0	0	0	0	1,826
26	Total		48,674	21,045	25,310	2,043	23,267	19,595	3,672	0	2,319
Underground Lines											
27	Primary Capacity	D61PS	5,239	2,157	3,023	217	2,806	2,197	610	0	59
28	Primary Customer	D61PS	31,964	13,161	18,446	1,325	17,121	13,402	3,720	0	357
29	Total Primary		37,203	15,318	21,470	1,542	19,928	15,598	4,330	0	416
30	Second Capacity	D62SecL	14,619	7,698	6,787	703	6,084	6,084	0	0	134
31	Second Customer	D62SecL	17,379	9,151	8,068	836	7,233	7,233	0	0	159
32	Total Secondary		31,998	16,849	14,855	1,539	13,317	13,317	0	0	293
33	Total		69,201	32,167	36,325	3,081	33,245	28,915	4,330	0	709
Line Transformers											
34	Primary	D61PS	716	295	413	30	384	300	83	0	8
35	Second Capacity	D62SecL	6,473	3,408	3,005	311	2,694	2,694	0	0	59
36	Second Customer	D62SecL	6,162	3,245	2,861	296	2,564	2,564	0	0	57
37	Total		13,351	6,948	6,279	637	5,642	5,559	83	0	124
Services											
38	Second Capacity	D62NLL	5,602	4,508	1,094	132	962	962	0	0	0
39	Second Customer	C62NL	14,894	13,873	1,021	715	306	306	0	0	0
40	Total		20,496	18,381	2,115	847	1,268	1,268	0	0	0
41	Meters	C12WM	5,553	3,611	1,926	706	1,220	1,115	105	0	16
42	Street Lighting	Dir Assign	1,985	0	0	0	0	0	0	0	1,985
43	Total Distribution		188,213	94,924	87,777	8,690	79,087	67,590	11,496	0	5,513
44	General Plant	PTD	22,491	9,520	12,728	1,066	11,661	9,195	2,466	0	244
45	Electric Common	PTD	26,014	11,011	14,721	1,234	13,488	10,635	2,852	0	282
46	Prelim Elec Plant		817,856	346,175	462,821	38,781	424,040	334,367	89,673	0	8,860
47	TBT Investment	NEPIS	0	0	0	0	0	0	0	0	0
48	Elec Plant in Serv		817,856	346,175	462,821	38,781	424,040	334,367	89,673	0	8,860

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Accum Deprec; Net Plant		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
	Alloc	SD	Res	C&I Tot	Sm Non-D	Demand	Second	Primary	Tr Transf	Trans	St Ltg
Production											
1	Peaking Plant D10C	52,349	24,188	28,013	2,391	25,622	19,883	5,739	0	0	148
2	Nuclear Fuel E8760	91,753	32,734	58,504	4,467	54,037	41,607	12,430	0	0	515
3	Base Load E8760	109,875	39,200	70,059	5,349	64,709	49,824	14,885	0	0	616
4	Total	253,977	96,122	156,576	12,208	144,368	111,314	33,054	0	0	1,279
Transmission											
5	Gen Step Up Base E8760	808	288	515	39	476	366	109	0	0	5
6	Gen Step Up Peak D10C	871	402	466	40	426	331	95	0	0	2
7	Total Gen Step Up	1,679	691	981	79	902	697	205	0	0	7
8	Bulk Transmission D10T	33,430	15,357	17,917	1,585	16,332	12,691	3,642	0	0	156
9	Distrib Function D60Sub	0	0	0	0	0	0	0	0	0	0
10	Direct Assign Dir Assign	3	0	3	0	3	0	3	0	0	0
11	Total	35,112	16,047	18,901	1,664	17,237	13,388	3,849	0	0	163
Distribution											
12	Generat Step Up STRATH	92	34	57	4	53	41	12	0	0	0
13	Bulk Transmission D10T	38	17	20	2	19	14	4	0	0	0
14	Distrib Function D60Sub	10,957	4,881	5,938	525	5,413	4,248	1,164	0	0	138
15	Direct Assign Dir Assign	96	0	96	0	96	0	96	0	0	0
16	Total Substations	11,183	4,933	6,111	531	5,580	4,303	1,277	0	0	139
17	Overhead Lines POL	23,636	10,219	12,291	992	11,298	9,515	1,783	0	0	1,126
18	Underground PUL	19,554	9,089	10,264	870	9,394	8,170	1,223	0	0	200
19	Line Transformers P68	5,947	3,095	2,797	284	2,513	2,476	37	0	0	55
20	Services P69	9,744	8,738	1,006	403	603	603	0	0	0	0
21	Meters C12WM	1,730	1,125	600	220	380	347	33	0	0	5
22	Street Lighting P73	1,391	0	0	0	0	0	0	0	0	1,391
23	Total	73,185	37,199	33,069	3,301	29,768	25,415	4,353	0	0	2,916
24	General Plant PTD	8,006	3,389	4,531	380	4,151	3,273	878	0	0	87
25	Electric Common PTD	16,363	6,926	9,260	776	8,484	6,690	1,794	0	0	177
26	Total Accum Depr	386,643	159,684	222,336	18,328	204,009	160,080	43,929	0	0	4,623
27	Net Elec Plant	431,213	186,492	240,485	20,453	220,032	174,287	45,745	0	0	4,236
Subtractions: Accum Defer Inc Tax											
Production											
28	Peaking Plant D10C	13,466	6,222	7,206	615	6,591	5,114	1,476	0	0	38
29	Base Load E8760	35,495	12,663	22,633	1,728	20,904	16,096	4,809	0	0	199
30	Nuclear Fuel E8760	1,789	638	1,141	87	1,054	811	242	0	0	10
31	Total	50,750	19,524	30,979	2,430	28,549	22,021	6,527	0	0	247
Transmission											
32	Gen Step Up Base E8760	442	158	282	22	260	200	60	0	0	2
33	Gen Step Up Peak D10C	277	128	148	13	136	105	30	0	0	1
34	Total Gen Step Up	719	286	430	34	396	306	90	0	0	3
35	Bulk Transmission D10T	14,861	6,827	7,965	705	7,260	5,642	1,619	0	0	69
36	Distrib Function D60Sub	0	0	0	0	0	0	0	0	0	0
37	Direct Assign Dir Assign	2	0	2	0	2	0	2	0	0	0
38	Total	15,582	7,112	8,397	739	7,658	5,947	1,711	0	0	73
Distribution											
39	Generat Step Up STRATH	41	15	25	2	24	18	5	0	0	0
40	Bulk Transmission D10T	14	6	8	1	7	5	2	0	0	0
41	Distrib Function D60Sub	4,792	2,135	2,597	230	2,367	1,858	509	0	0	60
42	Direct Assign Dir Assign	17	0	17	0	17	0	17	0	0	0
43	Total Substations	4,864	2,156	2,647	232	2,415	1,881	533	0	0	61
44	Overhead Lines POL	7,471	3,230	3,885	314	3,571	3,008	564	0	0	356
45	Underground PUL	9,666	4,493	5,074	430	4,644	4,039	605	0	0	99
46	Line Transformers P68	1,766	919	831	84	746	735	11	0	0	16
47	Services P69	3,445	3,089	356	142	213	213	0	0	0	0
48	Meters C12WM	636	414	221	81	140	128	12	0	0	2
49	Street Lighting P73	(56)	0	0	0	0	0	0	0	0	(56)
50	Total	27,792	14,302	13,012	1,284	11,729	10,004	1,725	0	0	478
51	General Plant PTD	2,881	1,219	1,630	137	1,494	1,178	316	0	0	31
52	Electric Common PTD	2,052	869	1,161	97	1,064	839	225	0	0	22
53	Total Deferred Tax	99,057	43,026	55,180	4,687	50,493	39,989	10,504	0	0	851
54	Net Operating Loss (NOL) Carry Forward NEPIS	(16,426)	(7,104)	(9,161)	(779)	(8,382)	(6,639)	(1,743)	0	0	(161)
55	Non-Plant Related LABOR	(80)	(34)	(45)	(4)	(41)	(32)	(9)	0	0	(1)
56	Accum Def W/ Adj	82,551	35,888	45,974	3,904	42,071	33,318	8,752	0	0	689

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Additions: CWIP, Etc; Rate Base			1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
CWIP	Alloc	SD	Res	C&I Tot	Sm Non-D	Demand	Second	Primary	Tr Transf	Trans	St Ltg	
Production												
1	Peaking Plant	D10C	0	0	0	0	0	0	0	0	0	0
2	Base Load	E8760	0	0	0	0	0	0	0	0	0	0
3	Nuclear Fuel	E8760	0	0	0	0	0	0	0	0	0	0
4	Total		0	0	0	0	0	0	0	0	0	0
Transmission												
5	Gen Step Up Base	E8760	0	0	0	0	0	0	0	0	0	0
6	Gen Step Up Peak	D10C	0	0	0	0	0	0	0	0	0	0
7	Total Gen Step Up		0	0	0	0	0	0	0	0	0	0
8	Bulk Transmission	D10T	0	0	0	0	0	0	0	0	0	0
9	Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0	0
10	Direct Assign	Dir Assign	0	0	0	0	0	0	0	0	0	0
11	Total		0	0	0	0	0	0	0	0	0	0
Distribution												
12	Generat Step Up	STRATH	0	0	0	0	0	0	0	0	0	0
13	Bulk Transmission	D10T	0	0	0	0	0	0	0	0	0	0
14	Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0	0
15	Direct Assign	Dir Assign	0	0	0	0	0	0	0	0	0	0
16	Total Substations		0	0	0	0	0	0	0	0	0	0
17	Overhead Lines	POL	0	0	0	0	0	0	0	0	0	0
18	Underground	PUL	0	0	0	0	0	0	0	0	0	0
19	Line Transformers	P68	0	0	0	0	0	0	0	0	0	0
20	Services	P69	0	0	0	0	0	0	0	0	0	0
21	Meters	C12WM	0	0	0	0	0	0	0	0	0	0
22	Street Lighting	P73	0	0	0	0	0	0	0	0	0	0
23	Total		0	0	0	0	0	0	0	0	0	0
24	General Plant	PTD	0	0	0	0	0	0	0	0	0	0
25	Electric Common	PTD	0	0	0	0	0	0	0	0	0	0
26	Total CWIP		0	0	0	0	0	0	0	0	0	0
27	Fuel Inventory	E8760	4,958	1,769	3,161	241	2,920	2,248	672	0	0	28
Materials & Supplies												
28	Production	P10	6,125	2,351	3,744	293	3,451	2,662	789	0	0	30
29	Trans & Distr	TD	1,081	527	532	50	482	397	85	0	0	22
30	Total		7,206	2,878	4,276	344	3,932	3,058	874	0	0	52
Prepayments												
31	Miscellaneous	NEPIS	9,643	4,170	5,378	457	4,920	3,897	1,023	0	0	95
32	Total		9,643	4,170	5,378	457	4,920	3,897	1,023	0	0	95
33	Non-Plant Assets & Liab	LABOR	(713)	(301)	(403)	(37)	(366)	(287)	(79)	0	0	(9)
34	Working Cash	PT0	(2,247)	(974)	(1,251)	(106)	(1,145)	(902)	(243)	0	0	(23)
35	Total Additions		18,847	7,542	11,162	900	10,262	8,015	2,246	0	0	143
36	Total Rate Base		367,509	158,146	205,673	17,449	188,223	148,985	39,239	0	0	3,691
37	Common Rate Base (@ 52.89%)		194,375.5	83,643	108,780	9,229	99,551	78,798	20,753	0	0	1,952

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Operating Rev (Cal Month)

		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
		<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltg</u>
1	<u>Retail Revenue</u>										
	Present Rate Revenue	R01; (calc) 168,052	70,525	95,828	9,026	86,802	68,691	18,111	0	0	1,699
2	Proposed Rate Revenue	PROREV; (calc) 187,420	79,391	106,143	10,030	96,113	75,951	20,162	0	0	1,886
<u>Other Retail Revenue</u>											
3	Interdepartmental	R01; R02 0	0	0	0	0	0	0	0	0	0
4	Gross Earnings Tax	R01; R02 0	0	0	0	0	0	0	0	0	0
5	CIP Adjustment to Program Costs	D42E58 0	0	0	0	0	0	0	0	0	0
6	Tot Other Retail Rev	0	0	0	0	0	0	0	0	0	0
<u>Other Operating Revenue</u>											
7	Interchg Prod Capacity	P10 11,308	4,340	6,913	542	6,371	4,914	1,457	0	0	55
8	Interchg Prod Energy	E8760 11,401	4,068	7,270	555	6,714	5,170	1,545	0	0	64
9	Interchg Tr Bulk Supply	D10T 2,378	1,092	1,275	113	1,162	903	259	0	0	11
10	Dist Int Sales; Oth Serv	E8760 0	0	0	0	0	0	0	0	0	0
11	Dist Overhd Line Rent	POL 251	109	131	11	120	101	19	0	0	12
12	Connection Charges	C11 246	211	31	21	9	9	0	0	0	4
13	Sales For Resale	E8760 3,607	1,287	2,300	176	2,124	1,636	489	0	0	20
14	Joint Op Agree-Other PSCo Rev	D10T (272)	(125)	(146)	(13)	(133)	(103)	(30)	0	0	(1)
15	Production Assoc'd Rev	E8760 332	118	212	16	196	151	45	0	0	2
16	Misc Ancillary Trans Rev	D10T 5,110	2,347	2,739	242	2,496	1,940	557	0	0	24
17	MISO	D10T 31	14	17	1	15	12	3	0	0	0
18	Other	D10T 218	100	117	10	107	83	24	0	0	1
19	Late Pay Chg - Pres	R16C; R02 0	0	0	0	0	0	0	0	0	0
20	Tot Other Op - Pres	34,610	13,562	20,856	1,674	19,181	14,814	4,367	0	0	192
21	Incr Misc Serv - Prop	R01, 0	0	0	0	0	0	0	0	0	0
22	Incr Inter Departmental - Prop	R01; R02 0	0	0	0	0	0	0	0	0	0
23	Incr Late Pay - Prop	(R16C); R02 0	0	0	0	0	0	0	0	0	0
24	Tot Other Op - Prop	34,610	13,562	20,856	1,674	19,181	14,814	4,367	0	0	192
25	Tot Oper Rev - Pres	202,662	84,086	116,684	10,700	105,984	83,505	22,478	0	0	1,891
26	Tot Oper Rev - Prop	222,030	92,953	126,999	11,704	115,295	90,765	24,530	0	0	2,078

Operating & Maint (Pg 1 of 2)

<u>Production Expen</u>											
27	Fuel	E8760 32,256	11,508	20,567	1,570	18,997	14,627	4,370	0	0	181
<u>Purchased Power</u>											
28	Purchases: Cap Peak	D10C 7,039	3,252	3,767	322	3,445	2,673	772	0	0	20
29	Purchases: Cap Base	E8760 2,717	969	1,732	132	1,600	1,232	368	0	0	15
30	Purchases: Demand	9,756	4,222	5,499	454	5,045	3,906	1,140	0	0	35
31	Purchases: Other Energy	E8760 34,688	12,376	22,118	1,689	20,429	15,730	4,699	0	0	195
32	Tot Non-Assoc Purch	44,444	16,597	27,617	2,143	25,474	19,635	5,839	0	0	230
33	Interchg Agr Capacity	P10WoN 1,601	627	967	76	891	687	203	0	0	8
34	Interchg Agr Energy	E8760 3,315	1,183	2,114	161	1,952	1,503	449	0	0	19
35	Tot Wis Interchg Purch	4,916	1,809	3,081	238	2,843	2,190	652	0	0	26
36	Tot Purchased Power	49,360	18,407	30,698	2,380	28,317	21,826	6,491	0	0	256
<u>Other Production</u>											
37	Capacity Related	D10C 7,612	3,517	4,073	348	3,726	2,891	835	0	0	22
38	Energy Related	E8760 22,033	7,861	14,049	1,073	12,976	9,991	2,985	0	0	124
39	Total Other Produc	29,645	11,378	18,122	1,420	16,702	12,882	3,819	0	0	145
40	Total Production	111,261	41,292	69,387	5,371	64,016	49,335	14,681	0	0	582
41	Transmission Exp	D10T 10,530	4,837	5,644	499	5,144	3,997	1,147	0	0	49

Operating & Maint (Pg 2 of 2)

		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
<u>Distribution Expen</u>	<u>Alloc</u>	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltg</u>
1	Supervision & Eng'rg	ZDTS 936	424	465	47	419	352	67	0	0	47
2	Load Dispatching	D10T 268	123	144	13	131	102	29	0	0	1
3	Substations	P61 567	250	310	27	283	218	65	0	0	7
4	Overhead Lines	POL 2,014	871	1,047	85	963	811	152	0	0	96
5	Underground Lines	PUL 1,379	641	724	61	662	576	86	0	0	14
6	Line Transformers	P68 17	9	8	1	7	7	0	0	0	0
7	Meters	C12WM 244	159	85	31	54	49	5	0	0	1
8	Customer Install'n	OXDTS 81	35	40	4	36	30	6	0	0	6
9	Street Lighting	Dir Assign 214	0	0	0	0	0	0	0	0	214
10	Miscellaneous	OXDTS 833	363	412	38	373	313	60	0	0	58
11	Rents (Pole Attachmts)	POL 261	113	136	11	125	105	20	0	0	12
12	Total Distribution	6,814	2,988	3,370	317	3,053	2,564	489	0	0	456
13	Customer Accounting	C11WA 3,915	3,117	768	474	295	288	6	0	0	30
14	Sales, Econ Dvlp & Other	D56E44 52	22	30	2	28	21	6	0	0	0
Admin & General											
15	Salaries	LABOR 3,311	1,400	1,871	170	1,701	1,332	369	0	0	41
16	Office Supplies	OXTS 2,259	897	1,343	114	1,229	953	276	0	0	20
17	Admin Transfer Credit	OXTS (1,403)	(557)	(834)	(71)	(763)	(592)	(171)	0	0	(12)
18	Outside Services	LABOR 525	222	297	27	270	211	59	0	0	6
19	Property Insurance	NEPIS 550	238	307	26	281	222	58	0	0	5
20	Pensions & Benefits	LABOR 4,880	2,063	2,757	250	2,507	1,963	544	0	0	60
21	Injuries & Claims	LABOR 720	304	407	37	370	290	80	0	0	9
22	Regulatory Exp	R01; R02 277	116	158	15	143	113	30	0	0	3
23	General Advertising	OXTS (12)	(5)	(7)	(1)	(7)	(5)	(1)	0	0	(0)
24	Contributions	OXTS 0	0	0	0	0	0	0	0	0	0
25	Misc General Exp	OXTS (44)	(17)	(26)	(2)	(24)	(19)	(5)	0	0	(0)
26	Rents	OXTS 1,515	601	901	76	824	639	185	0	0	13
27	Maint of General Plant	OXTS 41	16	24	2	22	17	5	0	0	0
28	Total	12,619	5,278	7,196	643	6,554	5,126	1,428	0	0	145
Cust Service & Info											
29	Cust Assist Exp - Non-CIP	C11P10 355	221	131	24	107	84	23	0	0	4
30	CIP Total	D42E58 (186)	(86)	(100)	(9)	(91)	(71)	(20)	0	0	(1)
31	Instructional Advertising	C11P10 81	50	30	5	24	19	5	0	0	1
32	Total	250	185	61	21	40	32	8	0	0	4
33	Amortizations	LABOR 464	196	262	24	238	187	52	0	0	6
34	Total O&M Expense	145,905	57,915	86,718	7,351	79,367	61,551	17,817	0	0	1,272

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Book Depreciation		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
<u>Production</u>	<u>Alloc</u>	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltg</u>
1 Peaking Plant	D10C	3,809	1,760	2,038	174	1,864	1,447	418	0	0	11
2 Base Load	E8760	8,208	2,928	5,234	400	4,834	3,722	1,112	0	0	46
3 Total		12,017	4,688	7,272	574	6,698	5,169	1,530	0	0	57
Transmission											
4 Gen Step Up Base	E8760	60	21	38	3	35	27	8	0	0	0
5 Gen Step Up Peak	D10C	47	22	25	2	23	18	5	0	0	0
6 Total Gen Step Up		107	43	63	5	58	45	13	0	0	0
7 Bulk Transmission	D10T	2,286	1,050	1,225	108	1,117	868	249	0	0	11
8 Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0	0
9 Direct Assign	Dir Assign	0	0	0	0	0	0	0	0	0	0
10 Total		2,393	1,093	1,289	113	1,175	913	262	0	0	11
Distribution											
11 Generat Step Up	STRATH	6	2	4	0	3	3	1	0	0	0
12 Bulk Transmission	D10T	3	1	2	0	1	1	0	0	0	0
13 Distrib Function	D60Sub	817	364	443	39	404	317	87	0	0	10
14 Direct Assign	Dir Assign	7	0	7	0	7	0	7	0	0	0
15 Total Substations		833	368	455	40	416	321	95	0	0	10
16 Overhead Lines	POL	385	166	200	16	184	155	29	0	0	18
17 Underground	PUL	1,556	723	817	69	748	650	97	0	0	16
18 Line Transformers	P68	387	201	182	18	164	161	2	0	0	4
19 Services	P69	692	621	71	29	43	43	0	0	0	0
20 Meters	C12WM	358	233	124	46	79	72	7	0	0	1
21 Street Lighting	P73	95	0	0	0	0	0	0	0	0	95
22 Total		4,306	2,312	1,850	218	1,632	1,402	231	0	0	144
23 General Plant	PTD	1,015	430	574	48	526	415	111	0	0	11
24 Electric Common	PTD	1,626	688	920	77	843	665	178	0	0	18
25 Total Book Deprec		21,357	9,211	11,905	1,030	10,875	8,563	2,312	0	0	241
Real Estate & Property Tax											
Production											
26 Peaking Plant	D10C	1,021	472	546	47	500	388	112	0	0	3
27 Base Load	E8760	2,084	744	1,329	101	1,227	945	282	0	0	12
28 Total		3,105	1,215	1,875	148	1,727	1,333	394	0	0	15
Transmission											
29 Gen Step Up Base	E8760	35.4584	13	23	2	21	16	5	0	0	0
30 Gen Step Up Peak	D10C	27.1991	13	15	1	13	10	3	0	0	0
31 Total Gen Step Up		62.6575	25	37	3	34	26	8	0	0	0
32 Bulk Transmission	D10T	1,495.1791	687	801	71	730	568	163	0	0	7
33 Distrib Function	D60Sub	0.0000	0	0	0	0	0	0	0	0	0
34 Direct Assign	Dir Assign	0.1634	0	0	0	0	0	0	0	0	0
35 Total		1,558.000	712	839	74	765	594	171	0	0	7
Distribution											
36 Generat Step Up	STRATH	1	1	1	0	1	1	0	0	0	0
37 Bulk Transmission	D10T	1	0	0	0	0	0	0	0	0	0
38 Distrib Function	D60Sub	197	88	107	9	98	77	21	0	0	2
39 Direct Assign	Dir Assign	2	0	2	0	2	0	2	0	0	0
40 Total Substations		201	89	110	10	100	77	23	0	0	3
41 Overhead Lines	POL	338	146	176	14	162	136	26	0	0	16
42 Underground	PUL	481	224	252	21	231	201	30	0	0	5
43 Line Transformers	P68	93	48	44	4	39	39	1	0	0	1
44 Services	P69	142	128	15	6	9	9	0	0	0	0
45 Meters	C12WM	39	25	13	5	8	8	1	0	0	0
46 Street Lighting	P73	14	0	0	0	0	0	0	0	0	14
47 Total		1,308	660	610	60	550	470	80	0	0	38
48 General Plant	PTD	0	0	0	0	0	0	0	0	0	0
49 Electric Common	PTD	0	0	0	0	0	0	0	0	0	0
50 Tot RI Est & Pr Tax		5,971	2,587	3,324	282	3,042	2,397	645	0	0	60
51 Gross Earnings Tax	R01; R02	0	0	0	0	0	0	0	0	0	0
52 Payroll Taxes	LABOR	1,846	780	1,043	95	948	743	206	0	0	23
53 Tot Non-Inc Taxes		7,817	3,367	4,367	377	3,990	3,139	851	0	0	83

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Provision For Defer Inc Tax		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
<u>Production</u>	<u>Alloc</u>	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltq</u>
1 Peaking Plant	D10C	2,249	1,039	1,204	103	1,101	854	247	0	0	6
2 Nuclear Fuel	E8760	1,429	510	911	70	842	648	194	0	0	8
3 <u>Base Load</u>	<u>E8760</u>	<u>7,374</u>	<u>2,631</u>	<u>4,702</u>	<u>359</u>	<u>4,343</u>	<u>3,344</u>	<u>999</u>	<u>0</u>	<u>0</u>	<u>41</u>
4 Total		11,052	4,180	6,816	531	6,285	4,846	1,439	0	0	56
Transmission											
5 Gen Step Up Base	E8760	253	90	161	12	149	115	34	0	0	1
6 <u>Gen Step Up Peak</u>	<u>D10C</u>	<u>90</u>	<u>42</u>	<u>48</u>	<u>4</u>	<u>44</u>	<u>34</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Gen Step Up		343	132	209	16	193	149	44	0	0	2
8 Bulk Transmission	D10T	3,659	1,681	1,961	173	1,788	1,389	399	0	0	17
9 Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0	0
10 <u>Direct Assign</u>	<u>Dir Assign</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Total		4,003	1,813	2,172	190	1,982	1,538	444	0	0	19
Distribution											
12 Generat Step Up	STRATH	1	0	1	0	1	0	0	0	0	0
13 Bulk Transmission	D10T	0	0	0	0	0	0	0	0	0	0
14 Distrib Function	D60Sub	2,256	1,005	1,223	108	1,114	875	240	0	0	28
15 <u>Direct Assign</u>	<u>Dir Assign</u>	<u>(1)</u>	<u>0</u>	<u>(1)</u>	<u>0</u>	<u>(1)</u>	<u>0</u>	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 Total Substations		2,256	1,005	1,222	108	1,114	875	239	0	0	28
17 Overhead Lines	POL	1,708	738	888	72	816	688	129	0	0	81
18 Underground	PUL	1,126	523	591	50	541	470	70	0	0	12
19 Line Transformers	P68	(87)	(45)	(41)	(4)	(37)	(36)	(1)	0	0	(1)
20 Services	P69	4	4	4	0	0	0	0	0	0	0
21 Meters	C12WM	4	3	1	1	1	1	0	0	0	0
22 <u>Street Lighting</u>	<u>P73</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13</u>
23 Total		5,024	2,228	2,662	227	2,436	1,998	438	0	0	134
24 General Plant	PTD	718	304	406	34	372	294	79	0	0	8
25 Electric Common	PTD	110	47	62	5	57	45	12	0	0	1
26 Net Operating Loss (NOL) Carry Forw	NEPIS	(8,660)	(3,745)	(4,830)	(411)	(4,419)	(3,500)	(919)	0	0	(85)
27 Non - Plant Related	LABOR	1,803	762	1,019	92	926	725	201	0	0	22
28 Tot Prov For Defer		14,050	5,588	8,308	669	7,639	5,946	1,694	0	0	154
Investment Tax Credit For Current Income											
Inv Tax Credit; Total Oper Exp											
Production											
29 Peaking Plant	D10C	(18)	(9)	(10)	(1)	(9)	(7)	(2)	0	0	(0)
30 <u>Base Load</u>	<u>E8760</u>	<u>(37)</u>	<u>(13)</u>	<u>(23)</u>	<u>(2)</u>	<u>(22)</u>	<u>(17)</u>	<u>(5)</u>	<u>0</u>	<u>0</u>	<u>(0)</u>
31 Total		(55)	(22)	(33)	(3)	(31)	(24)	(7)	0	0	(0)
Transmission											
32 Bulk Transmission	D10T	(32)	(15)	(17)	(2)	(16)	(12)	(3)	0	0	(0)
33 <u>Direct Assign</u>	<u>Dir Assign</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34 Total		(32)	(15)	(17)	(2)	(16)	(12)	(3)	0	0	(0)
Distribution											
35 Overhead Lines	POL	0	0	0	0	0	0	0	0	0	0
36 <u>Underground</u>	<u>PUL</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37 Total		0	0	0	0	0	0	0	0	0	0
38 General Plant	PTD	0	0	0	0	0	0	0	0	0	0
39 Electric Common	PTD	0	0	0	0	0	0	0	0	0	0
40 Net Inv Tax Credit		(87)	(36)	(50)	(4)	(46)	(36)	(10)	0	0	(0)
41 Total Operating Exp		189,042	76,045	111,247	9,422	101,825	79,163	22,663	0	0	1,749
42A Pres Op Inc Before Inc Tax		13,620	8,041	5,437	1,278	4,158	4,343	(184)	0	0	142
42B Prop Op Inc Before Inc Tax		32,988	16,908	15,752	2,282	13,469	11,602	1,867	0	0	329

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Tax Deprec; Inc Tax & Return

		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
	<u>Alloc</u>	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltq</u>
Production											
1 Peaking Plant	D10C	9,812	4,534	5,251	448	4,803	3,727	1,076	0	0	28
2 Nuclear Fuel	E8760	9,796	3,495	6,246	477	5,769	4,442	1,327	0	0	55
3 <u>Base Load</u>	<u>E8760</u>	<u>28,302</u>	<u>10,097</u>	<u>18,046</u>	<u>1,378</u>	<u>16,668</u>	<u>12,834</u>	<u>3,834</u>	<u>0</u>	<u>0</u>	<u>159</u>
4 Total		47,910	18,126	29,543	2,303	27,240	21,003	6,237	0	0	242
Transmission											
5 Gen Step Up Base	E8760	663	237	423	32	390	301	90	0	0	4
6 <u>Gen Step Up Peak</u>	<u>D10C</u>	<u>257</u>	<u>119</u>	<u>138</u>	<u>12</u>	<u>126</u>	<u>98</u>	<u>28</u>	<u>0</u>	<u>0</u>	<u>1</u>
7 Total Gen Step Up		920	355	560	44	516	398	118	0	0	4
8 Bulk Transmission	D10T	11,274	5,179	6,042	534	5,508	4,280	1,228	0	0	53
9 Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0	0
10 <u>Direct Assign</u>	<u>Dir Assign</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Total		12,196	5,534	6,605	579	6,026	4,678	1,348	0	0	57
Distribution											
12 Generat Step Up	STRATH	8	3	5	0	5	4	1	0	0	0
13 Bulk Transmission	D10T	3	1	2	0	1	1	0	0	0	0
14 Distrib Function	D60Sub	6,377	2,841	3,456	306	3,150	2,473	678	0	0	80
15 <u>Direct Assign</u>	<u>Dir Assign</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 Total Substations		6,390	2,845	3,464	306	3,158	2,477	681	0	0	81
17 Overhead Lines	POL	3,941	1,704	2,049	165	1,884	1,587	297	0	0	188
18 Underground	PUL	4,926	2,290	2,586	219	2,366	2,058	308	0	0	50
19 Line Transformers	P68	266	138	125	13	112	111	2	0	0	2
20 Services	P69	820	735	85	34	51	51	0	0	0	0
21 Meters	C12WM	206	134	71	26	45	41	4	0	0	1
22 <u>Street Lighting</u>	<u>P73</u>	<u>126</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>126</u>
23 Total		16,675	7,846	8,381	764	7,617	6,325	1,292	0	0	448
24 General Plant	PTD	3,101	1,313	1,755	147	1,608	1,268	340	0	0	34
25 Electric Common	PTD	1,835	777	1,038	87	951	750	201	0	0	20
26 Net Operating Loss (NOL) Carry Forward	NEPIS	(18,546)	(8,021)	(10,343)	(880)	(9,463)	(7,496)	(1,967)	0	0	(182)
27 Non - Plant Related	LABOR	0	0	0	0	0	0	0	0	0	0
27 Total Tax Deprec		63,171	25,575	36,978	3,000	33,979	26,528	7,451	0	0	618
28 Interest Expense		10,584	4,555	5,923	503	5,421	4,291	1,130	0	0	106
29 <u>Other Tax Timing Differ</u>		<u>4,537</u>	<u>2,084</u>	<u>2,432</u>	<u>215</u>	<u>2,217</u>	<u>1,722</u>	<u>494</u>	<u>0</u>	<u>0</u>	<u>21</u>
30 Total Tax Deductions		78,292	32,214	45,333	3,717	41,616	32,541	9,075	0	0	745
Inc Tax Additions											
31 Book Depreciation		21,357	9,211	11,905	1,030	10,875	8,563	2,312	0	0	241
32 Deferred Inc Tax & ITC		13,963	5,552	8,258	664	7,593	5,910	1,683	0	0	154
33 Nuclear Fuel Book Burn	E8760	6,485	2,314	4,135	316	3,819	2,941	879	0	0	36
34 Production Tax Credit	E8760	3,134	1,118	1,998	153	1,846	1,421	425	0	0	18
35 Meals & Entertainment	LABOR	(45)	(19)	(25)	(2)	(23)	(18)	(5)	0	0	(1)
36 <u>Avoided Tax Interest</u>	<u>RTBASE</u>	<u>1,888</u>	<u>812</u>	<u>1,057</u>	<u>90</u>	<u>967</u>	<u>765</u>	<u>202</u>	<u>0</u>	<u>0</u>	<u>19</u>
37 Total Tax Additions		50,197	20,434	29,260	2,412	26,848	20,978	5,869	0	0	504
38 Total Inc Tax Adjustments		(28,095)	(11,780)	(16,074)	(1,305)	(14,769)	(11,563)	(3,206)	0	0	(241)
39A Pres Taxable Net Income		(14,475)	(3,739)	(10,637)	(27)	(10,610)	(7,220)	(3,390)	0	0	(99)
39B Prop Taxable Net Income		4,893	5,128	(322)	977	(1,299)	40	(1,339)	0	0	87
40A Pres Fed & State Inc Tax		(5,066)	(1,309)	(3,723)	(9)	(3,714)	(2,527)	(1,187)	0	0	(35)
40B Prop Fed & State Inc Tax		1,713	1,795	(113)	342	(455)	14	(469)	0	0	31
41A Pres Preliminary Return	(total); BASE	18,686	9,350	9,160	1,288	7,872	6,870	1,002	0	0	177
41B Prop Preliminary Return	(total); BASE	31,276	15,113	15,864	1,940	13,924	11,588	2,336	0	0	298
42 Total AFUDC		0	0	0	0	0	0	0	0	0	0
43A Present Total Return		18,686	9,350	9,160	1,288	7,872	6,870	1,002	0	0	177
43B Proposed Total Return		31,276	15,113	15,864	1,940	13,924	11,588	2,336	0	0	298
44A Pres % Return on Rate Base		5.08%	5.91%	4.45%	7.38%	4.18%	4.61%	2.55%	0.00%	0.00%	4.79%
44B Prop % Return on Rate Base		8.51%	9.56%	7.71%	11.12%	7.40%	7.78%	5.95%	0.00%	0.00%	8.08%
45A Present Common Return		8,102	4,795	3,236	785	2,451	2,579	(128)	0	0	71
45B Proposed Common Return		20,691	10,558	9,941	1,438	8,503	7,298	1,205	0	0	192
46A Pres % Ret on Common Rate Base		4.17%	5.73%	2.98%	8.51%	2.46%	3.27%	-0.62%	0.00%	0.00%	3.62%
46B Prop % Ret on Common Rate Base		10.64%	12.62%	9.14%	15.58%	8.54%	9.26%	5.81%	0.00%	0.00%	9.83%

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Allow For Funds Used During Constr		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
<u>Production</u>	<u>Alloc</u>	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltq</u>
1 Peaking Plant	D10C	0	0	0	0	0	0	0	0	0	0
2 Nuclear Fuel	E8760	0	0	0	0	0	0	0	0	0	0
3 <u>Base Load</u>	<u>E8760</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4 Total		0	0	0	0	0	0	0	0	0	0
Transmission											
5 Gen Step Up Base	E8760	0	0	0	0	0	0	0	0	0	0
6 <u>Gen Step Up Peak</u>	<u>D10C</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Gen Step Up		0	0	0	0	0	0	0	0	0	0
8 Bulk Transmission	D10T	0	0	0	0	0	0	0	0	0	0
9 Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0	0
10 <u>Direct Assign</u>	<u>Dir Assign</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Total		0	0	0	0	0	0	0	0	0	0
Distribution											
12 Generat Step Up	STRATH	0	0	0	0	0	0	0	0	0	0
13 Bulk Transmission	D10T	0	0	0	0	0	0	0	0	0	0
14 Distrib Function	D60Sub	0	0	0	0	0	0	0	0	0	0
15 <u>Direct Assign</u>	<u>Dir Assign</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 Total Substations		0	0	0	0	0	0	0	0	0	0
17 Overhead Lines	POL	0	0	0	0	0	0	0	0	0	0
18 Underground	PUL	0	0	0	0	0	0	0	0	0	0
19 Line Transformers	P68	0	0	0	0	0	0	0	0	0	0
20 Services	P69	0	0	0	0	0	0	0	0	0	0
21 Meters	C12WM	0	0	0	0	0	0	0	0	0	0
22 <u>Street Lighting</u>	<u>P73</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 Total		0	0	0	0	0	0	0	0	0	0
24 General Plant	PTD	0	0	0	0	0	0	0	0	0	0
25 Electric Common	PTD	0	0	0	0	0	0	0	0	0	0
26 Total AFUDC		0	0	0	0	0	0	0	0	0	0
Labor Allocator											
Production											
27 Other Prod - Cap	OXOPD	5,046	2,332	2,700	231	2,470	1,916	553	0	0	14
28 <u>Other Prod - Ene</u>	<u>E8760</u>	<u>10,299</u>	<u>3,674</u>	<u>6,567</u>	<u>501</u>	<u>6,065</u>	<u>4,670</u>	<u>1,395</u>	<u>0</u>	<u>0</u>	<u>58</u>
29 Total		15,345	6,006	9,267	732	8,535	6,587	1,948	0	0	72
Transmission											
30 Stepup Subtrans	P5161A	37	15	22	2	20	16	5	0	0	0
31 <u>Bulk Power Subs</u>	<u>D10T</u>	<u>877</u>	<u>403</u>	<u>470</u>	<u>42</u>	<u>428</u>	<u>333</u>	<u>96</u>	<u>0</u>	<u>0</u>	<u>4</u>
32 Total		914	418	492	43	449	349	100	0	0	4
Distribution											
33 Superv & Eng	ZDTS	490	222	244	24	219	184	35	0	0	24
34 Load Dispatch	D10T	237	109	127	11	116	90	26	0	0	1
35 Substation	P61	272	120	149	13	136	105	31	0	0	3
36 Overhead Lines	POL	804	348	418	34	384	324	61	0	0	38
37 Underground Lines	PUL	882	410	463	39	424	369	55	0	0	9
38 Line Transformer	P68	1	1	0	0	0	0	0	0	0	0
39 Meter	C12WM	213	139	74	27	47	43	4	0	0	1
40 Cust Installation	ZDTS	120	54	60	6	54	45	9	0	0	6
41 Street Lighting	P73	65	0	0	0	0	0	0	0	0	65
42 <u>Miscellaneous</u>	<u>OXDTS</u>	<u>313</u>	<u>137</u>	<u>155</u>	<u>14</u>	<u>140</u>	<u>118</u>	<u>22</u>	<u>0</u>	<u>0</u>	<u>22</u>
43 Total		3,397	1,538	1,689	169	1,520	1,277	243	0	0	170
44 Cust Accounting	C11WA	859	684	169	104	65	63	1	0	0	7
45 Sales Expense	C11P10	2	1	1	0	1	0	0	0	0	0
46 Admin & General	LABOR	8,049	3,402	4,548	412	4,136	3,238	897	0	0	99
47 Service & Inform	C11P10	128	80	47	9	38	30	8	0	0	1
48 Labor		28,694	12,129	16,212	1,469	14,743	11,545	3,198	0	0	353

Backwards Revenue Calc

	1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltg</u>
(1A) Modified Pres Rev										
1 Present Preliminary Return (Before AFUDC)	18,686	9,350	9,160	1,288	7,872	6,870	1,002	0	0	177
2 1/(1-T) Rev Reqt (= 1.5385)	28,748	14,384	14,092	1,981	12,110	10,569	1,542	0	0	272
3 Total Inc Tax Adjustments	(28,095)	(11,780)	(16,074)	(1,305)	(14,769)	(11,563)	(3,206)	0	0	(241)
4 T/(1-T) Rev Reqt (= 0.5385)	(15,128)	(6,343)	(8,655)	(703)	(7,952)	(6,226)	(1,726)	0	0	(130)
5 Tot Op Exp W/o Regul Exp	188,765	75,929	111,089	9,407	101,682	79,050	22,633	0	0	1,747
6 - Other Retail Rev W/o Gr Earn, Etc	0	0	0	0	0	0	0	0	0	0
7 - Other Op Rev W/o Late Pay, Etc.	<u>34,610</u>	<u>13,562</u>	<u>20,856</u>	<u>1,674</u>	<u>19,181</u>	<u>14,814</u>	<u>4,367</u>	<u>0</u>	<u>0</u>	<u>192</u>
8 Modified Pres Net Oper Exp	154,155	62,367	90,233	7,733	82,501	64,235	18,266	0	0	1,554
9 Mod Pres Rev (R02) (component alloc)	167,775	70,408	95,670	9,011	86,659	68,578	18,081	0	0	1,696
(1B) Present Revenue										
10 Tot Oper Exp (w/ Regul Exp)	189,042	76,045	111,247	9,422	101,825	79,163	22,663	0	0	1,749
11 - Other Retail Rev (w/ Gr Earn, Etc)	0	0	0	0	0	0	0	0	0	0
12 - Other Oper Rev (w/ Late Pay, Etc)	<u>34,610</u>	<u>13,562</u>	<u>20,856</u>	<u>1,674</u>	<u>19,181</u>	<u>14,814</u>	<u>4,367</u>	<u>0</u>	<u>0</u>	<u>192</u>
13 Net Oper Exp Rev Reqt	154,432	62,484	90,391	7,747	82,644	64,349	18,295	0	0	1,557
14 Tot Pres Rate Rev Reqt (R01)	168,052	70,525	95,828	9,026	86,802	68,691	18,111	0	0	1,699
	0	0	0	0	0	0	0	0	0	0
(2) Proposed Return										
15 Total Operating Exp	189,042	76,045	111,247	9,422	101,825	79,163	22,663	0	0	1,749
16 - Other Retail Rev (w/ Gr Earn, Etc)	0	0	0	0	0	0	0	0	0	0
17 - Prop Other Operating Rev	<u>34,610</u>	<u>13,562</u>	<u>20,856</u>	<u>1,674</u>	<u>19,181</u>	<u>14,814</u>	<u>4,367</u>	<u>0</u>	<u>0</u>	<u>192</u>
18 Prop Net Oper Exp Rev Reqt	154,432	62,484	90,391	7,747	82,644	64,349	18,295	0	0	1,557
19 Prop Preliminary Return	31,276	15,113	15,864	1,940	13,924	11,588	2,336	0	0	298
20 1/(1-T) Rev Reqt (= 1.5385)	48,116	23,251	24,407	2,985	21,421	17,828	3,593	0	0	459
21 T/(1-T) Rev Reqt (= 0.5385)	(15,128)	(6,343)	(8,655)	(703)	(7,952)	(6,226)	(1,726)	0	0	(130)
22 Total Proposed Rate Rev Reqt	187,420	79,391	106,143	10,030	96,113	75,951	20,162	0	0	1,886
(3) Equal Return Rev										
23 T/(1-T) Rev Reqt (= 0.5385)	(15,128)	(6,343)	(8,655)	(703)	(7,952)	(6,226)	(1,726)	0	0	(130)
24 Equal Net Oper Exp Rev Reqt	154,432	62,484	90,391	7,747	82,644	64,349	18,295	0	0	1,557
25 Equal Rate of Ret (8.51%) x Rate Base	31,275	13,458	17,503	1,485	16,018	12,679	3,339	0	0	314
26 - AFUDC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
27 Net Return	31,275	13,458	17,503	1,485	16,018	12,679	3,339	0	0	314
28 1/(1-T) Rev Reqt (= 1.5385)	48,116	20,705	26,927	2,285	24,643	19,506	5,137	0	0	483
29 Net Equal-Ret Rate Rev-Reqt (R99)	187,420	76,846	108,664	9,329	99,335	77,628	21,706	0	0	1,910
30 Tot Oper Rev - Equal	222,030	90,408	129,520	11,004	118,516	92,442	26,074	0	0	2,103
31 - Total Operating Exp	<u>189,042</u>	<u>76,045</u>	<u>111,247</u>	<u>9,422</u>	<u>101,825</u>	<u>79,163</u>	<u>22,663</u>	<u>0</u>	<u>0</u>	<u>1,749</u>
32 Equal Op Inc Before Inc Tax	32,988	14,362	18,272	1,582	16,691	13,280	3,411	0	0	353
33 Equal Taxable Net Income	4,893	2,582	2,199	276	1,922	1,717	205	0	0	112
34 Equal Fed & State Inc Tax	1,712	904	769	97	673	601	72	0	0	39
35 Proposed Common Return	20,691	8,904	11,579	982	10,597	8,388	2,209	0	0	208
36 Equal Return on Common	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	0.00%	0.00%	10.64%

NSP (MN) - Electric Utility - State of South Dakota (\$000)
Class Cost of Service Study -- Excluding MDS: TY2011

		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10	
INTERNAL ALLOCATORS												
	Intern:	<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltq</u>	
1	Rate Base: Col %'s	BASE-COL	1000.000%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
			100.000%									
2	50% Cus, 50% Prod Plt	C11P10	100.000%	62.153%	36.795%	6.735%	30.059%	23.583%	6.477%	0.000%	0.000%	1.053%
3	Peaking Plant Capacity	D10C	100.000%	46.205%	53.511%	4.568%	48.943%	37.980%	10.963%	0.000%	0.000%	0.284%
4	56% Dmd; 44% Energy: Sales & ED	D56E44	100.000%	41.550%	58.044%	4.701%	53.343%	41.237%	12.106%	0.000%	0.000%	0.406%
5	42% Dmd; 58% Energy: CIP	D42E58	100.000%	46.078%	53.635%	4.572%	49.064%	38.069%	10.994%	0.000%	0.000%	0.287%
6	Labor w/o (or w/) A&G	LABOR	100.000%	42.270%	56.500%	5.120%	51.381%	40.234%	11.147%	0.000%	0.000%	1.230%
7	Net Plant In Service	NEPIS	100.000%	43.248%	55.769%	4.743%	51.026%	40.418%	10.608%	0.000%	0.000%	0.982%
8	Dis O&M w/o Sup & Misc	OXDTS	100.000%	43.622%	49.415%	4.600%	44.814%	37.631%	7.183%	0.000%	0.000%	6.964%
9	Other Prod Capac O&M	OXOPD	100.000%	46.205%	53.511%	4.568%	48.943%	37.980%	10.963%	0.000%	0.000%	0.284%
10	O&M w/o Reg Ex & OXTS-Alloc'd A&G	OXTS	100.000%	39.689%	59.439%	5.037%	54.402%	42.188%	12.214%	0.000%	0.000%	0.871%
11	Production Plant	P10	100.000%	38.380%	61.130%	4.791%	56.339%	43.455%	12.884%	0.000%	0.000%	0.490%
12	Production Plant Wo Nuclear	P10WoN	100.000%	39.139%	60.392%	4.770%	55.622%	42.924%	12.697%	0.000%	0.000%	0.470%
13	Total P51 & P61A	P5161A	100.000%	40.112%	59.444%	4.742%	54.702%	42.244%	12.459%	0.000%	0.000%	0.444%
14	Distribution Plant	P60	100.000%	50.434%	46.637%	4.617%	42.020%	35.912%	6.108%	0.000%	0.000%	2.929%
15	Distr Substn Plant	P61	100.000%	44.115%	54.642%	4.751%	49.891%	38.473%	11.418%	0.000%	0.000%	1.243%
16	Line Transformer Plant	P68	100.000%	52.041%	47.031%	4.773%	42.258%	41.634%	0.624%	0.000%	0.000%	0.928%
17	Services Plant	P69	100.000%	89.679%	10.321%	4.135%	6.186%	6.186%	0.000%	0.000%	0.000%	0.000%
18	Dist Plt Overhead Lines	POL	100.000%	43.237%	51.999%	4.198%	47.802%	40.257%	7.545%	0.000%	0.000%	4.764%
19	Real Est & Property Tax	PT0	100.000%	43.326%	55.667%	4.729%	50.938%	40.136%	10.802%	0.000%	0.000%	1.008%
20	Produc, Trans & Distrib	PTD	100.000%	42.327%	56.590%	4.742%	51.848%	40.883%	10.964%	0.000%	0.000%	1.083%
21	Dist Plt Underground Lines	PUL	100.000%	46.483%	52.492%	4.452%	48.041%	41.784%	6.256%	0.000%	0.000%	1.025%
22	Rev w/o Reg, etc: Col %	R02-COL	1000.000%	N/A	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
			100.000%	50.03%	49.02%	6.89%	42.13%	36.76%	5.36%	0.00%	0.00%	0.95%
			100.000%	48.32%	50.72%	6.20%	44.52%	37.05%	7.47%	0.00%	0.00%	0.95%
23	Rate Base (Non-Column)	RTBASE	100.000%	43.032%	55.964%	4.748%	51.216%	40.539%	10.677%	0.000%	0.000%	1.004%
24	Stratified Hydro Baseload	STRATH	100.000%	37.298%	62.183%	4.822%	57.361%	44.212%	13.149%	0.000%	0.000%	0.518%
25	Transmission & Distrib	TD	100.000%	48.741%	49.211%	4.661%	44.550%	36.704%	7.846%	0.000%	0.000%	2.048%
26	Labor Dis w/o Sup & Eng	ZDTS	100.000%	45.282%	49.721%	4.977%	44.745%	37.596%	7.149%	0.000%	0.000%	4.996%

		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10
INTERNAL DATA											
		<u>SD</u>	<u>Res</u>	<u>C&I Tot</u>	<u>Sm Non-D</u>	<u>Demand</u>	<u>Second</u>	<u>Primary</u>	<u>Tr Transf</u>	<u>Trans</u>	<u>St Ltq</u>
27	Labor w/o A&G	LABOR(S)	20,645	8,727	11,665	1,057	10,608	8,306	2,301	0	254
28	Dis O&M w/o Sup, Cust Install & Misc	OXDTS	4,964	2,165	2,453	228	2,225	1,868	357	0	346
29	O&M w/o Reg Ex & OXTS-Alloc'd A&G	OXTS	143,272	56,864	85,160	7,217	77,943	60,443	17,499	0	1,248
30	Total P51 & P61A	P5161A	4,421	1,773	2,628	210	2,418	1,868	551	0	20
31	Produc, Trans & Distrib	PTD	769,351	325,644	435,373	36,481	398,892	314,537	84,355	0	8,334
32	Transmission & Distrib	TD	293,095	142,858	144,235	13,662	130,574	107,578	22,995	0	6,002
33	Labor Dis w/o Sup & Eng, Cust Install	ZDTS	2,787	1,262	1,386	139	1,247	1,048	199	0	139

NSP (MN) - Electric Utility - State of South Dakota (\$000)
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		1=2+3+10	2	3=4+5	4	5=6 to 9	6	7	8	9	10	
EXTERNAL ALLOCATORS	Extern:	SD	Res	C&I Tot	Sm Non-D	Demand	Second	Primary	Tr Transf	Trans	St Ltq	
1	Customers - Ave Monthly	C11	100.00%	85.93%	12.46%	8.68%	3.78%	3.71%	0.07%	0.00%	0.00%	1.62%
2	Cust Acctg Wtg Factor	C11WA	100.00%	79.62%	19.62%	12.10%	7.52%	7.36%	0.16%	0.00%	0.00%	0.76%
3	Mo Cus Wtd By Mtr Invest	C12WM	100.00%	65.02%	34.69%	12.72%	21.97%	20.08%	1.90%	0.00%	0.00%	0.28%
4	Sec & Pri Customers	C61PS	100.00%	86.92%	12.62%	8.79%	3.83%	3.76%	0.07%	0.00%	0.00%	0.47%
5	C62Sec, w/o Ltg & C/I Underground	C62NL	100.00%	93.14%	6.86%	4.80%	2.06%	2.06%	0.00%	0.00%	0.00%	0.00%
6	Secondary Customers	C62Sec	100.00%	86.98%	12.56%	8.79%	3.77%	3.77%	0.00%	0.00%	0.00%	0.47%
7	Summer Peak Resp KW	D10S	100.00%	47.67%	52.33%	4.40%	47.94%	37.03%	10.90%	0.00%	0.00%	0.00%
8	Transmission Demand %	D10T	100.00%	45.94%	53.60%	4.74%	48.86%	37.96%	10.89%	0.00%	0.00%	0.47%
9	Winter Peak Resp KW	D10W	100.00%	42.04%	56.87%	5.05%	51.82%	40.68%	11.14%	0.00%	0.00%	1.09%
11	Sec, Pri & TT, Class Coin kW @ Substa	D60Sub	100.00%	44.55%	54.19%	4.79%	49.40%	38.77%	10.63%	0.00%	0.00%	1.26%
12	Sec & Pri, Cl Coin kW (no Min Sys; adj	D61PS	100.00%	41.17%	57.71%	4.14%	53.56%	41.93%	11.64%	0.00%	0.00%	1.12%
13	D62Sec, w/o Ltg & C/I Underground	D62NLL	100.00%	80.47%	19.53%	2.36%	17.17%	17.17%	0.00%	0.00%	0.00%	0.00%
14	Sec, Class Coin kW (w/o Min Sys kW)	D62SecL	100.00%	52.66%	46.43%	4.81%	41.62%	41.62%	0.00%	0.00%	0.00%	0.92%
15	Direct Assign Street Lighting	DASL	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
16	On + Off Sales MWH	E8760	100.00%	35.68%	63.76%	4.87%	58.89%	45.35%	13.55%	0.0000%	0.0000%	0.56%
17	Street Lighting (Dir Assign)	P73	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
18	Present Rev	R01	100.00%	41.97%	57.02%	5.37%	51.65%	40.88%	10.78%	0.00%	0.00%	1.01%

APPLIED EXTERNAL DATA (BIG or LITTLE)		SD	Res	C&I Tot	Sm Non-D	Demand	Second	Primary	Tr Transf	Trans	St Ltq	
19	Customers - B Basis	C10	83,945	72,961	10,593	7,375	3,218	3,159	59	0	0	391
20	Cust - Ave Monthly (C10-Area Lt)	C11	85,146	73,162	10,608	7,390	3,218	3,159	59	0	0	1,376
21	Mo Cus Wtd By Cus Acct	C11WA	90,195	71,814	17,696	10,910	6,786	6,638	149	0	0	685
22	Cust Acctg Wtg Factor	C11WAF	7.08	0.98	6.09	1.48	4.62	2.10	2.52	0.00	0.00	N/A
23	Cust-Ave Mo (C11 w/ Dir Assign St Ltg)	C12	84,056	73,162	10,608	7,390	3,218	3,159	59	0	0	286
24	Mo Cus Wtd By Mtr Invest	C12WM	9,487,469	6,169,130	3,291,358	1,206,523	2,084,835	1,904,916	179,920	0	0	26,980
25	Meter Invest / Cust Factor	C12WMF	3,990	84	3,811	163	3,648	603	3,045	0	0	94
26	Sec & Pri Customers	C61PS	83,945	72,961	10,593	7,375	3,218	3,159	59	0	0	391
27	C62Sec, w/o Ltg & C/I Underground	C62NL	78,333	72,961	5,372	3,761	1,611	1,611	0	0	0	0
28	Secondary Customers	C62Sec	83,886	72,961	10,534	7,375	3,159	3,159	0	0	0	391
29	Summer Peak Resp KW	D10S	446	212	233	20	214	165	49	0	0	0
30	Dmd (D10S x Fact + D10W)/1000	D10T	10,000,000	4,593,633	5,359,601	474,092	4,885,510	3,796,205	1,089,305	0	0	46,766
31	Winter Peak Resp KW	D10W	322	135	183	16	167	131	36	0	0	4
32	Sec, Pri & TT, Class Coin kW @ Substa	D60Sub	548,674	244,409	297,340	26,293	271,047	212,736	58,311	0	0	6,925
33	Sec & Pri, Class Coin kW (w/o Min Sys;	D61PS	500,660	206,136	288,929	20,751	268,178	209,913	58,265	0	0	5,595
34	D62Sec, w/o Ltg & C/I Underground	D62NLL	716,705	576,747	139,958	16,933	123,025	123,025	0	0	0	0
35	Sec, Class Coin kW (w/o Min Sys kW)	D62SecL	10,000,000	5,265,704	4,642,582	480,817	4,161,765	4,161,765	0	0	0	91,713
36	Annual Billing kW	D99	3,184,305	0	3,184	0	3,184	2,586	598	0	0	0
37	Summer Billing kW	D99S	1,207,018	0	1,207	0	1,207	970	237	0	0	0
38	Winter Billing kW	D99W	1,977,288	0	1,977	0	1,977	1,617	361	0	0	0
39	Non-Coinc Pk Second	DN-Sec	982,222	576,747	399,881	48,381	351,499	351,499	0	0	0	5,595
40	kWh Sales @ Meter	E99	1,996,249	691,757	1,289,491	94,560	1,194,930	909,521	285,409	0	0	15,002

NSP (MN) - Electric Utility - State of South Dakota (\$000)
Class Cost of Service Study -- Excluding MDS: TY2011

ALLOCATOR CONSTANTS

1	% D10 O&M Econ Develop	Econ Dev Dmd	55.78%	
2	% D10 O&M CIP/DSM	CIP Dmd	98.79%	
1	On Peak Energy Wtg Factor For E20	ONPKWF	1.577	
2	APL Inv In OH Lines: Dir Assignable	POLAPL	90	<u>2,011</u>
3	Summer Factor	SFAC	0.7404	0.7404
4	Overhead Lines St Ltg Comp Owned	QQOSL1	2.440%	2.440%
5	Overhead Lines Area Lighting	QQOSL2	1.133%	1.133%
6	Overhead Lines Primary - Customer	QQ64C	27.445%	27.445%
7	Overhead Lines Primary - Demand	QQ64D	37.503%	37.503%
8	Overhead Lines Secondary - Customer	QQ65C	17.288%	17.288%
9	<u>Overhead Lines Secondary - Demand</u>	<u>QQ65D</u>	<u>14.190%</u>	<u>14.190%</u>
10	Overhead Total		100.000%	100.000%
11	Underground Primary - Customer	QQ66C	46.190%	46.190%
12	Underground Primary - Demand	QQ66D	7.570%	7.570%
13	Underground Secondary - Customer	QQ67C	25.115%	25.115%
14	<u>Underground Secondary - Demand</u>	<u>QQ67D</u>	<u>21.125%</u>	<u>21.125%</u>
15	Underground Total		100.000%	100.000%
16	Line Trans Secondary - Customer	QQ68C	46.160%	46.160%
17	Line Trans Secondary - Demand	QQ68D	48.480%	48.480%
18	<u>Line Trans Primary - Demand</u>	<u>QQ68P</u>	<u>5.360%</u>	<u>5.360%</u>
19	Line Trans Total		100.000%	100.000%
20	Services - Customer	QQ69C	72.670%	72.670%
21	<u>Services - Demand</u>	<u>QQ69D</u>	<u>27.330%</u>	<u>27.330%</u>
22	Services Total		100.000%	100.000%
23	Stratified Nuclear Baseload (JCOSS on)	STRNBL	0.8126	
24	Stratified Fossil Baseload (JCOSS only)	STRFBL	0.6395	
25	Stratified Hydro Baseload	STRHBL	0.8460	

CALCULATED CONSTANTS

26	Net Overhead Lines Investment	QPOLS	48,584
27	Ovhd Lines St Ltg Co - Assignable	QQSL1	1,185
28	Ovhd Lines Area Ltg - Assignable	QQSL2	551
29	Ovhd St Lt + Area Lt + Dir Assign	QQSLTOT	1,826
30	Production Plant: % Peaking Vs Baseload		0.328837
31	Peaking Factor For Purchased Power		0.7215

	<u>Capital Structure</u>	<u>Cost</u>	<u>Ratio</u>	<u>Wtd Cost</u>
32	Long Term Debt	6.12%	47.11%	2.88%
33	Short Term Debt	0.00%	0.00%	0.00%
34	Preferred Stock	0.00%	0.00%	0.00%
35	Equity	10.65%	52.89%	5.6300000%

CALCULATED CONSTANTS

36	Proposed Overall Return		8.51%	
37	Interest Exp Factor	DETFACT	2.8800%	
38	Debt Ratio	DETRATIO	47.11000%	
39	Embedded Cost of Debt	DETCOST	6.1187%	
40	360 Preferred Factor	P360FACT	0.0000%	
41	Preferred Factor	PFDFACT	0.0000%	
42	Rev Increase Percent	INCRPCT	11.5253%	
43	1 / (1 - Tax Rate) Factor	ONEOVER	Present	153.8462%
44	Tax Rate / (1 - Tax Rate) Factor	TAXOVER	Present	53.8462%
45	1 / (1 - Tax Rate) Factor	ONEOVER	Proposed	153.8462%
46	Tax Rate / (1 - Tax Rate) Factor	TAXOVER	Proposed	53.8462%