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2011 Actual

Business Unit Allocations	Non - Plant Deferred Assets & Liabilities				Allocator			NSP (MN) Company Totals			Gas Utility			Electric Utility			Production			Transmission			Distribution		
d Liabilities	BOY	Current	EOY		Utility	Business	Jurisdiction	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY
Accrued Vacation Paid	(19,800,029)	(473,912)	(19,800,029)	Included	LABOR	LABOR	DEFAULTS	(19,800,029)	(473,912)	(19,800,029)	(1,412,732)	(33,814)	(1,412,732)	(18,387,297)	(440,098)	(18,387,297)	(13,902,782)	(332,762)	(13,902,782)	(822,850)	(19,695)	(822,850)	(3,661,665)	(87,642)	(3,661,665)
Bad Debt Reserve - Net of RDF	(20,608,640)	(2,008,295)	(20,608,640)	Current Only	PRETAX	BAD DEBT	CUSTOMERS	-	(2,008,295)	-	-	(174,354)	-	-	(1,833,941)	-	-	(10,637)	-	-	6,786	-	-	(1,830,090)	-
Deferred Revenue	(728,165)	-	(728,165)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Incentive	(6,752,368)	(16,306,963)	(6,752,368)	Included	LABOR	LABOR	DEFAULTS	(6,752,368)	(16,306,963)	(6,752,368)	(481,781)	(1,163,502)	(481,781)	(6,270,587)	(15,143,461)	(6,270,587)	(4,741,241)	(11,450,092)	(4,741,241)	(280,615)	(677,685)	(280,615)	(1,248,731)	(3,015,684)	(1,248,731)
Environmental Remediation	(562,783)	(378,973)	(562,783)	Included	ENVIRON	PRODUCTION	DEFAULTS	(562,783)	(378,973)	(562,783)	(499,323)	(336,240)	(499,323)	(63,460)	(42,733)	(63,460)	(63,460)	(42,733)	(63,460)	-	-	-	-	-	-
Fuel Tax Credit - Inc Addback	(11,137)	-	(11,137)	Included	ELE	PRODUCTION	ENERGY	(11,137)	-	(11,137)	-	-	-	(11,137)	-	(11,137)	(11,137)	-	(11,137)	-	-	-	-	-	-
Fuel Tax Credit - Inc Addback FED Only	-	-	-	Included	ELE	PRODUCTION	ENERGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GBC Carryforward - ST Utility	-	-	-	Not Included						-			-			-			-			-			-
Interest Inc/Exp on Disputed Tax	(2,275,619)	(2,836,057)	(2,275,619)	Not Included						-			-			-			-			-			-
Inventory Reserve	(883,528)	218,741	(883,528)	Current Only	PTDG	PTDRS	DEFAULTS	-	218,741	-	-	17,740	-	-	201,001	-	-	111,807	-	-	33,188	-	-	56,006	-
Lower of Cost or Mkt on Gas Inventory	(1,057,999)	-	(1,057,999)	Current Only	GAS	ENERGY MKTS	LOAD DISPATCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pending Lawsuits	(46,154)	-	(46,154)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Deductions-Self Insured-Total	475,643	(1,642,766)	475,643	Included	LABOR	LABOR	DEFAULTS	475,643	(1,642,766)	475,643	33,937	(117,211)	33,937	441,706	(1,525,555)	441,706	333,977	(1,153,484)	333,977	19,767	(68,270)	19,767	87,962	(303,800)	87,962
Nuclear Refueling Outage Costs	(2,646,710)	(3,440,723)	(2,646,710)	Not Included						-			-			-			-			-			-
Post Employment Benefits - FAS 106 Medicare	(381,972)	(2,036,778)	(381,972)	Not Included						-			-			-			-			-			-
Post Employment Benefits - FAS 106(Short-Term)	(1,075,673)	3,053,092	(1,075,673)	Included	LABOR	LABOR	DEFAULTS	(1,075,673)	3,053,092	(1,075,673)	(76,749)	217,838	(76,749)	(998,924)	2,835,254	(998,924)	(755,294)	2,143,758	(755,294)	(44,703)	126,880	(44,703)	(198,927)	564,615	(198,927)
Rate Refund Reserve Electric	(17,556,157)	(70,113,317)	(17,556,157)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Refund Reserve Gas	(1,883,123)	3,376,645	(1,883,123)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Liab - Transmission Attach O	(77,158)	133,740	(77,158)	Not Included						-			-			-			-			-			-
Reg Asset - RES Rider	(7,601,383)	(3,413,350)	(7,601,383)	Not Included						-			-			-			-			-			-
Reg Asset - Mercury Reduction	(48,756)	-	(48,756)	Not Included						-			-			-			-			-			-
Reg Liability - TCR Rider	(56,867)	(170,559)	(56,867)	Not Included						-			-			-			-			-			-
Sale of Emission Allowances	(573,873)	(720,015)	(573,873)	Included	ELE	MN GEN/ P&R	ENERGY	(573,873)	(720,015)	(573,873)	-	-	-	(573,873)	(720,015)	(573,873)	(573,873)	(720,015)	(573,873)	-	-	-	-	-	-
Severance Accrual - Total	(619,076)	(7,503)	(619,076)	Included	LABOR	LABOR	DEFAULTS	(619,076)	(7,503)	(619,076)	(44,171)	(535)	(44,171)	(574,905)	(6,968)	(574,905)	(434,690)	(5,268)	(434,690)	(25,728)	(312)	(25,728)	(114,487)	(1,388)	(114,487)
State Tax Deduction Cash vs Accrual - Audit	(3,835,426)	-	(3,835,426)	Not Included						-			-			-			-			-			-
Unbilled Revenue - Electric	-	-	-	Current Only	ELE	UNBILLED REV	CUSTOMERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Gas	-	-	-	Current Only	GAS	GAS DIST	CUSTOMERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers Compensation	(96,194)	7,292	(96,194)	Included	LABOR	LABOR	DEFAULTS	(96,194)	7,292	(96,194)	(6,863)	520	(6,863)	(89,331)	6,772	(89,331)	(67,544)	5,120	(67,544)	(3,998)	303	(3,998)	(17,789)	1,349	(17,789)
Total Deferred Liabilities	(88,703,147)	(96,759,701)	(88,703,147)					(29,015,490)	(18,259,302)	(29,015,490)	(2,487,683)	(1,589,558)	(2,487,683)	(26,527,807)	(16,669,744)	(26,527,807)	(20,216,044)	(11,454,306)	(20,216,044)	(1,158,126)	(598,804)	(1,158,126)	(5,153,637)	(4,616,634)	(5,153,637)
Long Term Liabilities																									
Interest Income On Disputed Tax - Gas	828,631	3,468,070	828,631	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development Securities w/o	(597,015)	-	(597,015)	Not Included						-			-			-			-			-			-
Electric Vehicle Credit	(577)	(7,500)	(577)	Included	TRAC	TRAC	DEFAULTS	(577)	(7,500)	(577)	(47)	(608)	(47)	(530)	(6,892)	(530)	(25)	(322)	(25)	(55)	(715)	(55)	(450)	(5,855)	(450)
Environmental Remediation - LT	(1,230,898)	(2,050,000)	(1,230,898)	Included	ENVIRON	PRODUCTION	DEFAULTS	(1,230,898)	(2,050,000)	(1,230,898)	(1,092,101)	(1,818,840)	(1,092,101)	(138,797)	(231,160)	(138,797)	(138,797)	(231,160)	(138,797)	-	-	-	-	-	-
Federal NOL Benefit - Electric	(254,709,209)	(394,314,710)	(254,709,209)	Not Included						-			-			-			-			-			-
Federal NOL Benefit - Gas	(10,517,758)	(15,427,192)	(10,517,758)	Not Included						-			-			-			-			-			-
Fuel Hedging	-	-	-	Not Included						-			-			-			-			-			-
Investment Tax Credits	(452,260)	-	(452,260)	Not Included						-			-			-			-			-			-
ITC Grant - FED DIT Only	(3,099,415)	(567,850)	(3,099,415)	Not Included						-			-			-			-			-			-
Nuclear Refueling Outage Costs - LT	(2,779,045)	6,881,446	(2,779,045)	Not Included						-			-			-			-			-			-
Post Employment Benefits FAS 112	(18,327,655)	(675,181)	(18,327,655)	Included	LABOR	LABOR	DEFAULTS	(18,327,655)	(675,181)	(18,327,655)	(1,307,678)	(48,174)	(1,307,678)	(17,019,977)	(627,007)	(17,019,977)	(12,868,941)	(474,085)	(12,868,941)	(761,661)	(28,059)	(761,661)	(3,389,375)	(124,863)	(3,389,375)
Retiree Medical - FAS 106	(73,435,833)	(3,246,700)	(73,435,833)	Included	LABOR	LABOR	DEFAULTS	(73,435,833)	(3,246,700)	(73,435,833)	(5,239,647)	(231,652)	(5,239,647)	(68,196,186)	(3,015,048)	(68,196,186)	(51,563,682)	(2,279,702)	(51,563,682)	(3,051,848)	(134,926)	(3,051,848)	(13,580,657)	(600,420)	(13,580,657)
Retiree Medical - FAS 106 Medicare	(1,124,491)	2,776,199	(1,124,491)	Not Included						-			-			-			-			-			-
R & E Credit	(21,192,575)	(5,187,973)	(21,192,575)	Not Included						-			-			-			-			-			-
Reg Liab - TCR Rider	(4,692)	-	(4,692)	Not Included						-			-			-			-			-			-
Regulatory Asset - RES Rider	(1,796,409)	7,784,439	(1,796,409)	Not Included						-			-			-			-			-			-
Sale of Emission Allowances - Total	(803,896)	1,426,197	(803,896)	Included	ELE	MN GEN/ P&R	ENERGY	(803,896)	1,426,197	(803,896)	-	-	-	(803,896)	1,426,197	(803,896)	(803,896)	1,426,197	(803,896)	-	-	-	-	-	-
State Research Credit	(2,992,438)	-	(2,992,438)	Not Included						-			-			-			-			-			-
State Tax Deduct Cash vs Accrual	510,012	-	510,012	Not Included						-			-			-			-			-			-
Weather Swaps	-	-	-	Not Included						-			-			-			-			-			-
Wind Power Credit	(21,550,758)	(19,403,742)	(21,550,758)	Not Included						-			-			-			-			-			-
GBC Carryforward - LT Utility	-	-	-	Not Included						-			-			-			-			-			-
Pension Expense	-	-	-	Included	LABOR	LABOR	DEFAULTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Liabilities	(413,276,281)	(418,544,497)	(413,276,281)					(93,798,859)	(4,553,184)	(93,798,859)	(7,639,472)	(2,099,274)	(7,639,472)	(86,159,387)	(2,453,910)	(86,159,387)	(65,375,341)	(1,559,072)	(65,375,341)	(3,813,564)	(163,700)	(3,813,564)	(16,970,482)	(731,137)	(16,970,482)
Deferred Assets																									
Book Unamortized Cost of Reacquired Debt	1,387,491	1,565,830	1,387,491	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Fuel Costs - Gas	3,611,131	5,313,187	3,611,131	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/R MISO Day 2	-	-	-	Not Included						-			-			-			-			-			-
Demand Side Management - Electric	16,725,558	27,430,525	16,725,558	Not Included						-			-			-			-			-			-
Demand Side Management - Gas	(468,602)	(4,018,365)	(468,602)	Not Included						-			-			-			-			-			-
Interest Inc/Exp on Disputed Tax	-	-	-	Not Included						-			-			-			-			-			-
Low Income Discount Program	981,978	-	981,978	Included	ELE	MASS MKTS	MN	981,978	-	981,978	-	-	-	981,978	-	981,978	-	-	-	-	-	-	981,978	-	981,978
Medical Deductions-Self Insured-Total	1,955,844	2,103,781	1,955,844	Included	LABOR	LABOR	DEFAULTS	1,955,844	2,103,781	1,955,844	139,549	150,105	139,549	1,816,295	1,953,676	1,816,295	1,373,315	1,477,190	1,373,315	81,281	87,429	81,281	361,699	389,057	361,699
Pension Expense	15,382,365	95,563,999	15,382,365	Included	LABOR	LABOR	DEFAULTS	15,382,365	95,563,999	15,382,365	1,097,532	6,818,491	1,097,532	14,284,833	88,745,508	14,284,833	10,800,877	67,101,188	10,800,877	639,261	3,971,450	639,261	2,844,696	17,672,869	2,844,696
Mark To Market (Section 475)	5,610,057	(1,772,643)	5,610,057	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Insurance - Total	11,119,293	519,237	11,119,293	Current Only	PRETAX	PSTDG/PTDRS	DEFAULTS	-	519,237	-	-	45,079	-	-	474,158	-	-	263,752	-	-	78,291	-	-	132,116	-
Prepaid Insurance Neil	794,797	(2,454,324)	794,797	Current Only	ELE	NUCLEAR	DEMAND	-	(2,454,324)	-	-	-	-	-	(2,454,324)	-	-	(2,454,324)	-	-	-	-	-	-	-
Rate Case/Restructuring Expense - Electric	1,243,928	1,560,906	1,243,928	Not Included						-			-			-			-			-			-
Rate Case/Restructuring Expense - Gas	307,115	399,250	307,115	Not Included						-			-			-			-			-			-
Regulatory Asset/Liability - Trans Attach O	437,538	1,276,936	437,538	Not Included						-			-			-			-			-			-
Regulatory Asset/Liability - MISO Day 2	2,520,383	3,276,498	2,520,383	Included	ELE	TRANSMISSION	DEMAND	2,520,383	3,276,498	2,520,383	-	-	-	2,520,383	3,276,498	2,520,383	-	-	-	2,520,383	3,276,498	2,520,383	-	-	-
Regulatory Asset - ECR Rider	1,616,721	1,089,186	1,616,721	Not Included						-			-			-			-			-			-
Regulatory Asset - Nuclear Refueling	36,283,628	40,365,410	36,283,628	Not Included						-			-			-			-			-			-
Regulatory Asset - Energy Innovation Corridor	24,326	316,239	24,326	Not Included						-			-			-			-			-			-
Regulatory Asset - Mercury Reduction	1,125,838	2,154,163	1,125,838	Not Included						-			-			-			-			-			-
Reg Reserve - Environmental	85,762	111,490	85,762	Not Included						-			-			-			-			-			-
State Tax Deduction Cash Vs Accrual	5,021,673	9,371,947	5,021,673	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Fuel Costs - Electric	-	-	-	Current Only	ELE	UNBILLED REV	CUSTOMERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Fuel Costs - Gas	1,004,415	(1,297,443)	1,004,415	Current Only	GAS	GAS DIST	CUSTOMERS	-	(1,297,443)	-	-	(1,297,443)	-	-	-	-	-	-	-	-	-	-	-	-	-
VEBA	-	-	-	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Assets	106,771,239	182,875,809	106,771,239					20,840,570	97,711,748	20,840,570	1,237,081	5,716,232	1,237,081	19,603,489	91,995,516	19,603,489	12,174,192	66,387,806	12,174,192	3,240,925	7,413,668	3,240,925	4,188,373	18,194,042	4,188,373
Long Term Deferred Assets																									
Book Unamortized Cost of Reacquired Debt	18,792,837	(3,676,472)	18,792,837	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Fuel Costs - Gas	7,892,763	(5,373,882)	7,892,763	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Environmental Reserve - Total	90,049	(222,982)	90,049	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - MISO Day 2	2,646,402	(6,552,995)	2,646,402	Included	ELE	TRANSMISSION	DEMAND	2,646,402	(6,552,995)	2,646,402	-	-	-	2,646,402	(6,552,995)	2,646,402	-	-	-	2,646,402	(6,552,995)	2,646,402	-	-	-
Interest Income/Expense on Disputed Tax	457,531	-	457,531	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Discount Program	1,054,413	(1,697,760)	1,054,413	Included	ELE	MASS MKTS	MN	1,054,413	(1,697,760)	1,054,413	-	-	-	1,054,413	(1,697,760)	1,054,413	-	-	-	-	-	-	1,054,413	(1,697,760)	1,054,413
Mark to Market Adjustment	2,408,429	1,891,058	2,408,429	Not Included						-			-			-			-			-			-
Pension Expense	10,727,769	12,389,000	10,727,769	Included	LABOR	LABOR	DEFAULTS	10,727,769	12,389,000	10,727,769	765,426	883,955	765,426	9,962,343	11,505,045	9,962,343	7,532,607	8,699,056	7,532,607	445,825	514,862	445,825	1,983,911	2,291,126	1,983,911
Private Fuel Storage	1,300,857	9,001	1,300,857	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUCIP Ded Net of Book Amort-Electric	37,255,896	(21,266,772)	37,255,896	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUCIP Ded Net of Book Amort-Gas	2,840,829	(7,606,847)	2,840,829	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case / Restructured Expense (electric)	1,167,175	(1,475,580)	1,167,175	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case / Restructured Expense (gas)	666,992	(697,153)	666,992	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Nuclear Refueling	20,932,795	(32,178,176)	20,932,795	Not Included						-			-			-			-			-			-
Regulatory Liability - Transmission Attach O	746,856	(1,000,327)	746,856	Not Included						-			-			-			-			-			-
Regulatory Liability - Sewer/Gas Conflict	5,447,190	3,546,014	5,447,190	Not Included						-			-			-			-			-			-
Regulatory Liability - Energy Innovation Corridor	583,825	(632,477)	583,825	Not Included						-			-			-			-			-			-
Regulatory Asset - ECR Rider	441,158	(1,911,683)	441,158	Not Included						-			-			-			-			-			-
Regulatory Asset - RES Rider	-	-	-	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - TCR Rider	5,933	(25,710)	5,933	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mercury Reduction	1,614,062	(1,591,543)	1,614,062	Not Included						-			-			-			-			-			-
State Tax Deduct Cash vs Accrual	-	-	-	Not Included						-			-			-			-			-			-
Total Long Term Deferred Assets	117,073,761	(68,075,286)	117,073,761					14,428,584	4,138,245	14,428,584	765,426	883,955	765,426	13,663,158	3,254,290	13,663,158	7,532,607	8,699,056	7,532,607	3,092,227	(6,038,133)	3,092,227	3,038,324	593,366	3,038,324
Total Regulated Deferred Assets/Liabilities	(278,134,428)	(400,503,675)	(278,134,428)					(87,545,195)	79,037,507	(87,545,195)	(8,124,648)	2,911,355	(8,124,648)	(79,420,547)	76,126,152	(79,420,547)	(65,884,586)	62,073,485	(65,884,586)	1,361,462	613,030	1,361,462	(14,897,423)	13,439,637	(14,897,423)

TO COSS INPUT SECTION

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2011 Actual

SD Jurisdictional Allocations	Non - Plant Deferred Assets & Liabilities				Allocator			South Dakota Jurisdiction Totals			Gas Utility			Electric Utility			Production			Transmission			Distribution		
	BOY	Current	EOY		Utility	Business	Jurisdiction	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY	BOY	Current	EOY
Deferred Liabilities																									
Accrued Vacation Paid	(19,800,029)	(473,912)	(19,800,029)	Included	LABOR	LABOR	DEFAULTS	(1,069,992)	(25,610)	(1,069,992)	-	-	-	(1,069,992)	(25,610)	(1,069,992)	(802,357)	(19,204)	(802,357)	(47,488)	(1,137)	(47,488)	(220,147)	(5,269)	(220,147)
Bad Debt Reserve - Net of RDF	(20,608,640)	(2,008,295)	(20,608,640)	Current Only	PRETAX	BAD DEBT	CUSTOMERS	-	(110,251)	-	-	-	-	-	(110,251)	-	-	(614)	-	-	392	-	-	(110,029)	-
Deferred Revenue	(728,165)	-	(728,165)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Incentive	(6,752,368)	(16,306,963)	(6,752,368)	Included	LABOR	LABOR	DEFAULTS	(364,898)	(881,227)	(364,898)	-	-	-	(364,898)	(881,227)	(364,898)	(273,626)	(660,808)	(273,626)	(16,195)	(39,111)	(16,195)	(75,076)	(181,309)	(75,076)
Environmental Remediation	(562,783)	(378,973)	(562,783)	Included	ENVIRON	PRODUCTION	DEFAULTS	(3,662)	(2,466)	(3,662)	-	-	-	(3,662)	(2,466)	(3,662)	(3,662)	(2,466)	(3,662)	-	-	-	-	-	-
Fuel Tax Credit - Inc Addback	(11,137)	-	(11,137)	Included	ELE	PRODUCTION	ENERGY	(630)	-	(630)				(630)	-	(630)	(630)	-	(630)	-	-	-	-	-	-
Fuel Tax Credit - Inc Addback FED Only	-	-	-	Included	ELE	PRODUCTION	ENERGY	-	-	-				-	-	-	-	-	-	-	-	-	-	-	-
GBC Carryforward - ST Utility	-	-	-	Not Included						-									-			-			-
Interest Inc/Exp on Disputed Tax	(2,275,619)	(2,836,957)	(2,275,619)	Not Included						-									-			-			-
Inventory Reserve	(883,528)	218,741	(883,528)	Current Only	PTDG	PTDRS	DEFAULTS	-	11,735	-	-	-	-	-	11,735	-	-	6,453	-	-	1,915	-	-	3,367	-
Lower of Cost or Mkt on Gas Inventory	(1,057,999)	-	(1,057,999)	Current Only	GAS	ENERGY MKTS	LOAD DISPATCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pending Lawsuits	(46,154)	-	(46,154)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Deductions-Self Insured-Total	475,643	(1,642,766)	475,643	Included	LABOR	LABOR	DEFAULTS	25,704	(88,775)	25,704	-	-	-	25,704	(88,775)	25,704	19,275	(66,570)	19,275	1,141	(3,940)	1,141	5,288	(18,265)	5,288
Nuclear Refueling Outage Costs	(2,646,710)	(3,440,723)	(2,646,710)	Not Included						-									-			-			-
Post Employment Benefits - FAS 106 Medicare	(381,972)	(2,036,778)	(381,972)	Not Included						-									-			-			-
Post Employment Benefits - FAS 106(Short-Term)	(1,075,673)	3,053,092	(1,075,673)	Included	LABOR	LABOR	DEFAULTS	(58,129)	164,989	(58,129)	-	-	-	(58,129)	164,989	(58,129)	(43,590)	123,721	(43,590)	(2,580)	7,323	(2,580)	(11,960)	33,946	(11,960)
Rate Refund Reserve Electric	(17,556,157)	(70,113,317)	(17,556,157)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Refund Reserve Gas	(1,883,123)	3,376,645	(1,883,123)	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Liab - Transmission Attach O	(77,158)	133,740	(77,158)	Not Included						-									-			-			-
Reg Asset - RES Rider	(7,601,383)	(3,413,350)	(7,601,383)	Not Included						-									-			-			-
Reg Asset - Mercury Reduction	(48,756)	-	(48,756)	Not Included						-									-			-			-
Reg Liability - TCR Rider	(56,867)	(170,559)	(56,867)	Not Included						-									-			-			-
Sale of Emission Allowances	(573,873)	(720,015)	(573,873)	Included	ELE	MN GEN/ P&R	ENERGY	(32,446)	(40,709)	(32,446)				(32,446)	(40,709)	(32,446)	(32,446)	(40,709)	(32,446)	-	-	-	-	-	-
Severance Accrual - Total	(619,076)	(7,503)	(619,076)	Included	LABOR	LABOR	DEFAULTS	(33,455)	(405)	(33,455)	-	-	-	(33,455)	(405)	(33,455)	(25,087)	(304)	(25,087)	(1,485)	(18)	(1,485)	(6,883)	(83)	(6,883)
State Tax Deduction Cash vs Accrual - Audit	(3,835,426)	-	(3,835,426)	Not Included						-									-			-			-
Unbilled Revenue - Fuel Costs - Electric	-	-	-	Current Only	ELE	UNBILLED REV	CUSTOMERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Fuel Costs - Gas	-	-	-	Current Only	GAS	GAS DIST	CUSTOMERS			-									-			-			-
Workers Compensation	(96,194)	7,292	(96,194)	Included	LABOR	LABOR	DEFAULTS	(5,198)	394	(5,198)	-	-	-	(5,198)	394	(5,198)	(3,898)	295	(3,898)	(231)	17	(231)	(1,070)	81	(1,070)
Total Deferred Liabilities	(88,703,147)	(96,759,701)	(88,703,147)					(1,542,707)	(972,326)	(1,542,707)	-	-	-	(1,542,707)	(972,326)	(1,542,707)	(1,166,022)	(660,206)	(1,166,022)	(66,838)	(34,558)	(66,838)	(309,847)	(277,561)	(309,847)
Long Term Liabilities																									
Interest Income On Disputed Tax - Gas	828,631	3,468,070	828,631	Not Included						-				-	-	-			-			-			-
Economic Development Securities w/o	(597,015)	-	(597,015)	Not Included						-									-			-			-
Electric Vehicle Credit	(577)	(7,500)	(577)	Included	TRAC	TRAC	DEFAULTS	(32)	(412)	(32)	-	-	-	(32)	(412)	(32)	(1)	(19)	(1)	(3)	(41)	(3)	(27)	(352)	(27)
Environmental Remediation - LT	(1,230,898)	(2,050,000)	(1,230,898)	Included	ENVIRON	PRODUCTION	DEFAULTS	(8,010)	(13,341)	(8,010)	-	-	-	(8,010)	(13,341)	(8,010)	(8,010)	(13,341)	(8,010)	-	-	-	-	-	-
Federal NOL Benefit - Electric	(254,709,209)	(394,314,710)	(254,709,209)	Not Included						-									-			-			-
Federal NOL Benefit - Gas	(10,517,758)	(15,427,192)	(10,517,758)	Not Included						-									-			-			-
Fuel Hedging	-	-	-	Not Included						-									-			-			-
Investment Tax Credits	(452,260)	-	(452,260)	Not Included						-									-			-			-
ITC Grant - FED DIT Only	(3,099,415)	(567,850)	(3,099,415)	Not Included						-									-			-			-
Nuclear Refueling Outage Costs - LT	(2,779,045)	6,881,446	(2,779,045)	Not Included						-									-			-			-
Post Employment Benefits FAS 112	(18,327,655)	(675,181)	(18,327,655)	Included	LABOR	LABOR	DEFAULTS	(990,425)	(36,487)	(990,425)	-	-	-	(990,425)	(36,487)	(990,425)	(742,692)	(27,360)	(742,692)	(43,957)	(1,619)	(43,957)	(203,776)	(7,507)	(203,776)
Retiree Medical - FAS 106	(73,435,833)	(3,246,700)	(73,435,833)	Included	LABOR	LABOR	DEFAULTS	(3,968,468)	(175,451)	(3,968,468)	-	-	-	(3,968,468)	(175,451)	(3,968,468)	(2,975,843)	(131,566)	(2,975,843)	(176,128)	(7,787)	(176,128)	(816,496)	(36,098)	(816,496)
Retiree Medical - FAS 106 Medicare	(1,124,491)	2,776,199	(1,124,491)	Not Included						-									-			-			-
R & E Credit	(21,192,575)	(5,187,973)	(21,192,575)	Not Included						-									-			-			-
Reg Liab - TCR Rider	(4,692)	-	(4,692)	Not Included						-									-			-			-
Regulatory Asset - RES Rider	(1,796,409)	7,784,439	(1,796,409)	Not Included						-									-			-			-
Sale of Emission Allowances - Total	(803,896)	1,426,197	(803,896)	Included	ELE	MN GEN/ P&R	ENERGY	(45,451)	80,636	(45,451)				(45,451)	80,636	(45,451)	(45,451)	80,636	(45,451)	-	-	-	-	-	-
State Research Credit	(2,992,438)	-	(2,992,438)	Not Included						-									-			-			-
State Tax Deduct Cash vs Accrual	510,012	-	510,012	Not Included						-									-			-			-
Weather Swaps	-	-	-	Not Included						-									-			-			-
Wind Power Credit	(21,550,758)	(19,403,742)	(21,550,758)	Not Included						-									-			-			-
GBC Carryforward - LT Utility	-	-	-	Not Included						-									-			-			-
Pension Expense	-	-	-	Included	LABOR	LABOR	DEFAULTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Liabilities	(413,276,281)	(418,544,497)	(413,276,281)					(5,012,386)	(145,055)	(5,012,386)	-	-	-	(5,012,386)	(145,055)	(5,012,386)	(3,771,999)	(91,650)	(3,771,999)	(220,088)	(9,447)	(220,088)	(1,020,299)	(43,957)	(1,020,299)
Deferred Assets																									
Book Unamortized Cost of Reacquired Debt	1,387,491	1,565,830	1,387,491	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Fuel Costs - Gas	3,611,131	5,313,187	3,611,131	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/R MISO Day 2	-	-	-	Not Included						-									-			-			-
Demand Side Management - Electric	16,725,558	27,430,525	16,725,558	Not Included						-									-			-			-
Demand Side Management - Gas	(468,602)	(4,018,365)	(468,602)	Not Included						-									-			-			-
Interest Inc/Exp on Disputed Tax	-	-	-	Not Included						-									-			-			-
Low Income Discount Program	981,978	-	981,978	Included	ELE	MASS MKTS	MN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Deductions-Self Insured-Total	1,955,844	2,103,781	1,955,844	Included	LABOR	LABOR	DEFAULTS	105,694	113,688	105,694	-	-	-	105,694	113,688	105,694	79,257	85,252	79,257	4,691	5,046	4,691	21,746	23,391	21,746
Pension Expense	15,382,365	95,563,999	15,382,365	Included	LABOR	LABOR	DEFAULTS	831,262	5,164,272	831,262	-	-	-	831,262	5,164,272	831,262	623,340	3,872,544	623,340	36,893	229,200	36,893	171,029	1,062,528	171,029
Mark To Market (Section 475)	5,610,057	(1,772,643)	5,610,057	Not Included				-	-	-				-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Insurance - Total	11,119,293	519,237	11,119,293	Current Only	PRETAX	PSTDG/PTDRS	DEFAULTS	-	27,683	-	-	-	-	-	27,683	-	-	15,222	-	-	4,518	-	-	7,943	-
Prepaid Insurance Neil	794,797	(2,454,324)	794,797	Current Only	ELE	NUCLEAR	DEMAND	-	(141,644)	-				-	(141,644)	-	-	(141,644)	-	-	-	-	-	-	-
Rate Case/Restructuring Expense - Electric	1,243,928	1,560,906	1,243,928	Not Included						-									-			-			-
Rate Case/Restructuring Expense - Gas	307,115	399,250	307,115	Not Included						-									-			-			-
Regulatory Asset/Liability - Trans Attach O	437,538	1,276,936	437,538	Not Included						-									-			-			-
Regulatory Asset/Liability - MISO Day 2	2,520,383	3,276,498	2,520,383	Included	ELE	TRANSMISSION	DEMAND	145,456	189,093	145,456	-	-	-	145,456	189,093	145,456	-	-	-	145,456	189,093	145,456	-	-	-
Regulatory Asset - ECR Rider	1,616,721	1,089,186	1,616,721	Not Included						-									-			-			-
Regulatory Asset - Nuclear Refueling	36,283,628	40,365,410	36,283,628	Not Included						-									-			-			-
Regulatory Asset - Energy Innovation Corridor	24,326	316,239	24,326	Not Included						-									-			-			-
Regulatory Asset - Mercury Reduction	1,125,838	2,154,163	1,125,838	Not Included						-									-			-			-
Reg Reserve - Environmental	85,762	111,490	85,762	Not Included						-									-			-			-
State Tax Deduction Cash Vs Accrual	5,021,673	9,371,947	5,021,673	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Fuel Costs - Electric	-	-	-	Current Only	ELE	UNBILLED REV	CUSTOMERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Fuel Costs - Gas	1,004,415	(1,297,443)	1,004,415	Current Only	GAS	GAS DIST	CUSTOMERS			-									-			-			-
VEBA	-	-	-	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Assets	106,771,239	182,875,809	106,771,239					1,082,412	5,353,093	1,082,412	-	-	-	1,082,412	5,353,093	1,082,412	702,597	3,831,373	702,597	187,040	427,858	187,040	192,775	1,093,862	192,775
Long Term Deferred Assets																									
Book Unamortized Cost of Reacquired Debt	18,792,837	(3,676,472)	18,792,837	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Fuel Costs - Gas	7,892,763	(5,373,862)	7,892,763	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Environmental Reserve - Total	90,049	(222,982)	90,049	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - MISO Day 2	2,646,402	(6,552,995)	2,646,402	Included	ELE	TRANSMISSION	DEMAND	152,729	(378,186)	152,729	-	-	-	152,729	(378,186)	152,729	-	-	-	152,729	(378,186)	152,729	-	-	-
Interest Income/Expense on Disputed Tax	457,531	-	457,531	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Discount Program	1,054,413	(1,697,760)	1,054,413	Included	ELE	MASS MKTS	MN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mark to Market Adjustment	2,408,429	1,891,058	2,408,429	Not Included						-						-			-			-		-
Pension Expense	10,727,769	12,389,000	10,727,769	Included	LABOR	LABOR	DEFAULTS	579,728	669,501	579,728	-	-	-	579,728	669,501	579,728	434,722	502,040	434,722	25,729	29,714	25,729	119,277	137,747	119,277
Private Fuel Storage	1,300,857	9,001	1,300,857	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUCIP Ded Net of Book Amort-Electric	37,255,896	(21,266,772)	37,255,896	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUCIP Ded Net of Book Amort-Gas	2,840,829	(7,606,847)	2,840,829	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case / Restructuring Expense (electric)	1,167,175	(1,475,580)	1,167,175	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case / Restructuring Expense (gas)	666,992	(697,153)	666,992	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Nuclear Refueling	20,932,795	(32,178,176)	20,932,795	Not Included						-									-			-			-
Regulatory Liability - Transmission Attach O	746,856	(1,000,327)	746,856	Not Included						-									-			-			-
Regulatory Liability - Sewer/Gas Conflict	5,447,190	3,546,014	5,447,190	Not Included						-									-			-			-
Regulatory Liability - Energy Innovation Corridor	583,825	(632,477)	583,825	Not Included						-									-			-			-
Regulatory Asset - ECR Rider	441,158	(1,911,683)	441,158	Not Included						-									-			-			-
Regulatory Asset - RES Rider	-	-	-	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - TCR Rider	5,933	(25,710)	5,933	Not Included				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mercury Reduction	1,614,062	(1,591,543)	1,614,062	Not Included						-									-			-			-
State Tax Deduct Cash vs Accrual	-	-	-	Not Included						-									-			-			-
Total Long Term Deferred Assets	117,073,761	(68,075,286)	117,073,761					732,457	291,314	732,457	-	-	-	732,457	291,314	732,457	434,722	502,040	434,722	178,459	(348,473)	178,459	119,277	137,747	119,277
Total Regulated Deferred Assets/Liabilities	(278,134,428)	(400,503,675)	(278,134,428)					(4,740,224)	4,527,026	(4,740,224)	-	-	-	(4,740,224)	4,527,026	(4,740,224)	(3,800,702)	3,581,557	(3,800,702)	78,573	35,379	78,573	(1,018,095)	910,091	(1,018,095)

TO COSS INPUT SECTION

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2011 Actual

'usiness Unit Allocations	Non - Plant Deferred Assets & Liabilities															
.erred Liabilities	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13 mo avg	EOY
Accrued Vacation Paid	(17,582,292)	(17,582,292)	(17,582,292)	(20,339,832)	(20,339,832)	(20,339,832)	(21,713,657)	(21,713,657)	(21,713,657)	(20,145,610)	(20,145,610)	(20,145,610)	(18,056,204)	(19,800,029)	(18,056,204)
Bad Debt Reserve - Net of RDF	(20,995,627)	(20,995,627)	(20,995,627)	(20,712,351)	(20,712,351)	(20,712,351)	(19,195,726)	(19,195,726)	(19,195,726)	(20,732,427)	(20,732,427)	(20,732,427)	(23,003,922)	(20,608,640)	(23,003,922)
Deferred Revenue	(450,521)	(450,521)	(450,521)	(552,084)	(552,084)	(552,084)	(1,184,896)	(1,184,896)	(1,184,896)	(817,709)	(817,709)	(817,709)	(450,521)	(728,165)	(450,521)
Employee Incentive	(430,238)	(430,238)	(430,238)	(3,852,205)	(3,852,205)	(3,652,205)	(8,022,838)	(8,022,838)	(8,022,838)	(11,375,915)	(11,375,915)	(11,375,915)	(16,737,201)	(6,752,368)	(16,737,201)
Environmental Remediation	(267,367)	(267,367)	(267,367)	(339,367)	(339,367)	(339,367)	(811,186)	(811,186)	(811,186)	(805,359)	(805,359)	(805,359)	(646,340)	(562,783)	(646,340)
Fuel Tax Credit - Inc Addback	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)	(11,137)
Fuel Tax Credit - Inc Addback FED Only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GBC Carryforward - ST Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Inc/Exp on Disputed Tax	-	-	-	(2,704,824)	(2,704,824)	(2,704,824)	(2,970,935)	(2,970,935)	(2,970,935)	(3,240,104)	(3,240,104)	(3,240,104)	(2,836,057)	(2,275,619)	(2,836,057)
Inventory Reserve	(911,995)	(911,995)	(911,995)	(911,995)	(911,995)	(911,995)	(903,552)	(903,552)	(903,552)	(869,995)	(869,995)	(869,995)	(693,254)	(883,528)	(693,254)
Lower of Cost or Mkt on Gas Inventory	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)	(1,057,999)
Pending Lawsuits	-	-	-	-	-	-	(200,000)	(200,000)	(200,000)	-	-	-	-	(46,154)	-
Medical Deductions-Self Insured-Total	782,613	782,613	782,613	782,613	782,613	782,613	782,613	782,613	782,613	-	-	-	(860,153)	476,643	(860,153)
Nuclear Refueling Outage Costs	-	-	-	(3,440,723)	(3,440,723)	(3,440,723)	(3,440,723)	(3,440,723)	(3,440,723)	(3,440,723)	(3,440,723)	(3,440,723)	(3,440,723)	(2,646,710)	(3,440,723)
Post Employment Benefits - FAS 106 Medicare	972,639	972,639	972,639	(716,414)	(716,414)	(716,414)	(697,816)	(697,816)	(697,816)	(858,909)	(858,909)	(858,909)	(1,064,139)	(381,972)	(1,064,139)
Post Employment Benefits - FAS 106(Short-Term)	(3,743,000)	(3,743,000)	(3,743,000)	(466,650)	(466,650)	(466,650)	(407,676)	(407,676)	(407,676)	186,046	186,046	186,046	(689,908)	(1,075,673)	(689,908)
Rate Refund Reserve Electric	(2,227,082)	(2,227,082)	(2,227,082)	(1,359,602)	(1,359,602)	(1,359,602)	(17,006,599)	(17,006,599)	(17,006,599)	(31,369,929)	(31,369,929)	(31,369,929)	(72,340,399)	(17,556,167)	(72,340,399)
Rate Refund Reserve Gas	(3,376,471)	(3,376,471)	(3,376,471)	(4,900,197)	(4,900,197)	(4,900,197)	116,237	116,237	116,237	174	174	174	174	(1,683,123)	174
Reg Liab - Transmission Attach O	(133,740)	(133,740)	(133,740)	(100,305)	(100,305)	(100,305)	(66,870)	(66,870)	(66,870)	(33,435)	(33,435)	(33,435)	-	(77,158)	-
Reg Asset - RES Rider	-	-	-	(8,289,557)	(8,289,557)	(8,289,557)	(10,110,254)	(10,110,254)	(10,110,254)	(13,401,734)	(13,401,734)	(13,401,734)	(3,413,350)	(7,601,383)	(3,413,350)
Reg Asset - Mercury Reduction	-	-	-	(211,276)	(211,276)	(211,276)	-	-	-	-	-	-	-	(48,756)	-
Reg Liability - TCR Rider	-	-	-	-	-	-	(65,981)	(65,981)	(65,981)	(123,589)	(123,589)	(123,589)	(170,559)	(66,887)	(170,559)
Sale of Emission Allowances	-	-	-	(763,381)	(763,381)	(763,381)	(763,381)	(763,381)	(763,381)	(720,015)	(720,015)	(720,015)	(720,015)	(573,873)	(720,015)
Severance Accrual - Total	(703,428)	(703,428)	(703,428)	(580,753)	(580,753)	(580,753)	(580,753)	(580,753)	(580,753)	(580,753)	(580,753)	(580,753)	(710,931)	(619,076)	(710,931)
State Tax Deduction Cash vs Accrual - Audit	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)	(3,835,426)
Unbilled Revenue - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers Compensation	(126,875)	(126,875)	(126,875)	(63,438)	(63,438)	(63,438)	(126,875)	(126,875)	(126,875)	(59,792)	(59,792)	(59,792)	(119,583)	(96,194)	(119,583)
Total Deferred Liabilities	(54,097,946)	(54,097,946)	(54,097,946)	(74,426,703)	(74,426,703)	(74,426,703)	(92,275,430)	(92,275,430)	(92,275,430)	(113,294,340)	(113,294,340)	(113,294,340)	(150,857,647)	(88,703,147)	(150,857,647)
Long Term Liabilities															
Interest Income On Disputed Tax - Gas	(730,090)	(730,090)	(730,090)	(212,603)	(212,603)	(212,603)	1,805,843	1,805,843	1,805,843	1,814,926	1,814,926	1,814,926	2,737,980	828,631	2,737,980
Economic Development Securities w/o	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)	(597,015)
Electric Vehicle Credit	-	-	-	-	-	-	-	-	-	-	-	-	(7,500)	(577)	(7,500)
Environmental Remediation - LT	(109,659)	(109,659)	(109,659)	(134,782)	(134,782)	(134,782)	(2,184,782)	(2,184,782)	(2,184,782)	(2,184,782)	(2,184,782)	(2,184,782)	(2,159,659)	(1,230,898)	(2,159,659)
Federal NOL Benefit - Electric	(156,118,791)	(156,118,791)	(156,118,791)	(243,615,036)	(243,615,036)	(243,615,036)	(322,437,438)	(322,437,438)	(322,437,438)	(198,090,808)	(198,090,808)	(198,090,808)	(550,433,501)	(254,709,209)	(550,433,501)
Federal NOL Benefit - Gas	(5,981,501)	(5,981,501)	(5,981,501)	(10,200,398)	(10,200,398)	(10,200,398)	(14,001,058)	(14,001,058)	(14,001,058)	(8,257,765)	(8,257,765)	(8,257,765)	(21,408,693)	(10,517,758)	(21,408,693)
Fuel Hedging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment Tax Credits	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)	(452,260)
ITC Grant - FED DIT Only	(2,474,321)	(2,474,321)	(2,474,321)	(3,766,737)	(3,766,737)	(3,766,737)	(3,087,841)	(3,087,841)	(3,087,841)	(3,087,841)	(3,087,841)	(3,087,841)	(3,042,171)	(3,099,415)	(3,042,171)
Nuclear Refueling Outage Costs - LT	(6,881,446)	(6,881,446)	(6,881,446)	(2,580,542)	(2,580,542)	(2,580,542)	(1,720,361)	(1,720,361)	(1,720,361)	(860,180)	(860,180)	(860,180)	-	(2,779,045)	-
Post Employment Benefits FAS 112	(17,811,176)	(17,811,176)	(17,811,176)	(18,279,182)	(18,279,182)	(18,279,182)	(18,506,934)	(18,506,934)	(18,506,934)	(18,660,426)	(18,660,426)	(18,660,426)	(18,486,357)	(18,327,655)	(18,486,357)
Retiree Medical - FAS 106	(70,676,966)	(70,676,966)	(70,676,966)	(73,703,698)	(73,703,698)	(73,703,698)	(74,322,692)	(74,322,692)	(74,322,692)	(74,877,365)	(74,877,365)	(74,877,365)	(73,923,666)	(73,435,833)	(73,923,666)
Retiree Medical - FAS 106 Medicare	(2,776,199)	(2,776,199)	(2,776,199)	(1,028,145)	(1,028,145)	(1,028,145)	(712,300)	(712,300)	(712,300)	(356,150)	(356,150)	(356,150)	-	(1,124,491)	-
R & E Credit	(19,470,157)	(19,470,157)	(19,470,157)	(20,434,706)	(20,434,706)	(20,434,706)	(21,129,930)	(21,129,930)	(21,129,930)	(22,580,321)	(22,580,321)	(22,580,321)	(24,658,130)	(21,192,575)	(24,658,130)
Reg Liab - TCR Rider	-	-	-	(20,332)	(20,332)	(20,332)	-	-	-	-	-	-	-	(4,692)	-
Regulatory Asset - RES Rider	(7,784,439)	(7,784,439)	(7,784,439)	-	-	-	-	-	-	-	-	-	-	(1,796,409)	-
Sale of Emission Allowances - Total	(1,677,087)	(1,677,087)	(1,677,087)	(740,284)	(740,284)	(740,284)	(551,655)	(551,655)	(551,655)	(430,893)	(430,893)	(430,893)	(250,890)	(803,896)	(250,890)
State Research Credit	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)	(2,992,438)
State Tax Deduct Cash vs Accrual	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012	510,012
Weather Swaps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wind Power Credit	(12,645,394)	(12,645,394)	(12,645,394)	(18,628,641)	(18,628,641)	(18,628,641)	(22,941,224)	(22,941,224)	(22,941,224)	(28,488,313)	(28,488,313)	(28,488,313)	(32,049,136)	(21,550,758)	(32,049,136)
GBC Carryforward - LT Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Liabilities	(308,668,927)	(308,668,927)	(308,668,927)	(396,876,787)	(396,876,787)	(396,876,787)	(483,322,073)	(483,322,073)	(483,322,073)	(359,591,619)	(359,591,619)	(359,591,619)	(727,213,424)	(413,276,281)	(727,213,424)
Deferred Assets															
Book Unamortized Cost of Reacquired Debt	-	-	-	1,969,899	1,969,899	1,969,899	1,830,682	1,830,682	1,830,682	1,689,935	1,689,935	1,689,935	1,595,830	1,387,491	1,595,830
Deferred Fuel Costs - Gas	-	-	-	5,629,896	5,629,896	5,629,896	8,247,275	8,247,275	8,247,275	-	-	-	5,313,187	3,611,131	5,313,187
A/R MISO Day 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Demand Side Management - Electric	-	-	-	23,946,773	23,946,773	23,946,773	22,388,911	22,388,911	22,388,911	16,998,225	16,998,225	16,998,225	27,430,525	16,725,558	27,430,525
Demand Side Management - Gas	-	-	-	-	-	-	-	-	-	(691,155)	(691,155)	(691,155)	(4,018,365)	(468,602)	(4,018,365)
Interest Inc/Exp on Disputed Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Low Income Discount Program	-	-	-	708,983	708,983	708,983	1,637,006	1,637,006	1,637,006	1,909,249	1,909,249	1,909,249	-	981,978	-
Medical Deductions - Self Insured	(2,103,781)	(2,103,781)	(2,103,781)	3,095,646	3,095,646	3,095,646	3,252,569	3,252,569	3,252,569	4,230,891	4,230,891	4,230,891	-	1,955,844	-
Pension Expense	-	-	-	10,572,000	10,572,000	10,572,000	10,718,500	10,718,500	10,718,500	13,511,750	13,511,750	13,511,750	95,563,999	15,382,365	95,563,999
Mark To Market (Section 475)	5,913,750	5,913,750	5,913,750	7,141,392	7,141,392	7,141,392	5,406,148	5,406,148	5,406,148	4,468,590	4,468,590	4,468,590	4,141,107	5,610,057	4,141,107
Prepaid Insurance - Total	11,907,867	11,907,867	11,907,867	14,497,712	14,497,712	14,497,712	9,903,399	9,903,399	9,903,399	7,732,257	7,732,257	7,732,257	12,427,104	11,119,299	12,427,104
Prepaid Insurance Neil	2,908,752	2,908,752	2,908,752	191,947	191,947	191,947	191,947	191,947	191,947	-	-	-	454,428	794,797	454,428
Rate Case/Restructuring Expense - Electric	-	-	-	1,654,573	1,654,573	1,654,573	1,654,573	1,654,573	1,654,573	1,560,906	1,560,906	1,560,906	1,560,906	1,243,928	1,560,906
Rate Case/Restructuring Expense - Gas	-	-	-	399,250	399,250	399,250	399,250	399,250	399,250	399,250	399,250	399,250	399,250	307,115	399,250
Regulatory Asset/Liability - Trans Attach O	-	-	-	347,535	347,535	347,535	449,127	449,127	449,127	673,691	673,691	673,691	1,276,936	437,538	1,276,936
Regulatory Asset/Liability - MISO Day 2	-	-	-	3,276,498	3,276,498	3,276,498	3,276,498	3,276,498	3,276,498	3,276,498	3,276,498	3,276,498	3,276,498	2,520,383	3,276,498
Regulatory Asset - ECR Rider	-	-	-	2,662,477	2,662,477	2,662,477	3,444,056	3,444,056	3,444,056	536,195	536,195	536,195	1,089,186	1,616,721	1,089,186
Regulatory Asset - Nuclear Refueling	-	-	-	35,804,913	35,804,913	35,804,913	52,934,619	52,934,619	52,934,619	55,034,388	55,034,388	55,034,388	40,365,410	38,283,628	40,365,410
Regulatory Asset - Energy Innovation Corridor	-	-	-	-	-	-	-	-	-	-	-	-	316,239	24,326	316,239
Regulatory Asset - Mercury Reduction	-	-	-	-	-	-	2,053,629	2,053,629	2,053,629	2,109,950	2,109,950	2,109,950	2,154,163	1,125,838	2,154,163
Reg Reserve - Environmental	-	-	-	111,490	111,490	111,490	111,490	111,490	111,490	111,490	111,490	111,490	111,490	85,762	111,490
State Tax Deduction Cash Vs Accrual	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	4,300,754	13,672,701	5,021,673	13,672,701
Unbilled Revenue - Fuel Costs - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Revenue - Fuel Costs - Gas	2,140,882	2,140,882	2,140,882	708,721	708,721	708,721	-	-	-	1,221,714	1,221,714	1,221,714	843,439	1,004,415	843,439
VEBA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Assets	25,068,224	25,068,224	25,068,224	117,020,459	117,020,459	117,020,459	132,200,433	132,200,433	132,200,433	119,071,578	119,071,578	119,071,578	207,944,033	106,771,239	207,944,033
Long Term Deferred Assets															
Book Unamortized Cost of Reacquired Debt	21,087,517	21,087,517	21,087,517	18,579,902	18,579,902	18,579,902	18,182,930	18,182,930	18,182,930	17,781,596	17,781,596	17,781,596	17,411,045	18,792,837	17,411,045
Deferred Fuel Costs - Gas	15,241,230	15,241,230	15,241,230	-	-	-	-	-	-	15,671,628	15,671,628	15,671,628	9,867,348	7,892,763	9,867,348
Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Reserve - Total	222,980	222,980	222,980	83,617	83,617	83,617	55,744	55,744	55,744	27,871	27,871	27,871	(2)	90,049	(2)
Regulatory Asset - MISO Day 2	6,552,995	6,552,995	6,552,995	2,457,373	2,457,373	2,457,373	1,638,249	1,638,249	1,638,249	819,124	819,124	819,124	(0)	2,646,402	(0)
Interest Income/Expense on Disputed Tax	-	-	-	1,982,635	1,982,635	1,982,635	-	-	-	-	-	-	-	457,531	-
Low Income Discount Program	1,697,760	1,697,760	1,697,760	1,417,966	1,417,966	1,417,966	797,437	797,437	797,437	655,958	655,958	655,958	-	1,054,413	-
Mark to Market Adjustment	1,252,372	1,252,372	1,252,372	1,639,057	1,639,057	1,639,057	3,091,805	3,091,805	3,091,805	3,405,483	3,405,483	3,405,483	3,143,430	2,408,429	3,143,430
Pension Expense	(6,480,500)	(6,480,500)	(6,480,500)	21,349,250	21,349,250	21,349,250	17,812,000	17,812,000	17,812,000	11,836,750	11,836,750	11,836,750	5,908,500	10,727,769	5,908,500
Private Fuel Storage	1,297,043	1,297,043	1,297,043	1,299,301	1,299,301	1,299,301	1,301,559	1,301,559	1,301,559	1,303,794	1,303,794	1,303,794	1,306,044	1,300,857	1,306,044
PUCIP Ded Net of Book Amort-Electric	64,769,542	64,769,542	64,769,542	23,781,416	23,781,416	23,781,416	28,145,867	28,145,867	28,145,867	30,244,467	30,244,467	30,244,467	43,502,770	37,265,896	43,502,770
PUCIP Ded Net of Book Amort-Gas	9,819,584	9,819,584	9,819,584	493,154	493,154	493,154	(360,399)	(360,399)	(360,399)	1,620,342	1,620,342	1,620,342	2,212,737	2,840,829	2,212,737
Rate Case / Restructured Expense (electric)	2,034,868	2,034,868	2,034,868	730,278	730,278	730,278	1,131,667	1,131,667	1,131,667	974,514	974,514	974,514	559,288	1,167,175	559,288
Rate Case / Restructured Expense (gas)	1,107,136	1,107,136	1,107,136	613,567	613,567	613,567	523,142	523,142	523,142	509,795	509,795	509,795	409,982	666,992	409,982
Regulatory Asset - Nuclear Refueling	40,988,317	40,988,317	40,988,317	15,081,908	15,081,908	15,081,908	24,590,535	24,590,535	24,590,535	7,111,305	7,111,305	7,111,305	8,810,141	20,932,795	8,810,141
Regulatory Liability - Transmission Attach O	1,390,141	1,390,141	1,390,141	1,042,606	1,042,606	1,042,606	449,127	449,127	449,127	224,563	224,563	224,563	389,814	746,856	389,814
Regulatory Liability - Sewer/Gas Conflict	4,276,111	4,276,111	4,276,111	4,339,683	4,339,683	4,339,683	5,096,249	5,096,249	5,096,249	7,285,071	7,285,071	7,285,071	7,822,125	5,447,190	7,822,125
Regulatory Liability - Energy Innovation Corridor	632,477	632,477	632,477	632,477	632,477	632,477	632,477	632,477	632,477	632,477	632,477	632,477	-	583,825	-
Regulatory Asset - ECR Rider	1,911,683	1,911,683	1,911,683	-	-	-	-	-	-	-	-	-	-	441,158	-
Regulatory Asset - RES Rider	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - TCR Rider	25,710	25,710	25,710	-	-	-	-	-	-	-	-	-	-	5,933	-
Regulatory Asset - Mercury Reduction	1,591,542	1,591,542	1,591,542	3,787,907	3,787,907	3,787,907	1,076,547	1,076,547	1,076,547	538,273	538,273	538,273	(1)	1,614,062	(1)
State Tax Deduct Cash vs Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Deferred Assets	169,418,508	169,418,508	169,418,508	99,312,098	99,312,098	99,312,098	104,164,936	104,164,936	104,164,936	100,643,011	100,643,011	100,643,011	101,343,222	117,073,761	101,343,222
Total Regulated Deferred Assets/Liabilities	(168,280,141)												(568,783,816)	(278,134,428)	(568,783,816)

TO COSS INPUT SECTION