

Line No.	Description	South Dakota Per Books (a)	Depreciation Study (b)	Economic Development Labor (c)	Production Tax Credit to FCA (d)	Remove Demand Side Incentive (e)	Rider Removal - Infrastructure (f)	Rider Removal - TCR (g)	Storm Damage (h)	Vegetation Management (i)
1	OPERATING REVENUES:									
2	Retail Revenue	\$ 196,310				\$ (1,012)	\$ (3,727)	\$ (2,935)		
3	Other Electric Operating Revenue	44,765	(53)					(1,231)		
4	TOTAL OPERATING REVENUES	241,075	(53)	-	-	(1,012)	(3,727)	(4,166)	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy	77,495								
8	Power Production Expense	47,053								
9	Transmission Expense	15,588						(2,682)		(19)
10	Distribution Expense	8,068							(210)	(62)
11	Customer Accounting Expense	3,789								
12	Customer Service and Information Expense	994				(780)				
13	Sales, Econ Dvlp & Other Expenses	1								
14	Administration and General Expense	15,618		(41)						
15	Other									
16	Total Operation and Maintenance	168,606	-	(41)	-	(780)	-	(2,682)	(210)	(81)
17	Depreciation and Amortization	24,819	424				558	(453)		
18	Taxes:									
19	Property Taxes	8,166						(44)		
20	Deferred Income Taxes and Investment Tax Credit	25,631	(174)					(147)		
21	South Dakota Gross Receipts Tax	-								
22	Payroll & Other Taxes	2,051								
23	Federal Income Taxes	(13,424)	(19)	14	1,328	(81)	(1,500)	(222)	74	28
24	Other Taxes	-								
25	Total Taxes	22,424	(193)	14	1,328	(81)	(1,500)	(413)	74	28
26	TOTAL OPERATING EXPENSES	215,849	231	(27)	1,328	(861)	(942)	(3,548)	(136)	(53)
27	OPERATING INCOME	\$ 25,226	(284)	27	(1,328)	(151)	(2,785)	(618)	136	53
	Source		CRB-1 Sch 6B pg. 1, col. (1); Email from Deb Paulson on 4/8/15 Peterson	CRB-1 Sch 6B pg.1, col. (2)	CRB-1 Sch 6B pg. 1, col. (3)	EJP-1 Sch 5	CRB-1 Sch 6B pg. 1, col. (5)	PJS-1 Sch 4	CRB-1 sch 6B pg. 1, col. (7)	EJP-1 Sch 4
	Staff Witness Testimony			Paulson	Mehlhoff	Paulson	Mehlhoff	Steffensen	Paulson	Paulson
	Staff position on NSP's Adjustment		Accepted	Accepted	Accepted	Adjusted	Accepted	Adjusted	Accepted	Adjusted

Line No.	Description	Weather Normalization & Fuel Lag (k)	Advertising (l)	Association Dues (m)	Aviation Expense (n)	Chamber of Commerce Dues (o)	Customer Deposits (p)	Economic Development Donations (q)	Employee Expense (r)	Foundation Administration (s)	Incentive Pay (t)
1	OPERATING REVENUES:										
2	Retail Revenue	\$ (2,712)									
3	Other Electric Operating Revenue										
4	TOTAL OPERATING REVENUES	(2,712)	-	-	-	-	-	-	-	-	-
5	OPERATING EXPENSES:										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy	(1,144)									
8	Power Production Expense										
9	Transmission Expense										
10	Distribution Expense										
11	Customer Accounting Expense		-								
12	Customer Service and Information Expense		(2)								
13	Sales, Econ Dvlp & Other Expenses							50			
14	Administration and General Expense		(188)	(18)	(63)	-	1		(7)	(23)	(755)
15	Other										
16	Total Operation and Maintenance	(1,144)	(190)	(18)	(63)	-	1	50	(7)	(23)	(755)
17	Depreciation and Amortization										
18	Taxes:										
19	Property Taxes										
20	Deferred Income Taxes and Investment Tax Credit										
21	South Dakota Gross Receipts Tax										
22	Payroll & Other Taxes				(1)					(1)	
23	Federal Income Taxes	(549)	67	6	22	-	-	(18)	2	8	264
24	Other Taxes										
25	Total Taxes	(549)	67	6	21	-	-	(18)	2	7	264
26	TOTAL OPERATING EXPENSES	(1,693)	(123)	(12)	(42)	-	1	32	(5)	(16)	(491)
27	OPERATING INCOME	(1,019)	123	12	42	-	(1)	(32)	5	16	491
	Source	BAM-3 Sch 5	EJP-1 Sch 1	EJP-1 Sch 2	CRB-1 Sch 6B pg. 2, col. (13)		CRB-1 Sch 6B pg. 2, col. (15)	CRB-1 Sch 6B pg. 3, col. (16)	CRB-1 Sch 6B pg. 3, col. (17)	CRB-1 Sch 6B pg. 3, col. (18)	CRB-1 Sch 6B pg. 3, col. (19)
	Staff Witness Testimony	Mehlhoff	Paulson	Paulson	Paulson	Paulson	Steffensen	Paulson	Paulson	Paulson	Peterson
	Staff position on NSP's Adjustment	Adjusted	Adjusted	Adjusted	Accepted	Rejected	Accepted	Accepted	Accepted	Accepted	Accepted

Line No.	Description	Remove Non-Asset Trading (a) (u)	Remove Expired Amortization Items (v)	Current Rate Case Expense Amortization (w)	Infrastructure Rider Roll-in for 2015 (x)	AS King Boiler Waterwall Tube Replacements (y)	Nuclear Plant Cyber Security (z)	PI License Renewal Baffle Bolt Inspection (aa)	PI License Renewal Safety Margin (ab)	PI Site Administration Building (ac)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue	(590)			219	11	15	5	25	29
4	TOTAL OPERATING REVENUES	(590)	-	-	219	11	15	5	25	29
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy	(424)								
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense									
15	Other									
16	Total Operation and Maintenance	(424)	-	-	-	-	-	-	-	-
17	Depreciation and Amortization		(304)	119	1,126	28	46	13	66	75
18	Taxes:									
19	Property Taxes									19
20	Deferred Income Taxes and Investment Tax Credit				(4,461)	1	3	2	9	8
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	(58)	106	(42)	3,422	(7)	(15)	(4)	(24)	(29)
24	Other Taxes									
25	Total Taxes	(58)	106	(42)	(1,039)	(6)	(12)	(2)	(15)	(2)
26	TOTAL OPERATING EXPENSES	(482)	(198)	77	87	22	34	11	51	73
27	OPERATING INCOME	(108)	198	(77)	132	(11)	(19)	(6)	(26)	(44)
	Source	CRB-1 Sch 6B pg. 3, col. (20)	CRB-1 Sch 6B pg. 3, col. (21)	EJP-1 Sch 3	BAM-3 Sch 4	BAM-3 Sch 2	BAM-3 Sch 6	BAM-3 Sch 7	BAM-3 Sch 8	BAM-3 Sch 9
	Staff Witness Testimony	Mehlhaff	Steffensen	Paulson	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff
	Staff position on NSP's Adjustment	Accepted	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	PI Unit 1 Generation Step-Up Transformer (a)	PI Unit 1 Life Cycle Mgmt Modifications (ad)	PI Unit 1 Reactor Coolant Pump Seal Re-Design (ae)	PI Unit 1 Fuel Heat Exch System (af)	Prairie Island License Renewal (ag)	Sherco Unit 2 Mercury Control (ah)	Property Taxes for 2014 (ai)	Border Winds (aj)	Pleasant Valley Wind (ak)
1	OPERATING REVENUES:									
2	Retail Revenue									
3	Other Electric Operating Revenue	21	7	10	15	11	13	114		
4	TOTAL OPERATING REVENUES	21	7	10	15	11	13	114	-	-
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense									
15	Other									
16	Total Operation and Maintenance	-	-	-	-	-	-	-	-	-
17	Depreciation and Amortization	54	20	27	38	38	54			
18	Taxes:									
19	Property Taxes							784		
20	Deferred Income Taxes and Investment Tax Credit	7	7	3	6	3	(12)			
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes	(19)	(11)	(8)	(15)	(14)	(4)	(235)		
24	Other Taxes									
25	Total Taxes	(12)	(4)	(5)	(9)	(11)	(16)	549	-	-
26	TOTAL OPERATING EXPENSES	42	16	22	29	27	38	549	-	-
27	OPERATING INCOME	(21)	(9)	(12)	(14)	(16)	(25)	(435)	-	-
	Source	BAM-3 Sch 10	BAM-3 Sch 11	BAM-3 Sch 12	BAM-3 Sch 3	BAM-3 Sch 15	BAM-3 Sch 13	PJS-1 Sch 7		
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Steffensen	Maini/Mehlhaff	Maini/Mehlhaff
	Staff position on NSP's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Infrastructure Rider	Infrastructure Rider

Line No.	Description	Prairie Island Casks (#39-47) (am)	Prairie Island ISFSI Relicensing (an)	PI Unit 2 Electric Generator Replacement (ao)	PI Unit 2 GSU Transformer Replacement (ap)	Sherco Unit 1 Couton Bottom Replacement (aq)	Sherco Unit 1 Mercury Control (ar)	Wage Adjustment (as)	Property Taxes for 2015 (at)	Infrastructure Rider Revenue Credit (au)
1	OPERATING REVENUES:									
2	Retail Revenue									\$ 7,749
3	Other Electric Operating Revenue						13			
4	TOTAL OPERATING REVENUES	-	-	-	-	-	13	-	-	7,749
5	OPERATING EXPENSES:									
6	Operation and Maintenance:									
7	Fuel & Purchased Energy									
8	Power Production Expense									
9	Transmission Expense									
10	Distribution Expense									
11	Customer Accounting Expense									
12	Customer Service and Information Expense									
13	Sales, Econ Dvlp & Other Expenses									
14	Administration and General Expense							847		
15	Other									
16	Total Operation and Maintenance	-	-	-	-	-	-	847	-	-
17	Depreciation and Amortization						56			
18	Taxes:									
19	Property Taxes									
20	Deferred Income Taxes and Investment Tax Credit						(12)			
21	South Dakota Gross Receipts Tax									
22	Payroll & Other Taxes									
23	Federal Income Taxes						(4)	(296)	-	2,712
24	Other Taxes									
25	Total Taxes	-	-	-	-	-	(16)	(296)	-	2,712
26	TOTAL OPERATING EXPENSES	-	-	-	-	-	40	551	-	2,712
27	OPERATING INCOME	-	-	-	-	-	(27)	(551)	-	5,037
	Source						BAM-3 Sch 14	PJS-1 Sch 5		Email from Deb Paulson on 01/08/2015
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Steffensen	Steffensen	Mehlhaff
	Staff position on NSP's Adjustment	Infrastructure Rider	Infrastructure Rider	Infrastructure Rider	Infrastructure Rider	Infrastructure Rider	Adjusted	Adjusted	Rejected	Adjusted

Line No.	Description	TCR Rider Revenue Credit (av)	Interest Synchronization (aw)	Employee Elimination (ax)	Late Payment Revenues (ay)	Net Operating Loss (az)	Remove Retired PI Admin Bldg (ba)	PI Admin Bldg Operational Cost Savings (bb)	Private Fuel Storage Re-amortization (bc)	Subtotal Staff Adjustments (bd)	Adjusted Test Year (be)
1	OPERATING REVENUES:										
2	Retail Revenue	\$ 540								\$ (2,097)	\$ 194,213
3	Other Electric Operating Revenue				(372)					(1,738)	43,027
4	TOTAL OPERATING REVENUES	540	-	-	(372)	-	-	-	-	(3,835)	237,240
5	OPERATING EXPENSES:										
6	Operation and Maintenance:										
7	Fuel & Purchased Energy									(1,568)	75,927
8	Power Production Expense							(50)		(50)	47,003
9	Transmission Expense									(2,701)	12,887
10	Distribution Expense									(272)	7,796
11	Customer Accounting Expense									-	3,789
12	Customer Service and Information Expense									(782)	212
13	Sales, Econ Dvlp & Other Expenses									50	51
14	Administration and General Expense			(21)						(268)	15,350
15	Other									-	-
16	Total Operation and Maintenance	-	-	(21)	-	-	-	(50)	-	(5,591)	163,015
17	Depreciation and Amortization						(1)		(112)	1,872	26,691
18	Taxes:									-	-
19	Property Taxes									759	8,925
20	Deferred Income Taxes and Investment Tax Credit					(7,891)				(12,648)	12,983
21	South Dakota Gross Receipts Tax									-	-
22	Payroll & Other Taxes									(2)	2,049
23	Federal Income Taxes	189	(91)	7	(130)	6,805	-	18	39	11,716	(1,708)
24	Other Taxes									-	-
25	Total Taxes	189	(91)	7	(130)	(1,086)	-	18	39	(175)	22,249
26	TOTAL OPERATING EXPENSES	189	(91)	(14)	(130)	(1,086)	(1)	(32)	(73)	(3,894)	211,955
27	OPERATING INCOME	351	91	14	(242)	1,086	1	32	73	\$ 59	\$ 25,285
	Source	PJS-1 Sch 4	BAM-3 Sch 1	PJS-1 Sch 6	DR 5-12	Email from Deb Paulson on 4/6/15	DR 4-34 Supplement Att. A, pg 1	DR 1-30, pg 6	PJS-1 Sch 8		
	Staff Witness Testimony	Steffensen	Mehlhoff	Steffensen	Steffensen	Peterson	Mehlhoff	Mehlhoff	Steffensen		
	Staff position on NSP's Adjustment	Adjusted	Adjusted	Staff Proposed	Staff Proposed	Adjusted	Staff Proposed	Staff Proposed	Staff Proposed		

SOURCES:

Line 4:	Sum of lines 2 through 3
Line 16:	Sum of lines 7 through 15
Line 25:	Sum of lines 19 through 24
Line 26:	Sum of lines 16, 17, and 25
Line 27:	Line 4 less line 26
Column b, lines 2-3, 7-15, 17, 19, 21, 22, 24:	Exhibit___(CRB-1), Schedule 6B, pg 1, column (0)
Column b, line 20:	Email from Deb Paulson on 3/13/15, Sch2A bridge schedule, xlsx, col. (3), line 82
Column b, line 23:	Email from Deb Paulson on 4/6/15