

Line No.	Description	South Dakota Test Year Average Per Books	Depreciation Study	Rider Removal - TCR	Tax Collections Available	Remove Expired Amortization Items	Infrastructure Rider Roll-in for 2015	AS King Boiler Waterwall Tube Replacements	Nuclear Plant Cyber Security	PI License Renewal Baffle Bolt Inspection
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Electric Plant as Booked									
2	Production	\$527,549					20,239	584	730	254
3	Transmission	132,905		(4,469)						
4	Distribution	212,556								
5	General	31,101								
6	Common	25,996								
7	Total Plant in Service	930,107	-	(4,469)	-	-	20,239	584	730	254
8	Reserve for Depreciation									
9	Production	296,502	413				2,697	(1)	25	10
10	Transmission	41,265	(942)	(67)						
11	Distribution	79,885	1,384							
12	General	10,285	(298)							
13	Common	14,159	84							
14	Total Reserve for Depreciation	442,096	641	(67)	-	-	2,697	(1)	25	10
15	TOTAL NET ELECTRIC PLANT IN SERVICE	488,011	(641)	(4,402)	-	-	17,542	585	705	244
16	Additions to Rate Base:									
17	Cash Working Capital	(4,381)								
18	Tax Collections Available				(700)					
19	Materials and Supplies	8,432								
20	Fuel Inventory	5,069								
21	Prepayments and Other	7,249								
22	Regulatory Amortizations	5,086				(294)				
23	Other									
24	TOTAL ADDITIONS TO RATE BASE	21,455	-	-	(700)	(294)	-	-	-	-
25	Deductions to Rate Base:									
26	Accumulated Deferred Income Taxes	112,878	(262)	(232)			3,101	109	120	43
27	Non-Plant Assets and Liabilities	(1,458)								
28	Interest on Customer Deposits	178								
29	Customer Advances	1,487								
30	SD SO2 Emission Allowance Sales Amortization									
31	Other									
32	TOTAL DEDUCTIONS TO RATE BASE	113,085	(262)	(232)	-	-	3,101	109	120	43
33	TOTAL SOUTH DAKOTA RATE BASE	\$ 396,381	(379)	(4,170)	(700)	(294)	14,441	476	585	201
	Source		CRB-1 Sch 6A pg. 1, col. (1)	PJS-1 Sch 4	PJS-1 Sch 2	CRB-1 Sch 6A pg. 3, col. (21)	BAM-3 Sch 4	BAM-3 Sch 2	BAM-3 Sch 6	BAM-3 Sch 7
	Staff Witness Testimony		Peterson	Steffensen	Steffensen	Steffensen	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff
	Staff position on NSP's Adjustment		Accepted	Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	PI License Renewal Safety Margin	PI Site Administration Building	PI Unit 1 Generation Step-Up Transformer	PI Unit 1 Life Cycle Mgmt Modifications	PI Unit 1 Reactor Coolant Pump Seal Re-Design	PI Unit Spent Fuel Heat Exch System	Prairie Island License Renewal	Sherco Unit 2 Mercury Control	Border Winds
	(a)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
1	Electric Plant as Booked									
2	Production	1,282	1,457	1,051	388	525	753	740	416	
3	Transmission									
4	Distribution									
5	General									
6	Common									
7	Total Plant in Service	1,282	1,457	1,051	388	525	753	740	416	-
8	Reserve for Depreciation									
9	Production	46	41	33	29	16	30	291	29	
10	Transmission									
11	Distribution									
12	General									
13	Common									
14	Total Reserve for Depreciation	46	41	33	29	16	30	291	29	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	1,236	1,416	1,018	359	509	723	449	387	-
16	Additions to Rate Base:									
17	Cash Working Capital									
18	Tax Collections Available									
19	Materials and Supplies									
20	Fuel Inventory									
21	Prepayments and Other									
22	Regulatory Amortizations									
23	Other									
24	TOTAL ADDITIONS TO RATE BASE	-	-	-	-	-	-	-	-	-
25	Deductions to Rate Base:									
26	Accumulated Deferred Income Taxes	215	256	185	63	103	125	65	62	
27	Non-Plant Assets and Liabilities									
28	Interest on Customer Deposits									
29	Customer Advances									
30	SD SO2 Emission Allowance Sales Amortization									
31	Other									
32	TOTAL DEDUCTIONS TO RATE BASE	215	256	185	63	103	125	65	62	-
33	TOTAL SOUTH DAKOTA RATE BASE	1,021	1,160	833	296	406	598	384	325	-
	Source	BAM-3 Sch 8	BAM-3 Sch 9	BAM-3 Sch 10	BAM-3 Sch 11	BAM-3 Sch 12	BAM-3 Sch 3	BAM-3 Sch 15	BAM-3 Sch 13	
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Maini/Mehlhaff
	Staff position on NSP's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Infrastructure Rider

Line No.	Description	Pleasant Valley Wind	Prairie Island Casks (#39-47)	Prairie Island ISFSI Relicensing	PI Unit 2 Electric Generator Replacement	PI Unit 2 GSU Transformer Replacement	Sherco Unit 1 Couton Bottom Replacement	Sherco Unit 1 Mercury Control	Cash Working Capital	Net Operating Loss
	(a)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
1	Electric Plant as Booked									
2	Production							425		
3	Transmission									
4	Distribution									
5	General									
6	Common									
7	Total Plant in Service	-	-	-	-	-	-	425	-	-
8	Reserve for Depreciation									
9	Production							30		
10	Transmission									
11	Distribution									
12	General									
13	Common									
14	Total Reserve for Depreciation	-	-	-	-	-	-	30	-	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	-	-	-	-	395	-	-
16	Additions to Rate Base:									
17	Cash Working Capital								(2,315)	
18	Tax Collections Available									
19	Materials and Supplies									
20	Fuel Inventory									
21	Prepayments and Other									
22	Regulatory Amortizations									
23	Other									
24	TOTAL ADDITIONS TO RATE BASE	-	-	-	-	-	-	-	(2,315)	-
25	Deductions to Rate Base:									
26	Accumulated Deferred Income Taxes							64		(3,945)
27	Non-Plant Assets and Liabilities									
28	Interest on Customer Deposits									
29	Customer Advances									
30	SD SO2 Emission Allowance Sales Amortization									
31	Other									
32	TOTAL DEDUCTIONS TO RATE BASE	-	-	-	-	-	-	64	-	(3,945)
33	TOTAL SOUTH DAKOTA RATE BASE	-	-	-	-	-	-	331	(2,315)	3,945
Source								BAM-3 Sch 14	PJS-1 Sch 1	Email from Deb Paulson on 4/6/15
Staff Witness Testimony		Maini/Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Steffensen	Peterson
Staff position on NSP's Adjustment		Infrastructure Rider	Infrastructure Rider	Infrastructure Rider	Infrastructure Rider	Infrastructure Rider	Infrastructure Rider	Adjusted	Adjusted	Adjusted

Line No.	Description	Other Working Capital (a) (ac)	Rate Case Expense (ad)	Remove Retired PI Admin Bldg (ae)	Private Fuel Storage Re-amortization (af)	Total Staff Adjustments (ag)	Total Staff South Dakota Rate Base (ah)
1	Electric Plant as Booked						
2	Production			(29)		\$ 28,815	\$ 556,364
3	Transmission					(4,469)	128,436
4	Distribution					-	212,556
5	General					-	31,101
6	Common					-	25,996
7	Total Plant in Service	-	-	(29)	-	24,346	954,453
8	Reserve for Depreciation						
9	Production			(4)		3,685	300,187
10	Transmission					(1,009)	40,256
11	Distribution					1,384	81,269
12	General					(298)	9,987
13	Common					84	14,243
14	Total Reserve for Depreciation	-	-	(4)	-	3,846	445,942
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	(25)	-	20,500	508,511
16	Additions to Rate Base:						
17	Cash Working Capital					(2,315)	(6,696)
18	Tax Collections Available					(700)	(700)
19	Materials and Supplies	560				560	8,992
20	Fuel Inventory	(805)				(805)	4,264
21	Prepayments and Other	276				276	7,525
22	Regulatory Amortizations		179		(421)	(536)	4,550
23	Other					-	-
24	TOTAL ADDITIONS TO RATE BASE	31	179	-	(421)	(3,520)	17,935
25	Deductions to Rate Base:						
26	Accumulated Deferred Income Taxes					72	112,950
27	Non-Plant Assets and Liabilities					-	(1,458)
28	Interest on Customer Deposits					-	178
29	Customer Advances	853				853	2,340
30	SD SO2 Emission Allowance Sales Amortization					-	-
31	Other					-	-
32	TOTAL DEDUCTIONS TO RATE BASE	853	-	-	-	925	114,010
33	TOTAL SOUTH DAKOTA RATE BASE	(822)	179	(25)	(421)	16,055	\$ 412,436
	Source	PJS-1 Sch 3	EJP-1 Sch 3	DR 4-34 Supplement Attachment A, pg 1	PJS-1 Sch 8		
	Staff Witness Testimony	Steffensen	Paulson	Mehlhaff	Steffensen		
	Staff position on NSP's Adjustment	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed		

**Sources**

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Line 7: Sum of lines 2 through 6  
Line 14: Sum of lines 9 through 13  
Line 15: Line 7 less line 14  
Line 24: Sum of lines 17 through 23  
Line 32: Sum of lines 26 through 31  
Line 33: Line 15 plus 24 less line 32

Column b, lines 2-6, 9-13, 17-23, 27-31: Exhibit\_\_\_\_(CRB-1), Schedule 6A, pg 1, Column (0)  
Column b, line 26: Email from Deb Paulson on 4/6/15