

Line No.	Description	South Dakota Test Year Average Per Books (a)	SFAS 106 Pay Go (b)	Rate Case Rate Base (c)	Black Dog CT Exhaust (d)	Monti PPA Fire (e)	Monti Appendix R (f)	Prairie Island ZE Pipe (g)	Prairie Island Casks (h)	Prairie Island Rec Whse (i)
1	Electric Plant as Booked									
2	Production	\$453,592			680		247	494		356
3	Transmission	107,575								
4	Distribution	188,213								
5	General	22,491								
6	Common	26,014								
7	Total Plant in Service	797,885	-	-	680	-	247	494	-	356
8	Reserve for Depreciation									
9	Production	254,730			24		33	29		16
10	Transmission	35,625								
11	Distribution	75,735								
12	General	8,006								
13	Common	16,363								
14	Total Reserve for Depreciation	390,459	-	-	24	-	33	29	-	16
15	TOTAL NET ELECTRIC PLANT IN SERVICE	407,426	-	-	656	-	214	465	-	340
16	Additions to Rate Base:									
17	Cash Working Capital	(2,498)								
18	Tax Collections Available	-								
19	Material and Supplies	7,206								
20	Fuel Inventory	4,958								
21	Prepayments	1,087								
22	Nuclear Outage Amortization	3,531								
23	SD Private Fuel Amortization	765								
24	Rate Case Expense Amortization	190		118						
25	SD AFUDC Amortization	4,824								
26	Other Working Capital	241								
27	Other									
28	TOTAL ADDITIONS TO RATE BASE	20,304	-	118	-	-	-	-	-	-
29	Deductions to Rate Base:									
30	Accumulated Deferred Income Taxes	92,191	1,642		127		56	68		122
31	Non-Plant Assets and Liabilities	4,740	(4,027)							
32	Interest on Customer Deposits	201								
33	Customer Advances	338								
34	SD SO2 Emission Allowance Sales Amortization	157								
35	Other									
36	TOTAL DEDUCTIONS TO RATE BASE	97,627	(2,385)	-	127	-	56	68	-	122
37	TOTAL SOUTH DAKOTA RATE BASE	\$ 330,103	2,385	118	529	-	158	397	-	218
	Source	Exhibit_(TEK-1) Schedule 6a, pg 1	Exhibit_(TEK-1) Sch. 6a, pg. 1 Column (2)	PJS-1 Sch 1	DR 5-12 Supplement, Attach. A, W/P 16-9 JPT-3, pg. 11		DR 6-3, Attach. A JPT-5, pg. 35	DR 5-11, Attach. A JPT-6, pg. 34		Email from Kramer to Thurber on 10/9/12 JPT-8, pg. 22
	Staff Witness Testimony		Peterson	Steffensen	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber
	Staff position on NSP's Adjustment		Accepted	Adjusted	Adjusted	Rejected	Adjusted	Adjusted	Rejected	Adjusted

Line No.	Description	Prairie Island Fire Model (a)	Prairie Island H Line (l)	Monti EPU/LCM (m)	PI Steam Generator (n)	Sherco 3 Adds from HFU (o)	Sherco 3 Cooling Towers (p)	Nuclear Decommissioning (q)	Steam Remaining Life (r)	Other Prod Remaining Life (s)
1	Electric Plant as Booked									
2	Production			4,304						
3	Transmission									
4	Distribution									
5	General									
6	Common									
7	Total Plant in Service	-	-	4,304	-	-	-	-	-	-
8	Reserve for Depreciation									
9	Production			421				617	(1,146)	407
10	Transmission									
11	Distribution									
12	General									
13	Common									
14	Total Reserve for Depreciation	-	-	421	-	-	-	617	(1,146)	407
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	3,883	-	-	-	(617)	1,146	(407)
16	Additions to Rate Base:									
17	Cash Working Capital									
18	Tax Collections Available									
19	Material and Supplies									
20	Fuel Inventory									
21	Prepayments									
22	Nuclear Outage Amortization									
23	SD Private Fuel Amortization									
24	Rate Case Expense Amortization									
25	SD AFUDC Amortization									
26	Other Working Capital									
27	Other									
28	TOTAL ADDITIONS TO RATE BASE	-	-	-	-	-	-	-	-	-
29	Deductions to Rate Base:									
30	Accumulated Deferred Income Taxes			1,167				(251)	467	(166)
31	Non-Plant Assets and Liabilities									
32	Interest on Customer Deposits									
33	Customer Advances									
34	SD SO2 Emission Allowance Sales Amortization									
35	Other									
36	TOTAL DEDUCTIONS TO RATE BASE	-	-	1,167	-	-	-	(251)	467	(166)
37	TOTAL SOUTH DAKOTA RATE BASE	-	-	2,716	-	-	-	(366)	679	(241)
	Source			DR 6-6, Attach. A, W/P 24-4 JPT-11, pg. 14				Peterson Testimony pg. 11-16	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (17)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (18)
	Staff Witness Testimony	Thurber	Thurber	Thurber	Thurber	Thurber	Thurber	Peterson	Peterson	Peterson
	Staff position on NSP's Adjustment	Rejected	Rejected	Adjusted	Rejected	Rejected	Rejected	Adjusted	Accepted	Accepted

Line No.	Description	Remaining Life Mn Valley (a)	Remaining Life BL/GC/KC (u)	EL11-019 Depreciation Adjustment (v)	Net Operating Loss (w)	Weather Normalized Allocator (x)	Tax Collections Available (y)	TCR Rider Removal (z)	PFS Amortization (aa)	SO2 Emission (ab)
1	Electric Plant as Booked									
2	Production					(215)				
3	Transmission					(80)		(2,613)		
4	Distribution									
5	General									
6	Common									
7	Total Plant in Service	-	-	-	-	(295)	-	(2,613)	-	-
8	Reserve for Depreciation									
9	Production	120	(462)	(462)		(186)				
10	Transmission			(431)		(27)		(55)		
11	Distribution			(2,550)						
12	General									
13	Common									
14	Total Reserve for Depreciation	120	(462)	(3,443)	-	(213)	-	(55)	-	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	(120)	462	3,443	-	(82)	-	(2,558)	-	-
16	Additions to Rate Base:									
17	Cash Working Capital									
18	Tax Collections Available						(379)			
19	Material and Supplies									
20	Fuel Inventory									
21	Prepayments									
22	Nuclear Outage Amortization									
23	SD Private Fuel Amortization								(260)	
24	Rate Case Expense Amortization									
25	SD AFUDC Amortization									
26	Other Working Capital									
27	Other									
28	TOTAL ADDITIONS TO RATE BASE	-	-	-	-	-	(379)	-	(260)	-
29	Deductions to Rate Base:									
30	Accumulated Deferred Income Taxes	(49)	188	1,405	(16,426)	(12)		(194)		
31	Non-Plant Assets and Liabilities									
32	Interest on Customer Deposits									
33	Customer Advances									
34	SD SO2 Emission Allowance Sales Amortization									(47)
35	Other									
36	TOTAL DEDUCTIONS TO RATE BASE	(49)	188	1,405	(16,426)	(12)	-	(194)	-	(47)
37	TOTAL SOUTH DAKOTA RATE BASE	(71)	274	2,038	16,426	(70)	(379)	(2,364)	(260)	47
	Source	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (19)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (20)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (21)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (22)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (23)	DAJ-1 Sch 2	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (25)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (27)	Exhibit_(TEK-1) Sch. 6a, pg. 2 Column (28)
	Staff Witness Testimony	Peterson	Peterson	Peterson	Peterson	Mehlhoff	Jacobson	Mehlhoff	Steffensen	Steffensen
	Staff position on NSP's Adjustment	Accepted	Accepted	Accepted	Accepted	Accepted	Adjusted	Accepted	Accepted	Accepted

Line No.	Description	Income Statement (CWC) (a) (ac)	Land Sale (ad)	Updates (ae)	Total Staff Adjustments (af)	Total Staff South Dakota Rate Base (ag)
1	Electric Plant as Booked					
2	Production				\$ 5,866	\$ 459,458
3	Transmission		(9)		(2,702)	104,873
4	Distribution				-	188,213
5	General				-	22,491
6	Common				-	26,014
7	Total Plant in Service	-	(9)	-	3,164	801,049
8	Reserve for Depreciation					
9	Production				(589)	254,141
10	Transmission				(513)	35,112
11	Distribution				(2,550)	73,185
12	General				-	8,006
13	Common				-	16,363
14	Total Reserve for Depreciation	-	-	-	(3,652)	386,807
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	(9)	-	6,816	414,242
16	Additions to Rate Base:					
17	Cash Working Capital	466			466	(2,032)
18	Tax Collections Available				(379)	(379)
19	Material and Supplies			124	124	7,330
20	Fuel Inventory			249	249	5,207
21	Prepayments			(93)	(93)	994
22	Nuclear Outage Amortization				-	3,531
23	SD Private Fuel Amortization				(260)	505
24	Rate Case Expense Amortization				118	308
25	SD AFUDC Amortization				-	4,824
26	Other Working Capital				-	241
27	Other				-	-
28	TOTAL ADDITIONS TO RATE BASE	466	-	280	225	20,529
29	Deductions to Rate Base:					
30	Accumulated Deferred Income Taxes				(11,856)	80,335
31	Non-Plant Assets and Liabilities				(4,027)	713
32	Interest on Customer Deposits				-	201
33	Customer Advances			83	83	421
34	SD SO2 Emission Allowance Sales Amortization				(47)	110
35	Other				-	-
36	TOTAL DEDUCTIONS TO RATE BASE	-	-	83	(15,847)	81,780
37	TOTAL SOUTH DAKOTA RATE BASE	466	(9)	197	22,888	\$ 352,991
Source		DAJ-1 Sch 1	DR 1-8, Attach. A JPT-16, pg. 3	DAJ-1 Sch 3		
Staff Witness Testimony		Jacobson	Thurber	Jacobson		
Staff position on NSP's Adjustment		Adjusted	Staff Proposed	Staff Proposed		

**Sources**

---

Line 7: Sum of lines 2 through 6  
Line 14: Sum of lines 9 through 13  
Line 15: Line 7 less line 14  
Line 28: Sum of lines 17 through 27  
Line 36: Sum of lines 30 through 35  
Line 37: Line 15 plus 28 less line 36

Column b, line 2-6, 9-13, 17-27, 30-35: Exhibit\_\_\_(TEK-1), Schedule 6a, pg 1, Column (1)