

**Non-Plant SD 13 Month Average**

Rate Base	Period	Mn Co Electric												Mn Co Gas		Jur Electric				Jur Gas		
		Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whis	MN	ND	
		MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis									
Plant Investment	BOY																					
Plant Investment	EOY																					
Depreciation Reserve	BOY																					
Depreciation Reserve	EOY																					
C.W.I.P.	BOY																					
C.W.I.P.	EOY																					
Accumulated Deferred Taxes	BOY			-18369				1505				-12462						-1722				
Accumulated Deferred Taxes	EOY			-18369				1505				-12462						-1722				
Materials & Supplies	BOY																					
Materials & Supplies	EOY																					
Fuel Inventory	BOY																					
Fuel Inventory	EOY																					
Non-Plant Assets & Liab	BOY			-65885				1361				-14897						-4740				
Non-Plant Assets & Liab	EOY			-65885				1361				-14897						-4740				
Prepays & Other	BOY																					
Prepays & Other	EOY																					

**Statement of Income**

Operating Expenses:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
Fuel & Purchased Energy	Annual																					
Power Production	Annual																					
Transmission	Annual																					
Distribution	Annual																					
Customer Accounting	Annual																					
Customer Service & Information	Annual																					
Sales, Econ Dvlp & Other	Annual																					
Administrative & General	Annual																					
<b>Total Operating Expenses:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Depreciation	Annual																					
Amortization	Annual																					
Taxes:																						
Property	Annual																					
Gross Earnings Tax	Annual																					
Deferred Income Tax & ITC	Annual			24710				214				6011						1799				
Payroll & other	Annual																					
<b>Total Taxes:</b>	Annual	0	0	24,710	0	0	0	214	0	0	0	6,011	0	0	0	0	0	1,799	0	0	0	0

AFUDC	Annual																					
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**Juris Income Tax**

Tax Additions:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
Nuclear Fuel Burn (ex D&D)	Annual																					
Nuclear Outage Accounting	Annual																					
Avoided Tax Interest	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Book Additions	Annual																					
<b>Total Tax Additions</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Tax Deductions:	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
Tax Depreciation & Removal	Annual																					
Manufacture Production Deduction	Annual																					
Open	Annual																					
Open	Annual																					
Open	Annual																					
Other Tax/Book Timing Differences	Annual			62073				613				13440						4527				
<b>Total Tax Deductions</b>	Annual	0	0	62,073	0	0	0	613	0	0	0	13,440	0	0	0	0	0	4,527	0	0	0	0

**Jurisdiction Cash Working Capital**

Fuel Expenses	Period	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
Coal & Rail Transport	Annual																					
Gas for Generation	Annual																					
Oil	Annual																					
Nuclear & EOL	Annual																					
Nuclear Disposal	Annual																					
<b>Total Fuel Expenses</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0