

Northern States Power Company  
Electric Utility - State of North Dakota  
**RATE BASE ADJUSTMENT SCHEDULES**  
2013 Rebuttal Test Year versus Proposed Test Year  
(\$000's)

Case No. PU-12-813  
Exhibit (AEH-2) Schedule 5a  
Page 1 of 1

Line No.	Description <u>Work Paper Reference</u>	Proposed	Black Dog	AFUDC Fix	AFUDC Miso	FAS 106 Fix	Monti Lic	Out in 2013	Sherco 3	Wind 2 Battery	CWC Adj	NOL Adj	Total
		2013 Test Year	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Electric Plant as Booked												
1	Production	\$537,079					(\$1,337)	(\$579)	\$0	(\$213)			\$534,950
2	Transmission	\$136,211		\$132	(\$3)								\$136,340
3	Distribution	\$138,686											\$138,686
4	General	\$29,097											\$29,097
5	Common	\$29,899											\$29,899
6	TOTAL Utility Plant in Service	\$870,972	\$0	\$132	(\$3)	\$0	(\$1,337)	(\$579)	\$0	(\$213)	\$0	\$0	\$868,972
	Reserve for Depreciation												
7	Production	\$289,499	(\$248)				(\$28)	\$2	(\$11)	(\$54)			\$289,160
8	Transmission	\$38,787		\$3	\$0								\$38,790
9	Distribution	\$62,947											\$62,947
10	General	\$11,053											\$11,053
11	Common	\$17,303											\$17,303
12	TOTAL Reserve for Depreciation	\$419,589.0	(\$248)	\$3	\$0	\$0	(\$28)	\$2	(\$11)	(\$54)	\$0	\$0	\$419,253
	Net Utility Plant in Service												
13	Production	\$247,580	\$248			\$0	(\$1,309)	(\$581)	\$11	(\$160)	\$0	\$0	\$245,789
14	Transmission	\$97,424		\$129	(\$3)								\$97,550
15	Distribution	\$75,739											\$75,739
16	General	\$18,044											\$18,044
17	Common	\$12,596											\$12,596
18	Net Utility Plant in Service	\$451,383	\$248	\$129	(\$3)	\$0	(\$1,309)	(\$581)	\$11	(\$160)	\$0	\$0	\$449,719
19	Utility Plant Held for Future Use	\$0											\$0
20	Construction Work in Progress	\$2,037											\$2,037
21	Less: Accumulated Deferred Income Taxes	\$92,784	\$102	(\$8)	(\$3)		(\$2)	\$51	\$5	(\$58)		(\$354)	\$92,517
22	Cash Working Capital	(\$926)									(\$150)		(\$1,076)
	Other Rate Base Items:												
23	Materials and Supplies	\$7,613											\$7,613
24	Fuel Inventory	\$5,899											\$5,899
25	Non-Plant Assets & Liabilities	(\$1,809)				(\$291)							(\$2,100)
26	Prepayments	\$1,050											\$1,050
27	Deferred Revenues - Nuc Outage	\$0											\$0
28	Nuclear Outage Amortization	\$5,018											\$5,018
29	Customer Advances	(\$18)											(\$18)
30	Customer Deposits	(\$213)											(\$213)
31	Other Working Capital	\$398											\$398
32	Total Other Rate Base Items	\$17,938	\$0	\$0	\$0	(\$291)	\$0	\$0	\$0	\$0	\$0	\$0	\$17,647
33	Total Average Rate Base	\$377,648	\$147	\$137	\$1	(\$291)	(\$1,307)	(\$632)	\$6	(\$102)	(\$150)	\$354	\$375,810