

2021 FTY WORKPAPERS  
Volume 3

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Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2019 Historical Year

Cost of Service Study (COSS)

	2019 Actual Year		
	Total	ND Electric	Other
<b><u>Composite Income Tax Rate</u></b>			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
<b><u>Weighted Cost of Capital</u></b>			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	2.78%	2.78%	2.78%
Cost of Long Term Debt	4.49%	4.49%	4.49%
Cost of Common Equity	9.85%	9.85%	9.85%
Ratio of Short Term Debt	0.94%	0.94%	0.94%
Ratio of Long Term Debt	46.08%	46.08%	46.08%
Ratio of Common Equity	52.98%	52.98%	52.98%
Weighted Cost of STD	0.03%	0.03%	0.03%
Weighted Cost of LTD	2.07%	2.07%	2.07%
Weighted Cost of Debt	2.10%	2.10%	2.10%
<u>Weighted Cost of Equity</u>	<u>5.22%</u>	<u>5.22%</u>	<u>5.22%</u>
<b>Required Rate of Return</b>	<b>7.32%</b>	<b>7.32%</b>	<b>7.32%</b>
<b><u>Rate Base</u></b>			
Plant Investment	21,586,335,377	1,298,901,275	20,287,434,102
<u>Depreciation Reserve</u>	<u>9,908,002,234</u>	<u>593,391,026</u>	<u>9,314,611,208</u>
Net Utility Plant	11,678,333,143	705,510,250	10,972,822,894
CWIP	57,513,208	3,888,194	53,625,014
Accumulated Deferred Taxes	3,003,575,519	179,477,582	2,824,097,936
DTA - NOL Average Balance	(25,527,163)	(1,286,340)	(24,240,823)
DTA - State Tax Credit Average Balance	(182,177)		(182,177)
DTA - Federal Tax Credit Average Balance	(335,621,245)	(21,465,351)	(314,155,895)
Total Accum Deferred Taxes	2,642,244,933	156,725,892	2,485,519,042
Cash Working Capital			
Materials and Supplies	174,553,625	10,931,851	163,621,774
Fuel Inventory	84,959,156	5,601,017	79,358,139
Non-plant Assets and Liabilities	100,462,518	7,233,332	93,229,186
Customer Advances	(10,116,341)	(131,810)	(9,984,531)
Customer Deposits	(50,104,599)	(77,540)	(50,027,059)
Prepays and Other	79,512,314	5,073,267	74,439,047
<u>Regulatory Amortizations</u>	<u>100,737,382</u>	<u>5,881,961</u>	<u>94,855,420</u>
Total Other Rate Base Items	480,004,055	34,512,079	445,491,977
<b>Total Rate Base</b>	<b>9,573,605,474</b>	<b>587,184,631</b>	<b>8,986,420,842</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2019 Historical Year

Cost of Service Study (COSS)

	2019 Actual Year		
	Total	ND Electric	Other
<b><u>Operating Revenues</u></b>			
Retail	3,493,959,502	198,146,530	3,295,812,972
Interdepartmental	587,959		587,959
<u>Other Operating Rev - Non-Retail</u>	<u>873,496,372</u>	<u>48,544,470</u>	<u>824,951,902</u>
<b>Total Operating Revenues</b>	<b>4,368,043,833</b>	<b>246,691,000</b>	<b>4,121,352,833</b>
<b><u>Expenses</u></b>			
Operating Expenses:			
Fuel	1,112,278,117	63,708,797	1,048,569,319
Deferred Fuel	4,199,555	273,294	3,926,261
Variable IA Production Fuel	10,246,077	641,241	9,604,837
<u>Purchased Energy - Windsources</u>	<u>7,324,156</u>	<u>0</u>	<u>7,324,156</u>
Fuel & Purchased Energy Total	1,134,047,905	64,623,331	1,069,424,574
Production - Fixed	481,654,754	30,295,815	451,358,939
Production - Fixed IA Investment			
Production - Fixed IA O&M	45,143,188	2,825,241	42,317,947
Production - Variable	9,448,828	591,574	8,857,253
Production - Variable IA O&M	5,075,889	317,669	4,758,219
<u>Production - Purchased Demand</u>	<u>127,450,370</u>	<u>7,976,354</u>	<u>119,474,016</u>
Production Total	668,773,028	42,006,653	626,766,375
Regional Markets	10,651,251	666,598	9,984,653
Transmission IA	116,159,129	7,269,703	108,889,426
Transmission	263,569,552	9,942,832	253,626,721
Distribution	121,113,601	6,527,968	114,585,632
Customer Accounting	56,953,023	3,378,661	53,574,363
Customer Service & Information	111,747,345	424,778	111,322,566
Sales, Econ Dvlp & Other	137,919	2,917	135,003
<u>Administrative &amp; General</u>	<u>234,476,067</u>	<u>15,129,156</u>	<u>219,346,911</u>
<b>Total Operating Expenses</b>	<b>2,717,628,820</b>	<b>149,972,597</b>	<b>2,567,656,223</b>
Depreciation	655,231,143	39,260,211	615,970,932
Amortization	(71,981,979)	(1,209,153)	(70,772,826)
<b><u>Taxes:</u></b>			
Property Taxes	209,304,570	11,083,821	198,220,749
ITC Amortization	(1,365,625)	(68,687)	(1,296,937)
Deferred Taxes	2,268,417	838,814	1,429,603
Deferred Taxes - NOL	(11,683,415)	5,619,938	(17,303,354)
Less State Tax Credits deferred	100,141		100,141
Less Federal Tax Credits deferred	8,008,852	(4,183,528)	12,192,380
Deferred Income Tax & ITC	(2,671,629)	2,206,537	(4,878,166)
Payroll & Other Taxes	31,372,832	2,019,416	29,353,416
<b>Total Taxes Other Than Income</b>	<b>238,005,773</b>	<b>15,309,775</b>	<b>222,695,999</b>

Northern States Power Company  
 State of North Dakota Electric Jurisdiction  
 2019 Historical Year

Cost of Service Study (COSS)

	2019 Actual Year		
	Total	ND Electric	Other
<b><u>Income Before Taxes</u></b>			
Total Operating Revenues	4,368,043,833	246,691,000	4,121,352,833
less: Total Operating Expenses	2,717,628,820	149,972,597	2,567,656,223
Book Depreciation	655,231,143	39,260,211	615,970,932
Amortization	(71,981,979)	(1,209,153)	(70,772,826)
<u>Taxes Other than Income</u>	<u>238,005,773</u>	<u>15,309,775</u>	<u>222,695,999</u>
<b>Total Before Tax Book Income</b>	<b>829,160,076</b>	<b>43,357,570</b>	<b>785,802,505</b>
<b><u>Tax Additions</u></b>			
Book Depreciation	655,231,143	39,260,211	615,970,932
Deferred Income Taxes and ITC	(2,671,629)	2,206,537	(4,878,166)
Nuclear Fuel Burn (ex. D&D)	118,969,264	7,445,572	111,523,691
Nuclear Outage Accounting	50,626,689	3,246,205	47,380,484
Avoided Tax Interest	28,306,372	1,865,447	26,440,925
<u>Other Book Additions</u>	<u>5,579,730</u>	<u>273,565</u>	<u>5,306,165</u>
<b>Total Tax Additions</b>	<b>856,041,569</b>	<b>54,297,537</b>	<b>801,744,032</b>
<b><u>Tax Deductions</u></b>			
Total Rate Base	9,573,605,474	587,184,631	8,986,420,842
Weighted Cost of Debt	<u>2.10%</u>	<u>2.10%</u>	<u>2.10%</u>
Debt Interest Expense	201,045,715	12,330,877	188,714,838
Nuclear Outage Accounting	60,744,756	3,902,612	56,842,144
Tax Depreciation and Removals	911,305,395	55,663,398	855,641,997
NOL Utilized / (Generated)	(41,564,382)	19,993,235	(61,557,617)
<u>Other Tax / Book Timing Differences</u>	<u>15,677,092</u>	<u>899,911</u>	<u>14,777,181</u>
<b>Total Tax Deductions</b>	<b>1,147,208,576</b>	<b>92,790,034</b>	<b>1,054,418,542</b>
<b><u>State Taxes</u></b>			
State Taxable Income	537,993,069	4,865,073	533,127,996
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits	23,187,501	209,685	22,977,817
<u>Less State Tax Credits applied</u>	<u>(1,289,141)</u>	<u>(74,412)</u>	<u>(1,214,729)</u>
<b>Total State Income Taxes</b>	<b>21,898,360</b>	<b>135,272</b>	<b>21,763,088</b>
<b><u>Federal Taxes</u></b>			
Federal Sec 199 Production Deduction			
Federal Taxable Income	516,094,709	4,729,801	511,364,908
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
Federal Tax before Credits	108,379,889	993,258	107,386,631
<u>Less Federal Tax Credits</u>	<u>(83,204,162)</u>	<u>(773,506)</u>	<u>(82,430,656)</u>
<b>Total Federal Income Taxes</b>	<b>25,175,727</b>	<b>219,752</b>	<b>24,955,975</b>
<b>Total Taxes</b>			
Total Taxes Other than Income	238,005,773	15,309,775	222,695,999
Total Federal and State Income Taxes	47,074,087	355,024	46,719,063
<b>Total Taxes</b>	<b>285,079,860</b>	<b>15,664,799</b>	<b>269,415,061</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2019 Historical Year

Cost of Service Study (COSS)

	2019 Actual Year		
	Total	ND Electric	Other
<b>Total Operating Revenues</b>	4,368,043,833	246,691,000	4,121,352,833
<b>Total Expenses</b>	3,585,957,844	203,688,454	3,382,269,390
AFDC Debt			
AFDC Equity			
<b>Net Income</b>	<b>782,085,989</b>	<b>43,002,546</b>	<b>739,083,443</b>
<b>Rate of Return (ROR)</b>			
Total Operating Income	782,085,989	43,002,546	739,083,443
Total Rate Base	<u>9,573,605,474</u>	<u>587,184,631</u>	<u>8,986,420,842</u>
<b>ROR (Operating Income / Rate Base)</b>	8.17%	7.32%	8.22%
<b>Return on Equity (ROE)</b>			
Net Operating Income	782,085,989	43,002,546	739,083,443
Debt Interest (Rate Base * Weighted Cost of Debt)	(201,045,715)	(12,330,877)	(188,714,838)
Earnings Available for Common	581,040,274	30,671,669	550,368,605
Equity Rate Base (Rate Base * Equity Ratio)	<u>5,072,096,180</u>	<u>311,090,418</u>	<u>4,761,005,762</u>
<b>ROE (earnings for Common / Equity)</b>	<b>11.46%</b>	<b>9.86%</b>	<b>11.56%</b>
<b>Revenue Deficiency</b>			
Required Operating Income (Rate Base * Required Return)	700,787,921	42,981,915	657,806,006
Net Operating Income	782,085,989	43,002,546	739,083,443
<b>Operating Income Deficiency</b>	<b>(81,298,068)</b>	<b>(20,631)</b>	<b>(81,277,437)</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(107,544,097)</b>	<b>(27,291)</b>	<b>(107,516,806)</b>
<b>Total Revenue Requirements</b>			
Total Retail Revenues	3,494,547,461	198,146,530	3,296,400,931
Revenue Deficiency	<u>(107,544,097)</u>	<u>(27,291)</u>	<u>(107,516,806)</u>
Total Revenue Requirements	3,387,003,363	198,119,239	3,188,884,125

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2020 Current Year

Cost of Service Study (COSS)

	2020 Current Year		
	Total	ND Electric	Other
<b><u>Composite Income Tax Rate</u></b>			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
<b><u>Weighted Cost of Capital</u></b>			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	2.83%	2.83%	2.83%
Cost of Long Term Debt	4.33%	4.33%	4.33%
Cost of Common Equity	10.20%	10.20%	10.20%
Ratio of Short Term Debt	0.23%	0.23%	0.23%
Ratio of Long Term Debt	47.27%	47.27%	47.27%
Ratio of Common Equity	52.50%	52.50%	52.50%
Weighted Cost of STD	0.01%	0.01%	0.01%
Weighted Cost of LTD	2.05%	2.05%	2.05%
Weighted Cost of Debt	2.06%	2.06%	2.06%
<u>Weighted Cost of Equity</u>	<u>5.36%</u>	<u>5.36%</u>	<u>5.36%</u>
<b>Required Rate of Return</b>	<b>7.42%</b>	<b>7.42%</b>	<b>7.42%</b>
<b><u>Rate Base</u></b>			
Plant Investment	23,063,587,347	1,382,840,759	21,680,746,588
<u>Depreciation Reserve</u>	<u>10,563,873,002</u>	<u>628,176,803</u>	<u>9,935,696,200</u>
Net Utility Plant	12,499,714,345	754,663,957	11,745,050,388
CWIP	43,837,178	2,803,602	41,033,576
Accumulated Deferred Taxes	2,973,922,834	179,757,729	2,794,165,105
DTA - NOL Average Balance	(21,020,876)	(662,406)	(20,358,469)
DTA - State Tax Credit Average Balance	(312,325)		(312,325)
DTA - Federal Tax Credit Average Balance	(379,208,082)	(27,050,266)	(352,157,817)
Total Accum Deferred Taxes	2,573,381,551	152,045,057	2,421,336,494
Cash Working Capital	(136,233,010)	(6,698,974)	(129,534,036)
Materials and Supplies	174,923,376	10,806,596	164,116,780
Fuel Inventory	97,123,363	6,579,039	90,544,324
Non-plant Assets and Liabilities	73,595,454	7,469,940	66,125,513
Customer Advances	(9,169,912)	(62,381)	(9,107,531)
Customer Deposits	(44,930,376)	(71,274)	(44,859,102)
Prepays and Other	80,093,097	5,111,857	74,981,240
<u>Regulatory Amortizations</u>	<u>56,136,694</u>	<u>6,483,867</u>	<u>49,652,827</u>
Total Other Rate Base Items	291,538,685	29,618,670	261,920,015
<b>Total Rate Base</b>	<b>10,261,708,656</b>	<b>635,041,171</b>	<b>9,626,667,485</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2020 Current Year

Cost of Service Study (COSS)

	2020 Current Year		
	Total	ND Electric	Other
<b><u>Operating Revenues</u></b>			
Retail	3,646,679,025	206,637,042	3,440,041,983
Interdepartmental	452,982		452,982
<u>Other Operating Rev - Non-Retail</u>	<u>751,802,165</u>	<u>40,858,902</u>	<u>710,943,263</u>
<b>Total Operating Revenues</b>	<b>4,398,934,173</b>	<b>247,495,944</b>	<b>4,151,438,228</b>
<b><u>Expenses</u></b>			
Operating Expenses:			
Fuel	1,021,344,583	59,261,589	962,082,994
Deferred Fuel	(2,971,666)	(183,444)	(2,788,222)
Variable IA Production Fuel			
<u>Purchased Energy - Windsources</u>	<u>7,111,409</u>	<u>0</u>	<u>7,111,409</u>
Fuel & Purchased Energy Total	1,025,484,326	59,078,145	966,406,181
Production - Fixed	459,130,093	28,679,730	430,450,363
Production - Fixed IA Investment			
Production - Fixed IA O&M	38,306,429	2,364,694	35,941,735
Production - Variable	5,595,437	356,847	5,238,590
Production - Variable IA O&M	17,136,445	1,057,850	16,078,595
<u>Production - Purchased Demand</u>	<u>143,694,708</u>	<u>8,870,418</u>	<u>134,824,290</u>
Production Total	663,863,113	41,329,539	622,533,574
Regional Markets	10,833,967	668,792	10,165,175
Transmission IA	114,186,896	7,048,871	107,138,024
Transmission	252,910,599	9,703,626	243,206,973
Distribution	104,280,631	6,946,198	97,334,432
Customer Accounting	73,315,693	3,921,084	69,394,609
Customer Service & Information	105,777,115	259,856	105,517,259
Sales, Econ Dvlp & Other	1,436,164	203,163	1,233,001
<u>Administrative &amp; General</u>	<u>258,329,141</u>	<u>16,300,739</u>	<u>242,028,401</u>
<b>Total Operating Expenses</b>	<b>2,610,417,645</b>	<b>145,460,014</b>	<b>2,464,957,631</b>
Depreciation	711,182,428	42,628,931	668,553,497
Amortization	5,482,606	3,060,520	2,422,086
<b><u>Taxes:</u></b>			
Property Taxes	203,106,645	10,841,338	192,265,306
ITC Amortization	(1,365,779)	(67,761)	(1,298,018)
Deferred Taxes	23,116,145	1,958,623	21,157,522
Deferred Taxes - NOL	5,632,922	2,859,872	2,773,049
Less State Tax Credits deferred	(1,345)		(1,345)
Less Federal Tax Credits deferred	(57,891,204)	(7,091,115)	(50,800,089)
Deferred Income Tax & ITC	(30,509,260)	(2,340,380)	(28,168,880)
Payroll & Other Taxes	31,255,778	1,985,221	29,270,557
<b>Total Taxes Other Than Income</b>	<b>203,853,162</b>	<b>10,486,179</b>	<b>193,366,983</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2020 Current Year

Cost of Service Study (COSS)

	2020 Current Year		
	Total	ND Electric	Other
<b><u>Income Before Taxes</u></b>			
Total Operating Revenues	4,398,934,173	247,495,944	4,151,438,228
less: Total Operating Expenses	2,610,417,645	145,460,014	2,464,957,631
Book Depreciation	711,182,428	42,628,931	668,553,497
Amortization	5,482,606	3,060,520	2,422,086
<u>Taxes Other than Income</u>	<u>203,853,162</u>	<u>10,486,179</u>	<u>193,366,983</u>
<b>Total Before Tax Book Income</b>	<b>867,998,332</b>	<b>45,860,301</b>	<b>822,138,031</b>
<b><u>Tax Additions</u></b>			
Book Depreciation	711,182,428	42,628,931	668,553,497
Deferred Income Taxes and ITC	(30,509,260)	(2,340,380)	(28,168,880)
Nuclear Fuel Burn (ex. D&D)	122,971,987	7,591,184	115,380,803
Nuclear Outage Accounting	47,070,290	3,041,045	44,029,245
Avoided Tax Interest	33,092,064	1,583,807	31,508,256
<u>Other Book Additions</u>	<u>2,695,651</u>	<u>273,565</u>	<u>2,422,086</u>
<b>Total Tax Additions</b>	<b>886,503,159</b>	<b>52,778,152</b>	<b>833,725,007</b>
<b><u>Tax Deductions</u></b>			
Total Rate Base	10,261,708,656	635,041,171	9,626,667,485
Weighted Cost of Debt	2.06%	2.06%	2.06%
Debt Interest Expense	211,391,198	13,081,848	198,309,350
Nuclear Outage Accounting	31,333,353	2,028,863	29,304,489
Tax Depreciation and Removals	1,095,545,751	67,064,373	1,028,481,378
NOL Utilized / (Generated)	20,039,423	10,174,150	9,865,273
<u>Other Tax / Book Timing Differences</u>	<u>(18,894,019)</u>	<u>(941,569)</u>	<u>(17,952,450)</u>
<b>Total Tax Deductions</b>	<b>1,339,415,707</b>	<b>91,407,665</b>	<b>1,248,008,041</b>
<b><u>State Taxes</u></b>			
State Taxable Income	415,085,785	7,230,788	407,854,997
State Income Tax Rate	4.31%	4.31%	4.31%
State Taxes before Credits	17,890,197	311,647	17,578,550
<u>Less State Tax Credits applied</u>	<u>(1,185,655)</u>	<u>(73,275)</u>	<u>(1,112,381)</u>
<b>Total State Income Taxes</b>	<b>16,704,542</b>	<b>238,372</b>	<b>16,466,170</b>
<b><u>Federal Taxes</u></b>			
Federal Sec 199 Production Deduction			
Federal Taxable Income	398,381,242	6,992,415	391,388,827
Federal Income Tax Rate	21.00%	21.00%	21.00%
Federal Tax before Credits	83,660,061	1,468,407	82,191,654
<u>Less Federal Tax Credits</u>	<u>(64,631,162)</u>	<u>(1,208,428)</u>	<u>(63,422,734)</u>
<b>Total Federal Income Taxes</b>	<b>19,028,899</b>	<b>259,979</b>	<b>18,768,919</b>
<b>Total Taxes</b>			
Total Taxes Other than Income	203,853,162	10,486,179	193,366,983
Total Federal and State Income Taxes	35,733,441	498,352	35,235,089
<b>Total Taxes</b>	<b>239,586,603</b>	<b>10,984,530</b>	<b>228,602,072</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2020 Current Year

Cost of Service Study (COSS)

	2020 Current Year		
	Total	ND Electric	Other
<b>Total Operating Revenues</b>	4,398,934,173	247,495,944	4,151,438,228
<b>Total Expenses</b>	3,566,669,281	202,133,995	3,364,535,286
AFDC Debt			
AFDC Equity			
<b>Net Income</b>	<b>832,264,891</b>	<b>45,361,949</b>	<b>786,902,942</b>
<b>Rate of Return (ROR)</b>			
Total Operating Income	832,264,891	45,361,949	786,902,942
<u>Total Rate Base</u>	<u>10,261,708,656</u>	<u>635,041,171</u>	<u>9,626,667,485</u>
<b>ROR (Operating Income / Rate Base)</b>	8.11%	7.14%	8.17%
<b>Return on Equity (ROE)</b>			
Net Operating Income	832,264,891	45,361,949	786,902,942
Debt Interest (Rate Base * Weighted Cost of Debt)	(211,391,198)	(13,081,848)	(198,309,350)
Earnings Available for Common	620,873,693	32,280,101	588,593,592
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>5,387,397,045</u>	<u>333,396,615</u>	<u>5,054,000,430</u>
<b>ROE (earnings for Common / Equity)</b>	<b>11.52%</b>	<b>9.68%</b>	<b>11.65%</b>
<b>Revenue Deficiency</b>			
Required Operating Income (Rate Base * Required Return)	761,418,782	47,120,055	714,298,727
<u>Net Operating Income</u>	<u>832,264,891</u>	<u>45,361,949</u>	<u>786,902,942</u>
<b>Operating Income Deficiency</b>	<b>(70,846,109)</b>	<b>1,758,106</b>	<b>(72,604,215)</b>
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(93,717,858)</b>	<b>2,325,688</b>	<b>(96,043,546)</b>
<b>Total Revenue Requirements</b>			
Total Retail Revenues	3,647,132,007	206,637,042	3,440,494,965
<u>Revenue Deficiency</u>	<u>(93,717,858)</u>	<u>2,325,688</u>	<u>(96,043,546)</u>
Total Revenue Requirements	3,553,414,149	208,962,730	3,344,451,419

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Cost of Service Study (COSS)

	2021 Test Year		
	Total	ND Electric	Other
<b><u>Composite Income Tax Rate</u></b>			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
<b><u>Weighted Cost of Capital</u></b>			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.00%	1.00%	1.00%
Cost of Long Term Debt	4.22%	4.22%	4.22%
Cost of Common Equity	10.20%	10.20%	10.20%
Ratio of Short Term Debt	0.54%	0.54%	0.54%
Ratio of Long Term Debt	46.96%	46.96%	46.96%
Ratio of Common Equity	52.50%	52.50%	52.50%
Weighted Cost of STD	0.01%	0.01%	0.01%
Weighted Cost of LTD	1.98%	1.98%	1.98%
Weighted Cost of Debt	1.99%	1.99%	1.99%
<u>Weighted Cost of Equity</u>	<u>5.36%</u>	<u>5.36%</u>	<u>5.36%</u>
<b>Required Rate of Return</b>	<b>7.35%</b>	<b>7.35%</b>	<b>7.35%</b>
<b><u>Rate Base</u></b>			
Plant Investment	24,925,761,849	1,471,793,933	23,453,967,915
<u>Depreciation Reserve</u>	<u>11,367,625,380</u>	<u>677,840,353</u>	<u>10,689,785,027</u>
Net Utility Plant	13,558,136,468	793,953,580	12,764,182,888
CWIP	31,625,665	1,914,024	29,711,641
Accumulated Deferred Taxes	3,018,589,220	183,641,862	2,834,947,358
DTA - NOL Average Balance	(18,045,496)		(18,045,496)
DTA - State Tax Credit Average Balance	(354,137)	(31,860)	(322,277)
DTA - Federal Tax Credit Average Balance	(496,185,454)	(36,364,887)	(459,820,567)
Total Accum Deferred Taxes	2,504,004,132	147,245,114	2,356,759,018
Cash Working Capital	(144,517,160)	(7,103,092)	(137,414,068)
Materials and Supplies	174,923,376	10,806,596	164,116,780
Fuel Inventory	97,123,363	6,579,039	90,544,324
Non-plant Assets and Liabilities	88,306,992	8,415,116	79,891,876
Customer Advances	(9,169,912)	(62,381)	(9,107,531)
Customer Deposits	(44,930,376)	(71,274)	(44,859,102)
Prepays and Other	80,616,733	5,159,576	75,457,157
<u>Regulatory Amortizations</u>	<u>51,639,356</u>	<u>4,408,614</u>	<u>47,230,741</u>
Total Other Rate Base Items	293,992,371	28,132,194	265,860,177
<b>Total Rate Base</b>	<b>11,379,750,372</b>	<b>676,754,684</b>	<b>10,702,995,688</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Cost of Service Study (COSS)

	2021 Test Year		
	Total	ND Electric	Other
<b>Operating Revenues</b>			
Retail	3,532,781,564	206,416,272	3,326,365,292
Interdepartmental	455,964		455,964
<u>Other Operating Rev - Non-Retail</u>	<u>766,358,780</u>	<u>39,560,473</u>	<u>726,798,307</u>
<b>Total Operating Revenues</b>	<b>4,299,596,308</b>	<b>245,976,745</b>	<b>4,053,619,563</b>
<b>Expenses</b>			
Operating Expenses:			
Fuel	1,035,810,318	56,396,304	979,414,013
Deferred Fuel			
Variable IA Production Fuel			
<u>Purchased Energy - Windsourc</u>	<u>6,003,946</u>	<u>0</u>	<u>6,003,946</u>
Fuel & Purchased Energy Total	1,041,814,263	56,396,304	985,417,959
Production - Fixed	501,063,754	31,066,266	469,997,488
Production - Fixed IA Investment			
Production - Fixed IA O&M	49,291,953	3,042,842	46,249,111
Production - Variable	7,960,889	510,248	7,450,641
Production - Variable IA O&M	17,067,287	1,053,581	16,013,706
<u>Production - Purchased Demand</u>	<u>160,569,589</u>	<u>9,827,919</u>	<u>150,741,670</u>
Production Total	735,953,471	45,500,855	690,452,616
Regional Markets	11,099,571	685,188	10,414,384
Transmission IA	120,157,595	7,417,449	112,740,147
Transmission	268,574,522	10,151,545	258,422,977
Distribution	155,948,158	8,529,179	147,418,978
Customer Accounting	72,839,589	4,008,156	68,831,432
Customer Service & Information	112,693,003	284,060	112,408,942
Sales, Econ Dvlp & Other	467,488	118,859	348,629
<u>Administrative &amp; General</u>	<u>264,285,526</u>	<u>16,782,031</u>	<u>247,503,495</u>
<b>Total Operating Expenses</b>	<b>2,783,833,187</b>	<b>149,873,628</b>	<b>2,633,959,559</b>
Depreciation	887,814,949	54,543,818	833,271,131
Amortization	16,059,958	6,231,557	9,828,401
<b>Taxes:</b>			
Property Taxes	216,754,203	11,495,109	205,259,093
ITC Amortization	(1,365,779)	(67,761)	(1,298,018)
Deferred Taxes	105,326,623	5,035,188	100,291,435
Deferred Taxes - NOL	2,174,287		2,174,287
Less State Tax Credits deferred	(82,279)	(63,720)	(18,559)
Less Federal Tax Credits deferred	(176,864,284)	(12,338,873)	(164,525,412)
Deferred Income Tax & ITC	(70,811,432)	(7,435,165)	(63,376,267)
Payroll & Other Taxes	32,033,321	2,031,768	30,001,552
<b>Total Taxes Other Than Income</b>	<b>177,976,092</b>	<b>6,091,712</b>	<b>171,884,379</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Cost of Service Study (COSS)

	2021 Test Year		
	Total	ND Electric	Other
<b><u>Income Before Taxes</u></b>			
Total Operating Revenues	4,299,596,308	245,976,745	4,053,619,563
less: Total Operating Expenses	2,783,833,187	149,873,628	2,633,959,559
Book Depreciation	887,814,949	54,543,818	833,271,131
Amortization	16,059,958	6,231,557	9,828,401
<u>Taxes Other than Income</u>	<u>177,976,092</u>	<u>6,091,712</u>	<u>171,884,379</u>
<b>Total Before Tax Book Income</b>	<b>433,912,122</b>	<b>29,236,030</b>	<b>404,676,092</b>
<b><u>Tax Additions</u></b>			
Book Depreciation	887,814,949	54,543,818	833,271,131
Deferred Income Taxes and ITC	(70,811,432)	(7,435,165)	(63,376,267)
Nuclear Fuel Burn (ex. D&D)	113,804,577	7,025,270	106,779,307
Nuclear Outage Accounting	45,490,790	2,952,752	42,538,038
Avoided Tax Interest	20,003,424	535,113	19,468,311
<u>Other Book Additions</u>	<u>3,003,832</u>	<u>581,747</u>	<u>2,422,086</u>
<b>Total Tax Additions</b>	<b>999,306,141</b>	<b>58,203,535</b>	<b>941,102,606</b>
<b><u>Tax Deductions</u></b>			
Total Rate Base	11,379,750,372	676,754,684	10,702,995,688
Weighted Cost of Debt	1.99%	1.99%	1.99%
Debt Interest Expense	226,457,032	13,467,418	212,989,614
Nuclear Outage Accounting	62,275,000	4,060,372	58,214,627
Tax Depreciation and Removals	1,501,937,963	86,872,952	1,415,065,012
NOL Utilized / (Generated)	7,735,143		7,735,143
<u>Other Tax / Book Timing Differences</u>	<u>(1,864,323)</u>	<u>(282,512)</u>	<u>(1,581,811)</u>
<b>Total Tax Deductions</b>	<b>1,796,540,815</b>	<b>104,118,230</b>	<b>1,692,422,585</b>
<b><u>State Taxes</u></b>			
State Taxable Income	(363,322,552)	(16,678,665)	(346,643,887)
State Income Tax Rate	4.31%	4.31%	4.31%
State Taxes before Credits	(15,659,202)	(718,850)	(14,940,352)
<u>Less State Tax Credits applied</u>	<u>(1,104,721)</u>	<u>(9,555)</u>	<u>(1,095,166)</u>
<b>Total State Income Taxes</b>	<b>(16,763,923)</b>	<b>(728,406)</b>	<b>(16,035,518)</b>
<b><u>Federal Taxes</u></b>			
Federal Sec 199 Production Deduction			
Federal Taxable Income	(346,558,629)	(15,950,259)	(330,608,369)
Federal Income Tax Rate	21.00%	21.00%	21.00%
Federal Tax before Credits	(72,777,312)	(3,349,554)	(69,427,758)
<u>Less Federal Tax Credits</u>	<u>(5,554,070)</u>	<u>375,535</u>	<u>(5,929,604)</u>
<b>Total Federal Income Taxes</b>	<b>(78,331,382)</b>	<b>(2,974,020)</b>	<b>(75,357,362)</b>
<b>Total Taxes</b>			
Total Taxes Other than Income	177,976,092	6,091,712	171,884,379
Total Federal and State Income Taxes	(95,095,305)	(3,702,425)	(91,392,880)
<b>Total Taxes</b>	<b>82,880,786</b>	<b>2,389,287</b>	<b>80,491,499</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Cost of Service Study (COSS)

	2021 Test Year		
	Total	ND Electric	Other
<b>Total Operating Revenues</b>	4,299,596,308	245,976,745	4,053,619,563
<b>Total Expenses</b>	3,770,588,880	213,038,289	3,557,550,591
AFDC Debt			
AFDC Equity			
<b>Net Income</b>	<b>529,007,427</b>	<b>32,938,456</b>	<b>496,068,972</b>
<b>Rate of Return (ROR)</b>			
Total Operating Income	529,007,427	32,938,456	496,068,972
<u>Total Rate Base</u>	<u>11,379,750,372</u>	<u>676,754,684</u>	<u>10,702,995,688</u>
<b>ROR (Operating Income / Rate Base)</b>	4.65%	4.87%	4.63%
<b>Return on Equity (ROE)</b>			
Net Operating Income	529,007,427	32,938,456	496,068,972
Debt Interest (Rate Base * Weighted Cost of Debt)	(226,457,032)	(13,467,418)	(212,989,614)
Earnings Available for Common	302,550,395	19,471,038	283,079,357
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>5,974,368,945</u>	<u>355,296,209</u>	<u>5,619,072,736</u>
<b>ROE (earnings for Common / Equity)</b>	5.06%	5.48%	5.04%
<b>Revenue Deficiency</b>			
Required Operating Income (Rate Base * Required Return)	836,411,652	49,741,469	786,670,183
<u>Net Operating Income</u>	<u>529,007,427</u>	<u>32,938,456</u>	<u>496,068,972</u>
<b>Operating Income Deficiency</b>	307,404,225	16,803,013	290,601,211
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>406,645,702</b>	<b>22,227,649</b>	<b>384,418,053</b>
<b>Total Revenue Requirements</b>			
Total Retail Revenues	3,533,237,528	206,416,272	3,326,821,256
<u>Revenue Deficiency</u>	<u>406,645,702</u>	<u>22,227,649</u>	<u>384,418,053</u>
Total Revenue Requirements	3,939,883,230	228,643,921	3,711,239,309

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Electric	Other
<b>Plant Investment</b>			
Base Plant	24,931,624	1,497,969	23,433,655
NSPM-Forecast Update 1 ND Rules	21,807	1,352	20,455
NSPM-Forecast Update 2 ND Rules	(152)	(9)	(142)
NSPM-Forecast Update 3 ND Rules	(177)	(177)	
NSPM-RER Rider	(20,419)	(20,419)	
NSPM-TCR-ND Rider Removal	(6,921)	(6,921)	
<b>Sub-Total Plant Investment</b>	<b>24,925,762</b>	<b>1,471,794</b>	<b>23,453,968</b>
<b>Depreciation Reserve</b>			
Base Plant	11,332,259	675,833	10,656,427
NSPM-Forecast Update 1 ND Rules	842	52	789
NSPM-Forecast Update 2 ND Rules	(13)	(1)	(12)
NSPM-Forecast Update 3 ND Rules	(2)	(2)	
NSPM-ND Depreciation Study Prod	35,346	2,211	33,135
NSPM-ND Depreciation Study TD&G	(335)	219	(554)
NSPM-RER Rider	(344)	(344)	
NSPM-TCR-ND Rider Removal	(128)	(128)	
<b>Sub-Total Depreciation Reserve</b>	<b>11,367,625</b>	<b>677,840</b>	<b>10,689,785</b>
<b>CWIP</b>			
Base Plant	674,321	40,811	633,510
NSPM-Exclude CWIP and AFDC for Dakotas	(642,696)	(38,897)	(603,799)
<b>Sub-Total CWIP</b>	<b>31,626</b>	<b>1,914</b>	<b>29,712</b>
<b>Accumulated Deferred Taxes</b>			
Base Plant	3,017,647	181,690	2,835,957
NSPM-ADIT Prorate for IRS	(26,992)	(1,291)	(25,701)
NSPM-Forecast Update 1 ND Rules	1,140	71	1,069
NSPM-Forecast Update 2 ND Rules	(3)	(0)	(3)
NSPM-Forecast Update 3 ND Rules	(27)	(27)	
NSPM-ND Depreciation Study Prod	(9,935)	(622)	(9,314)
NSPM-ND Depreciation Study TD&G	94	(62)	156
NSPM-ND Electric Pension Extend Deferral	599	599	
NSPM-ND PI EPU Deferral	1,440	1,440	
NSPM-Non-Plant	20,686	1,543	19,142
NSPM-Non-Plant Tax Reform Excess ADIT ND	389	389	
NSPM-Nuc Outage COA	14,894	968	13,927
NSPM-Pension Non-Qualified	(304)	(19)	(286)
NSPM-RER Rider	(839)	(839)	
NSPM-TCR-ND Rider Removal	(197)	(197)	
<b>Sub-Total Accumulated Deferred Taxes</b>	<b>3,018,589</b>	<b>183,642</b>	<b>2,834,947</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Electric	Other
<b>DTA - NOL Average Balance</b>			
NSPM-ADIT Prorate NOL for IRS	584		584
NSPM-NOL/Credits/199	(18,629)		(18,629)
<b>Sub-Total DTA - NOL Average Balance</b>	<b>(18,045)</b>		<b>(18,045)</b>
<b>DTA - State Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(156)		(156)
NSPM-NOL/Credits/199	(198)	(32)	(166)
<b>Sub-Total DTA - State Tax Credit Average Balance</b>	<b>(354)</b>	<b>(32)</b>	<b>(322)</b>
<b>DTA - Federal Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(175,131)	(11,752)	(163,379)
NSPM-NOL/Credits/199	(321,054)	(24,613)	(296,442)
<b>Sub-Total DTA - Federal Tax Credit Average Balance</b>	<b>(496,185)</b>	<b>(36,365)</b>	<b>(459,821)</b>
<b>Cash Working Capital</b>			
NSPM-Cash Working Capital	(144,517)	(7,103)	(137,414)
<b>Sub-Total Cash Working Capital</b>	<b>(144,517)</b>	<b>(7,103)</b>	<b>(137,414)</b>
<b>Materials and Supplies</b>			
NSPM-M&S_PrePays	174,923	10,807	164,117
<b>Sub-Total Materials and Supplies</b>	<b>174,923</b>	<b>10,807</b>	<b>164,117</b>
<b>Fuel Inventory</b>			
NSPM-M&S_PrePays	97,123	6,579	90,544
<b>Sub-Total Fuel Inventory</b>	<b>97,123</b>	<b>6,579</b>	<b>90,544</b>
<b>Non-plant Assets and Liabilities</b>			
NSPM-ND Electric Pension Extend Deferral	2,129	2,129	
NSPM-Non-Plant	87,261	6,353	80,908
NSPM-Pension Non-Qualified	(1,083)	(67)	(1,016)
<b>Sub-Total Non-plant Assets and Liabilities</b>	<b>88,307</b>	<b>8,415</b>	<b>79,892</b>
<b>Customer Advances</b>			
NSPM-Customer Advances	(9,170)	(62)	(9,108)
<b>Sub-Total Customer Advances</b>	<b>(9,170)</b>	<b>(62)</b>	<b>(9,108)</b>
<b>Customer Deposits</b>			
NSPM-Customer Deposits	(44,930)	(71)	(44,859)
<b>Sub-Total Customer Deposits</b>	<b>(44,930)</b>	<b>(71)</b>	<b>(44,859)</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Electric	Other
<b>Prepays and Other</b>			
NSPM-M&S_PrePays	18,288	1,131	17,157
NSPM-Misc Debits & Credits	9,389	589	8,800
NSPM-Nuc Outage COA	52,940	3,440	49,501
<b>Sub-Total Prepays and Other</b>	<b>80,617</b>	<b>5,160</b>	<b>75,457</b>
<b>Regulatory Amortizations</b>			
NSPM-ND Electric Income Tax Tracker Amortization	357	357	
NSPM-ND PI EPU Deferral	3,955	3,955	
NSPM-NOL Tax Reform ADIT ARAM	52,566	5,335	47,231
NSPM-RER PTC Amortization	(5,239)	(5,239)	
<b>Sub-Total Regulatory Amortizations</b>	<b>51,639</b>	<b>4,409</b>	<b>47,231</b>
<b>Depreciation</b>			
Base Plant	814,830	48,391	766,438
NSPM-Forecast Update 1 ND Rules	1,807	112	1,695
NSPM-Forecast Update 2 ND Rules	(26)	(2)	(24)
NSPM-Forecast Update 3 ND Rules	(3)	(3)	
NSPM-ND Decommissioning	1,973	1,973	
NSPM-ND Depreciation Study Prod	70,692	4,423	66,269
NSPM-ND Depreciation Study TD&G	(669)	438	(1,107)
NSPM-RER Rider	(686)	(686)	
NSPM-TCR-ND Rider Removal	(103)	(103)	
<b>Sub-Total Depreciation</b>	<b>887,815</b>	<b>54,544</b>	<b>833,271</b>
<b>Amortization</b>			
NSPM-Amortization ND RTF Study	184	184	
NSPM-Amortization Rate Case Expense	2,176	419	1,757
NSPM-ND Electric Income Tax Tracker Amortization	143	143	
NSPM-ND PI EPU Deferral	308	308	
NSPM-NOL Tax Reform ADIT ARAM	2,696	274	2,422
NSPM-Pension Deferred Amortization	5,649		5,649
NSPM-RER PTC Amortization	4,903	4,903	
<b>Sub-Total Amortization</b>	<b>16,060</b>	<b>6,232</b>	<b>9,828</b>
<b>Property Taxes</b>			
NSPM-Property Taxes	216,862	11,603	205,259
NSPM-RER Rider	(66)	(66)	
NSPM-TCR-ND Rider Removal	(41)	(41)	
<b>Sub-Total Property Taxes</b>	<b>216,754</b>	<b>11,495</b>	<b>205,259</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Electric	Other
<b>ITC Amortization</b>			
Base Plant	(1,317)	(65)	(1,252)
NSPM-St Anth ITC	(49)	(3)	(46)
<b>Sub-Total ITC Amortization</b>	<b>(1,366)</b>	<b>(68)</b>	<b>(1,298)</b>
<b>Deferred Taxes</b>			
Base Plant	116,353	7,903	108,451
NSPM-Forecast Update 1 ND Rules	1,305	81	1,224
NSPM-Forecast Update 2 ND Rules	(6)	(0)	(5)
NSPM-Forecast Update 3 ND Rules	(20)	(20)	
NSPM-ND Depreciation Study Prod	(19,871)	(1,243)	(18,628)
NSPM-ND Depreciation Study TD&G	188	(123)	311
NSPM-ND Electric Pension Extend Deferral	11	11	
NSPM-ND PI EPU Deferral	(112)	(112)	
NSPM-Non-Plant	4,793	241	4,552
NSPM-Non-Plant Tax Reform Excess ADIT ND	51	51	
NSPM-Nuc Outage COA	4,722	312	4,411
NSPM-Pension Non-Qualified	(26)	(2)	(24)
NSPM-RER Rider	(1,940)	(1,940)	
NSPM-TCR-ND Rider Removal	(121)	(121)	
<b>Sub-Total Deferred Taxes</b>	<b>105,327</b>	<b>5,035</b>	<b>100,291</b>
<b>Deferred Taxes - NOL</b>			
NSPM-NOL/Credits/199	2,174		2,174
<b>Sub-Total Deferred Taxes - NOL</b>	<b>2,174</b>		<b>2,174</b>
<b>Deferred State Tax Credits</b>			
NSPM-NOL/Credits/199	82	64	19
<b>Sub-Total Deferred State Tax Credits</b>	<b>82</b>	<b>64</b>	<b>19</b>
<b>Deferred Federal Tax Credits</b>			
NSPM-NOL/Credits/199	176,864	12,339	164,525
<b>Sub-Total Deferred Federal Tax Credits</b>	<b>176,864</b>	<b>12,339</b>	<b>164,525</b>
<b>Nuclear Fuel Burn (ex D&amp;D)</b>			
NSPM-Nuclear Fuel Burn	113,805	7,025	106,779
<b>Sub-Total Nuclear Fuel Burn (ex D&amp;D)</b>	<b>113,805</b>	<b>7,025</b>	<b>106,779</b>
<b>Nuclear Outage Accounting Tax Deduction</b>			
NSPM-Nuc Outage COA	62,275	4,060	58,215
<b>Sub-Total Nuclear Outage Accounting Tax Deduction</b>	<b>62,275</b>	<b>4,060</b>	<b>58,215</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Electric	Other
<b>Nuclear Outage Accounting Tax Addition</b>			
NSPM-Nuc Outage COA	45,491	2,953	42,538
Sub-Total Nuclear Outage Accounting Tax Addition	<b>45,491</b>	<b>2,953</b>	<b>42,538</b>
<b>Avoided Tax Interest</b>			
Base Plant	20,702	1,204	19,498
NSPM-Forecast Update 1 ND Rules	(39)	(2)	(36)
NSPM-Forecast Update 2 ND Rules	7	0	7
NSPM-RER Rider	(539)	(539)	
NSPM-TCR-ND Rider Removal	(128)	(128)	
Sub-Total Avoided Tax Interest	<b>20,003</b>	<b>535</b>	<b>19,468</b>
<b>Other Book Additions</b>			
NSPM-ND PI EPU Deferral	308	308	
NSPM-NOL Tax Reform ADIT ARAM	2,696	274	2,422
Sub-Total Other Book Additions	<b>3,004</b>	<b>582</b>	<b>2,422</b>
<b>Tax Depreciation and Removals</b>			
Base Plant	1,500,624	92,868	1,407,756
NSPM-Forecast Update 1 ND Rules	6,557	407	6,151
NSPM-Forecast Update 2 ND Rules	(43)	(3)	(40)
NSPM-ND Decommissioning	1,973	1,973	
NSPM-RER Rider	(7,790)	(7,790)	
NSPM-Tax Timing & Credits	1,277	79	1,198
NSPM-TCR-ND Rider Removal	(662)	(662)	
Sub-Total Tax Depreciation and Removals	<b>1,501,938</b>	<b>86,873</b>	<b>1,415,065</b>
<b>Other Tax / Book Timing Differences</b>			
NSPM-ND Electric Pension Extend Deferral	38	38	
NSPM-Non-Plant	17,053	858	16,195
NSPM-Pension Non-Qualified	(93)	(6)	(87)
NSPM-Transportation Book to Tax Depr	(18,862)	(1,172)	(17,690)
Sub-Total Other Tax / Book Timing Differences	<b>(1,864)</b>	<b>(283)</b>	<b>(1,582)</b>
<b>State Tax Credits</b>			
NSPM-Tax Timing & Credits	1,187	73	1,114
Sub-Total State Tax Credits	<b>1,187</b>	<b>73</b>	<b>1,114</b>
<b>Federal Tax Credits</b>			
NSPM-RER Rider	(422)	(422)	
NSPM-Tax Timing & Credits	182,840	12,385	170,455
Sub-Total Federal Tax Credits	<b>182,418</b>	<b>11,963</b>	<b>170,455</b>

Reporting Line - Base Data Only	FERC Function	Utility Class	Functional Use	Total		ND Electric		Other			
				Dec-2020	Dec-2021	Dec-2020	Dec-2021	Dec-2020	Dec-2021		
				(83,572)	(86,643)	(4,112)	(4,164)	(79,460)	(82,479)		
Plant Investment	PreFunded Tran	Electric	Bulk Transmission	(83,572)	(86,643)	(4,112)	(4,164)	(79,460)	(82,479)	(80,970)	(80,970)
Plant Investment	PreFunded Tran	Electric	Sub-Total PreFunded Tran	(83,572)	(86,643)	(4,112)	(4,164)	(79,460)	(82,479)	(80,970)	(80,970)
Plant Investment	Intangible	Common	General Plant/A&G Corp (Dist)	158,499	175,057	9,920	10,957	148,579	164,100	156,339	156,339
Plant Investment	Intangible	Common	General Plant/A&G Corp (Prod)	266,074	293,869	16,425	18,141	249,649	275,728	262,689	262,689
Plant Investment	Intangible	Common	General Plant/A&G Corp (Tran)	53,090	58,636	3,277	3,449	49,813	55,017	52,415	52,415
Plant Investment	Intangible	Electric	General Plant/A&G Corp (Dist)	48,600	56,696	3,042	3,549	45,560	53,147	49,354	49,354
Plant Investment	Intangible	Electric	General Plant/A&G Corp (Prod)	333,815	357,516	20,607	22,072	313,208	335,475	324,341	324,341
Plant Investment	Intangible	Electric	General Plant/A&G Corp (Tran)	31,766	37,056	1,961	2,288	29,805	34,769	32,287	32,287
Plant Investment	Intangible	Electric	Sub-Total Intangible	891,848	978,861	55,233	60,825	836,615	918,236	877,425	877,425
Plant Investment	Production	Electric	Base Load	5,007,453	5,113,243	309,115	312,380	4,698,338	4,797,597	4,747,968	4,747,968
Plant Investment	Production	Electric	Base Load (Energy)	3,051,392	3,128,115	206,698	229,619	2,844,694	3,475,377	3,160,135	3,160,135
Plant Investment	Production	Electric	Fuel - Nuclear	2,835,364	2,986,259	175,067	184,345	2,660,897	2,801,914	2,731,406	2,731,406
Plant Investment	Production	Electric	Peaking Plant	2,680,776	2,747,605	165,487	169,612	2,515,289	2,577,993	2,546,641	2,546,641
Plant Investment	Production	Electric	Peaking Plant (Energy)	219,125	267,721	14,843	18,135	204,281	249,586	226,934	226,934
Plant Investment	Production	Electric	Sub-Total Production	13,794,710	14,842,944	871,211	940,277	12,923,500	13,902,667	13,413,083	13,413,083
Plant Investment	Transmission	Electric	Base Load	94,489	112,506	5,833	6,945	88,657	105,561	97,109	97,109
Plant Investment	Transmission	Electric	Bulk Transmission	3,823,933	4,058,575	236,055	250,540	3,587,878	3,808,035	3,697,956	3,697,956
Plant Investment	Transmission	Electric	Direct Tran	975	1,015	60	63	915	952	934	934
Plant Investment	Transmission	Electric	Direct Tran (MN Only)	6,862	7,138	7,000	6,862	7,138	7,138	7,000	7,000
Plant Investment	Transmission	Electric	Peaking Plant	35,767	42,372	2,208	2,616	33,559	39,757	36,658	36,658
Plant Investment	Transmission	Electric	Sub-Total Transmission	3,962,027	4,221,606	244,156	260,163	3,717,871	3,961,443	3,839,657	3,839,657
Plant Investment	Distribution	Electric	Base Load	2,906	2,906	179	179	2,727	2,727	2,727	2,727
Plant Investment	Distribution	Electric	Bulk Transmission	1,878	2,033	116	126	1,762	1,908	1,835	1,835
Plant Investment	Distribution	Electric	Direct Dist	17,275	18,665	17,970	17,970	17,275	18,665	17,970	17,970
Plant Investment	Distribution	Electric	Dist Line Transformers	473,639	465,668	27,363	27,783	446,277	437,885	442,081	442,081
Plant Investment	Distribution	Electric	Dist Overhead Lines	1,069,917	1,168,400	42,359	43,609	1,027,558	1,124,791	1,076,175	1,076,175
Plant Investment	Distribution	Electric	Dist Underground Lines	1,650,261	1,803,506	77,238	79,518	1,573,022	1,723,988	1,648,505	1,648,505
Plant Investment	Distribution	Electric	Distribution Meters	103,816	113,941	6,664	6,766	97,152	107,175	102,164	102,164
Plant Investment	Distribution	Electric	Distribution Services	348,286	342,486	15,110	15,342	333,176	327,143	330,160	330,160
Plant Investment	Distribution	Electric	Distribution Substations	762,666	816,852	38,639	38,659	724,027	778,193	751,110	751,110
Plant Investment	Distribution	Electric	Peaking Plant	595	595	37	37	558	558	558	558
Plant Investment	Distribution	Electric	Street Lighting	77,813	77,951	3,179	3,146	74,634	74,805	74,720	74,720
Plant Investment	Distribution	Electric	Sub-Total Distribution	4,509,053	4,813,005	210,884	215,165	4,298,169	4,597,840	4,448,004	4,448,004

Reporting Line - Base Data Only	FERC Function	Utility Class	Functional Use	Total		ND Electric		Other		
				Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021	
Plant Investment	General	Common	General Plant/A&G Corp (Dist)	118,629	130,691	7,425	8,180	111,204	122,511	116,858
Plant Investment	General	Common	General Plant/A&G Corp (Prod)	248,088	275,599	15,315	16,828	232,773	255,771	244,272
Plant Investment	General	Common	General Plant/A&G Corp (Tran)	62,849	69,356	3,880	4,281	58,969	65,075	62,022
Plant Investment	General	Electric	General Plant/A&G Corp (Dist)	255,450	295,800	15,989	18,514	239,462	277,286	256,374
Plant Investment	General	Electric	General Plant/A&G Corp (Prod)	159,693	210,574	9,858	12,999	149,835	197,575	173,705
Plant Investment	General	Electric	General Plant/A&G Corp (Tran)	254,469	283,851	15,709	17,522	238,760	266,329	252,544
Plant Investment	General		Sub-Total General	1,099,177	1,262,872	68,175	78,325	1,031,003	1,184,547	1,107,775
Plant Investment	PreFunded Prod	Electric	Base Load	(36,465)	(36,465)			(36,465)	(36,465)	(36,465)
Plant Investment	PreFunded Prod	Electric	Base Load (Energy)	(71,718)	(96,375)			(71,718)	(96,375)	(84,047)
Plant Investment	PreFunded Prod	Electric	Peaking Plant	(44,772)	(44,772)			(44,772)	(44,772)	(44,772)
Plant Investment	PreFunded Prod	Electric	Peaking Plant (Energy)	(5,150)	(6,921)			(5,150)	(6,921)	(6,035)
Plant Investment	PreFunded Prod		Sub-Total Prefunded Prod	(158,106)	(184,533)			(158,106)	(184,533)	(171,319)
Plant Investment			Sub-Total Plant Investment	24,015,137	25,846,111	1,445,546	1,550,391	22,569,591	24,297,720	23,435,655





Reporting Line - Base Data Only	FERC Function	Utility Class	Functional Use	Total		ND Electric		Other	
				Dec-2020	Dec-2021	Dec-2020	Dec-2021	Dec-2020	Dec-2021
Accumulated Deferred Taxes	Pre-Funded Tran	Electric	Bulk Transmission	(10,133)	(10,090)	(444)	(440)	(442)	(9,688)
Accumulated Deferred Taxes	Pre-Funded Tran	Electric	Sub-Total Prefunded Tran	(10,133)	(10,090)	(444)	(440)	(442)	(9,650)
Accumulated Deferred Taxes	Intangible	Common	General Plant/A&G Corp (Dist)	16,652	15,954	1,042	999	1,020	14,956
Accumulated Deferred Taxes	Intangible	Common	General Plant/A&G Corp (Prod)	27,954	26,782	1,726	1,689	1,689	25,129
Accumulated Deferred Taxes	Intangible	Common	General Plant/A&G Corp (Tran)	5,578	5,344	344	330	337	5,014
Accumulated Deferred Taxes	Intangible	Electric	General Plant/A&G Corp (Dist)	2,078	2,093	130	127	129	1,906
Accumulated Deferred Taxes	Intangible	Electric	General Plant/A&G Corp (Prod)	2,985	3,430	184	212	198	3,218
Accumulated Deferred Taxes	Intangible	Electric	General Plant/A&G Corp (Tran)	1,358	1,329	84	82	83	1,247
Accumulated Deferred Taxes	Intangible	Electric	Sub-Total Intangible	56,606	54,872	3,510	3,403	3,457	51,469
Accumulated Deferred Taxes	Production	Electric	Base Load	593,831	565,414	36,658	34,904	35,781	557,173
Accumulated Deferred Taxes	Production	Electric	Base Load (Energy)	498,504	525,019	31,059	40,070	35,564	489,455
Accumulated Deferred Taxes	Production	Electric	Fuel - Nuclear	(4,749)	(7,490)	(293)	(462)	(378)	(4,456)
Accumulated Deferred Taxes	Production	Electric	Peaking Plant	303,211	294,797	18,718	18,198	18,458	276,599
Accumulated Deferred Taxes	Production	Electric	Peaking Plant (Energy)	32,926	42,479	2,230	2,877	2,554	39,601
Accumulated Deferred Taxes	Production	Electric	Sub-Total Production	1,383,723	1,486,733	88,371	95,587	91,979	1,393,147
Accumulated Deferred Taxes	Transmission	Electric	Base Load	12,526	14,014	773	865	819	11,752
Accumulated Deferred Taxes	Transmission	Electric	Bulk Transmission	786,098	806,139	48,527	49,764	49,145	737,571
Accumulated Deferred Taxes	Transmission	Electric	Direct Tran	208	212	13	13	13	195
Accumulated Deferred Taxes	Transmission	Electric	Direct Tran (MN Only)	1,463	1,490	1,476	0	0	1,463
Accumulated Deferred Taxes	Transmission	Electric	Held for Future Use	0	0	0	0	0	0
Accumulated Deferred Taxes	Transmission	Electric	Peaking Plant	4,728	5,257	292	324	308	4,436
Accumulated Deferred Taxes	Transmission	Electric	Sub-Total Transmission	805,022	827,112	49,605	50,966	50,286	755,418
Accumulated Deferred Taxes	Distribution	Electric	Base Load	317	291	20	18	19	297
Accumulated Deferred Taxes	Distribution	Electric	Bulk Transmission	290	282	18	17	18	269
Accumulated Deferred Taxes	Distribution	Electric	Direct Dist	2,549	2,499	2,524	2,524	2,499	2,499
Accumulated Deferred Taxes	Distribution	Electric	Dist Line Transformers	48,984	46,711	47,847	2,697	2,747	46,188
Accumulated Deferred Taxes	Distribution	Electric	Dist Overhead Lines	146,922	148,749	5,886	5,821	5,853	141,036
Accumulated Deferred Taxes	Distribution	Electric	Dist Underground Lines	267,273	264,592	12,301	12,028	12,165	254,972
Accumulated Deferred Taxes	Distribution	Electric	Distribution Meters	11,589	12,018	748	728	738	10,841
Accumulated Deferred Taxes	Distribution	Electric	Distribution Services	25,066	23,215	1,774	1,639	1,706	23,292
Accumulated Deferred Taxes	Distribution	Electric	Distribution Substations	120,717	120,014	6,361	6,464	6,413	114,356
Accumulated Deferred Taxes	Distribution	Electric	Peaking Plant	65	60	4	4	4	56
Accumulated Deferred Taxes	Distribution	Electric	Street Lighting	14,412	13,827	394	366	380	14,017
Accumulated Deferred Taxes	Distribution	Electric	Sub-Total Distribution	638,184	632,257	30,303	29,781	30,042	607,882
Accumulated Deferred Taxes	General	Common	General Plant/A&G Corp (Dist)	6,931	6,906	434	432	433	6,474
Accumulated Deferred Taxes	General	Common	General Plant/A&G Corp (Prod)	14,109	14,021	14,065	866	868	13,238
Accumulated Deferred Taxes	General	Common	General Plant/A&G Corp (Tran)	3,735	3,728	231	230	230	3,497
Accumulated Deferred Taxes	General	Electric	General Plant/A&G Corp (Dist)	29,504	28,864	1,847	1,807	1,827	27,657
Accumulated Deferred Taxes	General	Electric	General Plant/A&G Corp (Prod)	18,449	19,314	18,882	1,192	1,166	18,122
Accumulated Deferred Taxes	General	Electric	General Plant/A&G Corp (Tran)	30,348	29,438	1,873	1,817	1,845	28,475
Accumulated Deferred Taxes	General	Electric	Sub-Total General	103,076	102,271	6,394	6,344	6,369	96,662
Accumulated Deferred Taxes	Pre-Funded Prod	Electric	Base Load	(3,751)	(3,565)	(3,058)	(3,751)	(3,751)	(3,568)
Accumulated Deferred Taxes	Pre-Funded Prod	Electric	Base Load (Energy)	(7,889)	(8,556)	(8,222)	(7,889)	(8,222)	(8,556)
Accumulated Deferred Taxes	Pre-Funded Prod	Electric	Peaking Plant	(4,802)	(4,699)	(4,699)	(4,802)	(4,699)	(4,699)
Accumulated Deferred Taxes	Pre-Funded Prod	Electric	Peaking Plant (Energy)	(566)	(614)	(566)	(566)	(566)	(590)
Accumulated Deferred Taxes	Pre-Funded Prod	Electric	Sub-Total Prefunded Prod	(17,009)	(17,331)	(17,170)	(17,009)	(17,331)	(17,170)

Reporting Line - Base Data Only	FERC Function	Utility Class	Functional Use	Total			ND Electric		Other			
				Dec-2020	Dec-2021	BOY/EOY Avg	Dec-2020	Dec-2021	Dec-2020	Dec-2021	BOY/EOY Avg	
Accumulated Deferred Taxes	Nuclear Decommissioning	Electric	Base Load	0	0	0	0	0	0	0	0	0
Accumulated Deferred Taxes	Nuclear Decommissioning	Electric	Peaking Plant	0	0	0	0	0	0	0	0	0
Accumulated Deferred Taxes	Nuclear Decommissioning		Sub-Total Nuclear Decommissioning	0	0	0	0	0	0	0	0	0
Accumulated Deferred Taxes			Sub-Total Accumulated Deferred Taxes	2,959,470	3,075,823	3,017,647	177,739	185,641	181,690	2,781,731	2,890,182	2,835,957

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2021	Dec - 2021	Dec - 2021
<b>Depreciation</b>			
PreFunded Tran			
Bulk Transmission	(1,371)	(63)	(1,308)
<b>Sub-Total PreFunded Tran</b>	<b>(1,371)</b>	<b>(63)</b>	<b>(1,308)</b>
<b>Intangible</b>			
General Plant/A&G Corp (Dist)	20,249	1,267	18,982
General Plant/A&G Corp (Prod)	47,289	2,919	44,370
General Plant/A&G Corp (Tran)	8,182	505	7,677
<b>Sub-Total Intangible</b>	<b>75,720</b>	<b>4,692</b>	<b>71,029</b>
<b>Production</b>			
Base Load	195,454	12,066	183,389
Base Load (Energy)	144,281	9,773	134,508
Fuel - Nuclear	0		0
Peaking Plant	92,861	5,732	87,129
Peaking Plant (Energy)	10,361	702	9,659
<b>Sub-Total Production</b>	<b>442,958</b>	<b>28,273</b>	<b>414,685</b>
<b>Transmission</b>			
Base Load	1,686	104	1,582
Bulk Transmission	68,954	4,257	64,697
Direct Tran	18	1	17
Direct Tran (MN Only)	124		124
Peaking Plant	1,005	62	943
<b>Sub-Total Transmission</b>	<b>71,787</b>	<b>4,424</b>	<b>67,363</b>
<b>Distribution</b>			
Base Load	66	4	61
Bulk Transmission	44	3	41
Direct Dist	392		392
Dist Line Transformers	13,813	672	13,141
Dist Overhead Lines	37,478	1,457	36,021
Dist Underground Lines	43,401	1,980	41,422
Distribution Meters	4,494	273	4,221
Distribution Services	13,049	1,144	11,905
Distribution Substations	17,166	861	16,306
Peaking Plant	13	1	13
Street Lighting	4,107	151	3,956
<b>Sub-Total Distribution</b>	<b>134,023</b>	<b>6,545</b>	<b>127,478</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2021	Dec - 2021	Dec - 2021
<b>General</b>			
General Plant/A&G Corp (Dist)	19,705	1,233	18,471
General Plant/A&G Corp (Prod)	33,500	2,068	31,432
General Plant/A&G Corp (Tran)	15,272	943	14,330
<b>Sub-Total General</b>	<b>68,477</b>	<b>4,244</b>	<b>64,233</b>
<b>PreFunded Prod</b>			
Base Load	(1,077)		(1,077)
Base Load (Energy)	(3,187)		(3,187)
Peaking Plant	(1,200)		(1,200)
Peaking Plant (Energy)	(229)		(229)
<b>Sub-Total PreFunded Prod</b>	<b>(5,693)</b>		<b>(5,693)</b>
<b>Nuclear Decommissioning</b>			
Base Load	23,433	224	23,209
Peaking Plant	5,497	53	5,444
<b>Sub-Total Nuclear Decommissioning</b>	<b>28,929</b>	<b>277</b>	<b>28,653</b>
Sub-Total Depreciation	814,830	48,391	766,438
<b>ITC Amortization</b>			
<b>Production</b>			
Base Load	(578)	(36)	(543)
Peaking Plant	(290)	(18)	(272)
<b>Sub-Total Production</b>	<b>(869)</b>	<b>(54)</b>	<b>(815)</b>
<b>Transmission</b>			
Bulk Transmission	(173)	(11)	(162)
<b>Sub-Total Transmission</b>	<b>(173)</b>	<b>(11)</b>	<b>(162)</b>
<b>Distribution</b>			
Dist Overhead Lines	(268)		(268)
<b>Sub-Total Distribution</b>	<b>(268)</b>		<b>(268)</b>
<b>General</b>			
General Plant/A&G Corp (Dist)	(2)	(0)	(2)
General Plant/A&G Corp (Prod)	(4)	(0)	(4)
General Plant/A&G Corp (Tran)	(1)	(0)	(1)
<b>Sub-Total General</b>	<b>(8)</b>	<b>(0)</b>	<b>(7)</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2021	Dec - 2021	Dec - 2021
Sub-Total ITC Amortization	(1,317)	(65)	(1,252)
Deferred Taxes			
PreFunded Tran			
Bulk Transmission	43	4	38
<b>Sub-Total PreFunded Tran</b>	<b>43</b>	<b>4</b>	<b>38</b>
Intangible			
General Plant/A&G Corp (Dist)	(743)	(47)	(697)
General Plant/A&G Corp (Prod)	(727)	(45)	(682)
General Plant/A&G Corp (Tran)	(263)	(16)	(247)
<b>Sub-Total Intangible</b>	<b>(1,734)</b>	<b>(108)</b>	<b>(1,626)</b>
Production			
Base Load	(28,417)	(1,754)	(26,663)
Base Load (Energy)	133,029	9,011	124,018
Fuel - Nuclear	(2,741)	(169)	(2,572)
Peaking Plant	(8,414)	(519)	(7,894)
Peaking Plant (Energy)	9,553	647	8,906
<b>Sub-Total Production</b>	<b>103,010</b>	<b>7,216</b>	<b>95,795</b>
Transmission			
Base Load	1,488	92	1,396
Bulk Transmission	20,041	1,237	18,804
Direct Tran	4	0	4
Direct Tran (MN Only)	28		28
Peaking Plant	529	33	496
<b>Sub-Total Transmission</b>	<b>22,090</b>	<b>1,362</b>	<b>20,728</b>
Distribution			
Base Load	(26)	(2)	(25)
Bulk Transmission	(8)	(1)	(8)
Direct Dist	(51)		(51)
Dist Line Transformers	(2,273)	(99)	(2,175)
Dist Overhead Lines	1,827	(65)	1,892
Dist Underground Lines	(2,681)	(273)	(2,408)
Distribution Meters	430	(20)	450
Distribution Services	(1,852)	(136)	(1,716)
Distribution Substations	(703)	103	(806)
Peaking Plant	(5)	(0)	(5)
Street Lighting	(585)	(29)	(556)
<b>Sub-Total Distribution</b>	<b>(5,928)</b>	<b>(521)</b>	<b>(5,406)</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2021	Dec - 2021	Dec - 2021
<b>General</b>			
General Plant/A&G Corp (Dist)	(665)	(42)	(624)
General Plant/A&G Corp (Prod)	777	48	729
General Plant/A&G Corp (Tran)	(917)	(57)	(861)
<b>Sub-Total General</b>	<b>(805)</b>	<b>(50)</b>	<b>(755)</b>
<b>PreFunded Prod</b>			
Base Load	186		186
Base Load (Energy)	(667)		(667)
Peaking Plant	206		206
Peaking Plant (Energy)	(48)		(48)
<b>Sub-Total PreFunded Prod</b>	<b>(323)</b>		<b>(323)</b>
Sub-Total Deferred Taxes	116,353	7,903	108,451
<b>Avoided Tax Interest</b>			
<b>Intangible</b>			
General Plant/A&G Corp (Prod)	265	16	249
<b>Sub-Total Intangible</b>	<b>265</b>	<b>16</b>	<b>249</b>
<b>Production</b>			
Base Load	1,919	118	1,801
Base Load (Energy)	8,717	590	8,126
Peaking Plant	995	61	934
Peaking Plant (Energy)	626	42	584
<b>Sub-Total Production</b>	<b>12,257</b>	<b>813</b>	<b>11,444</b>
<b>Transmission</b>			
Base Load	13	1	13
Bulk Transmission	3,724	230	3,494
Direct Tran (MN Only)	0		0
Peaking Plant	311	19	292
<b>Sub-Total Transmission</b>	<b>4,048</b>	<b>250</b>	<b>3,799</b>
<b>Distribution</b>			
Dist Line Transformers	0		0
Dist Overhead Lines	616	8	608
Dist Underground Lines	1,079	10	1,069
Distribution Meters	128		128
Distribution Services	0		0
Distribution Substations	978	24	954
Street Lighting	0		0
<b>Sub-Total Distribution</b>	<b>2,800</b>	<b>43</b>	<b>2,758</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2021	Dec - 2021	Dec - 2021
<b>General</b>			
General Plant/A&G Corp (Dist)	367	23	344
General Plant/A&G Corp (Prod)	609	38	572
General Plant/A&G Corp (Tran)	355	22	333
<b>Sub-Total General</b>	<b>1,331</b>	<b>82</b>	<b>1,248</b>
Sub-Total Avoided Tax Interest	20,702	1,204	19,498
<b>Tax Depreciation and Removals</b>			
<b>Intangible</b>			
General Plant/A&G Corp (Dist)	20,312	1,271	19,040
General Plant/A&G Corp (Prod)	42,700	2,636	40,064
General Plant/A&G Corp (Tran)	8,203	506	7,696
<b>Sub-Total Intangible</b>	<b>71,214</b>	<b>4,414</b>	<b>66,801</b>
<b>Production</b>			
Base Load	134,061	8,276	125,785
Base Load (Energy)	647,117	43,835	603,282
Fuel - Nuclear	105,870	6,535	99,334
Peaking Plant	75,611	4,668	70,943
Peaking Plant (Energy)	46,470	3,148	43,322
<b>Sub-Total Production</b>	<b>1,009,129</b>	<b>66,462</b>	<b>942,667</b>
<b>Transmission</b>			
Base Load	7,320	452	6,868
Bulk Transmission	150,167	9,270	140,897
Direct Tran	34	2	32
Direct Tran (MN Only)	240		240
Peaking Plant	2,646	163	2,482
<b>Sub-Total Transmission</b>	<b>160,407</b>	<b>9,887</b>	<b>150,519</b>
<b>Distribution</b>			
Base Load	0	0	0
Bulk Transmission	18	1	17
Direct Dist	245		245
Dist Line Transformers	11,548	1,043	10,505
Dist Overhead Lines	44,669	1,270	43,399
Dist Underground Lines	44,715	1,598	43,117
Distribution Meters	6,080	246	5,834
Distribution Services	6,622	280	6,341
Distribution Substations	17,652	1,311	16,341
Peaking Plant	0	0	0
Street Lighting	2,653	81	2,572
<b>Sub-Total Distribution</b>	<b>134,202</b>	<b>5,831</b>	<b>128,371</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2021	Dec - 2021	Dec - 2021
<b>General</b>			
General Plant/A&G Corp (Dist)	30,160	1,888	28,272
General Plant/A&G Corp (Prod)	42,383	2,616	39,767
General Plant/A&G Corp (Tran)	24,201	1,494	22,707
<b>Sub-Total General</b>	<b>96,744</b>	<b>5,998</b>	<b>90,746</b>
<b>Nuclear Decommissioning</b>			
Base Load	23,433	224	23,209
Peaking Plant	5,497	53	5,444
<b>Sub-Total Nuclear Decommissioning</b>	<b>28,929</b>	<b>277</b>	<b>28,653</b>
Sub-Total Tax Depreciation and Removals	1,500,624	92,868	1,407,756

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021		
	Total	ND Electric	Other
<b>Plant Investment</b>			
Base Plant	24,931,624	1,497,969	23,433,655
NSPM-Forecast Update 1 ND Rules	21,807	1,352	20,455
NSPM-Forecast Update 2 ND Rules	(152)	(9)	(142)
NSPM-Forecast Update 3 ND Rules	(177)	(177)	
<b>Sub-Total Plant Investment</b>	<b>24,953,102</b>	<b>1,499,134</b>	<b>23,453,968</b>
<b>Depreciation Reserve</b>			
Base Plant	11,332,259	675,833	10,656,427
NSPM-Forecast Update 1 ND Rules	842	52	789
NSPM-Forecast Update 2 ND Rules	(13)	(1)	(12)
NSPM-Forecast Update 3 ND Rules	(2)	(2)	
<b>Sub-Total Depreciation Reserve</b>	<b>11,333,086</b>	<b>675,882</b>	<b>10,657,204</b>
<b>CWIP</b>			
Base Plant	674,321	40,811	633,510
NSPM-Exclude CWIP and AFDC for Dakotas	(642,696)	(38,897)	(603,799)
<b>Sub-Total CWIP</b>	<b>31,626</b>	<b>1,914</b>	<b>29,712</b>
<b>Accumulated Deferred Taxes</b>			
Base Plant	3,017,647	181,690	2,835,957
NSPM-Forecast Update 1 ND Rules	1,140	71	1,069
NSPM-Forecast Update 2 ND Rules	(3)	(0)	(3)
NSPM-Forecast Update 3 ND Rules	(27)	(27)	
NSPM-Non-Plant	20,686	1,543	19,142
NSPM-Nuc Outage COA	14,894	968	13,927
NSPM-Pension Non-Qualified	(304)	(19)	(286)
<b>Sub-Total Accumulated Deferred Taxes</b>	<b>3,054,032</b>	<b>184,225</b>	<b>2,869,806</b>
<b>DTA - State Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(156)		(156)
<b>Sub-Total DTA - State Tax Credit Average Balance</b>	<b>(156)</b>		<b>(156)</b>
<b>DTA - Federal Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(175,131)	(11,752)	(163,379)
<b>Sub-Total DTA - Federal Tax Credit Average Balance</b>	<b>(175,131)</b>	<b>(11,752)</b>	<b>(163,379)</b>
<b>Materials and Supplies</b>			
NSPM-M&S_PrePays	174,923	10,807	164,117
<b>Sub-Total Materials and Supplies</b>	<b>174,923</b>	<b>10,807</b>	<b>164,117</b>

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021		
	Total	ND Electric	Other
<b>Fuel Inventory</b>			
NSPM-M&S_PrePays	97,123	6,579	90,544
Sub-Total Fuel Inventory	<b>97,123</b>	<b>6,579</b>	<b>90,544</b>
<b>Non-plant Assets and Liabilities</b>			
NSPM-Non-Plant	87,261	6,353	80,908
NSPM-Pension Non-Qualified	(1,083)	(67)	(1,016)
Sub-Total Non-plant Assets and Liabilities	<b>86,178</b>	<b>6,286</b>	<b>79,892</b>
<b>Customer Advances</b>			
NSPM-Customer Advances	(9,170)	(62)	(9,108)
Sub-Total Customer Advances	<b>(9,170)</b>	<b>(62)</b>	<b>(9,108)</b>
<b>Customer Deposits</b>			
NSPM-Customer Deposits	(44,930)	(71)	(44,859)
Sub-Total Customer Deposits	<b>(44,930)</b>	<b>(71)</b>	<b>(44,859)</b>
<b>Prepays and Other</b>			
NSPM-M&S_PrePays	18,288	1,131	17,157
NSPM-Misc Debits & Credits	9,389	589	8,800
NSPM-Nuc Outage COA	52,940	3,440	49,501
Sub-Total Prepays and Other	<b>80,617</b>	<b>5,160</b>	<b>75,457</b>
<b>Depreciation</b>			
Base Plant	814,830	48,391	766,438
NSPM-Forecast Update 1 ND Rules	1,807	112	1,695
NSPM-Forecast Update 2 ND Rules	(26)	(2)	(24)
NSPM-Forecast Update 3 ND Rules	(3)	(3)	
Sub-Total Depreciation	<b>816,608</b>	<b>48,499</b>	<b>768,109</b>
<b>Property Taxes</b>			
NSPM-Property Taxes	216,862	11,603	205,259
Sub-Total Property Taxes	<b>216,862</b>	<b>11,603</b>	<b>205,259</b>
<b>ITC Amortization</b>			
Base Plant	(1,317)	(65)	(1,252)
NSPM-St Anth ITC	(49)	(3)	(46)
Sub-Total ITC Amortization	<b>(1,366)</b>	<b>(68)</b>	<b>(1,298)</b>

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021		
	Total	ND Electric	Other
<b>Deferred Taxes</b>			
Base Plant	116,353	7,903	108,451
NSPM-Forecast Update 1 ND Rules	1,305	81	1,224
NSPM-Forecast Update 2 ND Rules	(6)	(0)	(5)
NSPM-Forecast Update 3 ND Rules	(20)	(20)	
NSPM-Non-Plant	4,793	241	4,552
NSPM-Nuc Outage COA	4,722	312	4,411
NSPM-Pension Non-Qualified	(26)	(2)	(24)
<b>Sub-Total Deferred Taxes</b>	<b>127,122</b>	<b>8,514</b>	<b>118,608</b>
<b>Nuclear Fuel Burn (ex D&amp;D)</b>			
NSPM-Nuclear Fuel Burn	113,805	7,025	106,779
<b>Sub-Total Nuclear Fuel Burn (ex D&amp;D)</b>	<b>113,805</b>	<b>7,025</b>	<b>106,779</b>
<b>Nuclear Outage Accounting Tax Deduction</b>			
NSPM-Nuc Outage COA	62,275	4,060	58,215
<b>Sub-Total Nuclear Outage Accounting Tax Deduction</b>	<b>62,275</b>	<b>4,060</b>	<b>58,215</b>
<b>Nuclear Outage Accounting Tax Addition</b>			
NSPM-Nuc Outage COA	45,491	2,953	42,538
<b>Sub-Total Nuclear Outage Accounting Tax Addition</b>	<b>45,491</b>	<b>2,953</b>	<b>42,538</b>
<b>Avoided Tax Interest</b>			
Base Plant	20,702	1,204	19,498
NSPM-Forecast Update 1 ND Rules	(39)	(2)	(36)
NSPM-Forecast Update 2 ND Rules	7	0	7
<b>Sub-Total Avoided Tax Interest</b>	<b>20,670</b>	<b>1,202</b>	<b>19,468</b>
<b>Tax Depreciation and Removals</b>			
Base Plant	1,500,624	92,868	1,407,756
NSPM-Forecast Update 1 ND Rules	6,557	407	6,151
NSPM-Forecast Update 2 ND Rules	(43)	(3)	(40)
NSPM-Tax Timing & Credits	1,277	79	1,198
<b>Sub-Total Tax Depreciation and Removals</b>	<b>1,508,416</b>	<b>93,351</b>	<b>1,415,065</b>
<b>Other Tax / Book Timing Differences</b>			
NSPM-Non-Plant	17,053	858	16,195
NSPM-Pension Non-Qualified	(93)	(6)	(87)
NSPM-Transportation Book to Tax Depr	(18,862)	(1,172)	(17,690)
<b>Sub-Total Other Tax / Book Timing Differences</b>	<b>(1,902)</b>	<b>(320)</b>	<b>(1,582)</b>

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021		
	Total	ND Electric	Other

**State Tax Credits**

NSPM-Tax Timing & Credits	1,187	73	1,114
<b>Sub-Total State Tax Credits</b>	<b>1,187</b>	<b>73</b>	<b>1,114</b>

**Federal Tax Credits**

NSPM-Tax Timing & Credits	182,840	12,385	170,455
<b>Sub-Total Federal Tax Credits</b>	<b>182,840</b>	<b>12,385</b>	<b>170,455</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2020		
	Total	ND Electric	Other
<b>Plant Investment</b>			
Base Plant	23,060,346	1,384,549	21,675,796
NSPM-Forecast Update 1 ND Rules	5,278	327	4,950
NSPM-Forecast Update 3 ND Rules	(69)	(69)	
NSPM-RER Rider	(17)	(17)	
NSPM-TCR-ND Rider Removal	(1,950)	(1,950)	
<b>Sub-Total Plant Investment</b>	<b>23,063,587</b>	<b>1,382,841</b>	<b>21,680,747</b>
<b>Depreciation Reserve</b>			
Base Plant	10,563,960	628,235	9,935,725
NSPM-Forecast Update 1 ND Rules	(31)	(2)	(29)
NSPM-Forecast Update 3 ND Rules	(1)	(1)	
NSPM-RER Rider	(1)	(1)	
NSPM-TCR-ND Rider Removal	(55)	(55)	
<b>Sub-Total Depreciation Reserve</b>	<b>10,563,873</b>	<b>628,177</b>	<b>9,935,696</b>
<b>CWIP</b>			
Base Plant	934,695	59,778	874,916
NSPM-Exclude CWIP and AFDC for Dakotas	(890,857)	(56,975)	(833,883)
<b>Sub-Total CWIP</b>	<b>43,837</b>	<b>2,804</b>	<b>41,034</b>
<b>Accumulated Deferred Taxes</b>			
Base Plant	2,945,857	176,697	2,769,160
NSPM-ADIT Prorate for IRS	(6,656)	(897)	(5,759)
NSPM-Forecast Update 1 ND Rules	244	15	229
NSPM-Forecast Update 2 ND Rules	(0)	(0)	(0)
NSPM-Forecast Update 3 ND Rules	(9)	(9)	
NSPM-ND Electric Pension Extend Deferral	579	579	
NSPM-ND PI EPU Deferral	748	748	
NSPM-Non-Plant	18,419	1,412	17,007
NSPM-Non-Plant Tax Reform Excess ADIT ND	338	338	
NSPM-Nuc Outage COA	14,747	954	13,793
NSPM-Pension Non-Qualified	(282)	(17)	(265)
NSPM-RER Rider	53	53	
NSPM-TCR-ND Rider Removal	(115)	(115)	
<b>Sub-Total Accumulated Deferred Taxes</b>	<b>2,973,923</b>	<b>179,758</b>	<b>2,794,165</b>
<b>DTA - NOL Average Balance</b>			
NSPM-ADIT Prorate NOL for IRS	1,512	768	744
NSPM-NOL Beg Bal DTA	(25,349)	(2,860)	(22,489)
NSPM-NOL/Credits/199	2,816	1,430	1,387
<b>Sub-Total DTA - NOL Average Balance</b>	<b>(21,021)</b>	<b>(662)</b>	<b>(20,358)</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2020		
	Total	ND Electric	Other
<b>DTA - State Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(312)		(312)
NSPM-NOL/Credits/199	(1)		(1)
Sub-Total DTA - State Tax Credit Average Balance	<b>(312)</b>		<b>(312)</b>
<b>DTA - Federal Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(350,262)	(23,505)	(326,758)
NSPM-NOL/Credits/199	(28,946)	(3,546)	(25,400)
Sub-Total DTA - Federal Tax Credit Average Balance	<b>(379,208)</b>	<b>(27,050)</b>	<b>(352,158)</b>
<b>Cash Working Capital</b>			
NSPM-Cash Working Capital	(136,233)	(6,699)	(129,534)
Sub-Total Cash Working Capital	<b>(136,233)</b>	<b>(6,699)</b>	<b>(129,534)</b>
<b>Materials and Supplies</b>			
NSPM-M&S_PrePays	174,923	10,807	164,117
Sub-Total Materials and Supplies	<b>174,923</b>	<b>10,807</b>	<b>164,117</b>
<b>Fuel Inventory</b>			
NSPM-M&S_PrePays	97,123	6,579	90,544
Sub-Total Fuel Inventory	<b>97,123</b>	<b>6,579</b>	<b>90,544</b>
<b>Non-plant Assets and Liabilities</b>			
NSPM-ND Electric Pension Extend Deferral	2,058	2,058	
NSPM-Non-Plant	72,541	5,474	67,067
NSPM-Pension Non-Qualified	(1,004)	(62)	(942)
Sub-Total Non-plant Assets and Liabilities	<b>73,595</b>	<b>7,470</b>	<b>66,126</b>
<b>Customer Advances</b>			
NSPM-Customer Advances	(9,170)	(62)	(9,108)
Sub-Total Customer Advances	<b>(9,170)</b>	<b>(62)</b>	<b>(9,108)</b>
<b>Customer Deposits</b>			
NSPM-Customer Deposits	(44,930)	(71)	(44,859)
Sub-Total Customer Deposits	<b>(44,930)</b>	<b>(71)</b>	<b>(44,859)</b>
<b>Prepays and Other</b>			
NSPM-M&S_PrePays	18,288	1,131	17,157
NSPM-Misc Debits & Credits	9,389	589	8,800
NSPM-Nuc Outage COA	52,417	3,392	49,025
Sub-Total Prepays and Other	<b>80,093</b>	<b>5,112</b>	<b>74,981</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2020		
	Total	ND Electric	Other

**Regulatory Amortizations**

NSPM-ND Electric Income Tax Tracker Amortization	214	214	
NSPM-ND PI EPU Deferral	2,055	2,055	
NSPM-NOL Tax Reform ADIT ARAM	55,261	5,608	49,653
NSPM-RER PTC Amortization	(1,393)	(1,393)	
<b>Sub-Total Regulatory Amortizations</b>	<b>56,137</b>	<b>6,484</b>	<b>49,653</b>

**Depreciation**

Base Plant	711,283	42,672	668,611
NSPM-Forecast Update 1 ND Rules	(62)	(4)	(58)
NSPM-Forecast Update 3 ND Rules	(1)	(1)	
NSPM-RER Rider	(1)	(1)	
NSPM-TCR-ND Rider Removal	(37)	(37)	
<b>Sub-Total Depreciation</b>	<b>711,182</b>	<b>42,629</b>	<b>668,553</b>

**Amortization**

NSPM-NOL Tax Reform ADIT ARAM	2,696	274	2,422
NSPM-RER PTC Amortization	2,787	2,787	
<b>Sub-Total Amortization</b>	<b>5,483</b>	<b>3,061</b>	<b>2,422</b>

**Property Taxes**

NSPM-Property Taxes	203,134	10,868	192,265
NSPM-RER Rider	(3)	(3)	
NSPM-TCR-ND Rider Removal	(24)	(24)	
<b>Sub-Total Property Taxes</b>	<b>203,107</b>	<b>10,841</b>	<b>192,265</b>

**ITC Amortization**

Base Plant	(1,317)	(65)	(1,252)
NSPM-St Anth ITC	(49)	(3)	(46)
<b>Sub-Total ITC Amortization</b>	<b>(1,366)</b>	<b>(68)</b>	<b>(1,298)</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2020		
	Total	ND Electric	Other
<b>Deferred Taxes</b>			
Base Plant	27,227	2,084	25,143
NSPM-Forecast Update 1 ND Rules	487	30	457
NSPM-Forecast Update 2 ND Rules	(0)	(0)	(0)
NSPM-Forecast Update 3 ND Rules	(17)	(17)	
NSPM-ND Electric Pension Extend Deferral	29	29	
NSPM-Non-Plant	(261)	22	(283)
NSPM-Non-Plant Tax Reform Excess ADIT ND	51	51	
NSPM-Nuc Outage COA	(4,427)	(285)	(4,143)
NSPM-Pension Non-Qualified	(18)	(1)	(17)
NSPM-RER Rider	71	71	
NSPM-TCR-ND Rider Removal	(25)	(25)	
<b>Sub-Total Deferred Taxes</b>	<b>23,116</b>	<b>1,959</b>	<b>21,158</b>
<b>Deferred Taxes - NOL</b>			
NSPM-NOL/Credits/199	5,633	2,860	2,773
<b>Sub-Total Deferred Taxes - NOL</b>	<b>5,633</b>	<b>2,860</b>	<b>2,773</b>
<b>Deferred State Tax Credits</b>			
NSPM-NOL/Credits/199	1		1
<b>Sub-Total Deferred State Tax Credits</b>	<b>1</b>		<b>1</b>
<b>Deferred Federal Tax Credits</b>			
NSPM-NOL/Credits/199	57,891	7,091	50,800
<b>Sub-Total Deferred Federal Tax Credits</b>	<b>57,891</b>	<b>7,091</b>	<b>50,800</b>
<b>Nuclear Fuel Burn (ex D&amp;D)</b>			
NSPM-Nuclear Fuel Burn	122,972	7,591	115,381
<b>Sub-Total Nuclear Fuel Burn (ex D&amp;D)</b>	<b>122,972</b>	<b>7,591</b>	<b>115,381</b>
<b>Nuclear Outage Accounting Tax Deduction</b>			
NSPM-Nuc Outage COA	31,333	2,029	29,304
<b>Sub-Total Nuclear Outage Accounting Tax Deduction</b>	<b>31,333</b>	<b>2,029</b>	<b>29,304</b>
<b>Nuclear Outage Accounting Tax Addition</b>			
NSPM-Nuc Outage COA	47,070	3,041	44,029
<b>Sub-Total Nuclear Outage Accounting Tax Addition</b>	<b>47,070</b>	<b>3,041</b>	<b>44,029</b>

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2020		
	Total	ND Electric	Other
<b>Avoided Tax Interest</b>			
Base Plant	33,647	2,139	31,508
NSPM-Forecast Update 2 ND Rules	0	0	0
NSPM-RER Rider	(505)	(505)	
NSPM-TCR-ND Rider Removal	(50)	(50)	
<b>Sub-Total Avoided Tax Interest</b>	<b>33,092</b>	<b>1,584</b>	<b>31,508</b>
<b>Other Book Additions</b>			
NSPM-NOL Tax Reform ADIT ARAM	2,696	274	2,422
<b>Sub-Total Other Book Additions</b>	<b>2,696</b>	<b>274</b>	<b>2,422</b>
<b>Tax Depreciation and Removals</b>			
Base Plant	1,092,786	67,058	1,025,728
NSPM-Forecast Update 1 ND Rules	1,658	103	1,556
NSPM-Tax Timing & Credits	1,277	79	1,198
NSPM-TCR-ND Rider Removal	(176)	(176)	
<b>Sub-Total Tax Depreciation and Removals</b>	<b>1,095,546</b>	<b>67,064</b>	<b>1,028,481</b>
<b>Other Tax / Book Timing Differences</b>			
NSPM-ND Electric Pension Extend Deferral	104	104	
NSPM-Non-Plant	(928)	77	(1,006)
NSPM-Pension Non-Qualified	(65)	(4)	(61)
NSPM-Transportation Book to Tax Depr	(18,005)	(1,119)	(16,886)
<b>Sub-Total Other Tax / Book Timing Differences</b>	<b>(18,894)</b>	<b>(942)</b>	<b>(17,952)</b>
<b>State Tax Credits</b>			
NSPM-Tax Timing & Credits	1,187	73	1,114
<b>Sub-Total State Tax Credits</b>	<b>1,187</b>	<b>73</b>	<b>1,114</b>
<b>Federal Tax Credits</b>			
NSPM-Tax Timing & Credits	122,522	8,300	114,223
<b>Sub-Total Federal Tax Credits</b>	<b>122,522</b>	<b>8,300</b>	<b>114,223</b>





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Reporting Line - Base Data Only	FERC Function	Utility Class	Functional Use	Total		ND Electric		Other									
				Dec - 2019	Dec - 2020	BOY/EOY Avg.	Dec - 2019	Dec - 2020	BOY/EOY Avg.	Dec - 2019	Dec - 2020	BOY/EOY Avg.					
CWIP	Prefunded Tran	Electric	Bulk Transmission	(933)	(1,294)	(1,114)	(5)	(8)	(928)	(1,283)	(1,106)						
CWIP	Prefunded Tran	Electric	Sub-Total Prefunded Tran	(933)	(1,294)	(1,114)	(5)	(8)	(928)	(1,283)	(1,106)						
CWIP	Intangible	Common	General Plant/A&G Corp (Dist)	9,143	12,439	10,791	572	675	8,571	11,660	10,116						
CWIP	Intangible	Common	General Plant/A&G Corp (Prod)	15,349	20,881	18,115	948	1,118	14,401	19,592	16,997						
CWIP	Intangible	Common	General Plant/A&G Corp (Tran)	3,063	4,167	3,615	189	223	2,874	3,909	3,391						
CWIP	Intangible	Electric	General Plant/A&G Corp (Dist)	1,031	3,371	2,201	65	211	966	3,160	2,063						
CWIP	Intangible	Electric	General Plant/A&G Corp (Prod)	7,306	15,521	11,413	451	705	6,855	14,563	10,709						
CWIP	Intangible	Electric	General Plant/A&G Corp (Tran)	674	2,203	1,439	42	89	2,067	3,350	1,350						
CWIP	Intangible		Sub-Total Intangible	36,565	58,582	47,573	2,266	2,948	34,299	54,952	44,626						
CWIP	Production	Electric	Base Load	41,122	51,603	46,363	2,539	2,862	38,584	48,418	43,501						
CWIP	Production	Electric	Base Load (Energy)	479,123	387,032	433,077	32,455	26,217	446,668	360,815	403,741						
CWIP	Production	Electric	Fuel - Nuclear	155,101	137,599	146,350	9,575	8,494	145,527	129,105	137,316						
CWIP	Production	Electric	Peaking Plant	17,334	26,450	21,892	1,070	1,351	16,264	24,817	20,541						
CWIP	Production	Electric	Peaking Plant (Energy)	34,406	27,793	31,100	2,331	1,883	32,076	25,911	28,593						
CWIP	Production		Sub-Total Production	727,087	630,477	678,782	47,969	44,691	675,118	589,085	634,691						
CWIP	Transmission	Electric	Base Load	2,013	2,013	1,007	124	62	1,889	945							
CWIP	Transmission	Electric	Bulk Transmission	62,581	69,646	66,114	3,863	4,081	58,718	65,347	62,032						
CWIP	Transmission	Electric	Direct Tran (MAN Only)	2,264	1,332	1,132			2,264	1,132							
CWIP	Transmission	Electric	Peaking Plant	3,621	6,955	5,288	224	326	3,398	6,525	4,962						
CWIP	Transmission		Sub-Total Transmission	68,467	78,614	73,541	4,087	4,470	64,380	73,761	69,071						
CWIP	Distribution	Electric	Direct Dist	152	1	77			152	1							
CWIP	Distribution	Electric	Dist Line Transformers	30	(670)	(320)	0	0	30	(670)	(320)						
CWIP	Distribution	Electric	Dist Overhead Lines	25,928	20,642	23,285	954	529	24,975	20,539	22,757						
CWIP	Distribution	Electric	Dist Underground Lines	33,385	36,394	34,889	1,906	1,043	31,479	36,213	33,846						
CWIP	Distribution	Electric	Distribution Meters	129	64	64			129	64							
CWIP	Distribution	Electric	Distribution Services	4	(101)	(48)	0	0	4	(101)	(48)						
CWIP	Distribution	Electric	Distribution Substations	16,643	21,635	19,139	3,073	1,550	13,570	21,609	17,590						
CWIP	Distribution	Electric	Street Lighting	(257)	0	(129)	(1)	(0)	(256)	0	(128)						
CWIP	Distribution		Sub-Total Distribution	76,013	77,902	76,957	5,931	3,121	70,082	77,592	73,837						
CWIP	General	Common	General Plant/A&G Corp (Dist)	4,055	3,115	3,585	254	224	3,801	2,920	3,360						
CWIP	General	Common	General Plant/A&G Corp (Prod)	8,646	6,549	7,598	534	469	8,113	6,145	7,129						
CWIP	General	Common	General Plant/A&G Corp (Tran)	2,121	1,644	1,883	131	116	1,990	1,543	1,766						
CWIP	General	Electric	General Plant/A&G Corp (Dist)	18,624	18,950	18,787	1,166	1,176	17,458	17,764	17,611						
CWIP	General	Electric	General Plant/A&G Corp (Prod)	23,012	32,803	27,908	1,421	2,025	21,592	30,778	26,185						
CWIP	General	Electric	General Plant/A&G Corp (Tran)	13,133	14,361	13,747	811	849	12,322	13,475	12,898						
CWIP	General		Sub-Total General	69,591	77,423	73,507	4,315	4,798	65,276	72,624	68,950						
CWIP	Prefunded Prod	Electric	Base Load (Energy)	(14,735)	(12,420)	(13,577)			(14,735)	(12,420)	(13,577)						
CWIP	Prefunded Prod	Electric	Peaking Plant (Energy)	(1,058)	(892)	(975)			(1,058)	(892)	(975)						
CWIP	Prefunded Prod		Sub-Total Prefunded Prod	(15,793)	(13,312)	(14,552)			(15,793)	(13,312)	(14,552)						
CWIP			Sub-Total CWIP	960,997	908,392	934,695	64,564	59,778	896,433	853,399	874,916						

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Reporting Line - Base Data Only	FERC Function	Utility Class	Functional Use	Total		ND Electric		Other	
				Dec-2019	BOY/EQY Avg	Dec-2019	BOY/EQY Avg	Dec-2019	BOY/EQY Avg
Accumulated Deferred Taxes	PreFunded Tran	Electric	Bulk Transmission	(10,136)	(10,133)	(450)	(444)	(447)	(9,688)
Accumulated Deferred Taxes	PreFunded Tran	Electric	Sub-Total PreFunded Tran	(10,136)	(10,133)	(450)	(444)	(447)	(9,688)
Accumulated Deferred Taxes	Intangible	Common	General Plant/A&G Corp (Dist)	16,590	16,652	1,038	1,042	1,040	15,552
Accumulated Deferred Taxes	Intangible	Common	General Plant/A&G Corp (Prod)	27,851	27,954	1,719	1,726	1,772	26,229
Accumulated Deferred Taxes	Intangible	Common	General Plant/A&G Corp (Tran)	5,557	5,578	343	344	345	5,224
Accumulated Deferred Taxes	Intangible	Electric	General Plant/A&G Corp (Dist)	2,556	2,567	160	130	145	2,172
Accumulated Deferred Taxes	Intangible	Electric	General Plant/A&G Corp (Prod)	3,164	2,985	195	184	190	2,800
Accumulated Deferred Taxes	Intangible	Electric	General Plant/A&G Corp (Tran)	1,670	1,538	103	84	93	1,421
Accumulated Deferred Taxes	Intangible	Electric	Sub-Total Intangible	57,388	56,606	3,559	3,510	3,535	53,839
Accumulated Deferred Taxes	Production	Electric	Base Load	617,123	593,831	38,096	36,658	37,377	579,028
Accumulated Deferred Taxes	Production	Electric	Base Load (Energy)	410,072	458,504	27,778	31,059	29,418	382,294
Accumulated Deferred Taxes	Production	Electric	Fuel - Nuclear	3,784	(4,749)	234	(293)	(30)	(4,456)
Accumulated Deferred Taxes	Production	Electric	Peaking Plant	306,436	303,211	18,917	18,718	18,817	284,493
Accumulated Deferred Taxes	Production	Electric	Peaking Plant (Energy)	29,448	32,926	1,995	2,230	2,113	27,453
Accumulated Deferred Taxes	Production	Electric	Sub-Total Production	1,366,864	1,383,723	87,019	88,371	87,695	1,275,845
Accumulated Deferred Taxes	Transmission	Electric	Base Load	10,687	12,526	660	773	716	10,027
Accumulated Deferred Taxes	Transmission	Electric	Bulk Transmission	766,659	786,098	47,327	48,527	47,927	737,571
Accumulated Deferred Taxes	Transmission	Electric	Direct Tran	202	208	12	13	189	195
Accumulated Deferred Taxes	Transmission	Electric	Direct Tran (MR Only)	1,421	1,463	0	0	1,421	1,463
Accumulated Deferred Taxes	Transmission	Electric	Held for Future Use	0	0	0	0	0	0
Accumulated Deferred Taxes	Transmission	Electric	Peaking Plant	4,095	4,728	292	272	3,842	4,139
Accumulated Deferred Taxes	Transmission	Electric	Sub-Total Transmission	783,064	805,022	48,252	49,605	48,928	734,812
Accumulated Deferred Taxes	Distribution	Electric	Base Load	343	317	21	20	20	297
Accumulated Deferred Taxes	Distribution	Electric	Bulk Transmission	298	290	18	18	18	276
Accumulated Deferred Taxes	Distribution	Electric	Direct Dist	2,589	2,549	2,569	2,569	2,589	2,549
Accumulated Deferred Taxes	Distribution	Electric	Dist Line Transformers	50,921	48,984	49,952	2,861	2,829	46,188
Accumulated Deferred Taxes	Distribution	Electric	Dist Overhead Lines	145,548	146,235	6,036	5,886	5,961	139,512
Accumulated Deferred Taxes	Distribution	Electric	Dist Underground Lines	269,823	267,273	2,685,548	12,599	12,450	257,224
Accumulated Deferred Taxes	Distribution	Electric	Distribution Meters	11,559	11,589	758	748	753	10,841
Accumulated Deferred Taxes	Distribution	Electric	Distribution Services	26,861	25,066	1,892	1,774	1,833	24,970
Accumulated Deferred Taxes	Distribution	Electric	Distribution Substations	121,669	120,717	6,103	6,361	6,232	115,566
Accumulated Deferred Taxes	Distribution	Electric	Peaking Plant	70	65	4	4	66	61
Accumulated Deferred Taxes	Distribution	Electric	Street Lighting	14,969	14,412	14,690	394	407	14,548
Accumulated Deferred Taxes	Distribution	Electric	Sub-Total Distribution	644,650	638,184	30,714	30,303	30,508	613,936
Accumulated Deferred Taxes	General	Common	General Plant/A&G Corp (Dist)	6,959	6,931	436	434	435	6,523
Accumulated Deferred Taxes	General	Common	General Plant/A&G Corp (Prod)	14,146	14,109	873	871	872	13,273
Accumulated Deferred Taxes	General	Common	General Plant/A&G Corp (Tran)	3,753	3,735	3,744	231	231	3,504
Accumulated Deferred Taxes	General	Electric	General Plant/A&G Corp (Dist)	30,963	29,504	3,023	1,847	1,892	27,657
Accumulated Deferred Taxes	General	Electric	General Plant/A&G Corp (Prod)	17,413	18,449	1,075	1,139	1,107	16,338
Accumulated Deferred Taxes	General	Electric	General Plant/A&G Corp (Tran)	32,541	30,348	31,445	1,873	1,941	29,504
Accumulated Deferred Taxes	General	Electric	Sub-Total General	105,774	103,076	6,562	6,394	6,478	99,212
Accumulated Deferred Taxes	PreFunded Prod	Electric	Base Load	(3,937)	(3,751)	(3,844)	(3,937)	(3,937)	(3,844)
Accumulated Deferred Taxes	PreFunded Prod	Electric	Base Load (Energy)	(5,985)	(7,889)	(6,937)	(7,889)	(7,889)	(6,937)
Accumulated Deferred Taxes	PreFunded Prod	Electric	Peaking Plant	(5,008)	(4,802)	(4,905)	(4,802)	(4,802)	(4,905)
Accumulated Deferred Taxes	PreFunded Prod	Electric	Peaking Plant (Energy)	(430)	(566)	(498)	(430)	(498)	(566)
Accumulated Deferred Taxes	PreFunded Prod	Electric	Sub-Total PreFunded Prod	(15,361)	(17,009)	(16,185)	(15,361)	(17,009)	(16,185)
Accumulated Deferred Taxes	Nuclear Decommissioning	Electric	Base Load	0	0	0	0	0	0
Accumulated Deferred Taxes	Nuclear Decommissioning	Electric	Peaking Plant	0	0	0	0	0	0
Accumulated Deferred Taxes	Nuclear Decommissioning	Electric	Sub-Total Nuclear Decommissioning	0	0	0	0	0	0
Accumulated Deferred Taxes			Sub-Total Accumulated Deferred Taxes	2,932,243	2,959,470	175,655	177,739	176,697	2,756,588
Accumulated Deferred Taxes			Sub-Total Accumulated Deferred Taxes						2,781,731

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2020	Dec - 2020	Dec - 2020
<b>Depreciation</b>			
PreFunded Tran			
Bulk Transmission	(1,283)	(62)	(1,221)
<b>Sub-Total PreFunded Tran</b>	<b>(1,283)</b>	<b>(62)</b>	<b>(1,221)</b>
<b>Intangible</b>			
General Plant/A&G Corp (Dist)	19,116	1,196	17,920
General Plant/A&G Corp (Prod)	44,903	2,772	42,131
General Plant/A&G Corp (Tran)	7,990	493	7,497
<b>Sub-Total Intangible</b>	<b>72,009</b>	<b>4,462</b>	<b>67,548</b>
<b>Production</b>			
Base Load	183,210	11,310	171,900
Base Load (Energy)	94,016	6,369	87,647
Fuel - Nuclear			
Peaking Plant	86,230	5,323	80,907
Peaking Plant (Energy)	6,751	457	6,294
<b>Sub-Total Production</b>	<b>370,208</b>	<b>23,459</b>	<b>346,749</b>
<b>Transmission</b>			
Base Load	1,270	78	1,192
Bulk Transmission	66,786	4,123	62,663
Direct Tran	17	1	16
Direct Tran (MN Only)	105		105
Peaking Plant	626	39	587
<b>Sub-Total Transmission</b>	<b>68,803</b>	<b>4,241</b>	<b>64,563</b>
<b>Distribution</b>			
Base Load	66	4	61
Bulk Transmission	42	3	39
Direct Dist	373		373
Dist Line Transformers	14,750	854	13,896
Dist Overhead Lines	37,303	1,484	35,819
Dist Underground Lines	38,027	1,813	36,213
Distribution Meters	5,142	423	4,720
Distribution Services	11,387	816	10,571
Distribution Substations	16,345	835	15,511
Peaking Plant	13	1	13
Street Lighting	4,059	152	3,907
<b>Sub-Total Distribution</b>	<b>127,507</b>	<b>6,384</b>	<b>121,123</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2020	Dec - 2020	Dec - 2020
<b>General</b>			
General Plant/A&G Corp (Dist)	19,342	1,211	18,132
General Plant/A&G Corp (Prod)	29,647	1,830	27,817
General Plant/A&G Corp (Tran)	14,122	872	13,250
<b>Sub-Total General</b>	<b>63,112</b>	<b>3,913</b>	<b>59,199</b>
<b>PreFunded Prod</b>			
Base Load	(1,077)		(1,077)
Base Load (Energy)	(2,181)		(2,181)
Peaking Plant	(1,200)		(1,200)
Peaking Plant (Energy)	(157)		(157)
<b>Sub-Total PreFunded Prod</b>	<b>(4,614)</b>		<b>(4,614)</b>
<b>Nuclear Decommissioning</b>			
Base Load	12,589	224	12,365
Peaking Plant	2,953	53	2,900
<b>Sub-Total Nuclear Decommissioning</b>	<b>15,542</b>	<b>277</b>	<b>15,265</b>
<b>Sub-Total Depreciation</b>	<b>711,283</b>	<b>42,672</b>	<b>668,611</b>
<b>ITC Amortization</b>			
<b>Production</b>			
Base Load	(578)	(36)	(543)
Peaking Plant	(290)	(18)	(272)
<b>Sub-Total Production</b>	<b>(869)</b>	<b>(54)</b>	<b>(815)</b>
<b>Transmission</b>			
Bulk Transmission	(173)	(11)	(162)
<b>Sub-Total Transmission</b>	<b>(173)</b>	<b>(11)</b>	<b>(162)</b>
<b>Distribution</b>			
Dist Overhead Lines	(268)		(268)
<b>Sub-Total Distribution</b>	<b>(268)</b>		<b>(268)</b>
<b>General</b>			
General Plant/A&G Corp (Dist)	(2)	(0)	(2)
General Plant/A&G Corp (Prod)	(4)	(0)	(4)
General Plant/A&G Corp (Tran)	(1)	(0)	(1)
<b>Sub-Total General</b>	<b>(8)</b>	<b>(0)</b>	<b>(7)</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2020	Dec - 2020	Dec - 2020
Sub-Total ITC Amortization	(1,317)	(65)	(1,252)
Deferred Taxes			
PreFunded Tran			
Bulk Transmission	3	5	(2)
<b>Sub-Total PreFunded Tran</b>	<b>3</b>	<b>5</b>	<b>(2)</b>
Intangible			
General Plant/A&G Corp (Dist)	(416)	(26)	(389)
General Plant/A&G Corp (Prod)	(75)	(5)	(71)
General Plant/A&G Corp (Tran)	(291)	(18)	(273)
<b>Sub-Total Intangible</b>	<b>(782)</b>	<b>(49)</b>	<b>(734)</b>
Production			
Base Load	(23,292)	(1,438)	(21,855)
Base Load (Energy)	48,432	3,281	45,151
Fuel - Nuclear	(8,533)	(527)	(8,007)
Peaking Plant	(3,225)	(199)	(3,026)
Peaking Plant (Energy)	3,478	236	3,242
<b>Sub-Total Production</b>	<b>16,859</b>	<b>1,353</b>	<b>15,506</b>
Transmission			
Base Load	1,838	113	1,725
Bulk Transmission	19,439	1,200	18,239
Direct Tran	6	0	6
Direct Tran (MN Only)	42		42
Peaking Plant	633	39	594
<b>Sub-Total Transmission</b>	<b>21,958</b>	<b>1,353</b>	<b>20,606</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2020	Dec - 2020	Dec - 2020
<b>Distribution</b>			
Base Load	(26)	(2)	(25)
Bulk Transmission	(8)	(0)	(7)
Direct Dist	(39)		(39)
Dist Line Transformers	(1,937)	(65)	(1,871)
Dist Overhead Lines	1,373	(150)	1,523
Dist Underground Lines	(2,549)	(297)	(2,252)
Distribution Meters	30	(10)	40
Distribution Services	(1,795)	(117)	(1,677)
Distribution Substations	(952)	258	(1,210)
Peaking Plant	(5)	(0)	(5)
Street Lighting	(557)	(26)	(531)
<b>Sub-Total Distribution</b>	<b>(6,466)</b>	<b>(411)</b>	<b>(6,055)</b>
<b>General</b>			
General Plant/A&G Corp (Dist)	(1,487)	(93)	(1,394)
General Plant/A&G Corp (Prod)	999	62	938
General Plant/A&G Corp (Tran)	(2,211)	(137)	(2,075)
<b>Sub-Total General</b>	<b>(2,698)</b>	<b>(168)</b>	<b>(2,531)</b>
<b>PreFunded Prod</b>			
Base Load	186		186
Base Load (Energy)	(1,904)		(1,904)
Peaking Plant	206		206
Peaking Plant (Energy)	(137)		(137)
<b>Sub-Total PreFunded Prod</b>	<b>(1,648)</b>		<b>(1,648)</b>
Sub-Total Deferred Taxes	27,227	2,084	25,143
<b>Avoided Tax Interest</b>			
<b>Intangible</b>			
General Plant/A&G Corp (Prod)	235	14	220
<b>Sub-Total Intangible</b>	<b>235</b>	<b>14</b>	<b>220</b>
<b>Production</b>			
Base Load	1,973	122	1,851
Base Load (Energy)	21,664	1,468	20,197
Peaking Plant	867	54	814
Peaking Plant (Energy)	1,556	105	1,450
<b>Sub-Total Production</b>	<b>26,060</b>	<b>1,748</b>	<b>24,312</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2020	Dec - 2020	Dec - 2020
<b>Transmission</b>			
Base Load	24	1	22
Bulk Transmission	3,338	206	3,132
Direct Tran (MN Only)	53		53
Peaking Plant	374	23	351
<b>Sub-Total Transmission</b>	<b>3,788</b>	<b>231</b>	<b>3,558</b>
<b>Distribution</b>			
Direct Dist	3		3
Dist Line Transformers	0	0	0
Dist Overhead Lines	739	16	723
Dist Underground Lines	1,081	32	1,049
Distribution Meters	25		25
Distribution Services	0	0	0
Distribution Substations	1,012	54	958
Street Lighting	0	0	0
<b>Sub-Total Distribution</b>	<b>2,860</b>	<b>102</b>	<b>2,758</b>
<b>General</b>			
General Plant/A&G Corp (Dist)	199	12	187
General Plant/A&G Corp (Prod)	341	21	320
General Plant/A&G Corp (Tran)	164	10	154
<b>Sub-Total General</b>	<b>704</b>	<b>44</b>	<b>660</b>
Sub-Total Avoided Tax Interest	33,647	2,139	31,508
<b>Tax Depreciation and Removals</b>			
<b>Intangible</b>			
General Plant/A&G Corp (Dist)	19,646	1,230	18,416
General Plant/A&G Corp (Prod)	41,273	2,548	38,725
General Plant/A&G Corp (Tran)	7,674	474	7,200
<b>Sub-Total Intangible</b>	<b>68,593</b>	<b>4,251</b>	<b>64,342</b>
<b>Production</b>			
Base Load	145,641	8,991	136,651
Base Load (Energy)	290,185	19,657	270,528
Fuel - Nuclear	98,927	6,107	92,820
Peaking Plant	85,648	5,287	80,361
Peaking Plant (Energy)	20,839	1,412	19,427
<b>Sub-Total Production</b>	<b>641,239</b>	<b>41,453</b>	<b>599,786</b>

SMC - Income Statement Base Data Only	Total	ND Electric	Other
	Dec - 2020	Dec - 2020	Dec - 2020
<b>Transmission</b>			
Base Load	8,512	525	7,987
Bulk Transmission	145,976	9,011	136,964
Direct Tran	40	2	38
Direct Tran (MN Only)	284		284
Peaking Plant	3,014	186	2,828
<b>Sub-Total Transmission</b>	<b>157,826</b>	<b>9,725</b>	<b>148,101</b>
<b>Distribution</b>			
Base Load	0	0	0
Bulk Transmission	20	1	19
Direct Dist	281		281
Dist Line Transformers	12,740	1,128	11,612
Dist Overhead Lines	40,074	897	39,178
Dist Underground Lines	42,647	1,499	41,148
Distribution Meters	4,097	281	3,815
Distribution Services	6,959	342	6,617
Distribution Substations	15,845	1,892	13,954
Peaking Plant	0	0	0
Street Lighting	2,662	88	2,574
<b>Sub-Total Distribution</b>	<b>125,326</b>	<b>6,128</b>	<b>119,198</b>
<b>General</b>			
General Plant/A&G Corp (Dist)	26,664	1,669	24,995
General Plant/A&G Corp (Prod)	36,088	2,228	33,860
General Plant/A&G Corp (Tran)	21,508	1,328	20,180
<b>Sub-Total General</b>	<b>84,260</b>	<b>5,224</b>	<b>79,036</b>
<b>Nuclear Decommissioning</b>			
Base Load	12,589	224	12,365
Peaking Plant	2,953	53	2,900
<b>Sub-Total Nuclear Decommissioning</b>	<b>15,542</b>	<b>277</b>	<b>15,265</b>
<b>Sub-Total Tax Depreciation and Removals</b>	<b>1,092,786</b>	<b>67,058</b>	<b>1,025,728</b>

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2020		
	Total	ND Electric	Other
<b>Plant Investment</b>			
Base Plant	23,060,346	1,384,549	21,675,796
NSPM-Forecast Update 1 ND Rules	5,278	327	4,950
NSPM-Forecast Update 3 ND Rules	(69)	(69)	
<b>Sub-Total Plant Investment</b>	<b>23,065,555</b>	<b>1,384,808</b>	<b>21,680,747</b>
<b>Depreciation Reserve</b>			
Base Plant	10,563,960	628,235	9,935,725
NSPM-Forecast Update 1 ND Rules	(31)	(2)	(29)
NSPM-Forecast Update 3 ND Rules	(1)	(1)	
<b>Sub-Total Depreciation Reserve</b>	<b>10,563,928</b>	<b>628,232</b>	<b>9,935,696</b>
<b>CWIP</b>			
Base Plant	934,695	59,778	874,916
NSPM-Exclude CWIP and AFDC for Dakotas	(890,857)	(56,975)	(833,883)
<b>Sub-Total CWIP</b>	<b>43,837</b>	<b>2,804</b>	<b>41,034</b>
<b>Accumulated Deferred Taxes</b>			
Base Plant	2,945,857	176,697	2,769,160
NSPM-ADIT Prorate for IRS	(6,245)	(486)	(5,759)
NSPM-Forecast Update 1 ND Rules	244	15	229
NSPM-Forecast Update 2 ND Rules	(0)	(0)	(0)
NSPM-Forecast Update 3 ND Rules	(9)	(9)	
NSPM-Non-Plant	18,419	1,412	17,007
NSPM-Nuc Outage COA	14,747	954	13,793
NSPM-Pension Non-Qualified	(282)	(17)	(265)
<b>Sub-Total Accumulated Deferred Taxes</b>	<b>2,972,731</b>	<b>178,566</b>	<b>2,794,165</b>
<b>DTA - NOL Average Balance</b>			
NSPM-ADIT Prorate NOL for IRS	1,276	768	508
NSPM-NOL Beg Bal DTA	(25,349)	(2,860)	(22,489)
NSPM-NOL/Credits/199	2,376	1,430	946
<b>Sub-Total DTA - NOL Average Balance</b>	<b>(21,697)</b>	<b>(662)</b>	<b>(21,035)</b>
<b>DTA - State Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(312)		(312)
NSPM-NOL/Credits/199	(13)		(13)
<b>Sub-Total DTA - State Tax Credit Average Balance</b>	<b>(325)</b>		<b>(325)</b>

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2020		
	Total	ND Electric	Other
<b>DTA - Federal Tax Credit Average Balance</b>			
NSPM-NOL Beg Bal DTA	(350,262)	(23,505)	(326,758)
NSPM-NOL/Credits/199	(32,986)	(3,544)	(29,442)
Sub-Total DTA - Federal Tax Credit Average Balance	<b>(383,248)</b>	<b>(27,049)</b>	<b>(356,199)</b>
<b>Cash Working Capital</b>			
NSPM-Cash Working Capital	(148,830)	(7,649)	(141,181)
Sub-Total Cash Working Capital	<b>(148,830)</b>	<b>(7,649)</b>	<b>(141,181)</b>
<b>Materials and Supplies</b>			
NSPM-M&S_PrePays	174,923	10,807	164,117
Sub-Total Materials and Supplies	<b>174,923</b>	<b>10,807</b>	<b>164,117</b>
<b>Fuel Inventory</b>			
NSPM-M&S_PrePays	97,123	6,579	90,544
Sub-Total Fuel Inventory	<b>97,123</b>	<b>6,579</b>	<b>90,544</b>
<b>Non-plant Assets and Liabilities</b>			
NSPM-Non-Plant	72,541	5,474	67,067
NSPM-Pension Non-Qualified	(1,004)	(62)	(942)
Sub-Total Non-plant Assets and Liabilities	<b>71,537</b>	<b>5,412</b>	<b>66,126</b>
<b>Customer Advances</b>			
NSPM-Customer Advances	(9,170)	(62)	(9,108)
Sub-Total Customer Advances	<b>(9,170)</b>	<b>(62)</b>	<b>(9,108)</b>
<b>Customer Deposits</b>			
NSPM-Customer Deposits	(44,930)	(71)	(44,859)
Sub-Total Customer Deposits	<b>(44,930)</b>	<b>(71)</b>	<b>(44,859)</b>
<b>Prepays and Other</b>			
NSPM-M&S_PrePays	18,288	1,131	17,157
NSPM-Misc Debits & Credits	9,389	589	8,800
NSPM-Nuc Outage COA	52,417	3,392	49,025
Sub-Total Prepays and Other	<b>80,093</b>	<b>5,112</b>	<b>74,981</b>
<b>Depreciation</b>			
Base Plant	711,283	42,672	668,611
NSPM-Forecast Update 1 ND Rules	(62)	(4)	(58)
NSPM-Forecast Update 3 ND Rules	(1)	(1)	
Sub-Total Depreciation	<b>711,221</b>	<b>42,667</b>	<b>668,553</b>

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2020		
	Total	ND Electric	Other
<b>Property Taxes</b>			
NSPM-Property Taxes	203,134	10,868	192,265
Sub-Total Property Taxes	<b>203,134</b>	<b>10,868</b>	<b>192,265</b>
<b>ITC Amortization</b>			
Base Plant	(1,317)	(65)	(1,252)
NSPM-St Anth ITC	(49)	(3)	(46)
Sub-Total ITC Amortization	<b>(1,366)</b>	<b>(68)</b>	<b>(1,298)</b>
<b>Deferred Taxes</b>			
Base Plant	27,227	2,084	25,143
NSPM-Forecast Update 1 ND Rules	487	30	457
NSPM-Forecast Update 2 ND Rules	(0)	(0)	(0)
NSPM-Forecast Update 3 ND Rules	(17)	(17)	
NSPM-Non-Plant	(261)	22	(283)
NSPM-Nuc Outage COA	(4,427)	(285)	(4,143)
NSPM-Pension Non-Qualified	(18)	(1)	(17)
Sub-Total Deferred Taxes	<b>22,990</b>	<b>1,832</b>	<b>21,158</b>
<b>Deferred Taxes - NOL</b>			
NSPM-NOL/Credits/199	4,753	2,860	1,893
Sub-Total Deferred Taxes - NOL	<b>4,753</b>	<b>2,860</b>	<b>1,893</b>
<b>Deferred State Tax Credits</b>			
NSPM-NOL/Credits/199	27		27
Sub-Total Deferred State Tax Credits	<b>27</b>		<b>27</b>
<b>Deferred Federal Tax Credits</b>			
NSPM-NOL/Credits/199	65,972	7,089	58,883
Sub-Total Deferred Federal Tax Credits	<b>65,972</b>	<b>7,089</b>	<b>58,883</b>
<b>Nuclear Fuel Burn (ex D&amp;D)</b>			
NSPM-Nuclear Fuel Burn	122,972	7,591	115,381
Sub-Total Nuclear Fuel Burn (ex D&D)	<b>122,972</b>	<b>7,591</b>	<b>115,381</b>
<b>Nuclear Outage Accounting Tax Deduction</b>			
NSPM-Nuc Outage COA	31,333	2,029	29,304
Sub-Total Nuclear Outage Accounting Tax Deduction	<b>31,333</b>	<b>2,029</b>	<b>29,304</b>

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2020		
	Total	ND Electric	Other
<b>Nuclear Outage Accounting Tax Addition</b>			
NSPM-Nuc Outage COA	47,070	3,041	44,029
Sub-Total Nuclear Outage Accounting Tax Addition	<b>47,070</b>	<b>3,041</b>	<b>44,029</b>
<b>Avoided Tax Interest</b>			
Base Plant	33,647	2,139	31,508
NSPM-Forecast Update 2 ND Rules	0	0	0
Sub-Total Avoided Tax Interest	<b>33,647</b>	<b>2,139</b>	<b>31,508</b>
<b>Tax Depreciation and Removals</b>			
Base Plant	1,092,786	67,058	1,025,728
NSPM-Forecast Update 1 ND Rules	1,658	103	1,556
NSPM-Tax Timing & Credits	1,277	79	1,198
Sub-Total Tax Depreciation and Removals	<b>1,095,721</b>	<b>67,240</b>	<b>1,028,481</b>
<b>Other Tax / Book Timing Differences</b>			
NSPM-Non-Plant	(928)	77	(1,006)
NSPM-Pension Non-Qualified	(65)	(4)	(61)
NSPM-Transportation Book to Tax Depr	(18,005)	(1,119)	(16,886)
Sub-Total Other Tax / Book Timing Differences	<b>(18,998)</b>	<b>(1,046)</b>	<b>(17,952)</b>
<b>State Tax Credits</b>			
NSPM-Tax Timing & Credits	1,187	73	1,114
Sub-Total State Tax Credits	<b>1,187</b>	<b>73</b>	<b>1,114</b>
<b>Federal Tax Credits</b>			
NSPM-Tax Timing & Credits	122,522	8,300	114,223
Sub-Total Federal Tax Credits	<b>122,522</b>	<b>8,300</b>	<b>114,223</b>

P2-1 Assets & Liabilities  
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Northern States Power Company  
Electric Utility  
Non-Plant Assets & Liabilities - 2021 Test Year

SVC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSP-Minnesota													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance NEIL	(990,190)													
SchM-101 - Sale of Emission Allowances	14													
SchM-107 - Pension Expense	960,542	650,725	650,725	650,725	650,725	650,725	650,725	650,725	650,725	650,725	650,725	650,725	650,725	7,808,694
SchM-108 - Accrued Vacation Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	(43,204)	61,928	61,928	61,928	61,928	61,928	61,928	61,928	61,928	61,928	61,928	61,928	61,928	743,131
SchM-112 - Post Employment Benefits FAS 112	1,299	60,421	60,421	60,421	60,421	60,421	60,421	60,421	60,421	60,421	60,421	60,421	60,421	725,047
SchM-113 - Retiree Medical - FAS 106	459,014	441,751	441,751	441,751	441,751	441,751	441,751	441,751	441,751	441,751	441,751	441,751	441,751	5,301,017
SchM-114 - Severance Accrual	6,948													
SchM-116 - Bad Debt Reserve - Net of RDF	(119,335)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-120 - Medical Deductions-Self Insured	(110,996)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(36,387)	(436,642)
SchM-127 - Litigation Reserve	(91,662)													
SchM-131 - Deferred Rent	39,212	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(11,465)	(137,560)
SchM-171 - Employee Retention	(9,715)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(12,388)	(148,659)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(196)	(198)	(198)	(198)	(198)	(198)	(198)	(198)	(198)	(198)	(198)	(198)	(198)	(2,380)
SchM-249 - Solar Rewards Program	(180,073)	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	266,667	3,200,000
Sub-Total 78-Timing Difference Activity	(77,343)	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	1,421,053	17,052,632

SVC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSP-Minnesota													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	80Y/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)
SchM-107 - Pension Expense	190,837,011	191,487,735	192,138,460	192,789,184	193,439,909	194,090,633	194,741,358	195,392,083	196,042,807	196,693,532	197,344,256	197,994,981	198,645,705	194,741,358
SchM-108 - Accrued Vacation Paid	(17,534,381)	(17,534,381)	(17,534,381)	(17,534,381)	(17,534,381)	(17,534,381)	(17,534,381)	(17,534,380)	(17,534,380)	(17,534,380)	(17,534,380)	(17,534,380)	(17,534,380)	(17,534,380)
SchM-109 - Employee Incentive	(15,972,721)	(15,910,794)	(15,848,866)	(15,786,939)	(15,725,011)	(15,663,083)	(15,601,156)	(15,539,228)	(15,477,300)	(15,415,373)	(15,353,445)	(15,291,518)	(15,229,590)	(15,601,156)
SchM-112 - Post Employment Benefits FAS 112	(10,925,836)	(10,865,416)	(10,804,995)	(10,744,575)	(10,684,154)	(10,623,733)	(10,563,313)	(10,502,892)	(10,442,472)	(10,382,051)	(10,321,630)	(10,261,210)	(10,200,789)	(10,563,313)
SchM-113 - Retiree Medical - FAS 106	(36,205,291)	(35,763,540)	(35,321,788)	(34,880,037)	(34,438,285)	(33,996,534)	(33,554,783)	(33,113,031)	(32,671,280)	(32,229,528)	(31,787,777)	(31,346,025)	(30,904,274)	(33,554,783)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)
SchM-119 - Electric Vehicle Credit	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)
SchM-120 - Medical Deductions-Self Insured	(2,404,406)	(2,440,793)	(2,477,180)	(2,513,566)	(2,549,953)	(2,586,340)	(2,622,727)	(2,659,114)	(2,695,500)	(2,731,887)	(2,768,274)	(2,804,661)	(2,841,048)	(2,622,727)
SchM-127 - Litigation Reserve	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)	(1,901,989)
SchM-131 - Deferred Rent	(9,462,825)	(9,464,290)	(9,475,755)	(9,487,220)	(9,498,685)	(9,510,150)	(9,521,615)	(9,533,080)	(9,544,545)	(9,556,010)	(9,567,475)	(9,578,939)	(9,590,404)	(9,521,615)
SchM-171 - Employee Retention	111,995	99,606	87,218	74,830	62,441	50,053	37,665	25,277	12,888	500	(11,888)	(24,277)	(36,665)	37,665
SchM-172 - Environmental Remediation - Electric	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(237,873)	(238,072)	(238,270)	(238,468)	(238,666)	(238,865)	(239,063)	(239,261)	(239,460)	(239,658)	(239,856)	(240,054)	(240,253)	(239,063)
SchM-249 - Solar Rewards Program	(16,960,000)	(16,693,333)	(16,426,667)	(16,160,000)	(15,893,333)	(15,626,667)	(15,360,000)	(15,093,333)	(14,826,667)	(14,560,000)	(14,293,333)	(14,026,667)	(13,760,000)	(15,360,000)
Sub-Total Non-Plant End Bal	78,734,272	80,155,324	81,576,377	82,997,429	84,418,482	85,839,535	87,260,587	88,681,640	90,102,693	91,523,745	92,944,798	94,365,851	95,786,903	87,260,587

Northern States Power Company  
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Non-Plant Assets & Liabilities - 2021 Test Year

NSPM ND Electric Retail														
SMC - Nonplant 13mo avg, All Jurs and Total Co (SAP)	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance - NEI	(61,125)													
SchM-101 - Sale of Emission Allowances	1													
SchM-107 - Pension Expense	59,466	40,286	40,286	40,286	40,286	40,286	40,286	40,286	40,286	40,286	40,286	40,286	40,286	485,427
SchM-108 - Accrued Vacation Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	(2,613)	3,834	3,834	3,834	3,834	3,834	3,834	3,834	3,834	3,834	3,834	3,834	3,834	46,006
SchM-112 - Post Employment Benefits FAS 112	80	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	44,887
SchM-113 - Retiree Medical - FAS 106	28,417	27,348	27,348	27,348	27,348	27,348	27,348	27,348	27,348	27,348	27,348	27,348	27,348	328,180
SchM-114 - Severance Accrual	430													
SchM-116 - Bad Debt Reserve - Net of RDF	(7,469)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-120 - Medical Deductions-Self Insured	(6,872)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(27,032)
SchM-127 - Litigation Reserve	(5,675)													
SchM-131 - Deferred Rent	2,429	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(8,522)
SchM-171 - Employee Retention	(601)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(9,203)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(147)
SchM-249 - Solar Rewards Program														
Sub-Total 78-Timing Difference Activity	6,456	71,466	71,466	71,466	71,466	71,466	71,466	71,466	71,466	71,466	71,466	71,466	71,466	857,596

NSPM ND Electric Retail														
SMC - Nonplant 13mo avg, All Jurs and Total Co (SAP)	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)
SchM-107 - Pension Expense	11,814,503	11,854,789	11,895,075	11,935,360	11,975,646	12,015,932	12,056,217	12,096,503	12,136,788	12,177,074	12,217,360	12,257,645	12,297,931	12,056,217
SchM-108 - Accrued Vacation Paid	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)	(1,085,534)
SchM-109 - Employee Incentive	(988,853)	(985,019)	(981,185)	(977,352)	(973,518)	(969,684)	(965,850)	(962,016)	(958,182)	(954,348)	(950,514)	(946,681)	(942,847)	(965,850)
SchM-112 - Post Employment Benefits FAS 112	(676,406)	(672,666)	(668,925)	(665,184)	(661,444)	(657,703)	(653,963)	(650,222)	(646,482)	(642,741)	(639,000)	(635,260)	(631,519)	(653,963)
SchM-113 - Retiree Medical - FAS 106	(2,241,429)	(2,214,080)	(2,186,732)	(2,159,384)	(2,132,035)	(2,104,687)	(2,077,339)	(2,049,990)	(2,022,642)	(1,995,294)	(1,967,945)	(1,940,597)	(1,913,249)	(2,077,339)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)	(19,712)
SchM-119 - Electric Vehicle Credit	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)
SchM-120 - Medical Deductions-Self Insured	(148,854)	(151,107)	(153,359)	(155,612)	(157,865)	(160,117)	(162,370)	(164,623)	(166,875)	(169,128)	(171,381)	(173,633)	(175,886)	(162,370)
SchM-127 - Litigation Reserve	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)	(117,750)
SchM-131 - Deferred Rent	(585,507)	(586,217)	(586,927)	(587,638)	(588,348)	(589,058)	(589,768)	(590,478)	(591,188)	(591,898)	(592,608)	(593,319)	(594,029)	(589,768)
SchM-171 - Employee Retention	6,933	6,167	5,400	4,633	3,866	3,099	2,332	1,565	798	31	(736)	(1,503)	(2,270)	2,332
SchM-172 - Environmental Remediation - Electric	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)	(10,803)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(14,726)	(14,739)	(14,751)	(14,763)	(14,776)	(14,788)	(14,800)	(14,812)	(14,825)	(14,837)	(14,850)	(14,862)	(14,874)	(14,800)
SchM-249 - Solar Rewards Program														
Sub-Total Non-Plant End Bal	5,924,040	5,995,506	6,066,972	6,138,439	6,209,905	6,281,371	6,352,838	6,424,304	6,495,771	6,567,237	6,638,703	6,710,170	6,781,636	6,352,838

Northern States Power Company  
Electric Utility  
Non-Plant Assets & Liabilities - 2020 Bridge Year

78-Timing Difference Activity	NSP-Minnesota												Annual Total		
	Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020		Dec - 2020	
SchM-100 - Prepaid Insurance NEI	(166)	(153)	(139)	(125)	(111)	(97)	(83)	(69)	(55)	(42)	(28)	(14)	(990,190)	(990,190)	(11,882,282)
SchM-101 - Sale of Emission Allowances	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)
SchM-107 - Pension Expense	179,310,501	180,271,044	181,231,586	182,192,129	183,152,671	184,113,214	185,073,756	186,034,299	186,994,841	187,955,383	188,915,926	189,876,468	190,837,011	190,837,011	185,073,756
SchM-108 - Accrued Vacation Paid	(15,466,269)	(15,508,473)	(15,550,677)	(15,592,882)	(15,635,086)	(15,677,291)	(15,719,495)	(15,761,699)	(15,803,904)	(15,846,108)	(15,888,312)	(15,930,517)	(15,972,721)	(15,972,721)	(17,534,381)
SchM-109 - Employee Incentive	(41,713,464)	(41,254,450)	(40,795,435)	(40,336,421)	(39,877,406)	(39,418,392)	(38,959,378)	(38,500,363)	(38,041,349)	(37,582,334)	(37,123,320)	(36,664,306)	(36,205,291)	(36,205,291)	(38,959,378)
SchM-112 - Post Employment Benefits FAS 112	(83,370)	(76,423)	(69,475)	(62,528)	(55,580)	(48,633)	(41,685)	(34,738)	(27,790)	(20,843)	(13,895)	(6,948)	(1,685)	(1,685)	(41,685)
SchM-113 - Retiree Medical - FAS 106	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)
SchM-114 - Severance Accrual	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)
SchM-115 - Workers Compensation	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)
SchM-116 - Bad Debt Reserve - Net of RDF	(802,043)	(893,705)	(985,368)	(1,077,030)	(1,168,692)	(1,260,354)	(1,352,016)	(1,443,678)	(1,535,340)	(1,627,002)	(1,718,664)	(1,810,326)	(1,901,989)	(1,901,989)	(1,901,989)
SchM-117 - Prepaid Insurance - Total	(9,923,370)	(9,884,158)	(9,844,946)	(9,805,734)	(9,766,522)	(9,727,310)	(9,688,098)	(9,648,886)	(9,609,673)	(9,570,461)	(9,531,249)	(9,492,037)	(9,452,825)	(9,452,825)	(9,688,098)
SchM-118 - Inventory Reserve	228,572	218,857	209,142	199,427	189,713	179,998	170,283	160,568	150,854	141,139	131,424	121,709	111,995	111,995	170,283
SchM-120 - Medical Deductions-Self Insured	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
SchM-127 - Litigation Reserve	(235,519)	(235,715)	(236,107)	(236,500)	(236,892)	(237,284)	(237,676)	(238,068)	(238,460)	(238,852)	(239,244)	(239,636)	(240,028)	(240,420)	(240,812)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(14,799,125)	(14,799,125)	(15,159,271)	(15,339,344)	(15,519,416)	(15,699,489)	(15,879,562)	(16,059,635)	(16,239,708)	(16,419,781)	(16,599,854)	(16,779,927)	(16,960,000)	(16,960,000)	(16,960,000)
SchM-249 - Solar Rewards Program	66,348,076	67,380,259	68,412,442	69,444,625	70,476,808	71,509,991	72,541,174	73,572,357	74,603,540	75,634,723	76,665,906	77,697,089	78,728,272	78,728,272	75,634,723
Sub-Total 78-Timing Difference Activity	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(928,111)

Non-Plant End Bal	NSP-Minnesota												BOYFOY Average		
	Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020		Dec - 2020	
SchM-101 - Sale of Emission Allowances	(166)	(153)	(139)	(125)	(111)	(97)	(83)	(69)	(55)	(42)	(28)	(14)	(990,190)	(990,190)	(11,882,282)
SchM-102 - Fuel Tax Credit - Inc Address	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)	(20,839)
SchM-107 - Pension Expense	179,310,501	180,271,044	181,231,586	182,192,129	183,152,671	184,113,214	185,073,756	186,034,299	186,994,841	187,955,383	188,915,926	189,876,468	190,837,011	190,837,011	185,073,756
SchM-108 - Accrued Vacation Paid	(15,466,269)	(15,508,473)	(15,550,677)	(15,592,882)	(15,635,086)	(15,677,291)	(15,719,495)	(15,761,699)	(15,803,904)	(15,846,108)	(15,888,312)	(15,930,517)	(15,972,721)	(15,972,721)	(17,534,381)
SchM-109 - Employee Incentive	(41,713,464)	(41,254,450)	(40,795,435)	(40,336,421)	(39,877,406)	(39,418,392)	(38,959,378)	(38,500,363)	(38,041,349)	(37,582,334)	(37,123,320)	(36,664,306)	(36,205,291)	(36,205,291)	(38,959,378)
SchM-112 - Post Employment Benefits FAS 112	(83,370)	(76,423)	(69,475)	(62,528)	(55,580)	(48,633)	(41,685)	(34,738)	(27,790)	(20,843)	(13,895)	(6,948)	(1,685)	(1,685)	(41,685)
SchM-113 - Retiree Medical - FAS 106	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)	(318,404)
SchM-114 - Severance Accrual	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)
SchM-115 - Workers Compensation	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)	(1,072,459)
SchM-116 - Bad Debt Reserve - Net of RDF	(802,043)	(893,705)	(985,368)	(1,077,030)	(1,168,692)	(1,260,354)	(1,352,016)	(1,443,678)	(1,535,340)	(1,627,002)	(1,718,664)	(1,810,326)	(1,901,989)	(1,901,989)	(1,901,989)
SchM-117 - Prepaid Insurance - Total	(9,923,370)	(9,884,158)	(9,844,946)	(9,805,734)	(9,766,522)	(9,727,310)	(9,688,098)	(9,648,886)	(9,609,673)	(9,570,461)	(9,531,249)	(9,492,037)	(9,452,825)	(9,452,825)	(9,688,098)
SchM-118 - Inventory Reserve	228,572	218,857	209,142	199,427	189,713	179,998	170,283	160,568	150,854	141,139	131,424	121,709	111,995	111,995	170,283
SchM-120 - Medical Deductions-Self Insured	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
SchM-127 - Litigation Reserve	(235,519)	(235,715)	(236,107)	(236,500)	(236,892)	(237,284)	(237,676)	(238,068)	(238,460)	(238,852)	(239,244)	(239,636)	(240,028)	(240,420)	(240,812)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(14,799,125)	(14,799,125)	(15,159,271)	(15,339,344)	(15,519,416)	(15,699,489)	(15,879,562)	(16,059,635)	(16,239,708)	(16,419,781)	(16,599,854)	(16,779,927)	(16,960,000)	(16,960,000)	(16,960,000)
SchM-249 - Solar Rewards Program	66,348,076	67,380,259	68,412,442	69,444,625	70,476,808	71,509,991	72,541,174	73,572,357	74,603,540	75,634,723	76,665,906	77,697,089	78,728,272	78,728,272	75,634,723
Sub-Total Non-Plant End Bal	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(77,343)	(928,111)

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Northern States Power Company  
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Non-Plant Assets & Liabilities - 2020 Bridge Year

SMC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM ND Electric Retail												Annual Total				
	Dec-2019	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020		Dec-2020			
78-Timing Difference Activity																	
SchM-100 - Prepaid Insurance - NEIL																	
SchM-101 - Sale of Emission Allowances																	
SchM-107 - Pension Expense																	
SchM-108 - Accrued Vacation Paid																	
SchM-109 - Employee Incentive																	
SchM-112 - Post Employment Benefits FAS 112																	
SchM-113 - Retiree Medical - FAS 106																	
SchM-114 - Severance Accrual																	
SchM-116 - Bad Debt Reserve - Net of RDF																	
SchM-117 - Prepaid Insurance - Total																	
SchM-118 - Inventory Reserve																	
SchM-120 - Medical Deductions-Self Insured																	
SchM-127 - Litigation Reserve																	
SchM-131 - Deferred Rent																	
SchM-171 - Employee Retention																	
SchM-244 - PERFORMANCE RECOGNITION AWARDS																	
Sub-Total 78-Timing Difference Activity																	

SMC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM ND Electric Retail												BOY/EQY Average				
	Dec-2019	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020		Dec-2020			
Non-Plant End Bal																	
SchM-101 - Sale of Emission Allowances																	
SchM-102 - Fuel Tax Credit - Inc Addrback																	
SchM-107 - Pension Expense																	
SchM-108 - Accrued Vacation Paid																	
SchM-109 - Employee Incentive																	
SchM-112 - Post Employment Benefits FAS 112																	
SchM-113 - Retiree Medical - FAS 106																	
SchM-114 - Severance Accrual																	
SchM-115 - Workers Compensation																	
SchM-119 - Electric Vehicle Credit																	
SchM-120 - Medical Deductions-Self Insured																	
SchM-127 - Litigation Reserve																	
SchM-131 - Deferred Rent																	
SchM-171 - Employee Retention																	
SchM-172 - Environmental Remediation - Electric																	
SchM-244 - PERFORMANCE RECOGNITION AWARDS																	
Sub-Total Non-Plant End Bal																	

Northern States Power Company  
Electric Utility  
Non-Plant Deferred - 2021 Test Year

		NSP-Minnesota													
SMC - Nonplant 13mo avg. Total Company [SAP]		Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
6-ADIT Activity															
SchM-100 - Prepaid Insurance NEIL	(278,335)														
SchM-101 - Sale of Emission Allowances	4														
SchM-107 - Pension Expense	270,001	182,913	182,913	182,913	182,913	182,913	182,913	182,913	182,913	182,913	182,913	182,913	182,913	182,913	2,194,961
SchM-108 - Accrued Vacation Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	(11,863)	17,407	17,407	17,407	17,407	17,407	17,407	17,407	17,407	17,407	17,407	17,407	17,407	17,407	208,888
SchM-112 - Post Employment Benefits FAS 112	365	16,984	16,984	16,984	16,984	16,984	16,984	16,984	16,984	16,984	16,984	16,984	16,984	16,984	203,805
SchM-113 - Retiree Medical - FAS 106	1,953	124,173	124,173	124,173	124,173	124,173	124,173	124,173	124,173	124,173	124,173	124,173	124,173	124,173	1,490,074
SchM-114 - Severance Accrual	(33,544)														
SchM-116 - Bad Debt Reserve - Net of RDF	0														
SchM-117 - Prepaid Insurance - Total	(0)														
SchM-118 - Inventory Reserve	0														
SchM-120 - Medical Deductions-Self Insured	(31,200)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(10,228)	(122,736)
SchM-127 - Litigation Reserve	(25,765)														
SchM-131 - Deferred Rent	11,022	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(3,223)	(38,673)
SchM-171 - Employee Retention	(2,731)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(41,787)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(55)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(56)	(669)
SchM-289 - Solar Rewards Program	(50,617)	74,958	74,958	74,958	74,958	74,958	74,958	74,958	74,958	74,958	74,958	74,958	74,958	74,958	899,494
Sub-Total 6-ADIT Activity	(21,740)	399,447	399,447	399,447	399,447	399,447	399,447	399,447	399,447	399,447	399,447	399,447	399,447	399,447	4,793,358

		NSP-Minnesota													
SMC - Nonplant 13mo avg. All Lure and Total Co [SAP]		Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOP Average
74-ADIT End Bal															
SchM-100 - Prepaid Insurance NEIL	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460	1,405,460
SchM-101 - Sale of Emission Allowances	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)
SchM-102 - Fuel Tax Credit - Inc Addback	53,642,757	53,625,671	54,008,584	54,191,497	54,374,411	54,557,324	54,740,238	54,923,151	55,106,065	55,288,978	55,471,892	55,654,805	55,837,719	56,020,632	56,203,545
SchM-108 - Accrued Vacation Paid	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)
SchM-109 - Employee Incentive	(4,489,804)	(4,472,397)	(4,454,989)	(4,437,582)	(4,420,175)	(4,402,767)	(4,385,360)	(4,367,953)	(4,350,545)	(4,333,138)	(4,315,731)	(4,298,324)	(4,280,916)	(4,263,509)	(4,246,102)
SchM-112 - Post Employment Benefits FAS 112	(3,071,165)	(3,054,184)	(3,037,198)	(3,020,214)	(3,003,230)	(2,986,246)	(2,969,263)	(2,952,279)	(2,935,295)	(2,918,311)	(2,901,328)	(2,884,344)	(2,867,360)	(2,850,376)	(2,833,392)
SchM-113 - Retiree Medical - FAS 106	(10,177,018)	(10,052,845)	(9,928,672)	(9,804,499)	(9,680,327)	(9,556,154)	(9,431,981)	(9,307,808)	(9,183,635)	(9,059,463)	(8,935,290)	(8,811,117)	(8,686,944)	(8,562,771)	(8,438,598)
SchM-115 - Workers Compensation	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)
SchM-116 - Bad Debt Reserve - Net of RDF	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)	(6,320,172)
SchM-117 - Prepaid Insurance - Total	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070
SchM-118 - Inventory Reserve	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)
SchM-119 - Electric Vehicle Credit	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)
SchM-120 - Medical Deductions-Self Insured	(675,859)	(666,087)	(656,315)	(646,543)	(636,771)	(626,999)	(617,227)	(607,455)	(597,683)	(587,911)	(578,139)	(568,367)	(558,595)	(548,823)	(539,051)
SchM-127 - Litigation Reserve	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)	(534,634)
SchM-131 - Deferred Rent	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)	(2,660,336)
SchM-171 - Employee Retention	31,481	27,999	24,516	21,034	17,552	14,070	10,588	7,105	3,623	141	(3,342)	(6,824)	(10,306)	(13,788)	(17,270)
SchM-172 - Environmental Remediation - Electric	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)	(66,864)
SchM-289 - Solar Rewards Program	(4,767,320)	(4,692,362)	(4,617,405)	(4,542,447)	(4,467,489)	(4,392,531)	(4,317,573)	(4,242,615)	(4,167,657)	(4,092,700)	(4,017,742)	(3,942,784)	(3,867,826)	(3,792,868)	(3,717,910)
Sub-Total 74-ADIT End Bal	18,288,840	18,688,287	19,087,733	19,487,180	19,886,626	20,286,073	20,685,519	21,084,966	21,484,412	21,883,859	22,283,306	22,682,752	23,082,199	23,481,645	23,881,092

Northern States Power Company  
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SVC - Nonplant 13mo avg. All Jurs and Total Co [SAP]	NSPM ND Electric Retail												Annual Total				
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021		Dec - 2021			
6-ADIT Activity																	
SchM-100 - Prepaid Insurance NEIL	(17,182)																
SchM-101 - Sale of Emission Allowances	0																
SchM-107 - Pension Expense	16,715	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	11,324	135,888
SchM-108 - Accrued Vacation Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	(734)	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,932
SchM-112 - Post Employment Benefits FAS 112	23	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	12,617
SchM-113 - Retiree Medical - FAS 106	7,988	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	7,687	92,249
SchM-114 - Severance Accrual	121																
SchM-116 - Bad Debt Reserve - Net of RDF	(2,100)																
SchM-117 - Prepaid Insurance - Total	(0)																
SchM-118 - Inventory Reserve	0																
SchM-120 - Medical Deductions-Self Insured	(1,532)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(7,598)
SchM-127 - Litigation Reserve	(1,595)																
SchM-131 - Deferred Rent	683	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(2,395)
SchM-171 - Employee Retention	(169)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(216)	(2,587)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(41)
SchM-249 - Solar Rewards Program																	
Sub-Total 6-ADIT Activity	1,815	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	20,089	241,064

SVC - Nonplant 13mo avg. All Jurs and Total Co [SAP]	NSPM ND Electric Retail												BOYDEY Average				
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021		Dec - 2021			
74-ADIT End Bal																	
SchM-100 - Prepaid Insurance NEIL	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760	86,760
SchM-101 - Sale of Emission Allowances																	
SchM-102 - Fuel Tax Credit - Inc Addback	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)
SchM-107 - Pension Expense	3,320,962	3,332,286	3,343,610	3,354,934	3,366,258	3,377,582	3,388,906	3,400,230	3,411,554	3,422,878	3,434,202	3,445,526	3,456,850	3,468,174	3,479,498	3,490,822	3,886,906
SchM-108 - Accrued Vacation Paid	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)
SchM-109 - Employee Incentive	(277,959)	(276,881)	(275,803)	(274,726)	(273,648)	(272,570)	(271,493)	(270,415)	(269,337)	(268,260)	(267,182)	(266,104)	(265,027)	(263,949)	(262,871)	(261,793)	(271,493)
SchM-112 - Post Employment Benefits FAS 112	(190,132)	(189,081)	(188,029)	(186,978)	(185,927)	(184,875)	(183,824)	(182,772)	(181,721)	(180,669)	(179,618)	(178,566)	(177,515)	(176,463)	(175,411)	(174,359)	(183,824)
SchM-113 - Retiree Medical - FAS 106	(630,048)	(622,360)	(614,673)	(606,985)	(599,298)	(591,611)	(583,923)	(576,236)	(568,548)	(560,861)	(553,174)	(545,486)	(537,799)	(530,111)	(522,424)	(514,736)	(583,923)
SchM-115 - Workers Compensation	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)
SchM-116 - Bad Debt Reserve - Net of RDF	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)	(395,580)
SchM-117 - Prepaid Insurance - Total	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727
SchM-118 - Inventory Reserve	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)
SchM-119 - Electric Vehicle Credit	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)
SchM-120 - Medical Deductions-Self Insured	(41,842)	(42,475)	(43,108)	(43,741)	(44,375)	(45,008)	(45,641)	(46,274)	(46,907)	(47,541)	(48,174)	(48,807)	(49,440)	(50,073)	(50,706)	(51,339)	(45,641)
SchM-127 - Litigation Reserve	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)	(33,099)
SchM-131 - Deferred Rent	(164,581)	(164,281)	(163,981)	(163,681)	(163,380)	(163,080)	(162,779)	(162,479)	(162,178)	(161,878)	(161,578)	(161,277)	(160,977)	(160,677)	(160,376)	(160,076)	(166,779)
SchM-171 - Employee Retention	1,949	1,733	1,518	1,302	1,087	871	655	440	224	9	(207)	(422)	(638)	(854)	(1,069)	(1,284)	655
SchM-172 - Environmental Remediation - Electric	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(4,139)	(4,143)	(4,146)	(4,150)	(4,153)	(4,157)	(4,160)	(4,164)	(4,167)	(4,171)	(4,174)	(4,177)	(4,181)	(4,184)	(4,187)	(4,190)	(4,160)
SchM-249 - Solar Rewards Program																	
Sub-Total 74-ADIT End Bal	1,422,763	1,442,852	1,462,940	1,483,029	1,503,117	1,523,206	1,543,295	1,563,383	1,583,472	1,603,561	1,623,649	1,643,738	1,663,826	1,683,915	1,703,999	1,724,088	1,543,295

Northern States Power Company  
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SMC - Nonplant 13mo avg, Total Company [SAP]		Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	Annual Total
NSP-Minnesota															
6-ADIT Activity															
SchM-100 - Prepaid Insurance NEIL	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(278,335)	(3,340,015)
SchM-101 - Sale of Emission Allowances	4	4	4	4	4	4	4	4	4	4	4	4	4	4	47
SchM-107 - Pension Expense	270,001	270,001	270,001	270,001	270,001	270,001	270,001	270,001	270,001	270,001	270,001	270,001	270,001	270,001	3,240,010
SchM-108 - Accrued Vacation Paid	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(11,863)	(142,360)
SchM-109 - Employee Incentive	365	365	365	365	365	365	365	365	365	365	365	365	365	365	4,380
SchM-113 - Retiree Medical - FAS 112	129,025	129,025	129,025	129,025	129,025	129,025	129,025	129,025	129,025	129,025	129,025	129,025	129,025	129,025	1,548,303
SchM-114 - Severance Accrual	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	23,435
SchM-116 - Bad Debt Reserve - Net of RDF	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(33,544)	(402,531)
SchM-117 - Prepaid Insurance - Total	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-120 - Medical Deductions-Self Insured	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(31,200)	(374,400)
SchM-127 - Litigation Reserve	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(25,765)	(309,186)
SchM-131 - Deferred Rent	11,022	11,022	11,022	11,022	11,022	11,022	11,022	11,022	11,022	11,022	11,022	11,022	11,022	11,022	132,267
SchM-171 - Employee Retention	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(2,731)	(32,669)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(662)
SchM-249 - Solar Rewards Program	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(50,617)	(607,405)
Sub-Total 6-ADIT Activity	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(21,740)	(260,885)

SMC - Nonplant 13mo avg, Total Company [SAP]		Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	BOV/EOY Average
NSP-Minnesota															
74-ADIT End Bal															
SchM-100 - Prepaid Insurance NEIL	4,745,475	4,467,140	4,188,805	3,910,471	3,632,136	3,353,802	3,075,467	2,797,133	2,518,798	2,240,464	1,962,129	1,683,795	1,405,460	1,127,133	3,075,467
SchM-101 - Sale of Emission Allowances	(47)	(43)	(39)	(35)	(31)	(27)	(23)	(19)	(16)	(12)	(8)	(4)	(4)	(4)	(23)
SchM-102 - Fuel Tax Credit - Inc Addback	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)	(5,858)
SchM-107 - Pension Expense	50,402,747	50,672,748	50,942,749	51,212,750	51,482,751	51,752,751	52,022,752	52,292,753	52,562,754	52,832,755	53,102,756	53,372,757	53,642,757	53,912,758	52,022,752
SchM-108 - Accrued Vacation Paid	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)	(4,928,774)
SchM-109 - Employee Incentive	(4,347,448)	(4,359,308)	(4,371,171)	(4,383,034)	(4,394,898)	(4,406,761)	(4,418,624)	(4,430,488)	(4,442,351)	(4,454,214)	(4,466,078)	(4,477,941)	(4,489,804)	(4,501,667)	(4,418,624)
SchM-112 - Post Employment Benefits FAS 112	(3,075,445)	(3,075,180)	(3,074,815)	(3,074,450)	(3,074,085)	(3,073,720)	(3,073,355)	(3,072,990)	(3,072,625)	(3,072,260)	(3,071,895)	(3,071,530)	(3,071,165)	(3,070,800)	(3,073,355)
SchM-113 - Retiree Medical - FAS 106	(11,725,321)	(11,596,296)	(11,467,270)	(11,338,245)	(11,209,220)	(11,080,195)	(10,951,169)	(10,822,144)	(10,693,119)	(10,564,094)	(10,435,068)	(10,306,043)	(10,177,018)	(10,047,993)	(10,951,169)
SchM-114 - Severance Accrual	(23,435)	(21,482)	(19,529)	(17,576)	(15,623)	(13,670)	(11,717)	(9,764)	(7,812)	(5,859)	(3,906)	(1,953)	(0)	(0)	(11,717)
SchM-115 - Workers Compensation	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)	(89,501)
SchM-116 - Bad Debt Reserve - Net of RDF	(5,917,642)	(5,951,186)	(5,984,730)	(6,018,274)	(6,051,819)	(6,085,363)	(6,118,907)	(6,152,451)	(6,185,995)	(6,219,540)	(6,253,084)	(6,286,628)	(6,320,172)	(6,353,716)	(6,118,907)
SchM-117 - Prepaid Insurance - Total	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070	1,723,070
SchM-118 - Inventory Reserve	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)	(575,485)
SchM-119 - Electric Vehicle Credit	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)	(105,168)
SchM-120 - Medical Deductions-Self Insured	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)	(301,460)
SchM-127 - Litigation Reserve	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)	(225,448)
SchM-131 - Deferred Rent	(2,783,380)	(2,778,358)	(2,773,336)	(2,768,313)	(2,763,291)	(2,758,269)	(2,753,247)	(2,748,225)	(2,743,202)	(2,738,180)	(2,733,158)	(2,728,136)	(2,723,113)	(2,718,091)	(2,723,247)
SchM-171 - Employee Retention	64,250	61,519	58,788	56,057	53,327	50,596	47,865	45,134	42,404	39,673	36,942	34,212	31,481	28,750	47,865
SchM-172 - Environmental Remediation - Electric	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)	(49,191)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)	(66,202)
SchM-249 - Solar Rewards Program	(4,159,916)	(4,210,333)	(4,260,750)	(4,311,167)	(4,361,584)	(4,412,001)	(4,462,418)	(4,512,835)	(4,563,252)	(4,613,669)	(4,664,086)	(4,714,503)	(4,764,920)	(4,815,337)	(4,463,618)
Sub-Total 74-ADIT End Bal	18,549,725	18,527,985	18,506,244	18,484,504	18,462,763	18,441,023	18,419,283	18,397,542	18,375,802	18,354,061	18,332,321	18,310,581	18,288,840	18,267,100	18,419,283

Northern States Power Company  
Electric Utility  
Non-Plant Deferred - 2020 Bridge Year

SVC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM ND Electric Retail												Annual Total			
	Dec-2019	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020		Dec-2020		
6-ADIT Activity																
SchM-100 - Prepaid Insurance - NEIL	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(17,182)	(206,182)
SchM-101 - Sale of Emission Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
SchM-107 - Pension Expense	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	16,715	200,954
SchM-108 - Accrued Vacation Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(734)	(8,813)
SchM-112 - Post Employment Benefits FAS 112	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	271
SchM-113 - Retiree Medical - FAS 106	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	7,988	95,854
SchM-114 - Severance Accrual	121	121	121	121	121	121	121	121	121	121	121	121	121	121	121	1,451
SchM-116 - Bad Debt Reserve - Net of RDF	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(25,194)
SchM-117 - Prepaid Insurance - Total	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-120 - Medical Deductions-Self Insured	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(1,932)	(23,179)
SchM-127 - Litigation Reserve	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(1,595)	(19,141)
SchM-131 - Deferred Rent	683	683	683	683	683	683	683	683	683	683	683	683	683	683	683	8,193
SchM-171 - Employee Retention	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(169)	(2,029)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(41)
Sub-Total 6-ADIT Activity	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	21,777

SVC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM ND Electric Retail												BOY/EOY Average			
	Dec-2019	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020		Dec-2020		
74-ADIT End Bal																
SchM-100 - Prepaid Insurance - NEIL	292,943	275,761	258,579	241,397	224,715	207,034	189,852	172,670	155,488	138,306	121,124	103,942	86,760	189,852		
SchM-101 - Sale of Emission Allowances	(3)	(3)	(3)	(3)	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(0)	(0)	(2)		
SchM-102 - Fuel Tax Credit - Inc Address	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)	(362)		
SchM-107 - Pension Expense	3,170,377	3,137,093	3,153,808	3,170,523	3,187,239	3,203,954	3,220,670	3,237,385	3,254,101	3,270,816	3,287,532	3,304,247	3,320,962	3,337,677		
SchM-108 - Accrued Vacation Paid	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)	(305,135)		
SchM-109 - Employee Incentive	(269,145)	(269,880)	(270,614)	(271,349)	(272,083)	(272,818)	(273,552)	(274,286)	(275,021)	(275,755)	(276,490)	(277,224)	(277,959)	(278,693)		
SchM-112 - Post Employment Benefits FAS 112	(190,404)	(190,381)	(190,358)	(190,336)	(190,313)	(190,291)	(190,268)	(190,245)	(190,223)	(190,200)	(190,178)	(190,155)	(190,132)	(190,110)		
SchM-113 - Retiree Medical - FAS 106	(725,901)	(717,914)	(709,926)	(701,938)	(693,950)	(685,962)	(677,975)	(669,987)	(661,999)	(654,011)	(646,023)	(638,035)	(630,048)	(622,060)		
SchM-114 - Severance Accrual	(1,451)	(1,330)	(1,209)	(1,088)	(967)	(846)	(725)	(605)	(484)	(363)	(242)	(121)	(0)	(725)		
SchM-115 - Workers Compensation	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)	(5,541)		
SchM-116 - Bad Debt Reserve - Net of RDF	(370,385)	(372,485)	(374,584)	(376,684)	(378,783)	(380,883)	(382,982)	(385,082)	(387,181)	(389,281)	(391,381)	(393,480)	(395,580)	(397,679)		
SchM-117 - Prepaid Insurance - Total	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727	106,727		
SchM-118 - Inventory Reserve	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)	(35,645)		
SchM-119 - Electric Vehicle Credit	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)	(6,537)		
SchM-120 - Medical Deductions-Self Insured	(18,663)	(20,595)	(22,526)	(24,458)	(26,389)	(28,321)	(30,252)	(32,184)	(34,115)	(36,047)	(37,979)	(39,910)	(41,842)	(43,773)		
SchM-127 - Litigation Reserve	(13,957)	(15,552)	(17,147)	(18,743)	(20,338)	(21,933)	(23,528)	(25,123)	(26,718)	(28,313)	(29,908)	(31,503)	(33,098)	(34,693)		
SchM-131 - Deferred Rent	(172,774)	(172,091)	(171,409)	(170,726)	(170,043)	(169,360)	(168,678)	(167,995)	(167,312)	(166,630)	(165,947)	(165,264)	(164,581)	(163,898)		
SchM-171 - Employee Retention	3,978	3,809	3,640	3,470	3,301	3,132	2,963	2,794	2,625	2,456	2,287	2,118	1,949	1,780		
SchM-172 - Environmental Remediation - Electric	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)	(3,037)		
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(4,099)	(4,102)	(4,105)	(4,109)	(4,112)	(4,116)	(4,119)	(4,122)	(4,126)	(4,129)	(4,133)	(4,136)	(4,139)	(4,142)		
Sub-Total 74-ADIT End Bal	1,400,986	1,402,801	1,404,615	1,406,430	1,408,245	1,410,060	1,411,874	1,413,689	1,415,504	1,417,319	1,419,133	1,420,948	1,422,763	1,424,578		

Roll Forwards provided in:

Testimony of Mark P. Moeller

Schedule 2

Northern States Power Company  
Electric Utility  
Nuclear Outage Costs Change of Accounting - 2021 Test Year

SMC - Nuclear Outage COA 13 Month Average Total Company [SAP]	NSP-Minnesota												BOY/EOY Average				
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021		Dec - 2021			
74-ADIT End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	12,533,355	12,926,866	13,320,377	13,713,889	14,107,400	14,500,911	14,894,423	15,287,934	15,681,446	16,074,957	16,468,468	16,861,980	17,255,491	17,648,991	18,042,502	18,436,013	18,829,524
Sub-Total 74-ADIT End Bal	12,533,355	12,926,866	13,320,377	13,713,889	14,107,400	14,500,911	14,894,423	15,287,934	15,681,446	16,074,957	16,468,468	16,861,980	17,255,491	17,648,991	18,042,502	18,436,013	18,829,524
Prepays End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	44,548,153	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362
Sub-Total Prepays End Bal	44,548,153	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362	61,332,362

SMC - Nuclear Outage COA Annual Total Company [SAP]	NSP-Minnesota												BOY/EOY Average				
	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021					
16-Tax Deduction - Composite																	
SchM-122 - Nuc Outage Acct	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583
Sub-Total 16-Tax Deduction - Composite	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583	5,189,583
6-ADIT Activity																	
325000-Nuc Prod Misc Pwr Plt Eq	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511
Sub-Total 6-ADIT Activity	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511	393,511
78-Timing Difference Activity																	
SchM-122 - Nuc Outage Acct	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899
Sub-Total 78-Timing Difference Activity	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899	3,790,899

SMC - Nuclear Outage COA 13 Month Average Active Jurisdiction [SAP]	ND Electric												BOY/EOY Average				
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021		Dec - 2021			
74-ADIT End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	811,935	837,904	863,872	889,841	915,809	941,778	967,746	993,715	1,019,683	1,045,652	1,071,620	1,097,589	1,123,557	1,149,525	1,175,494	1,201,462	1,227,430
Sub-Total 74-ADIT End Bal	811,935	837,904	863,872	889,841	915,809	941,778	967,746	993,715	1,019,683	1,045,652	1,071,620	1,097,589	1,123,557	1,149,525	1,175,494	1,201,462	1,227,430
Prepays End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	2,885,916	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536
Sub-Total Prepays End Bal	2,885,916	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536	3,993,536

SMC - Nuclear Outage COA Annual Active Jurisdiction [SAP]	ND Electric												BOY/EOY Average				
	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021					
16-Tax Deduction - Composite																	
SchM-122 - Nuc Outage Acct	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364
Sub-Total 16-Tax Deduction - Composite	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364	338,364
6-ADIT Activity																	
325000-Nuc Prod Misc Pwr Plt Eq	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969
Sub-Total 6-ADIT Activity	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969	25,969
78-Timing Difference Activity																	
SchM-122 - Nuc Outage Acct	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063
Sub-Total 78-Timing Difference Activity	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063	246,063

Northern States Power Company  
Electric Utility  
Nuclear Outage Costs Change of Accounting - 2020 Bridge Year

SMC - Nuclear Outage COA 13 Month Average Total Company [SAP]	NSP-Minnesota												BOY/EOY Average				
	Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020		Dec - 2020			
74-ADIT End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	16,960,847	16,591,890	16,222,932	15,853,974	15,485,016	15,116,059	14,747,101	14,378,143	14,009,185	13,640,228	13,271,270	12,902,312	12,533,355	12,164,397	11,795,439	11,426,481	11,057,523
Sub-Total 74-ADIT End Bal	16,960,847	16,591,890	16,222,932	15,853,974	15,485,016	15,116,059	14,747,101	14,378,143	14,009,185	13,640,228	13,271,270	12,902,312	12,533,355	12,164,397	11,795,439	11,426,481	11,057,523
Prepays End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	60,285,090	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153
Sub-Total Prepays End Bal	60,285,090	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153	44,548,153

SMC - Nuclear Outage COA Annual Total Company [SAP]	NSP-Minnesota												BOY/EOY Average				
	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020		2020			
16-Tax Deduction - Composite																	
SchM-122 - Nuc Outage Acct	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113
Sub-Total 16-Tax Deduction - Composite	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113	2,611,113
6-ADIT Activity																	
325000-Nuc Prod Misc Pwr Plt Eq	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)
Sub-Total 6-ADIT Activity	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)	(368,958)
78-Timing Difference Activity																	
SchM-122 - Nuc Outage Acct	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524
Sub-Total 78-Timing Difference Activity	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524	3,922,524

SMC - Nuclear Outage COA 13 Month Average Active Jurisdiction [SAP]	ND Electric												BOY/EOY Average				
	Dec - 2019	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020		Dec - 2020			
74-ADIT End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	1,096,706	1,072,975	1,049,244	1,025,513	1,001,783	978,052	954,321	930,590	906,859	883,128	859,397	835,666	811,935	788,204	764,473	740,742	717,011
Sub-Total 74-ADIT End Bal	1,096,706	1,072,975	1,049,244	1,025,513	1,001,783	978,052	954,321	930,590	906,859	883,128	859,397	835,666	811,935	788,204	764,473	740,742	717,011
Prepays End Bal																	
325000-Nuc Prod Misc Pwr Plt Eq	3,898,098	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916
Sub-Total Prepays End Bal	3,898,098	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916	2,885,916

SMC - Nuclear Outage COA Annual Active Jurisdiction [SAP]	ND Electric												BOY/EOY Average				
	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020		2020			
16-Tax Deduction - Composite																	
SchM-122 - Nuc Outage Acct	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072
Sub-Total 16-Tax Deduction - Composite	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072	169,072
6-ADIT Activity																	
325000-Nuc Prod Misc Pwr Plt Eq	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)
Sub-Total 6-ADIT Activity	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)	(23,731)
78-Timing Difference Activity																	
SchM-122 - Nuc Outage Acct	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420
Sub-Total 78-Timing Difference Activity	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420	253,420

**Conversion of ITC Grant Accounting Associated with the St Anthony Hydro Facility  
2021b Deferred Revenue Amortization Converted to ITC Deferred Tax Amortization**

2021 Deferred Revenue Amortization	(173,548)				
Composite Tax Rate	<u>28.1092%</u>				
ITC Amortization (Deferred Tax)	(48,783)				
		<b>MN</b>	<b>ND</b>	<b>SD</b>	<b>WHLSL</b>
Demand Portion		86.9972%	6.1731%	6.8297%	0.0000%
		<b>(42,440)</b>	<b>(3,011)</b>	<b>(3,332)</b>	<b>-</b>
<b>Deferred ITC</b>					<b>(48,783)</b>
					<b>100.0000%</b>

This item was included in Interchange Billings

2020 (48,783)







GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	Sum:
1241001	Prepaid Insurance	9165000	Prepayments	6,685,317.18	8,828,177.90	13,421,972.73	11,491,408.15	9,623,119.85	7,692,555.28	5,824,266.98	5,824,266.98
1241011	Prepaid Insurance - Neil NML WCR-GO	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242021	Prepays - Transmission Expense	9165000	Prepayments	0.00	372,952.76	745,905.52	559,429.14	372,952.76	745,905.52	559,429.14	559,429.14
1242031	Prepays - Operating	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242036	Prepays - Capital	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242037	Prepaid Capital - CAPX Fargo	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242038	Prepaid Capital - CAPX Brookings	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242039	Prepaid Capital - CAPX LaCrosse	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242040	Prepaid Capital - CAPX BSSB	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242041	Prepays - Facility Fees	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242051	Prepays - Nuclear Fees	9165000	Prepayments	352,915.37	351,537.28	615,694.11	560,580.23	735,261.35	678,808.47	606,723.39	606,723.39
1242056	Prepays - Air Quality Fees	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242071	Prepays - Auto Licensing	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242091	Prepays - Other IT	9165000	Prepayments	3,400,647.11	2,333,416.33	2,281,717.52	2,258,978.66	2,206,502.34	2,154,026.12	2,123,229.98	2,123,229.98
1242096	Prepays - Hardware Maintenance	9165000	Prepayments	216,229.39	354,488.02	332,348.79	309,991.44	287,743.15	275,884.80	252,679.60	252,679.60
1244006	Prepays - Income Taxes - Federal	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244011	Prepays - Income Taxes - State	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245001	Prepays - Other Brand Advertising	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245006	Prepays - Other RE	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245026	Prepays - Other Energy Supply	9165000	Prepayments	(576,367.34)	1,953,310.50	2,789,257.35	2,048,951.16	2,129,379.61	2,520,713.50	3,776,430.01	3,776,430.01
1245041	Prepays - Other Distribution Utility	9165000	Prepayments	(0.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245051	Prepays - Other Corporate Services IT	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245056	Prepays - Other Nuclear	9165000	Prepayments	5,913,013.41	6,562,717.06	7,224,603.58	7,849,032.73	6,797,205.91	5,917,441.39	5,662,676.87	5,662,676.87

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	Sum:
1245061		9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245066	Prepays - Regulatory Fees	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245071	Prepays - Other Commercial Accounting	9165000	Prepayments	0.00	166,078	150,904	135,814	120,723	105,633	90,543	90,543
1245076	Prepays - Other Operations Services	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245081	Prepays - Other Rent/Lease	9165000	Prepayments	499,572.84	499,572.84	499,572.84	499,572.84	507,066.44	507,066.44	507,066.44	507,066.44
1245091	Prepays - Other Benefits	9165000	Prepayments	(0.45)	75,371.69	73,218.20	71,064.71	68,911.22	66,757.73	64,604.24	64,604.24
1245096	Prepays - Other DSM	9165000	Prepayments	974,698.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245101		9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245106	Prepays - Other - Regulatory Fees	9165000	Prepayments	1,119,549.13	746,366.44	373,183.75	1,060,426.99	706,951.71	353,476.43	938,941.59	938,941.59
1248016	Prepaid Interest - Commercial Debt	9165000	Prepayments	15,375.00	14,583.33	0.00	0.00	0.00	0.00	0.00	0.00
				Sum:	22,258,572.15	28,508,378.64	26,845,249.88	23,555,817.75	21,018,268.67	20,406,590.81	20,406,590.81

Period	2019	2020	Debit	Credit	Balance	0.00	0.00	Balance	0.00	Cumulative balance
Bal Carryforward					22,914,657.87			18,600,950.02		
001	16,621,516.01	11,751,000.94	4,870,515.07		27,785,162.94			22,258,572.15		
002	145,933,000.39	138,437,937.52	7,495,062.87		35,280,245.81			28,508,378.64		
003	38,290,502.86	24,747,822.53	13,542,680.23		48,822,926.04			26,845,249.88		
004	4,333,614.48	6,600,954.39	-3,697,049.91		45,125,876.13			23,556,917.75		
005	4,988,405.40	4,023,149.30	975,256.10		42,547,379.75			21,078,568.87		
006	44,531.68	10,497,515.39	-10,452,983.71		32,094,396.04			20,406,590.81		
007	143,757.76	18,511,325.93	-18,367,568.17		13,726,827.87			20,406,590.81		
008	6,046,008.92	5,768,354.62	257,644.30		13,984,472.17			20,406,590.81		
009	5,724,107.80	5,021,685.26	4,702,222.54		18,686,694.71			20,406,590.81		
010	1,018,178.94	3,355,566.91	3,088,146.86		15,627,550.02			20,406,590.81		
011	6,447,742.89	0.00	0.00		18,600,950.02			20,406,590.81		
012										
013										
Total	233,783,024.64	238,096,742.49	-4,313,717.85		18,600,950.02			1,805,640.79		

Period	2019	2020	Debit	Credit	Balance	0.00	0.00	Balance	0.00	Cumulative balance
Bal Carryforward					22,914,657.87			18,600,950.02		
001	16,621,516.01	11,751,000.94	4,870,515.07		27,785,162.94			22,258,572.15		
002	145,933,000.39	138,437,937.52	7,495,062.87		35,280,245.81			28,508,378.64		
003	38,290,502.86	24,747,822.53	13,542,680.23		48,822,926.04			26,845,249.88		
004	4,333,614.48	6,600,954.39	-3,697,049.91		45,125,876.13			23,556,917.75		
005	4,988,405.40	4,023,149.30	975,256.10		42,547,379.75			21,078,568.87		
006	44,531.68	10,497,515.39	-10,452,983.71		32,094,396.04			20,406,590.81		
007	143,757.76	18,511,325.93	-18,367,568.17		13,726,827.87			20,406,590.81		
008	6,046,008.92	5,768,354.62	257,644.30		13,984,472.17			20,406,590.81		
009	5,724,107.80	5,021,685.26	4,702,222.54		18,686,694.71			20,406,590.81		
010	1,018,178.94	3,355,566.91	3,088,146.86		15,627,550.02			20,406,590.81		
011	6,447,742.89	0.00	0.00		18,600,950.02			20,406,590.81		
012										
013										
Total	233,783,024.64	238,096,742.49	-4,313,717.85		18,600,950.02			1,805,640.79		

ECC Report - Tcode - FAGLB03

Account: 91652000 Prepayments  
Company Code: 0010 Northern States Power, NH  
Fiscal Year: 2019

Display More Chrs

Document Currency: USD Company code currency

Balance Display: G/L Accounts For the Ledger 0L

Period	2019	2020	Debit	Credit	Balance	Cumulative balance
Bal Carryforward					22,914,657.87	22,914,657.87
1	16,621,516.01	11,751,000.94	4,870,515.07		27,785,162.94	27,785,162.94
2	145,933,000.39	138,437,937.52	7,495,062.87		35,280,245.81	35,280,245.81
3	38,290,502.86	24,747,822.53	13,542,680.23		48,822,926.04	48,822,926.04
4	4,333,614.48	6,600,954.39	-3,697,049.91		45,125,876.13	45,125,876.13
5	4,988,405.40	4,023,149.30	975,256.10		42,547,379.75	42,547,379.75
6	44,531.68	10,497,515.39	-10,452,983.71		32,094,396.04	32,094,396.04
7	143,757.76	18,511,325.93	-18,367,568.17		13,726,827.87	13,726,827.87
8	6,046,008.92	5,768,354.62	257,644.30		13,984,472.17	13,984,472.17
9	5,724,107.80	5,021,685.26	4,702,222.54		18,686,694.71	18,686,694.71
10	1,018,178.94	3,355,566.91	3,088,146.86		15,627,550.02	15,627,550.02
11	6,447,742.89	0.00	0.00		18,600,950.02	18,600,950.02
12						
13						
Total	233,783,024.64	238,096,742.49	-4,313,717.85		18,600,950.02	18,600,950.02

Account Edit Goto Engagement System Help

**Balance Display: G/L Accounts For the Ledger 01**

Document Currency: Document Currency Document Currency Individual Account

Account Number: 9165000 Prepayments  
Company Code: 0010 Northern States Power MN  
Fiscal Year: 2020

Display More Chars

All Documents in Currency

Display Currency: USD Company code currency

Period	Debit	Credit	Balance	Cumulative Balance
1	21,632,705.66	17,975,093.73	3,657,611.93	16,650,590.02
2	16,527,110.60	12,277,304.31	6,249,406.49	22,239,572.15
3	4,644,106.52	6,507,535.28	1,663,128.76	26,508,376.64
4		3,299,432.13	3,299,432.13	26,645,249.89
5		2,537,549.08	2,537,549.08	23,555,617.75
6	1,652,157.38	2,263,635.24	611,477.86	21,018,268.67
7				20,406,590.81
8				20,406,590.81
9				20,406,590.81
10				20,406,590.81
11				20,406,590.81
12				20,406,590.81
13				20,406,590.81
Total	46,656,580.56	44,650,739.77	1,605,840.79	20,406,590.81

Xcel Energy  
Sub Business Unit  
Materials & Supplies

June 2019 - June 2020 Actual 13 month average

	Electric		Gas			
	13 mo Ave	Production	Elec Trans	Elec Dist	Gas Dist	Check
NSP Inv Dir Assigned/Allocated	(1) 179,765,216	159,980,568	8,658,519	9,822,844	1,303,285	179,765,216
135300 & 135500 Residual	(2) (782,365)	(696,260)	(37,683)	(42,751)	(5,672)	(782,365)
137100	(3) (2,761,863)	(2,761,863)				(2,761,863)
<b>Total M&amp;S</b>	<b>176,220,988</b>	<b>156,522,446</b>	<b>8,620,835</b>	<b>9,780,094</b>	<b>1,297,613</b>	<b>176,220,988</b>
<b>Total M&amp;S - \$000's</b>	<b>176,221</b>	<b>156,522</b>	<b>8,621</b>	<b>9,780</b>	<b>1,298</b>	

To: M&S\_Prepay\_Fuel\_Summary.xls

- (1) Inventory 13 sheet - Adam Kveberg, Bob Bauman, Chuck Jacobs; allocated based on analysis of individual functions
- (2) GL-13 mo sheet - General Ledger; allocated to Business Unit based on composite of NSP Inventory allocated to Business Unit
- (3) Account for money received from SMMPA for their portion of M&S at Sherco; direct assign to MN Generation

Source: SAP and JDE Business Objects Query

SAP	JDE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 Mo. Ave
1101001		0	0	0	0	0	0	0	0	0	0	0	0	0	9,305
1101072	135300	126,556,193	126,729,113	127,455,585	128,103,617	129,538,191	129,712,325	127,948,600	128,094,710	128,942,805	128,631,212	127,337,771	126,377,852	126,612,015	127,849,230
1101051	135120	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1101066	135135	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1101082	135175	53,168,059	53,413,856	53,093,454	53,318,992	53,381,125	53,441,622	54,113,699	54,297,801	54,216,122	52,743,482	52,138,348	52,101,583	52,236,270	53,204,955
1101251	135350	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(357,226)	(357,226)	(357,226)	(357,226)	(357,226)	(357,226)	(137,838)	(239,094)
1101256	135350	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,421,062)	(1,651,831)
1101301	135350	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(652,554)	(652,554)	(652,554)	(652,554)	(652,554)	(652,554)	(658,492)	(655,752)
1103001	136500	373,425	373,425	350,955	350,955	0	0	1,069,314	810,402	(30,000)	163,380	631,321	631,321	0	363,423
1103011	136500	0	0	0	0	0	0	266,799	266,799	266,799	266,799	266,799	0	0	102,615
135 included		177,880,284	178,299,002	178,682,601	179,556,172	180,701,923	180,936,555	180,467,570	180,538,869	180,464,884	178,874,030	177,443,936	176,179,913	176,751,861	178,982,851

NSP Inv 178,676,615 179,095,332 179,478,931 180,346,793 181,496,524 181,732,885 181,210,552 181,282,003 181,207,866 179,617,012 178,186,378 177,189,693 177,427,223 179,765,216

**NSP Inventory Included** 179,765,216 To M&S

To be allocated based on NSP Inventory Composite by Business Unit

135300 & 500 Residual	(796,331)	(796,331)	(796,330)	(790,620)	(794,601)	(796,331)	(742,982)	(743,134)	(742,982)	(742,982)	(742,982)	(742,982)	(1,009,780)	(675,363)	(782,365)
1103051	137100	(2,751,833)	(2,751,833)	(2,721,547)	(2,721,547)	(2,721,547)	(2,721,547)	(2,807,144)	(2,807,144)	(2,807,144)	(2,807,144)	(2,807,144)	(2,751,833)	(2,751,833)	(2,761,863)

INFORMATION ONLY TO TIE TO FERC FORM 1

Following are not included in release

1103056	137500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1103201	139110	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1103251	139110	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FERC Form 1

Object Accts	175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,215,007	177,660,425	177,731,725	177,657,739	176,066,886	174,691,563	173,428,080	174,000,028	176,220,988
154	175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,215,007	177,660,425	177,731,725	177,657,739	176,066,886	174,691,563	173,428,080	174,000,028	176,220,988

**Total M&S** 176,220,988

RL Ledger  
AA Ledger  
Diff AARL

175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,215,007	177,660,425	177,731,725	177,657,739	176,066,886	174,691,563	173,428,080	174,000,028	174,000,028
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SUMMARY INVENTORY	13 Month AVERAGE	Allocator	Production	Transmission	Distribution	Total Electric	Gas Distribution
T & D & S	18,481,363						
GAS INVENTORY	1,303,285	Detail Below					
GENERATION	159,980,568	Detail Below					
ELECTRIC PROTECTION	0	Detail Below					
GENERAL OFFICE	0	0 3 Factor - Gen Elec MN	0	0	0	0	0
FLEET SUPPLIES	0	0 3 Factor - Gen Elec MN	0	0	0	0	0
E.R.C.	0	0 TD					0
HALEN GAS	0	0 TD					0
WESCOTT GAS	0	0 Exclude					0
TOOL WAREHOUSE	0	0 TRANS					0
NSPM INVENTORY	179,765,216						
NSPW INVENTORY	0						
TOTAL NSP INVENTORY	179,765,216						
<b>NSPM - MAJOR FUNCTION INVENTORY</b>							
T & D	18,481,363	18,481,363 TD		8,658,519	9,822,844	18,481,363	0
SUBSTATION	0	0 TD		0	0	0	0
ELECTRIC METERS	0	0 Exclude					
HFU ELECTRIC	0	0 Exclude					
HE ELECTRIC	0	0 TD		0	0	0	0
TOTAL T & D & S	18,481,363						
* TRANSFORMERS	0						
T&D&S COMBINED TOTAL	18,481,363						
<b>GAS EQUIPMENT</b>							
GAS METERS	1,303,285	1,303,285 Gas Dist					1,303,285
HE GAS	0	0 Exclude					
HFU GAS	0	0 Gas Dist					0
TOTAL GAS	1,303,285						
<b>T.D.S &amp; GAS TOTAL</b>							
T.D.S & GAS TOTAL	19,784,648						
MN Generation	33,419,747		33,419,747			33,419,747	
NUCLEAR PLANTS	126,560,822		126,560,822			126,560,822	
TOTAL GENERATION	159,980,568	159,980,568 Production					
* GEN CAPITAL SPARES	0						
TOTAL GENERATION	159,980,568						
<b>ELECTRIC PROTECTION</b>							
P & E BREAKER SHOP	0						
P & E BREAKER SHOP	0						
TOTAL ELECTRIC PROT	0	0 TD		0	0	0	
<b>TOTAL BY BUSINESS UNIT</b>							
		179,765,216	159,980,568	8,658,519	9,822,844	178,461,931	1,303,285
		100.00000%	88.9942%	4.8166%	5.4643%		0.7250%
Utility Customers	Electric	Total	Production	Trans	Dist	Total	
	74.0025%	74.0025%	54.2400%	21.4400%	24.3200%	100.0000%	
	Gas	Gas	3 Factor - GEN ELEC MN	46.8500%	53.1500%	100.0000%	
	25.9975%	25.9975%	TD				

\* Transformers (Capital Assets) and Generation (Capitalized Spares) are not included in General Ledger Total Inventory.

XCEL INVENTORY												P5-2 Materials & Supplies		
SUMMARY INVENTORY												Page 4 of 9		
REF	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jun-2019	Jul-2019	Aug-2019	Sep-2019	Oct-2019	Nov-2019	Dec-2019	
T & S	18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	18,525,803	18,774,634	18,617,598	18,574,434	18,078,078	17,944,947	17,561,193	
GAS INVENTORY	1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,312,650	1,291,163	1,311,194	1,262,538	1,276,417	1,232,016	1,298,660	
GENERATION	159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161,372,099	161,216,206	161,279,074	159,780,040	158,831,883	158,012,730	158,567,370	
ELECTRIC PROTECTION	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL OFFICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
FLEET SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	
TR	0	0	0	0	0	0	0	0	0	0	0	0	0	
E.R.C.	2698	0	0	0	0	0	0	0	0	0	0	0	0	
HALON GAS	2607	0	0	0	0	0	0	0	0	0	0	0	0	
WESCOIT GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOOL WAREHOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0	
XCEL NORTH MN INVENTORY	178,676,615	179,095,332	179,478,931	180,346,793	181,498,524	181,732,885	181,210,552	181,282,003	181,207,866	179,617,012	178,186,378	177,189,893	177,427,223	
XCEL NORTH WI INVENTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL XCEL NORTH INVENTORY	178,676,615	179,095,332	179,478,931	180,346,793	181,498,524	181,732,885	181,210,552	181,282,003	181,207,866	179,617,012	178,186,378	177,189,893	177,427,223	
<b>Xcel North MN - MAJOR FUNCTION INVENTORY</b>														
T & D	18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	18,525,803	18,774,634	18,617,598	18,574,434	18,078,078	17,944,947	17,561,193	
SUBSTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	
ELECTRIC METERS	12	0	0	0	0	0	0	0	0	0	0	0	0	
HFU ELECTRIC	58	0	0	0	0	0	0	0	0	0	0	0	0	
HE ELECTRIC	59	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL T & D & S	18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	18,525,803	18,774,634	18,617,598	18,574,434	18,078,078	17,944,947	17,561,193	
* TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	0	0	
T&D&S COMBINED TOTAL	18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	18,525,803	18,774,634	18,617,598	18,574,434	18,078,078	17,944,947	17,561,193	
<b>GAS EQUIPMENT</b>														
GAS METERS	23	1,306,137	1,310,932	1,302,159	1,339,554	1,341,275	1,312,650	1,291,163	1,311,194	1,262,538	1,276,417	1,232,016	1,298,660	
HE GAS	60	0	0	0	0	0	0	0	0	0	0	0	0	
HFU GAS	62	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL GAS	1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,312,650	1,291,163	1,311,194	1,262,538	1,276,417	1,232,016	1,298,660	
T.D.S & GAS TOTAL	19,588,335	19,866,022	20,131,765	20,147,012	20,161,470	20,244,491	19,838,453	20,065,797	19,928,792	19,836,972	19,354,495	19,176,963	18,859,853	
<b>POWER PLANTS</b>														
NUCLEAR PLANTS	33,579,724	33,547,834	32,961,688	33,166,270	33,217,926	33,197,131	34,275,246	34,232,156	34,287,330	32,906,510	32,783,853	32,924,620	33,376,417	
TOTAL GENERATION	125,508,556	125,681,477	126,385,478	127,033,510	128,117,129	128,291,263	127,096,853	126,984,050	126,991,744	126,873,531	125,048,030	125,088,111	125,190,953	
* GEN CAPITAL SPARES	159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161,372,099	161,216,206	161,279,074	159,780,040	158,831,883	158,012,730	158,567,370	
730R1	0	0	0	0	0	0	0	0	0	0	0	0	0	
COMBINED GENERATION TOTAL	159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161,372,099	161,216,206	161,279,074	159,780,040	158,831,883	158,012,730	158,567,370	
<b>ELECTRIC PROTECTION</b>														
P & E BREAKER SHOP	66	0	0	0	0	0	0	0	0	0	0	0	0	
P & E BREAKER SHOP	69	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL ELECTRIC PROT	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>XCEL NORTH WI - MAJOR FUNCTION INVENTORY</b>														
WISCONSIN	0	0	0	0	0	0	0	0	0	0	0	0	0	
WISCONSIN- HEAT STORAGE	0	0	0	0	0	0	0	0	0	0	0	0	0	
WISCONSIN- TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	
* TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	0	0	
WISCONSIN-COMBINED	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>* Transformers (Capital Assets and Generation)</b>														
(Capitalized Spares) are not included in General Ledger Total Inventory														
<b>XCEL SOUTH PSCO</b>														
Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	
T & D & S	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>XCEL SOUTH SPS</b>														
Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	
T & D & S	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>XCEL SOUTH SPS</b>														
Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	
T & D & S	0	0	0	0	0	0	0	0	0	0	0	0	0	

P5-2 Materials & Supplies  
Page 5 of 9

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1101001	Inventories - Materials and Supplies	9154000	Plant materials and operating supplies													120,968.13	120,968.13
1101072	Plant Materials and Supplies - WMA/Stand Alone	9154000	Plant materials and operating supplies	126,889,026.69	126,421,658.79	127,312,324.92	127,608,678.59	126,781,636.61	127,417,954.33	127,946,600.23	128,054,709.95	128,942,805.29	128,631,212.38	127,337,771.26	126,377,851.77	126,612,015.13	126,612,015.13
1101082	Plant Materials and Supplies - ES Inv Control	9154000	Plant materials and operating supplies	54,897,693.50	54,107,263.92	54,143,717.96	54,234,431.52	54,249,379.85	54,165,861.96	54,113,688.77	54,297,800.85	54,216,121.86	52,743,481.54	52,138,347.56	52,101,892.81	52,236,269.64	52,236,269.64
1101251	Allowance for Nuclear Reserve	9154000	Plant materials and operating supplies	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(137,836.19)
1101256	Allowance for Nuclear Reserve - Nuclear	9154000	Plant materials and operating supplies	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,421,061.75)
1101301		9154000	Plant materials and operating supplies	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(658,492.39)
1102001	Supplies Items	9154000	Plant materials and operating supplies	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(68,492.39)
1102011	Supplies Items - Fuel Charges	9154000	Plant materials and operating supplies	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58
1102051	General Materials and Supplies-Cr Joint-Stereo	9154000	Plant materials and operating supplies	(2,829,232.55)	(2,829,232.55)	(2,829,232.55)	(2,829,232.55)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)
			Sum:	175,005,846.57	175,932,765.74	176,320,033.97	176,606,886.10	175,530,038.64	176,460,112.70	177,660,425.41	177,731,724.98	177,637,739.35	176,066,886.10	174,691,563.20	175,458,080.36	174,000,027.96	174,000,027.96

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	Sum:
1101001	Inventory - Materials and Supplies	9154000	Plant materials and operating supplies	120,968.13	-	-	-	-	-	-	-
1101072	Plant Materials and Supplies - NMC Stand Alone	9154000	Plant materials and operating supplies	126,612,015.13	126,729,113.41	127,455,584.66	128,103,616.96	129,538,190.65	129,712,324.61	129,712,324.61	129,712,324.61
1101082	Plant Materials and Supplies - ES Inv Control	9154000	Plant materials and operating supplies	52,236,269.64	53,413,855.81	53,093,453.81	53,318,992.40	53,381,124.72	53,441,622.22	53,441,622.22	53,441,622.22
1101251	Allowance for Obsolete Reserve	9154000	Plant materials and operating supplies	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)
1101256	Allowance for Obsolete Reserve - Nuclear	9154000	Plant materials and operating supplies	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)
1101301		9154000	Plant materials and operating supplies	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)
1103001	Suspense Items	9154000	Plant materials and operating supplies	-	373,425.00	350,955.00	350,955.00	-	-	-	-
1103051	General Materials and Supplies-Cr Joint -Sherco	9154000	Plant materials and operating supplies	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)
				Sum:	175,128,451.52	175,547,169.28	175,930,768.53	176,834,624.92	177,980,375.93	178,215,007.39	178,215,007.39

2019						2020					
Period	Debit	Credit	Balance	Cumulative balance		Period	Debit	Credit	Balance	Cumulative balance	
Bal Carryforward				175,243,410.05		Bal Carryforward				174,000,027.96	
001	3,624,465.91	3,682,003.89	57,538.48	175,005,846.57		001	2,277,036.61	1,148,613.05	1,128,423.56	175,128,461.52	
002	1,816,466.59	56,212.74	1,760,253.85	173,245,592.72		002	1,193,153.35	690,435.59	418,171.76	175,547,169.28	
003	2,445,666.49	2,058,369.26	387,297.23	173,320,033.47		003	1,493,888.46	1,145,751.01	903,856.39	176,834,624.92	
004	1,178,343.72	1,963,349.05	785,005.33	175,530,028.64		004	1,075,488.46	100,206.47	1,145,751.01	177,980,375.53	
005	1,387,462.60	357,378.54	1,030,084.06	176,460,112.70		005	1,245,957.48	-48,800.12	234,631.46	178,215,007.39	
006	2,628,336.25	1,428,023.54	1,200,312.71	177,660,425.41		006	283,431.58	0.00	0.00	178,215,007.39	
007	1,676,252.53	1,338,122.95	338,129.58	177,731,724.88		007	0.00	0.00	0.00	178,215,007.39	
008	1,064,176.43	1,139,122.95	71,946.52	177,803,671.40		008	0.00	0.00	0.00	178,215,007.39	
009	2,318,946.69	3,903,801.84	1,584,855.15	179,388,526.55		009	0.00	0.00	0.00	178,215,007.39	
010	1,375,451.30	2,750,774.20	1,375,322.90	174,691,563.20		010	0.00	0.00	0.00	178,215,007.39	
011	387,415.44	1,650,888.28	1,263,472.84	174,428,090.36		011	0.00	0.00	0.00	178,215,007.39	
012	10,438,759.20	9,666,811.60	771,947.60	174,000,027.96		012	0.00	0.00	0.00	178,215,007.39	
013	0.00	0.00	0.00	174,000,027.96		013	0.00	0.00	0.00	178,215,007.39	
Total	28,069,703.93	28,313,086.02	-1,243,382.09	174,000,027.96		Total	7,811,793.51	3,596,814.08	4,214,979.43	178,215,007.39	

2019						2020					
Period	Debit	Credit	Balance	Cumulative balance		Period	Debit	Credit	Balance	Cumulative balance	
Bal Carryforward				175,243,410.05		Bal Carryforward				174,000,027.96	
001	3,624,465.91	3,682,003.89	57,538.48	175,005,846.57		001	2,277,036.61	1,148,613.05	1,128,423.56	175,128,461.52	
002	1,816,466.59	56,212.74	1,760,253.85	173,245,592.72		002	1,193,153.35	690,435.59	418,171.76	175,547,169.28	
003	2,445,666.49	2,058,369.26	387,297.23	173,320,033.47		003	1,493,888.46	1,145,751.01	903,856.39	176,834,624.92	
004	1,178,343.72	1,963,349.05	785,005.33	175,530,028.64		004	1,075,488.46	100,206.47	1,145,751.01	177,980,375.53	
005	1,387,462.60	357,378.54	1,030,084.06	176,460,112.70		005	1,245,957.48	-48,800.12	234,631.46	178,215,007.39	
006	2,628,336.25	1,428,023.54	1,200,312.71	177,660,425.41		006	283,431.58	0.00	0.00	178,215,007.39	
007	1,676,252.53	1,338,122.95	338,129.58	177,731,724.88		007	0.00	0.00	0.00	178,215,007.39	
008	1,064,176.43	1,139,122.95	71,946.52	177,803,671.40		008	0.00	0.00	0.00	178,215,007.39	
009	2,318,946.69	3,903,801.84	1,584,855.15	179,388,526.55		009	0.00	0.00	0.00	178,215,007.39	
010	1,375,451.30	2,750,774.20	1,375,322.90	174,691,563.20		010	0.00	0.00	0.00	178,215,007.39	
011	387,415.44	1,650,888.28	1,263,472.84	174,428,090.36		011	0.00	0.00	0.00	178,215,007.39	
012	10,438,759.20	9,666,811.60	771,947.60	174,000,027.96		012	0.00	0.00	0.00	178,215,007.39	
013	0.00	0.00	0.00	174,000,027.96		013	0.00	0.00	0.00	178,215,007.39	
Total	28,069,703.93	28,313,086.02	-1,243,382.09	174,000,027.96		Total	7,811,793.51	3,596,814.08	4,214,979.43	178,215,007.39	

ECC Report - Toode - FAGLED3

Account Edit Engment System Help

**Balance Display: G/L Accounts For the Ledger 01**

Document Currency: Document Currency Document Currency Individual Account

Account Number: 9154000 Plant Mat & Other Sup  
 Company Code: 0010 Northern States Power NH  
 Fiscal Year: 2020

Display More Chars All Documents in Currency Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal Carryforward				174,000,027.96
1	2,277,036.61	1,148,613.05	1,128,423.56	175,128,461.52
2	1,109,153.35	690,435.59	418,171.76	175,547,169.28
3	1,821,726.03	1,439,126.78	393,599.25	175,930,766.53
4	1,075,488.46	169,632.07	903,856.39	176,834,624.92
5	1,245,957.48	100,206.47	1,145,751.01	177,980,375.53
6	283,431.58	-48,800.12	234,631.46	178,215,007.39
7				178,215,007.39
8				178,215,007.39
9				178,215,007.39
10				178,215,007.39
11				178,215,007.39
12				178,215,007.39
13				178,215,007.39
Total	7,811,793.51	3,596,814.08	4,214,979.43	178,215,007.39

Account Edit Goto Engagement System Help

**Balance Display: G/L Accounts For the Ledger 01**

Document Currency: Document Currency Individual Account

Account Number: 9151000 Plant Mat & Equip Sup  
Company Code: 0010 Northham Status Power NH  
Fiscal Year: 2019

Display Here Clear

All Documents in Currency    Display Currency: USD    Company code currency

Period	Debit	Credit	Balance	Cumulative balance
1	3,624,443.51	3,662,006.99	237,563.48-	175,243,410.03
2	983,133.18	96,213.01	926,920.17	175,932,766.74
3	2,443,666.49	2,650,399.28	387,287.23	176,330,033.97
4	1,178,343.72	1,966,344.03	790,000.33-	175,530,028.64
5	1,726,649.81	1,426,023.54	1,290,312.91	176,860,112.70
6	2,520,326.28	2,863,923.56	21,989.57	177,211,724.96
7	337,863.13	1,138,165.03	73,983.63-	177,657,739.35
8	1,064,179.42	3,909,801.94	1,590,633.25-	176,066,896.10
9	2,316,948.69	2,750,774.20	1,375,222.90-	174,691,563.20
10	1,375,451.30	1,650,898.28	1,263,482.84-	173,428,080.36
11	387,415.44	9,866,811.60	571,947.60	174,000,027.96
12	10,438,729.20			
13				
Total	28,069,703.93	29,213,086.02	1,243,382.09-	174,000,027.96

4,465 bytes passed

Materials & Supplies - FERC 154  
Nuclear Inventory Accounts  
June 2019 - June 2020 Actual 13 month average

SAP	JDE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 Mo. Ave
1101072	135300	126,556,193	126,729,113	127,455,585	128,103,617	129,538,191	129,712,325	127,948,600	128,094,710	128,942,805	128,631,212	127,337,771	126,377,852	128,612,015	127,849,230
1101256	135350	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,921,062)	(1,421,062)	(1,651,831)
1103001	136500	373,425	373,425	350,955	350,955	0	0	1,069,314	810,402	(30,000)	163,380	631,321	631,321	0	363,423
		125,508,556	125,681,477	126,385,478	127,033,510	128,117,129	128,291,263	127,096,853	126,984,050	126,991,744	126,873,531	126,048,030	125,088,111	125,190,953	126,560,822

**XCELE ENERGY**  
**All Utilities**  
**Fuel Supplies Summary**  
**Actual June 19 through June 20 - 13 Mo Avg**

ACCOUNTS	2020 JAN	2020 FEB	2020 MAR	2020 APR	2020 MAY	2020 JUN	2019 JUN	2019 JUL	2019 AUG	2019 SEP	2019 OCT	2019 NOV	2019 DEC	TOTAL	MONTH AVERAGE
<b>ELECTRIC</b>															
<b>FERC 151</b>															
1105001	86,871,792	87,655,846	83,649,632	84,226,455	86,942,240	81,013,992	66,312,496	68,677,768	73,427,938	82,129,772	84,867,446	84,007,567	87,574,668	1,057,357,612	81,335,201
1105002	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	43,307	3,331
1105006	4,834,095	4,808,445	4,811,931	4,669,393	4,804,245	4,533,226	4,710,139	4,629,878	4,763,856	5,160,485	5,162,641	5,077,707	4,867,076	62,833,118	4,833,317
Gas Stored GEN	10,247,511	11,243,150	7,890,042	9,929,108	10,677,994	9,484,725	10,336,176	10,344,732	11,614,877	13,647,190	13,630,390	11,882,888	10,678,440	141,626,833	10,694,372
N. GAS	39,001	35,473	0	103,787	313,647	19,216	31,956	31,956	40,911	40,911	40,911	39,001	39,001	777,770	59,828
WOOD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1105016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1105021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151.TOTAL	101,995,729	103,746,245	96,154,937	98,934,075	102,706,140	95,064,491	81,394,098	83,687,665	90,050,913	100,981,669	103,704,719	101,020,505	103,162,517	1,262,603,723	97,123,363
86.5148% MN Juris															
FERC 152 & 153(N/A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0 For Annual Report E-28															
<b>TOTAL ELECTRIC</b>	101,995,729	103,746,245	96,154,937	98,934,075	102,706,140	95,064,491	81,394,098	83,687,665	90,050,913	100,981,669	103,704,719	101,020,505	103,162,517	1,262,603,723	97,123,363
<b>GAS - PROPANE</b>															
<b>FERC 151</b>															
1106001	911,146	910,807	910,807	910,807	910,807	910,807	911,146	911,146	911,146	911,146	911,146	911,146	911,146	11,843,204	911,016
1106006	890,575	888,959	888,959	888,959	888,959	888,959	893,493	893,493	893,493	893,493	893,493	893,493	890,575	11,586,903	891,300
<b>TOTAL GAS-PROPANE</b>	1,801,721	1,799,766	1,799,766	1,799,766	1,799,766	1,799,766	1,804,639	1,804,639	1,804,639	1,804,639	1,804,639	1,804,639	1,801,721	23,430,107	1,802,316
<b>GAS - GAS STORED UNDERGROUND</b>															
<b>FERC 164.1</b>															
1106011	13,387,090	2,553,462	2,713,666	1,339,976	1,848,258	6,374,018	7,728,373	13,482,003	18,804,000	23,830,346	28,887,865	27,425,008	21,749,241	170,123,307	13,085,408
<b>GAS - LIQUID NATURAL GAS STORED</b>															
<b>FERC 164.2</b>															
1106021	2,383,312	2,319,591	2,247,051	2,182,021	2,184,621	2,496,060	2,298,766	2,566,868	2,605,001	2,629,624	2,572,939	2,507,275	2,441,952	31,455,081	2,419,622
Total Gas Stored	15,770,402	4,873,053	4,960,717	3,521,997	4,032,878	8,670,078	10,027,140	16,068,871	21,409,001	26,459,970	31,460,804	29,932,283	24,191,193	201,578,388	15,506,030

To: M&S Prepay Fuel Summary.xls

**XCEL ENERGY**  
**All Utilities**  
**Actual June 19 through June 20 - 13 Mo Avg**

**FUEL SUPPLIES**

	E151	G151	TOTAL 151	E152	G152	TOTAL 152	Propane	G164.1	G164.2	Total Storage	Total Gas
JAN 20	101,995,729	1,801,721	103,797,450	0	0	0	1,801,721	13,387,090	2,383,312	15,770,402	17,572,123
FEB 20	103,746,245	1,799,766	105,546,011	0	0	0	1,799,766	2,553,462	2,319,591	4,873,053	6,672,819
MAR 20	96,154,937	1,799,766	97,954,702	0	0	0	1,799,766	2,713,666	2,247,051	4,960,717	6,760,482
APR 20	98,934,075	1,799,766	100,733,841	0	0	0	1,799,766	1,339,976	2,182,021	3,521,997	5,321,763
MAY 20	102,706,140	1,799,766	104,505,906	0	0	0	1,799,766	1,848,258	2,184,621	4,032,878	5,832,644
JUN 20	95,054,491	1,799,766	96,864,257	0	0	0	1,799,766	6,374,018	2,496,060	8,870,078	10,669,844
JUN 19	81,394,098	1,804,639	83,198,737	0	0	0	1,804,639	7,728,373	2,298,766	10,027,140	11,831,779
JULY 19	83,687,665	1,804,639	85,492,304	0	0	0	1,804,639	13,482,003	2,586,868	16,068,871	17,873,511
AUG 19	90,050,913	1,804,639	91,855,553	0	0	0	1,804,639	18,804,000	2,605,001	21,409,001	23,213,640
SEP 19	100,981,689	1,804,639	102,786,329	0	0	0	1,804,639	23,830,346	2,629,624	26,459,970	28,264,610
OCT 19	103,704,719	1,804,639	105,509,359	0	0	0	1,804,639	28,887,865	2,572,939	31,460,804	33,265,444
NOV 19	101,020,505	1,804,639	102,825,144	0	0	0	1,804,639	27,425,008	2,507,275	29,932,283	31,736,923
DEC 19	103,162,517	1,801,721	104,964,238	0	0	0	1,801,721	21,749,241	2,441,952	24,191,193	25,992,914
<b>Total</b>	<b>1,262,603,723</b>	<b>23,430,107</b>	<b>1,286,033,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,430,107</b>	<b>170,123,307</b>	<b>31,455,081</b>	<b>201,578,388</b>	<b>225,008,495</b>
<b>AVG</b>	<b>97,123,363</b>	<b>1,802,316</b>	<b>98,925,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,802,316</b>	<b>13,086,408</b>	<b>2,419,622</b>	<b>15,506,030</b>	<b>17,308,346</b>
<b>Bus. Unit Total Avg</b>				<b>97,123,363</b>	<b>1,802,316</b>	<b>98,925,679</b>					

Summary of Fuel Detail.  
Ties to SAP Balance by FERC account.



P5-3 Fuel Inventory  
Page 4 of 11

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1105001	Inventory - Coal	9151000	Fuel stock	63,459,849.28	51,754,241.77	46,088,905.60	44,225,711.56	60,833,919.77	71,480,899.17	66,312,495.62	68,677,67.78	73,427,937.80	82,123,771.98	84,867,445.31	84,007,566.71	87,574,667.50	87,574,667.50
1105006	Inventory - Natural Gas Stored Gen	9151000	Fuel stock	5,289,304.49	3,892,600.11	4,765,097.93	5,291,265.84	5,117,103.62	4,524,718.82	4,710,138.99	4,629,878.37	4,763,856.30	5,160,484.52	5,162,640.92	5,077,707.12	4,867,076.46	4,867,076.46
1105011	Inventory - Natural Gas Stored Gen	9151000	Fuel stock	19,661,379.66	14,092,841.98	12,005,290.40	7,962,482.98	9,071,541.41	10,405,301.87	10,336,175.54	10,344,731.81	11,814,877.10	13,647,190.37	13,630,389.68	11,892,898.08	10,678,440.06	10,678,440.06
1105012	Inventory - Natural Gas	9151000	Fuel stock	39,054.02	39,054.45	39,774.56	38,232.47	38,232.43	290,127.06	31,955.61	31,955.68	40,910.93	40,910.92	40,910.84	39,001.44	39,001.44	39,001.44
1105016	Inventory - WVO	9151000	Fuel stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105021	Inventory - RDF	9151000	Fuel stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105022	Inventory - Other	9151000	Fuel stock	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34
1106001	Inventory - Butane LP Resale	9151000	Fuel stock	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22
1106006	Inventory - Butane LP Resale	9151000	Fuel stock	1,000,477.48	971,972.32	971,972.32	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27
1106011	Inventory - Natural Gas Resale	9164100	Gas stored-current natural gas stored	29,511,023.58	15,017,583.42	8,477,023.51	3,053,422.83	1,278,152.87	2,241,433.16	7,728,373.47	13,482,003.05	18,803,999.87	23,830,346.04	26,887,664.86	27,425,008.10	21,749,241.30	21,749,241.30
1106021	Inventory - LNG Stored	9164200	Liquefied natural gas stored	3,194,683.39	3,104,989.48	2,632,831.96	2,484,424.56	2,411,208.96	2,344,874.54	2,298,766.42	2,596,868.31	2,695,000.86	2,629,624.15	2,572,939.20	2,507,274.98	2,441,951.90	2,441,951.90
				Sum:	89,887,761.09	75,895,373.84	64,863,511.07	80,498,129.89	93,095,325.45	93,225,876.88	101,561,175.83	113,284,553.69	129,246,298.81	136,970,162.64	132,757,427.28	128,155,431.07	128,155,431.07

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	Sum:
1105001	Inventory - Coal	9151000	Fuel stock	87,574,667.50	86,871,791.60	87,655,846.31	83,649,631.81	84,226,455.25	86,942,240.45	81,013,992.47	81,013,992.47
1105006	Inventory - Oil	9151000	Fuel stock	4,867,076.46	4,834,094.56	4,808,444.77	4,811,931.41	4,669,393.22	4,804,245.48	4,533,225.70	4,533,225.70
1105011	Inventory - Natural Gas Stored Gen	9151000	Fuel stock	10,678,440.06	10,247,510.52	11,243,150.26	7,690,042.00	9,929,108.33	10,677,594.21	9,494,725.48	9,494,725.48
1105012	Inventory - Natural Gas	9151000	Fuel stock	39,001.44	39,001.40	35,472.59	0.00	105,766.93	313,646.50	19,215.97	19,215.97
1105016	Inventory - Wood	9151000	Fuel stock	0.00	0.00	0.00	0.00	(0.01)	(0.02)	(0.03)	(0.03)
1105021	Inventory - RDF	9151000	Fuel stock	0.00	0.00	0.00	0.00	0.00	(34,917.75)	0.00	0.00
1105022	Inventory - Other	9151000	Fuel stock	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34
1106001	Inventory - Butane LP Resale	9151000	Fuel stock	911,146.22	911,146.22	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93
1106006	Inventory - Butane LP Non-Firm	9151000	Fuel stock	890,574.85	890,574.85	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69
1106011	Inventory - Natural Gas Resale	9164100	Gas stored-current	21,749,241.30	13,387,089.52	2,553,462.21	2,713,666.10	1,339,976.26	1,848,257.66	6,374,018.31	6,374,018.31
1106021	Inventory - LNG Stored	9164200	Liquefied natural gas stored	2,441,951.90	2,383,312.12	2,319,590.89	2,247,050.56	2,182,021.15	2,184,620.62	2,496,060.00	2,496,060.00
				Sum:	119,567,852.13	110,419,063.99	102,915,418.84	104,255,838.09	108,538,784.11	105,734,334.86	105,734,334.86

2019				2020			
Period	Debit	Credit	Balance	Debit	Credit	Balance	Cumulative balance
Bal Carryforward			90,364,342.47			0.00	104,964,237.87
001	103,011,281.91	121,610,616.19	-16,599,354.28	50,397,263.30	51,564,050.66	-1,166,787.38	103,797,450.49
002	16,918,320.81	-9,979,699.82	64,785,518.37	96,714,342.75	56,965,782.35	1,748,560.40	105,546,010.89
003	105,165,629.76	17,483,104.36	17,483,104.36	44,214,306.88	51,805,615.59	-7,591,308.71	97,954,702.18
004	34,869,208.76	17,483,104.36	17,483,104.36	14,633,385.45	10,661,320.30	3,772,065.15	101,726,767.33
005	19,715,055.34	7,474,805.65	11,700,249.69	12,691,764.28	20,333,413.58	-7,641,648.28	94,085,119.05
006	56,701,369.88	62,011,650.64	-5,310,280.76		0.00	0.00	94,085,119.05
007	19,377,196.17	17,083,628.69	2,293,567.48		0.00	0.00	96,378,686.53
008	25,816,117.26	19,452,898.77	6,363,248.49		0.00	0.00	102,741,935.02
009	63,066,455.11	52,135,679.45	10,900,775.66		0.00	0.00	113,642,710.68
010	99,795,637.11	57,072,607.15	42,723,029.96		0.00	0.00	156,365,740.64
011	17,640,391.82	20,324,606.20	2,684,214.38		0.00	0.00	159,049,955.02
012	45,644,032.29	43,704,938.62	1,944,093.67		0.00	0.00	160,994,048.69
013			0.00				160,994,048.69
Total	560,088,897.87	545,489,202.47	14,599,695.40	190,779,294.54	198,879,275.66	-8,099,981.32	96,864,256.55

ECC Report - Tcode - FAGLB03

Account Edit Goto Environment System Help

**Balance Display: G/L Accounts For the Ledger OL**

Document Currency: Document Currency: Individual Account

Account Number: 9131000 Fuel stock  
Company Code: 9010 Northern States Power NH  
Fiscal Year: 2019

Display More Chars  
All Documents in Currency  
Display Currency: USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal Carryfor			104,964,237.87	104,964,237.87
1	103,011,281.91	121,610,616.19	-16,599,354.28	88,364,883.59
2	9,539,650.99	16,519,320.81	6,979,669.82	95,344,553.41
3	105,165,629.76	110,613,325.92	-5,499,854.84	89,844,698.57
4	34,869,208.76	17,483,104.36	17,483,104.36	107,327,802.93
5	19,715,055.34	7,474,805.65	11,700,249.69	119,028,052.62
6	56,701,369.88	62,011,650.64	-5,310,280.76	113,717,771.86
7	19,377,196.17	17,083,628.69	2,293,567.48	116,011,339.34
8	25,816,117.26	19,452,898.77	6,363,248.49	122,374,587.83
9	63,066,455.11	52,135,679.45	10,900,775.66	133,275,363.49
10	99,795,637.11	57,072,607.15	42,723,029.96	176,000,393.45
11	17,640,391.82	20,324,606.20	2,684,214.38	178,684,607.83
12	45,644,032.29	43,704,938.62	1,944,093.67	180,628,701.50
13			0.00	180,628,701.50
Total	560,088,897.87	545,489,202.47	14,599,695.40	104,964,237.87

Account Edit Go Environment System Help

**Balance Display: G/L Accounts For the Ledger 01**

Account Number: 9151000 Fuel stock  
 Company Code: 0010 Northern States Power MI  
 Fiscal Year: 2020

Display More Chrs

All Documents in Currency: \* Display Currency: USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
1	50,397,283.30	51,554,050.69	1,156,767.39	104,964,237.87
2	58,714,242.75	55,965,782.35	1,748,566.40	103,797,450.49
3	44,214,306.69	51,605,615.59	7,591,306.71	105,546,010.89
4	10,188,231.88	7,349,093.38	2,779,138.50	97,954,702.18
5	14,653,285.45	10,061,320.30	3,772,065.15	100,233,840.68
6	12,691,764.28	20,333,413.56	7,641,649.28	104,505,905.83
7				96,864,236.55
8				96,864,236.55
9				96,864,236.55
10				96,864,236.55
11				96,864,236.55
12				96,864,236.55
13				96,864,236.55
Total	180,779,294.54	195,679,275.05	0,099,981.32	96,864,236.55

2019				2020				
Period	Debit	Credit	Balance	Cumulative balance	Debit	Credit	Balance	Cumulative balance
Bal Carryforward			0.00	26,511,023.49			0.00	21,749,241.30
001	28,986,890.32	43,480,320.48	-14,493,440.16	15,017,583.42	0.00	16,724,303.66	-8,982,157.31	2,553,462.21
002	0.00	6,540,559.91	-6,540,559.91	8,477,023.51	10,833,827.31	21,667,254.82	-10,833,827.31	2,553,462.21
003	10,847,201.36	16,270,802.04	-5,423,600.68	3,053,422.83	320,407.78	160,203.89	-160,203.89	2,713,666.10
004	1,775,269.96	3,550,539.92	-1,775,269.96	1,278,152.87	0.00	1,373,689.84	-1,373,689.84	1,339,976.28
005	1,953,280.29	0.00	953,280.29	2,241,433.16	508,281.40	0.00	508,281.40	1,846,257.66
006	10,725,850.62	5,465,940.31	5,465,940.31	7,726,373.47	4,525,766.65	0.00	4,525,766.65	6,374,018.31
007	5,323,958.82	0.00	5,323,958.82	13,050,332.29	0.00	0.00	0.00	6,374,018.31
008	5,026,692.34	5,026,346.17	5,026,346.17	29,830,346.04	0.00	0.00	0.00	6,374,018.31
009	10,115,037.64	5,057,518.82	5,057,518.82	29,887,864.86	0.00	0.00	0.00	6,374,018.31
010	5,675,766.80	11,351,533.60	-5,675,766.80	21,749,241.30	0.00	0.00	0.00	6,374,018.31
011	0.00	0.00	0.00	21,749,241.30	0.00	0.00	0.00	6,374,018.31
012	0.00	0.00	0.00	21,749,241.30	0.00	0.00	0.00	6,374,018.31
013	0.00	0.00	0.00	21,749,241.30	0.00	0.00	0.00	6,374,018.31
Total	90,465,635.73	98,227,418.01	-7,761,782.28	21,749,241.30	24,550,228.92	39,925,451.91	-15,375,222.99	6,374,018.31

ECC Report - Trade - FAGLBO3

Account Edit Goto Engagement System Help

Balance Display: G/L Accounts For the Ledger 01

Account Number: 9164100 Gas stored-current  
Company Code: 0010 Northern States Power NH  
Fiscal Year: 2019

Display More Chars

All Documents in Currency

Period	Debit	Credit	Balance	Cumulative balance
Bal Carryforward			0.00	26,511,023.49
1	28,986,890.32	43,480,320.48	-14,493,440.16	15,017,583.42
2	0.00	6,540,559.91	-6,540,559.91	8,477,023.51
3	10,847,201.36	16,270,802.04	-5,423,600.68	3,053,422.83
4	1,775,269.96	3,550,539.92	-1,775,269.96	1,278,152.87
5	963,280.29	0.00	963,280.29	2,241,433.16
6	10,973,890.62	5,465,940.31	5,465,940.31	7,726,373.47
7	5,323,958.82	0.00	5,323,958.82	13,050,332.29
8	5,026,692.34	5,026,346.17	5,026,346.17	18,603,999.67
9	10,032,692.34	5,057,518.82	5,057,518.82	23,630,346.04
10	10,115,037.64	5,057,518.82	5,057,518.82	28,687,864.86
11	5,675,766.80	11,351,533.60	-5,675,766.80	27,425,008.10
12	0.00	0.00	0.00	21,749,241.30
13	0.00	0.00	0.00	21,749,241.30
Total	90,465,635.73	98,227,418.01	-7,761,782.28	21,749,241.30

Account: Edit Goto Environment System Help

**Balance Display: G/L Accounts For the Ledger 01**

Document Currency: Document Currency Document Currency Individual Account

Account Number: 9164100 Gas stored-current  
Company Code: 0010 Northern States Power NH  
Fiscal Year: 2020

Display More Chrs

All Documents in Currency

Debit Currency USD Credit Currency USD Company code current

Period	Debit	Credit	Balance	Cumulative balance
1	6,382,151.76	16,754,303.56	6,382,151.76	21,749,241.30
2	10,833,627.31	21,667,254.62	10,833,627.31	13,367,689.52
3	320,407.76	160,203.89	160,203.89	2,553,482.21
4	568,281.40	1,373,689.84	1,373,689.84	2,713,666.10
5	4,525,760.65	308,281.40	308,281.40	1,339,976.26
6		4,525,760.65	4,525,760.65	1,868,257.66
7				6,374,018.31
8				6,374,018.31
9				6,374,018.31
10				6,374,018.31
11				6,374,018.31
12				6,374,018.31
13				6,374,018.31
Total	24,550,228.92	39,925,451.91	15,375,222.99	6,374,018.31

Period	2019	Debit	Credit	Balance	Cumulative balance
Bal, Carryforward	0.00	0.00	0.00	3,194,683.39	3,194,683.39
001	179,387.82	269,081.73	-89,693.91	3,104,989.48	3,104,989.48
002	0.00	472,157.52	-472,157.52	2,632,831.96	2,632,831.96
003	296,814.60	445,232.20	-148,417.60	2,484,414.36	2,484,414.36
004	73,215.60	146,431.20	-73,215.60	2,411,208.76	2,411,208.76
005	56,549.60	103,099.20	-46,549.60	2,364,659.16	2,364,659.16
006	46,108.12	92,216.24	-46,108.12	2,318,551.04	2,318,551.04
007	288,101.89	0.00	288,101.89	2,586,652.93	2,586,652.93
008	18,132.55	0.00	18,132.55	2,604,785.48	2,604,785.48
009	49,246.58	24,623.29	24,623.29	2,629,408.77	2,629,408.77
010	56,684.95	113,369.90	-56,684.95	2,572,723.82	2,572,723.82
011	0.00	65,664.22	-65,664.22	2,507,059.60	2,507,059.60
012	0.00	130,646.16	-130,646.16	2,376,413.44	2,376,413.44
013	65,322.08	0.00	65,322.08	2,441,735.52	2,441,735.52
Total	1,073,015.39	1,825,746.88	-752,731.49	2,441,951.90	2,441,951.90

Period	2020	Debit	Credit	Balance	Cumulative balance
Bal, Carryforward				0.00	2,441,951.90
001	58,639.78	117,279.56	-58,639.78	-58,639.78	2,383,312.12
002	63,721.23	127,442.46	-63,721.23	-121,163.01	2,319,590.89
003	72,540.33	145,080.66	-72,540.33	-193,703.34	2,247,050.56
004	0.00	65,029.41	-65,029.41	-258,732.75	2,182,021.15
005	2,998.47	0.00	2,998.47	-255,734.28	2,184,620.62
006	311,450.00	0.00	311,450.00	58,686.34	2,184,620.62
007	0.00	0.00	0.00	58,686.34	2,184,620.62
008	0.00	0.00	0.00	58,686.34	2,184,620.62
009	0.00	0.00	0.00	58,686.34	2,184,620.62
010	0.00	0.00	0.00	58,686.34	2,184,620.62
011	0.00	0.00	0.00	58,686.34	2,184,620.62
012	0.00	0.00	0.00	58,686.34	2,184,620.62
013	0.00	0.00	0.00	58,686.34	2,184,620.62
Total	508,940.19	454,832.09	54,108.10	54,108.10	2,498,060.00

ECC Report - Totals - FAGLB03

Account Edit Get Environment System Help

**Balance Display: G/L Accounts For the Ledger 01**

Account Number: 9161200 Liquefied Gas Stored  
Company Code: 0210 Northern States Power MN  
Fiscal Year: 2019

Display More Chars

All Documents in Currency: Debit Currency: USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal, Carryforward				3,194,683.39
1	179,387.82	269,081.73	-89,693.91	3,104,989.48
2	0.00	472,157.52	-472,157.52	2,632,831.96
3	296,814.60	445,232.20	-148,417.60	2,484,414.36
4	73,215.60	146,431.20	-73,215.60	2,411,208.76
5	56,549.60	103,099.20	-46,549.60	2,364,659.16
6	46,108.12	92,216.24	-46,108.12	2,318,551.04
7	288,101.89	0.00	288,101.89	2,586,652.93
8	18,132.55	0.00	18,132.55	2,604,785.48
9	49,246.58	24,623.29	24,623.29	2,629,408.77
10	56,684.95	113,369.90	-56,684.95	2,572,723.82
11	0.00	65,664.22	-65,664.22	2,507,059.60
12	65,322.08	130,646.16	-65,322.08	2,441,735.52
13	1,073,015.39	1,825,746.88	-752,731.49	2,441,951.90
Total	1,073,015.39	1,825,746.88	-752,731.49	2,441,951.90

Account Edit Go to Engagement System Help

**Balance Display: G/L Accounts For the Ledger 01**

Document Currency Document Currency Document Currency Individual Account

Account Number 9164300 Local Gas Stored  
Company Code 0040 Northern States Power MI

Fiscal Year 2020

Display More Chars

All Documents in Currency Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
1	58,639.78	117,279.56	58,639.78	2,441,051.90
2	63,721.23	127,442.46	63,721.23	2,383,312.12
3	72,540.33	145,080.66	72,540.33	2,319,590.89
4	2,599.47	65,029.41	65,029.41	2,247,050.56
5	311,439.38	2,496,065.00	2,184,625.62	2,184,625.62
6		2,496,065.00	2,496,065.00	2,496,065.00
7		2,496,065.00	2,496,065.00	2,496,065.00
8		2,496,065.00	2,496,065.00	2,496,065.00
9		2,496,065.00	2,496,065.00	2,496,065.00
10		2,496,065.00	2,496,065.00	2,496,065.00
11		2,496,065.00	2,496,065.00	2,496,065.00
12		2,496,065.00	2,496,065.00	2,496,065.00
13		2,496,065.00	2,496,065.00	2,496,065.00
Total	505,040.19	454,832.09	54,108.10	2,496,065.00

Northern States Power Company  
Electric Utility - State of North Dakota

2021 Property Taxes

	2021 Property Taxes Total				NSPM Jurisdiction Total				ND St - IA Alloc	
	2021 Minn	2021 No Dak	2021 Total	2021 NSPM	2021 Minn	2021 No Dak	2021 Total	2021 Wholesale	2021 Total	2021 Net of IA
<b>Electric</b>										
1 Production	103,563,600	2,240,000	2,108,400	107,912,000	93,880,418	6,661,516	7,370,066	0	107,912,000	5,583,749
2 Transmission	47,330,400	1,953,000	1,232,400	50,515,800	43,947,332	3,118,391	3,450,078	0	50,515,800	2,613,866
3 Distribution	55,080,000	1,823,000	1,531,200	58,434,200	55,080,000	1,823,000	1,531,200	0	58,434,200	1,823,000
4 Common	0	0	0	0	0	0	0	0	0	0
<b>5 Total Electric</b>	<b>205,974,000</b>	<b>6,016,000</b>	<b>4,872,000</b>	<b>216,862,000</b>	<b>192,907,750</b>	<b>11,602,907</b>	<b>12,351,343</b>	<b>0</b>	<b>216,862,000</b>	<b>10,020,615</b>
<b>Gas</b>										
6 Production	1,102,800	0	0	1,102,800	961,366	141,414	0	0	1,102,800	
7 Transmission	1,587,600	32,000	0	1,619,600	1,587,600	32,000	0	0	1,619,600	
8 Distribution	17,949,600	1,086,000	0	19,035,600	17,949,600	1,086,000	0	0	19,035,600	
9 Common	0	0	0	0	0	0	0	0	0	
<b>10 Total Gas</b>	<b>20,640,000</b>	<b>1,118,000</b>	<b>0</b>	<b>21,758,000</b>	<b>20,498,566</b>	<b>1,259,414</b>	<b>0</b>	<b>0</b>	<b>21,758,000</b>	
<b>11 Total Operating</b>	<b>226,614,000</b>	<b>7,134,000</b>	<b>4,872,000</b>	<b>238,620,000</b>	<b>213,406,336</b>	<b>12,862,321</b>	<b>12,351,343</b>	<b>0</b>	<b>238,620,000</b>	

Common			
Non-Utility	66,000	0	66,000
Gen Off #7045	0	0	0
Bal of Comm	0	0	0
<b>Total</b>	<b>66,000</b>	<b>0</b>	<b>66,000</b>

Common w/o NU	0	0	0
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Allocators:

NSPM Company Allocators	NSPM Jurisdiction Allocators			
	Minn	No Dak	So Dak	Wholesale
<b>Electric</b>				
Productio E12CP	86.9972%	6.1731%	6.8297%	0.0000%
Transmiss E12CPT	86.9972%	6.1731%	6.8297%	0.0000%
<b>Gas</b>				
Productio GDDAY	87.1766%	12.8232%		
<b>Interchange Agreement Demand Allocators</b>				
<b>Electric</b>				
Productio 36 month CP	83.8210%	16.1790%		
Transmiss: 36 month CP	83.8210%	16.1790%		
<b>3 Factor Utility Allocator(Common)</b>				
<b>Electric</b>				
Gas	93.6423%	6.3577%		

Interchange Agreement Allocators

<b>Total</b>	<b>238,620,000</b>	<b>238,620,000</b>	<b>238,620,000</b>	<b>238,620,000</b>
<b>Total</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>
<b>Total</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>

2020 Property Taxes

	←-----2021 Property Taxes Total-----→				←-----NSPM Jurisdiction Total-----→				ND St * IA Alloc	
	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	1	2	3	4	5	6	7	8	9	10
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
	Minn	No Dak	So Dak	NSPM	Minn	No Dak	So Dak	Wholesale	NSPM	Net of IA
<b>Electric</b>										
1 Production	94,439,800	2,226,000	1,420,800	98,085,600	85,331,726	6,054,922	6,698,952	0	98,085,600	5,075,296
2 Transmission	45,552,000	1,822,800	1,459,200	48,834,000	42,484,213	3,014,572	3,335,216	0	48,834,000	2,526,844
3 Distribution	52,603,200	1,798,800	1,812,000	56,214,000	52,603,200	1,798,800	1,812,000	0	56,214,000	1,798,800
4 Common	0	0	0	0	0	0	0	0	0	0
<b>5 Total Electric</b>	<b>192,594,000</b>	<b>5,847,600</b>	<b>4,692,000</b>	<b>203,133,600</b>	<b>180,419,138</b>	<b>10,868,294</b>	<b>11,846,168</b>	<b>0</b>	<b>203,133,600</b>	<b>9,400,940</b>
<b>Gas</b>										
6 Production	988,800	0	0	988,800	862,004	126,796	0	0	988,800	0
7 Transmission	1,514,400	31,200	0	1,545,600	1,514,400	31,200	0	0	1,545,600	0
8 Distribution	16,096,800	1,027,200	0	17,124,000	16,096,800	1,027,200	0	0	17,124,000	0
9 Common	0	0	0	0	0	0	0	0	0	0
<b>10 Total Gas</b>	<b>18,600,000</b>	<b>1,058,400</b>	<b>0</b>	<b>19,658,400</b>	<b>18,473,204</b>	<b>1,185,196</b>	<b>0</b>	<b>0</b>	<b>19,658,400</b>	<b>0</b>
<b>11 Total Operating</b>	<b>211,194,000</b>	<b>6,906,000</b>	<b>4,692,000</b>	<b>222,792,000</b>	<b>198,892,342</b>	<b>12,053,490</b>	<b>11,846,168</b>	<b>0</b>	<b>222,792,000</b>	<b>9,400,940</b>
<b>Common</b>										
Non-Utility	66,000	0	0	66,000					222,858,000	
Gen Off #7045	0	0	0	0					66,000	
Bal of Comm	0	0	0	0					222,792,000	
<b>Common w/o NU</b>	<b>66,000</b>	<b>0</b>	<b>0</b>	<b>66,000</b>						
<b>Allocators:</b>										
<b>NSPM Company Allocators</b>										
Electric	Productio E12CP				Minn	No Dak	So Dak	Wholesale	TOTAL	
	Transmis E12CPT				86.9972%	6.1731%	6.8297%	0.0000%	100.0000%	
					86.9972%	6.1731%	6.8297%	0.0000%	100.0000%	
Gas	Productio GDDAY				Minn	No Dak			TOTAL	
					87.1768%	12.8232%			100.0000%	
<b>Interchange Agreement Demand Allocators</b>					←-----Interchange Agreement Allocators-----→					
Electric	Productio 36 month CP				NSPM CO	NSPW CO			TOTAL	
	Transmis 36 month CP				83.8210%	16.1790%			100.0000%	
					83.8210%	16.1790%			100.0000%	
<b>3 Factor Utility Allocator(Common)</b>					Electric	Gas			100.0000%	
					93.6423%	6.3577%				

←-----NSPM Jurisdiction Allocators-----→

**Nuclear Fuel Book Burn  
2021 Budget**

	JDE Account Number	Annual Total	MIN	ND	SD	Wholesale	Total	Demand	
	270011.613000	110,947,821						6.1731%	
Amortization Nuclear Fuel	270011.613001	-						86.9972%	
Nuclear Fuel Disposal	270011.613100	2,856,756						6.8297%	
End of Life Nuclear Fuel	270011.613000	-						0.0000%	
Decommissioning & Decontamination		113,804,577	99,007	7,025	7,773	-	113,805	100.0000%	
			Nuc Fuel Disposal - CWC						
	2020	122,971,987	-					6.1731%	
	2022	120,579,932	-					6.1731%	
	2023	115,416,579	-					6.1731%	
	2024	119,859,213	-					6.1731%	
	2025	114,742,879	-					6.1731%	
								ND Jur	
								7,591,184	
								7,443,520	
								7,124,781	
								7,399,029	
								7,083,193	

==== Current Estimate - Component Expense Nuclear Fuel Expense =====

XCEL Energy  
Prairie Island Unit 1

Nuclear Fuel Expense (Dollars)

	2020	January ( Actual )	February ( Actual )	March ( Actual )	April ( Actual )	May ( Actual )	June ( Actual )	Total
1000 MBTU (Thermal)		4,254	3,978	4,192	4,056	4,243	4,114	
MWHR (Net Electric)		414,858	388,290	407,860	387,478	394,660	379,477	
Uranium Ore		\$ 1,409,303	\$ 1,318,007	\$ 1,388,874	\$ 1,421,146	\$ 1,392,397	\$ 1,349,417	
Conversion		\$ 141,104	\$ 131,966	\$ 139,064	\$ 142,342	\$ 139,481	\$ 135,178	
Enrichment		\$ 1,106,690	\$ 1,035,097	\$ 1,090,834	\$ 1,119,496	\$ 1,097,344	\$ 1,063,546	
Fabrication		\$ 366,431	\$ 342,706	\$ 361,142	\$ 370,387	\$ 362,915	\$ 351,719	
Reload Eng (Vendor)		\$ 192,735	\$ 180,148	\$ 189,728	\$ 197,282	\$ 192,122	\$ 186,070	
Reload Eng (In-House)		\$ 63,881	\$ 59,725	\$ 62,918	\$ 64,904	\$ 63,389	\$ 61,411	
S.G. Settlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
AFUDC		\$ 381,649	\$ 356,900	\$ 376,059	\$ 386,805	\$ 378,566	\$ 366,843	
A&G		\$ 2,041	\$ 1,909	\$ 2,013	\$ 2,050	\$ 2,017	\$ 1,956	
		\$ 3,663,834	\$ 3,426,458	\$ 3,610,632	\$ 3,704,412	\$ 3,628,231	\$ 3,516,140	
EOL Recovery		\$ 88,809	\$ 88,809	\$ 88,809	\$ 88,809	\$ 88,809	\$ 88,809	
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 3,752,643	\$ 3,515,267	\$ 3,699,441	\$ 3,793,221	\$ 3,717,040	\$ 3,604,949	
1000 MBTU (Thermal)	2020	4,067	4,030	2,075	2,330	3,936	4,067	45,342
MWHR (Net Electric)		375,864	374,602	195,024	223,100	380,243	392,917	4,314,373
Uranium Ore		\$ 1,350,264	\$ 1,338,131	\$ 688,889	\$ 730,622	\$ 1,233,986	\$ 1,275,119	\$ 14,896,155
Conversion		\$ 135,274	\$ 134,058	\$ 69,015	\$ 87,556	\$ 147,878	\$ 152,807	\$ 1,555,723
Enrichment		\$ 1,064,469	\$ 1,054,904	\$ 543,079	\$ 590,746	\$ 997,742	\$ 1,031,000	\$ 11,794,947
Fabrication		\$ 351,928	\$ 348,766	\$ 179,549	\$ 207,746	\$ 350,872	\$ 362,568	\$ 3,956,729
Reload Eng (Vendor)		\$ 185,381	\$ 183,715	\$ 94,579	\$ 99,044	\$ 167,280	\$ 172,856	\$ 2,040,940
Reload Eng (In-House)		\$ 61,311	\$ 60,760	\$ 31,280	\$ 29,649	\$ 50,076	\$ 51,746	\$ 661,050
S.G. Settlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
AFUDC		\$ 366,770	\$ 363,474	\$ 187,122	\$ 217,079	\$ 366,636	\$ 378,858	\$ 4,126,761
A&G		\$ 1,963	\$ 1,945	\$ 1,001	\$ 440	\$ 743	\$ 767	\$ 18,845
		\$ 3,517,360	\$ 3,485,753	\$ 1,794,514	\$ 1,962,882	\$ 3,315,213	\$ 3,425,721	\$ 39,051,150
EOL Recovery		\$ 88,809	\$ 88,809	\$ 88,809	\$ 88,809	\$ 88,809	\$ 88,809	\$ 1,065,708
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		\$ 3,606,169	\$ 3,574,562	\$ 1,883,323	\$ 2,051,691	\$ 3,404,022	\$ 3,514,530	\$ 40,116,858

=====  
 Current Estimate - Component Expense Nuclear Fuel Expense  
 =====

XCEL Energy  
 Prairie Island Unit 1

Nuclear Fuel Expense (Dollars)

	2021	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,067	3,673	4,067	3,936	4,067	3,936	
MWHR (Net Electric)		392,209	354,253	391,495	372,677	375,864	361,677	
Uranium Ore		1,275,119	1,151,720	1,275,119	1,233,986	1,275,119	1,233,986	
Conversion		152,807	138,019	152,807	147,878	152,807	147,878	
Enrichment		1,031,000	931,236	1,031,000	997,742	1,031,000	997,742	
Fabrication		362,568	327,481	362,568	350,872	350,872	350,872	
Reload Eng (Vendor)		172,856	156,128	172,856	167,280	172,856	167,280	
Reload Eng (In-House)		51,746	46,738	51,746	50,076	51,746	50,076	
S.G. Settlement		0	0	0	0	0	0	
AFUDC		378,858	342,194	378,858	366,636	378,858	366,636	
A&G		767	693	767	743	767	743	
		3,425,721	3,094,199	3,425,721	3,315,213	3,425,721	3,315,213	
EOL Recovery		153,124	153,124	153,124	153,124	153,124	153,124	
DOE Disposal Fee		0	0	0	0	0	0	
D&D Fund		0	0	0	0	0	0	
		3,578,845	3,247,323	3,578,845	3,468,337	3,578,845	3,468,337	
1000 MBTU (Thermal)		4,067	4,067	4,067	4,067	4,067	4,067	
MWHR (Net Electric)		375,864	377,998	369,928	389,366	380,243	392,917	
Uranium Ore		1,275,119	1,275,119	1,233,986	1,275,119	1,233,986	1,275,119	
Conversion		152,807	152,807	147,878	152,807	147,878	152,807	
Enrichment		1,031,000	1,031,000	997,742	1,031,000	997,742	1,031,000	
Fabrication		362,568	362,568	350,872	362,568	350,872	362,568	
Reload Eng (Vendor)		172,856	172,856	167,280	172,856	167,280	172,856	
Reload Eng (In-House)		51,746	51,746	50,076	51,746	50,076	51,746	
S.G. Settlement		0	0	0	0	0	0	
AFUDC		378,858	378,858	366,636	378,858	366,636	378,858	
A&G		767	767	743	767	743	767	
		3,425,721	3,425,721	3,315,213	3,425,721	3,315,213	3,425,721	
EOL Recovery		153,124	153,124	153,124	153,124	153,124	153,124	
DOE Disposal Fee		0	0	0	0	0	0	
D&D Fund		0	0	0	0	0	0	
		3,578,845	3,578,845	3,468,337	3,578,845	3,468,337	3,578,845	

==== Current Estimate - Component Expense Nuclear Fuel Expense =====

XCEL Energy  
 Prairie Island Unit 1

Nuclear Fuel Expense (Dollars)

	2022	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		\$ 4,067	\$ 3,573	\$ 4,067	\$ 3,936	\$ 4,067	\$ 3,936	
MWHR (Net Electric)		\$ 392,209	\$ 354,253	\$ 391,495	\$ 372,677	\$ 375,864	\$ 361,677	
Uranium Ore		\$ 1,275,119	\$ 1,151,720	\$ 1,275,119	\$ 1,233,986	\$ 1,275,119	\$ 1,233,986	
Conversion		\$ 152,807	\$ 138,019	\$ 152,807	\$ 147,878	\$ 152,807	\$ 147,878	
Enrichment		\$ 1,031,000	\$ 931,226	\$ 1,031,000	\$ 997,742	\$ 1,031,000	\$ 997,742	
Fabrication		\$ 362,568	\$ 327,481	\$ 362,568	\$ 350,872	\$ 362,568	\$ 350,872	
Reload Eng (Vendor)		\$ 172,856	\$ 156,128	\$ 172,856	\$ 167,280	\$ 172,856	\$ 167,280	
Reload Eng (In-House)		\$ 51,746	\$ 46,738	\$ 51,746	\$ 50,076	\$ 51,746	\$ 50,076	
S.G. Settlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
AFUDC		\$ 378,858	\$ 342,194	\$ 378,858	\$ 366,636	\$ 378,858	\$ 366,636	
A&G		\$ 767	\$ 693	\$ 767	\$ 743	\$ 767	\$ 743	
		\$ 3,425,721	\$ 3,094,199	\$ 3,425,721	\$ 3,315,213	\$ 3,425,721	\$ 3,315,213	
EOL Recovery		\$ 177,425	\$ 177,425	\$ 177,425	\$ 177,425	\$ 177,425	\$ 177,425	
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 3,603,146	\$ 3,271,624	\$ 3,603,146	\$ 3,492,638	\$ 3,603,146	\$ 3,492,638	
1000 MBTU (Thermal)		\$ 4,067	\$ 4,067	\$ 3,936	\$ 1,827	\$ 2,855	\$ 4,067	44,565
MWHR (Net Electric)		\$ 375,864	\$ 377,998	\$ 369,928	\$ 174,901	\$ 275,834	\$ 392,917	4,215,617
Uranium Ore		\$ 1,275,119	\$ 1,275,119	\$ 1,233,986	\$ 572,775	\$ 831,013	\$ 1,183,753	13,816,814
Conversion		\$ 152,807	\$ 152,807	\$ 147,878	\$ 68,640	\$ 124,408	\$ 177,215	1,715,951
Enrichment		\$ 1,031,000	\$ 1,031,000	\$ 997,742	\$ 463,119	\$ 708,487	\$ 1,009,218	11,260,276
Fabrication		\$ 362,568	\$ 362,568	\$ 350,872	\$ 162,863	\$ 264,433	\$ 376,676	3,996,909
Reload Eng (Vendor)		\$ 172,856	\$ 172,856	\$ 167,280	\$ 77,646	\$ 114,841	\$ 163,588	1,878,323
Reload Eng (In-House)		\$ 51,746	\$ 51,746	\$ 50,076	\$ 23,244	\$ 46,045	\$ 65,589	590,574
S.G. Settlement		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
AFUDC		\$ 378,858	\$ 378,858	\$ 366,636	\$ 170,180	\$ 241,767	\$ 344,390	4,092,729
A&G		\$ 767	\$ 767	\$ 743	\$ 345	\$ 123	\$ 175	7,400
		\$ 3,425,721	\$ 3,425,721	\$ 3,315,213	\$ 1,538,812	\$ 2,331,117	\$ 3,320,604	37,358,976
EOL Recovery		\$ 177,425	\$ 177,425	\$ 177,425	\$ 177,425	\$ 177,425	\$ 177,425	2,129,100
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
		\$ 3,603,146	\$ 3,603,146	\$ 3,492,638	\$ 1,716,237	\$ 2,508,542	\$ 3,498,029	39,488,076

==== Current Estimate - Component Expense Nuclear Fuel Expense =====

XCEL Energy  
 Prairie Island Unit 1

Nuclear Fuel Expense (Dollars)

	2023	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,067	3,673	4,067	3,936	4,067	3,936	
MWHR (Net Electric)		392,209	354,253	391,495	372,677	375,864	361,677	4,534,491
Uranium Ore		1,183,753	1,069,196	1,183,753	1,145,567	1,183,753	1,145,567	13,937,735
Conversion		177,215	160,065	177,215	171,499	171,499	171,499	2,086,566
Enrichment		1,009,218	911,552	1,009,218	976,662	1,009,218	976,662	11,882,726
Fabrication		376,676	340,224	376,676	364,526	376,676	364,526	4,435,060
Reload Eng (Vendor)		163,588	147,757	163,588	158,311	163,588	158,311	1,926,117
Reload Eng (In-House)		65,589	59,242	65,589	63,474	65,589	63,474	772,261
S.G. Settlement		0	0	0	0	0	0	0
AFUDC		344,390	311,062	344,390	333,280	344,390	333,280	4,054,912
A&G		175	159	175	170	175	170	2,064
		3,320,604	2,999,257	3,320,604	3,213,489	3,320,604	3,213,489	39,097,441
EOL Recovery		188,741	188,741	188,741	188,741	188,741	188,741	2,264,892
DOE Disposal Fee		0	0	0	0	0	0	0
D&D Fund		0	0	0	0	0	0	0
		3,509,345	3,187,998	3,509,345	3,402,230	3,509,345	3,402,230	41,362,333
		4,067	4,067	3,936	4,067	3,936	4,067	47,886
		375,864	377,998	369,928	389,366	380,243	392,917	4,534,491
1000 MBTU (Thermal)		1,183,753	1,183,753	1,145,567	1,183,753	1,145,567	1,183,753	13,937,735
Conversion		177,215	177,215	171,499	177,215	171,499	177,215	2,086,566
Enrichment		1,009,218	1,009,218	976,662	1,009,218	976,662	1,009,218	11,882,726
Fabrication		376,676	376,676	364,526	376,676	364,526	376,676	4,435,060
Reload Eng (Vendor)		163,588	163,588	158,311	163,588	158,311	163,588	1,926,117
Reload Eng (In-House)		65,589	65,589	63,474	65,589	63,474	65,589	772,261
S.G. Settlement		0	0	0	0	0	0	0
AFUDC		344,390	344,390	333,280	344,390	333,280	344,390	4,054,912
A&G		175	175	170	175	170	175	2,064
		3,320,604	3,320,604	3,213,489	3,320,604	3,213,489	3,320,604	39,097,441
EOL Recovery		188,741	188,741	188,741	188,741	188,741	188,741	2,264,892
DOE Disposal Fee		0	0	0	0	0	0	0
D&D Fund		0	0	0	0	0	0	0
		3,509,345	3,509,345	3,402,230	3,509,345	3,402,230	3,509,345	41,362,333

==== Current Estimate - Component Expense Nuclear Fuel Expense =====

XCEL Energy  
 Prairie Island Unit 1

Nuclear Fuel Expense (Dollars)

	2024	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,067	3,804	4,067	3,936	4,067	3,936	
MWHR (Net Electric)		392,209	366,905	391,495	372,677	375,864	361,677	
Uranium Ore		1,183,753	1,107,381	1,183,753	1,145,567	1,183,753	1,145,567	
Conversion		177,215	165,782	177,215	171,499	177,215	171,499	
Enrichment		1,009,218	944,107	1,009,218	976,662	1,009,218	976,662	
Fabrication		376,676	352,375	376,676	364,526	376,676	364,526	
Reload Eng (Vendor)		163,588	153,034	163,588	158,311	163,588	158,311	
Reload Eng (In-House)		65,589	61,358	65,589	63,474	65,589	63,474	
S.G. Settlement		0	0	0	0	0	0	
AFUDC		344,390	322,171	344,390	333,280	344,390	333,280	
A&G		175	164	175	170	175	170	
		3,320,604	3,106,372	3,320,604	3,213,489	3,320,604	3,213,489	
EOL Recovery		200,778	200,778	200,778	200,778	200,778	200,778	
DOE Disposal Fee		0	0	0	0	0	0	
D&D Fund		0	0	0	0	0	0	
		3,521,382	3,307,150	3,521,382	3,414,267	3,521,382	3,414,267	
1000 MBTU (Thermal)		4,067	3,936	4,067	3,936	4,067	3,936	
MWHR (Net Electric)		375,864	377,998	369,928	136,239	339,208	392,917	
Uranium Ore		1,183,753	1,183,753	1,145,567	414,194	968,776	1,122,169	
Conversion		177,215	177,215	171,499	62,008	158,552	183,656	
Enrichment		1,009,218	1,009,218	976,662	353,125	903,659	1,046,741	
Fabrication		376,676	376,676	364,526	131,799	342,657	396,912	
Reload Eng (Vendor)		163,588	163,588	158,311	57,239	113,949	131,991	
Reload Eng (In-House)		65,589	65,589	63,474	22,950	57,279	66,349	
S.G. Settlement		0	0	0	0	0	0	
AFUDC		344,390	344,390	333,280	120,502	230,218	266,669	
A&G		175	175	170	61	26	31	
		3,320,604	3,320,604	3,213,489	1,161,878	2,775,116	3,214,518	
EOL Recovery		200,778	200,778	200,778	200,778	200,778	200,778	
DOE Disposal Fee		0	0	0	0	0	0	
D&D Fund		0	0	0	0	0	0	
		3,521,382	3,521,382	3,414,267	1,362,656	2,975,894	3,415,296	

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 Current Estimate - Component Expense Nuclear Fuel Expense  
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XCEL Energy  
 Prairie Island Unit 1

Nuclear Fuel Expense (Dollars)

	2025	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,067	3,673	4,067	3,936	4,067	3,936	
MWHR (Net Electric)		392,209	354,253	391,495	372,677	375,864	361,677	
Uranium Ore		1,122,169	1,013,572	1,122,169	1,085,970	1,122,169	1,085,970	
Conversion		183,656	165,883	183,656	177,732	183,656	177,732	
Enrichment		1,046,741	945,444	1,046,741	1,012,975	1,046,741	1,012,975	
Fabrication		396,912	358,501	396,912	384,109	396,912	384,109	
Reload Eng (Vendor)		131,991	119,218	131,991	127,733	131,991	127,733	
Reload Eng (In-House)		66,349	59,928	66,349	64,208	66,349	64,208	
S.G. Settlement		0	0	0	0	0	0	
AFUDC		266,669	240,863	266,669	258,067	266,669	258,067	
A&G		31	28	31	30	31	30	
		3,214,518	2,903,437	3,214,518	3,110,824	3,214,518	3,110,824	
EOL Recovery		213,583	213,583	213,583	213,583	213,583	213,583	
DOE Disposal Fee		0	0	0	0	0	0	
D&D Fund		0	0	0	0	0	0	
		3,428,101	3,117,020	3,428,101	3,324,407	3,428,101	3,324,407	
1000 MBTU (Thermal)		4,067	4,067	4,067	4,067	4,067	4,067	
MWHR (Net Electric)		375,864	377,998	369,928	389,366	380,243	392,917	
Uranium Ore		1,122,169	1,122,169	1,085,970	1,122,169	1,085,970	1,122,169	
Conversion		183,656	183,656	177,732	183,656	177,732	183,656	
Enrichment		1,046,741	1,046,741	1,012,975	1,046,741	1,012,975	1,046,741	
Fabrication		396,912	396,912	384,109	396,912	384,109	396,912	
Reload Eng (Vendor)		131,991	131,991	127,733	131,991	127,733	131,991	
Reload Eng (In-House)		66,349	66,349	64,208	66,349	64,208	66,349	
S.G. Settlement		0	0	0	0	0	0	
AFUDC		266,669	266,669	258,067	266,669	258,067	266,669	
A&G		31	31	30	31	30	31	
		3,214,518	3,214,518	3,110,824	3,214,518	3,110,824	3,214,518	
EOL Recovery		213,583	213,583	213,583	213,583	213,583	213,583	
DOE Disposal Fee		0	0	0	0	0	0	
D&D Fund		0	0	0	0	0	0	
		3,428,101	3,428,101	3,324,407	3,428,101	3,324,407	3,428,101	



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 Current Estimate - Component Expense Nuclear Fuel Expense  
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XCEL Energy  
 Prairie Island Unit 2

Nuclear Fuel Expense (Dollars)

	2021	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,007	3,619	4,007	3,878	4,007	3,878	
MWHR (Net Electric)		389,957	352,219	389,957	369,925	374,556	360,442	
Uranium Ore		1,214,850	1,097,284	1,214,850	1,175,661	1,214,850	1,175,661	
Conversion		124,540	112,487	124,540	120,522	124,540	120,522	
Enrichment		1,041,065	940,317	1,041,065	1,007,482	1,041,065	1,007,482	
Fabrication		338,233	305,500	338,233	327,322	338,233	327,322	
Reload Eng (Vendor)		57,323	51,775	57,323	55,474	57,323	55,474	
Reload Eng (In-House)		38,721	34,974	38,721	37,472	38,721	37,472	
S.G. Settlement		0	0	0	0	0	0	
AFUDC		256,073	231,292	256,073	247,813	256,073	247,813	
A&G		1,394	1,259	1,394	1,349	1,394	1,349	
		3,072,199	2,774,888	3,072,199	2,973,095	3,072,199	2,973,095	
EOL Recovery		0	0	0	0	0	0	
DOE Disposal Fee		0	0	0	0	0	0	
D&D Fund		0	0	0	0	0	0	
		3,072,199	2,774,888	3,072,199	2,973,095	3,072,199	2,973,095	
1000 MBTU (Thermal)		4,007	4,007	3,829	143	3,813	4,007	43,202
MWHR (Net Electric)		373,154	374,556	361,297	13,781	371,088	390,660	4,121,592
Uranium Ore		1,214,850	1,214,850	1,161,002	43,577	1,212,195	1,273,832	13,213,462
Conversion		124,540	124,540	119,019	5,506	163,765	172,092	1,436,613
Enrichment		1,041,065	940,317	994,919	37,200	1,014,522	1,066,107	11,273,354
Fabrication		338,233	305,500	323,240	12,803	355,870	373,965	3,717,187
Reload Eng (Vendor)		57,323	51,775	54,782	2,429	72,867	76,572	655,988
Reload Eng (In-House)		38,721	34,974	37,004	1,473	40,819	42,894	425,713
S.G. Settlement		0	0	0	0	0	0	0
AFUDC		256,073	231,292	244,723	9,114	264,579	278,032	2,803,731
A&G		1,394	1,259	1,333	29	698	734	13,721
		3,072,199	3,072,199	2,936,022	112,131	3,125,315	3,284,228	33,539,769
EOL Recovery		0	0	0	0	0	0	0
DOE Disposal Fee		0	0	0	0	0	0	0
D&D Fund		0	0	0	0	0	0	0
		3,072,199	3,072,199	2,936,022	112,131	3,125,315	3,284,228	33,539,769

==== Current Estimate - Component Expense Nuclear Fuel Expense

XCEL Energy  
Prairie Island Unit 2

Nuclear Fuel Expense (Dollars)

2022	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)	4,007	3,619	4,007	3,878	4,007	3,878	47,180
MWHR (Net Electric)	389,957	352,219	389,957	369,925	374,556	360,442	4,504,418
Uranium Ore	1,273,832	1,150,558	1,273,832	1,232,741	1,273,832	1,232,741	14,998,346
Conversion	172,092	155,438	172,092	166,541	172,092	166,541	2,026,246
Enrichment	1,066,107	962,936	1,066,107	1,031,717	1,066,107	1,031,717	12,552,553
Fabrication	373,965	337,775	373,965	361,901	373,965	361,901	4,403,134
Reload Eng (Vendor)	76,572	69,162	76,572	74,102	76,572	74,102	901,574
Reload Eng (In-House)	42,894	38,743	42,894	41,511	42,894	41,511	505,045
S.G. Settlement	0	0	0	0	0	0	0
AFUDC	278,032	251,126	278,032	269,063	278,032	269,063	3,273,602
A&G	734	663	734	710	734	710	8,641
	3,284,228	2,966,401	3,284,228	3,178,286	3,284,228	3,178,286	38,669,141
EOL Recovery	0	0	0	0	0	0	0
DOE Disposal Fee	0	0	0	0	0	0	0
D&D Fund	0	0	0	0	0	0	0
	3,284,228	2,966,401	3,284,228	3,178,286	3,284,228	3,178,286	38,669,141
1000 MBTU (Thermal)	4,007	4,007	3,878	4,007	3,878	4,007	47,180
MWHR (Net Electric)	373,154	374,556	365,859	385,756	377,377	390,660	4,504,418
Uranium Ore	1,273,832	1,273,832	1,232,741	1,273,832	1,232,741	1,273,832	14,998,346
Conversion	172,092	172,092	166,541	172,092	166,541	172,092	2,026,246
Enrichment	1,066,107	1,066,107	1,031,717	1,066,107	1,031,717	1,066,107	12,552,553
Fabrication	373,965	373,965	361,901	373,965	361,901	373,965	4,403,134
Reload Eng (Vendor)	76,572	76,572	74,102	76,572	74,102	76,572	901,574
Reload Eng (In-House)	42,894	42,894	41,511	42,894	41,511	42,894	505,045
S.G. Settlement	0	0	0	0	0	0	0
AFUDC	278,032	278,032	269,063	278,032	269,063	278,032	3,273,602
A&G	734	734	710	734	710	734	8,641
	3,284,228	3,284,228	3,178,286	3,284,228	3,178,286	3,284,228	38,669,141
EOL Recovery	0	0	0	0	0	0	0
DOE Disposal Fee	0	0	0	0	0	0	0
D&D Fund	0	0	0	0	0	0	0
	3,284,228	3,284,228	3,178,286	3,284,228	3,178,286	3,284,228	38,669,141



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Current Estimate - Component Expense Nuclear Fuel Expense

XCEL Energy  
Prairie Island Unit 2

Nuclear Fuel Expense (Dollars)

	2024	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,007	3,749	4,007	3,878	4,007	3,878	47,310
MWHR (Net Electric)		389,957	364,798	389,957	369,925	374,556	360,442	4,516,998
Uranium Ore		1,241,362	1,161,274	1,241,362	1,201,318	1,241,362	1,201,318	14,656,080
Conversion		204,053	190,888	204,053	197,470	204,053	197,470	2,409,139
Enrichment		1,026,040	959,844	1,026,040	992,942	1,026,040	992,942	12,113,892
Fabrication		389,697	364,555	389,697	377,126	389,697	377,126	4,600,938
Reload Eng (Vendor)		84,616	79,157	84,616	81,887	84,616	81,887	999,017
Reload Eng (In-House)		47,739	44,659	47,739	46,199	47,739	46,199	563,628
S.G. Settlement		0	0	0	0	0	0	0
AFUDC		203,020	189,922	203,020	196,471	203,020	196,471	2,396,946
A&G		93	87	93	90	93	90	1,098
		3,196,620	2,990,386	3,196,620	3,093,503	3,196,620	3,093,503	37,740,738
EOL Recovery		0	0	0	0	0	0	0
DOE Disposal Fee		0	0	0	0	0	0	0
D&D Fund		0	0	0	0	0	0	0
		3,196,620	2,990,386	3,196,620	3,093,503	3,196,620	3,093,503	37,740,738
1000 MBTU (Thermal)		4,007	4,007	3,878	4,007	3,878	4,007	47,310
MWHR (Net Electric)		373,154	374,556	365,860	385,756	377,377	390,660	4,516,998
Uranium Ore		1,241,362	1,241,362	1,201,318	1,241,362	1,201,318	1,241,362	14,656,080
Conversion		204,053	204,053	197,470	204,053	197,470	204,053	2,409,139
Enrichment		1,026,040	1,026,040	992,942	1,026,040	992,942	1,026,040	12,113,892
Fabrication		389,697	389,697	377,126	389,697	377,126	389,697	4,600,938
Reload Eng (Vendor)		84,616	84,616	81,887	84,616	81,887	84,616	999,017
Reload Eng (In-House)		47,739	47,739	46,199	47,739	46,199	47,739	563,628
S.G. Settlement		0	0	0	0	0	0	0
AFUDC		203,020	203,020	196,471	203,020	196,471	203,020	2,396,946
A&G		93	93	90	93	90	93	1,098
		3,196,620	3,196,620	3,093,503	3,196,620	3,093,503	3,196,620	37,740,738
EOL Recovery		0	0	0	0	0	0	0
DOE Disposal Fee		0	0	0	0	0	0	0
D&D Fund		0	0	0	0	0	0	0
		3,196,620	3,196,620	3,093,503	3,196,620	3,093,503	3,196,620	37,740,738

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 Current Estimate - Component Expense Nuclear Fuel Expense  
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XCEL Energy  
 Prairie Island Unit 2

Nuclear Fuel Expense (Dollars)

	2025	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,007	3,619	4,007	3,878	4,007	3,878	43,262
MWHR (Net Electric)		389,957	352,219	389,957	369,925	374,556	360,442	4,128,230
Uranium Ore		1,241,362	1,121,230	1,241,362	1,201,318	1,241,362	1,201,318	13,437,578
Conversion		204,053	184,306	204,053	197,470	204,053	197,470	2,202,462
Enrichment		1,026,040	926,746	1,026,040	992,942	1,026,040	992,942	11,160,974
Fabrication		389,697	351,984	389,697	377,126	389,697	377,126	4,240,154
Reload Eng (Vendor)		84,616	76,428	84,616	81,887	84,616	81,887	927,498
Reload Eng (In-House)		47,739	43,119	47,739	46,199	47,739	46,199	524,380
S.G. Settlement		0	0	0	0	0	0	0
AFUDC		203,020	183,373	203,020	196,471	203,020	196,471	2,051,091
A&G		93	84	93	90	93	90	807
		3,196,620	2,887,270	3,196,620	3,093,503	3,196,620	3,093,503	34,544,944
EOL Recovery		0	0	0	0	0	0	0
DOE Disposal Fee		0	0	0	0	0	0	0
D&D Fund		0	0	0	0	0	0	0
		3,196,620	2,887,270	3,196,620	3,093,503	3,196,620	3,093,503	34,544,944





==== Current Estimate - Component Expense Nuclear Fuel Expense

XCEL Energy  
Monticello

Nuclear Fuel Expense (Dollars)

	2022	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,987	4,504	4,987	4,826	4,987	4,826	
MWHR (Net Electric)		487,781	441,237	486,321	466,403	479,033	458,642	
Uranium Ore		\$ 1,207,406	\$ 1,090,560	\$ 1,207,406	\$ 1,168,457	\$ 1,207,406	\$ 1,168,457	
Conversion		\$ 151,464	\$ 136,806	\$ 151,464	\$ 146,578	\$ 151,464	\$ 146,578	
Enrichment		\$ 1,131,825	\$ 1,022,294	\$ 1,131,825	\$ 1,095,315	\$ 1,131,825	\$ 1,095,315	
EUP (Total Assembly)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Fabrication		\$ 480,956	\$ 434,412	\$ 480,956	\$ 465,442	\$ 480,956	\$ 465,442	
Reload Eng (Vendor)		\$ 130,595	\$ 117,957	\$ 130,595	\$ 126,383	\$ 130,595	\$ 126,383	
Reload Eng (In-House)		\$ 43,943	\$ 39,690	\$ 43,943	\$ 42,525	\$ 43,943	\$ 42,525	
Areva Transition		\$ 106,190	\$ 95,913	\$ 106,190	\$ 102,764	\$ 106,190	\$ 102,764	
AFUDC		\$ 262,348	\$ 236,959	\$ 262,348	\$ 253,885	\$ 262,348	\$ 253,885	
A&G		\$ 506	\$ 457	\$ 506	\$ 490	\$ 506	\$ 490	
		\$ 3,515,233	\$ 3,175,048	\$ 3,515,233	\$ 3,401,839	\$ 3,515,233	\$ 3,401,839	
EOL Recovery		\$ 86,140	\$ 86,140	\$ 86,140	\$ 86,140	\$ 86,140	\$ 86,140	
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 3,601,373	\$ 3,261,188	\$ 3,601,373	\$ 3,487,979	\$ 3,601,373	\$ 3,487,979	
1000 MBTU (Thermal)		4,987	4,987	4,826	4,987	4,826	4,987	
MWHR (Net Electric)		470,283	473,930	463,581	486,321	472,046	486,321	
Uranium Ore		\$ 1,207,406	\$ 1,207,406	\$ 1,168,457	\$ 1,207,406	\$ 1,168,457	\$ 1,207,406	
Conversion		\$ 151,464	\$ 151,464	\$ 146,578	\$ 151,464	\$ 146,578	\$ 151,464	
Enrichment		\$ 1,131,825	\$ 1,131,825	\$ 1,095,315	\$ 1,131,825	\$ 1,095,315	\$ 1,131,825	
EUP (Total Assembly)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Fabrication		\$ 480,956	\$ 480,956	\$ 465,442	\$ 480,956	\$ 465,442	\$ 480,956	
Reload Eng (Vendor)		\$ 130,595	\$ 130,595	\$ 126,383	\$ 130,595	\$ 126,383	\$ 130,595	
Reload Eng (In-House)		\$ 43,943	\$ 43,943	\$ 42,525	\$ 43,943	\$ 42,525	\$ 43,943	
Areva Transition		\$ 106,190	\$ 106,190	\$ 102,764	\$ 106,190	\$ 102,764	\$ 106,190	
AFUDC		\$ 262,348	\$ 262,348	\$ 253,885	\$ 262,348	\$ 253,885	\$ 262,348	
A&G		\$ 506	\$ 506	\$ 490	\$ 506	\$ 490	\$ 506	
		\$ 3,515,233	\$ 3,515,233	\$ 3,401,839	\$ 3,515,233	\$ 3,401,839	\$ 3,515,233	
EOL Recovery		\$ 86,140	\$ 86,140	\$ 86,140	\$ 86,140	\$ 86,140	\$ 86,140	
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 3,601,373	\$ 3,601,373	\$ 3,487,979	\$ 3,601,373	\$ 3,487,979	\$ 3,601,373	

==== Current Estimate - Component Expense Nuclear Fuel Expense =====

XCEL Energy  
 Monticello

Nuclear Fuel Expense (Dollars)

	2023	January (Forecast)	February (Forecast)	March (Forecast)	April (Forecast)	May (Forecast)	June (Forecast)	Total
1000 MBTU (Thermal)		4,987	4,475	4,607	2,058	2,418	4,826	52,971
MWHR (Net Electric)		487,781	438,404	449,264	198,926	232,273	458,642	5,117,772
Uranium Ore		\$ 1,207,406	\$ 1,083,558	\$ 1,115,404	\$ 498,360	\$ 553,870	\$ 1,105,437	\$ 12,344,049
Conversion		\$ 151,464	\$ 139,928	\$ 139,923	\$ 62,517	\$ 84,930	\$ 169,508	\$ 1,783,918
Enrichment		\$ 1,131,825	\$ 1,015,730	\$ 1,045,583	\$ 467,164	\$ 554,811	\$ 1,107,316	\$ 12,113,965
EUP (Total Assembly)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fabrication		\$ 480,956	\$ 431,623	\$ 444,308	\$ 198,516	\$ 256,100	\$ 511,136	\$ 5,457,607
Reload Eng (Vendor)		\$ 130,595	\$ 117,200	\$ 120,644	\$ 53,904	\$ 135,377	\$ 270,191	\$ 2,485,081
Reload Eng (In-House)		\$ 43,943	\$ 39,435	\$ 40,594	\$ 18,137	\$ 22,964	\$ 45,832	\$ 492,009
Areva Transition		\$ 106,190	\$ 95,297	\$ 98,098	\$ 43,830	\$ 0	\$ 0	\$ 343,415
AFUDC		\$ 262,348	\$ 235,438	\$ 242,357	\$ 108,285	\$ 118,333	\$ 236,173	\$ 2,651,460
A&G		\$ 506	\$ 454	\$ 468	\$ 209	\$ 75	\$ 149	\$ 2,775
		\$ 3,515,233	\$ 3,154,663	\$ 3,247,379	\$ 1,450,922	\$ 1,726,460	\$ 3,445,742	\$ 37,674,279
EOL Recovery		\$ 91,633	\$ 91,633	\$ 91,633	\$ 91,633	\$ 91,633	\$ 91,633	\$ 1,099,596
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		\$ 3,606,866	\$ 3,246,296	\$ 3,339,012	\$ 1,542,555	\$ 1,818,093	\$ 3,537,375	\$ 38,773,875
1000 MBTU (Thermal)		4,987	4,987	4,826	4,987	4,826	4,987	52,971
MWHR (Net Electric)		470,283	473,930	463,581	486,321	472,046	486,321	5,117,772
Uranium Ore		\$ 1,142,285	\$ 1,142,285	\$ 1,105,437	\$ 1,142,285	\$ 1,105,437	\$ 1,142,285	\$ 12,344,049
Conversion		\$ 175,158	\$ 175,158	\$ 169,508	\$ 175,158	\$ 169,508	\$ 175,158	\$ 1,783,918
Enrichment		\$ 1,144,226	\$ 1,144,226	\$ 1,107,316	\$ 1,144,226	\$ 1,107,316	\$ 1,144,226	\$ 12,113,965
EUP (Total Assembly)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fabrication		\$ 528,174	\$ 528,174	\$ 511,136	\$ 528,174	\$ 511,136	\$ 528,174	\$ 5,457,607
Reload Eng (Vendor)		\$ 279,197	\$ 279,197	\$ 270,191	\$ 279,197	\$ 270,191	\$ 279,197	\$ 2,485,081
Reload Eng (In-House)		\$ 47,360	\$ 47,360	\$ 45,832	\$ 47,360	\$ 45,832	\$ 47,360	\$ 492,009
Areva Transition		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 343,415
AFUDC		\$ 244,045	\$ 244,045	\$ 236,173	\$ 244,045	\$ 236,173	\$ 244,045	\$ 2,651,460
A&G		\$ 154	\$ 154	\$ 149	\$ 154	\$ 149	\$ 154	\$ 2,775
		\$ 3,560,599	\$ 3,560,599	\$ 3,445,742	\$ 3,560,599	\$ 3,445,742	\$ 3,560,599	\$ 37,674,279
EOL Recovery		\$ 91,633	\$ 91,633	\$ 91,633	\$ 91,633	\$ 91,633	\$ 91,633	\$ 1,099,596
DOE Disposal Fee		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
D&D Fund		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		\$ 3,652,232	\$ 3,652,232	\$ 3,537,375	\$ 3,652,232	\$ 3,537,375	\$ 3,652,232	\$ 38,773,875





2021 Test Year

Meals and Entertainment		1,393,000				
	Utility Allocator		Electric	Gas		
	Labor		91.6621%	8.3379%		
			1,276,853	116,147		1,393,000
Electric	SubBU Allocator					
	Labor - Elec MN					
	Production	73.6469%	940,363			
	Transmission	5.6466%	72,099			
	Distribution	20.7065%	264,392			
			1,276,853			
Electric	Jurisdiction Allocator		MN	ND	SD	Total
	Demand		86.9972%	6.1731%	6.8297%	100.0000%
	Customers		87.2853%	6.2590%	6.4557%	100.0000%
	Production		818,089	58,050	64,224	940,363
	Transmission		62,724	4,451	4,924	72,099
	Distribution		230,775	16,548	17,068	264,392
			1,111,588	79,049	86,216	1,276,853
Gas	Jurisdiction Allocator		MN	ND		Total
	Customers		88.7038%	11.2962%		100.0000%
			103,027	13,120		116,147
Federal R&E Credit		(5,502,000)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Energy		86.5148%	6.7739%	6.7113%	100.0000%
			(4,760,044)	(372,700)	(369,256)	(5,502,000)
Federal Production Tax Credit		(177,338,445)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Energy		86.5148%	6.7739%	6.7113%	100.0000%
			(153,424,001)	(12,012,729)	(11,901,715)	(177,338,445)
Total Federal Credits (Ties to COSS)			(158,184,045)	(12,385,429)	(12,270,971)	(182,840,445)
State R&E Credit		(1,187,000)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Demand		86.9972%	6.1731%	6.8297%	100.0000%
			(1,032,657)	(73,275)	(81,069)	(1,187,000)

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

Operating Company Northern States Power Company, Minnesota  
 Calendar Year 2020-2024 forecast  
 Date Prepared 7/24/2020

ID Number	Tax Department Item Description	FERC Account	Temp/Perm	Utility	Allocator	Tax Rate Used	Total Wind Credit	NSPM Schedule M Activity
<b>NON-PLANT PERMANENT ITEMS &amp; CURRENT YEAR UTILIZATION OF CURRENT YEAR CREDITS<sup>3</sup></b>								
26570BE	DEFERRED REVENUE (ITC GRANT ACCOUNTING)	409	Perm	E	Electric	ETR		(173,548)
MINFEE-MN	FRANCHISE / MINIMUM FEES	409	Perm	EG	Pretax	ETR		
260015A	MEALS & ENTERTAINMENT	409	Perm	EG	Labor	ETR		1,393,000
	NUCLEAR DECOMMISSIONING CARRYBACK CLAIM							
CEV-Fdd-E	Credit: ELEC VEHICLE	190	Perm	E	Electric	4.95%		
GTC-Fdd-E	Credit: INVEST TAX	190	Perm	E	Pretax	Federal Credit		
GTC-Fdd-E	Credit: ITC GRANT	190	Perm	E	Electric	Federal Credit		
ITC-NDD-E	Credit: ND ITC - E	190	Perm	E	Electric	ND Credit		
CNHR-Fdd-A	Credit: NEW HIRE RETENTION	190	Perm	EG	Pretax	Federal Credit		
CR&E-Fdd-E	Credit: R&E	190	Perm	E	Electric	Federal Credit		(5,502,000)
CR&E-MIND-E	Credit: ST R & E	190	Perm	E	Electric	MN Credit	(177,338,445)	(1,187,000)
CPTC-Fdd-E	Credit: WIND	190	Perm	E	Electric	Federal Credit		
	Credit: WIND (Border Winds)	190	Perm	E	Electric	Federal Credit		(15,877,520)
	Credit: WIND (Courtenay)	190	Perm	E	Electric	Federal Credit		
	Credit: WIND (Grand Meadows)	190	Perm	E	Electric	Federal Credit		(18,442,954)
	Credit: WIND (Nobles)	190	Perm	E	Electric	Federal Credit		
	Credit: WIND (Pleasant Valley)	190	Perm	E	Electric	Federal Credit		
	Credit: WIND (Blazing Star I)	190	Perm	E	Electric	Federal Credit		(19,594,814)
	Credit: WIND (Blazing Star II)	190	Perm	E	Electric	Federal Credit		(22,294,804)
	Credit: WIND (Foxtail)	190	Perm	E	Electric	Federal Credit		(21,722,965)
	Credit: WIND (Freeborn)	190	Perm	E	Electric	Federal Credit		(16,589,765)
	Credit: WIND (Crowned Ridge)	190	Perm	E	Electric	Federal Credit		(15,102,345)
	Credit: WIND (Lake Benton)	190	Perm	E	Electric	Federal Credit		(20,978,419)
	Credit: WIND (Community North)	190	Perm	E	Electric	Federal Credit		(10,839,217)
	Credit: WIND (Jeffers)	190	Perm	E	Electric	Federal Credit		(2,465,529)
	Credit: WIND (Dakota Range)	190	Perm	E	Electric	Federal Credit		(4,519,293)
	Credit: WIND (Mower)	190	Perm	E	Electric	Federal Credit		(51,375)
	Credit: WIND (Mower)	190	Perm	E	Electric	Federal Credit		(8,859,445)
	<b>Total Permanent &amp; Current Year Utilization Items</b>							\$ (182,807,993)

<sup>3</sup> Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (i.e., activity is recorded to FERC 165 or FERC 236; and FERC 409).

\$ (182,840,445) Federal Credits

2020 Bridge Year

Meals and Entertainment		1,393,000				
	Utility Allocator		Electric	Gas		
	Labor		91.6621%	8.3379%		
			1,276,853	116,147		1,393,000
Electric	SubBU Allocator					
	Labor - Elec MN					
	Production	73.6469%	940,363			
	Transmission	5.6466%	72,099			
	Distribution	20.7065%	264,392			
			1,276,853			
Electric	Jurisdiction Allocator		MN	ND	SD	Total
	Demand		86.9972%	6.1731%	6.8297%	100.0000%
	Customers		87.2853%	6.2590%	6.4557%	100.0000%
	Production		818,089	58,050	64,224	940,363
	Transmission		62,724	4,451	4,924	72,099
	Distribution		230,775	16,548	17,068	264,392
			1,111,588	79,049	86,216	1,276,853
Gas	Jurisdiction Allocator		MN	ND		Total
	Customers		88.7038%	11.2962%		100.0000%
			103,027	13,120		116,147
Federal R&E Credit		(5,502,000)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Energy		86.5148%	6.7739%	6.7113%	100.0000%
			(4,760,044)	(372,700)	(369,256)	(5,502,000)
Federal Production Tax Credit		(117,020,366)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Energy		86.5148%	6.7739%	6.7113%	100.0000%
			(101,239,936)	(7,926,843)	(7,853,588)	(117,020,366)
Total Federal Credits (Ties to COSS)			(105,999,980)	(8,299,543)	(8,222,844)	(122,522,366)
State R&E Credit		(1,187,000)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Demand		86.9972%	6.1731%	6.8297%	100.0000%
			(1,032,657)	(73,275)	(81,069)	(1,187,000)

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

Operating Company Northern States Power Company, Minnesota  
 Calendar Year 2020-2024 forecast  
 Date Prepared 7/24/2020

ID Number	Tax Department Item Description	FERC Account	Temp/Perm	Utility	Allocator	Tax Rate Used	Total Wind Credit	NSPM Schedule M Activity	
<b>NON-PLANT PERMANENT ITEMS &amp; CURRENT YEAR UTILIZATION OF CURRENT YEAR CREDITS<sup>3</sup></b>									
265708E	DEFERRED REVENUE (ITC GRANT ACCOUNTING)	409	Perm	E	Electric	ETR		(173,548)	
MINFEE-MIN	FRANCHISE / MINIMUM FEES	409	Perm	EG	Pretax Labor	ETR		1,393,000	
260015A	MEALS & ENTERTAINMENT	409	Perm	EG	Electric	4.95%			
	NUCLEAR DECOMMISSIONING CARRYBACK CLAIM	409	Perm	E	Pretax				
CEV-FdD-E	Credit: ELEC VEHICLE	190	Perm	E	Electric	Federal Credit			
CITC-FdD-E	Credit: INVEST TAX	190	Perm	E	Electric	Federal Credit			
CITG-FdD-E	Credit: ITC GRANT	190	Perm	E	Electric	Federal Credit			
ITC-NDD-E	Credit: ND ITC - E	190	Perm	E	Electric	ND Credit			
CNHR-FdD-A	Credit: NEW HIRE RETENTION	190	Perm	EG	Pretax	Federal Credit			
CR&E-FdD-E	Credit: R&E	190	Perm	E	Electric	Federal Credit		(5,502,000)	
CR&E-MIND-E	Credit: ST R & E	190	Perm	E	Electric	MN Credit	(117,020,366)	(1,187,000)	
CPTC-FdD-E	Credit: WIND	190	Perm	E	Electric	Federal Credit			
	Credit: WIND (Border Winds)	190	Perm	E	Electric	Federal Credit		(16,233,758)	
	Credit: WIND (Courtenay)	190	Perm	E	Electric	Federal Credit		(18,250,965)	
	Credit: WIND (Grand Meadows)	190	Perm	E	Electric	Federal Credit			
	Credit: WIND (Nobles)	190	Perm	E	Electric	Federal Credit		(16,185,717)	
	Credit: WIND (Pleasant Valley)	190	Perm	E	Electric	Federal Credit		(20,131,348)	
	Credit: WIND (Blazing Star I)	190	Perm	E	Electric	Federal Credit		(15,120,129)	
	Credit: WIND (Blazing Star II)	190	Perm	E	Electric	Federal Credit		(63,199)	
	Credit: WIND (Foxtail)	190	Perm	E	Electric	Federal Credit		(15,371,845)	
	Credit: WIND (Freeborn)	190	Perm	E	Electric	Federal Credit			
	Credit: WIND (Crowned Ridge)	190	Perm	E	Electric	Federal Credit		(3,622,704)	
	Credit: WIND (Lake Benton)	190	Perm	E	Electric	Federal Credit		(10,827,729)	
	Credit: WIND (Community North)	190	Perm	E	Electric	Federal Credit		(426,306)	
	Credit: WIND (Jeffers)	190	Perm	E	Electric	Federal Credit		(746,018)	
	Credit: WIND (Dakota Range)	190	Perm	E	Electric	Federal Credit			
	Credit: WIND (Mower)	190	Perm	E	Electric	Federal Credit		(40,648)	
<b>Total Permanent &amp; Current Year Utilization Items</b>								\$ (122,522,366)	Federal Credits

<sup>3</sup> Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (i.e., activity is recorded to FERC 165 or FERC 236; and FERC 409).

Northern States Power Co. (MN)  
A&G Expense Adjustment for Interest on Customer Deposits  
Interest on Customer Deposits

**Rate Base Adjustment**

13 Mo Average from July 2019 - June 2020  
FERC Account 235  
SAP Accounts 2249001 / 2249006 / 2249011

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
CRS Energy - 13 Mo Avg	\$ (1,538,795)	\$ (1,138,747)	\$ (993,958)	\$ (71,274)	\$ (73,514)	\$ (400,048)	\$ (354,858)	\$ (45,190)
Solar Gardens - 13 Mo Avg	\$ (43,791,630)	\$ (43,791,630)	\$ (43,791,630)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest on Customer Deposits check	\$ (45,330,425)	\$ (44,930,376)	\$ (44,785,588)	\$ (71,274)	\$ (73,514)	\$ (400,048)	\$ (354,858)	\$ (45,190)

Utility Split - Customers 100.00%  
Jurisdiction Allocator - Customers 74.00% 87.29% 6.26% 6.46% 100.00% 88.70% 11.30%

**O&M Adjustment**

12 Month Calendar Year - July 2019 - June 2020  
IO 200000003681  
Cost Elements 6060046 and 4280463

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
Total Interest on Customer Deposits check	\$ 34,926	\$ 25,846	\$ 22,560	\$ 1,618	\$ 1,669	\$ 9,080	\$ 8,054	\$ 1,026
Utility Split - Customers Jurisdiction Allocator - Customers	100.00%	74.00%	87.29%	6.26%	6.46%	100.00%	88.70%	11.30%

Fiscal Year 2019

	FERC 9235000	Check	Sum	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011
Jan 19	-49,818,387.66	0.00	-49,818,387.66	-31,584,049.46	-16,490,098.25	-1,744,239.95
Feb	-48,860,208.10	0.00	-48,860,208.10	-30,105,154.23	-17,033,536.92	-1,721,516.95
Mar	-44,331,483.30	0.00	-44,331,483.30	-28,212,520.09	-14,409,720.26	-1,709,242.95
Apr	-48,331,661.20	0.00	-48,331,661.20	-33,096,998.99	-13,530,920.26	-1,703,741.95
May	-54,878,718.97	0.00	-54,878,718.97	-38,878,600.76	-14,330,920.26	-1,669,197.95
Jun	-54,312,240.83	0.00	-54,312,240.83	-40,229,261.33	-12,415,295.05	-1,667,684.45
Jul	-56,392,425.38	0.00	-56,392,425.38	-42,334,106.88	-12,415,295.05	-1,643,023.45
Aug	-52,719,765.10	0.00	-52,719,765.10	-42,253,043.60	-8,865,250.05	-1,601,471.45
Sep	-49,773,800.09	0.00	-49,773,800.09	-41,899,810.69	-6,294,078.45	-1,579,910.95
Oct	-50,160,579.54	0.00	-50,160,579.54	-42,063,883.14	-6,546,023.45	-1,550,672.95
Nov	-47,245,899.29	0.00	-47,245,899.29	-40,850,463.89	-4,821,423.45	-1,574,011.95
Dec 19	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95
				DirectMN	Direct MN	All Juris
	13 - Month Average		-50,533,312	-37,291,119	-11,589,752	-1,652,440

Fiscal Year 2020

	FERC 9235000	Check	Sum	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011
Jan 20	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95
Feb	-44,499,852.48	0.00	-44,499,852.48	-39,329,589.58	-3,630,075.95	-1,540,186.95
Mar	-42,733,272.86	0.00	-42,733,272.86	-38,195,726.96	-3,030,075.95	-1,507,469.95
Apr	-38,378,085.08	0.00	-38,378,085.08	-33,406,565.85	-3,489,162.28	-1,482,356.95
May	-37,193,370.65	0.00	-37,193,370.65	-31,205,964.42	-4,535,822.28	-1,451,583.95
Jun	-34,964,921.72	0.00	-34,964,921.72	-30,162,432.49	-3,376,022.28	-1,426,466.95
Jul	-34,531,472.59	0.00	-34,531,472.59	-29,526,255.66	-3,579,946.98	-1,425,269.95
Aug						
Sep						
Oct						
Nov						
Dec 20						
				DirectMN	Direct MN	All Juris
	-44,581,939.95	Month Average	(45,330,425)	(37,835,588)	(5,956,042)	(1,538,795)

Northern States Power Co (MN)  
CUSTOMER ADVANCES  
FERC 252  
Actual year June 2019 - June 2020

AC21 FERC AC20 Util Ovr-Rd Desc	2020												2019												13 Month Average
	Jan Act LTD	Feb Act LTD	Mar Act LTD	Apr Act LTD	May Act LTD	Jun Act LTD	Jun Act LTD	Jul Act LTD	Jul Act LTD	Aug Act LTD	Sep Act LTD	Oct Act LTD	Nov Act LTD	Dec Act LTD	13 Month Total										
25200 Electric	(7,307,853)	(7,312,457)	(7,304,851)	(7,181,023)	(7,212,376)	(7,563,315)	(7,842,904)	(8,082,706)	(8,250,579)	(7,374,161)	(7,724,887)	(7,550,108)	(7,772,351)	(7,772,351)	(98,479,570)	(7,575,352)									
25200 Electric	(40,521)	(40,521)	(40,521)	(37,823)	(37,823)	(29,718)	(154,122)	(154,122)	(102,812)	(45,966)	(42,336)	(42,336)	(42,336)	(42,336)	(810,957)	(62,381)									
25200 Electric	(1,450,155)	(1,442,914)	(1,623,771)	(1,616,570)	(1,603,838)	(1,527,376)	(1,522,250)	(1,591,865)	(1,448,641)	(1,343,763)	(1,535,132)	(1,599,604)	(1,508,453)	(1,508,453)	(19,918,332)	(1,532,179)									
Electric Total	(8,795,530)	(8,795,892)	(8,969,142)	(8,635,415)	(8,854,037)	(9,220,408)	(9,519,276)	(9,828,692)	(9,802,032)	(8,763,890)	(9,306,355)	(9,192,048)	(9,323,140)	(9,323,140)	(119,208,658)	(9,169,812)									
25200 Gas	(401,894)	(377,219)	(320,558)	(168,753)	(133,763)	(147,013)	(762,451)	(713,355)	(607,350)	(466,223)	(469,223)	(483,248)	(401,894)	(401,894)	(5,452,844)	(419,457)									
25200 Gas	(401,894)	(377,219)	(320,558)	(168,753)	(133,763)	(147,013)	(762,451)	(713,355)	(607,350)	(466,223)	(469,223)	(483,248)	(401,894)	(401,894)	(5,452,844)	(419,457)									
Gas Total	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,302,223)	(1,303,324)	(1,327,125)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(17,281,018)	(1,329,309)									
Grand Total	(10,535,247)	(10,507,934)	(10,624,524)	(10,338,992)	(10,322,624)	(10,702,245)	(11,583,949)	(11,845,481)	(11,736,507)	(10,564,936)	(11,110,402)	(11,010,120)	(11,059,656)	(11,059,656)	(141,942,820)	(10,918,678)									

BusOhj Query: Customer Advances - FERC Detail Report

Profit Center  
1002 & 1009 Minnesota  
1003 & 1010 North Dakota  
1004 South Dakota

Period	Debit	Credit	Balance	Cumulative balance
2020				
Bal Carryforward			0.00	-11,059,857.52
001	1,049,230.44	524,610.22	524,610.22	-10,535,247.30
002	68,436.07	41,123.15	27,313.92	-10,507,933.38
003	309,390.67	425,980.16	-116,589.49	-10,624,522.87
004	285,531.70	0.00	-285,531.70	-10,910,054.57
005	47,721.64	31,353.51	-16,368.13	-10,936,417.70
006	19,279.23	398,900.27	-379,621.04	-11,316,038.74
007	0.00	0.00	-379,621.04	-11,695,659.78
008	0.00	0.00	-379,621.04	-12,075,280.82
009	0.00	0.00	-379,621.04	-12,454,901.86
010	0.00	0.00	-379,621.04	-12,834,522.90
011	0.00	0.00	-379,621.04	-13,214,143.94
012	0.00	0.00	-379,621.04	-13,593,764.98
013	0.00	0.00	-379,621.04	-13,973,385.02
Total	1,779,579.75	1,421,967.31	357,612.44	-10,702,245.08

Period	Debit	Credit	Balance	Cumulative balance
2019				
Bal Carryforward			0.00	-13,174,916.96
001	2,082,482.00	1,495,423.40	587,068.60	-12,587,848.36
002	160,903.16	174,353.07	13,450.91	-12,574,397.45
003	894,112.20	1,140,083.30	245,971.10	-12,328,426.35
004	614,184.64	350,334.66	263,629.98	-12,064,796.37
005	1,033,176.01	9,563.34	1,023,586.67	-11,041,209.70
006	4,430,986.26	3,986,456.44	437,129.23	-10,604,080.47
007	49,098.26	10,762,245.08	10,713,146.82	-11,517,227.29
008	300,537.48	10,762,245.08	10,462,609.34	-12,559,836.63
009	2,366,238.01	1,184,657.28	1,177,951.33	-11,381,885.30
010	556,355.80	1,101,821.60	545,465.80	-10,836,419.50
011	174,779.00	74,487.12	100,291.88	-10,736,127.62
012	567,255.23	616,992.45	49,737.22	-10,686,390.40
013	0.00	0.00	49,737.22	-10,636,653.18
Total	13,232,532.60	10,546,404.56	2,686,128.04	-11,059,857.52

ECC Report - Trade - FAGLBU3

Account: Edit    Job: Employment    System: Help

**Balance Display: G/L Accounts For the Ledger OL**

Document Currency: Document Currency    Document Currency    Individual Account

Account Number: 9252000    Curt Advn for Const  
Company Code: 0010    Northern States Power MN

Fiscal Year: 2020

Display More Charts

At Documents in Currency    Display Currency: USD    Company code current

Period	Debit	Credit	Balance	Cumulative balance
Bal Carryfor.	1,049,230.44	524,610.22	524,610.22	11,059,857.52
1	68,436.07	41,123.15	27,313.92	10,991,543.60
2	309,390.67	425,980.16	-116,589.49	10,874,954.11
3	285,531.70	0.00	-285,531.70	10,589,422.41
4	47,721.64	31,353.51	-16,368.13	10,573,054.28
5	19,279.23	398,900.27	-379,621.04	10,193,433.24
6	0.00	0.00	-379,621.04	9,813,812.20
7	0.00	0.00	-379,621.04	9,434,191.16
8	0.00	0.00	-379,621.04	9,054,570.12
9	0.00	0.00	-379,621.04	8,674,949.08
10	0.00	0.00	-379,621.04	8,295,328.04
11	0.00	0.00	-379,621.04	7,915,707.00
12	0.00	0.00	-379,621.04	7,536,086.00
13	0.00	0.00	-379,621.04	7,156,465.00
Total	1,779,579.75	1,421,967.31	357,612.44	10,702,245.08

Account Edit Goto Environment System Help

**Balance Display: G/L Accounts For the Ledger 0L**

Document Currency Document Currency Document Currency Individual Account

Account Number 9252000 Cust Adv for Constr  
Company Code 0010 Northern States Power MN  
Fiscal Year 2019

Display More Chars  
All documents in Currency \* Display Currency USD Company code current

Period	Bal-Carryfor	Debit	Credit	Balance	Cumulative balance
1	2,092,492.00	1,495,423.40	597,068.60	13,148,916.96-	13,745,985.56-
2	160,903.16	74,353.07	86,550.09	13,082,366.97-	13,082,366.97-
3	894,112.20	1,140,083.30	245,971.10-	13,308,337.97-	13,308,337.97-
4	614,184.64	350,354.66	263,829.98	13,044,507.99-	13,044,507.99-
5	1,033,100.01	9,563.34	1,023,536.67	12,020,971.32-	12,020,971.32-
6	4,223,478.91	3,986,456.44	437,022.37	11,383,948.95-	11,383,948.95-
7	49,096.26	310,627.96	261,531.70-	11,843,480.65-	11,843,480.65-
8	300,537.48	191,563.90	108,973.58	11,736,507.07-	11,736,507.07-
9	2,366,236.01	1,194,667.28	1,171,570.73	10,564,936.34-	10,564,936.34-
10	556,335.80	1,101,821.60	545,485.80-	11,110,402.14-	11,110,402.14-
11	174,779.00	74,497.12	100,281.88	11,010,120.26-	11,010,120.26-
12	567,255.23	616,992.49	49,737.26-	11,059,857.52-	11,059,857.52-
13					
Total	13,232,532.60	10,546,404.56	2,686,128.04		11,059,857.52-

4,445 bytes passed

**Northern States Power Company (M)**  
**FERC/NSP Account Summary**  
**2021 Fcst based on 13 Mo Actuals thru June 2020**

FERC	13 Month Average	Include	Electric Amount	Electric MN	Electric ND	Electric SD
135 Total	\$ 121,271	\$ 121,271	\$ 96,592	\$ 84,311	\$ 6,046	\$ 6,236
143 Total	\$ 58,195,783	\$ 12,623,429	\$ 10,089,225	\$ 8,814,600	\$ 633,000	\$ 641,625
182.3 Total	\$ 3,789,959,178	\$ -	\$ -	\$ -	\$ -	\$ -
184 Total	\$ (151,203)	\$ (151,203)	\$ (139,172)	\$ (120,883)	\$ (8,878)	\$ (9,411)
185 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186 Total	\$ 35,961,683	\$ 817,497	\$ 817,497	\$ 713,555	\$ 51,167	\$ 52,775
232 Total	\$ (419,620,012)	\$ (1,852,191)	\$ (1,475,267)	\$ (1,287,691)	\$ (92,337)	\$ (95,239)
253 Total	\$ (341,458,372)	\$ -	\$ -	\$ -	\$ -	\$ -
254 Total	\$ (3,695,439,321)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ (572,430,995)</b>	<b>\$ 11,558,802</b>	<b>\$ 9,388,876</b>	<b>\$ 8,203,892</b>	<b>\$ 588,999</b>	<b>\$ 595,985</b>





**Xcel Energy  
 2021 Fcst Allocations**

<b>Method</b>	<b>Electric</b>	<b>Gas</b>	<b>Check</b>
3 Factor	93.6423%	6.3577%	100.00%
Customer Bills	79.6498%	20.3502%	100.00%
Labor	91.6621%	8.3379%	100.00%
PTDG	92.3300%	7.6700%	100.00%
N/A	0.00%	0.00%	Logic
Electric	100.00%	0.00%	Logic
Gas	0.00%	100.00%	Logic

**Northern States Power  
2021 Fcst Allocations**

	MN	ND	SD	Total
ECustomerMN/ND	3.5585%	96.4415%		100.0000%
ECustomerMN/SD	7.6867%		92.3133%	100.0000%
ECustomerMN/SD/ND	87.2853%	6.2590%	6.4557%	100.0000%
ECustomerND/SD	5.6997%	46.4205%	47.8798%	100.0000%
EDemandProd	86.9972%	6.1731%	6.8297%	100.0000%
EDemandTran	86.9972%	6.1731%	6.8297%	100.0000%
EBadDebt	88.2900%	5.7200%	5.9900%	100.0000%
EDirectMN	100.0000%			100.0000%
EDirectND		100.0000%		100.0000%
EDirectSD			100.0000%	100.0000%
EEnergy	86.5148%	6.7739%	6.7113%	100.0000%
ETwoFactorAlloc	87.0750%	6.1963%	6.7287%	100.0000%
ELabor	86.8700%	6.3758%	6.7542%	100.0000%
N/A				0.0000%
E Open Line				0.0000%
E Open Line				0.0000%
GCommodityStudy	85.6515%	14.3485%		100.0000%
GCustomerMN/ND	23.0152%	76.9848%		100.0000%
GCustomerMN/SD	0.0000%	0.0000%	0.0000%	0.0000%
GCustomerMN/SD/ND	88.7038%	11.2962%	0.0000%	100.0000%
GCustomerSD/ND	0.0000%	0.0000%	0.0000%	0.0000%
GDemandStudy	87.5174%	12.4826%		100.0000%
GDesignDayDemand	87.1768%	12.8232%		100.0000%
GDirectMN	100.0000%			100.0000%
GDirectND		100.0000%		100.0000%
GDirectSD			100.0000%	100.0000%
GLimitedFirm/Standby	82.2444%	17.7556%		100.0000%
GLoadDispatch	88.6804%	11.3196%		100.0000%
GPGATrueUpStudy	80.8300%	19.1700%		100.0000%
GLabor	84.9595%	15.0405%		100.0000%
GBad Debt	88.1000%	11.9000%		100.0000%

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, Sys	NSPM MID Electric Retail					
		Dec - 2020	Dec - 2021	Dec - 2022	Dec - 2023	Dec - 2024	Dec - 2025
1	<b>Composite Income Tax Rate</b>						
2	State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
4	Federal Effective Tax Rate	20.09%	20.09%	20.09%	20.09%	20.09%	20.09%
5	Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%
6	Revenue Conversion Factor (1/(1+Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
7							
8	<b>Weighted Cost of Capital</b>						
9	Active Rates and Ratios Version	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
10	Cost of Short Term Debt	2.83%	1.00%	2.82%	2.21%	0.97%	1.02%
11	Cost of Long Term Debt	4.33%	4.22%	4.15%	4.17%	4.15%	4.05%
12	Cost of Common Equity	10.20%	10.20%	10.20%	10.20%	10.20%	10.20%
13	Ratio of Long Term Debt	0.23%	0.54%	0.16%	0.20%	0.94%	0.72%
14	Ratio of Short Term Debt	47.27%	46.96%	47.34%	47.30%	46.57%	46.78%
15	Ratio of Common Equity	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%
16	Weighted Cost of STD	0.01%	0.01%	1.98%	1.97%	0.01%	0.01%
17	Weighted Cost of LTD	2.05%	1.98%	1.98%	1.97%	1.98%	1.89%
18	Weighted Cost of Debt	2.06%	1.98%	1.98%	1.97%	1.94%	1.90%
19	Weighted Cost of Equity	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%
20	Required Rate of Return	7.42%	7.35%	7.34%	7.35%	7.30%	7.26%
21							
22	<b>Rate Base</b>						
23	Plant Investment	-	-	-	-	-	-
24	Depreciation Reserve	-	-	-	-	-	-
25	Net Utility Plant	-	-	-	-	-	-
26	CHP	-	-	-	-	-	-
27							
28	<b>Accumulated Deferred Taxes</b>						
29	DIA - NOI Average Balance	-	-	-	-	-	-
30	DIA - Federal Tax Credit Average Balance	-	-	-	-	-	-
31	Total Accum Deferred Taxes	-	-	-	-	-	-
32							
33	Cash Working Capital						
34	Materials and Supplies						
35	Fuel Inventory						
36	Non-Plant Assets and Liabilities						
37	Customer Advances						
38	Customer Deposits						
39	Prepays and Other						
40	Regulatory Amortizations	588,999	588,999	588,999	588,999	588,999	588,999
41	Total Other Rate Base Items	588,999	588,999	588,999	588,999	588,999	588,999
42							
43	<b>Total Rate Base</b>	588,999	588,999	588,999	588,999	588,999	588,999
44							
45	<b>Operating Revenues</b>						
46	Retail						
47	Interdepartmental						
48	Other Operating Rev. - Non-Retail						
49	<b>Total Operating Revenues</b>						
50							
51	<b>Expenses</b>						
52	Operating Expenses:						
53	Fuel						
54	Deferred Fuel						
55	Variable IA Production Fuel						
56	Purchased Energy - WindSource						
57	Fuel & Purchased Energy Total						
58	Production - Fixed						
59	Production - Fixed IA Investment						
60	Production - Fixed IA O&M						
61	Production - Variable						
62	Production - Variable IA O&M						
63	Production - Purchased Demand						
64	Production Total						
65	Regional Markets						
66	Transmission IA						
67	Transmission						
68	Distribution						
69	Customer Accounting						
70	Customer Service & Information						
71	Sales, Econ Dvlp & Other						
72	Administrative & General						
73	<b>Total Operating Expenses</b>						





Line No.	Summary Cash Working Capital	Lead/Lag Days	Total			ND Electric		Other	
			Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days	
1	<b>Fuel Expenses</b>								
2	Coal and Rail Transport	19.13	137,407	2,628,603	9,308	178,059	128,100	2,450,544	
3	Gas for Generation	39.34	110,813	4,359,368	7,353	289,277	103,459	4,070,091	
4	Oil	11.50	774	8,903	52	603	722	8,300	
5	Nuclear and EOL	-	123,834	-	8,378	-	115,456	-	
6	Nuclear Disposal	-	-	-	-	-	-	-	
7	<b>Subtotal Fuel Expenses</b>		<b>372,829</b>	<b>6,996,875</b>	<b>25,091</b>	<b>467,939</b>	<b>347,737</b>	<b>6,528,935</b>	
8									
9	<b>Purchased Power</b>								
10	Purchases	39.69	670,524	26,613,091	34,670	1,376,035	635,854	25,237,056	
11	Interchange	37.29	169,630	6,325,494	10,471	390,479	159,158	5,935,015	
12	<b>Subtotal Purchased Power</b>		<b>840,154</b>	<b>32,938,585</b>	<b>45,141</b>	<b>1,766,514</b>	<b>795,013</b>	<b>31,172,071</b>	
13									
14	<b>Labor and Related</b>								
15	Regular Payroll	11.90	396,536	4,718,778	25,321	301,324	371,215	4,417,454	
16	Incentive	248.78	20,242	5,035,877	1,252	311,407	18,991	4,724,469	
17	Pension and Benefits	37.29	80,147	2,988,684	5,027	187,439	75,121	2,801,245	
18	<b>Subtotal Labor and Related</b>		<b>496,925</b>	<b>12,743,338</b>	<b>31,600</b>	<b>800,170</b>	<b>465,326</b>	<b>11,943,168</b>	
19									
20	All Other Operating Expenses	39.25	906,808	35,592,203	49,926	1,959,577	856,882	33,632,626	
21	Property taxes	356.83	203,134	72,484,162	10,868	3,878,133	192,265	68,606,029	
22	Employer's Payroll Taxes	30.14	31,256	942,049	1,985	59,835	29,271	882,215	
23	Gross Earnings Tax	41.13	94,487	3,886,239	3,829	157,468	90,658	3,728,771	
24	Federal Income Tax	37.50	20,587	772,010	385	14,439	20,202	757,571	
25	State Income Tax	37.50	17,039	638,952	265	9,945	16,774	629,007	
26	State Sales Tax Customer Billings	-	142,360	6,577,020	-	-	142,360	6,577,020	
27	<b>Total Expenses</b>		<b>3,125,577</b>	<b>173,571,434</b>	<b>169,090</b>	<b>9,114,020</b>	<b>2,956,487</b>	<b>164,457,414</b>	
28	Net Annual Expense			475,538		24,970		450,568	
29									
30	<b>Revenues</b>								
31	Retail Revenue	40.55	3,654,051	148,171,765	206,878	8,388,898	3,447,173	139,782,867	
32	Late Payment	-	5,231	-	367	-	4,865	-	
33	Interdepartmental	-	453	-	-	-	453	-	
34	Misc Services	40.55	3,436	139,338	726	29,457	2,710	109,881	
35	CIP Incentive	-	(8,957)	-	-	-	(8,957)	-	
36	Rentals	(100.20)	5,376	(538,627)	336	(33,692)	5,039	(504,934)	
37	Interchange	37.29	430,440	16,051,107	26,571	990,851	403,868	15,060,256	
38	Sales for Resale	34.06	41,945	1,428,657	3,384	115,263	38,561	1,313,394	
39	Retail Rev Lag Days	40.55	26,449	1,072,490	95	3,851	26,354	1,066,640	
40	MISO	14.00	7,353	102,947	454	6,355	6,899	96,592	
41	Wholesale Lag Days	34.06	246,894	8,409,201	15,290	520,765	231,604	7,888,436	
42	<b>Total Revenues</b>		<b>4,412,671</b>	<b>174,836,880</b>	<b>254,101</b>	<b>10,021,748</b>	<b>4,158,569</b>	<b>164,815,132</b>	
43	Net Annual Amount			479,005		39,44		451,548	
44	Expense/Revenue Factor							66.54%	
45	Allocated Revenue Amount							18,271	
46	<b>Net Cash Working Capital</b>							<b>(6,699)</b>	

C = A/B  
 D = B \* C  
 E = D - A

Northern States Power Company  
Electric Utility - State of North Dakota  
Test Year Ending December 31, 2021  
Cash Working Capital Summary

Line No.	Summary Cash Working Capital	Lead/Lag Days	Total		NO Electric		Other	
			Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days
1	<b>Fuel Expenses</b>							
2	Coal and Rail Transport	19.13	150,943	2,887,536	10,225	195,599	140,718	2,691,937
3	Gas for Generation	39.34	183,487	7,216,381	12,133	477,306	171,354	6,741,075
4	Oil	11.50	14	163	1	11	13	152
5	Nuclear and EOL	-	114,842	-	7,779	-	107,063	-
6	Nuclear Disposal	-	-	-	-	-	-	-
7	Subtotal Fuel Expenses		449,286	10,106,080	30,138	672,915	419,149	9,433,165
8								
9	<b>Purchased Power</b>							
10	Purchases	39.69	709,062	28,102,984	33,163	1,316,226	674,899	26,786,758
11	Interchange	37.29	186,517	6,955,213	11,514	429,352	175,003	6,525,861
12	Subtotal Purchased Power		894,579	35,058,197	44,677	1,745,578	849,902	33,312,619
13								
14	<b>Labor and Related</b>							
15	Regular Payroll	11.90	435,152	5,178,310	26,917	320,317	408,235	4,857,993
16	Incentive	248.78	16,296	4,054,036	1,007	250,531	15,289	3,803,505
17	Pension and Benefits	37.29	78,123	2,913,205	4,998	186,359	73,125	2,726,846
18	Subtotal Labor and Related		529,571	12,145,551	32,922	757,207	496,649	11,388,344
19								
20	<b>All Other Operating Expenses</b>							
21	Property taxes	356.83	216,862	77,382,867	11,603	4,140,265	205,259	73,242,602
22	Employer's Payroll Taxes	30.14	32,033	965,484	2,032	61,237	30,002	906,247
23	Gross Earnings Tax	41.13	94,487	3,886,239	3,829	157,468	90,658	3,728,771
24	Federal Income Tax	37.50	(78,373)	(2,938,984)	(4,452)	(166,941)	(73,921)	(2,772,043)
25	State Income Tax	37.50	(16,682)	(625,587)	(955)	(35,806)	(15,727)	(589,781)
26	State Sales Tax Customer Billings	-	142,360	6,577,020	-	-	142,360	6,577,020
27	Total Expenses		3,183,653	178,569,945	169,084	9,265,804	3,013,590	169,304,141
28	Net Annual Expense		56.12	489,233	54.81	25,386	56.20	463,847
29								
30	<b>Revenues</b>							
31	Retail Revenue	40.55	3,542,454	143,646,934	208,952	8,472,984	3,333,513	135,173,950
32	Late Payment	-	6,366	-	436	-	5,930	-
33	Interdepartmental	-	456	-	-	-	456	-
34	Misc Services	40.55	3,873	157,062	448	18,159	3,425	138,903
35	CIP Incentive	-	(1,503)	-	-	-	(1,503)	-
36	Rentals	(100.20)	5,345	(535,556)	334	(33,503)	5,011	(502,053)
37	Interchange	37.29	478,705	17,850,905	29,551	1,101,954	449,154	16,748,950
38	Sales for Resale	34.06	833	28,363	522	17,788	310	10,574
39	Retail Rev Lag Days	40.55	23,144	938,474	84	3,400	23,060	935,074
40	MISO	14.00	6,870	96,183	424	5,937	6,446	90,246
41	Wholesale Lag Days	34.06	250,477	8,531,239	15,512	528,345	234,965	8,002,894
42	Total Revenues		4,317,031	170,713,603	256,263	10,115,066	4,060,767	160,598,538
43	Net Annual Amount		39.54	467,709	39.47	27,713	39.55	439,996
44								
45	Expense/Revenue Factor							65.97%
46	Allocated Revenue Amount							18,283
47	Net Cash Working Capital							(7,103)

C = A/B  
D = B \* C  
E = D - A

R1. Revenue Summary  
Page 1 of 4

Northern States Power Company  
2021 Budget North Dakota Electric Revenues

Financial Category	Record Type	Account	Natural Account	Detailed Driver	Recovery Method	NSPM ND Electric Retail
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000001-Retail Billed Res Serv Facility E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000002-Retail Billed Res Commodity E	Retail Revenue	Base Rates	60,486,025
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000051-Retail Billed Small Commercial Serv Facility E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000052-Retail Billed Small Commercial Commodity E	Retail Revenue	Base Rates	63,480,837
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000053-Retail Billed Small Commercial Demand E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000101-Retail Billed LargeCommercial Serv Facility E	Retail Revenue	Base Rates	16,022,043
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000102-Retail Billed LargeCommercial Comdty E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000103-Retail Billed LargeCommercial Demand E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000151-Retail Billed SL Serv Facility E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000152-Retail Billed SL Commodity E	Retail Revenue	Base Rates	1,324,990
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000251-Retail Billed OPA Serv Facility E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000252-Retail Billed OPA Commodity E	Retail Revenue	Base Rates	1,108,119
RevR-Revenue Retail	NSPM-Electric Revenue	44010-Sales-Present Rates (Base)	4000253-Retail Billed OPA Demand E	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue			Sub-Total NSPM-Electric Revent		142,422,014
RevR-Revenue Retail	NSPM-Electric Revenue Fuel	44010F-Sales-Present Rates (Fuel)	4000004-Retail Billed Res Fuel E	Fuel Clause Recovery	Fuel Clause	15,947,162
RevR-Revenue Retail	NSPM-Electric Revenue Fuel	44010F-Sales-Present Rates (Fuel)	4000054-Retail Billed Small Commercial Fuel E	Fuel Clause Recovery	Fuel Clause	20,262,309
RevR-Revenue Retail	NSPM-Electric Revenue Fuel	44010F-Sales-Present Rates (Fuel)	4000104-Retail Billed LargeCommercial Fuel E	Fuel Clause Recovery	Fuel Clause	7,078,305
RevR-Revenue Retail	NSPM-Electric Revenue Fuel	44010F-Sales-Present Rates (Fuel)	4000154-Retail Billed SL Fuel E	Fuel Clause Recovery	Fuel Clause	229,112
RevR-Revenue Retail	NSPM-Electric Revenue Fuel	44010F-Sales-Present Rates (Fuel)	4000254-Retail Billed OPA Fuel E	Fuel Clause Recovery	Fuel Clause	309,494
RevR-Revenue Retail	NSPM-Electric Revenue Fuel	44010F-Sales-Present Rates (Fuel)	4000304-Retail Billed IDS Fuel E	Fuel Clause Recovery	Fuel Clause	
RevR-Revenue Retail	NSPM-Electric Revenue Fuel			Sub-Total NSPM-Electric Revent		43,826,382
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010-Sales-Present Rates (INF Rider)	0-Empty	Retail Revenue	SD Infrastructure Rider	
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010-Sales-Present Rates (RER Rider)	0-Empty	Retail Revenue	Base Rates	14,297,010
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010-Sales-Present Rates (RES Rider)	0-Empty	Rider Recovery	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010R-Sales-Present Rates (Riders)	0-Empty	Retail Revenue	Base Rates	
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010R-Sales-Present Rates (Riders)	Sales True-up - Customer Collection	Retail Revenue	MN Sales True-up	
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010RDF-Sales-Present Rates (RDF Rider)	0-Empty	RDF	MN RDF Rider	
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010TCR-Sales-Present Rates (TCR Rider)	0-Empty	Rider Recovery	Base Rates	8,406,114
RevR-Revenue Retail	NSPM-Electric Revenue Rider	44010TCR-Sales-Present Rates (TCR Rider)	0-Empty	Rider Recovery	SD TCR Rider	
RevR-Revenue Retail	NSPM-Electric Revenue Rider				Sub-Total NSPM-Electric Revent	22,703,124
RevWR-Revenue Non-retail	NSPM-Connect Smart	45600-Other Electric Operating Revenues - Other electric	0-Empty	Non-Retail Revenue	Base Rates	2,896
RevWR-Revenue Non-retail	NSPM-Connect Smart			Sub-Total NSPM-Connect Smart		2,896
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45000-Other Electric Operating Revenues	4280086:Late Payment Fees - Electric C and I	Other Revenue : Late Pa	Base Rates	436,440
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45000-Other Electric Operating Revenues	4280091:Late Payment Fees - Electric Res	Other Revenue : Late Pa	Base Rates	
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Operating Revenues - Misc	4280111:Return Check Charge	Non-Retail Revenue	Base Rates	20,664
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Operating Revenues - Misc	4280121:Other Misc Service Rev	Non-Retail Revenue	Base Rates	62,386
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Operating Revenues - Misc	4280131:Revenue Protection Billing	Non-Retail Revenue	Base Rates	
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Operating Revenues - Misc	4280381:Other Electric Revenue	Non-Retail Revenue	Base Rates	
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45100CC-Other Operating Revenues (Customer Connect)	4280101:Customer Connection	Connection Charge	Base Rates	364,776
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45400-Rentals	4280171:Rental Income Electric	Other Rev : Rental Revei	Base Rates	12,406
RevWR-Revenue Non-retail	NSPM-Electric Revenue Other	45400-Rentals	4280181:Facility Attach Rental Revenue	Other Rev : Rental Revei	Base Rates	321,957

Northern States Power Company  
2021 Budget North Dakota Electric Revenues

Financial Category	Record Type	Account	Natural Account	Detailed Driver	Recovery Method	NSPM ND Electric Retail
RevNR- Revenue Non-retail	NSPM-Electric Revenue Other	45680-Other Operating Revenues (Retail Lag)	4280381-Other Electric Revenue	Non-Retail Revenue	Base Rates	80,958
RevNR- Revenue Non-retail	NSPM-Electric Revenue Other	45680-Other Operating Revenues (Retail Lag)	4280386-Other Electric Revenue - Andersen	Other: Andersen	Base Rates	583,758
RevNR- Revenue Non-retail	NSPM-Electric Revenue Other	45683-Other Operating Revenues (Resale Lag)	4280151-Refuse Derived Fuel	Transmission Expense	Base Rates	1,863,345
RevNR- Revenue Non-retail	NSPM-Electric Revenue Other			Sub-Total NSPM-Electric Reven		
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	42110100-IA Decommissioning	Nuclear: Fuel	Base Rates	582,671
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	A&G	Base Rates	46,193
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	All Other Generation plar	Base Rates	1,025,090
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Distribution	Base Rates	66
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Fuel Clause Recovery	Base Rates	(2,591)
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Gas Fired: High Bridge-IV	Base Rates	300,320
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Gas Fired: Black Dog plar	Base Rates	355,998
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Gas Fired: Riverside-MEF	Base Rates	283,157
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	General	Base Rates	4,910
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Incentive Comp	Base Rates	171,792
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Net Operating Loss	Base Rates	(849,657)
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Nuclear Amortization	Base Rates	238,973
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Nuclear O&M	Base Rates	2,662,798
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Nuclear: Fuel	Base Rates	159,050
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Nuclear: Monticello plan	Base Rates	1,283,059
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Nuclear: Prairie Island pl	Base Rates	1,812,090
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	O&M Expenses - Chemic	Base Rates	36,428
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Other	Base Rates	307,078
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Other Rate Base and Nor	Base Rates	1,095,560
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Production O&M excl Nu	Base Rates	1,416,216
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Property Taxes	Base Rates	1,087,492
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Purchased Demand	Base Rates	1,567,029
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Steam: Allen S King plant	Base Rates	553,671
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Steam: Black Dog plant	Base Rates	10,852
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Steam: Red Wing plant	Base Rates	39,708
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Steam: Riverside plant	Base Rates	10,087
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Steam: Shercro plant	Base Rates	925,344
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Steam: Wilmarth plant	Base Rates	29,220
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Theoretical Reserve	Base Rates	37
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Transmission	Base Rates	97,501
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Wind: Borders Wind plar	Base Rates	3,424
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Wind: Courtenay Wind p	Base Rates	23,486
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Wind: Grand Meadow pl	Base Rates	150,082
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Wind: Nobles Wind plan	Base Rates	279,330
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4211100-IA Fixed O&M	Wind: Pleasant Valley Wl	Base Rates	11,860
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100-IA Variable O&M	All Other Generation plar	Fuel Clause	6,327
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100-IA Variable O&M	Fuel Clause Recovery	Fuel Clause	8,829,446
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100-IA Variable O&M	Nuclear Amortization	Fuel Clause	250,776
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100-IA Variable O&M	Nuclear O&M	Fuel Clause	450,078
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100-IA Variable O&M	Other	Fuel Clause	46,857
RevNR- Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100-IA Variable O&M	Other Rate Base and Nor	Fuel Clause	88,554

Northern States Power Company  
2021 Budget North Dakota Electric Revenues

Financial Category	Record Type	Account	Natural Account	Detailed Driver	Recovery Method	NSPM ND Electric Retail
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Other: Asset Based Tradi	Fuel Clause	94,768
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Production O&M excl Nu	Fuel Clause	265,595
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	A&G	Base Rates	9,397
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	All Other Generation plai	Base Rates	(21,663)
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Distribution	Base Rates	1,238
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	General	Base Rates	20,650
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Net Operating Loss	Base Rates	6,517
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Other	Base Rates	16,436
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Property Taxes	Base Rates	518,675
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	RECB	Base Rates	138,674
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Transmission	Base Rates	2,857,930
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Transmission Expense	Base Rates	(212,742)
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Transmission O&M	Base Rates	354,176
RevNR-Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Sub-Total NSPM-Interchange Bi		29,440,013
RevNR-Revenue Non-retail	NSPM-Remove PI EPU Interchange	45681PF-Other Operating Revenues - Interchange Prod Fi: O-Empty		Non-Retail Revenue	Base Rates	(39,334)
RevNR-Revenue Non-retail	NSPM-Remove PI EPU Interchange	45681PF-Other Operating Revenues - Interchange Prod Fi: O-Empty		Sub-Total NSPM-Remove PI EPL		(39,334)
RevNR-Revenue Non-retail	NSPM-Remove WI Interchange Decommissi	45681DC-Other Operating Revenues - Interchange Decom	4210100:IA Decommissioning	Other:IA Decommissioni	Base Rates	(582,671)
RevNR-Revenue Non-retail	NSPM-Remove WI Interchange Decommissioning	45681DC-Other Operating Revenues - Interchange Decom	4210100:IA Decommissioning	Sub-Total NSPM-Remove WI Int		(582,671)
RevNR-Revenue Non-retail	NSPM-Trading Revenue	44700-Other Revenue	4073001:Billied Trading Revenue - Gen	Other: Asset Based Tradi	Fuel Clause	10,716,813
RevNR-Revenue Non-retail	NSPM-Trading Revenue	44710-Sales for Resale	4073051:Billied Trading Prop	Prop Book	Fuel Clause	13,056,687
RevNR-Revenue Non-retail	NSPM-Trading Revenue	45683IOA-Other Operating Revenues (IOA)	4280331:IOA-Other Elec Rev	JOA	Fuel Clause	(426,990)
RevNR-Revenue Non-retail	NSPM-Trading Revenue	45683IOA-Other Operating Revenues (IOA)	4280331:IOA-Other Elec Rev	Sub-Total NSPM-Trading Reven		23,346,510
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues - MISO	4140001:Point to Point Transmission	Other:MISO	Base Rates	421,213
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues - MISO	4140551:Misc Transmission Adj	Other:MISO	Base Rates	2,894
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45683-Other Operating Revenues (Resale Lag)	4140051:Network Transmission	Transmission Expense	Base Rates	5,421,367
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45683-Other Operating Revenues (Resale Lag)	4140101:NSPM Contracts	Transmission Expense	Base Rates	144,145
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45683-Other Operating Revenues (Resale Lag)	4140201:Schedule 1 - Sch Sys Ctrl and Dispatch	Transmission Expense	Base Rates	33,562
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45683-Other Operating Revenues (Resale Lag)	4140211:Schedule 2 - Reactive Supply	Transmission Expense	Base Rates	549,386
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45683-Other Operating Revenues (Resale Lag)	4140251:Schedule 24 - Balancing Authority	Transmission Expense	Base Rates	72,202
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45683-Other Operating Revenues (Resale Lag)	4140351:Transmission Expansion Plan	RECB	Base Rates	8,727,763
RevNR-Revenue Non-retail	NSPM-Transmission Revenue	45683-Other Operating Revenues (Resale Lag)	4140351:Transmission Expansion Plan	Sub-Total NSPM-Transmission F		15,372,532
<b>Precedential Adjustments</b>						<b>278,354,811</b>
RevNR-Revenue Non-retail	NSPM-Remove Asset Trading	44700-Other Revenue	4073001:Billied Trading Revenue - Gen	Other: Asset Based Tradi	Fuel Clause	(10,716,813)
RevNR-Revenue Non-retail	NSPM-Remove Asset Trading	44710-Sales for Resale	4073051:Billied Trading Prop	Sub-Total NSPM-Remove Asset		(10,716,813)
RevNR-Revenue Non-retail	NSPM-Remove NonAsset Trading	44710-Sales for Resale	4073051:Billied Trading Prop	Prop Book	Fuel Clause	(12,534,420)

Northern States Power Company  
2021 Budget North Dakota Electric Revenues

Financial Category	Record Type	Account	Natural Account	Detailed Driver	Recovery Method	NSPM ND Electric Retail
RevNR-Revenue Non-retail	NSPM-Remove NonAsset Trading	45683JOA-Other Operating Revenues (JOA)	4280331:JOA-Other Elec Rev	JOA	Fuel Clause	426,990
RevNR-Revenue Non-retail	NSPM-Remove NonAsset Trading				Sub-Total NSPM-Remove Nonk	(12,107,430)
					Precedential Adj Total	(22,824,243)
RevNR-Revenue Non-retail	NSPM-ND Depreciation Study Prod	45681-Other Operating Revenues - Interchange	0-Empty	Non-Retail Revenue	Base Rates	648,391
RevNR-Revenue Non-retail	NSPM-ND Depreciation Study Prod				Sub-Total NSPM-ND Depreciatc	648,391
RevNR-Revenue Non-retail	NSPM-ND Depreciation Study TD&G	45681-Other Operating Revenues - Interchange	0-Empty	Non-Retail Revenue	Base Rates	84,531
RevNR-Revenue Non-retail	NSPM-ND Depreciation Study TD&G				Sub-Total NSPM-ND Depreciatc	84,531
RevNR-Revenue Non-retail	NSPM-TCR-ND Rider Removal	45682-Other Operating Revenues - MISO	0-Empty	Non-Retail Revenue	Base Rates	(7,751,497)
RevNR-Revenue Non-retail	NSPM-TCR-ND Rider Removal				Sub-Total NSPM-TCR-ND Rider I	(7,751,497)
RevR-Revenue Retail	NSPM-RER Rider	44010-Sales-Present Rates (Base)	0-Empty	Retail Revenue	Base Rates	(2,671,439)
RevR-Revenue Retail	NSPM-RER Rider				Sub-Total NSPM-RER Rider	(2,671,439)
RevR-Revenue Retail	NSPM-TCR-ND Rider Removal	44010TCR-Sales-Present Rates (TCR Rider)	0-Empty	Rider Recovery	Base Rates	136,191
RevR-Revenue Retail	NSPM-TCR-ND Rider Removal				Sub-Total NSPM-TCR-ND Rider I	136,191
					Total Revenue Adj	245,976,745

Northern States Power Company  
Electric Utility - North Dakota Retail Jurisdiction  
Test Year Ending December 31, 2021  
**REVENUE BY RATE CLASS**

Case No. PU-21-  
Exhibit No. \_\_\_\_\_(NNP-1)  
Schedule 3  
Page 1 of 1

	Revenue (\$1,000's)							
	Total		Base		Fuel		Rider	
	Present	Final	Present	Final	Present	Final	Amount	Percent
Residential Regular	58,067		42,472		10,680		4,915	0
Res Space Heating	25,724		18,014		5,267		2,443	0
Total Residential	83,791		60,486		15,947		7,358	0
Small Comm. & Ind.	92,952		63,481		20,262		9,208	0
Large Comm. & Ind.	26,419		16,022		7,078		3,319	0
Total Comm. & Ind.	119,370		79,503		27,341		12,527	0
Street Lighting	1,697		1,325		229		143	0
Public Authorities	1,557		1,108		309		139	0
Total Retail	206,416		142,422		43,826		20,168	0
Other Revenues Incr.								
Interdept Rev Incr								0
Retail + Increases	206,416		142,422		43,826		20,168	0
Interdept Present Rev.	0		0		0		0	0
Retail + Interdept	206,416		142,422		43,826		20,168	0

Northern States Power  
2021 Transmission Revenue Budget  
Total Company Transmission  
8/18/2020

Account	Internal Order	Counterparty	FERC	Description	Assumptions/Comments	2021 TOTAL
MISO						
4140001	700000000144	MIDCOINDSY	45605	PTP - Firm	MISO Tab -	6,392,606
4140001	700000000145	MIDCOINDSY	45606	PTP - Non Firm	MISO Tab -	430,751
4140051	700000000146	MIDCOINDSY	45607	Network	MISO Tab -	28,447,005
4140051	700000000708	MIDCOINDSY	45607	Network - True-up (TU) - 2018 and 2019 Amortization		3,941,510
4140051	700000000708	MIDCOINDSY	45607	Network - True-up (TU) - 2020 Estimate		0
4140201	700000000156	MIDCOINDSY	45612	Sch 1 - Sch, Sys Ctrl & D	MISO Tab -	543,683
4140211	700000000160	MIDCOINDSY	45614	Sch 2 - Reactive Supply	MISO Tab -	8,772,700
4140251	700000000163	MIDCOINDSY	45627	Sch 24 - Bal Auth	MISO Tab -	1,169,622
4140351	700000000168	MIDCOINDSY	45656	Trans Expansion Plan		66,740,050
4140351	700000000709	MIDCOINDSY	45656	Trans Exp Plan - True-up (TU) - 2018 and 2019 Amortization		-659,309
4140351	700000000709	MIDCOINDSY	45656	Trans Exp Plan - True-up (TU) - 2020 Estimate		0
4140351	700000000709	MIDCOINDSY	45656	Trans Expansion Plan - MVP		80,930,550
4140351	700000000165	MIDCOINDSY	45656	Trans Expansion Plan - MVP		-5,627,499
4140351	700000000710	MIDCOINDSY	45656	Trans Exp Plan - MVP - True-up (TU) - 2018 and 2019 Amortization		0
4140351	700000000710	MIDCOINDSY	45656	Trans Exp Plan - MVP - True-up (TU) - 2020 Estimate		0
JPZ						
4140051	700000000148	GREATRIVEN	45607	Joint Pricing Zone - GRE	GRE Network Tab -	38,117,700
4140051	700000000152	GREATRIVEN	45607	Joint Pricing Zone - GRE Zone		4,930,966
4140051	700000000148	SOUTHMINMU	45607	Joint Pricing Zone - SMMPA		6,715,131
4140051	700000000148	MISSORIVEN	45607	Joint Pricing Zone - MRES		5,670,124
4140211	700000000161	GREATRIVEN	45614	Sch 2 - Reactive Supply		126,983
4140051	700000000708	GREATRIVEN	45607	Joint Pricing Zone - 2020 Estimate	GRE Network Tab -	0
GFA's - TM1						
MISO Tariff						
4140551	700000000153		45632	Kasota / Ada Facilities	Charges budgeted at contract rates and held constant over all years	14,100
4140551	700000000154		45632	Shakopee-Blue Lake Facil - O&M		3,988
4140551	700000000155		45632	Facilities - St. James		28,800
GFA's - Fixed Contracts						
4140101	700000000175		45609	Sioux Falls-Facil	Charges budgeted at contract rates and held constant over all years	180,855
4140101	700000000171		45609	Contracts - WPPI		40,320
4140101	700000000170		45609	Contracts - Facilities SD State Pen		14,652
4140101	700000000173		45609	Contracts - UND		67,900
4140101	700000000174		45609	Contracts - Granite Falls		17,486
4140101	700000000175		45609	Contracts - EGF		54,883
4140101	700000002734		456100	Self-Funded Network Upgrades		1,958,957
Other Revenue						
4280231	700000000070		45653	Shakopee	Charges budgeted at contract rates and held constant over all years	51,220
4280231	700000000063		45653	Distrib FacFxd Ch - Anoka	Charges budgeted at contract rates and held constant over all years	63,000
						<b>249,024,514</b>

Northern States Power  
2021 Transmission Revenue Budget  
Total Company Transmission  
8/18/2020

Account	Internal Order	Counterparty	FERC	Description	Assumptions/Comments	2021
4280231	7000000000064		45653	Distrib FacFxd Ch - Arlington	Charges budgeted at contract rates and held constant over all years	14,057
4280231	7000000000066		45653	Distrib FacFxd Ch - MN Valley	Charges budgeted at contract rates and held constant over all years	1,560
4280231	7000000000065		45653	Distrib FacFxd Ch - Winthrop	Charges budgeted at contract rates and held constant over all years	16,496
4280231	7000000000068		45653	Distrib Wheeling Ch - Twin Cities Hydro	Charges budgeted at contract rates and held constant over all years	354,816
4280231	7000000000069		45653	Distrib FacFxd Ch - Eagle Creek	Charges budgeted at contract rates and held constant over all years	126,360
4280381	7000000000071		45642	GRE Cr Lk Facilities		212,410
4280381	7000000000143		45642	GRE 500KV tsmn O&M		13,555
4280381	7000000000142		45642	Marshall TOP Agreement		143,924
Total Other Revenue						997,397

Transmission Rate Refunds

Total ROE Provision	0
Grand Total	250,021,912

**Northern States Power Company  
MN Total Company  
Interchange Revenues - 2021 Budget**

G1 - I/A Full Bill	2021
Demand CP	
NSPM	62,956
NSPW	12,152
Total	75,108
Demand CP to use	62,956
Demand Factor	
NSPM	1,005.8514%
NSPW	194.1486%
Total	1,200.0000%
Energy Requirements:	
NSP (Minn) Adj for losses	32,633,327
NSP (Wisc) Adj for losses	6,800,974
Total	39,434,302
Energy Requirements to use	32,633,327
<b><u>Production Expenses:</u></b>	
<b>Fixed:</b>	
Fixed Charges	883,479,139
Nuclear Fuel Handling	743,757
Demand Purchases	159,205,573
RD Fund Expense	
Manitoba Hydro Contract	(348,937)
Nuclear Outage Carrying Charge	1,530,153
O & M Expenses	455,984,811
Total Demand Costs	1,500,594,495
Demand Rate	286,025.28133
Power Sales	733,374.18478
Total Prod Fixed Charge	242,781,895
<b>Variable:</b>	
Fuel	397,095,664
Fuel Other/RDF Revenues	(8,322,500)
Fuel Handling	18,490,711
Net Purchases	548,897,036
MISO Admin	10,469,661
STOU Revenues	(136,298,847)
Fuel Carrying Charge	8,103,833

**Northern States Power Company  
MN Total Company  
Interchange Revenues - 2021 Budget**

Miscellaneous Revenues	(1,076,016)
Nuclear Outage Carrying Charge	1,987,638
O & M Expenses	103,659,355
Total Variable Costs	943,006,537
Unit Rate	346.54457
Energy Sales	405,192,853.7176
Total Prod Variable Billed to NSPW	162,518,030
<b>Total Prod Costs Billed</b>	405,299,926
<b><u>Transmission Expenses:</u></b>	
<b>Fixed:</b>	
Fixed Charges	336,746,185
Miscellaneous Revenues	(2,099,196)
O & M Expenses	52,916,044
Transmission Expense	229,927,681
Wheeling	(248,099,673)
Total Demand Costs	369,391,041
Demand Rate	70,408.87903
Power Sales	733,374.18478
<b>Total Trans Fixed Billed</b>	59,763,952
<b>Theoretical Reserve</b>	1,511,424
<b>Decommissioning</b>	9,438,864
<b>PI EPU Amortization</b>	637,182
<b>Monticello EPU No Return</b>	(1,939,320)
<b>Benson Biomass Termination Amortization</b>	2,196,054
<b>Total Costs Assigned</b>	476,908,080

Northern States Power Company  
2021 Budget North Dakota Electric Other Revenues

Financial Category	Record Type	Account	Natural Account	Detailed Driver	Recovery Method	NSPM, ND Electric, Retail
Re/NR Revenue Non-retail	NSPM-Connect Smart	45600-Other Electric Operating Revenues - Other electric revenues	0 Empty	Non-Retail Revenue	Base Rates	2,896
Re/NR Revenue Non-retail	NSPM-Connect Smart	45600-Other Electric Operating Revenues - Other electric revenues	4290086:Late Payment Fees - Electric C and I	Other Revenue : Late Payments	Sub-Total NSPM-Connect Smart	2,896
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45000-Other Electric Operating Revenues	4290091:Late Payment Fees - Electric C and I	Other Revenue : Late Payments	Base Rates	436,440
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Electric Operating Revenues - Misc	4280111:Return Check Charge	Non-Retail Revenue	Base Rates	20,664
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Electric Operating Revenues - Misc	4280131:Other Misc Service Rev	Non-Retail Revenue	Base Rates	62,386
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Electric Operating Revenues - Misc	4280381:Other Electric Revenue	Non-Retail Revenue	Base Rates	364,776
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45100-Other Electric Operating Revenues (Customer Connect)	4290101:Customer Connection	Connection Charge	Base Rates	12,406
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45400-Remitals	4290117:Retail Income Electric	Other Rev: Retail Revenue	Base Rates	321,957
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45600-Other Operating Revenues (Retail Lag)	4290381:Other Electric Revenue	Other Rev: Retail Revenue	Base Rates	80,958
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45683-Other Operating Revenues (Retail Lag)	4290386:Other Electric Revenue - Andersen	Other/Other Andersen	Base Rates	563,758
Re/NR Revenue Non-retail	NSPM-Electric Revenue Other	45683-Other Operating Revenues (Retail Lag)	4290151:Refuse Derived Fuel	Transmission Expense	Base Rates	1,863,345
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4210100:IA Decommissioning	Nuclear: Fuel	Sub-Total NSPM-Electric Revenue Other	1,863,345
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	A&G	Base Rates	582,671
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	All Other Generation plants	Base Rates	46,193
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Distribution	Base Rates	1,025,090
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Fuel Charge Recovery	Base Rates	66
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Gas Fired: Black Dog plant	Base Rates	1,291
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Gas Fired: High Bridge-MERP plant	Base Rates	306,320
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Gas Fired: Riveside-MERP plant	Base Rates	355,998
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	General	Base Rates	283,157
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Incentive Comp	Base Rates	4,910
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Net Operating Loss	Base Rates	171,792
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Nuclear Amortization	Base Rates	(849,657)
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Nuclear: Fuel	Base Rates	238,973
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Nuclear: Fuel	Base Rates	2,662,798
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Nuclear: Moccieclo plant	Base Rates	159,050
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Nuclear: Prairie Island plant	Base Rates	1,283,059
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Other Rate Base and Nonplant	Base Rates	1,812,090
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Other Rate Base and Nonplant	Base Rates	36,478
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Other Rate Base and Nonplant	Base Rates	307,078
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Production O&M recd Nuclear	Base Rates	1,095,560
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Property Taxes	Base Rates	1,416,716
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Purchased Demand	Base Rates	1,087,492
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Purchased Demand	Base Rates	1,567,029
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Steam:Allen S King plant	Base Rates	553,671
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Steam:Black Dog plant	Base Rates	10,852
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Steam:Red Wing plant	Base Rates	39,708
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Steam:Riverside plant	Base Rates	10,087
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Steam:Shercro plant	Base Rates	925,344
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Steam:Wilmarth plant	Base Rates	29,220
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Theoretical Reserve	Base Rates	37
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Transmission	Base Rates	97,501
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Wind: Borders Wind plant	Base Rates	3,424
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Wind: Courtenay Wind plant	Base Rates	23,486
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Wind: Grand Meadow plant	Base Rates	150,082
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	421100:IA Fused O&M	Wind: Hobbs Wind plant	Base Rates	279,330
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Wind: Pleasant Valley Wind plant	Base Rates	11,860
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	All Other Generation plants	Base Rates	6,377
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Fuel Clause Recovery	Fuel Clause	8,829,446
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Nuclear Amortization	Fuel Clause	250,776
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Other	Fuel Clause	450,078
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Other Rate Base and Nonplant	Fuel Clause	46,857
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Other: Asset Based Trading Gen Book	Fuel Clause	88,554
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Production O&M recd Nuclear	Fuel Clause	94,788
Re/NR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45683-Other Operating Revenues - Interchange	4212100:IA Variable O&M	Production O&M recd Nuclear	Fuel Clause	265,595

Northern States Power Company  
2021 Budget North Dakota Electric Other Revenues

Financial Category	Record Type	Account	Natural Account	Detailed Driver	Recovery Method	NSPM ND Electric Retail
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	ABG	Base Rates	9,397
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	All Other Generation plants	Base Rates	(21,663)
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	Distribution	Base Rates	1,238
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	General	Base Rates	20,650
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	Net Operating Loss	Base Rates	6,517
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	Other	Base Rates	16,436
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	Property Taxes	Base Rates	518,675
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	RECB	Base Rates	138,674
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	Transmission	Base Rates	2,857,939
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	Transmission Expense	Base Rates	(227,742)
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange	4213100:IA Transmission O&M	Transmission O&M	Base Rates	354,176
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange Prof Fixed Demand			Sub-Total NSPM-Interchange Billings to NSPW (Rev)	29,440,913
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange Prof Fixed Demand			Base Rates	(39,134)
RevNR Revenue Non-retail	NSPM-Interchange Billings to NSPW (Rev)	45681-Other Operating Revenues - Interchange Prof Fixed Demand			Sub-Total NSPM-Remove PI EPU Interchange	(39,334)
RevNR Revenue Non-retail	NSPM-Remove WI Interchange Decommissioning	45681DC-Other Operating Revenues - Interchange Decommissioning	42100:IA Decommissioning	Other:IA Decommissioning	Base Rates	(592,671)
RevNR Revenue Non-retail	NSPM-Remove WI Interchange Decommissioning	45681DC-Other Operating Revenues - Interchange Decommissioning	42100:IA Decommissioning	Other:IA Decommissioning	Sub-Total NSPM-Remove WI Interchange Decommissioning	(592,671)
RevNR Revenue Non-retail	NSPM-Trading Revenue	41709-Other Revenue	4073001-Billed Trading Revenue- Gen	Other:Asset Based Trading Gen Book	Fuel Clause	10,716,813
RevNR Revenue Non-retail	NSPM-Trading Revenue	41709-Other Revenue	4073001-Billed Trading Prop	Prop Book	Fuel Clause	13,056,687
RevNR Revenue Non-retail	NSPM-Trading Revenue	41709-Other Revenue	4289331:IOA-Other Elec Rev	IOA	Fuel Clause	(426,990)
RevNR Revenue Non-retail	NSPM-Trading Revenue	41709-Other Revenue	4289331:IOA-Other Elec Rev	IOA	Sub-Total NSPM-Trading Revenue	23,346,510
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues - MISO	4140001:Point to Point Transmission	Other:MISO	Base Rates	421,213
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues - MISO	4140051:Misc. Transmission Adj	Other:MISO	Base Rates	2,864
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues - MISO	4140051:Network Transmission	Transmission Expense	Base Rates	5,421,367
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues (Retail Lag)	414001:NSPM Contracts	Transmission Expense	Base Rates	144,145
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues (Retail Lag)	414001:Schedule 1 - Sub-Sys Ctl and Dispatch	Transmission Expense	Base Rates	33,562
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues (Retail Lag)	4140211:Schedule 2 - Reactive Supply	Transmission Expense	Base Rates	549,386
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues (Retail Lag)	4140211:Schedule 2 - Balancing Authority	Transmission Expense	Base Rates	72,202
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues (Retail Lag)	4140211:Transmission Expansion Plan	RECB	Base Rates	8,727,763
RevNR Revenue Non-retail	NSPM-Transmission Revenue	45682-Other Operating Revenues (Retail Lag)	4140211:Transmission Expansion Plan	RECB	Sub-Total NSPM-Transmission Revenue	15,372,532
Precedential Adjustments					Unadjusted Total Revenue	69,403,292
RevNR Revenue Non-retail	NSPM-Remove Asset Trading	41709-Other Revenue	4073001-Billed Trading Revenue - Gen	Other:Asset Based Trading Gen Book	Fuel Clause	(10,716,813)
RevNR Revenue Non-retail	NSPM-Remove Asset Trading	41709-Other Revenue	4073001-Billed Trading Revenue - Gen	Other:Asset Based Trading Gen Book	Sub-Total NSPM-Remove Asset Trading	(10,716,813)
RevNR Revenue Non-retail	NSPM-Remove NonAsset Trading	41710-Sales for Resale	4073051-Billed Trading Prop	Prop Book	Fuel Clause	(12,534,420)
RevNR Revenue Non-retail	NSPM-Remove NonAsset Trading	41710-Sales for Resale	4280331:IOA-Other Elec Rev	IOA	Fuel Clause	(426,990)
RevNR Revenue Non-retail	NSPM-Remove NonAsset Trading	41710-Sales for Resale	4280331:IOA-Other Elec Rev	IOA	Sub-Total NSPM-Remove NonAsset Trading	(12,107,430)
Precedential Adjustments					Precedential Adj Total	(22,824,243)
RevNR Revenue Non-retail	NSPM-ND Depreciation Study Prod	45681-Other Operating Revenues - Interchange		Non-Retail Revenue	Base Rates	648,391
RevNR Revenue Non-retail	NSPM-ND Depreciation Study Prod	45681-Other Operating Revenues - Interchange		Non-Retail Revenue	Sub-Total NSPM-ND Depreciation Study Prod	648,391
RevNR Revenue Non-retail	NSPM-ND Depreciation Study TD&G	45681-Other Operating Revenues - Interchange		Non-Retail Revenue	Base Rates	84,531
RevNR Revenue Non-retail	NSPM-ND Depreciation Study TD&G	45681-Other Operating Revenues - Interchange		Non-Retail Revenue	Sub-Total NSPM-ND Depreciation Study TD&G	84,531
RevNR Revenue Non-retail	NSPM-TCR-ND Rider Removal	45683-Other Operating Revenues - MISO		Non-Retail Revenue	Base Rates	(7,751,497)
RevNR Revenue Non-retail	NSPM-TCR-ND Rider Removal	45683-Other Operating Revenues - MISO		Non-Retail Revenue	Sub-Total NSPM-TCR-ND Rider Removal	(7,751,497)
<b>Total Other Electric Revenue</b>						<b>39,560,473</b>

Northern States Power Co - ND State  
2021 Budget  
Electric Utility Retail Revenue

Includes base , fuel, and riders

2021

ND State

Residential (w/o space hlg)	58,067,403
Residential (w space hlg)	25,723,906
Small C&I	92,951,546
Large C&I	26,418,868
Public St & Highway Lgt	1,697,449
Other Sales to Public Auth	1,557,102
Interdptmntl	0
	206,416,272

2021

MN State	Energy	Fuel	Rider	Total
Residential (w/o space	42,471,897	10,660,109	4,915,397	58,067,403
Residential (w space h	18,014,128	5,267,053	2,442,725	25,723,906
Small C&I	63,480,837	20,262,309	9,208,400	92,951,546
Large C&I	16,022,043	7,078,305	3,318,519	26,418,868
Public St & Highway Lg	1,324,990	229,112	143,347	1,697,449
Other Sales to Public A	1,108,119	309,494	139,488	1,557,102
	142,422,014	43,826,382	20,167,876	206,416,272
Interdptmntl	0	0	0	0
	142,422,014	43,826,382	20,167,876	206,416,272

Xcel Energy  
2019 Actuals Connect Smart For 2020 & 2021 Budget  
Electric Utility Retail Revenue  
Adjustment to Other Electric Operating Revenues  
FERC account FERC 456

2019 Actual									
<u>Expense</u>									
463073 MKT ConnectSmart MN Co	0	417.1	Exp from Non-Utility	Non-Utility				0	
463073 MKT ConnectSmart MN Co	0	417.1	Exp from Non-Utility	Non-Utility				0	

<u>Revenues</u>									
ConnectSmart MN Co		Revenues from CFM							
	417	Rev from Non-Utility	Non-Utility					62,516	
								62,516	

2020 & 2021 Budget	NSP Minnesota Company Total				North Dakota		South Dakota		Wholesale
ADJUSTMENT	Description	Elec.	Minnesota	North Dakota	South Dakota				
	Adjustment to FERC account 456 -								
	Other Electric Operating Revenues for								
	net impact of Misc. businesses	\$ 46,263	\$ 40,381	\$ 2,896	\$ 2,987				
	Adjustment to FERC account 495 -								
	Other Gas Operating Revenues for	\$ 16,253	\$ 14,417	\$ 1,836					
	net impact of Misc. businesses	\$ 62,516							

2019 Actuals  
Spread Connect Smart Margin amount to all Jurisdictions  
Based on Customers

Customers	Percentage
MN State Electric	64.61%
ND State Electric	4.69%
SD State Electric	4.75%
MN State Gas	23.05%
ND State Gas	2.89%
Total	100.00%

\$ 40,390.76
\$ 2,933.56
\$ 2,972.43
\$ 14,412.46
\$ 1,806.79

Xcel Energy  
2019 Actuals Connect Smart For 2020 & 2021 Budget  
Electric Utility Retail Revenue  
Adjustment to Other Electric Operating Revenues

2020 -2021 Customer

2020 & 2021 Budget (we use 2019 Actual connect smart figures, because we only get Connect smart numbers based off of actual data). But, we use allocators from each budget year.

	2020 Budget		2021 Budget	
	Customers	Percentage	Customers	Percentage
MN State Electric	1,315,749	64.59%	1,315,749	64.59%
ND State Electric	94,349	4.63%	94,349	4.63%
SD State Electric	97,315	4.78%	97,315	4.78%
MN State Gas	469,742	23.06%	469,742	23.06%
ND State Gas	59,820	2.94%	59,820	2.94%
Total	2,036,975	100.00%	2,036,975	100.00%

**Northern States Power Co - MN  
Electric Utility  
Interchange Agreement - Decommissioning**

Adjustment to Other Electric  
Operating Revenue to remove  
amount in 2020 Bridge year account  
number 045601. (4,830,150)

Adjustment to Other Electric  
Operating Revenue to remove  
amount in 2021 budget year data,  
account number 045601. (9,438,864)

	<u>MN Co</u>	<u>MN</u>	<u>ND</u>	<u>SD</u>	<u>WHSL</u>
2020					
Interchange Decommissioning	(4,830,150)	(4,202,095)	(298,170)	(329,885)	0
2021					
Interchange Decommissioning	(9,438,864)	(8,211,547)	(582,671)	(644,646)	0

Elec Demand Allocator	<u>Total Co</u>	<u>MN</u>	<u>ND</u>	<u>SD</u>	<u>WHSL</u>
2020-2022	100.0000%	86.9972%	6.1731%	6.8297%	0.0000%

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Adjusted O&M Expense

	2020 Bridge Year			2021 Test Year		
	Total	ND Electric	Other	Total	ND Electric	Other
Operating Expenses - Fuel and Purchased Energy Total	1,025,484,326	59,078,145	966,406,181	1,041,814,263	56,396,304	985,417,959
Operating Expenses - Power Production Total	663,863,113	41,329,539	622,533,574	735,953,471	45,500,855	690,452,616
Operating Expenses - Total Transmission including IA	377,931,462	17,421,289	360,510,173	399,831,689	18,254,181	381,577,508
Operating Expenses - Distribution	104,280,631	6,946,198	97,334,432	155,948,158	8,529,179	147,418,978
Operating Expenses - Customer Accounting	73,315,693	3,921,084	69,394,609	72,839,589	4,008,156	68,831,432
Operating Expenses - Customer Service & Information	105,777,115	259,856	105,517,259	112,693,003	284,060	112,408,942
Operating Expenses - Sales, Econ Dvlp & Other	1,436,164	203,163	1,233,001	467,488	118,859	348,629
Operating Expenses - Administrative & General	258,329,141	16,300,739	242,028,401	264,285,526	16,782,031	247,503,495
Total	2,610,417,645	145,460,014	2,464,957,631	2,783,833,187	149,873,628	2,633,959,559

Unadjusted O&M Expense

Reporting Line Parent of Reporting Line	2020 Bridge Year			2021 Test Year		
	Total	ND Electric	Other	Total	ND Electric	Other
Operating Expenses - Fuel and Purchased Energy Total	1,151,335,140	67,603,153	1,083,731,987	1,355,443,039	77,641,204	1,277,801,835
Operating Expenses - Power Production Total	669,532,439	41,679,512	627,852,926	740,625,185	46,054,579	694,570,606
Operating Expenses - Total Transmission including IA	384,229,014	23,718,841	360,510,173	406,682,420	25,104,912	381,577,508
Operating Expenses - Distribution	104,280,631	6,946,198	97,334,432	155,948,158	8,529,179	147,418,978
Operating Expenses - Customer Accounting	73,315,693	3,921,084	69,394,609	72,839,589	4,008,156	68,831,432
Operating Expenses - Customer Service & Information	105,777,115	259,856	105,517,259	122,612,626	284,060	122,328,565
Operating Expenses - Sales, Econ Dvlp & Other	1,284,109	78,561	1,205,548	302,253	16,056	286,196
Operating Expenses - Administrative & General	281,512,220	17,699,905	263,812,315	284,122,218	17,884,683	266,237,536
Total	2,771,266,360	161,907,111	2,609,359,249	3,138,575,487	179,522,831	2,959,052,657

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Fuel Expense

Reporting Line	Record Type	Natural Account	2020 Bridge Year			2021 Test Year		
			Total	ND Electric	Other	Total	ND Electric	Other
Operating Expenses - Fuel and Purchased Energy Total	Base OM	Base OM	571,343,732	33,722,313	537,621,418	12,561,147	596,804	11,964,343
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Coal Cost	77,518,553	5,237,481	72,081,072	149,944,161	10,157,068	139,787,093
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Gas Cost	10,776,753	730,006	10,046,747	13,288,351	900,140	12,388,211
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Gas for Other Gen - Combined Cycle	70,317,858	4,763,261	65,554,597	120,864,692	8,187,253	112,677,438
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Nuclear	57,366,036	3,885,918	53,480,118	111,985,601	7,585,793	104,399,809
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Oil Cost	6,811	461	6,349	14,213	963	13,250
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Other Electric Exp - Non-Fuel Riders	25,478,024	1,572,784	23,905,240	18,083,333	1,224,947	16,858,386
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Purchased Power - Demand	77,531,533	5,251,909	72,279,625	49,334,013	3,045,438	46,288,575
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Purchased Power - LT Energy	119,545	8,098	111,447	176,036,507	9,479,310	166,557,198
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Purchased Power - MISO	3,989,999	270,279	3,719,720	239,089	16,196	222,894
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Purchased Power - Prop Trading	96,599,976	1,841,788	94,758,189	177,329,929	12,012,152	165,317,777
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Purchased Power - Solar	49,369,887	3,344,267	46,025,621	230,006,326	4,934,550	225,071,776
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Purchased Power - ST Energy	95,661,357	6,262,781	89,398,576	92,847,404	6,289,390	86,558,013
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Purchased Power - Wind	2,851,234	2,851,234	2,851,234	188,498,258	12,342,879	176,155,379
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Fuel Costs	Refuse Derived Fuel	535,267	36,258	499,009	6,003,946	67,647	6,003,946
Operating Expenses - Fuel and Purchased Energy Total	NSPM-PPA Benson Buyout Costs	Other Electric Exp - Non-Fuel Riders	12,068,574	675,549	11,393,026	998,647	800,676	12,892,707
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Remove Asset Trading	Gen Trading Costs	(67,897,808)	(4,599,330)	(63,298,478)	13,693,382	(9,232,748)	(127,066,099)
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Remove NonAsset Trading	Purchased Power - Prop Trading	(57,953,006)	(3,923,679)	(54,027,327)	(177,329,929)	(12,012,152)	(165,317,777)
Operating Expenses - Fuel and Purchased Energy Total	NSPM-Remove Renewable Connect	Purchased Power - Wind	1,025,484,326	59,078,145	966,406,181	6,003,946	56,396,304	985,417,959

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Transmission Expense

Reporting Line	FERC Account	SAP Account	2020 Bridge Year			2021 Test Year		
			Total	ND Electric	Other	Total	ND Electric	Other
Operating Expenses - Total Transmission including IA	561.4-Load Disp-Sch/Con/Disp Serv	Admin Charges - SSC&D Sub-Total 561.4	7,024,955	433,657	6,591,297	7,236,983	446,746	6,790,237
Operating Expenses - Total Transmission including IA	561.8-Re/Plan/Standards Dev Serv	Admin Charges - RP&SD Transmission Studies Sub-Total 561.8	504,447	31,140	473,307	520,771	32,148	488,623
Operating Expenses - Total Transmission including IA	565-Purchased Power	Admin Charges - FERC AS/MT Facilities Charge Interconnection Upgrades Network Transmission Point to Point Transmission Schedule 1 - Sch Sys Ctrl and Dispatch Schedule 2 - Reactive Supply Schedule 33 Schedule 45 Transmission Expansion Plan Sub-Total 565	3,037,711	187,521	2,850,190	3,157,818	194,935	2,962,883
Operating Expenses - Total Transmission including IA	575.7-Mkt Fac/Mon/Comp Serv	Admin Charges - MAM&C Schedule 24 - Balancing Authority Sub-Total 575.7	237,390	14,654	222,735	250,110	15,440	234,670
Operating Expenses - Total Transmission including IA	575.7-Mkt Fac/Mon/Comp Serv		10,091,373	622,951	9,468,422	10,469,661	646,303	9,823,358
Operating Expenses - Total Transmission including IA			10,328,762	637,605	9,691,157	10,719,770	661,742	10,058,028
<b>Total</b>			<b>223,266,137</b>	<b>13,782,442</b>	<b>209,483,695</b>	<b>241,084,502</b>	<b>14,882,387</b>	<b>226,202,115</b>

Northern States Power Company  
2020 Bridge Year  
Interchange Bill from NSPW to NSPM

61 - /A Full Bill	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020	2020
<b>Demand CP</b>													
NSPM	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	5,486	65,832
NSPW	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	12,675
<b>Total</b>	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	6,542	78,507
<b>Demand CP to use</b>	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	12,675
<b>Demand Factor</b>													
NSPM	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	83.8543%	1,006.2511%
NSPW	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	16.1457%	191.7479%
<b>Total</b>	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	1,200.0000%
<b>Energy Requirements:</b>													
NSP (Min) Adj for losses	3,009,071	2,642,362	2,814,363	2,571,234	2,659,623	2,738,679	3,022,103	3,114,244	2,558,436	2,534,228	2,489,152	2,774,368	33,077,813
NSP (Wisc) Adj for losses	619,387	560,104	576,308	518,909	546,667	556,480	642,953	632,031	554,107	540,381	526,684	583,537	6,839,449
<b>Total</b>	3,628,458	3,202,466	3,410,671	3,090,143	3,206,290	3,295,110	3,665,056	3,746,275	3,072,542	3,074,609	3,015,836	3,357,905	39,917,262
<b>Energy Requirements to use</b>	619,387	560,104	576,308	518,909	546,667	556,480	642,953	632,031	554,107	540,381	526,684	583,537	6,839,449
<b>Production Expenses:</b>													
<b>Fixed:</b>													
Fixed Charges	2,733,614	2,726,636	2,711,166	2,732,207	2,741,847	2,734,860	2,746,267	2,756,728	2,788,608	2,844,377	2,872,820	2,924,730	33,323,860
Nuclear Fuel Handling	1,644,489	1,609,601	1,593,685	1,686,954	1,705,596	1,427,516	1,805,278	2,117,647	1,723,748	1,736,695	1,866,387	2,097,623	21,022,180
O & M Expenses	4,375,052	4,336,237	4,314,850	4,439,161	4,447,444	4,162,386	4,551,546	4,674,375	4,512,356	4,581,072	4,739,207	5,024,383	54,346,040
<b>Total Demand Costs</b>	4,141,939	4,105,157	4,084,901	4,193,127	4,110,437	3,940,571	4,308,920	4,614,616	4,271,803	4,336,947	4,486,652	4,754,709	51,449,917
<b>Demand Rate</b>	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	308,239,310
<b>Power Sales</b>	3,668,671	3,636,123	3,618,189	3,714,044	3,729,375	3,490,342	3,816,669	4,087,375	3,783,806	3,841,428	3,974,031	4,211,461	46,571,515
<b>Total Prod Fixed Charge</b>	704,858	671,359	416,222	579,803	813,396	844,380	1,083,237	987,851	601,466	755,301	820,449	880,515	9,117,816
<b>Variable:</b>													
Fuel	14,091,031	13,577,671	18,070,740	14,081,113	13,063,470	14,983,470	15,227,433	15,227,433	15,227,433	15,227,433	15,227,433	15,227,433	158,932
Fuel Handling	194,026	181,410	194,026	194,026	194,026	194,026	194,026	194,026	194,026	194,026	194,026	194,026	1,986,256
Net Purchases	27,802	24,382	27,802	27,802	27,802	27,802	27,802	27,802	27,802	27,802	27,802	27,802	2,800,833
Fuel Carrying Charge	601,226	371,520	931,911	374,027	210,206	377,829	407,738	488,951	997,947	1,190,878	491,082	487,043	369,414
Miscellaneous Revenues	1,541,983	1,340,439	1,793,391	1,310,422	1,389,961	1,910,453	1,862,693	1,850,532	1,971,510	2,342,214	1,683,244	1,752,885	20,684,687
O & M Expenses	2,489,46	2,893,20	3,051,13	2,528,83	2,487,73	3,433,10	2,879,79	2,977,91	3,691,23	4,334,38	3,183,84	3,003,89	36,418,79
<b>Total Variable Costs</b>	14,896,033	14,002,150	18,070,740	14,077,817	13,150,384	14,812,546	15,527,801	15,236,643	15,236,643	15,236,643	15,236,643	15,236,643	164,350,747
<b>Total Prod Variable Billed to NSPW</b>	1,278,729	1,105,999	1,461,272	1,086,787	1,128,090	1,587,814	1,551,222	1,538,390	1,631,015	1,930,556	1,388,382	1,448,288	17,136,445
<b>Total Prod Costs Billed</b>	4,947,401	4,742,122	5,079,461	4,800,832	4,857,465	5,078,156	5,367,891	5,625,705	5,414,821	5,771,984	5,362,393	5,659,729	62,707,960
<b>Transmission Expenses:</b>													
<b>Fixed:</b>													
Fixed Charges	10,110,180	10,116,446	10,170,193	10,204,119	10,201,019	10,208,363	10,239,372	10,298,567	10,367,045	10,419,453	10,478,088	10,570,495	123,383,342
Miscellaneous Revenues	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(116,532)
O & M Expenses	940,138	1,118,306	1,102,339	1,102,653	1,052,057	869,487	1,106,429	1,115,825	1,006,556	1,047,648	1,120,988	1,274,869	12,906,094
<b>Total Demand Costs</b>	11,040,607	11,226,041	11,262,821	11,344,861	11,243,365	11,068,139	11,336,091	11,404,681	11,369,890	11,457,391	11,589,365	11,855,653	136,172,905
<b>Demand Rate</b>	10,452,248	10,627,800	10,662,608	10,740,286	10,644,208	10,478,319	10,731,989	10,796,921	10,846,821	10,846,821	10,971,760	11,204,926	129,316,196
<b>Power Sales</b>	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	25,686,609	308,239,310
<b>Total Trans Fixed Billed</b>	9,258,028	9,413,523	9,444,365	9,513,158	9,428,050	9,281,116	9,505,804	9,563,321	9,529,116	9,607,520	9,718,106	9,824,709	114,186,896
<b>WI Unprotected Plant EDI Flowback</b>	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(605,424)	(7,285,086)
<b>Total Costs Assigned</b>	13,600,005	13,550,222	13,918,402	13,708,366	13,650,091	14,268,271	14,383,602	14,338,513	14,774,080	14,472,155	14,979,015	14,979,015	169,629,770
													From RIS Report
													10,471,415
													3,871,025
													6,1731%
													6,1731%
													(448,481)
													10,471,415
													10,471,415

ND Jur Check

Northern States Power Company  
2021 Test Year

Interchange Bill from NSPW to NSPM

Demand CP	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	2021
NSPM	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	62,956
NSPW	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	12,152
Total	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	6,259	75,108
Demand CP to use	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	12,152
Demand Factor	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	83.8210%	1,005.8514%
NSPW	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	16.1790%	194.1486%
Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	1,200.0000%
Energy Requirements:													
NSP (Mimn) Adj (or losses	2,885,257	2,508,099	2,749,786	2,348,288	2,499,768	2,775,652	3,239,452	3,147,800	2,569,232	2,566,281	2,519,536	2,804,118	31,633,327
NSP (Wisc) Adj (or losses	607,638	538,954	570,632	501,393	522,422	565,628	648,658	656,961	593,278	546,398	534,121	588,590	6,800,974
Total	3,492,895	3,047,053	3,320,418	2,849,681	3,022,190	3,341,280	3,888,110	3,784,761	3,112,679	3,112,679	3,053,718	3,392,708	39,434,302
Energy Requirements to use	607,638	538,954	570,632	501,393	522,422	565,628	648,658	656,961	539,378	546,398	534,121	588,590	6,800,974
Production Expenses:													
Fixed:													
Nuclear Fuel Handling	2,889,783	2,880,252	2,877,110	2,881,945	2,894,148	2,893,561	2,894,726	2,876,955	2,890,112	2,950,579	3,030,198	3,067,868	35,017,236
O & M Expenses	1,737,066	1,646,564	1,739,186	1,863,463	1,801,268	1,822,343	1,945,512	2,248,019	1,857,605	1,760,465	1,799,107	1,815,404	22,336,004
Total Demand Costs	4,626,849	4,526,816	4,616,296	4,745,409	4,695,415	4,715,904	4,840,238	5,124,975	4,747,717	4,711,044	4,829,305	4,883,273	57,343,240
Demand Rate	4,559,176	4,470,268	4,558,639	4,686,129	4,636,763	4,656,937	4,769,893	5,357,208	4,688,409	4,653,104	4,768,974	4,822,271	56,626,920
Power Sales	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	295,386,824
Total Prod Fixed Charge	3,869,887	3,794,420	3,869,423	3,977,647	3,935,742	3,952,915	4,008,752	4,547,265	3,979,582	3,948,642	4,047,970	4,093,206	48,065,950
Variable:													
Fuel	851,564	734,696	539,088	610,043	944,601	858,186	1,131,275	914,690	885,521	893,906	811,639	846,508	10,021,719
Fuel Handling	159,228	161,488	158,816	173,833	162,566	159,600	163,246	168,246	161,615	168,560	161,862	159,849	1,948,766
Net Purchases	202,333	173,682	195,109	186,689	197,158	186,060	192,588	185,818	182,809	192,364	186,245	196,231	2,276,966
Fuel Carrying Charge	27,617	24,220	27,435	28,943	30,213	31,280	31,549	33,329	33,836	33,049	32,829	32,666	366,956
Miscellaneous Revenues	384,608	403,908	512,997	433,122	386,425	395,057	374,521	423,161	438,667	434,700	442,540	385,595	6,015,701
O & M Expenses	1,625,351	1,497,994	1,433,445	1,432,641	1,720,964	1,650,184	1,897,904	1,720,235	1,702,448	2,722,579	1,635,515	1,620,849	20,630,108
Total Variable Costs	2,674,866	2,779,454	2,512,033	2,857,322	3,294,120	2,881,026	3,291,048	2,700,669	3,156,322	4,982,728	3,062,007	2,753,788	36,565,033
Unit Rate	14,556,002.7381	11,865,138.0566	13,704,414.0550	11,982,065.0280	12,531,333.8420	13,630,400.6329	15,672,797.0904	15,363,127.0954	12,945,161.6397	13,064,024.9562	12,780,772.4934	14,107,859.6523	163,202,677.1918
Energy Sales	1,342,598	1,235,033	1,187,099	1,180,572	1,423,475	1,354,137	1,572,943	1,430,726	1,406,943	2,244,659	1,349,449	1,339,653	17,067,287
Total Prod Variable Billed to NSPW	5,212,485	5,027,454	5,056,523	5,158,218	5,359,217	5,307,053	5,621,695	5,977,991	5,388,524	6,193,500	5,397,419	5,432,859	65,132,937
Total Prod Costs Billed	9,082,372	8,821,874	8,925,946	9,135,865	9,294,959	9,262,968	9,630,447	10,525,261	9,368,106	10,142,153	9,445,389	9,526,065	112,198,887
Transmission Expenses:													
Fixed:													
Fuel Charges	10,589,782	10,614,993	10,632,990	10,698,033	10,754,276	10,776,952	10,800,242	10,792,421	10,816,997	10,885,858	10,893,340	11,001,067	129,266,990
Miscellaneous Revenues	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(9,711)	(116,532)
O & M Expenses	1,472,155	1,286,357	1,289,051	1,232,045	1,236,817	1,051,460	1,229,026	1,251,166	1,056,141	1,058,362	1,070,286	1,006,928	14,139,892
Total Demand Costs	12,052,226	11,871,639	11,892,330	11,920,367	11,981,482	11,818,700	12,019,557	12,033,875	11,879,427	11,934,507	11,953,915	11,998,384	145,350,310
Demand Rate	11,901,6722	11,733,4070	11,743,7737	11,771,4661	11,831,8116	11,671,06360	11,869,41085	11,883,5085	11,725,10709	11,785,42401	11,804,58954	11,848,40370	141,559,60817
Power Sales	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	24,615,568	295,386,824
Total Trans Fixed Billed	10,102,291	9,950,921	9,968,264	9,991,765	10,042,992	9,966,547	10,074,907	10,086,909	9,952,420	10,003,618	10,019,886	10,057,076	120,157,595
Benson Biomass Termination Amortization													
WI Unprotected Plant EDIT Flowback	102,192	102,192	102,192	102,192	102,192	102,192	102,192	102,192	102,192	102,192	102,192	102,192	1,226,302
Total Costs Assigned	15,416,967	15,080,566	15,126,979	15,252,176	15,504,401	15,515,792	15,798,794	16,167,092	15,445,136	16,299,310	15,519,496	15,592,126	186,516,834
													From RIS Report
													75,701
													11,513,871
													11,513,871

ND Jur Check

6.1731%  
4,020,721

6.1731%  
7,417,449

Northern States Power Company  
Interchange Bill from NSPW to NSPM

Line No.	MEP - Record Type Validation	NSPM		ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
51	<u>Expenses</u>				
52	Operating Expenses:				
53	Fuel				
54	Deferred Fuel				
55	Variable IA Production Fuel				
56	<u>Purchased Energy - Windsources</u>	0	0	0	0
57	Fuel & Purchased Energy Total				
58	Production - Fixed				
59	Production - Fixed IA Investment				
60	Production - Fixed IA O&M	38,306,429	49,291,953	2,364,694	3,042,842
61	Production - Variable				
62	Production - Variable IA O&M	17,136,445	17,067,287	1,057,850	1,053,581
63	<u>Production - Purchased Demand</u>	0	0	0	0
64	Production Total	55,442,874	66,359,239	3,422,544	4,096,422
65	Regional Markets				
66	Transmission IA	114,186,896	120,157,595	7,048,871	7,417,449
67	Transmission				
68	Distribution				
69	Customer Accounting				
70	Customer Service & Information				
71	Sales, Econ Dvlp & Other				
72	<u>Administrative &amp; General</u>	0	0	0	0
73	<b>Total Operating Expenses</b>	<b>169,629,770</b>	<b>186,516,834</b>	<b>10,471,415</b>	<b>11,513,871</b>
130					
131	<b>Total Taxes</b>				
132	Total Taxes Other than Income				
133	Total Federal and State Income Taxes	(48,754,988)	(53,608,669)	(3,009,694)	(3,309,317)
134	<b>Total Taxes</b>	<b>(48,754,988)</b>	<b>(53,608,669)</b>	<b>(3,009,694)</b>	<b>(3,309,317)</b>
135					
136	<b>Total Operating Revenues</b>				
137	<b>Total Expenses</b>	<b>120,874,781</b>	<b>132,908,166</b>	<b>7,461,721</b>	<b>8,204,554</b>
138					
139	AFDC Debt				
140	AFDC Equity				
141					
142	<b>Net Income</b>	<b>(120,874,781)</b>	<b>(132,908,166)</b>	<b>(7,461,721)</b>	<b>(8,204,554)</b>
143					
144	<b>Rate of Return (ROR)</b>				
145	Total Operating Income	(120,874,781)	(132,908,166)	(7,461,721)	(8,204,554)
146	<u>Total Rate Base</u>	-	-	-	-
147	<b>ROR (Operating Income / Rate Base)</b>				
148					
149	<b>Return on Equity (ROE)</b>				
150	Net Operating Income	(120,874,781)	(132,908,166)	(7,461,721)	(8,204,554)
151	Debt Interest (Rate Base * Weighted Cost of Debt)				
152	Earnings Available for Common	(120,874,781)	(132,908,166)	(7,461,721)	(8,204,554)
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-	-	-
154	<b>ROE (earnings for Common / Equity)</b>				
155					
156	<b>Revenue Deficiency</b>				
157	Required Operating Income (Rate Base * Required Return)				
158	<u>Net Operating Income</u>	(120,874,781)	(132,908,166)	(7,461,721)	(8,204,554)
159	<b>Operating Income Deficiency</b>	<b>120,874,781</b>	<b>132,908,166</b>	<b>7,461,721</b>	<b>8,204,554</b>
160					
161	Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.403351	1.403351	1.403351	1.403351
162	<b>Revenue Deficiency (Income Deficiency * Conversion Facto</b>	<b>169,629,770</b>	<b>186,516,834</b>	<b>10,471,415</b>	<b>11,513,871</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Monthly Labor Costs - Unadjusted

Reporting Line Parent of Reporting Line	Account Major	NSPM ND Electric Retail												
		Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	2021
Operating Expenses - Fuel and Purchased Energy Total	501-Stm Gen Fuel	51,768	50,022	55,435	53,747	52,072	53,738	53,744	53,740	53,741	52,062	53,742	54,916	638,728
Operating Expenses - Fuel and Purchased Energy Total	Sub-Total	51,768	50,022	55,435	53,747	52,072	53,738	53,744	53,740	53,741	52,062	53,742	54,916	638,728
Operating Expenses - Power Production Total	500-Stm Prod Op & Supr	15,680	15,828	15,797	16,129	16,318	16,123	16,116	16,114	16,116	16,301	16,117	16,569	193,206
Operating Expenses - Power Production Total	502-Steam Expenses Major	55,632	53,429	59,180	57,068	54,970	57,674	57,681	57,676	57,059	54,956	56,138	57,492	678,954
Operating Expenses - Power Production Total	505-Stm Gen Elec Exp. Major	1,392	1,322	1,518	1,451	1,385	1,451	1,451	1,451	1,451	1,385	1,451	1,285	16,995
Operating Expenses - Power Production Total	506-Misc Steam Pwr Exp	42,061	41,499	43,838	43,715	42,778	43,716	43,087	43,084	43,076	42,664	42,999	42,636	515,152
Operating Expenses - Power Production Total	510-Stm Maint-Super&Eng	5,197	4,531	4,308	4,475	4,647	4,471	4,473	4,472	4,473	4,643	4,473	4,891	55,054
Operating Expenses - Power Production Total	511-Stm Maint of Structures	1,226	918	918	918	918	5,864	918	918	5,864	918	918	918	21,214
Operating Expenses - Power Production Total	512-Stm Maint of Boiler Pit	62,804	89,148	116,134	105,627	58,963	60,637	59,385	59,379	59,380	57,688	59,380	58,963	847,489
Operating Expenses - Power Production Total	513-Stm Maint of Elec Plant	43,634	29,029	26,788	8,203	8,116	8,501	8,503	8,114	8,502	8,114	8,502	7,972	174,666
Operating Expenses - Power Production Total	514-Stm Maint of Misc Stm Pit	32,662	31,828	34,035	33,289	32,549	36,632	33,159	33,157	33,158	37,614	33,158	32,826	404,069
Operating Expenses - Power Production Total	517-Nuc Oper Supervision&Eng	194,629	192,149	199,871	211,695	209,274	200,969	200,770	200,705	200,081	228,430	197,883	200,027	2,436,483
Operating Expenses - Power Production Total	519-Nuclear Coolants & Water	20,708	19,904	22,713	26,908	25,970	21,961	21,999	21,503	21,578	44,853	21,366	22,674	292,139
Operating Expenses - Power Production Total	520-Nuclear Steam Expense	198,745	193,390	215,097	272,203	266,752	206,124	207,573	208,834	203,834	358,629	207,738	218,075	2,756,995
Operating Expenses - Power Production Total	523-Nuclear Electric Expense	9,807	9,743	10,569	10,777	10,890	10,176	10,301	10,094	10,081	13,691	10,017	10,107	126,254
Operating Expenses - Power Production Total	524-Nuclear Power Misc Exp	227,524	224,905	236,282	249,473	247,166	232,911	232,822	233,433	234,620	269,072	232,141	234,646	2,854,995
Operating Expenses - Power Production Total	528-Nuc Mtce Supervision&Eng	33,253	32,976	34,348	36,589	36,340	33,654	33,684	33,912	33,918	38,827	33,989	34,237	415,726
Operating Expenses - Power Production Total	530-Nuc Mtce Retr Plant Equip	67,989	63,450	72,916	109,732	98,678	66,657	66,973	67,170	68,822	135,735	67,010	70,266	955,998
Operating Expenses - Power Production Total	531-Nuc Mtce of Elec Plant	41,924	42,044	46,210	88,039	62,885	40,223	41,699	40,484	40,484	155,622	45,867	44,740	692,367
Operating Expenses - Power Production Total	532-Nuc Mtce of Misc Nuc Plant	24,502	22,613	25,862	38,853	34,655	23,708	24,225	24,136	24,102	55,663	23,501	25,482	347,283
Operating Expenses - Power Production Total	535-Hyd Oper Super & Eng	374	373	384	385	385	385	404	404	404	404	404	404	4,711
Operating Expenses - Power Production Total	539-Hydro Oper Misc Gen Exp	806	779	857	830	805	831	831	831	830	804	830	857	9,891
Operating Expenses - Power Production Total	541-Hydro Mtc Super& Eng	1,040	1,038	1,069	1,069	1,069	1,153	1,152	1,152	1,152	1,152	1,152	1,152	13,268
Operating Expenses - Power Production Total	545-Hyd Mt Misc Hyd Pnt Mjr	508	483	554	530	506	530	530	530	530	505	530	554	6,288
Operating Expenses - Power Production Total	546-Oth Oper Super&Eng	16,628	16,590	17,019	17,149	17,133	17,145	17,137	17,135	17,138	17,119	17,138	17,159	204,491
Operating Expenses - Power Production Total	548-Oth Oper Gen Exp	28,208	27,232	30,086	29,627	28,714	29,158	29,112	29,109	29,572	28,655	29,109	30,033	348,615
Operating Expenses - Power Production Total	549-Oth Oper Misc Gen Exp	9,970	9,754	10,665	10,523	10,977	10,711	10,844	10,705	10,769	10,833	10,974	10,870	127,595
Operating Expenses - Power Production Total	551 - Other Oper Super & Eng	10,128	10,046	10,545	10,473	10,407	10,470	10,457	10,456	10,457	10,388	10,457	10,526	124,810
Operating Expenses - Power Production Total	552-Oth Maint of Structures	6,690	5,796	6,570	7,064	5,999	7,991	6,477	7,142	6,246	8,840	8,365	9,520	86,701
Operating Expenses - Power Production Total	553-Oth Mtc of Gen & Ele Plant	16,674	16,202	22,466	45,146	17,167	17,141	17,220	17,218	17,682	17,240	17,558	17,664	239,379
Operating Expenses - Power Production Total	554-Oth Mtc Misc Gen Pit Mjr	2,618	2,515	2,818	2,721	2,624	2,720	2,592	2,592	2,592	2,690	2,592	2,690	31,567
Operating Expenses - Power Production Total	556-Load Dispatch	7,869	7,447	7,631	7,630	7,634	7,628	7,629	7,628	7,630	7,632	7,630	7,629	91,617
Operating Expenses - Power Production Total	557-Purchased Power Other	22,300	20,987	20,806	20,852	20,872	20,686	20,695	20,785	20,756	20,877	20,827	20,958	251,400
Operating Expenses - Power Production Total	Sub-Total	1,203,183	1,187,949	1,297,855	1,469,443	1,337,524	1,197,917	1,189,900	1,192,856	1,192,358	1,651,749	1,190,215	1,213,820	15,324,771
Operating Expenses - Total Transmission including IA	560-Trans Oper Super & Eng	55,575	50,433	52,080	52,095	48,141	49,555	48,686	46,268	46,221	49,650	49,418	41,236	589,360
Operating Expenses - Total Transmission including IA	561.2-Load Disp-Monitor/Operat	9,677	7,980	8,892	8,756	9,011	7,453	8,355	7,674	7,445	8,470	8,231	6,996	98,940
Operating Expenses - Total Transmission including IA	561.5 - Re/Plant/Stand/Dev	871	870	891	891	892	891	891	891	891	892	891	891	10,655
Operating Expenses - Total Transmission including IA	561.7-Gen Intercomm Studies	2,844	2,843	2,911	2,912	2,914	2,911	2,911	2,911	2,912	2,912	2,912	2,910	34,805
Operating Expenses - Total Transmission including IA	562-Trans Oper Station Exp	14,476	13,557	13,781	13,387	12,911	13,095	12,856	13,828	12,246	10,069	10,165	12,224	152,590
Operating Expenses - Total Transmission including IA	563-Trans Oper OH Lines	5,112	2,917	5,092	4,645	3,378	3,075	3,945	4,629	4,031	3,279	3,468	3,015	46,587
Operating Expenses - Total Transmission including IA	566-Trans Oper Misc Exp	12,488	11,415	11,843	10,999	10,735	10,998	11,674	12,581	10,354	10,220	11,174	10,912	135,394
Operating Expenses - Total Transmission including IA	570-Tran Mnt of Station Equip	19,301	17,258	17,957	17,255	14,803	15,532	16,734	17,651	13,691	14,108	14,484	15,876	194,650
Operating Expenses - Total Transmission including IA	571-Trans Mnt of Overhead Lines	1,371	917	1,563	1,329	1,083	1,060	1,227	1,255	1,161	1,123	1,257	933	14,282

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Monthly Labor Costs - Unadjusted

Reporting Line Parent of Reporting Line	Account Major	NSPM ND Electric Retail													
		Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	2021	
Operating Expenses - Total Transmission including IA	575-1-Operations Supervision	1,057	1,056	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	12,935
Operating Expenses - Total Transmission including IA	575-2-DA & RT Mkt Admin	472	472	484	483	483	483	483	483	483	483	483	483	483	5,778
Operating Expenses - Total Transmission including IA	575-5-Ancillary Serv Mkt Admin	134	134	137	137	137	137	137	137	137	137	137	137	137	1,638
Operating Expenses - Total Transmission including IA	Sub-Total	123,378	109,848	116,714	113,972	105,572	106,272	108,982	109,391	100,656	102,427	103,704	96,696	96,696	1,297,613
Operating Expenses - Distribution	580-Dist Oper Sup & Eng	261,517	40,564	42,547	41,942	42,083	42,891	42,445	42,630	42,822	41,195	42,272	42,465	42,465	725,372
Operating Expenses - Distribution	581-Dist Load Dispatching	(55,374)	5,822	9,242	7,630	8,573	10,057	9,479	9,783	8,164	7,888	8,314	10,118	10,118	39,696
Operating Expenses - Distribution	582-Dist Op Station Exp	12,511	10,752	11,090	10,623	8,761	8,852	9,690	10,154	7,937	7,638	7,810	8,824	8,824	114,642
Operating Expenses - Distribution	583-Dist Oper Overhead Lines	19,404	14,040	16,468	15,933	18,033	18,422	25,579	22,662	21,056	19,746	18,200	18,138	18,138	227,679
Operating Expenses - Distribution	584-Dist Op UG Elec Lines	21,018	19,430	22,405	21,310	25,151	25,055	34,905	25,270	22,594	23,169	21,964	22,675	22,675	284,946
Operating Expenses - Distribution	585-Dist Oper Streetlight	10,895	10,384	11,850	11,364	10,880	11,361	11,363	11,361	11,361	11,755	11,362	11,850	11,850	136,694
Operating Expenses - Distribution	586-Dist Oper Meter Exp	23,467	21,941	24,839	23,886	23,510	23,880	23,984	24,723	24,790	23,812	24,544	25,470	25,470	288,747
Operating Expenses - Distribution	587-Dist Oper Cust Install	21,010	19,457	22,366	21,430	20,883	21,874	21,342	21,342	22,247	21,547	21,413	22,423	22,423	257,336
Operating Expenses - Distribution	588-Dist Oper Misc Exp	70,615	67,535	74,167	72,427	72,369	71,573	72,852	73,357	71,410	71,954	70,538	71,997	71,997	860,794
Operating Expenses - Distribution	590-Dist Mtc Super & Eng	4,036	3,890	4,416	4,276	4,137	4,275	4,276	4,275	4,275	4,136	4,275	4,416	4,416	50,685
Operating Expenses - Distribution	592-Dist Mt of Station Equip	17,824	17,316	15,569	15,587	13,928	14,574	15,177	16,821	13,098	12,561	12,783	13,943	13,943	179,182
Operating Expenses - Distribution	593-Dist Mtc of Overhead Lines	37,427	31,400	37,606	39,126	35,649	43,837	44,179	49,822	46,421	48,112	42,478	37,556	37,556	493,615
Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	(2,163)	(6,690)	(4,488)	(4,081)	311	2,261	19,256	14,860	20,072	5,512	4,959	9,139	9,139	58,948
Operating Expenses - Distribution	595-Dist Mt of Line Transform			45											45
Operating Expenses - Distribution	596-Dist Mtc of Streetlights	2,621	2,500	2,849	2,733	2,618	2,732	2,733	2,733	2,733	2,618	2,733	2,849	2,849	32,451
Operating Expenses - Distribution	597-Dist Mtc of Meters	321	307	346	333	320	333	333	333	333	320	333	346	346	3,961
Operating Expenses - Distribution	Sub-Total	445,131	258,650	291,317	284,520	287,206	301,979	337,994	330,129	320,221	301,962	293,977	302,207	302,207	3,754,793
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	515	510	537	532	528	532	532	532	532	528	528	523	523	6,330
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	15,938	15,540	16,983	16,594	16,210	16,591	16,593	16,591	16,592	16,206	16,316	16,152	16,152	196,305
Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	58,998	56,917	63,038	63,536	61,128	61,115	63,951	63,752	56,874	59,295	60,112	56,708	56,708	725,424
Operating Expenses - Customer Accounting	905-Cust Acct Misc	160	155	172	167	161	167	167	167	167	161	167	172	172	1,984
Operating Expenses - Customer Accounting	Sub-Total	75,611	73,121	80,730	80,829	78,027	78,405	81,243	81,043	74,165	76,190	77,123	73,556	73,556	930,043
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	1,346	1,307	1,421	1,383	1,347	1,383	1,383	1,383	1,383	1,347	1,418	1,456	1,456	16,558
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	278	275	291	288	285	288	288	288	288	285	288	291	291	3,432
Operating Expenses - Customer Service & Information	Sub-Total	1,624	1,582	1,712	1,671	1,632	1,671	1,671	1,671	1,671	1,631	1,706	1,747	1,747	19,990
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense	1	1	1	1	1	1	1	1	1	1	1	1	1	14
Operating Expenses - Sales, Econ Dvlp & Other	Sub-Total	1	1	1	1	1	1	1	1	1	1	1	1	1	14
Operating Expenses - Administrative & General	920-A&G Salaries	546,810	544,708	601,380	559,591	558,105	598,591	559,730	559,693	598,516	557,908	559,604	600,164	600,164	6,844,801
Operating Expenses - Administrative & General	921-A&G Office & Supplies	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	56,885
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	12,473	12,490	12,344	12,310	12,287	12,272	12,248	12,363	12,139	12,201	12,183	(58,404)	(58,404)	76,906
Operating Expenses - Administrative & General	926-A&G Pen & Ben	360,624	350,174	373,031	414,914	432,322	381,268	422,946	459,116	406,813	480,390	475,964	459,763	459,763	5,017,327
Operating Expenses - Administrative & General	Sub-Total	924,648	912,112	991,496	991,556	1,007,455	996,872	999,664	1,035,913	1,022,209	1,055,239	1,052,492	1,006,263	1,006,263	11,995,918
Total		2,825,345	2,593,286	2,835,250	2,995,740	2,865,489	2,736,856	2,772,700	2,804,744	2,765,023	3,241,261	2,772,960	2,749,207	2,749,207	33,961,871

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Reporting Line Parent of Reporting Line	Account Major	NSPM ND Electric Retail												
		Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	2020
Operating Expenses - Fuel and Purchased Energy Total	501-Strm Gen Fuel	57,261	61,455	66,243	54,110	52,605	54,141	59,828	55,965	57,887	57,878	55,959	59,487	692,818
Operating Expenses - Fuel and Purchased Energy Total	Sub-Total	57,261	61,455	66,243	54,110	52,605	54,141	59,828	55,965	57,887	57,878	55,959	59,487	692,818
Operating Expenses - Power Production Total	500-Strm Prod Op & Supr	18,828	19,901	22,327	16,386	15,869	15,121	14,572	14,520	14,857	14,966	14,951	16,867	199,165
Operating Expenses - Power Production Total	502-Steam Expenses Major	82,362	62,529	59,469	54,887	57,593	58,045	61,175	56,868	59,019	57,468	55,326	58,198	722,939
Operating Expenses - Power Production Total	505-Strm Gen Elec Exp. Major	13,493	10,943	13,051	13,161	11,472	14,363	1,687	1,541	1,614	1,614	1,541	1,474	85,953
Operating Expenses - Power Production Total	506-Misc Steam Pwr Exp	57,237	36,839	46,771	37,059	38,790	34,918	45,846	44,026	44,928	44,867	44,768	44,323	520,370
Operating Expenses - Power Production Total	510-Strm Maint Super&Eng	9,914	11,546	10,771	10,632	8,452	8,132	9,454	9,164	9,250	9,740	8,898	8,437	114,388
Operating Expenses - Power Production Total	511-Strm Maint of Structures	13,056	12,725	12,903	11,072	14,035	16,674	918	918	5,864	918	918	918	90,918
Operating Expenses - Power Production Total	512-Strm Maint of Boiler Pit	77,683	102,742	122,359	113,398	54,372	57,696	52,690	48,834	49,814	50,076	47,962	48,756	826,322
Operating Expenses - Power Production Total	513-Strm Maint of Elec Plant	12,190	14,453	35,980	41,803	14,544	9,534	10,607	9,684	9,806	9,805	9,361	9,097	186,863
Operating Expenses - Power Production Total	514-Strm Maint of Misc Strm Pit	17,211	14,719	14,248	11,392	18,098	13,126	42,060	44,303	124,476	64,347	39,958	36,936	440,873
Operating Expenses - Power Production Total	517-Nuc Oper Supervision&Eng	202,895	188,096	102,917	178,623	157,090	346,823	210,299	206,065	216,392	214,373	203,422	147,101	2,374,096
Operating Expenses - Power Production Total	519-Nuclear Coolants & Water	22,040	19,514	22,824	20,918	19,768	21,362	21,607	19,599	31,350	32,276	20,021	21,816	273,095
Operating Expenses - Power Production Total	520-Nuclear Steam Expense	212,292	189,467	216,776	206,943	186,984	197,354	187,880	177,734	250,014	261,542	177,274	195,209	2,459,470
Operating Expenses - Power Production Total	523-Nuclear Electric Expense	10,480	11,967	11,036	11,609	11,979	11,450	9,905	9,779	11,401	11,528	9,756	9,841	130,732
Operating Expenses - Power Production Total	524-Nuclear Power Misc Exp	246,578	214,469	251,944	238,486	202,685	228,881	229,733	226,242	252,188	250,122	230,145	51,699	2,623,173
Operating Expenses - Power Production Total	528-Nuc Mtc Supervision&Eng	34,826	30,765	34,590	36,919	30,372	30,698	32,648	32,214	34,926	34,391	32,239	32,679	397,268
Operating Expenses - Power Production Total	530-Nuc Mtc Rctr Plant Equip	77,672	75,718	80,515	71,706	65,627	75,482	65,690	62,425	99,971	102,010	62,307	66,836	905,959
Operating Expenses - Power Production Total	531-Nuc Mtc of Elec Plant	70,458	50,650	51,822	51,050	41,503	51,131	39,431	37,705	92,524	95,804	37,827	39,442	659,346
Operating Expenses - Power Production Total	532-Nuc Mtc of Misc Nuc Plant	32,732	26,441	26,235	25,981	23,615	24,281	24,296	22,208	36,153	38,638	22,118	24,029	326,728
Operating Expenses - Power Production Total	535-Hyd Oper Super & Eng	40	41	107	39	40	38	368	368	370	370	370	381	2,531
Operating Expenses - Power Production Total	538-Hyd Oper Electric Exp	1,746	1,200	1,392	1,329	1,286	1,326							8,279
Operating Expenses - Power Production Total	539-Hydro Oper Misc Gen Exp	4,466	146	3,508	(491)	4,305	(3,372)	1,054	984	1,019	1,020	986	1,055	14,679
Operating Expenses - Power Production Total	541-Hydro Mtc Super& Eng		1	2	2	2	2	986	985	985	988	988	988	5,929
Operating Expenses - Power Production Total	542-Hyd Maint of Structures	17	8	39	23	53	14							154
Operating Expenses - Power Production Total	543-Hydro Mtc Resy, Dams	87	104	50	37	166	80							523
Operating Expenses - Power Production Total	544-Hyd Maint of Elec Plant	2,103	1,797	2,592	212	49	546							7,300
Operating Expenses - Power Production Total	545-Hyd Mt-Misc Hyd Pnt Mjr	133		7		4	7	323	295	309	308	295	323	2,003
Operating Expenses - Power Production Total	546-Oth Oper Super&Eng	11,774	12,292	18,029	15,006	18,266	16,373	13,830	13,780	14,116	14,226	14,210	21,506	183,409
Operating Expenses - Power Production Total	548-Oth Oper Gen Exp	25,683	25,257	24,417	26,208	21,645	19,938	35,973	33,786	34,694	35,004	33,635	35,927	352,169
Operating Expenses - Power Production Total	549-Oth Oper Misc Gen Exp	7,463	6,401	7,918	5,448	4,846	5,627	7,955	7,756	9,241	8,202	8,004	8,138	87,000
Operating Expenses - Power Production Total	551 - Other Oper Super & Eng	9,555	8,880	11,958	8,226	6,306	6,575	8,570	8,385	8,482	8,929	8,826	8,972	103,664
Operating Expenses - Power Production Total	552-Oth Maint of Structures	12,063	9,732	12,954	12,438	10,963	8,264	4,990	7,284	5,384	7,255	9,878	6,188	107,412
Operating Expenses - Power Production Total	553-Oth Mtc of Gen & Ele Plant	17,549	18,675	30,932	24,319	20,349	17,394	17,313	28,731	40,465	31,330	42,379	25,226	314,664
Operating Expenses - Power Production Total	554-Oth Mtc Misc Gen Pnt Mjr	417	368	735	894	425	666	(2,707)	(2,755)	(2,731)	(2,731)	(2,755)	(534)	(10,709)
Operating Expenses - Power Production Total	555-Load Dispatch	15,049	7,872	9,988	6,561	3,020	6,656	7,121	7,116	7,106	7,102	7,105	7,099	91,796
Operating Expenses - Power Production Total	557-Purchased Power Other	28,478	20,944	34,163	17,689	22,363	20,989	18,919	23,770	18,843	19,179	19,138	19,469	263,944
Operating Expenses - Power Production Total	Sub-Total	1,348,567	1,207,225	1,295,931	1,269,964	1,086,937	1,316,195	1,175,135	1,154,312	1,482,831	1,425,663	1,161,850	948,395	14,872,406
Operating Expenses - Total Transmission including IA	560-Trans Oper Super & Eng	47,037	37,943	43,745	30,456	33,420	32,471	37,688	35,668	38,870	37,039	35,951	34,150	444,437

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Reporting Line Parent of Reporting Line	Account Major	NSPM ND Electric Retail												
		Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	2020
Operating Expenses - Total Transmission including IA	561.2-Load Disp-Monitor/Operat	14,882	12,839	14,243	14,127	11,895	14,638	12,053	11,132	11,571	11,110	11,091	12,108	151,689
Operating Expenses - Total Transmission including IA	561.5 - Rel/Plan/Std/Dev	147	83	131	56	39	(221)	861	860	859	858	859	858	5,389
Operating Expenses - Total Transmission including IA	561.7-Gen Intercorr Studies	325	422	704	496	240	196	2,811	2,810	2,806	2,804	2,806	2,802	19,221
Operating Expenses - Total Transmission including IA	562-Trans Oper Station Exp	8,864	10,061	9,158	11,568	9,692	11,021	14,100	14,336	13,501	9,044	13,623	9,969	134,938
Operating Expenses - Total Transmission including IA	563-Trans Oper OH Lines	336	88	3,850	(408)	5,587	2,030	1,383	1,470	1,312	1,389	1,668	1,430	20,135
Operating Expenses - Total Transmission including IA	566-Trans Oper Misc Exp	12,413	16,354	9,907	7,001	346	9,006	14,328	14,092	12,371	12,491	13,627	14,189	136,125
Operating Expenses - Total Transmission including IA	568-Trans Mtce Super & Eng	262	79	86	23									450
Operating Expenses - Total Transmission including IA	569-Trans Structures							138	138	138	137	139	139	829
Operating Expenses - Total Transmission including IA	570-Tran Mnt of Station Equip	23,537	15,670	14,020	13,914	12,077	10,477	23,213	22,707	17,227	17,231	21,650	24,329	216,051
Operating Expenses - Total Transmission including IA	571-Trans Mt of Overhead Lines	2,509	892	3,211	1,024	1,732	1,943	2,602	2,376	2,080	2,350	2,032	2,288	25,037
Operating Expenses - Total Transmission including IA	572-Trans Mt of Underground Lines				534									670
Operating Expenses - Total Transmission including IA	575.1-Operations Supervision	56	1,464	1,178	23	2,011	884	1,045	1,044	1,043	1,042	1,042	1,042	11,874
Operating Expenses - Total Transmission including IA	575.2-DA & RT Mkt Admin	297	615	616	507	719	443	475	474	474	474	473	474	6,041
Operating Expenses - Total Transmission including IA	575.5-Ancillary Serv Mkt Admin					14		140	139	139	139	139	140	851
Operating Expenses - Total Transmission including IA	575.6-Mkt Monitoring/Compliance							3	2	3	3	2	3	15
Operating Expenses - Total Transmission including IA	Sub-Total	110,665	96,646	100,849	79,320	77,771	82,887	110,839	107,250	102,393	96,111	105,103	103,918	1,173,753
Operating Expenses - Distribution	580-Dist Oper Sup & Eng	51,809	46,906	37,783	44,381	33,557	39,636	(40,736)	13,592	3,958	9,579	10,015	27,931	278,811
Operating Expenses - Distribution	581-Dist Load Dispatching	827	537	822	512	824	377	33,807	31,901	31,370	32,269	30,437	33,297	196,981
Operating Expenses - Distribution	582-Dist Op Station Exp	5,353	3,467	7,770	6,601	6,980	4,970	13,697	13,159	11,194	10,236	11,505	8,085	103,016
Operating Expenses - Distribution	583-Dist Oper Overhead Lines	1,597	3,518	1,170	1,844	2,444	5,151	35,363	31,041	30,107	29,583	26,580	27,167	195,566
Operating Expenses - Distribution	584-Dist Op UG Elec lines	9,629	9,581	9,538	13,831	9,714	12,492	35,117	23,866	21,980	23,415	20,559	22,095	211,758
Operating Expenses - Distribution	585-Dist Oper Streetlight	13,458	9,474	14,057	4,414	3,087	1,935	11,478	10,583	11,916	11,907	10,584	11,482	114,375
Operating Expenses - Distribution	586-Dist Oper Meter Exp	15,927	17,894	21,294	17,549	22,638	19,652	21,492	20,092	20,501	20,176	19,125	24,739	241,079
Operating Expenses - Distribution	587-Dist Oper Cust Install	9,311	9,990	17,973	15,994	15,229	18,925	21,599	19,836	21,571	21,882	19,906	21,719	213,934
Operating Expenses - Distribution	588-Dist Oper Misc Exp	103,839	21,076	22,227	51,198	(5,443)	33,572	54,416	51,409	50,768	53,009	49,526	55,115	540,711
Operating Expenses - Distribution	590-Dist Mtc Super & Eng	266	289	342	265	341	318	4,282	4,020	4,146	4,150	4,020	4,283	26,723
Operating Expenses - Distribution	591-Reg Mkts Maint of Structures (Majo	504	153	802	1,142	253	263							3,117
Operating Expenses - Distribution	592-Dist Mt of Station Equip	17,683	10,394	10,808	11,663	8,381	12,079	18,738	19,146	16,353	13,113	16,439	11,011	165,809
Operating Expenses - Distribution	593-Dist Mtc of Overhead Lines	62,571	33,018	57,566	52,637	65,555	100,705	44,573	47,567	45,409	48,628	40,226	36,502	634,957
Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	6,364	5,950	5,637	19,041	7,348	13,178	61,308	54,248	60,701	47,697	44,351	49,725	375,548
Operating Expenses - Distribution	595-Dist Mt of Line Transform	690	397	361	958	1,138	1,747							5,291
Operating Expenses - Distribution	596-Dist Mtc of Streetlights	974	369	10,202	18,214	945	1,024	2,756	2,550	2,644	2,653	2,550	2,757	47,638
Operating Expenses - Distribution	597-Dist Mtc of Meters	774	289	471	280	22	527	324	299	312	311	299	324	4,233
Operating Expenses - Distribution	598 - Dist Mtc of Misc Plant	28	40	128	76	78	49							399
Operating Expenses - Distribution	Sub-Total	301,603	173,343	218,951	260,598	173,092	266,602	318,214	343,309	332,931	329,008	306,121	336,172	3,359,945
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	507	496	562	412	447	525	519	509	513	513	497	1,871	7,368
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	11,124	10,402	10,119	2,737	948	3,845	11,174	14,280	15,060	15,241	14,351	14,665	123,947
Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	60,393	57,807	66,163	47,013	47,835	51,593	59,648	61,469	56,430	60,789	56,877	56,852	682,869
Operating Expenses - Customer Accounting	905-Cust Acct Misc	357	308	370	187	175	177	167	156	162	159	157	165	2,541

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Reporting Line Parent of Reporting Line	Account Major	NSPM ND Electric Retail												
		Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	2020
Operating Expenses - Customer Accounting	Sub-Total	72,380	69,012	77,213	50,349	49,405	56,139	71,508	76,414	72,165	76,702	71,882	73,553	816,725
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	7,058	6,966	8,504	8,035	7,020	6,677	1,141	1,068	1,102	1,102	1,098	1,172	50,943
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	580	520	547	403	462	378	704	708	713	712	708	718	7,155
Operating Expenses - Customer Service & Information	Sub-Total	7,638	7,486	9,052	8,438	7,482	7,056	1,844	1,776	1,816	1,814	1,807	1,889	58,098
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	4,996	4,172	5,546	3,798	4,995	3,860							27,368
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense				1	1	1	1	1	1	1	1	1	11
Operating Expenses - Sales, Econ Dvlp & Other	Sub-Total	4,996	4,172	5,546	3,799	4,997	3,862	1	1	1	1	1	1	27,379
Operating Expenses - Administrative & General	920-A&G Salaries	543,037	557,107	475,738	580,344	484,597	931,664	549,067	555,720	587,380	556,190	554,908	424,785	6,800,538
Operating Expenses - Administrative & General	921-A&G Office & Supplies	201	259	5,350	4,122	6,497	223	3,795	3,795	3,795	3,795	3,795	3,795	39,420
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	14,193	12,845	13,504	13,405	12,375	13,139	13,996	14,101	13,868	13,733	13,989	(49,193)	99,957
Operating Expenses - Administrative & General	926-A&G Pen & Ben	392,556	341,073	432,331	417,303	409,198	120,382	401,580	474,844	424,815	487,965	491,622	654,063	5,047,733
Operating Expenses - Administrative & General	Sub-Total	949,988	911,285	926,924	1,015,174	912,666	1,065,408	968,438	1,048,460	1,029,858	1,061,683	1,064,314	1,033,450	11,987,648
Total		2,853,098	2,530,624	2,700,110	2,741,752	2,364,956	2,852,291	2,705,807	2,787,487	3,079,882	3,048,861	2,767,037	2,556,865	32,988,771

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Reporting Line Parent of Reporting Line	Account Major	NSPM ND Electric Retail												
		Jan-2019	Feb-2019	Mar-2019	Apr-2019	May-2019	Jun-2019	Jul-2019	Aug-2019	Sep-2019	Oct-2019	Nov-2019	Dec-2019	2019
Operating Expenses - Fuel and Purchased Energy Total	501-Stm Gen Fuel	74,876	64,456	68,153	68,715	66,007	61,160	65,801	63,309	13,166	62,815	58,025	69,912	736,397
Operating Expenses - Fuel and Purchased Energy Total	547-Fuel - Other Power												56	56
Operating Expenses - Fuel and Purchased Energy Total	Sub-Total	74,876	64,456	68,153	68,715	66,007	61,160	65,801	63,309	13,166	62,815	58,025	69,968	736,453
Operating Expenses - Power Production Total	500-Stm Prod Op & Supr	14,755	13,620	15,152	15,958	14,974	13,555	24,421	17,949	16,741	15,389	16,931	8,342	187,786
Operating Expenses - Power Production Total	502-Steam Expenses Major	58,712	58,160	58,481	60,225	62,854	52,595	62,239	56,242	58,644	63,293	71,935	80,570	743,951
Operating Expenses - Power Production Total	505-Stm Gen Elec Exp. Major	13,122	14,572	13,071	13,817	11,914	11,951	14,148	12,115	13,787	15,347	13,362	10,706	157,912
Operating Expenses - Power Production Total	506-Misc Steam Pwr Exp	54,594	54,488	52,750	49,443	55,135	42,029	38,416	37,413	40,640	49,778	39,087	35,397	549,171
Operating Expenses - Power Production Total	507-Stm Pow Gen Rents	2,237	2,068	2,169	2,108	2,239	1,783	1,802	1,571	1,586	1,583	1,418	1,523	72,187
Operating Expenses - Power Production Total	510-Stm Maint Super&Eng	29,578	24,249	32,225	33,826	29,671	23,844	12,387	9,989	11,201	12,911	9,056	10,820	239,758
Operating Expenses - Power Production Total	511-Stm Maint of Structures	16,786	23,181	44,098	26,301	21,643	18,561	18,381	16,605	15,600	16,727	17,587	15,980	251,449
Operating Expenses - Power Production Total	512-Stm Maint of Boiler Plt	70,638	76,056	114,862	93,989	56,035	44,931	61,705	59,267	140,526	76,542	48,291	45,528	888,370
Operating Expenses - Power Production Total	513-Stm Maint of Elec Plant	12,573	10,527	42,025	41,321	18,610	11,897	9,749	10,598	12,336	5,886	6,612	9,550	191,385
Operating Expenses - Power Production Total	514-Stm Maint of Misc Stm Plt	25,027	20,183	22,472	20,105	19,487	19,725	17,997	17,012	19,381	16,851	14,538	15,366	228,143
Operating Expenses - Power Production Total	517-Nuc Oper Supervision&Eng	234,332	215,191	376,314	235,768	259,906	208,061	210,049	210,107	194,284	229,812	198,775	231,318	2,803,919
Operating Expenses - Power Production Total	519-Nuclear Coolants & Water	230,708	203,631	199,940	332,279	279,468	186,760	22,287	21,945	21,665	45,131	20,974	20,832	298,629
Operating Expenses - Power Production Total	520-Nuclear Steam Expense	12,780	10,150	11,223	16,601	13,515	10,625	10,159	12,111	9,980	29,512	7,712	7,925	152,294
Operating Expenses - Power Production Total	523-Nuclear Electric Expense	232,645	210,497	220,825	245,219	235,675	206,359	224,741	215,950	210,923	270,524	199,466	175,742	2,648,567
Operating Expenses - Power Production Total	524-Nuclear Power Misc Exp	8,298	7,674	8,030	8,476	9,390	7,151	6,547	5,710	5,775	6,386	5,706	6,100	85,242
Operating Expenses - Power Production Total	525-Nuclear Gener Rents	34,910	27,988	31,648	36,051	36,471	25,705	27,532	29,162	26,396	36,453	28,960	22,177	363,453
Operating Expenses - Power Production Total	528-Nuc Mtc Supervision&Eng	145	138											283
Operating Expenses - Power Production Total	529-Nuc Mtc of Structures	79,740	62,790	72,096	93,006	125,419	62,549	67,595	64,877	63,340	143,552	61,129	62,214	958,308
Operating Expenses - Power Production Total	530-Nuc Mtc Retr Plant Equip	43,681	41,615	43,246	68,364	65,589	39,669	48,789	43,940	42,308	116,690	41,677	41,716	637,284
Operating Expenses - Power Production Total	531-Nuc Mtc of Elec Plant	25,547	24,426	28,042	60,753	44,261	24,340	25,522	25,569	26,741	59,841	20,798	25,343	391,183
Operating Expenses - Power Production Total	532-Nuc Mtc of Misc Nuc Plant	36	23	28	25	20	41	128	95	42	42	39	(2)	516
Operating Expenses - Power Production Total	535-Hyd Oper Super & Eng	1,129	1,298	1,449	1,274	1,549	1,541	1,379	1,330	1,090	1,891	1,428	1,189	16,547
Operating Expenses - Power Production Total	538-Hyd Oper Electric Exp	2,999	(533)	3,797	943	1,053	2,679	875	549	1,143	1,770	1,09	103	15,485
Operating Expenses - Power Production Total	539-Hydro Oper Misc Gen Exp	33	31	32	54	59	47	44	38	38	38	34	36	484
Operating Expenses - Power Production Total	540-Hyd Oper Rents													170
Operating Expenses - Power Production Total	541-Hydro Mtc Super& Eng													8
Operating Expenses - Power Production Total	542-Hyd Maint of Structures	9	18	104	29	35	292	70	32	24	20	8	76	716
Operating Expenses - Power Production Total	543-Hydro Mtc Rev, Dams	338	307	25	441	81	90	1,022	49	38	10	260	261	2,923
Operating Expenses - Power Production Total	544-Hyd Maint of Elec Plant	634	909	1,465	346	178	150	8	225	4	26	44	13	3,999
Operating Expenses - Power Production Total	545-Hyd Mt Misc Hyd Pnt Mjr	26	40	40	4	4	138	4	7	4	3	60	4	293
Operating Expenses - Power Production Total	546-Oth Oper Super&Eng	7,531	6,669	8,040	9,708	8,276	8,368	16,811	11,964	11,136	10,346	9,869	4,488	113,205
Operating Expenses - Power Production Total	548-Oth Oper Gen Exp	22,271	22,829	20,537	22,220	23,340	19,614	24,014	23,563	23,980	24,829	23,668	36,004	286,869
Operating Expenses - Power Production Total	549-Oth Oper Misc Gen Exp	6,607	6,177	6,232	5,053	5,518	4,884	5,428	7,067	4,498	7,927	5,135	2,305	66,832
Operating Expenses - Power Production Total	550-Oth Oper Rents	1,578	1,458	1,532	1,614	1,781	1,368	716	624	628	758	670	725	13,452
Operating Expenses - Power Production Total	551 - Other Oper Super & Eng	8,875	6,977	4,154	5,534	6,950	6,624	9,654	8,035	13,414	10,110	9,669	6,164	96,161
Operating Expenses - Power Production Total	552-Oth Maint of Structures	6,432	6,551	7,129	9,028	11,034	8,855	9,802	11,001	13,871	10,777	8,971	9,474	107,840
Operating Expenses - Power Production Total	553-Oth Mtc of Gen & Ele Plant	9,562	13,460	6,800	29,885	5,313	6,370	12,863	10,255	11,280	20,504	24,828	12,881	164,000
Operating Expenses - Power Production Total	554-Oth Mtc Misc Gen Pnt Mjr	2,084	1,252	1,733	1,532	1,600	1,279	1,743	1,893	1,324	1,607	1,308	848	18,202
Operating Expenses - Power Production Total	555-Load Dispatch	6,866	9,104	12,076	9,652	8,958	7,154	2,478	11,444	6,687	4,850	18,753	(5,367)	92,654

Northern States Power Company  
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Monthly Labor Costs - Unadjusted

Reporting Line Parent of Reporting Line	NSPM ND Electric Retail												
	Jan - 2019	Feb - 2019	Mar - 2019	Apr - 2019	May - 2019	Jun - 2019	Jul - 2019	Aug - 2019	Sep - 2019	Oct - 2019	Nov - 2019	Dec - 2019	2019
Operating Expenses - Power Production Total	19,122	20,889	50,246	19,495	20,946	21,900	20,729	20,225	21,242	19,457	42,824	58,941	336,017
Operating Expenses - Power Production Total	1,320,791	1,220,023	1,535,698	1,597,911	1,491,832	1,084,241	1,212,724	1,169,604	1,242,613	1,673,165	1,164,750	1,145,539	15,858,881
Operating Expenses - Total Transmission including IA	52,978	44,476	53,557	49,074	46,325	41,153	40,128	39,462	39,320	48,641	37,608	36,349	529,071
Operating Expenses - Total Transmission including IA	16,510	12,100	14,284	13,944	14,175	10,887	13,229	11,179	11,149	13,995	15,318	15,260	162,028
Operating Expenses - Total Transmission including IA	641	158	74	106	10	516	112	202	356	15	234	705	1,941
Operating Expenses - Total Transmission including IA	13,230	13,862	13,728	14,297	10,893	7,987	11,087	10,060	5,957	5,656	5,154	4,879	116,790
Operating Expenses - Total Transmission including IA	237	0			736	1,099	1,737	3,947	3,490	2,184	(1,266)	112	12,275
Operating Expenses - Total Transmission including IA	13,232	11,005	3,868	10,059	3,583	8,786	79,172	(65,884)	5,154	4,825	15,557	8,250	97,606
Operating Expenses - Total Transmission including IA	881	813	866	737	786	647	880	766	767	968	852	926	9,889
Operating Expenses - Total Transmission including IA	1,170	485	162	181	114	90	383	35	511	495	322	322	3,948
Operating Expenses - Total Transmission including IA	16,214	24,640	19,849	18,850	17,107	14,111	21,446	21,907	19,445	22,795	16,959	21,370	234,694
Operating Expenses - Total Transmission including IA	4,507	2,694	7,207	5,452	2,098	1,886	4,289	2,094	51	611	1,207	546	32,642
Operating Expenses - Total Transmission including IA	954	4	1,641	31	1,685	615	812	270	391	161			862
Operating Expenses - Total Transmission including IA	646	577	462	395	221	1,038	629	716	435	346	278	1,048	6,791
Operating Expenses - Total Transmission including IA	9	8	8	13	14	11	11	9	9	11	10	11	124
Operating Expenses - Total Transmission including IA	121,209	110,823	115,748	112,957	98,117	88,913	173,673	25,494	88,442	101,942	93,120	90,840	1,221,278
Operating Expenses - Distribution	56,382	47,567	52,717	44,833	47,658	25,033	40,832	42,983	46,346	34,323	36,281	41,514	516,468
Operating Expenses - Distribution	1,587	789	1,259	837	474	475	813	451	359	830	552	151	8,576
Operating Expenses - Distribution	19,364	18,521	20,951	19,354	22,487	16,178	14,962	14,304	9,288	4,232	2,918	6,093	168,653
Operating Expenses - Distribution	750	1,461	921	8,154	3,282	11,628	7,114	(16,425)	3,030	(195)	2,212	1,167	23,098
Operating Expenses - Distribution	756	1,962	19,248	8,140	8,781	14,591	12,665	5,758	8,451	8,100	10,038	12,920	111,411
Operating Expenses - Distribution	8,721	6,417	12,919	7,868	3,715	6,699	3,400	5,148	6,482	11,966	13,223	9,209	95,767
Operating Expenses - Distribution	20,654	20,935	21,556	22,828	19,695	18,888	20,534	19,816	17,626	19,581	18,170	17,979	238,262
Operating Expenses - Distribution	15,606	9,912	15,225	20,924	20,971	29,065	28,220	27,092	18,513	25,942	28,356	19,915	259,741
Operating Expenses - Distribution	123,698	90,020	37,468	62,602	44,642	61,795	55,408	34,988	67,687	50,917	(6,247)	39,179	662,157
Operating Expenses - Distribution	1,823	1,866	1,765	1,892	2,094	1,598	2,847	2,483	2,509	2,851	2,547	2,724	26,819
Operating Expenses - Distribution	256	376	461	475	327	298	539	393	393	241	392	288	4,281
Operating Expenses - Distribution	244		470	325		65		146		930	469	267	2,916
Operating Expenses - Distribution	20,660	11,330	16,983	14,214	14,773	13,918	14,104	16,745	6,592	11,682	12,215	11,887	165,103
Operating Expenses - Distribution	55,930	48,506	57,650	77,618	67,658	75,898	136,263	81,649	86,968	92,223	42,650	52,649	877,662
Operating Expenses - Distribution	3,080	2,762	6,582	8,726	7,946	13,461	14,670	14,706	12,176	17,517	18,549	6,021	126,196
Operating Expenses - Distribution	606	585	498	558	426	515	664	657	403	663	790	608	6,974
Operating Expenses - Distribution	145	450	14	43	208	189	75	368	419	30	282	189	2,412
Operating Expenses - Distribution	548	(142)	629	244	325	306	295	559	347	628	827	1,025	5,589
Operating Expenses - Distribution	13,233	11,150	15,253	11,659	12,724	12,146	101	40	79	1,367			77,752
Operating Expenses - Distribution	343,800	274,531	282,569	311,293	278,183	302,680	355,572	251,860	287,516	282,612	185,435	223,785	3,379,836
Operating Expenses - Customer Accounting			569	530	519	493	507	533	475	540	465	650	6,093

Northern States Power Company  
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Monthly Labor Costs - Unadjusted

Reporting Line Parent of Reporting Line	Account Major	NSPM ND Electric Retail												
		Jan-2019	Feb-2019	Mar-2019	Apr-2019	May-2019	Jun-2019	Jul-2019	Aug-2019	Sep-2019	Oct-2019	Nov-2019	Dec-2019	2019
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	10,458	9,894	9,282	9,997	9,387	8,650	8,402	9,587	9,677	9,646	7,190	7,448	109,618
Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	65,241	57,971	65,983	64,392	66,645	62,207	71,141	69,435	65,737	69,456	61,008	67,441	786,658
Operating Expenses - Customer Accounting	Sub-Total	75,698	68,676	75,835	74,920	76,552	71,350	80,050	79,555	75,889	79,642	68,664	75,539	902,368
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	6,470	8,596	7,262	7,672	7,737	6,296	7,980	7,272	6,782	7,293	6,252	5,234	84,845
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	3,603	3,227	4,524	3,757	606	3,126	3,887	3,475	2,363	3,247	4,048	3,703	39,567
Operating Expenses - Customer Service & Information	Sub-Total	10,073	11,822	11,787	11,429	8,343	9,422	11,866	10,748	9,146	10,540	10,300	8,937	124,412
Operating Expenses - Administrative & General	920-A&G Salaries	553,843	486,696	756,928	463,056	508,538	611,726	484,911	475,896	566,991	495,681	467,893	483,999	6,356,158
Operating Expenses - Administrative & General	921-A&G Office & Supplies	428	3,238	4,446	5,970	2,717	2,960	2,652	2,178	31	7,063	6,250	7,947	45,881
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	13,019	10,194	11,115	10,834	(3,192)	7,285	8,082	5,788	7,271	7,560	6,347	7,226	91,530
Operating Expenses - Administrative & General	926-A&G Pen & Ben	426,596	411,491	357,578	438,725	439,112	358,205	454,225	468,395	421,086	443,489	451,134	263,874	4,933,910
Operating Expenses - Administrative & General	931-A&G Rents	3,546	3,254	3,630	3,074	3,148	2,814	2,592	2,247	2,201	2,592	2,166	2,490	33,755
Operating Expenses - Administrative & General	Sub-Total	997,433	914,874	1,133,697	921,659	950,324	982,990	952,462	954,504	997,580	956,385	933,790	765,536	11,461,234
Total		2,943,878	2,665,206	3,223,488	3,098,884	2,969,357	2,600,754	2,852,148	2,555,073	2,714,351	3,167,102	2,514,085	2,380,145	33,684,471

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Amortizations

Reporting Line	Account Major	Report Label	ND Electric Retail		References
			2020 Bridge Year	2021 Test Year	
Amortization	407--Amortization	Income Tax Tracker	-	142,937	Volume 3, Workpaper A24
Amortization	407--Amortization	ND RTF Amortization	-	184,302	Volume 3, Workpaper A23
Amortization	407--Amortization	NOL ADIT ARAM	273,565	273,565	Volume 3, Workpaper A25
Amortization	407--Amortization	PI EPU Recovery	-	308,181	Volume 3, Workpaper A19
Amortization	407--Amortization	Rate Case Expenses	-	419,372	Volume 3, Workpaper A26
Amortization	407--Amortization	Rider: RER PTC	2,786,955	4,903,198	Volume 3, Workpaper A21
Amortization	407--Amortization	Sub-Total Amortization	3,060,520	6,231,557	

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Payroll Taxes

Reporting Line	Record Type	Account Major	Jurisdictional Allocator	2020 Bridge Year			2021 Test Year		
				Total	ND Electric	Other	Total	ND Electric	Other
Base OM	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM ECustMIND Border	44,088	42,519	1,569	106,601	102,807	3,793
Base OM	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM ECustomers	5,714,225	357,653	5,356,572	6,331,644	396,298	5,935,347
Base OM	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM EDirectMN	2,724,692	200,323	2,724,692	3,272,151	178,225	3,272,151
Base OM	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM EDirectND	200,323	200,323		178,225		298,094
Base OM	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM EDirectSD	235,628		235,628	298,094		298,094
Base OM	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM ETwoFactorAlloc	<u>22,359,969</u>	<u>1,385,491</u>	<u>20,974,478</u>	<u>21,872,847</u>	<u>1,355,307</u>	<u>20,517,540</u>
Base OM			Sub-Total Base OM	31,278,926	1,985,986	29,292,940	32,059,562	2,032,637	30,026,924
NSPM-Aviation	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM EDirectMN	(21,586)		(21,586)	(24,428)		(24,428)
NSPM-Aviation	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM EDirectND	(768)	(768)		(869)	(869)	
NSPM-Aviation	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM EDirectSD	(834)		(834)	(944)		(944)
NSPM-Aviation			Sub-Total NSPM-Aviation	(23,188)	(768)	(22,420)	(26,241)	(869)	(25,372)
NSPM-SAP Reg Ledger Entries	408.3-Payroll Taxes	Payroll & Other Taxes	NSPM ETwoFactorAlloc	39	2	37	-	-	-
NSPM-SAP Reg Ledger Entries			Sub-Total NSPM-SAP Reg Ledger	39	2	37	-	-	-
			Total Payroll Taxes	31,255,778	1,985,221	29,270,557	32,033,321	2,031,768	30,001,552

**NORTHERN STATES POWER COMPANY, MINNESOTA  
STATUTORY TAX RATE CALCULATION  
FORECASTED 2019 TAX RATE  
BASED UPON 2019 INCOME TAX RETURNS**

STATE	APPORTIONMENT FACTOR	STATE TAX RATE	APPORTIONED TAX RATE		NET FEDERAL RATE	STATE BENEFIT	ROUNDING	STATUTORY RATE
			(COL B x COL C)	FED RATE				
COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I
<b>JURISDICTIONAL</b>								
GEORGIA	100.0000%	5.7500%	5.7500%	21.0000%	1.2075%	19.7925%	0.0000%	25.5425%
IOWA	100.0000%	12.0000%	12.0000%	21.0000%	2.5200%	18.4800%	0.0000%	30.4800%
MINNESOTA	100.0000%	9.8000%	9.8000%	21.0000%	2.0580%	18.9420%	0.0000%	28.7420%
NORTH DAKOTA	100.0000%	4.3100%	4.3100%	21.0000%	0.9051%	20.0949%	0.0000%	24.4049%
SOUTH DAKOTA	100.0000%	0.0000%	0.0000%	21.0000%	0.0000%	21.0000%	0.0000%	21.0000%
WISCONSIN	100.0000%	7.9000%	7.9000%	21.0000%	1.6590%	19.3410%	0.0000%	27.2410%
TEXAS	100.0000%	0.7500%	0.7500%	21.0000%	0.1575%	20.8425%	0.0000%	21.5925%
<b>COMPOSITE</b>								
GEORGIA	0.0000%	5.7500%	0.0000%	21.0000%	0.0000%	0.0000%		0.0000%
IOWA	0.0000%	12.0000%	0.0000%	21.0000%	0.0000%	0.0000%		0.0000%
MINNESOTA	88.4415%	9.8000%	8.6673%	21.0000%	1.8201%	-1.8201%		6.8472%
NORTH DAKOTA	4.5203%	4.3100%	0.1948%	21.0000%	0.0409%	-0.0409%		0.1539%
SOUTH DAKOTA	0.0000%	0.0000%	0.0000%	21.0000%	0.0000%	0.0000%		0.0000%
WISCONSIN	0.0000%	7.9000%	0.0000%	21.0000%	0.0000%	0.0000%		0.0000%
TEXAS	0.0000%	0.7500%	0.0000%	21.0000%	0.0000%	0.0000%		0.0000%
STATE SUBTOTAL	92.9618%		8.8621%	21.0000%	1.8610%	-1.8610%		7.0011%
FEDERAL	0.0000%	0.0000%	0.0000%	21.0000%	0.0000%	21.0000%		21.0000%
ROUNDING						0.0000%		0.0000%
<b>TOTAL COMPOSITE RATE</b>	<b>92.9618%</b>		<b>8.8621%</b>	<b>21.0000%</b>	<b>1.8610%</b>	<b>19.1390%</b>		<b>28.0011%</b>

<b>COMPOSITE TAX RATE RECAP</b>	
GEORGIA	0.0000%
IOWA	0.0000%
MINNESOTA	8.6673%
NORTH DAKOTA	0.1948%
SOUTH DAKOTA	0.0000%
WISCONSIN	0.0000%
TEXAS	0.0000%
FEDERAL	19.1390%
<b>TOTAL</b>	<b>28.0011%</b>

NSPM routinely sells electricity into the state of Wisconsin. In 2019, NSPM had no presence in Wisconsin due to Wisconsin payroll. Accordingly, NSPM's 2019 current tax rate is 0% for the state of Wisconsin, 0% net of federal. Because this payroll (i.e. nexus) is sporadic, the forecasted rates (e.g. deferred tax rates) will NOT include a Wisconsin component. However, NSPM's rate will be monitored annually and as changes in business occur. In 2019, Texas implemented changes to its nexus rules that caused NSPM to now have a Texas apportionment factor.

## NSP-MN Regulated Capital Structure

### Weighted Average Cost of Capital Test Year - Forecasted Test Year Ending December 2021 (\$ in 000's)

JURISDICTION	Balances		Capital Ratios	Cost of Capital	Weighted Avg Cost of Debt	Before Tax Weighted Cost of Capital
		<u>Debt %</u>				
LT Debt (1)	6,197,436	98.8628%	46.9600%	4.2189%	4.1700%	1.9800%
ST Debt (2)	<u>71,287</u>	<u>1.1372%</u>	<u>0.5400%</u>	1.0000%	<u>0.0100%</u>	<u>0.0100%</u>
Total Debt	6,268,723	100.0000%	47.5000%		4.1800%	1.9900%
Common Equity (3)	<u>6,928,671</u>		<u>52.5000%</u>	10.2000%		<u>5.3600%</u>
Total Equity	6,928,671		52.5000%			5.3600%
Total Capital	13,197,394		100.0000%			<b>7.3500%</b>
Income Tax Rate	24.405%	North Dakota Jurisdictional Tax Rate				

Footnote:

(1) LTD Balance is a 12 Month Average Balance

(2) STD Balance is a 12 Month Average Balance.

(3) Equity Balance is a 13 Month Average Balance. Unregulated subsidiaries are eliminated.

## NSP-MN Regulated Capital Structure

### Weighted Average Cost of Capital Current Year - Forecasted Current Year Ending December 2020 (\$ in 000's)

JURISDICTION	Balances		Capital Ratios	Cost of Capital	Weighted Avg Cost of Debt	Before Tax Weighted Cost of Capital
			<u>Debt %</u>			
LT Debt (1)	5,728,801	99.5088%	47.2700%	4.3289%	4.3100%	2.0500%
ST Debt (2)	<u>28,281</u>	<u>0.4912%</u>	<u>0.2300%</u>	2.8300%	<u>0.0100%</u>	<u>0.0100%</u>
Total Debt	5,757,082	100.0000%	47.5000%		4.3200%	2.0600%
Common Equity (3)	<u>6,362,165</u>		<u>52.5000%</u>	10.2000%		<u>5.3600%</u>
Total Equity	6,362,165		52.5000%			5.3600%
Total Capital	12,119,247		100.0000%			<b>7.4200%</b>
Income Tax Rate	24.405%	North Dakota Jurisdictional Tax Rate				

Footnote:

(1) LTD Balance is a 12 Month Average Balance

(2) STD Balance is a 12 Month Average Balance.

(3) Equity Balance is a 13 Month Average Balance. Unregulated subsidiaries are eliminated.

**XCEL ENERGY NORTH  
"B" AVERAGE CUSTOMERS  
2021 Budget**

			<u>Average Customers</u>	<u>Utility % of Total Company</u>	<u>Division % Within Utility</u>	<u>Combination Utility Division %</u>
<b>ELECTRIC</b>						
FARGO	05 MN	3,481				2.2312%
	05 ND	<u>94,349</u>				<u>60.4694%</u>
TOTAL	05		97,830	4.8027%	6.4899%	62.7006%
G FORKS	07 ND		0	0.0000%	0.0000%	0.0000%
MANKATO	08		0	0.0000%	0.0000%	0.0000%
MINNEAPOLIS	09		1,304,164	64.0246%	86.5168%	
MINNETONKA	10		0	0.0000%	0.0000%	0.0000%
MINOT	11 ND		0	0.0000%	0.0000%	0.0000%
ST PAUL	13		0	0.0000%	0.0000%	0.0000%
SIOUX FALLS	14 MN	8,103				
	14 SD	<u>97,315</u>				
TOTAL	14		105,418	5.1752%	6.9933%	
WHITE BEAR	16		0	0.0000%	0.0000%	0.0000%
EDINA	17		0	0.0000%	0.0000%	0.0000%
BROOKLYN CTR	18		0	0.0000%	0.0000%	0.0000%
WINONA	23		0	0.0000%	0.0000%	0.0000%
NORTHWEST	24		0	0.0000%	0.0000%	0.0000%
NEWPORT	27		<u>0</u>	0.0000%	0.0000%	0.0000%
<b>TOTAL ELECTRIC</b>			<b>1,507,412</b>	74.0025%	100.00%	
<b>GAS</b>						
SIOUX FALLS	14 SD		0	0.0000%	0.0000%	0.0000%
FARGO	05 MN	14,852				9.5187%
	05 ND	<u>43,345</u>				<u>27.7807%</u>
TOTAL	05		58,197	2.8570%	10.9897%	37.2994%
G FORKS	07 MN	3,032				15.5432%
	07 ND	<u>16,475</u>				<u>84.4568%</u>
TOTAL	07		19,507	0.9576%	3.6836%	100.0000%
MANKATO	08		0	0.0000%	0.0000%	0.0000%
MINNETONKA	10		0	0.0000%	0.0000%	0.0000%
ST PAUL	13		0	0.0000%	0.0000%	0.0000%
WHITE BEAR	16		451,858	22.1829%	85.3267%	100.0000%
EDINA	17		0	0.0000%	0.0000%	0.0000%
WINONA	23		0	0.0000%	0.0000%	0.0000%
NORTHWEST	24		0	0.0000%	0.0000%	0.0000%
LAKES	25		0	0.0000%	0.0000%	0.0000%
NEWPORT	27		0	0.0000%	0.0000%	0.0000%
<b>TOTAL GAS (529,532 + 30 Transp)</b>			<b>529,562</b>	25.9975%	100.0000%	
<b>TOTAL COMPANY</b>			<b>2,036,974</b>	<b>100.0000%</b>		

Note - Gas includes Transportation Customers

Data provided by R Pacheco

**XCEL ENERGY NORTH  
AVERAGE CUSTOMERS BY JURISDICTION  
For G.O. Division Split  
2021 Budget**

<b>ELECTRIC UTILITY</b>	<b>AVERAGE CUSTOMERS</b>	<b>%</b>	
MINN DIVS	1,304,164		
SF DIV (MN)	8,103		
FARGO DIV (MN)	3,481		
TOTAL MINN JURIS	<u>1,315,749</u>	87.2853%	<b>Electric Customer Allocations</b>
NO DAKOTA JURIS	94,349	6.2590%	
SO DAKOTA JURIS	97,315	6.4557%	
WHOLESALE JURIS	<u>0</u>	0.0000%	
TOTAL ELECTRIC UTILITY	<u><u>1,507,412</u></u>	<u>100.0000%</u>	

<b>GAS UTILITY</b>	<b>AVERAGE CUSTOMERS</b>	<b>%</b>	
MINN JURIS	469,742	88.7038%	<b>Gas Customer Allocations</b>
NO DAKOTA JURIS	59,820	11.2962%	
SO DAKOTA JURIS	<u>0</u>	0.0000%	
TOTAL GAS UTILITY	<u>529,562</u>	<u>100.0000%</u>	

**XCEL ENERGY NORTH  
AVERAGE CUSTOMERS BY JURISDICTION  
For G.O. Division Split  
2021 Budget**

<b>ELECTRIC UTILITY</b>	<b>AVERAGE CUSTOMERS</b>	<b>%</b>		<b>Corp Combined for Donations</b>
MINN DIVS	1,304,164			
SF DIV (MN)	8,103			
FARGO DIV (MN)	3,481			
TOTAL MINN JURIS	1,315,749	87.2853%	<b>Electric C10 Allocations</b>	64.5933%
NO DAKOTA JURIS	94,349	6.2590%		4.6318%
SO DAKOTA JURIS	97,315	6.4557%		4.7774%
Wholesale	0	0.0000%		0.0000%
<b>TOTAL ELECTRIC UTILITY</b>	<b>1,507,412</b>	<b>100.0000%</b>		
Electric Percent of Total Company	74.0025%			

<b>GAS UTILITY</b>	<b>AVERAGE CUSTOMERS</b>	<b>%</b>		
MINN JURIS	469,742	88.7038%	<b>Gas</b>	23.0608%
NO DAKOTA JURIS	59,820	11.2962%		2.9367%
SO DAKOTA JURIS	0	0.0000%	<b>C10 Allocations</b>	0.0000%
<b>TOTAL GAS UTILITY</b>	<b>529,562</b>	<b>100.00%</b>		
Gas Percent of Total Company	25.9975%		<b>Total Elec &amp; Gas</b>	2,036,974

<b>MINN JURIS</b>			
Electric Utility Total Mn Juris	1,315,749	73.6912%	
Gas Utility Total Mn Juris	469,742	26.3088%	
	1,785,490	100.0000%	
<b>NO DAKOTA JURIS</b>			
Electric Utility Total ND Juris	94,349	61.1983%	
Gas Utility Total ND Juris	59,820	38.8017%	
	154,169	100.0000%	
<b>SO DAKOTA JURIS</b>			
Electric Utility Total SD Juris	97,315	100.0000%	
Gas Utility Total SD Juris	0	0.0000%	
	97,315	100.0000%	

Note: Market Base Customers rolled into Electric Retail jurisdictions.

**XCEL ENERGY NORTH**  
**"B" AVERAGE CUSTOMERS**  
**2021 Budget**  
**Combination Utility Divisions - Jurisdictional Split**

		Electric	Gas	Total	% of Total	Electric % of Total	Gas % of Total
Fargo	MN	3,481	14,852	18,333	11.7499%	3.5585%	25.5197%
	ND	94,349	43,345	137,694	88.2501%	96.4415%	74.4803%
		<u>97,830</u>	<u>58,197</u>	<u>156,027</u>	100.0000%	100.0000%	100.0000%
		62.7007%	37.2993%	100.0000%			
Grand Forks	MN	0	3,032	3,032	15.5432%	0.0000%	15.5432%
	ND	0	16,475	16,475	84.4568%	0.0000%	84.4568%
		<u>0</u>	<u>19,507</u>	<u>19,507</u>	100.0000%	100.0000%	100.0000%
		0.0000%	100.0000%	100.0000%			
Minot	ND	0	0	0	100.00%		
ND Region	MN	3,481	17,884	21,365	12.1714%	3.5585%	23.0152%
	ND	94,349	59,820	154,169	87.8286%	96.4415%	76.9848%
		<u>97,830</u>	<u>77,704</u>	<u>175,534</u>	100.0000%	100.0000%	100.0000%
		55.7328%	44.2672%	100.0000%			
Fargo & GF	MN	3,481	17,884	21,365	12.1714%	3.5585%	23.0152%
	ND	94,349	59,820	154,169	87.8286%	96.4415%	76.9848%
		<u>97,830</u>	<u>77,704</u>	<u>175,534</u>	100.0000%	100.0000%	100.0000%
		55.7328%	44.2672%	100.0000%			

**XCEL ENERGY NORTH  
"B" AVERAGE CUSTOMERS  
2021 Budget  
Combination NORTH and SOUTH DAKOTA**

		<u>Electric</u>	<u>Gas</u>	<u>Total</u>	<u>Elec</u>	<u>Gas</u>
<b>ND Region</b>	MN	3,481	17,884	21,365	3.5585%	23.0152%
	ND	94,349	59,820	154,169	96.4415%	76.9848%
		<u>97,830</u>	<u>77,704</u>	<u>175,534</u>	<u>100.0000%</u>	<u>100.0000%</u>
		55.7328%	44.2672%	100.0000%		
<b>SIOUX FALLS</b>	MN	8,103	0	8,103	7.6867%	0.0000%
	SD	97,315	0	97,315	92.3133%	0.0000%
		<u>105,418</u>	<u>0</u>	<u>105,418</u>	<u>100.0000%</u>	<u>0.0000%</u>
		100.0000%	0.0000%	100.0000%		
<b>Joint SD/ND Region</b>	MN	11,584	17,884	29,468	5.6997%	23.0152%
	ND	94,349	59,820	154,169	46.4205%	76.9848%
	SD	97,315	0	97,315	47.8798%	0.0000%
		<u>203,248</u>	<u>77,704</u>	<u>280,952</u>	<u>100.0000%</u>	<u>100.0000%</u>
		72.3426%	27.6574%	100.00%		

Xcel Energy  
Total Electric Customers  
2021 Budget

	Residential		Space Heating	Residential	Total	Small C&I	Large C&I	Total C&I	Street Lighting	Public Authority	Interdept.	Total Other	Total Retail
	w/o Space Heating	Residential											
Jan-21	1,136,145	37,432	1,173,577	133,683	501	134,184	5,555	1,477	5	7,037	1,314,798		
Feb-21	1,136,598	37,429	1,174,027	133,511	501	134,012	5,563	1,476	5	7,044	1,315,083		
Mar-21	1,137,253	37,457	1,174,710	133,337	501	133,838	5,572	1,475	5	7,052	1,315,600		
Apr-21	1,137,225	37,484	1,174,709	133,162	501	133,663	5,580	1,475	5	7,060	1,315,432		
May-21	1,136,908	37,513	1,174,421	132,989	501	133,490	5,589	1,474	5	7,068	1,314,979		
Jun-21	1,136,244	37,564	1,173,808	132,815	501	133,316	5,598	1,474	5	7,077	1,314,201		
Jul-21	1,136,114	37,616	1,173,730	132,641	501	133,142	5,606	1,474	5	7,085	1,313,957		
Aug-21	1,137,125	37,668	1,174,793	132,467	501	132,968	5,615	1,474	5	7,094	1,314,855		
Sep-21	1,137,597	37,748	1,175,345	132,293	501	132,794	5,624	1,474	5	7,103	1,315,242		
Oct-21	1,139,338	37,830	1,177,168	132,351	501	132,852	5,633	1,475	5	7,113	1,317,133		
Nov-21	1,140,237	37,911	1,178,148	132,408	501	132,909	5,642	1,476	5	7,123	1,318,180		
Dec-21	1,141,429	37,990	1,179,419	132,466	501	132,967	5,651	1,476	5	7,132	1,319,518		

1,315,748

ND

Jan-21	59,178	22,069	81,247	12,694	24	12,718	239	157	0	396	94,361
Feb-21	59,172	22,074	81,246	12,671	24	12,695	239	157	0	396	94,337
Mar-21	59,172	22,083	81,255	12,648	24	12,672	239	157	0	396	94,323
Apr-21	59,173	22,092	81,265	12,623	24	12,647	239	157	0	396	94,308
May-21	59,174	22,101	81,275	12,599	24	12,623	243	157	0	400	94,298
Jun-21	59,185	22,118	81,303	12,579	24	12,603	243	157	0	400	94,306
Jul-21	59,197	22,135	81,332	12,559	24	12,583	243	157	0	400	94,315
Aug-21	59,209	22,151	81,360	12,537	24	12,561	243	157	0	400	94,321
Sep-21	59,226	22,171	81,397	12,517	24	12,541	247	157	0	404	94,342
Oct-21	59,243	22,191	81,434	12,520	24	12,544	247	157	0	404	94,382
Nov-21	59,260	22,212	81,472	12,522	24	12,546	247	157	0	404	94,422
Dec-21	59,281	22,234	81,515	12,527	24	12,551	247	157	0	404	94,470

94,349

Xcel Energy  
Total Electric Customers  
2021 Budget  
SD

Jan-21	76,284	8,235	84,519	11,999	26	12,025	489	0	0	489	97,033
Feb-21	76,289	8,265	84,554	11,989	26	12,015	489	0	0	489	97,058
Mar-21	76,303	8,295	84,598	11,984	26	12,010	489	0	0	489	97,097
Apr-21	76,317	8,325	84,642	11,964	26	11,990	490	0	0	490	97,122
May-21	76,332	8,355	84,687	11,953	26	11,979	490	0	0	490	97,156
Jun-21	76,376	8,386	84,762	11,945	26	11,971	491	0	0	491	97,224
Jul-21	76,420	8,417	84,837	11,937	26	11,963	491	0	0	491	97,291
Aug-21	76,464	8,448	84,912	11,930	26	11,956	491	0	0	491	97,359
Sep-21	76,525	8,480	85,005	11,923	26	11,949	492	0	0	492	97,446
Oct-21	76,586	8,511	85,097	11,937	26	11,963	492	0	0	492	97,552
Nov-21	76,647	8,543	85,190	11,951	26	11,977	493	0	0	493	97,660
Dec-21	76,717	8,576	85,293	11,965	26	11,991	493	0	0	493	97,777
<b>97,315</b>											

MN Company including Wholesale

Jan-21	1,271,607	67,736	1,339,343	158,376	551	158,927	6,283	1,634	5	7,922	1,506,192	Wholesale
Feb-21	1,272,059	67,768	1,339,827	158,171	551	158,722	6,291	1,633	5	7,929	1,506,478	0
Mar-21	1,272,728	67,835	1,340,563	157,969	551	158,520	6,300	1,632	5	7,937	1,507,020	0
Apr-21	1,272,715	67,901	1,340,616	157,749	551	158,300	6,309	1,632	5	7,946	1,506,862	0
May-21	1,272,414	67,969	1,340,383	157,541	551	158,092	6,322	1,631	5	7,958	1,506,433	0
Jun-21	1,271,805	68,068	1,339,873	157,339	551	157,890	6,332	1,631	5	7,968	1,505,731	0
Jul-21	1,271,731	68,168	1,339,899	157,137	551	157,688	6,340	1,631	5	7,976	1,505,563	0
Aug-21	1,272,798	68,267	1,341,065	156,934	551	157,485	6,349	1,631	5	7,985	1,506,535	0
Sep-21	1,273,348	68,399	1,341,747	156,733	551	157,284	6,363	1,631	5	7,999	1,507,030	0
Oct-21	1,275,167	68,532	1,343,699	156,808	551	157,359	6,372	1,632	5	8,009	1,509,067	0
Nov-21	1,276,144	68,666	1,344,810	156,881	551	157,432	6,382	1,633	5	8,020	1,510,262	0
Dec-21	1,277,427	68,800	1,346,227	156,958	551	157,509	6,391	1,633	5	8,029	1,511,765	0
<b>1,507,412</b>												

**Xcel Energy  
2019 Actuals  
Customers by Division**

**Electric**

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Average</u>
MN	3,458	3,461	3,458	3,465	3,481	3,480	3,484	3,493	3,493	3,499	3,503	3,500	<b>3,481</b>
MN	8,071	8,074	8,093	8,102	8,110	8,119	8,108	8,103	8,107	8,114	8,120	8,117	<b>8,103</b>
MN	1,280,008	1,280,993	1,282,748	1,283,026	1,283,883	1,284,764	1,285,282	1,286,989	1,286,044	1,289,913	1,292,260	1,293,861	<b>1,285,981</b>
ND	94,544	94,602	94,633	94,583	94,582	94,517	94,606	94,671	94,678	94,714	94,814	94,870	<b>94,651</b>
SD	95,550	95,624	95,731	95,775	95,897	95,963	96,054	96,283	96,362	96,638	96,781	96,944	<b>96,134</b>
<b>Total Elec</b>	<b>1,481,631</b>	<b>1,482,754</b>	<b>1,484,663</b>	<b>1,484,951</b>	<b>1,485,953</b>	<b>1,486,843</b>	<b>1,487,534</b>	<b>1,489,539</b>	<b>1,490,684</b>	<b>1,492,878</b>	<b>1,495,478</b>	<b>1,497,292</b>	<b>1,488,350</b>

**Gas**

MN	16,828	16,871	16,919	16,938	16,950	16,944	16,979	17,013	17,068	17,137	17,164	17,181	<b>16,999</b>
MN	448,945	449,095	449,521	449,644	449,736	449,724	449,859	450,570	451,006	451,784	452,839	453,294	<b>450,501</b>
ND	59,247	59,241	59,298	59,374	59,568	59,595	59,685	59,839	59,934	60,261	60,371	60,434	<b>59,737</b>
<b>Total Gas</b>	<b>525,020</b>	<b>525,207</b>	<b>525,738</b>	<b>525,956</b>	<b>526,254</b>	<b>526,263</b>	<b>526,523</b>	<b>527,422</b>	<b>528,008</b>	<b>529,182</b>	<b>530,374</b>	<b>530,909</b>	<b>527,238</b>
													<b>2,015,588</b>

Data provided by Noel Hatcher, Information Services  
James Catalano, Manager

**Xcel Energy**  
**Electric Demand & Energy Allocations**  
**D-10 & E-10 Allocator**  
**2021 Budget**

		2021 Bud	Juris
		Retail	Split
Demand (1)			
D10-12 CP	MN	53,191,718	86.9972%
after TLM	ND	3,774,380	6.1731%
Includes Contrac	SD	4,175,811	6.8297%
	Wholesale	0	0.0000%
		<u>61,141,909</u>	<u>100.0000%</u>

		Demand
		Allocator
MN		86.9972%
ND		6.1731%
SD		6.8297%
WHI		0.0000%
		<u>100.0000%</u>

Total 61,141,909

		2021 Bud	Juris
		Retail	Split
Demand			
W/o Contract Services			
	MN	53,191,718	86.9972%
	ND	3,774,380	6.1731%
	SD	4,175,811	6.8297%
	Wholesale	0	0.0000%
		<u>61,141,909</u>	<u>100.0000%</u>

		2021 Bud	Juris
		Retail	Split
Energy (2)			
E10-Sales			
	MN	28,143,619	86.5148%
	ND	2,203,565	6.7739%
	SD	2,183,207	6.7113%
	WHSL	0	0.0000%
		<u>32,530,391</u>	<u>100.0000%</u>

		Energy
		Allocator
MN		86.5148%
ND		6.7739%
SD		6.7113%
WHI		0.0000%
		<u>100.0000%</u>

Total 32,530,391

**Source**

- 1) Load Research - K. Holcombe
- 2) Rate Design - L. Jaramillo

**Xcel Energy North (Minnesota Company) - Demand Allocations (kW)  
(Based on July 2020 Forecast)  
2021**

	FORECAST BUDGET												Allocation Factors	
	2021 JAN	2021 FEB	2021 MAR	2021 APR	2021 MAY	2021 JUN	2021 JUL	2021 AUG	2021 SEP	2021 OCT	2021 NOV	2021 DEC		12 Month Total KW
<b>PRODUCTION</b>	4,154,650	4,017,096	3,943,086	3,616,784	4,578,616	6,003,415	5,994,684	5,946,509	5,393,010	3,876,841	3,933,050	4,292,933	55,750,674	87.2493%
MN	374,470	360,787	304,735	273,783	298,149	355,481	325,707	357,532	314,719	279,948	321,052	365,692	3,932,056	6.1536%
ND	326,325	313,953	282,862	250,417	333,554	443,186	484,154	458,596	410,530	304,738	292,011	315,110	4,215,436	6.5971%
SD	4,855,445	4,691,836	4,350,683	4,140,984	5,210,319	6,802,082	6,804,545	6,762,438	6,118,259	4,461,327	4,546,114	4,973,935	63,898,166	100.0000%
RETAIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0000%
WHOLESALE	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0000%
<b>TOTAL</b>	4,855,445	4,691,836	4,350,683	4,140,984	5,210,319	6,802,082	6,804,545	6,762,438	6,118,259	4,461,327	4,546,114	4,973,935	63,898,166	100.0000%

\*\* Includes Interdepartmental Sales and Excludes Company Use

ALLOCATION FACTORS			
PRODUCTION	TRANS LOSS MULTIPLIERS	HSDS DEMAND	PRODUCTION
MN	0.9541	53,191,718	86.9972%
ND	0.9599	3,774,380	6.1731%
SD	0.9906	4,175,811	6.8397%
RETAIL		61,141,909	100.0000%
WHOLESALE		0	0.0000%
<b>TOTAL</b>		61,141,909	100.0000%

# 36-MONTH DEMAND ALLOCATION

## BASED ON JULY 2020 FORECAST

2019 - 2021		Minnesota Company					Wisconsin Company					Xcel North System			
Year & Month	Total MNCO Peak (MW)	Customers to Change Status (MW)	Adjusted MNCO Peak (MW)	Transmission Loss Multiplier	Distribution Level (MW)	Total WICO Peak (MW)	Customers to Change Status (MW)	Adjusted WICO Peak (MW)	Transmission Loss Multiplier	Distribution Level (MW)	Unadjusted Peak Demand (MW)	Adjusted Peak Demand (MW)	Distribution Level (MW)		
<b>2019</b>															
Actual Data	January	5,523	0	5,523	0.967	5,341	1,156	0	1,156	0.945	1,093	6,679	6,679	6,434	
	February	5,138	0	5,138	0.967	4,968	1,082	0	1,082	0.945	1,022	6,220	6,220	5,990	
	March	5,133	0	5,133	0.967	4,964	1,097	0	1,097	0.945	1,037	6,231	6,231	6,001	
	April	4,679	0	4,679	0.967	4,524	936	0	936	0.945	885	5,615	5,615	5,409	
	May	5,167	0	5,167	0.967	4,997	989	0	989	0.945	934	6,156	6,156	5,931	
	June	6,388	0	6,388	0.967	6,178	1,065	0	1,065	0.945	1,007	7,454	7,454	7,184	
	July	7,469	0	7,469	0.967	7,223	1,305	0	1,305	0.945	1,233	8,774	8,774	8,456	
	August	6,539	0	6,539	0.967	6,323	1,209	0	1,209	0.945	1,143	7,748	7,748	7,466	
	September	6,619	0	6,619	0.967	6,401	1,093	0	1,093	0.945	1,033	7,712	7,712	7,434	
	October	4,535	0	4,535	0.967	4,386	938	0	938	0.945	886	5,473	5,473	5,272	
	November	5,026	0	5,026	0.967	4,860	1,064	0	1,064	0.945	1,006	6,090	6,090	5,865	
	December	5,196	0	5,196	0.967	5,024	1,097	0	1,097	0.945	1,037	6,293	6,293	6,061	
<b>Total</b>		<b>67,413</b>		<b>67,413</b>		<b>65,188</b>		<b>13,032</b>		<b>13,032</b>		<b>12,315</b>	<b>80,445</b>	<b>80,445</b>	<b>77,504</b>
<b>2020</b>															
Actual Data	January	5,093	0	5,093	0.967	4,925	1,077	0	1,077	0.945	1,018	6,170	6,170	5,942	
	February	4,996	0	4,996	0.967	4,831	1,094	0	1,094	0.945	1,034	6,090	6,090	5,865	
	March	4,590	0	4,590	0.967	4,439	949	0	949	0.945	897	5,540	5,540	5,336	
	April	4,244	0	4,244	0.967	4,104	852	0	852	0.945	805	5,095	5,095	4,909	
	May	5,118	0	5,118	0.967	4,949	986	0	986	0.945	932	6,104	6,104	5,881	
	June	6,925	0	6,925	0.967	6,696	1,191	0	1,191	0.945	1,126	8,116	8,116	7,822	
Forecast	July	6,687	0	6,687	0.967	6,466	1,237	0	1,237	0.945	1,169	7,924	7,924	7,635	
	August	6,648	0	6,648	0.967	6,428	1,276	0	1,276	0.945	1,206	7,924	7,924	7,634	
	September	5,992	0	5,992	0.967	5,794	1,093	0	1,093	0.945	1,033	7,085	7,085	6,827	
	October	4,339	0	4,339	0.967	4,196	900	0	900	0.945	850	5,239	5,239	5,046	
	November	4,418	0	4,418	0.967	4,272	950	0	950	0.945	898	5,368	5,368	5,170	
	December	4,845	0	4,845	0.967	4,685	1,061	0	1,061	0.945	1,003	5,906	5,906	5,688	
<b>Total</b>		<b>63,894</b>		<b>63,894</b>		<b>61,785</b>		<b>12,666</b>		<b>12,666</b>		<b>11,969</b>	<b>76,560</b>	<b>76,560</b>	<b>73,755</b>
<b>2021</b>															
Forecast	January	4,867	0	4,867	0.967	4,706	1,057	0	1,057	0.945	999	5,924	5,924	5,705	
	February	4,701	0	4,701	0.967	4,546	1,017	0	1,017	0.945	961	5,718	5,718	5,507	
	March	4,543	0	4,543	0.967	4,393	962	0	962	0.945	909	5,505	5,505	5,302	
	April	4,151	0	4,151	0.967	4,014	875	0	875	0.945	827	5,026	5,026	4,841	
	May	5,222	0	5,222	0.967	5,050	1,015	0	1,015	0.945	959	6,237	6,237	6,009	
	June	6,810	0	6,810	0.967	6,585	1,254	0	1,254	0.945	1,185	8,064	8,064	7,770	
	July	6,812	0	6,812	0.967	6,587	1,263	0	1,263	0.945	1,194	8,076	8,076	7,781	
	August	6,771	0	6,771	0.967	6,548	1,305	0	1,305	0.945	1,233	8,076	8,076	7,781	
	September	6,126	0	6,126	0.967	5,923	1,121	0	1,121	0.945	1,060	7,247	7,247	6,983	
	October	4,469	0	4,469	0.967	4,322	931	0	931	0.945	879	5,400	5,400	5,201	
	November	4,554	0	4,554	0.967	4,404	983	0	983	0.945	929	5,537	5,537	5,333	
	December	4,982	0	4,982	0.967	4,818	1,095	0	1,095	0.945	1,034	6,077	6,077	5,852	
<b>Total</b>		<b>64,008</b>		<b>64,008</b>		<b>61,895</b>		<b>12,879</b>		<b>12,879</b>		<b>12,170</b>	<b>76,887</b>	<b>76,887</b>	<b>74,066</b>
<b>Three-Year Total</b>		<b>195,315</b>		<b>195,315</b>		<b>188,869</b>		<b>38,577</b>		<b>38,577</b>		<b>36,455</b>	<b>233,892</b>	<b>233,892</b>	<b>225,325</b>
<b>Actual Ratio:</b>		<b>0.835064</b>					<b>0.164936</b>					<b>1.000000</b>			
<b>Adjusted Actual Ratio:</b>		<b>0.835064</b>					<b>0.164936</b>					<b>1.000000</b>			
<b>Distribution Level Ratio:</b>		<b>0.838210</b>					<b>0.161790</b>					<b>1.000000</b>			

Source: "2020v2.0 Forecast NSP Elec Energy and Base Peak Demand (07-21-20).xlsx"

Original Energy Loss Factors -- 4-Year Average 1985-1988

	No Dak	So Dak	Minn	Minn Co	Wisc Co	NSP Co
Bulk(UT)	0.9992	1.0000	0.9850	0.9866	0.9799	0.9855
Bulk(T)	0.9960	1.0000	0.9798	0.9816	0.9788	0.9810
Tran(UT)	0.9942	0.9835	0.9753	0.9769	0.9671	0.9753
Tran(T)	0.9918	0.9825	0.9739	0.9754	0.9644	0.9736
Subtran(UT)	0.9881	0.9741	0.9677	0.9693	0.9450	0.9653
Subtran(t)	0.9828	0.9670	0.9621	0.9636	0.9372	0.9593
Primary	0.9754	0.9529	0.9523	0.9539	0.9251	0.9491
Large secondary	0.9642	0.9321	0.9372	0.9388	0.9048	0.9331
Small Secondary	0.9591	0.9267	0.9296	0.9314	0.8990	0.9260

Original Overall Loss Factor: 0.9613 0.9340 0.9396 0.9407 0.9104 0.9357  
**Budget Losses:** 0.0635 0.0519 0.0717 0.0700 0.0804 0.0717 (See row 17 of "Summary" tab in "Loss\_Factor\_Calc\_2020A.xlsx")  
 Adjustment Factors: 0.97418 1.01509 0.98793 0.98864 1.01006 0.99205 (this row links to LD20FC.xlsx)

	No Dak	So Dak	Minn	Minn Co	Wisc Co	NSP Co
Bulk(UT)	0.9734	1.0000	0.9731	0.9754	0.9898	0.9777
Bulk(T)	0.9703	1.0000	0.9680	0.9705	0.9887	0.9732
Tran(UT)	0.9685	0.9983	0.9635	0.9658	0.9768	0.9675
Tran(T)	0.9662	0.9973	0.9621	0.9643	0.9741	0.9659
<b>Subtran(UT)</b>	<b>0.9626</b>	<b>0.9888</b>	<b>0.9560</b>	<b>0.9583</b>	<b>0.9545</b>	<b>0.9576</b>
Subtran(t)	0.9574	0.9816	0.9505	0.9527	0.9466	0.9517
Primary	0.9502	0.9673	0.9408	0.9431	0.9344	0.9416
Large secondary	0.9393	0.9462	0.9259	0.9281	0.9139	0.9257
Small Secondary	0.9343	0.9407	0.9184	0.9208	0.9080	0.9186

Xcel Energy (MN)  
2021 Budget Forecast  
Electric Sales

MN State		Residential	Residential w/Sp Heat	Total	Small C&I	Large C&I	Total C&I	Total	Street Lighting	Public Authority	Intercept	Total Other	Total Retail	Wholesale	Total Mwh	Company Use	Losses	Native Requirements	Loss Factor
Jan-21	749,139	61,371	810,509	1,001,308	532,011	1,533,519	11,454	4,936	310	167,022	2,360,730	0	2,360,730	6,206	204,547	2,571,483	6.0%		
Feb-21	622,651	46,962	669,614	871,106	505,961	1,377,068	9,392	4,283	544	14,219	2,060,901	0	2,060,901	4,860	176,565	2,242,165	7.9%		
Mar-21	637,530	36,129	673,660	1,039,298	600,551	1,639,849	8,975	5,203	554	14,732	2,328,240	0	2,328,240	6,690	144,856	2,479,786	5.8%		
Apr-21	593,053	22,926	622,280	900,737	571,006	1,471,743	7,306	4,615	292	12,214	1,962,530	0	1,962,530	4,728	164,434	2,131,692	7.7%		
May-21	599,354	23,349	622,703	979,174	551,211	1,530,385	4,923	4,244	375	10,532	2,104,555	0	2,104,555	4,932	161,161	2,270,649	7.1%		
Jun-21	757,965	23,349	781,335	979,174	551,211	1,530,385	4,923	4,244	375	10,532	2,323,034	0	2,323,034	3,282	194,005	2,520,320	7.7%		
Jul-21	918,907	26,020	944,927	1,123,532	633,386	1,756,918	4,491	6,218	609	11,318	2,713,163	0	2,713,163	3,423	231,406	2,947,992	7.8%		
Aug-21	867,863	24,064	891,927	1,108,907	666,334	1,775,241	5,308	7,273	601	13,182	2,680,350	0	2,680,350	3,744	187,734	2,871,828	6.5%		
Sep-21	636,241	21,342	657,583	961,290	608,307	1,569,597	6,439	6,368	883	13,680	2,240,861	0	2,240,861	3,291	122,948	2,367,100	5.2%		
Oct-21	580,489	26,473	606,962	955,076	593,058	1,548,134	8,044	5,266	595	13,905	2,169,001	0	2,169,001	3,535	131,889	2,304,425	5.7%		
Nov-21	597,804	39,417	637,221	949,027	519,398	1,468,424	9,302	4,325	412	14,040	2,119,686	0	2,119,686	4,113	150,442	2,274,241	6.6%		
Dec-21	723,180	53,400	776,579	971,538	556,966	1,528,504	10,852	4,817	447	15,916	2,320,999	0	2,320,999	4,519	188,881	2,514,399	7.5%		
8,248,178	405,020	8,653,197	11,689,271	6,879,829	18,569,099	92,399	62,796	6,558	161,752	27,384,049	0	27,384,049	53,143	2,058,887	29,496,079	7.0%			

ND State		Residential	Residential w/Sp Heat	Total	Small C&I	Large C&I	Total C&I	Total	Street Lighting	Public Authority	Intercept	Total Other	Total Retail	Wholesale	Total Mwh	Company Use	Losses	Native Requirements	Loss Factor
Jan-21	53,445	41,603	95,048	93,648	25,503	119,151	1,704	1,324	0	3,028	217,227	0	217,227	107	17,335	234,668	7.4%		
Feb-21	44,040	30,284	74,324	80,429	26,794	107,223	1,514	941	0	2,455	184,002	0	184,002	82	16,102	200,186	8.0%		
Mar-21	44,206	25,002	69,208	90,814	29,675	120,489	1,195	1,259	0	2,454	192,151	0	192,151	97	11,531	203,780	5.7%		
Apr-21	34,296	16,683	50,969	70,040	27,457	97,497	1,196	1,233	0	2,429	150,915	0	150,915	78	8,613	159,805	5.5%		
May-21	37,034	14,569	51,602	74,393	29,008	103,401	876	1,144	0	2,020	157,023	0	157,023	54	10,371	167,448	6.2%		
Jun-21	43,203	12,590	55,793	74,334	27,401	101,735	887	1,481	0	2,368	159,896	0	159,896	61	13,391	173,348	7.7%		
Jul-21	49,851	14,431	64,283	87,521	31,356	118,877	759	1,350	0	2,109	185,269	0	185,269	63	16,864	202,196	8.3%		
Aug-21	49,704	13,879	63,583	84,800	33,218	118,018	1,161	1,486	0	2,656	184,257	0	184,257	60	12,625	196,942	6.4%		
Sep-21	35,127	10,683	45,810	73,007	32,567	105,574	1,170	1,093	0	2,263	153,647	0	153,647	58	11,514	165,219	7.0%		
Oct-21	39,094	17,828	56,923	80,993	30,748	111,741	1,387	1,069	0	2,456	171,120	0	171,120	60	10,865	182,045	6.0%		
Nov-21	40,127	25,160	65,287	76,958	28,112	105,071	1,596	1,097	0	2,693	173,050	0	173,050	81	10,922	184,053	5.9%		
Dec-21	50,274	36,359	86,633	88,556	29,708	118,263	1,741	1,291	0	3,032	207,928	0	207,928	100	12,427	220,455	5.6%		
520,402	259,080	779,483	975,492	351,547	1,327,040	15,185	14,777	0	29,962	2,116,383	0	2,116,383	901	152,760	2,290,145	6.7%			

SD State	Residential w/Sp Heat		Residential		Total		Street Lighting		Public Authority Intercept		Total Other		Total Retail		Total Wholesak		Company Use		Losses		Native Requirements		Loss Factor		
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Annual
	63,190	12,040	75,230	112,855	1,463	0	0	1,463	189,548	0	189,548	0	189,548	92	8,920	188,560	0	8,920	188,560	0	8,920	188,560	0	8,920	4.5%
	52,619	9,754	62,373	70,103	25,967	96,070	1,016	0	1,016	159,458	0	159,458	84	10,846	170,388	0	10,846	170,388	0	10,846	170,388	0	10,846	6.4%	
	51,641	8,971	60,612	81,403	30,599	112,002	796	0	796	173,410	0	173,410	88	6,843	180,341	0	6,843	180,341	0	6,843	180,341	0	6,843	3.8%	
	46,778	6,009	52,787	64,765	27,498	92,263	1,081	0	1,081	146,131	0	146,131	63	8,289	155,493	0	8,289	155,493	0	8,289	155,493	0	8,289	6.0%	
	52,311	5,836	58,147	71,161	28,949	100,110	646	0	646	158,904	0	158,904	44	8,612	167,560	0	8,612	167,560	0	8,612	167,560	0	8,612	5.1%	
	67,046	6,832	73,078	81,457	30,805	112,262	657	0	657	185,997	0	185,997	41	9,965	196,004	0	9,965	196,004	0	9,965	196,004	0	9,965	5.1%	
	79,475	6,695	86,169	87,751	35,207	122,958	592	0	592	209,719	0	209,719	26	13,122	222,867	0	13,122	222,867	0	13,122	222,867	0	13,122	5.9%	
	71,609	6,227	77,837	86,357	34,926	121,283	725	0	725	199,844	0	199,844	71	10,846	210,761	0	10,846	210,761	0	10,846	210,761	0	10,846	5.1%	
	53,863	5,678	59,561	64,331	33,035	97,367	872	0	872	157,800	0	157,800	9	9,040	166,849	0	9,040	166,849	0	9,040	166,849	0	9,040	5.4%	
	55,375	6,414	61,789	85,819	32,028	117,846	1,046	0	1,046	180,682	0	180,682	60	7,297	188,039	0	7,297	188,039	0	7,297	188,039	0	7,297	3.9%	
	49,901	8,565	58,466	70,701	28,058	98,759	1,157	0	1,157	158,381	0	158,381	64	7,555	166,000	0	7,555	166,000	0	7,555	166,000	0	7,555	4.6%	
	62,730	11,718	74,449	71,076	27,851	98,927	1,250	0	1,250	174,625	0	174,625	3	11,125	185,753	0	11,125	185,753	0	11,125	185,753	0	11,125	5.2%	
	706,559	93,939	800,498	1,282,701	362,209	1,644,912	11,301	0	11,301	2,094,500	0	2,094,500	645	113,469	2,208,615	0	113,469	2,208,615	0	113,469	2,208,615	0	113,469	6.0%	

MN Company	Residential w/Sp Heat		Residential		Total		Street Lighting		Public Authority Intercept		Total Other		Total Retail		Total Firm Wholesak		Company Use		Retail Losses		Wholesale Losses		Native Requirements		Retail Loss Factor	
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Annual	Loss Factor
	865,774	115,013	980,787	1,180,725	584,801	1,765,525	14,621	6,262	310	21,192	2,767,505	0	2,767,505	6,405	230,801	0	6,405	230,801	0	230,801	0	3,004,711	0	3,004,711	7.7%	
	719,290	87,020	806,310	1,021,639	558,722	1,580,361	11,921	5,224	544	17,690	2,404,361	0	2,404,361	4,846	203,533	0	4,846	203,533	0	203,533	0	2,612,739	0	2,612,739	7.8%	
	733,378	70,102	803,480	1,211,514	660,825	1,872,339	9,593	6,482	554	17,982	2,693,801	0	2,693,801	6,675	163,200	0	6,675	163,200	0	163,200	0	2,863,906	0	2,863,906	5.7%	
	638,128	46,249	684,376	962,881	596,596	1,559,476	9,583	5,848	292	15,723	2,259,576	0	2,259,576	4,869	182,545	0	4,869	182,545	0	182,545	0	2,446,990	0	2,446,990	7.5%	
	688,699	43,331	732,030	1,046,291	628,963	1,675,254	7,438	5,387	375	13,198	2,428,482	0	2,428,482	5,030	180,145	0	5,030	180,145	0	180,145	0	2,605,657	0	2,605,657	6.9%	
	868,235	41,971	910,206	1,134,965	609,417	1,744,382	6,487	6,937	935	14,339	2,668,927	0	2,668,927	3,384	217,361	0	3,384	217,361	0	217,361	0	2,889,672	0	2,889,672	7.5%	
	1,048,233	47,146	1,095,379	1,298,804	699,949	1,998,753	5,842	7,568	609	14,019	3,106,151	0	3,106,151	3,512	261,392	0	3,512	261,392	0	261,392	0	3,373,055	0	3,373,055	7.7%	
	989,177	44,170	1,033,347	1,280,064	734,478	2,014,542	7,194	8,789	601	16,563	3,064,451	0	3,064,451	3,675	211,205	0	3,675	211,205	0	211,205	0	3,279,532	0	3,279,532	6.4%	
	725,252	37,703	762,955	1,098,028	673,909	1,771,938	8,481	7,451	883	16,815	2,552,308	0	2,552,308	3,358	145,502	0	3,358	145,502	0	145,502	0	2,699,168	0	2,699,168	5.3%	
	674,959	50,715	725,674	1,121,868	655,834	1,777,722	10,477	6,335	595	17,407	2,520,802	0	2,520,802	3,655	168,919	0	3,655	168,919	0	168,919	0	2,674,509	0	2,674,509	5.6%	
	687,831	73,142	760,973	1,096,686	575,568	1,672,254	12,055	5,423	412	17,890	2,451,117	0	2,451,117	4,258	212,433	0	4,258	212,433	0	212,433	0	2,624,294	0	2,624,294	6.4%	
	836,184	101,477	937,660	1,131,170	614,525	1,745,694	13,843	5,907	447	20,197	2,703,552	0	2,703,552	4,622	212,433	0	4,622	212,433	0	212,433	0	2,920,607	0	2,920,607	7.3%	
	9,475,139	758,040	10,233,178	13,585,255	7,593,585	21,178,840	118,883	77,572	6,538	203,015	31,615,014	0	31,615,014	54,689	2,325,116	0	54,689	2,325,116	0	2,325,116	0	33,994,839	0	33,994,839	7.3%	

**NSPM - Minnesota Company Calendar Month Sales (Mwh)  
Retail and Wholesale Sales From Jul 2020 Update  
Losses for Each State**

MINNESOTA:										
	Total Retail Sales	Total Firm Wholesale Sales	TOTAL SALES	Company Use	Company Use Losses	Energy Retail Loss Factor	Total Retail Losses	Wholesale Loss Factor	Total Wholesale Losses	TOTAL ENERGY
2021	27,384,049		27,384,049	53,143	4,004	7.0%	2,058,887		2,058,887	29,496,079

NORTH DAKOTA:										
	Total Retail Sales	Total Firm Wholesale Sales	TOTAL SALES	Company Use	Company Use Losses	Energy Retail Loss Factor	Total Retail Losses	Wholesale Loss Factor	Total Wholesale Losses	TOTAL ENERGY
2021	2,136,485		2,136,485	901	64	6.7%	152,760		152,760	2,290,145

SOUTH DAKOTA:										
	Total Retail Sales	Total Firm Wholesale Sales	TOTAL SALES	Company Use	Company Use Losses	Energy Retail Loss Factor	Total Retail Losses	Wholesale Loss Factor	Total Wholesale Losses	TOTAL ENERGY
2021	2,094,500		2,094,500	645	34	5.2%	113,469		113,469	2,208,615

NSPM - MINNESOTA COMPANY										
	Total Retail Sales	Total Firm Wholesale Sales	TOTAL SALES	Company Use	Company Use Losses	Energy Retail Loss Factor	Total Retail Losses	Wholesale Loss Factor	Total Wholesale Losses	TOTAL ENERGY
2021	31,615,034	0	31,615,034	54,689	4,101	6.84%	2,325,116	3.52%	2,325,116	33,994,839

**2021 Summary**  
Sum of MN, ND and SD Energy: 33,994,839  
Firm Wholesale Sales and Losses, Accounted for at the Company Level: 0  
NSPM Minnesota Company Total Energy: 33,994,839

	Total Energy Less Company Use	TLM's	Less Transm. Losses	E-10
MN	29,438,932	0.956	28,143,619	86.5148%
ND	2,289,180	0.9626	2,203,565	6.7739%
SD	2,207,936	0.9888	2,183,207	6.7113%
WHSL	0	0 *	0	0.0000%
<b>TOTAL</b>	<b>33,936,049</b>		<b>32,530,391</b>	<b>100.0000%</b>

\* There are no wholesale customers.

**Northern States Power Company, a Minnesota Corporation  
Calculation of the MN State TLM  
2021 Budget**

	<u>MN ST</u>	<u>WHSL</u>	<u>MN RETAIL</u>
Total Energy	29,438,932	0	29,438,932
TLM	0.956	0	0.9560
Energy less Tran Loss	28,143,619	0	28,143,619



**Xcel Energy  
2021 Budget Allocations**

<b>2021 Budget</b>
--------------------

	<b>ELEC</b>	<b>GAS</b>		<b>CHECK</b>
Customers (Utility Split)	74.0025%	25.9975%		100.0000%
Customer Bills	79.6498%	20.3502%		100.0000%
3 Factor	93.6423%	6.3577%		100.0000%
Total Operating Labor	91.6621%	8.3379%		100.0000%
Operating Labor	0.0000%	0.0000%		0.0000%
Software	91.3000%	8.7000%		100.0000%
Pretax	91.6922%	8.3078%		100.0000%
P-T-D-G (Prod, Trans, Dist, Gen Plant)	92.3300%	7.6700%		100.0000%
TRAC	82.4850%	17.5150%		100.0000%
	<b>Production</b>	<b>Transmission</b>	<b>Distribution</b>	
P-T-D	59.1100%	13.8800%	27.0100%	100.0000%
	<b>MN</b>	<b>WI</b>		
36 mth Interchange Demand Allocator	83.8210%	16.1790%		100.0000%
Interchange Energy Allocator	82.7537%	17.2463%		100.0000%

**Northern States Power (MN)  
Allocation Tables - 2021**

	MN	ND	SD	WHLSL	CHECK
ECustomerMN/ND	3.5585%	96.4415%			100.0000%
ECustomerMN/SD	7.6867%		92.3133%		100.0000%
ECustomerMN/SD/ND	87.2853%	6.2590%	6.4557%	0.0000%	100.0000%
ECustomerND/SD	5.6997%	46.4205%	47.8798%		100.0000%
EDemandProd	86.9972%	6.1731%	6.8297%	0.0000%	100.0000%
EDemandTran	86.9972%	6.1731%	6.8297%	0.0000%	100.0000%
EBadDebt	88.2900%	5.7200%	5.9900%	0.0000%	100.0000%
EDirectMN	100.0000%				100.0000%
EDirectND		100.0000%			100.0000%
EDirectSD			100.0000%		100.0000%
EEnergy	86.5148%	6.7739%	6.7113%	0.0000%	100.0000%
ETwoFactorAlloc	87.0750%	6.1963%	6.7287%	0.0000%	100.0000%
ELabor	86.8700%	6.3758%	6.7542%	0.0000%	100.0000%
E Open Line					0.0000%
E Open Line					0.0000%
E Open Line					0.0000%
GCommodityStudy	85.6515%	14.3485%			100.0000%
GCustomerMN/ND	23.0152%	76.9848%			100.0000%
GCustomerMN/SD	0.0000%	0.0000%	0.0000%		0.0000%
GCustomerMN/SD/ND	88.7038%	11.2962%	0.0000%		100.0000%
GCustomerSD/ND	0.0000%	0.0000%	0.0000%		0.0000%
GDemandStudy	87.5174%	12.4826%			100.0000%
GDesignDayDemand	87.1768%	12.8232%			100.0000%
GDirectMN	100.0000%				100.0000%
GDirectND		100.0000%			100.0000%
GDirectSD			100.0000%		100.0000%
GLimitedFirm/Standby	82.2444%	17.7556%			100.0000%
GLoadDispatch	88.6804%	11.3196%			100.0000%
GPGATrueUpStudy	80.8300%	19.1700%			100.0000%
GLabor	84.9595%	15.0405%			100.0000%
GBad Debt	88.1000%	11.9000%			100.0000%
GOpen Line					0.0000%
GOpen Line					0.0000%
GOpen Line					0.0000%

**Northern States Power Company**  
**State of North Dakota Electric Jurisdiction**  
**2021 Test Year**

**Advertising Adjustment**

The purpose of the advertising expense adjustment is to remove from the test year operating expense advertising dollars that are not recoverable from rate payers. Advertising for safety, customer care, and as required by regulation are recoverable. Advertising considered as image or branding is not recoverable.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Advertising Adjustment

Jurisdiction	Account	Natural Account	Advertising Expense collected in Base Rates 2020 Bridge Year	Total Advertising Expense 2020 Bridge Year	Advertising Disallowances 2020 Bridge Year	Advertising Expense collected in Base Rates 2021 Test Year	Total Advertising Expense 2021 Test Year	Advertising Disallowances 2021 Test Year
NSPM ND Electric Retail	930100: 93010-A&G General Advertising	Advertising - Brand Image		115,567	(115,567)		71,924	(71,924)
NSPM ND Electric Retail	930100: 93010-A&G General Advertising	Advertising - Brand Sponsorship		158,903	(158,903)		165,801	(165,801)
NSPM ND Electric Retail	930100: 93010-A&G General Advertising	Advertising - General	24,707	24,707		38,158	38,158	
NSPM ND Electric Retail	930100: 93010-A&G General Advertising	Customer Program - Non-Recoverable		43	(43)		10	(10)
NSPM ND Electric Retail	908000: 90800-Customer Asst Expense	Communication - Conservation DSM	184	184		103	103	
NSPM ND Electric Retail	909000: 90900-Informational and instruction advertising expense	Communication - Conservation Other	4	4				
NSPM ND Electric Retail	909000: 90900-Informational and instruction advertising expense	Mandated Inverts Communication	2,452	2,452		4,487	4,487	
NSPM ND Electric Retail	909000: 90900-Informational and instruction advertising expense	Safety Advertising	43,437	43,437		46,034	46,034	
NSPM ND Electric Retail	909000: 90900-Informational and instruction advertising expense	Safety Information	4,859	4,859		95	95	
NSPM ND Electric Retail		Sub-Total NSPM ND Electric Retail	75,642	350,156	(274,514)	88,877	326,611	(237,734)

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Advertising Adjustment by FERC Account

Jurisdiction	Account	Advertising Type	Advertising Expense collected in Base Rates 2020 Bridge Year	Total Advertising Expense 2020 Bridge Year	Advertising Disallowances 2020 Bridge Year	Advertising Expense collected in Base Rates 2021 Test Year	Total Advertising Expense 2021 Test Year	Advertising Disallowances 2021 Test Year
NSPM MN Electric Retail	930100: 93010-A&G General Advertising	General Advertising	24,707	299,221	(274,514)	38,158	275,892	(237,734)
NSPM MN Electric Retail	908000: 90800-Customer Asst Expense	Conservation (General)	184	184		103	103	
NSPM MN Electric Retail	909000: 90900-Informational and instruction advertising expense	Customer Programs	2,452	2,452		4,487	4,487	
NSPM MN Electric Retail	909000: 90900-Informational and instruction advertising expense	Safety Advertising	48,296	48,296		46,129	46,129	
NSPM MN Electric Retail		Total	75,638	350,152	(274,514)	88,877	326,611	(237,734)

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Advertising Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021

Expenses

Operating Expenses:

Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	<u>(274,514)</u>	<u>(237,734)</u>
<b>Total Operating Expenses</b>	<b>(274,514)</b>	<b>(237,734)</b>

**Total Taxes**

Total Taxes Other than Income		
Total Federal and State Income Taxes	66,995	58,019
<b>Total Taxes</b>	<b>66,995</b>	<b>58,019</b>

**Total Operating Revenues**

<b>Total Expenses</b>	<b>(207,519)</b>	<b>(179,715)</b>
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AFDC Debt

AFDC Equity

<b>Net Income</b>	<b>207,519</b>	<b>179,715</b>
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Rate of Return (ROR)

Total Operating Income	207,519	179,715
------------------------	---------	---------

Total Rate Base

<b>ROR (Operating Income / Rate Base)</b>	-	-
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Return on Equity (ROE)

Net Operating Income	207,519	179,715
----------------------	---------	---------

Debt Interest (Rate Base \* Weighted Cost of Debt)

Earnings Available for Common	207,519	179,715
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Equity Rate Base (Rate Base \* Equity Ratio)

<b>ROE (earnings for Common / Equity)</b>	-	-
---	---	---

Revenue Deficiency

Required Operating Income (Rate Base \* Required Return)

<u>Net Operating Income</u>	207,519	179,715
-----------------------------	---------	---------

<b>Operating Income Deficiency</b>	<b>(207,519)</b>	<b>(179,715)</b>
------------------------------------	------------------	------------------

Revenue Conversion Factor (1/(1-Composite Tax Rate))

	1.322837	1.322837
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<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(274,514)</b>	<b>(237,734)</b>
---	------------------	------------------

**Northern States Power Company**  
**2020 -2021 Budget**  
**Association Dues**

<b>North Dakota</b>	<b>2020</b>	<b>2021</b>
<b>ELECTRIC</b>		
Association Dues Excluded	<u>35,815.68</u>	<u>21,598.74</u>

An adjustment is required to remove costs associated with organizational dues that are not allowed for recovery from customers.

The Association Dues adjustment for the rate case was based on an allocation of 2019 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Budget

**Association Dues**

The purpose of the Association Dues is to reduce administrative and general expenses for dues paid to either social organizations or organizations not associated with the State of North Dakota.

Northern States Power Company  
2021 Budget  
Association Dues

	2020	2021	Total
MN - ND - SD C	464,120	304,014	768,134
MN - ND - SD E	901,354	189,502	1,090,856
MN - ND - SD G	155,498	414	155,912
MN - ND E	0	125	125
MN - ND G	1		1
MN C	115,681	750	116,431
MN E	21,432	10,824	32,256
MN G	10,109	9,477	19,586
ND C	7,756	1,000	8,756
ND E	6	125	131
ND G	5		5
SD E	2,071	2,400	4,471
Xcel Non-Utility	1,401	2,000	3,401
Xcel Common	1,863,036	2,959,319	4,822,355
	<b>3,542,471</b>	<b>3,479,950</b>	<b>7,022,421</b>

7

6

5

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2

Total Dues from data pull:

MN - ND - SD C	464,119.83	304,014.42
MN - ND - SD E	901,354.14	189,501.63
MN - ND - SD G	155,497.97	414.10
MN - ND E	0.44	125.00
MN - ND G	1.47	-
MN C	115,680.73	750.00
MN E	21,432.33	10,823.82
MN G	10,108.83	9,477.00
ND C	7,756.29	1,000.00
ND E	6.42	125.00
ND G	5.12	-
SD E	2,070.85	2,400.00
Xcel Non-Utility	1,401.09	2,000.00
Xcel Common	1,863,036	2,959,319
	<b>3,542,471.27</b>	<b>3,479,949.86</b>

7,022,421.13

2019 Actuals

	Exclude	Include	Grand Total	
MN - ND - SD C		327	327	0.00%
MN - ND - SD E	1,025	27,881	28,906	3.55%
MN - ND - SD G	619	145	764	81.02%
MN - ND E	39,167	87,020	126,187	31.04%
MN - ND G		700	700	0.00%
MN C	7,838	207,492	215,330	3.64%
MN E	825		825	100.00%
MN G	206		206	100.00%
ND C	459	1,804	2,263	20.29%
ND E	185,637	1,775,870	1,961,507	9.46%
ND G	1,641	1,410	3,051	53.79%
SD E	237,417	2,102,650	2,340,066	
Xcel Non-Utility			0	
Xcel Common			0	

Minnesota Common Utility  
Minnesota Electric  
Minnesota Gas  
Minnesota-N Dakota-S Dakota Electric  
Minnesota-N Dakota-S Dakota Gas  
Minnesota-N Dakota-S Dakota-Common  
North Dakota Common Utility  
North Dakota Electric  
South Dakota Electric  
Xcel Common Utility  
Xcel Other

Northern States Power Company  
2021 Budget  
Association Dues

**Total Dues Includable:**

	2020	2021
MN - ND - SD C	16,893.11	11,065.56
MN - ND - SD E	279,768.78	58,818.88
MN - ND - SD G	-	-
MN - ND E	-	-
MN - ND G	-	-
MN C	-	-
MN E	759.97	383.80
MN G	8,190.60	7,678.66
ND C	7,756.29	1,000.00
ND E	6.42	125.00
ND G	-	-
SD E	420.08	486.85
Xcel Non-Utility	-	-
Xcel Common	176,317.67	280,069.88
	<u>490,112.91</u>	<u>359,628.64</u>

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	Gas
MN - ND - SD C	82%	6%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	7%			
MN - ND - SD G			96%			89%
MN - ND E						11%
MN - ND G						11%
MN C	94%					6%
MN E	100%	0%	0%	0%	0%	0%
MN G	0%	0%	0%	0%	100%	0%
ND C	94%	0%	0%	0%	0%	6%
ND E	0%	100%	0%	0%	0%	0%
ND G	0%	0%	0%	0%	0%	100%
SD E	0%	0%	100%	6%	6%	1%
Xcel Non-Utility	82%	6%	6%	6%	6%	1%
Xcel Common	82%	6%	6%	6%	6%	1%

**Total amount of Dues includable after allocation**

	Association Dues Includable & Allocated:			Association Dues Includable & Allocated:		
	Minnesota	ND	SD	MN	ND	Gas
Electric	401,910.83	35,815.68	31,418.92	19,086.76	1,880.72	
2021	288,989.37	21,598.74	22,788.77	24,097.31	2,154.45	

Chamber all jurisdictions included are uploaded at 100 percent  
Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)  
Dues adjustment is 100% of the excluded amounts (dues are already included in C&M)

	100%			100%		
	Minnesota	ND	SD	MN	ND	Gas
Electric	401,910.83	35,815.68	31,418.92	19,086.76	1,880.72	
2021	288,989.37	21,598.74	22,788.77	24,097.31	2,154.45	

**Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year**

**Aviation Adjustment**

The Aviation adjustment removes 50 percent of the aviation-related costs allocated to the North Dakota electric jurisdiction. These costs are incurred in lieu of commercial aviation transportation and help to facilitate the efficient use of executive time.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Aviation Adjustment

Sum of ND Electric Jurisdiction Row Labels	Column Labels	2020	2021
9408101		1,536	1,738
9920000		27,768	25,567
9921000		63,819	73,555
9923000		2,633	2,013
9924000		1,247	1,263
9925000		341	9
9926000		4,943	5,167
9931000		258	634
9935000		17,483	88,761
<b>Grand Total</b>		<b>120,028</b>	<b>198,708</b>

Cost of service adjustment

(60,014)

-

(99,354)

Aviation Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	(59,246)	(98,485)
<b>Total Operating Expenses</b>	<b>(59,246)</b>	<b>(98,485)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income	(768)	(869)
Total Federal and State Income Taxes	14,646	24,247
<b>Total Taxes</b>	<b>13,878</b>	<b>23,378</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(45,368)</b>	<b>(75,107)</b>
<hr/>		
<b>Net Income</b>	<b>45,368</b>	<b>75,107</b>
<hr/>		
<b>Rate of Return (ROR)</b>		
Total Operating Income	45,368	75,107
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	45,368	75,107
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	45,368	75,107
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	45,368	75,107
<b>Operating Income Deficiency</b>	<b>(45,368)</b>	<b>(75,107)</b>
<hr/>		
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(60,014)</b>	<b>(99,354)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Aviation Adjustment		Cost Element - Medium Text		V Source Requesting Party Cost Center - Medium Text		V Final Profit Center - Text		V Regulatory Account - Long Text		Amount		Electric Utility Allocator		Gas Utility Allocator		NSPM Electric		NSPM Gas		Electric Jurisdictional Allocator		ND Electric Jurisdiction	
Fiscal Year - Key (Not Compounded)	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	V Source Requesting Party Cost Center - Medium Text	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	NSPM Electric	NSPM Gas	Electric Jurisdictional Allocator	ND Electric Jurisdiction										
2020	5540295	Other Benefits Compensation	Aviation and Travel Service Cleaning	MN - ND - SD C	9920000	Administrative and general salaries	58,893	93.64%	6.56%	55,149	3,744	ETwofactorAlloc	3,417.17										
2020	5600041	Outside Vendor Contract	Aviation and Travel Service Cleaning	MN - ND - SD C	9923000	Outside services employed	6,247	93.64%	6.56%	5,723	524	ETwofactorAlloc	478.57										
2020	5600041	Outside Vendor Contract	Aviation and Travel Service Cleaning	MN - ND - SD C	9923000	Outside services employed	6,146	93.64%	6.56%	5,755	391	ETwofactorAlloc	356.27										
2020	5600068	Materials	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Outside services employed	5,234	93.64%	6.56%	4,902	333	ETwofactorAlloc	303.20										
2020	5600068	Materials	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	200	93.64%	6.56%	187	13	ETwofactorAlloc	11.59										
2020	5600068	Materials	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	82,572	93.64%	6.56%	77,322	5,250	ETwofactorAlloc	4,791.33										
2020	5600108	Equipment Maintenance	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	111,637	93.64%	6.56%	104,539	7,098	ETwofactorAlloc	6,477.56										
2020	5600108	Equipment Maintenance	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Maintenance of general plant	41,105	93.64%	6.56%	38,492	2,613	ETwofactorAlloc	2,165.98										
2020	5600191	Employee Expenses Airfare	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Maintenance of general plant	28,678	93.64%	6.56%	26,854	1,823	ETwofactorAlloc	1,663.98										
2020	5600191	Employee Expenses Airfare	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	244	93.64%	6.56%	228	16	ETwofactorAlloc	14.15										
2020	5600196	Employee Expenses Car Rental	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	850	93.64%	6.56%	834	57	ETwofactorAlloc	51.55										
2020	5600196	Employee Expenses Car Rental	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	438	93.64%	6.56%	410	28	ETwofactorAlloc	25.39										
2020	5600201	Employee Expenses Taxi and Bus	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	268	93.64%	6.56%	251	17	ETwofactorAlloc	15.54										
2020	5600201	Employee Expenses Taxi and Bus	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	76	93.64%	6.56%	73	5	ETwofactorAlloc	4.55										
2020	5600208	Employee Expenses Mileage	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	57	93.64%	6.56%	54	4	ETwofactorAlloc	3.33										
2020	5600211	Employee Expenses Conf Seminar Trng	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	6	93.64%	6.56%	7	0	ETwofactorAlloc	0.45										
2020	5600211	Employee Expenses Conf Seminar Trng	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	(380)	93.64%	6.56%	(356)	(24)	ETwofactorAlloc	(72.04)										
2020	5600211	Employee Expenses Conf Seminar Trng	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	17,674	93.64%	6.56%	16,550	1,124	ETwofactorAlloc	1,025.49										
2020	5600216	Employee Expenses Hotel	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	103	93.64%	6.56%	97	7	ETwofactorAlloc	5.99										
2020	5600216	Employee Expenses Hotel	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	3,889	93.64%	6.56%	3,642	247	ETwofactorAlloc	225.65										
2020	5600221	Employee Expenses Meals	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	3,060	93.64%	6.56%	2,865	195	ETwofactorAlloc	177.55										
2020	5600221	Employee Expenses Meals	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	26	93.64%	6.56%	26	2	ETwofactorAlloc	1.60										
2020	5600226	Employee Expenses Meals Non-Employee	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	1,209	93.64%	6.56%	1,133	77	ETwofactorAlloc	70.17										
2020	5600231	Employee Expenses Parking	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	842	93.64%	6.56%	803	60	ETwofactorAlloc	54.69										
2020	5600246	Employee Expenses Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	49	93.64%	6.56%	46	3	ETwofactorAlloc	2.82										
2020	5600246	Employee Expenses Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	8	93.64%	6.56%	8	1	ETwofactorAlloc	0.48										
2020	5600246	Employee Expenses Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	19	93.64%	6.56%	17	1	ETwofactorAlloc	1.07										
2020	5600246	Employee Expenses Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	6,738	93.64%	6.56%	6,310	428	ETwofactorAlloc	390.95										
2020	5600251	Employee Expense Personal Communication	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	6,690	93.64%	6.56%	6,264	425	ETwofactorAlloc	388.16										
2020	5600256	Non - Recoverable Recognition	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	1,292	93.64%	6.56%	1,210	82	ETwofactorAlloc	74.98										
2020	5600256	Transportation Fleet Cost	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	26	93.64%	6.56%	24	2	ETwofactorAlloc	1.50										
2020	5600256	Transportation Fleet Cost	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Other deductions	90	0.00%	0.00%	-	-	ETwofactorAlloc	-										
2020	5600256	Transportation Fleet Cost	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	164,914	93.64%	6.56%	154,429	10,485	ETwofactorAlloc	9,568.88										
2020	5600256	Transportation Fleet Cost	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	127,562	93.64%	6.56%	119,452	8,110	ETwofactorAlloc	7,401.58										
2020	5600282	Rent - Equipment	Aviation and Travel Service Cleaning	MN - ND - SD C	9931000	Rents	407	93.64%	6.56%	381	26	ETwofactorAlloc	23.62										
2020	5600282	Rent - Equipment	Aviation and Travel Service Cleaning	MN - ND - SD C	9931000	Rents	119	93.64%	6.56%	112	8	ETwofactorAlloc	6.91										
2020	5600282	Postage	Aviation and Travel Service Cleaning	MN - ND - SD C	9931000	Rents	119	93.64%	6.56%	112	8	ETwofactorAlloc	6.91										
2020	5600438	Injuries and Damages Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	71	93.64%	6.56%	67	5	ETwofactorAlloc	4.15										
2020	5600448	Insurance - Auto Liability	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	56	93.64%	6.56%	52	4	ETwofactorAlloc	3.25										
2020	5600468	Insurance - Auto Liability	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	(418)	0.00%	0.00%	-	-	ETwofactorAlloc	-										
2020	5600468	Insurance - Auto Liability	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Property insurance	5,402	93.64%	6.56%	5,059	343	ETwofactorAlloc	313.45										
2020	5600481	Insurance - Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9925000	Property insurance	5,275	93.64%	6.56%	4,839	335	ETwofactorAlloc	306.05										
2020	5600591	Curs - Professional Association	Aviation and Travel Service Cleaning	MN - ND - SD C	9925000	Injuries and damages	5,761	91.79%	8.21%	5,288	473	ETwofactorAlloc	371.66										
2020	5600726	License Fees and Permits	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	399	93.64%	6.56%	374	25	ETwofactorAlloc	231.17										
2020	5600726	License Fees and Permits	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	78	93.64%	6.56%	73	5	ETwofactorAlloc	4.52										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	6,004	93.64%	6.56%	5,623	382	ETwofactorAlloc	346.40										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	7,872	93.64%	6.56%	7,371	500	ETwofactorAlloc	456.74										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	25,575	93.64%	6.56%	23,949	1,626	ETwofactorAlloc	9.95										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Administrative and general salaries	15,464	92.06%	7.94%	14,236	1,228	ETwofactorAlloc	1,483.98										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Tax Other Than Income Tax - Payroll	184	91.79%	8.21%	178	6	ETwofactorAlloc	11.03										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Injuries and damages	10,831	93.64%	6.56%	10,142	689	ETwofactorAlloc	628.44										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Administrative and general salaries	411	93.64%	6.56%	385	26	ETwofactorAlloc	23.85										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	287	93.64%	6.56%	269	18	ETwofactorAlloc	15.64										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Employee pensions and benefits	184	91.79%	8.21%	178	6	ETwofactorAlloc	11.03										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Employee pensions and benefits	37,894	93.64%	6.56%	35,789	2,105	ETwofactorAlloc	2,155.21										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Outside services employed	106,414	93.64%	6.56%	100,414	6,000	ETwofactorAlloc	10.45										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	115,761	93.64%	6.56%	109,649	6,112	ETwofactorAlloc	1,493.82										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	115,761	93.64%	6.56%	109,649	6,112	ETwofactorAlloc	1,493.82										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Maintenance of general plant	115,761	93.64%	6.56%	109,649	6,112	ETwofactorAlloc	6,174.53										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Maintenance of general plant	627	93.64%	6.56%	595	32	ETwofactorAlloc	21.69										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	627	93.64%	6.56%	595	32	ETwofactorAlloc	21.69										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	326	93.64%	6.56%	305	21	ETwofactorAlloc	36.36										
2020	5600871	Other	Aviation and Travel Service Cleaning	MN - ND - SD C	9921000	Office supplies and expenses	326	93.64%	6.56%	305	21	ETwofactorAlloc	36.36										

Fiscal Year - Key (Not Compounded)	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	V Source Requesting Party Cost Center - Medium Text	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	NSPM Electric	NSPM Gas	Electric Jurisdictional Allocator	ND Electric Jurisdiction
2020	5600196	Employee Expenses Car Rental	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	326	93.64%	6.36%	305	21	ETwofactorAlloc	18.91
2020	5600206	Employee Expenses Mileage	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	11	93.64%	6.36%	10	1	ETwofactorAlloc	0.63
2020	5600216	Employee Expenses Hotel	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	11	93.64%	6.36%	10	1	ETwofactorAlloc	0.63
2020	5600218	Employee Expenses Hotel	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	2,452	93.64%	6.36%	2,296	156	ETwofactorAlloc	143.25
2020	5600221	Employee Expenses Meals	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	1,082	93.64%	6.36%	1,014	69	ETwofactorAlloc	69.81
2020	5600231	Employee Expenses Parking	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	31	93.64%	6.36%	29	2	ETwofactorAlloc	1.82
2020	5600248	Employee Expenses Other	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	24	93.64%	6.36%	22	2	ETwofactorAlloc	1.37
2020	5600248	Employee Expenses Other	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	6,206	93.64%	6.36%	6,206	421	ETwofactorAlloc	364.57
2020	5600251	Employee Expense Personal Communication	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	1,410	93.64%	6.36%	1,320	90	ETwofactorAlloc	81.81
2020	5600281	Transportation Fleet Cost	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	146,157	93.64%	6.36%	136,865	9,292	ETwofactorAlloc	8,480.58
2020	5600382	Rent - Equipment	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Rents	3,800	93.64%	6.36%	3,559	242	ETwofactorAlloc	220.51
2020	5600438	Postage	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	443	93.64%	6.36%	414	28	ETwofactorAlloc	25.68
2020	5600438	Postage	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	531	93.64%	6.36%	497	34	ETwofactorAlloc	30.81
2020	5600468	Insurance - Auto Liability	Aviation and Travel Service Clearing	MN - ND - SD C	9924000	Property insurance	5,407	93.64%	6.36%	5,063	344	ETwofactorAlloc	313.72
2020	5600591	Dues - Professional Association	Aviation and Travel Service Clearing	MN - ND - SD C	9924000	Property insurance	5,407	93.64%	6.36%	5,063	344	ETwofactorAlloc	313.72
2020	5600726	License Fees and Permits	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	493	93.64%	6.36%	461	31	ETwofactorAlloc	28.59
2020	5600726	License Fees and Permits	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	6,150	93.64%	6.36%	5,759	391	ETwofactorAlloc	356.87
2020	5600726	License Fees and Permits	Aviation and Travel Service Clearing	MN - ND - SD C	9921000	Office supplies and expenses	78	93.64%	6.36%	73	5	ETwofactorAlloc	4.55
2020	8901120	0650-200676-401K Match	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	5,800	91.73%	8.21%	5,324	476	ETwofactorAlloc	329.89
2020	8901125	0650-200681-Qualified Pension	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	(686)	91.73%	8.21%	(630)	(56)	ETwofactorAlloc	(39.03)
2020	8901135	0650-200681-Qual Pens, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	11,800	91.73%	8.21%	10,635	969	ETwofactorAlloc	671.39
2020	8901140	0650-200686-Nonqualified Pension	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	253	91.73%	8.21%	232	21	ETwofactorAlloc	14.39
2020	8901145	0650-200686-Nonqual Pens, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	(27)	91.73%	8.21%	(24)	(2)	ETwofactorAlloc	(1.52)
2020	8901150	0650-200695-Ex NQ Def Comp, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	685	91.73%	8.21%	631	54	ETwofactorAlloc	39.12
2020	8901170	0650-200706-Other Pens-Consult	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	(342)	91.73%	8.21%	(314)	(28)	ETwofactorAlloc	(19.44)
2020	8901175	0650-200706-Oh Pen-Consult, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	22,461	91.73%	8.21%	20,617	1,844	ETwofactorAlloc	1,277.47
2020	8901185	0650-200716-Active Healthcare	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	5,368	91.73%	8.21%	4,927	441	ETwofactorAlloc	305.32
2020	8901190	0650-200721-Misc Ben Programs	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	1,768	91.73%	8.21%	1,623	145	ETwofactorAlloc	100.55
2020	8901195	0650-200726-Life LTD-Bus Trav, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	(248)	91.73%	8.21%	(228)	(20)	ETwofactorAlloc	(14.12)
2020	8901200	0650-200726-Life LTD-Bus Trav, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	1,385	91.73%	8.21%	1,271	114	ETwofactorAlloc	78.78
2020	8901205	0650-200731-Retiree Medical	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	(182)	91.73%	8.21%	(176)	(6)	ETwofactorAlloc	(10.92)
2020	8901210	0650-200731-Retiree Med, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	29	91.73%	8.21%	27	2	ETwofactorAlloc	1.65
2020	8901220	0650-200736-FAS 112 LTD	Aviation and Travel Service Clearing	MN - ND - SD C	9926000	Employees pensions and benefits	(2)	91.73%	8.21%	(1)	(0)	ETwofactorAlloc	(0.09)
2020	8901230	0650-200741-Payroll Taxes, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9408101	Employees pensions and benefits	43	91.73%	8.21%	5	0	ETwofactorAlloc	0.28
2020	8901250	0650-200741-Payroll Taxes, OH Alloc	Aviation and Travel Service Clearing	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	14,074	92.06%	7.94%	12,956	1,117	ETwofactorAlloc	2.44
2020	8901255	0650-200741-WC - Ins and Other	Aviation and Travel Service Clearing	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	(2,610)	92.06%	7.94%	(2,403)	(207)	ETwofactorAlloc	(148.87)
2020	8901255	0650-200741-WC - Ins and Other	Aviation and Travel Service Clearing	MN - ND - SD C	9408101	Injuries and damages	268	91.73%	8.21%	246	22	ETwofactorAlloc	15.23
2020	8901260	0650-200766-Annual Incentive	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Injuries and damages	(220)	91.73%	8.21%	(202)	(18)	ETwofactorAlloc	(12.51)
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	22,500	93.64%	6.36%	21,069	1,430	ETwofactorAlloc	1,305.52
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	1,387	93.64%	6.36%	1,298	89	ETwofactorAlloc	80.46
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	615	91.73%	8.21%	564	50	ETwofactorAlloc	34.95
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	(419)	91.73%	8.21%	(385)	(34)	ETwofactorAlloc	(23.65)
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	34,701	93.64%	6.36%	32,495	2,206	ETwofactorAlloc	2,013.48
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	277,492	93.64%	6.36%	259,850	17,642	ETwofactorAlloc	16,101.10
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	614,996	93.64%	6.36%	583,181	31,815	ETwofactorAlloc	47,288.97
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	714,741	93.64%	6.36%	669,300	45,441	ETwofactorAlloc	41,471.84
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	1,880	93.64%	6.36%	1,760	120	ETwofactorAlloc	109.07
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	978	93.64%	6.36%	916	62	ETwofactorAlloc	56.74
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	978	93.64%	6.36%	916	62	ETwofactorAlloc	56.74
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	33	93.64%	6.36%	31	2	ETwofactorAlloc	1.50
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	20,168	93.64%	6.36%	18,886	1,282	ETwofactorAlloc	1,170.25
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	15,851	93.64%	6.36%	14,852	1,000	ETwofactorAlloc	630.79
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	9,432	93.64%	6.36%	8,832	600	ETwofactorAlloc	547.26
2020	8901265	0650-201068-Benefits Non-Svc	Aviation and Travel Service Clearing	MN - ND - SD C	9920000	Administrative and general salaries	9,432	93.64%	6.36%	8,832	600	ETwofactorAlloc	547.26

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Aviation Adjustment

Fiscal Year - Key (Not Compounded)	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	V Source Requesting Party Cost Center - Medium Text	V Final Profit Center - Text	V Regulatory Account - Key (Compound)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	NSPM Electric	NSPM Gas	Electric Jurisdictional Allocator	ND Electric Jurisdiction
2021	5600221	Employee Expenses Meals	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	3,247	93.64%	6.36%	3,041	206	ETwofFactorAlloc	188.43
2021	5600221	Employee Expenses Meals	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	3,247	93.64%	6.36%	3,041	206	ETwofFactorAlloc	188.43
2021	5600231	Employee Expenses Parking	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	94	93.64%	6.36%	88	6	ETwofFactorAlloc	5.45
2021	5600246	Employee Expenses Other	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	19,966	93.64%	6.36%	18,726	1,271	ETwofFactorAlloc	1,160.24
2021	5600251	Employee Expense Personal Communication	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	18,966	93.64%	6.36%	17,726	1,271	ETwofFactorAlloc	1,160.24
2021	5600291	Transportation Fleet Cost	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	292,315	93.64%	6.36%	275,730	18,566	ETwofFactorAlloc	16,981.16
2021	5600382	Rent - Equipment	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Rents	292,315	93.64%	6.36%	275,730	18,566	ETwofFactorAlloc	16,981.16
2021	5600436	Postage	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Rents	10,931	93.64%	6.36%	10,236	695	ETwofFactorAlloc	694.25
2021	5600436	Postage	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	1,062	93.64%	6.36%	995	68	ETwofFactorAlloc	61.63
2021	5600466	Insurance - Auto Liability	Aviation and Travel Service Cleaning	MN - ND - SD - C	9924000	Office supplies and expenses	1,062	93.64%	6.36%	995	68	ETwofFactorAlloc	61.63
2021	5600466	Insurance - Auto Liability	Aviation and Travel Service Cleaning	MN - ND - SD - C	9924000	Property insurance	10,864	93.64%	6.36%	10,192	692	ETwofFactorAlloc	61.63
2021	5600591	Dues - Professional Association	Aviation and Travel Service Cleaning	MN - ND - SD - C	9924000	Property insurance	10,864	93.64%	6.36%	10,192	692	ETwofFactorAlloc	61.63
2021	5600726	License Fees and Permits	Aviation and Travel Service Cleaning	MN - ND - SD - C	9921000	Office supplies and expenses	1,133	93.64%	6.36%	1,061	77	ETwofFactorAlloc	61.63
2021	8901120	0650-200676-401K Match	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Office supplies and expenses	14,667	93.64%	6.36%	13,754	932	ETwofFactorAlloc	657.73
2021	8901130	0650-200681-Qualified Pension	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	11,726	91.79%	8.21%	10,763	963	ETwofFactorAlloc	657.73
2021	8901145	0650-200688-Nonqualified Pension	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	23,865	91.79%	8.21%	21,905	1,960	ETwofFactorAlloc	868.91
2021	8901160	0650-200698-Ex NQ DefComp Mat	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	925	91.79%	8.21%	849	76	ETwofFactorAlloc	47.21
2021	8901165	0650-200699-Envc NQ DefComp Mat	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	135	91.79%	8.21%	124	11	ETwofFactorAlloc	6.02
2021	8901170	0650-200706-Other Pens-Consult	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	2	91.79%	8.21%	2	0	ETwofFactorAlloc	0.13
2021	8901175	0650-200709-Other Pens-Consult	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	1,360	91.79%	8.21%	1,276	114	ETwofFactorAlloc	70.02
2021	8901180	0650-200716-Active Healthcare	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	45,408	91.79%	8.21%	41,680	3,729	ETwofFactorAlloc	2,593.53
2021	8901185	0650-200716-Active Healthcare	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	4,752	91.79%	8.21%	4,362	390	ETwofFactorAlloc	250.72
2021	8901190	0650-200721-Misc Ben Programs	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	3,574	91.79%	8.21%	3,281	293	ETwofFactorAlloc	203.72
2021	8901195	0650-200726-Life LTD-Bus Trav OH	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	2,800	91.79%	8.21%	2,570	230	ETwofFactorAlloc	150.77
2021	8901200	0650-200726-Life LTD-Bus Trav OH	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	200	91.79%	8.21%	191	9	ETwofFactorAlloc	11.6
2021	8901205	0650-200731-Retiree Med OH Alloc	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	59	91.79%	8.21%	54	5	ETwofFactorAlloc	3.36
2021	8901210	0650-200731-Retiree Med OH Alloc	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	5	91.79%	8.21%	5	0	ETwofFactorAlloc	0.31
2021	8901215	0650-200736-FAS 112 LTD	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	10	91.79%	8.21%	10	0	ETwofFactorAlloc	0.56
2021	8901220	0650-200736-FAS 112 LTD	Aviation and Travel Service Cleaning	MN - ND - SD - C	9928000	Employee pensions and benefits	4	91.79%	8.21%	4	0	ETwofFactorAlloc	0.21
2021	8901225	0650-200741-Payroll Taxes	Aviation and Travel Service Cleaning	MN - ND - SD - C	9408101	Tax Other Than Income Tax - Payroll	28,452	92.06%	7.94%	26,193	2,259	ETwofFactorAlloc	1,633.01
2021	8901230	0650-200741-Payroll Taxes	Aviation and Travel Service Cleaning	MN - ND - SD - C	9408101	Tax Other Than Income Tax - Payroll	2,021	92.06%	7.94%	1,861	161	ETwofFactorAlloc	115.30
2021	8901250	0650-200761-WVC - Ins and Other	Aviation and Travel Service Cleaning	MN - ND - SD - C	9925000	Injuries and damages	541	91.79%	8.21%	497	44	ETwofFactorAlloc	30.77
2021	8901250	0650-200761-WVC - Ins and Other	Aviation and Travel Service Cleaning	MN - ND - SD - C	9925000	Injuries and damages	541	91.79%	8.21%	497	44	ETwofFactorAlloc	30.77
2021	8901260	0650-200765-Annual Incentive	Aviation and Travel Service Cleaning	MN - ND - SD - C	9925000	Administrative and general salaries	45,467	93.64%	6.36%	42,595	2,892	ETwofFactorAlloc	2,639.31
2021	8901265	0650-200765-Annual Incentive	Aviation and Travel Service Cleaning	MN - ND - SD - C	9925000	Administrative and general salaries	6,689	93.64%	6.36%	6,451	418	ETwofFactorAlloc	399.73
2021	8950116	0650-201068-Benefits Non-Svc OH Alloc	Aviation and Travel Service Cleaning	MN - ND - SD - C	9926000	Employee pensions and benefits	1,243	91.79%	8.21%	1,141	102	ETwofFactorAlloc	70.63
2021	8950118	0650-201068-Benefits Non-Svc OH All	Aviation and Travel Service Cleaning	MN - ND - SD - C	9926000	Employee pensions and benefits	4,689	91.79%	8.21%	4,487	402	ETwofFactorAlloc	278.63
2020		Labor Overtime		MN - ND - SD - C	9920000	Employee pensions and benefits	31	93.64%	6.36%	30	2	ETwofFactorAlloc	1.86
2020		Productive Labor		MN - ND - SD - C	9920000		359,344	93.64%	6.36%	336,458	22,848	ETwofFactorAlloc	20,850.41
2021				MN - ND - SD - C	9920000		388,253	93.64%	6.36%	363,569	24,684	ETwofFactorAlloc	22,527.62

Amount	NSPM Electric	NSPM Gas	Electric Jurisdictional Allocator	ND Electric Jurisdiction
2020	1,937,092	133,610		120,028
2021	3,426,923	220,043		196,708

50.0%

Total Aviation Costs

Total NSPM EAG	NSPM Electric	NSPM Gas	ND Electric Jurisdiction	ND Gas Jurisdiction
2019	2,070,574			15,115
2020	3,426,923			24,866

**Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year**

**Interest on Customer Deposits**

Customer deposits are treated as customer-supplied capital; thus it is appropriate to include interest expense on customer deposits to pay a return on that investment. The average balance of customer deposits be deducted from rate base and at the same time allowed test year operating expenses to be increased to permit the recovery of interest paid on these deposits.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Interest on Customer Deposits

Rate Base Adjustment  
13 Mo Average from July 2019 - June 2020  
FERC Account 235  
SAP Accounts 2249001 / 2249006 / 2249011

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
CRS Energy - 13 Mo Avg	\$ (1,538,795)	\$ (1,138,747)	\$ (993,958)	\$ (71,274)	\$ (73,514)	\$ (400,048)	\$ (354,858)	\$ (45,190)
Solar Gardens - 13 Mo Avg	\$ (43,791,630)	\$ (43,791,630)	\$ (43,791,630)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest on Customer Deposits check	\$ (45,330,425)	\$ (44,930,376)	\$ (44,785,588)	\$ (71,274)	\$ (73,514)	\$ (400,048)	\$ (354,858)	\$ (45,190)

Utility Split - Customers	100.00%	74.00%				26.00%		
Jurisdiction Allocator - Customers		100.00%	87.29%	6.26%	6.46%	100.00%	88.70%	11.30%

O&M Adjustment  
12 Month Calendar Year - July 2019 - June 2020  
IO 200000003681  
Cost Elements 6060046 and 4280463

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
Total Interest on Customer Deposits check	\$ 34,926	\$ 25,846	\$ 22,560	\$ 1,618	\$ 1,669	\$ 9,080	\$ 8,054	\$ 1,026
Utility Split - Customers	100.00%	74.00%				26.00%		
Jurisdiction Allocator - Customers		100.00%	87.29%	6.26%	6.46%	100.00%	88.70%	11.30%

\*Assume same adjustment levels for all years

Interest on Customer Deposits  
Rate Base Adjustment  
13 Mo Average from July 2019 - June 2020

Fiscal Year 2019

	FERC 9235000	Check	Sum	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011
Jan 19	-49,818,387.66	0.00	-49,818,387.66	-31,584,049.46	-16,490,098.25	-1,744,239.95
Feb	-48,860,208.10	0.00	-48,860,208.10	-30,105,154.23	-17,033,536.92	-1,721,516.95
Mar	-44,331,483.30	0.00	-44,331,483.30	-28,212,520.09	-14,409,720.26	-1,709,242.95
Apr	-48,331,661.20	0.00	-48,331,661.20	-33,096,998.99	-13,530,920.26	-1,703,741.95
May	-54,878,718.97	0.00	-54,878,718.97	-38,878,600.76	-14,330,920.26	-1,669,197.95
Jun	-54,312,240.83	0.00	-54,312,240.83	-40,229,261.33	-12,415,295.05	-1,667,684.45
Jul	-56,392,425.38	0.00	-56,392,425.38	-42,334,106.88	-12,415,295.05	-1,643,023.45
Aug	-52,719,765.10	0.00	-52,719,765.10	-42,253,043.60	-8,865,250.05	-1,601,471.45
Sep	-49,773,800.09	0.00	-49,773,800.09	-41,899,810.69	-6,294,078.45	-1,579,910.95
Oct	-50,160,579.54	0.00	-50,160,579.54	-42,063,883.14	-6,546,023.45	-1,550,672.95
Nov	-47,245,899.29	0.00	-47,245,899.29	-40,850,463.89	-4,821,423.45	-1,574,011.95
Dec 19	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95
				DirectMN	Direct MN	All Juris
		13 - Month Average	-50,533,312	-37,291,119	-11,589,752	-1,652,440

Fiscal Year 2020

	FERC 9235000	Check	Sum	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011
Dec-19	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95
Jan 20	-44,499,852.48	0.00	-44,499,852.48	-39,329,589.58	-3,630,075.95	-1,540,186.95
Feb	-42,733,272.86	0.00	-42,733,272.86	-38,195,726.96	-3,030,075.95	-1,507,469.95
Mar	-38,378,085.08	0.00	-38,378,085.08	-33,406,565.85	-3,489,162.28	-1,482,356.95
Apr	-37,193,370.65	0.00	-37,193,370.65	-31,205,964.42	-4,535,822.28	-1,451,583.95
May	-34,964,921.72	0.00	-34,964,921.72	-30,162,432.49	-3,376,022.28	-1,426,466.95
Jun	-34,531,472.59	0.00	-34,531,472.59	-29,526,255.66	-3,579,946.98	-1,425,269.95
Jul						
Aug						
Sep						
Oct						
Nov						
Dec 20						
				DirectMN	Direct MN	All Juris
	-44,581,939.95	Month Average	(45,330,425)	(37,835,588)	(5,956,042)	(1,538,795)

Interest on Customer Deposits

O&M Adjustment

12 Month Calendar Year - July 2019 - June 2020

Order	Cost Element	Cost element name	Val.in rep.cur.	Offsetting acct no.	Posting Date	Name of offsetting account
20000003681	4280463	Customer Int Exp Ele	36,324.12	1032001	1/2/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	36,324.12	1032016	12/31/2019	AR-Cust NonCom-W
20000003681	4280463	Customer Int Exp Ele	10,854.91	1032016	9/30/2019	AR-Cust NonCom-W
20000003681	4280463	Customer Int Exp Ele	5,662.52	1032016	3/31/2020	AR-Cust NonCom-W
20000003681	4280463	Customer Int Exp Ele	5,379.15	1032016	6/30/2020	AR-Cust NonCom-W
20000003681	4280463	Customer Int Exp Ele	2,392.71	1032001	7/29/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	1,246.18	1032001	7/18/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	852.16	1032001	2/14/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	571.84	1032001	8/1/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	448.17	1032001	4/8/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	434.78	1032001	4/9/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	392.91	1032001	7/2/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	292.94	1032001	12/2/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	236.22	1032001	9/3/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	221.97	1032001	11/1/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	145.59	1032001	2/3/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	130.77	1032001	10/1/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	128.07	1032001	7/1/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	125.42	1032001	10/2/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	116.44	1032001	5/1/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	106.66	1032001	11/27/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	100.54	1032001	4/1/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	98.25	1032001	9/20/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	92.13	1032001	12/20/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	90.90	1032001	10/3/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	89.59	1032001	11/29/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	85.05	1032001	11/13/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	81.27	1032001	11/8/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	80.90	1032001	12/24/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	77.86	1032001	11/4/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	71.36	1032001	6/1/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	60.72	1032001	9/4/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	59.46	1032001	12/9/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	52.50	1032001	9/18/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	46.29	1032001	12/16/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	44.69	1032001	10/21/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	43.03	1032001	10/14/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	42.87	1032001	9/27/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	42.29	1032001	10/31/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	40.90	1032001	12/4/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	39.11	1032001	10/18/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	38.76	1032001	3/2/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	38.12	1032001	7/23/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	37.52	1032001	9/17/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	37.27	1032001	7/10/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	35.40	1032001	10/28/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	35.14	1032001	7/25/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	32.57	1032001	9/10/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	29.93	1032001	8/13/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	29.76	1032001	8/28/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	28.18	1032001	1/27/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	26.59	1032001	7/16/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	26.42	1032001	10/24/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	25.78	1032001	7/15/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	23.71	1032001	2/24/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	22.91	1032001	7/22/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	22.81	1032001	9/6/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	22.49	1032001	11/18/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	22.01	1032001	9/24/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	20.99	1032001	8/21/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	20.63	1032001	6/8/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	19.80	1032001	11/7/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	19.68	1032001	9/5/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	19.52	1032001	8/5/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	19.33	1032001	8/2/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	18.68	1032001	10/15/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	18.43	1032001	12/31/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	18.15	1032001	9/16/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	17.83	1032001	1/30/2020	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	16.01	1032001	9/23/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	15.85	1032001	8/12/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	15.78	1032001	11/20/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	15.33	1032001	8/14/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	15.03	1032001	10/22/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	14.56	1032001	7/17/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	14.53	1032001	7/3/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	14.02	1032001	11/21/2019	AR-Cust General
20000003681	4280463	Customer Int Exp Ele	14.00	1032001	5/12/2020	AR-Cust General

Interest on Customer Deposits  
O&M Adjustment  
12 Month Calendar Year - July 2019 - June 2020

Order	Cost Element	Cost element name	Val.in rep.cur.	Offsetting acct no.	Posting Date	Name of offsetting account
200000003681	4280463	Customer Int Exp Ele	13.53	1032001	12/27/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	13.38	1032001	11/15/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	13.37	1032001	12/19/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	13.35	1032001	3/19/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	13.02	1032001	8/8/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	12.50	1032001	11/6/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	12.34	1032001	3/10/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	12.20	1032001	9/9/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	11.66	1032001	9/11/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	11.56	1032001	12/23/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	11.29	1032001	10/23/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	11.19	1032001	5/21/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	10.83	1032001	10/4/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	10.50	1032001	8/26/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	10.23	1032001	8/19/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	10.22	1032001	5/5/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	10.03	1032001	4/23/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	9.84	1032001	3/20/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	9.08	1032001	12/3/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	8.82	1032001	5/4/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	8.64	1032001	6/23/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	8.52	1032001	11/5/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	8.32	1032001	9/26/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	8.16	1032001	7/9/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	8.14	1032001	10/29/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	7.97	1032001	12/5/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	7.94	1032001	3/18/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	7.81	1032001	8/16/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	7.74	1032001	7/30/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	7.60	1032001	11/26/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	7.31	1032001	3/23/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	7.06	1032001	8/15/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	6.67	1032001	7/5/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	6.26	1032001	10/16/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	6.20	1032001	3/12/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	5.97	1032001	3/13/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	5.77	1032001	7/8/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	5.76	1032001	11/11/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	5.51	1032001	9/19/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	5.30	1032001	3/31/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	5.05	1032001	9/25/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	5.04	1032001	10/10/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	4.74	1032001	7/12/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	4.68	1032001	3/25/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	4.56	1032001	2/13/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	4.39	1032001	8/9/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	3.73	1032001	6/9/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	3.38	1032001	6/29/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	3.35	1032001	5/15/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	3.13	1032001	5/28/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.97	1032001	3/24/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.93	1032001	6/2/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.87	1032001	5/26/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.77	1032001	3/27/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.74	1032001	8/29/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.73	1032001	1/28/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.69	1032001	6/16/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.65	1032001	5/11/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.60	1032001	3/17/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.47	1032001	6/10/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.39	1032001	10/25/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.23	1032001	4/27/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.09	1032001	11/25/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.08	1032001	2/19/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.05	1032001	8/20/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	2.00	1032001	4/30/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.97	1032001	6/3/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.95	1032001	5/22/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.90	1032001	3/5/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.80	1032001	3/3/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.65	1032001	4/7/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.64	1032001	6/15/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.63	1032001	4/10/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.50	1032001	4/15/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.39	1032001	4/29/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.37	1032001	2/6/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.34	1032001	4/13/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.32	1032001	7/11/2019	AR-Cust General

Interest on Customer Deposits

O&M Adjustment

12 Month Calendar Year - July 2019 - June 2020

Order	Cost Element	Cost element name	Val.in rep.cur.	Offsetting acct no.	Posting Date	Name of offsetting account
200000003681	4280463	Customer Int Exp Ele	1.32	1032001	4/16/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.29	1032001	4/22/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.27	1032001	8/30/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.16	1032001	3/30/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.13	1032001	4/14/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.11	1032001	5/18/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.09	1032001	3/16/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.03	1032001	3/4/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.01	1032001	1/17/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	1.01	1032001	3/9/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.95	1032001	10/17/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.93	1032001	4/17/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.91	1032001	5/14/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.84	1032001	6/30/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.74	1032001	1/8/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.72	1032001	4/3/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.70	1032001	2/4/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.64	1032001	2/18/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.58	1032001	2/11/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.55	1032001	11/12/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.55	1032001	1/20/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.52	1032001	4/6/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.50	1032001	6/12/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.49	1032001	1/13/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.49	1032001	6/5/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.45	1032001	3/11/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.44	1032001	2/26/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.38	1032001	12/18/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.34	1032001	1/23/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.34	1032001	2/28/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.30	1032001	10/8/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.29	1032001	2/10/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.27	1032001	3/6/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.26	1032001	2/5/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.26	1032001	2/21/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.24	1032001	5/29/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.22	1032001	2/20/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.22	1032001	6/19/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.11	1032001	1/15/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.10	1032001	1/31/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.09	1032001	1/3/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.09	1032001	1/9/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.09	1032001	4/2/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.08	1032001	12/6/2019	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.06	1032001	1/10/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.03	1032001	1/6/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.03	1032001	1/24/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	0.02	1032001	1/21/2020	AR-Cust General
200000003681	4280463	Customer Int Exp Ele	-10,854.91	1032016	12/31/2019	AR-Cust NonCom-W
200000003681	4280463	Customer Int Exp Ele	-11,341.40	1032016	12/31/2019	AR-Cust NonCom-W
200000003681	4280463	Customer Int Exp Ele	-11,643.75	1032016	12/31/2019	AR-Cust NonCom-W
200000003681	4280463	Customer Int Exp Ele	-36,324.12	1032016	1/1/2020	AR-Cust NonCom-W
			34,926.30			

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Interest on Customer Deposits

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	1,618	1,618
<b>Total Operating Expenses</b>	<b>1,618</b>	<b>1,618</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(395)	(395)
<b>Total Taxes</b>	<b>(395)</b>	<b>(395)</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>1,223</b>	<b>1,223</b>
AFDC Debt		
AFDC Equity		
<b>Net Income</b>	<b>(1,223)</b>	<b>(1,223)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	(1,223)	(1,223)
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	(1,223)	(1,223)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(1,223)	(1,223)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	(1,223)	(1,223)
<b>Operating Income Deficiency</b>	<b>1,223</b>	<b>1,223</b>
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>1,618</b>	<b>1,618</b>

Xcel Energy  
NSPM - North Dakota Electric Jurisdiction

2021 Rate Case Work Paper 2019 Actuals

Employee Expense-Related 2021 Test Year O&M Adjustment

2021 Test Year Adjustment

Based on Service Company & NSPM Company employees' 2019 transactions	Total Amount	NSPM Total Amount	NSPM Electric Utility Above the Line Amount	State of ND Electric Retail Adjustment Amount
SumTotal				
Key Word Search	\$ 1,251,709	\$ 698,701	\$ 660,527	\$ 45,934
Business Meals - Employee Only	\$ -	\$ -	\$ -	\$ -
Flagged Transactions	\$ 717,339	\$ 344,564	\$ 320,211	\$ 21,533
Vague Business Purpose	\$ -	\$ -	\$ -	\$ -
Life Events	\$ 28,630	\$ 17,657	\$ 16,848	\$ 1,210
Meals > \$65 per Attendee	\$ 46,738	\$ 27,055	\$ 26,014	\$ 1,529
Subtotal	\$ 2,044,417	\$ 1,087,976	\$ 1,023,600	\$ 70,206
SAP-VIM				
Flagged Transactions	\$ 153,116	\$ 141,141	\$ 129,586	\$ 11,735
SAP-VIM - Nuclear				
Flagged Transactions	\$ -	\$ -	\$ -	\$ -
TIME (Non-Labor)				
Flagged Transactions	\$ -	\$ -	\$ -	\$ -
	\$ 2,197,534	\$ 1,229,117	\$ 1,153,186	\$ 81,941

BCH-1 Schedule 4, row 7, column 5

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Employee Expense Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	(81,941)	(81,941)
<b>Total Operating Expenses</b>	<b>(81,941)</b>	<b>(81,941)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	19,998	19,998
<b>Total Taxes</b>	<b>19,998</b>	<b>19,998</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(61,943)</b>	<b>(61,943)</b>
<b>Net Income</b>	<b>61,943</b>	<b>61,943</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	61,943	61,943
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
<b>Return on Equity (ROE)</b>		
Net Operating Income	61,943	61,943
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	61,943	61,943
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	61,943	61,943
Operating Income Deficiency	(61,943)	(61,943)
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(81,941)</b>	<b>(81,941)</b>

**Northern States Power Company**  
**State of North Dakota Electric Jurisdiction**  
**2021 Test Year**

XES to NSPM Pension NonQualified SERP Removal

This adjustment excludes from the test year all non-qualified pension expenses related to the Company's Supplemental Executive Retirement Plan (SERP). Our treatment of SERP costs in this case is consistent with treatment of these costs in our last rate case, PU-12-813.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

XES to NSPM Pension NonQualified SERP Removal

	2020 Bridge Yr	2021 Test Year
NSPM Electric O&M	(302,475)	(277,362)
NonQualified SERP Adjustment		

North Dakota Electric Jurisdictional Direct Assigned Allocator	100.0000%	100.0000%
North Dakota Electric Jurisdictional Two-Factor Allocator	6.1962%	6.1962%

Minnesota Electric O&M

	2021 TY	2022 PY	BCH-1 Schedule Reference
NonQualified SERP Adjustment	(18,742)	(17,186)	Schedule 4, row 8, columns 5

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

XES to NSPM Pension NonQualified SERP Removal

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	(18,742)	(17,186)
<b>Total Operating Expenses</b>	<b>(18,742)</b>	<b>(17,186)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	4,574	4,194
<b>Total Taxes</b>	<b>4,574</b>	<b>4,194</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(14,168)</b>	<b>(12,992)</b>
<hr/>		
<b>Net Income</b>	<b>14,168</b>	<b>12,992</b>
<hr/>		
<b>Rate of Return (ROR)</b>		
Total Operating Income	14,168	12,992
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	14,168	12,992
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	14,168	12,992
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	14,168	12,992
<b>Operating Income Deficiency</b>	<b>(14,168)</b>	<b>(12,992)</b>
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(18,742)</b>	<b>(17,186)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Asset Based Margin Removal

Consistent with our process to develop test year base rates, the adjustment to Asset Based Margins excludes the budgeted asset based energy sales margins from the test year. Asset based energy sales margins are passed through to customers through the fuel clause recovery mechanism. Accordingly, this adjustment ensures no double counting occurs between base rates and the FCR.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Asset Based Margin Removal

Financial Category	Record Type	Account	Natural Account	NSPM ND Electric Retail	
				2020	2021TY
OM	NSPM-Fuel Costs	50110-Gas	Gen Trading Costs	4,599,330	9,232,748
OM	NSPM-Remove Asset Trading	55502-Purchased Power-Energy	Gen Trading Costs	<u>(4,599,330)</u>	<u>(9,232,748)</u>
OM			Sub-Total OM	(0)	(0)
RevNR-Revenue Non-retail	NSPM-Remove Asset Trading	44700-Other Revenue	4073001-Billed Trading Revenue -	2,891,451	10,716,813
RevNR-Revenue Non-retail	NSPM-Trading Revenue	44700-Other Revenue	4073001-Billed Trading Revenue -	<u>(2,922,040)</u>	<u>(10,716,813)</u>
RevNR-Revenue Non-retail			Sub-Total RevNR-Revenue Non-r	(30,589)	0
			Revenue Requirement impact	(1,677,290)	1,484,065
			BCIH-1, Schedule 5, row 9, column 5		

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Asset Based Margin Removal

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Operating Revenues</b>		
Retail		
Interdepartmental		
<u>Other Operating Rev - Non-Retail</u>	(2,922,040)	(10,716,813)
<b>Total Operating Revenues</b>	<b>(2,922,040)</b>	<b>(10,716,813)</b>
<b>Expenses</b>		
Operating Expenses:		
Fuel	(4,599,330)	(9,232,748)
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsourc</u>	0	0
Fuel & Purchased Energy Total	(4,599,330)	(9,232,748)
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	0	0
<b>Total Operating Expenses</b>	<b>(4,599,330)</b>	<b>(9,232,748)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	409,341	(362,185)
<b>Total Taxes</b>	<b>409,341</b>	<b>(362,185)</b>
<b>Total Operating Revenues</b>	<b>(2,922,040)</b>	<b>(10,716,813)</b>
<b>Total Expenses</b>	<b>(4,189,989)</b>	<b>(9,594,932)</b>
<b>Net Income</b>	<b>1,267,948</b>	<b>(1,121,881)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	1,267,948	(1,121,881)
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
<b>Return on Equity (ROE)</b>		
Net Operating Income	1,267,948	(1,121,881)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	1,267,948	(1,121,881)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	1,267,948	(1,121,881)
Operating Income Deficiency	(1,267,948)	1,121,881
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(1,677,289)</b>	<b>1,484,066</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

### Non-Asset Based Trading Margin Adjustment

Consistent with our process to develop test and plan year base rates, the adjustment to Non-Asset Based Margins excludes the non-asset based trading margins from the test year so that the Company retains 50% of margins resulting from non-asset based trading activity.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Non-Asset Based Trading Margin Adjustment

Financial Category	Record Type	Account	Natural Account	NSPM ND Electric Retail	
				2020	2021 'Y
OM	NSPM-Fuel Costs	55502-Purchased Power-Energy	Purchased Power - Prop Trading	3,925,679	12,012,152
OM	NSPM-Remove Non-Asset Trading	55502-Purchased Power-Energy	Purchased Power - Prop Trading	<u>(3,925,679)</u>	<u>(12,012,152)</u>
OM			Sub-Total OM		
Revenue	NSPM-Trading Revenue	44710-Sales for Resale	Billed Trading Prop	4,213,000	13,056,687
Revenue	NSPM-Remove Non-Asset Trading	44710-Sales for Resale	Billed Trading Prop	<u>(4,069,339)</u>	<u>(12,534,420)</u>
Revenue	NSPM-Trading Revenue	45683jOA-Other Operating Revenues	JOA-Other Elec Rev	88,944	(426,990)
Revenue	NSPM-Remove Non-Asset Trading	45683jOA-Other Operating Revenues	JOA-Other Elec Rev	<u>(88,944)</u>	<u>426,990</u>
Revenue			Sub-Total Revenue	143,661	522,267
			Margin before Adjustment	287,321	1,044,535
			Percent shared with customers	50.0%	50.0%
			Margin after adjustment	143,661	522,268
			Cost of Service Adjustment	232,604	95,278

BCH-1, Schedule 4, row 10, column 5

Expense is fully removed

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Non-Asset Based Trading Margin Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Operating Revenues</b>		
Retail		
Interdepartmental		
Other Operating Rev - Non-Retail	(4,158,284)	(12,107,430)
<b>Total Operating Revenues</b>	<b>(4,158,284)</b>	<b>(12,107,430)</b>
<b>Expenses</b>		
Operating Expenses:		
Fuel	(3,925,679)	(12,012,152)
Deferred Fuel		
Variable IA Production Fuel		
Purchased Energy - Windsource	0	0
Fuel & Purchased Energy Total	(3,925,679)	(12,012,152)
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
Production - Purchased Demand	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	0	0
<b>Total Operating Expenses</b>	<b>(3,925,679)</b>	<b>(12,012,152)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(56,767)	(23,252)
<b>Total Taxes</b>	<b>(56,767)</b>	<b>(23,252)</b>
<b>Total Operating Revenues</b>	<b>(4,158,284)</b>	<b>(12,107,430)</b>
<b>Total Expenses</b>	<b>(3,982,446)</b>	<b>(12,035,404)</b>
<b>Net Income</b>	<b>(175,838)</b>	<b>(72,025)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	(175,838)	(72,025)
Total Rate Base	-	-
ROR (Operating Income / Rate Base)		
<b>Return on Equity (ROE)</b>		
Net Operating Income	(175,838)	(72,025)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(175,838)	(72,025)
Equity Rate Base (Rate Base * Equity Ratio)	-	-
ROE (earnings for Common / Equity)		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
Net Operating Income	(175,838)	(72,025)
Operating Income Deficiency	175,838	72,025
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>232,605</b>	<b>95,278</b>

Northern States Power Company  
Electric Utility  
Non-Plant Assets & Liabilities - Pension Expense 10-20 Deferral 2020 & 2021 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSP-Minnesota	
	Dec - 2020	Dec - 2021
	Annual Total	

78-Timing Difference Activity

SchM-107 - Pension Expense (10-20 Deferral)	103,990	37,917
Sub-Total 78-Timing Difference Activity	103,990	37,917

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSP-Minnesota	
	Dec - 2020	Dec - 2021
	BOY/EOY Average	

Non-Plant End Bal

SchM-107 - Pension Expense (10-20 Deferral)	2,058,367	2,129,321
Sub-Total Non-Plant End Bal	2,058,367	2,129,321

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
	Annual Total	

78-Timing Difference Activity

SchM-107 - Pension Expense (10-20 Deferral)	103,990	37,917
Sub-Total 78-Timing Difference Activity	103,990	37,917

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
	BOY/EOY Average	

Non-Plant End Bal

SchM-107 - Pension Expense (10-20 Deferral)	2,058,367	2,129,321
Sub-Total Non-Plant End Bal	2,058,367	2,129,321

Northern States Power Company  
Electric Utility  
Non-Plant Deferred - Pension Expense 10-20 Deferral 2020 & 2021 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSP-Minnesota	
	Dec - 2020	Dec - 2021
	Annual Total	

6-ADIT Activity

SchM-107 - Pension Expense (10-20 Deferral)	29,231	10,658
Sub-Total 6-ADIT Activity	29,231	10,658

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSP-Minnesota	
	Dec - 2020	Dec - 2021
	BOY/EOY Average	

74-ADIT End Bal

SchM-107 - Pension Expense (10-20 Deferral)	578,590	598,535
Sub-Total 74-ADIT End Bal	578,590	598,535

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
	Annual Total	

6-ADIT Activity

SchM-107 - Pension Expense (10-20 Deferral)	29,231	10,658
Sub-Total 6-ADIT Activity	29,231	10,658

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
	BOY/EOY Average	

74-ADIT End Bal

SchM-107 - Pension Expense (10-20 Deferral)	578,590	598,535
Sub-Total 74-ADIT End Bal	578,590	598,535

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, Syrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
1	<b>Composite Income Tax Rate</b>				
2	State Tax Rate	4.31%	4.31%	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%
4	<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
5	<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
7					
8	<b>Weighted Cost of Capital</b>				
9	Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized
10	Cost of Short Term Debt	0.75%	0.75%	0.75%	0.75%
11	Cost of Long Term Debt	5.14%	5.14%	5.14%	5.14%
12	Cost of Common Equity	10.25%	10.25%	10.25%	10.25%
13	Ratio of Short Term Debt	2.48%	2.48%	2.48%	2.48%
14	Ratio of Long Term Debt	44.96%	44.96%	44.96%	44.96%
15	Ratio of Common Equity	52.56%	52.56%	52.56%	52.56%
16	Weighted Cost of STD	0.02%	0.02%	0.02%	0.02%
17	Weighted Cost of LTD	2.31%	2.31%	2.31%	2.31%
18	Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%
19	<u>Weighted Cost of Equity</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>
20	<b>Required Rate of Return</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>
21					
22	<b>Rate Base</b>				
23	Plant Investment				
24	<u>Depreciation Reserve</u>	-	-	-	-
25	Net Utility Plant				
26	CWIP				
27					
28	Accumulated Deferred Taxes	578,590	598,535	578,590	598,535
29	DTA - NOL Average Balance				
30	DTA - Federal Tax Credit Average Balance	-	-	-	-
31	Total Accum Deferred Taxes	578,590	598,535	578,590	598,535
32					
33	Cash Working Capital				
34	Materials and Supplies				
35	Fuel Inventory				
36	Non-plant Assets and Liabilities	2,058,367	2,129,321	2,058,367	2,129,321
37	Customer Advances				
38	Customer Deposits				
39	Prepays and Other				
40	<u>Regulatory Amortizations</u>	-	-	-	-
41	Total Other Rate Base Items	2,058,367	2,129,321	2,058,367	2,129,321
42					
43	<b>Total Rate Base</b>	<b>1,479,777</b>	<b>1,530,786</b>	<b>1,479,777</b>	<b>1,530,786</b>
44					
45	<b>Operating Revenues</b>				
46	Retail				
47	Interdepartmental				
48	<u>Other Operating Rev - Non-Retail</u>	-	-	-	-
49	<b>Total Operating Revenues</b>				
50					
51	<b>Expenses</b>				
52	Operating Expenses:				
53	Fuel				

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
54	Deferred Fuel				
55	Variable IA Production Fuel				
56	<u>Purchased Energy - Windsource</u>	0	0	0	0
57	Fuel & Purchased Energy Total				
58	Production - Fixed				
59	Production - Fixed IA Investment				
60	Production - Fixed IA O&M				
61	Production - Variable				
62	Production - Variable IA O&M				
63	<u>Production - Purchased Demand</u>	0	0	0	0
64	Production Total				
65	Regional Markets				
66	Transmission IA				
67	Transmission				
68	Distribution				
69	Customer Accounting				
70	Customer Service & Information				
71	Sales, Econ Dvlp & Other				
72	<u>Administrative &amp; General</u>	0	0	0	0
73	<b>Total Operating Expenses</b>				
74					
75	Depreciation				
76	Amortization				
77					
78	<b>Taxes:</b>				
79	Property Taxes				
80	ITC Amortization				
81	Deferred Taxes	29,231	10,658	29,231	10,658
82	Deferred Taxes - NOL				
83	Less State Tax Credits deferred				
84	Less Federal Tax Credits deferred				
85	Deferred Income Tax & ITC	29,231	10,658	29,231	10,658
86	Payroll & Other Taxes				
87	<b>Total Taxes Other Than Income</b>	<b>29,231</b>	<b>10,658</b>	<b>29,231</b>	<b>10,658</b>
88					
89	<b>Income Before Taxes</b>				
90	Total Operating Revenues				
91	less: Total Operating Expenses				
92	Book Depreciation				
93	Amortization				
94	<u>Taxes Other than Income</u>	<u>29,231</u>	<u>10,658</u>	<u>29,231</u>	<u>10,658</u>
95	<b>Total Before Tax Book Income</b>	<b>(29,231)</b>	<b>(10,658)</b>	<b>(29,231)</b>	<b>(10,658)</b>
96					
97	<b>Tax Additions</b>				
98	Book Depreciation				
99	Deferred Income Taxes and ITC	29,231	10,658	29,231	10,658
100	Nuclear Fuel Burn (ex. D&D)				
101	Nuclear Outage Accounting				
102	Avoided Tax Interest				
103	<u>Other Book Additions</u>	-	-	-	-
104	<b>Total Tax Additions</b>	<b>29,231</b>	<b>10,658</b>	<b>29,231</b>	<b>10,658</b>
105					
106	<b>Tax Deductions</b>				

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
107	Total Rate Base	1,479,777	1,530,786	1,479,777	1,530,786
108	Weighted Cost of Debt	<u>2.33%</u>	<u>2.33%</u>	<u>2.33%</u>	<u>2.33%</u>
109	Debt Interest Expense	34,479	35,667	34,479	35,667
110	Nuclear Outage Accounting				
111	Tax Depreciation and Removals				
112	NOL Utilized / (Generated)				
113	<u>Other Tax / Book Timing Differences</u>	<u>103,990</u>	<u>37,917</u>	<u>103,990</u>	<u>37,917</u>
114	<b>Total Tax Deductions</b>	<b>138,469</b>	<b>73,584</b>	<b>138,469</b>	<b>73,584</b>
115					
116	<b>State Taxes</b>				
117	State Taxable Income	(138,469)	(73,584)	(138,469)	(73,584)
118	State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>
119	State Taxes before Credits	(5,968)	(3,171)	(5,968)	(3,171)
120	<u>Less State Tax Credits applied</u>	-	-	-	-
121	<b>Total State Income Taxes</b>	<b>(5,968)</b>	<b>(3,171)</b>	<b>(5,968)</b>	<b>(3,171)</b>
122					
123	<b>Federal Taxes</b>				
124	Federal Sec 199 Production Deduction				
125	Federal Taxable Income	(132,501)	(70,413)	(132,501)	(70,413)
126	Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
127	Federal Tax before Credits	(27,825)	(14,787)	(27,825)	(14,787)
128	<u>Less Federal Tax Credits</u>	-	-	-	-
129	<b>Total Federal Income Taxes</b>	<b>(27,825)</b>	<b>(14,787)</b>	<b>(27,825)</b>	<b>(14,787)</b>
130					
131	<b>Total Taxes</b>				
132	Total Taxes Other than Income	29,231	10,658	29,231	10,658
133	Total Federal and State Income Taxes	(33,793)	(17,958)	(33,793)	(17,958)
134	<b>Total Taxes</b>	<b>(4,562)</b>	<b>(7,300)</b>	<b>(4,562)</b>	<b>(7,300)</b>
135					
136	<b>Total Operating Revenues</b>				
137	<b>Total Expenses</b>	<b>(4,562)</b>	<b>(7,300)</b>	<b>(4,562)</b>	<b>(7,300)</b>
138					
139	AFDC Debt				
140	AFDC Equity				
141					
142	<b>Net Income</b>	<b>4,562</b>	<b>7,300</b>	<b>4,562</b>	<b>7,300</b>
143					
144	<b>Rate of Return (ROR)</b>				
145	Total Operating Income	4,562	7,300	4,562	7,300
146	<u>Total Rate Base</u>	<u>1,479,777</u>	<u>1,530,786</u>	<u>1,479,777</u>	<u>1,530,786</u>
147	<b>ROR (Operating Income / Rate Base)</b>	<b>0.31%</b>	<b>0.48%</b>	<b>0.31%</b>	<b>0.48%</b>
148					
149	<b>Return on Equity (ROE)</b>				
150	Net Operating Income	4,562	7,300	4,562	7,300
151	Debt Interest (Rate Base * Weighted Cost of Debt)	(34,479)	(35,667)	(34,479)	(35,667)
152	Earnings Available for Common	(29,916)	(28,367)	(29,916)	(28,367)
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>777,771</u>	<u>804,581</u>	<u>777,771</u>	<u>804,581</u>
154	<b>ROE (earnings for Common / Equity)</b>	<b>(3.85%)</b>	<b>(3.53%)</b>	<b>(3.85%)</b>	<b>(3.53%)</b>
155					
156	<b>Revenue Deficiency</b>				
157	Required Operating Income (Rate Base * Required Return)	114,239	118,177	114,239	118,177
158	<u>Net Operating Income</u>	<u>4,562</u>	<u>7,300</u>	<u>4,562</u>	<u>7,300</u>
159	<b>Operating Income Deficiency</b>	<b>109,676</b>	<b>110,877</b>	<b>109,676</b>	<b>110,877</b>

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
160					
161	Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
162	<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>145,084</b>	<b>146,672</b>	<b>145,084</b>	<b>146,672</b>
163					
164	<b><u>Total Revenue Requirements</u></b>				
165	Total Retail Revenues				
166	<u>Revenue Deficiency</u>	<u>145,084</u>	<u>146,672</u>	<u>145,084</u>	<u>146,672</u>
167	Total Revenue Requirements	145,084	146,672	145,084	146,672
168					

Northern States Power Company  
Nuclear Decommissioning Accrual  
North Dakota Retail Jurisdiction  
2021 Test Year

	Present Accrual		
	(as presented in		
	JUR 125)	Proposed	Difference
Monticello	\$ 276,513	\$ 1,074,580	\$ 798,067
Prairie Island Unit 1	-	732,118	732,118
Prairie Island Unit 2	-	443,304	443,304
	<u>\$ 276,513</u>	<u>\$ 2,250,002</u>	<u>\$ 1,973,489</u>

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
1	<b>Composite Income Tax Rate</b>				
2	State Tax Rate	4.31%	4.31%	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%
4	<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
5	<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
7					
8	<b>Weighted Cost of Capital</b>				
9	Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized
10	Cost of Short Term Debt	0.75%	0.75%	0.75%	0.75%
11	Cost of Long Term Debt	5.14%	5.14%	5.14%	5.14%
12	Cost of Common Equity	10.25%	10.25%	10.25%	10.25%
13	Ratio of Short Term Debt	2.48%	2.48%	2.48%	2.48%
14	Ratio of Long Term Debt	44.96%	44.96%	44.96%	44.96%
15	Ratio of Common Equity	52.56%	52.56%	52.56%	52.56%
16	Weighted Cost of STD	0.02%	0.02%	0.02%	0.02%
17	Weighted Cost of LTD	2.31%	2.31%	2.31%	2.31%
18	Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%
19	<u>Weighted Cost of Equity</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>
20	<b>Required Rate of Return</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>
21					
22	<b>Rate Base</b>				
23	Plant Investment				
24	<u>Depreciation Reserve</u>	-	-	-	-
25	Net Utility Plant				
26	CWIP				
27					
28	Accumulated Deferred Taxes				
29	DTA - NOL Average Balance				
30	DTA - Federal Tax Credit Average Balance	-	-	-	-
31	Total Accum Deferred Taxes				
32					
33	Cash Working Capital				
34	Materials and Supplies				
35	Fuel Inventory				
36	Non-plant Assets and Liabilities				
37	Customer Advances				
38	Customer Deposits				
39	Prepays and Other				
40	<u>Regulatory Amortizations</u>	-	-	-	-
41	Total Other Rate Base Items				
42					
43	<b>Total Rate Base</b>				
44					
45	<b>Operating Revenues</b>				
46	Retail				
47	Interdepartmental				
48	<u>Other Operating Rev - Non-Retail</u>	-	-	-	-
49	<b>Total Operating Revenues</b>				
50					
51	<b>Expenses</b>				
52	Operating Expenses:				
53	Fuel				

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
54	Deferred Fuel				
55	Variable IA Production Fuel				
56	<u>Purchased Energy - Windsource</u>	0	0	0	0
57	Fuel & Purchased Energy Total				
58	Production - Fixed				
59	Production - Fixed IA Investment				
60	Production - Fixed IA O&M				
61	Production - Variable				
62	Production - Variable IA O&M				
63	<u>Production - Purchased Demand</u>	0	0	0	0
64	Production Total				
65	Regional Markets				
66	Transmission IA				
67	Transmission				
68	Distribution				
69	Customer Accounting				
70	Customer Service & Information				
71	Sales, Econ Dvlp & Other				
72	<u>Administrative &amp; General</u>	0	0	0	0
73	<b>Total Operating Expenses</b>				
74					
75	Depreciation		1,973,489		1,973,489
76	Amortization				
77					
78	<u>Taxes:</u>				
79	Property Taxes				
80	ITC Amortization				
81	Deferred Taxes				
82	Deferred Taxes - NOL				
83	Less State Tax Credits deferred				
84	Less Federal Tax Credits deferred				
85	Deferred Income Tax & ITC				
86	Payroll & Other Taxes				
87	<b>Total Taxes Other Than Income</b>				
88					
89	<u>Income Before Taxes</u>				
90	Total Operating Revenues				
91	less: Total Operating Expenses				
92	Book Depreciation		1,973,489		1,973,489
93	Amortization				
94	<u>Taxes Other than Income</u>	-	-	-	-
95	<b>Total Before Tax Book Income</b>		(1,973,489)		(1,973,489)
96					
97	<u>Tax Additions</u>				
98	Book Depreciation		1,973,489		1,973,489
99	Deferred Income Taxes and ITC				
100	Nuclear Fuel Burn (ex. D&D)				
101	Nuclear Outage Accounting				
102	Avoided Tax Interest				
103	<u>Other Book Additions</u>	-	-	-	-
104	<b>Total Tax Additions</b>		1,973,489		1,973,489
105					
106	<u>Tax Deductions</u>				

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
107	Total Rate Base				
108	Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%
109	Debt Interest Expense				
110	Nuclear Outage Accounting				
111	Tax Depreciation and Removals		1,973,489		1,973,489
112	NOL Utilized / (Generated)				
113	<u>Other Tax / Book Timing Differences</u>	0	0	0	0
114	<b>Total Tax Deductions</b>		<b>1,973,489</b>		<b>1,973,489</b>
115					
116	<b><u>State Taxes</u></b>				
117	State Taxable Income		(1,973,489)		(1,973,489)
118	State Income Tax Rate	4.31%	4.31%	4.31%	4.31%
119	State Taxes before Credits		(85,057)		(85,057)
120	<u>Less State Tax Credits applied</u>	-	-	-	-
121	<b>Total State Income Taxes</b>		<b>(85,057)</b>		<b>(85,057)</b>
122					
123	<b><u>Federal Taxes</u></b>				
124	Federal Sec 199 Production Deduction				
125	Federal Taxable Income		(1,888,431)		(1,888,431)
126	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%
127	Federal Tax before Credits		(396,571)		(396,571)
128	<u>Less Federal Tax Credits</u>	-	-	-	-
129	<b>Total Federal Income Taxes</b>		<b>(396,571)</b>		<b>(396,571)</b>
130					
131	<b>Total Taxes</b>				
132	Total Taxes Other than Income				
133	Total Federal and State Income Taxes	0	(481,628)	0	(481,628)
134	<b>Total Taxes</b>		<b>(481,628)</b>		<b>(481,628)</b>
135					
136	<b>Total Operating Revenues</b>				
137	<b>Total Expenses</b>		<b>1,491,861</b>		<b>1,491,861</b>
138					
139	AFDC Debt				
140	AFDC Equity				
141					
142	<b>Net Income</b>		<b>(1,491,861)</b>		<b>(1,491,861)</b>
143					
144	<b><u>Rate of Return (ROR)</u></b>				
145	Total Operating Income		(1,491,861)		(1,491,861)
146	<u>Total Rate Base</u>	-	-	-	-
147	<b>ROR (Operating Income / Rate Base)</b>				
148					
149	<b><u>Return on Equity (ROE)</u></b>				
150	Net Operating Income		(1,491,861)		(1,491,861)
151	Debt Interest (Rate Base * Weighted Cost of Debt)				
152	Earnings Available for Common		(1,491,861)		(1,491,861)
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-	-	-
154	<b>ROE (earnings for Common / Equity)</b>				
155					
156	<b><u>Revenue Deficiency</u></b>				
157	Required Operating Income (Rate Base * Required Return)				
158	<u>Net Operating Income</u>		(1,491,861)		(1,491,861)
159	<b>Operating Income Deficiency</b>		<b>1,491,861</b>		<b>1,491,861</b>

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Total		NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021	Dec - 2020	Dec - 2021
160					
161	Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
162	Revenue Deficiency (Income Deficiency * Conversion Factor)		1,973,489		1,973,489
163					
164	<u>Total Revenue Requirements</u>				
165	Total Retail Revenues				
166	Revenue Deficiency	-	1,973,489	-	1,973,489
167	Total Revenue Requirements		1,973,489		1,973,489
168					

Northern States Power Company  
North Dakota Electric Jurisdiction  
Remaining Life 2021 Test Year

Reporting Line	Record Type	Functional Class	Dec - 2021		
			Total	ND Electric	Other
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study Prod	Electric Hydro Production Plant	(17,933)	(1,107)	(16,826)
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study Prod	Electric Other Production Plant	7,156,393	471,173	6,685,221
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study Prod	Electric Steam Production Plant	28,207,491	1,741,277	26,466,214
<b>Depreciation Reserve</b>		Sub-Total Depreciation Reserve	<b>35,345,951</b>	<b>2,211,342</b>	<b>33,134,609</b>
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study Prod	Electric Hydro Production Plant	5,041	311	4,730
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study Prod	Electric Other Production Plant	(2,011,605)	(132,443)	(1,879,162)
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study Prod	Electric Steam Production Plant	(7,928,900)	(489,459)	(7,439,441)
<b>Accumulated Deferred Taxes</b>		Sub-Total Accumulated Deferred Taxes	<b>(9,935,464)</b>	<b>(621,591)</b>	<b>(9,313,873)</b>
<b>Depreciation</b>	NSPM-ND Depreciation Study Prod	Electric Hydro Production Plant	(35,867)	(2,214)	(33,652)
<b>Depreciation</b>	NSPM-ND Depreciation Study Prod	Electric Other Production Plant	14,312,787	942,345	13,370,442
<b>Depreciation</b>	NSPM-ND Depreciation Study Prod	Electric Steam Production Plant	56,414,981	3,482,553	52,932,428
<b>Depreciation</b>		Sub-Total Depreciation	<b>70,691,901</b>	<b>4,422,684</b>	<b>66,269,217</b>
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study Prod	Electric Hydro Production Plant	10,082	622	9,459
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study Prod	Electric Other Production Plant	(4,023,210)	(264,886)	(3,758,324)
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study Prod	Electric Steam Production Plant	(15,857,800)	(978,918)	(14,878,882)
<b>Deferred Taxes</b>		Sub-Total Deferred Taxes	<b>(19,870,928)</b>	<b>(1,243,181)</b>	<b>(18,627,747)</b>

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020			Dec - 2021		
	Total	ND Electric	Other	Total	ND Electric	Other
<b>Composite Income Tax Rate</b>						
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
<b>Weighted Cost of Capital</b>						
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Cost of Long Term Debt	5.14%	5.14%	5.14%	5.14%	5.14%	5.14%
Cost of Common Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Ratio of Short Term Debt	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%
Ratio of Long Term Debt	44.96%	44.96%	44.96%	44.96%	44.96%	44.96%
Ratio of Common Equity	52.56%	52.56%	52.56%	52.56%	52.56%	52.56%
Weighted Cost of STD	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Weighted Cost of LTD	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%
Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
<u>Weighted Cost of Equity</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>
Required Rate of Return	7.72%	7.72%	7.72%	7.72%	7.72%	7.72%
<b>Rate Base</b>						
Plant Investment						
<u>Depreciation Reserve</u>	-	-	-	35,345,951	2,211,342	33,134,609
Net Utility Plant				(35,345,951)	(2,211,342)	(33,134,609)
CWIP						
Accumulated Deferred Taxes				(9,935,464)	(621,591)	(9,313,873)
DTA - NOL Average Balance						
DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-
Total Accum Deferred Taxes				(9,935,464)	(621,591)	(9,313,873)
Cash Working Capital						
Materials and Supplies						
Fuel Inventory						
Non-plant Assets and Liabilities						
Customer Advances						
Customer Deposits						
Prepays and Other						
<u>Regulatory Amortizations</u>	-	-	-	-	-	-
Total Other Rate Base Items						
<b>Total Rate Base</b>				<b>(25,410,487)</b>	<b>(1,589,752)</b>	<b>(23,820,735)</b>
<b>Operating Revenues</b>						
Retail						
Interdepartmental						
<u>Other Operating Rev - Non-Retail</u>	-	-	-	10,487,877	647,427	9,840,450
<b>Total Operating Revenues</b>				<b>10,487,877</b>	<b>647,427</b>	<b>9,840,450</b>
<b>Expenses</b>						
Operating Expenses:						
Fuel						
Deferred Fuel						
Variable IA Production Fuel						
<u>Purchased Energy - Windsource</u>	0	0	0	0	0	0
Fuel & Purchased Energy Total						
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u>	0	0	0	0	0	0
Production Total						
Regional Markets						
Transmission IA						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020			Dec - 2021		
	Total	ND Electric	Other	Total	ND Electric	Other
Transmission						
Distribution						
Customer Accounting						
Customer Service & Information						
Sales, Econ Dvlp & Other						
<u>Administrative &amp; General</u>	0	0	0	0	0	0
<b>Total Operating Expenses</b>						
Depreciation				70,691,901	4,422,684	66,269,217
Amortization						
<b>Taxes:</b>						
Property Taxes						
ITC Amortization						
Deferred Taxes				(19,870,928)	(1,243,181)	(18,627,747)
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC				(19,870,928)	(1,243,181)	(18,627,747)
Payroll & Other Taxes						
<b>Total Taxes Other Than Income</b>				<b>(19,870,928)</b>	<b>(1,243,181)</b>	<b>(18,627,747)</b>
<b>Income Before Taxes</b>						
Total Operating Revenues				10,487,877	647,427	9,840,450
less: Total Operating Expenses						
Book Depreciation				70,691,901	4,422,684	66,269,217
Amortization						
<u>Taxes Other than Income</u>				<u>(19,870,928)</u>	<u>(1,243,181)</u>	<u>(18,627,747)</u>
<b>Total Before Tax Book Income</b>				<b>(40,333,097)</b>	<b>(2,532,076)</b>	<b>(37,801,021)</b>
<b>Tax Additions</b>						
Book Depreciation				70,691,901	4,422,684	66,269,217
Deferred Income Taxes and ITC				(19,870,928)	(1,243,181)	(18,627,747)
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest						
<u>Other Book Additions</u>						
<b>Total Tax Additions</b>				<b>50,820,973</b>	<b>3,179,503</b>	<b>47,641,470</b>
<b>Tax Deductions</b>						
Total Rate Base				(25,410,487)	(1,589,752)	(23,820,735)
Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
Debt Interest Expense				(592,064)	(37,041)	(555,023)
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						
<u>Other Tax / Book Timing Differences</u>	0	0	0	0	0	0
<b>Total Tax Deductions</b>				<b>(592,064)</b>	<b>(37,041)</b>	<b>(555,023)</b>
<b>State Taxes</b>						
State Taxable Income				11,079,941	684,468	10,395,473
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits				477,545	29,501	448,045
<u>Less State Tax Credits applied</u>						
<b>Total State Income Taxes</b>				<b>477,545</b>	<b>29,501</b>	<b>448,045</b>
<b>Federal Taxes</b>						
Federal Sec 199 Production Deduction						
Federal Taxable Income				10,602,396	654,968	9,947,428
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits				2,226,503	137,543	2,088,960
<u>Less Federal Tax Credits</u>						
<b>Total Federal Income Taxes</b>				<b>2,226,503</b>	<b>137,543</b>	<b>2,088,960</b>
<b>Total Taxes</b>						
<b>Total Taxes Other than Income</b>				<b>(19,870,928)</b>	<b>(1,243,181)</b>	<b>(18,627,747)</b>

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020			Dec - 2021		
	Total	ND Electric	Other	Total	ND Electric	Other
Total Federal and State Income Taxes	0	0	0	2,704,049	167,044	2,537,005
<b>Total Taxes</b>				<b>(17,166,879)</b>	<b>(1,076,137)</b>	<b>(16,090,742)</b>
<b>Total Operating Revenues</b>				<b>10,487,877</b>	<b>647,427</b>	<b>9,840,450</b>
<b>Total Expenses</b>				<b>53,525,022</b>	<b>3,346,547</b>	<b>50,178,475</b>
AFDC Debt						
AFDC Equity						
<b>Net Income</b>				<b>(43,037,145)</b>	<b>(2,699,120)</b>	<b>(40,338,025)</b>
<b>Rate of Return (ROR)</b>						
Total Operating Income				(43,037,145)	(2,699,120)	(40,338,025)
<b>Total Rate Base</b>				<b>(25,410,487)</b>	<b>(1,589,752)</b>	<b>(23,820,735)</b>
<b>ROR (Operating Income / Rate Base)</b>				<b>169.37%</b>	<b>169.78%</b>	<b>169.34%</b>
<b>Return on Equity (ROE)</b>						
Net Operating Income				(43,037,145)	(2,699,120)	(40,338,025)
Debt Interest (Rate Base * Weighted Cost of Debt)				592,064	37,041	555,023
Earnings Available for Common				(42,445,081)	(2,662,079)	(39,783,002)
<b>Equity Rate Base (Rate Base * Equity Ratio)</b>				<b>(13,355,752)</b>	<b>(835,573)</b>	<b>(12,520,178)</b>
<b>ROE (earnings for Common / Equity)</b>				<b>317.80%</b>	<b>318.59%</b>	<b>317.75%</b>
<b>Revenue Deficiency</b>						
Required Operating Income (Rate Base * Required Return)				(1,961,690)	(122,729)	(1,838,961)
<b>Net Operating Income</b>				<b>(43,037,145)</b>	<b>(2,699,120)</b>	<b>(40,338,025)</b>
<b>Operating Income Deficiency</b>				<b>41,075,456</b>	<b>2,576,391</b>	<b>38,499,065</b>
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>				<b>54,336,135</b>	<b>3,408,145</b>	<b>50,927,990</b>
<b>Total Revenue Requirements</b>						
Total Retail Revenues						
<b>Revenue Deficiency</b>				<b>54,336,135</b>	<b>3,408,145</b>	<b>50,927,990</b>
<b>Total Revenue Requirements</b>				<b>54,336,135</b>	<b>3,408,145</b>	<b>50,927,990</b>

Reporting Line	Record Type	Record Type Report Label of Record Type	FERC Function	FERC Sub-Function	Total		Other
					Dec - 2021	ND Electric Dec - 2021	
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Distribution	Distribution Lines - Ug	256,572	256,572	
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	Common-General	(3,693,837)	(228,881)	(3,464,956)
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	General	(3,037,297)	(188,130)	(2,849,167)
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Common-Intangible	307,851	19,092	288,759
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Intangible Plant	1,224,292	75,897	1,148,395
<b>Depreciation Reserve</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Transmission	Transmission	4,607,880	284,449	4,323,431
<b>Depreciation Reserve</b>				Sub-Total Depreciation Reserve	<b>(334,538)</b>	<b>218,999</b>	<b>(553,538)</b>
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Distribution	Distribution Lines - Ug	(72,112)	(72,112)	
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	Common-General	1,038,308	64,337	973,971
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	General	853,666	52,876	800,790
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Common-Intangible	(86,525)	(5,366)	(81,159)
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Intangible Plant	(344,101)	(21,332)	(322,769)
<b>Accumulated Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Transmission	Transmission	(1,295,095)	(79,948)	(1,215,148)
<b>Accumulated Deferred Taxes</b>				Sub-Total Accumulated Deferred Taxes	<b>94,140</b>	<b>(61,545)</b>	<b>155,685</b>
<b>Depreciation</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Distribution	Distribution Lines - Ug	513,144	513,144	
<b>Depreciation</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	Common-General	(7,387,674)	(457,763)	(6,929,912)
<b>Depreciation</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	General	(6,074,593)	(376,260)	(5,698,333)
<b>Depreciation</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Common-Intangible	615,701	38,183	577,518
<b>Depreciation</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Intangible Plant	2,448,584	151,794	2,296,790
<b>Depreciation</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Transmission	Transmission	9,215,760	568,898	8,646,862
<b>Depreciation</b>				Sub-Total Depreciation	<b>(669,077)</b>	<b>437,898</b>	<b>(1,107,075)</b>
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Distribution	Distribution Lines - Ug	(144,225)	(144,225)	
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	Common-General	2,076,616	128,673	1,947,943
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	General	General	1,707,331	105,752	1,601,579
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Common-Intangible	(173,050)	(10,732)	(162,318)
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Intangible	Intangible Plant	(688,202)	(42,663)	(645,538)
<b>Deferred Taxes</b>	NSPM-ND Depreciation Study TD&G	Depreciation Study	Transmission	Transmission	(2,590,191)	(159,895)	(2,430,296)
<b>Deferred Taxes</b>				Sub-Total Deferred Taxes	<b>188,281</b>	<b>(123,090)</b>	<b>311,371</b>

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020			Dec - 2021		
	Total	ND Electric	Other	Total	ND Electric	Other
<b>Composite Income Tax Rate</b>						
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
<b>Weighted Cost of Capital</b>						
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Cost of Long Term Debt	5.14%	5.14%	5.14%	5.14%	5.14%	5.14%
Cost of Common Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Ratio of Short Term Debt	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%
Ratio of Long Term Debt	44.96%	44.96%	44.96%	44.96%	44.96%	44.96%
Ratio of Common Equity	52.56%	52.56%	52.56%	52.56%	52.56%	52.56%
Weighted Cost of STD	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Weighted Cost of LTD	2.31%	2.31%	2.31%	2.31%	2.31%	2.31%
Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
<u>Weighted Cost of Equity</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>
<b>Required Rate of Return</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>
<b>Rate Base</b>						
Plant Investment						
<u>Depreciation Reserve</u>	-	-	-	<u>(334,539)</u>	<u>218,999</u>	<u>(553,538)</u>
Net Utility Plant				334,539	(218,999)	553,538
CWIP						
Accumulated Deferred Taxes						
DTA - NOL Average Balance				94,140	(61,545)	155,685
DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-
Total Accum Deferred Taxes				94,140	(61,545)	155,685
Cash Working Capital						
Materials and Supplies						
Fuel Inventory						
Non-plant Assets and Liabilities						
Customer Advances						
Customer Deposits						
Prepays and Other						
<u>Regulatory Amortizations</u>	-	-	-	-	-	-
Total Other Rate Base Items						
<b>Total Rate Base</b>				<b>240,398</b>	<b>(157,454)</b>	<b>397,852</b>
<b>Operating Revenues</b>						
Retail						
Interdepartmental						
<u>Other Operating Rev - Non-Retail</u>	-	-	-	<u>1,367,313</u>	<u>84,406</u>	<u>1,282,907</u>
<b>Total Operating Revenues</b>				<b>1,367,313</b>	<b>84,406</b>	<b>1,282,907</b>
<b>Expenses</b>						
Operating Expenses:						
Fuel						
Deferred Fuel						
Variable IA Production Fuel						
<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total						
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total						
Regional Markets						
Transmission IA						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020			Dec - 2021		
	Total	ND Electric	Other	Total	ND Electric	Other
Transmission						
Distribution						
Customer Accounting						
Customer Service & Information						
Sales, Econ Dvlp & Other						
<u>Administrative &amp; General</u>	0	0	0	0	0	0
<b>Total Operating Expenses</b>						
Depreciation				(669,077)	437,998	(1,107,075)
Amortization						
<b>Taxes:</b>						
Property Taxes						
ITC Amortization						
Deferred Taxes				188,281	(123,090)	311,371
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC				188,281	(123,090)	311,371
Payroll & Other Taxes						
<b>Total Taxes Other Than Income</b>				<b>188,281</b>	<b>(123,090)</b>	<b>311,371</b>
<b>Income Before Taxes</b>						
Total Operating Revenues				1,367,313	84,406	1,282,907
less: Total Operating Expenses						
Book Depreciation				(669,077)	437,998	(1,107,075)
Amortization						
<u>Taxes Other than Income</u>				<u>188,281</u>	<u>(123,090)</u>	<u>311,371</u>
<b>Total Before Tax Book Income</b>				<b>1,848,109</b>	<b>(230,502)</b>	<b>2,078,612</b>
<b>Tax Additions</b>						
Book Depreciation				(669,077)	437,998	(1,107,075)
Deferred Income Taxes and ITC				188,281	(123,090)	311,371
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest						
<u>Other Book Additions</u>						
<b>Total Tax Additions</b>				<b>(480,797)</b>	<b>314,908</b>	<b>(795,705)</b>
<b>Tax Deductions</b>						
Total Rate Base				240,398	(157,454)	397,852
Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
Debt Interest Expense				5,601	(3,669)	9,270
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						
<u>Other Tax / Book Timing Differences</u>	0	0	0	0	0	0
<b>Total Tax Deductions</b>				<b>5,601</b>	<b>(3,669)</b>	<b>9,270</b>
<b>State Taxes</b>						
State Taxable Income				1,361,711	88,074	1,273,637
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits				58,690	3,796	54,894
<u>Less State Tax Credits applied</u>						
<b>Total State Income Taxes</b>				<b>58,690</b>	<b>3,796</b>	<b>54,894</b>
<b>Federal Taxes</b>						
Federal Sec 199 Production Deduction						
Federal Taxable Income				1,303,022	84,278	1,218,743
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits				273,635	17,698	255,936
<u>Less Federal Tax Credits</u>						
<b>Total Federal Income Taxes</b>				<b>273,635</b>	<b>17,698</b>	<b>255,936</b>
<b>Total Taxes</b>						
<b>Total Taxes Other than Income</b>				<b>188,281</b>	<b>(123,090)</b>	<b>311,371</b>

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020			Dec - 2021		
	Total	ND Electric	Other	Total	ND Electric	Other
Total Federal and State Income Taxes	0	0	0	332,324	21,494	310,830
<b>Total Taxes</b>				520,605	(101,596)	622,200
<b>Total Operating Revenues</b>				1,367,313	84,406	1,282,907
<b>Total Expenses</b>				(148,473)	336,402	(484,875)
AFDC Debt						
AFDC Equity						
<b>Net Income</b>				1,515,785	(251,997)	1,767,782
<b>Rate of Return (ROR)</b>						
Total Operating Income				1,515,785	(251,997)	1,767,782
<u>Total Rate Base</u>				240,398	(157,454)	397,852
ROR (Operating Income / Rate Base)				630.53%	160.04%	444.33%
<b>Return on Equity (ROE)</b>						
Net Operating Income				1,515,785	(251,997)	1,767,782
Debt Interest (Rate Base * Weighted Cost of Debt)				(5,601)	3,669	(9,270)
Earnings Available for Common				1,510,184	(248,328)	1,758,512
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>				126,353	(82,758)	209,111
ROE (earnings for Common / Equity)				1,195.21%	300.07%	840.95%
<b>Revenue Deficiency</b>						
Required Operating Income (Rate Base * Required Return)				18,559	(12,155)	30,714
<u>Net Operating Income</u>				1,515,785	(251,997)	1,767,782
Operating Income Deficiency				(1,497,226)	239,841	(1,737,068)
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>				(1,980,587)	317,271	(2,297,858)
<b>Total Revenue Requirements</b>						
Total Retail Revenues						
<u>Revenue Deficiency</u>				(1,980,587)	317,271	(2,297,858)
Total Revenue Requirements				(1,980,587)	317,271	(2,297,858)

**Northern States Power Company  
North Dakota Electric Jurisdiction  
2021 Test Year**

Economic Development Donations

The Company requests recovery of economic development donations benefiting North Dakota. Because economic development donations are initially recorded below the line, an adjustment is necessary to include these costs in the test year.

Northern States Power Company  
North Dakota Electric Jurisdiction  
2021 Test Year

Economic Development Donations

Fiscal Year - Key (Not Compounded)	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	V Regulatory Account - Key (Not Compounded)	V Final Profit Center - Text	Amount	Electric Common Allocator	NSPM Electric	Electric Jurisdictional Allocator	ND Electric Jurisdiction
2020	5600641	Contributions - Economical Development	9426100	MIN C	2,300	93.64%	2,154	EDirectMN	-
2020	5600641	Contributions - Economical Development	9426100	MIN C	30,200	93.64%	28,280	EDirectMN	-
2020	5600641	Contributions - Economical Development	9426100	ND C	53,125	93.64%	49,747	EDirectND	49,747
2020	5600641	Contributions - Economical Development	9426100	SD E	32,800	100.00%	32,800	EDirectSD	-
2020	5600641	Contributions - Economical Development	9426100	Xcel Non-Utility	1,945	0.00%	-	Enull	-
2020	5600641	Contributions - Economical Development	9426100	SD E	22,750	100.00%	22,750	EDirectSD	-
2020	5600641	Contributions - Economical Development	9426100	ND C	15,150	93.64%	14,187	EDirectND	14,187
2020	5600641	Contributions - Economical Development	9426100	MIN - ND - SD C	51,043	93.64%	47,798	ECustomerMN	2,992
2020	5600641	Contributions - Economical Development	9426100	MIN - ND - SD C	2,875	93.64%	2,692	ECustomerMN	169
2020	5600641	Contributions - Economical Development	9426100	MIN C	11,047	93.64%	10,345	EDirectMN	-
2020	5600641	Contributions - Economical Development	9426100	ND C	61,412	93.64%	57,508	EDirectND	57,508
2020	5600641	Contributions - Economical Development	9426100	SD E	63,784	100.00%	63,784	EDirectSD	-
2021	5600641	Contributions - Economical Development	9426100	MIN C	106,510	93.64%	99,738	EDirectMN	-
2021	5600641	Contributions - Economical Development	9426100	ND C	103,000	93.64%	96,452	EDirectND	96,452
2021	5600641	Contributions - Economical Development	9426100	SD E	125,000	100.00%	125,000	EDirectSD	-
2021	5600641	Contributions - Economical Development	9426100	MIN - ND - SD C	108,367	93.64%	101,478	ECustomerMN	6,351

NSPM Total	NSPM Electric	ND Electric Jurisdiction
348,431	332,045	124,602
442,877	422,668	102,803

BCH-1 Schedule 4, row 17, column 5

Northern States Power Company  
North Dakota Electric Jurisdiction  
2021 Test Year

Economic Development Donations

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other	124,602	102,803
<u>Administrative &amp; General</u>	0	0
<b>Total Operating Expenses</b>	<b>124,602</b>	<b>102,803</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(30,409)	(25,089)
<b>Total Taxes</b>	<b>(30,409)</b>	<b>(25,089)</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>94,193</b>	<b>77,714</b>
AFDC Debt		
AFDC Equity		
<b>Net Income</b>	<b>(94,193)</b>	<b>(77,714)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	(94,193)	(77,714)
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
<b>Return on Equity (ROE)</b>		
Net Operating Income	(94,193)	(77,714)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(94,193)	(77,714)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	(94,193)	(77,714)
Operating Income Deficiency	94,193	77,714
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>124,602</b>	<b>102,803</b>
<b>Total Revenue Requirements</b>		
Total Retail Revenues		
<u>Revenue Deficiency</u>	<u>124,602</u>	<u>102,803</u>
<b>Total Revenue Requirements</b>	<b>124,602</b>	<b>102,803</b>

Northern States Power Company  
2020 Bridge Year and 2021 Budget  
Charitable Contributions

North Dakota ELECTRIC	2020	2021
Charitable Contributions	98,196.73	136,886.24
Total	98,196.73	136,886.24
50% inclusion	<u>49,098.36</u>	<u>68,443.12</u>

The Company is allowed to recover 50 percent of charitable contributions benefiting North Dakota. Because charitable contributions are initially recorded below the line, an adjustment is necessary to include these costs in the test year and plan year.

The Donations adjustment for the rate case was based on an allocation of 2019 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Northern States Power Company  
2021 Budget  
Charitable Contributions

Sum of Amount	Column Labels	2021	(blank)	Grand Total
Row Labels	2020	2021	(blank)	Grand Total
MN - ND - SD C	821,768	1,686,750	0	2,508,518
MN - ND - SD E	192,216	71,550	0	263,767
MN - ND - SD G	840	0	0	840
MN C	259,816	242,667	0	502,503
MN E	23,398	27,000	0	50,398
MN G	6,867	9,900	0	16,767
ND C	92,501	100,000	0	192,501
ND E	50	50	0	100
ND G	50	50	0	100
SD E	95,234	75,000	0	170,234
Xcel Common	100,335	0	0	100,335
Xcel NonUtility	727	2,494	0	3,221
	1,599,802	2,215,382	0	3,809,184

2019 Actuals	Column Labels	INCLUDE	(blank)	Grand Total	
MN - ND - SD C	76.4766%	74,691	90,229	164,920	55%
MN - ND - SD E	52.3686%	709	3,750	4,459	84%
MN - ND - SD G	54.7107%	7,073	0	7,073	0%
MN C	84.1016%	243,726	267,965	511,691	52%
MN E	0.0000%	142,277	462,557	604,834	76%
MN G	63.7701%	35,769	62,959	98,727	64%
ND C	44.9980%	36,798	30,105	66,903	45%
ND E	4.4056%	3,201,728	147,554	3,349,282	4%
ND G	0%	1,425	500	1,925	26%
SD E		3,744,196	1,065,619	4,809,815	
Xcel Common		0	0	0	
Xcel NonUtility		0	0	0	

Calculation of Donations Includable

Total Donations Includable:	2020	2021
MN - ND - SD C	628,460	1,289,970
MN - ND - SD E	100,661	37,470
MN - ND - SD G	0	0
MN C	142,147	132,776
MN E	19,678	22,707
MN G	0	0
ND C	58,988	63,770
ND E	0	0
ND G	0	0
SD E	42,854	33,748
Xcel Common	4,420	0
Xcel NonUtility	0	0
	997,209	1,560,442

Northern States Power Company  
2021 Budget  
Charitable Contributions  
Allocations

	Minnesota		Electric		SD		MN		Gas			
			ND	ND	SD	SD	MN	MN	ND	ND		
MN - ND - SD C	82%				6%		6%		6%		1%	100.0000%
MN - ND - SD E	87%				6%		7%		0%		0%	100.0000%
MN - ND - SD G	0%				0%		0%		89%		11%	100.0000%
MN C	94%				0%		0%		0%		0%	100.0000%
MN E	100%				0%		0%		0%		0%	100.0000%
MN G	0%				0%		0%		100%		0%	100.0000%
ND C	0%				94%		0%		0%		0%	100.0000%
ND E	0%				0%		100%		0%		0%	100.0000%
ND G	0%				0%		0%		0%		0%	100.0000%
SD E	0%				0%		0%		0%		100%	100.0000%
Xcel Common	82%				6%		6%		6%		1%	100.0000%
Xcel NonUtility												100.0000%

Total amount of Dues includable after allocation

	Minnesota		Electric		SD		MN		Gas		
			ND	ND	SD	SD	MN	MN	ND	ND	
Electric	2020	756,483.85	98,196.73	89,503.94	48,479.01		4,545.21				997,208.74
	2021	1,231,497.79	136,886.24	117,549.56	85,243.94		9,264.29				1,580,441.81

Donation Includable & Allocated:

	Minnesota		Electric		SD		MN		Gas		
			ND	ND	SD	SD	MN	MN	ND	ND	
Electric	2020	756,483.85	98,196.73	89,503.94	48,479.01		4,545.21				997,208.74
	2021	1,231,497.79	136,886.24	117,549.56	85,243.94		9,264.29				1,580,441.81

Chamber all jurisdictions included are uploaded at 100 percent

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)

Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

	Minnesota		Electric		SD		MN		Gas		
			ND	ND	SD	SD	MN	MN	ND	ND	
Electric	2020	378,241.93	49,098.36				24,239.50				-
	2021	615,748.89	66,443.12				42,621.97				-

Northern States Power Company  
2021 Budget  
Charitable Contributions  
Jurisdiction Allocations

0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1000	Xcel Other	-1							
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.936423							
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.063577							
0010	MNTFA1	10-3-Factor (MN_C To MN_EG)	9426100	9426100	1013	Minnesota Common Utility	-1							
0010	MNTFA1	10-3-Factor (MN_C To MN_EG)	9426100	9426100	1002	Minnesota Electric	0.936423							
0010	MNTFA1	10-3-Factor (MN_C To MN_EG)	9426100	9426100	1009	Minnesota Gas	0.063577							
0010	MNTFA2	10-3-Factor (ND_C To ND_EG)	9426100	9426100	1014	North Dakota Common Utility	-1							
0010	MNTFA2	10-3-Factor (ND_C To ND_EG)	9426100	9426100	1003	North Dakota Electric	0.936423							
0010	MNTFA2	10-3-Factor (ND_C To ND_EG)	9426100	9426100	1010	North Dakota Gas	0.063577							
0010	MNTFA3	10-3-Factor (MN_ND_C To MN_ND_EG)	9426100	9426100	1015	Minnesota - North Dakota Common Utility	-1							
0010	MNTFA3	10-3-Factor (MN_ND_C To MN_ND_EG)	9426100	9426100	1007	Minnesota - North Dakota Electric	0.936423							
0010	MNTFA3	10-3-Factor (MN_ND_C To MN_ND_EG)	9426100	9426100	1011	Minnesota - North Dakota Gas	0.063577							
0010	MNTFA4	10-3-Factor (MN_ND_SD_C To MN_ND_SD_EG)	9426100	9426100	1016	Minnesota-N Dakota-S Dakota-Common	-1							
0010	MNTFA4	10-3-Factor (MN_ND_SD_C To MN_ND_SD_EG)	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.936423							
0010	MNTFA4	10-3-Factor (MN_ND_SD_C To MN_ND_SD_EG)	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.063577							
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1001	Xcel Common Utility	-1							
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.936423							
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.063577							

	MN	ND	SD
Elec Customer	87.2853%	6.2590%	6.4557%
Gas Customer	88.7038%	11.2962%	
Two Factor	87.0750%	6.1963%	6.7287%
Elec Customer ND Region	3.5585%	96.4415%	

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Annual Incentive Amount over 20% of Base Salary

The purpose of this adjustment is to remove all Annual Incentive Plan amounts above 20 percent of each individual's base pay.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Annual Incentive Amount over 20% of Base Salary

	2020 Bridge Year		2021 Test Year	
	Excess of 15% Base Salary	Excess of 20% Base Salary	Excess of 15% Base Salary	Excess of 20% Base Salary
Total Xcel Energy	9,628,920	6,380,148	10,234,950	6,784,766
NSPM Total	3,983,967	2,477,923	3,867,761	2,364,817
NSPM Electric	3,720,765	2,295,976	3,623,791	2,193,957
North Dakota Jurisdiction Electric	217,311	135,809	211,252	129,995
AIP over Cap Adjustment	(135,809)		(129,995)	

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Annual Incentive Budget

	Incentive Elig Headout on 5.11.20	2021 (1st year) at 100%	Target Incentive (all three forms) in excess of 15% of est base salary	Target Incentive (all three forms) in excess of 20% of est base salary	2022 (2nd year) at 100%	Target Incentive (all three forms) in excess of 15% of est base salary	Target Incentive (all three forms) in excess of 20% of est base salary	2023 (3rd year) at 100%	Target Incentive (all three forms) in excess of 15% of est base salary	Target Incentive (all three forms) in excess of 20% of est base salary
MN (non nuclear)	335	\$ 5,021,623	\$ 297,625	\$ 165,494	\$ 5,172,257	\$ 306,552	\$ 170,458	\$ 5,327,432	\$ 315,751	\$ 175,570
MN (nuclear)	544	\$ 11,593,303	\$ 1,300,345	\$ 582,174	\$ 11,941,090	\$ 1,339,347	\$ 599,638	\$ 12,299,324	\$ 1,379,532	\$ 617,628
PSC	373	\$ 5,252,414	\$ 310,892	\$ 155,878	\$ 5,409,979	\$ 320,213	\$ 160,555	\$ 5,572,273	\$ 329,622	\$ 165,372
SPS	235	\$ 3,205,528	\$ 213,252	\$ 104,560	\$ 3,301,691	\$ 219,648	\$ 107,697	\$ 3,400,741	\$ 226,236	\$ 110,927
IWI	77	\$ 1,220,668	\$ 132,801	\$ 91,155	\$ 1,257,292	\$ 136,786	\$ 93,890	\$ 1,295,010	\$ 140,890	\$ 96,707
XS	3,081	\$ 51,747,318	\$ 7,980,035	\$ 5,685,505	\$ 53,299,693	\$ 6,219,408	\$ 5,656,067	\$ 54,898,697	\$ 6,465,999	\$ 6,031,751
<b>Total (non-union)</b>	<b>4,645</b>	<b>\$ 78,040,854</b>	<b>\$ 10,234,950</b>	<b>\$ 6,784,766</b>	<b>\$ 80,382,002</b>	<b>\$ 10,641,954</b>	<b>\$ 6,988,304</b>	<b>\$ 82,793,477</b>	<b>\$ 10,856,229</b>	<b>\$ 7,197,954</b>

	2021 Test Year		2022 Plan Year		2023 Plan Year	
	Interim Amt over 15%	TY Electric Amt over 20%	Interim Amt over 15%	TY Electric Amt over 20%	Interim Amt over 15%	TY Electric Amt over 20%
<b>XES Allocators</b>						
XES Allocated to NSPM Electric O&M	25.62%	25.62%	25.62%	25.62%	25.62%	25.62%
XES Allocated to NSPM Gas O&M	2.82%	2.82%	2.82%	2.82%	2.82%	2.82%
<b>Utility Allocators</b>						
3-Factor Electric	93.64%	93.64%	93.64%	93.64%	93.64%	93.64%
3-Factor Gas	6.36%	6.36%	6.36%	6.36%	6.36%	6.36%
<b>NSPM Electric</b>						
NSPM Electric - Non Nuclear	278,703	154,972	287,062	159,621	295,676	164,408
NSPM Electric - Nuclear	1,300,345	582,174	1,339,347	599,638	1,379,532	617,628
NSPM Electric - XES	2,044,743	1,456,810	2,106,078	1,500,514	2,169,263	1,545,530
<b>Total NSPM Electric</b>	<b>3,623,791</b>	<b>2,193,957</b>	<b>3,732,488</b>	<b>2,259,772</b>	<b>3,844,471</b>	<b>2,327,566</b>
<b>NSPM Gas</b>						
NSPM Gas - Non Nuclear	18,922	10,522	19,490	10,837	20,074	11,162
NSPM Gas - Nuclear	-	-	-	-	-	-
NSPM Gas - XES	225,048	160,339	231,709	165,149	238,753	170,104
<b>Total NSPM Gas</b>	<b>243,970</b>	<b>170,861</b>	<b>251,288</b>	<b>175,986</b>	<b>258,827</b>	<b>181,266</b>
<b>Jurisdictional Allocators</b>						
MN Electric Two-Factor	87.0750%	87.0750%	87.0750%	87.0750%	87.0750%	87.0750%
ND Electric Two-Factor	6.1963%	6.1963%	6.1963%	6.1963%	6.1963%	6.1963%
SD Electric Two-Factor	6.7287%	6.7287%	6.7287%	6.7287%	6.7287%	6.7287%
MN Electric Demand net of I/A	72.9219%	72.9219%	72.9219%	72.9219%	72.9219%	72.9219%
ND Electric Demand net of I/A	5.1744%	5.1744%	5.1744%	5.1744%	5.1744%	5.1744%
SDD Electric Demand net of I/A	5.7247%	5.7247%	5.7247%	5.7247%	5.7247%	5.7247%
MN Gas Customers	88.7038%	88.7038%	88.7038%	88.7038%	88.7038%	88.7038%
ND Gas Customers	11.2962%	11.2962%	11.2962%	11.2962%	11.2962%	11.2962%

	2021 Test Year		2022 Plan Year		2023 Plan Year	
	Interim Amt over 15%	TY Electric Amt over 20%	Interim Amt over 15%	TY Electric Amt over 20%	Interim Amt over 15%	TY Electric Amt over 20%
<b>Final Incentive Adjustment</b>						
MN Electric	2,971,377	1,827,992	3,060,505	1,882,829	3,152,327	1,939,315
ND Electric	211,252	129,995	217,589	133,894	224,117	137,911
SD Electric	230,779	141,760	237,701	146,033	244,833	150,414
<b>Total NSPM Electric</b>	<b>3,413,408</b>	<b>2,099,767</b>	<b>3,515,795</b>	<b>2,162,757</b>	<b>3,621,276</b>	<b>2,227,640</b>
check - difference due to I/A amounts	210,383	94,190	216,693	97,015	223,195	99,926
<b>Incremental Difference in MN Electric (Interim Adjustment)</b>		(1,143,385)		(1,177,676)		(1,213,012)
<b>Incremental Difference in nd Electric (Interim Adjustment)</b>		(81,257)		(83,694)		(86,206)
<b>MN Gas</b>	216,411	151,560	222,992	156,107	229,590	160,790
<b>ND Gas</b>	27,559	19,301	28,386	19,580	29,238	20,470
<b>Total NSPM Gas</b>	<b>243,970</b>	<b>170,861</b>	<b>251,288</b>	<b>175,986</b>	<b>258,827</b>	<b>181,266</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Annual Incentive Amount over 20% of Base Salary

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	(135,809)	(129,995)
<b>Total Operating Expenses</b>	<b>(135,809)</b>	<b>(129,995)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	33,144	31,725
<b>Total Taxes</b>	<b>33,144</b>	<b>31,725</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(102,665)</b>	<b>(98,270)</b>
<b>Net Income</b>	<b>102,665</b>	<b>98,270</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	102,665	98,270
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	102,665	98,270
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	102,665	98,270
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	102,665	98,270
<b>Operating Income Deficiency</b>	<b>(102,665)</b>	<b>(98,270)</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(135,809)</b>	<b>(129,995)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

### Environmental LTI Adjustment

The Company is requesting recovery of the cost of long term incentive relating to Xcel Energy's environmental activities for executives, referred to as the "environmental LTI." This adjustment adds back environmental LTI, as Adjustment A17 removes all Long Term Incentive including this portion.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Environmental LTI Adjustment

**Total NSPM E&G Environmental Long Term Incentive Awards**

	2020	2021
NSPM Direct Assigned	158,375	106,750
Nuclear	613,924	363,725
XES	2,997,335	2,120,857
<b>Total</b>	<b>3,769,634</b>	<b>2,591,332</b>

**NSPM Utility Allocation**

	Electric	Electric
NSPM Direct Assigned	93.6423%	93.6423%
Nuclear	100%	100%
XES	93.6423%	93.6423%

**Total NSPM ELECTRIC Environmental LTI**

	2020	2021
NSPM Direct Assigned	148,306	99,963
Nuclear	613,924	363,725
XES	2,806,773	1,986,019
<b>Total</b>	<b>3,569,003</b>	<b>2,449,707</b>

**NSPM Electric Jurisdictional Allocators**

	ND Jur Elec Alloc	ND Jur Elec Alloc
NSPM Direct Assigned	6.1963%	6.1963%
Nuclear	6.1731%	6.1731%
XES	6.1963%	6.1963%

**Total North Dakota ELECTRIC Environmental LTI**

	2020	2021
NSPM Direct Assigned	9,189	6,194
Nuclear	37,898	22,453
XES	173,916	123,060
<b>Total</b>	<b>221,004</b>	<b>151,707</b>

\* Final ND Electric Adjustment

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Environmental LTI Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	221,004	151,707
<b>Total Operating Expenses</b>	<b>221,004</b>	<b>151,707</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(53,936)	(37,024)
<b>Total Taxes</b>	<b>(53,936)</b>	<b>(37,024)</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>167,068</b>	<b>114,683</b>
<b>Net Income</b>	<b>(167,068)</b>	<b>(114,683)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	(167,068)	(114,683)
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	(167,068)	(114,683)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(167,068)	(114,683)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	(167,068)	(114,683)
Operating Income Deficiency	167,068	114,683
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>221,004</b>	<b>151,707</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Environmental LTI Adjustment

**Total Incentive in Forecast**

Natural Account	ND Electric Retail	
	2020 Bridge	2021 TY
Annual Incentive	556,216	831,884
Incentive Non Loading	1,251,763	1,007,039
Performance Share Plan	833,324	505,837
Restricted Stock Units	<u>700,002</u>	<u>617,813</u>
<b>Total Incentive in Forecast</b>	<b>3,341,304</b>	<b>2,962,573</b>

**Regulatory Treatment of Incentive**

Regulatory Treatment	ND Electric Retail	
	2020 Bridge	2021 TY
NSPM-Incentive Pay over Cap	(135,809)	(129,995)
NSPM-Incentive Pay_Remove Long Term	(1,533,325)	(1,123,650)
NSPM-Incentive Pay_Environmental LTI add	221,004	151,707
NSPM-Incentive Pay_Time Based LTI	<u>94,375</u>	<u>94,917</u>
<b>Total Disallowances</b>	<b>(1,353,756)</b>	<b>(1,007,020)</b>
<b>Total Incentive in Base Rates</b>	<b>1,987,548</b>	<b>1,955,553</b>
Total AIP in Base Rates	1,672,169	1,708,928
Total LTI in Base Rates	315,378	246,624
Total Incentive in Base Rates	1,987,548	1,955,553
Check	-	-

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

### Long Term Incentive Removal Adjustment

This adjustment removes Long-Term Incentive from recovery.  
Adjustments A16 and A18 add back Environmental and Time Based  
components of LTI.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Long Term Incentive Removal Adjustment

Natural Account	Recovery Method	Record Type	NSPM ND Electric Retail	
			2020 Bridge	2021 Test Yr
Performance Share Plan	Base Rates	Base OM	833,324	505,837
Restricted Stock Units	Base Rates	Base OM	<u>700,002</u>	<u>617,813</u>
		Total Long Term Incentive	1,533,325	1,123,650
Performance Share Plan	Base Rates	NSPM-Incentive Pay_Remove Long Term	(833,324)	(505,837)
Restricted Stock Units	Base Rates	NSPM-Incentive Pay_Remove Long Term	<u>(700,002)</u>	<u>(617,813)</u>
		Total Long Term Incentive Removal Adjustment	(1,533,325)	(1,123,650)

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Long Term Incentive Removal Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production - Fixed	(349,973)	(270,933)
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>
Production Total	(349,973)	(270,933)
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	<u>(1,183,352)</u>	<u>(852,717)</u>
<b>Total Operating Expenses</b>	<b>(1,533,325)</b>	<b>(1,123,650)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	374,207	274,226
<b>Total Taxes</b>	<b>374,207</b>	<b>274,226</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(1,159,119)</b>	<b>(849,424)</b>
<hr/>		
<b>Net Income</b>	<b>1,159,119</b>	<b>849,424</b>
<hr/>		
<b>Rate of Return (ROR)</b>		
Total Operating Income	1,159,119	849,424
Total Rate Base	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	1,159,119	849,424
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	1,159,119	849,424
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>-</u>	<u>-</u>
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	<u>1,159,119</u>	<u>849,424</u>
<b>Operating Income Deficiency</b>	<b>(1,159,119)</b>	<b>(849,424)</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(1,533,325)</b>	<b>(1,123,650)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Environmental LTI Adjustment

**Total Incentive in Forecast**

Natural Account	ND Electric Retail	
	2020 Bridge	2021 TY
Annual Incentive	556,216	831,884
Incentive Non Loading	1,251,763	1,007,039
Performance Share Plan	833,324	505,837
Restricted Stock Units	<u>700,002</u>	<u>617,813</u>
<b>Total Incentive in Forecast</b>	<b>3,341,304</b>	<b>2,962,573</b>

**Regulatory Treatment of Incentive**

Regulatory Treatment	ND Electric Retail	
	2020 Bridge	2021 TY
NSPM-Incentive Pay over Cap	(135,809)	(129,995)
NSPM-Incentive Pay_Remove Long Term	(1,533,325)	(1,123,650)
NSPM-Incentive Pay_Environmental LTI add	221,004	151,707
NSPM-Incentive Pay_Time Based LTI	<u>94,375</u>	<u>94,917</u>
<b>Total Disallowances</b>	<b>(1,353,756)</b>	<b>(1,007,020)</b>
<b>Total Incentive in Base Rates</b>	<b>1,987,548</b>	<b>1,955,553</b>
Total AIP in Base Rates	1,672,169	1,708,928
Total LTI in Base Rates	315,378	246,624
Total Incentive in Base Rates	1,987,548	1,955,553
Check	-	-

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

### Time Based LTI Adjustment

The Company is requesting recovery of the cost of performance shares relating to Xcel Energy's time-based employee retention incentive, referred to as the "time-based LTI." This adjustment includes time-based LTI, as Adjustment A18 removes all LTI.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Time Based LTI Adjustment

**Total NSPM E&G Time-Based Long Term Incentive Awards**

	2020	2021
NSPM Direct Assigned	70,583	71,166
Nuclear	272,378	243,773
XES	1,266,124	1,305,327
Total	1,609,085	1,620,266

**NSPM Utility Allocation**

	Electric	Electric
NSPM Direct Assigned	93.6423%	93.6423%
Nuclear	100%	100%
XES	93.6423%	93.6423%

**Total NSPM ELECTRIC Time-Based LTI**

	2020	2021
NSPM Direct Assigned	66,095	66,641
Nuclear	272,378	243,773
XES	1,185,627	1,222,338
Total	1,524,100	1,532,752

**NSPM Electric Jurisdictional Allocators**

	ND Jur Elec Alloc	ND Jur Elec Alloc
NSPM Direct Assigned	6.1963%	6.1963%
Nuclear	6.1731%	6.1731%
XES	6.1963%	6.1963%

**Total NORTH DAKOTA ELECTRIC Time-Based LTI**

	2020	2021
NSPM Direct Assigned	4,095	4,129
Nuclear	16,814	15,048
XES	73,465	75,740
Total	94,375	94,917

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Time-Based LTI Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	94,375	94,917
<b>Total Operating Expenses</b>	<b>94,375</b>	<b>94,917</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(23,032)	(23,164)
<b>Total Taxes</b>	<b>(23,032)</b>	<b>(23,164)</b>
<b>Total Operating Revenues</b>		
Total Expenses	71,343	71,753
<b>Net Income</b>	<b>(71,343)</b>	<b>(71,753)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	(71,343)	(71,753)
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
<b>Return on Equity (ROE)</b>		
Net Operating Income	(71,343)	(71,753)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(71,343)	(71,753)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	(71,343)	(71,753)
Operating Income Deficiency	71,343	71,753
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>94,375</b>	<b>94,917</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Environmental LTI Adjustment

**Total Incentive in Forecast**

Natural Account	ND Electric Retail	
	2020 Bridge	2021 TY
Annual Incentive	556,216	831,884
Incentive Non Loading	1,251,763	1,007,039
Performance Share Plan	833,324	505,837
Restricted Stock Units	<u>700,002</u>	<u>617,813</u>
<b>Total Incentive in Forecast</b>	<b>3,341,304</b>	<b>2,962,573</b>

**Regulatory Treatment of Incentive**

Regulatory Treatment	ND Electric Retail	
	2020 Bridge	2021 TY
NSPM-Incentive Pay over Cap	(135,809)	(129,995)
NSPM-Incentive Pay_Remove Long Term	(1,533,325)	(1,123,650)
NSPM-Incentive Pay_Environmental LTI add	221,004	151,707
NSPM-Incentive Pay_Time Based LTI	<u>94,375</u>	<u>94,917</u>
<b>Total Disallowances</b>	<b>(1,353,756)</b>	<b>(1,007,020)</b>
<b>Total Incentive in Base Rates</b>	<b>1,987,548</b>	<b>1,955,553</b>
Total AIP in Base Rates	1,672,169	1,708,928
Total LTI in Base Rates	315,378	246,624
Total Incentive in Base Rates	1,987,548	1,955,553
Check	-	-

Northern States Power  
Annual Revenue Requirement  
ND PI EPU Deferral  
(000s)

Capital Structure	Last Authorized	
	2020	2021
Long Term Debt Rate	5.1400%	5.1400%
Short Term Debt Rate	0.7500%	0.7500%
Preferred Stock Rate	0.0000%	0.0000%
Common Equity Rate	10.2500%	10.2500%
Long Term Debt Ratio	44.9600%	44.9600%
Short Term Debt Ratio	2.4800%	2.4800%
Preferred Stock Ratio	0.0000%	0.0000%
Common Equity Ratio	52.5600%	52.5600%
Long Term Debt Weighted Cost	2.3100%	2.3100%
Short Term Debt Weighted Cost	0.0200%	0.0200%
Preferred Stock Weighted Cost	0.0000%	0.0000%
Common Equity Weighted Cost	5.3900%	5.3900%
Required Rate of Return	7.7200%	7.7200%
Tax Rate (ND)	24.4049%	24.4049%
<b>North Dakota</b>		
	2020	2021
Plant Investment	2,055	4,109
Depreciation Reserve	-	154
CWIP	-	-
Accumulated Deferred Taxes	748	1,440
	1,306	2,515
	2,055	3,955
Average Rate Base	1,306	2,515
Tax Preferred Items:	-	-
Tax Depreciation & Removal Expense	-	-
Avoided Tax Interest	-	-
Debt Return	30	59
Equity Return	70	136
Current Income Tax Requirement	23	107
Book Depreciation	-	308
Annual Deferred Tax	-	(112)
AFUDC Expenditure	-	-
Property Taxes	-	-
Total Revenue Requirements	124	497

**Northern States Power Company  
 2020 Bridge & 2021 Budget  
 Chamber of Commerce**

<b>ELECTRIC</b>		<b>2020</b>	<b>2021</b>
ND	Chamber of Commerce	24,159.98	20,320.67
	100% inclusion	<u>24,159.98</u>	<u>20,320.67</u>

The Company has included membership dues paid to various Chambers of Commerce in North Dakota in the 2021 test year. Chambers of Commerce provide an essential link between the Company and the communities it serves, allowing for improved utility service. Chamber of Commerce dues are initially recorded below the line; thus, an adjustment is necessary to include Chamber of Commerce dues in test year costs.

The Chamber of Commerce adjustment for the rate case was based on an allocation of 2019 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

**Northern States Power Company**  
**State of North Dakota Electric Jurisdiction**  
**2021 Budget**

**Chamber Dues Adjustment**

The purpose of this adjustment is to include in the test year certain association dues paid to the Chamber of Commerce that the Company feels are an appropriate cost to be included in base rates.

Northern States Power Company  
Chamber of Commerce

Dues Amounts by Jurisdiction and Utility	2020		2021	
	Total Chamber Dues from data pull:			
MN - ND - SD C	15,189	85,890		
MN - ND - SD E	5,980	75		
MN - ND - SD G				
MN - ND E				
MN - ND G				
MN C	162,968	148,000		
MN E				
MN G	7	500		
ND C	34,169	25,000		
ND E				
ND G				
SD E	29,328	16,000		
Xcel Non-Utility	28,428	22,488		
			574,020	0

2019 Actuals	Sum of NSPM Amount	Column Labels Exclude	Column Labels Include	Grand Total	
MN - ND - SD C	66.68%	575.00	146,500.51	147,075.51	99.61%
MN - ND - SD E	100.00%			75.00	100.00%
MN - ND - SD G				50,030.00	66.68%
MN - ND E				18,536.15	72.59%
MN - ND G	99.61%			12,994.70	95.24%
MN C				366.17	23.38%
MN E				325.00	100.00%
MN G	72.59%			228,827.53	263,252.53
ND C					
ND E					
ND G					
SD E	95.24%				
Xcel Non-Utility					

Calculation of Dues Includable	Chamber Dues Includable:	
	2020	2021
MN - ND - SD C	10,128	57,271
MN - ND - SD E	5,980	75
MN - ND - SD G		
MN - ND E		
MN - ND G		
MN C	162,330	147,421
MN E		
MN G		
ND C	24,802	18,147
ND E		
ND G		
SD E	27,931	15,238
Xcel Non-Utility		
	<u>231,171</u>	<u>238,152</u>

Northern States Power Company  
Chamber of Commerce

Allocations

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
MN - ND - SD C	82%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	7%		
MN - ND - SD G				89%	11%
MN - ND E	4%	96%			
MN - ND G				89%	11%
MN C	94%			6%	
MN E	100%	0%	0%	0%	0%
MN G	0%	0%	0%	100%	0%
ND C		94%			6%
ND E	0%	100%	0%	0%	0%
ND G	0%	0%	0%	0%	100%
SD E	0%	0%	100%	0%	0%
Xcel Non-Utility	0%	0%	0%	0%	0%

Total amount of Dues includable after allocation

Chamber Dues Includable & Allocated:

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	
Electric	2020	165,475.18	24,159.98	28,971.24	10,891.64	1,649.59
	2021	184,812.47	20,320.67	18,851.45	12,602.43	1,565.04

Chamber all jurisdictions included are updated at 100 percent  
Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)  
Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

100% 100% 100% 100% 100%

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	
Electric	2020	165,475.18	24,159.98	28,971.24	10,891.64	1,649.59
	2021	184,812.47	20,320.67	18,851.45	12,602.43	1,565.04



Business Area	Profit Center - Medium Term	GL Account	NSPM Amount	NSPM Electric	NSPM Gas	Name of the Organization	Purpose of the Organization (Mission Statement)	Number of Employees Covered by Membership	Included Lobbying Fees (If Any)	Include or Exclude	Reason	Jurisdictional Allocator	MN Jur Electric	ND Jur Electric	SD Jur Electric	MN Jur Gas	ND Jur Gas	SD Jur Gas	Check
Chief Administrative Officer - Xcel Other		Dues - Chamber of Cor	325.00	297.50	271.508	MOVANCHAMBERCOM	Dedicated to Building A Stronger Midway by being a catalyst for connecting employers with resources to recruit and retain a productive workforce, and members grow their business.			Include	DirectMN	297.50	0	0	275.028	0	0	0	0.00
NSPM President	North Dakota Common Utility	Dues - Chamber of Cor	140.00	124,152.64	11,847.36	MIDOT MEDIA CHAMBER	We represent many types of business: agriculture, retail, industrial, manufacturing, professional, and home based. We represent our members' network, new ideas, concerns and goals as a whole. Through the Chamber, members can accomplish collectively what they cannot do alone. This Chamber promotes economic growth and prosperity through education and engagement.			Include	DirectND	0	128,152.6	0	0	11,847.36	0	0	0.00
NSPM President	North Dakota Common Utility	Dues - Chamber of Cor	1,793.75	1641,955.7	151,794.3	FIVEF CHAMBER CHAMBERMA	We create an environment that while enhancing the quality of life in our region... We are the voice of business in government and provide our members opportunities to grow their business and serve their communities.			Include	DirectND	0	1641,956	0	0	151,794.3	0	0	0.00
NS Corporate Other	Minnesota-N Dakota-S Dakota-Common	Dues - Chamber of Cor	25,000.00	2,288.4	2115.6	Not assigned				Exclude	No info	0	0	0	0	0	0	25,000.00	1642
NSPM President	North Dakota Common Utility	Dues - Chamber of Cor	7,140.00	6535,784.64	604,215.36	THE CHAMBER GRAND FORKS EAST GRAND				Include	DirectND	0	6535,785	0	0	604,215.4	0	0	0.00
HR and Employee Services - Xcel Common Utility		Dues - Chamber of Cor	366.17	335,178.63	30,986.34696	TWINWEST CHAMBER OF COMMERCE				Include	DirectMN	335,178.7	0	0	30,986.63	0	0	0	0.00
			263,252.53	242,136.06	21,116.47							180,380	16,995	12,995	16,687	1,571	0	34,425	

Northern States Power Company  
Electric Utility - State of North Dakota  
Production Tax Credits (PTCs) Amortization  
2020-2021  
(\$000's)

WP-A21 PTC Amortization  
Page 1 of 4

MWH	Annual - 2020	Annual - 2021
Border Winds	649,350	635,100
Courtenay	730,038	737,717
Blazing Star I	604,806	891,791
Foxtail	614,873	663,591
Lake Benton	433,109	433,568
Blazing Star II	2,528	868,919
Crowned Ridge	144,908	839,137
Freeborn		604,094
Dakota Range		2,055
<b>Total</b>	<b>3,179,612</b>	<b>5,675,972</b>

PTC Rate/Mwh	\$	25.00	\$	25.00
<b>PTCs</b>				
Border Winds		16,234		15,878
Courtenay		18,251		18,443
Blazing Star I		15,120		22,295
Foxtail		15,372		16,590
Lake Benton		10,828		10,839
Blazing Star II		63		21,723
Crowned Ridge		3,623		20,978
Freeborn				15,102
Dakota Range				51
<b>Total</b>	<b>\$</b>	<b>79,490</b>	<b>\$</b>	<b>141,899</b>

State of ND Energy Allocator	6.7739%		6.7739%
State of ND PTCs	\$ 5,385	\$ 9,612	
Interchange Agreement Energy Allocation	17.2463%		17.2463%
Interchange Agreement Revenue Offset	\$ 929	\$ 1,668	
State of ND Revenue Requirements (Net of IA)	\$ 4,456	\$ 7,954	
Levelized Credit Method	(1,669)	(3,051)	
LCM Liability	2,787	4,903	
<b>BOY/EOY PTC Amortization</b>	<b>1,393</b>	<b>5,239</b>	







Northern States Power Company  
North Dakota Electric Jurisdiction  
Non-Plant Tax Reform Excess ADIT

NSPM ND Electric Retail				
	ADIT Beginning Balance	Annual Deferred (1)	ADIT Ending Balance	BOY/EOY Average
2017			211,318	105,659
2018	211,318	50,812	262,130	236,724
2019	262,130	50,812	312,942	287,536
2020	312,942	50,812	363,754	338,348
2021	363,754	50,812	414,566	389,160
2022	414,566	50,812	465,378	439,972
2023	465,378	(46,538)	418,840	442,109
2024	418,840	(46,538)	372,302	395,571
2025	372,302	(46,538)	325,764	349,033
2026	325,764	(46,538)	279,226	302,495
2027	279,226	(46,538)	232,688	255,957
2028	232,688	(46,538)	186,150	209,419
2029	186,150	(46,538)	139,612	162,881
2030	139,612	(46,538)	93,074	116,343
2031	93,074	(46,538)	46,536	69,805
2032	46,536	(46,538)	(2)	23,267

(1) Amortization level per Commission's Order in Case No. PU-18-155 requiring that the Company amortize unprotected excess ADIT over periods ranging from five and fifteen years.

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

RTF Amortization

Posting Year	Costs included in Base Rates	Costs	Expense write off
2014	55,534	113,003	-
2015	76,383	257,207	-
2016	-	363,458	-
2017	-	1,001,261	-
2018	-	121,405	(13,313)
Total	131,916	1,856,334	(13,313)

Total for Amortization Adjustment	1,843,021
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Monthly Amount amortized over 10 years  
Annual Amount amortized over 10 years

15,359
184,302

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

**RTF Amortization**

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	0	0
<b>Total Operating Expenses</b>		
Depreciation		
Amortization		184,302
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	0	(44,979)
<b>Total Taxes</b>		(44,979)
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>		139,323
<b>Net Income</b>		<b>(139,323)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income		(139,323)
<u>Total Rate Base</u>		-
<b>ROR (Operating Income / Rate Base)</b>		-
<b>Return on Equity (ROE)</b>		
Net Operating Income		(139,323)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common		(139,323)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>		-
<b>ROE (earnings for Common / Equity)</b>		-
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>		(139,323)
<b>Operating Income Deficiency</b>		139,323
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>		<b>184,302</b>

Northern States Power Company  
Electric Utility - State of North Dakota

**2021 Income Tax Tracker Amortization**

Line	Total NSP Minnesota (1)	NSPM Company Electric (2)	Production (3)	Transmission (3)	Distribution (3)	North Dakota Retail Jurisdiction (4)
1 R & E Income Taxes - Costs(Savings)	2,485,953	2,485,953	153,460	-	-	153,460
2 R&E Revenue Requirement Conversion Factor (1/(1-t))	1,403,351.2	1,403,351.2	1,403,351.2	1,403,351.2	1,403,351.2	1,403,351.2
3 R&E Revenue Requirement - Costs(Savings)	3,488,665	3,488,665	215,359	-	-	215,359
4 Interest - Costs(Savings)	4,207,086	3,926,599	2,749,723	399,487	777,388	213,454
5 <b>Total Revenue Requirement</b>	7,695,751	7,415,264	2,965,082	399,487	777,388	428,812
<b>Three - Year Amortization Expense</b>						<b>142,937</b>

(1) Per Income Tax Audit Schedules

(2) Represents total Company information either direct assigned or allocated to the Electric Utility. Allocations based on Labor, Vehicle Utilization, Software Utilization or a general allocation factor.

(3) Functional designation is the result of Direct Assignment or the company's general functional class allocation factor.

(4) Represents amounts allocated to the North Dakota Retail Jurisdiction based on the functional class designation described in Step (3). All amounts in the Production and Transmission function have also been split between the Minnesota and Wisconsin Companies to properly reflect the Minnesota-Wisconsin Interchange Agreement.



NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020		Dec - 2021	
	Total	ND Electric	Total	ND Electric
<b><u>Composite Income Tax Rate</u></b>				
State Tax Rate	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>	<b>24.40%</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
<b><u>Weighted Cost of Capital</u></b>				
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	0.75%	0.75%	0.75%	0.75%
Cost of Long Term Debt	5.14%	5.14%	5.14%	5.14%
Cost of Common Equity	10.25%	10.25%	10.25%	10.25%
Ratio of Short Term Debt	2.48%	2.48%	2.48%	2.48%
Ratio of Long Term Debt	44.96%	44.96%	44.96%	44.96%
Ratio of Common Equity	52.56%	52.56%	52.56%	52.56%
Weighted Cost of STD	0.02%	0.02%	0.02%	0.02%
Weighted Cost of LTD	2.31%	2.31%	2.31%	2.31%
Weighted Cost of Debt	2.33%	2.33%	2.33%	2.33%
<u>Weighted Cost of Equity</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>	<u>5.39%</u>
<b>Required Rate of Return</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>	<b>7.72%</b>
<b><u>Rate Base</u></b>				
Plant Investment				
<u>Depreciation Reserve</u>	-	-	-	-
Net Utility Plant				
CWIP				
Accumulated Deferred Taxes				
DTA - NOL Average Balance				
DTA - Federal Tax Credit Average Balance	-	-	-	-
Total Accum Deferred Taxes				
Cash Working Capital				
Materials and Supplies				
Fuel Inventory				
Non-plant Assets and Liabilities				
Customer Advances				
Customer Deposits				
Prepays and Other				
<u>Regulatory Amortizations</u>	<u>214,406</u>	<u>214,406</u>	<u>357,344</u>	<u>357,344</u>
Total Other Rate Base Items	214,406	214,406	357,344	357,344
<b>Total Rate Base</b>	<b>214,406</b>	<b>214,406</b>	<b>357,344</b>	<b>357,344</b>

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020		Dec - 2021	
	Total	ND Electric	Total	ND Electric

**Operating Revenues**

Retail				
Interdepartmental				
<u>Other Operating Rev - Non-Retail</u>	-	-	-	-
<b>Total Operating Revenues</b>				

**Expenses**

Operating Expenses:

Fuel				
Deferred Fuel				
Variable IA Production Fuel				
<u>Purchased Energy - Windsource</u>	0	0	0	0
<b>Fuel &amp; Purchased Energy Total</b>				
Production - Fixed				
Production - Fixed IA Investment				
Production - Fixed IA O&M				
Production - Variable				
Production - Variable IA O&M				
<u>Production - Purchased Demand</u>	0	0	0	0
<b>Production Total</b>				
Regional Markets				
Transmission IA				
Transmission				
Distribution				
Customer Accounting				
Customer Service & Information				
Sales, Econ Dvlp & Other				
<u>Administrative &amp; General</u>	0	0	0	0
<b>Total Operating Expenses</b>				

Depreciation				
Amortization			142,937	142,937

**Taxes:**

- Property Taxes
- ITC Amortization
- Deferred Taxes
- Deferred Taxes - NOL
- Less State Tax Credits deferred
- Less Federal Tax Credits deferred
- Deferred Income Tax & ITC
- Payroll & Other Taxes

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020		Dec - 2021	
	Total	ND Electric	Total	ND Electric

**Total Taxes Other Than Income**

**Income Before Taxes**

Total Operating Revenues				
less: Total Operating Expenses				
Book Depreciation				
Amortization			142,937	142,937
<u>Taxes Other than Income</u>	-	-	-	-
<b>Total Before Tax Book Income</b>			<b>(142,937)</b>	<b>(142,937)</b>

**Tax Additions**

Book Depreciation				
Deferred Income Taxes and ITC				
Nuclear Fuel Burn (ex. D&D)				
Nuclear Outage Accounting				
Avoided Tax Interest				
<u>Other Book Additions</u>	-	-	-	-
<b>Total Tax Additions</b>				

**Tax Deductions**

Total Rate Base	214,406	214,406	357,344	357,344
Weighted Cost of Debt	<u>2.33%</u>	<u>2.33%</u>	<u>2.33%</u>	<u>2.33%</u>
Debt Interest Expense	4,996	4,996	8,326	8,326
Nuclear Outage Accounting				
Tax Depreciation and Removals				
NOL Utilized / (Generated)				
<u>Other Tax / Book Timing Differences</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Tax Deductions</b>	<b>4,996</b>	<b>4,996</b>	<b>8,326</b>	<b>8,326</b>

**State Taxes**

State Taxable Income	(4,996)	(4,996)	(151,264)	(151,264)
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits	(215)	(215)	(6,519)	(6,519)
<u>Less State Tax Credits applied</u>	-	-	-	-
<b>Total State Income Taxes</b>	<b>(215)</b>	<b>(215)</b>	<b>(6,519)</b>	<b>(6,519)</b>

**Federal Taxes**

Federal Sec 199 Production Deduction				
Federal Taxable Income	(4,780)	(4,780)	(144,744)	(144,744)
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
Federal Tax before Credits	(1,004)	(1,004)	(30,396)	(30,396)
<u>Less Federal Tax Credits</u>	-	-	-	-
<b>Total Federal Income Taxes</b>	<b>(1,004)</b>	<b>(1,004)</b>	<b>(30,396)</b>	<b>(30,396)</b>

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2020		Dec - 2021	
	Total	ND Electric	Total	ND Electric

**Total Taxes**

Total Taxes Other than Income

Total Federal and State Income Taxes (1,219) (1,219) (36,916) (36,916)

**Total Taxes** (1,219) (1,219) (36,916) (36,916)

**Total Operating Revenues**

**Total Expenses** (1,219) (1,219) 106,022 106,022

AFDC Debt

AFDC Equity

<b>Net Income</b>	<b>1,219</b>	<b>1,219</b>	<b>(106,022)</b>	<b>(106,022)</b>
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**Rate of Return (ROR)**

Total Operating Income 1,219 1,219 (106,022) (106,022)

Total Rate Base 214,406 214,406 357,344 357,344

ROR (Operating Income / Rate Base) 0.57% 0.57% (29.67%) (29.67%)

**Return on Equity (ROE)**

Net Operating Income 1,219 1,219 (106,022) (106,022)

Debt Interest (Rate Base \* Weighted Cost of Debt) (4,996) (4,996) (8,326) (8,326)

Earnings Available for Common (3,776) (3,776) (114,348) (114,348)

Equity Rate Base (Rate Base \* Equity Ratio) 112,692 112,692 187,820 187,820

ROE (earnings for Common / Equity) (3.35%) (3.35%) (60.88%) (60.88%)

**Revenue Deficiency**

Required Operating Income (Rate Base \* Required Return) 16,552 16,552 27,587 27,587

Net Operating Income 1,219 1,219 (106,022) (106,022)

Operating Income Deficiency 15,333 15,333 133,609 133,609

Revenue Conversion Factor (1/(1-Composite Tax Rate)) 1.322837 1.322837 1.322837 1.322837

<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>20,283</b>	<b>20,283</b>	<b>176,743</b>	<b>176,743</b>
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**Total Revenue Requirements**

Total Retail Revenues

Revenue Deficiency 20,283 20,283 176,743 176,743

Total Revenue Requirements 20,283 20,283 176,743 176,743

Northern States Power Company  
North Dakota Electric Jurisdiction  
NOL Tax Reform ADIT ARAM

NSPM ND Electric Retail				
	Reg Asset Beg Balance	Amortization	Reg Asset End Balance	BOY/EOY Average
2017			6,292,309	3,146,155
2018	6,292,309	273,565	6,018,744	6,155,527
2019	6,018,744	273,565	5,745,179	5,881,961
2020	5,745,179	273,565	5,471,614	5,608,396
2021	5,471,614	273,565	5,198,048	5,334,831
2022	5,198,048	273,565	4,924,483	5,061,266
2023	4,924,483	273,565	4,650,918	4,787,701
2024	4,650,918	273,565	4,377,353	4,514,135
2025	4,377,353	273,565	4,103,788	4,240,570
2026	4,103,788	273,565	3,830,222	3,967,005
2027	3,830,222	273,565	3,556,657	3,693,440
2028	3,556,657	273,565	3,283,092	3,419,875
2029	3,283,092	273,565	3,009,527	3,146,309
2030	3,009,527	273,565	2,735,961	2,872,744
2031	2,735,961	273,565	2,462,396	2,599,179
2032	2,462,396	273,565	2,188,831	2,325,614
2033	2,188,831	273,565	1,915,266	2,052,048
2034	1,915,266	273,565	1,641,701	1,778,483
2035	1,641,701	273,565	1,368,135	1,504,918
2036	1,368,135	273,565	1,094,570	1,231,353
2037	1,094,570	273,565	821,005	957,788
2038	821,005	273,565	547,440	684,222
2039	547,440	273,565	273,874	410,657
2040	273,874	273,874	0	136,937

(1) Amortization level per Commission's Order in Case No. PU-18-155.

**Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year**

**Rate Case Expense Amortization**

The purpose of this adjustment is to record the amortization of the estimated rate case expenses for the current rate filings under review for the North Dakota Jurisdiction. The Company is seeking to amortize this expense over three years.

**NORTHERN STATES POWER COMPANY**  
**RATE CASE EXPENSE AMORTIZATION**  
North Dakota Electric Jurisdiction  
2021 Test Year Requested Expenses

	20-xxxx Budget
Outside Legal Fees	750,000
Consulting	130,000
State Agency Fees	187,000
Administrative Costs	59,200
RTF Study Costs	131,916
<b>Total Rate Case Expense Recovery Request</b>	<b>1,258,116</b>

**Annual Three Year Amortization** 419,372  
BCH-1 Schedule 4, row 32, column 5

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Rate Case Expense Amortization

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	0	0
<b>Total Operating Expenses</b>		
Depreciation		
Amortization		419,372
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	0	(102,347)
<b>Total Taxes</b>		(102,347)
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>		317,025
<b>Net Income</b>		<b>(317,025)</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income		(317,025)
Total Rate Base		-
ROR (Operating Income / Rate Base)		-
<b>Return on Equity (ROE)</b>		
Net Operating Income		(317,025)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common		(317,025)
Equity Rate Base (Rate Base * Equity Ratio)		-
ROE (earnings for Common / Equity)		-
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
Net Operating Income		(317,025)
Operating Income Deficiency		317,025
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>		<b>419,372</b>

**Purpose:** The purpose of the RER rider removal adjustment is to remove the rate base, revenues, and expense components that will be recovered separately through the RER Rider

In this rate case, we are proposing to continue to use the RER rider to recover costs for Freeborn and Dakota Range. We exported all data from the RER rider mode (these come at total company), narrowed the records to just those projects that will stay in the rider, and then jurisdictionalized them to Minnesota electric.

Northern States Power Company  
 North Dakota Electric Jurisdiction  
 RER Rider Removal for 2020 Bridge Year

	BOY	EOY	Average	RER Rider Removal
<b>RER Removal - Rate Base (ND Elec Jur)</b>				
CWIP	-	-	-	-
Plant In Service	-	(34,259)	(17,130)	(17,130)
Depreciation Reserve	-	(1,181)	(590)	(590)
Accumulated Deferred Income Tax	18,643	87,648	53,146	53,146
<b>Total RER Rate Base Removal</b>				<b>(69,685)</b>
<b>RER Removal - Income Statement (ND Elec JUR)</b>				
Rider Revenues (Retail Revenues)			<b>Full Year</b>	<b>(79,708)</b>
<b>Total Revenues</b>			<b>(79,708)</b>	<b>(79,708)</b>
O&M			-	-
Depreciation Expense			(1,181)	(1,181)
Property Taxes			(2,917)	(2,917)
Deferred Taxes			71,310	71,310
Federal and State Income Taxes			(141,750)	(141,750)
Production Tax Credits			-	-
<b>Total Expenses</b>				<b>(74,537)</b>
Required Return (Rate Base * Rate of Return)				(5,380)
Operating Income (Total Revenues - Expenses)				(5,171)
Income Sufficiency				(209)
Revenue Conversion Factor (1/(1-Composite Tax Rate))				-
Revenue Sufficiency				-

Northern States Power Company  
 North Dakota Electric Jurisdiction  
 RER Rider Removal for 2021 Test Year

	BOY	EOY	Average	RES Rider Removal
<b>RER Removal - Rate Base (ND Elec Jur)</b>				
CWIP			-	
Plant in Service	(34,259)	(40,803,899)	(20,419,079)	(20,419,079)
Depreciation Reserve	(1,181)	(687,521)	(344,351)	(344,351)
Accumulated Deferred Income Tax	87,648	(1,766,184)	(839,268)	(839,268)
<b>Total RER Rate Base Removal</b>				<u>(19,235,460)</u>
<b>RER Removal - Income Statement (ND Elec JUR)</b>				
Rider Revenues (Retail Revenues)			<u>Full Year</u>	<u>(2,671,439)</u>
<b>Total Revenues</b>				<u>(2,671,439)</u>
O&M			(282,792)	(282,792)
Depreciation Expense			(686,341)	(686,341)
Property Taxes			(66,443)	(66,443)
Deferred Taxes			(1,940,355)	(1,940,355)
Federal and State Income Taxes			1,312,169	1,312,169
Production Tax Credits			422,091	422,091
<b>Total Expenses</b>				<u>(1,241,672)</u>
Required Return (Rate Base * Rate of Return)				(1,484,978)
Operating Income (Total Revenues - Expenses)				<u>(1,429,767)</u>
Income Sufficiency				(55,210)
Revenue Conversion Factor (1/(1--Composite Tax Rate))				1.322837
Revenue Sufficiency				<u>(73,034)</u>

Purpose: The purpose of the TCR rider removal adjustment is to remove the rate base, revenues, and expense components that will be recovered separately through the TCR Rider

In this rate case, we are proposing to continue to use the TCR rider to recover costs for projects that are not in service by December 2020 as well as the MISO RECB Schedule 26/26A revenues and expenses. We exported all data from the TCR rider model (these come at total company), narrowed the records to just those projects that will stay in the rider, and then jurisdictionalized them to North Dakota electric.

Northern States Power Company  
North Dakota Electric Jurisdiction  
TCR Rider Removal for 2020 Current Year

TCR Removal - Rate Base (ND Electric Jurisdiction)	BOY	EOY	Average	TCR Rider Removal
CWIP	-	-	-	-
Plant In Service	(1,207,382)	(2,692,719)	(1,950,051)	(1,950,051)
Depreciation Reserve	(33,968)	(75,546)	(54,757)	(54,757)
Accumulated Deferred Income Tax	(98,403)	(132,303)	(115,353)	(115,353)
<b>Total TCR Rate Base Removal</b>				<b>(1,779,941)</b>
<b>TCR Removal - Income Statement (ND Electric Jurisdiction)</b>				
			<b>Full Year</b>	
Rider Revenues (Retail Revenues)			(161,128)	(161,128)
RECB Revenues (Other Revenues)			(6,364,697)	(6,364,697)
<b>Total Revenues</b>				<b>(6,525,825)</b>
RECB Expenses			(6,297,552)	(6,297,552)
Depreciation Expense			(36,893)	(36,893)
Property Taxes			(24,039)	(24,039)
Deferred Taxes			(25,137)	(25,137)
Federal and State Income Taxes			(8,960)	(8,960)
<b>Total Expenses</b>				<b>(6,392,581)</b>
Required Return (Rate Base * Rate of Return)				(137,411)
Operating Income (Total Revenues - Expenses)				(133,245)
Income Sufficiency/(Deficiency)				(4,167)
Revenue Conversion Factor (1/(1-Composite Tax Rate))				1.322837
Revenue Sufficiency/(Deficiency)				<b>(5,512)</b>

Northern States Power Company  
North Dakota Electric Jurisdiction  
TCR Rider Removal for 2021 Future Test Year

TCR Removal - Rate Base (ND Electric Jurisdiction)	BOY	EOY	Average	TCR Rider Removal
CWIP	-	-	-	-
Plant In Service	(2,692,719)	(11,150,050)	(6,921,385)	(6,921,385)
Depreciation Reserve	(75,546)	(179,461)	(127,504)	(127,504)
Accumulated Deferred Income Tax	(132,303)	(262,576)	(197,439)	(197,439)
<b>Total TCR Rate Base Removal</b>				<b>(6,596,442)</b>
<b>TCR Removal - Income Statement (ND Electric Jurisdiction)</b>				
			<b>Full Year</b>	
Rider Revenues (Retail Revenues)			136,191	136,191
RECB Revenues (Other Revenues)			(7,751,497)	(7,751,497)
<b>Total Revenues</b>				<b>(7,615,306)</b>
RECB Expenses			(6,850,731)	(6,850,731)
Depreciation Expense			(103,019)	(103,019)
Property Taxes			(41,354)	(41,354)
Deferred Taxes			(121,240)	(121,240)
Federal and State Income Taxes			(8,650)	(8,650)
<b>Total Expenses</b>				<b>(7,124,994)</b>
Required Return (Rate Base * Rate of Return)				(509,245)
Operating Income (Total Revenues - Expenses)				(490,312)
Income Sufficiency/(Deficiency)				(18,933)
Revenue Conversion Factor (1/(1--Composite Tax Rate))				1.322837
Revenue Sufficiency/(Deficiency)				<b>(25,046)</b>

Rider Project	Component Description	Move to Base
Avon – Albany Rebuild	A.0000351.033-NSPM 0795 Avon - Albany	No
Big Stone-Brookings	A.0000447.002 BSSB-345kV Line Non-ShareROW	Yes
Big Stone-Brookings	A.0000447.003 BSSB-Brooking Non Shared Sub	Yes
Big Stone-Brookings	A.0000447.004 BSSB-Permitting Pre Con,Non Sh	Yes
Big Stone-Brookings	A.0000447.005 BSSB-345kV Non Shared Line	Yes
Big Stone-Brookings	A.0000447.006 BSSB Brookings Non Shared Sub Comm	Yes
Big Stone-Brookings	A.0002045.004 Big Stone - Brookings 345 kV Line	Yes
Big Stone-Brookings	A.0002045.005 Big Stone-Brookings 345kV Line,ROW	Yes
Big Stone-Brookings	A.0002045.006 BSSB-Brooking Sub, Land	Yes
Black Dog - Savage	A.0000228.001 Line 0844 Black Dog-Savage Lin	Yes
Black Dog - Savage	A.0000228.003 Blackdog Line 0861 - West Line	Yes
Black Dog - Savage	A.0000228.004 Blackdog Line 0844 - West Line	Yes
Black Dog - Savage	A.0000228.005 Reloc 0844&0861 Black Dog-Salv	Yes
Black Dog - Wilson	A.0000155.002-Black Dog Wilson 115k	No
Bluff Creek - Westgate	A.0000125.003 SWTC PHASE 2 CON & Route Permi	Yes
Bluff Creek - Westgate	A.0000125.010 Scott County 115kV Sub	Yes
Bluff Creek - Westgate	A.0000125.014 Westgate 115kV Sub Termination	Yes
Bluff Creek - Westgate	A.0000125.028 5569 Westgate-Bluff Crk 115kV	Yes
Bluff Creek - Westgate	A.0000125.029 5516Bluff Crk-Chanhasen 115kV	Yes
Bluff Creek - Westgate	A.0000125.030 5570Bluff Crk-Scott Cty 115kV	Yes
Bluff Creek - Westgate	A.0000125.031 0740 Exce-Scott Cty-BLC 69kV	Yes
Bluff Creek - Westgate	A.0000125.032 5516 Westgate-Bluff Crk 115kV	Yes
Bluff Creek - Westgate	A.0000692.001 Bluff Creek 115kV Expansion Su	Yes
Bluff Creek - Westgate	A.0000692.002 Bluff Creek Sub Comm	Yes
CAPX2020 Brookings	10889130-CapX Brookings Proj DvlpNo	Yes
CAPX2020 Brookings	11482964-CAPX Brookings 0982 WLM-BL	Yes
CAPX2020 Brookings	11684468-CAPX2020 Blue Lake-Helena,	Yes
CAPX2020 Brookings	11887584-0832 ROW Easements,Line	Yes
CAPX2020 Brookings	A.0000141.001 Franklin Transformer Sub	Yes
CAPX2020 Brookings	A.0000143.001 Lake Marion - Burnsville Line	Yes
CAPX2020 Brookings	A.0000143.002 Lake Marion-Burnsville, Sub	Yes
CAPX2020 Brookings	A.0000154.001 Hazel Creek Substation Communi	Yes
CAPX2020 Brookings	A.0000154.049 0717 ARL GRI-69kV Deadend, Lan	Yes
CAPX2020 Brookings	A.0000154.052 CAPX HMP-Brookings N-Shared,Co	Yes
CAPX2020 Brookings	A.0000154.053 Lyon County Comm	Yes
CAPX2020 Brookings	A.0000154.057 CAPX Brookings Cedar-Helena,RO	Yes
CAPX2020 Brookings	A.0000154.058 CAPX Brookings MN Valley Sub	Yes
CAPX2020 Brookings	A.0000154.060 CAPX Brookings Lyon Cty Sub	Yes
CAPX2020 Brookings	A.0000154.061 CAPX Brookings Helena, sub	Yes
CAPX2020 Brookings	A.0000154.062 CapX Brookings border-Lyon lin	Yes
CAPX2020 Brookings	A.0000154.063 CapX Brookings border-Lyon Row	Yes
CAPX2020 Brookings	A.0000154.064 CapX Brookings Brookings Cty-b	Yes
CAPX2020 Brookings	A.0000154.065 CapX Brookings Brookings Cty-b	Yes
CAPX2020 Brookings	A.0000154.066 CapX Brookings Brookings Hazel	Yes
CAPX2020 Brookings	A.0000154.067 CapX Brookings Brookings Hazel	Yes
CAPX2020 Brookings	A.0000154.068 CapX Brookings Brookings Lyon-	Yes
CAPX2020 Brookings	A.0000154.069 CapX Brookings Brookings Lyon-	Yes
CAPX2020 Brookings	A.0000154.070 CAPX Brookings Franklin sub	Yes
CAPX2020 Brookings	A.0000154.071 CAPX Brookings Hazel sub	Yes
CAPX2020 Brookings	A.0000154.072 CAPX Brookings Helena-Lk Mario	Yes
CAPX2020 Brookings	A.0000154.073 CapX Brookings Helena-Lk Mario	Yes
CAPX2020 Brookings	A.0000154.074 CapX Brookings Lk Marion-Hampt	Yes
CAPX2020 Brookings	A.0000154.075 CapX Brookings Lk Marion-Hampt	Yes
CAPX2020 Brookings	A.0000154.076 CAPX2020 Brookings Cty non sha	Yes
CAPX2020 Brookings	A.0000154.077 5558 Cedar Mountain to Frankli	Yes
CAPX2020 Brookings	A.0000154.078 0956 Lyon Cty to Cedar Mountai	Yes
CAPX2020 Brookings	A.0000154.079 CAPX 0958 Cedar Mtn to Helena	Yes
CAPX2020 Brookings	A.0000154.080 0956 Lyon Cty to Cedar Mountai	Yes
CAPX2020 Brookings	A.0000154.081 5558 Cedar Mountain to Frankli	Yes
CAPX2020 Brookings	A.0000154.082 0958 Cedar Mountain to Helena	Yes
CAPX2020 Brookings	A.0000154.083 0719 FRA WNU-FRA CAPXB NSLine	Yes
CAPX2020 Brookings	A.0000154.084 0722 FRA Bird Island-FRA CAPX	Yes
CAPX2020 Brookings	A.0000154.085 0721 FRA Winthrop-FRA CAPX B N	Yes
CAPX2020 Brookings	A.0000154.086 0837 FRA FRT_FRA CAPX B NU, LI	Yes
CAPX2020 Brookings	A.0000154.087 0876 FRA MNV-FRA CAPX B NULine	Yes
CAPX2020 Brookings	A.0000154.088 0717 ARL GRI 69kV Rebuild 5.9	Yes
CAPX2020 Brookings	A.0000154.089 MN Valley Relay Rplmnt for 087	Yes
CAPX2020 Brookings	A.0000154.090 CAPX Brookings Hampton NS Sub	Yes
CAPX2020 Brookings	A.0000154.093 Franklin Sub Trans Line Exits,	Yes
CAPX2020 Brookings	A.0000154.094 0976 Hanpton Tie-in Brookings	Yes
CAPX2020 Brookings	A.0000154.097 CAPX Brk Brk Cty SD Line	Yes
CAPX2020 Brookings	A.0000154.098 Helena Communications Sub	Yes
CAPX2020 Brookings	A.0000154.116 Franklin Sub RTU Comm	Yes
CAPX2020 Brookings	A.0000154.117 Retire 115kV 0825 Partial Line	Yes
CAPX2020 Brookings	A.0000154.146 CAPX2020 Hazel Creek Sub, Land	Yes
CAPX2020 Brookings	A.0000154.147 CAPX2020 Helena Sub, Land	Yes

Rider Project	Component Description	Move to Base
CAPX2020 Brookings	A.0000154.157 Franklin Sub Expansion, Land	Yes
CAPX2020 Brookings	A.0000154.174 Helena Sub Expansion Ph2 Brook	Yes
CAPX2020 Brookings	A.0000237.003 Prairie Island-345kV Relaying	Yes
CAPX2020 Brookings	A.0000237.004 Prairie Island-345kV Relaying	Yes
CAPX2020 - Fargo	11348159-0868 Sauk River-SCL Inland	Yes
CAPX2020 - Fargo	11383584-0824 SCL-Wakefield I-94 X-	Yes
CAPX2020 - Fargo	11406894-Monticello Sub- 345kV GSU	Yes
CAPX2020 - Fargo	11415365-St Cloud,Remote End work f	Yes
CAPX2020 - Fargo	11415369-Sauk River-Remote End work	Yes
CAPX2020 - Fargo	A.0000154.099 CapX Fargo Development Non Sh	Yes
CAPX2020 - Fargo	A.0000154.100 CAPX Fargo-Monti-Quarry Non Sh	Yes
CAPX2020 - Fargo	A.0000154.101 CAPX-0955 Alexandria-ND Border	Yes
CAPX2020 - Fargo	A.0000154.102 CAPX-0954 Quarry-Alexandria 34	Yes
CAPX2020 - Fargo	A.0000154.103 CAPX 0955(ND)ND Border to Biso	Yes
CAPX2020 - Fargo	A.0000154.104 CAPX 0954Quarry-Alexandria 345	Yes
CAPX2020 - Fargo	A.0000154.105 CAPX 0955(MN)Alexandria-ND Bor	Yes
CAPX2020 - Fargo	A.0000154.106 CAPX 0955(ND)ND Border to Biso	Yes
CAPX2020 - Fargo	A.0000154.107 CAPX2020 Monti-Quarry Line,Non	Yes
CAPX2020 - Fargo	A.0000154.108 Quarry SubPh 2 345kV Non Share	Yes
CAPX2020 - Fargo	A.0000154.109 CAPX Fargo-Bison Non SharedSub	Yes
CAPX2020 - Fargo	A.0000154.111 Bison-New 345kV SW Yard Comm	Yes
CAPX2020 - Fargo	A.0000154.112 Quarry Sub Ph2 N/S Capacitors	Yes
CAPX2020 - Fargo	A.0000154.140 CAPX2020 Quarry Sub(Non-Shared)	Yes
CAPX2020 - Fargo	A.0000154.143 CAPX2020 Monti Sub, (Non-Share	Yes
CAPX2020 - Fargo	A.0000154.150 CAPX Fargo- Bison Sub (ND), La	Yes
CAPX2020 - Fargo	A.0000154.154 CAPX Quarry Sub, Land Non Shared	Yes
CAPX2020 - Fargo	A.0000154.158 CAPX2020 Douglas County,N/S Sub	Yes
CAPX2020 - La Crosse Local	A.0000154.007 CAPX Hampton-N.Rochester 345kV	Yes
CAPX2020 - La Crosse Local	A.0000154.008 CAPX Hampton-N.Rochester 345kV	Yes
CAPX2020 - La Crosse Local	A.0000154.009 CapX N. Rochester-Chester line	Yes
CAPX2020 - La Crosse Local	A.0000154.010 CapX N. Rochester-Chester row	Yes
CAPX2020 - La Crosse Local	A.0000154.014 0976 Hampton Tie-in La Crosse,	Yes
CAPX2020 - La Crosse Local	A.0000154.030 #0739 69kV Zumbrota-Dodge CtrN	Yes
CAPX2020 - La Crosse Local	A.0000154.031 0712 69KVZumbrota-Cannon Falls	Yes
CAPX2020 - La Crosse Local	A.0000154.037 CAPX HMP, La Crosse,N-Shared,C	Yes
CAPX2020 - La Crosse Local	A.0000154.039 CAPX HMP SubSharedComm	Yes
CAPX2020 - La Crosse Local	A.0000154.040 CAPX N Roch-Hampton Station Wi	Yes
CAPX2020 - La Crosse Local	A.0000154.091 Hampton Sub-Land BrookingsCAPX	Yes
CAPX2020 - La Crosse Local	A.0000154.114 CAPX2020 Hampton Sub-Clearing	Yes
CAPX2020 - La Crosse Local	A.0000154.115 CAPX NR H N Roch Term Sub	Yes
CAPX2020 - La Crosse Local	A.0000154.118 CAPX NR H Hampton Term Sub	Yes
CAPX2020 - La Crosse Local	A.0000154.169 CAPX Hampton Sub-La Crosse Sha	Yes
CAPX2020 - La Crosse MISO	A.0000154.002 CapX LaCrosse Proj Dvlp Non S	Yes
CAPX2020 - La Crosse MISO	A.0000154.003 CAPX North Rochester N/S Sub	Yes
CAPX2020 - La Crosse MISO	A.0000154.004 CAPX North Rochester N/S, Land	Yes
CAPX2020 - La Crosse MISO	A.0000154.005 CAPX La Crosse N/S Roch-N.Hill	Yes
CAPX2020 - La Crosse MISO	A.0000154.006 CAPX La Crosse N/S Roch-N.Hill	Yes
CAPX2020 - La Crosse MISO	A.0000154.011 CapX N. Rochester-River line	Yes
CAPX2020 - La Crosse MISO	A.0000154.012 CapX N. Rochester-River row	Yes
CAPX2020 - La Crosse MISO	A.0000154.013 0979 Reoute to N. Rochester Li	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.015 CapX La Crosse Miss River MN N	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.016 CAPX 2020 WI Line Non Shared	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.018 CapX Briggs Road sub	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.019 Capx River-Briggs Road row	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.020 Capx River-Briggs Road line	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.021 CAPX La Crosse Rpl Ln Relay Su	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.022 CAPX Tremval Sub Rpl Ln Relay	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.023 CAPX Briggs Road, N5, WI, Land	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.024 CapX Briggs Road Sub - Communi	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.025 CapX La Crosse Miss River WI N	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.032 W3413 69kV Alma DPC-Goodhue Ta	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.033 W3508 69kV Tie Line-BR to NR N	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.036 161 Tremval Mayfair345-161Holm	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.161-0965 N.Roch-Miss Rive	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.162-3103 CapX River-Brigg	Yes
Cass County SUB Expansion	A.0000384.001 Cass County 3rd Dist TRSub	Yes
Cass County SUB Expansion	A.0000384.002 Line 0866 New Conductor-Line	Yes
Cass County SUB Expansion	A.0000384.003 Line 0866 New Conductor, Line	Yes
Cass County SUB Expansion	A.0000384.004 Cass Cnty 3rd Dist TR Comm	Yes
Chaska - Hwy 212 Conversion	A.0000254.002 Scot County Sub Term Sub	Yes
Chaska - Hwy 212 Conversion	A.0000254.003 W Waconia Sub Term. Sub	Yes
Chaska - Hwy 212 Conversion	A.0000254.004 Hwy 212 Corridor Permitting	Yes
Chaska - Hwy 212 Conversion	A.0000254.007 Line 5556 W Creek to VictoriaR	Yes
Chaska - Hwy 212 Conversion	A.0000254.008 Line 5557 Ave Lake to Augusta	Yes
Chaska - Hwy 212 Conversion	A.0000254.009 Line 5556 West Creek Sub to Sc	Yes
Chaska - Hwy 212 Conversion	A.0000254.010 Line 5557 Augusta Sub to Victo	Yes

Rider Project	Component Description	Move to Base
Chaska - Hwy 212 Conversion	A.0000254.011 West Creek-NEW 115KV SUB Commu	Yes
Chaska - Hwy 212 Conversion	A.0000254.012 Line 5557 Aue Lake to Victoria	Yes
Chaska - Hwy 212 Conversion	A.0000254.013 Line 5556 W. Creek Sub to Scot	Yes
Chaska - Hwy 212 Conversion	A.0000254.016 West Creek Substation, Sub	Yes
Chaska - Hwy 212 Conversion	A.0000254.017 Line 5556 W. Creek to Victoria Tap,	Yes
Chisago 2nd Transformer Addition	A.0000266.001 Chisago County TR 5 Sub	Yes
Chisago 2nd Transformer Addition	A.0000266.002 Chisago County TR5 Comm	Yes
Comm Network Program	A.0001320.007-NSPM Comm Network Pro	No
Comm Network Program	A.0001320.008-NSPM Comm Network Pro	No
Comm Network Program	A.0001320.017-AS King - Private Comm Network	No
Comm Network Program	A.0001320.018-Black Dog - Private Comm Network	No
Comm Network Program	A.0001320.019-Prairie Island - Private Comm Netwo	No
Comm Network Program	A.0001320.020-Rosemount - Private Comm Network	No
CVA SIC Arresters	A.0001011.001-Adams - Replace SIC A	Yes
CVA SIC Arresters	A.0001011.002-Blue Lake - Replace S	Yes
CVA SIC Arresters	A.0001011.003-Chisago Co - Replace	Yes
CVA SIC Arresters	A.0001011.004-King - Replace SIC Ar	Yes
CVA SIC Arresters	A.0001011.005-Red Rock - Replace Si	Yes
CVA SIC Arresters	A.0001011.006-Sherco - Replace SIC	Yes
CVA SIC Arresters	A.0001011.007-Terminal - Replace Si	Yes
CVA SIC Arresters	A.0001011.008-Wilmarth - Replace Si	Yes
DCP Great Plains	A.0010174.004-Great Plains 5503 Lin	No
DCP Great Plains	A.0010174.005-Great Plains Sub TAM	No
Dean Lake Substation	A.0001342.001 Dean Lake Substation	Yes
Dean Lake Substation	A.0001342.002 Blue Lake Sub Wave Trap	Yes
Dean Lake Substation	A.0001342.004 Scott County Sub Wave Trap	Yes
Dean Lake Substation	A.0001342.007 Blue Lake Sub Wave Trap Comm	Yes
ELR - Breakers - NSPM	A.0000394.003-Terminal-Replace Brea	Yes
ELR - Breakers - NSPM	A.0000394.004 Mallard-Rpl Breakers 5T8 5T9 5	Yes
ELR - Breakers - NSPM	A.0000394.006 St Cloud-Rpl Breakers 5N31 5N3	Yes
ELR - Breakers - NSPM	A.0000394.009 NSPM 2016 ELR Breakers Sub	No
ELR - Breakers - NSPM	A.0000394.011 Arden Hills - Replace Breaker	Yes
ELR - Breakers - NSPM	A.0000394.012 Coon Creek - Replace Bkrs 5M11	Yes
ELR - Breakers - NSPM	A.0000394.013 Medicine Lake - Replace Breake	Yes
ELR - Breakers - NSPM	A.0000394.015 Twin Lakes - Replace Breaker 5	Yes
ELR - Breakers - NSPM	A.0000394.016 Souris - Repalce Breaker 5T70	No
ELR - Breakers - NSPM	A.0000394.017 Shepard - Replace Breaker 5P24	Yes
ELR - Breakers - NSPM	A.0000394.025-Excelsior-Replace Bkrs 4M14 & 4M15	Yes
ELR - Breakers - NSPM	A.0000394.026-Fifth St-Replace Bkrs 5M760,5M765,5	No
ELR - Breakers - NSPM	A.0000394.027-Hugo-Replace Bkrs 5P196 & 5P197	No
ELR - Breakers - NSPM	A.0000394.028-Inver Grove-Replace 4P8,4P9,4P10	No
ELR - Breakers - NSPM	A.0000394.029-Minnesota Valley-Replace 69 kV & 11	No
ELR - Breakers - NSPM	A.0000394.030-Prairie-Replace Bkrs 4G8 & 4G9	No
ELR - Breakers - NSPM	A.0000394.031-Arlington-Replace Bkrs 4S191,4S192,	No
ELR - Breakers - NSPM	A.0000394.032-Rogers Lake-Replace Bkr 5P69	No
ELR - Breakers - NSPM	A.0000394.033-Rose Place-Replace Bkr 5P50	No
ELR - Breakers - NSPM	A.0000394.034-Wakefield-Replace Bkr 5N28	No
ELR - Breakers - NSPM	A.0000394.035-Winthrop-Replace Brk 4554	No
ELR - Breakers - NSPM	A.0000394.036-Wilmarth-Replace Bkr 5519	No
ELR - Breakers - NSPM	A.0000394.037-Westgate-Replace Bkrs 4M3 & 4M5	No
ELR - Breakers - NSPM	A.0000394.038-Zumbrota-Replace Bkrs 4H12 & 4H14	Yes
ELR - Breakers - NSPM	A.0000394.039-Cottage Grove Breaker	Yes
ELR - Breakers - NSPM	A.0000394.040-EXC RTU Replacement	No
ELR - Breakers - NSPM	A.0000395.088-Chemolite - Relaying	Yes
ELR - Breakers - NSPM	A.0000395.093-Cedarvale Relaying -	Yes
ELR - Breakers - NSPM	A.0000395.096-Red Rock Relaying	No
ELR - Relay - NSPM	A.0000166.001 Mallard Substation	Yes
ELR - Relay - NSPM	A.0000237.007 Sheyenne - 230 kV Relaying, su	Yes
ELR - Relay - NSPM	A.0000267.019 Westgate Relaying-EDP2MRR-EE5u	Yes
ELR - Relay - NSPM	A.0000267.021 Black Dog-Replace Relaying PKN	Yes
ELR - Relay - NSPM	A.0000395.002 Fifth St. Relaying - MST-BB Su	Yes
ELR - Relay - NSPM	A.0000395.003 King Relaying - OPK - DD Sub	Yes
ELR - Relay - NSPM	A.0000395.008 Terminal Relaying - GPH - BB S	Yes
ELR - Relay - NSPM	A.0000395.009 Afton Relaying - OPK - DD Sub	Yes
ELR - Relay - NSPM	A.0000395.010 Gopher Relaying - MSTTER-BBSub	Yes
ELR - Relay - NSPM	A.0000395.011 Main St Relaying - GPH FST - B	Yes
ELR - Relay - NSPM	A.0000395.012 Oak Park Relaying-AFTASK-DD Su	Yes
ELR - Relay - NSPM	A.0000395.016 NSPM 2016 ELR Relays, Sub	No
ELR - Relay - NSPM	A.0000395.018 Eden Prairie Relaying - WSG1WS	Yes
ELR - Relay - NSPM	A.0000395.019 Lexington Relaying - AHI - FF	Yes
ELR - Relay - NSPM	A.0000395.020 Inver Grove Relaying - IVH PKN	Yes
ELR - Relay - NSPM	A.0000395.021 Inver Hills Relaying - CHE IVG	Yes
ELR - Relay - NSPM	A.0000395.022 Medicine Lake Relaying - PKL -	Yes
ELR - Relay - NSPM	A.0000395.024 Twin Lakes Relaying - CNC - HH	Yes
ELR - Relay - NSPM	A.0000395.025 West Coon Rapids Relaying - CN	Yes
ELR - Relay - NSPM	A.0000395.026 NSPM 2017 ELR Relays Sub	Yes

Rider Project	Component Description	Move to Base
ELR - Relay - NSPM	A.0000395.027 Parkers Lake Relaying - MEL -	Yes
ELR - Relay - NSPM	A.0000395.028 Red Rock Relaying - CGR CRY-RF	Yes
ELR - Relay - NSPM	A.0000395.029-NSPM 2018 ELR Relays	No
ELR - Relay - NSPM	A.0000395.031 Coon Creek Relaying - MOL TWL	Yes
ELR - Relay - NSPM	A.0000395.032 Cottage Grove Relaying - CHE R	Yes
ELR - Relay - NSPM	A.0000395.033 Arden Hills Relaying - LEX - F	Yes
ELR - Relay - NSPM	A.0000395.038 King Relaying - OPK Comm	Yes
ELR - Relay - NSPM	A.0000395.039 Crossroads Relaying - Transfer	Yes
ELR - Relay - NSPM	A.0000395.040 Granite City Relaying - BENWSC	Yes
ELR - Relay - NSPM	A.0000395.053-Aldrich - Replace the	Yes
ELR - Relay - NSPM	A.0000395.056-Oak Park Relaying AFT	Yes
ELR - Relay - NSPM	A.0000395.058-Chemolite Relaying IV	Yes
ELR - Relay - NSPM	A.0000395.059-Split Rock Relaying A	Yes
ELR - Relay - NSPM	A.0000395.060-Main St Relaying GPH	Yes
ELR - Relay - NSPM	A.0000395.061-Airport Relaying - RLK	No
ELR - Relay - NSPM	A.0000395.062-Black Dog Relaying-BLL,BRV,CDV	No
ELR - Relay - NSPM	A.0000395.063-Cedarvale Relaying - BDS,SOU	Yes
ELR - Relay - NSPM	A.0000395.064-Elliott Park Relaying-MST,RIV	No
ELR - Relay - NSPM	A.0000395.065-Fifth St Relaying - RIV	No
ELR - Relay - NSPM	A.0000395.066-Ft Ridgely Relaying - WLM	No
ELR - Relay - NSPM	A.0000395.067-Koch Relaying - JNC	No
ELR - Relay - NSPM	A.0000395.068-Lincoln Co Relaying - CHC,CEN	No
ELR - Relay - NSPM	A.0000395.069-Main St Relaying - ELP,RIV	No
ELR - Relay - NSPM	A.0000395.070-Mallard Relaying-SOR	Yes
ELR - Relay - NSPM	A.0000395.071-Moore Lake Relaying - RIV	No
ELR - Relay - NSPM	A.0000395.072-Osseo Relaying - Bus1 TT	No
ELR - Relay - NSPM	A.0000395.073-Paynesville Relaying - WAK	No
ELR - Relay - NSPM	A.0000395.074-Prairie Relaying - NOR1,NOR2	No
ELR - Relay - NSPM	A.0000395.075-Riverside Relaying - MOL,TWL	No
ELR - Relay - NSPM	A.0000395.076-Riverside Relaying-ELP,FST,MST	No
ELR - Relay - NSPM	A.0000395.077-Rogers Lake Relaying-AIR	No
ELR - Relay - NSPM	A.0000395.078-Souris Relaying-MAL	Yes
ELR - Relay - NSPM	A.0000395.079-Southtown Relaying - CDV	Yes
ELR - Relay - NSPM	A.0000395.080-Tanners Lake Relaying - WDY	No
ELR - Relay - NSPM	A.0000395.081-Twin Lakes Relaying - RIV	No
ELR - Relay - NSPM	A.0000395.082-Wakefield Relaying - PAT	No
ELR - Relay - NSPM	A.0000395.083-West Coon Rapids Relaying-ECK	No
ELR - Relay - NSPM	A.0000395.084-Wilmarth Relaying - FTR	No
ELR - Relay - NSPM	A.0000395.085-Black Dog Replace Rel	Yes
ELR - Relay - NSPM	A.0000395.086-AS King Rpl 345 kV Re	Yes
ELR - Relay - NSPM	A.0000395.090-Cedarvale Replace Rel	No
ELR - Relay - NSPM	A.0000395.094-SOU ELR Relay Repl on	Yes
ELR - Relay - NSPM	A.0000395.095-SHP Relay Carrier Rep	Yes
ELR - Relay - NSPM	A.0000506.004 Chemolite Relaying - CGR-RRK -	Yes
ELR - Transformers - NSPM	A.0000506.002 NSPM 2016 ELR Transformers, Su	No
ELR - Transformers - NSPM	A.0000506.006 Adams-Replace #10 Reactor Sub	Yes
ELR - Transformers - NSPM	A.0000869.001 Cannon Falls Xmsn - Rpl TR6Sub	Yes
ELR Nuclear NSPM	A.0001014.001-NSPM - ELR - Nuclear	Yes
Gleason Lake Sub	A.0001255.003 Gleason Lake Cap Bank Sub	Yes
Gleason Lake Sub	A.0001255.004 GSL to PKL Line Permit Pre Con	Yes
Gleason Lake Sub	A.0001255.005 0814 ROW	Yes
Gleason Lake Sub	A.0001255.006 0894 ROW	Yes
Gleason Lake Sub	A.0001255.007 0814 Rebuild Line	Yes
Gleason Lake Sub	A.0001255.008 0894 Rebuild Line	Yes
Gleason Lake Sub	A.0001255.009-Parkers Lake Sub	Yes
Glencoe - Waconia	11613475-Line 0771-Plato to Diamond	Yes
Glencoe - Waconia	11613477-Line 0771 Plato to Young A	Yes
Glencoe - Waconia	A.0000125.002 SWTC - Con & R Permit, Line	Yes
Glencoe - Waconia	A.0000125.004 Line 5557W.Waconia to Victoria	Yes
Glencoe - Waconia	A.0000125.005 Line 5552 Glencoe to W.Waconia	Yes
Glencoe - Waconia	A.0000125.006 Line 5552 Plato to W. Waconia	Yes
Glencoe - Waconia	A.0000125.007 Line 5557 W. Waconia to Aue La	Yes
Glencoe - Waconia	A.0000125.008 Line 5552 Diaond-Plato 115kV L	Yes
Glencoe - Waconia	A.0000125.009 Plato New 115kV, Sub	Yes
Glencoe - Waconia	A.0000125.011 West Waconia 115kV Sub Term Su	Yes
Glencoe - Waconia	A.0000125.015 New Plato Trans Sub, Land	Yes
Glencoe - Waconia	A.0000125.020 Line 0735-W Waconia to Carver	Yes
Glencoe - Waconia	A.0000125.033 Westgate Sub Comm	Yes
GRE - Lake Wilson Breaker Station	A.0001055.001-GRE Moon Lake Switchi	Yes
GRE - Lake Wilson Breaker Station	A.0001055.002-Moon Lake ROW	Yes
HIBTAC 500kV	A.0000901.001-HIBTAC 500kV Relocati	No
HIBTAC 500kV	A.0000901.002-HIBTAC 500kV Relocati	No
Hollydale Dist. 115kV	A.0000226.001 Hollydale 115kV Conversion Su	Yes
Hollydale Dist. 115kV	A.0000226.002 Hollydale to Medina Purchase	Yes
Hollydale Dist. 115kV	A.0000226.005 Pomerleau Lake Land	Yes
Hollydale Dist. 115kV	A.0000226.006 Pomerleau Lake Sub	Yes

Rider Project	Component Description	Move to Base
Hollydale Dist. 115kV	A.0000226.007 Hollydale - Pomerleau Lake 115	Yes
Hollydale Dist. 115kV	A.0000226.013 Hollydale TR Expansion TAM	No
Hollydale Dist. 115kV	A.0000226.014 Medina to Pomerleau Line purcahse	Yes
Hollydale Dist. 115kV	A.0000226.016 Medina to Pomerleau ROW	Yes
Hollydale Dist. 115kV	A.0000226.017 Pomerleau Lake Comm	Yes
Hollydale Dist. 115kV	A.0000226.018 69kV Great River Ln Ext line	Yes
Hollydale Dist. 115kV	A.0000226.020-Medina to PML 69kV Re	Yes
Hollydale Dist. 115kV	A.0000226.021-Line5409 In/Out at HO	No
HPFF Minneapolis Upgrade	A.0000723.006-Aldrich HMI	No
HPFF Minneapolis Upgrade	A.0000723.007-HPFF upgrade Solution	Yes
Huntley - Wilmarth	A.0000835.001-Huntley Wilmarth Prec	No
Huntley - Wilmarth	A.0000835.003-Huntley Wilmarth 345	No
Huntley - Wilmarth	A.0000835.004-Huntley Wilmarth 345	No
Huntley - Wilmarth	A.0000835.005-Wilmarth 345 Sub Expa	No
Huntley - Wilmarth	A.0000835.006-0982 WLM-Crandall HW 2nd Circuit N/	No
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.001 0885 KOL - GLK 115kV DBL Ckt.	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.002 Goose Lake (GLK) Ring Bus Conv	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.003 Kohlman Lake(KOL) - Install Br	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.004 Long Lake (LLK) Ring Bus Conve	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.005 Kohlman Lake-Inst Breaker&Dead	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.006 0801 115kV LLK-BYT Tap Rem&Ins	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.007 0830 115kV LLK-OAD Rem&Inst LL	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.008 0885 KOL-GLK Removal KOL-LK Li	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.009 5519 Double Circuit with Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.010 5560 KOL-GLK(Line 1)Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.011 5561 KOL-GLK (Line 2) Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.013 5563 KOL-LLK (Line 2) Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.014 Goose Lake Sub Comm	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.015 5562 KOL-LLK (line 1), Line	Yes
La Crosse - Madison 345 kV Lin	A.0000306.005-LAX-MAD Shared Precon	Yes
LaCrosse - Madison	A.0000306.001-La Crosse - Madison 3	Yes
LaCrosse - Madison	A.0000306.002-LAX-MAD New 345kV Non	Yes
LaCrosse - Madison	A.0000306.003-LAX-MAD New 345kV Non	Yes
LaCrosse - Madison	A.0000306.004-Briggs Road Sub 345kV	Yes
LaCrosse - Madison	A.0000306.005-LAX-MAD Shared Precon	Yes
LaCrosse - Madison	A.0000306.008-3104 Lax-Mad 345 N/S	Yes
Lawrence to Falls Capacity Enhancement	A.0001060.001 LAW to FLS Capacity Enhancement 072	Yes
Lawrence to Falls Capacity Enhancement	A.0001060.002 LAW to FLS Capacity Enhancement 556	Yes
Line ELR - NSPM	A.0000504.025 NSPM T-Line ELR 2016 69kV, Line	No
Line ELR - NSPM	A.0000504.026 NSPM Tline ELR 2016 115kV Line	Yes
Line ELR - NSPM	A.0000504.033-SD 115kV T Line ELR	Yes
Line ELR - NSPM	A.0000504.034-NSPM Tline ELR 345kV	No
Line ELR - NSPM	A.0000504.035-NSPM Tline ELR 230kV	Yes
Line ELR - NSPM	A.0000504.036-NSPM T-Line ELR 34.5k	Yes
Line ELR - NSPM	A.0000504.037-NSPM T-Line ELR 161kV	Yes
Line ELR - NSPM	A.0000504.038-NSPM T-Line ELR 500kV	No
Line ELR - NSPM	A.0000504.039 ND 69kV T-line ELR, Line	No
Line ELR - NSPM	A.0000504.040-ND 115kV T-line ELR,	Yes
Line ELR - NSPM	A.0000504.041-ND 230kV T-line ELR,	No
Line ELR - NSPM	A.0000504.042-ND 345kV T-line ELR,	No
Line ELR - NSPM	A.0000504.043 SD 69kV T-line ELR, Line	No
Line ELR - NSPM	A.0000504.044-SD 161kV T-line ELR,	No
Line ELR - NSPM	A.0000504.045-SD 230kV T-line ELR,	No
Line ELR - NSPM	A.0000504.046-SD 345kV T-line ELR,	No
Line ELR - NSPM	A.0000504.059-791 Retired 0791 69 0	Yes
Long Lake-Baytown Line Uprate	A.0001438.001-Long Lake-Baytown Ln 0801Uprate	No
Magic City	A.0001145.001-Line 0850 Rebuild	Yes
Maple Lake - Annandale	A.0000389.001 Line 05401 Maple Lake-Annandal	Yes
Maple River Red River	A.0000889.001 Maple River-Red River 2nd 115k	Yes
Maple River Red River	A.0000889.002 Red River-Maple River Sub	Yes
Maple River Red River	A.0000889.006 Maple River-Red River Pre Cons	Yes
Maple River Red River	A.0000889.007 Maple River-Red River Pre Cons	Yes
Maple River Red River	A.0000889.009 5571 MPR-RED ROW, ROW	Yes
Maple River Red River	A.0000889.010-0839 Reterm of RED CA	Yes
Maple River Red River	A.0000889.011-0839 Reterm of RED MP	Yes
Maple River Red River	A.0000889.012-0839 Dbl Circuit with	Yes
Maple River Red River	A.0000889.013-5571 MPR RED 2nd 115k	Yes
Maple River Red River	A.0000889.014-Red River Substation	Yes
Maple River Red River	A.0000889.015-0839 MPR RED Repositi	Yes
Minn Valley	A.0000274.001 Minnesota Valley-Maynard-Kerkh	Yes
Minn Valley	A.0000274.002 MAAt-Kerk Tap Strct115kV Reblid	Yes
Minn Valley	A.0000274.003 MNV Relaying&DE Structure Sub	Yes
Minn Valley	A.0000274.004 MAT Relaying Sub	Yes
Minn Valley	A.0000274.005 MNV-GFA Tap69kVReconductor Lin	Yes
Minot Load Serving	A.0000594.002 Minot Load Serving Line Permit	Yes
Minot Load Serving	A.0000594.012 New 115kV Line Line 5572	Yes

Rider Project	Component Description	Move to Base
Minot Load Serving	A.0000594.013-Re Route 115kV Line L	Yes
Minot Load Serving	A.0000594.014-ROW Acquisition Line	Yes
Minot Load Serving	A.0000594.015 Land Acquisition Magic City Substat	Yes
Minot Load Serving	A.0000594.016 New 230kV Line 0924	Yes
Minot Load Serving	A.0000594.017 Magic City Sub	Yes
Minot Load Serving	A.0000594.018-ROW Acquisition Line	Yes
Minot Load Serving	A.0000594.020 Magic City Comm	Yes
MPC Fossum IA	A.0001254.001 PRA Bkr 1/2-MPC Fossum IA	Yes
NERC Order 754 NSPM	A.0000738.001-NERC 754 Protection S	Yes
NERC Order 754 NSPM	A.0000738.002-NERC 754 Protection S	Yes
NERC Order 754 NSPM	A.0000738.003-Prairie Island NERC O	No
NERC Order 754 NSPM	A.0000738.004-Monticello NERC Order	No
NERC Order 754 NSPM	A.0000738.005-Coon Creek 345kV NERC	Yes
NERC Order 754 NSPM	A.0000738.006-Terminal NERC 754 Add	Yes
NERC Order 754 NSPM	A.0000738.008-Forbes 500kV NERC Ord	No
NERC Order 754 NSPM	A.0000738.010-Parkers Lake 345kV NE	No
NERC Order 754 NSPM	A.0000738.011-Blue Lake 345kV NERC	No
NERC Order 754 NSPM	A.0000738.016-Chisago 345kV NERC Or	No
NERC Order 754 NSPM	A.0001165.001-Split Rock NERC Order	No
New Prague Area	A.0000391.001 Veselli Substation Sub	Yes
New Prague Area	A.0000391.002 Jordan Sub-New 69kV Breaker Su	Yes
New Prague Area	A.0000391.003 Line 0716 Jordan Reterminate L	Yes
New Prague Area	A.0000391.004 Line 0778 Jordan Reterminate L	Yes
New Prague Area	A.0000391.005 Line 0744 Jordan Reterminate L	Yes
New Prague Area	A.0000391.006 Vaselli Sub Communication	Yes
New Prague Area	A.0000391.007 Jordan Sub Communication	Yes
New Prague Area	A.0000391.008 Line 0744-Veselli Sub Retermin	Yes
New Prague Area	A.0000391.009 Veselli Substation Land	Yes
NSM0953 Galloping Mitigate SPK	A.0000650.002 NSM0953 Galloping Mitigate SPK	Yes
NSM0953 Galloping Mitigate SPK	A.0000650.003 NSM0953 Galloping Mitigation N	Yes
NSM0953 Galloping Mitigate SPK	A.0000650.004-NSM0953 MN Gallop Mit	Yes
NSM0953 Galloping Mitigate SPK	A.0000714.016-NSM5538 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.017-NSM5545 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.018-NSM5547 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.019-NSM5547 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.020-NSM5538 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.022-NSM5531 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.024-NSM 5537 Galloping Mi	No
NSP Reloc B	A.0000276.007-NSPM 2014 Reloc B Lin	Yes
NSP Reloc B	A.0000276.008-NSPM 2015 Reloc B Lin	Yes
NSP Reloc B	A.0000276.011-SD 2015 Reloc B Line	Yes
NSP Reloc B	A.0000276.022 NSPM 0729 Cliff Ave Reloc ROW	Yes
NSP Reloc B	A.0000276.023 NSPM0799 UG Reloc Redwing Brid	Yes
NSP Reloc B	A.0000276.026 NSPM 2016 Reloc B 69kV Line	No
NSP Reloc B	A.0000276.027-SD Reloc B 115kV, Lin	Yes
NSP Reloc B	A.0000276.033-NSPM Reloc B 115kV, L	Yes
NSP Reloc B	A.0000276.034 ND Reloc B 230kV Line	Yes
NSP Reloc B	A.0000276.035 ND Reloc B 60kV Line	No
NSP Reloc B	A.0000276.036-NSPM Reloc B 34.5kV,	No
NSP Reloc B	A.0000276.037-NSPM Reloc B 161kV, L	No
NSP Reloc B	A.0000276.038-NSPM Reloc B 230kV, L	No
NSP Reloc B	A.0000276.039-NSPM Reloc B 345kV, L	Yes
NSP Reloc B	A.0000276.040-NSPM Reloc B 500kV, L	No
NSP Reloc B	A.0000276.041-ND Reloc B 115kV Line	No
NSP Reloc B	A.0000276.042-ND Reloc B 345kV Line	No
NSP Reloc B	A.0000276.044-SD Reloc B 161kV Line	Yes
NSP Reloc B	A.0000276.045-SD Reloc B 230kV Line	No
NSP Reloc B	A.0000276.046-SD Reloc B 345kV Line	No
NSP Reloc B	A.0000276.056-SD Reloc B 69kV Line	No
NSP Reloc B	A.0000276.062-5702 MN Power Reloc R	Yes
NSP Reloc B	A.0000276.065-NSPM0980 ROW Acquisit	Yes
NSPM Major Line Rebuild	A.0000351.004 NSPM 2016 Major Line Rebuild,L	No
NSPM Major Line Rebuild	A.0000351.010 760 - Red Wing to Wabasha Lin	Yes
NSPM Major Line Rebuild	A.0000351.018 NSM0523 Chanarambie RbldLine	Yes
NSPM Major Line Rebuild	A.0000351.022-NSM0808 AIR RLK Rebu	No
NSPM Major Line Rebuild	A.0000351.026-NSM0730 - West Sioux	No
NSPM Major Line Rebuild	A.0000351.030-NSM0752 Belgrade - Pa	No
NSPM Major Line Rebuild	A.0000351.031-NSPM0729 CEN LCO 69kV	Yes
NSPM Major Line Rebuild	A.0000351.034-NSM0730 SOS - WSF Reb	No
NSPM Major Line Rebuild	A.0000351.035-NSM0779 - Canisota Juntion - Salem,	No
NSPM Major Line Rebuild	A.0000351.036-NSM0794 BLD DGC Rebuild	No
NSPM Major Line Rebuild	A.0000351.037-NSM0703 FRM PKN Rebuild	No
NSPM Major Line Rebuild	A.0000351.038-NSM0703 FRM NOF Rebuild	No
NSPM Major Line Rebuild	A.0000351.039-NSM5401 MLK WAK Rebuild	No
NSPM Major Line Rebuild	A.0000351.040-NSM0752 Belgrade - Paynesville PH2	No
NSPM Major Line Rebuild	A.0000498.015 NSM0821 - Highbridge to Termin	Yes

Rider Project	Component Description	Move to Base
NSPM Major Line Refurbishment	A.0000173.001-NSM0790 CRO VCT Replc	Yes
NSPM Major Line Refurbishment	A.0000498.004 NSPM 2016 Major Line Refurbish	No
NSPM Major Line Refurbishment	A.0000498.017-NSM0790 Big Swan Dela	Yes
NSPM Major Line Refurbishment	A.0000498.022 NSPM0815 BDS -WIL 115kV Refurb	No
NSPM Major Line Refurbishment	A.0000498.024-NSM0752 Brooten Payne	No
NSPM Major Line Refurbishment	A.0000498.025-NSM0734 West Gate Exc	No
NSPM Major Line Refurbishment	A.0000498.026-733 Minnkota Kelso Re	Yes
NSPM Major Line Refurbishment	A.0000498.027-NSM0790 BGS VCT Replc	Yes
NSPM Major Line Refurbishment	A.0000498.028-NSPM0857 BDS -NMC 115kV Refurb	No
NSPM Major Line Refurbishment	A.0000498.030-NSPM0733 Rplace STRS	Yes
NSPM Major Line Refurbishment	A.0000498.031-NSM0746 Prairie Minnk	No
NSPM Major Line Refurbishment	A.0000498.032-NSM0793 Glenwood Doug	Yes
NSPM Major Line Refurbishment	A.0000498.033-NSM0739 Kason Dodge C	Yes
NSPM Major Line Refurbishment	A.0000498.034-NSM0739 - Kasson-Pine	Yes
NSPM Major Line Refurbishment	A.0000498.035-NSM0739 - Zumbrota -	Yes
NSPM Major Line Refurbishment	A.0000498.036-NSPM0733 Replace STRS	Yes
NSPM Major Line Refurbishment	A.0000498.037-NSM0735 CAR STB Refur	No
NSPM Major Line Refurbishment	A.0000498.038-NSM0735 CAR YAM Refur	No
NSPM Major Line Refurbishment	A.0000498.039-NSM0735 DLO STB Refur	No
NSPM Major Line Refurbishment	A.0000498.040-NSM0701 CRO to GFD Re	No
NSPM Major Line Refurbishment	A.0000498.041-NSM5400 ALB-PAT-WAK	No
NSPM Major Line Refurbishment	A.0000498.046-NSM0761 LAK ZUM Refurb	No
NSPM Major Line Refurbishment	A.0000498.048-NSM0772 Prairie IC-Emerado Refurb	No
NSPM Major Line Refurbishment	A.0000498.049-786 - Minnkota - Larimore, Line	No
Prairie Sub Expansion	11518446-Prairie Sub Trans Extensio	Yes
Prairie Sub Expansion	A.0000279.001 Prairie 3rd 230/115 kv transfo	Yes
Prairie Sub Expansion	A.0000279.007 PRA Install 115kV Brkr & 1/2 S	Yes
Prairie Sub Expansion	A.0000279.008 PRA 3rd TR Comm	Yes
S&E - NSP Line	10911857-ND Transmission Line Blanket	Yes
S&E - NSP Line	11457761-ND 2011 SE B Line	Yes
S&E - NSP Line	A.0000177.003 NSPM 2011 S&E B Line	Yes
S&E - NSP Line	A.0000177.004 MSPM 2012 S&E B Line	Yes
S&E - NSP Line	A.0000177.005 NSPM 2014 S&E B Line	Yes
S&E - NSP Line	A.0000177.006 NSPM 2013 S&E B, Line	Yes
S&E - NSP Line	A.0000177.007 NSPM 2015 S&E B Line	Yes
S&E - NSP Line	A.0000177.008 ND 2013 S&E B, Line	Yes
S&E - NSP Line	A.0000177.009 ND 2014 S&E B, Line	Yes
S&E - NSP Line	A.0000177.010 ND 2015 S&E B Line	Yes
S&E - NSP Line	A.0000177.013 SD 2014 S&E B Line	Yes
S&E - NSP Line	A.0000177.015 SD 2016 S&E B Line	Yes
S&E - NSP Line	A.0000177.028 SD 2015 S&E B Line1	Yes
S&E - NSP Line	A.0000177.029 NSPM 2016 S&E 34.5kV Line	Yes
S&E - NSP Line	A.0000177.041 NSPM 2016 S&E 345kV Line	Yes
S&E - NSP Line	A.0000177.042 ND 2016 S&E B 115kV Line	Yes
S&E - NSP Line	A.0000177.043 NSPM 2016 S&E 69kV Line	No
S&E - NSP Line	A.0000177.044-NSPM S&E 115kV Line	Yes
S&E - NSP Line	A.0000177.045-NSPM 2016 S&E 230kV L	Yes
S&E - NSP Line	A.0000177.046-NSPM 2016 S&E 500kV L	Yes
S&E - NSP Line	A.0000177.047-NSPM 2016 S&E 161kV L	Yes
S&E - NSP Line	A.0000177.048-ND S&E B 230kV, Line	Yes
S&E - NSP Line	A.0000177.049-ND S&E B 345kV Line	No
S&E - NSP Line	A.0000177.050 ND 2016 S&E B 69kV Line	No
S&E - NSP Line	A.0000177.051-SD 2016 S&E B 115kV L	Yes
S&E - NSP Line	A.0000177.052-SD 2016 S&E B 161kV L	Yes
S&E - NSP Line	A.0000177.053-SD S&E B 230kV Line	No
S&E - NSP Line	A.0000177.054-SD S&E B 345kV Line	No
S&E - NSP Line	A.0000177.055 SD 2016 S&E B 69kV Line	No
S&E - NSP Line	A.0000177.056-NSPM Priority Defects	No
S&E - NSP Line	A.0000177.057-0953 S&E Repl Lightning Damaged OPG	No
S&E - NSP Sub	A.0000585.008-ND S&E, Sub	No
S&E - NSP Sub	A.0000585.009-NSPM S&E, Sub	No
S&E - NSP Sub	A.0000585.013-SD S&E, Sub	No
S&E - NSP Sub	A.0000585.027-Split Rock Replace Pu	Yes
S&E - NSP Sub	A.0000585.028-Forbes Repl 500kV SW	Yes
S&E - NSP Sub	A.0000585.029-Split Rock Repl 345kV	No
S&E - NSP Sub	A.0000585.034-Lawrence Creek TR4 Fa	Yes
S&E - NSP Sub	A.0000585.035-Split Rock Breaker RB	Yes
S&E - NSP Sub	A.0000585.036-Parkers Lake S&E Brks	Yes
S&E - NSP Sub	A.0000585.037-Split Rock S&E Brks R	Yes
S&E - NSP Sub	A.0000585.038-Chisago Breaker 8P37	Yes
S&E - NSP Sub	A.0000585.039-Inver Grove TR1 Failure	No
S&E - NSP Sub	A.0000585.041-Lakefield Gen Plant Sub Foundation	No
S&E - NSP Sub	A.0000585.042-East Ridge Wind Meter Install	No
Scott Cty 345 kV Expansion	A.0000702.003 Scott County 345 kV ExpansionL	Yes
Scott Cty 345 kV Expansion	A.0000702.004 Scott County 345 kV ExpansionR	Yes
Scott Cty 345 kV Expansion	A.0000702.005 Scott County 345 kV ExpansionS	Yes

Rider Project	Component Description	Move to Base
Scott Cty 345 kV Expansion	A.0000702.006 5516Scott Cty-Bluff Crk115kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.007 0716 Scott Cty-Shakopee 69kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.008 0716 Scott Cty-Gifford 69kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.009 0898 Scott Cty-Dean Lake115kVR	Yes
Scott Cty 345 kV Expansion	A.0000702.010 0844Scott Cty-Carver Cty115kVR	Yes
Scott Cty 345 kV Expansion	A.0000702.011 0844Scott Cty S Shakopee115kVR	Yes
Scott Cty 345 kV Expansion	A.0000702.012 5570Scott Cty-Bluff Crk115kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.013 Scott County 345kV Spare Xfmr	Yes
Scott Cty 345 kV Expansion	A.0000702.014 Carver County Relay Rplmnt Sub	Yes
Scott Cty 345 kV Expansion	A.0000702.015 Blue Lake Relay ReplmntSub	Yes
Scott Cty 345 kV Expansion	A.0000702.016 Scott Cty-Install Fault Record	Yes
Sioux Falls Northern	A.0000285.001 Falls New Sub Asset Swap, Land	Yes
Sioux Falls Northern	A.0000285.003 Falls New Sub Sub	Yes
Sioux Falls Northern	A.0000285.004 0729 69kV RebuildLine	Yes
Sioux Falls Northern	A.0000285.005 0730 69 to 115kV ConversionLin	Yes
Sioux Falls Northern	A.0000285.006-LAW to FLS 69kV Journ	Yes
Sioux Falls Northern	A.0000285.007-FLS to SPK 115kV(1) J	Yes
Sioux Falls Northern	A.0000285.008-FLS to SPK 115kV(2) J	Yes
Sioux Falls Northern	A.0000285.009-FLS to WSF 115kV Jour	Yes
Sioux Falls Northern	A.0000285.013 West Sioux Falls (WSF) Sub Exp	Yes
Sioux Falls Northern	A.0000285.014 0728 69 to 115kV ConversionLin	Yes
Sioux Falls Northern	A.0000285.015 Split Rock Sub	Yes
Sioux Falls Northern	A.0000285.016 5568 Split Rock to Falls Line	Yes
Sioux Falls Northern	A.0000285.017 0729 Lawrence to Falls Line	Yes
Sioux Falls Northern	A.0000285.018 0728 Lawrence to Morrell Demol	Yes
Sioux Falls Northern	A.0000285.019 0730 Morrell to W Sioux Falls	Yes
Sioux Falls Northern	A.0000285.020 5559 Falls to W Sioux FallsLin	Yes
Sioux Falls Northern	A.0000285.021 Lawrence Sub Line Exit & Relay	Yes
Sioux Falls Northern	A.0000285.022 Cliff Sub Relay Replacement Su	Yes
Sioux Falls Northern	A.0000285.024 5527 Line Termination at WSF L	Yes
Sioux Falls Northern	A.0000285.025 5508 Line Termination at WSF L	Yes
Sioux Falls Northern	A.0000285.026 5503 Line Termination at WSFLi	Yes
Sioux Falls Northern	A.0000285.027 SPK-WSF Easement for Sioux Fal	Yes
Sioux Falls Northern	A.0000285.028 Split Rock RTU Comm	Yes
Sioux Falls Northern	A.0000285.029 West Sioux Falls RTU, Comm	Yes
Sioux Falls Northern	A.0000285.033 Final Cutover Sioux Falls WSF	Yes
So. Washington Electric Reliability SWERU	A.0000895.003-SWERU Permitting Activ	Yes
So. Washington Electric Reliability SWERU	A.0000895.004-RRK Sub TR9 & TR10 Replacement	No
So. Washington Electric Reliability SWERU	A.0000895.006-Temp By-Pass BCK-RRK	No
TACT	A.0000943.009-SHC to MNN Wave trap	No
TACT	A.0000943.010-Red Rock Bkr Replacem	No
TACT	A.0000943.011-Riverside Bkr Replace	No
TACT	A.0000943.013-St Louis Park Bkr Rep	No
TACT	A.0000943.014-West Coon Rapids Bkr	No
TACT	A.0000943.016-AS King Bkr Replaceme	No
TACT	A.0000943.017-Black Dog Bkr Replace	No
TACT	A.0000943.018-Chisago Bkr Replaceme	No
TACT	A.0000943.019-Coon Creek Bkr Replac	No
TACT	A.0000943.020-Jim Falls Bkr Replace	No
TACT	A.0000943.021-Sheyenne Bkr Replacement	No
West St. Cloud - Black Oak	A.0000351.013-NSM0795 West St Cloud	No
Wilmarth-TC Thru Flow Mitigation	A.0000385.001 Line 0717 GRI to CAR Rbld Line	No
Wilson Substation Conversion	A.0000390.001 Wilson Breaker & 1/2 Sub	Yes
Wilson Substation Conversion	A.0000390.002-Black Dog Relay Replacement Su	Yes
Wilson Substation Conversion	A.0000390.003-Nine Mile Creek Relaying Sub	Yes
Wilson Substation Conversion	A.0000390.004-East Bloomington Relaying Sub	Yes
Wilson Substation Conversion	A.0000390.009-Line 0808 EBL Retermi	Yes
Wilson Substation Conversion	A.0000390.010-Line 0857 BDS NMC Ret	Yes
Wilson Substation Conversion	A.0000390.011-Line 0816 NMC Reterm	Yes
Wilson Substation Conversion	A.0000390.012-Line 0815 BDS Retermi	Yes
Wilson Substation Conversion	A.0000390.013-WilSub Breaker and Ha	Yes
Wilson Substation Conversion	A.0000390.016-Line 0857-WIL to BDS	Yes
Wilson Substation Conversion	A.0000390.017-Wilson Breaker & Half	Yes
Yankee Reactor	A.0000580.001 Yankee Reactor Sub	Yes
Yankee Reactor	A.0000580.007 Yankee Reactor Comm	Yes

NSPM North Dakota Retail - Electric  
IRS Pro-Rate Method Accumulated Deferred Tax Adjustment  
Including NOL Annual Deferred  
Year Ending December 31, 2020

Annual Deferred Tax Expense		3,343,173		(2,859,872)		483,301		
Days to Prorate	Prorate Factor	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction NOL	ND Jurisdiction Prorated NOL	Monthly Expense	Prorated Monthly Expense	
January	335	91.78%	278,598	255,699	(238,323)	(218,735)	40,275	36,965
February	307	84.11%	278,598	234,327	(238,323)	(200,452)	40,275	33,875
March	276	75.62%	278,598	210,666	(238,323)	(180,211)	40,275	30,455
April	246	67.40%	278,598	187,767	(238,323)	(160,623)	40,275	27,144
May	215	58.90%	278,598	164,106	(238,323)	(140,382)	40,275	23,724
June	185	50.68%	278,598	141,207	(238,323)	(120,794)	40,275	20,413
July	154	42.19%	278,598	117,545	(238,323)	(100,553)	40,275	16,993
August	123	33.70%	278,598	93,884	(238,323)	(80,311)	40,275	13,572
September	93	25.48%	278,598	70,985	(238,323)	(60,723)	40,275	10,262
October	62	16.99%	278,598	47,323	(238,323)	(40,482)	40,275	6,841
November	32	8.77%	278,598	24,425	(238,323)	(20,894)	40,275	3,531
December	1	0.27%	278,598	763	(238,323)	(653)	40,275	110
<b>Total</b>							<b>223,885</b>	

(Increase)/  
decrease to  
accumulated  
deferred taxes

**Increase/(Decrease) in Rate Base**

Pro-Rate Method	(223,885)
BOY/EOY Average	(241,650)
Accumulated Deferred Taxes Adjustment	17,765
ADIT Prorate Adjustments	129,708
Adjustment	(111,943)

**Capital Structure - Proposed**

Composite Tax Rate	24.40%
Weighted Cost of STD	0.01%
Weighted Cost of LTD	2.05%
Weighted Cost of Debt	2.06%
<u>Weighted Cost of Equity</u>	<u>5.36%</u>
<b>Required Rate of Return</b>	<b>7.42%</b>
Equity Return Tax RR	1.73%
RB Revenue Requirement Factor	9.1504%

**Increase/(Decrease) in Revenue Requirement**

Annual Revenue Requirement Impact	1,626
ADIT Prorate Adjustments	11,869
Adjustment	(10,243)

NSPM North Dakota Retail - Electric  
IRS Pro-Rate Method Accumulated Deferred Tax Adjustment  
Including NOL Annual Deferred  
Year Ending December 31, 2021

Annual Deferred Tax Expense		4,811,756		0		4,811,756		
	Days to Prorate	Prorate Factor	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction NOL	ND Jurisdiction Prorated NOL	Monthly Expense	Prorated Monthly Expense
January	335	91.78%	400,980	368,022	-	-	400,980	368,022
February	307	84.11%	400,980	337,262	-	-	400,980	337,262
March	276	75.62%	400,980	303,207	-	-	400,980	303,207
April	246	67.40%	400,980	270,249	-	-	400,980	270,249
May	215	58.90%	400,980	236,193	-	-	400,980	236,193
June	185	50.68%	400,980	203,236	-	-	400,980	203,236
July	154	42.19%	400,980	169,180	-	-	400,980	169,180
August	123	33.70%	400,980	135,125	-	-	400,980	135,125
September	93	25.48%	400,980	102,167	-	-	400,980	102,167
October	62	16.99%	400,980	68,112	-	-	400,980	68,112
November	32	8.77%	400,980	35,154	-	-	400,980	35,154
December	1	0.27%	400,980	1,099	-	-	400,980	1,099
							<b>Total</b>	<b>2,229,007</b>

(Increase)/ decrease to accumulated deferred taxes
---

**Increase/(Decrease) in Rate Base**

Pro-Rate Method	(2,229,007)
BOY/EOY Average	(2,405,878)
Accumulated Deferred Taxes Adjustment	176,870
ADIT Prorate Adjustments Adjustment	1,291,374
	<u>(1,114,504)</u>

**Capital Structure - Proposed**

Composite Tax Rate	24.40%
Weighted Cost of STD	0.01%
Weighted Cost of LTD	1.98%
Weighted Cost of Debt	1.99%
<u>Weighted Cost of Equity</u>	<u>5.36%</u>
<b>Required Rate of Return</b>	<b>7.35%</b>
Equity Return Tax RR	1.73%
RB Revenue Requirement Factor	9.0804%

**Increase/(Decrease) in Revenue Requirement**

Annual Revenue Requirement Impact	16,061
ADIT Prorate Adjustments Adjustment	117,262
	<u>(101,201)</u>

NSPM North Dakota Retail - Electric  
IRS Pro-Rate Method Accumulated Deferred Tax Adjustment  
Including NOL Annual Deferred

**Prorate Adjustment Factor**

Days	Month	Prorated Days	Prorate Factor
	31 Jan	335	0.917808
	28 Feb	307	0.841096
	31 Mar	276	0.756164
	30 Apr	246	0.673973
	31 May	215	0.589041
	30 Jun	185	0.506849
	31 Jul	154	0.421918
	31 Aug	123	0.336986
	30 Sep	93	0.254795
	31 Oct	62	0.169863
	30 Nov	32	0.087671
	31 Dec	1	0.002740
365			
Double Average Prorate Factor			0.231621
BOY/EOY Average Factor			0.500000
Prorate Adjustment Factor			<u>0.268379</u>

**Removing Double Average from Prorate Factor**

Average Prorate Factor	0.463242
BOY/EOY Average Factor	0.500000
Prorate Adjustment Factor	<u>0.036758</u>

## Cash Working Capital

This bridge schedule column represents the change in Cash Working Capital due to adjustments

Impact of Changes in Cash Working Capital  
Based on Last Authorized Capital Structure

		2020 Bridge Year *	2021 Test Year *
Total Unadjusted CWC	a	(7,645)	(7,969)
CWC on Adjustments	f=b-a	946	866
Total Adjusted CWC	b	(6,699)	(7,103)
Return Calculation	g=f * e	73	67
Income Tax Deductions	h=f * (c + d)	22	20
Income Tax Impact	i=h * 24.4049%	5	5
Income Deficiency	j=g - i	68	62
Tax Gross-Up Factor	k	1.322837	1.322837
Total Impact	l=j * k	<u>\$89</u>	<u>\$82</u>

Amts in '000's

Cap Structure Last Authorized

		Weighted Cost	Weighted Cost
Short Term Debt	c	0.02%	0.02%
Long Term Debt	d	2.31%	2.31%
Common Equity		<u>5.39%</u>	<u>5.39%</u>
Required Rate of Return	e	7.72%	7.72%

Impact of Changes in Cash Working Capital  
Based on Proposed Capital Structure

		2020 Bridge Year *	2021 Test Year *
Total Unadjusted CWC	<b>a</b>	(7,645)	(7,969)
CWC on Adjustments	<b>f=b-a</b>	946	866
Total Adjusted CWC	<b>b</b>	(6,699)	(7,103)
Return Calculation	<b>g=f * e</b>	73	64
Income Tax Deductions	<b>h=f * (c + d)</b>	23	17
Income Tax Impact	<b>i=h * 24.4049%</b>	6	4
Income Deficiency	<b>j=g - i</b>	68	59
Tax Gross-Up Factor	<b>k</b>	1.322837	1.322837
Total Impact	<b>l=j * k</b>	<u>\$90</u>	<u>\$79</u>

Amts in '000's

Cap Structure Proposed

		Weighted Cost	Weighted Cost
Short Term Debt	<b>c</b>	0.01%	0.01%
Long Term Debt	<b>d</b>	2.41%	1.98%
Common Equity		<u>5.36%</u>	<u>5.36%</u>
Required Rate of Return	<b>e</b>	7.77%	7.35%

**Northern States Power Company**  
**Electric Utility - State of North Dakota**  
**Net Operating Loss (NOL)**  
 Test Year Ending December 31, 2021  
 (\$000's)

<b>Impact of Unused/(Utilized) Tax Deductions on Rate Base</b>	2020 Bridge EOY Balances	2021 Test Year Annual Activity Amounts	2021 Test Year EOY Balances
1. Unused/(Utilized) Deductions	0	0	0
2. Deferred Tax Effect of Unused/(Utilized) Deductions	0	0	0
3. Unused/(Utilized) Credits State	0	64	64
4. Unused/(Utilized) Credits Federal	<u>30,195</u>	<u>12,339</u>	<u>42,534</u>
5. Accumulated Deferred Income Taxes (ADIT)	<b>30,195</b>	<b>12,403</b>	<b>42,598</b>

<b>Impact of Unused/(Utilized) Tax Deductions on Revenue Requirements</b>	2021 Test Year Utilization Adjustment	Comment
6. Deferred Tax Asset BOY	30,195	From Unused/(Utilized) columns on Line 5
7. Deferred Tax Asset EOY	<u>42,598</u>	From Unused/(Utilized) columns on Line 5
8. Average Rate Base	36,397	(BOY + EOY)/2
9. Return Requirement	2,675	Rate Base * Req Rate of Return
10. RR Tax on Equity Return	<u>630</u>	(T/(1-T))*RB*Equity Return
11. Rate Base Revenue Requirement	3,305	Line 9 + Line 10
12. Deferred Tax	(12,403)	From Unused/(Utilized) columns on Line 5
13. Current Tax Rev Req <sup>1</sup>	<u>12,385</u>	From Line 19
14. Annual Revenue Requirement Increase (Reduction)	<u><b>3,287</b></u>	Line 10+11+12
<sup>1</sup> <i>Current Income Tax Rev Req Calculation</i>		
15. Utilized Deductions	-	From Unused/(Utilized) columns on Line 1
16. Deferred Taxes	(12,403)	Line 12
17. Unused State Tax Credits	64	From Unused/(Utilized) columns on Line 3
18. Unused Federal Tax Credits	<u>12,339</u>	From Unused/(Utilized) columns on Line 4
19. Current Income Tax Revenue Requirement	<u>12,385</u>	(T/(1-T))*(-Line 15+(1-Fed Tax Rate)xLine16+Line17)+(1-Fed Tax Rate)xLine 16+Line 17

**Weighted Cost of Capital**

**2021**

Active Rates and Ratios Version	Proposed
Cost of Short Term Debt	1.00%
Cost of Long Term Debt	4.22%
Cost of Common Equity	10.20%
Ratio of Short Term Debt	0.54%
Ratio of Long Term Debt	46.96%
Ratio of Common Equity	52.50%
Weighted Cost of STD	0.01%
Weighted Cost of LTD	1.98%
Weighted Cost of Debt	1.99%
<b><u>Weighted Cost of Equity</u></b>	<b><u>5.36%</u></b>
<b>Required Rate of Return</b>	<b>7.35%</b>

Corp Composite Tax Rate	28.11%
ND Composite Tax Rate	24.40%
Federal Tax Rate	21.00%

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Change in Cost of Capital

Calculate the revenue requirement associated with the  
change in cost of capital from last authorized to proposed

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Change in Cost of Capital

	2021 Test Year
Total Rate Base (\$000s)	676,755 <b>a</b>
Change	(2,504) <b>e=a * (d - c)</b>
Tax Impact	(562) <b>f</b>
	(1,942) <b>g=e+f</b>
Tax Gross-Up Factor	1.322837 <b>b</b>
Total Impact	(2,570) <b>h=g * b</b>
Cost of Capital Column BCH-1, Schedule 6 Difference	(2,570) <b>i</b> 0 <b>j = h - i</b>

Cap Structure Last Authorized

	Ratio	Cost	Weighted Cost
Short Term Debt	2.48%	0.75%	0.02%
Long Term Debt	44.96%	5.14%	2.31%
Common Equity	52.56%	10.25%	5.39%
Required Rate of Return	100.00%		7.72% <b>c</b>

Cap Structure Proposed in Current Case - 2021 Test Year

	Ratio	Cost	Weighted Cost
Short Term Debt	0.54%	1.00%	0.01%
Long Term Debt	46.96%	4.22%	1.98%
Common Equity	52.50%	10.20%	5.36%
Required Rate of Return	100.00%		7.35% <b>d</b>

Purpose: The purpose of the TCR interim removal adjustment is to remove the rate base, revenues, and expense components of TCR projects we're proposing to roll into base rates out of interim rates. In the short term, these costs are expected to stay in the TCR rider until the conclusion of this rate case, and so we're removing them from interim rates to prevent double recovery.

Northern States Power Company  
North Dakota Electric Jurisdiction  
TCR Rider Removal for 2021 Future Test Year

TCR Removal - Rate Base (ND Electric Jurisdiction)	BOY	EOY	Average	TCR Rider Removal
CWIP	-	-	-	-
Plant In Service	(91,609,187)	(92,796,824)	(92,203,005)	(92,203,005)
Depreciation Reserve	(8,529,895)	(10,441,500)	(9,485,697)	(9,485,697)
Accumulated Deferred Income Tax	(16,848,204)	(17,613,668)	(17,230,936)	(17,230,936)
<b>Total TCR Rate Base Removal</b>				<b>(65,486,372)</b>
<b>TCR Removal - Income Statement (ND Electric Jurisdiction)</b>			<b>Full Year</b>	
Rider Revenues (Retail Revenues)			(8,542,305)	(8,542,305)
RECB Revenues (Other Revenues)			(723,018)	(723,018)
<b>Total Revenues</b>				<b>(9,265,323)</b>
RECB Expenses			-	-
Depreciation Expense			(1,821,554)	(1,821,554)
Property Taxes			(1,394,379)	(1,394,379)
Deferred Taxes			(601,770)	(601,770)
Federal and State Income Taxes			(8,650)	(647,043)
<b>Total Expenses</b>				<b>(4,464,747)</b>
Required Return (Rate Base * Rate of Return)				(4,813,248)
Operating Income (Total Revenues - Expenses)				(4,800,575)
Income Sufficiency/(Deficiency)				(12,673)
Revenue Conversion Factor (1/(1-Composite Tax Rate))				1.322837
Revenue Sufficiency/(Deficiency)				<b>(16,764)</b>

Rider Project	Component Description	Move to Base
Avon – Albany Rebuild	A.0000351.033-NSPM 0795 Avon - Albany	No
Big Stone-Brookings	A.0000447.002 B5SB-345kV Line Non-ShareROW	Yes
Big Stone-Brookings	A.0000447.003 B5SB-Brooking Non Shared Sub	Yes
Big Stone-Brookings	A.0000447.004 B5SB-Permitting Pre Con,Non Sh	Yes
Big Stone-Brookings	A.0000447.005 B5SB-345kV Non Shared Line	Yes
Big Stone-Brookings	A.0000447.006 B5SB Brookings Non Shared Sub Comm	Yes
Big Stone-Brookings	A.0002045.004 Big Stone - Brookings 345 kV Line	Yes
Big Stone-Brookings	A.0002045.005 Big Stone-Brookings 345kV Line,ROW	Yes
Big Stone-Brookings	A.0002045.006 B5SB-Brooking Sub, Land	Yes
Black Dog - Savage	A.0000228.001 Line 0844 Black Dog-Savage Lin	Yes
Black Dog - Savage	A.0000228.003 Blackdog Line 0861 - West Line	Yes
Black Dog - Savage	A.0000228.004 Blackdog Line 0844 - West Line	Yes
Black Dog - Savage	A.0000228.005 Reloc 0844&0861 Black Dog-Salv	Yes
Black Dog - Wilson	A.0000155.002-Black Dog Wilson 115k	No
Bluff Creek - Westgate	A.0000125.003 SWTC PHASE 2 CON & Route Permi	Yes
Bluff Creek - Westgate	A.0000125.010 Scott County 115kV Sub	Yes
Bluff Creek - Westgate	A.0000125.014 Westgate 115kV Sub Termination	Yes
Bluff Creek - Westgate	A.0000125.028 5569 Westgate-Bluff Crk 115kV	Yes
Bluff Creek - Westgate	A.0000125.029 5516Bluff Crk-Chanhasen 115kVS	Yes
Bluff Creek - Westgate	A.0000125.030 5570Bluff Crk-Scott Cty 115kV	Yes
Bluff Creek - Westgate	A.0000125.031 0740 Exce-Scott Cty-BLC 69kV	Yes
Bluff Creek - Westgate	A.0000125.032 5516 Westgate-Bluff Crk 115kV	Yes
Bluff Creek - Westgate	A.0000692.001 Bluff Creek 115kV Expansion Su	Yes
Bluff Creek - Westgate	A.0000692.002 Bluff Creek Sub Comm	Yes
CAPX2020 Brookings	10889130-CapX Brookings Proj DvlpNo	Yes
CAPX2020 Brookings	11482964-CAPX Brookings 0982 WLM-BL	Yes
CAPX2020 Brookings	11684468-CAPX2020 Blue Lake-Helena,	Yes
CAPX2020 Brookings	11887584-0832 ROW Easements,Line	Yes
CAPX2020 Brookings	A.0000141.001 Franklin Transformer Sub	Yes
CAPX2020 Brookings	A.0000143.001 Lake Marion - Burnsville Line	Yes
CAPX2020 Brookings	A.0000143.002 Lake Marion-Burnsville, Sub	Yes
CAPX2020 Brookings	A.0000154.001 Hazel Creek Substation Communi	Yes
CAPX2020 Brookings	A.0000154.049 0717 ARL GRI-69kV Deadend, Lan	Yes
CAPX2020 Brookings	A.0000154.052 CAPX HMP-Brookings N-Shared,Co	Yes
CAPX2020 Brookings	A.0000154.053 Lyon County Comm	Yes
CAPX2020 Brookings	A.0000154.057 CAPX Brookings Cedar-Helena,RO	Yes
CAPX2020 Brookings	A.0000154.058 CAPX Brookings MN Valley Sub	Yes
CAPX2020 Brookings	A.0000154.060 CAPX Brookings Lyon Cty Sub	Yes
CAPX2020 Brookings	A.0000154.061 CAPX Brookings Helena, sub	Yes
CAPX2020 Brookings	A.0000154.062 CapX Brookings border-Lyon lin	Yes
CAPX2020 Brookings	A.0000154.063 CapX Brookings border-Lyon Row	Yes
CAPX2020 Brookings	A.0000154.064 CapX Brookings Brookings Cty-b	Yes
CAPX2020 Brookings	A.0000154.065 CapX Brookings Brookings Cty-b	Yes
CAPX2020 Brookings	A.0000154.066 CapX Brookings Brookings Hazel	Yes
CAPX2020 Brookings	A.0000154.067 CapX Brookings Brookings Hazel	Yes
CAPX2020 Brookings	A.0000154.068 CapX Brookings Brookings Lyon-	Yes
CAPX2020 Brookings	A.0000154.069 CapX Brookings Brookings Lyon-	Yes
CAPX2020 Brookings	A.0000154.070 CAPX Brookings Franklin sub	Yes
CAPX2020 Brookings	A.0000154.071 CAPX Brookings Hazel sub	Yes
CAPX2020 Brookings	A.0000154.072 CAPX Brookings Helena-Lk Mario	Yes
CAPX2020 Brookings	A.0000154.073 CapX Brookings Helena-Lk Mario	Yes
CAPX2020 Brookings	A.0000154.074 CapX Brookings Lk Marion-Hampt	Yes
CAPX2020 Brookings	A.0000154.075 CapX Brookings Lk Marion-Hampt	Yes
CAPX2020 Brookings	A.0000154.076 CAPX2020 Brookings Cty non sha	Yes
CAPX2020 Brookings	A.0000154.077 5558 Cedar Mountain to Frankli	Yes
CAPX2020 Brookings	A.0000154.078 0956 Lyon Cty to Cedar Mountai	Yes
CAPX2020 Brookings	A.0000154.079 CAPX 0958 Cedar Mtn to Helena	Yes
CAPX2020 Brookings	A.0000154.080 0956 Lyon Cty to Cedar Mountai	Yes
CAPX2020 Brookings	A.0000154.081 5558 Cedar Mountain to Frankli	Yes
CAPX2020 Brookings	A.0000154.082 0958 Cedar Mountain to Helena	Yes
CAPX2020 Brookings	A.0000154.083 0719 FRA WNU-FRA CAPXB NSLine	Yes
CAPX2020 Brookings	A.0000154.084 0722 FRA Bird Island-FRA CAPX	Yes
CAPX2020 Brookings	A.0000154.085 0721 FRA Winthrop-FRA CAPX B N	Yes
CAPX2020 Brookings	A.0000154.086 0837 FRA FRT_FRA CAPX B NU, Li	Yes
CAPX2020 Brookings	A.0000154.087 0876 FRA MNV-FRA CAPX B NULine	Yes
CAPX2020 Brookings	A.0000154.088 0717 ARL GRI 69kV Rebuild 5.9	Yes
CAPX2020 Brookings	A.0000154.089 MN Valley Relay Rplmnt for 087	Yes
CAPX2020 Brookings	A.0000154.090 CAPX Brookings Hampton NS Sub	Yes
CAPX2020 Brookings	A.0000154.093 Franklin Sub Trans Line Exits,	Yes
CAPX2020 Brookings	A.0000154.094 0976 Hanpton Tie-in Brookings	Yes
CAPX2020 Brookings	A.0000154.097 CAPX Brk Brk Cty SD Line	Yes
CAPX2020 Brookings	A.0000154.098 Helena Communications Sub	Yes
CAPX2020 Brookings	A.0000154.116 Franklin Sub RTU Comm	Yes
CAPX2020 Brookings	A.0000154.117 Retire 115kV 0825 Partial Line	Yes
CAPX2020 Brookings	A.0000154.146 CAPX2020 Hazel Creek Sub, Land	Yes
CAPX2020 Brookings	A.0000154.147 CAPX2020 Helena Sub, Land	Yes

Rider Project	Component Description	Move to Base
CAPX2020 Brookings	A.0000154.157 Franklin Sub Expansion, Land	Yes
CAPX2020 Brookings	A.0000154.174 Helena Sub Expansion Ph2 Brook	Yes
CAPX2020 Brookings	A.0000237.003 Prairie Island-345kV Relaying	Yes
CAPX2020 Brookings	A.0000237.004 Prairie Island-345kV Relaying	Yes
CAPX2020 - Fargo	11348159-0868 Sauk River-SCL Inland	Yes
CAPX2020 - Fargo	11383584-0824 SCL-Wakefield I-94 X-	Yes
CAPX2020 - Fargo	11406894-Monticello Sub- 345kV GSU	Yes
CAPX2020 - Fargo	11415365-St Cloud,Remote End work f	Yes
CAPX2020 - Fargo	11415369-Sauk River-Remote End work	Yes
CAPX2020 - Fargo	A.0000154.099 CapX Fargo Development Non Sh	Yes
CAPX2020 - Fargo	A.0000154.100 CAPX Fargo-Monti-Quarry Non Sh	Yes
CAPX2020 - Fargo	A.0000154.101 CAPX-0955 Alexandria-ND Border	Yes
CAPX2020 - Fargo	A.0000154.102 CAPX-0954 Quarry-Alexandria 34	Yes
CAPX2020 - Fargo	A.0000154.103 CAPX 0999(ND)ND Border to Bis	Yes
CAPX2020 - Fargo	A.0000154.104 CAPX 0954Quarry-Alexandria 345	Yes
CAPX2020 - Fargo	A.0000154.105 CAPX 0955(MN)Alexandria-ND Bor	Yes
CAPX2020 - Fargo	A.0000154.106 CAPX 0955(ND)ND Border to Bis	Yes
CAPX2020 - Fargo	A.0000154.107 CAPX2020 Monti-Quarry Line,Non	Yes
CAPX2020 - Fargo	A.0000154.108 Quarry SubPh 2 345kV Non Share	Yes
CAPX2020 - Fargo	A.0000154.109 CAPX Fargo-Bison Non SharedSub	Yes
CAPX2020 - Fargo	A.0000154.111 Bison-New 345kV SW Yard Comm	Yes
CAPX2020 - Fargo	A.0000154.112 Quarry Sub Ph2 N/S Capacitors	Yes
CAPX2020 - Fargo	A.0000154.140 CAPX2020 Quarry Sub(Non-Shared)	Yes
CAPX2020 - Fargo	A.0000154.143 CAPX2020 Monti Sub, (Non-Share	Yes
CAPX2020 - Fargo	A.0000154.150 CAPX Fargo- Bison Sub (ND), La	Yes
CAPX2020 - Fargo	A.0000154.154 CAPX Quarry Sub, Land Non Shared	Yes
CAPX2020 - Fargo	A.0000154.158 CAPX2020 Douglas County,N/S Sub	Yes
CAPX2020 - La Crosse Local	A.0000154.007 CAPX Hampton-N.Rochester 345kV	Yes
CAPX2020 - La Crosse Local	A.0000154.008 CAPX Hampton-N.Rochester 345kV	Yes
CAPX2020 - La Crosse Local	A.0000154.009 CapX N. Rochester-Chester line	Yes
CAPX2020 - La Crosse Local	A.0000154.010 CapX N. Rochester-Chester row	Yes
CAPX2020 - La Crosse Local	A.0000154.014 0976 Hampton Tie-in La Crosse,	Yes
CAPX2020 - La Crosse Local	A.0000154.030 #0739 69kV Zumbrota-Dodge CtrN	Yes
CAPX2020 - La Crosse Local	A.0000154.031 0712 69KVZumbrota-Cannon Falls	Yes
CAPX2020 - La Crosse Local	A.0000154.037 CAPX HMP, La Crosse,N-Shared,C	Yes
CAPX2020 - La Crosse Local	A.0000154.039 CAPX HMP SubSharedComm	Yes
CAPX2020 - La Crosse Local	A.0000154.040 CAPX N Roch-Hampton Station Wi	Yes
CAPX2020 - La Crosse Local	A.0000154.091 Hampton Sub-Land BrookingsCAPX	Yes
CAPX2020 - La Crosse Local	A.0000154.114 CAPX2020 Hampton Sub-Clearing	Yes
CAPX2020 - La Crosse Local	A.0000154.115 CAPX NR H N Roch Term Sub	Yes
CAPX2020 - La Crosse Local	A.0000154.118 CAPX NR H Hampton Term Sub	Yes
CAPX2020 - La Crosse Local	A.0000154.169 CAPX Hampton Sub-La Crosse Sha	Yes
CAPX2020 - La Crosse MISO	A.0000154.002 CapX LaCrosse Proj Dvlp Non S	Yes
CAPX2020 - La Crosse MISO	A.0000154.003 CAPX North Rochester N/S Sub	Yes
CAPX2020 - La Crosse MISO	A.0000154.004 CAPX North Rochester N/S, Land	Yes
CAPX2020 - La Crosse MISO	A.0000154.005 CAPX La Crosse N/S Roch-N.Hill	Yes
CAPX2020 - La Crosse MISO	A.0000154.006 CAPX La Crosse N/S Roch-N.Hill	Yes
CAPX2020 - La Crosse MISO	A.0000154.011 CapX N. Rochester-River line	Yes
CAPX2020 - La Crosse MISO	A.0000154.012 CapX N. Rochester-River row	Yes
CAPX2020 - La Crosse MISO	A.0000154.013 0979 Reoute to N. Rochester Li	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.015 CapX La Crosse Miss River MN N	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.016 CAPX 2020 WI Line Non Shared	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.018 CapX Briggs Road sub	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.019 Capx River-Briggs Road row	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.020 Capx River-Briggs Road line	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.021 CAPX La Crosse Rpl Ln Relay Su	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.022 CAPX Tremval Sub Rpl Ln Relay	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.023 CAPX Briggs Road, N5, WI, Land	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.024 CapX Briggs Road Sub - Communi	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.025 CapX La Crosse Miss River WI N	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.032 W3413 69kV Alma DPC-Goodhue Ta	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.033 W3508 69kV Tie Line-BR to NR N	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.036 161 Tremval Mayfair345-161Holm	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.161-0965 N.Roch-Miss Rive	Yes
CAPX2020 - La Crosse MISO - WI	A.0000154.162-3103 CapX River-Brigg	Yes
Cass County SUB Expansion	A.0000384.001 Cass County 3rd Dist TRSub	Yes
Cass County SUB Expansion	A.0000384.002 Line 0866 New Conductor-Line	Yes
Cass County SUB Expansion	A.0000384.003 Line 0866 New Conductor, Line	Yes
Cass County SUB Expansion	A.0000384.004 Cass Cnty 3rd Dist TR Comm	Yes
Chaska - Hwy 212 Conversion	A.0000254.002 Scot County Sub Term Sub	Yes
Chaska - Hwy 212 Conversion	A.0000254.003 W Waconia Sub Term. Sub	Yes
Chaska - Hwy 212 Conversion	A.0000254.004 Hwy 212 Corridor Permitting	Yes
Chaska - Hwy 212 Conversion	A.0000254.007 Line 5556 W Creek to VictoriaR	Yes
Chaska - Hwy 212 Conversion	A.0000254.008 Line 5557 Ave Lake to Augusta	Yes
Chaska - Hwy 212 Conversion	A.0000254.009 Line 5556 West Creek Sub to Sc	Yes
Chaska - Hwy 212 Conversion	A.0000254.010 Line 5557 Augusta Sub to Victo	Yes

Rider Project	Component Description	Move to Base
Chaska - Hwy 212 Conversion	A.0000254.011 West Creek-NEW 115KV SUB Commu	Yes
Chaska - Hwy 212 Conversion	A.0000254.012 Line 5557 Aue Lake to Victoria	Yes
Chaska - Hwy 212 Conversion	A.0000254.013 Line 5556 W. Creek Sub to Scot	Yes
Chaska - Hwy 212 Conversion	A.0000254.016 West Creek Substation, Sub	Yes
Chaska - Hwy 212 Conversion	A.0000254.017 Line 5556 W. Creek to Victoria Tap,	Yes
Chisago 2nd Transformer Addition	A.0000266.001 Chisago County TR 5 Sub	Yes
Chisago 2nd Transformer Addition	A.0000266.002 Chisago County TR5 Comm	Yes
Comm Network Program	A.0001320.007-NSPM Comm Network Pro	No
Comm Network Program	A.0001320.008-NSPM Comm Network Pro	No
Comm Network Program	A.0001320.017-AS King - Private Comm Network	No
Comm Network Program	A.0001320.018-Black Dog - Private Comm Network	No
Comm Network Program	A.0001320.019-Prairie Island - Private Comm Netwo	No
Comm Network Program	A.0001320.020-Rosemount - Private Comm Network	No
CVA SIC Arresters	A.0001011.001-Adams - Replace SIC A	Yes
CVA SIC Arresters	A.0001011.002-Blue Lake - Replace S	Yes
CVA SIC Arresters	A.0001011.003-Chisago Co - Replace	Yes
CVA SIC Arresters	A.0001011.004-King - Replace SIC Ar	Yes
CVA SIC Arresters	A.0001011.005-Red Rock - Replace Si	Yes
CVA SIC Arresters	A.0001011.006-Sherco - Replace SIC	Yes
CVA SIC Arresters	A.0001011.007-Terminal - Replace Si	Yes
CVA SIC Arresters	A.0001011.008-Wilmarth - Replace Si	Yes
DCP Great Plains	A.0010174.004-Great Plains 5503 Lin	No
DCP Great Plains	A.0010174.005-Great Plains Sub TAM	No
Dean Lake Substation	A.0001342.001 Dean Lake Substation	Yes
Dean Lake Substation	A.0001342.002 Blue Lake Sub Wave Trap	Yes
Dean Lake Substation	A.0001342.004 Scott County Sub Wave Trap	Yes
Dean Lake Substation	A.0001342.007 Blue Lake Sub Wave Trap Comm	Yes
ELR - Breakers - NSPM	A.0000394.003-Terminal-Replace Brea	Yes
ELR - Breakers - NSPM	A.0000394.004 Mallard-Rpl Breakers 5T8 5T9 5	Yes
ELR - Breakers - NSPM	A.0000394.006 St Cloud-Rpl Breakers 5N31 5N3	Yes
ELR - Breakers - NSPM	A.0000394.009 NSPM 2016 ELR Breakers Sub	No
ELR - Breakers - NSPM	A.0000394.011 Arden Hills - Replace Breaker	Yes
ELR - Breakers - NSPM	A.0000394.012 Coon Creek - Replace Bkrs 5M11	Yes
ELR - Breakers - NSPM	A.0000394.013 Medicine Lake - Replace Breake	Yes
ELR - Breakers - NSPM	A.0000394.015 Twin Lakes - Replace Breaker 5	Yes
ELR - Breakers - NSPM	A.0000394.016 Souris - Repalce Breaker 5T70	No
ELR - Breakers - NSPM	A.0000394.017 Shepard - Replace Breaker 5P24	Yes
ELR - Breakers - NSPM	A.0000394.025-Excelsior-Replace Bkrs 4M14 & 4M15	Yes
ELR - Breakers - NSPM	A.0000394.026-Fifth St-Replace Bkrs 5M760,5M765,5	No
ELR - Breakers - NSPM	A.0000394.027-Hugo-Replace Bkrs 5P196 & 5P197	No
ELR - Breakers - NSPM	A.0000394.028-Inver Grove-Replace 4P8,4P9,4P10	No
ELR - Breakers - NSPM	A.0000394.029-Minnesota Valley-Replace 69 kV & 11	No
ELR - Breakers - NSPM	A.0000394.030-Prairie-Replace Bkrs 4G8 & 4G9	No
ELR - Breakers - NSPM	A.0000394.031-Arlington-Replace Bkrs 45191,45192,	No
ELR - Breakers - NSPM	A.0000394.032-Rogers Lake-Replace Bkr 5P69	No
ELR - Breakers - NSPM	A.0000394.033-Rose Place-Replace Bkr 5P50	No
ELR - Breakers - NSPM	A.0000394.034-Wakefield-Replace Bkr 5N28	No
ELR - Breakers - NSPM	A.0000394.035-Winthrop-Replace Brk 4554	No
ELR - Breakers - NSPM	A.0000394.036-Wilmarth-Replace Bkr 5519	No
ELR - Breakers - NSPM	A.0000394.037-Westgate-Replace Bkrs 4M3 & 4M5	No
ELR - Breakers - NSPM	A.0000394.038-Zumbrota-Replace Bkrs 4H12 & 4H14	Yes
ELR - Breakers - NSPM	A.0000394.039-Cottage Grove Breaker	Yes
ELR - Breakers - NSPM	A.0000394.040-EXC RTU Replacement	No
ELR - Breakers - NSPM	A.0000395.088-Chemolite - Relaying	Yes
ELR - Breakers - NSPM	A.0000395.093-Cedarvale Relaying -	Yes
ELR - Breakers - NSPM	A.0000395.096-Red Rock Relaying	No
ELR - Relay - NSPM	A.0000166.001 Mallard Substation	Yes
ELR - Relay - NSPM	A.0000237.007 Sheyenne - 230 kV Relaying, su	Yes
ELR - Relay - NSPM	A.0000267.019 Westgate Relaying-EDP2MRR-EESu	Yes
ELR - Relay - NSPM	A.0000267.021 Black Dog-Replace Relaying PKN	Yes
ELR - Relay - NSPM	A.0000395.002 Fifth St. Relaying - MST-BB Su	Yes
ELR - Relay - NSPM	A.0000395.003 King Relaying - OPK - DD Sub	Yes
ELR - Relay - NSPM	A.0000395.008 Terminal Relaying - GPH - BB 5	Yes
ELR - Relay - NSPM	A.0000395.009 Afton Relaying - OPK - DD Sub	Yes
ELR - Relay - NSPM	A.0000395.010 Gopher Relaying - MSTTER-BBSub	Yes
ELR - Relay - NSPM	A.0000395.011 Main St Relaying - GPH FST - B	Yes
ELR - Relay - NSPM	A.0000395.012 Oak Park Relaying-AFTASK-DD Su	Yes
ELR - Relay - NSPM	A.0000395.016 NSPM 2016 ELR Relays, Sub	No
ELR - Relay - NSPM	A.0000395.018 Eden Prairie Relaying - WSG1WS	Yes
ELR - Relay - NSPM	A.0000395.019 Lexington Relaying - AHI - FF	Yes
ELR - Relay - NSPM	A.0000395.020 Inver Grove Relaying - IVH PKN	Yes
ELR - Relay - NSPM	A.0000395.021 Inver Hills Relaying - CHE IVG	Yes
ELR - Relay - NSPM	A.0000395.022 Medicine Lake Relaying - PKL -	Yes
ELR - Relay - NSPM	A.0000395.024 Twin Lakes Relaying - CNC - HH	Yes
ELR - Relay - NSPM	A.0000395.025 West Coon Rapids Relaying - CN	Yes
ELR - Relay - NSPM	A.0000395.026 NSPM 2017 ELR Relays Sub	Yes

Rider Project	Component Description	Move to Base
ELR - Relay - NSPM	A.0000395.027 Parkers Lake Relaying - MEL -	Yes
ELR - Relay - NSPM	A.0000395.028 Red Rock Relaying - CGR CRY-RF	Yes
ELR - Relay - NSPM	A.0000395.029-NSPM 2018 ELR Relays	No
ELR - Relay - NSPM	A.0000395.031 Coon Creek Relaying - MOL TWL	Yes
ELR - Relay - NSPM	A.0000395.032 Cottage Grove Relaying - CHE R	Yes
ELR - Relay - NSPM	A.0000395.033 Arden Hills Relaying - LEX - F	Yes
ELR - Relay - NSPM	A.0000395.038 King Relaying - OPK Comm	Yes
ELR - Relay - NSPM	A.0000395.039 Crossroads Relaying - Transfer	Yes
ELR - Relay - NSPM	A.0000395.040 Granite City Relaying - BENWSC	Yes
ELR - Relay - NSPM	A.0000395.053-Aldrich - Replace the	Yes
ELR - Relay - NSPM	A.0000395.056-Oak Park Relaying AFT	Yes
ELR - Relay - NSPM	A.0000395.058-Chemolite Relaying IV	Yes
ELR - Relay - NSPM	A.0000395.059-Split Rock Relaying A	Yes
ELR - Relay - NSPM	A.0000395.060-Main St Relaying GPH	Yes
ELR - Relay - NSPM	A.0000395.061-Airport Relaying - RLK	No
ELR - Relay - NSPM	A.0000395.062-Black Dog Relaying-BLL,BRV,CDV	No
ELR - Relay - NSPM	A.0000395.063-Cedarvale Relaying - BDS,SOU	Yes
ELR - Relay - NSPM	A.0000395.064-Elliot Park Relaying-MST,RIV	No
ELR - Relay - NSPM	A.0000395.065-Fifth St Relaying - RIV	No
ELR - Relay - NSPM	A.0000395.066-Ft Ridgely Relaying - WLM	No
ELR - Relay - NSPM	A.0000395.067-Koch Relaying - JNC	No
ELR - Relay - NSPM	A.0000395.068-Lincoln Co Relaying - CHC,CEN	No
ELR - Relay - NSPM	A.0000395.069-Main St Relaying - ELP,RIV	No
ELR - Relay - NSPM	A.0000395.070-Mallard Relaying-SOR	Yes
ELR - Relay - NSPM	A.0000395.071-Moore Lake Relaying - RIV	No
ELR - Relay - NSPM	A.0000395.072-Osseo Relaying - Bus1 TT	No
ELR - Relay - NSPM	A.0000395.073-Paynesville Relaying - WAK	No
ELR - Relay - NSPM	A.0000395.074-Prairie Relaying - NOR1,NOR2	No
ELR - Relay - NSPM	A.0000395.075-Riverside Relaying - MOL,TWL	No
ELR - Relay - NSPM	A.0000395.076-Riverside Relaying-ELP,FST,MST	No
ELR - Relay - NSPM	A.0000395.077-Rogers Lake Relaying-AIR	No
ELR - Relay - NSPM	A.0000395.078-Souris Relaying-MAL	Yes
ELR - Relay - NSPM	A.0000395.079-Southtown Relaying - CDV	Yes
ELR - Relay - NSPM	A.0000395.080-Tanners Lake Relaying - WDY	No
ELR - Relay - NSPM	A.0000395.081-Twin Lakes Relaying - RIV	No
ELR - Relay - NSPM	A.0000395.082-Wakefield Relaying - PAT	No
ELR - Relay - NSPM	A.0000395.083-West Coon Rapids Relaying-ECK	No
ELR - Relay - NSPM	A.0000395.084-Wilmarth Relaying - FTR	No
ELR - Relay - NSPM	A.0000395.085-Black Dog Replace Rel	Yes
ELR - Relay - NSPM	A.0000395.086-AS King Rpl 345 kV Re	Yes
ELR - Relay - NSPM	A.0000395.090-Cedarvale Replace Rel	No
ELR - Relay - NSPM	A.0000395.094-SOU ELR Relay Repl on	Yes
ELR - Relay - NSPM	A.0000395.095-SHP Relay Carrier Rep	Yes
ELR - Relay - NSPM	A.0000506.004 Chemolite Relaying - CGR-RRK -	Yes
ELR - Transformers - NSPM	A.0000506.002 NSPM 2016 ELR Transformers, Su	No
ELR - Transformers - NSPM	A.0000506.006 Adams-Replace #10 Reactor Sub	Yes
ELR - Transformers - NSPM	A.0000869.001 Cannon Falls Xmsn - Rpl TR6Sub	Yes
ELR Nuclear NSPM	A.0001014.001-NSPM - ELR - Nuclear	Yes
Gleason Lake Sub	A.0001255.003 Gleason Lake Cap Bank Sub	Yes
Gleason Lake Sub	A.0001255.004 G5L to PKL Line Permit Pre Con	Yes
Gleason Lake Sub	A.0001255.005 0814 ROW	Yes
Gleason Lake Sub	A.0001255.006 0894 ROW	Yes
Gleason Lake Sub	A.0001255.007 0814 Rebuild Line	Yes
Gleason Lake Sub	A.0001255.008 0894 Rebuild Line	Yes
Gleason Lake Sub	A.0001255.009-Parkers Lake Sub	Yes
Glencoe - Waconia	11613475-Line 0771-Plato to Diamond	Yes
Glencoe - Waconia	11613477-Line 0771 Plato to Young A	Yes
Glencoe - Waconia	A.0000125.002 SWTC - Con & R Permit, Line	Yes
Glencoe - Waconia	A.0000125.004 Line 5557W.Waconia to Victoria	Yes
Glencoe - Waconia	A.0000125.005 Line 5552 Glencoe to W.Waconia	Yes
Glencoe - Waconia	A.0000125.006 Line 5552 Plato to W. Waconia	Yes
Glencoe - Waconia	A.0000125.007 Line 5557 W. Waconia to Aue La	Yes
Glencoe - Waconia	A.0000125.008 Line 5552 Diaond-Plato 115kV L	Yes
Glencoe - Waconia	A.0000125.009 Plato New 115kV, Sub	Yes
Glencoe - Waconia	A.0000125.011 West Waconia 115kV Sub Term Su	Yes
Glencoe - Waconia	A.0000125.015 New Plato Trans Sub, Land	Yes
Glencoe - Waconia	A.0000125.020 Line 0735-W Waconia to Carver	Yes
Glencoe - Waconia	A.0000125.033 Westgate Sub Comm	Yes
GRE - Lake Wilson Breaker Station	A.0001055.001-GRE Moon Lake Switchi	Yes
GRE - Lake Wilson Breaker Station	A.0001055.002-Moon Lake ROW	Yes
HIBTAC 500kV	A.0000901.001-HIBTAC 500kV Relocati	No
HIBTAC 500kV	A.0000901.002-HIBTAC 500kV Relocati	No
Hollydale Dist. 115kV	A.0000226.001 Hollydale 115kV Conversion Su	Yes
Hollydale Dist. 115kV	A.0000226.002 Hollydale to Medina Purchase	Yes
Hollydale Dist. 115kV	A.0000226.005 Pomerleau Lake Land	Yes
Hollydale Dist. 115kV	A.0000226.006 Pomerleau Lake Sub	Yes

Rider Project	Component Description	Move to Base
Hollydale Dist. 115kV	A.0000226.007 Hollydale - Pomerleau Lake 115	Yes
Hollydale Dist. 115kV	A.0000226.013 Hollydale TR Expansion TAM	No
Hollydale Dist. 115kV	A.0000226.014 Medina to Pomerleau Line purchahse	Yes
Hollydale Dist. 115kV	A.0000226.016 Medina to Pomerleau ROW	Yes
Hollydale Dist. 115kV	A.0000226.017 Pomerleau Lake Comm	Yes
Hollydale Dist. 115kV	A.0000226.018 69kV Great River Ln Ext line	Yes
Hollydale Dist. 115kV	A.0000226.020-Medina to PML 69kV Re	Yes
Hollydale Dist. 115kV	A.0000226.021-Line5409 In/Out at HO	No
HPFF Minneapolis Upgrade	A.0000723.006-Aldrich HMI	No
HPFF Minneapolis Upgrade	A.0000723.007-HPFF upgrade Solution	Yes
Huntley - Wilmarth	A.0000835.001-Huntley Wilmarth Prec	No
Huntley - Wilmarth	A.0000835.003-Huntley Wilmarth 345	No
Huntley - Wilmarth	A.0000835.004-Huntley Wilmarth 345	No
Huntley - Wilmarth	A.0000835.005-Wilmarth 345 Sub Expa	No
Huntley - Wilmarth	A.0000835.006-0982 WLM-Crandall HW 2nd Circuit N/	No
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.001 0885 KOL - GLK 115kV DBL Ckt.	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.002 Goose Lake (GLK) Ring Bus Conv	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.003 Kohlman Lake(KOL) - Install Br	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.004 Long Lake (LLK) Ring Bus Conve	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.005 Kohlman Lake-Inst Breaker&Dead	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.006 0801 115kV LLK-BYT Tap Rem&Ins	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.007 0830 115kV LLK-OAD Rem&Inst LL	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.008 0885 KOL-GLK Removal KOL-LK LI	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.009 5519 Double Circuit with Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.010 5560 KOL-GLK(Line 1)Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.011 5561 KOL-GLK (Line 2) Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.013 5563 KOL-LLK (Line 2) Line	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.014 Goose Lake Sub Comm	Yes
Kohlman Lake-Goose Lake 2nd ckt	A.0000370.015 5562 KOL-LLK (line 1), Line	Yes
La Crosse - Madison 345 kV Lin	A.0000306.005-LAX-MAD Shared Precon	Yes
LaCrosse - Madison	A.0000306.001-La Crosse - Madison 3	Yes
LaCrosse - Madison	A.0000306.002-LAX-MAD New 345kV Non	Yes
LaCrosse - Madison	A.0000306.003-LAX-MAD New 345kV Non	Yes
LaCrosse - Madison	A.0000306.004-Briggs Road Sub 345kV	Yes
LaCrosse - Madison	A.0000306.005-LAX-MAD Shared Precon	Yes
LaCrosse - Madison	A.0000306.008-3104 Lax-Mad 345 N/S	Yes
Lawrence to Falls Capacity Enhancement	A.0001060.001 LAW to FLS Capacity Enhancement 072	Yes
Lawrence to Falls Capacity Enhancement	A.0001060.002 LAW to FLS Capacity Enhancement 556	Yes
Line ELR - NSPM	A.0000504.025 NSPM T-Line ELR 2016 69kV, Line	No
Line ELR - NSPM	A.0000504.026 NSPM Tline ELR 2016 115kV Line	Yes
Line ELR - NSPM	A.0000504.033-SD 115kV T Line ELR	Yes
Line ELR - NSPM	A.0000504.034-NSPM Tline ELR 345kV	No
Line ELR - NSPM	A.0000504.035-NSPM Tline ELR 230kV	Yes
Line ELR - NSPM	A.0000504.036-NSPM T-Line ELR 34.5k	Yes
Line ELR - NSPM	A.0000504.037-NSPM T-Line ELR 161kV	Yes
Line ELR - NSPM	A.0000504.038-NSPM T-Line ELR 500kV	No
Line ELR - NSPM	A.0000504.039 ND 69kV T-line ELR, Line	No
Line ELR - NSPM	A.0000504.040-ND 115kV T-line ELR,	Yes
Line ELR - NSPM	A.0000504.041-ND 230kV T-line ELR,	No
Line ELR - NSPM	A.0000504.042-ND 345kV T-line ELR,	No
Line ELR - NSPM	A.0000504.043 SD 69kV T-line ELR, Line	No
Line ELR - NSPM	A.0000504.044-SD 161kV T-line ELR,	No
Line ELR - NSPM	A.0000504.045-SD 230kV T-line ELR,	No
Line ELR - NSPM	A.0000504.046-SD 345kV T-line ELR,	No
Line ELR - NSPM	A.0000504.059-791 Retired 0791 69 0	Yes
Long Lake-Baytown Line Uprate	A.0001438.001-Long Lake-Baytown Ln 0801Uprate	No
Magic City	A.0001145.001-Line 0850 Rebuild	Yes
Maple Lake - Annandale	A.0000389.001 Line 05401 Maple Lake-Annandal	Yes
Maple River Red River	A.0000889.001 Maple River-Red River 2nd 115k	Yes
Maple River Red River	A.0000889.002 Red River-Maple River Sub	Yes
Maple River Red River	A.0000889.006 Maple River-Red River Pre Cons	Yes
Maple River Red River	A.0000889.007 Maple River-Red River Pre Cons	Yes
Maple River Red River	A.0000889.009 5571 MPR-RED ROW, ROW	Yes
Maple River Red River	A.0000889.010-0839 Reterm of RED CA	Yes
Maple River Red River	A.0000889.011-0839 Reterm of RED MP	Yes
Maple River Red River	A.0000889.012-0839 Dbl Circuit with	Yes
Maple River Red River	A.0000889.013-5571 MPR RED 2nd 115k	Yes
Maple River Red River	A.0000889.014-Red River Substation	Yes
Maple River Red River	A.0000889.015-0839 MPR RED Repositi	Yes
Minn Valley	A.0000274.001 Minnesota Valley-Maynard-Kerkh	Yes
Minn Valley	A.0000274.002 MAT-Kerk Tap Strct115kV Reblid	Yes
Minn Valley	A.0000274.003 MNV Relaying&DE Structure Sub	Yes
Minn Valley	A.0000274.004 MAT Relaying Sub	Yes
Minn Valley	A.0000274.005 MNV-GFA Tap69kVReconductor Lin	Yes
Minot Load Serving	A.0000594.002 Minot Load Serving Line Permit	Yes
Minot Load Serving	A.0000594.012 New 115kV Line Line 5572	Yes

Rider Project	Component Description	Move to Base
Minot Load Serving	A.0000594.013-Re Route 115kV Line L	Yes
Minot Load Serving	A.0000594.014-ROW Acquisition Line	Yes
Minot Load Serving	A.0000594.015 Land Acquisition Magic City Substat	Yes
Minot Load Serving	A.0000594.016 New 230kV Line 0924	Yes
Minot Load Serving	A.0000594.017 Magic City Sub	Yes
Minot Load Serving	A.0000594.018-ROW Acquisition Line	Yes
Minot Load Serving	A.0000594.020 Magic City Comm	Yes
MPC Fossum IA	A.0001254.001 PRA Bkr 1/2-MPC Fossum IA	Yes
NERC Order 754 NSPM	A.0000738.001-NERC 754 Protection S	Yes
NERC Order 754 NSPM	A.0000738.002-NERC 754 Protection S	Yes
NERC Order 754 NSPM	A.0000738.003-Prairie Island NERC O	No
NERC Order 754 NSPM	A.0000738.004-Monticello NERC Order	No
NERC Order 754 NSPM	A.0000738.005-Coon Creek 345kV NERC	Yes
NERC Order 754 NSPM	A.0000738.006-Terminal NERC 754 Add	Yes
NERC Order 754 NSPM	A.0000738.008-Forbes 500kV NERC Ord	No
NERC Order 754 NSPM	A.0000738.010-Parkers Lake 345kV NE	No
NERC Order 754 NSPM	A.0000738.011-Blue Lake 345kV NERC	No
NERC Order 754 NSPM	A.0000738.016-Chisago 345kV NERC Or	No
NERC Order 754 NSPM	A.0001165.001-Split Rock NERC Order	No
New Prague Area	A.0000391.001 Veseli Substation Sub	Yes
New Prague Area	A.0000391.002 Jordan Sub-New 69kV Breaker Su	Yes
New Prague Area	A.0000391.003 Line 0716 Jordan Reterminate L	Yes
New Prague Area	A.0000391.004 Line 0778 Jordan Reterminate L	Yes
New Prague Area	A.0000391.005 Line 0744 Jordan Reterminate L	Yes
New Prague Area	A.0000391.006 Veseli Sub Communication	Yes
New Prague Area	A.0000391.007 Jordan Sub Communication	Yes
New Prague Area	A.0000391.008 Line 0744-Veselli Sub Retermin	Yes
New Prague Area	A.0000391.009 Veselli Substation Land	Yes
NSM0953 Galloping Mitigate SPK	A.0000650.002 NSM0953 Galloping Mitigate SPK	Yes
NSM0953 Galloping Mitigate SPK	A.0000650.003 NSM0953 Galloping Mitigation N	Yes
NSM0953 Galloping Mitigate SPK	A.0000650.004-NSM0953 MN Gallop Mit	Yes
NSM0953 Galloping Mitigate SPK	A.0000714.016-NSM5538 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.017-NSM5545 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.018-NSM5547 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.019-NSM5547 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.020-NSM5538 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.022-NSM5531 Galloping Mit	No
NSM0953 Galloping Mitigate SPK	A.0000714.024-NSM 5537 Galloping Mi	No
NSP Reloc B	A.0000276.007-NSPM 2014 Reloc B Lin	Yes
NSP Reloc B	A.0000276.008-NSPM 2015 Reloc B Lin	Yes
NSP Reloc B	A.0000276.011-SD 2015 Reloc B Line	Yes
NSP Reloc B	A.0000276.022 NSPM 0729 Cliff Ave Reloc ROW	Yes
NSP Reloc B	A.0000276.023 NSPM0799 UG Reloc Redwing Brid	Yes
NSP Reloc B	A.0000276.026 NSPM 2016 Reloc B 69kV Line	No
NSP Reloc B	A.0000276.027-SD Reloc B 115kV, Lin	Yes
NSP Reloc B	A.0000276.033-NSPM Reloc B 115kV, L	Yes
NSP Reloc B	A.0000276.034 ND Reloc B 230kV Line	Yes
NSP Reloc B	A.0000276.035 ND Reloc B 60kV Line	No
NSP Reloc B	A.0000276.036-NSPM Reloc B 34.5kV,	No
NSP Reloc B	A.0000276.037-NSPM Reloc B 161kV, L	No
NSP Reloc B	A.0000276.038-NSPM Reloc B 230kV, L	No
NSP Reloc B	A.0000276.039-NSPM Reloc B 345kV, L	Yes
NSP Reloc B	A.0000276.040-NSPM Reloc B 500kV, L	No
NSP Reloc B	A.0000276.041-ND Reloc B 115kV Line	No
NSP Reloc B	A.0000276.042-ND Reloc B 345kV Line	No
NSP Reloc B	A.0000276.044-SD Reloc B 161kV Line	Yes
NSP Reloc B	A.0000276.045-SD Reloc B 230kV Line	No
NSP Reloc B	A.0000276.046-SD Reloc B 345kV Line	No
NSP Reloc B	A.0000276.056-SD Reloc B 69kV Line	No
NSP Reloc B	A.0000276.062-5702 MN Power Reloc R	Yes
NSP Reloc B	A.0000276.065-NSPM0980 ROW Acquisit	Yes
NSPM Major Line Rebuild	A.0000351.004 NSPM 2016 Major Line Rebuild,L	No
NSPM Major Line Rebuild	A.0000351.010 760 - Red Wing to Wabasha Lin	Yes
NSPM Major Line Rebuild	A.0000351.018 NSM0523 Chanarambie RbldLine	Yes
NSPM Major Line Rebuild	A.0000351.022-NSM0808 AIR RLK Rebu	No
NSPM Major Line Rebuild	A.0000351.026-NSM0730 - West Sioux	No
NSPM Major Line Rebuild	A.0000351.030-NSM0752 Belgrade - Pa	No
NSPM Major Line Rebuild	A.0000351.031-NSPM0729 CEN LCO 69kV	Yes
NSPM Major Line Rebuild	A.0000351.034-NSM0730 SOS - WSF Reb	No
NSPM Major Line Rebuild	A.0000351.035-NSM0779 - Canisota Juntion - Salem,	No
NSPM Major Line Rebuild	A.0000351.036-NSM0794 BLD DGC Rebuild	No
NSPM Major Line Rebuild	A.0000351.037-NSM0703 FRM PKN Rebuild	No
NSPM Major Line Rebuild	A.0000351.038-NSM0703 FRM NOF Rebuild	No
NSPM Major Line Rebuild	A.0000351.039-NSM5401 MLK WAK Rebuild	No
NSPM Major Line Rebuild	A.0000351.040-NSM0752 Belgrade - Paynesville PH2	No
NSPM Major Line Rebuild	A.0000498.015 NSM0821 - Highbridge to Termin	Yes

Rider Project	Component Description	Move to Base
NSPM Major Line Refurbishment	A.0000173.001-NSM0790 CRO VCT Replc	Yes
NSPM Major Line Refurbishment	A.0000498.004 NSPM 2016 Major Line Refurbish	No
NSPM Major Line Refurbishment	A.0000498.017-NSM0790 Big Swan Dela	Yes
NSPM Major Line Refurbishment	A.0000498.022 NSPM0815 BDS -WIL 115kV Refurb	No
NSPM Major Line Refurbishment	A.0000498.024-NSM0752 Brooten Payne	No
NSPM Major Line Refurbishment	A.0000498.025-NSM0734 West Gate Exc	No
NSPM Major Line Refurbishment	A.0000498.026-733 Minnkota Kelso Re	Yes
NSPM Major Line Refurbishment	A.0000498.027-NSM0790 BGS VCT Replc	Yes
NSPM Major Line Refurbishment	A.0000498.028-NSPM0857 BDS -NMC 115kV Refurb	No
NSPM Major Line Refurbishment	A.0000498.030-NSPM0733 Rplace STRS	Yes
NSPM Major Line Refurbishment	A.0000498.031-NSM0746 Prairie Minnk	No
NSPM Major Line Refurbishment	A.0000498.032-NSM0793 Glenwood Doug	Yes
NSPM Major Line Refurbishment	A.0000498.033-NSM0739 Kason Dodge C	Yes
NSPM Major Line Refurbishment	A.0000498.034-NSM0739 - Kasson-Pine	Yes
NSPM Major Line Refurbishment	A.0000498.035-NSM0739 - Zumbrota -	Yes
NSPM Major Line Refurbishment	A.0000498.036-NSPM0733 Replace STRS	Yes
NSPM Major Line Refurbishment	A.0000498.037-NSM0735 CAR STB Refur	No
NSPM Major Line Refurbishment	A.0000498.038-NSM0735 CAR YAM Refur	No
NSPM Major Line Refurbishment	A.0000498.039-NSM0735 DLO STB Refur	No
NSPM Major Line Refurbishment	A.0000498.040-NSM0701 CRO to GFD Re	No
NSPM Major Line Refurbishment	A.0000498.041-NSM5400 ALB-PAT-WAK	No
NSPM Major Line Refurbishment	A.0000498.046-NSM0761 LAK ZUM Refurb	No
NSPM Major Line Refurbishment	A.0000498.048-NSM0772 Prairie IC-Emerado Refurb	No
NSPM Major Line Refurbishment	A.0000498.049-786 - Minnkota - Larimore, Line	No
Prairie Sub Expansion	11518446-Prairie Sub Trans Extensio	Yes
Prairie Sub Expansion	A.0000279.001 Prairie 3rd 230/115 kv transfo	Yes
Prairie Sub Expansion	A.0000279.007 PRA Install 115kV Brkr & 1/2 S	Yes
Prairie Sub Expansion	A.0000279.008 PRA 3rd TR Comm	Yes
S&E - NSP Line	10911857-ND Transmission Line Blanket	Yes
S&E - NSP Line	11457761-ND 2011 SE B Line	Yes
S&E - NSP Line	A.0000177.003 NSPM 2011 S&E B Line	Yes
S&E - NSP Line	A.0000177.004 MSPM 2012 S&E B Line	Yes
S&E - NSP Line	A.0000177.005 NSPM 2014 S&E B Line	Yes
S&E - NSP Line	A.0000177.006 NSPM 2013 S&E B, Line	Yes
S&E - NSP Line	A.0000177.007 NSPM 2015 S&E B Line	Yes
S&E - NSP Line	A.0000177.008 ND 2013 S&E B, Line	Yes
S&E - NSP Line	A.0000177.009 ND 2014 S&E B, Line	Yes
S&E - NSP Line	A.0000177.010 ND 2015 S&E B Line	Yes
S&E - NSP Line	A.0000177.013 SD 2014 S&E B Line	Yes
S&E - NSP Line	A.0000177.015 SD 2016 S&E B Line	Yes
S&E - NSP Line	A.0000177.028 SD 2015 S&E B Line1	Yes
S&E - NSP Line	A.0000177.029 NSPM 2016 S&E 34.5kV Line	Yes
S&E - NSP Line	A.0000177.041 NSPM 2016 S&E 345kV Line	Yes
S&E - NSP Line	A.0000177.042 ND 2016 S&E B 115kV Line	Yes
S&E - NSP Line	A.0000177.043 NSPM 2016 S&E 69kV Line	No
S&E - NSP Line	A.0000177.044-NSPM S&E 115kV Line	Yes
S&E - NSP Line	A.0000177.045-NSPM 2016 S&E 230kV L	Yes
S&E - NSP Line	A.0000177.046-NSPM 2016 S&E 500kV L	Yes
S&E - NSP Line	A.0000177.047-NSPM 2016 S&E 161kV L	Yes
S&E - NSP Line	A.0000177.048-ND S&E B 230kV, Line	Yes
S&E - NSP Line	A.0000177.049-ND S&E B 345kV Line	No
S&E - NSP Line	A.0000177.050 ND 2016 S&E B 69kV Line	No
S&E - NSP Line	A.0000177.051-SD 2016 S&E B 115kV L	Yes
S&E - NSP Line	A.0000177.052-SD 2016 S&E B 161kV L	Yes
S&E - NSP Line	A.0000177.053-SD S&E B 230kV Line	No
S&E - NSP Line	A.0000177.054-SD S&E B 345kV Line	No
S&E - NSP Line	A.0000177.055 SD 2016 S&E B 69kV Line	No
S&E - NSP Line	A.0000177.056-NSPM Priority Defects	No
S&E - NSP Line	A.0000177.057-0953 S&E Repl Lightning Damaged OPG	No
S&E - NSP Sub	A.0000585.008-ND S&E, Sub	No
S&E - NSP Sub	A.0000585.009-NSPM S&E, Sub	No
S&E - NSP Sub	A.0000585.013-SD S&E, Sub	No
S&E - NSP Sub	A.0000585.027-Split Rock Replace Pu	Yes
S&E - NSP Sub	A.0000585.028-Forbes Repl 500kV SW	Yes
S&E - NSP Sub	A.0000585.029-Split Rock Repl 345kV	No
S&E - NSP Sub	A.0000585.034-Lawrence Creek TR4 Fa	Yes
S&E - NSP Sub	A.0000585.035-Split Rock Breaker RB	Yes
S&E - NSP Sub	A.0000585.036-Parkers Lake S&E Brks	Yes
S&E - NSP Sub	A.0000585.037-Split Rock S&E Brks R	Yes
S&E - NSP Sub	A.0000585.038-Chisago Breaker 8P37	Yes
S&E - NSP Sub	A.0000585.039-Inver Grove TR1 Failure	No
S&E - NSP Sub	A.0000585.041-Lakefield Gen Plant Sub Foundation	No
S&E - NSP Sub	A.0000585.042-East Ridge Wind Meter Install	No
Scott Cty 345 kV Expansion	A.0000702.003 Scott County 345 kV ExpansionL	Yes
Scott Cty 345 kV Expansion	A.0000702.004 Scott County 345 kV ExpansionR	Yes
Scott Cty 345 kV Expansion	A.0000702.005 Scott County 345 kV ExpansionS	Yes

Rider Project	Component Description	Move to Base
Scott Cty 345 kV Expansion	A.0000702.006 5516Scott Cty-Bluff Crk115kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.007 0716 Scott Cty-Shakopee 69kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.008 0716 Scott Cty-Gifford 69kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.009 0898 Scott Cty-Dean Lake115kVR	Yes
Scott Cty 345 kV Expansion	A.0000702.010 0844Scott Cty-Carver Cty115kVR	Yes
Scott Cty 345 kV Expansion	A.0000702.011 0844Scott Cty 5 Shakopee115kVR	Yes
Scott Cty 345 kV Expansion	A.0000702.012 5570Scott Cty-Bluff Crk115kV R	Yes
Scott Cty 345 kV Expansion	A.0000702.013 Scott County 345kV Spare Xfmr	Yes
Scott Cty 345 kV Expansion	A.0000702.014 Carver County Relay Rplmnt Sub	Yes
Scott Cty 345 kV Expansion	A.0000702.015 Blue Lake Relay ReplmntSub	Yes
Scott Cty 345 kV Expansion	A.0000702.016 Scott Cty-Install Fault Record	Yes
Sioux Falls Northern	A.0000285.001 Falls New Sub Asset Swap, Land	Yes
Sioux Falls Northern	A.0000285.003 Falls New Sub Sub	Yes
Sioux Falls Northern	A.0000285.004 0729 69kV RebuildLine	Yes
Sioux Falls Northern	A.0000285.005 0730 69 to 115kV ConversionLin	Yes
Sioux Falls Northern	A.0000285.006-LAW to FLS 69kV Journ	Yes
Sioux Falls Northern	A.0000285.007-FLS to SPK 115kV(1) J	Yes
Sioux Falls Northern	A.0000285.008-FLS to SPK 115kV(2) J	Yes
Sioux Falls Northern	A.0000285.009-FLS to WSF 115kV Jour	Yes
Sioux Falls Northern	A.0000285.013 West Sioux Falls (WSF) Sub Exp	Yes
Sioux Falls Northern	A.0000285.014 0728 69 to 115kV ConversionLin	Yes
Sioux Falls Northern	A.0000285.015 Split Rock Sub	Yes
Sioux Falls Northern	A.0000285.016 5568 Split Rock to Falls Line	Yes
Sioux Falls Northern	A.0000285.017 0729 Lawrence to Falls Line	Yes
Sioux Falls Northern	A.0000285.018 0728 Lawrence to Morrell Demol	Yes
Sioux Falls Northern	A.0000285.019 0730 Morrell to W Sioux Falls	Yes
Sioux Falls Northern	A.0000285.020 5559 Falls to W Sioux FallsLin	Yes
Sioux Falls Northern	A.0000285.021 Lawrence Sub Line Exit & Relay	Yes
Sioux Falls Northern	A.0000285.022 Cliff Sub Relay Replacement Su	Yes
Sioux Falls Northern	A.0000285.024 5527 Line Termination at WSF L	Yes
Sioux Falls Northern	A.0000285.025 5508 Line Termination at WSF L	Yes
Sioux Falls Northern	A.0000285.026 5503 Line Termination at WSFLI	Yes
Sioux Falls Northern	A.0000285.027 SPK-WSF Easement for Sioux Fal	Yes
Sioux Falls Northern	A.0000285.028 Split Rock RTU Comm	Yes
Sioux Falls Northern	A.0000285.029 West Sioux Falls RTU, Comm	Yes
Sioux Falls Northern	A.0000285.033 Final Cutover Sioux Falls WSF	Yes
So. Washington Electric Reliability SWERU	A.0000895.003-SWERU Permitting Activ	Yes
So. Washington Electric Reliability SWERU	A.0000895.004-RRK Sub TR9 & TR10 Replacement	No
So. Washington Electric Reliability SWERU	A.0000895.006-Temp By-Pass BCK-RRK	No
TACT	A.0000943.009-SHC to MNN Wave trap	No
TACT	A.0000943.010-Red Rock Bkr Replacem	No
TACT	A.0000943.011-Riverside Bkr Replace	No
TACT	A.0000943.013-St Louis Park Bkr Rep	No
TACT	A.0000943.014-West Coon Rapids Bkr	No
TACT	A.0000943.016-AS King Bkr Replaceme	No
TACT	A.0000943.017-Black Dog Bkr Replace	No
TACT	A.0000943.018-Chisago Bkr Replaceme	No
TACT	A.0000943.019-Coon Creek Bkr Replac	No
TACT	A.0000943.020-Jim Falls Bkr Replace	No
TACT	A.0000943.021-Sheyenne Bkr Replacement	No
West St. Cloud - Black Oak	A.0000351.013-NSM0795 West St Cloud	No
Wilmarth-TC Thru Flow Mitigation	A.0000385.001 Line 0717 GRI to CAR Rbld Line	No
Wilson Substation Conversion	A.0000390.001 Wilson Breaker & 1/2 Sub	Yes
Wilson Substation Conversion	A.0000390.002-Black Dog Relay Replacement Su	Yes
Wilson Substation Conversion	A.0000390.003-Nine Mile Creek Relaying Sub	Yes
Wilson Substation Conversion	A.0000390.004-East Bloomington Relaying Sub	Yes
Wilson Substation Conversion	A.0000390.009-Line 0808 EBL Retermi	Yes
Wilson Substation Conversion	A.0000390.010-Line 0857 BDS NMC Ret	Yes
Wilson Substation Conversion	A.0000390.011-Line 0816 NMC Reterm	Yes
Wilson Substation Conversion	A.0000390.012-Line 0815 BDS Retermi	Yes
Wilson Substation Conversion	A.0000390.013-WilSub Breaker and Ha	Yes
Wilson Substation Conversion	A.0000390.016-Line 0857-WIL to BDS	Yes
Wilson Substation Conversion	A.0000390.017-Wilson Breaker & Half	Yes
Yankee Reactor	A.0000580.001 Yankee Reactor Sub	Yes
Yankee Reactor	A.0000580.007 Yankee Reactor Comm	Yes

Purpose: The purpose of the RER rider removal adjustment is to remove the rate base, revenues, and expense components that will be recovered separately through the RER Rider during the interim period

In this rate case, we are proposing to continue to use the RER rider to recover costs for Dakota Range and Freeborn. For the interim period, we propose to also recover Courtenay, Blazing Star I, Blazing Star II, Foxtail, Lake Benton, Crowned Ridge in the RER. We exported all data from the RER rider model (these come at total company), narrowed the records to the projects that will stay in the rider in the interim, and then jurisdictionalized them to North Dakota electric.

**Northern States Power Company  
North Dakota Electric Jurisdiction  
RER Rider Removal for 2021 Test Year**

**Interim Adj 10 RER Roll-in Removal  
Page 2 of 2**

	BOY	EOY	Average	RES Rider Removal
<b>RER Removal - Rate Base (ND Elec Jur)</b>				
CWIP				
Plant in Service	(111,512,785)	(112,501,835)	(112,007,310)	(112,007,310)
Depreciation Reserve	(7,893,653)	(12,671,668)	(10,282,660)	(10,282,660)
Accumulated Deferred Income Tax	(15,158,471)	(20,143,292)	(17,650,882)	(17,650,882)
<b>Total RER Rate Base Removal</b>				<b>(84,073,768)</b>
<b>RER Removal - Income Statement (ND Elec JUR)</b>				
Rider Revenues (Retail Revenues)			<b>Full Year</b>	
<b>Total Revenues</b>			(11,625,571)	(11,625,571)
O&M			(1,595,056)	(1,595,056)
Depreciation Expense			(4,778,018)	(4,778,018)
Property Taxes			(390,795)	(390,795)
Deferred Taxes			(4,997,231)	(4,997,231)
Federal and State Income Taxes			3,593,387	3,593,387
Production Tax Credits			2,629,082	2,629,082
<b>Total Expenses</b>				<b>(5,538,631)</b>
Required Return (Rate Base * Rate of Return)				(6,179,422)
Operating Income (Total Revenues - Expenses)				(6,086,940)
Income Sufficiency				(92,482)
Revenue Conversion Factor (1/(1-Composite Tax Rate))				1.322837
Revenue Sufficiency				<b>(122,338)</b>

**Northern States Power Company**  
**2020 Bridge & 2021 Budget - Interim Adjustment**  
**Chamber of Commerce**

<b>ELECTRIC</b>		<b>2020</b>	<b>2021</b>
ND	Chamber of Commerce	(24,159.98)	(20,320.67)
	100% inclusion	<u>(24,159.98)</u>	<u>(20,320.67)</u>

The Company has included membership dues paid to various Chambers of Commerce in North Dakota in the 2021 test year. Chambers of Commerce provide an essential link between the Company and the communities it serves, allowing for improved utility service. Chamber of Commerce dues are initially recorded below the line; thus, an adjustment is necessary to include Chamber of Commerce dues in test year costs.

The Chamber of Commerce adjustment for the rate case was based on an allocation of 2019 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

**Northern States Power Company**  
**State of North Dakota Electric Jurisdiction**  
**2021 Budget**

**Chamber Dues Adjustment**

The purpose of this adjustment is to include in the test year certain association dues paid to the Chamber of Commerce that the Company feels are an appropriate cost to be included in base rates.

Northern States Power Company  
Chamber of Commerce

Dues Amounts by Jurisdiction and Utility	
	2021
Total Chamber Dues from data pull:	
MN - ND - SD C	85,890
MN - ND - SD E	75
MN - ND - SD G	
MN - ND E	
MN - ND G	
MN C	148,000
MN E	
MN G	7
ND C	500
ND E	34,169
ND G	25,000
SD E	29,328
Xcel Non-Utility	22,488
	574,020

2019 Actuals	
Sum of NSPM Amount	Grand Total
Minnesota Common Utility	146,500.51
Minnesota-N Dakota-S Dakota Electric	75.00
Minnesota-N Dakota-S Dakota-Common	50,030.00
North Dakota Common Utility	18,536.15
South Dakota Electric	12,994.70
Xcel Common Utility	366.17
Xcel Other	325.00
Grand Total	228,827.53

2019 Actuals	
Column Labels	Grand Total
Exclude	147,075.51
Include	75.00
Grand Total	147,075.51

Calculation of Dues Includable	
Chamber Dues Includable:	2021
MN - ND - SD C	57,271
MN - ND - SD E	75
MN - ND - SD G	
MN - ND E	
MN - ND G	
MN C	147,421
MN E	
MN G	
ND C	18,147
ND E	
ND G	
SD E	27,931
Xcel Non-Utility	15,238
	231,171
	238,152

Northern States Power Company  
Chamber of Commerce

Allocations

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	SD
MN - ND - SD C	82%	6%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	7%			
MN - ND - SD G				89%		11%
MN - ND E	4%	96%				
MN - ND G				89%		11%
MN C	94%			6%		
MN E	100%	0%	0%	0%	0%	0%
MN G	0%	0%	0%	100%	0%	0%
ND C		94%				6%
ND E	0%	100%	0%	0%	0%	0%
ND G	0%	0%	0%	0%	0%	100%
SD E	0%	0%	100%	0%	0%	0%
Xcel Non-Utility	0%	0%	0%	0%	0%	0%

  

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	SD
2020	165,475.18	24,159.98	28,971.24	10,891.64	1,649.59	231,147.63
2021	184,812.47	20,320.67	18,851.45	12,602.43	1,565.04	238,152.07

Total amount of Dues includable after allocation

Chamber Dues Includable & Allocated:

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	SD
2020	165,475.18	24,159.98	28,971.24	10,891.64	1,649.59	231,147.63
2021	184,812.47	20,320.67	18,851.45	12,602.43	1,565.04	238,152.07

Chamber all jurisdictions included are uploaded at 100 percent  
Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)  
Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	SD
2020	165,475.18	24,159.98	28,971.24	10,891.64	1,649.59	231,147.63
2021	184,812.47	20,320.67	18,851.45	12,602.43	1,565.04	238,152.07

Northern States Power Company  
2020 Bridge Year and 2021 Budget  
Charitable Contributions

North Dakota ELECTRIC	2020	2021
Charitable Contributions	(98,196.73)	(136,886.24)
Total	(98,196.73)	(136,886.24)
50% inclusion	<u>(49,098.36)</u>	<u>(68,443.12)</u>

The Company is allowed to recover 50 percent of charitable contributions benefiting North Dakota. Because charitable contributions are initially recorded below the line, an adjustment is necessary to include these costs in the test year and plan years.

The Donations adjustment for the rate case was based on an allocation of 2019 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Northern States Power Company  
2020 Bridge & 2021 Budget  
Charitable Contributions

Sum of Amount	2020	2021	(blank)	Grand Total
Row Labels	821,768	1,686,750	0	2,508,518
MN - ND - SD C	192,216	71,550	0	263,767
MN - ND - SD E	840	0	0	840
MN - ND - SD G	259,816	242,687	0	502,503
MN C	23,398	27,000	0	50,398
MN E	6,867	9,900	0	16,767
MN G	92,501	100,000	0	192,501
ND C	50	0	0	50
ND E	50	0	0	100
ND G	95,234	75,000	0	170,234
SD E	100,335	0	0	100,335
Xcel Common	727	2,494	0	3,221
Xcel NonUtility	1,593,802	2,215,382	0	3,809,184

2019 Actuals	2020	2021	(blank)	Grand Total
Row Labels	76.4766%	52.3686%	0%	55%
MN - ND - SD C	84.7107%	54.7107%	0%	84%
MN - ND - SD E	84.1016%	84.1016%	0%	84%
MN - ND - SD G	0.0000%	0.0000%	0%	0%
MN C	63.7701%	63.7701%	0%	64%
MN E	44.9980%	44.9980%	0%	45%
MN G	4.4056%	4.4056%	0%	4%
ND C	0%	0%	0%	0%
ND E	0%	0%	0%	0%
ND G	0%	0%	0%	0%
SD E	0%	0%	0%	0%
Xcel Common	0%	0%	0%	0%
Xcel NonUtility	0%	0%	0%	0%

2019 Actuals	2020	2021	(blank)	Grand Total
Sum of FINAL NSPM	74,691	90,229	0	164,920
Row Labels	709	3,750	0	4,459
Minnesota Common Utility	7,073	267,965	0	275,038
Minnesota Electric	243,726	462,557	0	706,283
Minnesota Gas	142,777	62,959	0	205,736
Minnesota-N Dakota-S Dakota Electric	35,769	30,105	0	65,874
Minnesota-N Dakota-S Dakota-Common	36,798	147,554	0	184,352
North Dakota Common Utility	3,201,728	500	0	3,202,228
South Dakota Electric	1,425	1,065,619	0	1,426,044
Xcel Common Utility	3,744,196	1,065,619	0	4,809,815
Xcel Other	0	0	0	0
(blank)	0	0	0	0
Grand Total	3,744,196	1,065,619	0	4,809,815

Calculation of Donations Includable

Total Donations Includable:	2020	2021
MN - ND - SD C	628,460	1,289,970
MN - ND - SD E	100,661	37,470
MN - ND - SD G	0	0
MN C	142,147	132,776
MN E	19,678	22,707
MN G	0	0
ND C	58,988	63,770
ND E	0	0
ND G	0	0
SD E	42,854	33,748
Xcel Common	4,420	0
Xcel NonUtility	997,209	1,580,442

Northern States Power Company  
2020 Bridge & 2021 Budget  
Charitable Contributions  
Allocations

	Electric				Gas	
	Minnesota	ND	SD	MN	ND	Gas
MN - ND - SD C	82%	6%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	6%	7%	0%	0%
MN - ND - SD G	0%	0%	0%	0%	89%	11%
MN C	94%	0%	0%	0%	6%	0%
MN E	100%	0%	0%	0%	0%	0%
MN G	0%	0%	0%	0%	100%	0%
ND C	0%	94%	0%	0%	6%	0%
ND E	0%	0%	0%	100%	0%	0%
ND G	0%	0%	0%	0%	0%	100%
SD E	0%	0%	0%	100%	0%	0%
Xcel Common	82%	6%	6%	6%	6%	1%
Xcel NonUtility						

Total amount of Dues includable after allocation

	Donation Includable & Allocated:			
	Minnesota	ND	SD	Gas
Electric	756,483.85	98,196.73	89,503.94	48,479.01
2020	1,231,497.79	136,886.24	117,549.56	85,243.94
2021				
				957,208.74
				1,580,441.81

Chamber all jurisdictions included are uploaded at 100 percent  
Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)  
Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

	Electric				Gas	
	Minnesota	ND	SD	MN	ND	Gas
2020	378,741.93	49,098.36			24,239.50	
2021	615,748.89	68,443.12			42,621.97	

Northern States Power Company  
2021 Budget  
Charitable Contributions  
Jurisdiction Allocations

0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1000	Xcel Other	-1						
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.936423						
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.063577						
0010	MNTFA1	10-3-Factor (MN_C To MN_EG)	9426100	9426100	1013	Minnesota Common Utility	-1						
0010	MNTFA1	10-3-Factor (MN_C To MN_EG)	9426100	9426100	1002	Minnesota Electric	0.936423						
0010	MNTFA1	10-3-Factor (MN_C To MN_EG)	9426100	9426100	1009	Minnesota Gas	0.063577						
0010	MNTFA2	10-3-Factor (ND_C To ND_EG)	9426100	9426100	1014	North Dakota Common Utility	-1						
0010	MNTFA2	10-3-Factor (ND_C To ND_EG)	9426100	9426100	1003	North Dakota Electric	0.936423						
0010	MNTFA2	10-3-Factor (ND_C To ND_EG)	9426100	9426100	1010	North Dakota Gas	0.063577						
0010	MNTFA3	10-3-Factor (MN_ND_C To MN_ND_EG)	9426100	9426100	1015	Minnesota - North Dakota Common Utility	-1						
0010	MNTFA3	10-3-Factor (MN_ND_C To MN_ND_EG)	9426100	9426100	1007	Minnesota - North Dakota Electric	0.936423						
0010	MNTFA3	10-3-Factor (MN_ND_C To MN_ND_EG)	9426100	9426100	1011	Minnesota - North Dakota Gas	0.063577						
0010	MNTFA4	10-3-Factor (MN_ND_SD_C To MN_ND_SD_EG)	9426100	9426100	1016	Minnesota-N Dakota-S Dakota-Common	-1						
0010	MNTFA4	10-3-Factor (MN_ND_SD_C To MN_ND_SD_EG)	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.936423						
0010	MNTFA4	10-3-Factor (MN_ND_SD_C To MN_ND_SD_EG)	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.063577						
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1001	Xcel Common Utility	-1						
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.936423						
0010	MNTFA5	10-3-Factor (Xcel_C or O To MN_ND_SD_EG)	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.063577						

	MN	ND	SD
Elec Customer	87.2853%	6.2590%	6.4557%
Gas Customer	88.7038%	11.2962%	
Two Factor	87.0750%	6.1963%	6.7287%
Elec Customer ND Region	3.5585%	96.4415%	

Northern States Power Company  
North Dakota Electric Jurisdiction  
2021 Test Year

Economic Development Donations - Remove for Interim Rates

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other	(124,602)	(102,803)
<u>Administrative &amp; General</u>	0	0
<b>Total Operating Expenses</b>	<b>(124,602)</b>	<b>(102,803)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	30,409	25,089
<b>Total Taxes</b>	<b>30,409</b>	<b>25,089</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(94,193)</b>	<b>(77,714)</b>
AFDC Debt		
AFDC Equity		
<b>Net Income</b>	<b>94,193</b>	<b>77,714</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	94,193	77,714
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	94,193	77,714
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	94,193	77,714
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	94,193	77,714
<b>Operating Income Deficiency</b>	<b>(94,193)</b>	<b>(77,714)</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(124,602)</b>	<b>(102,803)</b>
<b>Total Revenue Requirements</b>		
Total Retail Revenues		
<b>Revenue Deficiency</b>	<b>(124,602)</b>	<b>(102,803)</b>
<b>Total Revenue Requirements</b>	<b>(124,602)</b>	<b>(102,803)</b>

Northern States Power Company  
North Dakota Electric Jurisdiction  
2021 Test Year

Economic Development Donations

Fiscal Year - Key (Not Compounded)	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	V Regulatory Account - Key (Not Compounded)	V Final Profit Center - Key (Not Compounded)	V Final Profit Center - Text	Amount	Electric Common Allocator	NSPM Electric	Electric Jurisdictional Allocator	ND Electric Jurisdiction
2020	5600641	Contributions - Economical Development	9426100	1013	MIN C	2,300	93.64%	2,154	EDirectMIN	-
2020	5600641	Contributions - Economical Development	9426100	1013	MIN C	30,200	93.64%	28,280	EDirectMIN	-
2020	5600641	Contributions - Economical Development	9426100	1014	ND C	53,125	93.64%	49,747	EDirectND	49,747
2020	5600641	Contributions - Economical Development	9426100	1004	SD E	32,800	100.00%	32,800	EDirectSD	-
2020	5600641	Contributions - Economical Development	9426100	1000	Xcel Non-Utility	1,945	0.00%	-	Enull	-
2020	5600641	Contributions - Economical Development	9426100	1004	SD E	22,750	100.00%	22,750	EDirectSD	-
2020	5600641	Contributions - Economical Development	9426100	1014	ND C	15,150	93.64%	14,187	EDirectND	14,187
2020	5600641	Contributions - Economical Development	9426100	1016	MIN - ND - SD C	51,043	93.64%	47,798	ECustomerMIN	2,992
2020	5600641	Contributions - Economical Development	9426100	1016	MIN - ND - SD C	2,875	93.64%	2,692	ECustomerMIN	169
2020	5600641	Contributions - Economical Development	9426100	1013	MIN C	11,047	93.64%	10,345	EDirectMIN	-
2020	5600641	Contributions - Economical Development	9426100	1014	ND C	61,412	93.64%	57,508	EDirectND	57,508
2020	5600641	Contributions - Economical Development	9426100	1004	SD E	63,784	100.00%	63,784	EDirectSD	-
2021	5600641	Contributions - Economical Development	9426100	1013	MIN C	106,510	93.64%	99,738	EDirectMIN	-
2021	5600641	Contributions - Economical Development	9426100	1014	ND C	103,000	93.64%	96,452	EDirectND	96,452
2021	5600641	Contributions - Economical Development	9426100	1004	SD E	125,000	100.00%	125,000	EDirectSD	-
2021	5600641	Contributions - Economical Development	9426100	1016	MIN - ND - SD C	108,367	93.64%	101,478	ECustomerMIN	6,351

NSPM Total	NSPM Electric	ND Electric Jurisdiction
348,431	332,045	124,602
442,877	422,668	102,803

Remove this amount for Interim Rates

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study Remaining Life - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
1	<b><u>Composite Income Tax Rate</u></b>		
2	State Tax Rate	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%
4	<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>
5	<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
7			
8	<b><u>Weighted Cost of Capital</u></b>		
9	Active Rates and Ratios Version	Proposed	Proposed
10	Cost of Short Term Debt	2.83%	1.00%
11	Cost of Long Term Debt	4.33%	4.22%
12	Cost of Common Equity	10.20%	10.20%
13	Ratio of Short Term Debt	0.23%	0.54%
14	Ratio of Long Term Debt	47.27%	46.96%
15	Ratio of Common Equity	52.50%	52.50%
16	Weighted Cost of STD	0.01%	0.01%
17	Weighted Cost of LTD	2.05%	1.98%
18	Weighted Cost of Debt	2.06%	1.99%
19	<u>Weighted Cost of Equity</u>	<u>5.36%</u>	<u>5.36%</u>
20	<b>Required Rate of Return</b>	<b>7.42%</b>	<b>7.35%</b>
21			
22	<b><u>Rate Base</u></b>		
23	Plant Investment		
24	<u>Depreciation Reserve</u>	-	<u>(2,211,342)</u>
25	Net Utility Plant		2,211,342
26	CWIP		
27			
28	Accumulated Deferred Taxes		621,591
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	-	-
31	Total Accum Deferred Taxes		621,591
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits		

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study Remaining Life - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
39	Prepays and Other		
40	<u>Regulatory Amortizations</u>	-	-
41	Total Other Rate Base Items		
42			
43	<b>Total Rate Base</b>		<b>1,589,752</b>
44			
45	<b><u>Operating Revenues</u></b>		
46	Retail		
47	Interdepartmental		
48	<u>Other Operating Rev - Non-Retail</u>	-	<u>(648,391)</u>
49	<b>Total Operating Revenues</b>		<b>(648,391)</b>
50			
51	<b><u>Expenses</u></b>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>
64	Production Total		
65	Regional Markets		
66	Transmission IA		
67	Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	<u>Administrative &amp; General</u>	<u>0</u>	<u>0</u>
73	<b>Total Operating Expenses</b>		
74			
75	Depreciation		<b>(4,422,684)</b>
76	Amortization		

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study Remaining Life - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
77			
78	<b><u>Taxes:</u></b>		
79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		1,243,181
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC		1,243,181
86	Payroll & Other Taxes		
87	<b>Total Taxes Other Than Income</b>		<b>1,243,181</b>
88			
89	<b><u>Income Before Taxes</u></b>		
90	Total Operating Revenues		(648,391)
91	less: Total Operating Expenses		
92	Book Depreciation		(4,422,684)
93	Amortization		
94	<u>Taxes Other than Income</u>		1,243,181
95	<b>Total Before Tax Book Income</b>		<b>2,531,112</b>
96			
97	<b><u>Tax Additions</u></b>		
98	Book Depreciation		(4,422,684)
99	Deferred Income Taxes and ITC		1,243,181
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	<u>Other Book Additions</u>		
104	<b>Total Tax Additions</b>		<b>(3,179,503)</b>
105			
106	<b><u>Tax Deductions</u></b>		
107	Total Rate Base		1,589,752
108	Weighted Cost of Debt	2.06%	1.99%
109	Debt Interest Expense		31,636
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	<u>Other Tax / Book Timing Differences</u>	0	0
114	<b>Total Tax Deductions</b>		<b>31,636</b>

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study Remaining Life - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
115			
116	<b><u>State Taxes</u></b>		
117	State Taxable Income		(680,027)
118	State Income Tax Rate	4.31%	4.31%
119	State Taxes before Credits		(29,309)
120	<u>Less State Tax Credits applied</u>	-	-
121	<b>Total State Income Taxes</b>		<b>(29,309)</b>
122			
123	<b><u>Federal Taxes</u></b>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income		(650,718)
126	Federal Income Tax Rate	21.00%	21.00%
127	Federal Tax before Credits		(136,651)
128	<u>Less Federal Tax Credits</u>	-	-
129	<b>Total Federal Income Taxes</b>		<b>(136,651)</b>
130			
131	<b>Total Taxes</b>		
132	Total Taxes Other than Income		1,243,181
133	Total Federal and State Income Taxes	0	(165,960)
134	<b>Total Taxes</b>		<b>1,077,221</b>
135			
136	<b>Total Operating Revenues</b>		<b>(648,391)</b>
137	<b>Total Expenses</b>		<b>(3,345,463)</b>
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	<b>Net Income</b>		<b>2,697,072</b>
143			
144	<b><u>Rate of Return (ROR)</u></b>		
145	Total Operating Income		2,697,072
146	<u>Total Rate Base</u>	-	1,589,752
147	<b>ROR (Operating Income / Rate Base)</b>		<b>169.65%</b>
148			
149	<b><u>Return on Equity (ROE)</u></b>		
150	Net Operating Income		2,697,072
151	Debt Interest (Rate Base * Weighted Cost of Debt)		(31,636)
152	Earnings Available for Common		2,665,436

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study Remaining Life - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	834,620
154	<b>ROE (earnings for Common / Equity)</b>		<b>319.36%</b>
155			
156	<b><u>Revenue Deficiency</u></b>		
157	Required Operating Income (Rate Base * Required Return)		116,847
158	<u>Net Operating Income</u>		2,697,072
159	<b>Operating Income Deficiency</b>		<b>(2,580,225)</b>
160			
161	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
162	<b><u>Revenue Deficiency (Income Deficiency * Conversion Factor)</u></b>		<b><u>(3,413,218)</u></b>
163			
164	<b><u>Total Revenue Requirements</u></b>		
165	Total Retail Revenues		
166	<u>Revenue Deficiency</u>	-	<b><u>(3,413,218)</u></b>
167	Total Revenue Requirements		<b><u>(3,413,218)</u></b>
168			

Northern States Power Company  
 North Dakota Electric Jurisdiction

Depreciation Study TD&G - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
1	<b><u>Composite Income Tax Rate</u></b>		
2	State Tax Rate	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%
4	<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>
5	<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
7			
8	<b><u>Weighted Cost of Capital</u></b>		
9	Active Rates and Ratios Version	Proposed	Proposed
10	Cost of Short Term Debt	2.83%	1.00%
11	Cost of Long Term Debt	4.33%	4.22%
12	Cost of Common Equity	10.20%	10.20%
13	Ratio of Short Term Debt	0.23%	0.54%
14	Ratio of Long Term Debt	47.27%	46.96%
15	Ratio of Common Equity	52.50%	52.50%
16	Weighted Cost of STD	0.01%	0.01%
17	Weighted Cost of LTD	2.05%	1.98%
18	Weighted Cost of Debt	2.06%	1.99%
19	<u>Weighted Cost of Equity</u>	<u>5.36%</u>	<u>5.36%</u>
20	<b>Required Rate of Return</b>	<b>7.42%</b>	<b>7.35%</b>
21			
22	<b><u>Rate Base</u></b>		
23	Plant Investment		
24	<u>Depreciation Reserve</u>	-	<u>(218,999)</u>
25	Net Utility Plant		218,999
26	CWIP		
27			
28	Accumulated Deferred Taxes		61,545
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	-	-
31	Total Accum Deferred Taxes		61,545
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits		

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study TD&G - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
39	Prepays and Other		
40	<u>Regulatory Amortizations</u>	-	-
41	Total Other Rate Base Items		
42			
43	<b>Total Rate Base</b>		<b>157,454</b>
44			
45	<b><u>Operating Revenues</u></b>		
46	Retail		
47	Interdepartmental		
48	<u>Other Operating Rev - Non-Retail</u>	-	<u>(84,531)</u>
49	<b>Total Operating Revenues</b>		<b>(84,531)</b>
50			
51	<b><u>Expenses</u></b>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>
64	Production Total		
65	Regional Markets		
66	Transmission IA		
67	Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	<u>Administrative &amp; General</u>	<u>0</u>	<u>0</u>
73	<b>Total Operating Expenses</b>		
74			
75	Depreciation		<b>(437,998)</b>
76	Amortization		

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study TD&G - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
77			
78	<b><u>Taxes:</u></b>		
79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		123,090
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC		123,090
86	Payroll & Other Taxes		
87	<b>Total Taxes Other Than Income</b>		<b>123,090</b>
88			
89	<b><u>Income Before Taxes</u></b>		
90	Total Operating Revenues		(84,531)
91	less: Total Operating Expenses		
92	Book Depreciation		(437,998)
93	Amortization		
94	<u>Taxes Other than Income</u>		<u>123,090</u>
95	<b>Total Before Tax Book Income</b>		<b>230,377</b>
96			
97	<b><u>Tax Additions</u></b>		
98	Book Depreciation		(437,998)
99	Deferred Income Taxes and ITC		123,090
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	<u>Other Book Additions</u>		
104	<b>Total Tax Additions</b>		<b>(314,908)</b>
105			
106	<b><u>Tax Deductions</u></b>		
107	Total Rate Base		157,454
108	Weighted Cost of Debt	<u>2.06%</u>	<u>1.99%</u>
109	Debt Interest Expense		3,133
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	<u>Other Tax / Book Timing Differences</u>	<u>0</u>	<u>0</u>
114	<b>Total Tax Deductions</b>		<b>3,133</b>

Northern States Power Company  
North Dakota Electric Jurisdiction

Depreciation Study TD&G - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
115			
116	<b>State Taxes</b>		
117	State Taxable Income		(87,665)
118	State Income Tax Rate	4.31%	4.31%
119	State Taxes before Credits		(3,778)
120	<u>Less State Tax Credits applied</u>	-	-
121	<b>Total State Income Taxes</b>		(3,778)
122			
123	<b>Federal Taxes</b>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income		(83,886)
126	Federal Income Tax Rate	21.00%	21.00%
127	Federal Tax before Credits		(17,616)
128	<u>Less Federal Tax Credits</u>	-	-
129	<b>Total Federal Income Taxes</b>		(17,616)
130			
131	<b>Total Taxes</b>		
132	Total Taxes Other than Income		123,090
133	Total Federal and State Income Taxes	0	(21,394)
134	<b>Total Taxes</b>		101,696
135			
136	<b>Total Operating Revenues</b>		(84,531)
137	<b>Total Expenses</b>		(336,302)
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	<b>Net Income</b>		<b>251,771</b>
143			
144	<b>Rate of Return (ROR)</b>		
145	Total Operating Income		251,771
146	<u>Total Rate Base</u>	-	157,454
147	<b>ROR (Operating Income / Rate Base)</b>		159.90%
148			
149	<b>Return on Equity (ROE)</b>		
150	Net Operating Income		251,771
151	Debt Interest (Rate Base * Weighted Cost of Debt)		(3,133)
152	Earnings Available for Common		248,638

Northern States Power Company  
 North Dakota Electric Jurisdiction

Depreciation Study TD&G - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	82,663
154	<b>ROE (earnings for Common / Equity)</b>		<b>300.78%</b>
155			
156	<b><u>Revenue Deficiency</u></b>		
157	Required Operating Income (Rate Base * Required Return)		11,573
158	<u>Net Operating Income</u>		251,771
159	<b>Operating Income Deficiency</b>		<b>(240,198)</b>
160			
161	<u>Revenue Conversion Factor (1/(1-Composite Tax Rate))</u>	1.322837	1.322837
162	<b><u>Revenue Deficiency (Income Deficiency * Conversion Factor)</u></b>		<b>(317,743)</b>
163			
164	<b><u>Total Revenue Requirements</u></b>		
165	Total Retail Revenues		
166	<u>Revenue Deficiency</u>		<b>(317,743)</b>
167	Total Revenue Requirements		<b>(317,743)</b>
168			

Northern States Power Company  
North Dakota Electric Jurisdiction

Income Tax Tracker - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
1	<b><u>Composite Income Tax Rate</u></b>		
2	State Tax Rate	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%
4	<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>
5	<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
7			
8	<b><u>Weighted Cost of Capital</u></b>		
9	Active Rates and Ratios Version	Proposed	Proposed
10	Cost of Short Term Debt	2.83%	1.00%
11	Cost of Long Term Debt	4.33%	4.22%
12	Cost of Common Equity	10.20%	10.20%
13	Ratio of Short Term Debt	0.23%	0.54%
14	Ratio of Long Term Debt	47.27%	46.96%
15	Ratio of Common Equity	52.50%	52.50%
16	Weighted Cost of STD	0.01%	0.01%
17	Weighted Cost of LTD	2.05%	1.98%
18	Weighted Cost of Debt	2.06%	1.99%
19	<u>Weighted Cost of Equity</u>	<u>5.36%</u>	<u>5.36%</u>
20	<b>Required Rate of Return</b>	<b>7.42%</b>	<b>7.35%</b>
21			
22	<b><u>Rate Base</u></b>		
23	Plant Investment		
24	<u>Depreciation Reserve</u>	-	-
25	Net Utility Plant		
26	CWIP		
27			
28	Accumulated Deferred Taxes		
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	=	=
31	Total Accum Deferred Taxes		
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits		

Northern States Power Company  
North Dakota Electric Jurisdiction

Income Tax Tracker - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
39	Prepays and Other		
40	<u>Regulatory Amortizations</u>	(214,406)	(357,344)
41	Total Other Rate Base Items	(214,406)	(357,344)
42			
43	<b>Total Rate Base</b>	<b>(214,406)</b>	<b>(357,344)</b>
44			
45	<u>Operating Revenues</u>		
46	Retail		
47	Interdepartmental		
48	<u>Other Operating Rev - Non-Retail</u>	-	-
49	<b>Total Operating Revenues</b>		
50			
51	<u>Expenses</u>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	<u>Purchased Energy - Windsourc</u>	0	0
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	<u>Production - Purchased Demand</u>	0	0
64	Production Total		
65	Regional Markets		
66	Transmission IA		
67	Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	<u>Administrative &amp; General</u>	0	0
73	<b>Total Operating Expenses</b>		
74			
75	Depreciation		
76	Amortization		(142,937)

Northern States Power Company  
North Dakota Electric Jurisdiction

Income Tax Tracker - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
77			
78	<b><u>Taxes:</u></b>		
79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC		
86	Payroll & Other Taxes		
87	<b>Total Taxes Other Than Income</b>		
88			
89	<b><u>Income Before Taxes</u></b>		
90	Total Operating Revenues		
91	less: Total Operating Expenses		
92	Book Depreciation		
93	Amortization		(142,937)
94	<u>Taxes Other than Income</u>	-	-
95	<b>Total Before Tax Book Income</b>		142,937
96			
97	<b><u>Tax Additions</u></b>		
98	Book Depreciation		
99	Deferred Income Taxes and ITC		
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	<u>Other Book Additions</u>	-	-
104	<b>Total Tax Additions</b>		
105			
106	<b><u>Tax Deductions</u></b>		
107	Total Rate Base	(214,406)	(357,344)
108	Weighted Cost of Debt	<u>2.06%</u>	<u>1.99%</u>
109	Debt Interest Expense	(4,417)	(7,111)
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	<u>Other Tax / Book Timing Differences</u>	<u>0</u>	<u>0</u>
114	<b>Total Tax Deductions</b>	<b>(4,417)</b>	<b>(7,111)</b>

Northern States Power Company  
North Dakota Electric Jurisdiction

Income Tax Tracker - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
115			
116	<b>State Taxes</b>		
117	State Taxable Income	4,417	150,049
118	State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>
119	State Taxes before Credits	190	6,467
120	<u>Less State Tax Credits applied</u>	-	-
121	<b>Total State Income Taxes</b>	190	6,467
122			
123	<b>Federal Taxes</b>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income	4,226	143,582
126	Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>
127	Federal Tax before Credits	888	30,152
128	<u>Less Federal Tax Credits</u>	-	-
129	<b>Total Federal Income Taxes</b>	888	30,152
130			
131	<b>Total Taxes</b>		
132	Total Taxes Other than Income		
133	Total Federal and State Income Taxes	1,078	36,619
134	<b>Total Taxes</b>	1,078	36,619
135			
136	<b>Total Operating Revenues</b>		
137	<b>Total Expenses</b>	<b>1,078</b>	<b>(106,318)</b>
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	<b>Net Income</b>	<b>(1,078)</b>	<b>106,318</b>
143			
144	<b>Rate of Return (ROR)</b>		
145	Total Operating Income	(1,078)	106,318
146	<u>Total Rate Base</u>	<u>(214,406)</u>	<u>(357,344)</u>
147	<b>ROR (Operating Income / Rate Base)</b>	0.50%	(29.75%)
148			
149	<b>Return on Equity (ROE)</b>		
150	Net Operating Income	(1,078)	106,318
151	Debt Interest (Rate Base * Weighted Cost of Debt)	4,417	7,111

Northern States Power Company  
North Dakota Electric Jurisdiction

Income Tax Tracker - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
152	Earnings Available for Common	3,339	113,429
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>(112,563)</u>	<u>(187,605)</u>
154	<b>ROE (earnings for Common / Equity)</b>	<b>(2.97%)</b>	<b>(60.46%)</b>
155			
156	<b><u>Revenue Deficiency</u></b>		
157	Required Operating Income (Rate Base * Required Return)	(15,909)	(26,265)
158	<u>Net Operating Income</u>	(1,078)	106,318
159	<b>Operating Income Deficiency</b>	<b>(14,831)</b>	<b>(132,583)</b>
160			
161	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
162	<b><u>Revenue Deficiency (Income Deficiency * Conversion Factor)</u></b>	<b><u>(19,619)</u></b>	<b><u>(175,386)</u></b>
163			
164	<b><u>Total Revenue Requirements</u></b>		
165	Total Retail Revenues		
166	<u>Revenue Deficiency</u>	<u>(19,619)</u>	<u>(175,386)</u>
167	Total Revenue Requirements	(19,619)	(175,386)
168			

Northern States Power Company  
North Dakota Electric Jurisdiction

ND PI EPU Deferral - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
1	<b><u>Composite Income Tax Rate</u></b>		
2	State Tax Rate	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%
4	<b><u>Federal Effective Tax Rate</u></b>	<b><u>20.09%</u></b>	<b><u>20.09%</u></b>
5	<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
7			
8	<b><u>Weighted Cost of Capital</u></b>		
9	Active Rates and Ratios Version	Proposed	Proposed
10	Cost of Short Term Debt	2.83%	1.00%
11	Cost of Long Term Debt	4.33%	4.22%
12	Cost of Common Equity	10.20%	10.20%
13	Ratio of Short Term Debt	0.23%	0.54%
14	Ratio of Long Term Debt	47.27%	46.96%
15	Ratio of Common Equity	52.50%	52.50%
16	Weighted Cost of STD	0.01%	0.01%
17	Weighted Cost of LTD	2.05%	1.98%
18	Weighted Cost of Debt	2.06%	1.99%
19	<b><u>Weighted Cost of Equity</u></b>	<b><u>5.36%</u></b>	<b><u>5.36%</u></b>
20	<b>Required Rate of Return</b>	<b>7.42%</b>	<b>7.35%</b>
21			
22	<b><u>Rate Base</u></b>		
23	Plant Investment		
24	<b><u>Depreciation Reserve</u></b>		
25	Net Utility Plant	-	-
26	CWIP		
27			
28	Accumulated Deferred Taxes	(748,154)	(1,440,197)
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	-	-
31	Total Accum Deferred Taxes	(748,154)	(1,440,197)
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits		
39	Prepays and Other		

Northern States Power Company  
North Dakota Electric Jurisdiction

ND PI EPU Deferral - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
40	<u>Regulatory Amortizations</u>	(2,054,542)	(3,954,993)
41	Total Other Rate Base Items	(2,054,542)	(3,954,993)
42			
43	<b>Total Rate Base</b>	<b>(1,306,388)</b>	<b>(2,514,796)</b>
44			
45	<u>Operating Revenues</u>		
46	Retail		
47	Interdepartmental		
48	<u>Other Operating Rev - Non-Retail</u>	-	-
49	<b>Total Operating Revenues</b>		
50			
51	<u>Expenses</u>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	<u>Purchased Energy - Windsource</u>	0	0
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	<u>Production - Purchased Demand</u>	0	0
64	Production Total		
65	Regional Markets		
66	Transmission IA		
67	Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	<u>Administrative &amp; General</u>	0	0
73	<b>Total Operating Expenses</b>		
74			
75	Depreciation		
76	Amortization		(308,181)
77			

Northern States Power Company  
North Dakota Electric Jurisdiction

ND PI EPU Deferral - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
78	<b><u>Taxes:</u></b>		
79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		112,223
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC		112,223
86	Payroll & Other Taxes		
87	<b>Total Taxes Other Than Income</b>		<b>112,223</b>
88			
89	<b><u>Income Before Taxes</u></b>		
90	Total Operating Revenues		
91	less: Total Operating Expenses		
92	Book Depreciation		
93	Amortization		(308,181)
94	<u>Taxes Other than Income</u>		<u>112,223</u>
95	<b>Total Before Tax Book Income</b>		<b>195,958</b>
96			
97	<b><u>Tax Additions</u></b>		
98	Book Depreciation		
99	Deferred Income Taxes and ITC		112,223
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	<u>Other Book Additions</u>		<u>(308,181)</u>
104	<b>Total Tax Additions</b>		<b>(195,958)</b>
105			
106	<b><u>Tax Deductions</u></b>		
107	Total Rate Base	(1,306,388)	(2,514,796)
108	Weighted Cost of Debt	2.06%	1.99%
109	Debt Interest Expense	(26,912)	(50,044)
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	<u>Other Tax / Book Timing Differences</u>	0	0
114	<b>Total Tax Deductions</b>	<b>(26,912)</b>	<b>(50,044)</b>
115			

Northern States Power Company  
North Dakota Electric Jurisdiction

ND PI EPU Deferral - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
116	<b><u>State Taxes</u></b>		
117	State Taxable Income	26,912	50,044
118	State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>
119	State Taxes before Credits	1,160	2,157
120	<u>Less State Tax Credits applied</u>	-	-
121	<b>Total State Income Taxes</b>	1,160	2,157
122			
123	<b><u>Federal Taxes</u></b>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income	25,752	47,888
126	Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>
127	Federal Tax before Credits	5,408	10,056
128	<u>Less Federal Tax Credits</u>	-	-
129	<b>Total Federal Income Taxes</b>	5,408	10,056
130			
131	<b>Total Taxes</b>		
132	Total Taxes Other than Income		112,223
133	Total Federal and State Income Taxes	6,568	12,213
134	<b>Total Taxes</b>	6,568	124,436
135			
136	<b>Total Operating Revenues</b>		
137	<b>Total Expenses</b>	6,568	(183,745)
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	<b>Net Income</b>	<b>(6,568)</b>	<b>183,745</b>
143			
144	<b><u>Rate of Return (ROR)</u></b>		
145	Total Operating Income	(6,568)	183,745
146	<u>Total Rate Base</u>	<u>(1,306,388)</u>	<u>(2,514,796)</u>
147	<b>ROR (Operating Income / Rate Base)</b>	0.50%	(7.31%)
148			
149	<b><u>Return on Equity (ROE)</u></b>		
150	Net Operating Income	(6,568)	183,745
151	Debt Interest (Rate Base * Weighted Cost of Debt)	26,912	50,044
152	Earnings Available for Common	20,344	233,789
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>(685,854)</u>	<u>(1,320,268)</u>

Northern States Power Company  
 North Dakota Electric Jurisdiction

ND PI EPU Deferral - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
154	ROE (earnings for Common / Equity)	(2.97%)	(17.71%)
155			
156	<b>Revenue Deficiency</b>		
157	Required Operating Income (Rate Base * Required Return)	(96,934)	(184,838)
158	<u>Net Operating Income</u>	(6,568)	183,745
159	<b>Operating Income Deficiency</b>	(90,366)	(368,582)
160			
161	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
162	<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(119,540)</b>	<b>(487,574)</b>
163			
164	<b>Total Revenue Requirements</b>		
165	Total Retail Revenues		
166	<u>Revenue Deficiency</u>	<u>(119,540)</u>	<u>(487,574)</u>
167	Total Revenue Requirements	(119,540)	(487,574)
168			

Northern States Power Company  
North Dakota Electric Jurisdiction

FERC Audit - Interim Adjustment

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Electric Retail	
		Dec - 2020	Dec - 2021
1	<b><u>Composite Income Tax Rate</u></b>		
2	State Tax Rate	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%
4	<b><u>Federal Effective Tax Rate</u></b>	<b><u>20.09%</u></b>	<b><u>20.09%</u></b>
5	<b>Composite Tax Rate</b>	<b>24.40%</b>	<b>24.40%</b>
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
7			
8	<b><u>Weighted Cost of Capital</u></b>		
9	Active Rates and Ratios Version	Interim	Interim
10	Cost of Short Term Debt	2.83%	0.81%
11	Cost of Long Term Debt	4.33%	4.24%
12	Cost of Common Equity	10.00%	10.00%
13	Ratio of Short Term Debt	0.23%	0.78%
14	Ratio of Long Term Debt	47.27%	46.72%
15	Ratio of Common Equity	52.50%	52.50%
16	Weighted Cost of STD	0.01%	0.01%
17	Weighted Cost of LTD	2.05%	1.98%
18	Weighted Cost of Debt	2.06%	1.99%
19	<b><u>Weighted Cost of Equity</u></b>	<b><u>5.25%</u></b>	<b><u>5.25%</u></b>
20	<b>Required Rate of Return</b>	<b>7.31%</b>	<b>7.24%</b>
21			
22	<b><u>Rate Base</u></b>		
23	Plant Investment	(307,958)	(341,579)
24	<b><u>Depreciation Reserve</u></b>	<b><u>(162,536)</u></b>	<b><u>(193,147)</u></b>
25	Net Utility Plant	(145,422)	(148,431)
26	CWIP		
27			
28	Accumulated Deferred Taxes	(33,728)	(33,106)
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	-	-
31	Total Accum Deferred Taxes	(33,728)	(33,106)
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits		

Northern States Power Company  
North Dakota Electric Jurisdiction

FERC Audit - Interim Adjustment

39	Prepays and Other		
40	<u>Regulatory Amortizations</u>	=	=
41	Total Other Rate Base Items		
42			
43	<b>Total Rate Base</b>	<b>(111,694)</b>	<b>(115,326)</b>
44			
45	<b><u>Operating Revenues</u></b>		
46	Retail		
47	Interdepartmental		
48	<u>Other Operating Rev - Non-Retail</u>	-	-
49	<b>Total Operating Revenues</b>		
50			
51	<b><u>Expenses</u></b>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>
64	Production Total		
65	Regional Markets		
66	Transmission IA		
67	Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	<u>Administrative &amp; General</u>	<u>0</u>	<u>0</u>
73	<b>Total Operating Expenses</b>		
74			
75	Depreciation	<b>(28,981)</b>	<b>(32,240)</b>
76	Amortization		
77			
78	<b><u>Taxes:</u></b>		

Northern States Power Company  
North Dakota Electric Jurisdiction

FERC Audit - Interim Adjustment

79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes	(119)	1,364
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC	(119)	1,364
86	Payroll & Other Taxes		
87	<b>Total Taxes Other Than Income</b>	<b>(119)</b>	<b>1,364</b>
88			
89	<u>Income Before Taxes</u>		
90	Total Operating Revenues		
91	less: Total Operating Expenses		
92	Book Depreciation	(28,981)	(32,240)
93	Amortization		
94	<u>Taxes Other than Income</u>	<u>(119)</u>	<u>1,364</u>
95	<b>Total Before Tax Book Income</b>	<b>29,101</b>	<b>30,876</b>
96			
97	<u>Tax Additions</u>		
98	Book Depreciation	(28,981)	(32,240)
99	Deferred Income Taxes and ITC	(119)	1,364
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	<u>Other Book Additions</u>	-	-
104	<b>Total Tax Additions</b>	<b>(29,101)</b>	<b>(30,876)</b>
105			
106	<u>Tax Deductions</u>		
107	Total Rate Base	(111,694)	(115,326)
108	Weighted Cost of Debt	2.06%	1.99%
109	Debt Interest Expense	(2,301)	(2,295)
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals	(33,212)	(32,611)
112	NOL Utilized / (Generated)		
113	<u>Other Tax / Book Timing Differences</u>	<u>0</u>	<u>0</u>
114	<b>Total Tax Deductions</b>	<b>(35,513)</b>	<b>(34,906)</b>
115			
116	<u>State Taxes</u>		
117	State Taxable Income	35,513	34,906
118	State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>

Northern States Power Company  
North Dakota Electric Jurisdiction

FERC Audit - Interim Adjustment

119	State Taxes before Credits	1,531	1,504
120	<u>Less State Tax Credits applied</u>	-	-
121	<b>Total State Income Taxes</b>	1,531	1,504
122			
123	<b><u>Federal Taxes</u></b>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income	33,983	33,402
126	Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>
127	Federal Tax before Credits	7,136	7,014
128	<u>Less Federal Tax Credits</u>	-	-
129	<b>Total Federal Income Taxes</b>	7,136	7,014
130			
131	<b>Total Taxes</b>		
132	Total Taxes Other than Income	(119)	1,364
133	Total Federal and State Income Taxes	8,667	8,519
134	<b>Total Taxes</b>	8,548	9,883
135			
136	<b>Total Operating Revenues</b>		
137	<b>Total Expenses</b>	<b>(20,434)</b>	<b>(22,357)</b>
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	<b><u>Net Income</u></b>	<b>20,434</b>	<b>22,357</b>
143			
144	<b><u>Rate of Return (ROR)</u></b>		
145	Total Operating Income	20,434	22,357
146	<u>Total Rate Base</u>	<u>(111,694)</u>	<u>(115,326)</u>
147	<b>ROR (Operating Income / Rate Base)</b>	<b>(18.29%)</b>	<b>(19.39%)</b>
148			
149	<b><u>Return on Equity (ROE)</u></b>		
150	Net Operating Income	20,434	22,357
151	Debt Interest (Rate Base * Weighted Cost of Debt)	2,301	2,295
152	Earnings Available for Common	22,734	24,652
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>(58,639)</u>	<u>(60,546)</u>
154	<b>ROE (earnings for Common / Equity)</b>	<b>(38.77%)</b>	<b>(40.72%)</b>
155			
156	<b><u>Revenue Deficiency</u></b>		
157	Required Operating Income (Rate Base * Required Return)	(8,165)	(8,350)
158	<u>Net Operating Income</u>	20,434	22,357

Northern States Power Company  
North Dakota Electric Jurisdiction

FERC Audit - Interim Adjustment

159	Operating Income Deficiency	(28,598)	(30,706)
160			
161	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
162	<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(37,831)</b>	<b>(40,619)</b>
163			
164	<b>Total Revenue Requirements</b>		
165	Total Retail Revenues		
166	<u>Revenue Deficiency</u>	<u>(37,831)</u>	<u>(40,619)</u>
167	Total Revenue Requirements	(37,831)	(40,619)
168			

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Annual Incentive Amount over 20% of Base Salary - Interim Adjustment

	2020 Bridge Year		2021 Test Year	
	Excess of 15% Base Salary	Excess of 20% Base Salary	Excess of 15% Base Salary	Excess of 20% Base Salary
Total Xcel Energy	9,628,920	6,380,148	10,234,950	6,784,766
NSPM Total	3,983,967	2,477,923	3,867,761	2,364,817
NSPM Electric	3,720,765	2,295,976	3,623,791	2,193,957
North Dakota Jurisdiction Electric	217,311	135,809	211,252	129,995
AIP over Cap Adjustment		(135,809)		(129,995)
<b>Additional amount removed in Interim Rates</b>				
				<b>(81,257)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Annual Incentive Amount over 20% of Base Salary - Interim Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	0	(81,257)
<b>Total Operating Expenses</b>		<b>(81,257)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	0	19,831
<b>Total Taxes</b>		<b>19,831</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>		<b>(61,427)</b>
<hr/>		
<b>Net Income</b>		<b>61,427</b>
<hr/>		
<b>Rate of Return (ROR)</b>		
Total Operating Income		61,427
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income		61,427
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common		61,427
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>		61,427
<b>Operating Income Deficiency</b>		<b>(61,427)</b>
<hr/>		
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>		<b>(81,257)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Environmental LTI Adjustment

**Total NSPM E&G Environmental Long Term Incentive Awards**

	2020	2021
NSPM Direct Assigned	158,375	106,750
Nuclear	613,924	363,725
XES	2,997,335	2,120,857
<b>Total</b>	<b>3,769,634</b>	<b>2,591,332</b>

**NSPM Utility Allocation**

	Electric	Electric
NSPM Direct Assigned	93.6423%	93.6423%
Nuclear	100%	100%
XES	93.6423%	93.6423%

**Total NSPM ELECTRIC Environmental LTI**

	2020	2021
NSPM Direct Assigned	148,306	99,963
Nuclear	613,924	363,725
XES	2,806,773	1,986,019
<b>Total</b>	<b>3,569,003</b>	<b>2,449,707</b>

**NSPM Electric Jurisdictional Allocators**

	ND Jur Elec Alloc	ND Jur Elec Alloc
NSPM Direct Assigned	6.1963%	6.1963%
Nuclear	6.1731%	6.1731%
XES	6.1963%	6.1963%

**Total North Dakota Electric Environmental LTI**

	2020	2021
NSPM Direct Assigned	9,189	6,194
Nuclear	37,898	22,453
XES	173,916	123,060
<b>Total</b>	<b>221,004</b>	<b>151,707</b> * Final ND Electric Adjustment

<b>INTERIM ADJUSTMENT</b>	<b>(151,707)</b>
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Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Environmental LTI Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<u>Expenses</u>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	(221,004)	(151,707)
<b>Total Operating Expenses</b>	<b>(221,004)</b>	<b>(151,707)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	53,936	37,024
<b>Total Taxes</b>	<b>53,936</b>	<b>37,024</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(167,068)</b>	<b>(114,683)</b>
<hr/>		
<b>Net Income</b>	<b>167,068</b>	<b>114,683</b>
<hr/>		
<u>Rate of Return (ROR)</u>		
Total Operating Income	167,068	114,683
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
<u>Return on Equity (ROE)</u>		
Net Operating Income	167,068	114,683
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	167,068	114,683
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
<u>Revenue Deficiency</u>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	167,068	114,683
<b>Operating Income Deficiency</b>	<b>(167,068)</b>	<b>(114,683)</b>
<hr/>		
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(221,004)</b>	<b>(151,707)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Time-Based LTI - INTERIM Adjustment

**Total NSPM E&G Time-Based Long Term Incentive Awards**

	2020	2021
NSPM Direct Assigned	70,583	71,166
Nuclear	272,378	243,773
XES	1,266,124	1,305,327
Total	1,609,085	1,620,266

**NSPM Utility Allocation**

	Electric	Electric
NSPM Direct Assigned	93.6423%	93.6423%
Nuclear	100%	100%
XES	93.6423%	93.6423%

**Total NSPM ELECTRIC Time-Based LTI**

	2020	2021
NSPM Direct Assigned	66,095	66,641
Nuclear	272,378	243,773
XES	1,185,627	1,222,338
Total	1,524,100	1,532,752

**NSPM Electric Jurisdictional Allocators**

	ND Jur Elec Alloc	ND Jur Elec Alloc
NSPM Direct Assigned	6.1963%	6.1963%
Nuclear	6.1731%	6.1731%
XES	6.1963%	6.1963%

**Total NORTH DAKOTA ELECTRIC Time-Based LTI**

	2020	2021
NSPM Direct Assigned	4,095	4,129
Nuclear	16,814	15,048
XES	73,465	75,740
Total	94,375	94,917

INTERIM ADJUSTMENT	(94,917)
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Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

Time-Based LTI - INTERIM Adjustment

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	(94,375)	(94,917)
<b>Total Operating Expenses</b>	<b>(94,375)</b>	<b>(94,917)</b>
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	23,032	23,164
<b>Total Taxes</b>	<b>23,032</b>	<b>23,164</b>
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>	<b>(71,343)</b>	<b>(71,753)</b>
<b>Net Income</b>	<b>71,343</b>	<b>71,753</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income	71,343	71,753
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income	71,343	71,753
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	71,343	71,753
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	71,343	71,753
<b>Operating Income Deficiency</b>	<b>(71,343)</b>	<b>(71,753)</b>
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>	<b>(94,375)</b>	<b>(94,917)</b>

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

RTF Amortization - Interim Rates

Posting Year	Costs included in Base Rates	Costs	Expense write off
2014	55,534	113,003	-
2015	76,383	257,207	-
2016	-	363,458	-
2017	-	1,001,261	-
2018	-	121,405	(13,313)
Total	131,916	1,856,334	(13,313)

Total for Amortization Adjustment	1,843,021
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Monthly Amount amortized over 10 years 15,359  
Annual Amount amortized over 10 years 184,302

Remove this amount for Interim rates

Northern States Power Company  
State of North Dakota Electric Jurisdiction  
2021 Test Year

RTF Amortization - Remove for Interim Rates

MEP - Record Type Validation	NSPM ND Electric Retail	
	Dec - 2020	Dec - 2021
<b>Expenses</b>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative &amp; General</u>	0	0
<b>Total Operating Expenses</b>		
Depreciation		
Amortization		(184,302)
<b>Total Taxes</b>		
Total Taxes Other than Income		
Total Federal and State Income Taxes	0	44,979
<b>Total Taxes</b>		44,979
<b>Total Operating Revenues</b>		
<b>Total Expenses</b>		<b>(139,323)</b>
<b>Net Income</b>		<b>139,323</b>
<b>Rate of Return (ROR)</b>		
Total Operating Income		139,323
<u>Total Rate Base</u>	-	-
<b>ROR (Operating Income / Rate Base)</b>		
<b>Return on Equity (ROE)</b>		
Net Operating Income		139,323
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common		139,323
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
<b>ROE (earnings for Common / Equity)</b>		
<b>Revenue Deficiency</b>		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>		139,323
<b>Operating Income Deficiency</b>		<b>(139,323)</b>
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<b>Revenue Deficiency (Income Deficiency * Conversion Factor)</b>		<b>(184,302)</b>

Northern States Power Company  
Electric Utility - State of North Dakota  
Production Tax Credits (PTCs) Interim Amortization  
2020-2021  
(\$000's)

**Interim Adjustment 15 - PTC Amortization**  
**Page 1 of 2**

MW	Annual - 2020	Annual - 2021
Community Wind North	17,052	98,622
Jeffers WF	29,840	180,771
Mower	1,626	354,378
<b>Total</b>	<b>46,892</b>	<b>633,771</b>

PTC Rate/Mwh \$ 25.00 \$ 25.00

PTCs	2020	2021
Community Wind North	426	2,466
Jeffers WF	746	4,519
Mower	41	8,860
<b>Total</b>	<b>1,213</b>	<b>15,844</b>

State of ND Energy Allocator 6.7739% 6.7739%

State of ND PTCs \$ 82 \$ 1,073

Interchange Agreement Energy Allocation 17.2463% 17.2463%

Interchange Agreement Revenue Offset \$ 14 \$ 185

State of ND Revenue Requirements (Net of IA) \$ 68 \$ 888

Levelized Credit Method (55) (353)

LCM Liability 13 536

**BOY/EOY Interim PTC Amortization 6 281**

