

South Dakota Decommissioning Accrual - 2013

Mn Co Electric

Jur Electric

	Period	Production				Transmission				Distribution				Jur Electric			
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls
<b>Rate Base</b>																	
Plant Investment	BOY			0												0	
Plant Investment	EOY			0												0	
Depreciation Reserve	BOY			508												508	
Depreciation Reserve	EOY			508												508	
C.W.I.P.	BOY			0												0	
C.W.I.P.	EOY			0												0	
Accumulated Deferred Taxes	BOY			(207)												(207)	
Accumulated Deferred Taxes	EOY			(207)												(207)	
Materials & Supplies	BOY																
Materials & Supplies	EOY																
Fuel Inventory	BOY																
Fuel Inventory	EOY																
Non-Plant Assets & Liab	BOY																
Non-Plant Assets & Liab	EOY																
Prepays & Other	BOY																
Prepays & Other	EOY																
<b>Statement of Income</b>																	
Depreciation	Annual			1,015	0											1,015	
Amortization	Annual																
Taxes:																	
Property	Annual																
Gross Earnings Tax	Annual																
Deferred Income Tax & ITC	Annual			(414)	0											(414)	
Payroll & other	Annual																
<b>Total Taxes:</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>(414)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(414)</b>	<b>0</b>
AFUDC	Annual			0	0											0	
<b>Juris Income Tax</b>																	
Tax Additions:																	
Nuclear Fuel Burn (ex D&D)	Annual																
Nuclear Outage Accounting	Annual																
Avoided Tax Interest	Annual			0	0											0	
Open	Annual																
Open	Annual																
Open	Annual																
Open	Annual																
Open	Annual																
Other Book Additions	Annual																
<b>Total Tax Additions</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Tax Deductions:																	
Tax Depreciation & Removal	Annual			0	0											0	
Manufacture Production Deduction	Annual																
Open	Annual																
Open	Annual																
Open	Annual																
Open	Annual																
Other Tax/Book Timing Differences	Annual																
<b>Total Tax Deductions</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Tax Credits:																	
State R&E Credits																	
Other State Credits																	
Federal Production Tax Credit (PTC)																	
Other Federal Tax Credits																	
<b>Total Tax Credits</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PF288-1

**Northern States Power, a Minnesota corporation**  
**2012 Forecast (January Forecast) - Year 2013**  
**South Dakota Decommissioning Accrual**

**Property Tax Rate** 0.0000%  
**Direct SD %** 100.0000%  
**Demand MN Co %** 100.0000%  
**Demand After Interchange %** 100.0000%

**CWIP**

	Total Company		SD Jurisdiction		
	BOY	EOY	BOY	EOY	
Production	-	-	-	-	
COSS Adj (000's)	-	-	-	-	Excluded for SD Ratemaking

**Plant**

	Total Company		SD Jurisdiction	
	BOY	EOY	BOY	EOY
Production	-	-	-	-
COSS Adj (000's)	-	-	-	-

**Reserve**

	Total Company		SD Jurisdiction	
	BOY	EOY	BOY	EOY
Production	507,590.00	507,590.00	507,590.00	507,590.00
COSS Adj (000's)	508	508	508	508

**Accumulated Deferred**

	Total Company		SD Jurisdiction	
	BOY	EOY	BOY	EOY
Production	(206,868.00)	(206,868.00)	(206,868.00)	(206,868.00)
COSS Adj (000's)	(207)	(207)	(207)	(207)

PF28-2

**Northern States Power, a Minnesota corporation**  
**2012 Forecast (January Forecast) - Year 2013**  
**South Dakota Decommissioning Accrual**

**Property Tax Rate** 0.0000%  
**Direct SD %** 100.0000%  
**Demand MN Co %** 100.0000%  
**Demand After Interchange %** 100.0000%

**Book Depreciation**

	Total Company		SD Jurisdiction	
	Annual	Annual	Annual	Annual
Production	1,015,180.06		-	1,015,180.06
COSS Adj (000's)	-	1,015	-	1,015

**Annual Deferred**

	Total Company		SD Jurisdiction	
	Annual	Annual	Annual	Annual
Production	(413,735.62)		-	(413,735.62)
COSS Adj (000's)	-	(414)	-	(414)

**Tax Depreciation**

	Total Company		SD Jurisdiction	
	Annual	Annual	Annual	Annual
Production	-		-	-
COSS Adj (000's)	-	-	-	-

**AFUDC**

	Total Company		SD Jurisdiction	
	Annual	Annual	Annual	Annual
Production	-		-	-
COSS Adj (000's)	-	-	-	-

Excluded for SD Ratemaking

**Avoided Tax**

	Total Company		SD Jurisdiction	
	Annual	Annual	Annual	Annual
Production	-		-	-
COSS Adj (000's)	-	-	-	-

PF28-3

**Northern States Power, a Minnesota corporation**  
**2012 Forecast (January Forecast) - Year 2013**  
**South Dakota Decommissioning Accrual**

**Property Tax Rate** 0.0000%  
**Direct SD %** 100.0000%  
**Demand MN Co %** 100.0000%  
**Demand After Interchange %** 100.0000%

**Property Tax**

	<b>Total Company Annual</b>	<b>SD Jurisdiction Annual</b>
Production	-	-
COSS Adj (000's)	-	-

PF28-4

Prepared: Brandon Kirschner

Reviewed &amp; Approved:

Depreciation Team Review &amp; Approval:

Path:

## Input Information

Company NSP-Minnesota

Rate case name 2012 South Dakota Electric Rate Case

Docket Number (if known) EL12-xxx

Budget/Forecast Title Forecast 12 January

First Forecast Month 2012

First Year Adjusted 2012

Last Year Adjusted 2016

Functional Class Electric Distribution

Grandparent Number

Grandparent Description

Parent Number

Parent Description

State

Vintage Year

Actual Depr Grp ID

Fcst Depr Grp ID

Asset Class ID

Major Location ID

Utility Account ID

Asset Location Description

CFM Plant Account ID

## Original Budget/Forecast Information

## CWIP/RWIP

Beginning Balance = (for first month of forecast)

AFUDC Rates =	Debt	Equity	
2012	0.1470%	0.3271%	(set all rates to zero if no AFUDC should be taken)
2013	0.2083%	0.4359%	
2014	0.2190%	0.4030%	
2015	0.2168%	0.4278%	
2016	0.2286%	0.4156%	
2017	0.2780%	0.3083%	

Estimated Closing Pattern = 100.000000%

Project Identification Information		Plant In-service				Depreciation Reserve					Tax Depreciation/Deductions			Deferred Taxes			RWIP					
Grandparent or Parent	Work Order	Description	Functional Use	Beginning	Additions	Retirements	Ending	Beginning	Provision	(RWIP) Salvage/Removal	Retirements	Ending	Tax Depreciation	Tax Removal	Avoided Tax	Beginning	Annual	Ending	Beginning	Spend	Closing	Ending

NSP-Minnesota  
2012 South Dakota Electric Rate Case, EL12-xxx  
Forecast 12 January

Original Forecast  
Rate Case Impact - Plant & Plant 2012-2016

\$0	\$0	Electric Distribution																					
2011	December																						
2012	January	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	February	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	March	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	April	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	May	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	June	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	July	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	August	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	September	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	October	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	November	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	December	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012 Total																							
2012 13 Mo Avg																							
																Triangle Check		0	0				
2012	December																						
2013	January	-	-	-	-	0	-	181,981	-	-	-	181,981	-	-	-	-	-	(74,166)	(74,166)	(148,333)	-	-	-
	February	-	-	-	-	0	181,981	181,981	-	-	-	363,963	-	-	-	-	-	(148,333)	(74,166)	(222,499)	-	-	-
	March	-	-	-	-	0	363,963	181,981	-	-	-	545,944	-	-	-	-	-	(222,499)	(74,166)	(296,665)	-	-	-
	April	-	-	-	-	0	545,944	181,981	-	-	-	727,926	-	-	-	-	-	(296,665)	(74,166)	(370,832)	-	-	-
	May	-	-	-	-	0	727,926	181,981	-	-	-	909,907	-	-	-	-	-	(370,832)	(74,166)	(444,998)	-	-	-
	June	-	-	-	-	0	909,907	181,981	-	-	-	1,091,889	-	-	-	-	-	(444,998)	(74,166)	(519,164)	-	-	-
	July	-	-	-	-	0	1,091,889	181,981	-	-	-	1,273,870	-	-	-	-	-	(519,164)	(74,166)	(593,331)	-	-	-
	August	-	-	-	-	0	1,273,870	181,981	-	-	-	1,455,851	-	-	-	-	-	(593,331)	(74,166)	(667,497)	-	-	-
	September	-	-	-	-	0	1,455,851	181,981	-	-	-	1,637,833	-	-	-	-	-	(667,497)	(74,166)	(741,663)	-	-	-
	October	-	-	-	-	0	1,637,833	181,981	-	-	-	1,819,814	-	-	-	-	-	(741,663)	(74,166)	(815,830)	-	-	-
	November	-	-	-	-	0	1,819,814	181,981	-	-	-	2,001,796	-	-	-	-	-	(815,830)	(74,166)	(889,996)	-	-	-
2013	December	-	-	-	-	0	2,001,796	181,981	-	-	-	2,183,777	-	-	-	-	-	(889,996)	(74,166)		-	-	-
2013 Total																							
2013 13 Mo Avg																							
																Triangle Check		(829,844)	(158,293)				

PF28-6

Project Identification Information			Plant In-service				Depreciation Reserve					Tax Depreciation/Deductions			Deferred Taxes			RWIP				
Grandparent or Parent	Work Order	Description	Functional Use	Beginning	Additions	Retirements	End...	Beginning	Provision	(RWIP) Salvage/Removal	Retirements	Ending	Tax Depreciation	Tax Removal	Avoided Tax	Beginning	Annual	Ending	Beginning	Spend	Closing	Ending

NSP-Minnesota  
2012 South Dakota Electric Rate Case, EL12-xxx  
Forecast 12 January

Original Forecast  
Rate Case Impact - Plant & Plant 2012-2016

\$0	\$0	Electric Distribution																					
2011	December																						
2012	January	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	February	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	March	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	April	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	May	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	June	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	July	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	August	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	September	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	October	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	November	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012	December	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2012 Total																						
	2012 13 Mo Avg																						
																Triangle Check		0	0				
2012	December																						
2013	January	-	-	-	-	0	-	(97,383)	-	-	-	(97,383)	-	-	-	-	39,688	39,688	-	-	-	-	-
	February	-	-	-	-	0	(97,383)	(97,383)	-	-	-	(194,766)	-	-	-	-	39,688	39,688	-	-	-	-	-
	March	-	-	-	-	0	(194,766)	(97,383)	-	-	-	(292,149)	-	-	-	-	79,377	39,688	-	-	-	-	-
	April	-	-	-	-	0	(292,149)	(97,383)	-	-	-	(389,532)	-	-	-	-	119,065	39,688	-	-	-	-	-
	May	-	-	-	-	0	(389,532)	(97,383)	-	-	-	(486,915)	-	-	-	-	158,754	39,688	-	-	-	-	-
	June	-	-	-	-	0	(486,915)	(97,383)	-	-	-	(584,299)	-	-	-	-	198,442	39,688	-	-	-	-	-
	July	-	-	-	-	0	(584,299)	(97,383)	-	-	-	(681,682)	-	-	-	-	238,130	39,688	-	-	-	-	-
	August	-	-	-	-	0	(681,682)	(97,383)	-	-	-	(779,065)	-	-	-	-	277,819	39,688	-	-	-	-	-
	September	-	-	-	-	0	(779,065)	(97,383)	-	-	-	(876,448)	-	-	-	-	317,507	39,688	-	-	-	-	-
	October	-	-	-	-	0	(876,448)	(97,383)	-	-	-	(973,831)	-	-	-	-	357,195	39,688	-	-	-	-	-
	November	-	-	-	-	0	(973,831)	(97,383)	-	-	-	(1,071,214)	-	-	-	-	396,884	39,688	-	-	-	-	-
2013	December	-	-	-	-	0	(1,071,214)	(97,383)	-	-	-	(1,168,597)	-	-	-	-	436,572	39,688	-	-	-	-	-
	2013 Total							(1,168,597)										476,261					
	2013 13 Mo Avg											(584,299)						238,130					
																Triangle Check		444,072	84,707				

PC28-7

**Project Identification Information** | **Plant In-service** | **Depreciation Reserve** | **Tax Depreciation/Deductions** | **Deferred Taxes** | **RWIP**

Grandparent or Parent  
 Work Order Description Functional Use Beginning Additions Retirements End... Beginning Provision (RWIP) Salvage/Removal Retirements Ending Tax Depreciation Tax Removal Avoided Tax Beginning Annual Ending Beginning Spend Closing Ending

NSP-Minnesota  
 2012 South Dakota Electric Rate Case, EL12-xxx  
 Forecast 12 January

**Original Forecast**  
**Rate Case Impact - Plant & Plant** | **2012-2016**

Year	Month	Beginning	Additions	Retirements	End...	Beginning	Provision	(RWIP) Salvage/Removal	Retirements	Ending	Tax Depreciation	Tax Removal	Avoided Tax	Beginning	Annual	Ending	Beginning	Spend	Closing	Ending	
2011	December	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2012	January	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	February	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	March	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	April	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	May	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	June	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	July	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	August	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	September	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	October	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	November	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2012	December	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<u>2012 Total</u>						0															
<u>2012 13 Mo Avg</u>																					

**Triangle Check** | **0** | **0**

2012	December	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2013	January	-	-	-	-	0	-	84,598	-	84,598	-	-	-	-	-	-	-	-	-	-	
	February	-	-	-	-	0	84,598	84,598	-	169,197	-	-	-	-	(34,478)	(34,478)	-	-	-	-	
	March	-	-	-	-	0	169,197	84,598	-	253,795	-	-	-	-	(68,956)	(34,478)	-	-	-	-	
	April	-	-	-	-	0	253,795	84,598	-	338,393	-	-	-	-	(103,434)	(34,478)	-	-	-	-	
	May	-	-	-	-	0	338,393	84,598	-	422,992	-	-	-	-	(137,912)	(34,478)	-	-	-	-	
	June	-	-	-	-	0	422,992	84,598	-	507,590	-	-	-	-	(172,390)	(34,478)	-	-	-	-	
	July	-	-	-	-	0	507,590	84,598	-	592,188	-	-	-	-	(206,868)	(34,478)	-	-	-	-	
	August	-	-	-	-	0	592,188	84,598	-	676,787	-	-	-	-	(241,346)	(34,478)	-	-	-	-	
	September	-	-	-	-	0	676,787	84,598	-	761,385	-	-	-	-	(275,824)	(34,478)	-	-	-	-	
	October	-	-	-	-	0	761,385	84,598	-	845,983	-	-	-	-	(310,302)	(34,478)	-	-	-	-	
	November	-	-	-	-	0	845,983	84,598	-	930,582	-	-	-	-	(344,780)	(34,478)	-	-	-	-	
2013	December	-	-	-	-	0	930,582	84,598	-	1,015,180	-	-	-	-	(379,258)	(34,478)	-	-	-	-	
<u>2013 Total</u>							1,015,180			507,590					(413,736)	(34,478)					
<u>2013 13 Mo Avg</u>										507,590					(413,736)	(34,478)					

**Triangle Check** | **(385,772)** | **(73,586)**

2012-13