

Line No.	Description	(A) AFUDC on Short-Term CWIP	(B) BSP II Recovery Adjustment	(C) Rider CWIP Adjustment	(D) Transmission Recovery Adjustment
1	Plant in Service				
2	A/C 101 & 106 - Direct MN				
3	A/C 101 & 106 - Direct ND				
4	A/C 101 & 106 - Direct SD				
5					
6	<i>Production Plant</i>				
7	A/C 101 & 106 - Base Demand (E1)	290,770	408,905		
8	A/C 101 & 106 - Peak Demand (D1)	78,742	92,757		
9	A/C 101 & 106 - Base Energy (E2)	(153)			
10	Subtotal A/C 101 & 106	369,360	501,662	-	-
11					
12	A/C 114 - Base Demand (E1)				
13	A/C 114 - Peak Demand (D1)				
14	A/C 114 - Base Energy (E1)				
15	Subtotal A/C 114	-	-	-	-
16					
17	Total Production Plant	369,360	501,662	-	-
18					
19	<i>Transmission Plant</i>				
20	A/C 101 & 106 (D2)	591,865			(17,402,180)
21	A/C 101 & 106 (Direct FERC)				
22	A/C 114 (D2)				
23	Total Transmission Plant	591,865	-	-	(17,402,180)
24					
25	<i>Distribution Plant</i>				
26	Primary Demand (D3)	324,450			
27	Secondary Demand (D4)	91,940			
28	Primary Customer (C2)	94,083			
29	Secondary Customer (C3)	125,986			
30	Streetlighting (C4)	26,493			
31	Area Lighting (C5)	6,614			
32	Meters (C6)	55,397			
33	Load Management (C9)	17,203			
34	Total Distribution Plant	742,166	-	-	-
35					
36	<i>General Plant</i>				
37	Production (P10)	86,260			
38	Transmission (D2)	37,523			
39	Distribution (P60)	83,438			
40	Customer Accounts (OXC)	56,132			
41	Customer Service & Info (OXI)	11,490			
42	Load Management (C9)	7,838			
43	Total General Plant	282,681	-	-	-
44					
45	<i>Intangible Plant (P90)</i>	52,341			
46					
47	Total Plant in Service	2,038,412	501,662	-	(17,402,180)
48					
49	Accumulated Depreciation				
50	<i>Production Plant</i>				
51	Base Demand (E1)	(578,974)			
52	Peak Demand (D1)	(43,753)			
53	Base Energy (E2)	51			
54	Total Production Plant	(622,675)	-	-	-
55					
56	Transmission Plant (D2)	(216,267)			582,545
57	Transmission Plant - Direct FERC				
58	Total Transmission Plant	(216,267)	-	-	582,545
59					
60	Distribution Plant (P60)	(447,564)			
61					
62	General Plant (P90)	(263,963)			
63					
64	Intangible Plant (P90)	(248,558)			
65					
66	Total Accumulated Depreciation	(1,799,027)	-	-	582,545
67					
68	Total Net Plant in Service	239,386	501,662	-	(16,819,635)
69					
70	Plant Held for Future Use				
71	Production Plant (P10)				
72	Transmission Plant (D2)				
73	Distribution Plant (P60)				
74	General Plant (P90)				
75	Intangible Plant (P90)				
76	Total Plant Held for Future Use	-	-	-	-

Line No.	Description	(A) AFUDC on Short-Term CWIP	(B) BSP II Recovery Adjustment	(C) Rider CWIP Adjustment	(D) Transmission Recovery Adjustment
77					
78	Const Work-in-Progress - Direct Assigned				
79	Production Plant - Direct MN				
80	Production Plant - Direct ND				
81	Production Plant - Direct SD				
82	Production Plant - Direct FERC				
83	Transmission Plant - Direct MN				
84	Transmission Plant - Direct ND				
85	Transmission Plant - Direct SD				
86	Transmission Plant - Direct FERC				
87	Distribution Plant - Direct MN				
88	Distribution Plant - Direct ND				
89	Distribution Plant - Direct SD				
90	Distribution Plant - Direct FERC				
91	General Plant - Direct MN				
92	General Plant - Direct ND				
93	General Plant - Direct SD				
94	General Plant - Direct FERC				
95	Intangible Plant - Direct MN				
96	Intangible Plant - Direct ND				
97	Intangible Plant - Direct SD				
98	Intangible Plant - Direct FERC				
99	Total CWIP - Major Projects - Direct Assigned	-	-	-	-
100					
101	Const Work-in-Progress - Short-Term				
102	Production Plant (P10)				
103	Transmission Plant (D2)				
104	Distribution Plant (P60)				
105	General Plant (P90)				
106	Intangible Plant (P90)				
107	Total CWIP - Short-Term	-	-	-	-
108					
109	Const Work-in-Progress - Long Term				
110	Production Plant (AFUDC Projects P10)				
111	Production Plant (Rider Projects)				
112	Transmission Plant (AFUDC Projects)			(10,754,628)	
113	Transmission Plant (Rider Projects)				
114	Distribution Plant (P60)				
115	General Plant (P90)				
116	Intangible Plant (P90)				
117	Total CWIP - Long Term AFUDC Projects	-	-	(10,754,628)	-
118	Total CWIP - Long Term Rider Projects	-	-		
119					
120	Total Construction Work-in-Progress	-	-	(10,754,628)	-
121					
122	Materials & Supplies				
123	Production (P10)				
124	Transmission (D2)				
125	Distribution (P60)				
126	Total Materials and Supplies	-	-	-	-
127					
128	Fuel Stocks				
129	Coal Stocks (E1)				
130	Fuel Oil Stocks (D1)				
131	Total Fuel Stocks	-	-	-	-
132					
133	Prepayments (NEPIS)	-	-	-	-
134					
135	Customer Advances & Deposits				
136	Customer Advances & Deposits (NEPIS)				
137	Customer Deposits (Direct MN)				
138	Total Customer Advances & Deposits	-	-	-	-
139					
140	Cash Working Capital	-	-	-	-
141					
142	Accumulated Deferred Income Taxes				
143	<i>Items SD Flows Through</i>				
144	Federal (NPMNR)				
145	Minnesota (NPISM)				
146	North Dakota (NPISN)				
147	<i>Subtotal</i>	-	-	-	-
148	<i>All Other</i>				
149	Federal (NEPIS)				2,248,323
150	Federal (Direct FERC)				
151	Minnesota (NPISM)				
152	North Dakota (NPISN)				
153	<i>Subtotal</i>	-	-	-	2,248,323
154					
155	Total Accumulated Deferred Income Taxes	-	-	-	2,248,323
156					
157	Unamortized Rate Case Expenses				
158	Minnesota				
159	North Dakota				
160	South Dakota				
161	FERC				
162	Total Unamortized Rate Case Expenses	-	-	-	-
163					
164	Total Average Rate Base	\$ 239,386	\$ 501,662	\$ (10,754,628)	\$ (14,571,312)