

Northern States Power Company  
 Electric Utility - Total Company  
 Working Papers on Recorded Changes to Accumulated Depreciation  
 Year Ended December 31, 2021

Line No.	Description	Production	Production Acquisition Adjustment	Nuclear Fuel	Transmission	Transmission Acquisition Adjustment	Distribution	Electric General	Electric Intangible	Total Electric Excluding Common	Electric Common Allocated	Total
<u>Accumulated Provision for Depreciation</u>												
1.	Beginning Balance	\$ 4,873,102,454	\$ 197,525	\$ 2,659,339,314	\$ 1,044,685,783	\$ 30,567	\$ 1,759,177,340	\$ 324,819,931	\$ 222,358,454	\$ 10,883,711,368	\$ 375,056,195	\$ 11,258,767,563
2.	Annual Provision	462,031,742	2,988,779	114,109,922	82,379,512	14,976	135,733,220	47,658,275	26,294,814	871,211,240	84,609,858	955,821,098
3.	Retirements	(20,862,761)	-	-	(8,778,549)	-	(33,307,047)	(39,731,413)	(2,327,510)	(105,007,280)	(51,744,302)	(156,751,581)
4.	Salvage/Other	200,718	-	-	113,268	-	2,508,112	790,553	-	3,612,651	1,965,794	5,578,445
5.	Cost of Removal	(6,535,523)	-	-	(7,284,169)	-	(22,613,810)	(73,354)	-	(36,506,857)	(64,685)	(36,571,542)
6.	Transfers and Adjustments	66,138,358	-	-	-	-	0	52,161	-	66,190,519	(5,368,988)	60,821,531
7.	Gain/Loss	-	-	-	102,682	-	-	-	-	102,682	-	102,682
8.	Ending Balance Calculated (a)	\$ 5,374,074,988	\$ 3,186,304	\$ 2,773,449,236	\$ 1,111,218,527	\$ 45,543	\$ 1,841,497,816	\$ 333,516,153	\$ 246,325,758	\$ 11,683,314,324	\$ 404,453,872	\$ 12,087,768,197
9.	RWIP Balance (b)	41,323,883	-	-	35,932,377	-	9,394,771	(376,808)	-	86,274,223	(2,674,607)	83,599,616
10.	ARC Balance (c)	162,241,384	-	-	42,481	-	2,634,620	-	-	164,918,485	148,619	165,067,104
11.	Grand Total (a) - (b) + (c)	\$ 5,494,992,489	\$ 3,186,304	\$ 2,773,449,236	\$ 1,075,328,631	\$ 45,543	\$ 1,834,737,664	\$ 333,892,961	\$ 246,325,758	\$ 11,761,958,586	\$ 407,277,098	\$ 12,169,235,684

Note: NSP-Minnesota did not have any plant leased to others during the test period.