

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021 (\$000's)		
	Total	SD Electric	Other
Plant Investment			
Base Plant	25,237,590	1,758,692	23,478,898
Base Plant Distribution		(1,618)	1,618
Subtotal Plant Investment	25,237,590	1,757,073	23,480,516
Depreciation Reserve			
Base Plant	11,980,795	802,432	11,178,362
Base Plant Distribution	(0)	(14)	14
Subtotal Depreciation Reserve	11,980,795	802,419	11,178,376
CWIP			
Base Plant	1,003,653	68,577	935,076
NSPM-Exclude CWIP and AFDC for Dakotas	(1,003,653)	(68,577)	(935,076)
Subtotal CWIP	0	(0)	0
Accumulated Deferred Taxes			
Base Plant	2,903,566	209,351	2,694,215
Base Plant Distribution		(7)	7
NSPM-Non-Plant	20,742	1,498	19,244
NSPM-Nuc Outage COA	15,119	1,014	14,105
Subtotal Accumulated Deferred Taxes	2,939,426	211,855	2,727,572
DTA - NOL Average Balance			
NSPM-NOL Beg Bal DTA	(14,937)	(14,937)	
NSPM-NOL Closing to Filing	(698)	(1,277)	579
NSPM-NOL/Credits/199	2,262	2,841	(579)
Subtotal DTA - NOL Average Balance	(13,373)	(13,373)	
DTA - Federal Tax Credit Average Balance			
NSPM-NOL Beg Bal DTA	(425,183)	(30,823)	(394,360)
NSPM-NOL/Credits/199	(65,302)	(5,094)	(60,209)
Subtotal DTA - Federal Tax Credit Average Balance	(490,486)	(35,917)	(454,569)
Cash Working Capital			
NSPM-Cash Working Capital	(25,432)	117	(25,548)
Subtotal Cash Working Capital	(25,432)	117	(25,548)
Materials and Supplies			
NSPM-M&S_PrePays	178,303	12,006	166,296
Subtotal Materials and Supplies	178,303	12,006	166,296

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Fuel Inventory			
NSPM-M&S_PrePays	73,077	4,865	68,212
Subtotal Fuel Inventory	73,077	4,865	68,212
Non-plant Assets and Liabilities			
NSPM-Non-Plant	89,054	6,246	82,809
Subtotal Non-plant Assets and Liabilities	89,054	6,246	82,809
Customer Advances			
NSPM-Customer Advances	(10,055)	(1,556)	(8,499)
Subtotal Customer Advances	(10,055)	(1,556)	(8,499)
Customer Deposits			
NSPM-Customer Deposits	(27,311)	(47)	(27,264)
Subtotal Customer Deposits	(27,311)	(47)	(27,264)
Prepays and Other			
NSPM-M&S_PrePays	22,845	1,533	21,312
NSPM-Misc Debits & Credits	(2,733)	(219)	(2,514)
NSPM-Nuc Outage COA	52,534	3,522	49,012
Subtotal Prepays and Other	72,646	4,837	67,810
Regulatory Amortizations			
NSPM-SD AFUDC Adjustment	3,434	3,434	
NSPM-State Credit Rate Change	(353)	(12)	(341)
Subtotal Regulatory Amortizations	3,081	3,422	(341)
Depreciation			
Base Plant	824,682	56,284	768,398
Base Plant Distribution		(36)	36
NSPM-SD AFUDC Adjustment	477	477	
Subtotal Depreciation	825,159	56,725	768,434
Amortization			
NSPM-Amortization Rider Related	(47,520)	807	(48,327)
NSPM-PPA Benson Buyout Amortizations	4,209	547	3,662
NSPM-PPA Benson Buyout Full RR less Amortizations	1,876	197	1,679
NSPM-PPA Benson Buyout WI IA Offset	1,097	74	1,023
Subtotal Amortization	(40,339)	1,624	(41,963)

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Property Taxes			
NSPM-Property Taxes	199,130	11,205	187,924
Subtotal Property Taxes	199,130	11,205	187,924
ITC Amortization			
Base Plant	(1,317)	(71)	(1,246)
NSPM-St Anth ITC	(49)	(3)	(45)
Subtotal ITC Amortization	(1,366)	(74)	(1,292)
Deferred Taxes			
Base Plant	57,317	3,791	53,526
Base Plant Distribution		(7)	7
NSPM-Non-Plant	5,653	67	5,586
NSPM-Nuc Outage COA	4,401	295	4,107
Subtotal Deferred Taxes	67,371	4,145	63,227
Deferred Taxes - NOL			
NSPM-NOL/Credits/199	4,524	5,682	(1,158)
Subtotal Deferred Taxes - NOL	4,524	5,682	(1,158)
Deferred Federal Tax Credits			
NSPM-NOL/Credits/199	130,605	10,187	120,418
Subtotal Deferred Federal Tax Credits	130,605	10,187	120,418
Nuclear Fuel Burn (ex D&D)			
NSPM-Nuclear Fuel Burn	114,110	7,703	106,407
Subtotal Nuclear Fuel Burn (ex D&D)	114,110	7,703	106,407
Nuclear Outage Accounting Tax Deduction			
NSPM-Nuc Outage COA	55,353	3,711	51,642
Subtotal Nuclear Outage Accounting Tax Deduction	55,353	3,711	51,642
Nuclear Outage Accounting Tax Addition			
NSPM-Nuc Outage COA	39,708	2,663	37,045
Subtotal Nuclear Outage Accounting Tax Addition	39,708	2,663	37,045
Avoided Tax Interest			
Base Plant	27,825	1,796	26,029
Subtotal Avoided Tax Interest	27,825	1,796	26,029

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Tax Depreciation and Removals			
Base Plant	1,301,923	87,464	1,214,459
Base Plant Distribution		(62)	62
NSPM-Tax Timing & Credits	1,331	89	1,242
Subtotal Tax Depreciation and Removals	1,303,255	87,492	1,215,763
Other Tax / Book Timing Differences			
NSPM-Non-Plant	20,215	241	19,974
NSPM-Transportation Book to Tax Depr	(18,273)	(1,208)	(17,065)
Subtotal Other Tax / Book Timing Differences	1,942	(968)	2,910
Federal Tax Credits			
NSPM-SD PTC to FCA	0		
NSPM-Tax Timing & Credits	165,012	10,985	154,027
Subtotal Federal Tax Credits	165,012	10,985	154,027