Northern States Power Company (M)
FERC/NSP Account Summary
2021 Actuals based on 13 Mo Actuals thru December 2021

FERC		13 Month Average	Include	Electric Amount	Electric MN	Electric ND	Electric SD	Gas Amount	Gas MN	Gas ND
135 Total	13500 WORKING FUNDS	$ 119,320	$ 119,320	$ 94,996	$ 82,934	$ 5,918	$ 6,144	$ 24,324	$ 21,564	$ 2,760
143 Total	14300 OTHER ACCOUNTS RECEIVABLE	$ 70,602,904	$ 9,280,619	$ 7,432,580	$ 6,454,619	$ 512,946	$ 465,014	$ 1,848,040	$ 1,623,573	$ 224,467
182.3 Total	18230 OTHER REGULATORY ASSETS	$ 3,963,547,697	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
184 Total	18400 CLEARING ACCOUNTS	$ 89,074	$ 89,074	$ 81,400	$ 70,867	$ 5,104	$ 5,429	$ 7,674	$ 6,803	$ 871
185 Total	18500 TEMPORARY FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
186 Total	18600 MISCELLANEOUS DEFERRED DEBITS	$ 58,434,445	$ 802,538	$ 802,538	$ 700,632	$ 49,999	$ 51,907	$ -	$ -	$ -
232 Total	23200 ACCOUNTS PAYABLE	$ (540,190,425)	$ (2,128,576)	$ (1,694,657)	$ (1,479,470)	$ (105,579)	$ (109,609)	$ (433,919)	$ (384,684)	$ (49,235)
253 Total	25300 OTHER DEFERRED CREDITS	$ (336,119,143)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
254 Total	25400 OTHER REGULATORY LIABILITIES	$ (4,087,792,219)	$ (9,449,767)	$ (9,449,767)	$ (8,217,820)	$ (594,031)	$ (637,916)	$ -	$ -	$ -
Total		$ (871,308,347)	$ (1,286,792)	$ (2,732,911)	$ (2,388,238)	$ (125,643)	$ (219,030)	$ 1,446,119	$ 1,267,256	$ 178,863

			Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	13 Mo Average	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Gas Juris Method	Gas Amt	MN	ND
FERC 135	FERC Acct SAP Acct																												
Petty Cash - Working Funds	135	1001001	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	46,200	1	46,200	Customer Bills	ECustomerMN/SDND	36,782	32,111	2,292	2,379	GCustomerMN/SDND	9,418	8,349	1,069
Petty Cash - Right of Way	135	1001016	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	73,000	1	73,000	Customer Bills	ECustomerMN/SDND	58,119	50,739	3,621	3,759	GCustomerMN/SDND	14,881	13,193	1,689
AR - Employee Advances	135	1033421	120	120	120	120	120	120	120	120	120	120	120	120	120	120	1	120	Customer Bills	ECustomerMN/SDND	96	83	6	6	GCustomerMN/SDND	24	22	3
FFI Balance			119,320	119,320	119,320	119,320	119,320	119,320	119,320	119,320	119,320	119,320	119,320	119,320	119,320	119,320		119,320			94,996	82,934	5,918	6,144		24,324	21,564	2,760
FERC 143	FERC Acct SAP Acct																												
Clrng-Cash Mgmt Dept	143	1033061	(228,000)	-	-	-	-	-	-	-	(2,009)	-	-	-	(691)	(38,183)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Clearing - Centre Pointe	143	1033071	25,693	27,793	27,606	447	(352)	3,100	100	780	(38,870)	(300,447)	(82,680)	(82,914)	(81,655)	(38,569)	1	(38,569)	Customer Bills	ECustomerMN/SDND	(30,707)	(26,808)	(1,913)	(1,986)	GCustomerMN/SDND	(7,863)	(6,970)	(892)
Tax Capital Credit - Transmission	143	1033121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Tax Capital Credit - Distribution Util	143	1033126	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Tax Capital Cr-ES	143	1033131	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Tax Capital Credit - Prairie Island	143	1033136	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Returned Items - Operating Companies	143	1033191	40,677	56,247	59,577	52,964	62,762	52,973	64,388	108,619	123,812	129,441	117,531	85,504	70,646	78,857	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Returned Items - Remittance	143	1033196	76,069	136,221	101,069	66,280	76,349	17,029	70,943	403,648	100,954	127,295	102,978	52,947	69,648	107,802	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Bank Adjustments - Remittance	143	1033241	29,338	18,161	30,721	950	15,841	11,515	1,069	9,758	4,893	(1,669)	(250)	(622)	677	9,260	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Customer - NonRegulated	143	1033291	2,267,639	2,403,801	2,413,693	2,386,207	-	-	-	-	-	-	-	-	-	728,565	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Customer - Damage Claims	143	1033296	2,176,415	2,361,740	2,305,613	2,766,268	3,135,626	3,243,038	2,909,164	2,247,486	2,389,248	2,400,411	2,240,506	3,139,930	2,989,459	2,638,839	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR-Other	143	1033351	435,000	332	-	-	242	(3,100)	100	780	(38,870)	(300,447)	(82,680)	(82,914)	(81,655)	33,401	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other - Sundry Wheeling - GO	143	1033356	18,565,082	22,832,672	23,404,829	18,621,553	17,934,904	19,802,936	23,726,612	26,049,645	21,878,292	17,879,884	19,526,914	18,925,905	21,072,055	20,786,253	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other - Elect Financial Trlg	143	1033361	1,623,933	923,915	55,236,270	1,083,618	1,093,220	1,020,168	379,854	604,201	760,964	549,831	1,233,642	839,816	780,359	5,086,830	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other - Electric ISO Trading	143	1033366	7,441,472	4,892,810	70,815,262	(720,152)	203,546	202,319	16,091,138	12,697,724	25,788,583	5,061,135	13,721,473	14,995,736	7,350,940	13,733,999	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other - Off Sys G Sales - GO	143	1033371	(0)	4,200	-	-	-	-	-	-	-	-	783,629	-	159,800	72,895	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other - HomeSmart	143	1033376	317,992	301,894	436,116	413,432	385,612	340,221	500,699	696,517	785,699	779,316	872,896	801,114	605,236	556,673	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Pcard Employee Receivable	143	1033431	3,059	1,833	2,379	2,144	600	652	3,997	(89)	(313)	336	522	826	718	1,282	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Employee Loans	143	1033436	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Employee Benefits - Billing	143	1033441	2,863	(1,332)	(1,332)	3,513	12,194	7,586	16,864	6,717	10,156	14,577	40,285	43,199	43,199	15,268	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other Sundry Employee Benefits	143	1033446	18,766	14,048	9,329	4,611	4,611	(4,826)	521,760	(14,263)	(18,981)	(23,700)	183,914	183,914	183,914	81,777	1	81,777	Customer Bills	EDirectND	65,106	-	65,106	-	GDirectND	16,671	-	16,671
AR - Captive Insurance	143	1033456	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	Labor	ETwoFactorAlloc	0	0	0	0	GCustomerMN/SDND	0	0	0
AR-AutoLnb-CurPrtns	143	1033466	0	-	-	-	-	-	-	-	-	-	-	-	-	0	1	0	Customer Bills	ECustomerMN/SDND	0	0	0	0	GCustomerMN/SDND	0	0	0
AR - Highway Relocations	143	1033471	0	-	-	-	-	-	-	-	-	-	-	-	-	0	1	0	Electric	ECustomerMN/SDND	0	0	0	0	N/A	-	-	-
AR - Construction Clearing	143	1033476	4,046,335	3,900,058	2,688,397	2,450,372	2,352,986	2,352,986	1,993,435	1,537,446	1,496,063	1,466,063	1,602,978	1,602,978	1,602,978	2,240,236	1	2,240,236	Customer Bills	ECustomerMN/SDND	1,783,555	1,557,079	111,117	115,359	GCustomerMN/SDND	456,681	404,864	51,817
AR - Sundries	143	1033481	1,003,611	1,003,611	1,003,611	1,311,659	1,311,659	1,311,659	1,619,707	1,619,707	1,619,707	1,619,707	1,619,707	1,619,707	1,717,494	1,413,965	1	1,413,965	Customer Bills	ECustomerMN/SDND	1,125,723	982,778	70,134	72,811	GCustomerMN/SDND	288,242	255,537	32,705
AR-Sundry-Public	143	1033491	0	-	-	-	-	-	-	-	-	-	-	-	-	0	1	0	Customer Bills	EDirectMN	0	0	-	-	GDirectMN	0	0	-
AR - Sundry - BD Repower	143	1033496	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	1	(0)	Electric	EDirectMN	(0)	(0)	-	-	N/A	-	-	-
AR - Transmission - LGIA Studies	143	1033506	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	1	(0)	Electric	EDemandTran	(0)	(0)	(0)	(0)	N/A	-	-	-
AR - Transmission Generation Interconne	143	1033516	360,067	287,217	287,217	143,528	146,588	209,851	367,721	458,209	476,792	482,822	415,094	414,165	419,540	343,755	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Transmission Service Studies	143	1033521	-	-	-	-	-	-	-	-	-	-	4,604	-	-	354	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Commercial Accounts Receivable	143	1033531	-	-	-	-	-	-	-	-	-	-	-	61,613	18,501	6,163	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Due from RBT	143	1033541	1,281,172	425,642	604,010	309,028	744,128	757,204	511,959	546,357	533,098	479,205	513,150	744,486	695,953	626,569	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Due From AndersenCorp	143	1033546	0	-	20,715	21,610	21,610	-	-	-	-	-	-	-	20,955	6,530	1	6,530	Electric	EDirectMN	6,530	6,530	-	-	N/A	-	-	-
AR - Due from USA	143	1033551	63,993	(0)	(0)	(0)	(0)	0	0	0	-	-	-	-	-	4,922	1	4,922	Customer Bills	ECustomerMN/SDND	3,919	3,421	244	253	GCustomerMN/SDND	1,003	890	114
AR-Misc	143	1033556	364,856	366,061	367,265	368,470	368,470	370,900	372,121	373,346	374,575	375,808	377,045	378,286	379,531	372,056	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Insurance Refund	143	1033571	10,149,197	10,268,476	10,376,211	1,542,087	1,657,518	1,776,797	1,892,227	815,711	934,990	1,050,421	1,169,699	1,285,130	14,634,540	4,427,154	1	4,427,154	Customer Bills	ECustomerMN/SDND	3,524,661	3,077,100	219,590	227,972	GCustomerMN/SDND	902,493	800,092	102,401
AR - Miscellaneous - Prairieland	143	1033576	226,286	185,486	133,296	172,133	237,812	188,916	155,718	186,784	234,401	137,270	117,839	163,664	96,726	172,022	1	172,022	Electric	EDirectMN	172,022	172,022	-	-	N/A	-	-	-
AR - Miscellaneous - City of Red Wing	143	1033581	23,232	58,606	41,494	22,657	38,355	51,262	20,486	22,851	22,502	13,806	21,752	24,721	63,537	32,712	1	32,712	Electric	EDemandProd	32,712	28,448	2,056	2,208	N/A	-	-	-
AR - Miscellaneous - Red Wing Port Auth	143	1033586	4,240	4,240	2,120	4,240	2,120	2,120	2,120	4,240	2,120	4,240	2,120	2,120	2,120	2,935	1	2,935	Electric	EDemandProd	2,935	2,553	185	198	N/A	-	-	-
AR - Miscellaneous - Regulatory	143	1033591	454,823	454,823	454,823	454,823	454,823	454,823	454,823	454,823	128,003	128,003	128,003	128,003	128,003	329,123	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - ExKo Sub Tran Wind	143	1033601	779	1,299	1,503	1,629	1,389	628	580	713	790	751	607	524	677	913	1	913	Electric	EDirectMN	913	913	-	-	N/A	-	-	-
AR - NG USA Billing	143	1033611	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Sales Tax Receivable	143	1039001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Joint Ventures	143	1041001	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - SMMPA - FAS 106	143	1041011	331,178	323,655	317,132	310,610	333,456	326,933	320,410	313,887	307,365	300,842	294,319	287,796	281,273	311,374	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
PPs-IncTax-Federal	143	1244006	(0)	2,625,344	6,327,420	-	12,452,215	22,235,249	-	-	-	-	-	13,724,834	-	4,412,697	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
PPs-IncTax-State	143	1244011	-	-	-	2,000	2,000	2,000	3,080	3,080	2,000	11,300,147	9,965,069	8,654,520	2,000	2,302,761	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Prepaids - Income Tax Refund Claim - Fe	143	1244016	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	8,299,137	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Prepaids - Income Tax Refund Claim - State	143	1244021	-	-	-	-	-	-	-	-	-	249,545	249,545	-	-	38,392	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other Claim Reimb	143	1248101	4,074,129	4,036,181	4,036,181	19,514	1,987	(923)	(923)	355	355	355	355	355	355	936,021	1	936,021	Customer Bills	ECustomerMN/SDND	745,209	650,583	46,427	48,199	GCustomerMN/SDND	190,812	169,161	21,650
AR - Other Claims Reimb Legal Exp	143	1248106	506,314	529,008	555,263	461,771	480,860	414,673	442,868	440,301	503,520	509,640	437,893	452,124	351,905	468,165	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AR - Other Claims - Property	143	1248116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	Customer Bills	ECustomerMN/SDND	-	-	-	-	GCustomerMN/SDND	-	-	-
FFI Balance			63,984,346	66,743,178	190,356,929	40,577,102	51,832,268	63,449,886	60,741,059	57,885,646	66,719,853	52,798,165	63,960,267	76,825,517	61,959,530	70,602,904		9,280,619			7,432,580	6,454,619	512,946	465,014		1,848,040	1,623,573	224,467
			0	-	-	-	-	-	-	-	-	-	-	-	-													
FERC 182.3	FERC Acct SAP Acct																												
RA Non-Qualified ST	182.3	1151001	58,229	58,229	58,229	50,016	50,016	50,016	49,868	49,868	49,868	49,721	49,721	49,721	35,741	50,711	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Qualified Pension ST	182.3	1151021	28,801,000	28,801,000	28,801,000	32,711,250	32,711,250	32,711,250	31,178,500	31,178,500	31,178,500	30,045,750	30,045,750	30,045,750	24,789,000	30,276,808	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Pension Costs ST	182.3	1151031	(3,182,000)	(3,182,000)	(3,182,000)	(4,856,000)	(4,856,000)	(4,856,000)	(4,764,000)	(4,764,000)	(4,764,000)	(4,672,000)	(4,672,000)	(4,672,000)	(1,411,000)	(4,141,000)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA CIP-DSM ST	182.3	1152011	6,599,067	9,699,463	11,416,007	11,096,997	8,929,452	5,249,092	2,319,438	335,991	338,592	17,570,573	13,650,946	6,589,142	112,581	7,223,641	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Depreciation Deferral ST	182.3	1153006	503,130	503,130	503,130	503,130	503,130	503,130	503,130	503,130	503,130	503,130	503,130	503,130	503,130	503,130	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Derivatives ST	182.3	1154006	16,019,629	15,207,151	14,252,369	13,832,009	13,832,009	13,845,365	13,832,009	13,832,009	13,832,009	13,832,009	13,832,009	15,009,932	17,898,475	14,542,859	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Environmental ST	182.3	1155001	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	-	-	1,057,692	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Del Ele Fuel ST	182.3	1156001	936,587	1,302,508	1,920,836	2,240,975	4,162,124	4,067,330	7,580,117	6,325,803	30,468,488	26,791,150	26,277,412	26,599,176	30,098,391	12,982,377	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Low Inc Prgrm ST	182.3	1158001	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Nuclear Outage Deferral ST	182.3	1159001	27,673,035	25,496,730	23,484,020	21,623,036	25,545,395	30,431,719	28,276,799	27,491,773	26,974,861	27,831,066	38,298,850	38,026,413	37,432,432	29,122,010	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Lease Normalization-PPA ST	182.3	1160002	4,132,727	4,132,727	4,132,727	4,499,430	4,499,430	4,499,430	4,879,128	4,879,128	4,879,128	5,265,324	5,265,324	5,265,324	5,651,519	4,767,796	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA City Requested Facility Surcharge ST	182.3	1160006	462,207	533,462	557,948	595,454	601,035	601,046	600,699	600,699	600,699	600,699	600,699	600,699	684,440	587,676	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA GUIC Rider ST	182.3	1160016	26,134,783	22,430,381	21,113,919	21,267,887	21,998,039	23,469,426	24,767,976	26,864,949	28,241,295	30,224,082	32,184,476	32,942,796	32,754,208	26,491,863	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA SEP Gas Rider Current	182.3	1160017	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
A Infrastrct Rdr ST	182.3	1160021	0	-	-	-	-	-	334,974	-	-	-	-	-	-	25,767	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Private Fuel Storage ST	182.3	1160041	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Property Tax Deferral ST	182.3	1160046	-	(804)	-	46,121	108,891	197,360	68,229	-	-	130,532	225,848	283,349	278,091	102,894	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA RDF Rider ST	182.3	1160051	29,168,081	60,326,229	57,709,405	54,966,976	52,555,450	49,816,095	46,448,879	42,897,014	39,370,895	36,535,998	33,552,970	31,242,655	28,392,940	43,334,891	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Renewable Energy Standard Rider ST	182.3	1160061	106,148,729	110,590,987	119,756,172	122,333,559	130,221,225	140,828,535	143,613,508	145,494,667	143,239,495	142,472,363	140,611,124	140,084,354	141,212,566	132,400,560	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Transmission Cost Recovery Rider ST	182.3	1160076	288,643	98,290	43,543	32,068	151,548	305,547	416,354	346,487	209,600	353,940	414,535	377,381	274,956	254,838	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Voluntary Renewable Program ST	182.3	1160081	6,992,847	7,198,693	7,341,206	7,575,251	7,771,362	7,975,059	8,143,704	8,346,843	8,619,025	8,812,616	9,066,592	9,233,467	9,454,535	8,074,708	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Other Reg Asset ST (Sales True-Up)	182.3	1160090	123,929,099	128,000,259	132,477,889	136,915,636	129,389,238	125,705,650	111,047,273	99,308,915	84,884,998	78,247,965	67,472,545	58,844,694	56,951,594	102,551,981	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA EV Charging Tariff	182.3	1160091	-	-	-	-	-	-	-	-	-	-	-	-	622,181	47,860	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Nonplant ADIT Rate Change DTL ST	182.3	1160092	10,408,593	9,694,001	9,694,001	9,694,001	9,694,001	9,694,001	9,694,001	9,694,001	9,698,163	9,698,163	9,698,163	9,698,163	9,698,163	9,750,571	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Formula Rates ST	182.3	1163001	6,545,640	5,995,935	5,446,230	6,304,498	4,368,320	3,818,616	5,997,511	5,447,807	4,898,102	5,611,295	5,061,591	4,511,886	5,292,430	5,330,759	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Accumulated Theoretical Reserve Amortiz	182.3	1311011	223,613,111	222,829,242	222,045,373	221,261,503	220,477,634	219,693,764	218,909,895	218,126,025	217,342,156	216,558,286	215,774,417	214,990,548	214,206,678	218,909,895	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Accumulated Theoretical Reserve Amort I	182.3	1311016	24,141,090	24,088,316	24,035,541	23,982,766	23,929,992	23,877,217	23,824,443	23,771,668	23,718,893	23,666,119	23,613,344	23,560,570	23,507,795	23,824,443	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Reg Asset ARO LT	182.3	1401001	2,446,354,058	2,454,396,762	2,462,579,673	2,470,855,152	2,479,214,625	2,487,742,276	2,496,605,096	2,505,511,488	2,519,772,389	2,528,566,559	2,537,399,774	2,546,272,195	2,553,478,679	2,499,134,517	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Non-Qualified Pension LT	182.3	1402001	426,695	422,514	418,334	422,367	418,186	414,006	409,973	405,793	401,613	397,580	393,400	389,220	24,743	380,340	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Qualified Pension LT	182.3	1402006	400,531,000	397,635,881	394,740,762	387,915,072	385,021,825	382,128,578	380,560,594	377,678,576	374,784,081	352,109,031	348,817,449	345,921,239	299,773,359	371,355,188	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Retiree Medical	182.3	1402011	28,681,162	28,784,181	28,887,199	28,990,218	29,093,237	29,196,256	29,299,274	29,402,293	29,505,312	29,608,331	29,711,349	29,814,368	25,371,369	28,949,581	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Pension Costs	182.3	1402016	(77,404,854)	(76,878,339)	(76,351,824)	(74,125,434)	(73,589,960)	(73,053,578)	(72,618,169)	(72,070,406)	(71,535,898)	(67,615,852)	(47,082,367)	(46,548,802)	(37,381,838)	(65,096,688)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA CIP - DSM	182.3	1403001	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Income Tax ASC 740 (FAS 109)	182.3	1405001	112,772,624	112,772,624	112,772,624	113,666,473	113,666,473	113,666,473	113,741,320	113,741,320	113,741,320	113,915,726	114,210,404	114,210,404	113,557,509	113,608,029	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA FAS 109 Flow thru Contra	182.3	1405006	-	-	-	-	-	-	-	-	-	-	165,462	165,462	165,462	50,911	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA NonPlan ADIT LT	182.3	1405008	121,627,637	121,560,604	120,742,633	120,418,926	120,321,679	119,882,742	118,849,181	117,096,372	115,592,644	114,488,005	113,907,641	113,597,665	112,696,593	117,752,486	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Depreciation Deferral	182.3	1406006	6,540,686	6,498,759	6,456,831	6,414,904	6,372,976	6,331,049	6,289,121	6,247,194	6,205,266	6,163,339	6,121,411	6,079,484	6,037,556	6,289,121	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Derivatives	182.3	1407001	48,301,368	48,301,368	48,301,368	44,843,366	44,843,366	44,843,366	41,385,364	41,385,364	41,385,364	37,927,362	37,927,362	37,927,362	34,469,360	42,449,364	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Environmental	182.3	1408001	9,191,052	9,090,398	9,004,840	8,913,527	8,825,156	8,760,717	8,683,827	4,526,559	3,572,563	3,468,577	3,364,528	4,614,528	4,571,436	6,660,131	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Lease Normalization	182.3	1410001	32,300,737	32,300,737	32,300,737	31,100,133	31,100,133	31,100,133	29,774,066	29,774,066	29,774,066	28,236,017	28,236,017	28,236,017	26,649,217	30,067,852	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Nuclear Decomm	182.3	1413001	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Nuclear Outage Deferral	182.3	1414001	10,419,894	10,335,120	10,006,607	9,600,160	14,799,770	18,748,155	15,812,182	14,088,639	12,821,829	12,839,685	20,223,890	18,472,708	16,305,022	14,190,281	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA City Requested Facility Surcharge	182.3	1415006	1,113,660	1,229,648	1,179,678	1,129,665	1,169,692	1,087,721	1,039,375	990,975	941,568	892,861	843,727	794,770	1,157,404	1,043,903	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA GUIC Rider	182.3	1415026	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Emergency Special Response	182.3	1415027	741,405	841,206	944,201	981,503	1,035,979	1,097,348	1,164,963	1,203,556	1,199,841	1,230,895	1,302,876	1,394,031	-	1,010,600	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Infrastruc Rider	182.3	1415031	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Private Fuel Storage	182.3	1415041	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Property Tax Deferral	182.3	1415046	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA RDF Rider	182.3	1415051	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Rnw Energy Sted Rd	182.3	1415061	(0)	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Transmission Cost Recovery Rider	182.3	1415081	0	-	-	-	-	-	-	-	-	-	594,353	664,488	689,892	149,903	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Vol Renw Prg	182.3	1415086	0	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Other Reg Asset LT	182.3	1415092	104,317,195	112,111,888	103,115,611	102,468,572	113,187,970	118,859,260	101,535,528

FERC 186	FERC Acct	SAP Acct																										
RA CIP-DSM Incentive (Def Debit) ST	186	1152016	7,592,589	10,316,311	12,727,026	15,344,299	17,593,387	19,944,082	22,517,447	25,387,066	28,112,062	3,247,552	1,273,033	2,581,118	7,127,232	13,359,477	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Other Deferred Debits ST	186	1161001	209,554	419,305	419,305	419,305	419,305	419,305	419,305	419,305	359,405	733,405	767,405	767,405	1,686,071	573,722	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
PPs-Facility Fees	186	1242041	1,329,681	1,295,669	1,264,949	1,230,938	1,198,023	1,164,012	1,132,084	1,099,346	1,066,609	1,034,927	1,002,190	970,508	937,771	1,132,824	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA CIP-DSM Incentive (Def Debit)	186	1403016	23,079,786	20,266,064	17,855,349	21,395,985	19,146,897	16,796,202	18,416,676	15,547,057	12,822,061	16,448,824	15,175,791	13,867,706	21,768,738	17,891,318	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Def Tax Credit and Int	186	1404001	5,383,381	5,383,381	5,383,381	5,357,091	5,357,091	5,357,091	5,327,045	5,327,045	5,327,045	5,453,771	5,445,693	5,436,299	5,438,797	5,382,804	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RA Other Deferred Debits LT	186	1416001	664,193	430,634	441,192	513,690	505,436	559,611	623,500	743,390	1,191,278	1,057,739	1,268,803	1,276,409	553,463	756,103	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Noncurrent Income Tax Receivable - Fede	186	1473011	(0)	-	-	-	-	-	-	-	306,974	537,404	537,404	537,404	-	147,630	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Noncurrent Income Tax Receivable - Stat	186	1473021	-	-	-	-	-	-	-	-	410,315	396,690	396,690	396,690	396,690	153,621	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Noncurrt Rec-UTB	186	1473081	-	-	-	-	-	-	-	-	-	109,928	109,928	109,928	141,680	36,266	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Noncurrent Interest Receivable - Income	186	1473091	-	-	-	-	-	-	-	-	-	41,268	41,268	41,268	16,632	10,803	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Contracts Receivable	186	1473101	807,352	806,573	805,767	805,495	805,182	803,340	802,396	800,647	800,621	799,842	799,090	798,607	798,081	802,538	1	802,538	Electric	ECustomerMN/SD/ND	802,538	700,632	49,999	51,907	N/A	-	-	-
Notes Receivable - 3rd Party	186	1473116	3,122,883	3,091,721	13,060,568	3,268,054	3,910,753	4,380,355	5,277,493	5,879,060	6,755,185	7,093,866	7,593,145	7,851,954	7,912,299	6,092,102	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Deferred Debit - Debt Issuance Expense	186	1476406	(0)	252,000	338,685	-	90,076	-	-	-	247	-	-	-	-	52,385	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
DD-IOA RP Share MTM	186	1476451	6,125,450	6,060,908	6,942,402	7,699,866	9,468,393	10,982,219	11,542,957	11,903,529	7,025,224	17,488,782	17,662,812	22,583,424	21,071,121	12,042,853	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Reclass	186	Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
		FFI Balance	48,224,868	48,322,567	59,238,616	56,034,722	58,494,543	60,406,218	66,056,902	67,106,444	64,177,023	54,443,998	52,072,594	57,218,721	67,848,576	58,434,445		802,538			802,538	700,632	49,999	51,907		-	-	-

FERC 232	FERC Acct	SAP Acct																										
Prepaids - VEBA Trust	232	1242001	4,884,594	3,674,740	4,601,898	4,144,807	5,286,235	4,610,145	4,051,280	5,578,646	3,858,656	4,999,125	4,285,928	3,690,229	2,220,232	4,298,964	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
GoodsRcptdNotInvRcpt.3g - RL Reclass	232	2021001	(95,632,323)	(42,465,199)	(83,730,851)	(123,237,171)	(56,036,842)	(96,671,671)	(87,375,435)	(125,737,821)	(109,907,217)	(79,109,355)	(115,714,337)	(136,929,776)	(85,932,145)	(95,267,607)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP-Recon Account - RL Reclass	232	2021004	(2,613,187)	(4,275,938)	(1,763,272)	(3,917,229)	(4,110,915)	(3,718,095)	(27,475,796)	(1,971,940)	(5,298,717)	(3,827,386)	(1,778,500)	(1,930,387)	(4,193,184)	(5,144,196)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP-Recon Account - Nuclear	232	2021010	(12,038,766)	(10,478,444)	(8,911,550)	(6,977,064)	(17,597,462)	(10,798,846)	(8,553,728)	(8,397,618)	(13,513,488)	(6,644,621)	(14,370,857)	(8,126,402)	(12,399,967)	(10,677,115)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Final Payroll Checks	232	2022026	(10,041)	(10,041)	(10,041)	(10,041)	(12,156)	(12,156)	(12,156)	(18,800)	(12,156)	(12,156)	(12,156)	(12,156)	(12,156)	(12,016)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Employee Union Dues	232	2022036	309	309	309	309	309	309	309	309	309	309	309	309	309	309	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Employee United Way Fund	232	2022041	(27,745)	(53,155)	(27,123)	(27,035)	(27,507)	(26,764)	(27,367)	(27,339)	(27,172)	(27,789)	(27,515)	570	(29,608)	(27,350)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - 401K Prog - Withholding	232	2022051	(651,846)	(1,397,126)	(1,369,440)	485	(582,910)	(580,191)	2,142	(1,171,148)	(519,379)	2,422	(437,017)	3,615	(650,369)	(565,443)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - 401K Prog - Withholding Sterling	232	2022053	(5,343)	(5,167)	(5,271)	(5,219)	(6,563)	(6,443)	(6,451)	(6,379)	(6,191)	(6,831)	(6,507)	(6,675)	(6,651)	(6,129)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Union Welfare Fund	232	2022056	(2,576,905)	(2,492,968)	(2,626,498)	(3,719,561)	(3,362,685)	(2,736,363)	(2,983,251)	(2,564,257)	(2,801,684)	(2,864,858)	(2,932,515)	(2,806,978)	(2,745,386)	(2,862,608)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Payroll Empl Political Fund	232	2022061	665	665	665	665	665	665	511	665	665	665	665	665	665	653	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Payroll Empl Political Interest	232	2022066	1	1	1	1	1	1	3	1	1	1	1	1	1	1	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Flex Spend - CC and Healthcare	232	2022071	(358,081)	(253,314)	(241,281)	(207,655)	(221,380)	(257,630)	(286,397)	(321,493)	(351,018)	(366,108)	(387,105)	(384,193)	(367,486)	(307,934)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Payroll Health Savings Acct HSA	232	2022076	163	163	(156)	(124,520)	(73)	(73)	409,615	(73)	(73)	(73)	(73)	(73)	(73)	21,283	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Flex Spend - Transportation	232	2022081	(14,900)	(15,539)	(16,125)	(16,385)	(16,859)	(17,050)	(17,515)	(17,455)	(17,875)	(17,536)	(17,911)	(17,686)	(17,791)	(16,970)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Payroll Emp Auto Ins	232	2022091	9,914	9,914	9,914	9,914	12,753	12,753	9,914	9,914	9,914	12,753	12,753	12,753	12,753	10,787	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Purchased Gas	232	2024001	(37,144,401)	(31,378,259)	(295,869,593)	(25,921,968)	(19,779,035)	(15,440,969)	(19,410,044)	(23,029,160)	(25,699,878)	(27,018,878)	(40,956,610)	(58,056,070)	(67,391,355)	(52,823,402)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Non-PGA	232	2024036	(92,745)	(93,408)	(100,260)	(105,006)	(86,094)	(72,007)	(68,426)	(68,946)	(68,711)	(70,293)	(82,628)	(87,390)	(95,637)	(83,504)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Purchased Power	232	2025001	(51,029,250)	(53,776,299)	(58,956,730)	(65,592,099)	(69,785,547)	(82,141,994)	(93,433,708)	(88,716,993)	(87,180,112)	(82,752,834)	(82,573,779)	(84,852,163)	(74,068,902)	(74,986,996)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP-PurPw-InadvertEner	232	2025006	-	-	(10,000,000)	(2,080,800)	(2,271,931)	(1,211,132)	(6,464,581)	(9,130,829)	(13,073,225)	(8,406,683)	(6,675,412)	(8,817,529)	(3,106,903)	(5,479,925)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Purchased Power - Capacity Cr Pay	232	2025011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Financial Trading	232	2025051	(1,326,084)	(1,411,967)	(94,803,579)	(1,156,182)	(725,806)	(641,994)	(72,500)	(144,031)	(143,666)	(143,226)	(143,664)	(143,741)	(76,948)	(7,787,184)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - NPooling	232	2025071	(16,845,215)	(19,087,216)	(19,801,148)	(18,296,877)	(16,765,165)	(19,678,802)	(25,142,469)	(25,912,958)	(22,663,135)	(19,145,429)	(18,999,236)	(17,726,531)	(20,032,035)	(20,007,488)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - MISO Rev Shr	232	2025081	(395,089)	(489,145)	(848,150)	(417,420)	(438,116)	(493,177)	(586,269)	(606,186)	(520,196)	(433,065)	(450,017)	(434,441)	(479,637)	(506,531)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - RTO - ISO - MISO	232	2025106	-	(1,501,415)	-	(8,099,577)	(730,821)	(2,139,894)	(0)	-	-	-	-	-	-	(939,362)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - RTO - ISO - SPP NSPX	232	2025107	(4,688)	(3,332)	(28,032)	(2,093)	(2,045)	(2,692)	(3,702)	(4,073)	(7,416)	(3,114)	(7,974)	(8,507)	(5,711)	(6,414)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - RTO - ISO - PJM	232	2025111	(518,284)	(108,546)	(357,083)	(194,290)	(509,186)	(696,880)	(30)	(30)	-	-	-	-	-	(183,410)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - RTO - ISO - NYISO	232	2025116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP-RTO-ISO-IESO	232	2025122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - RTO - ISO - ERCOT	232	2025136	(106,136)	(427,159)	(56,033)	(177,646)	(169,612)	(243,523)	(376,729)	(298,042)	(340,363)	(426,299)	(209,629)	(252,816)	(99,229)	(244,863)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - RTO - ISO - Settlement Service	232	2025141	(191,460)	(213,924)	(902,849)	(123,323)	(216,966)	(233,279)	(269,513)	(416,441)	(305,878)	(564,598)	(419,385)	(409,891)	(325,784)	(339,484)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unpaid Fuel and Freight	232	2026001	(22,727,720)	(24,070,529)	(23,913,085)	(15,091,845)	(16,702,676)	(29,675,953)	(31,020,554)	(41,372,909)	(42,510,713)	(27,772,749)	(54,748,050)	(44,507,004)	(38,039,408)	(31,704,092)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Freight - Accrual	232	2026002	(106,800)	(158,872)	(163,620)	(155,588)	(96,540)	(89,440)	(95,431)	(111,973)	(114,959)	(54,094)	(59,435)	(16,277)	(13,516)	(94,189)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Heat Share - GO	232	2027001	(26,359)	(26,468)	(24,457)	(33,132)	(29,394)	(26,457)	(29,049)	(27,444)	(28,574)	(27,136)	(27,048)	(25,700)	(25,336)	(27,427)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Heat Share - Fargo	232	2027006	(844)	(783)	(758)	(816)	(806)	(731)	(796)	(759)	(796)	(751)	(741)	(708)	(781)	(773)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Heat Share - Saf Army-SF	232	2027011	(1,185)	(1,159)	(1,110)	(1,483)	(1,308)	(1,238)	(1,288)	(1,230)	(1,258)	(1,201)	(1,221)	(1,147)	(1,071)	(1,216)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Heat Share	232	2027016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - HomeSmart	232	2027021	(1,425,860)	(956,318)	(1,069,143)	(955,228)	(1,734,517)	(2,780,662)	(1,442,732)	(1,512,086)	(1,391,880)	(1,322,233)	(1,308,083)	(1,329,133)	(1,249,519)	(1,421,337)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Voucher - Non - PAS	232	2027026	(15,119,953)	(16,709,799)	(14,609,688)	(13,453,517)	(18,509,962)	(17,141,166)	(13,503,613)	(11,313,249)	(11,854,621)	(16,607,331)	(20,769,456)	(18,529,159)	(18,079,626)	(15,861,625)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices	232	2027051	(38,444)	(38,444)	(38,444)	(38,444)	(38,444)	(38,444)	(38,444)	(713,011)	(38,444)	(713,011)	0	0	-	(145,058)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Financial O	232	2027056	(906,631)	(3,202,903)	(2,922,723)	(954,163)	(3,150,305)	(3,212,123)	(1,368,651)	(2,661,622)	(966,437)	(2,986,180)	(2,985,465)	(4,167,432)	670,628	(2,216,462)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Transmisio	232	2027061	(3,293,513)	(4,521,981)	(4,372,816)	(7,267,847)	(11,844,794)	(12,145,023)	(8,477,491)	(9,215,728)	(10,622,571)	(11,057,985)	(9,614,633)	(6,109,249)	(11,395,775)	(8,456,877)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Energy supp	232	2027066	(36,538,450)	(34,325,335)	(30,982,990)	(25,652,821)	(26,403,482)	(42,132,422)	(49,709,197)	(37,705,597)	(34,211,997)	(28,188,403)	(26,716,509)	(31,766,987)	(21,653,665)	(32,306,758)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - General Cou	232	2027076	(623,011)	(588,793)	(775,875)	(350,067)	(520,031)	(268,577)	(352,903)	(337,457)	(365,924)	(407,515)	(368,041)	(615,153)	(294,413)	(451,366)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Dist and Ga	232	2027081	(5,606,218)	(4,959,551)	(3,978,980)	(5,593,267)	(10,199,341)	(20,737,325)	(19,086,821)	(24,018,241)	(21,323,160)	(22,897,658)	(28,274,872)	(26,396,060)	(15,593,569)	(16,819,927)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Shared Services	232	2027086	(8,910,399)	(9,367,536)	(8,138,425)	(7,956,605)	(6,271,004)	(5,939,313)	(6,082,072)	(5,173,671)	(7,587,472)	(9,818,603)	(6,359,801)	(6,154,623)	(6,964,268)	(7,594,138)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Corporate S	232	2027091	(350,051)	(1,083,865)	(1,026,192)	(454,581)	(475,776)	(1,035,533)	(642,727)	(700,360)	(686,387)	(747,897)	(742,587)	(1,268,713)	(541,164)	(750,444)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Nuclear Gen	232	2027096	(3,737,353)	(2,076,721)	(3,846,404)	(4,925,165)	(5,271,188)	(7,153,809)	(8,479,199)	(9,356,892)	(3,475,490)	(5,968,635)	(2,059,626)	(5,452,011)	(4,854,944)	(5,073,726)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Benefits	232	2027101	(584,584)	(64,881)	(104,187)	(67,997)	(32,209)	(50,574)	(44,962)	(721,507)	(15,707)	(46,614)	(73,368)	(33,556)	(139,985)	(146,164)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered Invoices - Operational	232	2027106	(4,626,930)	(3,038,080)	(3,238,206)	(3,558,767)	(2,807,030)	(3,253,423)	(3,587,247)	(1,315,760)	(1,781,329)	(3,531,786)	(3,821,963)	(4,299,171)	(3,754,669)	(3,584,959)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouch Regulatory Fees	232	2027121	(908,389)	(1,059,788)	(1,211,186)	(1,362,584)	(652,124)	(815,155)	(978,186)	(1,141,217)	(1,304,248)	(1,467,279)	(696,306)	(870,382)	(1,044,459)	(1,039,331)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - CS PCard Liability	232	2027201	(1,027,224)	(1,876,287)	(1,922,844)	(1,870,279)	(1,608,413)	(1,097,437)	(1,199,071)	(1,369,821)	(1,268,613)	(1,400,283)	(1,546,551)	(1,364,019)	(1,367,250)	(1,455,238)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - MN Work Comp Assessment	232	2027206	(547,619)	(508,571)	(528,821)	(549,071)	(569,321)	(589,571)	(550,524)	(570,774)	(591,024)	(611,274)	(591,999)	(611,849)	(632,099)	(573,240)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Retention Agreements	232	2027216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Retention - ES	232	2027226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Misc Cash Adjust Reclass	232	2027236	(24,246,155)	(18,669,020)	(19,421,697)	(35,477,813)	(21,316,780)	(43,113,734)	(24,010,788)	(20,333,189)	(5,918,892)	(24,194,626)	(15,938,528)	(14,495,532)	(24,672,233)	(22,446,845)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Active Healthcare	232	2027251	-	(2,451,249)	(3,336,691)	(4,244,559)	(5,547,101)	(6,196,453)	(5,454,440)	(4,381,054)	(5,281,428)	(4,713,969)	(5,347,359)	(5,559,261)	-	(4,039,520)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Transitional Reinsurance	232	2027252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP-Metropass	232	2027254	(21,790)	(21,790)	(21,790)	(20,877)	(20,296)	(19,466)	(17,142)	(17,142)	(15,399)	(15,399)	(12,575)	(12,077)	(4,264)	(16,924)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - HNW Medical Claims	232	2027256	(6,065,456)	(2,705,339)	(1,130,333)	(556,087)	(398,515)	(156,252)	(156,252)	(133,283)	(93,334)	0	0	0	(6,621,126)	(1,377,826)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Energy - CIR Balances	232	2027276	(48,020,083)	(46,420,024)	(42,343,427)	(32,336,000)	(24,589,939)	(32,194,055)	(32,600,763)	(37,217,169)	(37,854,833)	(45,113,997)	(54,075,997)	(57,198,592)	(54,566,716)	(41,887,046)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP-Miscellaneous	232	2027301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Insurance	232	2027351	-	-	-	-	-	-	-	-	-	-	-	(39,558)	(55,705)	(7,328)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unclaimed AP Checks	232	2030001	(529,089)	(529,089)	(683,225)	(457,619)	(453,859)	(437,932)	(409,593)	(404,303)	(330,720)	(328,689)	(326,711)	(323,910)	(323,002)	(425,979)	1	(425,979)	Customer Bills	ECustomerMN/SD/ND	(339,141)	(296,077)	(21,129)	(21,935)	GCustomerMN/SD/ND	(86,837)	(76,984)	(9,853)
AP - Unclaimed CRS Property	232	2030006	(118,425)	(118,434)	(2,078,592)	(2,113,216)	(2,138,044)	(2,018,505)	(1,976,450)	(2,036,723)	(1,945,984)	(1,896,332)	(1,789,712)	(1,702,974)	(1,703,191)	(1,695,122)	1	(1,695,122)	Customer Bills	ECustomerMN/SD/ND	(1,349,564)	(1,178,197)	(84,079)	(87,288)	GCustomerMN/SD/ND	(345,557)	(306,349)	(39,209)
AP - Unclaimed UHC Checks	232	2030021	(7,044)	(7,044)	(7,044)	(7,044)	(7,020)	(7,020)	(7,020)	(8,947)	(8,947)	(7,584)	(7,489)	(7,489)	(7,489)	(7,476)	1	(7,476)	Customer Bills	ECustomerMN/SD/ND	(5,952)	(5,196)	(371)	(385)	GCustomerMN/SD/ND	(1,524)	(1,351)	(173)
AP - Vouchers Payable	232	2031001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Vouchered PSPT	232	2031006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Contract PSPT	232	2031011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Rcp UnVouchered PSPT	232	2031016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Discount Taken	232	2031017	-	(20,982)	(60,002)	-	(17,126)	(45,087)	-	(22,034)	(40,324)	-	(40,491)	(54,392)	-	(23,110)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Vouchered - NMC	232	2031021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Contracts - NMC	232	2031026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Unvouchered - NMC	232	2031031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Freight Liab - NMC	232	2031036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Tax Liab - NMC	232	2031041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Spec Charges - NMC	232	2031046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - ES Vouchers Payable	232	2031051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Joint Ventures	232	2033046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Current Interest Payable - UnrecgTaxBe	232	2172026	(1,625,017)	(1,625,017)	(1,625,017)	(1,683,666)	(1,683,666)	(1,683,666)	(1,743,336)	(1,743,336)	(1,743,336)	(2,345,304)	(2,345,304)	(2,345,304)	(2,457,230)	(1,896,092)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Salaries and Wages	232	2241001	(4,628,186)	(6,288,020)	(6,362,891)	(11,278,317)	(14,770,527)	(13,807,788)	(16,690,555)	(6,431,400)	(10,092,807)	(11,361,305)	(14,820,797)	(14,824,270)	(5,768,459)	(10,548,102)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Payroll Bonus	232	2241006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Payroll Advances	232	2241011	806	(739)	(739)	1,738	(739)	1,579	(739)	(225)	(739)	2,810	3,054	5,874	1,192	1,010	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Net Payrolls	232	2241016	692	(15,165)	2,737	13,632	19,370	21,770	(0)	(412)	8,076	-	9,987	20,998	-	6,360	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Wage Assignments	232	2241021	(26,257)	(26,186)	(25,463)	586	(4,066)	(4,983)	2,287	(27,493)	1,551	(2,537)	(2,972)	2,422	3,581	(8,425)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Severance	232	2242001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Severance - Customer Care	232	2242006	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	(90,954)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Cash Retention	232	2243001	129,423	34,356	(5,711)	(778)	(40,844)	(80,911)	(120,978)	(161,045)	(201,112)	(241,179)	(281,246)	(321,313)	(15,421)	(100,520)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Non Union Incentive Plan	232	2243006	(15,937,194)	(17,185,971)	(17,655,952)	(4,697,746)	(6,026,823)	(7,351,112)	(8,571,939)	(9,790,354)	(11,048,432)	(12,369,509)	(13,600,586)	(14,556,663)	(13,954,196)	(11,749,729)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - EM Non-Union Incentive Plan	232	2243011	-	-	70	70	-	-	-	-	-	-	-	-	-	11	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Executive PSP - Current	232	2243021	(2,793,881)	(4,691,970)	(2,022,012)	(2,123,063)	(2,281,157)	(2,279,251)	(2,352,069)	(2,429,833)	(2,507,690)	(2,471,648)	(2,546,001)	(2,620,355)	(2,771,367)	(2,600,792)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Xcelerate Recognition Program	232	2243026	(377,781)	(293,235)	(293,235)	(281,860)	(282,691)	(300,958)	(322,245)	(326,307)	(323,206)	(324,339)	(333,577)	(365,265)	(437,253)	(327,384)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Vacation Liability	232	2244001	(23,939,502)	(25,071,966)	(25,834,293)	(26,490,843)	(27,223,963)	(27,674,592)	(27,022,080)	(26,310,882)	(25,534,993)	(25,456,923)	(25,449,843)	(24,740,346)	(23,477,529)	(25,709,827)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Vacation Liability - NMC	232	2244006	(2,687,658)	(3,215,976)	(3,731,642)	(4,151,577)	(4,585,989)	(4,931,402)	(4,979,969)	(4,930,966)	(4,567,437)	(4,568,407)	(4,801,104)	(4,266,646)	(2,940,179)	(4,168,777)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - 401K - Co Match	232	2244011	(10,304,024)	(11,192,960)	(1,763,312)	(2,599,195)	(3,466,493)	(4,306,242)	(5,178,550)	(6,058,594)	(6,906,961)	(7,817,919)	(8,674,581)	(9,552,456)	(10,382,234)	(5,784,886)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
AP - Employer Ret Contributions	232	2244021	(1,041,996)	(84,611)	(171,955)	(257,933)	(343,910)	(429,888)	(515,865)	(601,843)	(687,820)	(773,798)	(859,775)	(945,753)	(1,044,038)	(596,860)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Reclass	232	Reclass	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
		FFI Balance	(468,243,854)	(415,789,750)	(807,345,189)	(475,399,174)	(489,854,124)	(528,435,267)	(546,955,314)	(561,603,363)	(536,239,906)	(505,542,922)	(603,961,669)	(624,739,923)	(546,365,625)	(540,190,425)		(2,128,576)			(1,694,657)	(1,479,470)	(105,579)	(109,609)		(433,919)	(384,684)	(49,235)

| FERC 253 | FERC Acct | SAP Acct | | | | | | | | | | | | | |

RL Nuc Decomm	254	2341001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Reg Deferral LT	254	2342021	-	(55,192)	(110,384)	(165,576)	(220,768)	(275,960)	(331,152)	(386,344)	(441,536)	(496,728)	(551,920)	(607,112)	(1,594,702)	(402,875)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RL NAH/LCO Settlement	254	2342036	(807,352)	(806,573)	(805,767)	(805,495)	(805,182)	(803,340)	(802,396)	(801,644)	(800,621)	(799,842)	(799,090)	(798,607)	(798,081)	(802,615)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RL Clean Energy Riders	254	2342051	-	-	-	-	-	-	(6,335,411)	(6,591,207)	(6,836,977)	(7,707,547)	(8,654,467)	(9,634,702)	(10,133,407)	(4,299,517)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RL Transmission Cost Recovery Rider	254	2342071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RL Other Reg Liab LT	254	2342076	(2,784,018)	(3,311,338)	(21,351,924)	(4,547,820)	(5,135,754)	(5,723,689)	(6,430,197)	(9,996,176)	(7,941,507)	(8,586,193)	(9,230,879)	(9,492,712)	(9,611,138)	(8,011,027)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RL Fuel Recovery	254	2342077	-	-	-	(4,109,410)	-	-	-	-	-	-	-	-	-	(316,108)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RL Nuclear Acc Deprec Pre-ARO	254	2344006	(1,774,157,330)	(1,775,854,676)	(1,792,556,620)	(1,806,032,825)	(1,807,730,469)	(1,805,158,707)	(1,825,371,001)	(1,827,068,646)	(1,836,133,810)	(1,861,617,111)	(1,851,501,915)	(1,862,198,287)	(1,935,952,367)	(1,827,794,928)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
RL Transmission Formula Rates	254	2345001	(1,757,798)	(1,757,798)	(1,757,798)	(2,888,330)	(2,529,791)	(3,359,318)	(4,802,041)	(5,445,425)	(6,118,658)	(5,941,639)	(6,251,247)	(6,389,959)	(6,898,218)	(4,238,309)	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
Reclass	254	**Reclass**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	N/A	N/A	-	-	-	-	N/A	-	-	-
		FYI Balance	(1,549,611,214)	(1,547,108,375)	(1,595,318,405)	(1,575,317,757)	(1,578,957,892)	(1,653,449,594)	(1,756,214,716)	(1,756,276,241)	(1,816,203,990)	(1,180,878,300)	(1,161,267,252)	(1,152,134,256)	(1,229,669,311)	(4,087,792,219)		(9,449,767)			(9,449,767)	(8,217,820)	(594,031)	(637,916)		-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-													

Xcel Energy
2021 Actuals

Method	Electric	Gas	Check
3 Factor	93.5946%	6.4054%	100.00%
Customer Bills	79.6146%	20.3854%	100.00%
Labor	91.7635%	8.2365%	100.00%
PTDG	92.0400%	7.9600%	100.00%
N/A	0.00%	0.00%	Logic
Electric	100.00%	0.00%	Logic
Gas	0.00%	100.00%	Logic

Northern States Power (MN)
Allocation Tables - 2021

	MN	ND	SD	Total
ECustomerMN/ND	3.6016%	96.3984%		100.0000%
ECustomerMN/SD	7.6537%		92.3463%	100.0000%
ECustomerMN/SD/ND	87.3020%	6.2301%	6.4679%	100.0000%
ECustomerND/SD	5.7090%	46.2627%	48.0283%	
EDemandProd	86.9632%	6.2862%	6.7506%	100.0000%
EDemandTran	86.9632%	6.2862%	6.7506%	100.0000%
EBadDebt	88.2473%	5.7130%	6.0397%	
EDirectMN	100.0000%			100.0000%
EDirectND		100.0000%		100.0000%
EDirectSD			100.0000%	100.0000%
EEnergy	86.8458%	6.4970%	6.6572%	100.0000%
ETwoFactorAlloc	87.0537%	6.2712%	6.6751%	100.0000%
N/A	86.8700%	6.3758%	6.7542%	100.0000%
E Open Line				0.0000%
E Open Line				0.0000%
GCommodityStudy	85.3540%	14.6460%		100.0000%
GCustomerMN/ND	22.5484%	77.4516%		100.0000%
GCustomerMN/SD	0.0000%	0.0000%	0.0000%	0.0000%
GCustomerMN/SD/ND	88.6535%	11.3465%	0.0000%	100.0000%
GCustomerSD/ND	0.0000%	0.0000%	0.0000%	0.0000%
GDemandStudy	87.2857%	12.7143%		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	88.6630%	11.3370%		100.0000%
GPGATrueUpStudy	88.4800%	11.5200%		100.0000%
GLabor	84.9595%	15.0405%		100.0000%
GBad Debt	87.9074%	12.0926%		100.0000%

Line No.	MEP - Record Type Validation	NSPM SD Electric Retail Dec - 2021
1	**Composite Income Tax Rate**	
2	State Tax Rate	21.00%
3	Federal Statuatory Tax Rate	21.00%
4	Federal Effective Tax Rate	**21.00%**
5	**Composite Tax Rate**	1.265823
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	
7		
8	**Weighted Cost of Capital**	Proposed
9	Active Rates and Ratios Version	
10	Cost of Short Term Debt	4.15%
11	Cost of Long Term Debt	10.75%
12	Cost of Common Equity	
13	Ratio of Short Term Debt	46.99%
14	Ratio of Long Term Debt	53.01%
15	Ratio of Common Equity	
16	Weighted Cost of STD	1.95%
17	Weighted Cost of LTD	1.95%
18	Weighted Cost of Debt	5.70%
19	Weighted Cost of Equity	**7.65%**
20	**Required Rate of Return**	
21		
22	**Rate Base**	
23	Plant Investment	-
24	Depreciation Reserve	
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	Prepaids and Other	(219,030)
40	Regulatory Amortizations	-
41	Total Other Rate Base Items	(219,030)
42		
43	**Total Rate Base**	**(219,030)**
44		
45	**Operating Revenues**	
46	Retail	
47	Interdepartmental	
48	Other Operating Rev - Non-Retail	-
49	**Total Operating Revenues**	
50		
51	**Expenses**	
52	Operating Expenses:	
53	Fuel	
54	Deferred Fuel	
55	Variable IA Production Fuel	
56	Purchased Energy - Windsource	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	Production - Purchased Demand	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	Administrative & General	0
73	**Total Operating Expenses**	
74		
75	Depreciation	
76	Amortization	
77		
78	**Taxes:**	
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	**Total Taxes Other Than Income**	
88		
89	**Income Before Taxes**	
90	Total Operating Revenues	
91	less: Total Operating Expenses	
92	Book Depreciation	
93	Amortization	
94	Taxes Other than Income	-
95	**Total Before Tax Book Income**	
96		
97	**Tax Additions**	
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	Other Book Additions	-
104	**Total Tax Additions**	
105		
106	**Tax Deductions**	

107	Total Rate Base	(219,030)
108	Weighted Cost of Debt	1.95%
109	Debt Interest Expense	(4,271)
110	Nuclear Outage Accounting	
111	Tax Depreciation and Removals	
112	NOL Utilized / (Generated)	
113	Other Tax / Book Timing Differences	0
114	**Total Tax Deductions**	**(4,271)**
115		
116	**State Taxes**	
117	State Taxable Income	4,271
118	State Income Tax Rate	-
119	State Taxes before Credits	
120	Less State Tax Credits applied	-
121	**Total State Income Taxes**	
122		
123	**Federal Taxes**	
124	Federal Sec 199 Production Deduction	
125	Federal Taxable Income	4,271
126	Federal Income Tax Rate	21.00%
127	Federal Tax before Credits	897
128	Less Federal Tax Credits	-
129	**Total Federal Income Taxes**	897
130		
131	**Total Taxes**	
132	Total Taxes Other than Income	
133	Total Federal and State Income Taxes	897
134	**Total Taxes**	897
135		
136	**Total Operating Revenues**	
137	**Total Expenses**	**897**
138		
139	AFDC Debt	
140	AFDC Equity	
141		
142	**Net Income**	**(897)**
143		
144	**Rate of Return (ROR)**	
145	Total Operating Income	(897)
146	Total Rate Base	(219,030)
147	**ROR (Operating Income / Rate Base)**	0.41%
148		
149	**Return on Equity (ROE)**	
150	Net Operating Income	(897)
151	Debt Interest (Rate Base * Weighted Cost of Debt)	4,271
152	Earnings Available for Common	3,374
153	Equity Rate Base (Rate Base * Equity Ratio)	(116,108)
154	**ROE (earnings for Common / Equity)**	**(2.91%)**
155		
156	**Revenue Deficiency**	
157	Required Operating Income (Rate Base * Required Return)	(16,756)
158	Net Operating Income	(897)
159	**Operating Income Deficiency**	(15,859)
160		
161	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.265823
162	**Revenue Deficiency (Income Deficiency * Conversion Facto**	**(20,075)**
163		
164	**Total Revenue Requirements**	
165	Total Retail Revenues	
166	Revenue Deficiency	(20,075)
167	Total Revenue Requirements	(20,075)