Northern States Power Company
Electric Utility - State of South Dakota
RATE BASE ADJUSTMENT SCHEDULE
Alternative Proposal
Amounts in $000s

		(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Base	2013 Normalizing									
Line No.	NSPM - 10 Bridge Schedule by Adjustment	Unadjusted	Depreciation Study	Economic Development Labor	Production Tax Credit to FCA	Remove Demand Side Incentive	Rider Removal - Infastructure	Rider Removal - TCR	Storm Damage	Tax Withheld Adjustment	Vegetation Management	Weather Normalization and Fuel Lag
1	**Rate Base**											
2	Plant Investment											
3	Production	527,549	-	-	-	-	-	-	-	-	-	-
4	Transmission	132,905	-	-	-	-	-	(4,619)	-	-	-	-
5	Distribution	212,556	-	-	-	-	-	-	-	-	-	-
6	General	31,101	-	-	-	-	-	-	-	-	-	-
7	Common	25,996	-	-	-	-	-	-	-	-	-	-
8	Total Plant Investment	930,106	-	-	-	-	-	(4,619)	-	-	-	-
9												
10	Depreciation Reserve											
11	Production	296,502	413	-	-	-	-	-	-	-	-	-
12	Transmission	41,265	(942)	-	-	-	-	(70)	-	-	-	-
13	Distribution	79,885	1,384	-	-	-	-	-	-	-	-	-
14	General	10,285	(298)	-	-	-	-	-	-	-	-	-
15	Common	14,159	84	-	-	-	-	-	-	-	-	-
16	Total Depreciation Reserve	442,095	641	-	-	-	-	(70)	-	-	-	-
17												
18	Net Utility Plant											
19	Production	231,047	(413)	-	-	-	-	-	-	-	-	-
20	Transmission	91,640	942	-	-	-	-	(4,549)	-	-	-	-
21	Distribution	132,671	(1,384)	-	-	-	-	-	-	-	-	-
22	General	20,817	298	-	-	-	-	-	-	-	-	-
23	Common	11,837	(84)	-	-	-	-	-	-	-	-	-
24	Total Net Utility Plant	488,011	(641)	-	-	-	-	(4,549)	-	-	-	-
25												
26	Construction Work In Progress (CWIP)	(0)	-	-	-	-	-	-	-	-	-	-
27												
28	Accumulated Deferred Income Taxes	124,256	(262)	-	-	-	-	(239)	-	-	-	-
29	DTA - NOL Average Balance	(15,080)	-	-	-	-	-	-	-	-	-	-
30	DTA - Federal Tax Credit Average Balance	(2,641)	-	-	-	-	-	-	-	-	-	-
31	Total Accumulated Deferred Income Taxes	106,535	(262)	-	-	-	-	(239)	-	-	-	-
32												
33	Cash Working Capital	(4,381)	-	-	-	-	-	-	-	-	-	-
34	Materials and Supplies	8,432	-	-	-	-	-	-	-	-	-	-
35	Fuel Inventory	5,069	-	-	-	-	-	-	-	-	-	-
36	Non-plant Assets and Liabilities	1,458	-	-	-	-	-	-	-	-	-	-
37	Customer Advances	(1,487)	-	-	-	-	-	-	-	-	-	-
38	Customer Deposits	(178)	-	-	-	-	-	-	-	-	-	-
39	Prepaids and Other	7,249	-	-	-	-	-	-	-	(428)	-	-
40	Regulatory Amortizations	5,086	-	-	-	-	-	-	-	-	-	-
41	Total Other Rate Base Items	21,247	-	-	-	-	-	-	-	(428)	-	-
42												
43	**Total Rate Base**	**402,724**	**(379)**	**-**	**-**	**-**	**-**	**(4,310)**	**-**	**(428)**	**-**	**-**

Northern States Power Company
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RATE BASE ADJUSTMENT SCHEDULE
Alternative Proposal
Amounts in $000s

		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		2013 Regulatory									
Line No.	NSPM - 10 Bridge Schedule by Adjustment	Advertising	Association Dues	Aviation Expense	Chamber of Commerce Dues	Customer Deposits	Economic Development Donations	Employee Expense	Foundation Administration	Incentive Pay	Remove Non-Asset Trading
1	**Rate Base**										
2	Plant Investment										
3	Production	-	-	-	-	-	-	-	-	-	-
4	Transmission	-	-	-	-	-	-	-	-	-	-
5	Distribution	-	-	-	-	-	-	-	-	-	-
6	General	-	-	-	-	-	-	-	-	-	-
7	Common	-	-	-	-	-	-	-	-	-	-
8	Total Plant Investment	-	-	-	-	-	-	-	-	-	-
9											
10	Depreciation Reserve										
11	Production	-	-	-	-	-	-	-	-	-	-
12	Transmission	-	-	-	-	-	-	-	-	-	-
13	Distribution	-	-	-	-	-	-	-	-	-	-
14	General	-	-	-	-	-	-	-	-	-	-
15	Common	-	-	-	-	-	-	-	-	-	-
16	Total Depreciation Reserve	-	-	-	-	-	-	-	-	-	-
17											
18	Net Utility Plant										
19	Production	-	-	-	-	-	-	-	-	-	-
20	Transmission	-	-	-	-	-	-	-	-	-	-
21	Distribution	-	-	-	-	-	-	-	-	-	-
22	General	-	-	-	-	-	-	-	-	-	-
23	Common	-	-	-	-	-	-	-	-	-	-
24	Total Net Utility Plant	-	-	-	-	-	-	-	-	-	-
25											
26	Construction Work In Progress (CWIP)	-	-	-	-	-	-	-	-	-	-
27											
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-
29	DTA - NOL Average Balance	-	-	-	-	-	-	-	-	-	-
30	DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-	-	-	-	-
31	Total Accumulated Deferred Income 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	-	-	-	-	-	-	-	-	-	-
40	Regulatory Amortizations	-	-	-	-	-	-	-	-	-	-
41	Total Other Rate Base Items	-	-	-	-	-	-	-	-	-	-
42											
43	**Total Rate Base**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Northern States Power Company
Electric Utility - State of South Dakota
RATE BASE ADJUSTMENT SCHEDULE
Alternative Proposal
Amounts in $000s

Line No.	NSPM - 10 Bridge Schedule by Adjustment	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
		Amortization		Currently in Rider	Known & Measurable 2014							
		Remove Expired Amortization Items	Current Rate Case Expense Amortization	Infrastructure Rider Roll-In for 2015	AS King Boiler Waterwall Tube Replacements	Nuclear Plant Cyber Security	PI License Renewal Baffle Bolt Inspection	PI License Renewal – Safety Margin	PI Site Administration Building	PI Unit 1 Generation Step-Up Transformer	PI Unit 1 Life Cycle Mgmt Modifications	PI Unit 1 Reactor Coolant Pump Seal Re-Design
1	**Rate Base**											
2	Plant Investment											
3	Production	-	-	34,116	524	773	466	970	1,603	792	378	392
4	Transmission	-	-	-	-	-	-	-	-	-	-	-
5	Distribution	-	-	-	-	-	-	-	-	-	-	-
6	General	-	-	-	-	-	-	-	-	-	-	-
7	Common	-	-	-	-	-	-	-	-	-	-	-
8	Total Plant Investment	-	-	34,116	524	773	466	970	1,603	792	378	392
9												
10	Depreciation Reserve											
11	Production	-	-	4,932	(5)	26	15	39	44	4	35	14
12	Transmission	-	-	-	-	-	-	-	-	-	-	-
13	Distribution	-	-	-	-	-	-	-	-	-	-	-
14	General	-	-	-	-	-	-	-	-	-	-	-
15	Common	-	-	-	-	-	-	-	-	-	-	-
16	Total Depreciation Reserve	-	-	4,932	(5)	26	15	39	44	4	35	14
17												
18	Net Utility Plant											
19	Production	-	-	29,184	529	747	451	931	1,559	788	342	378
20	Transmission	-	-	-	-	-	-	-	-	-	-	-
21	Distribution	-	-	-	-	-	-	-	-	-	-	-
22	General	-	-	-	-	-	-	-	-	-	-	-
23	Common	-	-	-	-	-	-	-	-	-	-	-
24	Total Net Utility Plant	-	-	29,184	529	747	451	931	1,559	788	342	378
25												
26	Construction Work In Progress (CWIP)	-	-	-	-	-	-	-	-	-	-	-
27												
28	Accumulated Deferred Income Taxes	-	-	4,141	21	61	27	97	57	65	64	19
29	DTA - NOL Average Balance	-	-	-	-	-	-	-	-	-	-	-
30	DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-	-	-	-	-	-
31	Total Accumulated Deferred Income Taxes	-	-	4,141	21	61	27	97	57	65	64	19
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	-	-	-	-	-	-	-	-	-	-	-
40	Regulatory Amortizations	(294)	-	-	-	-	-	-	-	-	-	-
41	Total Other Rate Base Items	(294)	-	-	-	-	-	-	-	-	-	-
42												
43	**Total Rate Base**	**(294)**	**-**	**25,043**	**508**	**686**	**424**	**835**	**1,502**	**722**	**278**	**359**

Northern States Power Company
Electric Utility - State of South Dakota
RATE BASE ADJUSTMENT SCHEDULE
Alternative Proposal
Amounts in $000s

Docket No. EL14-____
Exhibit ___ (CRB-1) Schedule 13A

		(32)	(33)	(34)	(35)	(36)	(37)	(38)		(39)	(40)	
		Known & Measurable 2014 (cont'd)				Known & Meas 2015	Secondary Calculations		SUBTOTAL	Revenue Credits		TOTAL
Line No.	NSPM - 10 Bridge Schedule by Adjustment	PI Unit 1 Spent Fuel Heat Exch System	Prarie Island License Renewal	Sherco Unit 2 Mercury Control	Property Taxes for 2014	Wage Adjustment	Cash Working Capital	Net Operating Loss		Infrastructure Rider Revenue Credit	TCR Rider Revenue Credit	
1	**Rate Base**											
2	Plant Investment											
3	Production	724	508	404	-	-	-	-	569,198	-	-	569,198
4	Transmission	-	-	-	-	-	-	-	128,286	-	-	128,286
5	Distribution	-	-	-	-	-	-	-	212,556	-	-	212,556
6	General	-	237	-	-	-	-	-	31,338	-	-	31,338
7	Common	-	-	-	-	-	-	-	25,996	-	-	25,996
8	Total Plant Investment	724	745	404	-	-	-	-	967,374	-	-	967,374
9												
10	Depreciation Reserve											
11	Production	17	267	29	-	-	-	-	302,334	-	-	302,334
12	Transmission	-	-	-	-	-	-	-	40,253	-	-	40,253
13	Distribution	-	-	-	-	-	-	-	81,269	-	-	81,269
14	General	-	24	-	-	-	-	-	10,011	-	-	10,011
15	Common	-	-	-	-	-	-	-	14,242	-	-	14,242
16	Total Depreciation Reserve	17	292	29	-	-	-	-	448,110	-	-	448,110
17												
18	Net Utility Plant											
19	Production	707	240	376	-	-	-	-	266,864	-	-	266,864
20	Transmission	-	-	-	-	-	-	-	88,034	-	-	88,034
21	Distribution	-	-	-	-	-	-	-	131,287	-	-	131,287
22	General	-	213	-	-	-	-	-	21,327	-	-	21,327
23	Common	-	-	-	-	-	-	-	11,753	-	-	11,753
24	Total Net Utility Plant	707	453	376	-	-	-	-	519,264	-	-	519,264
25												
26	Construction Work In Progress (CWIP)	-	-	-	-	-	-	-	(0)	-	-	(0)
27												
28	Accumulated Deferred Income Taxes	60	64	17	-	-	-	-	128,448	-	-	128,448
29	DTA - NOL Average Balance	-	-	-	-	-	-	2,115	(12,965)	-	-	(12,965)
30	DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-	2,484	(157)	-	-	(157)
31	Total Accumulated Deferred Income Taxes	60	64	17	-	-	-	4,599	115,325	-	-	115,325
32												
33	Cash Working Capital	-	-	-	-	-	(946)	-	(5,327)	-	-	(5,327)
34	Materials and Supplies	-	-	-	-	-	-	-	8,432	-	-	8,432
35	Fuel Inventory	-	-	-	-	-	-	-	5,069	-	-	5,069
36	Non-plant Assets and Liabilities	-	-	-	-	-	-	-	1,458	-	-	1,458
37	Customer Advances	-	-	-	-	-	-	-	(1,487)	-	-	(1,487)
38	Customer Deposits	-	-	-	-	-	-	-	(178)	-	-	(178)
39	Prepaids and Other	-	-	-	-	-	-	-	6,821	-	-	6,821
40	Regulatory Amortizations	-	-	-	-	-	-	-	4,792	-	-	4,792
41	Total Other Rate Base Items	-	-	-	-	-	(946)	-	19,579	-	-	19,579
42												
43	**Total Rate Base**	**647**	**388**	**359**	**-**	**-**	**(946)**	**(4,599)**	**423,519**	**-**	**-**	**423,519**