

Northern States Power Company
Electric Utility
Nuclear Outage Costs Change of Accounting

SMC - Nuclear Outage COA 13 Month Average Total Company	NSP-Minnesota													
	Dec - 2012	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	13 Mo Avg
74-ADIT End Bal														
325000-Nuc Prod Misc Pwr Plt Eq	32,145,609	33,647,993	35,150,377	36,652,761	38,155,145	39,657,529	41,159,913	42,662,297	44,164,681	45,667,065	47,169,449	48,671,833	50,174,217	41,159,913
Sub-Total 74-ADIT End Bal	32,145,609	33,647,993	35,150,377	36,652,761	38,155,145	39,657,529	41,159,913	42,662,297	44,164,681	45,667,065	47,169,449	48,671,833	50,174,217	41,159,913
Prepays End Bal														
325000-Nuc Prod Misc Pwr Plt Eq	78,682,383	82,359,748	86,037,114	89,714,479	93,391,845	97,069,210	100,746,576	104,423,941	108,101,307	111,778,672	115,456,038	119,133,403	122,810,769	100,746,576
Sub-Total Prepays End Bal	78,682,383	82,359,748	86,037,114	89,714,479	93,391,845	97,069,210	100,746,576	104,423,941	108,101,307	111,778,672	115,456,038	119,133,403	122,810,769	100,746,576

SMC - Nuclear Outage COA Annual Total Company	NSP-Minnesota												
	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	2013
16-Tax Deduction - Composite													
SchM-122 - Nuc Outage Acct	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	115,610,697
Sub-Total 16-Tax Deduction - Composite	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	9,634,225	115,610,697
6-ADIT Activity													
325000-Nuc Prod Misc Pwr Plt Eq	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	18,028,608
Sub-Total 6-ADIT Activity	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	1,502,384	18,028,608
78-Timing Difference Activity													
SchM-122 - Nuc Outage Acct	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	71,482,311
Sub-Total 78-Timing Difference Activity	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	5,956,859	71,482,311

SMC - Nuclear Outage COA 13 Month Average Active Jurisdiction	SD Electric													
	Dec - 2012	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	13 Mo Avg
74-ADIT End Bal														
325000-Nuc Prod Misc Pwr Plt Eq	1,924,779	2,015,204	2,105,628	2,196,052	2,286,477	2,376,901	2,467,325	2,557,749	2,648,174	2,738,598	2,829,022	2,919,447	3,009,871	2,467,325
Sub-Total 74-ADIT End Bal	1,924,779	2,015,204	2,105,628	2,196,052	2,286,477	2,376,901	2,467,325	2,557,749	2,648,174	2,738,598	2,829,022	2,919,447	3,009,871	2,467,325
Prepays End Bal														
325000-Nuc Prod Misc Pwr Plt Eq	4,711,257	4,932,587	5,153,918	5,375,248	5,596,579	5,817,909	6,039,239	6,260,570	6,481,900	6,703,230	6,924,561	7,145,891	7,367,222	6,039,239
Sub-Total Prepays End Bal	4,711,257	4,932,587	5,153,918	5,375,248	5,596,579	5,817,909	6,039,239	6,260,570	6,481,900	6,703,230	6,924,561	7,145,891	7,367,222	6,039,239

SMC - Nuclear Outage COA Annual Active Jurisdiction	SD Electric												
	Jan - 2013	Feb - 2013	Mar - 2013	Apr - 2013	May - 2013	Jun - 2013	Jul - 2013	Aug - 2013	Sep - 2013	Oct - 2013	Nov - 2013	Dec - 2013	2013
16-Tax Deduction - Composite													
SchM-122 - Nuc Outage Acct	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	6,938,509
Sub-Total 16-Tax Deduction - Composite	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	578,209	6,938,509
6-ADIT Activity													
325000-Nuc Prod Misc Pwr Plt Eq	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	1,085,092
Sub-Total 6-ADIT Activity	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	90,424	1,085,092
78-Timing Difference Activity													
SchM-122 - Nuc Outage Acct	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	4,282,545
Sub-Total 78-Timing Difference Activity	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	356,879	4,282,545

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Updated 2/11/14 for February 2014 forecast

	Jan-13 Actual	Feb-13 Actual	Mar-13 Actual	Apr-13 Actual	May-13 Actual	Jun-13 Actual	Jul-13 Actual	Aug-13 Actual	Sep-13 Actual	Oct-13 Actual	Nov-13 Actual	Dec-13 Actual	Jan-Dec '13 Actuals
Beginning Balance													
F E517 - Operations Supervision and Engineering	5,826,476	5,451,085	5,482,981	6,892,305	7,822,024	8,433,017	7,569,848	7,577,699	7,395,476	7,453,875	8,130,378	8,306,254	
F E519 - Coolants and Water	1,248,970	1,214,239	1,118,076	1,201,621	1,263,694	1,262,590	1,303,110	1,325,100	1,231,378	1,238,036	1,382,776	1,549,227	
F E520 - Steam Expense	8,991,013	8,577,028	8,243,708	10,526,108	11,648,709	12,347,206	12,114,526	12,170,360	11,487,324	12,349,536	13,797,851	14,610,482	
F E523 - Electric Expenses	90,832	84,231	80,756	81,124	67,424	60,718	51,011	47,108	40,622	33,684	83,920	111,744	
F E524 - Miscellaneous Nuclear Power Expenses	5,138,332	5,256,607	5,873,973	6,886,416	7,747,738	8,484,932	8,053,823	8,150,186	7,901,829	8,094,922	9,110,372	9,748,960	
F E525 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	
V E528 - Maintenance Supervision and Engineering	14,289,745	13,253,084	13,117,311	13,932,306	13,789,257	13,662,079	13,125,360	12,891,459	12,719,386	12,553,257	11,895,440	10,782,410	
F E529 - Maintenance of Structures	202,774	186,588	177,471	164,000	150,166	136,332	122,723	112,382	99,063	122,543	133,847	267,844	
V E530 - Maintenance of Reactor Plant	15,117,485	15,110,047	17,032,797	20,096,032	23,091,083	23,960,560	24,250,975	23,934,225	23,072,931	24,099,966	25,822,211	27,617,855	
V E531 - Maintenance of Electrical Plant	8,969,960	8,593,037	8,115,034	9,086,719	9,238,708	9,887,888	9,827,825	9,684,508	8,980,108	10,373,752	14,234,327	14,709,569	
F E532 - Maintenance of Miscellaneous Nuclear Plant	18,796,781	17,841,376	17,988,623	23,482,362	27,014,343	29,966,880	26,827,340	25,917,582	24,906,516	26,744,774	29,432,610	31,001,863	
Total F	78,662,378	75,567,323	77,330,731	92,428,994	101,833,147	108,032,201	103,346,541	101,810,610	97,834,634	103,064,346	114,023,733	118,696,209	
Total V	38,811,155	38,065,589	43,095,058	48,119,049	47,310,625	47,304,180	48,510,182	44,772,425	47,026,975	51,851,978	53,109,834	54,303,419	
Total	78,662,378	75,567,323	77,330,731	92,428,994	101,833,147	108,032,201	103,346,541	101,810,610	97,834,634	103,064,346	114,023,733	118,696,209	
Deferals													
F E517 - Operations Supervision and Engineering	(8,410)	(414,028)	(1,798,191)	(1,318,029)	(999,303)	610,112	(472,404)	(345,789)	(559,875)	(1,164,677)	(667,130)	(556,354)	(7,694,078)
F E519 - Coolants and Water	(64,667)	(3,234)	(184,680)	(163,208)	(130,032)	(96,346)	(122,816)	(22,575)	(115,118)	(254,240)	(275,089)	(268,801)	(1,698,605)
F E520 - Steam Expense	(260,360)	(338,203)	(2,870,863)	(1,610,114)	(1,388,009)	(289,307)	(851,316)	(172,057)	(1,686,836)	(2,274,171)	(1,638,822)	(1,871,263)	(15,552,353)
F E523 - Electric Expenses	46	(3,081)	(7,033)	7,033	40	3,041	(1,279)	-	1,279	(56,012)	(33,600)	(27,767)	(117,334)
F E524 - Miscellaneous Nuclear Power Expenses	(501,141)	(1,093,273)	(1,402,043)	(1,148,803)	(1,124,475)	143,466	(539,334)	(246,387)	(860,986)	(1,475,733)	(1,105,081)	(1,111,814)	(10,266,386)
F E525 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
V E528 - Maintenance Supervision and Engineering	10,012	(902,517)	(1,877,264)	(919,767)	(935,938)	(361,733)	(735,847)	(954,968)	(886,051)	(371,217)	79,074	(1,356,355)	(9,235,271)
F E529 - Maintenance of Structures	2,884	(4,846)	(143)	(0)	-	(225)	(917)	-	(35,798)	(23,592)	(136,286)	(18,022)	(217,916)
V E530 - Maintenance of Reactor Plant	(1,055,322)	(2,960,888)	(4,127,930)	(4,058,860)	(1,934,468)	(998,361)	(1,093,447)	(676,838)	(2,518,982)	(3,163,352)	(3,285,960)	(1,247,277)	(27,131,406)
V E531 - Maintenance of Electrical Plant	(251,414)	(151,017)	(1,602,082)	(821,743)	(1,099,367)	(817,371)	(377,744)	(2,036)	(2,058,436)	(4,524,672)	(1,139,339)	(663,354)	(13,508,577)
F E532 - Maintenance of Miscellaneous Nuclear Plant	(408,663)	(1,510,701)	(6,881,048)	(4,919,084)	(4,339,640)	2,171,207	(713,063)	(783,696)	(3,541,697)	(4,399,657)	(3,272,841)	(1,590,880)	(30,189,770)
Total F	(2,537,065)	(7,411,758)	(20,850,975)	(15,152,365)	(11,948,893)	344,482	(4,807,966)	(3,204,347)	(12,065,474)	(17,707,325)	(11,455,084)	(8,713,896)	(115,610,697)
Total V	(1,240,341)	(3,387,366)	(13,244,000)	(9,352,005)	(7,978,418)	2,541,946	(2,700,928)	(1,570,504)	(6,602,002)	(9,648,084)	(7,128,629)	(5,443,810)	(65,736,442)
Total	(1,296,724)	(4,044,422)	(7,606,975)	(5,800,360)	(3,968,473)	(2,197,485)	(2,207,038)	(1,633,843)	(5,463,471)	(8,059,242)	(4,326,256)	(3,298,988)	(49,875,255)
Amortizations													
F E517 - Operations Supervision and Engineering	363,801	382,132	368,867	368,310	368,310	253,057	484,553	528,012	501,478	488,174	491,255	368,672	5,026,619
F E519 - Coolants and Water	99,397	99,397	101,135	101,135	101,135	85,628	100,626	116,296	108,481	109,500	108,637	62,056	1,193,602
F E520 - Steam Expense	674,375	671,523	688,463	687,513	687,513	521,987	795,462	855,093	827,624	826,856	826,191	586,906	8,648,527
F E523 - Electric Expenses	6,556	6,556	6,666	6,666	6,666	6,666	6,162	6,486	5,669	5,778	5,778	1,844	70,499
F E524 - Miscellaneous Nuclear Power Expenses	362,865	375,907	398,601	387,281	387,281	287,944	442,971	464,744	467,693	460,284	460,473	318,835	4,862,779
F E525 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
V E528 - Maintenance Supervision and Engineering	1,036,649	1,038,290	1,062,268	1,062,815	1,062,815	918,452	969,749	1,127,042	1,052,179	1,026,034	1,033,957	532,901	11,926,163
F E529 - Maintenance of Structures	13,302	13,963	13,614	13,634	13,634	13,634	11,258	13,319	12,289	12,289	12,289	5,088	148,912
V E530 - Maintenance of Reactor Plant	1,062,771	1,068,138	1,064,395	1,063,800	1,064,991	707,946	1,410,197	1,538,132	1,491,947	1,441,108	1,470,346	1,112,221	14,495,991
V E531 - Maintenance of Electrical Plant	626,337	629,020	650,397	649,754	650,189	577,432	621,060	706,436	684,795	694,087	694,087	371,278	7,476,893
F E532 - Maintenance of Miscellaneous Nuclear Plant	1,364,067	1,363,454	1,387,307	1,387,103	1,387,102	968,334	1,622,820	1,794,762	1,703,439	1,711,821	1,703,588	1,238,539	17,632,337
Total F	5,652,120	5,648,360	5,752,713	5,748,212	5,748,839	4,341,178	6,443,697	7,180,323	6,836,762	6,747,939	6,782,608	4,699,340	71,482,311
Total V	2,924,364	2,912,632	2,975,653	2,971,842	2,971,842	2,137,348	3,442,691	3,808,713	3,626,841	3,813,700	3,614,208	2,682,940	37,583,274
Total	2,727,756	2,735,448	2,777,060	2,776,369	2,776,997	2,203,830	3,001,006	3,371,610	3,208,921	3,134,239	3,196,400	2,016,400	33,899,037
Ending Balance													
F E517 - Operations Supervision and Engineering	5,451,085	5,482,981	6,892,305	7,822,024	8,433,017	7,569,848	7,577,699	7,395,476	7,453,875	8,130,378	8,306,254	8,493,935	
F E519 - Coolants and Water	1,214,239	1,118,076	1,201,621	1,263,694	1,262,590	1,303,110	1,325,100	1,231,378	1,238,036	1,382,776	1,549,227	1,753,973	
F E520 - Steam Expense	8,577,028	8,243,708	10,526,108	11,648,709	12,347,206	12,114,526	12,170,360	11,487,324	12,349,536	13,797,851	14,610,482	15,894,839	
F E523 - Electric Expenses	84,231	80,756	81,124	67,424	60,718	51,011	47,108	40,622	33,684	83,920	111,744	137,667	
F E524 - Miscellaneous Nuclear Power Expenses	5,256,607	5,873,973	6,886,416	7,747,738	8,484,932	8,053,823	8,150,186	7,901,829	8,094,922	9,110,372	9,748,960	10,540,939	
F E525 - Rents	-	-	-	-	-	-	-	-	-	-	-	-	
V E528 - Maintenance Supervision and Engineering	13,253,084	13,117,311	13,932,306	13,789,257	13,662,079	13,125,360	12,891,459	12,719,386	12,553,257	11,895,440	10,782,410	11,608,863	
F E529 - Maintenance of Structures	186,588	177,471	164,000	150,166	136,332	122,723	112,382	99,063	122,543	133,847	267,844	271,778	
V E530 - Maintenance of Reactor Plant	15,110,047	17,032,797	20,096,032	23,091,083	23,960,560	24,250,975	23,934,225	23,072,931	24,099,966	25,822,211	27,617,855	27,752,911	
V E531 - Maintenance of Electrical Plant	8,593,037	8,115,034	9,086,719	9,238,708	9,887,888	9,827,825	9,684,508	8,980,108	10,373,752	14,234,327	14,709,569	15,001,644	
F E532 - Maintenance of Miscellaneous Nuclear Plant	17,841,376	17,988,623	23,482,362	27,014,343	29,966,880	26,827,340	25,917,582	24,906,516	26,744,774	29,432,610	31,001,863	31,354,214	
Total F	75,567,323	77,330,731	92,428,994	101,833,147	108,032,201	103,346,541	101,810,610	97,834,634	103,064,346	114,023,733	118,696,209	122,810,764	
Total V	38,811,155	38,065,589	43,095,058	48,119,049	47,310,625	47,304,180	48,510,182	44,772,425	47,026,975	51,851,978	53,109,834	54,303,419	
Total	75,567,323	77,330,731	92,428,994	101,833,147	108,032,201	103,346,541	101,810,610	97,834,634	103,064,346	114,023,733	118,696,209	122,810,764	

General Ledger/Forecast File
Difference

122,810,762
2

P4-28