

Baseline Input Data
Template V1.1

Period	Mn Co Electric																Mn Co Gas		Jur Electric				Jur Gas	
	Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whis	MN	ND				
	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis												
Operating Expenses:																								
Fuel & Purchased Energy/Gas	Annual	1,477,787	1,477,787	1,477,787	1,477,787														1,280,554	85,158	76,436	35,639		
Power Production/Gas Storage	Annual	588,245	588,245	588,245	588,245														509,804	33,564	30,340	14,537		
Transmission	Annual					147,078	147,078	147,078	147,078										127,563	8,333	7,551	3,631		
Distribution	Annual									102,935	102,935	102,935	102,935						91,713	5,305	5,917	0		
Customer Accounting	Annual									84,638	84,638	84,638	84,638						55,665	4,759	4,214	0		
Customer Service & Information	Annual									80,978	80,978	80,978	80,978						60,194	382	422	0		
Salcs, Econ Dvlp & Other	Annual									152	152	152	152						146	3	3	0		
Administrative & General	Annual	98,532	98,532	98,532	98,532	20,242	20,242	20,242	20,242	62,767	62,767	62,767	62,767						157,825	11,384	9,920	2,413		
Total Operating Expenses:	Annual	2,164,564	2,164,564	2,164,564	2,164,564	167,320	167,320	167,320	167,320	291,470	291,470	291,470	291,470	0	0	0	0	2,283,464	148,868	134,803	56,220	0	0	
Depreciation																								
Annual	Annual																							
Amortization																								
Annual	Annual																							
Taxes:																								
Property	Annual																							
Gross Earnings Tax	Annual																							
Deferred Income Tax & ITC	Annual																							
Payroll & other	Annual	17,955	17,955	17,955	17,955	1,685	1,685	1,685	1,685	6,057	6,057	6,057	6,057						22,291	1,551	1,381	474		
Total Taxes:	Annual	17,955	17,955	17,955	17,955	1,685	1,685	1,685	1,685	6,057	6,057	6,057	6,057	0	0	0	0	0	22,291	1,551	1,381	474	0	0
AFUDC																								
Annual	Annual																							
Tax Additions:																								
Nuclear Fuel Burn (ex D&D)	Annual																							
Nuclear Outage Accounting	Annual																							
Avoided Tax Interest	Annual																							
Open	Annual																							
Open	Annual																							
Open	Annual																							
Open	Annual																							
Open	Annual																							
Other Book Additions	Annual																							
Total Tax Additions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tax Deductions:																								
Tax Depreciation & Removal	Annual																							
Manufacture Production Deduction	Annual																							
Open	Annual																							
Open	Annual																							
Open	Annual																							
Other Tax/Book Timing Differences	Annual																							
Total Tax Deductions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fuel Expenses																								
Coal & Rail Transport	Annual	356,593	356,593	356,593	356,593														307,695	21,182	18,874	8,861		
Gas for Generation	Annual	101,778	101,778	101,778	101,778														87,822	6,040	5,387	2,529		
Oil	Annual	5,023	5,023	5,023	5,023														4,334	298	266	125		
Nuclear & EOL	Annual	76,907	76,907	76,907	76,907														66,228	4,555	4,218	1,907		
Nuclear Disposal	Annual	12,549	12,549	12,549	12,549														10,884	711	644	310		
Total Fuel Expenses	Annual	552,850	552,850	552,850	552,850	0	0	0	0	0	0	0	0	0	0	0	0	0	476,963	32,765	29,389	13,732	0	0
Purchased Power																								
Purchases / Gas	Annual	1,034,336	1,034,336	1,034,336	1,034,336	67,969	67,969	67,969	67,969											953,210	84,823	56,808	27,484	
Interchange	Annual	64,195	64,195	64,195	64,195	42,167	42,167	42,167	42,167											82,147	6,089	5,498	2,630	
Total Purchased Power	Annual	1,098,531	1,098,531	1,098,531	1,098,531	110,136	110,136	110,136	110,136	0	0	0	0	0	0	0	0	0	1,045,357	70,912	62,306	30,094	0	0
Labor Related																								
Regular Payroll	Annual	248,549	248,549	248,549	248,549	23,674	23,674	23,674	23,674	80,688	80,688	80,688	80,688						307,993	20,317	18,336	6,266		
Incentive Compensation	Annual	(5,286)	(5,286)	(5,286)	(5,286)	(1,297)	(1,297)	(1,297)	(1,297)	(3,155)	(3,155)	(3,155)	(3,155)						(9,220)	(241)	(212)	(65)		
Pension & Benefits	Annual	36,669	36,669	36,669	36,669	4,105	4,105	4,105	4,105	13,850	13,850	13,850	13,850						47,341	3,337	2,968	978		
Total Labor & Related	Annual	279,932	279,932	279,932	279,932	26,482	26,482	26,482	26,482	91,383	91,383	91,383	91,383	0	0	0	0	0	346,114	23,413	21,092	7,179	0	0
Taxes																								
State Sales Tax Customer Billings	Annual																							
Employer's Payroll Taxes	Annual																							
All Other Operating Expenses	Annual																							
Property Tax	Annual																							
Gross Earnings Tax	Annual																							

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**Northern States Power Co (MN)
Electric O&M Bridge Report \$(000's) - SD RATE CASE
ACTUAL YEAR ENDED 12/31/2008**

	<i>From:</i>	Minnesota	N. Dakota	S. Dakota	WHLSL	Total Company
Fuel & Purchased Energy	<i>01-3+01-4</i>	1,274,966	84,738	74,868	35,558	1,470,130
Power Production Expense		509,346	33,759	32,795	14,622	634,322
Transmission Expense		127,563	8,333	7,988	3,631	155,646
Distribution Expense		91,713	5,305	6,045	0	105,631
Customer Accounting Expense		56,121	4,792	4,244	32	65,189
Cust Service & Info Expense		60,096	355	332	112	60,895
Sales Expense		176	113	103	0	392
Administrative & General		163,080	11,983	10,863	2,676	193,944
Total Electric O&M			2,283,062	149,377	137,238	56,628
Payroll Taxes	<i>04-2a</i>	22,291	1,551	1,452	474	27,154

O&M PTD	PRODUCTION	TRANSMISSION	DISTRIBUTION	TOTAL COMPANY
NOTE: A&G entry for Total Company PTD	98,532	20,242	62,767	181,541
INCLUDE: A&G Adjustments	6,733	1,651	4,018	12,402
	<u>105,265</u>	<u>21,893</u>	<u>66,785</u>	<u>193,944</u>

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01-3
03-1

XCEL ENERGY d/b/a NORTHERN STATES POWER CO
2008 Year End - SD
ITEMS FOR COST OF SERVICE
ELECTRIC O&M ADJUSTMENTS - RATE CASE
 Updated Numbers in Green

FUNCTIONAL CLASS	CATEGORY	TYPE	From Worksheet	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	WHOLESALE	TOTAL CO.
A&G	Interest on Customer Deposits	(Include)	Adjustments - PF6-2	\$ 63,860	\$ 4,585	\$ 4,257	\$ -	\$ 72,702
A&G	Advertising	(Exclude)	Adjustments - PF3-2	\$ (3,126,670)	\$ (232,838)	\$ (190,676)	\$ (37,950)	\$ (3,588,134)
A&G	Incentive Adjustment	(Exclude)	Adjustments - PF7-5	\$ (9,219,533)	\$ (240,878)	\$ (212,390)	\$ (65,068)	\$ (9,737,869)
A&G	Incentive Adjustment for 2009	(Include)	Adjustments - PF7-2	\$ 13,631,797	\$ 906,993	\$ 838,550	\$ 262,237	\$ 15,639,577
A&G	Insurance Credit Undo	(Include)	Adjustments - PF8-2			\$ 46,953		\$ 851,113
A&G	Assn Dues	(Exclude)	Adjustments - PF4-2f	\$ (9,772)	\$ (632)	\$ (616)	\$ (145)	\$ (11,165)
A&G	Wholesale Meter & Accounting	(Exclude)	Adjustments - B5-2b	\$ (48,821)	\$ (3,221)	\$ (3,084)	\$ 55,126	\$ -
A&G	PayGo	(Include)	Adjustments - PF17-3			\$ 37,289		\$ 677,149
A&G	Wage Increase Non-Union	(Include)	Adjustments - PF14-2			\$ 218,163		\$ 4,116,099
A&G	Reduction to Employee Expense	(Exclude)	Adjustments - PF22-2	\$ (2,171,152)	\$ (150,453)	\$ (135,373)	\$ (45,081)	\$ (2,602,059)
A&G	Contributions	(Include)	Adjustments - PF6-2	\$ 1,598,330	\$ -	\$ 58,581	\$ -	\$ 1,656,911
A&G	Benefit Adjustment - FAS 87	(Include)	Adjustments - PF23-2	\$ 1,530,000	\$ 106,000	\$ 95,000	\$ 32,000	\$ 1,763,000
A&G	Benefit Adjustment - Health Care	(Include)	Adjustments - PF23-2	\$ 3,007,000	\$ 209,000	\$ 187,000	\$ 62,000	\$ 3,465,000
TOTAL Administrative & General				\$ 5,255,039	\$ 598,558	\$ 943,644	\$ 263,119	\$ 12,402,324
Customer Accounting	Wholesale Billing	(Exclude)	Adjustments - B1-2	\$ (27,399)	\$ (1,967)	\$ (1,827)	\$ 31,193	\$ -
Customer Accounting	2009 Postage Increase	(Include)	Adjustments - PF13-2	\$ 229,498	\$ 16,478	\$ 16,300	\$ 2	\$ 261,278
Customer Accounting	2010 Postage Increase	(Include)	Adjustments - PF13-2	\$ 254,348	\$ 18,262	\$ 16,957	\$ 3	\$ 289,570
TOTAL Customer Accounting Expense				\$ 456,447	\$ 32,773	\$ 30,430	\$ 31,198	\$ 550,848
Sales	Economic Development	(Include)	Adjustments - PF2-2	\$ 29,638	\$ 109,753	\$ 100,000	\$ -	\$ 239,391
TOTAL Sales Expense				\$ 29,638	\$ 109,753	\$ 100,000	\$ -	\$ 239,391
Cust Service & Info	SD DSM Adjustment	(Exclude)	Adjustments - PF16-2			\$ (82,904)		\$ (82,904)
Cust Service & Info	Wholesale Meter & Accounting	(Exclude)	Adjustments - B5-2b	\$ (98,231)	\$ (7,022)	\$ (6,558)	\$ 111,811	\$ -
TOTAL Cust Service & Info Expense				\$ (98,231)	\$ (7,022)	\$ (89,462)	\$ 111,811	\$ (82,904)
Distribution	Wage Increase Union	(Include)	Adjustments - PF14-2			\$ 127,615		\$ 2,695,161
TOTAL Distribution Expense				\$ -	\$ -	\$ 127,615	\$ -	\$ 2,695,161
Transmission	Wage Increase Union	(Include)	Adjustments - PF14-2			\$ 36,981		\$ 781,027
Transmission	Reserve Sharing Pool Adjustment	(Remove)	Adjustments - PF					\$ -
Transmission	Joint Zonal Rate	(Include)	Adjustments - PF21-3			\$ 399,793		\$ 7,787,174
TOTAL Transmission Expense				\$ -	\$ -	\$ 436,774	\$ -	\$ 8,568,201
Other Production	Nuclear - Change of Accounting	(Include)	Adjustments - PF20-2			\$ 1,566,700		\$ 30,564,940
Other Production	Wage Increase Union	(Include)	Adjustments - PF14-2			\$ 390,917		\$ 8,256,005
Other Production	Nuclear Mandate	(Include)	Adjustments - PF15-2			\$ 220,162		\$ 4,288,308
Other Production	EOL Fuel Expense	(Include)	Adjustments - PF30-2			\$ 155,195		\$ 3,022,896
Other Production	King Chemical Adjustment	(Include)	Adjustments - B4-2a	\$ (458,273)	\$ 195,680	\$ 177,323	\$ 85,270	\$ 0
Other Production	MISO Schedule 24 Adjustment	(Exclude)	Adjustments - PF33-2			\$ (55,642)		\$ (55,642)
TOTAL Other Production				\$ (458,273)	\$ 195,680	\$ 2,454,655	\$ 85,270	\$ 46,076,505
Fuel & Purchased Power	WindSource	(Exclude)	Adjustments - B3-2a	\$ 447,119	\$ (193,609)	\$ (172,582)	\$ (81,028)	\$ -
Fuel & Purchased Power	MISO Schedule 24 Adjustment	(Include)	Adjustments - PF33-2			\$ 1,345		\$ 1,345
Fuel & Purchased Power	Fuel Lag Adjustment	(Exclude)	Adjustments - PF34-2			\$ (495,000)		\$ (495,000)
Fuel & Purchased Power	Weather Normalized Adjustment	(Include)	Adjustments - PF18-2	\$ (6,035,000)	\$ (226,000)	\$ (902,000)	\$ -	\$ (7,163,000)
TOTAL Production (Fuel & PP)				\$ (5,587,881)	\$ (419,509)	\$ (1,568,237)	\$ (81,028)	\$ (7,656,655)
Payroll Tax	Wage Increase Non-Union	(Include)	Adjustments - PF14-3			\$ 20,048		\$ 378,269
	Wage Increase Union (Production)	(Include)	Adjustments - PF14-3			\$ 35,925		\$ 758,724
	Wage Increase Union (Transmission)	(Include)	Adjustments - PF14-3			\$ 3,398		\$ 71,777
Payroll Tax	Wage Increase Union (Distribution)	(Include)	Adjustments - PF14-3			\$ 11,727		\$ 247,685
TOTAL Payroll Tax				\$ -	\$ -	\$ 71,098	\$ -	\$ 1,456,455

O&M PTD Adjustments	Production			Transmission			Distribution		
	Production	Transmission	Distribution	Production	Transmission	Distribution	Production	Transmission	Distribution
Direct Assigned	38,419,850	8,568,201	3,402,496	758,724	71,777	247,685			
Allocated	6,732,676	1,651,357	4,018,291	205,346	60,366	122,657			
	#####	\$ 10,219,558	7,420,787	\$ 964,070	\$ 122,143	370,242			
PTD Allocator	54.2856%	13.3149%	32.3995%	PTD Allocator	54.2856%	13.3149%	32.3995%		

Northern States Power Co (MN)
Electric O&M ALS - Summary BASE DATA - SD
ACTUAL YEAR ENDED 12/31/2008

	<i>From</i>	Minnesota	N. Dakota	S. Dakota	WHLSL	Total Company
Fuel & Purchased Energy	<i>01-4e</i>	1,280,554,143	85,157,763	76,435,874	35,638,884	1,477,786,666
Power Production Expense	<i>01-4e</i>	509,804,339	33,563,711	30,340,174	14,536,843	588,245,067
Transmission Expense	<i>01-4d</i>	127,563,342	8,332,710	7,550,990	3,631,064	147,078,107
Distribution Expense	<i>01-4g</i>	91,713,475	5,304,787	5,917,021	188	102,935,470
Customer Accounting Expense	<i>01-4g</i>	55,664,629	4,758,912	4,214,024	374	64,637,939
Cust Service & Info Expense	<i>01-4g</i>	60,194,025	362,299	421,852	38	60,978,216
Sales Expense	<i>01-4g</i>	146,184	3,250	3,017	0	152,451
Administrative & General	<i>01-4m</i>	157,824,859	11,384,258	9,919,509	2,412,680	181,541,305
Total Electric O&M		2,283,464,996	148,867,691	134,802,462	56,220,072	2,623,355,221
Payroll Taxes	<i>04-2a</i>	22,291,139	1,551,286	1,380,903	473,981	25,697,309

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01-4a

CFR FERC Cd	IS/BS Rpt Desc AC16	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Sum of YE Fcst	Allocation Factor	MN	ND	SD	WHSL
500	Steam Power Elec	Stm Prod Op & Supr	Steam Prod Oper & Sup LA E	Minnesota	4,740,732					
			Steam Prod Oper & Sup NL E	Minnesota	1,473,278					
500 Total					6,214,010	EDemandProd	5,389,517	352,055	319,027	153,411
501	Steam Power Fuel Elec	Stm Gen Fuel	Fuel Procurement-Labor LA E	Minnesota	29,762					
				MN/SD/ND	579,913					
			Fuel Procurement-Labor NL E	Minnesota	697,982					
				MN/SD/ND	223,747					
			Labor Fuel Handling L E	Minnesota	10,567,274					
				MN/SD/ND	106,017					
			Non-Labor Fuel Handling NL E	Minnesota	7,262,099					
				MN/SD/ND	-104,334					
			Steam Gener Fuel LA E	Minnesota	62					
			Stm Gener Fuel NL E	Minnesota	121,744					
			Coal NL E	Minnesota	333,273,656					
				MN/SD/ND	(30,408,279)					
			Gas NL E	Minnesota	3,804,084					
			Other NL E	Minnesota	698,440					
			Non-Native Load Coal NL E	MN/SD/ND	19,667,846					
			Non-Native Load Fuel NL E	MN/SD/ND	11,943,282					
			Oil NL E	Minnesota	2,423,095					
501 Total					361,095,058	EEnergy	311,580,259	21,429,547	19,112,039	8,973,212
502	Steam Power Elec	Steam Expenses Major	Steam Expenses Major LA E	Minnesota	11,159,142					
			Steam Expenses Major NL E	Minnesota	6,789,845					
502 Total					17,948,987	EDemandProd	15,567,462	1,016,900	921,501	443,125
505	Steam Power Elec	Stm Gen Elec Exp. Major	Stm Gener Elec Exp Major LA E	Minnesota	2,912,659					
			Stm Gener Elec Exp Major NL E	Minnesota	3,019,924					
505 Total					5,932,583	EDemandProd	5,145,430	336,110	304,579	146,464
506	Steam Power Elec	Misc Steam Pwr Exp	Misc Steam Power Expense LA E	Minnesota	11,098,084					
			Misc steam power expense NL E	Minnesota	9,613,405					
506 Total					20,711,489	EDemandProd	17,963,427	1,173,409	1,063,328	511,325
507	Steam Power Elec	Stm Pow Gen Rents	Steam Power Gener Rents NL E	Minnesota	5,044,661					
				MN/SD/ND	183,646					
507 Total					5,228,307	EDemandProd	4,534,600	296,210	268,421	129,076
510	Steam Power -Elec	Stm Maint Super&Eng	Stm Mtce Supervision&Eng LA E	Minnesota	1,846,120					
			Stm Mtce Supervision&Eng NL E	Minnesota	112,833					
510 Total					1,958,953	EEnergy	1,690,334	116,256	103,683	48,680
511	Steam Power -Elec	Stm Maint of Structures	Steam Mtce of Structures LA E	Minnesota	3,785,783					
			Steam Mtce of Structures NL E	Minnesota	3,590,332					
511 Total					7,376,115	EDemandProd	6,397,430	417,894	378,690	182,102
512	Steam Power -Elec	Stm Maint of Boiler Plt	Steam Mtce of Boiler Plant L E	Minnesota	19,204,110					
			Stm Mtce of Boiler Plant NL E	Minnesota	16,741,277					
512 Total					35,945,387	EEnergy	31,016,412	2,133,215	1,902,517	893,243
513	Steam Power -Elec	Stm Maint of Elec Plant	Steam Mtce of Elec Plant LA E	Minnesota	3,700,838					
			Steam Mtce of Elec Plant NL E	Minnesota	8,472,474					
513 Total					12,173,312	EEnergy	10,504,059	722,437	644,309	302,507
514	Steam Power -Elec	Stm Maint of Misc Stm Plt	Steam Mtce-Misc Stm Plant NL E	Minnesota	6,316,112					
			Stm Mtce of Misc Stm Plant L E	Minnesota	7,784,982					
514 Total					14,101,094	EDemandProd	12,230,119	798,897	723,950	348,128
517	Nuclear Power - Electric	Nuc Oper Super & Eng	Nuc Oper Supervision&Eng LA E	Minnesota	24,788,690					
				MN/SD/ND	240,552					
			Nuc Oper Supervision&Eng NL E	Minnesota	12,283,808					
				MN/SD/ND	17,944					
				North Dakota	(289,591)					
				South Dakota	(240,529)					
				NSPM FERC	(89,382)					
517 Total					36,731,492	EDemandProd	31,857,847	2,081,023	1,885,795	906,827
518	Nuclear Fuel	Nuclear Fuel Expense	Nuclear Fuel Expense NL E	Minnesota	75,595,833	EEnergy	65,229,830	4,486,310	4,001,136	1,878,556
			Nuclear Fuel Expense NL E EOL	Minnesota	1,156,428	EEnergy	997,854	68,629	61,207	28,737
518 Total					76,752,261					
519	Nuclear Power - Electric	Nuclear coolants & Wtr	Nuclear Coolants & Water NL E	Minnesota	2,564,783					
				MN/SD/ND	-					
				North Dakota	(21,725)					
				South Dakota	(19,383)					
				NSPM FERC	(7,203)					
			Nuclear Coolants & Water LA E	Minnesota	3,038,546					
519 Total					5,555,018	EDemandProd	4,817,962	314,720	285,195	137,142
520	Nuclear Power - Electric	Nuclear Steam Expense	Nuclear Steam Expense LA E	Minnesota	23,766,678					
				MN/SD/ND	33,995					
			Nuclear Steam Expense NL E	Minnesota	4,501,337					
				MN/SD/ND	(20,539)					
				North Dakota	(228,758)					
				South Dakota	(204,098)					
				NSPM FERC	(75,844)					
520 Total					27,772,771	EDemandProd	24,087,796	1,573,466	1,425,854	685,654

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523	Nuclear Power - Electric	Nuclear Electric Expense	Nuclear Electric Expense NL E	Minnesota	1,087,195					
				North Dakota	(8,100)					
				South Dakota	(7,227)					
				NSPM FERC	(2,686)					
			Nuclear Electric Expense LA E	Minnesota	1,375,962					
523 Total					2,445,144	EDemandProd	2,120,715	138,530	125,534	60,366
524	Nuclear Power - Electric	Nuclear Power Misc Exp	Nuclear Power Misc Exp LA E	Minnesota	33,427,612					
				MN/SD/ND	2,393,619					
			Nuclear Power Misc Exp NL E	Minnesota	57,380,539					
				MN/SD/ND	5,167,802					
				North Dakota	(89,202)					
				South Dakota	(79,586)					
				NSPM FERC	(29,575)					
524 Total					98,171,209	EDemandProd	85,145,558	5,561,890	5,040,110	2,423,651
525	Nuclear Power - Electric	Nuclear Gen Rents	Nuclear Gener Rents NL E	Minnesota	1,932,846					
				MN/SD/ND	567,206					
525 Total					2,500,052	EDemandProd	2,168,338	141,640	128,353	61,721
528	Nuclear Power - Electric	Nuc Maint Super & Eng	Nuc Mtce Supervision&Eng LA E	Minnesota	3,533,182					
			Nuc Mtce Supervision&Eng NL E	Minnesota	6,324,793					
				North Dakota	(422,640)					
				South Dakota	(366,494)					
				NSPM FERC	(154,807)					
528 Total					8,914,034	EEnergy	7,691,706	529,012	471,802	221,514
529	Nuclear Power - Electric	Nuc Maint of Structures	Nuc Mtce of Structures LA E	Minnesota	(1,232)					
			Nuc Mtce of Structures NL E	Minnesota	359,920					
				North Dakota	(4,077)					
				South Dakota	(3,638)					
				NSPM FERC	(1,352)					
529 Total					349,621	EDemandProd	303,232	19,808	17,950	8,631
530	Nuclear Power - Electric	Nuc Mtce of React Plt Equip	Nuc Mtce Rctr Plant Equip NL E	Minnesota	10,781,606					
				North Dakota	(540,612)					
				South Dakota	(468,794)					
				NSPM FERC	(198,019)					
			Nuc Mtce Rctr Plant Equip LA E	Minnesota	9,068,503					
530 Total					18,642,684	EEnergy	16,086,325	1,106,369	986,720	463,271
531	Nuclear Power - Electric	Nuc Maint of Elect Plant	Nuc Mtce of Elec Plant LA E	Minnesota	3,997,803					
				MN/SD/ND	65,958					
			Nuc Mtce of Elec Plant NL E	Minnesota	2,888,953					
				MN/SD/ND	3					
				North Dakota	(339,177)					
				South Dakota	(294,118)					
				NSPM FERC	(124,236)					
531 Total					6,195,186	EEnergy	5,345,677	367,660	327,899	153,950
532	Nuclear Power - Electric	Nuc Mtce of Misc Nuc Plant	Nuc Mtce of Misc Nuc Plant L E	Minnesota	21,818,747					
			Nuc Mtce of Misc Nuc Plant NLE	Minnesota	(6,362,648)					
				North Dakota	(450,284)					
				South Dakota	(401,743)					
				NSPM FERC	(149,290)					
532 Total					14,454,782	EDemandProd	12,536,878	818,936	742,109	356,860
535	Hydro Power - Elec	Hyd Oper Super & Eng	Hydro Oper Sup & Eng NL E	Minnesota	(106)					
			Hydro Oper Sup & Eng LA E	Minnesota	1,427					
535 Total					1,321	EDemandProd	1,146	75	68	33
536	Hydro Power - Elec	Hyd Oper Water for Pwr	Hydro Oper Water for Pwr NL E	Minnesota	(186)					
536 Total					(186)	EDemandProd	(161)	(11)	(10)	(5)
537	Hydro Power - Elec	Hydro Oper Hydraulic Exp	Hydro Oper Hydraulic Exp LA E	Minnesota	202					
			Hydro Oper Hydraulic Exp NL E	Minnesota	2					
537 Total					204	EDemandProd	177	12	10	5
538	Hydro Power - Elec	Hyd Oper Electric Exp	Hydro Oper Elec Expense LA E	Minnesota	232,684					
			Hydro Oper Elec Expense NL E	Minnesota	1,926					
538 Total					234,610	EDemandProd	203,481	13,292	12,045	5,792
539	Hydro Power - Elec	Hydro Oper Misc Gen Exp	Hydro Oper Misc Gen Exp LA E	Minnesota	11,528					
			Hydro Oper Misc Gen Exp NL E	Minnesota	116,924					
				MN/SD/ND	1,298					
539 Total					129,750	EDemandProd	112,534	7,351	6,661	3,203
540	Hydro Power - Elec	Hyd Oper Rents	Hydro Oper Rents NL E	Minnesota	20,346					
				MN/SD/ND	-					
540 Total					20,346	EEnergy	17,556	1,207	1,077	506
541	Hydro Power -Elec	Hydro Mtce Super& Eng	Hyd Mtce Sup & Eng NL E	Minnesota	144					
			Hydro Mtce Sup & Eng LA E	Minnesota	8,302					
541 Total					8,446	EEnergy	7,288	501	447	210
542	Hydro Power -Elec	Hyd Maint of Structures	Hydro Mtce of Structures NL E	Minnesota	70,029					
			Hydro Mtce Structures LA E	Minnesota	12,026					
542 Total					82,055	EDemandProd	71,168	4,649	4,213	2,026
543	Hydro Power -Elec	Hydro Mtce Resv, Dams	Hydro Mtce Reservoir Dams NL E	Minnesota	55,016					
			Hydro Mtce Reservoirs Dams L E	Minnesota	205,356					
543 Total					260,372	EDemandProd	225,825	14,751	13,367	6,428
544	Hydro Power -Elec	Hyd Maint of Elec Plant	Hydro Mtce of Elec Plant NL E	Minnesota	48,997					
			Hydro Mtce of Elec Plant LA E	Minnesota	3,349					
544 Total					52,346	EEnergy	45,168	3,107	2,771	1,301
545	Hydro Power -Elec	Hyd Mt Misc Hyd Plnt Mjr	Hyd Mtce Misc Hyd Plant Mjr L	Minnesota	1,171					
			Hyd Mtce Misc Hyd Plant Mjr NL	Minnesota	1,572					
545 Total					2,743	EDemandProd	2,379	155	141	68

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546	Combustion Turbine - Elec	Oth Oper Super&Eng	Oth Oper Supervision&Eng NL E	Minnesota	222,064						
				South Dakota	21,473						
			Oth Oper Supervision&Eng LA E	Minnesota	591,590						
				South Dakota	9,843						
546 Total					844,970	EDemandProd	732,857	47,872	43,381	20,861	
547	Other Fuel	Oth Oper Fuel	Other Oper Fuel - Gas NL E	Minnesota	84,715,712	EEnergy	73,099,155	5,027,539	4,483,833	2,105,185	
				MN/SD/ND	(13,227,941)	EEnergy	(11,414,073)	(785,025)	(700,128)	(328,714)	
				South Dakota	14,461,173	EEnergy	12,478,199	858,213	765,401	359,360	
			Other Oper Fuel - Oil NL E	Minnesota	1,341,367	EEnergy	1,157,433	79,605	70,996	33,333	
				South Dakota	2,983,138	EEnergy	2,574,078	177,037	157,892	74,131	
			Non-Native Load Gas NL E	MN/SD/ND	12,025,092	EEnergy	10,376,163	713,641	636,464	298,824	
			Other Operating Fuel NL E	Minnesota	30	EEnergy	26	2	2	1	
547 Total					102,298,571						
548	Combustion Turbine - Elec	Oth Oper Gen Exp	Other Oper Gener Expense LA E	Minnesota	1,703,557						
				South Dakota	332,769						
			Other Oper Gener Expense NL E	Minnesota	374,947						
				South Dakota	16,409						
548 Total					2,427,682	EDemandProd	2,105,570	137,540	124,637	59,935	
549	Combustion Turbine - Elec	Oth Oper Misc Gen Exp	Other Oper Misc Gener Exp LA E	Minnesota	2,639,699						
				MN/SD/ND	236,193						
				South Dakota	130,907						
			Other Oper Misc Gener Exp NL E	Minnesota	1,681,025						
				MN/SD/ND	103,598						
				South Dakota	187,571						
549 Total					4,978,993	EDemandProd	4,318,365	282,085	255,622	122,921	
550	Combustion Turbine - Elec	Oth Oper Rents	Other Oper Rents NL E	Minnesota	314,583						
				MN/SD/ND	641,592						
				South Dakota	53,008						
			Other Oper Rents L E	Minnesota	1,954						
550 Total					1,011,137	EDemandProd	876,976	57,286	51,912	24,963	
551	Combustion Turbine -Elec	Oth Maint Super & Eng	Oth Mtce Supervision&Eng NL E	Minnesota	28,579						
				South Dakota	25,501						
			Oth Mtce Supervision&Eng LA E	Minnesota	125,038						
				South Dakota	8,974						
551 Total					186,092	EDemandProd	161,401	10,543	9,554	4,594	
552	Combustion Turbine -Elec	Oth Maint of Structures	Other Mtce of Structures LA E	Minnesota	681,857						
				South Dakota	290,815						
			Other Mtce of Structures NL E	Minnesota	709,615						
				South Dakota	395,850						
552 Total					2,078,137	EDemandProd	1,802,404	117,737	106,692	51,305	
553	Combustion Turbine -Elec	Oth Mtce of Gen & Ele Plant	Oth Mtce of Gener & Elec Plant	Minnesota	4,991,418						
				South Dakota	410,800						
553 Total					5,402,218	EDemandProd	4,685,436	306,063	277,350	133,370	
554	Combustion Turbine -Elec	Oth Mtce Misc Gen Plt Mjr	Oth Mtce Misc Gener Plant Mjr	Minnesota	201,541						
				South Dakota	26,124						
554 Total					227,665	EDemandProd	197,458	12,898	11,688	5,621	
555	Purchased Power Elec	Purchased Power	Purchased Power-Demand NL E	MN/SD/ND	165,910,518	EDemandProd	143,897,013	9,399,660	8,517,846	4,095,999	
			Purchased Power-Energy NL E	Minnesota	41,640,420	EEnergy	35,930,519	2,471,192	2,203,944	1,034,764	
				MN/SD/ND	196,051,192	EEnergy	169,167,868	11,634,854	10,376,597	4,871,872	
			Purchased Power-Wind NL E	MN/SD/ND	116,282,683	EEnergy	100,337,536	6,900,912	6,154,610	2,889,625	
			Pur Pwr-Non-Firm Energy NL E	MN/SD/ND	193,557,207	EEnergy	167,015,869	11,486,846	10,244,596	4,809,897	
			Non-Native Load LT Pur Pwr NLE	MN/SD/ND	5,760,478	EEnergy	4,970,578	341,861	304,891	143,148	
			Non-Native Load ST Pur Pwr NLE	MN/SD/ND	(72,637,400)	EEnergy	(62,677,069)	(4,310,739)	(3,844,552)	(1,805,039)	
			Non-Native Load Tolling NL E	MN/SD/ND	(4,171,278)	EEnergy	(3,599,296)	(247,549)	(220,777)	(103,656)	
			Purchased Power NL E	MN/SD/ND	32,167,324	EEnergy	27,756,412	1,909,002	1,702,552	799,358	
			Pur Power-MISO NL E	MN/SD/ND	319,625,049	EEnergy	275,796,784	18,968,468	16,917,115	7,942,682	
			Pur Power-Prop-MISO NL E	MN/SD/ND	3,287,439	EEnergy	2,836,652	195,096	173,998	81,693	
			Pur Pwr-Energy-Fin Hedge NL E	MN/SD/ND	6,514,490	EEnergy	5,621,197	386,609	344,799	161,885	
			Pur Pwr Gen Trading NL E	MN/SD/ND	37,977,139	EEnergy	32,769,562	2,253,791	2,010,054	943,732	
			Pur Pwr Prop Trading NL E	MN/SD/ND	173	EEnergy	149	10	9	4	
			Pur Pwr-Qlfyng Fac-Energy NL E	MN/SD/ND	27,432	EEnergy	23,670	1,628	1,452	682	
555 Total					1,041,992,866						
556	System Control and Dispatch EI	Load Dispatch	Load Dispatch & Sys Control LA	MN/SD/ND	169,624						
			Load Dispatch & Sys Control NL	MN/SD/ND	(70,112)						
556 Total					99,512	EDemandProd	86,308	5,638	5,109	2,457	
557	System Control and Dispatch EI	Other Power Oth Exp	Other Power Other Expense LA E	MN/SD/ND	2,314,961	EEnergy	1,997,524	137,384	122,526	57,527	
			Other Power Other Expense NL E	MN/SD/ND	572,810	EEnergy	494,264	33,994	30,318	14,234	
	Def Purchased Power Cost Elec	Other Power Oth Exp	Deferred Elec Energy Cost NL E	MN/SD/ND	39,434,458	EDeferredPPAlloc	39,434,544	(202,687)	306,768	(104,168)	
	Interchange Power Elec	Other Power Oth Exp	Coord Agree-Fixed Charge NL E	MN/SD/ND	40,914,989	EDemandProd	35,486,266	2,318,039	2,100,576	1,010,109	
			Coord Agree-Variable Chg NL E	MN/SD/ND	23,280,397	EEnergy	20,088,096	1,381,598	1,232,185	578,518	
557 Total					106,517,615						
560	Transmission	Trans Oper Super & Eng	Transm Oper Sup & Eng LA E	Minnesota	1,392						
				MN/SD/ND	3,692,636						
			Transm Oper Sup & Eng NL E	MN/SD/ND	718,214						
560 Total					4,412,242	EDemandTran	3,826,812	249,976	226,525	108,929	
561.1	Transmission	Load Disp-Reliability	Load Disp-Reliability L	MN/SD/ND	479,568						
			Load Disp-Reliability N	MN/SD/ND	53,924						
561.1 Total					533,490	EDemandTran	462,705	30,225	27,389	13,171	
561.2	Transmission	Load Disp-Monitor/Operate	Load Disp-Monitor/Operate L	MN/SD/ND	3,577,220						
			Load Disp-Monitor/Operate N	MN/SD/ND	1,980,620						
561.2 Total					5,537,840	EDemandTran	4,803,063	313,746	284,313	136,718	

509,804,339	33,563,711	30,340,174	14,536,843	588,245,067	Prod Expense
1,280,554,143	85,157,763	76,435,874	35,638,884	1,477,786,665	Fuel & Purch Energy

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561.3	Transmission	Load Disp-Trans Serv/Sch	Load Disp-Trans Serv/Sch L	MN/SD/ND	47,878					
			Load Disp-Trans Serv/Sch N	MN/SD/ND	50					
561.3 Total					47,928	EDemandTran	41,569	2,715	2,461	1,183
561.4	Transmission	Load Disp-Sch/Con/Disp Serv	Load Disp-Sch/Con/Disp Serv N	MN/SD/ND	6,688,949					
561.4 Total					6,688,949	EDemandTran	5,801,439	378,962	343,411	165,137
561.5	Transmission	Rel/Plan/Standards Dev	Rel/Plan/Standards Dev L	MN/SD/ND	344,347					
			Rel/Plan/Standards Dev N	MN/SD/ND	262,208					
561.5 Total					606,555	EDemandTran	526,075	34,364	31,141	14,975
561.6	Transmission	Trans Service Studies	Trans Service Studies L	MN/SD/ND	21,019					
			Trans Service Studies N	MN/SD/ND	(26,367)					
561.6 Total					(5,348)	EDemandTran	(4,638)	(303)	(275)	(132)
561.7	Transmission	Gen Interconn Studies	Gen Interconn Studies L	MN/SD/ND	22,982					
561.7 Total					22,982	EDemandTran	19,933	1,302	1,180	567
561.8	Transmission	Rel/Plan/Standards Dev Serv	Rel/Plan/Standards Dev Serv N	MN/SD/ND	520,953					
561.8 Total					520,953	EDemandTran	451,831	29,515	26,746	12,861
562	Transmission	Trans Oper Station Exp	Transm Oper Station Exp LA E	Minnesota	296,740					
				MN/SD/ND	367,315					
				South Dakota	36,865					
			Transm Oper Station Exp NL E	Minnesota	28,116					
				MN/SD/ND	246,649					
				South Dakota	12,344					
562 Total					988,029	EDemandTran	856,934	55,977	50,725	24,392
563	Transmission	Trans Oper OH Lines	Transm Oper OH Lines LA E	MN/SD/ND	452,303					
			Transm Oper OH Lines NL E	MN/SD/ND	761,975					
563 Total					1,214,278	EDemandTran	1,053,164	68,795	62,341	29,978
564	Transmission	UG Line Exp	Transm Oper UG Lines NL E	MN/SD/ND	224					
			Underground Line Expense LA E	MN/SD/ND	1,063					
564 Total					1,287	EDemandTran	1,116	73	66	32
565	Purchased Power Elec	Trans of Elec By Others	Transm of Elec By Others NL E	MN/SD/ND	249					
			Transm Expense by Others NL E	MN/SD/ND	19,840,790					
			Transm for Demand - Native	MN/SD/ND	47,189,437					
			Megawatt Mile-Energy NL E	MN/SD/ND	(3,800)					
			Transm Exp-MISO Studies	MN/SD/ND	274,108					
			Wheeling-Resale ST Prop NL E	MN/SD/ND	688,399					
565 Total					67,969,183	EDemandTran	58,950,828	3,850,794	3,489,538	1,678,023
566	Transmission	Trans Oper Misc Exp	Transm Oper Misc Expense LA E	MN/SD/ND	503,096					
			Transm Oper Misc Expense NL E	MN/SD/ND	2,221,464					
			Transm Intrchg Agree Exp NL E	MN/SD/ND	42,167,323					
566 Total					44,891,883	EDemandTran	38,935,493	2,543,350	2,304,749	1,108,291
567	Transmission	Trans Rents	Transmission Rents NL E	Minnesota	38,542					
				MN/SD/ND	2,573,764					
				South Dakota	2,465					
			Transmission Rents L E	MN/SD/ND	3,935					
567 Total					2,618,696	EDemandTran	2,271,240	148,362	134,444	64,650
568	Transmission	Trans Mtce Super & Eng	Transm Mtce Sup & Eng LA E	MN/SD/ND	105,331					
			Transm Mtce Sup & Eng NL E	MN/SD/ND	16,575					
568 Total					121,906	EDemandTran	105,731	6,907	6,259	3,010
569	Transmission	Trans Maint of Structures	Transm Mtce of Structures NL E	MN/SD/ND	899					
569 Total					899	EDemandTran	780	51	46	22
570	Transmission	Tran Mnt of Station Equip	Transm Mtce of Station Equip NL	Minnesota	191,656					
				MN/SD/ND	1,533,042					
			Transm Mtce of Station Equip L	Minnesota	168,622					
				MN/SD/ND	2,347,219					
570 Total					4,240,539	EDemandTran	3,677,892	240,248	217,709	104,690
571	Transmission	Trans Mt of Overhead Line	Transm Mtce of OH Line NL E	Minnesota	3,984,668					
				MN/SD/ND	1,545,075					
				North Dakota	15,493					
				South Dakota	127,573					
			Transm Mtce of OH Lines L E	Minnesota	95,163					
				MN/SD/ND	782,582					
				North Dakota	8,205					
				South Dakota	41,120					
571 Total					6,599,869	EDemandTran	5,724,179	373,916	338,837	162,938
572	Transmission	Trans Maint of UG lines	Transm Mtce of UG Lines L E	MN/SD/ND	65					
572 Total					65	EDemandTran	56	4	3	2
573	Transmission	Trans Mtce of Misc Plt Mjr	Transm Mtce of Misc Plant Mjr	MN/SD/ND	65,881					
573 Total					65,881	EDemandTran	57,140	3,732	3,382	1,626
575.1	Regional Market	Operation Supervision	Operation Supervision NL E	MN/SD/ND	131,701					
			Operations Supervision L E	MN/SD/ND	100,119					
575.1 Total					231,820	EDemandProd	201,061	13,134	11,902	5,723
575.2	Regional Market	DA & RT Mkt Admin	DA & RT Mkt Admin L E	MN/SD/ND	4,841					
			DA & RT Mkt Admin NL E	MN/SD/ND	1,124					
575.2 Total					5,965	EDemandProd	5,174	338	306	147
575.7	Regional Market	Mkt Fac/Mon/Comp Serv	Mkt Fac/Mon/Comp Serv NL E	MN/SD/ND	9,746,447					
575.7 Total					9,746,447	EDemandProd	8,453,259	552,185	500,383	240,620
575.8	Regional Market	Regional Market Rents	Regional Market Rents	MN/SD/ND	20,486					
575.8 Total					20,486	EDemandProd	17,768	1,161	1,052	506
580	Distribution	Dist Oper Sup & Eng	Dist Oper Sup & Eng LA E	Minnesota	3,101,071	EDirectMN	3,101,071	-	-	-
				Minnesota/North Dakota	48,547	ECustomerMN/ND	1,781	46,766	-	-
				MN/SD/ND	3,043,280	ECustomerMN/SD/ND	2,673,117	191,927	178,208	27
				North Dakota	108,747	EDirectND	-	108,747	-	-

127,563,342	8,332,710	7,550,990	3,631,064	147,078,106	Transmission Exp
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				South Dakota	295,224	EDirectSD	-	-	295,224	-
			Dist Oper Sup & Eng NL E	Minnesota	501,695	EDirectMN	501,695	-	-	-
				Minnesota/North Dakota	30,029	ECustomerMN/ND	1,102	28,927	-	-
				MN/SD/ND	1,000,631	ECustomerMN/SD/ND	878,921	63,106	58,595	9
				North Dakota	41,303	EDirectND	-	41,303	-	-
				South Dakota	417,244	EDirectSD	-	-	417,244	-
580 Total					8,587,771					
581	Distribution	Dist Load Dispatching	Dist Load Dispatching LA E	Minnesota	1,497,260	EDirectMN	1,497,260	-	-	-
				MN/SD/ND	3,278,250	ECustomerMN/SD/ND	2,879,507	206,746	191,968	30
			Dist Load Dispatching NL E	Minnesota	3,975	EDirectMN	3,975	-	-	-
				MN/SD/ND	493,299	ECustomerMN/SD/ND	433,298	31,110	28,887	4
581 Total					5,272,784					
582	Distribution	Dist Op Station Exp	Dist Oper Station Exp LA E	Minnesota	1,109,018	EDirectMN	1,109,018	-	-	-
				MN/SD/ND	553,766	ECustomerMN/SD/ND	486,410	34,924	32,427	5
				South Dakota	10,234	EDirectSD	-	-	10,234	-
			Dist Oper Station Exp Mjr NL E	Minnesota	61,633	EDirectMN	61,633	-	-	-
				MN/SD/ND	743,168	ECustomerMN/SD/ND	652,774	46,869	43,518	7
				South Dakota	3,906	EDirectSD	-	-	3,906	-
582 Total					2,481,725					
583	Distribution	Dist Oper Overhead Lines	Dist Oper Overhead Lines LA E	Minnesota	1,104,866	EDirectMN	1,104,866	-	-	-
				Minnesota/North Dakota	35,806	ECustomerMN/ND	1,314	34,492	-	-
				MN/SD/ND	93,046	ECustomerMN/SD/ND	81,729	5,868	5,449	1
				North Dakota	48,286	EDirectND	-	48,286	-	-
				South Dakota	116,140	EDirectSD	-	-	116,140	-
			Dist Oper Overhead Lines NL E	Minnesota	628,311	EDirectMN	628,311	-	-	-
				Minnesota/North Dakota	11,317	ECustomerMN/ND	415	10,902	-	-
				MN/SD/ND	(1,494,256)	ECustomerMN/SD/ND	(1,312,505)	(94,237)	(87,501)	(13)
				North Dakota	12,204	EDirectND	-	12,204	-	-
				South Dakota	47,138	EDirectSD	-	-	47,138	-
583 Total					602,858					
584	Distribution	Dist Op UG Elec lines	Dist Oper UG Lines LA E	Minnesota	1,679,495	EDirectMN	1,679,495	-	-	-
				Minnesota/North Dakota	15,387	ECustomerMN/ND	565	14,822	-	-
				MN/SD/ND	299,055	ECustomerMN/SD/ND	262,680	18,860	17,512	3
				North Dakota	11,227	EDirectND	-	11,227	-	-
				North Dakota/South Dakota	369,893	ECustomerND/SD	23,219	179,762	166,912	-
				South Dakota	45,657	EDirectSD	-	-	45,657	-
			Dist Oper UG Lines NL E	Minnesota	4,464,324	EDirectMN	4,464,324	-	-	-
				Minnesota/North Dakota	11,703	ECustomerMN/ND	429	11,274	-	-
				MN/SD/ND	(1,417,572)	ECustomerMN/SD/ND	(1,245,148)	(89,401)	(83,010)	(13)
				North Dakota	7,735	EDirectND	-	7,735	-	-
				North Dakota/South Dakota	702,691	ECustomerND/SD	44,109	341,497	317,085	-
				South Dakota	28,972	EDirectSD	-	-	28,972	-
584 Total					6,218,567					
585	Distribution	Dist Oper Streetlight	Dist Oper Street Light LA E	Minnesota	-	EDirectMN	-	-	-	-
				Minnesota/North Dakota	-	ECustomerMN/ND	-	-	-	-
				MN/SD/ND	794,263	ECustomerMN/SD/ND	697,654	50,091	46,510	7
				North Dakota	-	EDirectND	-	-	-	-
				South Dakota	-	EDirectSD	-	-	-	-
			Dist Oper Street Light NL E	Minnesota	52,659	EDirectMN	52,659	-	-	-
				Minnesota/North Dakota	14,014	ECustomerMN/ND	514	13,500	-	-
				MN/SD/ND	942,254	ECustomerMN/SD/ND	827,645	59,424	55,177	8
				North Dakota	3,448	EDirectND	-	3,448	-	-
				South Dakota	9,822	EDirectSD	-	-	9,822	-
585 Total					1,816,460					
586	Distribution	Dist Oper Meter Exp	Dist Oper Meter Exp LA E	Minnesota	363,785	EDirectMN	363,785	-	-	-
				Minnesota/North Dakota	52,143	ECustomerMN/ND	1,913	50,230	-	-
				MN/SD/ND	2,005,151	ECustomerMN/SD/ND	1,761,258	126,457	117,418	18
				North Dakota	64,994	EDirectND	-	64,994	-	-
				South Dakota	87,507	EDirectSD	-	-	87,507	-
			Dist Oper Meter Exp NL E	Minnesota	117,933	EDirectMN	117,933	-	-	-
				Minnesota/North Dakota	7,054	ECustomerMN/ND	259	6,795	-	-
				MN/SD/ND	186,351	ECustomerMN/SD/ND	163,685	11,752	10,912	2
				North Dakota	30,043	EDirectND	-	30,043	-	-
				South Dakota	24,406	EDirectSD	-	-	24,406	-
586 Total					2,939,367					
587	Distribution	Dist Oper Cust Install	Dist Oper Cust Install LA E	Minnesota	2,467,633	EDirectMN	2,467,633	-	-	-
				Minnesota/North Dakota	57,170	ECustomerMN/ND	2,098	55,072	-	-
				MN/SD/ND	247,288	ECustomerMN/SD/ND	217,192	15,594	14,480	2
				North Dakota	80,313	EDirectND	-	80,313	-	-
				South Dakota	97,670	EDirectSD	-	-	97,670	-
			Dist Oper Cust Install NL E	Minnesota	713,623	EDirectMN	713,623	-	-	-
				Minnesota/North Dakota	11,658	ECustomerMN/ND	428	11,230	-	-
				MN/SD/ND	(854,725)	ECustomerMN/SD/ND	(750,762)	(53,904)	(50,051)	(8)
				North Dakota	15,723	EDirectND	-	15,723	-	-
				South Dakota	41,481	EDirectSD	-	-	41,481	-
587 Total					2,877,814					
588	Distribution	Dist Oper Misc Exp	Dist Oper Misc Exp LA E	Minnesota	4,700,303	EDirectMN	4,700,303	-	-	-
				Minnesota/North Dakota	48,234	ECustomerMN/ND	1,770	46,464	-	-
				MN/SD/ND	686,726	ECustomerMN/SD/ND	603,197	43,309	40,213	6
				North Dakota	144,155	EDirectND	-	144,155	-	-
				South Dakota	236,813	EDirectSD	-	-	236,813	-
			Dist Oper Misc Exp NL E	Minnesota	5,411,261	EDirectMN	5,411,261	-	-	-

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				Minnesota/North Dakota	134,695	ECustomerMN/ND	4,943	129,752	-	-
				MN/SD/ND	3,895,341	ECustomerMN/SD/ND	3,421,539	245,664	228,103	35
				North Dakota	163,467	EDirectND	-	163,467	-	-
				South Dakota	220,376	EDirectSD	-	-	220,376	-
588	Total				15,641,371					
589	Distribution	Dist Rents	Dist Rents NL E	Minnesota	1,409,264	EDirectMN	1,409,264	-	-	-
				Minnesota/North Dakota	30,276	ECustomerMN/ND	1,111	29,165	-	-
				MN/SD/ND	1,244,389	ECustomerMN/SD/ND	1,093,030	78,479	72,869	11
				North Dakota	41,553	EDirectND	-	41,553	-	-
				North Dakota/South Dakota	21,437	ECustomerND/SD	1,346	10,418	9,673	-
				South Dakota	97,790	EDirectSD	-	-	97,790	-
			Dist Rent L E	MN/SD/ND	3,231	ECustomerMN/SD/ND	2,838	204	189	0
589	Total				2,847,940					
590	Distribution	Dist Mtce Super & Eng	Dist Mtce Sup & Eng LA E	Minnesota	8,859	EDirectMN	8,859	-	-	-
				MN/SD/ND	355,242	ECustomerMN/SD/ND	312,033	22,404	20,802	3
			Dist Mtce Sup & Eng NL E	Minnesota	74,837	EDirectMN	74,837	-	-	-
				MN/SD/ND	46,482	ECustomerMN/SD/ND	40,828	2,931	2,722	0
				North Dakota	9,400	EDirectND	-	9,400	-	-
				South Dakota	9,822	EDirectSD	-	-	9,822	-
590	Total				504,642					
592	Distribution	Dist Mt of Station Equip	Dist Mtce of Station Equip L E	Minnesota	313,080	EDirectMN	313,080	-	-	-
				MN/SD/ND	2,626,049	ECustomerMN/SD/ND	2,306,635	165,614	153,776	24
				North Dakota	2,669	EDirectSD	-	-	2,669	-
				South Dakota	3,356	EDirectMN	3,356	-	-	-
			Dist Mtce of Station Equip NL	Minnesota	180,416	EDirectMN	180,416	-	-	-
				MN/SD/ND	1,960,928	ECustomerMN/SD/ND	1,722,414	123,668	114,828	18
				North Dakota	32,461	EDirectND	-	32,461	-	-
				South Dakota	33,364	EDirectSD	-	-	33,364	-
592	Total				5,152,323					
593	Distribution	Dist Mtce of Overhead Lines	Dist Mtce of OH Line NL E	Minnesota	27,396,462	EDirectMN	27,396,462	-	-	-
				Minnesota/North Dakota	107,381	ECustomerMN/ND	3,940	103,441	-	-
				MN/SD/ND	(568,581)	ECustomerMN/SD/ND	(499,423)	(35,858)	(33,295)	(5)
				North Dakota	1,012,285	EDirectND	-	1,012,285	-	-
				South Dakota	1,151,782	EDirectSD	-	-	1,151,782	-
			Dist Mtce of OH Lines LA E	Minnesota	5,633,776	EDirectMN	5,633,776	-	-	-
				Minnesota/North Dakota	261,255	ECustomerMN/ND	9,587	251,668	-	-
				MN/SD/ND	50,304	ECustomerMN/SD/ND	44,185	3,172	2,946	0
				North Dakota	178,261	EDirectND	-	178,261	-	-
				South Dakota	449,980	EDirectSD	-	-	449,980	-
593	Total				35,672,905					
594	Distribution	Dist Mt of Undergrnd Line	Dist Mtce of UG Lines LA E	Minnesota	5,189,302	EDirectMN	5,189,302	-	-	-
				Minnesota/North Dakota	204,081	ECustomerMN/ND	7,489	196,592	-	-
				MN/SD/ND	557	ECustomerMN/SD/ND	489	35	33	0
				North Dakota	132,199	EDirectND	-	132,199	-	-
				South Dakota	441,513	EDirectSD	-	-	441,513	-
			Dist Mtce of UG Lines NL E	Minnesota	3,374,072	EDirectMN	3,374,072	-	-	-
				Minnesota/North Dakota	120,596	ECustomerMN/ND	4,425	116,171	-	-
				MN/SD/ND	(877,136)	ECustomerMN/SD/ND	(770,447)	(55,317)	(51,363)	(8)
				North Dakota	96,518	EDirectND	-	96,518	-	-
				South Dakota	319,052	EDirectSD	-	-	319,052	-
594	Total				9,000,764					
595	Distribution	Dist Mt of Line Transform	Dist Mtce of Line Transform L	Minnesota	1,269,301	EDirectMN	1,269,301	-	-	-
				Minnesota/North Dakota	2,978	ECustomerMN/ND	109	2,869	-	-
				MN/SD/ND	10,159	ECustomerMN/SD/ND	8,923	641	595	0
				North Dakota	643	EDirectND	-	643	-	-
				South Dakota	4,140	EDirectSD	-	-	4,140	-
			Dist Mtce of Line Transform NL	Minnesota	373,419	EDirectMN	373,419	-	-	-
				Minnesota/North Dakota	3,700	ECustomerMN/ND	136	3,564	-	-
				MN/SD/ND	1,061	ECustomerMN/SD/ND	932	67	62	0
				North Dakota	13,745	EDirectND	-	13,745	-	-
				South Dakota	4,086	EDirectSD	-	-	4,086	-
595	Total				1,683,232					
596	Distribution	Dist Mtce of Streetlights	Dist Mtce of Street Light LA E	Minnesota	21,291	EDirectMN	21,291	-	-	-
				Minnesota/North Dakota	582	ECustomerMN/ND	21	561	-	-
				MN/SD/ND	290,633	ECustomerMN/SD/ND	255,282	18,329	17,019	3
				North Dakota	258	EDirectND	-	258	-	-
				South Dakota	1,152	EDirectSD	-	-	1,152	-
			Dist Mtce of Street Light NL E	Minnesota	32,849	EDirectMN	32,849	-	-	-
				Minnesota/North Dakota	7,392	ECustomerMN/ND	271	7,121	-	-
				MN/SD/ND	1,163,992	ECustomerMN/SD/ND	1,022,412	73,408	68,161	10
				North Dakota	1,249	EDirectND	-	1,249	-	-
				South Dakota	2,445	EDirectSD	-	-	2,445	-
596	Total				1,521,843					
597	Distribution	Dist Mtce of Meters	Dist Mtce of Meters LA E	Minnesota	7,406	EDirectMN	7,406	-	-	-
				MN/SD/ND	48,560	ECustomerMN/SD/ND	42,654	3,062	2,844	0
				North Dakota	20,949	EDirectND	-	20,949	-	-
				South Dakota	765	EDirectSD	-	-	765	-
			Dist Mtce of Meters NL E	Minnesota	1,352	EDirectMN	1,352	-	-	-
				MN/SD/ND	17,849	ECustomerMN/SD/ND	15,678	1,126	1,045	0
				North Dakota	14,366	EDirectND	-	14,366	-	-
				South Dakota	149	EDirectSD	-	-	149	-
597	Total				111,396					

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Account ID	Account Name	Sub-Category	Item Description	State	Amount	EDirect	Customer	MN	SD	ND	Count	Summary
598	Distribution	Dist Maint of Dist Plant	Dist Mtce of Dist Plant LA E	Minnesota	1,433	EDirectMN	1,433	-	-	-	-	
				MN/SD/ND	34	ECustomerMN/SD/ND	30	2	2	0	0	
			Dist Mtce of Dist Plant NL E	Minnesota	152	EDirectMN	152	-	-	-	-	
				MN/SD/ND	28	ECustomerMN/SD/ND	25	2	2	0	0	
				North Dakota	72	EDirectND	-	72	-	-	-	
598 Total					1,719							91,713,475
901	Customer Accounting	Cust Acct Supervise	Cust Acct Supervision LA E	MN/SD/ND	190,213	ECustomerMN/SD/ND	167,077	11,996	11,138	2	2	
			Cust Acct Supervision NL E	MN/SD/ND	66,270	ECustomerMN/SD/ND	58,209	4,179	3,881	1	1	
901 Total					256,483							
902	Customer Accounting	Cust Acct Meter Read	Cust Acct Meter Reading LA E	Minnesota	2,007,417	EDirectMN	2,007,417	-	-	-	-	
				MN/SD/ND	1,224,149	ECustomerMN/SD/ND	1,075,252	77,202	71,684	11	11	
				North Dakota	349,032	EDirectND	-	349,032	-	-	-	
				South Dakota	345	EDirectSD	-	-	345	-	-	
			Cust Acct Meter Reading NL E	Minnesota	869,402	EDirectMN	869,402	-	-	-	-	
				MN/SD/ND	14,511,968	ECustomerMN/SD/ND	12,746,834	915,212	849,792	131	131	
				North Dakota	667,452	EDirectND	-	667,452	-	-	-	
				South Dakota	750,669	EDirectSD	-	-	750,669	-	-	
902 Total					20,380,434							
903	Customer Accounting	Cust Acct Recrds & Coll	Cust Acct Records & Coll LA E	MN/SD/ND	11,316,065	ECustomerMN/SD/ND	9,939,658	713,659	662,646	102	102	
			Cust Acct Records & Coll NL E	Minnesota	1,194	EDirectMN	1,194	-	-	-	-	
				MN/SD/ND	13,814,196	ECustomerMN/SD/ND	12,133,934	871,206	808,932	124	124	
903 Total					25,131,455							
904	Customer Accounting	Cust Acct Uncollect	Cust Acct Uncollect Accts NL E	Minnesota	16,326,289	EDirectMN	16,326,289	-	-	-	-	
				MN/SD/ND	274,628	ECustomerMN/SD/ND	241,224	17,320	16,082	2	2	
				North Dakota	1,124,709	EDirectND	-	1,124,709	-	-	-	
				South Dakota	1,032,407	EDirectSD	-	-	1,032,407	-	-	
904 Total					18,758,033							
905	Customer Accounting	Cust Acct Misc	Customer Acct Misc Exp NL E	Minnesota	1,405	EDirectMN	1,405	-	-	-	-	
				MN/SD/ND	110,129	ECustomerMN/SD/ND	96,734	6,945	6,449	1	1	
905 Total					111,534							
908	Customer Information	Customer Asst Expense	Cnsv Prog-NonRecoverable NL E	North Dakota	35,353	EDirectND	-	35,353	-	-	-	
				South Dakota	81,520	EDirectSD	-	-	81,520	-	-	
			Cnsv Program - Recovery NL E	Minnesota	55,269,383	EDirectMN	55,269,383	-	-	-	-	
			Conservation Program NL E	MN/SD/ND	8,375	ECustomerMN/SD/ND	7,356	528	490	0	0	
				South Dakota	1,021	EDirectSD	-	-	1,021	-	-	
			Cust Serv CustAssistance LA E	Minnesota	77,141	EDirectMN	77,141	-	-	-	-	
				MN/SD/ND	2,332,377	ECustomerMN/SD/ND	2,048,683	147,094	136,579	21	21	
			Cust Serv CustAssistance NL E	Minnesota	668,877	EDirectMN	668,877	-	-	-	-	
				MN/SD/ND	1,210,490	ECustomerMN/SD/ND	1,063,254	76,341	70,884	11	11	
			Cnsv Prog-NonRecoverable LA E	North Dakota	49	EDirectND	-	49	-	-	-	
				South Dakota	364	EDirectSD	-	-	364	-	-	
908 Total					59,684,950							
909	Customer Information	Cust Serv Instruct Adver	Cust Program Advertising NL E	MN/SD/ND	148,405	ECustomerMN/SD/ND	130,354	9,359	8,690	1	1	
			Customer Program Information	Minnesota	3,617	EDirectMN	3,617	-	-	-	-	
				MN/SD/ND	109,083	ECustomerMN/SD/ND	95,815	6,879	6,388	1	1	
			Safety Advertising NL E	Minnesota	394,541	EDirectMN	394,541	-	-	-	-	
				MN/SD/ND	2,762	ECustomerMN/SD/ND	2,426	174	162	0	0	
				North Dakota	58,373	EDirectND	-	58,373	-	-	-	
				South Dakota	89,617	EDirectSD	-	-	89,617	-	-	
			Safety Information	Minnesota	23,274	EDirectMN	23,274	-	-	-	-	
				MN/SD/ND	132,065	ECustomerMN/SD/ND	116,002	8,329	7,733	1	1	
			Conservation Advertising NL E	Minnesota	17,253	EDirectMN	17,253	-	-	-	-	
				MN/SD/ND	314,275	ECustomerMN/SD/ND	276,049	19,820	18,403	3	3	
909 Total					1,293,265							
912	Customer Sales	Sales Demo & Sales	Economic Development LA E	Minnesota	79,252	EDirectMN	79,252	-	-	-	-	
			Economic Development NL E	Minnesota	21,673	EDirectMN	21,673	-	-	-	-	
			Sales Demo & Selling LA E	MN/SD/ND	41,515	ECustomerMN/SD/ND	36,465	2,618	2,431	0	0	
			Sales Demo & Selling NL E	MN/SD/ND	10,011	ECustomerMN/SD/ND	8,793	631	586	0	0	
912 Total					152,451							
Grand Total					2,441,813,914		2,125,640,137	137,483,433	124,882,952	53,807,392		2,125,640,137

Summary	Amount	Amount	Amount	Count	Amount
Distribution Exp	91,713,475	5,304,787	5,917,021	188	102,935,471
Customer Acctg Exp	55,664,629	4,758,912	4,214,024	374	64,637,939
Cust Serv & Info Exp	60,194,025	362,299	421,852	38	60,978,215
Sales Expense	146,184	3,250	3,017	0	152,451
Total	2,125,640,137	137,483,433	124,882,952	53,807,392	2,441,813,914

Etc.

Year End FERC 920 - 936

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Data

Reg Bus Area Desc CC1	Business Unit Hierarchy Allocated Lvl 0 Desc BC24	CFR FERC Cd	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Data												Sum of YE Fcst	Allocation Factor				
						Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec			MN	ND	SD	WHSL
CFO Organization				A&G Salaries	A&G Salaries LA E	MN/SD/ND	7,179	12,169	9,759	16,541	17,632	15,836	3,420	3,045	1,785	1,525	401	1,617	90,909				
							1,313	524	3,048	1,425	7,987	4,193	5,875	2,534	(406)	16,237	2,038	3,907	48,675				
							(80,239)	125,446	(11,257)	(21,287)	(44,105)	(37,979)	(24,597)	(25,639)	(20,522)	(20,644)	(20,162)	(5,875)	(186,759)				
							1,006	1,258	479	1	34	101	34	-	-	-	-	-	2,912				
							7	14	10	92	30	27	6	3	5	(5)	2	196					
							830	1,419	384	2,007	1,719	859	344	322	351	422	478	419	9,554				
							178	348	356	451	484	951	110	107	497	84	72	37	3,688				
							1,362	1,650	1,432	3,024	1,843	2,295	4,031	3,031	3,229	589	527	843	23,854				
							(68,364)	142,828	4,211	2,254	(14,376)	(13,818)	(10,710)	(16,459)	(15,063)	(1,772)	(16,651)	950	(6,973)				
CF Controller				A&G Salaries	A&G Salaries LA E	MN/SD/ND	323,658	228,053	260,130	255,115	303,947	249,683	268,925	322,889	254,503	146,683	52,844	230,754	2,895,184				
							231,758	194,557	171,710	230,437	270,601	188,180	204,890	199,179	185,820	146,157	147,562	252,629	2,423,881				
							29,885	148,405	58,903	65,074	137,415	29,638	175,419	127,636	111,484	35,810	101,436	73,665	1,095,761				
							312	263	242	1,555	405	373	493	627	433	471	(735)	344	4,682				
							36,884	25,727	7,478	33,367	28,189	8,091	28,092	30,336	47,325	39,254	63,335	54,038	402,115				
							8,038	6,407	9,131	6,340	8,106	16,592	7,606	10,121	68,819	8,232	9,426	4,479	163,296				
							-	-	1,839	53	915	89	-	23	-	-	236	-	3,155				
							28,400	-	-	(28,050)	-	-	-	-	-	-	750	-	1,100				
							45,235	54,808	47,544	82,782	50,447	62,824	63,458	47,716	50,834	57,858	51,775	82,812	698,093				
442	31	405	-	-	-	-	-	1,628	117	-	-	2,622											
704,610	656,652	657,382	647,673	800,027	555,470	748,893	738,427	720,926	434,692	426,629	698,721	7,689,879											
CF Fin Ops (Other)				A&G Salaries	A&G Salaries LA E	MN/SD/ND	581,233	485,502	563,177	553,739	567,501	476,484	568,785	537,435	624,837	280,015	132,585	611,732	5,982,025				
							50,144	42,642	40,714	(152,024)	35,291	53,645	172,444	150,286	67,322	259,270	381,927	(127,511)	974,150				
							(134,668)	235,686	629,864	415,166	731,185	170,006	358,572	428,816	365,001	188,753	562,987	512,258	4,463,626				
							519	536	514	2,850	900	858	955	915	913	841	(1,404)	561	8,958				
							-	-	-	-	141	-	-	-	-	-	-	-	141				
							59,920	54,506	21,830	62,386	50,887	27,514	52,392	52,365	89,680	71,076	124,324	101,914	768,693				
							13,913	13,359	18,383	13,858	14,296	30,820	16,437	17,735	126,127	15,643	18,627	7,636	306,794				
							-	-	1,347	-	-	-	-	-	-	-	-	-	1,347				
							-	-	718	1,090	-	204	-	18	5,814	407	(18)	-	8,233				
444,347	80	6,049	69	412	521	318	115	920	68	839	154	453,881											
88,614	107,366	96,193	157,510	95,985	119,535	127,647	95,981	102,253	109,040	97,499	156,030	1,353,652											
-	-	-	-	757	74	42	327	-	-	288	31	1,518											
1,104,022	941,004	1,377,422	1,054,634	1,496,698	879,344	1,297,624	1,283,708	1,381,448	925,113	1,317,654	1,262,805	14,321,372											
CF Treasurer				A&G Salaries	A&G Salaries LA E	MN/SD/ND	19,731	15,682	26,020	25,184	32,907	28,274	48,650	38,950	36,020	19,991	8,818	29,678	329,605				
							(19,947)	76,932	11,135	132,982	146,606	3,290	128,038	65,383	29,466	155,659	26,538	107,101	863,165				
							1,405	690	(286)	8,426	-	(2,238)	3,654	-	-	2,920	-	-	14,570				
							431,283	426,666	436,482	471,263	404,392	167,260	384,654	441,554	441,885	417,322	352,389	450,707	4,826,216				
							19	18	27	136	57	47	96	70	61	61	(95)	39	536				
							420,352	419,993	418,881	530,667	510,312	429,670	442,534	450,400	463,867	459,280	(273,292)	718,055	4,990,721				
							2,196	1,779	1,227	2,989	3,145	1,535	4,846	4,035	6,455	5,227	9,057	7,036	49,327				
							510	437	929	666	880	1,677	1,640	1,345	9,106	1,871	1,378	620	20,859				
							-	-	-	-	-	223	-	-	-	-	-	-	223				
-	-	-	-	-	-	-	-	5,664	8,872	7,939	12,698	66,567											
855,549	942,103	898,727	1,178,651	1,102,162	634,971	1,020,884	1,006,940	992,424	1,071,003	132,632	1,326,934	11,161,884											
CF Enterprises				A&G Salaries	A&G Salaries LA E	MN/SD/ND	103	-	-	-	1,164	2,176	-	-	636	98	151	-	9,689				
							-	-	-	-	2	-	-	-	-	-	-	-	2				
							-	-	3	3	6	4	-	-	-	-	1	-	17				
							7	-	158	122	133	140	-	-	-	64	18	32	674				
							6	-	80	113	30	113	-	-	-	21	26	7	396				
							-	-	-	-	-	-	-	-	528	397	423	-	1,348				
							-	-	-	-	-	-	-	-	-	-	-	-	-				
							-	-	-	-	-	-	-	-	-	-	-	-	-				
							116	-	2,669	3,280	1,335	2,433	528	397	1,145	142	190	-	12,126				
CF Risk Management - Total																							
CF Risk Management																							
CFO Organization Total							2,595,933	2,682,587	2,840,301	2,886,492	3,385,746	2,058,400	3,057,209	3,013,013	3,080,780	2,429,068	1,860,354	3,288,410	33,178,288				
							Chief Executive Officer															ETwoFactor/Alloc	28,973,272
CE Audit Services				A&G Salaries	A&G Salaries LA E	MN/SD/ND	57,890	55,501	51,349	74,020	39,909	59,945	64,447	63,676	71,159	31,117	12,811	42,743	624,567				
							13,258	28,936	4,966	11,008	6,966	6,701	2,362	5,301	3,842	5,769	1,903	3,201	92,203				
							21,253	13,564	7,180	8,742	5,376	4,872	4,029	8,255	7,973	12,604	10,385	15,788	120,021				
							53	61	50	387	15	93	114	112	120	97	(150)	58	1,009				
							6,142	8,148	1,944	8,480	3,406	3,002	6,220	6,418	12,693	8,093	13,456	9,939	85,941				
							1,414	1,509	1,810	1,906	1,048	3,344	1,967	2,141	17,995	1,762	2,022	855	37,776				
							-	-	9,918	16,352	9,965	12,410	13,584	10,214	10,882	14,000	12,528	20,038	129,890				
							-	-	-	-	10	68	-	-	-	-	-	-	78				
							100,010	103,719	77,217	120,895	66,695	90,435	92,723	96,117	124,654	73,432	62,955	92,620	1,091,485				
Chief Executive Officer				A&G Salaries	A&G Salaries LA E	MN/SD/ND	223,597	60,250	373,688	229,959	220,281	(31,457)	189,379	195,097	491,446	164,460	132,289	687,938	2,947,903				
							124,731	80,923	118,736	77,394	194,447	110,709	77,847	51,233	142,896	88,255	60,932	664,455	1,792,558				
							23,808	16,057	282,623	22,625	119,419	14,982	491,962	672,888	454,845	(2,812)	139,436	78,214	2,314,046				
							100	117	82	607	179	178	166	166	169	(261)	150	-	9,571				
							169,603	169,603	169,603	138,037	171,723	171,552	171,723	171,723	114,870	111,859	111,877	140,267	1,812,441				
							25,761	26,021	17,328	27,626	24,696	24,483	24,195	24,184	32,211	28,704	37,998	37,045	330,229				
							2,687	2,911	2,965	2,962	2,921	6,326	3,079	3,193	24,956	3,033	3,516	3,690	62,239				
							-	-	-	-	-	-	4,801	264	-	-	-	-	5,065				
							12,796	15,475	13,424	30,255	18,282	22,683	26,519	19,904	21,252	20,740	18,537	29,827	249,694				
26,350	20,167	11,119	15,442	50,296	30,687	51,295	9,422	2,965	31,106	41,533	12,640	303,222											
609,433	391,524	989,566	554,478	802,224	350,321	1,050,978	1,149,074	1,285,607	448,818	645,857	1,064,226	9,828,789											
ET Portfolio Strat & Bus Dev				A&G Salaries	A&G Salaries LA E	MN/SD/ND	114,801	75,231	110,172	100,001	105,186	41,988	92,708	88,281	164,978	58,628	35,501	(411,528)	575,947				
							2,563	10,324	7,942	10,911	5,994	21,993	4,499	2,737	7,222	12,926	8,199	42,033	137,342				
							-	(798)	5,682	-	1,417	47,195	-	57,971	40,518	109,853	(61,716)	(33,643)	166,479				
							81	77	78	419	160	132	134	123	126	125	(206)	79	1,316				
							9,510	7,721	3,414	9,181	7,940	4,260	7,579	7,095	13,447	10,305	17,809	11,062	109,323				
							2,094	1,874	2,765	2,064	2,212	4,727	2,087	2,379	19,191	1,555	2,654	906	44,608				
							-	-	-	-	-												

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				Data																						
Reg Bus Area Desc CC1	Business Unit Hierarchy Allocated Lvl 0 Desc BC24	CFR FERC Cd	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Sum of YE Fcst	Allocation Factor	MN	ND	SD	WHSL			
(11)																										
Corporate Other																										
0 Total																										
		920	A&G Salaries	A&G Salaries LA E	MN/SD/ND North Dakota South Dakota	43,761	44,159	19,156	32,431	(472,222)	36,559	25,757	25,089	(3,362,525)	3,408,631	8,807	29,988	(160,419)								
		921	A&G Office & Supplies	A&G Office & Supplies NL E	Minnesota MN/SD/ND North Dakota South Dakota	(5,242) (175,776)	(68,717) 407,841	274,504	206,985	(58,006) (142,854)	388,217 (141,220)	353,300	(1,428,927)	153,447	(20,463) (139,746)	161,571	(420,484) (139,688)	612,485 (137,493)	894,127							
		922	A&G Admn Transfer Crdt	A&G Admin Transfer Credit NL E	Minnesota MN/SD/ND	(69,559) (154,138)	(69,559) (153,807)	(69,559) (154,460)	(69,613) (75,233)	(69,613) (142,854)	(69,613) (141,220)	(69,613) (149,245)	(69,613) (140,559)	(69,613) (139,746)	(69,613) (147,538)	(69,613) (139,688)	(69,613) (137,493)	(69,613) (137,493)	(835,191) (1,675,979)							
		923	A&G Outside Services	A&G Outside Services NL E	MN/SD/ND	312	359	83,643		5,040									89,355							
		925	A&G Injures & Damages	A&G Injures & Damages LA E	MN/SD/ND North Dakota South Dakota	43	49	21	162	140	63	47	46	50	54	(109)	37	602								
				A&G Injures & Damages NL E	MN/SD/ND	-	-	-	22	-	-	-	-	-	-	-	-	22								
		926	A&G Pen & Ben	Labor Load Insurance LA E	MN/SD/ND North Dakota South Dakota	4,934	5,095	165,033	(161,583)	5,533	2,321	2,559	2,647	5,253	4,577	10,016	21,511	67,894								
				Labor Load Pension LA E	MN/SD/ND North Dakota South Dakota	1,152	1,224	866	918	1,470	2,022	843	882	7,448	1,178	1,513	646	20,164								
		929	A&G Duplicate Chrg Crdt	A&G Duplicate Chrg Credit NL E	Minnesota MN/SD/ND North Dakota	(323,106) (344)	(319,930) 344	(374,842)	(321,873)	(427,684)	(292,680)	(226,876)	(233,498)	(251,466)	81,290	(166,128)	(348,782)	(3,205,538)								
		930.2	A&G Misc General Exp	A&G Misc General Exp NL E	MN/SD/ND	48,507	12,055	109,464	56,265	356,187	121,871	69,463	24,333	140,280	64,912	1,510	145,811	1,150,657								
				A&G Misc General Exp LA E	MN/SD/ND	-	-	-	-	134	-	-	-	-	-	-	127	262								
		931	A&G Rents	A&G Rents NL E	MN/SD/ND	3,277	3,971	8,167	11,014	6,712	8,359	9,965	7,493	7,983	5,784	6,176	8,278	86,180								
Total						(626,189)	(136,916)	61,993	(320,432)	(412,188)	34,156	16,327	(1,828,719)	(3,608,310)	3,490,429	(768,966)	254,896	(3,743,914)								
Corporate Other Total																			ETwoFactor/Alloc				(3,269,410)	(215,702)	(206,541)	(62,261)
Corporate Services																										
SS Corporate Communications																										
		920	A&G Salaries	A&G Salaries LA E	MN/SD/ND	109,341	101,369	100,797	122,101	131,664	125,934	129,336	115,858	122,985	64,587	25,169	92,581	1,241,722								
		921	A&G Office & Supplies	A&G Office & Supplies NL E	MN/SD/ND	68,382	30,149	38,306	35,224	37,841	39,311	30,711	35,804	39,623	21,396	32,277	84,070	493,095								
		923	A&G Outside Services	A&G Outside Services NL E	MN/SD/ND	12,434	14,615	12,987	12,938	18,078	20,759	6,949	8,799	13,128	7,430	8,996	15,956	153,067								
		925	A&G Injures & Damages	A&G Injures & Damages LA E	MN/SD/ND	101	112	101	654	213	201	231	204	206	211	(310)	119	2,045								
		926	A&G Pen & Ben	Labor Load Insurance LA E	MN/SD/ND	12,081	11,363	3,820	14,341	12,383	6,492	12,681	11,794	22,023	17,533	27,851	21,648	173,992								
				Labor Load Pension LA E	MN/SD/ND	2,577	2,788	3,684	3,210	3,491	7,185	4,001	3,935	31,368	3,405	4,247	1,902	71,790								
		930.1	A&G General Advertising	Advertising-General NL E	MN/SD/ND																					
				Brand/Image Advertising NL E	MN/SD/ND	324,895	128,798	122,543	583,009	97,412	207,949	485,588	66,506	532,537	7,538	38,690	114,835	2,700,272								
		930.2	A&G Misc General Exp	A&G Misc General Exp NL E	MN/SD/ND	86	13,049	8,169	90,060	6,413	235	1,143	32	-	3,395	2,477	28,852	153,910								
		931	A&G Rents	A&G Rents NL E	MN/SD/ND	19,469	23,532	23,544	31,873	19,631	24,255	30,102	22,634	25,069	29,208	23,370	37,390	306,966								
		935	A&G Maint of Gen PLT	A&G Mntce of General Plant NL E	MN/SD/ND	-	-	-	-	-	-	-	-	53	-	343	46	442								
SS Corporate Communications Total						549,365	325,775	313,951	893,410	327,026	432,321	700,702	255,619	786,935	151,703	163,100	397,389	6,297,301								
SS Corporate Secretary																										
		920	A&G Salaries	A&G Salaries LA E	MN/SD/ND	-	-	-	-	168	-	-	-	-	-	-	168									
		921	A&G Office & Supplies	A&G Office & Supplies NL E	MN/SD/ND	513	-	-	23	-	27	-	-	-	-	-	526	1,089								
		923	A&G Outside Services	A&G Outside Services NL E	MN/SD/ND	-	-	-	-	-	-	65	(65)	-	-	-	-	-								
		925	A&G Injures & Damages	A&G Injures & Damages LA E	MN/SD/ND	-	-	-	-	-	-	4	-	-	-	-	-	4								
SS Corporate Secretary Total						513			23	199	65	(65)					526	1,261								
SS Property Services																										
		920	A&G Salaries	A&G Salaries LA E	MN/SD/ND	42,921	28,440	(5,238)	893	14,763	299	(13,715)	4,862	-	-	10,048	3,998	87,271								
		921	A&G Office & Supplies	A&G Office & Supplies NL E	MN/SD/ND	18,419	36,766	(481)	30,284	11,610	10,421	(9,532)	10,888	9,375	9,979	12,054	13,337	153,102								
		922	A&G Admn Transfer Crdt	A&G Admin Transfer Credit NL E	MN/SD/ND	(716,326)	(716,326)	(716,326)	(1,181,851)	(833,119)	(833,119)	(833,119)	(833,119)	(833,119)	(833,119)	(833,119)	(833,119)	(9,995,781)								
		923	A&G Outside Services	A&G Outside Services NL E	MN/SD/ND	319,414	188,441	87,126	776	(117,187)	366	(928)	2,055	(642)	116	(7,067)	(22,393)	450,078								
		925	A&G Injures & Damages	A&G Injures & Damages LA E	MN/SD/ND	219	(153)	(176)	-	-	-	(14)	190	-	-	(2)	42	106								
		926	A&G Pen & Ben	Labor Load Insurance LA E	MN/SD/ND	4,453	2,726	(1,201)	-	-	-	(1,465)	-	-	-	(195)	181	4,498								
				Labor Load Pension LA E	MN/SD/ND	967	811	(171)	-	-	-	(352)	-	-	-	(44)	16	1,228								
		931	A&G Rents	A&G Rents NL E	MN/SD/ND	3,291	18,111	9,220	6,849	4,174	5,198	-	-	-	-	-	-	44,843								
		935	A&G Maint of Gen PLT	A&G Mntce of General Plant NL E	MN/SD/ND	473	3,820	1,295	-	-	-	-	-	-	-	-	37	5,625								
SS Property Services Total						(326,169)	(439,364)	(625,952)	(1,143,049)	(919,759)	(816,835)	(859,125)	(815,144)	(824,386)	(823,024)	(818,325)	(837,901)	(9,249,030)								
SS Shareholder Relations																										
		920	A&G Salaries	A&G Salaries LA E	MN/SD/ND	5,094	4,085	3,523	4,032	4,697	3,390	4,461	3,641	13,220	748	(9,286)	40,622									
		921	A&G Office & Supplies	A&G Office & Supplies NL E	MN/SD/ND	22,065	7,138	9,674	12,215	218	42,217	139	548	13,682	1,613	12,643	4,006	126,157								
		925	A&G Injures & Damages	A&G Injures & Damages LA E	MN/SD/ND	5	5	4	22	8	5	6	6	6	6	(17)	65									
		926	A&G Pen & Ben	Labor Load Insurance LA E	MN/SD/ND	665	467	158	475	439	145	443	323	875	1,498	1,026	(405)	5,811								
				Labor Load Pension LA E	MN/SD/ND	133	115	147	108	124	219	140	108	976	162	(449)	2,350									
		930.2	A&G Misc General Exp	A&G Misc General Exp NL E	MN/SD/ND	13,949	38,750	15,277	18,619	121,377	80,948	9,230	56,857	5,623	12,063	38,514	7,093	418,300								
		931	A&G Rents	A&G Rents NL E	MN/SD/ND	-	-	767	1,298	791	985	968	728	776	806	721	1,153	8,994								
SS Shareholder Relations Total						41,811	50,661	29,550	35,769	127,654	127,910	15,389	61,685	25,379	29,804	53,792	2,095	602,289								
Corporate Services Total																			ETwoFactor/Alloc				(2,923,822)	(192,901)	(184,708)	(46,737)
Customer & Enterprise Solutions																										
Business Systems																										
		920	A&G Salaries	A&G Salaries LA E	MN/SD/ND	455,918	490,861	528,260	577,062	599,819	803,684	721,949	382,313	421,336	240,088	135,051	405,710	4,318,152								
		921	A&G Office & Supplies	A&G Office & Supplies NL E	MN/SD/ND	2,273,924	2,573,444	1,720,703	2,118,261	2,561,996	2,298,933	430,218	2,160,816	1,896,133	1,885,218	1,702,209	1,769,795	23,391,651								
		923	A&G Outside Services	A&G Outside Services NL E	MN/SD/ND	239,868	395,317																			

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Reg Bus Area Desc CC1		Business Unit Hierarchy Allocated Lvl 0 Desc BC24		CFR FERC Cd	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6		Data												Allocation Factor	MN	ND	SD	WHSL																
									Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Sum of YE Fcst																				
Customer & Enterprise Solution	Customer Care	926	A&G Pen & Ben	Labor Load Pension LA E	North Dakota South Dakota				788	805	906	697	617	1,581	771		750	528	752	580	524	9,300	EDirectND	-	9,300	-	-	-													
		930.1	A&G General Advertising	Advertising-General NL E	MN/SD/ND				452	219	237	548		8		(6)	3,462			(40)			4,880	EDirectSD	4,286	308	286	0	0												
		930.2	A&G Misc General Exp	A&G Misc General Exp NL E	MN/SD/ND				9	365					41,231					19,086	19,086	26,569	108,347	ECustomerMN/SD/ND	3,317	238	221	0	0												
		931	A&G Rents	A&G Rents NL E	MN/SD/ND	Minnesota North Dakota			19,286	15,128	18,187	14,994	17,684	10,709	9,091	8,742	7,940	4,684	6,322	12,891	145,659	145,659	3,659,854	ECustomerMN/SD/ND	93,412	6,707	6,227	1	1												
		935	A&G Maint of Gen PLT	A&G Mctce of General Plant NL E	MN/SD/ND				3,269	2,725	3,172	2,191	2,584	1,565	1,908	1,834	1,668	1,699	1,719	3,031	27,365	27,365	97,402	ECustomerMN/SD/ND	3,214,695	230,812	214,314	33	33												
		935	A&G Maint of Gen PLT	A&G Mctce of General Plant NL E	MN/SD/ND				358	41,493	529		990	48,823		(4)	534	39	189	4,451	97,402	97,402	4,451	ECustomerMN/SD/ND	85,655	6,143	5,704	1	1												
		Customer Care Total									783,843	809,401	880,962	855,746	677,899	834,234	853,012	765,762	908,148	676,759	767,246	897,398	9,491,416																		
		Human Resources									408,503	363,128	332,382	398,910	383,217	373,951	408,124	350,448	369,255	220,594	82,798	301,200	3,972,510																		
		Human Resources Total									408,503	363,128	332,382	398,910	383,217	373,951	408,124	350,448	369,255	220,594	82,798	301,200	3,972,510																		
		NMC Transition									12,691	3,393	253			151																									
		NMC Transition Total									12,691	3,393	253			151																									
		Chief Administrative Office									14,667	10,902	7,889	5,762	4,603	8,535	6,905	4,708	369	647	617	44	65,650																		
		Chief Administrative Office Total									14,667	10,902	7,889	5,762	4,603	8,535	6,905	4,708	369	647	617	44	65,650																		
		Safety									3	3	2																												
		Safety Total									3	3	2																												
		Enterprise Solution Utility Business Area									4,568,839	5,184,636	4,394,860	5,402,049	6,770,195	6,420,400	909,012	4,455,434	4,533,291	3,777,514	3,310,377	4,072,209	51,788,829																		
		ES Commercial Operations									186	266	196	1,041	417	334	419	366	355	360	(508)	203	3,673																		
		ES Commercial Operations Total									186	266	196	1,041	417	334	419	366	355	360	(508)	203	3,673																		
		ES Corporate									398,711	344,458	328,811	326,366	365,936	312,400	272,247	312,401	391,452	(29,440)	99,727	229,895	3,352,962																		
		ES Corporate Total									398,711	344,458	328,811	326,366	365,936	312,400	272,247	312,401	391,452	(29,440)	99,727	229,895	3,352,962																		
		ES Environmental									1,358	1,216	2,682	1,722	17,511	707	452	996	3,803	3,646	1,384	73,487	108,963																		
		ES Environmental Total									1,358	1,216	2,682	1,722	17,511	707	452	996	3,803	3,646	1,384	73,487	108,963																		
ES VP Fuels									8,135	7,096	2,308	6,791	7,167	3,895	7,207	6,712	11,982	9,404	17,652	10,631	98,982																				
ES VP Fuels Total									8,135	7,096	2,308	6,791	7,167	3,895	7,207	6,712	11,982	9,404	17,652	10,631	98,982																				
ES VP Operations									19,759	1,062	99,562	1,327	1,004	1,170	1,535	1,342	945	937	949	(1,283)	200,308																				
ES VP Operations Total									19,759	1,062	99,562	1,327	1,004	1,170	1,535	1,342	945	937	949	(1,283)	200,308																				
ES Production Resources									172	148	253	177	220	84	109	61	84	95	(4)	29	1,427																				
ES Production Resources Total									172	148	253	177	220	84	109	61	84	95	(4)	29	1,427																				
ES Engineering & Construction													4,529			(4,529)																									
ES Engineering & Construction Total													4,529			(4,529)																									
Energy Supply Business Area Total									2,384,520	1,708,408	1,844,231	2,211,767	1,853,461	1,654,778	1,656,976	1,679,637	1,793,813	881,292	1,424,672	2,764,769	21,748,212																				
General Counsel									154,028	103,354	102,902	131,181	119,988	120,704	137,934	98,485	153,684	75,886	24,644	94,891	1,315,362																				
General Counsel Total									154,028	103,354	102,902	131,181	119,988	120,704	137,934	98,485	153,684	75,886	24,644	94,891	1,315,362																				

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Year End FERC 920 - 935

Reg Bus Area Desc CC1		Business Unit Hierarchy Allocated Lvl 0 Desc BC24	CFR FERC Cd	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Data												Allocation Factor	MN	ND	SD	WHSL		
							Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Sum of YE Fcst						
General Counsel	GC Legal Services	925	A&G Injures & Damages	A&G Injures & Damages LA E	MN/SD/ND		121	105	97	776	61	189	245	161	241	247	(467)	228	2,004						
				A&G Injures & Damages NL E	MN/SD/ND																				
				A&G Pen & Ben	MN/SD/ND		13,970	10,385	2,414	16,633	10,227	4,738	14,220	9,437	26,948	20,121	31,505	17,077	177,874						
				Labor Load Insurance LA E	MN/SD/ND		3,230	2,594	3,770	3,111	3,113	7,800	3,564	3,202	40,043	1,415	4,372	993	77,206						
General Counsel Total	GC Legal Services Total							252,586	221,274	309,280	301,697	351,397	325,056	305,120	158,965	373,372	255,693	275,138	266,039	3,406,616					
								252,586	221,274	309,280	301,697	351,397	325,056	305,120	158,965	373,372	255,693	275,138	266,039	3,406,616					
								252,586	221,274	309,280	301,697	351,397	325,056	305,120	158,965	373,372	255,693	275,138	266,039	3,406,616					
Incentive & Workers Comp	SS Company Benefits	920	A&G Salaries	A&G Salaries LA E	MN/SD/ND		351,210	357,473	180,016	363,555	346,206	907,653	451,943	460,155	(896,596)	450,101	(1,542,492)	4,415,039	5,844,323						
				A&G Office & Supplies	MN/SD/ND		49	-	107	68	6	-	179	699	152	68	108	189	1,628						
				A&G Injures & Damages	MN/SD/ND		101	307	191	320	280	265	305	590	200	87	(35)	237	2,849						
				Labor Load Insurance LA E	MN/SD/ND		1,756	3,009	724,241	(719,117)	2,749	2,674	2,834	4,862	2,411	2,538	2,633	9,367	40,196						
Incentive & Workers Comp Total	SS Company Benefits Total							353,189	361,032	904,714	(354,923)	349,446	910,979	455,534	466,800	(893,662)	452,928	(1,539,421)	4,425,176	5,891,792					
								353,189	361,032	904,714	(354,923)	349,446	910,979	455,534	466,800	(893,662)	452,928	(1,539,421)	4,425,176	5,891,792					
								353,189	361,032	904,714	(354,923)	349,446	910,979	455,534	466,800	(893,662)	452,928	(1,539,421)	4,425,176	5,891,792					
Nuclear Generation Bus Area	0	928	A&G Regulatory Comm Exp	A&G Regulatory Comm Exp NL E	Minnesota																				
Nuclear Mgmt Support	0	925	A&G Injures & Damages	A&G Injures & Damages LA E	Minnesota																				

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Reg Bus Area Desc CC1	Business Unit Hierarchy Allocated Lvl 0 Desc BC24	CFR FERC Cd	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Data												Allocation Factor	MN	ND	SD	WHL		
						Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec						Sum of YE Fcst	
Utilities Group	MN Utility President	920	A&G Salaries	A&G Salaries LA E	Minnesota	107,510	100,865	107,411	111,494	105,551	97,449	102,463	99,012	95,919	86,245	77,572	90,157	1,181,647	EDirectMN	1,181,647				
					MN/SD/ND	209,068	271,619	313,332	342,154	268,549	252,583	311,669	282,127	305,898	105,188	41,612	227,648	2,931,447	ECustomerMN/SD/ND	2,574,886	184,876	171,660	26	
					North Dakota	61,277	49,514	51,084	57,180	52,188	48,371	48,098	40,848	50,760	53,202	42,607	45,013	599,940	EDirectND	-	599,940	-	-	-
					South Dakota	38,446	34,143	37,881	40,162	35,093	32,166	37,927	27,106	35,258	39,604	31,406	33,327	422,519	EDirectSD	-	-	422,519	-	-
					Minnesota	20,959	52,319	16,113	19,403	17,578	3,451	22,446	16,178	18,988	64,794	16,189	8,080	274,497	EDirectMN	274,497				
					MN/SD/ND	122,768	106,741	109,163	108,536	128,255	104,811	135,446	105,310	93,503	74,868	96,516	85,748	1,272,646	ECustomerMN/SD/ND	1,117,850	80,261	74,624	11	
					North Dakota	13,797	17,471	17,733	19,696	17,673	17,018	16,638	10,926	8,810	14,019	19,540	23,172	196,493	EDirectND	-	196,493	-	-	-
					South Dakota	5,692	8,385	3,387	5,050	1,554	4,880	6,978	17,601	7,699	5,700	2,642	6,613	76,180	EDirectSD	-	-	76,180	-	-
					A&G Office & Supplies LA E	South Dakota	-	-	-	-	-	-	-	-	-	-	-	-	EDirectSD	-	-	-	-	-
					Minnesota	33,325	15,238	75,979	25,348	2,592	(12,253)	12,336	19,495	32,619	31,219	1,016	4,673	241,585	EDirectMN	241,585				
					MN/SD/ND	143,599	39,404	203,583	86,451	34,431	125,243	115,779	115,070	(18,454)	77,614	70,432	107,245	1,102,398	ECustomerMN/SD/ND	968,310	69,624	64,554	10	
					North Dakota	6,292	29,534	511	13	70	94	68	13	(27,438)	1,693	3,867	60	14,778	EDirectND	-	14,778	-	-	-
					South Dakota	-	-	-	-	-	-	-	-	-	-	6	(6)	281	EDirectSD	-	-	281	-	-
					Minnesota	69,318	65,221	67,724	84,441	66,570	53,670	66,075	65,946	61,085	41,912	(27,583)	49,421	644,002	EDirectMN	644,002				
					Minnesota/North Dakota	1,377	1,260	1,585	1,707	1,726	1,493	1,413	1,638	1,719	1,060	(692)	1,015	15,270	ECustomerMN/ND	560	14,710	-	-	
					MN/SD/ND	22,545	19,994	23,392	23,500	20,426	17,558	21,389	19,938	19,135	13,601	(10,146)	17,414	208,745	ECustomerMN/SD/ND	183,355	13,166	12,224	2	
					North Dakota	4,108	3,339	3,968	3,821	3,557	2,974	3,493	3,159	3,174	2,194	(3,116)	2,528	34,998	EDirectND	-	34,998	-	-	
					North Dakota/South Dakota	1,092	1,154	1,112	1,046	786	934	1,073	883	537	(354)	744	10,109	ECustomerND/SD	635	4,913	4,562	-		
					South Dakota	5,481	4,597	6,042	4,744	4,440	4,611	4,970	4,649	4,220	3,239	(1,853)	3,729	48,871	EDirectSD	-	48,871	-	-	
					A&G Injures & Damages NL E	MN/SD/ND	3,139	3,692	4,890	3,917	5,278	6,983	7,176	1,680	7,948	894	1,405	1,014	42,555	ECustomerMN/SD/ND	37,379	2,684	2,492	0
					Minnesota	386,123	374,201	310,500	472,064	329,544	278,160	338,487	344,392	254,335	316,013	410,075	473,051	4,288,942	EDirectMN	4,288,942				
					Minnesota/North Dakota	7,945	7,618	7,720	13,286	9,596	8,330	7,769	9,516	7,518	8,659	9,300	11,690	108,846	ECustomerMN/ND	3,994	104,862	-	-	
					MN/SD/ND	180,686	166,200	127,283	219,146	148,850	120,760	160,154	158,166	168,562	154,339	243,472	259,694	2,105,312	ECustomerMN/SD/ND	1,849,237	132,774	123,283	19	
					North Dakota	24,195	20,350	19,680	29,518	20,068	17,027	19,747	18,543	17,953	21,111	27,607	250,416	EDirectND	-	250,416	-	-		
					North Dakota/South Dakota	6,348	6,956	5,354	8,332	4,119	5,325	5,942	6,409	3,746	4,492	6,524	8,487	72,084	ECustomerND/SD	4,525	35,032	32,627	-	
					South Dakota	31,744	28,148	29,763	37,337	24,305	25,618	27,138	25,638	18,387	25,236	26,266	41,220	340,670	EDirectSD	-	340,670	-	-	
					Labor Load Insurance LA E	Minnesota	47,210	49,573	54,421	48,022	41,976	77,028	48,841	60,392	57,918	57,919	68,676	643,569	EDirectMN	643,569				
					Minnesota/North Dakota	960	1,002	1,319	1,336	1,259	2,205	1,117	1,376	1,475	1,732	1,530	1,099	16,410	ECustomerMN/ND	602	15,808	-	-	
MN/SD/ND	28,089	27,688	35,063	29,571	25,725	53,249	30,868	31,726	142,852	18,262	39,364	23,317	485,571	ECustomerMN/SD/ND	426,510	30,623	28,434	4						
North Dakota	2,963	2,690	3,427	3,087	2,442	4,626	3,030	2,720	3,340	3,901	3,523	2,542	38,292	EDirectND	-	38,292	-	-						
North Dakota/South Dakota	768	909	928	815	567	1,389	863	927	759	900	1,094	804	10,722	ECustomerND/SD	673	5,211	4,838	-						
South Dakota	3,865	3,756	5,149	3,787	3,230	6,977	3,933	3,729	4,012	5,249	4,741	3,912	52,342	EDirectSD	-	52,342	-	-						
South Dakota	-	-	-	-	-	-	-	-	-	-	-	-	-	EDirectSD	-	-	-	-						
Minnesota	366	465	501	838	-	-	-	493	-	-	-	-	2,663	EDirectMN	2,663									
MN/SD/ND	3,329	2,357	2,186	21,645	23,207	15,777	1,434	11,159	4,323	5,468	12,240	8,739	111,884	EDirectND	-	111,884	-	-						
North Dakota	1,782	2,096	4,919	7,715	1,212	787	-	884	1,791	2,803	1,410	81	25,478	EDirectSD	-	25,478	-	-						
South Dakota	71,611	5,797	74,215	48,097	(274)	-	1,829	-	-	-	-	-	201,276	EDirectMN	201,276									
Brand/Image Advertising NL E	Minnesota	-	-	-	-	-	-	-	-	-	7	-	7	EDirectMN	7									
MN/SD/ND	-	-	-	-	-	-	-	-	-	-	109	-	65	ECustomerMN/SD/ND	153	11	10	0						
North Dakota	-	-	-	-	-	-	-	-	-	-	30,580	-	5,396	EDirectND	-	35,976	-	-						
South Dakota	-	-	-	-	-	-	-	-	-	-	-	-	-	EDirectSD	-	-	-	-						
Minnesota	3,604	4,026	9,877	11,703	10,827	8,592	8,721	7,532	7,322	6,548	7,126	13,050	98,727	EDirectMN	98,727									
MN/SD/ND	50,667	61,389	53,252	90,496	55,148	68,678	66,284	49,841	53,098	55,501	49,666	79,438	733,457	ECustomerMN/SD/ND	644,244	46,266	42,950	7						
North Dakota	313	379	329	-	-	-	-	-	-	333	298	477	2,129	EDirectND	-	2,129	-	-						
South Dakota	2,838	2,226	2,676	2,453	2,893	1,752	1,691	1,626	1,477	1,057	1,427	2,909	25,023	EDirectSD	-	25,023	-	-						
Minnesota	-	-	16	20	-	-	-	-	-	-	-	599	-	EDirectMN	599									
MN/SD/ND	-	-	-	-	-	-	-	-	-	-	-	-	576	ECustomerMN/SD/ND	506	36	34	0						
MN Utility President Total						1,725,189	1,592,316	1,793,228	1,967,981	1,473,263	1,459,762	1,638,318	1,556,174	1,445,454	1,335,186	1,270,697	1,713,557	18,971,102						
Transmission and Substations	920	A&G Salaries	A&G Salaries LA E	Minnesota	41	354	39	20	350	49	464	200	106	318	19	1,969	EDirectMN	1,969						
				MN/SD/ND	62,631	61,527	60,000	64,897	58,252	61,245	63,096	53,099	49,462	26,114	16,516	48,857	623,695	ECustomerMN/SD/ND	623,695					
				North Dakota	447	240	731	547	739	193	1,046	828	1,038	665	254	651	7,377	EDirectND	-	7,377	-	-		
				South Dakota	116	69	171	690	303	148	64	83	-	-	62	19	1,723	EDirectSD	-	1,723	-	-		
				Minnesota	-	40	-	-	6,171	-	-	1	-	-	8	-	6,221	EDirectMN	-	6,221	-	-		
				MN/SD/ND	4,722	13,576	17,875	14,987	18,656	17,479	10,843	27,981	19,535	28,128	13,686	20,108	207,577	ECustomerMN/SD/ND	-	207,577	-	-		
				North Dakota	-	-	-	-	2	-	1	-	-	1	-	-	5	EDirectND	-	5	-	-		
				South Dakota	1	8	-	1	2	-	-	-	-	-	-	-	12	EDirectSD	-	12	-	-		
				MN/SD/ND	-	-	-	-	-	-	-	-	-	-	-	-	-	EDirectMN	-	-	-	-		
				Minnesota	2,763	1,231	9,240	5,898	3,516	12,954	5,323	10,297	4,938	4,137	39,709	6,680	106,676	EDirectMN	106,676					
				MN/SD/ND	28,763	317,705	(211,581)	82,273	6,406	54,938	45,761	10,135	474,918	(278,240)	72,039	87,884	691,000	ECustomerMN/SD/ND	691,000					
				South Dakota	-	-	16,855	-	-	-	-	-	-	-	-	(15,012)	1,843	EDirectSD	-	1,843	-	-		
				Minnesota	2,742	2,716	2,809	2,465	2,455	2,277	2,284	2,317	2,057	1,551	(914)	2,043	24,801	EDirectMN	24,801					
				MN/SD/ND	27,990	23,923	27,433	29,296	25,670	22,224	27,506	26,767	22,535	14,733	(11,796)	21,913	258,195	ECustomerMN/SD/ND	258,195					

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Reg Bus Area Desc CC1	Business Unit Hierarchy Allocated Lvl 0 Desc BC24	CFR FERC Cd	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Data												Sum of YE Fcst	Allocation Factor	MN	ND	SD	WHSL	
						Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec							
Utilities Group	Data Coordination/Quality	923	A&G Outside Services	A&G Outside Services NL E	Minnesota	12,311	12,683	6,090	403,331	63,334	24,752	44,574	6,533	9,863	27,241	19,908	9,306	639,926	EDirectMN	639,926	-	-	-	
					MN/SD/ND	17,652	6,654	3,254	14,281	15,374	4,815	(23,671)	208	16,817	(3,989)	-	26,003	77,396	ECustomerMN/SD/ND	67,982	4,881	4,532	1	
					North Dakota	39	52	85	199	79	56	74	112	182	201	(83)	59	1,035	EDirectMN	1,035	-	-	-	
		925	A&G Injures & Damages	A&G Injures & Damages LA E	Minnesota	213	232	167	1,295	341	353	500	400	362	360	(774)	319	3,768	ECustomerMN/SD/ND	3,310	238	221	0	
					MN/SD/ND	16	22	25	242	37	97	27	12	11	7	(31)	11	475	EDirectND	-	476	-	-	
					South Dakota	1	1	2	2	-	5	-	-	1	1	(3)	2	13	EDirectSD	-	-	13	-	
		926	A&G Pen & Ben	Labor Load Insurance LA E	Minnesota	4,923	5,271	3,223	4,256	3,769	1,724	4,053	6,481	19,207	16,829	21,043	20,179	110,958	EDirectMN	110,958	-	-	-	
					MN/SD/ND	24,691	23,365	4,425	27,848	22,790	10,666	27,740	23,183	40,212	29,009	50,146	36,536	320,611	ECustomerMN/SD/ND	281,614	20,220	18,774	3	
					North Dakota	1,856	2,224	1,285	5,299	2,111	3,238	1,239	680	1,123	572	2,844	1,984	24,455	EDirectND	-	24,455	-	-	
		928	A&G Regulatory Comm Exp	A&G Regulatory Comm Exp NL E	Minnesota	39,961	42,028	537,822	86,566	246,157	550,439	41,060	40,399	571,042	89,066	207,150	817,082	3,268,771	EDirectMN	3,268,771	-	-	-	
					MN/SD/ND	2,942	2,942	2,942	3,100	34,700	34,765	35,505	35,505	35,505	35,505	35,505	36,880	295,799	ECustomerMN/SD/ND	259,820	18,655	17,321	3	
					North Dakota	1,095	7,590	9,241	9,241	9,241	9,253	9,241	9,241	9,241	9,241	169,354	261,219	EDirectND	-	261,219	-	-		
		930.1	A&G General Advertising	Advertising-General NL E	Minnesota	-	-	-	-	-	-	-	-	-	-	616	-	616	EDirectMN	616	-	-	-	
					MN/SD/ND	-	-	-	-	-	151	(151)	-	-	-	-	151	616	ECustomerMN/SD/ND	674	48	45	0	
					South Dakota	-	-	-	-	-	-	-	-	-	-	-	-	-	787	EDirectSD	-	-	-	-
930.2	A&G Misc General Exp	A&G Misc General Exp NL E	Minnesota	-	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000	EDirectMN	15,000	-	-	-		
			MN/SD/ND	10,486	12,705	11,021	16,735	10,198	12,700	8,442	6,348	6,763	15,018	13,439	21,494	145,347	EDirectND	145,347	-	-	-			
			North Dakota	13,028	15,785	31,896	60,828	37,068	48,182	55,959	42,077	44,826	50,478	45,170	72,248	515,524	ECustomerMN/SD/ND	452,819	32,512	30,188	6			
935	A&G Maint of Gen PLT	A&G Mtce of General Plant NL E	Minnesota	-	-	-	-	-	-	453	-	-	-	-	-	453	EDirectMN	453	-	-	-			
			MN/SD/ND	-	-	-	-	-	81	-	-	-	-	-	-	-	81	ECustomerMN/SD/ND	71	5	5	0		
			South Dakota	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Data Coordination/Quality Total						444,167	671,048	925,552	989,184	779,780	1,266,169	600,237	532,286	1,199,937	465,701	521,318	1,494,682	9,778,967						
Federal & State Affairs	Federal & State Affairs	920	A&G Salaries	A&G Salaries LA E	Minnesota	19,411	34,341	30,606	9,893	22,856	30,419	42,361	28,131	27,380	27,569	9,770	39,806	322,536	EDirectMN	322,536	-	-	-	
					MN/SD/ND	37,041	64,735	34,735	38,900	27,696	44,801	39,688	38,500	43,502	21,769	9,187	32,032	432,585	ECustomerMN/SD/ND	379,988	27,281	25,331	4	
					North Dakota	3,555	5,401	863	2,872	589	2,450	5,611	3,333	707	5,336	186	3,419	34,321	EDirectMN	34,321	-	-	-	
		921	A&G Office & Supplies	A&G Office & Supplies NL E	Minnesota	17,644	36,214	20,454	(996)	30,879	13,104	7,901	9,466	13,992	7,879	8,080	12,680	177,298	ECustomerMN/SD/ND	158,733	11,181	10,382	2	
					MN/SD/ND	(34,366)	50,555	10,887	24,359	15,090	21,098	27,976	15,385	13,031	8,064	13,804	799	166,661	ECustomerMN/SD/ND	146,390	10,511	9,759	1	
					North Dakota	19	38	33	94	22	50	77	51	47	69	(72)	18	444	EDirectMN	444	-	-	-	
		925	A&G Injures & Damages	A&G Injures & Damages LA E	Minnesota	36	54	33	202	71	67	69	66	71	66	(99)	41	676	EDirectMN	676	-	-	-	
					MN/SD/ND	2,179	3,920	1,701	1,914	2,119	1,348	4,224	2,931	4,641	6,304	8,043	10,114	49,438	ECustomerMN/SD/ND	49,438	43	40	0	
					North Dakota	4,171	5,506	1,278	4,432	4,092	2,133	3,757	3,809	7,467	5,477	8,664	7,098	58,083	EDirectMN	51,018	3,663	3,401	1	
		926	A&G Pen & Ben	Labor Load Insurance LA E	Minnesota	506	937	1,106	173	627	2,006	1,336	978	6,146	4,503	1,265	1,032	20,617	EDirectMN	20,617	-	-	-	
					MN/SD/ND	936	1,347	1,208	996	1,152	2,400	1,189	1,272	10,561	1,132	1,283	617	24,094	ECustomerMN/SD/ND	21,163	1,520	1,411	0	
					North Dakota	616	-	-	185	-	-	-	-	-	(616)	(616)	-	(432)	ECustomerMN/SD/ND	(379)	(27)	(25)	(0)	
		930.1	A&G General Advertising	Brand/Image Advertising NL E	Minnesota	-	-	-	-	-	9,112	-	-	-	-	-	-	10,934	ECustomerMN/SD/ND	9,604	690	640	0	
					MN/SD/ND	-	-	-	-	-	-	-	-	-	-	-	-	-	12,786	EDirectMN	12,786	-	-	-
					North Dakota	39,400	-	4,204	-	1,064	1,064	-	2,127	1,064	-	-	-	12,786	ECustomerMN/SD/ND	49,974	3,588	3,332	1	
931	A&G Rents	A&G Rents NL E	Minnesota	8,965	10,862	9,423	8,727	5,318	6,623	4,997	3,757	4,003	7,011	6,273	10,034	85,994	EDirectMN	85,994	-	-	-			
			MN/SD/ND	6,579	7,971	6,914	11,753	7,162	8,919	9,663	7,266	7,740	8,375	7,494	11,987	101,822	ECustomerMN/SD/ND	89,437	6,422	5,962	1			
			North Dakota	1,124	56	308	-	-	32	(32)	-	-	-	-	31	1,519	ECustomerMN/SD/ND	1,334	96	89	0			
Federal & State Affairs Total						107,816	221,935	123,733	103,497	118,737	145,626	148,817	117,072	140,352	108,334	75,315	145,039	1,566,270						
Resource Planning	Resource Planning	925	A&G Injures & Damages	A&G Injures & Damages LA E	MN/SD/ND	43	60	42	272	84	132	87	85	89	76	(138)	48	879	EDirectMN	879	-	-	-	
					MN/SD/ND	4,993	6,084	1,631	5,968	4,784	5,573	4,753	4,874	9,489	6,340	12,405	8,835	75,729	ECustomerMN/SD/ND	75,729	-	-	-	
					North Dakota	1,160	1,492	1,515	1,341	1,346	3,571	1,503	1,626	13,453	1,411	1,865	777	31,060	EDirectSD	-	-	-	-	
		928	A&G Regulatory Comm Exp	A&G Regulatory Comm Exp NL E	MN/SD/ND	-	-	-	-	16,181	-	-	-	-	-	-	37,885	EDirectSD	54,067	-	-	-		
Resource Planning Total						6,196	7,636	3,188	7,681	22,395	9,276	6,343	6,585	23,031	7,827	14,132	47,645	161,735	ECustomerMN/SD/ND	142,063	10,200	9,471	1	
Utilities Group Total						2,936,288	3,357,376	3,144,824	3,834,283	3,439,343	3,658,029	3,236,864	2,655,651	4,035,130	2,190,284	2,432,379	4,262,699	39,083,132						
Grand Total						#####	#####	16,723,980	17,830,385	17,692,955	8,600,161	12,171,135	12,796,358	12,408,897	15,595,138	10,496,456	23,670,358	181,541,305						

167,824,859 11,384,258 9,919,509 2,412,680 To: 01-4

	PROD	TRANS	DISTR	Corporate	Unassigned
181,541,305	43,647,032	6,779,969	30,009,480	101,104,824	
	54,885,380	13,462,006	32,757,457		
181,541,305	98,532,392	20,241,975	62,766,937		
	100.0000%	54.2856%	13.3149%	32.3995%	
Allocate Unassigned					
TRANSMISSION	13,462,006	29.1263%			
DISTRIBUTION	32,757,457	70.8737%			
	46,219,464	100%			
Check Total	-				

Wisconsin Billing to Minnesota

OIA-1

	Production Fixed	Production Variable	Total Production	Transmission	Total
Jan-2008			999028.637865	884200.724025	
Current Month billing	(\$3,110,777.18)	(\$702,134.45)	(\$3,812,911.63)	(\$3,454,956.80)	(\$7,267,868.43)
Rev Dec 07 estimate	\$3,429,388.97	\$2,671,239.56	\$6,100,628.53	\$3,484,293.15	\$9,584,921.68
Book Dec 07 actual	(\$3,430,804.86)	(\$2,657,233.24)	(\$6,088,038.10)	(\$3,483,902.53)	(\$9,571,940.63)
Total	(\$3,112,193.07)	(\$688,128.13)	(\$3,800,321.20)	(\$3,454,566.18)	(\$7,254,887.38)
YTD	(\$3,112,193.07)	(\$688,128.13)	(\$3,800,321.20)	(\$3,454,566.18)	(\$7,254,887.38)
February					
Current Month billing	(\$3,152,139.98)	(\$2,554,421.89)	(\$5,706,561.87)	(\$3,346,856.86)	(\$9,053,418.73)
Rev January estimate	\$3,110,777.18	\$702,134.45	\$3,812,911.63	\$3,454,956.80	\$7,267,868.43
Book January actual	(\$3,110,777.18)	(\$698,112.98)	(\$3,808,890.16)	(\$3,449,048.58)	(\$7,257,938.74)
Total	(\$3,152,139.98)	(\$2,550,400.42)	(\$5,702,540.40)	(\$3,340,948.64)	(\$9,043,489.04)
YTD	(\$6,264,333.05)	(\$3,238,528.55)	(\$9,502,861.60)	(\$6,795,514.82)	(\$16,298,376.42)
March					
Current Month billing	(\$3,499,394.44)	(\$2,525,475.43)	(\$6,024,869.87)	(\$3,392,003.98)	(\$9,416,873.85)
Revise January 08	\$0.00	(\$4,165.98)	(\$4,165.98)	\$0.00	(\$4,165.98)
Rev February estimate	\$3,152,139.98	\$2,554,421.89	\$5,706,561.87	\$3,346,856.86	\$9,053,418.73
Book February actual	(\$3,152,139.98)	(\$2,535,691.98)	(\$5,687,831.96)	(\$3,346,856.85)	(\$9,034,688.81)
Total	(\$3,499,394.44)	(\$2,510,911.50)	(\$6,010,305.94)	(\$3,392,003.97)	(\$9,402,309.91)
YTD	(\$9,763,727.49)	(\$5,749,440.05)	(\$15,513,167.54)	(\$10,187,518.79)	(\$25,700,686.33)
April					
Current Month billing	(\$3,731,798.37)	(\$1,837,700.17)	(\$5,569,498.54)	(\$3,339,191.61)	(\$8,908,690.15)
Revise for Rqmnts Sept/Nov/Dec 07	\$0.00	(\$1,981.05)	(\$1,981.05)	\$0.00	(\$1,981.05)
Revise Jan/Feb 08 for Rqmnts	\$0.00	(\$7,392.07)	(\$7,392.07)	\$0.00	(\$7,392.07)
Reverse March estimate	\$3,499,394.44	\$2,525,475.43	\$6,024,869.87	\$3,392,003.98	\$9,416,873.85
Book March actual	(\$3,499,394.44)	(\$2,497,774.25)	(\$5,997,168.69)	(\$3,392,003.98)	(\$9,389,172.67)
Total	(\$3,731,798.37)	(\$1,819,372.11)	(\$5,551,170.48)	(\$3,339,191.61)	(\$8,890,362.09)
YTD	(\$13,495,525.86)	(\$7,568,812.16)	(\$21,064,338.02)	(\$13,526,710.40)	(\$34,591,048.42)
May					
Current Month billing	(\$3,412,683.69)	(\$1,966,028.07)	(\$5,378,711.76)	(\$3,305,285.62)	(\$8,683,997.38)
2007 Final Fixed Charge True Up	\$43,859.28	\$135.64	\$43,994.92	\$86,761.53	\$130,756.45
Dec 07 Rqmnt Chgs	\$0.00	\$1,544.58	\$1,544.58	\$0.00	\$1,544.58
Feb/March Rqmnt Chgs	\$0.00	(\$184.19)	(\$184.19)	\$0.00	(\$184.19)
Reverse April estimate	\$3,731,798.37	\$1,837,700.17	\$5,569,498.54	\$3,339,191.61	\$8,908,690.15
Book April actual	(\$3,731,747.72)	(\$1,837,811.47)	(\$5,569,559.19)	(\$3,339,191.61)	(\$8,908,750.80)
Total	(\$3,368,773.76)	(\$1,964,643.34)	(\$5,333,417.10)	(\$3,218,524.09)	(\$8,551,941.19)
YTD	(\$16,864,299.62)	(\$9,533,455.50)	(\$26,397,755.12)	(\$16,745,234.49)	(\$43,142,989.61)
June					
Current Month billing	(\$3,845,790.16)	(\$2,246,907.22)	(\$6,092,697.38)	(\$3,286,896.81)	(\$9,379,594.19)
Reverse May estimate	\$3,412,683.69	\$1,966,028.07	\$5,378,711.76	\$3,305,285.62	\$8,683,997.38
Book May Actual	(\$3,412,683.68)	(\$1,972,725.47)	(\$5,385,409.15)	(\$3,305,285.62)	(\$8,690,694.77)
Total	(\$3,845,790.15)	(\$2,253,604.62)	(\$6,099,394.77)	(\$3,286,896.81)	(\$9,386,291.58)
YTD	(\$20,710,089.77)	(\$11,787,060.12)	(\$32,497,149.89)	(\$20,032,131.30)	(\$52,529,281.19)
July					
Current Month billing	(\$3,412,567.17)	(\$1,774,726.47)	(\$5,187,293.64)	(\$3,394,950.26)	(\$8,582,243.90)
Reverse June estimate	\$3,845,790.16	\$2,246,907.22	\$6,092,697.38	\$3,286,896.81	\$9,379,594.19
Book June Actual	(\$3,603,624.89)	(\$2,247,569.52)	(\$5,851,194.41)	(\$3,286,896.81)	(\$9,138,091.22)
Total	(\$3,170,401.90)	(\$1,775,388.77)	(\$4,945,790.67)	(\$3,394,950.26)	(\$8,340,740.93)
YTD	(\$23,880,491.67)	(\$13,562,448.89)	(\$37,442,940.56)	(\$23,427,081.56)	(\$60,870,022.12)
August					
Current Month billing	(\$3,082,888.68)	(\$1,728,257.39)	(\$4,811,146.07)	(\$3,313,583.77)	(\$8,124,729.84)
Reverse July Estimate	\$3,412,567.17	\$1,774,726.47	\$5,187,293.64	\$3,394,950.26	\$8,582,243.90
Book July actual	(\$3,441,773.77)	(\$1,777,075.85)	(\$5,218,849.62)	(\$3,394,950.26)	(\$8,613,799.88)
Total	(\$3,112,095.28)	(\$1,730,606.77)	(\$4,842,702.05)	(\$3,313,583.77)	(\$8,156,285.82)
YTD	(\$26,992,586.95)	(\$15,293,055.66)	(\$42,285,642.61)	(\$26,740,665.33)	(\$69,026,307.94)
September					
Current Month Billing	(\$3,085,356.73)	(\$1,587,928.78)	(\$4,673,285.51)	(\$3,431,065.10)	(\$8,104,350.61)
Reverse August Estimate	\$3,082,888.68	\$1,728,257.39	\$4,811,146.07	\$3,313,583.77	\$8,124,729.84
Book August Actual	(\$3,082,888.68)	(\$1,740,741.84)	(\$4,823,630.52)	(\$3,431,583.77)	(\$8,137,214.29)
Total	(\$3,085,356.73)	(\$1,600,413.23)	(\$4,685,769.96)	(\$3,431,065.10)	(\$8,116,835.06)
YTD	(\$30,077,943.68)	(\$16,893,468.89)	(\$46,971,412.57)	(\$30,171,730.43)	(\$77,143,143.00)
October					
Billing	(\$3,188,164.74)	(\$1,294,521.81)	(\$4,482,686.55)	(\$3,429,309.66)	(\$7,911,996.21)
Reverse Sept Est	\$3,085,356.73	\$1,587,928.78	\$4,673,285.51	\$3,431,065.10	\$8,104,350.61
Book Sept Actual	(\$3,085,356.73)	(\$1,558,783.04)	(\$4,644,139.77)	(\$3,431,065.10)	(\$8,075,204.87)
Total	(\$3,188,164.74)	(\$1,265,376.07)	(\$4,453,540.81)	(\$3,429,309.66)	(\$7,882,850.47)
YTD	(\$33,266,108.42)	(\$18,158,844.96)	(\$51,424,953.38)	(\$33,601,040.09)	(\$85,025,993.47)
November					
Billing	(\$3,079,055.33)	(\$1,457,465.46)	(\$4,536,520.79)	(\$3,196,798.29)	(\$7,733,319.08)
YTD Rqmnt True Up	\$0.00	(\$5,543.00)	(\$5,543.00)	\$0.00	(\$5,543.00)
Reverse October Estimate	\$3,188,164.74	\$1,294,521.81	\$4,482,686.55	\$3,429,309.66	\$7,911,996.21
Book October Actual	(\$3,214,507.34)	(\$1,496,468.65)	(\$4,710,976.00)	(\$3,429,309.66)	(\$8,139,885.70)
Total	(\$3,105,397.93)	(\$1,450,447.96)	(\$4,555,845.89)	(\$3,196,798.29)	(\$7,752,644.18)
YTD	(\$36,371,506.35)	(\$19,609,292.92)	(\$55,980,799.27)	(\$36,797,838.38)	(\$92,778,637.65)
December-08					
Billing	(\$3,539,043.82)	(\$2,877,026.48)	(\$6,416,070.30)	(\$3,456,121.95)	(\$9,872,192.25)
Pre close Trueup	(\$1,004,439.34)	(\$767,387.00)	(\$1,771,826.34)	(\$1,913,362.56)	(\$3,685,188.90)
Reverse Sept/Oct for Rqmnts	\$0.00	(\$3,457.66)	(\$3,457.66)	\$0.00	(\$3,457.66)
Reverse Nov Est	\$3,079,055.33	\$1,457,465.46	\$4,536,520.79	\$3,196,798.29	\$7,733,319.08
Book Nov Actual	(\$3,079,055.33)	(\$1,480,697.86)	(\$4,559,753.19)	(\$3,196,798.29)	(\$7,756,551.48)
Total	(\$4,543,483.16)	(\$3,671,103.54)	(\$8,214,586.70)	(\$5,369,484.51)	(\$13,584,071.21)
YTD	(\$40,914,989.51)	(\$23,280,396.46)	(\$64,195,385.97)	(\$42,167,322.89)	(\$106,362,708.86)

	Actual Jan-2008	Actual Feb	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual Dec-2008	Total
O and M Expenses	28,582,719	32,285,701	22,745,929	27,685,502	28,672,356	24,311,473	31,032,987	26,153,990	29,154,873	27,446,105	27,149,695	22,410,896	327,632,226
Production Fixed	6,919,772	3,119,562	12,731,459	9,815,300	6,112,910	5,870,178	5,919,900	5,452,841	7,792,008	10,625,759	8,787,590	10,725,716	93,872,995
Variable	3,117,183	2,779,247	2,725,729	3,026,970	2,805,004	2,005,765	3,780,537	2,765,570	3,366,029	2,478,523	2,215,556	2,857,417	33,923,530
Transmission Fixed	38,619,674	38,184,509	38,203,117	40,527,773	37,590,270	32,187,417	40,733,424	34,372,401	40,312,909	40,550,386	38,152,841	35,994,028	455,428,751
Total	0	0											0

	Actual Jan-08	Actual Feb	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual Dec-08	Total
Fuel Expense	92,650,334	95,559,432	119,970,758	76,692,071	83,225,638	100,031,064	142,708,893	121,943,213	99,383,844	89,868,409	83,185,219	95,673,880	1,200,892,757
Energy Related	0	180,000	0	0	0	0	(1,540,000)	0	0	1,575,000	0	0	215,000
RDF	11,769,703	10,774,708	10,737,912	12,605,344	14,534,296	14,560,763	15,207,669	14,583,520	14,616,543	15,155,892	12,520,733	12,873,938	159,941,022
Demand Purchases	5,761,790	5,227,989	5,559,966	6,137,189	6,226,869	5,758,819	6,731,429	7,289,567	6,528,105	6,383,446	6,226,524	6,410,052	74,241,743
Transmission	(6,819,028)	(6,390,840)	(6,151,793)	(6,270,697)	(6,082,778)	(6,481,176)	(7,065,222)	(6,581,171)	(6,295,246)	(5,601,918)	(5,991,452)	(5,973,173)	(56,955,469)
Wheeling Revenues	103,362,798	105,351,289	130,116,843	89,163,907	97,904,024	113,869,470	156,042,768	137,235,129	114,233,246	107,380,830	95,941,024	108,984,697	1,378,335,052

	Actual Dec-2007	Actual Jan-08	Actual Feb	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual Dec-08	13 Mo Avr
Fuel Inventory	77,240,524	73,994,810	75,115,856	76,436,945	77,452,485	73,292,109	72,127,621	67,910,825	67,723,765	71,021,518	81,602,675	86,207,012	86,207,012	75,871,781
Coal/Wood/Oil/RDF														
Total	77,240,524	73,994,810	75,115,856	76,436,945	77,452,485	73,292,109	72,127,621	67,910,825	67,723,765	71,021,518	81,602,675	86,207,012	86,207,012	75,871,781

	Actual Jan-08	Actual Feb	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Budget Dec-08	Total
Energy Requirements:	3,481,533	3,197,751	3,205,996	2,983,760	2,999,606	3,262,698	3,853,464	3,760,970	3,178,800	3,094,450	3,034,108	3,406,535	3,406,535	39,459,670
NSP (Minnesota)	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700	0.96700
Adjustment Factor	3,366,642	3,092,225	3,100,198	2,885,296	2,900,619	3,155,029	3,726,300	3,636,858	3,073,900	2,992,333	2,933,983	3,294,119	3,294,119	38,157,501
NSP (Wisc)	709,273	685,179	640,356	593,452	573,572	599,755	681,839	669,569	611,161	611,961	612,463	689,148	689,148	7,677,728
Adjustment Factor	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800	0.93800
Total Energy (Aft Adj)	4,031,940	3,734,923	3,700,852	3,441,954	3,438,629	3,717,599	4,365,865	4,264,914	3,647,169	3,566,353	3,508,473	3,940,540	3,940,540	45,359,210
Total Energy	4,190,806	3,882,930	3,846,352	3,577,212	3,573,178	3,862,453	4,535,303	4,430,539	3,789,961	3,706,411	3,646,571	4,095,683	4,095,683	47,137,398
	0.2													

Monthly Coincident Peak Demands:	January	February	March	April	May	June	July	August	September	October	November	December	Total
NSP (Minn)	5,236	5,371	5,044	4,854	6,172	6,962	7,653	6,813	6,057	5,421	5,499	5,737	70,819
2006	5,530	5,578	5,236	5,052	6,236	7,424	7,450	7,417	6,996	5,362	5,533	5,925	73,740
2007	5,775	5,647	5,337	5,348	6,343	7,698	7,657	7,604	7,187	5,410	5,588	5,987	75,581
2008	16,541	16,595	15,616	15,254	18,751	22,084	22,760	21,834	20,240	16,194	16,620	17,650	73,380
Average	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800	0.96800
Loss Adjustment Factor	5,337	5,355	5,039	4,922	6,050	7,126	7,344	7,045	6,531	5,225	5,363	5,695	5,919.30203
3 Year Average													
NSP (Wisc)	1,096	1,080	1,014	899	1,101	1,241	1,374	1,194	1,075	1,018	1,100	1,150	13,342
2006	1,067	1,162	1,061	933	1,037	1,299	1,337	1,370	1,199	1,008	1,080	1,144	13,696
2007	1,156	1,077	1,011	892	1,177	1,328	1,370	1,422	1,221	1,024	1,091	1,151	13,920
2008	3,319	3,320	3,087	2,724	3,315	3,868	4,081	3,986	3,495	3,049	3,271	3,444	13,653
Average	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000	0.96000
Loss Adjustment Factor	1,062	1,062	988	872	1,061	1,238	1,306	1,275	1,119	976	1,047	1,102	1,092.23115
3 Year Average													
Total System (After Adjustment)	6,399	6,417	6,027	5,794	7,111	8,364	8,650	8,321	7,649	6,201	6,409	6,797	7,012

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Final Optional Worksheet Title In This Cell
Template V1.1

	Period	Production				Mn Co Electric				Distribution				Mn Co Gas		Jur Electric				Jur Gas		
		MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND	
NG Renewable Development Fund 100 Renew Dev Fund Amortization	Annual	204	204	204	204																	
NG Renewable Development Fund 1111 Unblld Renew Dev Fund Amc	Annual	336	336	336	336																	
NG Renewable Development Fund 300 Renew Dev Fund Amort-SD	Annual	(7)	(7)	(7)	(7)																	
NG Renewable Development Fund 400 Renew Dev Fund Amort-MN	Annual	21,403	21,403	21,403	21,403																	
RA Elec MN State Energy Policy 1111 Unblld MN St Energy Policy	Annual	(8)	(8)	(8)	(8)																	
RA Elec MN State Energy Policy MN State Energy Policy Rider	Annual	2,712	2,712	2,712	2,712																	
MERP Rider Recovery 2006 Revenue Requirements	Annual	(5,957)	(5,957)	(5,957)	(5,957)																	
RES Rider Recovery MN RES Amortization	Annual	(3,660)	(3,660)	(3,660)	(3,660)																	
Mercury Rider Recovery Def MN Mercury	Annual	(4,810)	(4,810)	(4,810)	(4,810)																	
RA EL MN Renew Cost Recovery 1823 RCR MN Deferral	Annual					(40)	(40)	(40)	(40)													
RA EL MN Renew Cost Recovery 2005 EL MN Renew Cost Rec	Annual					(3,265)	(3,265)	(3,265)	(3,265)													
RA EL MN Renew Cost Recovery 5600 RCR ND/SD/WI	Annual					40	40	40	40													
RA EL MN Renew Cost Recovery EI MN Renewable Cost Recovery	Annual	(589)	(589)	(589)	(589)																	
GRA NSPM E Rates & Reg - MN Private Fuel Storage	Annual	2,895	2,895	2,895	2,895																	
GRA NSPM E Rates & Reg - ND Private Fuel Storage	Annual	172	172	172	172																	
RA Gas MN State Energy Policy 1111 Unblld MN St Energy Policy	Annual																					
RA Gas MN State Energy Policy MN State Energy Policy Rider	Annual														2	2					2	0
Income Tax Tracker	Annual	(400)	(400)	(400)	(400)	(98)	(98)	(98)	(98)	(238)	(238)	(238)	(238)	190	190						190	0
SD RDF Def	Annual	108	108	108	108																	
SD Emissions Allowance	Annual	(84)	(84)	(84)	(84)																	
SD Rate Case Expenses	Annual	53	53	53	53	13	13	13	13	32	32	32	32									
SD Private Fuel Storage	Annual	169	169	169	169																	
Amortization-TBD	Annual																					
Amortization-TBD	Annual																					
Amortization-TBD	Annual																					
Amortization-TBD	Annual																					
Total Amortization	Annual	12,537	12,537	12,537	12,537	(3,350)	(3,350)	(3,350)	(3,350)	(206)	(206)	(206)	(206)	192	192	8,507	174	285	5	192	0	

2008 Actuals for FERC 407.3 & 407.4 Regulatory Debits & Credits

South Dakota Rate Case

Electric

Reg Bus Unit Cd	Bus Unit Full Desc	AA View Object Account	FERC	FERC Description	2008 Actuals	Alloc	MN	ND	SD	WHSL
<u>Unadjusted</u>										
10201100	639300 NG Renewable Development Fund	752903.100 Renew Dev Fund Amortization less interchange revenue effect for ND	407.3	Regulatory Debits	215,000	EEnergy P	185,518	12,759	11,380	5,343
					(10,734)			(10,734)		
					204,266		185,518	2,025	11,380	5,343
10201100	639300 NG Renewable Development Fund	752903.1111 Unblid Renew Dev Fund Amort		Regulatory Debits	335,815	EDirectMN P	335,815			
10201100	639300 NG Renewable Development Fund	752903.300 Renew Dev Fund Amort-SD		Regulatory Debits	(7,224)	EDirectSD P			-7,224	
10201100	639300 NG Renewable Development Fund	752903.400 Renew Dev Fund Amort-MN		Regulatory Debits	21,403,390	EDirectMN P	21,403,390			
10610000	639350 RA Elec MN State Energy Policy	752904.1111 Unblid MN St Energy Policy		Regulatory Debits	(7,927)	EDirectMN P	-7,927			
10610000	639350 RA Elec MN State Energy Policy	752904 MN State Energy Policy Rider		Regulatory Debits	2,712,141	EDirectMN P	2,712,141			
10610000	639425 MERP Rider Recovery	752940.2006 MERP Revenue Requirements		Regulatory Debits	(5,957,302)	EDirectMN P	-5,957,302			
10610000	639428 RES Rider Recovery	752911 MN RES Amortization		Regulatory Debits	(3,659,549)	EDirectMN P	-3,659,549			
10610000	639450 RA EL MN Renew Cost Recovery	752910.2005 EL MN Renew Cost Rec-2005		Regulatory Credits	(3,265,327)	EDirectMN T	-3,265,327			
			407.3	Sum:	11,758,283		11,746,759	2,025	4,156	5,343

Adjustments

	FERC	FERC Description	Object Acct							
SD SO2 Emissions Allowance (Amortization of SO2 Allowances Balance)	254	Reg Liabilities	424520	(54,676)	DirectSD	P			(54,676)	(A)
Avg annual amortization based on 5 yrs end 03 - end 08				(29,422)	DirectSD	P			(29,422)	(A)
SD RDF Def Balance Amort			10.242300.0300	77,711	DirectSD	P			77,711	(B)
SD RDF Annual Amort				30,388	DirectSD	P			30,388	(B)
SD Rate Case Expense				97,750	DirectSD	PTD			97,750	
SD Private Fuel Storage	123.1	Inv In Subsidiary	see SD Private Fuel Storage	169,172	DirectSD	P			169,172	
				290,923					290,923	
				12,049,206	Total		11,746,759	2,025	295,079	5,343

Electric E10 (Energy)	
MN	86.288%
ND	5.935%
SD	5.293%
WHSL	2.485%
	100.000%
Electric D10 (DemandProd)	
MN	86.732%
ND	5.666%
SD	5.134%
WHSL	2.469%
	100.000%
Electric D10 (DemandTran)	
MN	86.732%
ND	5.666%
SD	5.134%
WHSL	2.469%
	100.000%

PTD Allocator		
P	T	D
15,216,783	(3,265,327)	
53,064	13,015	31,671
15,269,847	(3,252,312)	31,671
54.2856%	13.3149%	32.3995%

ε (A) (84 098)

ε (B) 108 099

02-2

Object/Subsidiary: 752903 Select / Skip To Period / Date

Company: 00010 Northern States Power - MN Thru Date: 12/31/2008

Ledger Type 1: AA General Ledger Actuals Subledger: *

Ledger Type 2: BA Budget Amount

Format1 | Format2

Account Number	Account Description	General Ledger Actuals YTD Balance	General Ledger Actuals Period Balance	Budget Amount Period Balance	Var Period
752903	Renewable Dev Fund				
639300.752903.0100	Renew Dev Fund Amortiz	215,000.00 ✓			
639300.752903.0300	Renew Dev Fund Amort-S	7,224.04 ✓	198.14-		
639300.752903.0400	Renew Dev Fund Amort-M	21,403,389.80 ✓	1,865,977.14	2,225,490.64	
639300.752903.1111	Unblld Renew Dev Fund	335,815.22 ✓	49,350.85-		
	Total Object Account 752903	21,946,980.98	1,816,428.15	2,225,490.64	

SD RDF Def Balance as of December 2008

Jurisdictional Amounts

	YE 2008 Balance	4 Year Amortization	PTD	Minnesota	North Dakota	South Dakota	Wholesale
SD Def Balance as of December 2008	\$ 310,845	\$ 77,711	P			\$ 77,711	
Annual 2008		30,388	P			30,388	
						<u>\$ 108,099</u>	

02-4

T/B by Object Account - [Trial Balance by Object]

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- Tools
- Row
- Account Ledger
- Balance by Month
- Current Balances
- Subled Detail

Object/Subsidiary: 242300.0300 Select / Skip To Period / Date

Company: 00010 Northern States Power - MN Thru Date: 12/31/2008

Ledger Type 1: AA General Ledger Actuals Subledger:

Ledger Type 2: General Ledger Actuals

YTD Report

Account Description	Account Number	General Ledger Actuals YTD Balance	General Ledger Actuals Period Balance	General Ledger Actuals Period Balance	Variance Period Balan
Dfrd Renew Dev Fund SD	10.242300.0300	310,845.05	2,261.77	2,261.77	
Total Object Account 242300		310,845.05	2,261.77	2,261.77	
Environmental	242700				
North Dakota Cleanup	633800.242770	165,110.78	49,348.13-	49,348.13-	
Total Object Account 242770		165,110.78	49,348.13-	49,348.13-	
Mn Commission Accounting	633900.243100	4,398,250.00	372,000.00	372,000.00	
Total Object Account 243100		4,398,250.00	372,000.00	372,000.00	
MN Elec Time of Use	10.243300	617,311.76	51,442.64-	51,442.64-	
Total Object Account 243300		617,311.76	51,442.64-	51,442.64-	
EL MN Renew Cost Rec-20	10.243400.2005	2,249,474.01	675,649.58	675,649.58	
SD TCR Rider	10.243400.5000	606,685.00	606,685.00	606,685.00	
Total Object Account 243400		2,856,159.01	1,282,334.58	1,282,334.58	

02-5

02-6

Account Balance by Month - Account Balances



J.D. Edwards Task Explorer

Find Close Tools



Account Number

Fiscal Year
 Ledger Type
 Subledger/Type
 Subledger Desc

PYE Net Postings
 Balance Forward (A)

Period End	Period Amounts	Cumulative Amounts
01/31/2008	369.08	280,826.34
02/29/2008	12,087.48	292,913.82
03/31/2008	2,219.29	295,133.11
04/30/2008	2,553.61	297,686.72
05/31/2008	2,389.47	300,076.19
06/30/2008	2,539.78	302,615.97
07/31/2008	68,894.00-	233,721.97
08/31/2008	2,060.06	235,782.03
09/30/2008	1,839.39	237,621.42
10/31/2008	68,577.76	306,199.18
11/30/2008	2,384.10	308,583.28
12/31/2008	2,261.77	310,845.05 (B)

(A) - (B) = 30,387.79

Emission Allowance Amortizations
 Minnesota Electric
 Amortizing Deferred Balance from year end 2008

Description	FERC	FERC Desc	JDE Object		Amortization Period	Annual Amortization	Interchange Allocation	Allocation Method	PTD	State Allocation				
			Account	Amount						MN	ND	SD	Whsl	
SD Emissions Allowance (Amortization of SO2 Allowances Balance)	254	Reg Liabilities	424520	\$ (218,704)	4	\$ (54,676)		DirectSD	P				\$ (54,676)	
Account Balance at end of 2003				(71,596)										
Total spend past 5 years (2008 bal - 2003 bal)				\$ (147,108)										
Avg annual amortization based on 5 yrs end 03 - end 08				(29,422)		(29,422)		DirectSD	P				(29,422)	
													\$ (84,098)	

02-7

T/YB by Object Account - [Trial Balance by Object]

File Edit Preferences Row Window Help

Tools Row
 Select Find Close Seg... New... Dis... Abo Links Accou... OLE... Internet

Object/Subsidiary 424520 Select / Skip To Period / Date
 Company 00010 Northern States Power - MN Thru Date 12/31/2008
 Ledger Type 1 AA General Ledger Actuals Subledger
 Ledger Type 2 BA Budget Amount

YTD Report

Account Description	Account Number	General Ledger Actuals YTD Balance	General Ledger Actuals Period Balance	Budget Amount Period Balance	Variance Period Balan
Oth Reg-SD Emission All	10.424520	218,703.72-			
Total Object Account 424520		218,703.72-			
Reg Liab Acc Depr pre-A	999911.424536	286,531,352.97-	1,247,367.50		1,247
Reg Liab Acc Depr pre-A	999912.424536	72,101,152.49-	342,972.31-		342,
Reg Liab Acc Depr pre-A	999932.424536	4,515,983.88	129,061.88		129
Total Object Account 424536		354,116,521.58-	1,033,457.07		1,033
Reg Liab-Nuc Acc Depr P	10.424537	1,261,349,492.66-	7,018,245.56		7,018
Total Object Account 424537		1,261,349,492.66-	7,018,245.56		7,018
RL-Misc FAS 133-Elec H	10.424560.101	23,354,922.00-	3,008,067.00		3,008
Total Object Account 424560		23,354,922.00-	3,008,067.00		3,008
Benefit Oblig and Other L	431000				
Pension and Oth Benefit	431100				
Acord Qual Pen Post 15	10.431110.1000	91,095,000.12-	91,095,000.12-		91,095

Find records

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02-8

**NORTHERN STATES POWER COMPANY d/b/a XCEL ENERGY
2009 BUDGET - SOUTH DAKOTA
RATE CASE AMORTIZATIONS**

Calculated on a Three-year amortization

Business Unit Description	SD	PTD Allocator		
xxxxxx NSPM E Regulatory Expense-SD		P	T	D
		53,064	13,015	31,670
Estimated Rate Case Costs 293,249		53,064	13,015	31,670
3 year amortization (\$293,249/3)	<u>\$ 97,750</u>	54.2856%	13.3149%	32.3995%

2009 Rate Case Expense Description	2009 TOTAL
Consulting Fees	100,000
Rate of Return	Concentric Energy Advisors
Outside Legal Fees	175,000
Moss & Barnett	
State Filing Fees	150
Administrative Costs * (transcripts, postage, admin. Etc.)	18,099
Court Reporter estimate	300
Inserts/Notices (2 inserts for 81,000 customers+2 ad)	12,224
Postage/Delivery/Copies	5,075
Rental for hearings (2 locations)	500
TOTAL	293,249

NOTE: 117400 =1992 rate case expense
\$293K is approx 5.5% avg annual growth over 1992 estimate.

* Print cost=\$.028/item;Insert cost = \$75 setup + \$0.028 per item for 81,000 customers
Binders-\$25/set+600 pgs@\$.10ea--make 35sets; rebuttal+briefs-35 sets of 300 pg ea

**Private Fuel Storage
Started in 2006**

FERC	FERC Desc	JDE Object Account	Amount	Amort. Periods	Annual Amortization	Interchange Allocation	Allocation Method	PTD	Allocation Percentages				
									MN	ND	SD	Whsl	
123.1	Inv In Subsidiary		23,371,777	6	3,883,717	83.883%	Interch Demand to MN						
	less		(69,478)										
			23,302,299										
Total MN Company Portion						3,257,774							
	Amort 2006, 2007, 2008		11,651,150										
	remaining Balance		11,651,150	4	2,912,787	83.883%	Interch Demand to MN						
Total MN Company Portion						2,443,331		Demand	P	2,127,481	134,696	130,708	50,445
2008 Budget for ND Rate Case filing													
Private Fuel Storage													
123.1	Inv In Subsidiary		23,371,777	6	3,883,717	84.438%	Interch Demand to MN						
	less		(69,478)										
			23,302,299										
Total MN Company Portion						3,279,344							
2010 Budget for SD Rate Case filing													
Private Fuel Storage													
123.1	Inv In Subsidiary		23,371,777	6	3,883,717	84.438%	Interch Demand to MN						
	less		(69,478)										
			23,302,299										
Total MN Company Portion						3,279,344							
EDemandProd													
										87.1423%	5.7820%	5.1587%	1.9170%
										2,857,696	189,612	169,172	62,865
2010 Budget for SD Rate Case filing													
Private Fuel Storage													
123.1	Inv In Subsidiary		23,371,777	6	3,883,717	84.438%	Interch Demand to MN						
	less		(69,478)										
			23,302,299										
Total MN Company Portion						3,279,344							
EDemandProd													
										87.1423%	5.7820%	5.1587%	1.9170%
										2,857,696	189,612	169,172	62,865

Amortization amount reflecting Interchange Agreement Impact

[Redacted]

02-10

Private Fuel Storage

02-11

Account Number	Account Description	General Ledger Actuals Period Balance	Budget Amount Period Balance	Variance Period Balance	General Ledger Actuals YTD Balance	Budget Amount YTD Balance
10-224705	Other Investments-Priva	285,000.00		285,000.00	23,371,777.21	
Total Object Account 224705		285,000.00		285,000.00	23,371,777.21	

Other Asset - Other

Fuel Storage

Comp	Obj	Acct	Pbsl	Post	Doc	Nur	J/E	Ln	Nur	J/E	Expl	Sub	Bus	Batch	Nur	Trans	Orig	Date	Update	Doc	Type	Passport	T	Line	Item	Remark	Ref 1	-	Ref 2	-	Pm	Blld	Cd	Amount
10	224705	12	1	1367354					2		MCGE04-Reclass Oth Investments	10		98432	MCGE04X		1/23/2002	JE							Reclass Invest per Chuck Jacob							7,228,128.18		
10	224705	4	2	2064898					2		MCGE04 - Recl Invest Balances	10		113381	MCGE04		5/7/2002	JE							Trnsf bal to new obj/C.Jacobs							72,424.00		
10	224705	4	2	2064898					4		MCGE04 - Recl Invest Balances	10		113381	MCGE04		5/7/2002	JE							Trnsf bal to new obj/C.Jacobs							916,400.00		
10	224705	5	2	2384132					2		RNDC01-Move Mascalaro Disb	10		115893	RNDC01X		6/6/2002	JE							Move from 224700 per S Swenson							752,163.00		
10	224705	6	2	2539938					1		200208MN GJES003001 NCCR	10		118555	T0535X		6/19/2002	XC							14 PRIVATE FUEL STORAGE							23,175.00		
10	224705	7	2	2999829					2		200207MN GJES003001 NCCR	10		125873	T0535X		8/1/2002	XC							31 PRIVATE FUEL STORAGE							995,674.00		
10	224705	7	2	2999829					2		200207MN GJES003001 NCCR	10		125873	T0535X		8/1/2002	XC							31 PRIVATE FUEL STORAGE							112,426.00		
10	224705	7	2	2999829					3		200207MN GJES003001 NCCR	10		125873	T0535X		8/1/2002	XC							31 PRIVATE FUEL STORAGE							650,000.00		
10	224705	8	2	3411569					2		private fuel storage inv 4	10		130822	THMA01		9/5/2002	JE														2,717.91		
10	224705	8	2	3411570					2		private fuel storage inv 5	10		130823	THMA01		9/5/2002	JE														40,600.00		
10	224705	9	2	3625687					2		nuclear management co-charges	10		134346	TF026X		9/24/2002	XE														900,000.00		
10	224705	9	2	3633176					2		private fuel storage #4	10		134572	THMA01		10/3/2002	JE														935,000.00		
10	224705	9	2	3633177					2		private fuel storage #6	10		134573	THMA01		10/3/2002	JE														990,000.00		
10	224705	10	2	3946221					2		Cash Management XRT	10		144054	TF026		10/29/2002	XM							Private Fuel Storage L00762257							935,000.00		
10	224705	11	2	3992596					2		Cash Management XRT	10		144050	TF026		11/19/2002	XM							Private Fuel Storage L00768540							990,000.00		
10	224705	12	2	4017381					2		Cash Management XRT	10		149313	TF026X		12/15/2002	XM							Private Fuel Storage L00777112							700,000.00		
10	224705	12	2	4028686					1		Cor NMC chg-ND PSC PIE Mtg	10		150517	KCHB01		1/2/2003	JE							Trns NMC chg to 272001.713000							-2,717.91		
10	224705	12	2	4036344					2		Cash Management XRT	10		152417	TF026X		1/3/2003	XM							PRIVATE FUEL STORAGE L00783503							560,000.00		
10	224705	12	2	4046654					2		RNDC01-Corr Object Cash posted	10		155530	RNDC01X		1/22/2003	JE							Move Cash from 224700-Target							-25,000.00		
10	224705	12	2	4046870					1		RNDC01-JE moved Cash wrq objec	10		155551	RNDC01X		1/22/2003	JE							Cash moved to wrq objec							25,000.00		
10	224705	1	3	4149161					2		Cash Management XRT	10		156685	TF026X		2/3/2003	XM							Private Fuel Storage L00797318							608,000.00		
10	224705	2	3	4165172					2		Cash Management XRT	10		162712	TF026X		2/24/2003	XM							Private Fuel Storage L00804940							520,000.00		
10	224705	3	3	4200274					2		Cash Management XRT	10		169077	TF026		3/21/2003	XM							Private Fuel Storage L00813944							662,375.00		
10	224705	3	3	4202518					2		SPRS02 Acct Correction-UE Inv	10		169655	SPRS02		3/28/2003	JE							#0624031 UE work for PFS							28,717.27		
10	224705	3	3	4221124					133		CM	10		171029	T0535		3/31/2003	XE							CM010200 CONSULT SVCS FOR PFS-INVOICE#2							27,080.16		
10	224705	3	3	4221445					2		Cash Management XRT	10		171078	TF026		3/31/2003	XM							Private Fuel Storage L00818216							236,998.00		
10	224705	4	3	4235715					297		CM	10		174360	T0535		4/21/2003	XE							CM010200 ENGINEERING SERVICES FOR PRIVA							32,707.70		
10	224705	4	3	4251961					275		CM	10		175316	TF026		4/28/2003	XE							CM010200 SVCS FOR PFS LLC BUSINESS PLAN							29,747.90		
10	224705	4	3	4257107					2		Cash Management XRT	10		175550	TF026		4/29/2003	XM							Private Fuel Storage L00829114							350,000.00		
10	224705	5	3	4272375					1		CM	10		178327	TF026		5/19/2003	XE							CM010200 ENGSVCS FOR PFS-INV#0624-03-4							3,717.48		
10	224705	5	3	4287829					2		Cash Management XRT	10		181144	MRPM11		5/29/2003	XM							Private Fuel Storage L00838411							300,000.00		
10	224705	6	3	4344577					2		Cash Management XRT	10		186826	MRPM11		8/26/2003	XM							Private Fuel Storage L00845375							420,000.00		
10	224705	7	3	4379572					215		CM	10		190955	MRPM11		7/21/2003	XE							CM010200 ENGSVCS FOR PFS-INV#0824-03-4							-3,717.48		
10	224705	11	3	4642116					2		Cash Management XRT	10		214667	NOBILIS		12/1/2003	XM							Private Fuel Storage L00902650							400,000.00		
10	224705	11	3	4645738					2		thma01 corr acct PFS	10		216608	THMA01		12/3/2003	JE							Corr acctg Privata Fuel Stor							580,000.00		
10	224705	11	3	4646840					1		SPRS02 PFS Account Corrections	10		216032	SPRS02		12/4/2003	JE							Record July Inv. pymt to PFS							465,000.00		
10	224705	11	3	4646840					3		SPRS02 PFS Account Corrections	10		216032	SPRS02		12/4/2003	JE							Record August Inv. pymt to PFS							550,000.00		
10	224705	11	3	4646840					5		SPRS02 PFS Account Corrections	10		216032	SPRS02		12/4/2003	JE							Record Sept. Inv. pymt to PFS							580,000.00		
10	224705	11	3	4646840					7		SPRS02 PFS Account Corrections	10		216032	SPRS02		12/4/2003	JE							Record Oct. Inv. pymt. to PFS							580,000.00		
10	224705	11	3	4646840					9		SPRS02 PFS Account Corrections	10		216032	SPRS02		12/4/2003	JE							Reverse Nov correction of acct							-580,000.00		
10	224705	12	3	4687122					1		SPRS02 Private Fuel Storage	10		218835	SPRS02		1/5/2004	JE							Private Fuel Storage-December							315,000.00		
10	224705	12	3	4704890					2		Cash Management XRT	10		223691	NOBILIS		1/2/2004	XM							Private Fuel Storage L00914618							170,000.00		
10	224705	5	4	5000960					2		Cash Management XRT	10		257156	NOBILIS		5/28/2004	XM							Private Fuel Storage L00965290							200,000.00		
10	224705	7	4	5165765					2		Cash Management XRT	10		269587	NOBILIS		7/23/2004	XM							Private Fuel Storage L00981864							100,000.00		
10	224705	9	4	5304937					2		Cash Management XRT	10		279615	NOBILIS		9/13/2004	XM							Private Fuel Storage L00998157							99,000.00		
10	224705	11	4	5502958					2		Cash Management XRT	10		286192	NOBILIS		11/3/2004	XM							Private Fuel Storage L00012564							125,000.00		
10	224705	12	4	5813666					2		Cash Management XRT	10		290816	NOBILIS		12/18/2004	XM							Private Fuel Storage L00026317							85,000.00		
10	224705	12	4	5862125					2		Cash Management XRT	10		291646	NOBILIS		12/31/2004	XM							Private Fuel Storage L00028841							200,000.00		

5,000,000.00

9,050,025

6,295,824

800,000

23,371,777.21

02-12

02-13



J D E D W A R D S

T/B by Object Account - Trial Balance by Object

J.D. Edwards Task Explorer

Select Find Close Row Tools



Object/Subsidiary	<input type="text" value="752940"/>	<input type="checkbox"/> Select / Skip To	<input type="checkbox"/> Period / Date
Company	<input type="text" value="00010"/> Northern States Power - MN	Thru Date	<input type="text" value="12/31/2008"/>
Ledger Type 1	<input type="text" value="AA"/> General Ledger Actuals	Subledger	<input type="text" value="*"/> <input type="text"/>
Ledger Type 2	<input type="text" value="BA"/> Budget Amount		

Records 1 - 13

	Account Number	Account Description	General Ledger Actuals ...	Budget Amount YTD Bal.
<input type="checkbox"/>	752940	Deferred MN MERP		
<input type="checkbox"/>	639425.752940.2006	2006 Revenue Requirements	5,957,301.52-	1,885,596.01
<input type="checkbox"/>		Total Object Account 752940	5,957,301.52-	1,885,596.01
<input type="checkbox"/>				
<input type="checkbox"/>	999515.752950	DL Pre-funded AFUDC-Amortiz	1,810,809.13-	
<input type="checkbox"/>		Total Object Account 752950	1,810,809.13-	
<input type="checkbox"/>				
<input type="checkbox"/>	801699.753000	Other Amortization	22,220.04	2.2
<input type="checkbox"/>	801799.753000	Other Amortization	55,237.32	
<input type="checkbox"/>	999500.753000	Other Amortization		79,914.4
<input type="checkbox"/>		Total Object Account 753000	77,457.36	79,912.2
<input type="checkbox"/>				
<input type="checkbox"/>	760000	Taxes (Other than Inc Taxes)		

02-14



T/B by Object Account - Trial Balance by Object

J.D. Edwards Task Explorer

Select Find Close Row Tools



Object/Subsidiary	752910	<input type="checkbox"/> Select / Skip To	<input type="checkbox"/> Period / Date
Company	00010 Northern States Power - MN	Thru Date	12/31/2008
Ledger Type 1	AA General Ledger Actuals	Subledger	* <input type="text"/> <input type="text"/>
Ledger Type 2	BA Budget Amount		

Records 1 - 24

	Account Number	Account Description	General Ledger Actuals ...	Budget Amount YTD Bal.
<input type="checkbox"/>	639450.752910	EI MN Renewable Cost Recovery	588,597.00-	576,408.3-
<input type="checkbox"/>	639450.752910.1823	RCR MN Deferral	40,131.19-	
<input type="checkbox"/>	639450.752910.2005	EL MN Renew Cost Rec-2005	3,265,327.09-	
<input type="checkbox"/>	639450.752910.5600	RCR ND/SD/WI	40,131.19	
<input type="checkbox"/>		Total Object Account 752910	3,853,924.09-	576,408.3-
<input type="checkbox"/>				
<input type="checkbox"/>	639428.752911	MN RES Amortization	3,659,548.58-	
<input type="checkbox"/>		Total Object Account 752911	3,659,548.58-	
<input type="checkbox"/>				
<input type="checkbox"/>	200507.752920	ARO Regulatory Credits	1,301,181.34-	
<input type="checkbox"/>	201007.752920	ARO Regulatory Credits	69,116.29-	
<input type="checkbox"/>	202007.752920	ARO Regulatory Credits	73,567,949.52-	
<input type="checkbox"/>	801799.752920	ARO Regulatory Credits	8,246.04-	
<input type="checkbox"/>	801899.752920	ARO Regulatory Credits	424,032.21-	
<input type="checkbox"/>	999510.752920	ARO Regulatory Credits	1,452,754.43	
<input type="checkbox"/>		Total Object Account 752920	73,917,770.97-	
<input type="checkbox"/>				

02-15



J D E D W A R D S

T/B by Object Account - Trial Balance by Object

J.D. Edwards Task Explorer

Select Find Close Row Tools



Object/Subsidiary	<input type="text" value="752903"/>	<input type="checkbox"/> Select / Skip To	<input type="checkbox"/> Period / Date
Company	<input type="text" value="00010"/> Northern States Power - MN	Thru Date	<input type="text" value="12/31/2008"/>
Ledger Type 1	<input type="text" value="AA"/> General Ledger Actuals	Subledger	<input type="text" value="*"/> <input type="text"/>
Ledger Type 2	<input type="text" value="BA"/> Budget Amount		

Records 1 - 30

	Account Number	Account Description	General Ledger Actuals ...	Budget Amount YTD Bal.
<input type="checkbox"/>	752903	Renewable Dev Fund		
<input type="checkbox"/>	639300.752903.0100	Renew Dev Fund Amortization	215,000.00	
<input type="checkbox"/>	639300.752903.0300	Renew Dev Fund Amort-SD	7,224.04-	
<input type="checkbox"/>	639300.752903.0400	Renew Dev Fund Amort-MN	21,403,389.80	25,890,892.8
<input type="checkbox"/>	639300.752903.1111	Unblld Renew Dev Fund Amort	335,815.22	
<input type="checkbox"/>		Total Object Account 752903	21,946,980.98	25,890,892.8
<input type="checkbox"/>				
<input type="checkbox"/>	639350.752904	MN State Energy Policy Rider	2,712,141.05	2,708,891.6
<input type="checkbox"/>	639400.752904	MN State Energy Policy Rider	189,995.50	205,087.2
<input type="checkbox"/>	639350.752904.1111	Unblld MN St Energy Policy	7,927.07-	
<input type="checkbox"/>	639400.752904.1111	Unblld MN St Energy Policy	2,188.13	
<input type="checkbox"/>		Total Object Account 752904	2,896,397.61	2,913,978.9
<input type="checkbox"/>				
<input type="checkbox"/>	629001.752906	Private Fuel Storage	2,894,549.52	2,894,549.5
<input type="checkbox"/>	629011.752906	Private Fuel Storage	171,904.73	
<input type="checkbox"/>		Total Object Account 752906	3,066,454.25	2,894,549.5
<input type="checkbox"/>				

XCEL ENERGY d/b/a NORTHERN STATES POWER CO
2008 Year End - SD
ITEMS FOR COST OF SERVICE
ELECTRIC O&M ADJUSTMENTS - RATE CASE
 Updated Numbers In Green

03-1
01-3

FUNCTIONAL CLASS	CATEGORY	TYPE	From Worksheet	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	WHOLESALE	TOTAL CO.
A&G	Interest on Customer Deposits	(Include)	Adjustments - PF6-2	\$ 63,860	\$ 4,585	\$ 4,257	\$ -	\$ 72,702
A&G	Advertising	(Exclude)	Adjustments - PF3-2	\$ (3,128,670)	\$ (232,838)	\$ (190,676)	\$ (37,950)	\$ (3,588,134)
A&G	Incentive Adjustment	(Exclude)	Adjustments - PF7-5	\$ (9,219,533)	\$ (240,878)	\$ (212,390)	\$ (65,068)	\$ (9,737,869)
A&G	Incentive Adjustment for 2009	(Include)	Adjustments - PF7-2	\$ 13,631,797	\$ 906,993	\$ 838,550	\$ 262,237	\$ 15,639,577
A&G	Insurance Credit Undo	(Include)	Adjustments - PF8-2	\$ -	\$ -	\$ 46,953	\$ -	\$ 46,953
A&G	Assn Dues	(Exclude)	Adjustments - PF4-2f	\$ (9,772)	\$ (632)	\$ (616)	\$ (145)	\$ (11,165)
A&G	Wholesale Meter & Accounting	(Exclude)	Adjustments - B5-2b	\$ (48,821)	\$ (3,221)	\$ (3,084)	\$ 55,126	\$ -
A&G	PayGo	(Include)	Adjustments - PF17-3	\$ -	\$ -	\$ 37,289	\$ -	\$ 37,289
A&G	Wage Increase Non-Union	(Include)	Adjustments - PF14-2	\$ -	\$ -	\$ 218,153	\$ -	\$ 218,153
A&G	Reduction to Employee Expense	(Exclude)	Adjustments - PF22-2	\$ (2,171,152)	\$ (150,453)	\$ (135,373)	\$ (45,081)	\$ (2,502,059)
A&G	Contributions	(Include)	Adjustments - PF5-2	\$ 1,598,330	\$ -	\$ 58,581	\$ -	\$ 1,656,911
A&G	Benefit Adjustment - FAS 87	(Include)	Adjustments - PF23-2	\$ 1,530,000	\$ 106,000	\$ 95,000	\$ 32,000	\$ 1,763,000
A&G	Benefit Adjustment - Health Care	(Include)	Adjustments - PF23-2	\$ 3,007,000	\$ 209,000	\$ 187,000	\$ 62,000	\$ 3,465,000
TOTAL Administrative & General				\$ 5,255,039	\$ 598,556	\$ 943,644	\$ 263,119	\$ 12,402,324
Customer Accounting	Wholesale Billing	(Exclude)	Adjustments - B1-2	\$ (27,399)	\$ (1,967)	\$ (1,827)	\$ 31,193	\$ -
Customer Accounting	2009 Postage Increase	(Include)	Adjustments - PF13-2	\$ 229,498	\$ 10,478	\$ 15,300	\$ 2	\$ 261,278
Customer Accounting	2010 Postage Increase	(Include)	Adjustments - PF13-2	\$ 264,348	\$ 18,262	\$ 16,957	\$ 3	\$ 289,570
TOTAL Customer Accounting Expense				\$ 456,447	\$ 32,773	\$ 30,430	\$ 31,198	\$ 550,848
Sales	Economic Development	(Include)	Adjustments - PF2-2	\$ 29,638	\$ 109,753	\$ 100,000	\$ -	\$ 239,391
TOTAL Sales Expense				\$ 29,638	\$ 109,753	\$ 100,000	\$ -	\$ 239,391
Cust Service & Info	SD DSM Adjustment	(Exclude)	Adjustments - PF16-2	\$ -	\$ -	\$ (82,904)	\$ -	\$ (82,904)
Cust Service & Info	Wholesale Meter & Accounting	(Exclude)	Adjustments - B5-2b	\$ (98,231)	\$ (7,022)	\$ (6,558)	\$ 111,811	\$ -
TOTAL Cust Service & Info Expense				\$ (98,231)	\$ (7,022)	\$ (89,462)	\$ 111,811	\$ (82,904)
Distribution	Wage Increase Union	(Include)	Adjustments - PF14-2	\$ -	\$ -	\$ 127,615	\$ -	\$ 127,615
TOTAL Distribution Expense				\$ -	\$ -	\$ 127,615	\$ -	\$ 127,615
Transmission	Wage Increase Union	(Include)	Adjustments - PF14-2	\$ -	\$ -	\$ 36,981	\$ -	\$ 36,981
Transmission	Reserve Sharing Pool Adjustment	(Remove)	Adjustments - PF	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	Joint Zonal Rate	(Include)	Adjustments - PF21-3	\$ -	\$ -	\$ 399,793	\$ -	\$ 399,793
TOTAL Transmission Expense				\$ -	\$ -	\$ 436,774	\$ -	\$ 436,774
Other Production	Nuclear - Change of Accounting	(Include)	Adjustments - PF20-2	\$ -	\$ -	\$ 1,566,700	\$ -	\$ 1,566,700
Other Production	Wage Increase Union	(Include)	Adjustments - PF14-2	\$ -	\$ -	\$ 390,917	\$ -	\$ 390,917
Other Production	Nuclear Mandate	(Include)	Adjustments - PF15-2	\$ -	\$ -	\$ 220,162	\$ -	\$ 220,162
Other Production	EOL Fuel Expense	(Include)	Adjustments - PF30-2	\$ -	\$ -	\$ 155,195	\$ -	\$ 155,195
Other Production	King Chemical Adjustment	(Include)	Adjustments - B4-2a	\$ (458,273)	\$ 195,680	\$ 177,323	\$ 85,270	\$ -
Other Production	MISO Schedule 24 Adjustment	(Exclude)	Adjustments - PF33-2	\$ -	\$ -	\$ (55,642)	\$ -	\$ (55,642)
TOTAL Other Production				\$ (458,273)	\$ 195,680	\$ 2,454,655	\$ 85,270	\$ 2,273,012
Fuel & Purchased Power	WindSource	(Exclude)	Adjustments - B3-2a	\$ 447,119	\$ (193,509)	\$ (172,582)	\$ (81,028)	\$ -
Fuel & Purchased Power	MISO Schedule 24 Adjustment	(Include)	Adjustments - PF33-2	\$ -	\$ -	\$ 1,345	\$ -	\$ 1,345
Fuel & Purchased Power	Fuel Lag Adjustment	(Exclude)	Adjustments - PF34-2	\$ -	\$ -	\$ (495,000)	\$ -	\$ (495,000)
Fuel & Purchased Power	Weather Normalized Adjustment	(Include)	Adjustments - PF18-2	\$ (6,035,000)	\$ (226,000)	\$ (902,000)	\$ -	\$ (7,163,000)
TOTAL Production (Fuel & PP)				\$ (5,587,881)	\$ (419,509)	\$ (1,568,237)	\$ (81,028)	\$ (7,656,655)
Payroll Tax	Wage Increase Non-Union	(Include)	Adjustments - PF14-3	\$ -	\$ -	\$ 20,048	\$ -	\$ 20,048
Payroll Tax	Wage Increase Union (Production)	(Include)	Adjustments - PF14-3	\$ -	\$ -	\$ 35,925	\$ -	\$ 35,925
Payroll Tax	Wage Increase Union (Transmission)	(Include)	Adjustments - PF14-3	\$ -	\$ -	\$ 3,398	\$ -	\$ 3,398
Payroll Tax	Wage Increase Union (Distribution)	(Include)	Adjustments - PF14-3	\$ -	\$ -	\$ 11,727	\$ -	\$ 11,727
TOTAL Payroll Tax				\$ -	\$ -	\$ 71,098	\$ -	\$ 71,098

O&M	PTD Adjustments			Payroll Tax	PTD Adjustments		
	Production	Transmission	Distribution		Production	Transmission	Distribution
Direct Assigned	38,419,850	8,668,201	3,402,496	Direct Assigned	768,724	71,777	247,685
Allocated	6,732,676	1,651,357	4,018,291	Allocated	205,346	50,368	122,557
	#####	\$ 10,219,558	7,420,787		\$ 974,070	\$ 122,143	\$ 370,242
PTD Allocator	54.2856%	13.3149%	32.3995%	PTD Allocator	54.2856%	13.3149%	32.3995%

Baseline Input Data

Template V1.1	Period	Production				Mn CO Electric				Transmission				Distribution				Mn CO Gas		Jur Electric				Jur Gas	
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	MN	ND	SD	Whls	MN	ND				
		Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual				
Operating Expenses:																									
Fuel & Purchased Energy/Gas	Annual	1,477,787	1,477,787	1,477,787	1,477,787																				
Power Production/Gas Storage	Annual	588,245	588,245	588,245	588,245										1,280,554	85,158	76,436	35,638							
Transmission	Annual					147,078	147,078	147,078	147,078																
Distribution	Annual									102,935	102,935	102,935	102,935												
Customer Accounting	Annual									64,638	64,638	64,638	64,638												
Customer Service & Information	Annual									60,978	60,978	60,978	60,978												
Sales, Econ Dvlp & Other	Annual									152	152	152	152												
Administrative & General	Annual	98,532	98,532	98,532	98,532	20,242	20,242	20,242	20,242	62,767	62,767	62,767	62,767												
Total Operating Expenses:	Annual	2,164,564	2,164,564	2,164,564	2,164,564	167,320	167,320	167,320	167,320	291,470	291,470	291,470	291,470	0	0	2,283,484	148,668	134,803	56,220	0	0				
Depreciation																									
Amortization	Annual																								
Taxes:																									
Property	Annual																								
Gross Earnings Tax	Annual																								
Deferred Income Tax & ITC	Annual																								
Payroll & other	Annual	17,955	17,955	17,955	17,955	1,685	1,685	1,685	1,685	6,057	6,057	6,057	6,057			22,281	1,551	1,381	474						
Total Taxes:	Annual	17,955	17,955	17,955	17,955	1,685	1,685	1,685	1,685	6,057	6,057	6,057	6,057	0	0	22,281	1,551	1,381	474	0	0				
AFUDC																									
Annual	Annual																								
Tax Additions:																									
Nuclear Fuel Burn (ex D&D)	Annual																								
Nuclear Outage Accounting	Annual																								
Avoided Tax Interest	Annual																								
Open	Annual																								
Open	Annual																								
Open	Annual																								
Open	Annual																								
Other Book Additions	Annual																								
Total Tax Additions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Tax Deductions:																									
Tax Depreciation & Removal	Annual																								
Manufacture Production Deduction	Annual																								
Open	Annual																								
Open	Annual																								
Open	Annual																								
Other Tax/Book Timing Differences	Annual																								
Total Tax Deductions	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Fuel Expenses:																									
Coal & Rail Transport	Annual	356,593	356,593	356,593	356,593																				
Gas for Generation	Annual	101,778	101,778	101,778	101,778										307,695	21,162	16,874	8,861							
Oil	Annual	5,023	5,023	5,023	5,023										87,822	6,040	5,387	2,529							
Nuclear & EOL	Annual	76,907	76,907	76,907	76,907										4,394	298	268	125							
Nuclear Disposal	Annual	12,549	12,549	12,549	12,549										66,226	4,555	4,218	1,907							
Total Fuel Expenses	Annual	552,850	552,850	552,850	552,850	0	0	0	0	0	0	0	0	0	476,663	32,766	29,386	13,752	0	0	0				
Purchased Power																									
Purchases / Gas	Annual	1,034,336	1,034,336	1,034,336	1,034,336	67,969	67,969	67,969	67,969																
Interchange	Annual	64,195	64,195	64,195	64,195	42,167	42,167	42,167	42,167																
Total Purchased Power	Annual	1,098,531	1,098,531	1,098,531	1,098,531	110,136	110,136	110,136	110,136	0	0	0	0	0	0	0	0	0	0	0	0				
Labor Related																									
Regular Payroll	Annual	248,549	248,549	248,549	248,549	23,674	23,674	23,674	23,674	80,688	80,688	80,688	80,688	0	0	307,993	20,317	18,336	6,266	0	0				
Incentive Compensation	Annual	(5,286)	(5,286)	(5,286)	(5,286)	(1,297)	(1,297)	(1,297)	(1,297)	(3,155)	(3,155)	(3,155)	(3,155)			(9,220)	(241)	(212)	(65)						
Pension & Benefits	Annual	36,669	36,669	36,669	36,669	4,105	4,105	4,105	4,105	13,850	13,850	13,850	13,850			47,341	3,337	2,968	978						
Total Labor & Related	Annual	279,932	279,932	279,932	279,932	26,482	26,482	26,482	26,482	91,383	91,383	91,383	91,383	0	0	346,114	23,413	21,082	7,176	0	0				
Taxes																									
State Sales Tax Customer Billings	Annual																								
Employer's Payroll Taxes	Annual																								
All Other Operating Expenses	Annual																								
Property Tax	Annual																								
Gross Earnings Tax	Annual																								
Federal Income Tax	Annual																								
State Income Tax	Annual																								
Total Taxes	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

04-1

05-1

**NORTHERN STATES POWER COMPANY, MINNESOTA
 STATUTORY TAX RATE CALCULATION
 FORECASTED 2008 TAX RATE
 BASED UPON 2007 INCOME TAX RETURNS**

STATE	APPORTIONMENT FACTOR	STATE TAX RATE	APPORTIONED TAX RATE (COL.B x COL.C)	FED RATE	STATE BENEFIT RATE (COL.D x COL.E)	NET FEDERAL RATE (COL.F - COL.G)	ROUNDING	STATUTORY RATE (COLUMNS D,H,I)
COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN H	COLUMN I	COLUMN J
<u>JURISDICTIONAL</u>								
MINNESOTA	100.0000%	9.8000%	9.8000%	35.0000%	3.4300%	31.5700%	0.0000%	41.3700%
NORTH DAKOTA	100.0000%	6.5000%	6.5000%	35.0000%	2.2750%	32.7250%	0.0000%	39.2250%
SOUTH DAKOTA	100.0000%	0.0000%	0.0000%	35.0000%	0.0000%	35.0000%	0.0000%	35.0000%
<u>COMPOSITE</u>								
MINNESOTA	89.4382%	9.8000%	8.7649%	35.0000%	3.0677%	-3.0677%		5.6972%
NORTH DAKOTA	3.5713%	6.5000%	0.2321%	35.0000%	0.0812%	-0.0812%		0.1509%
SOUTH DAKOTA	0.0000%	0.0000%	0.0000%	35.0000%	0.0000%	0.0000%		0.0000%
STATE SUBTOTAL	93.0095%		8.9970%	35.0000%	3.1490%	-3.1489%		5.8481%
FEDERAL	0.0000%	0.0000%	0.0000%	35.0000%	0.0000%	35.0000%		35.0000%
ROUNDING						0.0000%		0.0000%
TOTAL COMPOSITE RATE	93.0095%		8.9970%	35.0000%	3.1490%	31.8511%		40.8481%

COMPOSITE TAX RATE RECAP	
MINNESOTA	8.7649%
NORTH DAKOTA	0.2321%
SOUTH DAKOTA	0.0000%
FEDERAL	31.8511%
TOTAL	40.8481%

Northern Power Company (MN)
 Electric Utility - South Dakota Retail Jurisdiction
 Cost of Service Study
 2008 Pro Forma

Revenue Requirement & Return Summary

(Dollars in Thousands)

<u>Capital Structure</u>				<u>Composite Income Tax Rates</u>		
	<u>Rate</u>	<u>Ratio</u>	<u>Weighted Cost</u>			
1	Long Term Debt	6.6400%	48.3700%	3.2100%	State of South Dakota Tax rate	0.00%
2	Short Term Debt	0.0000%	0.0000%	0.0000%	Federal Statutory Tax rate	35.00%
3	Preferred Stock	0.0000%	0.0000%	0.0000%	Federal Effective Tax Rate (1-State Rate * Fed Rate)	35.00%
4	Common Equity	11.2500%	51.6300%	5.8100%	Total South Dakota Composite Tax Rate	35.00%
5	Required Rate of Return		9.0200%		Total Corporate Composite Tax Rate	40.85%

	<u>Total Company Electric</u>	<u>SD Retail Electric</u>	<u>All Other</u>
<u>Rate of Return (ROR)</u>			
6	Total Operating Income	327,750	13,415
7	Total Average Rate Base	5,098,011	282,640
8	ROR (Operating Income / Rate Base)	6.43%	4.75%
			6.53%

<u>Return on Equity (ROE)</u>			
9	Total Operating Income	327,750	13,415
10	Debt Interest (Rate Base * Weighted Debt Cost)	(163,646)	(9,073)
11	Preferred Stock (Rate Base * Weighted Preferred Cost)	0	0
12	Earnings Available for Common	164,104	4,342
13	Equity Rate Base (Rate Base * Equity Ratio)	2,632,103	145,927
14	ROE (Earnings for Common / Equity Rate Base)	6.23%	2.98%
			6.43%

<u>Revenue Deficiency</u>			
15	Require Operating Income (Rate Base * Required Return)	459,841	25,494
16	Operating Income	327,750	13,415
17	Operating Income Deficiency	132,091	12,079
18	Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.69056	1.53846
19	Revenue Deficiency (Income Deficiency * Conversion Factor)	223,308	18,583
			204,725

<u>Total Retail Revenue Requirements</u>			
20	Retail Related Revenues	2,907,343	146,384
21	Revenue Deficiency	223,308	18,583
22	Total Retail Revenue Requirements	3,130,651	164,967
			2,965,684

23	<u>Percentage Increase (Decrease)</u>	7.68%	12.69%	7.41%
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