

2010 Veg Mgmt Normalization

Template V1.2

Period	Mn Co Electric												In Co Ga		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								

Rate Base

Statement of Income

Operating Expenses:

Fuel & Purchased Energy	Annual																				
Power Production	Annual																				
Transmission	Annual						(2)											(2)			
Distribution	Annual										(7)							(7)			
Customer Accounting	Annual																				
Customer Service & Information	Annual																				
Sales, Econ Dvlp & Other	Annual																				
Administrative & General	Annual																				
Total Operating Expenses:	Annual	0	0	0	0	0	0	(2)	0	0	0	(7)	0	0	0	0	0	(9)	0	0	0
Depreciation	Annual																				
Amortization	Annual																				
Taxes:																					
Property	Annual																				
Gross Earnings Tax	Annual																				
Deferred Income Tax & ITC	Annual																				
Payroll & other	Annual																				
Total Taxes:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC	Annual																				

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NSP Minnesota State of South Dakota Actual Vegetation Mgmt Expenses

	Distribution	SD Transmission	Total	Note
2006	\$ 187,868	\$ 1,279,499	\$ 1,467,367	As filed in the 2008 test year case
2007	\$ 921,236	\$ 191,250	\$ 1,112,486	As filed in the 2008 test year case
2008	\$ 944,836	\$ 219,861	\$ 1,164,697	As filed in the 2008 test year case
2009	\$ 972,555	\$ 253,382	\$ 1,225,938	Detail Below
2010	\$ 970,095	\$ 283,580	\$ 1,253,675	Detail Below
			\$ 6,224,163	

Note: In the 2008 test year case, the 2007 SD Dist amount incorrectly included \$791,020 of ND veg mgmt. This has been corrected.

5 Yr Average	\$ 1,244,833
2010 Actual	\$ 1,253,675
Test Year Adj	\$ (8,842)
Portion Tran	\$ (2,000)
Portion Dist	\$ (6,842)

The tree trimming costs reflect contract labor and equipment, but do not include any internal labor or management costs associated with NSP Minnesota tree trimming costs.

Distribution

NSPM 2009 Actual	NSPM 2010 Actual	Bus Unit Full Desc	Posting Full Acct Desc	Lvl 0 Desc BC24
54,655	44,496	893710 Dir Veg Mgmt SD ED583	713050 Contract LT Outside Vendor	MN Utility President
898,923	906,081	893720 Dir Veg Mgmt SD ED595	713050 Contract LT Outside Vendor	MN Utility President
18,977	19,518	893725 Dir Veg Mgmt SD ED592	713050 Contract LT Outside Vendor	MN Utility President
972,555	970,095	Total		

Transmission

NSPM 2009 Actual	NSPM 2010 Actual	Bus Unit Full Desc	Posting Full Acct Desc	Lvl 0 Desc BC24
173,213	190,389	894463 DIR Veg Mgmt MN ET570	713050 Contract LT Outside Vendor	MN Utility President
4,249,219	4,812,239	894460 Dir Veg Mgmt MN ET571	713050 Contract LT Outside Vendor	MN Utility President
19,982	21,819	893763 Dir Veg Mgmt SD ET570	713050 Contract LT Outside Vendor	MN Utility President
41,823	20,770	893760 Dir Veg Mgmt SD ET571	713050 Contract LT Outside Vendor	MN Utility President
19,538	15,882	894763 Dir Veg Mgmt ND ET570	713050 Contract LT Outside Vendor	MN Utility President
24,065	6,354	894760 Dir Veg Mgmt ND ET571	713050 Contract LT Outside Vendor	MN Utility President
4,527,841	5,067,453	Total		
5.5961%	5.5961%	% to SD		
253,382	283,580	SD Transmission		

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SD Business Unit

Bus Unit Full Desc	Posting Full Acct Desc	Lvl 0 Desc BC24	NSPM 2006 Actual	NSPM 2007 Actual	NSPM 2008 Actual	NSPM 2009 Actual	NSPM 2009 Budget	State of MN Electric Jur. 2009 Actual	NSPM 2010 Actual	NSPM 2011 Budget	NSPM 2011 Test Year
893710 Dir Veg Mgmt SD ED583	713050 Contract LT Outside Vendor	MN Utility President				54,655	99,288	0	44,496	145,308	145,308
893720 Dir Veg Mgmt SD ED593	711142 Productive Labor	MN Utility President		9,865	0						
	711143 Reg Labor Loading-NonProductiv	MN Utility President		2,172	0						
	713050 Contract LT Outside Vendor	MN Utility President	989,019	921,236	911,564	898,923	926,138	0	906,081	900,000	900,000
	714000 Materials	MN Utility President		2,475							
	715600 Personal Communication Devices	MN Utility President			(0)						
	723400 Postage	MN Utility President		1,212	0						
893725 Dir Veg Mgmt SD ED592	713050 Contract LT Outside Vendor	MN Utility President	15,531	19,215	33,272	18,977	30,002	0	19,518	45,000	45,000
893760 Dir Veg Mgmt SD ET571	713050 Contract LT Outside Vendor	MN Utility President	17,298	363,731	113,977	41,823	76,116	0	20,770	226,697	226,697
893763 Dir Veg Mgmt SD ET570	713050 Contract LT Outside Vendor	MN Utility President	5,745			19,982		0	21,819		

NSP Minnesota State of South Dakota Actual Tree Trimming Expenses

	Distribution	SD Transmission	Total	MnCo Transmission
2006	\$ 187,868	\$ 1,279,499	\$ 1,467,367	\$ 3,271,051
2007	\$ 1,732,634	\$ 191,250	\$ 1,923,884	\$ 3,678,641
2008	\$ 944,836	\$ 219,861	\$ 1,164,697	\$ 4,282,455
2009	\$ 972,555	\$ 61,805	\$ 1,034,360	\$ 4,527,841
2010	\$ 970,095	\$ 42,589	\$ 1,012,684	\$ 5,067,453
			<u>\$ 6,602,992</u>	
		5 Yr Average	\$ 1,320,598	
		2010 Actual	\$ 1,012,684	
		Test Year Adj	\$ 307,914	

The tree trimming costs reflect contract labor and equipment, but do not include any internal labor or management costs associated with NSP Minnesota tree trimming costs.

Bus Unit Full Desc	Posting Full Acct Desc	Lvl 0 Desc BC24	NSPM 2006 Actual	NSPM 2007 Actual	NSPM 2008 Actual	NSPM 2009 Actual	NSPM 2010 Actual	NSPM 2011 Budget	NSPM 2011 Test Year	
894463 Dir Veg Mgmt MN ET570	713050 Contract LT Outside Vendor	MN Utility President			190,184	173,213	190,389			
894460 Dir Veg Mgmt MN ET571	713050 Contract LT Outside Vendor	MN Utility President	3,152,936	3,314,910	3,963,200	4,249,219	4,812,239	4,334,730	4,334,730	
893763 Dir Veg Mgmt SD ET570	713050 Contract LT Outside Vendor	MN Utility President	5,745			19,982	21,819			
893760 Dir Veg Mgmt SD ET571	713050 Contract LT Outside Vendor	MN Utility President	17,298	363,731	113,977	41,823	20,770	226,697	226,697	
894763 Dir Veg Mgmt ND ET570	713050 Contract LT Outside Vendor	MN Utility President	6,319			19,538	15,882			
894760 Dir Veg Mgmt ND ET571	713050 Contract LT Outside Vendor	MN Utility President	88,753		15,095	24,065	6,354	140,626	140,626	
			3,271,051	3,678,641	4,282,455	4,527,841	5,067,453	4,702,053	4,702,053	
						253,382	283,580	263,132	263,132	5.5961%

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