Misc Debits & Credits - Rate Base

		Mn Co Electric												Jur Electric			
		Production				Transmission				Distribution							
	Period	MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls
Rate Base																	
Plant Investment	BOY																
Plant Investment	EOY																
Depreciation Reserve	BOY																
Depreciation Reserve	EOY																
C.W.I.P.	BOY																
C.W.I.P.	EOY																
Accumulated Deferred Taxes	BOY																
Accumulated Deferred Taxes	EOY																
Materials & Supplies	BOY																
Materials & Supplies	EOY																
Fuel Inventory	BOY																
Fuel Inventory	EOY																
Non-Plant Assets & Liab	BOY																
Non-Plant Assets & Liab	EOY																
Prepaids & Other	BOY	2,639	2,639	2,639	2,639	525	525	525	525	1,381	1,381	1,381	1,381	4,053	251	241	1
Prepaids & Other	EOY	2,639	2,639	2,639	2,639	525	525	525	525	1,381	1,381	1,381	1,381	4,053	251	241	1

Statement of Income

Juris Income Tax

Jurisdiction Cash Working Capital

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Northern States Power Company (M)
FERC/NSP Account Summary
December 2010 - December 2011

FERC		13 Month Average	Include	Electric Amount	Electric MN	Electric ND	Electric SD	Electric WHLS
135 Total	13500 WORKING FUNDS	$ 137,184	$ 137,184	$ 118,166	$ 103,752	$ 7,287	$ 7,025	$ 101
143 Total	14300 OTHER ACCOUNTS RECEIVABLE	$ 26,168,061	$ 3,160,064	$ 2,688,063	$ 2,423,364	$ 134,940	$ 129,514	$ 245
182.3 Total	18230 OTHER REGULATORY ASSETS	$ 2,098,569,291	$ -	$ -	$ -	$ -	$ -	$ -
184 Total	18400 CLEARING ACCOUNTS	$ 228,149	$ 228,149	$ 199,563	$ 175,260	$ 12,260	$ 11,836	$ 206
185 Total	18500 TEMPORARY FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
186 Total	18600 MISCELLANEOUS DEFERRED DEBITS	$ 56,403,254	$ 1,658,193	$ 1,658,193	$ 1,454,353	$ 104,143	$ 99,694	$ 3
232 Total	23200 ACCOUNTS PAYABLE	$ (372,894,312)	$ (147,520)	$ (118,342)	$ (103,794)	$ (7,432)	$ (7,115)	$ (0)
253 Total	25300 OTHER DEFERRED CREDITS	$ (236,054,887)	$ -	$ -	$ -	$ -	$ -	$ -
254 Total	25400 OTHER REGULATORY LIABILITIES	$ (1,464,986,473)	$ -	$ -	$ -	$ -	$ -	$ -
Total		$ 107,570,266	$ 5,036,070	$ 4,545,643	$ 4,052,936	$ 251,198	$ 240,953	$ 556

Summary pivot table of Misc Debits and Credits data

	Data									
AC21 FERC Cd	Sum of 13 Month Average	Sum of Include Amt	Sum of Elec Amt	Sum of MN	Sum of ND	Sum of SD	Sum of Whls	Sum of Gas Amt	Sum of MN2	Sum of ND2
13100	14,378,572.62	-	-	-	-	-	-	-	-	-
13500	137,183.54	137,183.54	118,165.70	103,752.42	7,287.23	7,024.69	101.36	19,017.84	17,152.98	1,864.85
14300	26,168,061.23	3,160,064.15	2,688,063.38	2,423,364.31	134,940.00	129,513.85	245.22	472,000.78	435,837.33	36,163.45
18230	2,098,569,291.00	-	-	-	-	-	-	-	-	-
18235	167,235.54	-	-	-	-	-	-	-	-	-
18400	228,148.62	228,148.62	199,562.68	175,260.34	12,260.10	11,835.75	206.49	28,585.94	25,783.62	2,802.32
18500	-	-	-	-	-	-	-	-	-	-
18600	56,403,254.00	1,658,193.46	1,658,193.46	1,454,353.40	104,142.84	99,693.91	3.32	-	-	-
18620	3,370,123.00	-	-	-	-	-	-	-	-	-
23200	(372,894,312.46)	(147,519.77)	(118,341.98)	(103,794.32)	(7,432.47)	(7,114.96)	(0.24)	(29,177.79)	(26,314.48)	(2,863.30)
25300	(236,054,887.15)	-	-	-	-	-	-	-	-	-
25400	(1,464,986,472.92)	-	-	-	-	-	-	-	-	-
(blank)										
Grand Total	125,486,197.00	5,036,070.00	4,545,643.24	4,052,936.15	251,197.70	240,953.24	556.15	490,426.76	452,459.44	37,967.32

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Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	10	Northern States Power - MN	13100	Cash	111100		In Banks and on Hand	9,081,133	1111000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111100	600	Cash - General	9,112	1111000600	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111100	601	Cash - General	291,958	1111000601	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111100	605	Cash - CP Clearing	2,000	1111000605	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111100	616	Cash - Remit Proc	12,217,579	1111000616	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
0	2011	10	Northern States Power - MN	13100	Cash	111100	633	Cash-First Capital Bus Savings	55,309	1111000633	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
.0	2011	10	Northern States Power - MN	13100	Cash	111100	634	Cash - Landfill Power	293,491	1111000634	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111100	636	Cash-Canada Electricity IMO	122,632	1111000636	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111100	97	In Banks and on Hand	0	1111000097	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111120		Checks issued not cashed	-18,489,481	1111200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	111130		CRS Outstanding Checks	-2,571,078	1111300000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13100	Cash	112300		Broker Trading Cash	13,365,918	1123000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	13500	Working Funds	111500	203	Cash Petty Cash Consolidted-GO	0	1115000203	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	13500	Working Funds	112100		Field Clerks Funds	0	1121000000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	13500	Working Funds	112500	203	Cash Agents Working Fund-GO	73,000	1125000203	1	73,000	Customer Bills	ECustomerMN/SD/ND	58,561	51,363	3,678	3,521	0	GCustomerMN/SD/ND	14,439	13,022	1,417
10	2011	10	Northern States Power - MN	13500	Working Funds	121110		Employee Advances	25,268	1211100000	1	25,268	Labor	ELabor	23,465	20,625	1,421	1,379	40	GLabor	1,803	1,626	176
10	2011	10	Northern States Power - MN	13500	Working Funds	121140		Employee Working Funds	38,916	1211400000	1	38,916	Labor	ELabor	36,139	31,765	2,188	2,124	61	GLabor	2,776	2,505	272
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	115207		Cust A/R-Peace-Non-Regulated	1,345,334	1152070000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	115208		Cust A/R-Peace-Damage Claims	1,491,910	1152080000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	118700		Customer A/R-Other	-73	1187000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	118700	103	Other A/R Sund - Wheeling-GO	7,791,876	1187000103	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	118700	200	Oth A/R-Elec Financial Trading	294,820	1187000200	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	118700	203	A/R Off Sys Gs Sales - GO	102,222	1187000203	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	118700	40	Cust A/R - Home Smart	112,069	1187000040	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	119201		Cash Mgmt Dept	83,316	1192010000	1	83,316	Customer Bills	ECustomerMN/SD/ND	66,837	58,621	4,198	4,018	0	GCustomerMN/SD/ND	16,479	14,862	1,617
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	119203		Centre Pointe	14,535	1192030000	1	14,535	Customer Bills	ECustomerMN/SD/ND	11,660	10,227	732	701	0	GCustomerMN/SD/ND	2,875	2,593	282
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	121120		Relocation Prog Empl Advances	56,304	1211200000	1	56,304	Labor	ELabor	52,287	45,958	3,166	3,074	89	GLabor	4,017	3,624	393
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	121170		Employee Loans	-41	1211700000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	121170	3	Oth A/R Empl Loans-GO	2,355	1211700003	0	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	121200		A/R-Pcard Empl Receivable	743	1212000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	121230	1000	Other A/R Sundries-Emp Pension	0	1212301000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	121235		Employee Rec-Benefits Billing	276,031	1212350000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123110		Income Tax Rec	13,510	1231100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123115		Tax Rec-MN R&E Credit	389,797	1231150000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123170		A/R Fuel Tax Refund	0	1231700000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123210		Sales Tax Receivable	6,683,058	1232100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123300		MN-CE Sales Tax Ref Hold Acct	-160,117	1233000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123300	1000	T&D MN Sales Tax Ref Hold Acct	58,043	1233001000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123300	2000	ES MN Sales Tax Ref Hold Acct	0	1233002000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123300	3000	XE Nuc-PI Sales Tax Hold Acct	0	1233003000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123300	4000	XE Nuc-MT Sales Tax Hold Acct	-52,054	1233004000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123300	5000	CAPX2020 Shared Sales Tax Hold	11,241	1233005000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123350		Returned Items-Op Co's	190,728	1233500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
0	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123400		Returned Items-Remittance	96,935	1234000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
.0	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	123410		Bank Adj-Remittance	33,941	1234100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	124700		A/R Non-Utility Miscellaneous	0	1247000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	125900		A/R Sundries	415,843	1259000000	1	415,843	Customer Bills	ECustomerMN/SD/ND	333,594	292,585	20,951	20,056	1	GCustomerMN/SD/ND	82,249	74,178	8,071
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126100	3	A/R GO Metro Damg Claims-GO	0	1261000003	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126200		Other A/R-Claims Reimb-North	-109,711	1262000000	1	-109,711	Customer Bills	ECustomerMN/SD/ND	(88,012)	(77,193)	(5,528)	(5,291)	(0)	GCustomerMN/SD/ND	(21,700)	(19,570)	(2,129)
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126200	1001	Oth A/R-N Clm Reimb-Legal exp	416,173	1262001001	1	416,173	Customer Bills	ECustomerMN/SD/ND	333,859	292,818	20,968	20,072	1	GCustomerMN/SD/ND	82,315	74,237	8,078
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126200	1003	Other A/R Claim-AEGIS & Other	107,692	1262001003	1	107,692	Customer Bills	ECustomerMN/SD/ND	86,392	75,772	5,426	5,194	0	GCustomerMN/SD/ND	21,300	19,210	2,090
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126200	1004	Other A/R - Property Claims	61,628	1262001004	1	61,628	Customer Bills	ECustomerMN/SD/ND	49,439	43,362	3,105	2,972	0	GCustomerMN/SD/ND	12,189	10,993	1,196
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126210	1001	Oth A/R-S Clm Reimb-Legal exp	-243	1262101001	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126900		A/R Transmission	0	1269000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	126900	2000	A/R ES LGIA Costs	357,061	1269002000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	1000	A/R CapX2020-GRE	255,982	1270001000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	1001	A/R CapX2020-GRE - Clrg	263,020	1270001001	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	2000	A/R CapX2020-OTP	99,449	1270002000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	2001	A/R CapX2020 - OTP - Clrg	81,246	1270002001	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3010	A/R CapX2020-DPC	39,994	1270003010	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3011	A/R CapX2020 - DPC - Clrg	43,211	1270003011	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3020	A/R CapX2020-RPU	35,076	1270003020	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3021	A/R CapX2020 - RPU - Clrg	35,354	1270003021	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3030	A/R CapX2020-SMMPA	50,666	1270003030	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3031	A/R CapX2020-SMMPA - Clrg	51,068	1270003031	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3040	A/R CapX2020-WPPI	11,423	1270003040	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	3041	A/R CapX2020-WPPI - Clrg	11,785	1270003041	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	4010	A/R CapX2020-MP	53,543	1270004010	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	4011	A/R CapX2020 - MP - Clrg	55,533	1270004011	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	4020	A/R CapX2020-MRES	39,213	1270004020	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127000	4021	A/R CapX2020-MRES - Clrg	41,518	1270004021	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127100		A/R Sherco 3 SMMPA-Capital	-172,578	1271000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127200		A/R SMMPA - Operating	321,742	1272000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127300		A/R FAS106 SMMPA	847,917	1273000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	127700		A/R DSM Programs	0	1277000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	128100		A/R Highway Relocations	511,270	1281000000	1	511,270	Electric	ECustomerMN/SD/ND	511,270	448,420	32,110	30,739	1	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	128300		A/R Construction Clearing	616,671	1283000000	1	616,671	Customer Bills	ECustomerMN/SD/ND	494,701	433,887	31,070	29,742	1	GCustomerMN/SD/ND	121,971	110,001	11,969
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129100		A/R Misc Sundry Clearing	383,273	1291000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	3	Oth A/R Sund - Public-GO	0	1293000003	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	9	Oth A/R Sund - BD Repwr	30,776	1293000009	1	30,776	Electric	EDirectMN	30,776	30,776	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	10	Oth A/R Sund-Energy Billings	0	1293000010	1	0	Electric	EDirectMN	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	13	Oth A/R Sund - Public-St.Paul	0	1293000013	1	0	Customer Bills	EDirectMN	-	-	-	-	-	GDirectMN	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	21	Oth A/R Sund-Public-Gas Utilty	0	1293000021	1	0	Gas	N/A	-	-	-	-	-	GDirectMN	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	24	Oth A/R Sund - Public DU	523,129	1293000024	1	523,129	Customer Bills	EDirectMN	419,659	419,659	-	-	-	GDirectMN	103,469	103,469	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	26	Oth A/R Sund - Benefits	25,538	1293000026	1	25,538	Customer Bills	ECustomerMN/SD/ND	20,487	17,969	1,287	1,232	0	GCustomerMN/SD/ND	5,051	4,556	496
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	1000	Other A/R Sundry-NEIL/ICRP	726,692	1293001000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129300	1103	Oth A/R Tsmm-LGIA Studies	105,766	1293001103	1	105,766	Electric	EDemandTran	105,766	93,457	6,083	6,104	122	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129500		A/R Other Billing W/O	110,877	1295000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

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Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129554		A/R-Due from NRG	0	1295540000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129560		A/R-Due from RRT	461,096	1295600000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129565	1000	Misc A/R-Due From AndersenCorp	10,067	1295651000	1	10,067	Electric	EDirectMN	10,067	10,067	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129565	2000	A/R-EnXco Sub/Tran Wind	922	1295652000	1	922	Electric	EDirectMN	922	922	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129565	4000	A/R Alstom	66,658	1295654000	1	66,658	Electric	EDirectMN	66,658	66,658	-	-	-	N/A	-	-	-
0	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129565	5000	Misc A/R - Due from USA	12,441	1295655000	1	12,441	Customer Bills	ECustomerMN/SD/ND	9,981	8,754	627	600	0	GCustomerMN/SD/ND	2,461	2,219	241
0	2011	10	Northern States Power - MN	14300	Other Accounts Receivable	129910		A/R Decomm Ext Non-qual Tx Imp	0	1299100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	149124		Def Cost-Elec Commodity Adj	0	1491240000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	149124	2000	Deferred Fuel ND	0	1491242000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	149124	2500	Deferred Fuel MN	2,198,201	1491242500	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	149124	3000	Deferred Fuel SD	0	1491243000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	149150		RA Transmission Formula Rate	437,538	1491500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150051	3000	Current RA SD DSM	361	1500513000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150055		MN Time of Use Current	118,714	1500550000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150076		RDF Rider Current	15,272,055	1500760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150077		MERP Rider Current	1,392,281	1500770000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150078		Mercury Rider Current	1,491,996	1500780000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150079		Energy Innov Current	24,326	1500790000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150089		SD ECR Rider Current	82	1500890000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150176		Def Nuc Outage - Current	36,525,370	1501760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150201	1700	FAS 158 RA Pension Current	34,416,769	1502011700	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150201	1800	FAS 158 RA Non Qualified Curr	125,489	1502011800	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150201	1900	FAS 158 RA Retiree Med - Curr	2,772,942	1502011900	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150202		Pen & OPEB Unique Reg-Cur	-25,134,865	1502020000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150226		MISO Day 2 Current	2,520,383	1502260000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150251		Private Fuel Storage - Current	1,945,573	1502510000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150301	100	RA-Misc FAS 133-RTL Gas Curr	4,343,644	1503010100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150429		Other Curr RA Int on Tax Liab	109,079	1504290000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150431		SEP Gas Rider Current	91,811	1504310000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150432		Low Inccome Disc Elec Current	944,545	1504320000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150433		SEP Elec Rider Current	50,569	1504330000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	150437		CRFS UG Surcharge Current	994,260	1504370000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241200		ARO Reg Asset	0	2412000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241202		ARO Reg Asset Contra	-8,017,021	2412020000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241202	1823	ARO Reg Asset Contra (182.3)	5,596,748	2412021823	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241210		ARO Reg Assets-Electric	1,422,279,118	2412100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241220		ARO Reg Assets-Gas	1,296,274	2412200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241240		ARO Reg Assets-Common	1,105,145	2412400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	0	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	241900	2000	RA-SD DSM	25	2419002000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	242300	100	Dfrd Renew Resrce Draw Down	-146,542,298	2423000100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	242300	400	Dfrd Renew Dev Fund MN	0	2423000400	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	242300	1111	Unblld Dfrd Renew Resource	0	2423001111	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
0	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	242300	9999	RDF Rider Contra	-15,272,055	2423009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
0	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243150		Elec MN State Energy Policy	154,792	2431500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243150	1111	Unblld EL MN St Energy Policy	-85,831	2431501111	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243150	9999	SEP Elec Rider Contra	-50,569	2431509999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243200		Gas MN State Energy Policy	117,530	2432000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243200	1111	Unblld Gas MN St Energy Policy	-20,746	2432001111	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243200	9999	Gas MN State Ener Policy Contr	-91,811	2432009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243300		MN Elec Time of Use	231,492	2433000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243300	9999	MN Elec Time of Use Contra	-118,714	2433009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243400	2005	EL MN Renew Cost Rec-2005	-149,572	2434002005	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243400	9999	TCR Rider Contra	149,573	2434009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243410		MN RCR Def Transm Exp	0	2434100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243410	2000	MN RCR Def Transm Exp-WAPA Whi	0	2434102000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243410	3000	MN RCR Def Transm Exp-Split Ro	0	2434103000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243410	4000	MN RCR Def RES Trans Study	298,509	2434104000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243450	2006	2006 Rev Req	1,839,739	2434502006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243450	9999	MERP Rider Contra	-1,392,281	2434509999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243460	1000	Mercury Emissions Rev Req	1,754,167	2434601000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243460	2006	2006 Rev Req	1,475,447	2434602006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243460	2007	2007 Mercury	1,391	2434602007	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243460	9999	Mercury Emissions Contra	-1,491,996	2434609999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243465		Def MN RES Tracker	0	2434650000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243465	9999	RES Rider Contra	0	2434659999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243467		Energy Innovation Corridor	608,151	2434670000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243467	9999	Energy Innov Contra	-24,326	2434679999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243471		NSPM SD TCR Rider	2,299	2434710000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243472		NSPM SD ECR Rider	82	2434720000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243472	9999	SD ECR Rider Contra	-82	2434729999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243473		Sewer/Gas Line Conflict	5,773,092	2434730000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	243810	9999	Def Nuc Outage Contra	-36,525,370	2438109999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244505		Pension Costs	-383,074,218	2445050000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244505	9999	Pension Costs Contra	25,134,865	2445059999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244510	1700	FAS 158 Reg Asset Pension	575,999,769	2445101700	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244510	1800	FAS 158 Reg Asset NQual Pen	1,729,998	2445101800	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244510	1900	FAS 158 Reg Asset Retiree Med	48,658,823	2445101900	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244510	9997	FAS 158 RA Pension Contra	-34,416,769	2445109997	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244510	9998	FAS 158 RA NQual Pension Contr	-125,489	2445109998	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244510	9999	FAS 158 RA Retiree Med Contra	-2,772,942	2445109999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244701		FAS 109-Prior Flow Thru Contra	76,254	2447010000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244811		NDF-Mkt Adj-Ext Q Contra	-854,829	2448110000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	244821		NDF-Mkt Adj-NQ Contra	-141,118	2448210000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248120		Interest Exp on Tax Liabilitie	103,625	2481200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248215		RA Transmission Formula Rate	746,856	2482150000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248220	2005	2005 MISO 16/17	1,636,451	2482202005	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248220	2006	2006 MISO 16/17	1,110,000	2482202006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

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Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248220	2007	2007 MISO 16/17	1,074,681	2482202007	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248220	2008	2008 MISO 16/17	1,093,614	2482202008	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248220	9999	MISO Day 2 - Contra	-2,520,383	2482209999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248250		Private Fuel Strorage	3,256,368	2482500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248250	1000	Private Fuel Storage-ND portio	493,095	2482501000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248250	2000	Private Fuel Storage-SD Portio	765,193	2482502000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248250	9999	Private Fuel Storage - Contra	-1,945,573	2482509999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248255		RA - Lease Normalization	28,119,366	2482550000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248360	1000	Low Income Discounts-E Contra	1,094,566	2483601000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248360	9999	Low Income Disc Elec Contra	-944,545	2483609999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248450		RA - UG Surcharge	2,110,660	2484500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	248450	9999	RA UG Surcharge Contra	-994,260	2484509999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	249000	100	RA-Misc FAS 133-RTL Gas	1,662,053	2490000100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18230	Oth Regulatory Assets	249000	155	RA-Miscellaneous C20 Amort	110,625,986	2490000155	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18235	Gas Enviromental Cleanup	150426		Environmental Cleanup Current	85,762	1504260000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18235	Gas Enviromental Cleanup	242000		Environmental Cleanup	167,236	2420000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18235	Gas Enviromental Cleanup	242000	9999	Environmental Cleanup Contra	-85,762	2420009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263112		NP Costs-PTO	12,073,670	2631120000	1	12,073,670	Labor	ELabor	11,212,262	9,855,152	678,947	659,117	19,045	GLabor	861,408	777,143	84,265
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263112	45400	NP Costs-PTO - NMC	5,197,432	2631165400	1	5,197,432	Labor	ELabor	4,826,616	4,242,412	292,271	283,734	8,199	GLabor	370,816	334,542	36,274
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263113		NP Costs-Sick	2,319,349	2631130000	1	2,319,349	Labor	ELabor	2,153,873	1,893,172	130,426	126,616	3,659	GLabor	165,476	149,289	16,187
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263113	45400	NP Costs-Sick - NMC	202,619	2631175400	1	202,619	Labor	ELabor	188,163	165,388	11,394	11,061	320	GLabor	14,456	13,042	1,414
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263114		NP Costs-Holiday	2,883,343	2631140000	1	2,883,343	Labor	ELabor	2,677,628	2,353,533	162,141	157,405	4,548	GLabor	205,715	185,592	20,123
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263114	45400	NP Costs-Holiday - NMC	794,790	2631185400	1	794,790	Labor	ELabor	738,085	648,749	44,694	43,389	1,254	GLabor	56,705	51,158	5,547
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263115		NP Costs-MAT	1,533,418	2631150000	1	1,533,418	Labor	ELabor	1,424,015	1,251,655	86,230	83,711	2,419	GLabor	109,403	98,701	10,702
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263115	45400	NP Costs-MAT - NMC	1,015,469	2631195400	1	1,015,469	Labor	ELabor	943,019	828,878	57,104	55,436	1,602	GLabor	72,450	65,362	7,087
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263116		NP Costs-Inclement Weather	1,075,621	2631160000	1	1,075,621	Labor	ELabor	998,880	877,977	60,486	58,720	1,697	GLabor	76,741	69,234	7,507
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263117		NP Costs-Other	967,175	2631170000	1	967,175	Labor	ELabor	898,171	789,458	54,388	52,799	1,526	GLabor	69,004	62,254	6,750
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263117	45400	NP Costs-Other - NMC	451,802	2631215400	1	451,802	Labor	ELabor	419,568	368,784	25,407	24,664	713	GLabor	32,234	29,081	3,153
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263118		NP Costs-Injury	84,855	2631180000	1	84,855	Labor	ELabor	78,801	69,263	4,772	4,632	134	GLabor	6,054	5,462	592
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263118	45400	NP Costs-Injury - NMC	1,225	2631225400	1	1,225	Labor	ELabor	1,137	1,000	69	67	2	GLabor	87	79	9
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263118	99	NP Costs-Injury	0	2631180099	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263142		NP Clearing-PTO	0	2631420000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263147		NP Clearing-Other	-21,487,255	2631470000	1	-21,487,255	Labor	ELabor	(19,954,226)	(17,539,006)	(1,208,308)	(1,173,017)	(33,895)	GLabor	(1,533,030)	(1,383,066)	(149,964)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263147	45400	NP Clearing-Other - NMC	-7,864,946	2631515400	1	-7,864,946	Labor	ELabor	(7,303,814)	(6,419,775)	(442,275)	(429,357)	(12,406)	GLabor	(561,132)	(506,241)	(54,891)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263149		NP Clearing-Adj	549,825	2631490000	1	549,825	Labor	ELabor	510,598	448,796	30,919	30,016	867	GLabor	39,228	35,391	3,837
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263149	45400	NP Clearing-Adj - NMC	201,609	2631535400	1	201,609	Labor	ELabor	187,225	164,564	11,337	11,006	318	GLabor	14,384	12,977	1,407
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263175		401K Match	3,110,252	2631750000	1	3,110,252	Labor	ELabor	2,888,348	2,538,748	174,901	169,793	4,906	GLabor	221,904	200,197	21,707
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263175	45400	401K Match - NMC	2,186,784	2631795400	1	2,186,784	Labor	ELabor	2,030,766	1,784,966	122,971	119,379	3,450	GLabor	156,018	140,756	15,262
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263185		SERP/Deferred Comp	264,269	2631850000	1	264,269	Labor	ELabor	245,415	215,710	14,861	14,427	417	GLabor	18,855	17,010	1,844
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263185	45400	SERP/Deferred Comp - NMC	46,833	2631895400	1	46,833	Labor	ELabor	43,492	38,228	2,634	2,557	74	GLabor	3,341	3,015	327
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263197		Pension FAS 87	6,337,013	2631970000	1	6,337,013	Labor	ELabor	5,884,892	5,172,597	356,354	345,946	9,996	GLabor	452,121	407,893	44,227
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263197	45400	Pension FAS 87 - NMC	472,000	2632015400	1	472,000	Labor	ELabor	438,325	385,271	26,542	25,767	745	GLabor	33,675	30,381	3,294
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263202		Other Pens Costs-Consulting	279,645	2632020000	1	279,645	Labor	ELabor	259,693	228,260	15,725	15,266	441	GLabor	19,952	18,000	1,952
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263202	45400	Other Pens Costs-Consult - NMC	106,133	2632065400	1	106,133	Labor	ELabor	98,561	86,631	5,968	5,794	167	GLabor	7,572	6,831	741
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263205		Other Pens Costs-Misc.	3,437	2632050000	1	3,437	Labor	ELabor	3,192	2,806	193	188	5	GLabor	245	221	24
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263210		Labor Pension Loading Clearing	-9,984,577	2632100000	1	-9,984,577	Labor	ELabor	(9,272,217)	(8,149,926)	(561,470)	(545,071)	(15,750)	GLabor	(712,360)	(642,675)	(69,684)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263210	45400	Labor Pension Load Clear-NMC	-2,816,441	2632145400	1	-2,816,441	Labor	ELabor	(2,615,499)	(2,298,924)	(158,379)	(153,753)	(4,443)	GLabor	(200,942)	(181,285)	(19,657)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263211		Labor Pension Loading-Adj	3,820	2632110000	1	3,820	Labor	ELabor	3,548	3,118	215	209	6	GLabor	273	246	27
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263211	45400	Labor Pension Load-Adj NMC	1,153	2632155400	1	1,153	Labor	ELabor	1,071	941	65	63	2	GLabor	82	74	8
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263232		Active Medical Claims	17,075,276	2632320000	1	17,075,276	Labor	ELabor	15,857,023	13,937,721	960,206	932,161	26,935	GLabor	1,218,253	1,099,081	119,172
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263232	45400	Active Medical Claims - NMC	5,948,384	2632365400	1	5,948,384	Labor	ELabor	5,523,991	4,855,378	334,500	324,730	9,383	GLabor	424,393	382,878	41,515
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263232	99	Active Medical Claims	0	2632320099	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263234		Dental Claims	0	2632340000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263234	99	Dental Claims	0	2632340099	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263236		OPEB FAS 106	6,066,846	2632360000	1	6,066,846	Labor	ELabor	5,634,001	4,952,073	341,161	331,197	9,570	GLabor	432,845	390,503	42,342
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263236	45400	OPEB FAS 106 - NMC	-40,654	2632405400	1	-40,654	Labor	ELabor	(37,753)	(33,184)	(2,286)	(2,219)	(64)	GLabor	(2,900)	(2,617)	(284)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263238		Benefit Wave Election	0	2632380000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263238	99	Benefit Wave Election	0	2632380099	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263240		Administrative Fees	0	2632400000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263240	99	Administrative Fees	0	2632400099	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263244		Misc Benefit Expenses	0	2632440000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263248		FAS 112 Costs	1,149,936	2632480000	1	1,149,936	Labor	ELabor	1,067,893	938,637	64,665	62,776	1,814	GLabor	82,043	74,018	8,026
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263260		Medical/Ben Loading Clearings	-24,274,101	2632600000	1	-24,274,101	Labor	ELabor	(22,542,241)	(19,813,773)	(1,365,023)	(1,325,154)	(38,291)	GLabor	(1,731,860)	(1,562,446)	(169,414)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263260	45400	Medical/Ben Load Clearings NMC	-5,917,118	2632645400	1	-5,917,118	Labor	ELabor	(5,494,955)	(4,829,857)	(332,742)	(323,023)	(9,334)	GLabor	(422,163)	(380,866)	(41,297)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263261		Medical/Ben Loading-Adj	23,242	2632610000	1	23,242	Labor	ELabor	21,584	18,971	1,307	1,269	37	GLabor	1,658	1,496	162
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263261	45400	Medical/Ben Load-Adj - NMC	8,144	2632655400	1	8,144	Labor	ELabor	7,563	6,648	458	445	13	GLabor	581	524	57
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263295		FICA	14,839,884	2632950000	1	14,839,884	Labor	ELabor	13,781,117	12,113,078	834,502	810,128	23,409	GLabor	1,058,766	955,196	103,571
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263295	45400	FICA - NMC	4,691,983	2632995400	1	4,691,983	Labor	ELabor	4,357,229	3,829,838	263,848	256,141	7,401	GLabor	334,754	302,008	32,746
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263300		Federal Unemployment	236,301	2633000000	1	236,301	Labor	ELabor	219,442	192,881	13,288	12,900	373	GLabor	16,859	15,210	1,649
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263300	45400	Federal Unemployment - NMC	55,375	2633045400	1	55,375	Labor	ELabor	51,424	45,200	3,114	3,023	87	GLabor	3,951	3,564	386
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263305		State Unemployment	4,183,229	2633050000	1	4,183,229	Labor	ELabor	3,884,772	3,414,567	235,239	228,368	6,599	GLabor	298,457	269,261	29,196
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263305	45400	State Unemployment - NMC	1,089,536	2633095400	1	1,089,536	Labor	ELabor	1,011,802	889,336	61,269	59,479	1,719	GLabor	77,734	70,130	7,604
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263320		Payroll Tax Ldg-Clg-FICA	-14,857,902	2633200000	1	-14,857,902	Labor	ELabor	(13,797,850)	(12,127,786)	(835,515)	(811,112)	(23,437)	GLabor	(1,060,052)	(956,356)	(103,696)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263320	45400	Payroll Tax Ldg-Clg-FICA - NMC	-4,687,173	2633245400	1	-4,687,173	Labor	ELabor	(4,352,762)	(3,825,912)	(263,577)	(255,879)	(7,394)	GLabor	(334,411)	(301,698)	(32,713)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263325		Payroll Tax Ldg-Clg-Fed Unemp	-236,911	2633250000	1	-236,911	Labor	ELabor	(220,008)	(193,379)	(13,322)	(12,933)	(374)	GLabor	(16,903)	(15,249)	(1,653)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263325	45400	Payroll Tax Ldg-Clg-Fed Unemp	-56,002	2633295400	1	-56,002	Labor	ELabor	(52,007)	(45,712)	(3,149)	(3,057)	(88)	GLabor	(3,996)	(3,605)	(391)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263330		Payroll Tax Ldg-Clg-St Unemp	-4,188,690	2633300000	1	-4,188,690	Labor	ELabor	(3,889,844)	(3,419,025)	(235,546)	(228,666)	(6,607)	GLabor	(298,846)	(269,613)	(29,234)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263330	45400	Payroll Tax Ldg-Clg-St Unemp	-1,090,279	2633345400	1	-1,090,279	Labor	ELabor	(1,012,492)	(889,942)	(61,310)	(59,520)	(1,720)	GLabor	(77,787)	(70,178)	(7,609)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263331		Payroll Tax Ldg-Adj	9,883	2633310000	1	9,883	Labor	ELabor	9,178	8,067	556	540	16	GLabor	705	636	69
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263331	45400	Payroll Tax Ldg-Adj - NMC	914	2633355400	1	914	Labor	ELabor	848	746	51	50	1	GLabor	65	59	6
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263345		Work Comp Loading Cost	3,478,157	2633450000	1	3,478,157	Labor	ELabor	3,230,005	2,839,051	195,590	189,877	5,487	GLabor	248,153	223,878	24,275
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263345	45400	Work Comp Loading Cost NMC	11,843	2633495400	1	11,843	Labor	ELabor	10,998	9,667	666	647	19	GLabor	845	762	83
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263348		Work Comp Loading-Adj	2,070	2633480000	1	2,070	Labor	ELabor	1,922	1,690	116	113	3	GLabor	148	133	14
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263348	45400	Work Comp Loading-Adj NMC	65	2633525400	1	65	Labor	ELabor	60	53	4	4	0	GLabor	5	4	0
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263349		Work Comp Loading Clearing	-3,474,864	2633490000	1	-3,474,864	Labor	ELabor	(3,226,946)	(2,836,363)	(195,405)	(189,697)	(5,481)	GLabor	(247,918)	(223,666)	(24,252)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	263349	45400	Work Comp Loading Clear NMC	-12,338	2633535400	1	-12,338	Labor	ELabor	(11,458)	(10,071)	(694)	(674)	(19)	GLabor	(880)	(794)	(86)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264110		Share the Car Costs	0	2641100000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264210		Transportation Costs	20,108,260	2642100000	1	20,108,260	Customer Bills	ECustomerMN/SD/ND	16,131,067	14,148,091	1,013,112	969,832	32	GCustomerMN/SD/ND	3,977,193	3,586,899	390,294

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Company	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264260		Transportation Clearings	-20,010,916	2642600000	1	-20,010,916	Customer Bills	ECustomerMN/SD/ND	(16,052,977)	(14,079,600)	(1,008,207)	(965,137)	(32)	GCustomerMN/SD/ND	(3,957,939)	(3,569,535)	(388,404)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264290		Hazardous Waste Costs	0	2642900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264380		Testing Costs	0	2643800000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264470		PEM Costs	0	2644700000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264560		E & S Costs	0	2645600000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264830		Constr Support Costs	0	2648300000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	264920		Trouble Op Support Costs	0	2649200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265290		Payroll Related Costs	85,418	2652900000	1	85,418	Labor	ELabor	79,324	69,722	4,803	4,663	135	GLabor	6,094	5,498	596
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265380		PMS Costs	0	2653800000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265470		Constr Holding Costs	0	2654700000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265560		Constr Elec Util Costs	0	2655600000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265650		Constr Special Costs	0	2656500000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265721		Facilities Costs	12,551,955	2657210000	1	12,551,955	Labor	ELabor	11,656,423	10,245,552	705,843	685,227	19,800	GLabor	895,532	807,929	87,603
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265722		Facilities Clearings	-12,552,146	2657220000	1	-12,552,146	Labor	ELabor	(11,656,601)	(10,245,709)	(705,854)	(685,238)	(19,800)	GLabor	(895,545)	(807,941)	(87,604)
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265740		Aircraft Costs	0	2657400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18400	Clearing Accounts	265830		I/T Costs	0	2658300000	1	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18500	Temporary Facilities	266100		Temporary Facilities	0	2661000000	1	0	Electric	ECustomerMN/SD/ND	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	225150		LT Tax Rec-MN R&E Credit	-4,680	2251500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	225210		FIN 48-LT Fed Inc Tax Rec	0	2252100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	225300		FIN 48-LT Interest Rec	26,303	2253000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	225305		Inc Tax Audit: LT Interest Rec	1,110	2253050000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	225900		Claims Receivable	0	2259000000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	226300		Contracts Receivable	2,510,937	2263000000	1	2,510,937	Electric	ECustomerMN/SD/ND	2,510,937	2,202,270	157,699	150,963	5	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	226301		Contract Receivable-Contra	-852,743	2263010000	1	-852,743	Electric	ECustomerMN/SD/ND	(852,743)	(747,916)	(53,557)	(51,269)	(2)	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	226865		Notes Receivable - CIP Loans	0	2268650000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	248360		Low Income Discounts-Elec	957,998	2483600000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	268110		Def DR-DMS Projects	0	2681100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	268140		Def DR-Highway Projects	0	2681400000	1	0	Electric	ECustomerMN/SD/ND	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	268200		Def DR-Debt Shelf Regist 1	23,304	2682000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	268212		Debt Shlef Registar III	0	2682120000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	268214		DD-Debt Issuance Expense	12,983	2682140000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18600	Misc Deferred Debits	268899		DD -Feeder System Convsn	0	2688990000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	150427		MN E Rate Case Current	1,015,348	1504270000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	150428		MN G Rate Case Current	307,115	1504280000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	150435		ND E Rate Case Current	187,333	1504350000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	150436		SD E Rate Case Current	41,246	1504360000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248404		NSPM Elec Rate Case-MN	0	2484040000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248404	2008	2008 NSPM Elec Rate Case MN	597,679	2484042008	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248404	2010	NSPM Elec Rate Case MN	1,202,972	2484042010	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248404	9999	MN E Rate Case Contra	-1,015,348	2484049999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248405		NSPM Gas Rate Case-MN	0	2484050000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248405	2006	MN 2006 Gas Rate Case	0	2484052006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248405	2009	2009 NSPM Gas Rate Case	944,916	2484052009	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248405	9999	NSP Mn Gas Rate Case Contra	-307,115	2484059999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248406		NSPM Gas Rate Case-ND	0	2484060000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248406	2006	ND 2006 Gas Rate Case	0	2484062006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248417	2007	NSPM ND 07El Rate	29,823	2484172007	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248417	2010	2010 NSPM Elec Rate Case ND	391,510	2484172010	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248417	9007	2007 ND Elec Rate Case Reserve	-29,434	2484179007	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248417	9999	NSP ND Elec Rate Case Contra	-187,333	2484179999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248418		NSPM SD Elec Rate Case	190,121	2484180000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248418	2011	2011 NSPM SD Elec Rate Case	42,536	2484182011	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248418	9999	NSP SD Elec Rate Case Contra	-41,246	2484189999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248492	2007	FERC Case ER07-1415- MN	0	2484922007	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	18620	Def DR-Rate Case Expense	248492	2010	2010 FERC NSPM Rate Case	0	2484922010	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	327100		A/P Salaries and Wages	-9,832,466	3271000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	327500		A/P Payroll Advances	1,427	3275000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	327900		A/P Net Payrolls	-50,314	3279000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	328700		A/P Wage Assignments	79	3287000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	331100		A/P Severance	-3,136	3311000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	331100	3	A/Pay Severnce-GO	0	3311000003	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	331500		A/P Union Severance	0	3315000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	332000		Customer Care Severance	-606,567	3320000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	333900		Exec PSP - Current	-50,346	3339000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	333925		A/P Cash Retention	-324,923	3339250000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	334300		A/P Non Union Incentive Plan	-11,515,743	3343000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	334310		A/P Union Incentive Plan	-443,198	3343100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	337100		A/P Vacation Liability	-21,710,702	3371000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	337100	45400	A/P Vacation Liability NMC	-3,520,444	3371045400	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	337900		A/P 401K - Co Match	-2,452,349	3379000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	337900	1157	A/P 401K Employer Ret Contrib	-483,003	3379001157	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	337900	99	A/P 401K - Co Match	0	3379000099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341410		A/P-Child Support	0	3414100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341410	99	A/P-Child Support	0	3414100099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341440		A/P-Credit Union	0	3414400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341440	99	A/P-Credit Union	0	3414400099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341470		A/P-Dependent Life Insurance	0	3414700000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341470	99	A/P-Dependent Life Insurance	0	3414700099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341500		A/P - Final Payroll Checks	-5,503	3415000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341510		A/P-Employee Accident Insuranc	0	3415100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341530		A/P-Employee Savings Bonds	367	3415300000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341530	99	A/P-Employee Savings Bonds	0	3415300099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341560		A/P-Employee Union Dues	25,268	3415600000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341560	99	A/P-Employee Union Dues	0	3415600099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341590		A/P-Employee United Way Fund	-35,020	3415900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341590	99	A/P-Employee United Way Fund	0	3415900099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341650		A/P-Employee Healthcare Exp	0	3416500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341650	99	A/P-Employee Healthcare Exp	0	3416500099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

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Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsld Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341680		A/P-LT Disability Insurance	0	3416800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341680	99	A/P-LT Disability Insurance	0	3416800099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341710		A/P-Major Medical Liability	0	3417100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341710	99	A/P-Major Medical Liability	0	3417100099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341770		A/P-Supplemental Life Ins	0	3417700000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341770	99	A/P-Supplemental Life Ins	0	3417700099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	341890		A/P-401K Prog - Withholding	-311,921	3418900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342380		Credit Union	0	3423800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342380	99	Credit Union	0	3423800099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342430		A/P-Union Welfare Fund	-3,027,391	3424300000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342430	99	A/P-Union Welfare Fund	0	3424300099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342440		A/P-P/R Empl Political Fund	10	3424400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342440	99	A/P-P/R Empl Political Fund	0	3424400099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342441		A/P-P/R Empl Political Interes	0	3424410000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342445		A/P 401K	0	3424450000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342445	99	A/P 401K	0	3424450099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342450		A/P-A/P Sterling 401K DDLT	-1,777	3424500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342460		A/P-Flex Spend-CC & Hlthcr	-383,248	3424600000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342462		A/P Payroll-Hlth Svng Acct HSA	60,936	3424620000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342465		A/P-Flex Spend/Transportation	-7,614	3424650000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342466		A/P-Exec Flex Spend Transport	-33	3424660000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342490		A/P-P/R Emp Auto Ins	-4,868	3424900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	342490	99	A/P-P/R Emp Auto Ins	0	3424900099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355112		A/P Purchased Gas	-33,698,420	3551120000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355212		A/P Purchased Power	-51,184,860	3552120000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355212	100	A/P Pur Pwr-Inadvertent Energy	120	3552120100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355213		A/P Financial Trading	-375,883	3552130000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355222		A/P Wheeling	-7,612,753	3552220000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355222	1000	A/P - MISO Rev Shr	-311,899	3552221000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355232		A/P - RTO - ISO	875	3552320000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355232	1000	A/P - RTO - ISO - MISO	-10,780,055	3552321000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355232	2000	A/P - RTO - ISO - PJM	-1,250,132	3552322000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355232	3000	A/P - RTO - ISO - NYISO	-639,710	3552323000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355232	4000	A/P - RTO - ISO - IESO	-9,547	3552324000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355232	7000	A/P - RTO-ISO-NEISO	-169,769	3552327000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355232	8000	A/P - RTO-ISO-ERCOT	-157,826	3552328000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355312	1000	A/P Unpaid Fuel	-10,473,502	3553121000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355312	2000	A/P Unpaid Freight	-12,706,089	3553122000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355316		A/P Accrd Fuel Pur	-2,164,482	3553160000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355400		A/P Heat Share	6	3554000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355400	3	A/P Heat Share - GO	-28,543	3554000003	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355400	5	A/P Heat Share - Fargo	-804	3554000005	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	355400	14	A/P Heat Share - Sal Army-SF	-1,319	3554000014	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	361110		A/P Unclaimed Checks	-37,175	3611100000	1	-37,175	Customer Bills	ECustomerMN/SD/ND	(29,822)	(26,156)	(1,873)	(1,793)	(0)	GCustomerMN/SD/ND	(7,353)	(6,631)	(722)
10	2011	10	Northern States Power - MN	23200	Accounts Payable	361210		A/P CSS Unclaimed Chks	-110,345	3612100000	1	-110,345	Customer Bills	ECustomerMN/SD/ND	(88,520)	(77,638)	(5,560)	(5,322)	(0)	GCustomerMN/SD/ND	(21,825)	(19,683)	(2,142)
10	2011	10	Northern States Power - MN	23200	Accounts Payable	361311		A/P Unclaimed UHC Checks	-4,092	3613110000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	361380		A/P HomeSmart	-70,977	3613800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365110		A/P Vouchers Payable	0	3651100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365110	100	A/P-Vouchered PSPT	-27,303,140	3651100100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365110	200	A/P-Contract PSPT	-4,678,041	3651100200	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365110	300	A/P-Rcp UnVouchered PSPT	-4,345,535	3651100300	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365111		ES A/P Vouchers Payable	-4,961,508	3651110000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365112	100	A/P-Vouchered-NMC	-12,189,884	3651120100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365112	200	A/P-Contracts-NMC	-3,928,359	3651120200	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365112	300	A/P-Unvouchered-NMC	-1,374,532	3651120300	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365112	400	A/P-Freight Liab-NMC	-841	3651120400	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365112	500	A/P-Tax Liab-NMC	1,090	3651120500	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365112	600	A/P-Spec Charges-NMC	-290	3651120600	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365120	3	A/P - Vouchers-Non P.A.S-GO	0	3651200003	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365120	51	A/P - Monticello	-22,983,564	3651200051	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365120	52	A/P - Prairie Island	-16,219,168	3651200052	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365120	99	A/P Voucher-Non-PAS	0	3651200099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170		A/P Unvouchered Invoices	0	3651700000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	100	A/P Unvouchered Inv-CF	3,359,442	3651700100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	105	A/P Unvouchered Inv-TU	-4,015,424	3651700105	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	115	A/P Unvouchered Inv-ES	-9,187,184	3651700115	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	120	A/P Unvouchered Inv-CE	-7,283	3651700120	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	125	A/P Unvouchered Inv-GC	-1,130,051	3651700125	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	130	A/P Unvouchered Inv-DU	-1,293,949	3651700130	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	135	A/P Unvouchered Inv-SS	-200,155	3651700135	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	140	A/P Unvouchered Inv-IT	-2,502,906	3651700140	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	145	A/P Unvouchered Inv-NG	-14,940,452	3651700145	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	155	A/P Unvouchered Inv-IW	-2,382,497	3651700155	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365170	160	A/P Unvouchered Inv-RR	-305,282	3651700160	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365180		A/P T&E Card	24,776	3651800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365220		A/P Pcard Liability	-998,625	3652200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365260		A/P MN Work Comp Assessment	-76,113	3652600000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365290	97	A/P Collision & Comprehensive	0	3652900097	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365470		A/P WAPA Accrual	-635,185	3654700000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365486		A/P CAPX 2020	0	3654860000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365530		A/P Retention Agreements	-1,173,811	3655300000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365530	1156	A/P Rention- NMC Stand Alone	-8,534	3655301156	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365650		A/P Curr Liab-Ubd Mesa Voucher	-28,233,101	3656500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365880		A/P Active Healthcare	-4,401,859	3658800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365880	1156	A/P Act Healthcare-NMC StandAl	4,006	3658801156	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365881		A/P Metropass	877	3658810000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	365900		A/P-IBNR Medical Claims	-1,098,949	3659000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	366140		A/P-Peace Energy-CR Balances	-18,367,205	3661400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

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Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	10	Northern States Power - MN	23200	Accounts Payable	366150		Loan Install Bill-CRS Ctrl A/P	147	3661500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	369000	200	A/P Miscellaneous	0	3690000200	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	369000	1000	A/P Misc XEM	0	3690001000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	23200	Accounts Payable	388500		FIN 48-Curr Interest Payable	-866,855	3885000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	370376		Other RL -Def Tax Cred and Int	-604,875	3703760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	371480		Customer Prepayments	32,887	3714800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	371480	105	Capital CIAC Prepayments	0	3714800105	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	371550		Deferred Revenue	-769,031	3715500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	373400		RDF Obligation Current	-13,629,745	3734000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	421050		Def Tax Credit & Interest	549,093	4210500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422610		DL AFUDC Pre-F Rate Rid-MERP	0	4226100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422614		DL AFUDC Pre-F Rate-B Pollut C	0	4226140000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422618		DL AFDC Pre F Rate Rider-TCR	0	4226180000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422618	1040	Minnesota - TCR	0	4226181040	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422618	1060	South Dakota - TCR	0	4226181060	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422624		DL AFUDC Pre-F Rate-Base-RES	0	4226240000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422626		Pre-funded AFUDC - CWIP	23,236,234	4226260000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422628		Pre-funded AFUDC-Plant	-23,232,858	4226280000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	422632		Pre-funded AFUDC-Amortization	3,513,788	4226320000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431110		Accrd Qualified Pension Costs	0	4311100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431110	99	Accrd Qualified Pension Costs	0	4311100099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431320		Accrd Postretire Med-FAS 106	0	4313200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431320	99	Accrd Postretire Med-FAS 106	0	4313200099	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431350		Accrd Postemployment-FAS 112	-18,343,667	4313500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431410		Def Comp Liabilities	-2,964,379	4314100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431420		Def Comp-Wealth Op	-3,800,844	4314200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431440		Accrued Nonqual Pension (SERP)	-5,644,090	4314400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431600		Exec PSP Long-Term	-88,813	4316000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	431600	1157	NMC LTI 2008 Units	-75,462	4316001157	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	432121		Nuc Waste Strat Coalition Fund	-36,242	4321210000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	432140		Renewable Resource Fund Oblig	-35,957,696	4321400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	432140	9999	Renew Resource Fnd Oblig-Contr	15,272,055	4321409999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	432145		RDF Due Customers	0	4321450000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433120		LT Payroll Tax Liability	-934,360	4331200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433180		Long-Term Lease Obligation	-28,119,366	4331800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433185		Residual Value Deficit Liab	-312,106	4331850000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433200		Deferred Revenue - ITC Grant	-2,962,072	4332000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433210		Landfill Power Escrow	-293,491	4332100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433230		Settlements	-82,702	4332300000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433355		Def CR-Customer Suspense	0	4333550000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433375		Def CR-Option Premiums	0	4333750000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433385		DC-Regulatory Reserve	-4,041,730	4333850000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433386		DC Reg Res-Contra	4,041,730	4333860000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433400	105	Def CR-JOA & RP Share on MTM	-13,238,195	4334000105	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433420		Def Cr - L/T Environmental	-1,230,897	4334200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433485		FIN 48-LT Interest Payable	-210,263	4334850000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433490		Inc Tax Audit: LT Interest Pay	-125,267	4334900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	433495		LT Tax Pay-MN R&E Credit	-119,137	4334950000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	434110		Def Income-IPP Contracts	-852,743	4341100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25300	Other Deferred Credits	434111		Contra-Def Income-IPP Contract	852,743	4341110000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370076		SD ECR Over Recover Current	-61,827	3700760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370077		RES Over Recover Current	-6,907,208	3700770000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370078		MCR Over Recover Current	-6,467	3700780000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370079		RDF Over Recover Current	-3,142,669	3700790000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370080		MERP Over Recover Current	-87,507	3700800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370081		SD TCR Over Recovery Current	-69,006	3700810000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370101		Low Income Elec - Current	-17,126	3701010000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370102		Low Income Gas - Current	-2,156,291	3701020000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370126		Nuclear Outage Amort - Current	-2,646,710	3701260000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370151		Other Reg - Income Tax Current	-306,054	3701510000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370176		MN Emissions Allow Current	-452,999	3701760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370178		ND Emissions Allow Current	-86,733	3701780000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370179		SD Emissions Allow Current	-34,141	3701790000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370326	100	RL-Misc FAS 133-RTL Gas Curr	-172,899	3703260100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370326	101	RL- FAS 133-Elec Hedges Curr	-3,436,995	3703260101	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370326	155	RL-Misc C20 Amort Current	-7,300,634	3703260155	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370341	1001	MN Asset Based MS	-67,116	3703411001	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370341	1002	MN Non-Asset Based MS CY	-77,601	3703411002	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370341	1003	MN Non-Asset Based MS PY	-2,795	3703411003	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370342	1001	ND Asset Based MS	-4,016	3703421001	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370342	1002	ND Non-Asset Based MS CY	-10,889	3703421002	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370342	1003	ND Non-Asset Based MS PY	-301	3703421003	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370343	1001	SD Asset Based MS	-10,984	3703431001	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370343	1002	SD Non-Asset Based MS CY	-4,756	3703431002	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370343	1003	SD Non-Asset Based MS PY	742	3703431003	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370377		RL Settlmt of NAH Payba Curr	-183,446	3703770000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370379		TCR Over Recover Current	-1,085,241	3703790000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370380		SEP G Over Recover Current	-6,825	3703800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370381		SEP E Over Recover Current	-54,123	3703810000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370395	2010	MN Service Quality	-85	3703952010	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370395	2011	MN Service Quality	-21,538	3703952011	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370450		DOE Nuc Waste Settlement	-22,999,810	3704500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	370450	1000	DOE Settlement - MN Retail	-5,418,534	3704501000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	373150	2000	Deferred Fuel ND	-2,749,080	3731502000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	373150	2500	Deferred Fuel MN	-2,074,571	3731502500	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	373150	3000	Deferred Fuel SD	-2,654,411	3731503000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	373154		SD FCA Carrying Charge	-214	3731540000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	373190		RL Transmission Formula Rate	-66,870	3731900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

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Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	421101		Income Tax Collected-Fed Contr	0	4211010000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	421101	4	Income Tax Collected-MN Contra	-76,254	4211010004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422340		Midwest Gas Transm Co-ND Refnd	-167	4223400000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422345		RL Settlmt of NAH/LCO Paybacks	-1,658,194	4223450000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422345	9999	RL Settlm of NAH Contra	183,446	4223459999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422490		Miscellaneous Pipeline Refunds	7,327	4224900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422592		NSPM SD TCR Rider	-73,187	4225920000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422592	9999	NSPM SD TCR Rider Contra	69,006	4225929999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422593		NSPM SD ECR Rider	-73,442	4225930000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422593	9999	SD ECR Over Recover Contra	61,827	4225939999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422594		RES Rider Over-Recoveries	-8,478,187	4225940000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422594	9999	RES Over Recover Contra	6,907,208	4225949999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422595		MCR Rider Over-Recoveries	-423,322	4225950000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422595	9999	MCR Over Recover Contra	6,467	4225959999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422596		TCR Rider Over-Recoveries	-1,730,434	4225960000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422596	9999	TCR Over Recover Contra	1,085,241	4225969999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422597		SEP Gas Rider Over-Recoveries	-12,094	4225970000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422597	9999	SEP G Over Recover Contra	6,825	4225979999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422598		SEP Elec Rider Over-Recoveries	-63,984	4225980000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422598	9999	SEP E Over Recover Contra	54,123	4225989999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422599		RDF Rider Over-Recoveries	-4,150,513	4225990000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422599	9999	RDF Over Recover Contra	3,142,669	4225999999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422600		Deferred MN MERP	-87,507	4226000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422600	9999	MERP Over Recover Contra	87,507	4226009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422710		Nuc Dec Fnd-Adj to Mkt-Ext Qua	-3,070,507	4227100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422710	1000	Nuc Dec Fnd-Mkt Adj-QX-Net G/L	42,235	4227101000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422711		NDF-Adj to Mkt Contra	3,070,507	4227110000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422711	1000	NDF-Mkt Adj-QX Contra	-42,235	4227111000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422720		Nuc Dec Fnd-Adj to Mkt-Ext NQ	-387,947	4227200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	422721		NDF-Mkt Adj-NQ Contra	387,947	4227210000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	423500		Settlements	-7,691,337	4235000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	423900		Low Income Discounts	-17,126	4239000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	423900	9999	Low Income Elec - Contra	17,126	4239009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	423910		Low Income Discounts-Gas	-2,703,459	4239100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	423910	9999	Low Income Gas - Contra	2,156,291	4239109999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424350		Nuclear Outage Acctg Chg	-5,161,084	4243500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424350	9999	Nuc Outage Amort Contra	2,646,710	4243509999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424380		Oth Reg-Income Tax	-290,751	4243800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424410		Oth Reg-MN Emission Allow	-884,787	4244100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424410	9999	Oth Reg-MN Emission All - Cont	452,999	4244109999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424460		Oth Reg-Whlsl Emission Allow	-59,532	4244600000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424490		Oth Reg-ND Emission Allow	-221,036	4244900000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424490	9999	Oth Reg-ND Emission All - Cont	86,733	4244909999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424520		Oth Reg-SD Emission Allow	-157,380	4245200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424520	9999	Oth Reg-SD Emission All - Cont	34,141	4245209999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424537		Reg Liab-Nuc Acc Depr Pre-ARO	-1,308,935,256	4245370000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424560	100	RL-Misc FAS 133-RTL Gas	0	4245600100	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	10	Northern States Power - MN	25400	Oth Regulatory Liab	424560	101	RL-Misc FAS 133-Elec Hedges	-548,499	4245600101	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	202007	ES Gen'l Nuclear Gen-NSP-MI	25400	Oth Regulatory Liab	424537		Reg Liab-Nuc Acc Depr Pre-ARO	-10,664,530	4245370000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291801	Nuc O&M Outage Costs 517 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	168,300	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291801	Nuc O&M Outage Costs 517 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	718,050	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291802	Nuc O&M Outage Costs 519 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	27,585	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291802	Nuc O&M Outage Costs 519 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	255,293	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291803	Nuc O&M Outage Costs 520 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	217,566	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291803	Nuc O&M Outage Costs 520 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	1,782,117	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291804	Nuc O&M Outage Costs 523 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	8,369	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291804	Nuc O&M Outage Costs 523 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	65,963	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291805	Nuc O&M Outage Costs 524 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	119,594	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291805	Nuc O&M Outage Costs 524 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	784,988	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291805	Nuc O&M Outage Costs 524 P	18230	Oth Regulatory Assets	243810	28	PI R28 O&M Outage Costs	1,258	2438100028	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291806	Nuc O&M Outage Costs 528 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	129,469	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291806	Nuc O&M Outage Costs 528 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	1,777,214	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291806	Nuc O&M Outage Costs 528 P	18230	Oth Regulatory Assets	243810	28	PI R28 O&M Outage Costs	115	2438100028	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291807	Nuc O&M Outage Costs 529 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	3,826	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291807	Nuc O&M Outage Costs 529 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	99,169	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291808	Nuc O&M Outage Costs 530 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	358,377	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291808	Nuc O&M Outage Costs 530 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	3,300,587	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291809	Nuc O&M Outage Costs 531 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	603,508	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291809	Nuc O&M Outage Costs 531 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	1,384,544	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291810	Nuc O&M Outage Costs 532 P	18230	Oth Regulatory Assets	243810	26	PI R26 O&M Outage Costs	440,251	2438100026	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291810	Nuc O&M Outage Costs 532 P	18230	Oth Regulatory Assets	243810	27	PI R27 O&M Outage Costs	2,886,778	2438100027	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291821	Nuc O&M Outage Costs 517 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291821	Nuc O&M Outage Costs 517 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	460,639	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291821	Nuc O&M Outage Costs 517 P	18230	Oth Regulatory Assets	243810	227	PI2 R227 O&M Outage Costs	22,849	2438100227	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291822	Nuc O&M Outage Costs 519 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291822	Nuc O&M Outage Costs 519 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	126,652	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291823	Nuc O&M Outage Costs 520 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291823	Nuc O&M Outage Costs 520 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	1,100,134	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291824	Nuc O&M Outage Costs 523 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291824	Nuc O&M Outage Costs 523 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	41,989	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291825	Nuc O&M Outage Costs 524 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291825	Nuc O&M Outage Costs 524 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	574,740	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291825	Nuc O&M Outage Costs 524 P	18230	Oth Regulatory Assets	243810	227	PI2 R227 O&M Outage Costs	62,023	2438100227	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291826	Nuc O&M Outage Costs 528 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291826	Nuc O&M Outage Costs 528 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	2,982,427	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291826	Nuc O&M Outage Costs 528 P	18230	Oth Regulatory Assets	243810	227	PI2 R227 O&M Outage Costs	43,744	2438100227	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291827	Nuc O&M Outage Costs 529 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291827	Nuc O&M Outage Costs 529 P	18230	Oth Regulatory Assets	243810	227	PI2 R227 O&M Outage Costs	1,151	2438100227	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	291828	Nuc O&M Outage Costs 530 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291828	Nuc O&M Outage Costs 530 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	4,897,961	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291828	Nuc O&M Outage Costs 530 P	18230	Oth Regulatory Assets	243810	227	PI2 R227 O&M Outage Costs	50,613	2438100227	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291829	Nuc O&M Outage Costs 531 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291829	Nuc O&M Outage Costs 531 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	572,550	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291829	Nuc O&M Outage Costs 531 P	18230	Oth Regulatory Assets	243810	227	PI2 R227 O&M Outage Costs	220,580	2438100227	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291830	Nuc O&M Outage Costs 532 P	18230	Oth Regulatory Assets	243810	225	PI R25 O&M Outage Costs	0	2438100225	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291830	Nuc O&M Outage Costs 532 P	18230	Oth Regulatory Assets	243810	226	PI 2R226 O&M Outage Costs	2,256,476	2438100226	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291830	Nuc O&M Outage Costs 532 P	18230	Oth Regulatory Assets	243810	227	PI2 R227 O&M Outage Costs	141,606	2438100227	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291841	Nuc O&M Outage Costs 517 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	70,748	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291841	Nuc O&M Outage Costs 517 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	2,757,085	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291841	Nuc O&M Outage Costs 517 M	18230	Oth Regulatory Assets	243810	426	MNGP R26 O&M Outage Costs	5,189	2438100426	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291842	Nuc O&M Outage Costs 519 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	10,799	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291842	Nuc O&M Outage Costs 519 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	274,316	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291843	Nuc O&M Outage Costs 520 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	118,339	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291843	Nuc O&M Outage Costs 520 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	3,031,409	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291844	Nuc O&M Outage Costs 523 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	2,714	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291844	Nuc O&M Outage Costs 523 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	-1,982	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291845	Nuc O&M Outage Costs 524 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	59,436	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291845	Nuc O&M Outage Costs 524 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	1,897,929	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291845	Nuc O&M Outage Costs 524 M	18230	Oth Regulatory Assets	243810	426	MNGP R26 O&M Outage Costs	4,085	2438100426	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291846	Nuc O&M Outage Costs 528 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	101,076	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291846	Nuc O&M Outage Costs 528 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	2,831,542	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291846	Nuc O&M Outage Costs 528 M	18230	Oth Regulatory Assets	243810	426	MNGP R26 O&M Outage Costs	308,041	2438100426	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291847	Nuc O&M Outage Costs 529 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	0	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291848	Nuc O&M Outage Costs 530 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	277,107	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291848	Nuc O&M Outage Costs 530 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	7,266,081	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291848	Nuc O&M Outage Costs 530 M	18230	Oth Regulatory Assets	243810	426	MNGP R26 O&M Outage Costs	26,723	2438100426	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291849	Nuc O&M Outage Costs 531 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	46,110	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291849	Nuc O&M Outage Costs 531 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	1,371,793	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291850	Nuc O&M Outage Costs 532 M	18230	Oth Regulatory Assets	243810	424	MNGP R24 O&M Outage Costs	332,639	2438100424	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291850	Nuc O&M Outage Costs 532 M	18230	Oth Regulatory Assets	243810	425	MT R25 O&M Outage Costs	8,209,253	2438100425	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	291850	Nuc O&M Outage Costs 532 M	18230	Oth Regulatory Assets	243810	426	MNGP R26 O&M Outage Costs	15,327	2438100426	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	331060	ES NSPM Gen Control & Disp	14300	Other Accounts Receivable	129300		A/R Other Sundry-Public	80	1293000000	1	80	Customer Bills	ECustomerMN/SD/ND	64	56	4	4	0	GCustomerMN/SD/ND	16	14	2
10	2011	452203	Home Smart Sub MN NU4171	23200	Accounts Payable	365170	130	A/P Unvouchered Inv-DU	-4,714	3651700130	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	18230	Oth Regulatory Assets	241100		FAS 109 AFDC in Plant-Fed	120,935,032	2411000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	18230	Oth Regulatory Assets	241100	4	FAS 109 AFDC in Plnt-MN	33,310,936	2411000004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	18230	Oth Regulatory Assets	241100	6	FAS 109 AFDC in Plnt-ND	695,608	2411000006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	18600	Misc Deferred Debits	225101		Long_term Federal Inc Tax Rec	8,041	2251010000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	18600	Misc Deferred Debits	225102	4	LT State Income Tax Rec-MN	38,935	2251020004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	18600	Misc Deferred Debits	225102	6	LT State Income Tax Rec-ND	297	2251020006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25300	Other Deferred Credits	421050		Def Tax Credit & Interest	-574,626	4210500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25300	Other Deferred Credits	433476		Long-Term Federal Inc Tax Pay	-1,671,919	4334760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25300	Other Deferred Credits	433477	4	LT State Income Tax Pay-MN	-19,171	4334770004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25300	Other Deferred Credits	433477	6	LT State Income Tax Pay-ND	-10,919	4334770006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25300	Other Deferred Credits	433481	4900	FIN 48 LT Fed Inc Tax:Perm	91,042	4334814900	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25300	Other Deferred Credits	433482	4904	FIN 48-LT St Inc Tax-MN:Perm	-379,332	4334824904	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25400	Oth Regulatory Liab	421100		Income Tax Collected-Fed	-24,885,690	4211000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25400	Oth Regulatory Liab	421100	4	Income Tax Collected-MN	-498,607	4211000004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25400	Oth Regulatory Liab	421100	6	Income Tax Collected-ND	-2,612,411	4211000006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25400	Oth Regulatory Liab	421500		ITC Deferrals-Fed	-17,684,188	4215000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25400	Oth Regulatory Liab	421500	4	ITC Deferrals-MN	-4,872,104	4215000004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601905	CF NSPM Taxes Ele	25400	Oth Regulatory Liab	421500	6	ITC Deferrals-ND	-102,369	4215000006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	18230	Oth Regulatory Assets	241100		FAS 109 AFDC in Plant-Fed	2,033,411	2411000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	18230	Oth Regulatory Assets	241100	4	FAS 109 AFDC in Plnt-MN	560,163	2411000004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	18230	Oth Regulatory Assets	241100	6	FAS 109 AFDC in Plnt-ND	11,740	2411000006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	18600	Misc Deferred Debits	225101		Long_term Federal Inc Tax Rec	-1,681	2251010000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25300	Other Deferred Credits	421050		Def Tax Credit & Interest	-39,878	4210500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25300	Other Deferred Credits	433476		Long-Term Federal Inc Tax Pay	-93	4334760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25400	Oth Regulatory Liab	421100		Income Tax Collected-Fed	-2,022,031	4211000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25400	Oth Regulatory Liab	421100	4	Income Tax Collected-MN	-122,122	4211000004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25400	Oth Regulatory Liab	421100	6	Income Tax Collected-ND	-286,155	4211000006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25400	Oth Regulatory Liab	421500		ITC Deferrals-Fed	-1,728,416	4215000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25400	Oth Regulatory Liab	421500	4	ITC Deferrals-MN	-476,204	4215000004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601910	CF NSPM Taxes Gas	25400	Oth Regulatory Liab	421500	6	ITC Deferrals-ND	-10,018	4215000006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601915	CF NSPM Taxes Common	18230	Oth Regulatory Assets	244810		Nuc DCM-Ext Q-Adj to Mkt-Def T	854,829	2448100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601915	CF NSPM Taxes Common	18230	Oth Regulatory Assets	244820		Nuc DCM-Ext NQ-Adj to Mkt-Df T	141,118	2448200000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601915	CF NSPM Taxes Common	25300	Other Deferred Credits	421050		Def Tax Credit & Interest	0	4210500000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601915	CF NSPM Taxes Common	25300	Other Deferred Credits	433481	4900	FIN 48 LT Fed Inc Tax:Perm	-2,513,543	4334814900	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601915	CF NSPM Taxes Common	25300	Other Deferred Credits	433482	4904	FIN 48-LT St Inc Tax-MN:Perm	-5,983	4334824904	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601915	CF NSPM Taxes Common	25300	Other Deferred Credits	433482	4906	FIN 48-LT St Inc Tax-ND:Perm	-130	4334824906	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25300	Other Deferred Credits	433476		Long-Term Federal Inc Tax Pay	-4,932	4334760000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25300	Other Deferred Credits	433477	4	LT State Income Tax Pay-MN	-197	4334770004	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25300	Other Deferred Credits	433477	6	LT State Income Tax Pay-ND	-6	4334770006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25300	Other Deferred Credits	433481	4900	FIN 48 LT Fed Inc Tax:Perm	-195,612	4334814900	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25300	Other Deferred Credits	433482	4904	FIN 48-LT St Inc Tax-MN:Perm	337,683	4334824904	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25300	Other Deferred Credits	433482	4906	FIN 48-LT St Inc Tax-ND:Perm	-553	4334824906	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25400	Oth Regulatory Liab	421100		Income Tax Collected-Fed	1,923	4211000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	601975	CF NSPM Taxes Non-Regulat	25400	Oth Regulatory Liab	421100	6	Income Tax Collected-ND	-1,923	4211000006	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	603013	CF NSPM A/R Captive Insurar	14300	Other Accounts Receivable	127910	3000	A/R Captive Insurance	19,123	1279103000	1	19,123	Labor	ELabor	17,759	15,609	1,075	1,044	30	GLabor	1,364	1,231	133
10	2011	605620	CF Oth A/RSundriesPublic Mir	14300	Other Accounts Receivable	129300		A/R Other Sundry-Public	0	1293000000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	605630	CF OthA/RSundriesHighwy Re	14300	Other Accounts Receivable	128100		A/R Highway Relocations	0	1281000000	1	0	Electric	ECustomerMN/SD/ND	-	-	-	-	-	N/A	-	-	-
10	2011	605640	CF OthA/R Sundries Constr Pr	14300	Other Accounts Receivable	128300		A/R Construction Clearing	20,268	1283000000	1	20,268	Customer Bills	ECustomerMN/SD/ND	16,259	14,260	1,021	978	0	GCustomerMN/SD/ND	4,009	3,615	393
10	2011	605650	CF OthA/RSundriesCntrl Acct6	14300	Other Accounts Receivable	125900		A/R Sundries	0	1259000000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	605650	CF OthA/RSundriesCntrl Acct6	14300	Other Accounts Receivable	129500		A/R Other Billing W/O	121,750	1295000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	605660	CF OthA/R Sundries Worker C	14300	Other Accounts Receivable	127900		A/R Worker Comp-ASU	0	1279000000	1	0	Labor	ELabor	-	-	-	-	-	GLabor	-	-	-
10	2011	605806	CF NSPM MP Tenant Imp	14300	Other Accounts Receivable	129300		A/R Other Sundry-Public	0	1293000000	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	630000	DD DMS Projects	18600	Misc Deferred Debits	268110		Def DR-DMS Projects	0	2681100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

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Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
10	2011	630600	RA CIP Gas Incentive	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	0	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631300	RA Conservation MN Elec	18230	Oth Regulatory Assets	150051		Curr RA CIP/DSM Electric	1,662,891	1500510000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631300	RA Conservation MN Elec	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	-6,129,426	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631300	RA Conservation MN Elec	18230	Oth Regulatory Assets	241900	9999	RA DSM Elec - Concurrent	8,376,965	2419009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631300	RA Conservation MN Elec	18600	Misc Deferred Debits	150051	6300	Curr RA CIP/DSM Elec Incent	20,804,049	1500516300	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631300	RA Conservation MN Elec	18600	Misc Deferred Debits	241900	6300	DD-NSPMN Elec Incentive	53,839,863	2419006300	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631300	RA Conservation MN Elec	18600	Misc Deferred Debits	241900	9997	CIP/DSM Elec Incentive Contra	-23,911,818	2419009997	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631300	RA Conservation MN Elec	25400	Oth Regulatory Liab	370426		Curr RL CIP/DSM Elec	-6,932,087	3704260000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631400	RA Conservation ND Electric	18230	Oth Regulatory Assets	150051		Curr RA CIP/DSM Electric	165,731	1500510000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631400	RA Conservation ND Electric	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	375,607	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631400	RA Conservation ND Electric	18230	Oth Regulatory Assets	241900	9999	RA DSM Elec - Concurrent	-165,731	2419009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631440	ND DSM ARRA Elec	18230	Oth Regulatory Assets	150051		Curr RA CIP/DSM Electric	54,929	1500510000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631440	ND DSM ARRA Elec	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	127,668	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631440	ND DSM ARRA Elec	18230	Oth Regulatory Assets	241900	9999	RA DSM Elec - Concurrent	-54,929	2419009999	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631450	ND DSM ARRA Gas	18230	Oth Regulatory Assets	150052		Curr RA CIP/DSM Gas	181,563	1500520000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631450	ND DSM ARRA Gas	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	375,258	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631450	ND DSM ARRA Gas	18230	Oth Regulatory Assets	241900	9998	CIP/DSM Gas - Contra	-181,563	2419009998	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631500	RA Conservation Gas	18230	Oth Regulatory Assets	150052		Curr RA CIP/DSM Gas	0	1500520000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631500	RA Conservation Gas	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	-2,429,199	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631500	RA Conservation Gas	18230	Oth Regulatory Assets	241900	9998	CIP/DSM Gas - Contra	1,394,120	2419009998	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631500	RA Conservation Gas	18600	Misc Deferred Debits	150052	6500	Curr RA CIP/DSM Gas Incent	569,761	1500526500	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631500	RA Conservation Gas	18600	Misc Deferred Debits	241900	6500	DD-NSPMN Gas Incentive	3,124,418	2419006500	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631500	RA Conservation Gas	18600	Misc Deferred Debits	241900	9996	CIP/DSM Gas Incentive Contra	-743,954	2419009996	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631500	RA Conservation Gas	25400	Oth Regulatory Liab	370427		Curr RL CIP/DSM Gas	-1,219,926	3704270000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	631800	DD Install CIAC	18600	Misc Deferred Debits	268180		Def DR-Install CIAC	132	2681800000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	632300	RA Gas CIP Tracker A	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	0	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	632600	RA SD CIP Expense	18230	Oth Regulatory Assets	241900		Conservation and DSM Programs	0	2419000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	633200	RA Renew Res Fund	18230	Oth Regulatory Assets	242300		Deferred Renew Resource Costs	182,500,000	2423000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	633900	RA SD Adjustment	18230	Oth Regulatory Assets	243100		Mn Commission Accounting Adj	4,823,635	2431000000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422610		DL AFUDC Pre-F Rate Rid-MERP	0	4226100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422612		DL AFUDC PreF Rate Rid-Mercury	0	4226120000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422614		DL AFUDC Pre-F Rate-B Pollut C	0	4226140000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422618		DL AFDC Pre F Rate Rider-TCR	0	4226180000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422618	1040	Minnesota - TCR	0	4226181040	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422618	1060	South Dakota - TCR	0	4226181060	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422622		DL AFDC Pre-F FERC Trans	0	4226220000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	638010	DL AFC Pre-Fd FERC-Cryng (	25300	Other Deferred Credits	422624		DL AFUDC Pre-F Rate-Base-RES	0	4226240000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	804100	ND Econ Develop-Electric	14300	Other Accounts Receivable	129300	97	A/R Other Sundry-Public	0	1293000097	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	847502	A/R T-Study RES MN ET561.6	14300	Other Accounts Receivable	129300		A/R Other Sundry-Public	29,848	1293000000	1	29,848	Customer Bills	ECustomerMN/SD/ND	23,945	21,001	1,504	1,440	0	GCustomerMN/SD/ND	5,904	5,324	579
10	2011	847504	A/R T-Study CBED MN ET561	14300	Other Accounts Receivable	129300		A/R Other Sundry-Public	2	1293000000	1	2	Customer Bills	ECustomerMN/SD/ND	1	1	0	0	0	GCustomerMN/SD/ND	0	0	0
10	2011	847556	A/R Transm NSPMN ET560	14300	Other Accounts Receivable	129300		A/R Other Sundry-Public	140,651	1293000000	1	140,651	Customer Bills	ECustomerMN/SD/ND	112,832	98,961	7,086	6,784	0	GCustomerMN/SD/ND	27,819	25,089	2,730
10	2011	889055	Transm NSPM FERC Old 561.	14300	Other Accounts Receivable	129300		A/R Other Sundry-Public	1,072	1293000000	1	1,072	Customer Bills	ECustomerMN/SD/ND	860	754	54	52	0	GCustomerMN/SD/ND	212	191	21
10	2011	899019	CE Missing Time NSPM A&G	18400	Clearing Accounts	265355		P/R Clrg-No Accts	219	2653550000	1	219	Labor	ELabor	204	179	12	12	0	GLabor	16	14	2
10	2011	999019	NS General - NSPM	13100	Cash	111100	97	In Banks and on Hand	0	1111000097	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999019	NS General - NSPM	14300	Other Accounts Receivable	129300	97	A/R Other Sundry-Public	0	1293000097	1	0	Customer Bills	ECustomerMN/SD/ND	-	-	-	-	-	GCustomerMN/SD/ND	-	-	-
10	2011	999019	NS General - NSPM	23200	Accounts Payable	365290	97	A/P Collision & Comprehensive	0	3652900097	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422610		DL AFUDC Pre-F Rate Rid-MERP	0	4226100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422612		DL AFUDC PreF Rate Rid-Mercury	0	4226120000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422618		DL AFDC Pre F Rate Rider-TCR	0	4226180000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422610		DL AFUDC Pre-F Rate Rid-MERP	0	4226100000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422612		DL AFUDC PreF Rate Rid-Mercury	0	4226120000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422618		DL AFDC Pre F Rate Rider-TCR	0	4226180000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422622		DL AFDC Pre-F FERC Trans	0	4226220000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422624		DL AFUDC Pre-F Rate-Base-RES	0	4226240000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422626		Pre-funded AFUDC - CWIP	-26,546,093	4226260000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422628		Pre-funded AFUDC-Plant	-101,812,074	4226280000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-
10	2011	999515	NS NSPM Net Plant - Electric	25300	Other Deferred Credits	422632		Pre-funded AFUDC-Amortization	7,462,951	4226320000	0	0	N/A	N/A	-	-	-	-	-	N/A	-	-	-

P9-7K

Company (	Posting	Bus Unit C	Bus Unit Desc	AC21 FER	AC21 FERC Desc	Obj Acct	Subsid Acc	Posting Acct Desc	13 Month Averag	Acct Key	Include?	Include Amt	Method	Elec Juris Method	Elec Amt	MN	ND	SD	Whls	Gas Juris Method	Gas Amt	MN	ND
								TOTAL	125,486,197			5,036,070			4,545,643						490,427		

Northern States Power (MN)
Allocation Tables - 2011 Actuals

P9-7L

	MN	ND	SD	WHLSL	Total
omerMN/ND	3.7528%	96.2472%	0.0000%	0.0000%	100.0000%
ustomerMN/SD	8.7775%	0.0000%	91.2225%	0.0000%	100.0000%
ECustomerMN/SD/ND	87.7071%	6.2805%	6.0122%	0.0002%	100.0000%
ECustomerND/SD	6.2776%	47.8841%	45.8383%	0.0000%	100.0000%
EDemandProd	88.3621%	5.7511%	5.7712%	0.1156%	100.0000%
EDemandTran	88.3621%	5.7511%	5.7712%	0.1156%	100.0000%
EDirectMN	100.0000%	0.0000%	0.0000%	0.0000%	
EDirectND	0.0000%	100.0000%	0.0000%	0.0000%	
EDirectSD	0.0000%	0.0000%	100.0000%	0.0000%	
EEnergy	88.0113%	6.2199%	5.6539%	0.1149%	100.0000%
ETwoFactorAlloc	88.1631%	5.9119%	5.8445%	0.0805%	100.0000%
ELabor	87.8962%	6.0554%	5.8785%	0.1699%	
E639000Alloc	99.3300%	4.1200%	-3.4500%	0.0000%	100.0000%
E Open Line	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
E Open Line	0.0000%	0.0000%	0.0000%	0.0000%	
GCommodityStudy	88.3864%	11.6136%	0.0000%	0.0000%	100.0000%
GCustomerMN/ND	22.7266%	77.2734%	0.0000%	0.0000%	100.0000%
GCustomerMN/SD	0.0000%	0.0000%	0.0000%	0.0000%	
GCustomerMN/SD/ND	90.1867%	9.8133%	0.0000%	0.0000%	
tomerSD/ND	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
mandStudy	88.8184%	11.1816%	0.0000%	0.0000%	100.0000%
GDesignDayDemand	89.4387%	10.5613%	0.0000%	0.0000%	
GDirectMN	100.0000%	0.0000%	0.0000%	0.0000%	
GDirectND	0.0000%	100.0000%	0.0000%	0.0000%	
GDirectSD	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
GLabor	90.2178%	9.7822%	0.0000%	0.0000%	
GLimitedFirm/Standby	100.0000%	0.0000%	0.0000%	0.0000%	
GLoadDispatch	89.4420%	10.5580%	0.0000%	0.0000%	100.0000%
GPGATrueUpStudy	85.7700%	14.2300%	0.0000%	0.0000%	100.0000%
GOpen Line	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
GOpen Line	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Source
2011 Actual Allocator Master List.xls

P9-7m

2011 Actual Utility Allocations

Method	Electric	Gas	Check
3 Factor	91.80%	8.20%	100.00%
Customer Bills	80.22%	19.78%	100.00%
Labor	92.87%	7.13%	100.00%
N/A	0.00%	0.00%	Logic
Electric	100.00%	0.00%	Logic
Gas	0.00%	100.00%	Logic

Source
2011 Actual Allocators Master List.xls

P9-7n

Northern States Power Company
Miscellaneous Debits & Credits PTD
$ 000's

	2 Factor	58.0600%	11.5600%	30.3800%	
		Production	Transmission	Distribution	Total
Total Company Miscellaneous Debits & Credits	4,545,643	2,639,200	525,476	1,380,966	4,545,643
MN Jurisdiction Miscellaneous Debits & Credits	4,052,936	2,353,135	468,519	1,231,282	4,052,936
ND Jurisdiction Miscellaneous Debits & Credits	251,198	145,845	29,038	76,314	251,198
SD Jurisdiction Miscellaneous Debits & Credits	240,953	139,897	27,854	73,202	240,953
Whls Jurisdiction Miscellaneous Debits & Credits	556	323	64	169	556

Values from
"Summary" tab

Allocator Source
2011 Allocators Master List.xls