

2011 Econ Development Adj

Template V1.2

Rate Base

Statement of Income

Operating Expenses:

	Period	Mn Co Electric												In Co Ga		Jur Electric				Jur Gas		
		Production				Transmission				Distribution				MN	ND	MN	ND	SD	Whls	MN	ND	
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls									
Fuel & Purchased Energy	Annual																					
Power Production	Annual																					
Transmission	Annual																					
Distribution	Annual																					
Customer Accounting	Annual																					
Customer Service & Information	Annual																					
Sales, Econ Dvlp & Other	Annual								199	199	199	199	12	12	17	133	50			0	12	
Administrative & General	Annual																					
Total Operating Expenses:	Annual	0	0	0	0	0	0	0	0	199	199	199	199	12	12	17	133	50	0	0	12	
Depreciation	Annual																					
Amortization	Annual																					
Taxes:																						
Property	Annual																					
Gross Earnings Tax	Annual																					
Deferred Income Tax & ITC	Annual																					
Payroll & other	Annual																					
Total Taxes:	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC	Annual																					

PF8-1

**NSP Mn Economic Development
Rate Case Adjustment
Actual Year 2011**

Recap of Electric Adjustment	Total Co	MN	ND	SD
O&M Reduction	(11,817)	(11,817)	-	-
ED Donation Inclusion	211,070	28,565	132,505	50,000
Net Adjustment to Econ Dev	199,253	16,748	132,505	50,000

Removal of non allowed ED program costs included in O&M
Inclusion of allowable ED donations

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2011 Actual
 Last Refresh
 3/5/2012
 Remove \$2.50 to (\$2.50)

Year	Utility Desc	CFR FERC Cd	Obj Acct Lvl 2 Desc BC26	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Lbr/Non-Lbr FERC Desc	Dec Post YTD	MN Juris	ND Juris	SD Juris	Business Unit Unallocated	Bus Unit Full Desc	BA Cd	Object Account	Allocated Posting Full Acct Desc	Subledger Cd	Subidgr Desc	Business Unit Allocated	Bus Unit Full Desc	
2011	Electric	426.1	42610 Dir Comm Rel and Econ Dev	Donations	Donations NL E	Minnesota	Non-Labor	689	689			811203 Econ Develop-Common MN SA9122	GP	723833 Charitable Contributions			0		0	811203 Econ Develop-Common MN SA9122	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	North Dakota	Non-Labor	3,943		3,943		804103 Com Gov & Reg Rel ND AG921	GP	723833 Charitable Contributions			0		0	804103 Com Gov & Reg Rel ND AG921	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	South Dakota	Non-Labor	5,969			5,969	805002 Com Gov Reg Relation SD AG921	GP	723833 Charitable Contributions			0		0	805002 Com Gov Reg Relation SD AG921	
2011	S/B Elec	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	South Dakota	Non-Labor	533			533	805002 Com Gov Reg Relation SD AG921	GP	723833 Charitable Contributions			0		0	805002 Com Gov Reg Relation SD AG921	
2011	Electric	426.1	42610 Dir Comm Rel and Econ Dev	Donations	Donations NL E	Minnesota	Non-Labor	7,639	7,639			811203 Econ Develop-Common MN SA9122	GP	723834 Community Sponsorships			0		0	811203 Econ Develop-Common MN SA9122	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	North Dakota	Non-Labor	50,646		50,646		804103 Com Gov & Reg Rel ND AG921	GP	723834 Community Sponsorships			0		0	804103 Com Gov & Reg Rel ND AG921	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	North Dakota	Non-Labor	0		0		804103 Com Gov & Reg Rel ND AG921	GP	723834 Community Sponsorships		995102 GP NS Lobbying NSPM - ND			0	804103 Com Gov & Reg Rel ND AG921	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	South Dakota	Non-Labor	29,365			29,365	805002 Com Gov Reg Relation SD AG921	GP	723834 Community Sponsorships			0		0	805002 Com Gov Reg Relation SD AG921	
2011	S/B Elec	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	South Dakota	Non-Labor	2,682			2,682	805002 Com Gov Reg Relation SD AG921	GP	723834 Community Sponsorships			0		0	805002 Com Gov Reg Relation SD AG921	
2011	Electric	426.1	42610 Dir Comm Rel and Econ Dev	Donations	Donations NL E	Minnesota	Non-Labor	48,802	48,802			811203 Econ Develop-Common MN SA9122	GP	723837 Economic Development-Contribut			0		0	811203 Econ Develop-Common MN SA9122	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	North Dakota	Non-Labor	77,916		77,916		804103 Com Gov & Reg Rel ND AG921	GP	723837 Economic Development-Contribut			0		0	804103 Com Gov & Reg Rel ND AG921	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	North Dakota	Non-Labor	0		0		804103 Com Gov & Reg Rel ND AG921	GP	723837 Economic Development-Contribut		995102 GP NS Lobbying NSPM - ND			0	804103 Com Gov & Reg Rel ND AG921	
2011	Electric	426.1	42610 NSPM Jurisdictional	Donations	Donations NL E	South Dakota	Non-Labor	88,074			88,074	805002 Com Gov Reg Relation SD AG921	GP	723837 Economic Development-Contribut			0		0	805002 Com Gov Reg Relation SD AG921	
2011	S/B Elec	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	South Dakota	Non-Labor	7,926			7,926	805002 Com Gov Reg Relation SD AG921	GP	723837 Economic Development-Contribut			0		0	805002 Com Gov Reg Relation SD AG921	
								324,184	57,130	132,505	134,549										

Cost Sharing Calculation:
 50% of Below The Line Donations Qualifying For Recovery State of Mn 28,565
 100% of Below The Line Donations Qualifying For Recovery State of ND 132,505
 50% of first \$100k of Below The Line Donations Qualifying For Recovery State of SD 50,000
Total Electric Adjustment 28,565 132,505 50,000

Year	Utility Desc	CFR FERC Cd	Obj Acct Lvl 2 Desc BC26	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Lbr/Non-Lbr FERC Desc	Dec Post YTD	MN Juris	ND Juris	SD Juris	Business Unit Unallocated	Bus Unit Full Desc	BA Cd	Object Account	Allocated Posting Full Acct Desc	Subledger Cd	Subidgr Desc	Business Unit Allocated	Bus Unit Full Desc	
2011	Gas	426.1	42610 Dir Comm Rel and Econ Dev	Donations	Donations NL G	Minnesota	Non-Labor	61	61			811203 Econ Develop-Common MN SA9122	GP	723833 Charitable Contributions			0		0	811203 Econ Develop-Common MN SA9122	
2011	Gas	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	North Dakota	Non-Labor	357		357		804103 Com Gov & Reg Rel ND AG921	GP	723833 Charitable Contributions			0		0	804103 Com Gov & Reg Rel ND AG921	
2011	S/B Elec	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	South Dakota	Non-Labor	0			0	805002 Com Gov Reg Relation SD AG921	GP	723833 Charitable Contributions			0		0	805002 Com Gov Reg Relation SD AG921	
2011	Gas	426.1	42610 Dir Comm Rel and Econ Dev	Donations	Donations NL G	Minnesota	Non-Labor	684	684			811203 Econ Develop-Common MN SA9122	GP	723834 Community Sponsorships			0		0	811203 Econ Develop-Common MN SA9122	
2011	Gas	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	North Dakota	Non-Labor	4,577		4,577		804103 Com Gov & Reg Rel ND AG921	GP	723834 Community Sponsorships			0		0	804103 Com Gov & Reg Rel ND AG921	
2011	Gas	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	North Dakota	Non-Labor	0		0		804103 Com Gov & Reg Rel ND AG921	GP	723834 Community Sponsorships		995102 GP NS Lobbying NSPM - ND			0	804103 Com Gov & Reg Rel ND AG921	
2011	S/B Elec	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	South Dakota	Non-Labor	0			0	805002 Com Gov Reg Relation SD AG921	GP	723834 Community Sponsorships			0		0	805002 Com Gov Reg Relation SD AG921	
2011	Gas	426.1	42610 Dir Comm Rel and Econ Dev	Donations	Donations NL G	Minnesota	Non-Labor	4,448	4,448			811203 Econ Develop-Common MN SA9122	GP	723837 Economic Development-Contribut			0		0	811203 Econ Develop-Common MN SA9122	
2011	Gas	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	North Dakota	Non-Labor	7,146		7,146		804103 Com Gov & Reg Rel ND AG921	GP	723837 Economic Development-Contribut			0		0	804103 Com Gov & Reg Rel ND AG921	
2011	Gas	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	North Dakota	Non-Labor	0		0		804103 Com Gov & Reg Rel ND AG921	GP	723837 Economic Development-Contribut		995102 GP NS Lobbying NSPM - ND			0	804103 Com Gov & Reg Rel ND AG921	
2011	S/B Elec	426.1	42610 NSPM Jurisdictional	Donations	Donations NL G	South Dakota	Non-Labor	0			0	805002 Com Gov Reg Relation SD AG921	GP	723837 Economic Development-Contribut			0		0	805002 Com Gov Reg Relation SD AG921	
								17,273	5,193	12,080	0										

Cost Sharing Calculation:
 50% of Below The Line Donations Qualifying For Recovery State of Mn 2,597
 100% of Below The Line Donations Qualifying For Recovery State of ND 12,080
 50% of first \$100k of Below The Line Donations Qualifying For Recovery State of SD 0
Total Gas Adjustment 2,597 12,080 0