

Enter Optional Worksheet Title in this Cell

Template V1.2

Period	Mn Co Electric												Mn Co Gas		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									
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																				
Prepays & Other	BOY																				
Prepays & Other	EOY																				
Operating Expenses:																					
Fuel & Purchased Energy	Annual																				
Power Production	Annual																				
Transmission	Annual																				
Distribution	Annual																				
Customer Accounting	Annual																				
Customer Service & Information	Annual																(27)	(2)	(2)	31	
Sales, Econ Dvlp & Other	Annual																				
Administrative & General	Annual																				
<b>Total Operating Expenses:</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27)</b>	<b>(2)</b>	<b>(2)</b>	<b>31</b>	<b>0</b>
Depreciation	Annual																				
Amortization	Annual																				
Taxes:																					
Property	Annual																				
Gross Earnings Tax	Annual																				
Deferred Income Tax & ITC	Annual																				
Payroll & other	Annual																				
<b>Total Taxes:</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
AFUDC	Annual																				
Tax Additions:																					
Nuclear Fuel Burn (ex D&D)	Annual																				
Nuclear Outage Accounting	Annual																				
Avoided Tax Interest	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Other Book Additions	Annual																				
<b>Total Tax Additions</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Tax Deductions:																					
Tax Depreciation & Removal	Annual																				
Manufacture Production Deduction	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Other Tax/Book Timing Differences	Annual																				
<b>Total Tax Deductions</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

B1-1a

Northern States Power Company, a Minnesota  
corporation

Electric Utility- State of South Dakota  
Docket No. EL09-\_\_\_\_\_

**Confidential Information Excised**

Costs provided by Mike Rodriguez & Darla Figoli  
Labor Loading Data provided by Brian Kochevar

Note 2: Allocation of Customer Accounting Adjustment  
to Minnesota/North Dakota/South Dakota  
based on 2008 Actual jurisdictional  
customer allocator

	Customers	%
MN	1,208,773	87.8375%
ND	86,789	6.3067%
SD	80,585	5.8558%
Total	1,376,147	100.0000%

B1-2



Tax Credits:												
State R&E Credits												
Other State Credits												
Federal Production Tax Credit (PTC)												
Other Federal Tax Credits												
<b>Total Tax Credits</b>	Annual	0	0	0	0	0	0	0	0	0	0	0
<b>Fuel Expenses</b>												
Coal & Rail Transport	Annual											
Gas for Generation	Annual											
Oil	Annual											
Nuclear & EOL	Annual											
Nuclear Disposal	Annual											
<b>Total Fuel Expenses</b>	Annual	0	0	0	0	0	0	0	0	0	0	0
<b>Purchased Power</b>												
Purchases	Annual											
Interchange	Annual											
<b>Total Purchased Power</b>	Annual	0	0	0	0	0	0	0	0	0	0	0
<b>Labor Related</b>												
Regular Payroll	Annual	0	0	0	0	0	0	0	0	0	0	0
Incentive Compensation	Annual											
Pension & Benefits	Annual											
<b>Total Labor &amp; Related</b>	Annual											
<b>Taxes</b>												
State Sales Tax Customer Billings	Annual											
Employer's Payroll Taxes	Annual											
All Other Operating Expenses	Annual											
Property Tax	Annual											
Gross Earnings Tax	Annual											
Federal Income Tax	Annual											
State Income Tax	Annual											
<b>Total Taxes</b>	Annual	0	0	0	0	0	0	0	0	0	0	0
<b>Retail Revenues</b>												
Actual Revenues	Annual											
Total Retail Revenues	Annual											
Retail (Computer Billed)	Annual											
Retail (Hand Billed)	Annual											
Assot & Non-Asset Based Adj	Annual											
Interdepartmental	Annual											
<b>Total Retail Related Revenues</b>	Annual	0	0	0	0	0	0	0	0	0	0	0
<b>Other Operating Revenues</b>												
Late Payment	Annual											
Connect and Trouble Charges	Annual											
CIP Incentive	Annual											
Rentals	Annual											
Interchange Production - Capacity	Annual											
Interchange Production - Energy	Annual											
Interchange Transmission - Capacity	Annual											
Interchange Ag - Decomm	Annual	(9,761)	(9,761)	(9,761)	(9,761)							
Sales for Resale - Non Asset	Annual								(8,465)	(553)	(501)	(241)
Sales for Resale - Asset	Annual											
Sales for Resale - Mkt Whole	Annual											
Production Associated Revenues	Annual											
MISO	Annual											
Point to Point Firm	Annual											
Services & Facilities	Annual											
Ancillary	Annual											
Distribution Associated Revenues	Annual											
Other	Annual											
JOA - Rev fr/to PSC	Annual											
<b>Total Other Operating Revenues</b>	Annual	(9,761)	(9,761)	(9,761)	(9,761)	0	0	0	0	(8,465)	(553)	(501)

B2-2

**Northern States Power Co - MN  
Electric Utility  
2008 Actual**

Adjustment Associated with the Interchange Decommissioning Amount included in the 2008 actual year data.

Adjustment to Other Electric Operating Revenue to remove amount in 2008 actual year data, account number 045601.

(9,760,554)

<u>MN Co</u>	<u>MN</u>	<u>ND</u>	<u>SD</u>	<u>WHSL</u>
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Interchange Decommissioning

(9,760,554)	(8,465,494)	(552,984)	(501,107)	(240,969)
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Elec Demand Allocator

Total Co	Mn St	ND	SD	WHSL
100.0000%	86.7317%	5.6655%	5.1340%	2.4688%

B2-3

jh

B2-4

XCEL ENERGY COMPANY (MM)  
ELECTRIC UTILITY - 2008  
2008 ACTUALS - YEAR END

FERC ACCT	DESCRIPTION	NSP ACCOUNT	BU REF	COS Ref	TOTAL
RETAIL REVENUES					
E456	OTHER ELEC REV - INTRCH AG DECOMM REV	045601		13	9,760,554

Enter Optional Worksheet Title in this Cell

Template V1.2

Period	Mn Co Electric												Mn Co Gas		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											
Plant Investment	BOY																						
Plant Investment	EOY																						
Depreciation Reserve	BOY																						
Depreciation Reserve	EOY																						
C.W.I.P.	BOY																						
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Prepays & Other	BOY																						
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<b>Operating Expenses:</b>																							
Fuel & Purchased Energy	Annual																						
Power Production	Annual																						
Transmission	Annual																						
Distribution	Annual																						
Customer Accounting	Annual																						
Customer Service & Information	Annual																						
Sales, Econ Dvlp & Other	Annual																						
Administrative & General	Annual																						
<b>Total Operating Expenses:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	448	(194)	(173)	(81)	0	0
Depreciation	Annual																						
Amortization	Annual																						
<b>Taxes:</b>																							
Property	Annual																						
Gross Earnings Tax	Annual																						
Deferred Income Tax & ITC	Annual																						
Payroll & other	Annual																						
<b>Total Taxes:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>AFUDC</b>	Annual																						
<b>Tax Additions:</b>																							
Nuclear Fuel Burn (ex D&D)	Annual																						
Nuclear Outage Accounting	Annual																						
Avoided Tax Interest	Annual																						
Open	Annual																						
Open	Annual																						
Open	Annual																						
Open	Annual																						
Open	Annual																						
Other Book Additions	Annual																						
<b>Total Tax Additions</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Tax Deductions:</b>																							
Tax Depreciation & Removal	Annual																						
Manufacture Production Deduction	Annual																						
Open	Annual																						
Open	Annual																						
Open	Annual																						
Other Tax/Book Timing Differences	Annual																						
<b>Total Tax Deductions</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

NORTHERN STATES POWER CO d/b/a XCEL ENERGY  
 ADJUSTMENT TO REMOVE WindSource - South Dakota 2008  
 FERC 555  
 YEAR ENDED 12-31-08

Original Data from O&M

CFR FERC Cd AC22	IS/BS Rpt Desc AC16	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	Sum of YE Fcst	Allocation Factor					Business Unit Unallocated Bus Unit Full Desc	Object Account Unallocated Posting Full Acct Desc
							MN	ND	SD	WHSL		
555	Purchased Power Elec	Purchased Power	Purchased Power-Wind NLE	MN/SD/ND	109,965,583	EEnergy	94,886,662	6,526,017	5,820,258	2,732,645	371120 CF-MN Energy Marketing	634000 Pur Pwr-Wind
			Purchased Power-Wind NLE	MN/SD/ND	3,260,691	EEnergy	2,813,572	193,509	172,582	81,028	371120 CF-MN Energy Marketing	634005 Pur Wind for Wind Recovery
			Purchased Power-Wind NLE	MN/SD/ND	3,056,408	EEnergy	2,637,301	181,386	161,770	75,952	371120 CF-MN Energy Marketing	634100 Pur Pwr - Wind CBED
<b>555 Total</b>					<b>116,282,683</b>		<b>100,337,536</b>	<b>6,900,912</b>	<b>6,154,610</b>	<b>2,889,625</b>		

ADJUSTMENT

Adjustment to Remove WindSource from the other Jurisdictions								(193,509)	(172,582)	(81,028)	
Adjustment to Move Windsource to MN	Check						447,119				
							447,119	(193,509)	(172,582)	(81,028)	

B3-2a

Info from Grover Mills & Mike Peppin FERC 555 Purchased Power

Utility Desc	CFR FER C Cd AC2	IS/BS Rpt Desc AC16	CFR FERC Desc AC22	Acct Desc	Reg Loc Desc BC6	YE Fcst	Business Unit Unallocated.Bus Unit Full Desc	Object Account Unallocated.Posting Full Acct Desc
Electric	555	Purchased Power Elec	Purchased Power	Purchased Power-Wind NL E	MN/SD/ND	109,965,583	371120 CF-MN Energy Marketing	634000 Pur Pwr-Wind
Electric	555	Purchased Power Elec	Purchased Power	Purchased Power-Wind NL E	MN/SD/ND	3,260,691	371120 CF-MN Energy Marketing	634005 Pur Wind for Wind Recovery
Electric	555	Purchased Power Elec	Purchased Power	Purchased Power-Wind NL E	MN/SD/ND	3,056,408	371120 CF-MN Energy Marketing	634100 Pur Pwr - Wind CBED
					Sum:	116,282,683		

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Business Unit: 371120 CF-MN Energy Marketing  Period / Date

Object/Subsidiary: 634005  Select/Skip To Thru Date: 12/31/2008

Ledger Type: AA General Ledger Actuals

Subledger: \*

Format |

Account Number	Account Description	General Ledger Actuals YTD Balance	General Ledger Actuals Period Balance	Level Of Detail	Posting Edit Code
634005	Pur Wind for Wind Recover	3,260,691.46	398,945.04	5	
634005.97	Pur Wind for Wind Recover			5	
634005.99	Pur Wind for Wind Recover			5	

B3-2c

Northern States Energy Company d/b/a Xcel Energy - State of Minnesota  
2008 Windsource Program Tracker - Schedule 7

**KWH**

100 kWh Block Sales	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	87,997	79,124	72,479	74,474	66,929	68,809	84,735	81,839	80,103	74,469	61,602	81,748	914,309
Com & Ind	<u>-9,163</u>	<u>39,827</u>	<u>26,254</u>	<u>29,541</u>	<u>27,579</u>	<u>26,666</u>	<u>40,499</u>	<u>34,815</u>	<u>50,351</u>	<u>36,941</u>	<u>31,982</u>	<u>32,584</u>	<u>367,878</u>
Total Blocks	78,835	118,952	98,733	104,015	94,509	95,475	125,235	116,654	130,454	111,409	93,583	114,332	1,282,187
YTD Wind kWh Sold	<b>7,883,455</b>	<b>19,778,617</b>	<b>29,651,955</b>	<b>40,053,488</b>	<b>49,504,362</b>	<b>59,051,896</b>	<b>71,575,356</b>	<b>83,240,799</b>	<b>96,286,227</b>	<b>107,427,148</b>	<b>116,785,495</b>	<b>128,218,716</b>	
<b>Program Generation</b>													
Invoiced Wind kWh Generated	7,415,433	6,728,455	6,221,276	6,335,021	6,668,409	6,148,116	6,859,834	5,788,158	8,268,618	9,750,239	9,459,681	12,479,957	92,123,197
REC kWh (1 REC = 1000 kWh)	<u>9,662,000</u>	<u>2,850,000</u>	<u>2,737,000</u>	<u>5,491,000</u>	<u>10,048,000</u>	<u>9,212,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000,000</u>
Total Wind kWh Generated	17,077,433	9,578,455	8,958,276	11,826,021	16,716,409	15,360,116	6,859,834	5,788,158	8,268,618	9,750,239	9,459,681	12,479,957	132,123,197
YTD Wind kWh Generated	<b>17,077,433</b>	<b>26,655,888</b>	<b>35,614,164</b>	<b>47,440,185</b>	<b>64,156,594</b>	<b>79,516,710</b>	<b>86,376,544</b>	<b>92,164,702</b>	<b>100,433,320</b>	<b>110,183,559</b>	<b>119,643,240</b>	<b>132,123,197</b>	
Monthly kWh (Over)/Under	9,193,978	-2,316,707	-915,062	1,424,488	7,265,535	5,812,582	-5,663,626	-5,877,285	-4,776,810	-1,390,681	101,333	1,046,737	3,904,481
YTD kWh (Over)/Under	9,193,978	6,877,271	5,962,209	7,386,697	14,652,232	20,464,814	14,801,188	8,923,903	4,147,093	2,756,411	2,857,745	3,904,481	
PTD kWh (Over)/Under	-11,297,505	-13,614,212	-14,529,274	-13,104,786	-5,839,252	-26,669	-5,690,295	-11,567,580	-16,344,390	-17,735,072	-17,633,739	-16,587,002	
Monthly Generation Capacity Factor	31.3%	30.4%	26.3%	27.7%	28.2%	26.9%	29.0%	24.5%	36.1%	41.2%	41.3%	52.7%	33.0%
YTD Generation Capacity Factor	31.3%	30.9%	29.3%	28.9%	28.8%	28.4%	28.5%	28.0%	28.9%	30.2%	31.2%	33.0%	

**Dollars**

Program Sales Revenue	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	\$310,736	\$279,265	\$255,851	\$262,989	\$236,524	\$243,093	\$299,232	\$288,886	\$282,747	\$262,874	\$217,455	\$288,576	\$3,228,229
Com & Ind	<u>-\$19,435</u>	<u>\$138,811</u>	<u>\$92,678</u>	<u>\$104,281</u>	<u>\$97,355</u>	<u>\$94,131</u>	<u>\$142,962</u>	<u>\$122,898</u>	<u>\$177,740</u>	<u>\$130,401</u>	<u>\$112,895</u>	<u>\$115,022</u>	<u>\$1,309,738</u>
Total Revenue	<b>\$291,301</b>	<b>\$418,076</b>	<b>\$348,529</b>	<b>\$367,270</b>	<b>\$333,879</b>	<b>\$337,225</b>	<b>\$442,194</b>	<b>\$411,784</b>	<b>\$460,487</b>	<b>\$393,275</b>	<b>\$330,350</b>	<b>\$403,597</b>	<b>\$4,537,968</b>
<b>Program Gen. Expense</b>													
Wind Contracts Payments	\$240,094	\$207,078	\$176,262	\$188,647	\$188,126	\$131,763	\$96,243	\$157,320	\$638,269	\$318,937	\$399,007	\$398,945	\$3,140,691
REC MWh Purchase, @ \$3.00	\$28,986	\$8,550	\$8,211	\$16,473	\$30,144	\$27,636	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
System Fuel Costs per kWh *	\$0.02495	\$0.02817	\$0.03366	\$0.02426	\$0.02797	\$0.02950	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
REC-Related Fuel Costs *	<u>\$0</u>												
Windsource Energy Costs	\$269,080	\$215,628	\$184,473	\$205,120	\$218,270	\$159,399	\$96,243	\$157,320	\$638,269	\$318,937	\$399,007	\$398,945	\$3,260,691
Admin. Labor	\$8,158	\$6,508	\$8,471	\$7,728	\$9,000	\$7,663	\$10,523	\$9,819	\$11,702	\$4,904	\$1,395	\$11,569	\$97,441
Marketing Expense	\$0	\$0	\$8	\$0	\$0	\$2,202	\$2,879	\$0	\$153	\$0	\$864	\$5,189	\$12,236
Admin. Other	<u>\$1,182</u>	<u>\$1,436</u>	<u>\$1,274</u>	<u>\$2,586</u>	<u>\$1,234</u>	<u>\$5,736</u>	<u>\$2,896</u>	<u>\$1,222</u>	<u>\$1,304</u>	<u>\$1,794</u>	<u>\$1,590</u>	<u>\$5,414</u>	<u>\$27,669</u>
Total Admin & Mktg	\$9,341	\$7,945	\$9,753	\$10,313	\$10,234	\$15,601	\$16,299	\$11,041	\$13,160	\$6,698	\$3,849	\$22,172	\$136,406
Gen Capacity Credit @ -\$0.00545	<u>-\$40,414</u>	<u>-\$36,670</u>	<u>-\$33,906</u>	<u>-\$34,526</u>	<u>-\$36,343</u>	<u>-\$33,507</u>	<u>-\$37,386</u>	<u>-\$31,545</u>	<u>-\$45,064</u>	<u>-\$53,139</u>	<u>-\$51,555</u>	<u>-\$68,016</u>	<u>-\$502,071</u>
Total Expense	<b>\$238,006</b>	<b>\$186,903</b>	<b>\$160,320</b>	<b>\$180,908</b>	<b>\$192,161</b>	<b>\$141,493</b>	<b>\$75,157</b>	<b>\$136,815</b>	<b>\$606,365</b>	<b>\$272,496</b>	<b>\$351,300</b>	<b>\$353,101</b>	<b>\$2,895,026</b>
Monthly Over/(Under) Recocery	\$53,295	\$231,173	\$188,209	\$186,362	\$141,718	\$195,732	\$367,037	\$274,969	-\$145,878	\$120,779	-\$20,950	\$50,496	\$1,642,942
<b>Interest Calculation</b>													
Beginning Balance	-\$912,754	-\$863,962	-\$635,902	-\$450,102	-\$265,203	-\$124,308	\$71,316	\$439,432	\$716,844	\$573,077	\$696,002	\$677,299	
Ending Bal (Begin+Over/Under)	-\$859,459	-\$632,789	-\$447,693	-\$263,740	-\$123,485	\$71,424	\$438,353	\$714,401	\$570,966	\$693,856	\$675,051	\$727,796	
Average Balance	-\$886,107	-\$748,376	-\$541,798	-\$356,921	-\$194,344	-\$26,442	\$254,835	\$576,917	\$643,905	\$633,466	\$685,527	\$702,548	
Prime Rate	6.00%	5.25%	5.25%	5.00%	5.00%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%	3.25%	
Days In Month	<u>31</u>	<u>29</u>	<u>31</u>	<u>30</u>	<u>31</u>	<u>30</u>	<u>31</u>	<u>31</u>	<u>30</u>	<u>31</u>	<u>30</u>	<u>31</u>	<u>366</u>
Monthly Interest	-\$4,503	-\$3,113	-\$2,409	-\$1,463	-\$823	-\$108	\$1,079	\$2,443	\$2,111	\$2,146	\$2,248	\$1,934	-\$458
Monthly Tracker Bal w/ Int	\$48,792	\$228,060	\$185,800	\$184,899	\$140,895	\$195,624	\$368,116	\$277,412	-\$143,767	\$122,925	-\$18,702	\$52,430	\$1,642,484
YTD Tracker Bal w/ Int	\$48,792	\$276,852	\$462,652	\$647,551	\$788,446	\$984,070	\$1,352,186	\$1,629,598	\$1,485,831	\$1,608,756	\$1,590,053	\$1,642,484	
PTD Tracker Bal (End Bal + Int)	-\$863,962	-\$635,902	-\$450,102	-\$265,203	-\$124,308	\$71,316	\$439,432	\$716,844	\$573,077	\$696,002	\$677,299	\$729,730	

**Customers**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential	NA	22,168	19,404	21,875									
Com & Indus	NA	172	160	167									
Total	NA	22,340	19,564	22,042									

DBS  
634005  
JDEBA  
371120  
36-2d

3B-2e

Business Unit: 463035 MKT WindSource Mkg MN  Period / Date

Object/Subsidiary:   Select/Skip To Thru Date: 12/31/2008

Ledger Type: AA General Ledger Actuals

Subledger: \*

Format1

Account Number	Account Description	General Ledger Actuals YTD Balance	General Ledger Actuals Period Balance	Level Of Detail	Posting Edit Code
100000	Assets			3	N
160000	Property, Plant and Equip			4	N
161000	Utility Plant			5	N
164000	CWIP			6	N
164100	Construction Work In Pr	.28		7	
500000	Operating Revenue			3	N
510000	Electric Revenues			4	N
517000	Other Electric Revenues			5	N
519300	Electric Revenues - Othe			6	N
519390	Other Elec Revenue	4,537,967.57-	403,597.48-	7	
711142.97	Productive Labor	63,986.66	7,502.24	8	
711143.97	Reg Labor Loading-NonP	10,844.15	1,798.22	8	
711144.97	Reg Labor Loading-Pens	4,410.78	285.05	8	
711145.97	Reg Labor Loading-Insu	10,668.66	2,407.44	8	
711148.97	Reg Labor Loading-Inj	121.59	5.91	8	
711149.98	Reg Labor Loading-Inj			8	
711149.99	Reg Labor Loading-Inj			8	
711160.97	Reg Labor Load-Incentiv	1,854.59	770.81	7	
711190	Overtime			7	
711190.97	Overtime	17.28		7	
711190.99	Overtime			7	
712100	Non-Company Labor			6	N
712990	Consulting & Professional			5	N
713000	Consulting/Prof Svcs-Oth	7,631.59	5,177.28	6	
713050.97	Contract LT Outside Vend			8	
713050.99	Contract LT Outside Vend			8	
714000.97	Materials	10.70		5	
714000.98	Materials	37.90	5.32	5	
715600.98	Personal Communication D	.37	.01	6	
721000.97	Employee Expenses	5,748.53	2,798.67	6	
721000.98	Employee Expenses	223.85	70.28	6	
723144.97	Equip Rental-Cust Care	18,547.07	2,541.41	7	
723144.98	Equip Rental-Cust Care			7	
723144.99	Equip Rental-Cust Care			7	
723145	Regional Market Rents			7	
723145.97	Regional Market Rents			7	
723145.98	Regional Market Rents			7	
723145.99	Regional Market Rents			7	
723400	Postage	19.60	11.27	6	
723400.97	Postage	28.30		6	
723400.98	Postage	.48	.47	6	
723760	Customer Program Promot	3,617.46		7	
723765	Customer Program-Non-Re			7	
723765.97	Customer Program-Non-Re	5,500.43		7	
723765.98	Customer Program-Non-Re			7	
723765.99	Customer Program-Non-Re			7	
723800	Donations, Dues and Fees			8	N
723820.98	Utility Association Due	1.57		7	
764000.97	Payroll Taxes	5,754.72	352.81	5	
	Balance for Company	4,399,144.25-	381,425.53-		

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Company

by Subledger

	Business Unit	Description	L D	Regulatory Business Unit	Co	BU Ty	Subledger Inactive	M C	Business Area	Sub Busin	Utility	Regulatory Obj	Oper/ Maint	Default Expense
	463035	MKT WindSource Mktg MN	9	10400500	00010	IR			IT	RMM	1	090800	OP	CI

3B-2f

**King Chemical Adjustment**

Template V1.2

Period	Mn Co Electric											Mn Co Gas		Jur Electric				Jur Gas		
	Production				Transmission				Distribution			MN	ND	MN	ND	SD	Whis	MN	ND	
	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD									Whis
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																			
Prepays & Other	BOY																			
Prepays & Other	EOY																			

**Operating Expenses:**

Fuel & Purchased Energy	Annual																			
Power Production	Annual	0	0	0	0															
Transmission	Annual																			
Distribution	Annual																			
Customer Accounting	Annual																			
Customer Service & Information	Annual																			
Sales, Econ Dvlp & Other	Annual																			
Administrative & General	Annual																			
<b>Total Operating Expenses:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Depreciation	Annual																			
Amortization	Annual																			

**Taxes:**

Property	Annual																			
Gross Earnings Tax	Annual																			
Deferred Income Tax & ITC	Annual																			
Payroll & other	Annual																			
<b>Total Taxes:</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AFUDC	Annual																			
-------	--------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Tax Additions:**

Nuclear Fuel Burn (ex D&D)	Annual																			
Nuclear Outage Accounting	Annual																			
Avoided Tax interest	Annual																			
Open	Annual																			
Open	Annual																			
Open	Annual																			
Open	Annual																			
Open	Annual																			
Other Book Additions	Annual																			
<b>Total Tax Additions</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Tax Deductions:																				
Tax Depreciation & Removal	Annual																			
Manufacture Production Deduction	Annual																			
Open	Annual																			
Open	Annual																			
Open	Annual																			
Other Tax/Book Timing Differences	Annual																			
<b>Total Tax Deductions</b>	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Tax Credits:**

State R&E Credits																				
Other State Credits																				
Federal Production Tax Credit (PTC)																				

84-1

**South Dakota Rate Case Adjustment**

**King Chemical Adjustment**

Expense Recorded in Account 230102.714000 - FERC Account 514

Backup from Jim Schroeder - Regulatory Accounting

Minnesota Expense Deferred for Rider Recovery in 2008

	Total	MN	ND	SD	Whlsl
1 Adjustment to Remove amount currently incorrectly allocated in base data expenses	(1,240,810.51)	(1,076,176.05)	(70,298.12)	(63,703.21)	(30,633.13)

**Corrected South Dakota Portion of King Chemical Expense**

2 2008 Actual Total King Chemical Costs <i>Line 2 equals Total times line 7 - Demand allocator</i>	4,694,704.91	4,071,797.38	265,978.51	241,026.15	115,902.87
3 Subtract Portion Deferred to State of Minnesota	(3,453,894.40)	(3,453,894.40)	-	-	-
<b>4 Net Adjustment to Production Expense *</b> <i>Line 4 equals the sum of lines 1, 2, and 3</i>	-	(458,273.07)	195,680.39	177,322.94	85,269.75

\* Amount Included in Revenues due to Interchange Agreement with Wisconsin

5 Agreement <i>Line 5 equals Line 3 times line 8 - Wis. I/A Ratio</i>	(731,322.35)	(634,288.31)	(41,433.07)	(37,546.09)	(18,054.89)
6 Net Expense Amount to South Dakota	3,963,382.56	3,437,509.07	224,545.44	203,480.06	97,847.99

**Allocators**

7 12 month CP Demand Allocator	100.0000%	86.7317%	5.6655%	5.1340%	2.4688%
36 mth Demand Allocator					
8 MN		84.42%			
WI		15.58%			
		100.00%			

*B4-2a*

**King Chemical Adjustment Back up Worksheet**  
**Actual Chemical Costs at King Plant with Minnesota Portion to Deferred**

230103 King Support
------------------------

<u>Date</u>	<u>Gross</u>	MN <u>Allocator</u>	MN <u>Deferral</u>	<u>Expense</u>
Oct-06	1,578.75	0.737798	1,164.80	413.95
Nov-06	(1,578.75)	0.737798	(1,164.80)	(413.95)
Dec-06				
Jun-07	29,892.40	0.737798	22,054.54	7,837.86
Jul-07	48,435.10	1	48,435.10	-
Sep-07	242,567.43	0.7378	178,966.25	63,601.18
Oct-07	129,567.38	0.7378	95,594.81	33,972.57
Nov-07	51,993.99	0.7378	38,361.17	13,632.82
Dec-07	36,062.49	0.7378	26,606.91	9,455.58
Jan-08	84,497.64	0.7357	62,164.91	22,332.73
Feb-08	554,959.70	0.7357	408,283.85	146,675.85
Mar-08	449,163.70	0.7357	330,449.73	118,713.97
Apr-08	213,769.21	0.7357	157,270.01	56,499.20
May-08	629,535.25	0.7357	463,149.08	166,386.17
Jun-08	369,388.03	0.7357	271,758.77	97,629.26
Jul-08	328,621.33	0.7357	241,766.71	86,854.62
Aug-08	490,636.24	0.7357	360,961.08	129,675.16
Sep-08	273,324.00	0.7357	201,084.47	72,239.53
Oct-08	396,739.16	0.7357	291,881.00	104,858.16
Nov-08	443,715.79	0.7357	326,441.71	117,274.08
Dec-08	460,354.86	0.7357	338,683.07	121,671.79
<b>2008 Total \$</b>	<b>4,694,705</b>		<b>\$ 3,453,894</b>	<b>\$ 1,240,811</b>
			73.570%	

64-26

Enter Optional Workpaper Title in this Cell  
 Template V1.2

Period	Mn Co Electric												Mn Co Gas		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									
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																				
Prepays & Other	BOY																				
Prepays & Other	EOY																				
<b>Operating Expenses:</b>																					
Fuel & Purchased Energy	Annual																				
Power Production	Annual																				
Transmission	Annual																				
Distribution	Annual																(20)			20	
Customer Accounting	Annual																				
Customer Service & Information	Annual																(98)	(7)	(7)	112	
Sales, Econ Dvlp & Other	Annual																				
Administrative & General	Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(49)	(3)	(3)	55	0	0
<b>Total Operating Expenses:</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(167)</b>	<b>(10)</b>	<b>(10)</b>	<b>187</b>	<b>0</b>	<b>0</b>
Depreciation	Annual																				
Amortization	Annual																				
<b>Taxes:</b>																					
Property	Annual																				
Gross Earnings Tax	Annual																				
Deferred Income Tax & ITC	Annual																				
Payroll & other	Annual																				
<b>Total Taxes:</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
AFUDC	Annual																				
<b>Tax Additions:</b>																					
Nuclear Fuel Burn (ex D&D)	Annual																				
Nuclear Outage Accounting	Annual																				
Avoided Tax Interest	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Other Book Additions	Annual																				
<b>Total Tax Additions</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Tax Deductions:</b>																					
Tax Depreciation & Removal	Annual																				
Manufacture Production Deduction	Annual																				
Open	Annual																				
Open	Annual																				
Open	Annual																				
Other Tax/Book Timing Differences	Annual																				
<b>Total Tax Deductions</b>	<b>Annual</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

B5-1

Northern States Power Company, a Minnesota  
corporation

Electric Utility- State of South Dakota  
Docket No. EL09-\_\_\_\_\_

**Confidential Information Excised**

Northern States Power Company, a Minnesota  
corporation

Electric Utility- State of South Dakota  
Docket No. EL09-\_\_\_\_\_

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