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Northern States Power Co (MN)
Elec O&M Summary
ACTUAL YEAR ENDED 12/31/2010

	Total Company	Minnesota	N. Dakota	S. Dakota	Wholesale
Fuel & Purchased Energy	1,332,731,353	1,151,196,629	91,045,412	80,110,189	10,379,123
Power Production Expense	717,080,725	630,387,717	40,557,711	40,129,663	6,005,634
Transmission Expense	174,351,207	153,396,807	9,725,136	9,756,868	1,472,396
Distribution Expense	109,899,053	97,586,248	5,779,186	6,533,491	127
Customer Accounting Expense	58,721,812	50,332,089	4,393,732	3,995,777	215
Cust Service & Info Expense	80,376,317	79,549,607	334,420	492,268	22
Sales Expense	92,643	87,482	2,658	2,503	0
Administrative & General	212,815,887	186,438,557	13,161,300	12,536,142	679,888
Total Elec O&M	2,686,068,997 (2,686,064,302)	2,348,975,136	164,999,555	153,556,901	18,537,405
Payroll Taxes	29,059,568	25,482,972	1,731,756	1,671,449	173,392
Total Elec O&M without COGS	1,353,337,644	1,197,778,507	73,954,143	73,446,712	8,158,282
Administrative & General NOTE: Entry for Total Company PTD	Total Company 212,815,887	Production 127,096,674	Tranmission 19,584,317	Distribution 66,134,896	
Payroll Taxes NOTE: Entry for Total Company PTD	Total Company 29,059,568	Production 20,459,356	Tranmission 1,575,838	Distribution 7,024,373	

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ATEGORY lec Payroll Tax	TYPE	SUB BU	FUNCTIONAL CLASS	TOTAL CO.	MI	NNESOTA	NORTH DAKOTA	sou	ЭТН DAKOTA	WHOLESA	ALE
abor Related nundation indsource	Adjustment (Exclude) Adjustment (Exclude)	See Workpaper See Workpaper		\$ (14,818) \$ -	\$	(13,075) \$	(884)	\$	(846)	5	(12)
indsource	Adjustment (Exclude)			\$ (1 <mark>4,818</mark>	\$	(13,075) 5	(884)	\$	(846)	750 925 551	(12)
Final 9 Prophers - 1 To 1	ICTMFNITS										
c Fuel & Purchased Energy ADJL <u>ion-Labor Related</u> ndsource	Adjustment (Exclude)	See Workpaper	Fuel & PP	\$ -							
ndsource Avoided Capacity A Fuel Lag	Adjustment (Include) Adjustment (Exclude)	See Workpaper See Workpaper	Fuel & PP	\$ - \$ (407,000				\$	(407,000)		
el Write-Off ferred Fuel Adjustment	Prior Period (Exclude) Prior Period (Exclude)	See Workpaper See Workpaper		\$ (9,607,385 \$ (4,496,593		;	\$ (4,496,593)	\$	(9,607,385)		
		Fue	el & PP Total	\$ (14,510,978) \$	52 (p. 155 • 55 (2	(4,496,593)	s	(10,014,385)	\$(#90 <u>(88</u> 1 <u>#4)</u>	76 3 533
oc Other Power Production ADJU	STMENTS										
Non-Labor Related	Reclass (Exclude) Adjustment (Exclude)	See Workpaper See Workpaper	Other Other	\$ - \$ -							
nd of Life Nuclear Fuel ercry Sorbent ransmission Subledger Correction	Adjustment (Exclude) Adjustment (Exclude)	See Workpaper See Workpaper	Other Other	\$ - \$ -							
eather Normalize Allocators	Adjustment (Exclude) Adjustment (Exclude)	See Workpaper See Workpaper	Other Other	\$ 299,000 \$ -				\$	299,000		
ite Rider Adjustment RES iclear Regulatory Fees Adjustment	Adjustment (Include)	See Workpaper	Other	\$	\$	(1.00 E)	\$/35/03/06/06 /08/0	\$	299,000	\$ _224.00 <u>2.</u>	((, €))
ec Transmission ADJUSTMENTS											
Non-Labor Related	Reclass (Exclude)	See Workpaper	Trans	\$ -							
ee Trimming /eather Normalize Allocators	Adjustment (Exclude) Adjustment (Exclude)	See Workpaper See Workpaper	Trans Trans	\$ (2,000 \$ (1,000				\$ \$	(2,000) (1,000)		
ansmission Subledger Correction	Adjustment (include)	See Workpaper	Trans	\$ - \$ -	•						
ate Rider Adjustment TCR int Zonal Pricing Adjustment	Adjustment (Exclude) Adjustment (Exclude)	See Workpaper See Workpaper	Trans Trans mission Total	\$	V ola s (195	ila selekaran kangan kanga Kangan kangan kanga	\$	\$	(3.000)	\$	(iosi y i)
		Hallali	mssion rotar		100,100	<u> </u>					***********
lec Distribtution ADJUSTMENTS Labor Related	Adjustment (Realign costs)	See Workpaper	Dist	s ·	. .	(141,288)				S 14	11,28
holesale Meter Maintenance Non-Labor Related		SUBTOTAL	•	\$ -	\$	(141,288)	\$ -	\$	-		11,28
uest Pole Cost Adjustment ree Trimming	Adjustment (Include) Adjustment (Exclude)	See Workpaper See Workpaper	Dist	\$ (6,842				\$	(6,842)		
orms 5 Yr Avg eclass of Amortizations	Adjustment (Exclude) Reclass (Exclude)	See Workpaper See Workpaper		\$ (129,341 \$	\$	-	s <u>-</u>	\$ \$	(129,349)	\$	
		SUBTOTAL		\$ (136,19° \$ (136,19°		-	s -	\$	(136,191) (136,191)	\$	41,28
ec Customer Accounting ADJUST	TMENTS									_	
/holesale Account Management Non-Labor Related	Adjustment (Exclude)	See Workpaper SUBTOTAL	· CA	\$ 39,91 \$ 39,91			\$ ~ \$ -	\$	-		39,91 39,91
ad Debt	Adjustment (Exclude)	See Workpaper SUBTOTAL	- CA	\$ -	- \$	-	\$ -	\$	-	\$	-
	alan o alan a San Salan Sa		CAcct Total	\$ 39,91	5 \$	(160 per ≥ 000	\$ -	\$	<u> </u>	s	39,91
	on ADJUSTMENTS		CAcct Total	39,91	5 \$	**************************************	<u></u>	\$		S	39,91
Labor Related	Adjustment (Realign costs)	See Workpaper	C&I	\$ 82,98			\$ - \$ -	\$ \$ \$		\$ \$	82,98
<u>Labor Related</u> /holesale Account Management		See Workpaper See Workpaper SUBTOTAL	C&I		1 \$ - \$		s -	\$	- - -	\$ \$	82,98
Labor Related Wholesale Account Management Non-Labor Related IP Performance Incentive	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude)	See Workpaper	C&I	\$ 82,98 \$	1 \$ - \$		o .	\$	- - - -	\$ \$	82,98
Labor Related Wholesale Account Management Non-Labor Related IP Performance Incentive Ilec CIP Program - Removal to equal IP in base Revenues	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper	C&I C&I C&I	\$ 82,98 \$ 82,98 \$	1 \$ - <u>\$</u> 1 \$	-	9 - 9 - 9 -	\$ \$ \$	(67,809)	\$ \$ \$ \$ \$ \$	82,98 - 82,98
Labor Related Wholesale Account Management Non-Labor Related IP Performance Incentive tice CIP Program - Removal to equal IP In base Revenues divertising	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper See Workpaper	C&I C&I C&I C&I	\$ 82,98 \$ 82,98 \$ \$ \$ \$ (1,318,43	1 \$ - <u>\$</u> 1 \$ -	(1,178,834)	\$ - \$ - \$ - \$ -	\$ \$ \$ \$		\$ \$ \$	82,98 82,98
Labor Related Non-Labor Related IP Performance incentive tice CIP Program - Removal to equal IP in base Revenues devertising teclass of Amortizations	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper See Workpaper SUBTOTAL	C&I C&I C&I C&I	\$ 82,98 \$ 82,98 \$ \$ (1,315,43 \$ (1,318,43	1 \$ - <u>\$</u> 1 \$ 1) \$ 1) \$	(1,178,834)	\$ - \$ - \$ (71,782	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98
Labor Related //holesale Account Management Non-Labor Related //P Performance Incentive lec CIP Program - Removal to equal IIP In base Revenues divertising teclass of Amortizations	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper See Workpaper SUBTOTAL	- C&I - C&I - C&I - C&I - C&I - C&I	\$ 82,98 \$ 82,98 \$ \$ (1,315,43 \$ (1,318,43	1 \$ - <u>\$</u> 1 \$ 1) \$ 1) \$	(1,178,834)	\$ - \$ - \$ (71,782	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98
Labor Related //holesale Account Management Non-Labor Related IP Performance Incentive lec CIP Program - Removal to equal IP In base Revenues dvertising eclass of Amortizations lec Sales ADJUSTMENTS Non-Labor Related tconomic Development	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper See Workpaper SUBTOTAL See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,315,43 \$ (1,318,43 \$ (1,235,45	11 \$ - \$ 1 \$	(1,178,834) (1,178,834)	\$ - \$ - \$ (71,782 \$ (71,782 \$ 148,224	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98
Labor Related //holesale Account Management Non-Labor Related IP Performance Incentive lec CIP Program - Removal to equal IP In base Revenues divertising eclass of Amortizations lec Sales ADJUSTMENTS Non-Labor Related conomic Development divertising Sales	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper See Workpaper SUBTOTAL	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ 238,78	1 \$ - S S S S S S S S S S	(1,178,834) (1,178,834) (1,178,634) 40,565	\$ - \$ - \$ (71,782 \$ (71,782	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809)	\$ 5 5	82,98 - 82,98 -
Labor Related //holesale Account Management Non-Labor Related IIP Performance Incentive Ilec CIP Program - Removal to equal IIP In base Revenues divertising eclass of Amortizations Ilec Sales ADJUSTMENTS Non-Labor Related iconomic Development divertising Sales	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Include) Adjustment (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper See Workpaper SUBTOTAL See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ 238,78	1 \$ - S S S S S S S S S S	(1,178,834) (1,178,834) (1,178,634) 40,565	\$ -\$ \$ -\$ \$ (71,782 \$ (71,782 \$ 146,224 \$ 146,224	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) 	\$ \$ 1	82,98 - 82,98 -
Labor Related Wholesale Account Management Non-Labor Related IP Performance Incentive tiec CIP Program - Removal to equal IPIP In base Revenues divertising teclass of Amortizations Tiec Sales ADJUSTMENTS Non-Labor Related conomic Development divertising Sales Tiec A&G ADJUSTMENTS Labor Related	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Include) Adjustment (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper SUBTOTAL See Workpaper SUBTOTAL See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ 238,78	1 S - S 1 S - S 1 S	(1,178,834) (1,178,834) (1,178,634) 40,565	\$ -\frac{5}{5} -\frac{7}{5} \frac{7}{1,782} \frac{71,782}{5} \frac{71,782}{5} \frac{148,222}{5} \frac{148,22}{5} \frac{148,22}{5} 14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) 	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 - 82,98 - - 82,97
Labor Related /holesale Account Management Non-Labor Related IP Performance Incentive lec CIP Program - Removal to equal IP IP in base Revenues divertising leciass of Amortizations lice Sales ADJUSTMENTS Non-Labor Related conomic Development divertising Sales lice A&G ADJUSTMENTS Labor Related conomic Development conomic Development divertising Sales	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude)	See Workpaper SuBTOTAL See Workpaper See Workpaper See Workpaper SuBTOTAL See Workpaper SuBTOTAL See Workpaper See Workpaper See Workpaper See Workpaper See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,325,45 \$ 238,78 \$ 238,78	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,834) 40,565	\$ -\frac{5}{5} -\frac{7}{5} \frac{7}{1,782} \frac{71,782}{5} \frac{71,782}{5} \frac{148,222}{5} \frac{148,22}{5} \frac{148,22}{5} 14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 - 82,98 - - 82,97
Labor Related /holesale Account Management Non-Labor Related IP Performance Incentive lec CIP Program - Removal to equal IP IP in base Revenues divertising leciass of Amortizations lice Sales ADJUSTMENTS Non-Labor Related conomic Development divertising Sales lice A&G ADJUSTMENTS Labor Related conomic Development conomic Development divertising Sales	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude)	See Workpaper Subtotal See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ 238,78 \$ 238,78 \$ (12,828,31 \$ 161,3 \$ 277,2; \$ (12,389,70	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,834) 40,565	\$ -5 \$ -7 \$ (71,782 \$ (71,782 \$ 148,224 \$ 148,224	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 - 82,98 82,97
Labor Related Pholesale Account Management Non-Labor Related IP Performance Incentive lec CIP Program - Removal to equal IP IP in base Revenues divertising eclass of Amortizations lec Sales ADJUSTMENTS Non-Labor Related conomic Development divertising Sales lec A&G ADJUSTMENTS Labor Related conomic Development divertising Sales lec A&G ADJUSTMENTS Labor Related conomic Development divertising Sales lec A&G ADJUSTMENTS Labor Related lon-Union Wage Increase lon-Union Wage Increase lon-Union Vage Increase Sherco 3 Labor Adjustment coundation	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude)	See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,315,43 \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ 236,78 \$ 236,78 \$ (12,828,31 \$ 161,33 \$ 277,22 \$ (12,389,70 \$ (242,10	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,634) 40,565 (11,297,314) (11,297,314) (213,634)	\$ -5 \$ -7 \$ (71,782 \$ (71,782 \$ 148,224 \$ (755,584 \$ (755,584	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000 (727,037) 161,319 277,297 (288,421) (13,823)	\$	82,98 82,98 82,99
Labor Related Non-Labor Related IP Performance Incentive lec CIP Program - Removal to equal IIP IP	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude)	See Workpaper SUBTOTAL See Workpaper See Workpaper See Workpaper SUBTOTAL See Workpaper SUBTOTAL See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ 238,78 \$ 238,78 \$ (12,828,31 \$ 161,3 \$ 277,2 \$ (12,389,70 \$	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,834) 40,565 (11,297,314)	\$ -3 \$ -3 \$ -7 \$ (71,782 \$ (71,782 \$ 148,224 \$ 148,224 \$ (755,58) \$ (755,58) \$ (14,45 \$ (10,84	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000 (727,037) 161,319 277,297 (288,421)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98 - - 82,95 - - (48,3 (48,3 (48,3
Labor Related Wholesale Account Management Non-Labor Related IP Performance Incentive ties CIP Program - Removal to equal IP IP In base Revenues divertising teclass of Amortizations The Committee Commit	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Realign costs) Adjustment (Realign costs)	See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ 238,78 \$ (12,828,31 \$ 161,31 \$ 277,21 \$ (12,389,70 \$ (12,289,70 \$ (242,10) \$ (365,00) \$ (365,00) \$ 1,709,8	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,834) (1,178,834) 40,565 (11,297,314) (11,297,314) (213,634) (149,896) (363,530) 1,709,897	\$ -5 \$ -7 \$ (71,782 \$ (71,782 \$ 148,224 \$ (795,58) \$ (765,58) \$ (14,45 \$ (10,84 \$ (25,29) \$ (25,29) \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000 (727,037) 161,319 277,297 (288,421) (13,823) (10,212)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98 - - 82,95 - - (48,3 (48,3 (48,3
Labor Related Vholesale Account Management Non-Labor Related IP Performance Incentive lec CIP Program - Removal to equal IP in base Revenues divertising leclass of Amortizations Idea Sales ADJUSTMENTS Non-Labor Related conomic Development divertising Sales Idea A&G ADJUSTMENTS Labor Related conomic Development divertising Sales Idea A&G ADJUSTMENTS Labor Related conomic Development conomic Development divertising Sales Idea A&G ADJUSTMENTS Labor Related conomic Development line Wage Increase Idea A&G ADJUSTMENTS Labor Related Contributions Nholesale Account Management Non-Labor Related Contributions Increase on Customer Deposits Advertising A&G	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude)	See Workpaper Se	C&I	\$ 82,98 \$ 82,98 \$ 82,98 \$ (1,318,43 \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ (12,38,76 \$ 238,78 \$ (12,828,31 \$ 161,3 \$ 277,2; \$ (12,389,70 \$ (12,28; \$ (365,00 \$ 1,709,8 \$ 1,709,8 \$ 1,709,8 \$ (2,388,6;	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,297,314) (11,297,314) (213,634) (149,896) (363,530) 1,709,897 10,128 (2,041,722)	\$ -3 \$ -3 \$ -7 \$ (71,782 \$ (71,782 \$ 148,224 \$ (755,584 \$ (765,584 \$ (10,84 \$ (25,29 \$ (25,29 \$ 73 \$ (191,40	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000 (727,037) 161,319 277,297 (288,421) (13,823) (10,212) (24,035)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98
Labor Related Wholesale Account Management Non-Labor Related IP Performance Incentive ties CIP Program - Removal to equal IP IP hase Revenues divertising teclass of Amortizations The Committee Committee Committee Cip Program - Removal to equal divertising teclass of Amortizations The Committee Committe	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Realign costs) Adjustment (Realign costs) Adjustment (Include) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude)	See Workpaper Se	C&I	\$ 82,98 \$ 82,98 \$ \$2,98 \$ \$ (1,315,43 \$ (1,318,43 \$ (1,235,45 \$ (12,385,78 \$ (12,88,31 \$ 161,3 \$ 277,2; \$ (12,389,70 \$ (122,88) \$ (122,88) \$ (122,88) \$ (123,88),70 \$ (123,88),70 \$ (2,386,6) \$ (2,386,6) \$ (2,386,6) \$ (123,96) \$ (123,96) \$ (123,96) \$ (123,96) \$ (123,96) \$ (123,96) \$ (123,96) \$ (123,96)	1	(1,178,834) (1,178,834) (1,178,834) (1,178,834) 40,565 (11,297,314) (11,297,314) (213,634) (149,896) (363,530) 1,709,897 10,128 (2,041,722) (109,414)	\$ -5 \$ -7 \$ (71,782 \$ (71,782 \$ 148,224 \$ (755,58- \$ (755,58- \$ (10,84 \$ (25,29 \$ 73 \$ (191,40 \$ (7,39	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000 (727,037) 161,319 277,297 (288,421) (13,823) (10,212) (24,035) 690 (151,692) (7,074)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98 - 82,98 - (48,3 (4
Labor Related Won-Labor Related IP Performance Incentive lice CIP Program - Removal to equal IP IP in base Revenues Advertising teclass of Amortizations Iteles Sales ADJUSTMENTS Non-Labor Related Conomic Development Advertising Sales Iteles A&G ADJUSTMENTS Labor Related Conomic Development Advertising Sales Incentive Adjustment Julion Wage Increase Non-Union Wage Increase Non-Union Wage Increase Non-Union Wage Increase Non-Labor Related Contributions Interest on Customer Deposits Advertising A&G Foundation Windsource Assn Dues	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Realign costs) Adjustment (Include) Adjustment (Include) Adjustment (Include) Adjustment (Exclude)	See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,318,43 \$ (1,235,45 \$ (12,38,78 \$ (12,38,78 \$ (12,38,78 \$ (12,38,78 \$ (12,38,78) \$ (12,38,78) \$ (24,0,18) \$ (24,0,18	1	(1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,297,314) (11,297,314) (213,634) (149,896) (363,530) 1,709,897 10,128 (2,041,722)	\$ -5 \$ -7 \$ (71,782 \$ (71,782 \$ 148,224 \$ (755,58- \$ (755,58- \$ (10,84 \$ (25,29 \$ 73 \$ (191,40 \$ (7,39	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) 50,000 (727,037) 161,319 277,297 (286,421) (13,823) (10,212) (24,035) 690 (151,692) (7,074) (1,241) (53,620)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98 - 82,97 - 82,97 (48,3) (48,3) (48,3) (47,8) (1,8) (1,8) (1,8)
Labor Related Wholesale Account Management Non-Labor Related CIP Performance Incentive Elec CIP Program - Removal to equal IIP In base Revenues Advertising Reclass of Amortizations Elec Sales ADJUSTMENTS Non-Labor Related Economic Development Advertising Sales Elec A&G ADJUSTMENTS Labor Related noentive Adjustment Indion Wage Increase Non-Union Wage Increase Non-Union Wage Increase Non-Labor Related Contributions Wholesale Account Management Non-Labor Related Contributions Interest on Customer Deposits Advertising A&G Foundation Windsource Assn Dues Reclass of Amortizations Insurance Claims 5 Yr Avg	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Realign costs) Adjustment (Include) Adjustment (Realign costs) Adjustment (Exclude)	See Workpaper	C&I	\$ 82,98 \$ 82,98 \$ 82,98 \$ (1,318,43 \$ (1,318,43 \$ (1,318,43 \$ (1,236,45 \$ (1,236,45 \$ (1,236,45 \$ (1,236,76 \$ (1,238),76 \$	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,834) (1,178,834) 40,565 (11,297,314) (11,297,314) (213,634) (149,896) (363,530) 1,709,897 10,128 (2,041,722) (109,414)	\$ -3 \$ -7 \$ (71,782 \$ (71,782 \$ (74,782 \$ (74,782 \$ (75,584 \$ (755,584 \$ (10,84 \$ (25,29 \$ (191,40 \$ (7,39 \$ (3,81	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) (67,809) (67,809) (50,000) (727,037) (727,037) (7297) (280,421) (13,823) (10,212) (24,035) (151,692) (7,074) (1,241) (53,620) (69,693) (10,4345)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 - 82,98 - - (62,97
Labor Related Non-Labor Related IP Performance Incentive flee CIP Program - Removal to equal CIP IP base Revenues devertising Reclass of Amortizations Flee Sales ADJUSTMENTS Non-Labor Related Economic Development Advertising Sales Flee A&G ADJUSTMENTS Labor Related Incentive Adjustment Union Wage Increase Non-Union Wage Increase Non-Union Wage Increase Non-Union Wage Increase Non-Union Wage Increase Sherco 3 Labor Adjustment Foundation Whotesale Account Management Non-Labor Related Contributions Interest on Customer Deposits Advertising A&G Foundation Windsource Assn Dues Reclass of Amortizations Insurance Claims 5 Yr Avg Pension & Insurance FASS 106/PayGo	Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Realign costs) Adjustment (Include) Adjustment (Include) Adjustment (Exclude)	See Workpaper Se	C&I	\$ 82,98 \$ 82,98 \$ \$ 23,98 \$ \$ (1,318,43 \$	1 \$ - \$ - \$ \$ \$ \$ \$ \$ \$ \$	(1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,297,314) (11,297,314) (213,634) (149,896) (363,530) 1,709,897 10,128 (2,041,722) (109,414) (18,957) 3,091,808	\$ -3 \$ -7 \$ (71,782 \$ (71,782 \$ (74,782) \$ (755,584) \$ (755,584) \$ (755,584) \$ (10,84) \$ (25,29) \$ (10,84) \$ (7,39) \$ (3,81) \$ (3,81) \$ (3,81)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) (67,809) (67,809) (67,809) (727,037) 161,319 277,297 (288,421) (13,823) (10,212) (24,035) (151,692) (7,074) (1,241) (53,620) (69,693) 204,345 214,516	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98
CIP Performance Incentive Elec CIP Program - Removal to equal IDP In base Revenues Advertising Reclass of Amortizations Elec Sales ADJUSTMENTS Non-Labor Related Economic Development Advertising Sales	Adjustment (Realign costs) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Reclass (Exclude) Adjustment (Include) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Exclude) Adjustment (Realign costs) Adjustment (Include) Adjustment (Realign costs) Adjustment (Exclude)	See Workpaper Se	C&I	\$ 82,98 \$ 82,98 \$ \$2,98 \$ \$ (1,318,43 \$ (1,318,43 \$ (1,325,45 \$ (12,38,78 \$ (12,389,70 \$ (12,389,70 \$ (242,11) \$ (122,81 \$ (12,389,70 \$ (12,389,70 \$ (242,11) \$ (12,389,70 \$ (242,11) \$ (12,389,70 \$ (242,11) \$ (12,389,70 \$ (243,11) \$ (123,91) \$ (243,11) \$ (123,91) \$ (243,11) \$ (123,91) \$ (243,11) \$	1 S - S - S - S - S - S - S - S - S - S	(1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,178,834) (1,297,314) (11,297,314) (213,634) (149,896) (363,530) 1,709,897 10,128 (2,041,722) (109,414) (18,957)	\$ -3 \$ -7 \$ (71,782 \$ (71,782 \$ (74,782) \$ (755,584) \$ (755,584) \$ (755,584) \$ (10,84) \$ (25,29) \$ (10,84) \$ (7,39) \$ (3,81) \$ (3,81) \$ (3,81)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(67,809) (67,809) (67,809) (67,809) (67,809) (50,000) (727,037) (727,037) (7297) (280,421) (13,823) (10,212) (24,035) (151,692) (7,074) (1,241) (53,620) (69,693) (10,4345)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	82,98 82,98

	PROD TRANS		DISTR	CHECK
Allocated Ptax Allocate A&G	(8,473) (5,938,177) (5,946,650)	(1,224,398	(3,222,484	<u>)</u>
	57.1800%	11,7900%	6 31.0300%	5
	129,812,555	19,407,406	66,790,746	
	123 874 378	18.183.008	63,568,262	

Northern States Power Co (MN) Elec O&M Bridge Report ACTUAL YEAR ENDED 12/31/2010

	Total Company	Minnesota	N. Dakota	S. Dakota	Wholesale
Fuel & Purchased Energy	1,318,220,375	1,151,196,629	86,548,819	70,095,804	10,379,123
Power Production Expense	717,379,725	630,387,717	40,557,711	40,428,663	6,005,634
Transmission Expense	174,348,207	153,396,807	9,725,136	9,753,868	1,472,396
Distribution Expense	109,762,862	97,444,960	5,779,186	6,397,300	141,415
Customer Accounting Expense	58,761,727	50,332,089	4,393,732	3,995,777	40,130
Cust Service & Info Expense	79,140,867	78,370,773	262,638	424,459	82,997
Sales Expense	331,432	128,047	150,882	52,503	0
Administrative & General	202,430,828	177,034,453	12,364,482	12,335,005	696,888
Total Elec O&M	2,660,376,023	2,338,291,475	159,782,586	143,483,379	18,818,583
Payroll Taxes	29,044,750	25,469,897	1,730,872	1,670,603	173,380
Total Elec O&M without COGS	1,342,155,648	1,187,094,846	73,233,767	73,387,575	8,439,460
NOTE: A&G Total Company PTD A&G Adjustments Company PTD	TOTAL COMPANY 212,815,887 (14,818) 212,801,069	PRODUCTION 127,096,674 (8,473) 127,088,201	TRANSMISSION 19,584,317 (1,747) 19,582,570	DISTRIBUTION 66,134,896 (4,598) 66,130,298	
Payroll Taxes NOTE: Entry for Total Company PTD Payroll Taxes Adjustments Company PTD	Total Company 29,044,750 (14,818)	Production 20,459,356 (8,473)	Tranmission 1,575,838 (1,747)	Distribution 7,009,555 (4,598)	

As of: 6/21/2011 19:12