

SD AFUDC Amortization
Template V1.2

Tab: 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
- Prepays & Other BOY
- Prepays & Other EOY

Statement of Income

- Operating Expenses:
 - 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

Total Operating Expenses:

- Depreciation Annual
- Amortization Annual

Taxes:

- Property Annual
- Gross Earnings Tax Annual
- Deferred Income Tax & ITC Annual
- Payroll & other Annual

Total Taxes:

AFUDC

Other Income Tax

Tax Additions:

- Nuclear Fuel Burn (ex D&D) Annual
- Nuclear Outage Accounting Annual
- Avolded Tax Interest Annual
- Open Annual
- Open Annual
- Open Annual
- Open Annual
- Open Annual
- Other Book Additions Annual

Total Tax Additions

Tax Deductions:

- Tax Depreciation & Removal Annual
- Manufacture Production Deduction Annual
- Open Annual
- Open Annual
- Open Annual
- Other Tax/Book Timing Differences Annual

Total Tax Deductions

Tax Credits:

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

Period	Production				Mn Co Electric Transmission				Distribution				Mn Co Gas		Jur Electric				Jur Gas			
	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	SD	Whis	MN	ND	MN	ND	SD	Whis	MN	ND		
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			2,803					509				1,403						4,715				
Prepays & Other EOY			2,803					509				1,403						4,715				
Operating Expenses: Fuel & Purchased Energy Annual																						
Operating Expenses: Power Production Annual																						
Operating Expenses: Transmission Annual																						
Operating Expenses: Distribution Annual																						
Operating Expenses: Customer Accounting Annual																						
Operating Expenses: Customer Service & Information Annual																						
Operating Expenses: Sales, Econ Dvlp & Other Annual																						
Operating Expenses: Administrative & General Annual																						
Total Operating Expenses: Annual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Annual			181					33				91						305				
Amortization Annual																						
Taxes: Property Annual																						
Taxes: Gross Earnings Tax Annual																						
Taxes: Deferred Income Tax & ITC Annual																						
Taxes: 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	0	0
AFUDC Annual																						
Tax Additions: Nuclear Fuel Burn (ex D&D) Annual																						
Tax Additions: Nuclear Outage Accounting Annual																						
Tax Additions: Avolded Tax Interest Annual																						
Tax Additions: Open Annual																						
Tax Additions: Open Annual																						
Tax Additions: Open Annual																						
Tax Additions: Open Annual																						
Tax Additions: Open Annual																						
Tax Additions: Other Book Additions Annual																						
Total Tax Additions Annual	0	0	0	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																						
Tax Deductions: Manufacture Production Deduction Annual																						
Tax Deductions: Open Annual																						
Tax Deductions: Open Annual																						
Tax Deductions: Open Annual																						
Tax Deductions: Other Tax/Book Timing Differences Annual																						
Total Tax Deductions Annual	0	0	0	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																						
Tax Credits: Other State Credits																						
Tax Credits: Federal Production Tax Credit (PTC)																						
Tax Credits: Other Federal Tax Credits																						

NORTHERN STATES POWER CO, a Minnesota corporation
Electric Utility
Amortization of SD AFUDC
2010 Actual

Plant in Service

Year	BOY	Current (1)	EOY
2008	7,405,000	604,000	8,009,000
2009	8,009,000	546,000	8,555,000
2010	8,555,000	794,000	9,349,000

Amortization

Year	BOY	Current (2)	EOY
2008	3,246,750	364,000	3,610,750
2009	3,610,750	313,000	3,923,750
2010	3,923,750	305,000	4,228,750

Net Plant

Year	BOY (3)	Current	EOY (4)
2008	4,158,250	240,000	4,398,250
2009	4,398,250	233,000	4,631,250
2010	4,631,250	489,000	5,120,250

Notes:

- (1) Additional AFUDC on short term CWIP
(2) Book Amortization
(3) & (4) Prepayments & Other

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 mo avg
13 Month Average Net Plant	4,631,250	4,631,250	4,631,250	4,664,250	4,664,250	4,664,250	4,697,250	4,697,250	4,697,250	4,730,250	4,730,250	4,730,250	5,120,250	4,714,558
Net Plant Change				33,000			33,000			33,000			390,000	

P9-6A

Account Ledger Inquiry - [Work With Account Ledger]

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Account: 633900.243100 Mn Commission Accounting Adj

Ledger Type 1: AA General Ledger Actuals From Date: 1/1/2010

Thru Date: 12/31/2010

Subledger/Type: [] []

Posted Unposted All YTD: 489,000.00 Cumulative: 5,120,250.00

Do Ty	Doc Number	Doc Co	GL Date	Explanation	LT 1 Amount	LT 1 Debit	P C	LT2 PC	LT 1 Credit	LT 2 Debit	LT 2 Credit
JE	4060800	00010	3/31/2010	STRJ10-SD AFDC Acctg	109,000.00	109,000.00	P				
JE	4060800	00010	3/31/2010	STRJ10-SD AFDC Acctg	76,000.00-		P		76,000.00-		
JE	4060800	00010	6/30/2010	STRJ10-SD AFDC Acctg	109,000.00	109,000.00	P				
JE	4060800	00010	6/30/2010	STRJ10-SD AFDC Acctg	76,000.00-		P		76,000.00-		
JE	4060800	00010	9/18/2010	STRJ10-SD AFDC Acctg	109,000.00	109,000.00	P				
JE	4060800	00010	9/18/2010	STRJ10-SD AFDC Acctg	76,000.00-		P		76,000.00-		
JE	4060800	00010	12/30/2010	STRJ10-SD AFDC Acctg	179,000.00	179,000.00	P				
JE	4060800	00010	12/30/2010	STRJ10-SD AFDC Acctg	26,000.00-		P		26,000.00-		
JE	17475998	00010	12/30/2010	STRJ10-SD AFDC Acctg	51,000.00-		P		51,000.00-		
JE	17475998	00010	12/30/2010	STRJ10-SD AFDC Acctg	288,000.00	288,000.00	P				
				Column Total	489,000.00	794,000.00			305,000.00-		
				Ledger Total	489,000.00	489,000.00					

Find records Row:14



Pa-6B

2010 Actual Amortization of AFUDC
000's

	2010 EOY Plant	Net Plant BOY	Net Plant EOY	Amortization
Production	4,188	2,251	2,251	146
Transmission	654	351	351	23
Distribution	2,019	1,085	1,085	70
General	1,102	592	592	38
Common	811	436	436	28
Total	8,774	4,715	4,715	305

Total Company BOY

3 Factor - General Electric MN Allocator				
	51.0700%	18.0500%	30.8800%	100.0000%
2 Factor - Common MN Allocator				
	57.1800%	11.7900%	31.0300%	100.0000%

2010 to Sub BU

ELECTRIC	Production	Transmission	Distribution	Total
Production	2,251			2,251
Transmission		351		351
Distribution			1,085	1,085
General	302	107	183	592
Common	249	51	135	436
Total	2,803	509	1,403	4,715

Total Company EOY

3 Factor - General Electric MN Allocator				
	51.0700%	18.0500%	30.8800%	100.0000%
2 Factor - Common MN Allocator				
	57.1800%	11.7900%	31.0300%	100.0000%

2010 to Sub BU

ELECTRIC	Production	Transmission	Distribution	Total
Production	2,251			2,251
Transmission		351		351
Distribution			1,085	1,085
General	302	107	183	592
Common	249	51	135	436
Total	2,803	509	1,403	4,715

Total Company Amortization

3 Factor - General Electric MN Allocator				
	51.0700%	18.0500%	30.8800%	100.0000%
2 Factor - Common MN Allocator				
	57.1800%	11.7900%	31.0300%	100.0000%

2010 to Sub BU

ELECTRIC	Production	Transmission	Distribution	Total
Production	146			146
Transmission		23		23
Distribution			70	70
General	19	7	12	38
Common	16	3	9	28
Total	181	33	91	305