

Northern States Power Company (M)
FERC/NSP Account Summary
Dec 2009 - Dec 2010

FERC		13 Month Average	Include	Electric Amount	Electric MN	Electric ND	Electric SD	Electric WHLS
135 Total	WORKING FUNDS	\$ 145,598	\$ 145,598	\$ 119,476	\$ 104,330	\$ 7,409	\$ 6,940	\$ 796
143 Total	OTHER ACCOUNTS RECEIVABLE	\$ 24,664,791	\$ 3,359,300	\$ 3,046,039	\$ 3,268,676	\$ 223,821	\$ 211,352	\$ 3,373
182.3 Total	OTHER REGULATORY ASSETS	\$ 2,059,770,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184 Total	CLEARING ACCOUNTS	\$ 256,629	\$ 256,629	\$ 228,141	\$ 198,608	\$ 13,905	\$ 12,973	\$ 2,655
185 Total	TEMPORARY FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186 Total	MISCELLANEOUS DEFERRED DEBITS	\$ 23,081,352	\$ 670,884	\$ 670,884	\$ 588,246	\$ 42,559	\$ 40,076	\$ 3
232 Total	ACCOUNTS PAYABLE	\$ (337,690,527)	\$ (118,812)	\$ (88,383)	\$ (77,496)	\$ (5,607)	\$ (5,280)	\$ (0)
253 Total	OTHER DEFERRED CREDITS	\$ (224,847,529)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254 Total	OTHER REGULATORY LIABILITIES	\$ (1,390,917,223)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 154,463,710	\$ 4,313,600	\$ 3,976,157	\$ 4,082,364	\$ 282,087	\$ 266,061	\$ 6,827
Total		\$ 154,463,710	\$ 4,313,600	\$ 3,976,157	\$ 4,082,364	\$ 282,087	\$ 266,061	\$ 6,827

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
13500 Working Funds NL	111500	5	Cash Petty Cash Fund-Fargo	Common	-	\$	-	-	Customer Bills	74.39%	\$	ECustomerMN/ND	0.00%
13500 Working Funds NL	111500	7	Cash Petty Cash Fund-Grnd Frks	Common	-	\$	-	-	Customer Bills	74.39%	\$	ECustomerMN/ND	0.00%
13500 Working Funds NL	111500	11	Cash Petty Cash Fund-Minot	Common	-	\$	-	-	Electric	100.00%	\$	EDirectND	0.00%
13500 Working Funds NL	111500	14	Cash Petty Cash Fund-Sx Falls	Common	-	\$	-	-	Electric	100.00%	\$	ECustomerMN/SD	91.12%
13500 Working Funds NL	111500	203	Cash Petty Cash Consolidated-GO	Common	3,016	\$	3,016	Customer Bills	74.39%	\$	2,244	ECustomerMN/SD/ND	5.97%
13500 Working Funds NL	112100		Field Clerks Funds	Common	7,338	\$	7,338	Customer Bills	74.39%	\$	5,459	ECustomerMN/SD/ND	5.97%
13500 Working Funds NL	112500	203	Cash Agents Working Fund-GO	Common	73,000	\$	73,000	Customer Bills	74.39%	\$	54,304	ECustomerMN/SD/ND	5.97%
13500 Working Funds NL	121110		Employee Advances	Common	27,820	\$	27,820	Labor	92.33%	\$	25,686	Labor	5.63%
13500 Working Funds NL	121140		Employee Working Funds	Common	34,424	\$	34,424	Labor	92.33%	\$	31,784	Labor	5.63%
		135	Sum:		145,598	\$	145,598			\$	119,476		

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
14300 Other Accounts Re	115207		Cust A/R-Peace-Non-Regulated	Non-Utility	1,224,276	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	115208		Cust A/R-Peace-Damage Claims	Common	1,517,378	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	118700		Customer A/R Other	Common	(73)	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	118700	103	Other A/R Sund - Wheeling-GO	Electric	6,786,067	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	118700	200	Oth A/R-Elec Financial Trading	Electric	95,248	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	118700	203	A/R Off Sys Gs Sales - GO	Gas	372,680	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	118700	400	A/R MISO Day 2	Electric	-	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	118700	40	Cust A/R - Home Smart	Common	207,725	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	119201		Cash Mgmt Dept	Common	-	\$	-	-	Customer Bills	74.39%	\$	ECustomerMN/SD/ND	5.97%
14300 Other Accounts Re	119203		Centre Pointe	Common	-	\$	-	-	Customer Bills	74.39%	\$	ECustomerMN/SD/ND	5.97%
14300 Other Accounts Re	121120		Relocation Prog Empl Advances	Common	125,979	\$	125,979	Labor	92.33%	\$	116,316	Labor	5.63%
14300 Other Accounts Re	121170		Employee Loans	Common	-	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	121170	3	Oth A/R Empl Loans-GO	Common	4,920	\$	-	-	N/A	0.00%	\$	Labor	5.63%
14300 Other Accounts Re	121200		A/R-Pcard Empl Receivable	Common	1,822	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	121230	1000	Other A/R Sundries-Emp Pension	Common	17,474	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	121235		Employee Rec-Benefits Billing	Common	269,977	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	123110		Income Tax Rec	Common	13,510	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	123170		A/R Fuel Tax Refund	Common	-	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	123210		A/R Sales Tax from MN	Common	5,344,960	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	123300		MN-CE Sales Tax Ref Hold Acct	Common	(85,139)	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	123350		Returned Items-Op Co's	Common	147,962	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	123400		Returned Items-Remittance	Common	69,579	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	123410		Bank Adj-Remittance	Common	138	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	124700		A/R Non-Utility Miscellaneous	Non-Utility	12,813	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	125900		A/R Sundries	Common	459,281	\$	459,281	Customer Bills	74.39%	\$	341,654	ECustomerMN/SD/ND	5.97%
14300 Other Accounts Re	126100	3	A/R GO Metro Damg Claims-GO	Common	-	\$	-	-	Customer Bills	74.39%	\$	Labor	5.63%
14300 Other Accounts Re	126200		Other A/R-Claims Reimb-North	Common	(273,105)	\$	(273,105)	Customer Bills	74.39%	\$	(203,159)	ECustomerMN/SD/ND	5.97%
14300 Other Accounts Re	126200	1001	Oth A/R-N Clm Reimb-Legal exp	Common	387,148	\$	387,148	Customer Bills	74.39%	\$	287,995	ECustomerMN/SD/ND	5.97%
14300 Other Accounts Re	126210	1001	Oth A/R-S Clm Reimb-Legal exp	Common	2,356	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	126700		A/R Energy Markets	Common	-	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	126900		A/R Transmission	Electric	-	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	126900	2000	A/R ES LGIA Costs	Electric	1,580,036	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	1000	A/R CapX2020-GRE	Electric	23,803	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	1001	A/R CapX2020-GRE - Clrg	Electric	404,902	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	2000	A/R CapX2020-OTP	Electric	27,971	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	2001	A/R CapX2020 - OTP - Clrg	Electric	153,795	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3010	A/R CapX2020-DPC	Electric	(1,391)	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3011	A/R CapX2020 - DPC - Clrg	Electric	44,477	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3020	A/R CapX2020-RPU	Electric	4,034	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3021	A/R CapX2020 - RPU - Clrg	Electric	36,390	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3030	A/R CapX2020-SMMPA	Electric	3,547	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3031	A/R CapX2020-SMMPA - Clrg	Electric	52,564	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3040	A/R CapX2020-WPPI	Electric	1,125	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	3041	A/R CapX2020-WPPI - Clrg	Electric	12,130	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	4010	A/R CapX2020-MP	Electric	34,405	\$	-	-	N/A	0.00%	\$	N/A	0.00%
14300 Other Accounts Re	127000	4011	A/R CapX2020 - MP - Clrg	Electric	72,883	\$	-	-	N/A	0.00%	\$	N/A	0.00%

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14300	Other Accounts Re	127000	4020	A/R CapX2020-MRES	Electric	3,409	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127000	4021	A/R CapX2020-MRES - Cirg	Electric	54,538	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127000	4022	A/R CapX2020-NSPM	Electric	7,400	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127100		A/R Sherco 3 SMMMPA-Capital	Electric	(90,504)	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127200		A/R SMMMPA - Operating	Electric	87,796	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127300		A/R FAS106 SMMMPA	Electric	856,960	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127700		A/R DSM Programs	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	128100		A/R Highway Relocations	Common	1,694,379	\$	1,694,379	Electric	100.00%	\$	1,694,379	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	128300		A/R Construction Clearing	Common	612,090	\$	612,090	Customer Bills	74.39%	\$	455,326	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	128500		A/R Operating Clearing	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129100		Oth A/R Misc Sundry Clearing	Common	10,683	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	129300	3	Oth A/R Sund - Public-GO	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129300	9	Oth A/R Sund - Public-Mpls	Common	-	\$	-	Electric	100.00%	\$	-	EDirectMN	0.00%	
14300	Other Accounts Re	129300	10	Oth A/R Sund-Energy Billings	Common	-	\$	-	Electric	100.00%	\$	-	EDirectMN	0.00%	
14300	Other Accounts Re	129300	13	Oth A/R Sund - Public-St.Paul	Common	-	\$	-	Customer Bills	74.39%	\$	-	EDirectMN	0.00%	
14300	Other Accounts Re	129300	21	Oth A/R Sund-Public-Gas Utility	Gas	-	\$	-	Gas	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	129300	51	Oth A/R Sund-Public-Monticello	Electric	9,741	\$	9,741	Electric	100.00%	\$	9,741	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129300	1000	Other A/R Sundry-NEIL/CRP	Common	324,394	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	129300	1103	Oth A/R Tsmm-LGIA Studies	Common	194,025	\$	194,025	Electric	100.00%	\$	194,025	EDemandTran	5.60%	
14300	Other Accounts Re	129500		A/R Other Billing W/O	Common	22,163	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	129554		A/R-Due from NRG	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	129560		A/R-Due from RRT	Common	565,763	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	129565	1000	Misc A/R-Due From AndersenCorp	Common	8,301	\$	8,301	Electric	100.00%	\$	8,301	EDirectMN	0.00%	
14300	Other Accounts Re	129565	2000	A/R-EnXco Sub/Tran Wind	Electric	605	\$	605	Electric	100.00%	\$	605	EDirectMN	0.00%	
14300	Other Accounts Re	129565	4000	A/R-Alstom	Electric	133,316	\$	133,316	Electric	100.00%	\$	133,316	EDirectMN	0.00%	
14300	Other Accounts Re	129565	5000	Misc A/R - Due from USA	Electric	7,541	\$	7,541	Electric	100.00%	\$	7,541	EDirectMN	0.00%	
14300	Other Accounts Re	129910		A/R Decomm Ext Non-qual Tx Imp	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127910	3000	A/R Captive Insurance	Common	8,396	\$	8,396	Labor	92.33%	\$	7,752	Labor	5.63%	
14300	Other Accounts Re	129300		A/R Other Sundry-Public	Common	40,731	\$	40,731	Customer Bills	74.39%	\$	30,300	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	128100		A/R Highway Relocations	Common	-	\$	-	Electric	100.00%	\$	-	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	128300		A/R Construction Clearing	Common	36,670	\$	36,670	Customer Bills	74.39%	\$	27,278	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	125900		A/R Sundries	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129500		A/R Other Billing W/O	Common	121,750	\$	-	N/A	0.00%	\$	-	N/A	0.00%	
14300	Other Accounts Re	127900		A/R Worker Comp-ASU	Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%	
14300	Other Accounts Re	129300		A/R Other Sundry-Public	Common	48,652	\$	48,652	Customer Bills	74.39%	\$	36,191	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129300	97	A/R Other Sundry-Public	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129300		A/R Other Sundry-Public	Common	42,393	\$	42,393	Customer Bills	74.39%	\$	31,536	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129300		A/R Other Sundry-Public	Common	2	\$	2	Customer Bills	74.39%	\$	1	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129300		A/R Other Sundry-Public	Common	709,952	\$	709,952	Customer Bills	74.39%	\$	528,125	ECustomerMN/SD/ND	5.97%	
14300	Other Accounts Re	129300	97	A/R Other Sundry-Public	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%	
143						Sum:	24,664,790.99	\$	3,359,300		\$	3,046,039			

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent		
18230	Oth Regulatory As:	149124		Def Cost-Elec Commodity Adj		Electric	13,388,725	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	149124	2000	Deferred Fuel ND		Electric	(34,167)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	149124	2500	Deferred Fuel MN		Electric	220,150	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	149124	3000	Deferred Fuel SD		Electric	(236,530)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	241200		ARO Reg Asset		Common	862,268,975	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	241202		ARO Reg Asset Contra		Common	34,534,343	\$	-	N/A	0.00%	\$	-	N/A	0.00%
		241210		ARO Reg Assets-Electric		Electric	540,161,649	\$	-	N/A	0.00%	\$	-	N/A	0.00%
		241220		ARO Reg Assets-Gas		Gas	496,758	\$	-	N/A	0.00%	\$	-	N/A	0.00%
		241240		ARO Reg Assets-Common		Common	410,174	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	241900		Conservation and DSM Programs		Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	241900	2000	RA-SD DSM		Electric	27	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	242300	100	Dfrd Renew Resrce Draw Down		Common	(124,222,075)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	242300	300	Dfrd Renew Dev Fund SD		Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	242300	400	Dfrd Renew Dev Fund MN		Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	242300	1111	Unblid Dfrd Renew Resource		Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	243150		Elec MN State Energy Policy		Electric	230,966	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	243150	1111	Unblid EL MN St Energy Policy		Electric	(91,072)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As:	243200		Gas MN State Energy Policy		Gas	65,390	\$	-	N/A	0.00%	\$	-	N/A	0.00%

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18230	Oth Regulatory As: 243200	1111	Unblld Gas MN St Energy Policy	Gas	(11,209)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243300		MN Elec Time of Use	Electric	385,820	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243400	1111	Unblld EL MN Renew Cost Rec	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243400	2005	EL MN Renew Cost Rec-2005	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243400	5000	SD TCR Rider	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243410		MN RCR Def Transm Exp	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243410	1000	MN RCR Def Transm Exp-Fox Lake	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243410	2000	MN RCR Def Transm Exp-WAPA Whi	Electric	494,378	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243410	3000	MN RCR Def Transm Exp-Split Ro	Electric	187,547	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243410	4000	MN RCR Def RES Trans Study	Electric	298,509	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243450	2006	2006 Rev Req	Electric	5,348,923	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243460	1000	Mercury Emissions Rev Req	Common	2,923,658	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243460	2006	2006 Rev Req	Common	2,459,078	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243460	5000	SD ECR Rider	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243465		Def MN RES Tracker	Electric	287,821	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243467		Energy Innovation Corridor	Electric	48,652	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243471		NSPM SD TCR Rider	Electric	64,628	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243472		NSPM SD ECR Rider	Electric	142,083	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243473		Sewer/Gas Line Conflict	Gas	328,932	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 244505		Pension Costs	Common	(413,310,673)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 244510	1700	FAS 158 Reg Asset Pension	Common	554,306,334	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 244510	1800	FAS 158 Reg Asset NQual Pen	Common	1,333,536	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 244510	1900	FAS 158 Reg Asset Retiree Med	Common	47,923,901	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 244701		FAS 109-Prior Flow Thru Contra	Common	153,071	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 244811		NDF-Mkt Adj-Ext Q Contra	Common	13,495,804	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 244821		NDF-Mkt Adj-NQ Contra	Common	(307,602)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248120		Interest Exp on Tax Liability	Common	354,507	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248215		RA Transmission Formula Rate	Electric	106,934	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248220	2005	2005 MISO 16/17	Electric	2,727,419	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248220	2006	2006 MISO 16/17	Electric	1,850,000	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248220	2007	2007 MISO 16/17	Electric	1,791,135	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248220	2008	2008 MISO 16/17	Electric	1,822,691	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248221	2005	2005 MISO Schedule 16/17	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248250		Private Fuel Storage	Electric	5,427,280	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248250	1000	Private Fuel Storage-ND portio	Electric	683,095	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248250	2000	Private Fuel Storage-SD Portio	Electric	932,934	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248255		RA - Lease Normalization	Common	22,600,265	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 248450		RA - UG Surcharge	Common	2,729,548	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 249000	100	RA-Misc FAS 133-RTL Gas	Common	8,685,220	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 249000	101	RA-Misc FAS 133-Elec Hedges	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 249000	155	RA-Miscellaneous C20 Amort	Common	93,222,497	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 517 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 519 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 520 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 523 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 524 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 528 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 530 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 531 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	25	Nuc Outage Amor 532 ND PI #1	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 517 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 519 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 520 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 523 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 524 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 528 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 529 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 530 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 531 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 532 ND PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 520 ND Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 528 ND Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 530 ND Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 531 ND Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%

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18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 529 WH PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 530 WH PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 531 WH PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc Outage Amor 532 WH PI #2	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 520 WH Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 528 WH Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 530 WH Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 531 WH Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc Outage Amor 532 WH Monti	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 517 PI #1	Electric	1,603,847	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	27	Nuc O&M Outage Costs 517 PI #1	Electric	48	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 519 PI #1	Electric	262,977	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 520 PI #1	Electric	2,074,265	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 523 PI #1	Electric	79,782	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 524 PI #1	Electric	1,140,426	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	27	Nuc O&M Outage Costs 524 PI #1	Electric	39,484	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 528 PI #1	Electric	1,264,827	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 529 PI #1	Electric	36,479	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 530 PI #1	Electric	3,445,077	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	27	Nuc O&M Outage Costs 524 PI #1	Electric	40,726	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 531 PI #1	Electric	5,794,371	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	27	Nuc O&M Outage Costs 524 PI #1	Electric	114	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	26	Nuc O&M Outage Costs 532 PI #1	Electric	4,197,465	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	27	Nuc O&M Outage Costs 524 PI #1	Electric	1	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 517 PI #2	Electric	176,728	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 517 PI #2	Electric	923,090	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 519 PI #2	Electric	14,317	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 519 PI #2	Electric	175,731	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 520 PI #2	Electric	125,603	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 520 PI #2	Electric	1,602,501	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 523 PI #2	Electric	5,334	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 523 PI #2	Electric	80,570	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 524 PI #2	Electric	49,131	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 524 PI #2	Electric	963,689	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	227	Nuc O&M Outage Costs 524 PI #2	Electric	1,987	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 528 PI #2	Electric	247,037	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 528 PI #2	Electric	4,410,941	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 529 PI #2	Electric	3,406	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	227	Nuc O&M Outage Costs 529 PI #2	Electric	2	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 530 PI #2	Electric	231,300	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 530 PI #2	Electric	7,191,120	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 531 PI #2	Electric	269,957	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 531 PI #2	Electric	851,509	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	225	Nuc O&M Outage Costs 532 PI #2	Electric	262,850	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	226	Nuc O&M Outage Costs 532 PI #2	Electric	3,381,026	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 517 Monti	Electric	919,721	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	425	Nuc O&M Outage Costs 517 Monti	Electric	42,720	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 519 Monti	Electric	140,383	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 520 Monti	Electric	1,538,404	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	425	Nuc O&M Outage Costs 520 Monti	Electric	63,341	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 523 Monti	Electric	35,277	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 524 Monti	Electric	772,672	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	425	Nuc O&M Outage Costs 524 Monti	Electric	16,667	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 528 Monti	Electric	1,313,991	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	425	Nuc O&M Outage Costs 524 Monti	Electric	41,321	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	426	Nuc O&M Outage Costs 528 Monti	Electric	307,890	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 530 Monti	Electric	3,602,386	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	425	Nuc O&M Outage Costs 530 Monti	Electric	401,142	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 531 Monti	Electric	599,432	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	425	Nuc O&M Outage Costs 531 Monti	Electric	19,712	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	424	Nuc O&M Outage Costs 532 Monti	Electric	4,324,306	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 243810	425	Nuc O&M Outage Costs 524 Monti	Electric	101,519	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 241100		FAS 109 AFDC in Plant-Fed	Common	108,226,734	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230	Oth Regulatory As: 241100	4	FAS 109 AFDC in Plant-MN	Common	29,876,575	\$	-	N/A	0.00%	\$	-	N/A	0.00%

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18230 Oth Regulatory Asl	241100	6	FAS 109 AFDC in Pint-ND	Common	753,136	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241100		FAS 109 AFDC in Plant-Fed	Common	2,046,362	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241100	4	FAS 109 AFDC in Pint-MN	Common	564,851	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241100	6	FAS 109 AFDC in Pint-ND	Common	14,264	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	244810		Nuc DCM-Ext Q-Adj to Mkt-Def T	Electric	(13,495,804)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	244820		Nuc DCM-Ext NQ-Adj to Mkt-Df T	Electric	307,602	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	17,825,080	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	297,598	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	568,533	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	53,099	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	6,639,905	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	241900		Conservation and DSM Programs	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	242300		Deferred Renew Resource Costs	Electric	159,230,769	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18230 Oth Regulatory Asl	243100		Mn Commission Accounting Adj	Common	4,714,558	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18235 Gas Enviromental	242000		Environmental Cleanup	Gas	278,726	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18235 Gas Enviromental	242770		North Dakota Cleanup	Gas	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
182.3 Sum:					2,059,770,618	\$	-	Gas	0.00%	\$	-	N/A	0.00%

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
18400 Clearing Accounts	263112			NP Costs-PTO	Common		12,462,349	\$ 12,462,349	Labor	92.33%	\$ 11,506,486	Labor	5.63%
18400 Clearing Accounts	263112	45400		NP Costs-PTO - NMC	Common		4,953,493	\$ 4,953,493	Labor	92.33%	\$ 4,573,560	Labor	5.63%
18400 Clearing Accounts	263113			NP Costs-Sick	Common		2,294,815	\$ 2,294,815	Labor	92.33%	\$ 2,118,803	Labor	5.63%
18400 Clearing Accounts	263113	45400		NP Costs-Sick - NMC	Common		242,115	\$ 242,115	Labor	92.33%	\$ 223,545	Labor	5.63%
18400 Clearing Accounts	263114			NP Costs-Holiday	Common		3,356,170	\$ 3,356,170	Labor	92.33%	\$ 3,098,752	Labor	5.63%
18400 Clearing Accounts	263114	45400		NP Costs-Holiday - NMC	Common		1,044,230	\$ 1,044,230	Labor	92.33%	\$ 964,138	Labor	5.63%
18400 Clearing Accounts	263115			NP Costs-MAT	Common		1,519,000	\$ 1,519,000	Labor	92.33%	\$ 1,402,492	Labor	5.63%
18400 Clearing Accounts	263115	45400		NP Costs-MAT - NMC	Common		981,698	\$ 981,698	Labor	92.33%	\$ 906,402	Labor	5.63%
18400 Clearing Accounts	263116			NP Costs-Inclement Weather	Common		1,147,607	\$ 1,147,607	Labor	92.33%	\$ 1,059,586	Labor	5.63%
18400 Clearing Accounts	263117			NP Costs-Other	Common		827,024	\$ 827,024	Labor	92.33%	\$ 763,591	Labor	5.63%
18400 Clearing Accounts	263117	45400		NP Costs-Other - NMC	Common		367,629	\$ 367,629	Labor	92.33%	\$ 339,432	Labor	5.63%
18400 Clearing Accounts	263118			NP Costs-Injury	Common		86,426	\$ 86,426	Labor	92.33%	\$ 79,797	Labor	5.63%
18400 Clearing Accounts	263118	45400		NP Costs-Injury - NMC	Common		(81)	\$ (81)	Labor	92.33%	\$ (75)	Labor	5.63%
18400 Clearing Accounts	263118	99		NP Costs-Injury	Common		-	\$ -	Labor	92.33%	\$ -	Labor	5.63%
18400 Clearing Accounts	263142			NP Clearing-PTO	Common		-	\$ -	Labor	92.33%	\$ -	Labor	5.63%
18400 Clearing Accounts	263147			NP Clearing-Other	Common		(21,985,613)	\$ (21,985,613)	Labor	92.33%	\$ (20,299,316)	Labor	5.63%
18400 Clearing Accounts	263147	45400		NP Clearing-Other - NMC	Common		(7,786,578)	\$ (7,786,578)	Labor	92.33%	\$ (7,189,347)	Labor	5.63%
18400 Clearing Accounts	263149			NP Clearing-Adj	Common		291,454	\$ 291,454	Labor	92.33%	\$ 269,099	Labor	5.63%
18400 Clearing Accounts	263149	45400		NP Clearing-Adj - NMC	Common		197,493	\$ 197,493	Labor	92.33%	\$ 182,345	Labor	5.63%
18400 Clearing Accounts	263175			401K Match	Common		2,949,181	\$ 2,949,181	Labor	92.33%	\$ 2,722,978	Labor	5.63%
18400 Clearing Accounts	263175	45400		401K Match - NMC	Common		2,213,290	\$ 2,213,290	Labor	92.33%	\$ 2,043,530	Labor	5.63%
18400 Clearing Accounts	263185			SERP/Deferred Comp	Common		391,369	\$ 391,369	Labor	92.33%	\$ 361,351	Labor	5.63%
18400 Clearing Accounts	263185	45400		SERP/Deferred Comp - NMC	Common		61,154	\$ 61,154	Labor	92.33%	\$ 56,463	Labor	5.63%
18400 Clearing Accounts	263197			Pension FAS 87	Common		2,419,585	\$ 2,419,585	Labor	92.33%	\$ 2,234,002	Labor	5.63%
18400 Clearing Accounts	263197	45400		Pension FAS 87 - NMC	Common		188,012	\$ 188,012	Labor	92.33%	\$ 173,591	Labor	5.63%
18400 Clearing Accounts	263202			Other Pens Costs-Consulting	Common		284,112	\$ 284,112	Labor	92.33%	\$ 262,321	Labor	5.63%
18400 Clearing Accounts	263202	45400		Other Pens Costs-Consult - NMC	Common		104,462	\$ 104,462	Labor	92.33%	\$ 96,450	Labor	5.63%
18400 Clearing Accounts	263205			Other Pens Costs-Misc.	Common		4,793	\$ 4,793	Labor	92.33%	\$ 4,426	Labor	5.63%
18400 Clearing Accounts	263210			Labor Pension Loading Clearing	Common		(6,034,052)	\$ (6,034,052)	Labor	92.33%	\$ (5,571,241)	Labor	5.63%
18400 Clearing Accounts	263210	45400		Labor Pension Load Clear-NMC	Common		(2,573,823)	\$ (2,573,823)	Labor	92.33%	\$ (2,376,411)	Labor	5.63%
18400 Clearing Accounts	263211			Labor Pension Loading-Adj	Common		2,848	\$ 2,848	Labor	92.33%	\$ 2,629	Labor	5.63%
18400 Clearing Accounts	263211	45400		Labor Pension Load-Adj NMC	Common		1,409	\$ 1,409	Labor	92.33%	\$ 1,301	Labor	5.63%
18400 Clearing Accounts	263232			Active Medical Claims	Common		18,950,890	\$ 18,950,890	Labor	92.33%	\$ 17,497,357	Labor	5.63%
18400 Clearing Accounts	263232	45400		Active Medical Claims - NMC	Common		6,354,798	\$ 6,354,798	Labor	92.33%	\$ 5,867,385	Labor	5.63%
18400 Clearing Accounts	263232	99		Active Medical Claims	Common		-	\$ -	Labor	92.33%	\$ -	Labor	5.63%
18400 Clearing Accounts	263234			Dental Claims	Common		-	\$ -	Labor	92.33%	\$ -	Labor	5.63%
18400 Clearing Accounts	263234	99		Dental Claims	Common		-	\$ -	Labor	92.33%	\$ -	Labor	5.63%
18400 Clearing Accounts	263236			OPEB FAS 106	Common		6,341,650	\$ 6,341,650	Labor	92.33%	\$ 5,855,245	Labor	5.63%
18400 Clearing Accounts	263236	45400		OPEB FAS 106 - NMC	Common		(32,551)	\$ (32,551)	Labor	92.33%	\$ (30,055)	Labor	5.63%
18400 Clearing Accounts	263238			Benefit Wave Election	Common		-	\$ -	Labor	92.33%	\$ -	Labor	5.63%

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18400	Clearing Accounts	263238	99	Benefit Wave Election	Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%
18400	Clearing Accounts	263240		Administrative Fees	Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%
18400	Clearing Accounts	263240	99	Administrative Fees	Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%
18400	Clearing Accounts	263244		Misc Benefit Expenses	Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%
18400	Clearing Accounts	263248		FAS 112 Costs	Common	998,038	\$	998,038	Labor	92.33%	\$	921,489	Labor	5.63%
18400	Clearing Accounts	263260		Medical/Ben Loading Clearings	Common	(26,246,839)	\$	(26,246,839)	Labor	92.33%	\$	(24,233,706)	Labor	5.63%
18400	Clearing Accounts	263260	45400	Medical/Ben Load Clearings NMC	Common	(6,339,743)	\$	(6,339,743)	Labor	92.33%	\$	(5,853,485)	Labor	5.63%
18400	Clearing Accounts	263261		Medical/Ben Loading-Adj	Common	11,136	\$	11,136	Labor	92.33%	\$	10,282	Labor	5.63%
18400	Clearing Accounts	263261	45400	Medical/Ben Load-Adj - NMC	Common	8,284	\$	8,284	Labor	92.33%	\$	7,649	Labor	5.63%
18400	Clearing Accounts	263295		FICA	Common	13,634,143	\$	13,634,143	Labor	92.33%	\$	12,588,404	Labor	5.63%
18400	Clearing Accounts	263295	45400	FICA - NMC	Common	4,356,130	\$	4,356,130	Labor	92.33%	\$	4,022,015	Labor	5.63%
18400	Clearing Accounts	263300		Federal Unemployment	Common	223,955	\$	223,955	Labor	92.33%	\$	206,778	Labor	5.63%
18400	Clearing Accounts	263300	45400	Federal Unemployment - NMC	Common	54,626	\$	54,626	Labor	92.33%	\$	50,436	Labor	5.63%
18400	Clearing Accounts	263305		State Unemployment	Common	2,567,617	\$	2,567,617	Labor	92.33%	\$	2,370,680	Labor	5.63%
18400	Clearing Accounts	263305	45400	State Unemployment - NMC	Common	694,061	\$	694,061	Labor	92.33%	\$	640,827	Labor	5.63%
18400	Clearing Accounts	263320		Payroll Tax Ldg-Clg-FICA	Common	(13,647,717)	\$	(13,647,717)	Labor	92.33%	\$	(12,600,937)	Labor	5.63%
18400	Clearing Accounts	263320	45400	Payroll Tax Ldg-Clg-FICA - NMC	Common	(4,339,126)	\$	(4,339,126)	Labor	92.33%	\$	(4,006,315)	Labor	5.63%
18400	Clearing Accounts	263325		Payroll Tax Ldg-Clg-Fed Unemp	Common	(224,244)	\$	(224,244)	Labor	92.33%	\$	(207,044)	Labor	5.63%
18400	Clearing Accounts	263325	45400	Payroll Tax Ldg-Clg-Fed Unemp	Common	(56,942)	\$	(56,942)	Labor	92.33%	\$	(52,575)	Labor	5.63%
18400	Clearing Accounts	263330		Payroll Tax Ldg-Clg-St Unemp	Common	(2,569,085)	\$	(2,569,085)	Labor	92.33%	\$	(2,372,036)	Labor	5.63%
18400	Clearing Accounts	263330	45400	Payroll Tax Ldg-Clg-St Unemp	Common	(694,858)	\$	(694,858)	Labor	92.33%	\$	(641,562)	Labor	5.63%
18400	Clearing Accounts	263331		Payroll Tax Ldg-Adj	Common	4,611	\$	4,611	Labor	92.33%	\$	4,258	Labor	5.63%
18400	Clearing Accounts	263331	45400	Payroll Tax Ldg-Adj - NMC	Common	(9,760)	\$	(9,760)	Labor	92.33%	\$	(9,012)	Labor	5.63%
18400	Clearing Accounts	263345		Work Comp Loading Cost	Common	3,725,878	\$	3,725,878	Labor	92.33%	\$	3,440,103	Labor	5.63%
18400	Clearing Accounts	263345	45400	Work Comp Loading Cost NMC	Common	96,049	\$	96,049	Labor	92.33%	\$	88,682	Labor	5.63%
18400	Clearing Accounts	263348		Work Comp Loading-Adj	Common	2,192	\$	2,192	Labor	92.33%	\$	2,024	Labor	5.63%
18400	Clearing Accounts	263348	45400	Work Comp Loading-Adj NMC	Common	130	\$	130	Labor	92.33%	\$	120	Labor	5.63%
18400	Clearing Accounts	263349		Work Comp Loading Clearing	Common	(3,725,749)	\$	(3,725,749)	Labor	92.33%	\$	(3,439,984)	Labor	5.63%
18400	Clearing Accounts	263349	45400	Work Comp Loading Clear NMC	Common	(96,343)	\$	(96,343)	Labor	92.33%	\$	(88,953)	Labor	5.63%
18400	Clearing Accounts	264110		Share the Car Costs	Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%
18400	Clearing Accounts	264210		Transportation Costs	Common	17,386,173	\$	17,386,173	Customer Bills	74.39%	\$	12,933,365	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	264260		Transportation Clearings	Common	(17,337,096)	\$	(17,337,096)	Customer Bills	74.39%	\$	(12,896,858)	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	264290		Hazardous Waste Costs	Common	-	\$	-	Electric	100.00%	\$	-	N/A	0.00%
18400	Clearing Accounts	264380		Testing Costs	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	264470		PEM Costs	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	264560		E & S Costs	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	264830		Constr Support Costs	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	264920		Trouble Op Support Costs	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18400	Clearing Accounts	265290		Payroll Related Costs	Common	154,880	\$	154,880	Labor	92.33%	\$	143,001	Labor	5.63%
18400	Clearing Accounts	265380		PMS Costs	Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%
18400	Clearing Accounts	265470		Constr Holding Costs	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	265560		Constr Elec Util Costs	Electric	-	\$	-	Electric	100.00%	\$	-	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	265650		Constr Special Costs	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%
18400	Clearing Accounts	265721		Facilities Costs	Common	5,227,304	\$	5,227,304	Labor	92.33%	\$	4,826,370	Labor	5.63%
18400	Clearing Accounts	265722		Facilities Clearings	Common	(5,227,433)	\$	(5,227,433)	Labor	92.33%	\$	(4,826,489)	Labor	5.63%
18400	Clearing Accounts	265740		Aircraft Costs	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18400	Clearing Accounts	265830		I/T Costs	Common	-	\$	-	Customer Bills	74.39%	\$	-	N/A	0.00%
18400	Clearing Accounts	265355		CE Missing Time NSPM A&G	899019 Common	-	\$	-	Labor	92.33%	\$	-	Labor	5.63%
				184	Sum:	256,629	\$	256,629			\$	228,141		

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
	18500 Temporary Facilities	266100		Temporary Facilities	185	Common	-	\$ -	Electric	100.00%	\$ -	ECustomerMN/SD/ND	5.97%
					185	Sum:	-	\$ -			\$ -		

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
	18600 Misc Deferred Deb	225900		Claims Receivable	Common	Common	-	\$ -	Customer Bills	74.39%	\$ -	ECustomerMN/SD/ND	5.97%
	18600 Misc Deferred Deb	226300		Contracts Receivable	Common	Common	2,920,361	\$ 2,920,361	Customer	100.00%	\$ 2,920,361	ECustomerMN/SD/ND	5.97%
	18600 Misc Deferred Deb	226301		Contract Receivable-Contra	Common	Common	(2,249,478)	\$ (2,249,478)	Electric	100.00%	\$ (2,249,478)	ECustomerMN/SD/ND	5.97%
	18600 Misc Deferred Deb	226865		Notes Receivable - CIP Loans	Common	Common	(91,150)	\$ -	N/A	0.00%	\$ -	N/A	0.00%

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18600 Misc Deferred Deb 248360			Low Income Discounts-Elec	Electric	925,754	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 248360	1000		Low Income Discounts-E Contra	Electric	(137,650)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 268110			Def DR-DMS Projects	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 268140			Def DR-Highway Projects	Common	-	\$	-	Electric	100.00%	\$	-	ECustomerMN/SD/ND	5.97%
18600 Misc Deferred Deb 268200			Def DR-Debt Shelf Regist 1	Common	8,460	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 268212			Debt Shlef Registrar III	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 268214			DD-Debt Issuance Expense	Common	5,851	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 268899			DD -Feeder System Convsn	Common	-	\$	-	Customer Bills	74.39%	\$	-	ECustomerMN/SD/ND	5.97%
18600 Misc Deferred Deb 2688110			Def DR-DMS Projects	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 241900	6300		DD-NSPMN Elec Incentive	Electric	20,193,358	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 241900	6500		DD-NSPMN Gas Incentive	Gas	1,504,180	\$	-	N/A	0.00%	\$	-	N/A	0.00%
18600 Misc Deferred Deb 268180			Def DR-Install CIAC	Common	1,665	\$	-	N/A	0.00%	\$	-	N/A	0.00%
186.0 Sum:					23,081,352	\$	670,884			\$	670,884		

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
18620 Def DR-Rate Case 248404		248404		NSPM Elec Rate Case-MN	Electric	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248404		248404	2008	2008 NSPM Elec Rate Case MN	Electric	Util	978,132	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248404		248404	2010	NSPM Elec Rate Case-MN	Electric	Util	101,719	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248405		248405		NSPM Gas Rate Case-MN	Gas	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248405		248405	2006	MN 2006 Gas Rate Case	Gas	Util	739	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248405		248405	2009	2009 NSPM Gas Rate Case	Gas	Util	556,453	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248406		248406		NSPM Gas Rate Case-ND	Gas	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248406		248406	2006	ND 2006 Gas Rate Case	Gas	Util	9,555	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248417		248417	2007	NSPM ND 07EI Rate	Electric	Util	248,015	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248417		248417	2010	NSPM Elec Rate Case ND	Electric	Util	15,660	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248417		248417	9007	2007 ND Elec Rate Case Reserve	Electric	Util	(198,015)	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248418		248418		NSPM SD Elec Rate Case	Electric	Util	239,740	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248492		248492	2007	FERC Case ER07-1415- MN	Electric	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
18620 Def DR-Rate Case 248492		248492	2010	2010 FERC NSPM Rate Case	Electric	Util	9,884	\$	N/A	0.00%	\$	N/A	0.00%
186.2 Sum:					1,961,881	\$	-	\$	-	\$	-	\$	-

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
23200 Accounts Payable 327100		327100		A/P Salaries and Wages	Common	Util	(8,610,849)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 327500		327500		A/P Payroll Advances	Common	Util	1,909	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 327900		327900		A/P Net Payrolls	Common	Util	13,597	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 328700		328700		A/P Wage Assignments	Common	Util	(1,015)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 331100		331100		A/P Severance	Common	Util	(36,691)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 331100		331100	3	A/Pay Sevemce-GO	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 331500		331500		A/P Union Severance	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 332000		332000		Customer Care Severance	Common	Util	(568,653)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 333900		333900		A/P - Exec LT	Common	Util	(206,909)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 333925		333925		A/P Cash Retention	Common	Util	(603,843)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 334300		334300		A/P Non Union incentive Plan	Common	Util	(11,483,491)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 334310		334310		A/P Union Incentive Plan	Common	Util	(1,105,290)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 337100		337100		A/P Vacation Liability	Common	Util	(21,517,462)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 337100		337100	45400	A/P Vacation Liability NMC	Common	Util	(3,420,674)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 337900		337900		A/P 401K - Co Match	Common	Util	(2,375,958)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 337900		337900	1157	A/P 401K Employer Ret Contrib	Common	Util	(469,809)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 337900		337900	99	A/P 401K - Co Match	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 338310		338310		A/P-Child Support	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 341410		341410		A/P-Child Support	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 341410		341410	99	A/P-Credit Union	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 341440		341440		A/P-Credit Union	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 341440		341440	99	A/P-Dependent Life Insurance	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 341470		341470		A/P-Dependent Life Insurance	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 341470		341470	99	A/P - Final Payroll Checks	Common	Util	(5,714)	\$	N/A	0.00%	\$	N/A	0.00%
23200 Accounts Payable 341500		341500		A/P-Employee Accident Insuranc	Common	Util	-	\$	N/A	0.00%	\$	N/A	0.00%

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23200	Accounts Payable	341510	A/P-Employee Savings Bonds	Common	427	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341530	A/P-Employee Savings Bonds	Common	(22)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341530	99 A/P-Employee Union Dues	Common	13,674	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341560	A/P-Employee Union Dues	Common	2	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341560	99 A/P-Employee United Way Fund	Common	(33,395)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341590	A/P-Employee United Way Fund	Common	(2,431)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341590	99 A/P-Employee Healthcare Exp	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341650	A/P-Employee Healthcare Exp	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341650	99 A/P-LT Disability Insurance	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341680	A/P-LT Disability Insurance	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341680	99 A/P-Major Medical Liability	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341710	A/P-Major Medical Liability	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341710	99 A/P-Supplemental Life Ins	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341770	A/P-Supplemental Life Ins	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341770	99 A/P-401K Prog - Withholding	Common	(365,116)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	341890	Credit Union	Common	131	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342380	Credit Union	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342380	99 A/P-Union Welfare Fund	Common	(2,144,628)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342430	A/P-Union Welfare Fund	Common	(157,338)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342430	99 A/P-P/R Empl Political Fund	Common	3	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342440	A/P-P/R Empl Political Fund	Common	(0)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342440	99 A/P-P/R Empl Political Interes	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342441	A/P 401K	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342445	A/P 401K	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342445	99 A/P-A/P Sterling 401K DDLT	Common	(2,650)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342450	A/P-Flex Spend-CC & Hithor	Common	(291,683)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342460	A/P Payroll-Hlth Svng Acct HSA	Common	100,231	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342462	A/P-Flex Spend/Transportation	Common	(5,028)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342465	A/P-Exec Flex Spend Transport	Common	(75)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342490	A/P-P/R Emp Auto Ins	Common	(43)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	342490	99 A/P-P/R Emp Auto Ins	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355112	A/P Purchased Gas	Common	(36,671,378)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355212	A/P Purchased Power	Electric	(51,376,515)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355212	100 A/P Pur Pwr-Inadvertent Energy	Electric	100	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355212	1000 A/P Purch Pwr - Tolling	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355213	A/P Financial Trading	Common	(612,783)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355222	A/P Wheeling	Electric	(4,623,378)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355222	1000 A/P - MISO Rev Shr	Electric	(269,302)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355232	A/P - RTO - ISO	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355232	1000 A/P - RTO - ISO - MISO	Common	(9,585,700)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355232	2000 A/P - RTO - ISO - PJM	Common	(4,541,670)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355232	3000 A/P - RTO - ISO - NYISO	Common	(2,388,737)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355232	4000 A/P - RTO - ISO - IESO	Common	(124,117)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355232	7000 A/P - RTO-ISO-NEISO	Common	(910,144)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355312	1000 A/P Unpaid Fuel	Common	(13,054,169)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355312	2000 A/P Unpaid Freight	Common	(9,853,216)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355312	3000 A/P Coal Trade	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355312	4000 A/P IDD Storage Imbalance	Common	(75,436)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355316	A/P Accrd Fuel Pur	Common	(2,174,551)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355400	A/P Heat Share	Common	6	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355400	3 A/P Heat Share - GO	Common	(32,521)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355400	5 A/P Heat Share - Fargo	Common	(997)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355400	14 A/P Heat Share - Sal Army-SF	Common	(1,481)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	361110	A/P Unclaimed Checks	Common	(37,534)	\$	(37,534)	Customer Bills	74.39%	\$	(27,921)	ECustomerMN/SD/ND	5.97%
23200	Accounts Payable	361210	A/P CSS Unclaimed Chks	Common	(81,278)	\$	(81,278)	Customer Bills	74.39%	\$	(60,462)	ECustomerMN/SD/ND	5.97%
23200	Accounts Payable	361311	A/P Unclaimed UHC Checks	Common	(5,737)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	361380	A/P HomeSmart	Common	(97,898)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	361380	1000 Replacement Coverage	Common	(81)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365110	A/P Vouchers Payable	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365110	100 A/P-Vouchered PSPT	Common	(25,958,515)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365110	200 A/P-Contract PSPT	Common	(2,819,860)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365110	300 A/P-Rcp UnVouchered PSPT	Common	(3,606,606)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365111	ES A/P Vouchers Payable	Common	(7,537,497)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365112	100 A/P-Vouchered-NMC	Electric	(10,547,583)	\$	-	N/A	0.00%	\$	-	N/A	0.00%

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23200	Accounts Payable	365112	200	A/P-Contracts-NMC	Electric	(2,602,339)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365112	300	A/P-Unvouchered-NMC	Electric	(1,075,556)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365112	400	A/P-Freight Liab-NMC	Electric	151	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365112	500	A/P-Tax Liab-NMC	Electric	115	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365112	600	A/P-Spec Charges-NMC	Electric	308	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365120	3	A/P - Vouchers-Non P.A.S-GO	Common	(61,188)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365120	51	A/P - Monticello	Electric	(15,350,157)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365120	52	A/P - Prairie Island	Electric	(15,373,734)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365120	99	A/P Voucher-Non-PAS	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170		A/P Unvouchered invoices	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	100	A/P Unvouchered Inv-CF	Common	2,096,078	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	105	A/P Unvouchered Inv-TU	Common	(2,454,057)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	115	A/P Unvouchered Inv-ES	Common	(5,534,579)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	120	A/P Unvouchered Inv-CE	Common	(6,176)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	125	A/P Unvouchered Inv-GC	Common	(970,043)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	130	A/P Unvouchered Inv-DU	Common	(343,736)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	135	A/P Unvouchered Inv-SS	Common	(97,841)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	140	A/P Unvouchered Inv-IT	Common	(2,057,577)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	145	A/P Unvouchered Inv-NG	Common	(2,745,986)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	155	A/P Unvouchered Inv-IW	Common	(2,242,513)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	160	A/P Unvouchered Inv-RR	Common	(347,808)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365180		A/P T&E Card	Common	2,989	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365220		A/P Peard Liability	Common	(857,352)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365260		A/P MN Work Comp Assessment	Common	(80,522)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365290	97	A/P Collision & Comprehensive	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365470		A/P WAPA Accrual	Common	(994,431)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365486		A/P CAPX 2020	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365530		A/P Retention Agreements	Common	(814,378)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365530	1115	A/P Retention-ES	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365530	1156	A/P Rention- NMC Stand Alone	Electric	(2,656)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365570		A/P CRFS Golden Valley Liab	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365650		A/P Curr Liab-Ubd Mesa Voucher	Common	(19,053,280)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365880		A/P Active Healthcare	Common	(3,486,324)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365880	1156	A/P Act Healthcare-NMC StandAl	Electric	4,340	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365881		A/P Metropass	Common	(26,075)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365900		A/P-IBNR Medical Claims	Common	(1,050,796)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	366140		A/P-Peace Energy-CR Balances	Common	(21,908,805)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	366150		Loan Install Bill-CRS Ctrl A/P	Common	39,342	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	369000	200	A/P Miscellaneous	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	369000	1000	A/P Misc XEM	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	388500		FIN 48-Curr Interest Payable	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	355212		A/P Purchased Power	Electric	(23,856)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365170	130	A/P Unvouchered Inv-DU	Common	(4,714)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
23200	Accounts Payable	365290	97	A/P Collision & Comprehensive	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
232						Sum:	(337,690,527)	\$	(118,812)	\$	(88,383)			

Obj Acct	RL Object Description	Orig Obj Acct Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent		
25300	Other Deferred Cr	371480	Customer Prepayments		Common	(388,377)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	371550	Deferred Revenue		Gas	(682,210)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	421050	Def Tax Credit & Interest		Common	1,684,310	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422610	DL AFUDC Pre-F Rate Rid-MERP		Electric	(2,904)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422614	DL AFUDC Pre-F Rate-B Pollut C		Electric	2,506,180	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422618	DL AFDC Pre F Rate Rider-TCR		Electric	(415)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422618	1040 Minnesota - TCR		Common	2,904	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422618	1060 South Dakota - TCR		Common	415	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422624	DL AFUDC Pre-F Rate-Base-RES		Electric	(2,506,180)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	431110	Accrd Qualified Pension Costs		Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	431110	99 Accrd Qualified Pension Costs		Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	431320	Accrd Postretire Med-FAS 106		Common	16	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	431320	99 Accrd Postretire Med-FAS 106		Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	431350	Accrd Postemployment-FAS 112		Common	(17,082,893)	\$	-	N/A	0.00%	\$	-	N/A	0.00%

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25300 Other Deferred Cr	431410	Def Comp Liabilities	Common	(2,440,167)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	431420	Def Comp-Wealth Op	Common	(4,013,081)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	431440	Accrued Nonqual Pension (SERP)	Common	(5,640,336)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	431600	Exec PSP Long-Term	Electric	(31,246)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	431600	1156 2006-07 NMC LTI	Electric	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	431600	1157 NMC LTI 2008 Units	Electric	(398,395)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432121	Nuc Waste Strat Coalition Fund	Common	(30,885)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432140	Renewable Resource Fund Oblig	Common	(35,008,683)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432145	RDF Due Customers	Common	(6,648,692)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432145	1000 SEP	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432145	2000 RDF	Common	(279,839)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432145	3000 RES	Common	(394,038)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432145	4000 MCR	Common	(128,238)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	432145	5000 TCR	Common	(316,377)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433120	LT Payroll Tax Liability	Common	(767,740)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433170	Affordable Housing Investment	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433180	Long-Term Lease Obligation	Common	(22,600,265)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433200	Deferred Revenue - ITC Grant	Common	(499,628)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433210	Landfill Power Escrow	Common	(292,438)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433230	Settlements	Common	(83,997)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433355	Def CR-Customer Suspense	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433375	Def CR-Option Premiums	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433385	DC-Regulatory Reserve	Common	(4,142,371)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433386	DC Reg Res-Contra	Electric	4,024,538	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433400	105 Def CR-JOA & RP Share on MTM	Common	(9,353,536)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433420	Def Cr - LT Environmental	Common	(34,260)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433476	Long-Term Federal Inc Tax Pay	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433477	4 LT State Income Tax Pay-MN	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433477	6 LT State Income Tax Pay-ND	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433485	FIN 48-LT Interest Payable	Common	(503,812)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433490	inc Tax Audit: LT Interest Pay	Common	(366,820)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	434110	Def Income-IPP Contracts	Common	(2,249,478)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	434111	Contra-Def Income-IPP Contract	Common	2,249,478	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	421050	Def Tax Credit & Interest	Common	(2,910,814)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	421050	Def Tax Credit & Interest	Common	(12,270)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433476	Long-Term Federal Inc Tax Pay	Common	(7,059,211)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433477	4 LT State Income Tax Pay-MN	Common	(72,978)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433477	6 LT State Income Tax Pay-ND	Common	(46,253)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433481	4900 FIN 48 LT Fed Inc Tax:Perm	Common	172,177	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433482	4904 FIN 48-LT St Inc Tax-MN:Perm	Common	(533,593)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433482	4906 FIN 48-LT St Inc Tax-ND:Perm	Common	-	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433476	Long-Term Federal Inc Tax Pay	Common	(63)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	421050	Def Tax Credit & Interest	Common	(537,227)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433481	4900 FIN 48 LT Fed Inc Tax:Perm	Common	(2,545,161)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433482	4904 FIN 48-LT St Inc Tax-MN:Perm	Common	(8,967)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433482	4906 FIN 48-LT St Inc Tax-ND:Perm	Common	(225)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433476	Long-Term Federal Inc Tax Pay	Common	(15,091)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433477	4 LT State Income Tax Pay-MN	Common	(991)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433477	6 LT State Income Tax Pay-ND	Common	(26)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433481	4900 FIN 48 LT Fed Inc Tax:Perm	Common	(290,782)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433482	4904 FIN 48-LT St Inc Tax-MN:Perm	Common	501,850	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	433482	4906 FIN 48-LT St Inc Tax-ND:Perm	Common	(728)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422610	DL AFUDC Pre-F Rate Rid-MERP	Electric	(56,302,700)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422612	DL AFUDC PreF Rate Rid-Mercury	Electric	(553,353)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422614	DL AFUDC Pre-F Rate-B Pollut C	Electric	(2,506,180)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422618	DL AFDC Pre F Rate Rider-TCR	Electric	(4,666,995)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422618	1040 Minnesota - TCR	Electric	(4,967,756)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422618	1060 South Dakota - TCR	Electric	(415)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422622	DL AFDC Pre-F FERC Trans	Electric	(58,597)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422624	DL AFUDC Pre-F Rate-Base-RES	Electric	(5,497,786)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422626	Pre-funded AFUDC - CWIP	Electric	1,893,992	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422626	Pre-funded AFUDC - CWIP	Electric	(7,233,328)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422628	Pre-funded AFUDC-Plant	Electric	(1,893,993)	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300 Other Deferred Cr	422628	Pre-funded AFUDC-Plant	Electric	(39,158,490)	\$	-	N/A	0.00%	\$	-	N/A	0.00%

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25300	Other Deferred Cr	422632	Pre-funded AFUDC-Amortization	Electric	317,260	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422632	Pre-funded AFUDC-Amortization	Electric	2,870,366	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422610	DL AFUDC Pre-F Rate Rid-MERP	Electric	9,692,599	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422612	DL AFUDC Pre-F Rate Rid-Mercury	Electric	91,257	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422618	DL AFDC Pre F Rate Rider-TCR	Electric	1,400,607	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422622	DL AFDC Pre-F FERC Trans	Electric	7,322	\$	-	N/A	0.00%	\$	-	N/A	0.00%
25300	Other Deferred Cr	422624	DL AFUDC Pre-F Rate-Base-RES	Electric	1,478,268	\$	-	N/A	0.00%	\$	-	N/A	0.00%
				253	Sum:	(224,847,529)	\$	-	\$	-	\$	-	0.00%

Obj Acct	RL Object Description	Orig Obj Acct	Sub	AA Object Description	FERC CC22	Util	13 Month Average	Include	Utility Method	Electric Percent	Electric Amount	Juris Method	SD Percent
25400	Oth Regulatory Lia	373150		Deferred Fuel		Electric	(519,095) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	373150	2000	Deferred Fuel ND		Electric	(909,075) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	373150	2500	Deferred Fuel MN		Electric	(595,891) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	373150	3000	Deferred Fuel SD		Electric	(775,611) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	373190		RL Transmission Formula Rate		Electric	(65,300) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421101		Income Tax Collected-Fed Contr		Electric	(109,444) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421101	4	Income Tax Collected-Mn Contr		Electric	(43,626) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421950	1700	FAS 158 Reg Liab Pension		Common	- \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422340		Midwest Gas Transm Co-ND Refnd		Common	(167) \$	-	Gas	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422345		RL Settlmt of NAH Payback Acct		Common	(670,884) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422490		Miscellaneous Pipeline Refunds		Common	7,327 \$	-	Gas	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422593		NSPM SD ECR Rider		Common	(2,383) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422594		RES Rider Over-Recoveries		Common	(1,355,873) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422595		MCR Rider Over-Recoveries		Common	(554,316) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422596		TCR Rider Over-Recoveries		Common	(622,374) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422598		SEP Elec Rider Over-Recoveries		Common	(9,861) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422599		RDF Rider Over-Recoveries		Common	(1,110,638) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422710		Nuc Dec Fnd-Adj to Mkt-Ext Qua		Common	48,476,307 \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422710	1000	Nuc Dec Fnd-Mkt Adj-QX-Net G/L		Common	13 \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422711		NDF-Adj to Mkt Contra		Common	(48,476,307) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422711	1000	NDF-Mkt Adj-QX Contra		Common	(13) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422720		Nuc Dec Fnd-Adj to Mkt-Ext NQ		Common	(753,774) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	422721		NDF-Mkt Adj-NQ Contra		Common	753,774 \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	423900		Low Income Discounts		Common	(33,332) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	423910		Low Income Discounts-Gas		Gas	(2,479,901) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424350		Nuclear Outage Acctg Chg		Electric	(8,601,807) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424380		Oth Reg-Income Tax		Common	(1,079,511) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424410		Oth Reg-MN Emission Allow		Common	(1,443,782) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424460		Oth Reg-Whisl Emission Allow		Common	(59,452) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424490		Oth Reg-ND Emission Allow		Common	(259,638) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424520		Oth Reg-SD Emission Allow		Common	(201,596) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424537		Reg Liab-Nuc Acc Depr Pre-ARO		Common	(1,302,386,525) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424537		Reg Liab-Nuc Acc Depr Pre-ARO		Common	(3,221,188) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424560		RL-Oth Reg Liab-Miscellaneous		Common	(1,205,878) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424560	100	RL-Misc FAS 133-RTL Gas		Common	(46,700) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	424560	101	RL-Misc FAS 133-Elec Hedges		Electric	(5,720,745) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100		Income Tax Collected-Fed		Common	(27,919,600) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100	4	Income Tax Collected-MN		Common	(27,820) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100	6	Income Tax Collected-ND		Common	(1,534,174) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421500		ITC Deferrals-Fed		Common	(17,537,829) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421500	4	ITC Deferrals-MN		Common	(4,841,152) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421500	6	ITC Deferrals-ND		Common	(122,159) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100		Income Tax Collected-Fed		Common	(2,183,804) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100	4	Income Tax Collected-MN		Common	(43,220) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100	6	Income Tax Collected-ND		Common	(186,440) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421500		ITC Deferrals-Fed		Common	(1,904,725) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421500	4	ITC Deferrals-MN		Common	(525,756) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421500	6	ITC Deferrals-ND		Common	(13,277) \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100		Income Tax Collected-Fed		Common	1,923 \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100	4	Income Tax Collected-MN		Common	- \$	-	N/A	0.00%	\$	N/A	0.00%
25400	Oth Regulatory Lia	421100	6	Income Tax Collected-ND		Common	(1,923) \$	-	N/A	0.00%	\$	N/A	0.00%

ML-bd

254	Sum:	(1,390,917,223)	\$	-	\$	-
	Sum:	156,425,591		4,313,600		3,976,157

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2011 Budget Utility Allocations

Method	Electric	Gas	Check
3 Factor	91.47%	8.53%	100.00%
Customer Bills	74.39%	25.61%	100.00%
Labor	92.33%	7.67%	100.00%
N/A	0.00%	0.00%	Logic
Electric	100.00%	0.00%	Logic
Gas	0.00%	100.00%	Logic

Source

2010 Allocators Master List.xls

Northern States Power (MN)
Allocation Tables - Budget 2011

P9-7K

	MN	ND	SD	WHLSL	Total
ECustomerMN/ND	3.7210%	96.2790%	0.0000%	0.0000%	100.0000%
ECustomerMN/SD	8.8786%	0.0000%	91.1214%	0.0000%	100.0000%
ECustomerMN/SD/ND	87.6822%	6.3437%	5.9736%	0.0005%	100.0000%
ECustomerND/SD	6.2933%	48.2612%	45.4455%	0.0000%	100.0000%
EDemandProd	87.9815%	5.5779%	5.5961%	0.8445%	100.0000%
EDemandTran	87.9815%	5.5779%	5.5961%	0.8445%	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	87.5209%	6.0827%	5.5971%	0.7993%	100.0000%
ETwoFactorAlloc	88.2399%	5.9684%	5.7096%	0.0821%	100.0000%
Labor	86.9358%	6.0474%	5.6316%	1.3852%	100.0000%
Glabor	89.6992%	10.3008%	0.0000%	0.0000%	100.0000%
GCustomerMN/ND	22.7894%	77.2106%	0.0000%	0.0000%	100.0000%
GCustomerMN/SD/ND	90.2795%	9.7205%	0.0000%	0.0000%	100.0000%
GDirectMN	100.0000%				
GDirectND		100.0000%			
GDesignDayDemand	89.5565%	10.4435%	0.0000%	0.0000%	100.0000%
GLoadDispatch	89.5777%	10.4223%	0.0000%	0.0000%	100.0000%
N/A	0.0000%	0.0000%	0.0000%	0.0000%	

Source
2010 Allocator Master List.xls

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

	2 Factor	57.1800%	11.7900%	31.0300%	
		Production	Transmission	Distribution	Total
Total Company Miscellaneous Debits & Credits	3,976,157	2,273,567	468,789	1,233,801	3,976,157
MN Jurisdiction Miscellaneous Debits & Credits	4,082,364	2,334,296	481,311	1,266,758	4,082,364

Values from
"Summary" tab

Allocator Source
2010 Allocators Master List.xls