

**2010 Econ Development Adj**

Template V1.2

Mn Co Electric											
Production				Transmission				Distribution			
MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls

Mn Co Ga	
MN	ND

Jur Electric			
MN	ND	SD	Whls

Jur Gas	
MN	ND

**Rate Base**

**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								239	239	239	239	18	18	41	148	50		
Administrative & General	Annual												18	18	41	148	50	0	
<b>Total Operating Expenses:</b>	Annual	0	0	0	0	0	0	0	0	239	239	239	239	18	18	41	148	50	0

Depreciation	Annual																	
Amortization	Annual																	

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

AFUDC	Annual																	
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**Juris Income Tax**

**Jurisdiction Cash Working Capital**

Hash Total														36	36	82	296	100	0
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**NSP Mn Economic Development  
Rate Case Adjustment**

<b>Recap of Adjustment Elec</b>	<u>Total Co</u>	<u>MN</u>	<u>ND</u>	<u>SD</u>	
O&M Reduction	(1,070)	(1,070)	-	-	Removal of non allowed ED program costs included in O&M
ED Donation Inclusion	239,859	41,635	148,224	50,000	Inclusion of allowable ED donations
<b>Net Adjustment to Econ Dev</b>	<u>238,789</u>	<u>40,565</u>	<u>148,224</u>	<u>50,000</u>	

<b>Recap of Adjustment Gas</b>	<u>Total Co</u>	<u>MN</u>	<u>ND</u>	
O&M Reduction	(263)	(263)		Removal of non allowed ED program costs included in O&M
ED Donation Inclusion	17,830	3,900	13,930	Inclusion of allowable ED donations
<b>Net Adjustment to Econ Dev</b>	<u>17,568</u>	<u>3,638</u>	<u>13,930</u>	

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2010 Budget Economic Development Donations

Adjustment moves 50% of the Economic Development Donations that are charged to below the line regulatory expense into the O&M costs for recovery. Regulatory precedence permits cost sharing of these ED donations equally between Rate Payers and Shareholders. These donations are not charitable in nature but are made to ED orientated organizations.

Utility Desc	FERC	RL Account Description	Location	Labor	2010 Actual	MN	ND	SD	Wh/Sl	Object Account	Managerial BU	Financial Business Unit
Electric	426.1	Donations NL E	Minnesota	Non-Labor	29,153.00	29,153.00				723833 Charitable Contributions	811203 Econ Develop-Common MN SA9122	811203 Econ Develop-Common MN SA9122
Electric	426.1	Donations NL E	Minnesota	Non-Labor	8,152.00	8,152.00				723834 Community Sponsorships	811203 Econ Develop-Common MN SA9122	811203 Econ Develop-Common MN SA9122
Electric	426.1	Donations NL E	North Dakota	Non-Labor	45,208.00		45,208.00			723833 Charitable Contributions	804103 Com Gov & Reg Rel ND AG921	804103 Com Gov & Reg Rel ND AG921
Electric	426.1	Donations NL E	North Dakota	Non-Labor	38,987.00		38,987.00			723834 Community Sponsorships	804103 Com Gov & Reg Rel ND AG921	804103 Com Gov & Reg Rel ND AG921
Electric	426.1	Donations NL E	South Dakota	Non-Labor	2,721.00			2,721.00		723833 Charitable Contributions	805002 Com Gov Reg Relation SD AG921	805002 Com Gov Reg Relation SD AG921
Electric	426.1	Donations NL E	South Dakota	Non-Labor	22,022.00			22,022.00		723834 Community Sponsorships	805002 Com Gov Reg Relation SD AG921	805002 Com Gov Reg Relation SD AG921
Electric	426.1	Donations NL G	South Dakota	Non-Labor	254.00			254.00		723833 Charitable Contributions	805002 Com Gov Reg Relation SD AG921	805002 Com Gov Reg Relation SD AG921
Electric	426.1	Donations NL G	South Dakota	Non-Labor	2,079.00			2,079.00		723834 Community Sponsorships	805002 Com Gov Reg Relation SD AG921	805002 Com Gov Reg Relation SD AG921
Electric	426.1	Donations NL E	Minnesota	Non-Labor	45,954.00	45,954.00				723837 Economic Development-Contribut	811203 Econ Develop-Common MN SA9122	811203 Econ Develop-Common MN SA9122
Electric	426.1	Donations NL E	North Dakota	Non-Labor	64,029.00		64,029.00			723837 Economic Development-Contribut	804103 Com Gov & Reg Rel ND AG921	804103 Com Gov & Reg Rel ND AG921
Electric	426.1	Donations NL E	South Dakota	Non-Labor	90,098.00			90,098.00		723837 Economic Development-Contribut	805002 Com Gov Reg Relation SD AG921	805002 Com Gov Reg Relation SD AG921
Electric	426.1	Donations NL G	South Dakota	Non-Labor	8,402.00			8,402.00		723837 Economic Development-Contribut	805002 Com Gov Reg Relation SD AG921	805002 Com Gov Reg Relation SD AG921
<b>Total Electric</b>					<b>357,069.00</b>	<b>83,269.00</b>	<b>148,224.00</b>	<b>125,576.00</b>	<b>-</b>			
Cost Sharing Calculation:												
50% of Below The Line Donations Qualifying For Recovery State of Mn					41,634.50	41,634.50						
100% of Below The Line Donations Qualifying For Recovery State of ND					148,224.00		148,224.00					
50% of first \$100k of Below The Line Donations Qualifying For Recovery State of SD					50,000.00			50,000.00				
<b>Total Electric Adjustment</b>					<b>239,858.50</b>	<b>41,634.50</b>	<b>148,224.00</b>	<b>50,000.00</b>	<b>-</b>			

Utility Desc	FERC	RL Account Description	Location	Labor	2010 Actual	MN	ND	SD	Wh/Sl	Object Account	Managerial BU	Financial Business Unit
Gas	426.1	Donations NL G	Minnesota	Non-Labor	2,747.00	2,747.00				723833 Charitable Contributions	811203 Econ Develop-Common MN SA9122	811203 Econ Develop-Common MN SA9122
Gas	426.1	Donations NL G	Minnesota	Non-Labor	767.00	767.00				723834 Community Sponsorships	811203 Econ Develop-Common MN SA9122	811203 Econ Develop-Common MN SA9122
Gas	426.1	Donations NL G	North Dakota	Non-Labor	4,296.00		4,296.00			723833 Charitable Contributions	804103 Com Gov & Reg Rel ND AG921	804103 Com Gov & Reg Rel ND AG921
Gas	426.1	Donations NL G	North Dakota	Non-Labor	3,663.00		3,663.00			723834 Community Sponsorships	804103 Com Gov & Reg Rel ND AG921	804103 Com Gov & Reg Rel ND AG921
Gas	426.1	Donations NL G	Minnesota	Non-Labor	4,286.00	4,286.00				723837 Economic Development-Contribut	811203 Econ Develop-Common MN SA9122	811203 Econ Develop-Common MN SA9122
Gas	426.1	Donations NL G	North Dakota	Non-Labor	5,971.00		5,971.00			723837 Economic Development-Contribut	804103 Com Gov & Reg Rel ND AG921	804103 Com Gov & Reg Rel ND AG921
<b>Total Gas</b>					<b>21,730.00</b>	<b>7,800.00</b>	<b>13,930.00</b>	<b>-</b>	<b>-</b>			
Cost Sharing Calculation:												
50% of Below The Line Donations Qualifying For Recovery State of Mn					3,900.00	3,900.00						
100% of Below The Line Donations Qualifying For Recovery State of ND					13,930.00		13,930.00					
<b>Total Gas Adjustment</b>					<b>17,830.00</b>	<b>3,900.00</b>	<b>13,930.00</b>	<b>-</b>	<b>-</b>			

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