

WN Allocator

Template V1.2

	Period	Mn Co Electric												Jur Electric				
		Production				Transmission				Distribution				MN	ND	SD	Whls	
		MN	ND	SD	Whls	MN	ND	SD	Whls	MN	ND	SD	Whls					
Rate Base																		
Plant Investment	BOY			(211)				(80)										(291)
Plant Investment	EOY			(211)				(80)										(291)
Depreciation Reserve	BOY			(186)				(27)										(213)
Depreciation Reserve	EOY			(186)				(27)										(213)
C.W.I.P.	BOY																	
C.W.I.P.	EOY																	
Accumulated Deferred Taxes	BOY			0				(11)										(11)
Accumulated Deferred Taxes	EOY			0				(11)										(11)

Statement of Income

Operating Expenses:																		
Fuel & Purchased Energy	Annual																	
Power Production	Annual			188														188
Transmission	Annual							(9)										(9)
Distribution	Annual																	
Customer Accounting	Annual																	
Customer Service & Information	Annual																	
Sales, Econ Dvlp & Other	Annual																	
Administrative & General	Annual																	
Total Operating Expenses:	Annual	0	0	188	0	0	0	(9)	0	0	0	0	0	0	0	0	179	0

Juris Income Tax

Jurisdiction Cash Working Capital

Other Operating Revenues																		
Late Payment	Annual																	
Connect and Trouble Charges	Annual																	
CIP Incentive	Annual																	
Rentals	Annual																	
Interchange Production - Capacity	Annual																	
Interchange Production - Energy	Annual																	
Interchange Transmission - Capacity	Annual																	
Interchange Ag - Decomm	Annual																	
Sales for Resale - Non Asset	Annual																	
Sales for Resale - Asset	Annual																	
Sales for Resale - Mkt Whsle	Annual																	
Production Associated Revenues	Annual																	
MISO	Annual																	
Point to Point Firm	Annual																	
Services & Facilities	Annual																	
Ancillary	Annual																	
Distribution Associated Revenues	Annual																	
Other	Annual			(14)				46										32
JOA - Rev fr/to PSC	Annual																	
Total Other Operating Revenues	Annual	0	0	(14)	0	0	0	46	0	0	0	0	0	0	0	0	32	0

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Weather Normalization of Allocators - Summary

	As Filed	Adj for Weather	Difference
Demand	5.7712%	5.7670%	-0.0042%
Energy	5.6539%	5.6702%	0.0163%

	Rate Base (Plant Tab)	O&M (O&M Tab)	Revenue (Revenue Tab)
Rate Base			
Plant-Prod	(25)		
Plant-Tran	<u>(42)</u>		
	<u>(67)</u>		
O&M Expenses			
O&M-Prod		188	
O&M-Tran		(9)	
Revenue			32

Ultimate Adjustment South Dakota	
(67)	Decrease RB
188	Increase Prod Exp
(9)	Decrease Tran Exp
32	Increase Revenue

Weather Normalization of Allocators - Plant (\$000s)

	As Filed	Adj for Weather	Difference	
Demand	5.7712%	5.7670%	-0.0042%	
Energy	5.6539%	5.6702%	0.0163%	
	2011 Test			
	Year -			
	NSPM			0
Prod (excl Wind)				
Plant	7,646,410			
Reserve		4,541,528		
ADIT	—		667,097	
Rate Base	<u>7,646,410</u>	<u>4,541,528</u>	<u>667,097</u>	
Change in RB for WN Adj	(321)	(191)	(28)	
Prod (Wind)				
Plant	673,288			
Reserve		33,417		
ADIT			170,775	
Rate Base	<u>673,288</u>	<u>33,417</u>	<u>170,775</u>	
Change in RB for WN Adj	110	5	28	
Total Prod RB Impact	(211)	(186)	0	(25)
Transmission				
Plant	1,911,860			
Reserve		641,092		
ADIT			257,235	
Rate Base	<u>1,911,860</u>	<u>641,092</u>	<u>257,235</u>	
Change in RB for WN Adj	(80)	(27)	(11)	(42)
Sum RB Change	(291)	(213)	(11)	(67)

Weather Normalization of Allocators - O&M

	As Filed	Adj for Weather	Difference
Demand	5.7712%	5.7670%	-0.0042%
Energy	5.6539%	5.6702%	0.0163%

From ALS file:

	\$000s
NSPM Prod \$ allocated on Demand	686,289 (Per ALS file)
SD Impact of Change in Allocators	(29)
NSPM Prod \$ allocated on Energy	1,328,391 (Per ALS file)
SD Impact of Change in Allocators	217
Total Production Impact	188
NSPM Tran \$ allocated on Demand	202,730 (Per ALS file)
SD Impact of Change in Allocators	(9)

Weather Normalization of Allocators - O&M

	As Filed	Adj for We	Difference
Demand	5.7712%	5.7670%	-0.0042%
Energy	5.6539%	5.6702%	0.0163%

Other Revenue Allocated on Demand
 Other Revenue Allocated on Energy
 Total

	NSPM	SD As Filed
	337,471	(14)
	281,581	46
		<u>32</u>

XCEL ENERGY COMPANY (MN)
ELECTRIC UTILITY - 2011
2011 ACTUALS - YEAR END

FERC ACCT	DESCRIPTION	NSP ACCOUNT	TOTAL	ALLOCATED	MN	ND	SD	WHLSL
E454	RENT FRM ELEC PROP- TRANSMISSION	(2) 045400	157,612	157,612	139,270	9,064	9,096	182
E456	OTHER ELEC REV - I A AGR WI PROD DEMAND	(2) 045602	195,939,717	195,939,717	173,136,449	11,268,689	11,308,073	226,506
E456	OTHER ELEC REV - INTRCH AG DECOMM REV	(2) 045601	1,090,415	1,090,415	963,514	62,711	62,930	1,261
E456	OTHER ELEC REV- KING PLANT	(2) 045642	99,158	99,158	87,618	5,703	5,723	115
			<u>197,286,902</u>					
E456	OTHER ELEC REV - INTRCH AG TRANSMN REV	(3) 045604	41,200,349	41,200,349	36,405,493	2,369,473	2,377,755	47,628
E456	NON-TARIFF BAS - FIRM PT TO PT	(3) 045607	632,120	632,120	558,554	36,354	36,481	731
E456	NETWORK TRANSMISSION REVENUE	(3) 045607	24,802,471	24,802,471	21,915,985	1,426,415	1,431,400	28,672
E456	JOINT PRICING ZONE	(3) 045607	30,974,552	30,974,552	27,369,764	1,781,377	1,787,603	35,807
E456	CONTRACTS TRANSMISSION REVENUE	(3) 045609	8,374,945	8,374,945	7,400,277	481,651	483,335	9,681
E456	RET SUPP VOTG CTR - SCHEDULE 2	(3) 045614	9,450,660	9,450,660	8,350,802	543,517	545,416	10,925
E456	RTO REVENUES/PASSTHROUGH/TRANS WHEELING-LOSS	(3) 045626	283,934	283,934	250,890	16,329	16,386	328
E456	MISO REVENUE	(3) 045605	9,390,164	9,390,164	8,297,346	540,038	541,925	10,855
E456	SYS CTRL DISP SERV - SCHEDULE 1	(3) 045612	1,765,741	1,765,741	1,560,246	101,550	101,904	2,041
E456	MISO TARIFF / WHOLESALE FACILITY CHARGE	(3) 045632	55,125	55,125	48,710	3,170	3,181	64
E456	ENERGY IMBALANCE SERV - SCHEDULE 24	(3) 045627	1,640,677	1,640,677	1,449,737	94,357	94,687	1,897
E456	TRANS EXP PLAN - SCHEDULE 37	(3) 045655	29,939	29,939	26,455	1,722	1,728	35
E456	REG RATE ADJ - SCHEDULE 18	(3) 045656	10,591,913	10,591,913	9,359,237	609,152	611,280	12,244
E456	MISC SERVICE REVENUES - FULL COST BILLING	(3) 045648	(960)	(960)	(848)	(55)	(55)	(1)
E456	OTHER ELEC REV - HAZARDOUS WASTE REV	(3) 045664	519,811	519,811	459,316	29,895	29,999	601
E456	OTHER ELEC REV - TRANSMISSION	(3) 045642	472,858	472,858	417,827	27,195	27,290	547
			<u>140,184,300</u>					
E456	OTHER ELEC REV - I A AGR WI PROD ENERGY	(4) 045603	202,288,680	202,288,680	178,036,897	12,582,154	11,437,200	232,430
E447	SALES FOR RESALE - BILLED TRAD/ Asset Based	(4) 044710	7,223,243	7,223,243	6,357,270	449,278	408,395	8,300
E447	SALES FOR RESALE - BILLED MKT NON ASSET REV	(4) 044715	28,494,189	28,494,189	25,078,107	1,772,310	1,611,033	32,740
E447	SALES FOR RESALE - BILLED MKT ASSET REV	(4) 044779	40,928,992	40,928,992	36,022,138	2,545,742	2,314,084	47,027
E447	SALES FOR RESALE - BILLED MKT ASSET REV	(4) 044715	88,000	88,000	77,450	5,474	4,975	101
E447	SALES FOR RESALE - ENERGY /Asset 31.18.19	(4) 044770	(3,367,644)	(3,367,644)	(2,963,907)	(209,464)	(190,403)	(3,869)
E447	SALES FOR RESALE - UNBILLED MARKET BASED	(4) 044740	(4,676,304)	(4,676,304)	(4,115,676)	(290,861)	(264,394)	(5,373)
E447	SALES FOR RESALE - BILLED NON ASSET SALES	(4) 044742	186,974	186,974	164,558	11,630	10,571	215
E456	OTHER ELEC REV - MRKT BASE NON ASSET - FTR	(4) 045663	170,541	170,541	150,095	10,607	9,642	196
E447	SALES FOR RESALE - UNBILLED NON ASSET REV CAPACITY	(4) 044720	(70,400)	(70,400)	(61,960)	(4,379)	(3,980)	(81)
E456	SALES FOR RESALE - JOA - REV FR PSCO	(4) 045641	(4,813,245)	(4,813,245)	(4,236,199)	(299,379)	(272,136)	(5,530)
E447	SALES FOR RESALE - DA NATIVE	(4) 044786	(306,117)	(306,117)	(269,418)	(19,040)	(17,308)	(352)
E447	SALES FOR RESALE - RT NATIVE	(4) 044787	8,443,327	8,443,327	7,431,082	525,167	477,377	9,701
E456	OTHER ELEC REV - OTHER ELEC OPERATING RDF	(4) 045636	5,875,317	5,875,317	5,170,943	365,439	332,185	6,751
E456	OTHER ELEC REV - PURCHASE POWER WIND	(4) 045642	1,115,460	1,115,460	981,731	69,381	63,067	1,282
			<u>281,581,012</u>					
		(2)	D10 Production	100.0000%	88.3621%	5.7511%	5.7712%	0.1156%
		(3)	D10	100.0000%	88.3621%	5.7511%	5.7712%	0.1156%
		(4)	E10	100.0000%	88.0113%	6.2199%	5.6539%	0.1149%

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Wind Balances per RES Rider

	Dec 2010	Jan 2011	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 2011	13 Mo Average
Plus CWIP Ending Balance	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Plus Plant In-Service	673,816,668	673,816,668	673,816,668	673,816,668	673,816,668	673,816,668	672,835,668	672,835,668	672,835,668	672,835,668	672,835,668	672,835,668	672,835,668	673,288,437
Less Book Depreciation Reserve	18,703,159	21,156,688	23,610,218	26,063,747	28,517,276	30,970,806	33,422,353	35,871,911	38,321,469	40,771,027	43,220,585	45,670,143	48,119,701	33,416,853
Less Accum Deferred Taxes	154,428,714	157,153,226	159,877,739	162,602,251	165,326,764	168,051,277	170,775,518	173,499,486	176,223,455	178,947,423	181,671,391	184,395,360	187,119,328	170,774,764
End Of Month Rate Base	500,684,795	495,506,753	490,328,711	485,150,669	479,972,627	474,794,585	468,637,797	463,464,270	458,290,744	453,117,217	447,943,691	442,770,164	437,596,638	

Per 2011 Actuals - RES Rider

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