

Interest on Customer Deposits

The Company is permitted to recover the interest cost paid on customer deposits. This adjustment brings the jurisdictional portions of a rolling 12 months total of interest into the cost of service.

Northern States Power Co. (MN)
A&G Expense Adjustment for Interest on Customer Deposits
Interest on Customer Deposits 2013 Actuals Year End

Determination of Allocation Factors based on
 Customer Deposit Balances (1):

13 Month Average Dec 2012 thru Dec 2013

	Total FERC C235 (2) 371450 & 371470	RATE BASE ADJUSTMENT - ELECTRIC					RATE BASE ADJUSTMENT - GAS		
		Total Electric	MN	ND	SD	Wholesale	Total Gas	MN	ND
13 Month Average	(3,928,894)	(2,919,687)	(2,555,882)	(185,841)	(177,961)	(3)	(1,009,207)	(906,909)	(102,298)
% Split to:									
Utility	100.0000%	74.3132%					25.6868%		
Jurisdiction		100.0000%	87.5396%	6.3651%	6.0952%	0.0001%	100.0000%	89.8635%	10.1365%

Jurisdictional Adjustment for Interest on Customer Deposits:

Net Change in Interest on Deposits 862300

JDE OBJECT Account 862300 Less: Customer Deposits Interest Refunds

25,833 (3)

Utility Allocation

	Amount	O&M - ADJUSTMENT - ELECTRIC					O&M - ADJUSTMENT - GAS		
		Total Electric	MN	ND	SD	Wholesale	Total Gas	MN	ND
Electric	24,145	24,145	21,137	1,537	1,472	0	1,687	1,516	171
Gas	1,687								
	25,833								
Jurisdiction		100.0000%	87.5396%	6.3651%	6.0952%	0.0001%	100.0000%	89.8635%	10.1365%

PTD Adjustments				
	Production	Transmission	Distribution	check
Allocated	14,171	2,801	7,174	
	\$ 14,171	\$ 2,801	7,174	\$ 24,145
PTD Allocator	58.69%	11.60%	29.71%	

- (1) - Customer Deposits Object 371450, 371470
- (2) - 13 month adjusted average see workpaper O3-4c
- (3) - Based on 2013 actuals

Northern States Power Company (M)
 Customer Deposits
 13 Month Average Dec 2012 thru Dec 2013

FERC	FERCDescription	JDE		(1)		(2)		check	Electric		Gas	Ck	(3)			(3)		ck	
		Object Acct	AcctDescription	13 Month Average	Allocation Method	Electric	Gas		Electric Amount	Gas Amount			Electric MN	Electric ND	Electric SD	Wholesale	Gas MN		Gas ND
C235	CUSTOMER DEPOSITS	371450	Cust Deposits	(3,928,894)	Customer	74.3132%	25.69%	100.00%	(2,919,687)	(1,009,207)	-	-	(2,565,882)	(185,841)	(177,961)	(3)	(906,909)	(102,298)	0
													87.5396%	6.3651%	6.0952%	0.0001%	89.8635%	10.1365%	
																100.0000%		100.0000%	

(1) JDE Object Account 371450, 371470
 (2) 2013 Year End Actuals (Customers Gas / Electric Split)
 (3) 2013 Year End Actuals (Customer Jurisdictional Split)

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Year

2013

Interest on Customer Deposits

Reg Legal Entity Desc	Utility Desc	Posting Full Acct Desc	CFR FERC Cd		CFR FERC Desc	Dec Fcst	
			AC22	AC22		YTD	
NSPM Regulatory	Common	862300 Customer Deposits	431		Other Interest Exp		0
NSPM Regulatory	Electric	862300 Customer Deposits	431		Other Interest Exp	24,145	93.47%
NSPM Regulatory	Gas	862300 Customer Deposits	431		Other Interest Exp	1,687	
					Sum:	25,833	

Cust Deposits FERC 235 All detail Year End

Company Desc	Bus Unit Cd	Bus Unit Desc	Obj Acct	Posting Acct Desc	AC21 FERC Desc	Beg Bal Act	Jan Act LTD	Feb Act LTD	Mar Act LTD	Apr Act LTD	May Act LTD	Jun Act LTD	Jul Act LTD	Aug Act LTD	Sep Act LTD	Oct Act LTD	Nov Act LTD	Dec Act LTD	13 Month Avg
Northern States Power - MN	10	Northern States Power - MN	371450	Cust Deposits-Peace Energy	Customer Deposits	(4,232,729)	(4,235,500)	(3,991,130)	(3,950,608)	(3,867,743)	(3,885,608)	(4,299,106)	(4,148,568)	(3,693,618)	(3,731,264)	(3,779,367)	(3,687,569)	(3,572,807)	(3,928,894)
						Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	

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