

**NSP ECONOMIC DEVELOPMENT Adjustment**

**Actual Year 2013**

<b>Recap of Electric Adjustment</b>	<b>Total Co</b>	<b>MN</b>	<b>ND</b>	<b>SD</b>
O&M Reduction	(1,276)	(1,276)	-	-
ED Donation Inclusion	81,046	31,046	-	50,000
<b>Net Adjustment to Econ Dev</b>	<b>79,770</b>	<b>29,770</b>	<b>-</b>	<b>50,000</b>

Removal of non allowed ED program costs included in O&M  
Inclusion of allowable ED donations

<b>Recap of Gas Adjustment</b>	<b>Total Co</b>	<b>MN</b>	<b>ND</b>	<b>SD</b>
O&M Reduction	(126)	(126)	-	-
ED Donation Inclusion	8,743	2,554	6,189	-
<b>Net Adjustment to Econ Dev</b>	<b>8,617</b>	<b>2,428</b>	<b>6,189</b>	<b>-</b>

Removal of non allowed ED program costs included in O&M  
Inclusion of allowable ED donations

2013 Actual Economic Development Donations  
 2013 Actual  
 Last Refresh 3/10/2014

CFR FERC Year	CFR FERC Cd	Utility Desc	CFR FERC Desc AC22	Lvl 0 Desc BC24	YE Amt	MN Elec Juris	ND Elec Juris	SD Elec Juris	Lvl 2 Desc BC26	IS/BS Rpt Desc AC16	Acct Desc	Reg Loc Desc BC6	Business Unit Unallocated.Desc	Bus Unit Full Desc	Posting Full Acct Desc	Business Unit Allocated.Desc	Bus Unit Full Desc
2013	426.1	Electric	Donations	NSPM President	61,171	61,171	0	0	NSPM Comm Relations	Other Operating Expense	Donations NL E	Minnesota	811002 Community Relations MN AG921	723837 Economic Development-Contribut	811203 Econ Develop-Common MN SA9122		
2013	426.1	Electric	Donations	NSPM President	921	921	0	0	NSPM Comm Relations	Other Operating Expense	Donations NL E	Minnesota	811203 Econ Develop-Common MN SA9122	723837 Economic Development-Contribut	811203 Econ Develop-Common MN SA9122		
2013	426.1	Electric	Donations	NSPM President	76,171	0	76,171	0	NSPM ND Jurisdiction	Other Operating Expense	Donations NL E	North Dakota	804103 Com Gov & Reg Rel ND AG921	723837 Economic Development-Contribut	804103 Com Gov & Reg Rel ND AG921		
2013	426.1	Electric	Donations	NSPM President	7,508	0	0	7,508	NSPM SD Jurisdiction	Other Operating Expense	Donations NL G	South Dakota	805002 Com Gov Reg Relation SD AG921	723837 Economic Development-Contribut	805002 Com Gov Reg Relation SD AG921		
2013	426.1	Electric	Donations	NSPM President	93,492	0	0	93,492	NSPM SD Jurisdiction	Other Operating Expense	Donations NL E	South Dakota	805002 Com Gov Reg Relation SD AG921	723837 Economic Development-Contribut	805002 Com Gov Reg Relation SD AG921		
TOTAL					239,264	62,092	76,171	101,000									
50% of Below The Line Donations Qualifying For Recovery State of Mn						31,046	0	0									
100% of Below The Line Donations Qualifying For Recovery State of ND						0	76,171	0									
of first \$100k of Below The Line Donations Qualifying For Recovery State of SD						0	0	50,000									
<b>Total Electric Adjustment</b>						<b>31,046</b>	<b>76,171</b>	<b>50,000</b>									

CFR FERC Year	CFR FERC Cd	Utility Desc	CFR FERC Desc AC22	Lvl 0 Desc BC24	YE Amt	MN Gas Juris	ND Gas Juris	Empty	Lvl 2 Desc BC26	IS/BS Rpt Desc AC16	Acct Desc	Reg Loc Desc BC6	Business Unit Unallocated.Desc	Bus Unit Full Desc	Posting Full Acct Desc	Business Unit Allocated.Desc	Bus Unit Full Desc
2013	426.1	Gas	Donations	NSPM President	5,034	5,034	0	0	NSPM Comm Relations	Other Operating Expense	Donations NL G	Minnesota	811002 Community Relations MN AG921	723837 Economic Development-Contribut	811203 Econ Develop-Common MN SA9122		
2013	426.1	Gas	Donations	NSPM President	74	74	0	0	NSPM Comm Relations	Other Operating Expense	Donations NL G	Minnesota	811203 Econ Develop-Common MN SA9122	723837 Economic Development-Contribut	811203 Econ Develop-Common MN SA9122		
2013	426.1	Gas	Donations	NSPM President	6,189	0	6,189	0	NSPM ND Jurisdiction	Other Operating Expense	Donations NL G	North Dakota	804103 Com Gov & Reg Rel ND AG921	723837 Economic Development-Contribut	804103 Com Gov & Reg Rel ND AG921		
TOTAL					11,296	5,108	6,189	0									
50% of Below The Line Donations Qualifying For Recovery State of Mn						2,554	0	0									
100% of Below The Line Donations Qualifying For Recovery State of ND						0	6,189	0									
of first \$100k of Below The Line Donations Qualifying For Recovery State of SD						0	0	0									
<b>Total Electric Adjustment</b>						<b>2,554</b>	<b>6,189</b>	<b>0</b>									

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2013 Actual NSPM Economic Development Contributions (Object Account 723837)

Year	Bus Area Desc CC1	Business Unit Unallocated.Bus Unit Full Desc	Utility Desc	YE Amt	Name of the Organization	City	State	NSPM Electric Include	SD Electric Include
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	23,142	Forward Sioux Falls-Pledge Pay	SIOUX FALLS	SD	23,142	23,142
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	2,777	City of Salem - Infrastructure	SALEM	SD	2,777	2,777
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	3,703	City of Crooks - Crooks Develo	Crooks	SD	3,703	3,703
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	4,628	City of Harrisburg - Welcome S	SALEM	SD	4,628	4,628
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	4,628	City of Centerville - Centerville	CENTERFILLE	SD	4,628	4,628
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	2,777	City of Baltic - Land for Even	BALTIC	SD	2,777	2,777
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	2,314	South Dakota Chamber Commerce	SIOUX FALLS	SD	2,314	2,314
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	1,388	Sioux Falls Development Foundation	SIOUX FALLS	SD	1,388	1,388
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	926	Sioux Falls Development Foundation	SIOUX FALLS	SD	926	926
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	1,388	Governor's Office of Economic Development	PIERRE	SD	1,388	1,388
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	9,257	Southeastern Development Foundation	SIOUX FALLS	SD	9,257	9,257
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	10,182	Minnehaha County Economic Development Association	SIOUX FALLS	SD	10,182	10,182
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	17,125	Lincoln County Economic Development	SIOUX FALLS	SD	17,125	17,125
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	9,257	University of South Dakota	Vermillion	SD	9,257	9,257
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	1,858	Forward Sioux Falls-Pledge Pay	SIOUX FALLS	SD	1,858	1,858
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	223	City of Salem - Infrastructure	SALEM	SD	223	223
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	297	City of Crooks - Crooks Develo	Crooks	SD	297	297
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	372	CITY OF HARRISBURG - WELCOME S	SALEM	SD	372	372
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	372	City of Centerville - Centerville	Centerville	Ohio	372	372
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	223	City of Baltic - Land for Even	BALTIC	SD	223	223
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	186	South Dakota Chamber Commerce	SIOUX FALLS	SD	186	186
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	112	Sioux Falls Development Foundation	SIOUX FALLS	SD	112	112
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	74	Sioux Falls Development Foundation	SIOUX FALLS	SD	74	74
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	112	GOVERNOR'S OFFICE OF ECON DEV	PIERRE	SD	112	112
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	743	Southeastern Development Foundation	SIOUX FALLS	SD	743	743
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	818	Minnehaha County Economic Development Association	SIOUX FALLS	SD	818	818
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	1,375	Lincoln County Economic Development	SIOUX FALLS	SD	1,375	1,375
2013	Revenue Group	805002 Com Gov Reg Relation SD AG921	Electric	743	University of South Dakota	Vermillion	SD	743	743

Total	101,000
Less Billing Error	1,000
<b>Total Economic Development Donations</b>	<b>100,000</b>

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