

P9-1A

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		RATE BASE ADJUSTMENT - ELECTRIC					RATE BASE ADJUSTMENT - GAS		
	C235 (2)	Total Electric	MN	ND	SD	Wholesale	Total Gas	MN	ND
	371450 & 371470								
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

		O&M - ADJUSTMENT - ELECTRIC					O&M - ADJUSTMENT - GAS		
	Amount	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

				(1)		(2)						(3)			(3)		
FERC	FERC Description	JDE Object Acct	Acct Description	13 Month Average	Allocation Method	Electric	Gas	check	Electric Amount	Gas Amount	Ck	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)	-	87.5396%	6.3651%	6.0952%	(3)	(906,909)	(102,298)
									-	-	-	100.0000%			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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	Bus Unit					Beg Bal	Jan Act	Feb Act	Mar Act	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	
Company Desc	Cd	Bus Unit Desc	Obj Acct	Posting Acct Desc	AC21 FERC Desc	Act	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	LTD	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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