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IX. INTERIM

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Northern States Power Company State of North Dakota Gas Jurisdiction 2020 Historical Year

Г	2020 Actual Year			
	Total	ND Gas	Other	
Composite Income Tax Rate				
State Tax Rate	4.31%	4.31%	4.31%	
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%	
Federal Effective Tax Rate	<u>20.09%</u>	<u>20.09%</u>	20.09%	
Composite Tax Rate	24.40%	24.40%	24.40%	
Revenue Conversion Factor (1/(1Composite	1.322837	1.322837	1.322837	
Weighted Cost of Capital				
Active Rates and Ratios Version	Proposed	Proposed	Proposed	
Cost of Short Term Debt	5.35%	5.35%	5.35%	
Cost of Long Term Debt	4.33%	4.33%	4.33%	
Cost of Common Equity	10.50%	10.50%	10.50%	
Ratio of Short Term Debt	0.16%	0.16%	0.16%	
Ratio of Long Term Debt	47.22%	47.22%	47.22%	
Ratio of Common Equity	52.62%	52.62%	52.62%	
Weighted Cost of STD	0.01%	0.01%	0.01%	
Weighted Cost of LTD	2.04%	2.04%	2.04%	
Weighted Cost of Debt	2.05%	2.05%	2.05%	
Weighted Cost of Equity	<u>5.53%</u>	<u>5.53%</u>	<u>5.53%</u>	
Required Rate of Return	7.58%	7.58%	7.58%	
Rate Base				
Plant Investment	1,678,747	164,958	1,513,788	
Depreciation Reserve	710,191	73,432	636,759	
Net Utility Plant	968,555	91,526	877,029	
CWIP	4,987	461	4,526	
CWII	7,707	701	7,320	
Accumulated Deferred Taxes	222,991	19,764	203,227	
DTA - NOL Average Balance				
DTA - Federal Tax Credit Average Balance	_	<u>-</u>	<u>-</u>	
Total Accum Deferred Taxes	222,991	19,764	203,227	
Cash Working Capital	(9,930)	(152)	(9,778)	
Materials and Supplies	1,331	149	1,182	
Fuel Inventory	17,532	2,014	15,518	
Non-plant Assets and Liabilities	38,359	2,135	36,224	
Customer Advances	(1,566)	(1,340)	(226)	
Customer Deposits	(372)	(42)	(330)	
Prepaids and Other	4,597	519	4,078	
Regulatory Amortizations	<u>462</u>	<u>462</u>	<u>-</u>	
Total Other Rate Base Items	50,413	3,746	46,667	
Total Rate Base	800,964	75,968	724,995	
Operating Revenues				
Retail	496,453	60,327	436,126	
Interdepartmental	,	,	,	
Other Operating Rev - Non-Retail	9,349	<u>398</u>	8,950	
Total Operating Revenues	505,802	60,725	445,076	
r 8	,	,. =-	, 5 . 0	

Γ	2020 Actual Year			
	Total	ND Gas	Other	
Expenses	•	•		
Operating Expenses:				
Purchased Gas	268,967	37,200	231,767	
Gas Production & Storage	6,073	777	5,296	
Gas Transmission	2,814	316	2,498	
Gas Distribution	40,107	5,263	34,843	
Customer Accounting	13,867	1,320	12,547	
Customer Service & Information	15,762	183	15,579	
Sales, Econ Dvlp & Other	41	5	37	
Administrative & General	<u>24,299</u>	<u>2,829</u>	<u>21,470</u>	
Total Operating Expenses	371,930	47,892	324,038	
Depreciation	47,859	5,050	42,809	
Amortization	2,898	23	2,875	
Taxes:				
Property Taxes	19,083	1,190	17,892	
ITC Amortization	(107)	(0)	(107)	
Deferred Taxes	3,282	323	2,960	
Deferred Taxes - NOL	(1,949)	(186)	(1,764)	
Less State Tax Credits deferred				
Less Federal Tax Credits deferred				
Deferred Income Tax & ITC	1,226	137	1,089	
Payroll & Other Taxes	2,751	367	2,384	
Total Taxes Other Than Income	23,060	1,695	21,365	
Income Before Taxes				
Total Operating Revenues	505,802	60,725	445,076	
less: Total Operating Expenses	371,930	47,892	324,038	
Book Depreciation	47,859	5,050	42,809	
Amortization	2,898	23	2,875	
Taxes Other than Income	<u>23,060</u>	<u>1,695</u>	<u>21,365</u>	
Total Before Tax Book Income	60,055	6,066	53,989	
Tax Additions				
Book Depreciation	47,859	5,050	42,809	
Deferred Income Taxes and ITC	1,226	137	1,089	
Nuclear Fuel Burn (ex. D&D)				
Nuclear Outage Accounting				
Avoided Tax Interest	1,894	50	1,844	
Other Book Additions	<u>23</u>	<u>23</u>	_	
Total Tax Additions	51,002	5,260	45,742	
Tax Deductions				
Total Rate Base	800,964	75,968	724,995	
Weighted Cost of Debt	0.00%	0.00%	0.00%	
Debt Interest Expense Nuclear Outage Accounting	16,420	1,557	14,862	
Tax Depreciation and Removals	68,617	6,329	62,288	
NOL Utilized / (Generated)	(6,962)	(663)	(6,299)	
Other Tax / Book Timing Differences	(2,262)	<u>393</u>	(2,655)	
Total Tax Deductions	75,813	7,617	68,196	
	,	,	,	

T	2020 Actual Year			
	Total	ND Gas	Other	
State Taxes				
State Taxable Income	35,244	3,708	31,536	
State Income Tax Rate	0.00%	0.00%	0.00%	
State Taxes before Credits	1,519	160	1,359	
Less State Tax Credits applied	-	-	-	
Total State Income Taxes	1,519	160	1,359	
Federal Taxes				
Federal Sec 199 Production Deduction				
Federal Taxable Income	33,725	3,548	30,176	
Federal Income Tax Rate	0.02%	0.02%	0.02%	
Federal Tax before Credits	7,082	745	6,337	
Less Federal Tax Credits	-	-	-	
Total Federal Income Taxes	7,082	745	6,337	
Total Taxes				
Total Taxes Other than Income	23,060	1,695	21,365	
Total Federal and State Income Taxes	8,601	905	7,696	
Total Taxes	31,661	2,600	29,062	
Total Operating Revenues	505,802	60,725	445,076	
Total Expenses	454,348	55,565	398,783	
AFDC Debt AFDC Equity				
Net Income	51,454	5,161	46,293	
Pate of Potromy (POP)	<u></u>	<u></u>	<u></u>	
Rate of Return (ROR) Total Operating Income	51,454	5,161	46,293	
Total Rate Base	51,454 800,964	5,161 <u>75,968</u>	46,293 724,995	
ROR (Operating Income / Rate Base)	6.42%	6.79%	6.39%	
Return on Equity (ROE)				
Net Operating Income	51,454	5,161	46,293	
Debt Interest (Rate Base * Weighted Cost of E	(16,420)	(1,557)	(14,862)	
Earnings Available for Common	35,034	3,603	31,431	
Equity Rate Base (Rate Base * Equity Ratio)	421,467	<u>39,975</u>	<u>381,493</u>	
ROE (earnings for Common / Equity)	8.31%	9.01%	8.24%	
Revenue Deficiency				
Required Operating Income (Rate Base * Requ	60,713	5,758	54,955	
Net Operating Income	51,454	5,161	46,293	
Operating Income Deficiency	9,259	598	8,662	
Revenue Conversion Factor (1/(1Composite	1.322837	1.322837	1.322837	
Revenue Deficiency (Income Deficiency *	12,249	791	11,458	
Total Revenue Requirements		_	_	
Total Retail Revenues	496,453	60,327	436,126	
Revenue Deficiency	496,453 12,249	60,327 791	430,120 11,458	
Total Revenue Requirements	508,701	61,117	447,584	
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Northern States Power Company State of North Dakota Gas Jurisdiction 2021 Current Year

Cost of Service Study

(COSS)\$000

(COSS)\$000	Dec - 2021		
	Total	ND Gas	Other
Composite Income Tax Rate			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%
Federal Effective Tax Rate	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837
Weighted Cost of Capital			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.31%	1.31%	1.31%
Cost of Long Term Debt	4.13%	4.13%	4.13%
Cost of Common Equity	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.26%	0.26%
Ratio of Long Term Debt	47.22%	47.22%	47.22%
Ratio of Common Equity	52.52%	52.52%	52.52%
Weighted Cost of STD			
Weighted Cost of LTD	1.95%	1.95%	1.95%
Weighted Cost of Debt	1.95%	1.95%	1.95%
Weighted Cost of Equity	<u>5.51%</u>	<u>5.51%</u>	5.51%
Required Rate of Return	7.46%	7.46%	7.46%
Rate Base			
Plant Investment	1,841,635	102 500	1,649,047
Depreciation Reserve		192,588 <u>77,919</u>	
Net Utility Plant	747,702 1,003,033	· · · · · · · · · · · · · · · · · · ·	669,783
CWIP	1,093,933 4,480	114,670 406	979,263 4,074
CWIF	4,400	400	4,074
Accumulated Deferred Taxes	217,339	19,572	197,767
DTA - NOL Average Balance	(975)	(93)	(882)
DTA - Federal Tax Credit Average Balance	<u>-</u>	<u>-</u>	=
Total Accum Deferred Taxes	216,365	19,479	196,885
Cash Working Capital	(4,738)	820	(5,558)
Materials and Supplies	1,331	150	1,181
Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities	10,605	1,181	9,424
Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits	(374)	(42)	(331)
Prepaids and Other	4,603	523	4,080
Regulatory Amortizations	<u>454</u>	<u>454</u>	<u>-</u>
Total Other Rate Base Items	27,846	3,844	24,002
Total Rate Base	909,895	99,440	810,455
Operating Revenues			
Retail	546,372	65,612	480,760
Interdepartmental	0.10,0.12	,	,
Other Operating Rev - Non-Retail	<u>6,962</u>	<u>538</u>	6,424
Total Operating Revenues	553,334	66,150	487,184
Total Operating Revenues	223,234	00,130	707,104

Northern States Power Company State of North Dakota Gas Jurisdiction 2021 Current Year

\$000			
Expenses			
Operating Expenses:			
Purchased Gas	308,977	43,059	265,918
Gas Production & Storage	5,555	705	4,850
Gas Transmission	3,220	378	2,842
Gas Distribution	40,317	5,234	35,082
Customer Accounting	13,499	1,293	12,206
Customer Service & Information	15,479	150	15,330
Sales, Econ Dvlp & Other	(32)	10	(42)
Administrative & General	<u>22,104</u>	<u>2,314</u>	<u>19,790</u>
Total Operating Expenses	409,119	53,142	355,977
Depreciation	58,043	6,306	51,738
Amortization	23	23	
Taxes:			
Property Taxes	21,671	1,284	20,387
ITC Amortization	(107)	(0)	(107)
Deferred Taxes	1,804	98	1,706
Deferred Taxes - NOL			
Less State Tax Credits deferred			
Less Federal Tax Credits deferred			
Deferred Income Tax & ITC	1,698	98	1,600
Payroll & Other Taxes	2,866	271	2,595
Total Taxes Other Than Income	26,234	1,653	24,581
Income Before Taxes			
Total Operating Revenues	553,334	66,150	487,184
less: Total Operating Expenses	409,119	53,142	355,977
Book Depreciation	58,043	6,306	51,738
Amortization	23	23	
Taxes Other than Income	<u>26,234</u>	<u>1,653</u>	<u>24,581</u>
Total Before Tax Book Income	59,915	5,026	54,889
Tax Additions			
Book Depreciation	58,043	6,306	51,738
Deferred Income Taxes and ITC	1,698	98	1,600
Nuclear Fuel Burn (ex. D&D)			
Nuclear Outage Accounting			
Avoided Tax Interest	1,118	348	769
Other Book Additions	<u>23</u>	<u>23</u>	-
Total Tax Additions	60,881	6,775	54,107
Tax Deductions			
Total Rate Base	909,895	99,440	810,455
Weighted Cost of Debt	<u>1.95%</u>	<u>1.95%</u>	<u>1.95%</u>
Debt Interest Expense	17,743	1,939	15,804
Nuclear Outage Accounting			
Tax Depreciation and Removals NOL Utilized / (Generated)	70,464	7,265	63,199
Other Tax / Book Timing Differences	<u>1,496</u>	<u>196</u>	1,300
Total Tax Deductions	89,703	9,400	80,303
	,	.,	,

Northern States Power Company State of North Dakota Gas Jurisdiction 2021 Current Year

\$000			
State Taxes		-	-
State Taxes State Taxable Income	21 002	2.401	29.702
State Income State Income Tax Rate	31,093 4.31%	2,401 4.31%	28,692
State Taxes before Credits			4.31%
	1,340	103	1,237
Less State Tax Credits applied	1 240	102	1 227
Total State Income Taxes	1,340	103	1,237
Federal Taxes			
Federal Sec 199 Production Deduction			
Federal Taxable Income	29,753	2,297	27,456
Federal Income Tax Rate	21.00%	21.00%	21.00%
Federal Tax before Credits	6,248	482	5,766
Less Federal Tax Credits	_	_	_
Total Federal Income Taxes	6,248	482	5,766
Total Taxes			
Total Taxes Other than Income	26,234	1,653	24,581
Total Federal and State Income Taxes	7,588	586	7,002
Total Taxes	33,822		-
Total Taxes	33,622	2,239	31,584
Total Operating Revenues	553,334	66,150	487,184
Total Expenses	501,007	61,710	439,298
AFDC Debt			
AFDC Equity			
Th DO Equity			
NT of Tourses			
Net Income	52,327	4,440	47,886
	52,327	4,440	47,886
Rate of Return (ROR)		,	
Rate of Return (ROR) Total Operating Income	52,327	4,440	47,886
Rate of Return (ROR) Total Operating Income Total Rate Base	52,327 909,895	4,440 99,440	47,886 810,455
Rate of Return (ROR) Total Operating Income	52,327	4,440	47,886
Rate of Return (ROR) Total Operating Income Total Rate Base	52,327 909,895	4,440 99,440	47,886 810,455
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base)	52,327 909,895	4,440 99,440	47,886 810,455
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE)	52,327 <u>909,895</u> 5.75%	4,440 99,440 4.47%	47,886 <u>810,455</u> 5.91%
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income	52,327 909,895 5.75%	4,440 99,440 4.47% 4,440 (1,939) 2,501	47,886 <u>810,455</u> 5.91%
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt)	52,327 909,895 5.75% 52,327 (17,743)	4,440 99,440 4.47% 4,440 (1,939)	47,886 <u>810,455</u> 5.91% 47,886 (15,804)
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common	52,327 909,895 5.75% 52,327 (17,743) 34,584	4,440 99,440 4.47% 4,440 (1,939) 2,501	47,886 810,455 5.91% 47,886 (15,804) 32,083
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity)	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24%	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79%	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54%
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return)	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79%	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54%
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878 52,327	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79% 7,418 4,440	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54% 60,460 47,886
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return)	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79%	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54%
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate))	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878 52,327	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79% 7,418 4,440	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54% 60,460 47,886
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878 52,327 15,551	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79% 7,418 4,440 2,978	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54% 60,460 47,886 12,573
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878 52,327 15,551 1.322837	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79% 7,418 4,440 2,978 1.322837	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54% 60,460 47,886 12,573
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878 52,327 15,551 1.322837 20,572	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79% 7,418 4,440 2,978 1.322837 3,939	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54% 60,460 47,886 12,573 1.322837 16,633
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor) Total Revenue Requirements Total Retail Revenues	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878 52,327 15,551 1.322837 20,572	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79% 7,418 4,440 2,978 1.322837 3,939	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54% 60,460 47,886 12,573 1.322837 16,633
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	52,327 909,895 5.75% 52,327 (17,743) 34,584 477,877 7.24% 67,878 52,327 15,551 1.322837 20,572	4,440 99,440 4.47% 4,440 (1,939) 2,501 52,226 4.79% 7,418 4,440 2,978 1.322837 3,939	47,886 810,455 5.91% 47,886 (15,804) 32,083 425,651 7.54% 60,460 47,886 12,573 1.322837 16,633

Northern States Power Company State of North Dakota Gas Jurisdiction 2022 Test Year

		2022 Test Year	
	Total	ND Gas	Other
Composite Income Tax Rate			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%
Federal Effective Tax Rate	20.09%	20.09%	20.09%
Composite Tax Rate	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837
Weighted Cost of Capital			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.09%	1.09%	1.09%
Cost of Long Term Debt	4.10%	4.10%	4.10%
Cost of Common Equity	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.43%	0.43%	0.43%
Ratio of Long Term Debt	47.03%	47.03%	47.03%
Ratio of Common Equity	52.54%	52.54%	52.54%
Weighted Cost of STD			
Weighted Cost of LTD	1.93%	1.93%	1.93%
Weighted Cost of Debt	1.93%	1.93%	1.93%
Weighted Cost of Equity	<u>5.52%</u>	5.52%	<u>5.52%</u>
Required Rate of Return	7.45%	7.45%	7.45%
Rate Base			
Plant Investment	2,025,108	222,855	1,802,253
Depreciation Reserve	793,837	<u>82,973</u>	710,864
Net Utility Plant	1,231,271	139,882	1,091,389
CWIP	3,373	188	3,186
Accumulated Deferred Taxes	219,895	19,875	200,020
DTA - NOL Average Balance	(975)	(93)	(882)
DTA - Federal Tax Credit Average Balance	-	-	-
Total Accum Deferred Taxes	218,920	19,783	199,138
Cash Working Capital	(5,183)	648	(5,830)
Materials and Supplies	1,331	150	1,181
Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities	12,975	1,463	11,512
Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits	(374)	(42)	(331)
Prepaids and Other	4,603	523	4,080
Regulatory Amortizations	440	<u>440</u>	-,,,,,,
Total Other Rate Base Items	29,758	3,940	25,818
Total Rate Base	1,045,482	124,227	921,255
Operating Revenues			
Retail	567,419	67,303	500,117
Interdepartmental	,	,	,
Other Operating Rev - Non-Retail	<u>6,315</u>	<u>550</u>	<u>5,764</u>
Total Operating Revenues	573,734	67,853	505,881

Northern States Power Company State of North Dakota Gas Jurisdiction 2022 Test Year

Expenses Purchased Gas 318,027 43,934 274,093 Gas Production & Storage 5,020 6,35 4,385 Gas Prantsmission 3,294 387 2,908 Gas Distribution 41,033 5,129 35,094 387 2,908 Gas Distribution 41,033 5,129 35,094 31,188 Customer Accounting 14,891 1,613 13,188 Customer Service & Information 17,425 149 17,276 36,85 Econ Dvlp & Other (30) 10 (40) 40 40 40 42 42,862 54,365 369,497 423,862 54,365 369,497 423,862 54,365 369,497 424,2862 54,365 369,497 366,2862	European	<u> </u>		
Durchased Gas	•			
Gas Preduction & Storage 5,020 635 4,385 Gas Tansmission 3,294 387 2,908 Gas Distribution 41,033 5,129 35,904 Customer Accounting 14,801 1,613 31,818 Customer Service & Information 17,425 149 17,276 Sales, Econ Dyb & Other (30) 10 (40) Administrative & General 24,291 2,508 2,789 Total Operating Expenses 423,862 54,365 369,497 Depreciation 59,720 6,892 52,829 Amortization (107) (0) (107) Deferred Taxes 33,505 551 2.954 Property Taxes 23,188 1,587 21,600 ITC Amortization (107) (0) (107) Deferred Taxes 33,505 551 2.954 Deferred Taxes - NOL 2.58 2.58 2.58 2.58 2.58 2.58 2.58 2.58 2.58 2.58 2.58 2.5		219.027	42.024	274.002
Gas Transmission 3,294 387 2,008 Gas Distribution 41,033 5,129 35,904 Customer Accounting 11,801 1,613 13,188 Customer Service & Information 17,425 149 17,276 Sales, Econ Duby & Other 300 10 (40) Administrative & General 24,291 2,508 21,783 Total Operating Expenses 42,862 54,865 369,497 Depreciation 667 440 227 Taxes: 23,188 1,587 21,600 ITC Amortization (107) (0) (107) Deferred Taxes 3,505 551 2,954 Deferred Taxes - NOI. Less State Tax Credits deferred Less Federal Tax Credits deferred 10 2,937 263 2,674 2,712 2,712 2,712 2,712 2,712 2,712 2,712 2,712 2,712 2,712 2,712 2,712 2,712 </td <td></td> <td></td> <td></td> <td></td>				
Gas Distribution 41,033 5,129 35,040 Customer Accounting 14,801 1,613 13,180 Customer Service & Information 17,425 149 17,276 Sales, Econ Dvlp & Other 30 10 (40) Administrative & General 24,291 2,508 309,497 Total Operating Expenses 42,362 54,365 309,497 Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes: 23,188 1,587 21,600 TTC Amortization (107) (0) (107) Deferred Taxes 3,505 551 2,954 Deferred Taxes NOL 1,000 1,000 1,000 1,000 Less Federal Tax Credits deferred 2,937 263 2,674 2,937 263 2,674 Total Taxes Other Taxes 2,937 263 2,674 2,937 263 2,674 Total Taxes Other Taxes 2,937 263 2,674 2,602 <td>_</td> <td></td> <td></td> <td></td>	_			
Customer Accounting				
Customer Service & Information		•	-	
Sales, Econ Dvlp & Other Administrative & General (40) Administrative & General 24,291 25,082 21,783 Total Operating Expenses 423,862 54,365 369,497 Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes: Property Taxes 23,188 1,587 21,600 TIC Amortization (107) (0) (107) Deferred Taxes - NOL 1 25,254 25,254 Deferred Taxes - NOL 1 25,255 2,554 2,954 Deferred Income Tax & TIC 3,399 551 2,848 Payroll & Other Taxes 2,937 263 2,674 Payroll & Other Than Income 29,523 2,401 27,122 Income Before Taxes Total Operating Expenses 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Total Before T		·	-	
Administrative & General 24,291 2,508 21,783 Total Operating Expenses 423,862 54,365 369,497 Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes: ************************************		·		
Total Operating Expenses 423,862 54,365 369,497 Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes: Property Taxes 23,188 1,587 21,600 ITC Amortization (107) (0) (107) Deferred Taxes - NOL 3,505 551 2,954 Deferred Taxes - NOL 4 2,957 2,63 2,954 Deferred Income Tax & ITC 3,399 551 2,948 Payroll & Other Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Income Before Taxes Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 67 40 227 Taxes Other than Income 29,523 2,401 27,122				
Depreciation	<u> </u>		-	
Amortization 667 440 227 Taxes: Property Taxes 23,188 1,587 21,600 ITC Amortization (107) (0) (107) Deferred Taxes 3,505 551 2,954 Deferred Taxes - NOL 1 1 2,954 Less State Tax Credits deferred 1 2,937 263 2,674 Deferred Income Tax & RTC 3,399 551 2,848 Payroll & Other Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Income Before Taxes 2,937 263 2,674 Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Tax Additions 59,961 3,755 56,205 Tax Additions 59,720 6,892 52,829 <	Total Operating Expenses	423,002	34,303	307,177
Property Taxes 23,188 1,587 21,600 ITC Amortization (107) (0) (107)	Depreciation	59,720	6,892	52,829
Property Taxes	Amortization	667	440	227
ITC Amortization (107) (0) (107) Deferred Taxes 3,505 551 2,954 Deferred Taxes - NOL	<u>Taxes:</u>			
Deferred Taxes	Property Taxes	23,188	1,587	21,600
Deferred Taxes - NOL Less State Tax Credits deferred Less Federal Tax Credits deferred Less Federal Tax Credits deferred Deferred Income Tax & ITC 3,399 551 2,848 Payroll & Other Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Deferred Income Before Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Deferred Income Before Taxes Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 360,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Fuel Burn (ex. D&D) Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting Avoided Tax Interest 917 30 887 Other Book Additions 23 23 2 -		(107)	(0)	(107)
Less State Tax Credits deferred Less Federal Tax Credits deferred Deferred Income Tax & ITC 3,399 551 2,848 Payroll & Other Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Deferred Income Refore Taxes Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Deferred Income Refore Taxes 29,961 3,755 56,206 Deferred Income 29,523 2,401 27,122 Deferred Income 29,523 2,401 27,122 Deferred Income 29,961 3,755 56,206 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting 40,000 7,495 56,564 Deferred Income Taxes and ITC 3,395 3,23 2,30 2,3	Deferred Taxes	3,505	551	2,954
Deferred Income Tax & ITC 3,399 551 2,848 Payroll & Other Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Deferred Income Before Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Deferred Income Before Taxes 2,373,734 67,853 505,881 1,855 1,365 3,465	Deferred Taxes - NOL			
Deferred Income Tax & ITC 3,399 551 2,848 Payroll & Other Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Income Before Taxes Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions 59,961 3,755 56,206 Tax Additions 59,972 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,849 Nuclear Fuel Burn (ex. D&D) 887 49 49 49 Nuclear Fuel Burn (ex. D&D) 887 49 49 49 49 49 49 49 49 49 49 <t< td=""><td>Less State Tax Credits deferred</td><td></td><td></td><td></td></t<>	Less State Tax Credits deferred			
Payroll & Other Taxes 2,937 263 2,674 Total Taxes Other Than Income 29,523 2,401 27,122 Income Before Taxes Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) 87 3,399 551 2,848 Nuclear Outage Accounting 40,099 7,495 56,564 Total Tax Additions 23 23 2 Total Tax Additions 40,099 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227	Less Federal Tax Credits deferred			
Total Taxes Other Than Income 29,523 2,401 27,122 Income Before Taxes Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 6667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Fuel Burn (ex. D&D) 887 Nuclear Outage Accounting 917 30 887 Other Book Additions 23 23 Total Tax Additions 64,059 7,495 56,564 Tax Deductions 1,045,482 124,227 921,255 Weighted Cost of Debt 1,93% 1,93% 1,93% Debt Interest Expense 20,178	Deferred Income Tax & ITC	3,399	551	2,848
Income Before Taxes Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions 8 82 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Gutage Accounting 4 4 2 Avoided Tax Interest 917 30 887 3 4 4 Other Book Additions 23 23 - - Total Tax Additions 64,059 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1,93% 1,93% 1,93% Debt Int	Payroll & Other Taxes	2,937	263	2,674
Total Operating Revenues 573,734 67,853 505,881 less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) 887 917 30 887 Other Book Additions 23 23 2 2 Total Tax Additions 46,059 7,495 56,564 Total Tax Additions 1,045,482 124,227 921,255 Weighted Cost of Debt 1,93% 1,93% 1,93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) 69	Total Taxes Other Than Income	29,523	2,401	27,122
less: Total Operating Expenses 423,862 54,365 369,497 Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions Book Depreciation 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting 3,399 551 2,848 Avoided Tax Interest 917 30 887 Other Book Additions 23 23 2 Total Tax Additions 64,059 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1,93% 1,93% 1,93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 </td <td>Income Before Taxes</td> <td></td> <td></td> <td></td>	Income Before Taxes			
Book Depreciation 59,720 6,892 52,829 Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions Book Depreciation 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting 3 551 2,848 Avoided Tax Interest 917 30 887 64,059 7,495 56,564 Tax Deductions 23 23 2	Total Operating Revenues	573,734	67,853	505,881
Amortization 667 440 227 Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions Book Depreciation 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) 3,399 551 2,848 Nuclear Outage Accounting 917 30 887 Other Book Additions 23 23 23 Total Tax Additions 64,059 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1,93% 1,93% 1,93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) 79,550 9,612 69,938 NOL Utilized / (Generated) 79,550 9,612 69,938	less: Total Operating Expenses	423,862	54,365	369,497
Taxes Other than Income 29,523 2,401 27,122 Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions Book Depreciation 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) 3,399 551 2,848 Nuclear Outage Accounting 917 30 887 Avoided Tax Interest 917 30 887 Other Book Additions 23 23 - Total Tax Additions 64,059 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1,93% 1,93% 1,93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) 79,550 9,612 69,938 NOL Utilized / (Generated) 79,50 79,51 69,938	Book Depreciation	59,720	6,892	52,829
Total Before Tax Book Income 59,961 3,755 56,206 Tax Additions Sook Depreciation 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) 3,399 551 2,848 Nuclear Outage Accounting 3,399 551 2,848 Avoided Tax Interest 917 30 887 Other Book Additions 23 23	Amortization	667	440	227
Tax Additions Book Depreciation 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting Avoided Tax Interest 917 30 887 Other Book Additions 23 23	Taxes Other than Income	<u>29,523</u>	<u>2,401</u>	<u>27,122</u>
Book Depreciation 59,720 6,892 52,829 Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting Avoided Tax Interest 917 30 887 Other Book Additions 23 23	Total Before Tax Book Income	59,961	3,755	56,206
Deferred Income Taxes and ITC 3,399 551 2,848 Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting Avoided Tax Interest 917 30 887 Other Book Additions 23 23	Tax Additions			
Nuclear Fuel Burn (ex. D&D) Nuclear Outage Accounting 917 30 887 Avoided Tax Interest 917 30 887 Other Book Additions 23 23	Book Depreciation	59,720	6,892	52,829
Nuclear Outage Accounting Avoided Tax Interest 917 30 887 Other Book Additions 23 23	Deferred Income Taxes and ITC	3,399	551	2,848
Avoided Tax Interest 917 30 887 Other Book Additions 23 23 _ Total Tax Additions 64,059 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1.93% 1.93% 1.93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) 79,550 9,612 69,938 NOL Utilized / (Generated) 79,550 9,612 69,938	Nuclear Fuel Burn (ex. D&D)			
Other Book Additions 23 23 2 Total Tax Additions 64,059 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1.93% 1.93% 1.93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) (Generated) (791) (88) (703)	Nuclear Outage Accounting			
Total Tax Additions 64,059 7,495 56,564 Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1.93% 1.93% 1.93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) (791) (88) (703)	Avoided Tax Interest	917	30	887
Tax Deductions Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1.93% 1.93% 1.93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) (791) (88) (703)	Other Book Additions	<u>23</u>	<u>23</u>	_
Total Rate Base 1,045,482 124,227 921,255 Weighted Cost of Debt 1.93% 1.93% 1.93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) (791) (88) (703)	Total Tax Additions	64,059	7,495	56,564
Weighted Cost of Debt 1.93% 1.93% 1.93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) (791) (88) (703)	Tax Deductions			
Weighted Cost of Debt 1.93% 1.93% 1.93% Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting 79,550 9,612 69,938 NOL Utilized / (Generated) (791) (88) (703)		1,045,482	124,227	921,255
Debt Interest Expense 20,178 2,398 17,780 Nuclear Outage Accounting Tax Depreciation and Removals 79,550 9,612 69,938 NOL Utilized / (Generated) Other Tax / Book Timing Differences (791) (88) (703)	Weighted Cost of Debt	<u>1.93%</u>		1.93%
Nuclear Outage Accounting Tax Depreciation and Removals NOL Utilized / (Generated) Other Tax / Book Timing Differences (791) (88) (703)	Debt Interest Expense	20,178		
Tax Depreciation and Removals 79,550 9,612 69,938 NOL Utilized / (Generated) Other Tax / Book Timing Differences (791) (88) (703)				
NOL Utilized / (Generated) Other Tax / Book Timing Differences (791) (88) (703)	9	79,550	9,612	69,938
Other Tax / Book Timing Differences (791) (88)				
		<u>(791)</u>	<u>(88)</u>	<u>(703)</u>
	Total Tax Deductions	98,936	11,921	87,015

Northern States Power Company State of North Dakota Gas Jurisdiction 2022 Test Year

-		-	
State Taxes			
State Taxable Income	25,084	(671)	25,755
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits	1,081	(29)	1,110
Less State Tax Credits applied	-	-	_
Total State Income Taxes	1,081	(29)	1,110
Federal Taxes			
Federal Sec 199 Production Deduction			
Federal Taxable Income	24,003	(642)	24,645
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
Federal Tax before Credits	5,041	(135)	5,175
Less Federal Tax Credits	-	_	.
Total Federal Income Taxes	5,041	(135)	5,175
Total Taxes			
Total Taxes Other than Income	29,523	2,401	27,122
Total Federal and State Income Taxes	6,122	(164)	6,285
Total Taxes	35,645	2,237	33,408
Total Operating Revenues	573,734	67,853	505,881
Total Expenses	519,894	63,934	455,960
AFDC Debt			
AFDC Equity			
III D C Equity			
Net Income	53,840	3,919	49,921
	,-	- ,	
P. (10.1)		- 7.	.,,
Rate of Return (ROR)	,		
Total Operating Income	53,840	3,919	49,921
Total Operating Income <u>Total Rate Base</u>	53,840 1,045,482	3,919 124,227	49,921 <u>921,255</u>
Total Operating Income	53,840	3,919	49,921
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE)	53,840 1,045,482 5.15%	3,919 <u>124,227</u> 3.15%	49,921 <u>921,255</u> 5.42%
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income	53,840 1,045,482 5.15% 53,840	3,919 124,227 3.15%	49,921 <u>921,255</u> 5.42% 49,921
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt)	53,840 1,045,482 5.15% 53,840 (20,178)	3,919 124,227 3.15% 3,919 (2,398)	49,921 921,255 5.42% 49,921 (17,780)
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common	53,840 1,045,482 5.15% 53,840 (20,178) 33,662	3,919 124,227 3.15% 3,919 (2,398) 1,521	49,921 921,255 5.42% 49,921 (17,780) 32,141
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio)	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common	53,840 1,045,482 5.15% 53,840 (20,178) 33,662	3,919 124,227 3.15% 3,919 (2,398) 1,521	49,921 921,255 5.42% 49,921 (17,780) 32,141
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio)	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity)	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33%	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64%
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888 53,840	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33% 9,255 3,919	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64% 68,633 49,921
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return)	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33%	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64%
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888 53,840	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33% 9,255 3,919	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64% 68,633 49,921
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888 53,840 24,049	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33% 9,255 3,919 5,336	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64% 68,633 49,921 18,713
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888 53,840 24,049 1.322837	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33% 9,255 3,919 5,336 1.322837	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64% 68,633 49,921 18,713 1.322837
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888 53,840 24,049 1.322837 31,813	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33% 9,255 3,919 5,336 1.322837 7,059	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64% 68,633 49,921 18,713 1.322837 24,754
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor) Total Revenue Requirements Total Retail Revenues	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888 53,840 24,049 1.322837 31,813	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33% 9,255 3,919 5,336 1.322837 7,059	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64% 68,633 49,921 18,713 1.322837 24,754
Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	53,840 1,045,482 5.15% 53,840 (20,178) 33,662 549,296 6.13% 77,888 53,840 24,049 1.322837 31,813	3,919 124,227 3.15% 3,919 (2,398) 1,521 65,269 2.33% 9,255 3,919 5,336 1.322837 7,059	49,921 921,255 5.42% 49,921 (17,780) 32,141 484,027 6.64% 68,633 49,921 18,713 1.322837 24,754

SMC - Financial Category Summary by Record Type [SAP]	Dec - 2022		
Adjustment Summary	Total	ND Gas	Other
Plant Investment			
Base Plant	2,000,707	218,208	1,782,499
Base Plant Maplewood	11,855	1,501	10,354
Base Plant ND Programmatic Service Replacement	614	614	
Base Plant ND Renew Aldyl-A & Steel	540	540	
Base Plant Sibley	8,578	1,086	7,492
Base Plant Wescott	7,159	906	6,253
NSPM-Black Dog Pipeline	(4,345)		(4,345
Subtotal Plant Investment	2,025,108	222,855	1,802,253
Depreciation Reserve			
Base Plant	792,241	82,758	709,483
Base Plant Maplewood	757	96	661
Base Plant ND Programmatic Service Replacement	(55)	(55)	
Base Plant ND Renew Aldyl-A & Steel	(10)	(10)	
Base Plant Sibley	421	53	368
Base Plant Wescott	237	30	207
NSPM-Black Dog Pipeline	(249)		(249
NSPM-ND Gas Depreciation Study TD&G	623	117	505
NSPM-ND Gas Remaining Life	(126)	(16)	(110
Subtotal Depreciation Reserve	793,837	82,973	710,864
CWIP			
Base Plant	23,959	1,334	22,625
NSPM-Exclude CWIP and AFDC for Dakotas	(20,586)	(1,146)	(19,440
Subtotal CWIP	3,373	188	3,186
Accumulated Deferred Taxes			
Base Plant	217,554	19,564	197,990
Base Plant Maplewood	(3)	(0)	(2
Base Plant ND Programmatic Service Replacement	22	22	
Base Plant ND Renew Aldyl-A & Steel	8	8	
Base Plant Sibley	37	5	32
Base Plant Wescott	41	5	36
NSPM-ADIT Prorate for IRS	(115)	(19)	(97
NSPM-Black Dog Pipeline	(346)		(346
NSPM-ND Gas Depreciation Study TD&G	(175)	(33)	(142
NSPM-ND Gas Remaining Life	35	4	3:
NSPM-Non-Plant	2,837	319	2,518
NSPM-Non-Plant Tax Reform Excess ADIT ND	0		
Subtotal Accumulated Deferred Taxes	219,895	19,875	200,020

SMC - Financial Category Summary by Record Type [SAP]	Dec - 2022		
Adjustment Summary	Total	ND Gas	Other
DTA - NOL Average Balance			
NSPM-NOL/Credits/199	(975)	(93)	(882
Subtotal DTA - NOL Average Balance	(975)	(93)	(882
Cash Working Capital			
NSPM-Cash Working Capital	(5,183)	648	(5,830
Subtotal Cash Working Capital	(5,183)	648	(5,830
Materials and Supplies			
NSPM-M&S_PrePays	1,331	150	1,181
Subtotal Materials and Supplies	1,331	150	1,181
Fuel Inventory			
NSPM-M&S_PrePays	17,532	2,098	15,434
Subtotal Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities			
NSPM-Non-Plant	12,975	1,463	11,512
Subtotal Non-plant Assets and Liabilities	12,975	1,463	11,512
Customer Advances			
NSPM-Customer Advances	(1,566)	(1,340)	(226
Subtotal Customer Advances	(1,566)	(1,340)	(226
Customer Deposits			
NSPM-Customer Deposits	(374)	(42)	(331
Subtotal Customer Deposits	(374)	(42)	(331
Prepaids and Other			
NSPM-M&S_PrePays	937	106	832
NSPM-Misc Debits & Credits	3,665	417	3,248
Subtotal Prepaids and Other	4,603	523	4,080
Regulatory Amortizations			
NSPM-ND Gas Income Tax Tracker Amortization	23	23	
NSPM-NOL Tax Reform ADIT ARAM	417	417	
Subtotal Regulatory Amortizations	440	440	

SMC - Financial Category Summary by Record Type [SAP]	Dec - 2022		
Adjustment Summary	Total	ND Gas	Other
Depreciation			
Base Plant	57,487	6,558	50,929
Base Plant Maplewood	1,100	139	961
Base Plant ND Programmatic Service Replacement	11	11	
Base Plant ND Renew Aldyl-A & Steel	10	10	
Base Plant Sibley	647	82	56
Base Plant Wescott	363	46	31
NSPM-Black Dog Pipeline	(60)		(6)
NSPM-ND Gas Depreciation Study TD&G	415	78	33
NSPM-ND Gas Remaining Life	(252)	(32)	(220
Subtotal Depreciation	59,720	6,892	52,82
Amortization			
NSPM-Amortization Rate Case Expense	635	408	22
NSPM-ND Gas Income Tax Tracker Amortization	9	9	
NSPM-NOL Tax Reform ADIT ARAM	23	23	
Subtotal Amortization	667	440	22
Property Taxes			
NSPM-Property Taxes	23,188	1,587	21,600
Subtotal Property Taxes	23,188	1,587	21,600
ITC Amortization			
Base Plant	(107)	(0)	(107
Subtotal ITC Amortization	(107)	(0)	(107
Deferred Taxes			
Base Plant	3,223	465	2,758
Base Plant Maplewood	(66)	(8)	(5
Base Plant ND Programmatic Service Replacement	44	44	
Base Plant ND Renew Aldyl-A & Steel	17	17	
Base Plant Sibley	(7)	(1)	(
Base Plant Wescott	41	5	3
NSPM-Black Dog Pipeline	(67)		(6
NSPM-ND Gas Depreciation Study TD&G	(117)	(22)	(9
NSPM-ND Gas Remaining Life	71	9	6
NSPM-Non-Plant	365	42	32
Subtotal Deferred Taxes	3,505	551	2,95

SMC - Financial Category Summary by Record Type [SAP]		Dec - 2022	
Adjustment Summary	Total	ND Gas	Other
Avoided Tax Interest			
Base Plant	800	15	785
Base Plant Maplewood	37	5	32
Base Plant Sibley	15	2	13
Base Plant Wescott	66	8	58
Subtotal Avoided Tax Interest	917	30	887
Other Book Additions			
NSPM-NOL Tax Reform ADIT ARAM	23	23	
Subtotal Other Book Additions	23	23	
Tax Depreciation and Removals			
Base Plant	77,492	9,107	68,385
Base Plant Maplewood	859	109	750
Base Plant ND Programmatic Service Replacement	168	168	
Base Plant ND Renew Aldyl-A & Steel	70	70	
Base Plant Sibley	620	79	542
Base Plant Wescott	517	66	452
NSPM-Black Dog Pipeline	(297)		(297)
NSPM-Tax Timing & Credits	120	13	106
Subtotal Tax Depreciation and Removals	79,550	9,612	69,938
Other Tax / Book Timing Differences			
NSPM-Non-Plant	1,305	148	1,157
NSPM-Transportation Book to Tax Depr	(2,096)	(237)	(1,860)
Subtotal Other Tax / Book Timing Differences	(791)	(88)	(703)

Northern States Power Company State of ND Gas 2022 Test Year (\$000's)

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use		Total		ND Gas			Other		
Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
Plant Investment	Intangible	Common	Gas A&G	60,519	68,450	64,485	6,831	7,726	7,279	53,688	60,724	57,206
Plant Investment	Intangible	Gas	Gas Distribution	10,490	10,490	10,490	1,184	1,184	1,184	9,306	9,306	9,306
Plant Investment	Intangible		Subtotal Intangible	71,009	78,940	74,975	8,015	8,910	8,463	62,994	70,030	66,512
Plant Investment	Gas Production	Gas	Gas LPG Production	37,092	47,290	42,191	4,695	5,986	5,340	32,397	41,304	36,850
Plant Investment	Gas Production		Subtotal Gas Production	37,092	47,290	42,191	4,695	5,986	5,340	32,397	41,304	36,850
Plant Investment	General	Common	Gas Distribution	33,143	38,964	36,054	3,741	4,398	4,069	29,402	34,566	31,984
Plant Investment	General	Gas	Gas Distribution	87,995	101,345	94,670	9,932	11,439	10,686	78,062	89,906	83,984
Plant Investment	General	Gas	Gas Distribution (GDDAY)	13	13	13	2	2	2	11	11	11
Plant Investment	General		Subtotal General	121,150	140,322	130,736	13,675	15,839	14,757	107,476	124,484	115,980
Plant Investment	Gas Storage	Gas	Gas LNG Storage	68,815	78,775	73,795	8,710	9,971	9,341	60,104	68,804	64,454
Plant Investment	Gas Storage		Subtotal Gas Storage	68,815	78,775	73,795	8,710	9,971	9,341	60,104	68,804	64,454
Plant Investment	Gas Transmission	Gas	Gas Mains	126,514	139,603	133,059	3,916	3,902	3,909	122,598	135,701	129,150
Plant Investment	Gas Transmission		Subtotal Gas Transmission	126,514	139,603	133,059	3,916	3,902	3,909	122,598	135,701	129,150
Plant Investment	Gas Distribution	Gas	Gas Distribution	556,451	559,533	557,992	68,161	68,466	68,313	488,290	491,067	489,679
Plant Investment	Gas Distribution	Gas	Gas Mains	952,508	1,080,903	1,016,706	106,609	118,856	112,732	845,899	962,047	903,973
Plant Investment	Gas Distribution		Subtotal Gas Distribution	1,508,960	1,640,436	1,574,698	174,770	187,322	181,046	1,334,190	1,453,114	1,393,652
Plant Investment			Subtotal Plant Investment	1,933,540	2,125,366	2,029,453	213,781	231,929	222,855	1,719,759	1,893,437	1,806,598

Reporting Line - Unadjusted	FERC Function	Utility Class	tility Class Functional Use		Total			ND Gas		Other		
Reporting Line - Unadjusted	FERC Function	Othrity Class	Functional Ose	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
Daniel dia Danie	to Associated a	Common	Gas A&G	22.542	20.762	25.652	2 672	4 275	4.024	20.050	24 200	24 620
Depreciation Reserve	Intangible		Gas A&G Gas Distribution	32,542	38,763	35,652	3,673	4,375	4,024	28,869	34,388	31,628
Depreciation Reserve	Intangible	Gas		7,071	8,239	7,655	798	930	864	6,272	7,309	6,791
Depreciation Reserve	Intangible		Subtotal Intangible	39,612	47,002	43,307	4,471	5,305	4,888	35,141	41,697	38,419
Depreciation Reserve	Gas Production	Gas	Gas LPG Production	17,236	21,003	19,119	2,182	2,658	2,420	15,054	18,344	16,699
Depreciation Reserve	Gas Production		Subtotal Gas Production	17,236	21,003	19,119	2,182	2,658	2,420	15,054	18,344	16,699
Depreciation Reserve	General	Common	Gas Distribution	12,825	15,427	14,126	1,448	1,741	1,594	11,377	13,686	12,532
Depreciation Reserve	General	Gas	Gas Distribution	39,337	43,829	41,583	4,440	4,947	4,694	34,897	38,882	36,889
Depreciation Reserve	General	Gas	Gas Distribution (GDDAY)	8	8	8	1	1	1	7	7	7
Depreciation Reserve	General		Subtotal General	52,170	59,264	55,717	5,889	6,689	6,289	46,281	52,574	49,428
Depreciation Reserve	Gas Storage	Gas	Gas LNG Storage	61,906	64,662	63,284	7,836	8,185	8,010	54,070	56,477	55,274
Depreciation Reserve	Gas Storage		Subtotal Gas Storage	61,906	64,662	63,284	7,836	8,185	8,010	54,070	56,477	55,274
Depreciation Reserve	Gas Transmission	Gas	Gas Mains	29,979	31,209	30,594	1,657	1,709	1,683	28,322	29,500	28,911
Depreciation Reserve	Gas Transmission		Subtotal Gas Transmission	29,979	31,209	30,594	1,657	1,709	1,683	28,322	29,500	28,911
Depreciation Reserve	Gas Distribution	Gas	Gas Distribution	311,792	321,757	316,774	31,182	32,405	31,794	280,610	289,351	284,981
Depreciation Reserve	Gas Distribution	Gas	Gas Mains	257,539	272,049	264,794	26,923	28,653	27,788	230,616	243,396	237,006
Depreciation Reserve	Gas Distribution		Subtotal Gas Distribution	569,331	593,806	581,569	58,105	61,058	59,581	511,226	532,748	521,987
Depreciation Reserve			Subtotal Depreciation Reserve	770,235	816,945	793,590	80,139	85,605	82,872	690,095	731,341	710,718

Departing Line Uppedingted	FFDC Function	FERC Function Utility Class Fun		Total		ND Gas			Other			
Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
CWIP	Intangible	Common	Gas A&G	265	358	312	30	40	35	235	318	277
CWIP	Intangible		Subtotal Intangible	265	358	312	30	40	35	235	318	277
CWIP	Gas Production	Gas	Gas LPG Production	32	33	33	4	4	4	28	29	28
CWIP	Gas Production		Subtotal Gas Production	32	33	33	4	4	4	28	29	28
CWIP	General	Common	Gas Distribution	374	279	326	42	31	37	332	247	289
CWIP	General	Gas	Gas Distribution	164	102	133	19	12	15	146	91	118
CWIP	General	Gas	Gas Distribution (GDDAY)	142	151	147	18	19	19	124	132	128
CWIP	General		Subtotal General	680	532	606	79	62	70	602	470	536
CWIP	Gas Storage	Gas	Gas LNG Storage	37	30	33	5	4	4	32	26	29
CWIP	Gas Storage		Subtotal Gas Storage	37	30	33	5	4	4	32	26	29
CWIP	Gas Transmission	Gas	Gas Mains	72	118	95				72	118	95
CWIP	Gas Transmission		Subtotal Gas Transmission	72	118	95				72	118	95
CWIP	Gas Distribution	Gas	Gas Distribution	0	0	0				0	0	0
CWIP	Gas Distribution	Gas	Gas Mains	3,864	724	2,294	73	75	74	3,792	649	2,221
CWIP	Gas Distribution		Subtotal Gas Distribution	3,864	724	2,294	73	75	74	3,792	649	2,221
CWIP			Subtotal CWIP	4,951	1,796	3,373	190	185	188	4,760	1,611	3,186

Penarting Line - Unadjusted EEEC Eurotics			Hills Class		Total		ND Gas		Other			
Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
Accumulated Deferred Taxes	Intangible	Common	Gas A&G	5,142	5,189	5,165	580	586	583	4,561	4,603	4,582
Accumulated Deferred Taxes	Intangible	Gas	Gas Distribution	390	350	370	44	39	42	346	310	328
Accumulated Deferred Taxes	Intangible		Subtotal Intangible	5,531	5,538	5,535	624	625	625	4,907	4,913	4,910
Accumulated Deferred Taxes	Gas Production	Gas	Gas LPG Production	(403)	(840)	(622)	(51)	(106)	(79)	(352)	(734)	(543)
Accumulated Deferred Taxes	Gas Production		Subtotal Gas Production	(403)	(840)	(622)	(51)	(106)	(79)	(352)	(734)	(543)
Accumulated Deferred Taxes	General	Common	Gas Distribution	1,760	1,746	1,753	199	197	198	1,562	1,549	1,555
Accumulated Deferred Taxes	General	Gas	Gas Distribution	8,989	9,997	9,493	1,015	1,128	1,071	7,975	8,869	8,422
Accumulated Deferred Taxes	General	Gas	Gas Distribution (GDDAY)	3	3	3	0	0	0	3	3	3
Accumulated Deferred Taxes	General		Subtotal General	10,752	11,746	11,249	1,214	1,326	1,270	9,539	10,420	9,979
Accumulated Deferred Taxes	Gas Storage	Gas	Gas LNG Storage	(3,242)	(3,337)	(3,289)	(410)	(422)	(416)	(2,831)	(2,914)	(2,873)
Accumulated Deferred Taxes	Gas Storage		Subtotal Gas Storage	(3,242)	(3,337)	(3,289)	(410)	(422)	(416)	(2,831)	(2,914)	(2,873)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas Production	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas A&G	3,406	3,527	3,467	384	398	391	3,022	3,129	3,075
Accumulated Deferred Taxes	Other Rate Base	Electric	Gas A&G	(7)	(7)	(7)	(1)	(1)	(1)	(6)	(6)	(6)
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Distribution	0	0	0						
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Production	(317)	(298)	(308)	(38)	(35)	(36)	(280)	(263)	(271)
Accumulated Deferred Taxes	Other Rate Base		Subtotal Other Rate Base	3,082	3,221	3,151	346	362	354	2,735	2,859	2,797
Accumulated Deferred Taxes	Gas Transmission	Gas	Gas Mains	20,951	22,064	21,507	723	712	718	20,227	21,352	20,790
Accumulated Deferred Taxes	Gas Transmission		Subtotal Gas Transmission	20,951	22,064	21,507	723	712	718	20,227	21,352	20,790
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Distribution	74,207	74,293	74,250	9,303	9,617	9,460	64,904	64,676	64,790
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Mains	108,236	109,822	109,029	7,940	8,114	8,027	100,297	101,708	101,002
Accumulated Deferred Taxes	Gas Distribution		Subtotal Gas Distribution	182,444	184,114	183,279	17,243	17,731	17,487	165,201	166,383	165,792
Accumulated Deferred Taxes	Not Applicable	Common	Gas A&G	(202)	0	(101)	(23)		(11)	(179)		(90)
Accumulated Deferred Taxes	Not Applicable		Subtotal Not Applicable	(202)	0	(101)	(23)		(11)	(179)		(90)
Accumulated Deferred Taxes	Tax Timing Differences	Electric	Gas A&G	(225)	(202)	(213)	(25)	(23)	(24)	(199)	(179)	(189)
Accumulated Deferred Taxes	Tax Timing Differences		Subtotal Tax Timing Differences	(225)	(202)	(213)	(25)	(23)	(24)	(199)	(179)	(189)

SMC - Income Statement Unadjusted	Total	ND Gas	Other	
Sivic - income Statement Orlaujusteu	Dec - 2022	Dec - 2022	Dec - 2022	
Depreciation				
Intangible				
Gas A&G	6,221	702	5,519	
Gas Distribution	1,169	132	1,037	
Subtotal Intangible	7,390	834	6,556	
Gas Production				
Gas LPG Production	3,770	477	3,292	
Subtotal Gas Production	3,770	477	3,292	
General				
Gas Distribution	5,058	571	4,488	
Gas Distribution (GDDAY)	0	0	0	
Subtotal General	5,059	571	4,488	
Gas Storage				
Gas LNG Storage	3,237	410	2,827	
Subtotal Gas Storage	3,237	410	2,827	
Gas Transmission				
Gas Mains	2,055	66	1,990	
Subtotal Gas Transmission	2,055	66	1,990	
Gas Distribution				
Gas Distribution	17,724	2,177	15,547	
Gas Mains	20,383	2,310	18,072	
Subtotal Gas Distribution	38,107	4,488	33,619	
Subtotal Depreciation	59,617	6,845	52,772	

SMC - Income Statement Unadjusted	Total	ND Gas	Other	
Sivic - income statement onaujusteu	Dec - 2022	Dec - 2022	Dec - 2022	
ITC Amortization				
General				
Gas Distribution	(0)	(0)	(0)	
Subtotal General	(0)	(0)	(0)	
Gas Storage				
Gas LNG Storage	(1)	(0)	(1)	
Subtotal Gas Storage	(1)	(0)	(1)	
Gas Transmission				
Gas Mains	(5)		(5)	
Subtotal Gas Transmission	(5)		(5)	
Gas Distribution				
Gas Mains	(101)		(101)	
Subtotal Gas Distribution	(101)		(101)	
Subtotal ITC Amortization	(107)	(0)	(107)	

SMC - Income Statement Unadjusted	Total	ND Gas	Other
Sivic - income statement offaujusteu	Dec - 2022	Dec - 2022	Dec - 2022
Deferred Taxes			
Intangible			
Gas A&G	47	5	42
Gas Distribution	(40)	(4)	(35)
Subtotal Intangible	7	1	6
Gas Production			
Gas LPG Production	(437)	(55)	(382)
Subtotal Gas Production	(437)	(55)	(382)
General			
Gas Distribution	993	112	881
Gas Distribution (GDDAY)	0	0	0
Subtotal General	993	112	881
Gas Storage			
Gas LNG Storage	(95)	(12)	(83)
Subtotal Gas Storage	(95)	(12)	(83)
Other Rate Base			
Gas A&G	121	14	107
Gas Production	19	2	16
Subtotal Other Rate Base	140	16	124
Gas Transmission			
Gas Mains	1,114	(11)	1,125
Subtotal Gas Transmission	1,114	(11)	1,125

SMC - Income Statement Unadjusted		Total	ND Gas	Other
Sivic - income statement onaujusted	[Dec - 2022	Dec - 2022	Dec - 2022
Gas Distribution				
Gas Distribution		86	314	(228)
Gas Mains		1,585	174	1,411
Subtotal Gas Distribution		1,671	488	1,183
Not Applicable				
Gas A&G		202	23	179
Subtotal Not Applicable		202	23	179
Tax Timing Differences				
Gas A&G		23	3	21
Subtotal Tax Timing Differences		23	3	21
Subtotal Deferred Taxes		3,618	564	3,054

SMC - Income Statement Unadjusted	Total	ND Gas	Other	
Sivic - income statement onaujusteu	Dec - 2022	Dec - 2022	Dec - 2022	
voided Tax Interest				
Gas Production				
Gas LPG Production	54	7	4	
Subtotal Gas Production	54	7	4	
Subtotal Gas Production	54	/	4	
General				
Gas Distribution	65	7	5	
Gas Distribution (GDDAY)	23	3	2	
Subtotal General	89	10	7	
Gas Storage				
Gas LNG Storage	90	11	7	
Subtotal Gas Storage	90	11	7	
Gas Transmission				
Gas Mains	36		3	
Subtotal Gas Transmission	36		3	
Gas Distribution				
Gas Distribution	0			
Gas Mains	650	1	64	
Subtotal Gas Distribution	650	1	64	
Cubtotal Avaidad Tay Interest	047	30	-	
Subtotal Avoided Tax Interest	917	30	88	

SMC Income Statement Unadicated	Total	ND Gas	Other
SMC - Income Statement Unadjusted	Dec - 2022	Dec - 2022	Dec - 2022
ay Degree inting and Demoyals			
ax Depreciation and Removals			
Intangible Gas A&G	7.074	700	6 275
Gas Distribution	7,074 995	798 112	6,275 883
	8,069	911	7,159
Subtotal Intangible	8,003	911	7,153
Gas Production			
Gas LPG Production	2,200	279	1,922
Subtotal Gas Production	2,200	279	1,922
General			
Gas Distribution	11,278	1,273	10,005
Gas Distribution (GDDAY)	1	0	1
Subtotal General	11,279	1,273	10,006
Gas Storage			
Gas LNG Storage	2,946	373	2,573
Subtotal Gas Storage	2,946	373	2,573
Gas Transmission			
Gas Mains	6,180	43	6,138
Subtotal Gas Transmission	6,180	43	6,138
Gas Distribution	40.002	2 020	4446
Gas Distribution	18,003	3,839	14,164
Gas Mains	31,049	2,881	28,167
Subtotal Gas Distribution	49,051	6,720	42,331
Not Applicable			
Gas A&G	120	13	106
Subtotal Not Applicable	120	13	106
Subtotal Tax Depreciation and Removals	79,846	9,612	70,235

SMC - Financial Category Summary by Record Type -		Dec - 2022		
Unadjusted [SAP]	Total	ND Gas	Other	
Plant Investment				
Base Plant	2,000,707	218,208	1,782,499	
Base Plant Maplewood	11,855	1,501	10,354	
Base Plant ND Programmatic Service Replacement	614	614		
Base Plant ND Renew Aldyl-A & Steel	540	540		
Base Plant Sibley	8,578	1,086	7,492	
Base Plant Wescott	7,159	906	6,253	
Subtotal Plant Investment	2,029,453	222,855	1,806,598	
Depreciation Reserve				
Base Plant	792,241	82,758	709,483	
Base Plant Maplewood	757	96	661	
Base Plant ND Programmatic Service Replacement	(55)	(55)		
Base Plant ND Renew Aldyl-A & Steel	(10)	(10)		
Base Plant Sibley	421	53	368	
Base Plant Wescott	237	30	207	
Subtotal Depreciation Reserve	793,590	82,872	710,718	
CWIP				
Base Plant	23,959	1,334	22,625	
NSPM-Exclude CWIP and AFDC for Dakotas	(20,586)	(1,146)	(19,440	
Subtotal CWIP	3,373	188	3,186	
Accumulated Deferred Taxes				
Base Plant	217,554	19,564	197,990	
Base Plant Maplewood	(3)	(0)	(2	
Base Plant ND Programmatic Service Replacement	22	22		
Base Plant ND Renew Aldyl-A & Steel	8	8		
Base Plant Sibley	37	5	32	
Base Plant Wescott	41	5	36	
NSPM-Non-Plant	2,837	319	2,518	
NSPM-Non-Plant Tax Reform Excess ADIT ND	0			
Subtotal Accumulated Deferred Taxes	220,496	19,923	200,574	
Materials and Supplies				
NSPM-M&S_PrePays	1,331	150	1,181	
Subtotal Materials and Supplies	1,331	150	1,181	
Fuel Inventory				
NSPM-M&S_PrePays	17,532	2,098	15,434	
Subtotal Fuel Inventory	17,532	2,098	15,434	

SMC - Financial Category Summary by Record Type -	Dec - 2022							
Unadjusted [SAP]	Total	ND Gas	Other					
Non-plant Assets and Liabilities								
NSPM-Non-Plant	12,975	1,463	11,512					
Subtotal Non-plant Assets and Liabilities	12,975	1,463	11,512					
Customer Advances								
NSPM-Customer Advances	(1,566)	(1,340)	(226)					
Subtotal Customer Advances	(1,566)	(1,340)	(226)					
Customer Deposits								
NSPM-Customer Deposits	(374)	(42)	(331)					
Subtotal Customer Deposits	(374)	(42)	(331)					
Prepaids and Other								
NSPM-M&S_PrePays	937	106	832					
NSPM-Misc Debits & Credits	3,665	417	3,248					
Subtotal Prepaids and Other	4,603	523	4,080					
Depreciation								
Base Plant	57,487	6,558	50,929					
Base Plant Maplewood	1,100	139	961					
Base Plant ND Programmatic Service Replacement	11	11						
Base Plant ND Renew Aldyl-A & Steel	10	10						
Base Plant Sibley	647	82	565					
Base Plant Wescott	363	46	317					
Subtotal Depreciation	59,617	6,845	52,772					
Property Taxes								
NSPM-Property Taxes	23,188	1,587	21,600					
Subtotal Property Taxes	23,188	1,587	21,600					
ITC Amortization								
Base Plant	(107)	(0)	(107)					
Subtotal ITC Amortization	(107)	(0)	(107)					

SMC - Financial Category Summary by Record Type -	Dec - 2022						
Unadjusted [SAP]	Total	ND Gas	Other				
Deferred Taxes							
Base Plant	3,223	465	2,758				
Base Plant Maplewood	(66)	(8)	(58				
Base Plant ND Programmatic Service Replacement	44	44					
Base Plant ND Renew Aldyl-A & Steel	17	17					
Base Plant Sibley	(7)	(1)	(6				
Base Plant Wescott	41	5	36				
NSPM-Non-Plant	365	42	324				
Subtotal Deferred Taxes	3,618	564	3,054				
Avoided Tax Interest							
Base Plant	800	15	785				
Base Plant Maplewood	37	5	32				
Base Plant Sibley	15	2	13				
Base Plant Wescott	66	8	58				
Subtotal Avoided Tax Interest	917	30	887				
Tax Depreciation and Removals							
Base Plant	77,492	9,107	68,385				
Base Plant Maplewood	859	109	750				
Base Plant ND Programmatic Service Replacement	168	168					
Base Plant ND Renew Aldyl-A & Steel	70	70					
Base Plant Sibley	620	79	542				
Base Plant Wescott	517	66	452				
NSPM-Tax Timing & Credits	120	13	106				
Subtotal Tax Depreciation and Removals	79,846	9,612	70,235				
Other Tax / Book Timing Differences							
NSPM-Non-Plant	1,305	148	1,157				
NSPM-Transportation Book to Tax Depr	(2,096)	(237)	(1,860				
Subtotal Other Tax / Book Timing Differences	(791)	(88)	(703				

SMC - Financial Category Summary by Record Type [SAP]	Dec - 2021						
Adjustment Summary	Total	ND Gas	Other				
Plant Investment							
Base Plant	1,836,189	191,349	1,644,840				
Base Plant Maplewood	4,402	557	3,845				
Base Plant Sibley	3,402	431	2,972				
Base Plant Wescott	1,987	251	1,735				
NSPM-Black Dog Pipeline	(4,345)		(4,345				
Subtotal Plant Investment	1,841,635	192,588	1,649,047				
Depreciation Reserve							
Base Plant	747,504	77,857	669,647				
Base Plant Maplewood	103	13	90				
Base Plant Sibley	49	6	43				
Base Plant Wescott	28	3	24				
NSPM-Black Dog Pipeline	(189)		(189				
NSPM-ND Gas Depreciation Study TD&G	208	39	168				
Subtotal Depreciation Reserve	747,702	77,919	669,783				
CWIP							
Base Plant	29,708	2,554	27,154				
NSPM-Exclude CWIP and AFDC for Dakotas	(25,228)	(2,149)	(23,080				
Subtotal CWIP	4,480	406	4,074				
Accumulated Deferred Taxes							
Base Plant	215,475	19,336	196,139				
Base Plant Maplewood	15	2	13				
Base Plant Sibley	20	3	18				
Base Plant Wescott	10	1	9				
NSPM-ADIT Prorate for IRS	(31)	1	(31				
NSPM-Black Dog Pipeline	(275)		(275				
NSPM-ND Gas Depreciation Study TD&G	(58)	(11)	(47				
NSPM-Non-Plant	2,182	241	1,942				
NSPM-Non-Plant Tax Reform Excess ADIT ND	0						
Subtotal Accumulated Deferred Taxes	217,339	19,572	197,767				
DTA - NOL Average Balance							
NSPM-NOL/Credits/199	(975)	(93)	(882)				
Subtotal DTA - NOL Average Balance	(975)	(93)	(882)				
Cash Working Capital							
NSPM-Cash Working Capital	(4,738)	820	(5,558)				
Subtotal Cash Working Capital	(4,738)	820	(5,558)				

SMC - Financial Category Summary by Record Type [SAP]		Dec - 2021		
Adjustment Summary	Total	ND Gas	Other	
Materials and Supplies				
NSPM-M&S_PrePays	1,331	150	1,181	
Subtotal Materials and Supplies	1,331	150	1,181	
Fuel Inventory				
NSPM-M&S_PrePays	17,532	2,098	15,434	
Subtotal Fuel Inventory	17,532	2,098	15,434	
Non-plant Assets and Liabilities				
NSPM-Non-Plant	10,605	1,181	9,424	
Subtotal Non-plant Assets and Liabilities	10,605	1,181	9,424	
Customer Advances				
NSPM-Customer Advances	(1,566)	(1,340)	(226	
Subtotal Customer Advances	(1,566)	(1,340)	(226	
Customer Deposits				
NSPM-Customer Deposits	(374)	(42)	(33:	
Subtotal Customer Deposits	(374)	(42)	(331	
Prepaids and Other				
NSPM-M&S_PrePays	937	106	832	
NSPM-Misc Debits & Credits	3,665	417	3,248	
Subtotal Prepaids and Other	4,603	523	4,080	
Regulatory Amortizations				
NSPM-ND Gas Income Tax Tracker Amortization	14	14		
NSPM-NOL Tax Reform ADIT ARAM	440	440		
Subtotal Regulatory Amortizations	454	454		
Depreciation				
Base Plant	57,329	6,182	51,146	
Base Plant Maplewood	207	26	180	
Base Plant Sibley	98	12	85	
Base Plant Wescott	55	7	48	
NSPM-Black Dog Pipeline	(60)		(60	
NSPM-ND Gas Depreciation Study TD&G	415	78	337	
Subtotal Depreciation	58,043	6,306	51,738	
Amortization				
NSPM-NOL Tax Reform ADIT ARAM	23	23		
Subtotal Amortization	23	23		

SMC - Financial Category Summary by Record Type [SAP]			
Adjustment Summary	Total	ND Gas	Other
Property Taxes			
NSPM-Property Taxes	21,671	1,284	20,387
Subtotal Property Taxes	21,671	1,284	20,387
ITC Amortization			
Base Plant	(107)	(0)	(107
Subtotal ITC Amortization	(107)	(0)	(107
Deferred Taxes			
Base Plant	962	(6)	967
Base Plant Maplewood	30	4	27
Base Plant Sibley	40	5	35
Base Plant Wescott	21	3	18
NSPM-Black Dog Pipeline	(76)		(76
NSPM-ND Gas Depreciation Study TD&G	(117)	(22)	(95
NSPM-Non-Plant	944	114	830
Subtotal Deferred Taxes	1,804	98	1,706
Avoided Tax Interest			
Base Plant	986	332	654
Base Plant Maplewood	44	6	38
Base Plant Sibley	37	5	33
Base Plant Wescott	51	6	44
Subtotal Avoided Tax Interest	1,118	348	769
Other Book Additions			
NSPM-NOL Tax Reform ADIT ARAM	23	23	
Subtotal Other Book Additions	23	23	
Tax Depreciation and Removals			
Base Plant	69,945	7,159	62,786
Base Plant Maplewood	328	42	287
Base Plant Sibley	254	32	222
Base Plant Wescott	147	19	128
NSPM-Black Dog Pipeline	(330)		(330
NSPM-Tax Timing & Credits	120	13	106
Subtotal Tax Depreciation and Removals	70,464	7,265	63,199
Other Tax / Book Timing Differences			
NSPM-Non-Plant	3,368	408	2,961
NSPM-Transportation Book to Tax Depr	(1,872)	(211)	(1,661
Subtotal Other Tax / Book Timing Differences	1,496	196	1,300

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use		Total	·		ND Gas		•	Other	•
reporting time - orianjusten	FERC Function	Utility Class	Fullctional ose	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
Plant Investment	Intangible	Common	Gas A&G	50,024	60,519	55,272	5,646	6,831	6,239	44,378	53,688	49,033
Plant Investment	Intangible	Gas	Gas Distribution	8,574	10,490	9,532	968	1,184	1,076	7,606	9,306	8,456
Plant Investment	Intangible		Subtotal Intangible	58,598	71,009	64,804	6,614	8,015	7,315	51,984	62,994	57,489
Plant Investment	Gas Production	Gas	Gas LPG Production	17,503	37,092	27,297	2,215	4,695	3,455	15,287	32,397	23,842
Plant Investment	Gas Production		Subtotal Gas Production	17,503	37,092	27,297	2,215	4,695	3,455	15,287	32,397	23,842
Plant Investment	General	Common	Gas Distribution	28,934	33,143	31,039	3,266	3,741	3,503	25,668	29,402	27,535
Plant Investment	General	Gas	Gas Distribution	72,780	87,995	80,387	8,215	9,932	9,073	64,565	78,062	71,314
Plant Investment	General	Gas	Gas Distribution (GDDAY)	11	13	12	1	2	1	9	11	10
Plant Investment	General		Subtotal General	101,725	121,150	111,438	11,482	13,675	12,578	90,243	107,476	98,859
Plant Investment	Gas Storage	Gas	Gas LNG Storage	61,760	68,815	65,287	7,817	8,710	8,264	53,942	60,104	57,023
Plant Investment	Gas Storage		Subtotal Gas Storage	61,760	68,815	65,287	7,817	8,710	8,264	53,942	60,104	57,023
Plant Investment	Gas Transmission	Gas	Gas Mains	118,779	126,514	122,647	3,930	3,916	3,923	114,848	122,598	118,723
Plant Investment	Gas Transmission		Subtotal Gas Transmission	118,779	126,514	122,647	3,930	3,916	3,923	114,848	122,598	118,723
Plant Investment	Gas Distribution	Gas	Gas Distribution	552,215	556,451	554,333	68,259	68,161	68,210	483,956	488,290	486,123
Plant Investment	Gas Distribution	Gas	Gas Mains	847,842	952,508	900,175	71,077	106,609	88,843	776,764	845,899	811,332
Plant Investment	Gas Distribution		Subtotal Gas Distribution	1,400,057	1,508,960	1,454,508	139,337	174,770	157,053	1,260,720	1,334,190	1,297,455
Plant Investment			Subtotal Plant Investment	1,758,421	1,933,540	1,845,981	171,396	213,781	192,588	1,587,025	1,719,759	1,653,392

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use		Total			ND Gas			Other	
Reporting Line - Unadjusted	FERC Function	Othicy Class	Functional Ose	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
Depreciation Reserve	Intangible	Common	Gas A&G	27,108	32,542	29,825	3,060	3,673	3,366	24,048	28,869	26,458
Depreciation Reserve	Intangible	Gas	Gas Distribution	5,884	7,071	6,477	664	798	731	5,220	6,272	5,746
Depreciation Reserve	Intangible		Subtotal Intangible	32,992	39,612	36,302	3,724	4,471	4,097	29,268	35,141	32,204
Depreciation Reserve	Gas Production	Gas	Gas LPG Production	14,364	17,236	15,800	1,818	2,182	2,000	12,546	15,054	13,800
Depreciation Reserve	Gas Production		Subtotal Gas Production	14,364	17,236	15,800	1,818	2,182	2,000	12,546	15,054	13,800
Depreciation Reserve	General	Common	Gas Distribution	10,256	12,825	11,540	1,158	1,448	1,303	9,098	11,377	10,238
Depreciation Reserve	General	Gas	Gas Distribution	35,585	39,337	37,461	4,017	4,440	4,228	31,569	34,897	33,233
Depreciation Reserve	General	Gas	Gas Distribution (GDDAY)	26	8	17	3	1	2	23	7	15
Depreciation Reserve	General		Subtotal General	45,867	52,170	49,018	5,177	5,889	5,533	40,690	46,281	43,485
Depreciation Reserve	Gas Storage	Gas	Gas LNG Storage	55,960	61,906	58,933	7,083	7,836	7,460	48,877	54,070	51,474
Depreciation Reserve	Gas Storage		Subtotal Gas Storage	55,960	61,906	58,933	7,083	7,836	7,460	48,877	54,070	51,474
Depreciation Reserve	Gas Transmission	Gas	Gas Mains	28,901	29,979	29,440	1,606	1,657	1,632	27,295	28,322	27,808
Depreciation Reserve	Gas Transmission		Subtotal Gas Transmission	28,901	29,979	29,440	1,606	1,657	1,632	27,295	28,322	27,808
Depreciation Reserve	Gas Distribution	Gas	Gas Distribution	301,889	311,792	306,840	29,952	31,182	30,567	271,937	280,610	276,274
Depreciation Reserve	Gas Distribution	Gas	Gas Mains	245,160	257,539	251,350	26,259	26,923	26,591	218,901	230,616	224,759
Depreciation Reserve	Gas Distribution		Subtotal Gas Distribution	547,049	569,331	558,190	56,211	58,105	57,158	490,838	511,226	501,032
Depreciation Reserve			Subtotal Depreciation Reserve	725,133	770,235	747,684	75,620	80,139	77,880	649,513	690,095	669,804

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use		Total	•		ND Gas			Other	
Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
0.440			0.400	705	265			20			225	400
CWIP	Intangible	Common	Gas A&G	786	265	526 7	89	30	59	697	235	466
	Intangible	Gas	Gas Distribution	14			2		1	12		6
CWIP	Intangible		Subtotal Intangible	800	265	533	90	30	60	710	235	472
CWIP	Gas Production	Gas	Gas LPG Production	529	32	280	67	4	35	462	28	245
CWIP	Gas Production		Subtotal Gas Production	529	32	280	67	4	35	462	28	245
CWIP	General	Common	Gas Distribution	280	374	327	32	42	37	248	332	290
CWIP	General	Gas	Gas Distribution	684	164	424	77	19	48	606	146	376
CWIP	General	Gas	Gas Distribution (GDDAY)	8	142	75	1	18	10	7	124	66
CWIP	General		Subtotal General	971	680	826	110	79	94	862	602	732
CWIP	Gas Storage	Gas	Gas LNG Storage	269	37	153	34	5	19	235	32	134
CWIP	Gas Storage		Subtotal Gas Storage	269	37	153	34	5	19	235	32	134
CWIP	Gas Transmission	Gas	Gas Mains	(91)	72	(10)				(91)	72	(10)
CWIP	Gas Transmission		Subtotal Gas Transmission	(91)	72	(10)				(91)	72	(10)
CWIP	Gas Distribution	Gas	Gas Distribution	(0)	0	(0)				(0)	0	(0)
CWIP	Gas Distribution	Gas	Gas Mains	1,531	3,864	2,698	320	73	196	1,211	3,792	2,501
CWIP	Gas Distribution		Subtotal Gas Distribution	1,531	3,864	2,698	320	73	196	1,211	3,792	2,501
CWIP			Subtotal CWIP	4,010	4,951	4,480	621	190	406	3,388	4,760	4,074

Deposition Line Unaditional	Reporting Line - Unadjusted FERC Function	Hailian Class	Functional Hoo		Total			ND Gas			Other	
Reporting Line - Unadjusted		Utility Class	Functional Use	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
Assumption of Defending Tours	Labora ethila	C	C++ 40 C	F 204	5.442	F 224	500	500	500	4 702	4.504	4.622
Accumulated Deferred Taxes Accumulated Deferred Taxes	Intangible	Common Gas	Gas A&G Gas Distribution	5,301 385	5,142 390	5,221 387	598 43	580 44	589 44	4,702 342	4,561 346	4,632 344
	Intangible	Gas					642					
Accumulated Deferred Taxes	Intangible		Subtotal Intangible	5,686	5,531	5,608	642	624	633	5,044	4,907	4,975
Accumulated Deferred Taxes	Gas Production	Gas	Gas LPG Production	54	(403)	(174)	7	(51)	(22)	47	(352)	(152)
Accumulated Deferred Taxes	Gas Production		Subtotal Gas Production	54	(403)	(174)	7	(51)	(22)	47	(352)	(152)
Accumulated Deferred Taxes	General	Common	Gas Distribution	1,752	1,760	1,756	198	199	198	1,554	1,562	1,558
Accumulated Deferred Taxes	General	Gas	Gas Distribution	8,167	8,989	8,578	922	1,015	968	7,245	7,975	7,610
Accumulated Deferred Taxes	General	Gas	Gas Distribution (GDDAY)	3	3	3	0	0	0	2	3	3
Accumulated Deferred Taxes	General		Subtotal General	9,922	10,752	10,337	1,120	1,214	1,167	8,802	9,539	9,170
Accumulated Deferred Taxes	Gas Storage	Gas	Gas LNG Storage	(1,831)	(3,242)	(2,536)	(232)	(410)	(321)	(1,599)	(2,831)	(2,215)
Accumulated Deferred Taxes	Gas Storage		Subtotal Gas Storage	(1,831)	(3,242)	(2,536)	(232)		(321)	(1,599)	(2,831)	(2,215)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas Distribution	(1)		(1)	(0)		(0)	(1)		(1)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas Production	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
Accumulated Deferred Taxes	Other Rate Base	Common	Gas A&G	3,256	3,406	3,331	368	384	376	2,889	3,022	2,955
Accumulated Deferred Taxes	Other Rate Base	Electric	Gas A&G	(9)	(7)	(8)	(1)		(1)	(8)	(6)	
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Distribution	0	0	0	. ,	. ,	. ,	(-7	(3)	. ,
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Production	(880)	(317)	(599)	(109)	(38)	(73)	(771)	(280)	(525)
Accumulated Deferred Taxes	Other Rate Base		Subtotal Other Rate Base	2,366	3,082	2,724	258	346	302	2,108	2,735	2,422
Accumulated Deferred Taxes	Gas Transmission	Gas	Gas Mains	19,867	20,951	20,409	733	723	728	19,133	20,227	19,680
Accumulated Deferred Taxes	Gas Transmission	Cus	Subtotal Gas Transmission	19,867	20,951	20,409	733	723	728	19,133	20,227	19,680
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Distribution	74,551	74,207	74,379	9,219	9,303	9,261	65,332	64,904	65,118
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Mains	106,760	108,236	107,498	7,851	7,940	7,895	98,909	100,297	99,603
Accumulated Deferred Taxes	Gas Distribution		Subtotal Gas Distribution	181,311	182,444	181,877	17,070	17,243	17,157	164,241	165,201	164,721
Accumulated Deferred Taxes	Not Applicable	Common	Gas A&G	(405)	(202)	(304)	(46)	(23)	(34)	(359)	(179)	(269)
Accumulated Deferred Taxes	Not Applicable		Subtotal Not Applicable	(405)	(202)	(304)	(46)		(34)	(359)	(179)	
Accumulated Deferred Taxes	Tax Timing Difference	es Electric	Gas A&G	(251)	(225)	(238)	(28)	(25)	(27)	(222)	(199)	(211)
Accumulated Deferred Taxes	Tax Timing Difference		Subtotal Tax Timing Differences	(251)	(225)	(238)	(28)	(25)	(27)	(222)	(199)	
Accumulated Defaured Tour			Cultitate Assumulate 10-form 17-	245 745	240.65-	247 700	40.535	40.545	40 500	407.465	400.05=	400.421
Accumulated Deferred Taxes			Subtotal Accumulated Deferred Taxes	216,719	218,687	217,703	19,524	19,641	19,582	197,195	199,047	198,121

SMC Income Statement Unadicated	Total	ND Gas	Other	
SMC - Income Statement Unadjusted	Dec - 2021	Dec - 2021	Dec - 2021	
Depreciation				
Intangible				
Gas A&G	5,434	613	4,820	
Gas Distribution	1,187	134	1,053	
Subtotal Intangible	6,620	747	5,873	
Gas Production				
Gas LPG Production	2,948	373	2,575	
Subtotal Gas Production	2,948	373	2,575	
General				
Gas Distribution	4,438	501	3,937	
Gas Distribution (GDDAY)	0	0	(
Subtotal General	4,439	501	3,938	
Gas Storage				
Gas LNG Storage	6,030	763	5,267	
Subtotal Gas Storage	6,030	763	5,267	
Gas Transmission				
Gas Mains	1,914	66	1,848	
Subtotal Gas Transmission	1,914	66	1,848	
Gas Distribution				
Gas Distribution	17,606	2,173	15,433	
Gas Mains	18,131	1,604	16,527	
Subtotal Gas Distribution	35,737	3,777	31,960	
Subtotal Depreciation	57,688	6,228	51,460	

SMC - Income Statement Unadjusted	Total	ND Gas	Other
Sivic - income statement offaujusteu	Dec - 2021	Dec - 2021	Dec - 2021
•			
ITC Amortization			
General			
Gas Distribution	(0)	(0)	(0)
Subtotal General	(0)	(0)	(0)
Gas Storage			
Gas LNG Storage	(1)	(0)	(1)
Subtotal Gas Storage	(1)	(0)	(1)
Gas Transmission			
Gas Mains	(5)		(5)
Subtotal Gas Transmission	(5)		(5)
Gas Distribution			
Gas Mains	(101)		(101)
Subtotal Gas Distribution	(101)		(101)
Subtotal ITC Amortization	(107)	(0)	(107

CMC Income Statement I and instal	Total	ND Gas	Other	
SMC - Income Statement Unadjusted	Dec - 2021	Dec - 2021	Dec - 2021	
Deferred Taxes				
Intangible				
Gas A&G	(159)	(18)	(141	
Gas Distribution	5	1	4	
Subtotal Intangible	(155)	(17)	(137	
Gas Production				
Gas LPG Production	(457)	(58)	(399	
Subtotal Gas Production	(457)	(58)	(399	
General				
Gas Distribution	831	94	737	
Gas Distribution (GDDAY)	0	0	(
Subtotal General	831	94	737	
Gas Storage				
Gas LNG Storage	(1,382)	(175)	(1,207	
Subtotal Gas Storage	(1,382)	(175)	(1,207	
Other Rate Base				
Gas A&G	152	17	135	
Gas Distribution	1	0	1	
Gas Production	563	71	492	
Subtotal Other Rate Base	716	89	627	
Gas Transmission				
Gas Mains	1,084	(10)	1,094	
Subtotal Gas Transmission	1,084	(10)	1,094	

SMC - Income Statement Unadjusted	Total	ND Gas	Other
Sivic - income statement oriadjusted	Dec - 2021	Dec - 2021	Dec - 2021
Gas Distribution			
Gas Distribution	(308)	82	(390)
Gas Mains	1,440	91	1,350
Subtotal Gas Distribution	1,132	173	960
Not Applicable			
Gas A&G	202	23	179
Subtotal Not Applicable	202	23	179
Tax Timing Differences			
Gas A&G	26	3	23
Subtotal Tax Timing Differences	26	3	23
Subtotal Deferred Taxes	1,997	120	1,877

SMC Income Statement I Inadicated	Total	ND Gas	Other
SMC - Income Statement Unadjusted	Dec - 2021	Dec - 2021	Dec - 2021
Avoided Tax Interest			
Gas Production			
Gas LPG Production	108	14	94
Subtotal Gas Production	108	14	94
General			
Gas Distribution	144	16	128
Gas Distribution (GDDAY)	5	1	4
Subtotal General	149	17	132
Gas Storage	74	0	63
Gas LNG Storage	71	9	62
Subtotal Gas Storage	71	9	62
Gas Transmission			
Gas Mains	36		36
Subtotal Gas Transmission	36		36
Gas Distribution			
Gas Distribution	0		0
Gas Mains	754	309	445
Subtotal Gas Distribution	754	309	445
Subtotal Avoided Tax Interest	1 110	348	769
Subtotal Avolded Tax Illferest	1,118	348	769

SNAC Income Statement I had instal	Total	ND Gas	Other	
SMC - Income Statement Unadjusted	Dec - 2021	Dec - 2021	Dec - 2021	
Tax Depreciation and Removals				
Intangible	5.604	640	5.05	
Gas A&G	5,694	643	5,05	
Gas Distribution	1,241	140	1,10	
Subtotal Intangible	6,935	783	6,15	
Gas Production				
Gas LPG Production	1,402	177	1,22	
Subtotal Gas Production	1,402	177	1,22	
General				
Gas Distribution	10,023	1,131	8,89	
Gas Distribution Gas Distribution (GDDAY)	10,023	0	0,03	
Subtotal General	10,024	1,131	8,89	
Gas Storage				
Gas LNG Storage	1,953	247	1,70	
Subtotal Gas Storage	1,953	247	1,70	
Gas Transmission				
Gas Mains	5,868	46	5,82	
Subtotal Gas Transmission	5,868	46	5,82	
Gas Distribution				
Gas Distribution	15,290	2,550	12,74	
Gas Mains	29,202	2,316	26,88	
Subtotal Gas Distribution	44,493	4,866	39,62	
Not Applicable				
Gas A&G	120	13	10	
Subtotal Not Applicable	120	13	10	
Subtotal Tax Depreciation and Removals	70,794	7,265	63,52	
Subtotal Tax Depreciation and Nemovals	70,794	7,205	03,32	

SMC - Financial Category Summary by Record Type -		Dec - 2021	
Unadjusted [SAP]	Total	ND Gas	Other
Plant Investment			
Base Plant	1,836,189	191,349	1,644,840
Base Plant Maplewood	4,402	557	3,845
Base Plant Sibley	3,402	431	2,972
Base Plant Wescott	1,987	251	1,735
Subtotal Plant Investment	1,845,981	192,588	1,653,392
Depreciation Reserve			
Base Plant	747,504	77,857	669,647
Base Plant Maplewood	103	13	90
Base Plant Sibley	49	6	43
Base Plant Wescott	28	3	24
Subtotal Depreciation Reserve	747,684	77,880	669,804
CWIP			
Base Plant	29,708	2,554	27,154
NSPM-Exclude CWIP and AFDC for Dakotas	(25,228)	(2,149)	(23,080)
Subtotal CWIP	4,480	406	4,074
Accumulated Deferred Taxes			
Base Plant	215,475	19,336	196,139
Base Plant Maplewood	15	2	13
Base Plant Sibley	20	3	18
Base Plant Wescott	10	1	9
NSPM-Non-Plant	2,182	241	1,942
NSPM-Non-Plant Tax Reform Excess ADIT ND	0		
Subtotal Accumulated Deferred Taxes	217,703	19,582	198,121
Materials and Supplies			
NSPM-M&S_PrePays	1,331	150	1,181
Subtotal Materials and Supplies	1,331	150	1,181
Fuel Inventory			
NSPM-M&S_PrePays	17,532	2,098	15,434
Subtotal Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities			
NSPM-Non-Plant	10,605	1,181	9,424
Subtotal Non-plant Assets and Liabilities	10,605	1,181	9,424

SMC - Financial Category Summary by Record Type -	Dec - 2021						
Unadjusted [SAP]	Total	ND Gas	Other				
Customer Advances							
NSPM-Customer Advances	(1,566)	(1,340)	(226				
Subtotal Customer Advances	(1,566)	(1,340)	(226				
Customer Deposits							
NSPM-Customer Deposits	(374)	(42)	(331				
Subtotal Customer Deposits	(374)	(42)	(331				
Prepaids and Other							
NSPM-M&S_PrePays	937	106	832				
NSPM-Misc Debits & Credits	3,665	417	3,248				
Subtotal Prepaids and Other	4,603	523	4,080				
Depreciation							
Base Plant	57,329	6,182	51,146				
Base Plant Maplewood	207	26	180				
Base Plant Sibley	98	12	85				
Base Plant Wescott	55	7	48				
Subtotal Depreciation	57,688	6,228	51,460				
Property Taxes							
NSPM-Property Taxes	21,671	1,284	20,387				
Subtotal Property Taxes	21,671	1,284	20,387				
ITC Amortization							
Base Plant	(107)	(0)	(107)				
Subtotal ITC Amortization	(107)	(0)	(107				
Deferred Taxes							
Base Plant	962	(6)	967				
Base Plant Maplewood	30	4	27				
Base Plant Sibley	40	5	35				
Base Plant Wescott	21	3	18				
NSPM-Non-Plant	944	114	830				
Subtotal Deferred Taxes	1,997	120	1,877				

SMC - Financial Category Summary by Record Type -	Dec - 2021							
Unadjusted [SAP]	Total	ND Gas	Other					
Avoided Tax Interest								
Base Plant	986	332	654					
Base Plant Maplewood	44	6	38					
Base Plant Sibley	37	5	33					
Base Plant Wescott	51	6	44					
Subtotal Avoided Tax Interest	1,118	348	769					
Tax Depreciation and Removals								
Base Plant	69,945	7,159	62,786					
Base Plant Maplewood	328	42	287					
Base Plant Sibley	254	32	222					
Base Plant Wescott	147	19	128					
NSPM-Tax Timing & Credits	120	13	106					
Subtotal Tax Depreciation and Removals	70,794	7,265	63,529					
Other Tax / Book Timing Differences								
NSPM-Non-Plant	3,368	408	2,961					
NSPM-Transportation Book to Tax Depr	(1,872)	(211)	(1,661					
Subtotal Other Tax / Book Timing Differences	1,496	196	1,300					

Northern States Power Company Gas Utility Non-Plant Assets & Liabilities - 2022 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]							Total Co	mpany						
Sivic - Northant 13110 avg, All Juls and Total Co (SAP)	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
78-Timing Difference Activity														
SchM-107 - Pension Expense	13,760	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(44,348)
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(4,652)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(41,052)
SchM-112 - Post Employment Benefits FAS 112	1,366	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	65,151
SchM-113 - Retiree Medical - FAS 106	40,343	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	451,665
SchM-114 - Severance Accrual	624													
SchM-115 - Workers Compensation	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(2,059)
SchM-116 - Bad Debt Reserve - Net of RDF	(5,495)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	108													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	7,703	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	83,179
SchM-171 - Employee Retention	(1,138)	250	250	250	250	250	250	250	250	250	250	250	250	2,996
SchM-173 - Environmental Remediation - Gas	167,482	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	67,285
SchM-244 - PERFORMANCE RECOGNITION AWARDS	560	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(244)
SchM-301 - Cares Act Payroll Deferral	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	722,591
Sub-Total 78-Timing Difference Activity	280,706	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	1,305,164

							Total Co	mpany						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)
SchM-107 - Pension Expense	21,287,555	21,283,860	21,280,164	21,276,468	21,272,773	21,269,077	21,265,381	21,261,686	21,257,990	21,254,295	21,250,599	21,246,903	21,243,208	21,265,381
SchM-108 - Accrued Vacation Paid	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)
SchM-109 - Employee Incentive	(1,368,488)	(1,371,909)	(1,375,330)	(1,378,751)	(1,382,173)	(1,385,594)	(1,389,015)	(1,392,436)	(1,395,857)	(1,399,278)	(1,402,699)	(1,406,120)	(1,409,541)	(1,389,015)
SchM-112 - Post Employment Benefits FAS 112	(992,064)	(986,634)	(981,205)	(975,776)	(970,347)	(964,917)	(959,488)	(954,059)	(948,630)	(943,200)	(937,771)	(932,342)	(926,913)	(959,488)
SchM-113 - Retiree Medical - FAS 106	(2,855,699)	(2,818,060)	(2,780,421)	(2,742,783)	(2,705,144)	(2,667,505)	(2,629,866)	(2,592,227)	(2,554,589)	(2,516,950)	(2,479,311)	(2,441,672)	(2,404,034)	(2,629,866)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(47,164)	(47,335)	(47,507)	(47,679)	(47,850)	(48,022)	(48,193)	(48,365)	(48,537)	(48,708)	(48,880)	(49,051)	(49,223)	(48,193)
SchM-120 - Medical Deductions-Self Insured	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)
SchM-127 - Litigation Reserve	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)
SchM-131 - Deferred Rent	(768,097)	(761,166)	(754,234)	(747,303)	(740,371)	(733,440)	(726,508)	(719,576)	(712,645)	(705,713)	(698,782)	(691,850)	(684,919)	(726,508)
SchM-171 - Employee Retention	(2,996)	(2,747)	(2,497)	(2,247)	(1,998)	(1,748)	(1,498)	(1,248)	(999)	(749)	(499)	(250)		(1,498)
SchM-173 - Environmental Remediation - Gas	(134,570)	(128,963)	(123,356)	(117,749)	(112,142)	(106,535)	(100,927)	(95,320)	(89,713)	(84,106)	(78,499)	(72,892)	(67,285)	(100,927)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(24,394)	(24,414)	(24,435)	(24,455)	(24,475)	(24,495)	(24,516)	(24,536)	(24,556)	(24,577)	(24,597)	(24,617)	(24,638)	(24,516)
SchM-301 - Cares Act Payroll Deferral	(722,591)	(662,375)	(602,159)	(541,943)	(481,727)	(421,511)	(361,295)	(301,079)	(240,864)	(180,648)	(120,432)	(60,216)		(361,295)
Sub-Total Non-Plant End Bal	12,322,170	12,430,933	12,539,697	12,648,461	12,757,224	12,865,988	12,974,752	13,083,515	13,192,279	13,301,043	13,409,806	13,518,570	13,627,334	12,974,752

Northern States Power Company Gas Utility Non-Plant Assets & Liabilities - 2022 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]			•	•	•	•	NSPM ND (Gas Retail		•		•	•	
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
8-Timing Difference Activity														
SchM-107 - Pension Expense	1,553	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(5,006
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(525)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(4,634)
SchM-112 - Post Employment Benefits FAS 112	154	613	613	613	613	613	613	613	613	613	613	613	613	7,354
SchM-113 - Retiree Medical - FAS 106	4,554	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	50,980
SchM-114 - Severance Accrual	70													
SchM-115 - Workers Compensation	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(232)
SchM-116 - Bad Debt Reserve - Net of RDF	(620)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	12													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	869	782	782	782	782	782	782	782	782	782	782	782	782	9,389
SchM-171 - Employee Retention	(128)	28	28	28	28	28	28	28	28	28	28	28	28	338
SchM-173 - Environmental Remediation - Gas	21,199	710	710	710	710	710	710	710	710	710	710	710	710	8,517
SchM-244 - PERFORMANCE RECOGNITION AWARDS	63	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(28)
SchM-301 - Cares Act Payroll Deferral	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	81,560
Sub-Total 78-Timing Difference Activity	33,979	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	148,239

							NSPM ND (Gas Retail						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
SchM-107 - Pension Expense	2,402,769	2,402,352	2,401,935	2,401,518	2,401,100	2,400,683	2,400,266	2,399,849	2,399,432	2,399,015	2,398,598	2,398,180	2,397,763	2,400,266
SchM-108 - Accrued Vacation Paid	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)
SchM-109 - Employee Incentive	(154,464)	(154,850)	(155,236)	(155,622)	(156,009)	(156,395)	(156,781)	(157,167)	(157,553)	(157,939)	(158,325)	(158,712)	(159,098)	(156,781)
SchM-112 - Post Employment Benefits FAS 112	(111,976)	(111,363)	(110,751)	(110,138)	(109,525)	(108,912)	(108,299)	(107,687)	(107,074)	(106,461)	(105,848)	(105,235)	(104,623)	(108,299)
SchM-113 - Retiree Medical - FAS 106	(322,328)	(318,080)	(313,832)	(309,583)	(305,335)	(301,087)	(296,838)	(292,590)	(288,342)	(284,093)	(279,845)	(275,596)	(271,348)	(296,838)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(5,323)	(5,343)	(5,362)	(5,382)	(5,401)	(5,420)	(5,440)	(5,459)	(5,478)	(5,498)	(5,517)	(5,537)	(5,556)	(5,440)
SchM-120 - Medical Deductions-Self Insured	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)
SchM-127 - Litigation Reserve	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)
SchM-131 - Deferred Rent	(86,697)	(85,914)	(85,132)	(84,350)	(83,567)	(82,785)	(82,002)	(81,220)	(80,438)	(79,655)	(78,873)	(78,091)	(77,308)	(82,002)
SchM-171 - Employee Retention	(338)	(310)	(282)	(254)	(225)	(197)	(169)	(141)	(113)	(85)	(56)	(28)		(169)
SchM-173 - Environmental Remediation - Gas	(17,033)	(16,324)	(15,614)	(14,904)	(14,195)	(13,485)	(12,775)	(12,065)	(11,356)	(10,646)	(9,936)	(9,226)	(8,517)	(12,775)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(2,753)	(2,756)	(2,758)	(2,760)	(2,763)	(2,765)	(2,767)	(2,769)	(2,772)	(2,774)	(2,776)	(2,779)	(2,781)	(2,767)
SchM-301 - Cares Act Payroll Deferral	(81,560)	(74,764)	(67,967)	(61,170)	(54,374)	(47,577)	(40,780)	(33,983)	(27,187)	(20,390)	(13,593)	(6,797)		(40,780)
Sub-Total Non-Plant End Bal	1,388,984	1,401,337	1,413,690	1,426,043	1,438,397	1,450,750	1,463,103	1,475,456	1,487,809	1,500,163	1,512,516	1,524,869	1,537,222	1,463,103

Northern States Power Company Gas Utility

Non-Plant Assets & Liabilities - 2021 Current Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]							Total Co	mpany						
Sivic - Nortplant 151110 avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
78-Timing Difference Activity														
SchM-107 - Pension Expense	89,331	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	165,121
SchM-108 - Accrued Vacation Paid	(11,166)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	6,424	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(55,821)
SchM-112 - Post Employment Benefits FAS 112	(2,107)	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	16,391
SchM-113 - Retiree Medical - FAS 106	34,037	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	484,117
SchM-114 - Severance Accrual	0	624	624	624	624	624	624	624	624	624	624	624	624	7,491
SchM-115 - Workers Compensation	(1,374)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(2,059)
SchM-116 - Bad Debt Reserve - Net of RDF	(75,521)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(65,937)
SchM-117 - Prepaid Insurance - Total	57,678	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	(2,588)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-119 - Electric Vehicle Credit		108	108	108	108	108	108	108	108	108	108	108	108	1,293
SchM-120 - Medical Deductions-Self Insured	(10,200)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-127 - Litigation Reserve	3,089													
SchM-131 - Deferred Rent	3,624	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	92,433
SchM-171 - Employee Retention	(823)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(13,656)
SchM-173 - Environmental Remediation - Gas	212,346	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	2,009,784
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(829)	560	560	560	560	560	560	560	560	560	560	560	560	6,722
SchM-301 - Cares Act Payroll Deferral	(120,432)	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	722,591
Sub-Total 78-Timing Difference Activity	181,488	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	3,368,469

							Total Co	mpany						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)
SchM-107 - Pension Expense	21,122,434	21,136,194	21,149,954	21,163,714	21,177,474	21,191,234	21,204,995	21,218,755	21,232,515	21,246,275	21,260,035	21,273,795	21,287,555	21,204,995
SchM-108 - Accrued Vacation Paid	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)
SchM-109 - Employee Incentive	(1,312,667)	(1,317,319)	(1,321,971)	(1,326,622)	(1,331,274)	(1,335,926)	(1,340,578)	(1,345,229)	(1,349,881)	(1,354,533)	(1,359,185)	(1,363,837)	(1,368,488)	(1,340,578)
SchM-112 - Post Employment Benefits FAS 112	(1,008,454)	(1,007,088)	(1,005,722)	(1,004,356)	(1,002,991)	(1,001,625)	(1,000,259)	(998,893)	(997,527)	(996,161)	(994,795)	(993,429)	(992,064)	(1,000,259)
SchM-113 - Retiree Medical - FAS 106	(3,339,816)	(3,299,473)	(3,259,130)	(3,218,787)	(3,178,444)	(3,138,101)	(3,097,757)	(3,057,414)	(3,017,071)	(2,976,728)	(2,936,385)	(2,896,042)	(2,855,699)	(3,097,757)
SchM-114 - Severance Accrual	(7,491)	(6,867)	(6,243)	(5,619)	(4,994)	(4,370)	(3,746)	(3,121)	(2,497)	(1,873)	(1,249)	(624)		(3,746)
SchM-115 - Workers Compensation	(45,105)	(45,276)	(45,448)	(45,619)	(45,791)	(45,963)	(46,134)	(46,306)	(46,477)	(46,649)	(46,821)	(46,992)	(47,164)	(46,134)
SchM-119 - Electric Vehicle Credit	(1,293)	(1,186)	(1,078)	(970)	(862)	(754)	(647)	(539)	(431)	(323)	(216)	(108)		(647)
SchM-120 - Medical Deductions-Self Insured	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)
SchM-127 - Litigation Reserve	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)
SchM-131 - Deferred Rent	(860,531)	(852,828)	(845,125)	(837,422)	(829,720)	(822,017)	(814,314)	(806,611)	(798,909)	(791,206)	(783,503)	(775,800)	(768,097)	(814,314)
SchM-171 - Employee Retention	10,660	9,522	8,384	7,246	6,108	4,970	3,832	2,694	1,556	418	(720)	(1,858)	(2,996)	3,832
SchM-173 - Environmental Remediation - Gas	(2,144,354)	(1,976,872)	(1,809,390)	(1,641,908)	(1,474,426)	(1,306,944)	(1,139,462)	(971,980)	(804,498)	(637,016)	(469,534)	(302,052)	(134,570)	(1,139,462)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(31,116)	(30,556)	(29,996)	(29,435)	(28,875)	(28,315)	(27,755)	(27,195)	(26,635)	(26,074)	(25,514)	(24,954)	(24,394)	(27,755)
SchM-301 - Cares Act Payroll Deferral	(1,445,181)	(1,384,966)	(1,324,750)	(1,264,534)	(1,204,318)	(1,144,102)	(1,083,886)	(1,023,670)	(963,454)	(903,238)	(843,022)	(782,807)	(722,591)	(1,083,886)
Sub-Total Non-Plant End Bal	8,887,763	9,173,964	9,460,164	9,746,365	10,032,565	10,318,766	10,604,966	10,891,167	11,177,367	11,463,568	11,749,768	12,035,969	12,322,170	10,604,966

Northern States Power Company Gas Utility Non-Plant Assets & Liabilities - 2021 Current Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]							NSPM ND (Gas Retail						
SIVIC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
78-Timing Difference Activity														
SchM-107 - Pension Expense	10,083	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	18,638
SchM-108 - Accrued Vacation Paid	(1,260)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	725	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(6,301)
SchM-112 - Post Employment Benefits FAS 112	(238)	154	154	154	154	154	154	154	154	154	154	154	154	1,850
SchM-113 - Retiree Medical - FAS 106	3,842	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	54,643
SchM-114 - Severance Accrual	0	70	70	70	70	70	70	70	70	70	70	70	70	846
SchM-115 - Workers Compensation	(155)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(232)
SchM-116 - Bad Debt Reserve - Net of RDF	(8,524)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(7,442)
SchM-117 - Prepaid Insurance - Total	6,510	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	(292)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-119 - Electric Vehicle Credit		12	12	12	12	12	12	12	12	12	12	12	12	146
SchM-120 - Medical Deductions-Self Insured	(1,151)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-127 - Litigation Reserve	349													
SchM-131 - Deferred Rent	409	869	869	869	869	869	869	869	869	869	869	869	869	10,433
SchM-171 - Employee Retention	(93)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(1,541)
SchM-173 - Environmental Remediation - Gas	26,878	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	254,392
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(94)	63	63	63	63	63	63	63	63	63	63	63	63	759
SchM-301 - Cares Act Payroll Deferral	(13,593)	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	81,560
Sub-Total 78-Timing Difference Activity	23,395	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	407,750

							NSPM ND	Gas Retail						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
SchM-107 - Pension Expense	2,384,131	2,385,684	2,387,238	2,388,791	2,390,344	2,391,897	2,393,450	2,395,003	2,396,556	2,398,110	2,399,663	2,401,216	2,402,769	2,393,450
SchM-108 - Accrued Vacation Paid	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)
SchM-109 - Employee Incentive	(148,163)	(148,688)	(149,213)	(149,739)	(150,264)	(150,789)	(151,314)	(151,839)	(152,364)	(152,889)	(153,414)	(153,939)	(154,464)	(151,314)
SchM-112 - Post Employment Benefits FAS 112	(113,826)	(113,672)	(113,518)	(113,364)	(113,210)	(113,055)	(112,901)	(112,747)	(112,593)	(112,439)	(112,285)	(112,130)	(111,976)	(112,901)
SchM-113 - Retiree Medical - FAS 106	(376,972)	(372,418)	(367,865)	(363,311)	(358,757)	(354,204)	(349,650)	(345,096)	(340,543)	(335,989)	(331,436)	(326,882)	(322,328)	(349,650)
SchM-114 - Severance Accrual	(846)	(775)	(705)	(634)	(564)	(493)	(423)	(352)	(282)	(211)	(141)	(70)		(423)
SchM-115 - Workers Compensation	(5,091)	(5,110)	(5,130)	(5,149)	(5,169)	(5,188)	(5,207)	(5,227)	(5,246)	(5,265)	(5,285)	(5,304)	(5,323)	(5,207)
SchM-119 - Electric Vehicle Credit	(146)	(134)	(122)	(109)	(97)	(85)	(73)	(61)	(49)	(36)	(24)	(12)		(73)
SchM-120 - Medical Deductions-Self Insured	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)
SchM-127 - Litigation Reserve	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)
SchM-131 - Deferred Rent	(97,130)	(96,260)	(95,391)	(94,522)	(93,652)	(92,783)	(91,913)	(91,044)	(90,174)	(89,305)	(88,436)	(87,566)	(86,697)	(91,913)
SchM-171 - Employee Retention	1,203	1,075	946	818	689	561	433	304	176	47	(81)	(210)	(338)	433
SchM-173 - Environmental Remediation - Gas	(271,426)	(250,226)	(229,027)	(207,828)	(186,628)	(165,429)	(144,230)	(123,030)	(101,831)	(80,632)	(59,432)	(38,233)	(17,033)	(144,230)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(3,512)	(3,449)	(3,386)	(3,322)	(3,259)	(3,196)	(3,133)	(3,070)	(3,006)	(2,943)	(2,880)	(2,817)	(2,753)	(3,133)
SchM-301 - Cares Act Payroll Deferral	(163,121)	(156,324)	(149,527)	(142,730)	(135,934)	(129,137)	(122,340)	(115,544)	(108,747)	(101,950)	(95,154)	(88,357)	(81,560)	(122,340)
Sub-Total Non-Plant End Bal	973,791	1,008,391	1,042,990	1,077,589	1,112,189	1,146,788	1,181,387	1,215,987	1,250,586	1,285,186	1,319,785	1,354,384	1,388,984	1,181,387

Northern States Power Company Gas Utility Non-Plant Deferred - 2022 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]							Total Co	mpany						
Sivic - Nonplant 15mo avg, All Juls and Total Co [SAF]	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
6-ADIT Activity														
SchM-107 - Pension Expense	3,853	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(12,418)
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(1,303)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(11,495)
SchM-112 - Post Employment Benefits FAS 112	382	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	18,243
SchM-113 - Retiree Medical - FAS 106	11,297	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	126,471
SchM-114 - Severance Accrual	175													
SchM-115 - Workers Compensation	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(577)
SchM-116 - Bad Debt Reserve - Net of RDF	(1,539)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	108													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	2,157	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	23,291
SchM-171 - Employee Retention	(319)	70	70	70	70	70	70	70	70	70	70	70	70	839
SchM-173 - Environmental Remediation - Gas	46,897	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	18,841
SchM-244 - PERFORMANCE RECOGNITION AWARDS	157	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(68)
SchM-301 - Cares Act Payroll Deferral	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	202,333
Sub-Total 6-ADIT Activity	78,678	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	365,460

							Total Co	mpany						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
74-ADIT End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)
SchM-107 - Pension Expense	5,960,750	5,959,715	5,958,680	5,957,645	5,956,610	5,955,576	5,954,541	5,953,506	5,952,471	5,951,436	5,950,401	5,949,367	5,948,332	5,954,541
SchM-108 - Accrued Vacation Paid	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)
SchM-109 - Employee Incentive	(383,192)	(384,150)	(385,108)	(386,066)	(387,024)	(387,981)	(388,939)	(389,897)	(390,855)	(391,813)	(392,771)	(393,729)	(394,687)	(388,939)
SchM-112 - Post Employment Benefits FAS 112	(277,789)	(276,268)	(274,748)	(273,228)	(271,708)	(270,187)	(268,667)	(267,147)	(265,627)	(264,107)	(262,586)	(261,066)	(259,546)	(268,667)
SchM-113 - Retiree Medical - FAS 106	(799,627)	(789,088)	(778,549)	(768,009)	(757,470)	(746,931)	(736,391)	(725,852)	(715,313)	(704,774)	(694,234)	(683,695)	(673,156)	(736,391)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(13,206)	(13,254)	(13,302)	(13,351)	(13,399)	(13,447)	(13,495)	(13,543)	(13,591)	(13,639)	(13,687)	(13,735)	(13,783)	(13,495)
SchM-116 - Bad Debt Reserve - Net of RDF	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)
SchM-117 - Prepaid Insurance - Total	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175
SchM-118 - Inventory Reserve	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)
SchM-120 - Medical Deductions-Self Insured	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)
SchM-127 - Litigation Reserve	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)
SchM-131 - Deferred Rent	(215,076)	(213,135)	(211,194)	(209,253)	(207,312)	(205,371)	(203,430)	(201,489)	(199,548)	(197,607)	(195,667)	(193,726)	(191,785)	(203,430)
SchM-171 - Employee Retention	(839)	(769)	(699)	(629)	(559)	(489)	(420)	(350)	(280)	(210)	(140)	(70)		(420)
SchM-173 - Environmental Remediation - Gas	(37,681)	(36,111)	(34,541)	(32,971)	(31,401)	(29,831)	(28,261)	(26,691)	(25,121)	(23,551)	(21,981)	(20,411)	(18,841)	(28,261)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(6,831)	(6,836)	(6,842)	(6,848)	(6,853)	(6,859)	(6,865)	(6,870)	(6,876)	(6,882)	(6,887)	(6,893)	(6,899)	(6,865)
SchM-301 - Cares Act Payroll Deferral	(202,333)	(185,472)	(168,611)	(151,750)	(134,889)	(118,028)	(101,167)	(84,306)	(67,444)	(50,583)	(33,722)	(16,861)		(101,167)
Sub-Total 74-ADIT End Bal	2,654,292	2,684,747	2,715,202	2,745,657	2,776,112	2,806,567	2,837,022	2,867,477	2,897,932	2,928,387	2,958,842	2,989,297	3,019,752	2,837,022

Northern States Power Company Gas Utility Non-Plant Deferred - 2022 Test Year

CMC Navidad 42 and All Land J Table Co (CAD)							NSPM ND	Gas Retail						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
5-ADIT Activity														
SchM-107 - Pension Expense	435	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(1,402)
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(147)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(1,297)
SchM-112 - Post Employment Benefits FAS 112	43	172	172	172	172	172	172	172	172	172	172	172	172	2,059
SchM-113 - Retiree Medical - FAS 106	1,275	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	14,275
SchM-114 - Severance Accrual	20													
SchM-115 - Workers Compensation	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(65)
SchM-116 - Bad Debt Reserve - Net of RDF	(174)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	12													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	243	219	219	219	219	219	219	219	219	219	219	219	219	2,629
SchM-171 - Employee Retention	(36)	8	8	8	8	8	8	8	8	8	8	8	8	95
SchM-173 - Environmental Remediation - Gas	5,936	199	199	199	199	199	199	199	199	199	199	199	199	2,385
SchM-244 - PERFORMANCE RECOGNITION AWARDS	18	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(8)
SchM-301 - Cares Act Payroll Deferral	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	22,838
Sub-Total 6-ADIT Activity	9,523	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	41,508

							NSPM ND (Gas Retail						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
74-ADIT End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)
SchM-107 - Pension Expense	672,802	672,685	672,568	672,451	672,335	672,218	672,101	671,984	671,867	671,751	671,634	671,517	671,400	672,101
SchM-108 - Accrued Vacation Paid	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)
SchM-109 - Employee Incentive	(43,252)	(43,360)	(43,468)	(43,576)	(43,684)	(43,792)	(43,900)	(44,008)	(44,117)	(44,225)	(44,333)	(44,441)	(44,549)	(43,900)
SchM-112 - Post Employment Benefits FAS 112	(31,355)	(31,183)	(31,011)	(30,840)	(30,668)	(30,497)	(30,325)	(30,153)	(29,982)	(29,810)	(29,639)	(29,467)	(29,295)	(30,325)
SchM-113 - Retiree Medical - FAS 106	(90,256)	(89,066)	(87,876)	(86,687)	(85,497)	(84,308)	(83,118)	(81,928)	(80,739)	(79,549)	(78,360)	(77,170)	(75,980)	(83,118)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(1,491)	(1,496)	(1,501)	(1,507)	(1,512)	(1,518)	(1,523)	(1,529)	(1,534)	(1,539)	(1,545)	(1,550)	(1,556)	(1,523)
SchM-116 - Bad Debt Reserve - Net of RDF	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)
SchM-117 - Prepaid Insurance - Total	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525
SchM-118 - Inventory Reserve	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
SchM-120 - Medical Deductions-Self Insured	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)
SchM-127 - Litigation Reserve	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)
SchM-131 - Deferred Rent	(24,276)	(24,057)	(23,838)	(23,619)	(23,400)	(23,181)	(22,962)	(22,743)	(22,523)	(22,304)	(22,085)	(21,866)	(21,647)	(22,962)
SchM-171 - Employee Retention	(95)	(87)	(79)	(71)	(63)	(55)	(47)	(39)	(32)	(24)	(16)	(8)		(47)
SchM-173 - Environmental Remediation - Gas	(4,770)	(4,571)	(4,372)	(4,173)	(3,975)	(3,776)	(3,577)	(3,378)	(3,180)	(2,981)	(2,782)	(2,584)	(2,385)	(3,577)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(771)	(772)	(772)	(773)	(774)	(774)	(775)	(775)	(776)	(777)	(777)	(778)	(779)	(775)
SchM-301 - Cares Act Payroll Deferral	(22,838)	(20,935)	(19,031)	(17,128)	(15,225)	(13,322)	(11,419)	(9,516)	(7,613)	(5,709)	(3,806)	(1,903)		(11,419)
Sub-Total 74-ADIT End Bal	297,817	301,276	304,735	308,194	311,653	315,112	318,571	322,030	325,489	328,948	332,407	335,866	339,325	318,571

Northern States Power Company Gas Utility Non-Plant Deferred - 2021 Current Year

Sub-Total 74-ADIT End Bal

1,710,153

1,788,831

1,867,509

1,946,187

2,024,866

2,103,544

2,182,222

2,260,901

2,339,579

2,418,257

2,496,935

2,575,614

2,654,292

2,182,222

Appr								Total Co	mpany						
Common C	SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
Mary	6-ADIT Activity														
1.00 1.00	SchM-102 - Fuel Tax Credit - Inc Addback	(0)													
Semi-list - Marche Controller 1,327 1,03	SchM-106 - Lower of Cost or Mkt on Gas Inventory	(0)													
Selection 1,799 1,100	SchM-107 - Pension Expense	25,014	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	46,236
Part	SchM-108 - Accrued Vacation Paid	(3,127)	0	0	0	0	0	0	0	0	0	0	0	0	0
1.129 1.12	SchM-109 - Employee Incentive	1,799	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(15,631
Semi-list - Seminark Accordance 10	SchM-112 - Post Employment Benefits FAS 112	(590)	382	382	382	382	382	382	382	382	382	382	382	382	4,590
Campaigness	SchM-113 - Retiree Medical - FAS 106	9,531	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	135,558
Change C	SchM-114 - Severance Accrual	0	175	175	175	175	175	175	175	175	175	175	175	175	2,098
Schhills Prepaid Insurance Trait 16,151 100 0 0 0 0 0 0 0 0	SchM-115 - Workers Compensation	(385)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(577
Sebbl-131- Nemtory Kenerow C29	SchM-116 - Bad Debt Reserve - Net of RDF	(21,147)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(18,463
September Company Co	SchM-117 - Prepaid Insurance - Total	16,151	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0
Schill 13 - Linguation Seal Insured (2,556) 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,	SchM-118 - Inventory Reserve			0											0
Schi-131 - Deferrate Rest 1.015	SchM-119 - Electric Vehicle Credit		108	108	108	108	108	108	108	108	108	108	108	108	1,293
SchM-131 - Defendement 1.015	SchM-120 - Medical Deductions-Self Insured	(2,856)	0	0	0	0	0	0	0	0	0	0	0	0	0
Schi-M.131- Deferred Rent	SchM-127 - Litigation Reserve														
Schml 171 - Employee Retention C31 C	_	1,015	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	25,882
Schl-173 - Environmental Remediation - Gas 9,459 46,897 46,897 46,897 46,897 46,897 46,897 46,897 46,897 46,897 46,897 56,897 157 157 157 157 157 157 157 157 157 15			•	•	•		•					•	•		(3,824
Schm-4301-Carres Recognition Award Name	• •														562,761
SchM-301- Cares Act Payroll Deferral (33,722) 16,861 16,86															1,882
Such-Total G-ADIT Activity 50,819 78,678 78,															202,333
MC- Nonplant 13mo avg, All Jurs and Total Co [SAP] Dec- 2020 Jan - 2021 Feb - 2021 Mar - 2021 Jul	•														944,140
Mar - 2021 Mar															
74-ADTI End Ball Sch-102- Fuel Tax Credit - Inc Addback								Total Co	mpany						
74-ADIT End Ball Schh-102 - Feueli Tax Credit - Inc Addback (410)	SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
SchM-102 - Fuel Tax Credit - Inc Addback (410)	74-ADIT End Bal			ı	ı		<u> </u>			<u>I</u>			<u> </u>		Average
SchM-106 - Lower of Cost or Mkt on Gas Inventory (279,605) (278,605) (278,605) (278,605) <td></td> <td>(410)</td> <td>(410</td>		(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410
SchM-107 - Pension Expense 5,914,514 5,918,367 5,922,220 5,926,073 5,929,926 5,933,779 5,937,632 5,941,485 5,945,338 5,949,191 5,953,044 5,956,897 5,960,750 SchM-108 - Accrued Vacaction Paid (478,702)															(279,605
SchM-108 - Accrued Vacation Paid (478,703) (478,702) (377,982) (380,897) (377,982) (377,901) (279,319) (278,980) (278,517) (277,789) (50,411) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (478,702) (47	,														5,937,632
SchM-109 - Employee Incentive (367,561) (368,864) (370,166) (371,469) (372,771) (374,074) (375,376) (376,679) (377,982) (379,884) (380,587) (381,889) (383,192) SchM-112 - Post Employment Benefits FAS 112 (282,378) (281,961) (281,613) (281,613) (280,848) (280,083) (277,701) (279,319) (278,936) (278,554) (277,778) (277,789) SchM-113 - Retiree Medical - FAS 106 (935,185) (932,889) (912,592) (901,296) (889,999) (878,703) (867,406) (856,110) (844,813) (833,517) (822,220) (810,924) (799,627) SchM-114 - Severance Accrual (2,098) (1,274) (1,278) (1,274) (12,882) (12,274) (12,882) (12,278) (12,988) (12,784) (12,774) (12,882) (12,780) (12,918) (12,968) (130,04) (130,06) (131,10) (131,10) (131,106) (131,006) (131,101) (131,066) (131,010) (131,106) (131,006) (131,010) (131,016) (130,017) (130,017)<	•							3,337,032	3,3 11, 103						(478,702
SchM-112 - Post Employment Benefits FAS 112 (282,378) (281,966) (281,613) (281,231) (280,848) (280,466) (280,083) (279,701) (279,319) (278,956) (278,554) (278,171) (277,789) SchM-113 - Retiree Medical - FAS 106 (935,185) (923,889) (912,592) (901,296) (889,999) (878,703) (867,406) (856,110) (844,813) (833,517) (822,220) (810,924) (799,627) SchM-114 - Severance Accrual (2,098) (1,223) (1,748) (1,398) (1,224) (1,049) (874) (699) (524) (350) (175) SchM-115 - Workers Compensation (12,630) (12,678) (12,726) (12,774) (12,822) (12,870) (12,918) (12,966) (13,014) (13,062) (13,110) (13,158) (13,206) SchM-116 - Bad Debt Reserve - Net of RDF (790,786) (792,324) (793,863) (795,401) (796,940) (798,479) (800,017) (801,556) (803,094) (804,633) (806,172) (807,710) (809,249) SchM		(170,703)					(478 702)	(478 702)	(478 702)	(478 702)					
SchM-113 - Retiree Medical - FAS 106 (935,185) (923,889) (912,592) (901,296) (889,999) (878,703) (867,406) (856,110) (844,813) (833,517) (822,220) (810,924) (799,627) SchM-114 - Severance Accrual (2,098) (1,923) (1,748) (1,573) (1,398) (1,224) (1,049) (874) (699) (524) (350) (175) SchM-115 - Workers Compensation (12,630) (12,678) (12,726) (12,774) (12,822) (12,870) (12,918) (12,966) (13,014) (13,062) (13,110) (13,158) (13,206) SchM-116 - Bad Debt Reserve - Net of RDF (790,786) (792,324) (793,863) (795,401) (796,940) (798,479) (800,017) (801,556) (803,094) (804,633) (806,172) (807,101) (809,249) SchM-117 - Prepaid Insurance - Total 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,175 350,17		(367 561)													
SchM-114 - Severance Accrual (2,098) (1,923) (1,748) (1,573) (1,398) (1,224) (1,049) (874) (699) (524) (350) (175) SchM-115 - Workers Compensation (12,630) (12,678) (12,726) (12,774) (12,822) (12,870) (12,918) (12,966) (13,014) (13,062) (13,110) (13,158) (13,206) SchM-116 - Bad Debt Reserve - Net of RDF (790,786) (792,324) (793,863) (795,401) (796,940) (798,479) (800,017) (801,556) (803,094) (804,633) (806,172) (807,710) (809,249) SchM-117 - Frepaid Insurance - Total 350,175 350,1	SchM-112 - Post Employment Renefits EAS 112		(368,864)	(370,166)	(371,469)	(372,771)	(374,074)	(375,376)	(376,679)	(377,982)	(379,284)	(380,587)	(381,889)	(383,192)	(375,376
SchM-115 - Workers Compensation (12,630) (12,678) (12,726) (12,774) (12,822) (12,870) (12,918) (12,966) (13,014) (13,062) (13,110) (13,158) (13,206) SchM-116 - Bad Debt Reserve - Net of RDF (790,786) (792,324) (793,863) (795,401) (796,940) (798,479) (800,017) (801,556) (803,094) (804,633) (806,172) (807,710) (809,249) SchM-117 - Prepaid Insurance - Total 350,175 <td>• •</td> <td>(282,378)</td> <td>(368,864) (281,996)</td> <td>(370,166) (281,613)</td> <td>(371,469) (281,231)</td> <td>(372,771) (280,848)</td> <td>(374,074) (280,466)</td> <td>(375,376) (280,083)</td> <td>(376,679) (279,701)</td> <td>(377,982) (279,319)</td> <td>(379,284) (278,936)</td> <td>(380,587) (278,554)</td> <td>(381,889) (278,171)</td> <td>(383,192) (277,789)</td> <td>(375,376 (280,083</td>	• •	(282,378)	(368,864) (281,996)	(370,166) (281,613)	(371,469) (281,231)	(372,771) (280,848)	(374,074) (280,466)	(375,376) (280,083)	(376,679) (279,701)	(377,982) (279,319)	(379,284) (278,936)	(380,587) (278,554)	(381,889) (278,171)	(383,192) (277,789)	(375,376 (280,083
SchM-116 - Bad Debt Reserve - Net of RDF (790,786) (792,324) (793,863) (795,401) (796,940) (798,479) (800,017) (801,556) (803,094) (804,633) (806,172) (807,710) (809,249) SchM-117 - Prepaid Insurance - Total 350,175	SchM-113 - Retiree Medical - FAS 106	(282,378) (935,185)	(368,864) (281,996) (923,889)	(370,166) (281,613) (912,592)	(371,469) (281,231) (901,296)	(372,771) (280,848) (889,999)	(374,074) (280,466) (878,703)	(375,376) (280,083) (867,406)	(376,679) (279,701) (856,110)	(377,982) (279,319) (844,813)	(379,284) (278,936) (833,517)	(380,587) (278,554) (822,220)	(381,889) (278,171) (810,924)	(383,192) (277,789)	(375,376 (280,083 (867,406
SchM-117 - Prepaid Insurance - Total 350,175	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual	(282,378) (935,185) (2,098)	(368,864) (281,996) (923,889) (1,923)	(370,166) (281,613) (912,592) (1,748)	(371,469) (281,231) (901,296) (1,573)	(372,771) (280,848) (889,999) (1,398)	(374,074) (280,466) (878,703) (1,224)	(375,376) (280,083) (867,406) (1,049)	(376,679) (279,701) (856,110) (874)	(377,982) (279,319) (844,813) (699)	(379,284) (278,936) (833,517) (524)	(380,587) (278,554) (822,220) (350)	(381,889) (278,171) (810,924) (175)	(383,192) (277,789) (799,627)	(375,376 (280,083 (867,406 (1,049
SchM-118 - Inventory Reserve (57,373) (539) (431) (321) (321) (321) (321)	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation	(282,378) (935,185) (2,098) (12,630)	(368,864) (281,996) (923,889) (1,923) (12,678)	(370,166) (281,613) (912,592) (1,748) (12,726)	(371,469) (281,231) (901,296) (1,573) (12,774)	(372,771) (280,848) (889,999) (1,398) (12,822)	(374,074) (280,466) (878,703) (1,224) (12,870)	(375,376) (280,083) (867,406) (1,049) (12,918)	(376,679) (279,701) (856,110) (874) (12,966)	(377,982) (279,319) (844,813) (699) (13,014)	(379,284) (278,936) (833,517) (524) (13,062)	(380,587) (278,554) (822,220) (350) (13,110)	(381,889) (278,171) (810,924) (175) (13,158)	(383,192) (277,789) (799,627) (13,206)	(375,376 (280,083 (867,406 (1,049
SchM-119 - Electric Vehicle Credit (1,293) (1,186) (1,078) (970) (862) (754) (647) (539) (431) (323) (216) (108) SchM-120 - Medical Deductions-Self Insured (84,919) <t< td=""><td>SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF</td><td>(282,378) (935,185) (2,098) (12,630) (790,786)</td><td>(368,864) (281,996) (923,889) (1,923) (12,678) (792,324)</td><td>(370,166) (281,613) (912,592) (1,748) (12,726) (793,863)</td><td>(371,469) (281,231) (901,296) (1,573) (12,774) (795,401)</td><td>(372,771) (280,848) (889,999) (1,398) (12,822) (796,940)</td><td>(374,074) (280,466) (878,703) (1,224) (12,870) (798,479)</td><td>(375,376) (280,083) (867,406) (1,049) (12,918) (800,017)</td><td>(376,679) (279,701) (856,110) (874) (12,966) (801,556)</td><td>(377,982) (279,319) (844,813) (699) (13,014) (803,094)</td><td>(379,284) (278,936) (833,517) (524) (13,062) (804,633)</td><td>(380,587) (278,554) (822,220) (350) (13,110) (806,172)</td><td>(381,889) (278,171) (810,924) (175) (13,158) (807,710)</td><td>(383,192) (277,789) (799,627) (13,206) (809,249)</td><td>(375,376 (280,083 (867,406 (1,049 (12,918 (800,017</td></t<>	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF	(282,378) (935,185) (2,098) (12,630) (790,786)	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324)	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863)	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401)	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940)	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017)	(376,679) (279,701) (856,110) (874) (12,966) (801,556)	(377,982) (279,319) (844,813) (699) (13,014) (803,094)	(379,284) (278,936) (833,517) (524) (13,062) (804,633)	(380,587) (278,554) (822,220) (350) (13,110) (806,172)	(381,889) (278,171) (810,924) (175) (13,158) (807,710)	(383,192) (277,789) (799,627) (13,206) (809,249)	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017
SchM-120 - Medical Deductions-Self Insured (84,919)	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175	(376,679) (279,701) (856,110) (874) (12,966) (801,556) 350,175	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175
SchM-127 - Litigation Reserve (9,802) (SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total SchM-118 - Inventory Reserve	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175 (57,373)	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175 (57,373)	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175 (57,373)	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175 (57,373)	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175 (57,373)	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175 (57,373)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175 (57,373)	(376,679) (279,701) (856,110) (874) (12,966) (801,556) 350,175 (57,373)	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175 (57,373)	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175 (57,373)	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175 (57,373)	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175 (57,373)	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175 (57,373
SchM-131 - Deferred Rent (240,958) (238,801) (236,644) (234,487) (232,331) (230,174) (228,017) (225,860) (223,703) (221,546) (219,389) (217,233) (215,076) SchM-171 - Employee Retention 2,985 2,666 2,348 2,029 1,710 1,392 1,073 754 436 117 (202) (520) (839)	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175 (57,373) (1,293)	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175 (57,373) (1,186)	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175 (57,373) (1,078)	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175 (57,373) (970)	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175 (57,373) (862)	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175 (57,373) (754)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175 (57,373) (647)	(376,679) (279,701) (856,110) (874) (12,966) (801,556) 350,175 (57,373) (539)	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175 (57,373) (431)	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175 (57,373) (323)	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175 (57,373) (216)	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175 (57,373) (108)	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175 (57,373)	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175 (57,373
SchM-171 - Employee Retention 2,985 2,666 2,348 2,029 1,710 1,392 1,073 754 436 117 (202) (520) (839)	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-120 - Medical Deductions-Self Insured	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175 (57,373) (1,293) (84,919)	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175 (57,373) (1,186) (84,919)	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175 (57,373) (1,078) (84,919)	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175 (57,373) (970) (84,919)	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175 (57,373) (862) (84,919)	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175 (57,373) (754) (84,919)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175 (57,373) (647) (84,919)	(376,679) (279,701) (856,110) (874) (12,966) (801,556) 350,175 (57,373) (539) (84,919)	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175 (57,373) (431) (84,919)	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175 (57,373) (323) (84,919)	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175 (57,373) (216) (84,919)	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175 (57,373) (108) (84,919)	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175 (57,373)	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175 (57,373 (647
	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-120 - Medical Deductions-Self Insured SchM-127 - Litigation Reserve	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175 (57,373) (1,293) (84,919) (9,802)	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175 (57,373) (1,186) (84,919) (9,802)	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175 (57,373) (1,078) (84,919) (9,802)	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175 (57,373) (970) (84,919) (9,802)	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175 (57,373) (862) (84,919) (9,802)	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175 (57,373) (754) (84,919) (9,802)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175 (57,373) (647) (84,919)	(376,679) (279,701) (856,110) (874) (12,966) (801,556) 350,175 (57,373) (539) (84,919)	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175 (57,373) (431) (84,919) (9,802)	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175 (57,373) (323) (84,919) (9,802)	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175 (57,373) (216) (84,919) (9,802)	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175 (57,373) (108) (84,919) (9,802)	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175 (57,373) (84,919) (9,802)	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175 (57,373 (647 (84,919
3CHINF-173 - ENVIRONMENTAL METEROLAGUOI - GAS (225,208) (178,3/1) (255,208) (265,208) (278,3/1) (257,208) (278,3/1) (257,208) (319,002) (277,105)	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-120 - Medical Deductions-Self Insured SchM-127 - Litigation Reserve SchM-131 - Deferred Rent	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175 (57,373) (1,293) (84,919) (9,802) (240,958)	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175 (57,373) (1,186) (84,919) (9,802) (238,801)	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175 (57,373) (1,078) (84,919) (9,802) (236,644)	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175 (57,373) (970) (84,919) (9,802) (234,487)	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175 (57,373) (862) (84,919) (9,802) (232,331)	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175 (57,373) (754) (84,919) (9,802) (230,174)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175 (57,373) (647) (84,919) (9,802) (228,017)	(376,679) (279,701) (856,110) (874) (12,966) (801,556) (57,373) (539) (84,919) (9,802) (225,860)	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175 (57,373) (431) (84,919) (9,802) (223,703)	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175 (57,373) (323) (84,919) (9,802) (221,546)	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175 (57,373) (216) (84,919) (9,802) (219,389)	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175 (57,373) (108) (84,919) (9,802) (217,233)	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175 (57,373) (84,919) (9,802) (215,076)	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175 (57,373 (647 (84,919 (9,802
C-LM 244 DEDECORNATION AWARDS (0.742) (0.742) (0.742) (0.005) (7.744) (7.744) (7.745) (7.744) (7.744)	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-120 - Medical Deductions-Self Insured SchM-127 - Litigation Reserve SchM-131 - Deferred Rent SchM-171 - Employee Retention	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175 (57,373) (1,293) (84,919) (9,802) (240,958) 2,985	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175 (57,373) (1,186) (84,919) (9,802) (238,801) 2,666	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175 (57,373) (1,078) (84,919) (9,802) (236,644) 2,348	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175 (57,373) (970) (84,919) (9,802) (234,487) 2,029	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175 (57,373) (862) (84,919) (9,802) (232,331) 1,710	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175 (57,373) (754) (84,919) (9,802) (230,174)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175 (57,373) (647) (84,919) (9,802) (228,017) 1,073	(376,679) (279,701) (856,110) (874) (12,966) (801,556) 350,175 (57,373) (539) (84,919) (9,802) (225,860) 754	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175 (57,373) (431) (84,919) (9,802) (223,703)	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175 (57,373) (323) (84,919) (9,802) (221,546)	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175 (57,373) (216) (84,919) (9,802) (219,389) (202)	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175 (57,373) (108) (84,919) (9,802) (217,233) (520)	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175 (57,373) (84,919) (9,802) (215,076) (839)	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175 (57,373 (647 (84,919 (9,802 (228,017
SchM-244 - PERFORMANCE RECOGNITION AWARDS (8,713) (8,556) (8,399) (8,242) (8,085) (7,929) (7,772) (7,615) (7,458) (7,301) (7,144) (6,987) (6,831) (7,048) (7,0	SchM-113 - Retiree Medical - FAS 106 SchM-114 - Severance Accrual SchM-115 - Workers Compensation SchM-116 - Bad Debt Reserve - Net of RDF SchM-117 - Prepaid Insurance - Total SchM-118 - Inventory Reserve SchM-119 - Electric Vehicle Credit SchM-120 - Medical Deductions-Self Insured SchM-127 - Litigation Reserve SchM-131 - Deferred Rent SchM-171 - Employee Retention SchM-173 - Environmental Remediation - Gas	(282,378) (935,185) (2,098) (12,630) (790,786) 350,175 (57,373) (1,293) (84,919) (9,802) (240,958) 2,985 (600,443)	(368,864) (281,996) (923,889) (1,923) (12,678) (792,324) 350,175 (57,373) (1,186) (84,919) (9,802) (238,801) 2,666 (553,546)	(370,166) (281,613) (912,592) (1,748) (12,726) (793,863) 350,175 (57,373) (1,078) (84,919) (9,802) (236,644) 2,348 (506,649)	(371,469) (281,231) (901,296) (1,573) (12,774) (795,401) 350,175 (57,373) (970) (84,919) (9,802) (234,487) 2,029 (459,752)	(372,771) (280,848) (889,999) (1,398) (12,822) (796,940) 350,175 (57,373) (862) (84,919) (9,802) (232,331) 1,710 (412,855)	(374,074) (280,466) (878,703) (1,224) (12,870) (798,479) 350,175 (57,373) (754) (84,919) (9,802) (230,174) 1,392 (365,959)	(375,376) (280,083) (867,406) (1,049) (12,918) (800,017) 350,175 (57,373) (647) (84,919) (9,802) (228,017) 1,073 (319,062)	(376,679) (279,701) (856,110) (874) (12,966) (801,556) 350,175 (57,373) (539) (84,919) (9,802) (225,860) 754 (272,165)	(377,982) (279,319) (844,813) (699) (13,014) (803,094) 350,175 (57,373) (431) (84,919) (9,802) (223,703) 436 (225,268)	(379,284) (278,936) (833,517) (524) (13,062) (804,633) 350,175 (57,373) (323) (84,919) (9,802) (221,546) 117 (178,371)	(380,587) (278,554) (822,220) (350) (13,110) (806,172) 350,175 (57,373) (216) (84,919) (9,802) (219,389) (202) (131,475)	(381,889) (278,171) (810,924) (175) (13,158) (807,710) 350,175 (57,373) (108) (84,919) (9,802) (217,233) (520) (84,578)	(383,192) (277,789) (799,627) (13,206) (809,249) 350,175 (57,373) (84,919) (9,802) (215,076) (839) (37,681)	(375,376 (280,083 (867,406 (1,049 (12,918 (800,017 350,175 (57,373 (647 (84,919 (9,802

Northern States Power Company Gas Utility Non-Plant Deferred - 2021 Current Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]							NSPM ND (Gas Retail						
SIMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
-ADIT Activity														
SchM-102 - Fuel Tax Credit - Inc Addback	(0)													
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(0)													
SchM-107 - Pension Expense	2,823	435	435	435	435	435	435	435	435	435	435	435	435	5,219
SchM-108 - Accrued Vacation Paid	(353)	0	0	0	0	0	0	0	0	0	0	0	0	(
SchM-109 - Employee Incentive	203	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(1,764
SchM-112 - Post Employment Benefits FAS 112	(67)	43	43	43	43	43	43	43	43	43	43	43	43	518
SchM-113 - Retiree Medical - FAS 106	1,076	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	15,301
SchM-114 - Severance Accrual	0	20	20	20	20	20	20	20	20	20	20	20	20	237
SchM-115 - Workers Compensation	(43)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(65
SchM-116 - Bad Debt Reserve - Net of RDF	(2,387)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(2,084
SchM-117 - Prepaid Insurance - Total	1,823	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0
SchM-118 - Inventory Reserve	(82)	0	0	0	0	0	0	0	0	0	0	0	0	(
SchM-119 - Electric Vehicle Credit		12	12	12	12	12	12	12	12	12	12	12	12	146
SchM-120 - Medical Deductions-Self Insured	(322)	0	0	0	0	0	0	0	0	0	0	0	0	(
SchM-127 - Litigation Reserve	98													
SchM-131 - Deferred Rent	115	243	243	243	243	243	243	243	243	243	243	243	243	2,921
SchM-171 - Employee Retention	(26)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(432
SchM-173 - Environmental Remediation - Gas	7,526	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	71,233
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(26)	18	18	18	18	18	18	18	18	18	18	18	18	212
SchM-301 - Cares Act Payroll Deferral	(3,806)	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	22,838
Sub-Total 6-ADIT Activity	6,551	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	114,280

							NSPM ND	Gas Retail						
SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
74-ADIT End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)
SchM-107 - Pension Expense	667,583	668,018	668,453	668,888	669,323	669,757	670,192	670,627	671,062	671,497	671,932	672,367	672,802	670,192
SchM-108 - Accrued Vacation Paid	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)
SchM-109 - Employee Incentive	(41,487)	(41,634)	(41,781)	(41,928)	(42,075)	(42,222)	(42,369)	(42,517)	(42,664)	(42,811)	(42,958)	(43,105)	(43,252)	(42,369)
SchM-112 - Post Employment Benefits FAS 112	(31,873)	(31,829)	(31,786)	(31,743)	(31,700)	(31,657)	(31,614)	(31,570)	(31,527)	(31,484)	(31,441)	(31,398)	(31,355)	(31,614)
SchM-113 - Retiree Medical - FAS 106	(105,556)	(104,281)	(103,006)	(101,731)	(100,456)	(99,181)	(97,906)	(96,631)	(95,356)	(94,081)	(92,806)	(91,531)	(90,256)	(97,906)
SchM-114 - Severance Accrual	(237)	(217)	(197)	(178)	(158)	(138)	(118)	(99)	(79)	(59)	(39)	(20)		(118)
SchM-115 - Workers Compensation	(1,426)	(1,431)	(1,436)	(1,442)	(1,447)	(1,453)	(1,458)	(1,464)	(1,469)	(1,474)	(1,480)	(1,485)	(1,491)	(1,458)
SchM-116 - Bad Debt Reserve - Net of RDF	(89,258)	(89,431)	(89,605)	(89,779)	(89,952)	(90,126)	(90,300)	(90,473)	(90,647)	(90,821)	(90,994)	(91,168)	(91,342)	(90,300)
SchM-117 - Prepaid Insurance - Total	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525
SchM-118 - Inventory Reserve	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
SchM-119 - Electric Vehicle Credit	(146)	(134)	(122)	(109)	(97)	(85)	(73)	(61)	(49)	(36)	(24)	(12)		(73)
SchM-120 - Medical Deductions-Self Insured	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)
SchM-127 - Litigation Reserve	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)
SchM-131 - Deferred Rent	(27,197)	(26,954)	(26,711)	(26,467)	(26,224)	(25,980)	(25,737)	(25,493)	(25,250)	(25,006)	(24,763)	(24,519)	(24,276)	(25,737)
SchM-171 - Employee Retention	337	301	265	229	193	157	121	85	49	13	(23)	(59)	(95)	121
SchM-173 - Environmental Remediation - Gas	(76,002)	(70,066)	(64,130)	(58,194)	(52,258)	(46,322)	(40,386)	(34,450)	(28,514)	(22,578)	(16,642)	(10,706)	(4,770)	(40,386)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(983)	(966)	(948)	(930)	(913)	(895)	(877)	(860)	(842)	(824)	(806)	(789)	(771)	(877)
SchM-301 - Cares Act Payroll Deferral	(45,676)	(43,772)	(41,869)	(39,966)	(38,063)	(36,160)	(34,257)	(32,354)	(30,450)	(28,547)	(26,644)	(24,741)	(22,838)	(34,257)
Sub-Total 74-ADIT End Bal	183,537	193,060	202,584	212,107	221,630	231,154	240,677	250,200	259,724	269,247	278,770	288,293	297,817	240,677

Roll Forwards provided in:

Testimony of Laurie J. Wold

Schedule 2

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Xcel Energy
Sub BusIness Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manager Linear Contract of the		0	Free Linear Community Burney Community
wanuai induts	i for iviateriais &	. Subblies.	Fuel Inventory and Prepayments

000's	•	-			**DON'T** **USE**	GAS	ELECTRIC			
TOTAL COMPANY BUSINESS UNIT ALLOCATIONS			Allocator		NSP (MN) Co Totals	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist
	Source	Utility	Business	Jurisdiction Gas/Elec	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave
<u>Prepayments</u>				DEFAULTS				DEMAND	DEMAND	CUST
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	8,761	687	8,074	4,433	1,684	1,957
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand	-		-	-		
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand	77		77	77		
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand	534		534	534		
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	1	0	1	1	0	0
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand	-		-	-		
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand	2,412		2,412	2,412		
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer	35	7	28			28
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	59	5	54	30	11	13
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand	514		514		514	
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand	5,501		5,501	5,501		
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults	_	•	-	-	-	-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	2,179	171	2,008	1,102	419	487
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	332	26	306	168	64	74
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer	-	-	-			-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults	508	42	466	352	25	89
Total Prepayments					20,913	937	19,976	14,610	2,718	2,648

To COSS Inputs.xls

		Direct	Direct	C10-D10/Defaults	177,242	1,331	175,911	157,097	8,702	10,113
		•	•	•		To COSS Inpu	t Section			
Fuel Inventory										
2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy	93,160		93,160	93,160		
						To COSS Inpu	t Section			
Can In Storage										
Gas In Storage			T	1			Ţ			
<u>Gas In Storage</u> Propane	Rate Wkpr	Gas	Energy Markets	Design Day	1,795	1,795				
	Rate Wkpr Rate Wkpr	Gas Gas	Energy Markets Energy Markets	Design Day Load Dispatch	1,795 13,212	1,795 13,212				
Propane	· ·		- 0,	Load Dispatch						

To COSS Input Section

Materials & Supplies

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

				E L C	Gas Electric abor Eustomer Bills ETDG	Gas 100.0000% 0.0000% 8.2365% 20.3854% 7.8400%	Electric 0.0000% 100.0000% 91.7635% 79.6146% 92.1600%	100.0000% 100.0000% 100.0000% 100.0000%		
<u>JURISDIC</u> ELECTRI		MN	<u>ND</u>	<u>SD</u>	Wholesale	ι	Sub Business Unit ABOR-Elec MN PTD	Production 75.5308% 54.9000%	<u>Transmission</u> 5.4117% 20.8600%	<u>DIstribution</u> 19.0575% 24.2400%
ENERGY	8	6.4586%	6.7281%	6.8133%	0.0000%	100.0000%				
DEMAND	8	6.9247%	6.1382%	6.9371%	0.0000%	100.0000%				
CUSTOM	ERS 8	7.2649%	6.2113%	6.5238%	0.0000%	100.0000%				
DEMAND GAS	-Tran 8	6.9247%	6.1382%	6.9371%	0.0000%	100.0000%				
Load Disp	(D11) 8	8.2614%	11.7386%			100.0000%				
CUSTON	ERS 8	8.7128%	11.2872%			100.0000%				
DESIG	N DAY 8	7.3423%	12.6577%			100.0000%				

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materials & Supplies, Fuel Inventory and Prepayments

000's	-				**DON'T** **USE**	GAS	ELECTRIC			
MN JURISDICTION ALLOCATIONS	;		Allocator		MN Juris Totals	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist
	Source	Utility	Business	Jurisdiction Gas/Elec	EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave
<u>Prepayments</u>				DEFAULTS			-	DEMAND	DEMAND	CUST
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		609	7,025	3,853	1,464	1,708
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand			-	-		
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand			67	67	-	-
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand			464	464		
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		0	1	1	0	0
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand			-	-		
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand			2,097	2,097		
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer		6	24			24
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		4	47	26	10	11
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand			447		447	
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand			4,782	4,782		
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults		-	-	-		-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		152	1,747	958	364	425
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		23	267	146	56	65
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer		-	-	•		-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults		37	406	306	22	78
Total Prepayments						832	17,373	12,700	2,362	2,311

To COSS Inputs.xls

Materials & Supplies									
		Direct	Direct	C10-D10/Defaults	1,181	152,945	136,556	7,564	8,825
				<u>-</u>	To COSS Inpu	ut Section			
Fuel Inventory									
2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy		80,545	80,545		
					To COSS Inpu	ıt Section			
Gas In Storage									
Propane	Rate Wkpr	Gas	Energy Markets	Design Day	1,568				
Gas Stored Underground	Rate Wkpr	Gas	Energy Markets	Load Dispatch	11,661				
LNG Stored	Rate Wkpr	Gas	Energy Markets	Design Day	2,205				
Total Gas In Storage					15,434				

Xcel Energy
Sub BusIness Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materials & Supplies, Fuel Inventory and Prepayments

000's				**DON'1** **USE**	GAS	ELECTRIC				
ND JURISDICTION ALLOCATIONS			Allocator		ND Juris Totals	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist
	Source	Utility	Business	Jurisdiction Gas/Elec	EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave
<u>Prepayments</u>				DEFAULTS			-	DEMAND	DEMAND	CUST
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		78	497	272	103	122
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand			-	-		
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand			5	5		
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand			33	33		
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		0	0	0	0	0
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand			-	-		
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand			148	148		
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer		1	2			2
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		1	4	2	1	1
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand			32		32	
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand			338	338		
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults		-		-	-	-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		19	124	68	26	30
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		3	19	10	4	5
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer		-	-			-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults		5	29	22	2	6
Total Prepayments						106	1,229	897	168	165

To COSS Inputs.xls

Materials & Supplies									
		Direct	Direct	C10-D10/Defaults	150	10,805	9,643	534	628
		•		· <u>-</u>	To COSS Inpu	ut Section			
Fuel Inventory									
2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy	-	6,268	6,268		
					To COSS Inpu	ut Section			
Gas In Storage									
Propane	Rate Wkpr	Gas	Energy Markets	Design Day	227				
Gas Stored Underground	Rate Wkpr	Gas	Energy Markets	Load Dispatch	1,551				
LNG Stored	Rate Wkpr	Gas	Energy Markets	Design Day	319				
Total Gas In Storage					2,098				

Xcel Energy Sub Business Units and Jurisdictional Materials and Supplies, Prepayments, and Fuel Inventories Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materials & Supplies, Fuel Inventory and Prepayments

000's	_				**DON'1** **USE**	GAS	ELECTRIC				
SD JURISDICTION ALLOCATIONS			Allocator		SD Juris Totals	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist	
	Source	Utility	Business	Jurisdiction Gas/Elec	EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	
Prepayments				DEFAULTS			•	DEMAND	DEMAND	CUST	
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			552	307	117	128	
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand			-	-			
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand			5	5			
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand			37	37			
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			0	0	0	0	
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand			-	-			
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand			167	167			
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer			2			2	
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			4	2	1	1	
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand			36		36		
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand			382	382			
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults			-	-	-	-	
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			137	76	29	32	
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			21	12	4	5	
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer			-			-	
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults			32	24	2	6	
Total Prepayments							1,375	1,014	189	173	

Materials & Supplies										
		Direct	Direct	C10-D10/Defaults		-	12,162	10,898	604	660
		•				To COSS Inpu	ut Section			
Fuel Inventory										
2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy		-	6,347	6,347		
		-	<u> </u>	•	-	To COSS Inni	ıt Section			

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materials & Supplies, Fuel Inventory and Prepayments

000's	_	_			**DON'T** **USE**	GAS		ELECT	RIC	
Wholesale JURISDICTION ALLOCATIONS			Allocator		Wholesale Juris Totals	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist
	Source	Utility	Business	Jurisdiction Gas/Elec	EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave
<u>Prepayments</u>				DEFAULTS			-	DEMAND	DEMAND	CUST
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			-	-	-	-
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand			-	-	-	-
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand			-	-	-	-
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand			-	-	-	-
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			-	-	-	-
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand			-	-	-	-
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand			-	-	-	-
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer			-	-	-	-
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			-	-	-	-
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand			-	-	-	-
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand			-	-	-	-
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults			-	-	-	-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			-	-	-	-
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			-	-	-	-
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer			-	-	-	-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults			-	-	-	-
Total Prepayments							-	-	-	-

To COSS Input Section

Materials & Supplies									
		Direct	Direct	C10-D10/Defaults	-	-	-	-	-
					To COSS Inpu	ıt Section			
Fuel Inventory									
2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy	-		-		

NORTHERN STATES POWER COMPANY All Utilities Prepayments By Account (FERC 165) Actual December 2019 through December 2020 - 13 Mo Avg

	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	2020 Oct	2020 Nov	2020 Dec	2019 Dec	13 MONTH TOTAL	13 MONTH AVERAGE
1241001 Prepaid Insurance 1241011 Prepaid Insurance-Neil	8,828,178 0	13,421,973	11,491,408	9,623,120	7,692,555	5,824,267	4,369,865	6,545,269 0	6,290,203	9,405,196	8,743,819 0	14,971,222	6,685,317	113,892,393	8,760,953 (0)
Total Mn Co Prepaid Insurance	8,828,178	13,421,973	11,491,408	9,623,120	7,692,555	5,824,267	4,369,865	6,545,269	6,290,203	9,405,196	8,743,819	14,971,222	6,685,317	113,892,393	8,760,953
1245001 Prepaid Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245051 Prepaid Other Corporate Services IT	0	0	0	0	0	0	0	0	0	0	0	18,812	0	18,812	1,447
1245091 Other Prepaid Benefits	75,372	73,218	71,065	68,911	66,758	64,604	62,451	60,297	58,144	55,990	53,837	51,683	(0)	762,329	58,641
1242021 Prepaid Transmission	372,953	745,906	559,429	372,953	745,906	559,429	372,953	745,906	559,429	372,953	730,164	543,688	0	6,681,668	513,974
1245026 Prepaid Energy Supply	1,953,311	2,789,257	2,048,951	2,129,380	2,520,714	3,776,430	4,569,778	3,775,304	2,169,459	2,868,387	2,295,109	1,042,190	(576,367)	31,361,902	2,412,454
1245041 Prepaid Distribution	0	0	0	0	0	0	0	0	0	0	0	453,877	(0)	453,877	34,914
1245056 Prepaid Other Nuclear	6,562,717	7,224,604	7,849,033	6,797,206	5,917,441	5,662,677	4,782,912	3,903,148	3,648,383	5,241,700	3,078,876	4,935,289	5,913,013	71,517,000	5,501,308
1245066 Prepaid Regulatory Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245071 Prepaid Other Commercial Accounting	166,078	150,904	135,814	120,723	105,633	90,543	75,452	60,362	45,271	30,181	15,090	0	0	996,052	76,619
1245076 Prepaid Other Operations Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242051 Prepaid NRC Fees	351,537	615,694	560,580	735,261	678,808	606,723	539,757	559,177	510,572	468,096	403,295	556,930	352,915	6,939,346	533,796
1242056 Prepaid Air Quality Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242071 Prepaid Auto Licensing	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)	(0)
1242091 Prepaid Other IT	2,333,416	2,281,718	2,258,979	2,206,502	2,154,026	2,123,230	2,067,072	2,010,914	1,954,757	1,898,599	1,844,710	1,786,060	3,400,647	28,320,630	2,178,510
1242096 Hardware Maintenance	354,488	332,349	309,991	287,743	275,885	252,680	345,259	332,002	318,745	313,447	370,635	612,016	216,229	4,321,468	332,421
1245081 Prepaid Other Rent/Lease	499,573	499,573	499,573	507,066	507,066	507,066	507,066	507,066	507,066	553,197	507,066	507,066	499,573	6,608,020	508,309
											To:	M&S_Pre	pay_Fuel_	Summary.xl	S
TOTAL MN CO PREPAYMENTS	21,497,622	28,135,195	25,784,823	22,848,866	20,664,792	19,467,649	17,692,566	18,499,444	16,062,028	21,207,745	18,042,603	25,478,835	16,491,327	271,873,496	20,913,346

Notes: Source - SAP

NORTHERN STATES POWER COMPANY All Utilities Prepayments By Account (FERC 165) Actual December 2019 through December 2020 - 13 Mo Avg

	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	2020 Oct	2020 Nov	2020 Dec	2019 Dec	13 MONTH TOTAL	13 MONTH AVERAGE
INFORMATION ONLY TO TIE TO FERC FORM 1															
Following are not included in ratebase															
1242031 1242036	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242037 1242038	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242039 1242040 1244006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1244011 1245101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245006 1245106 1245061	746,366	373,184	0 1,060,427	706,952 0	353,476	938,942	0 625,961 0	0 312,981 0	1,083,134	722,090	0 361,045 0	1,626,468	0 1,119,549 0	0 10,030,575 0	0 771,583
1245096 1242041	0	0	0	0	0	0	0	0	0	0	0	0	974,698 0	974,698 0	74,977 0
1248016 TOTAL EXCLUDED	14,583 760,950	0 373,184	0 1,060,427	0 706,952	0 353,476	0 938,942	0 625,961	0 312,981	0 1,083,134	42 722,131	0 361,045	8,405 1,634,872	15,375 2,109,623	38,405 11,043,679	2,954 849,514
TOTAL INCL PREPAYMENTS	21,497,622	28,135,195	25,784,823	22,848,866	20,664,792	19,467,649	17,692,566	18,499,444	16,062,028	21,207,745	18,042,603	25,478,835	16,491,327	271,873,496	20,913,346
Total C165, G165, N165 - worksheet	22,258,572	28,508,379	26,845,250	23,555,818	21,018,269	20,406,591	18,318,527	18,812,426	17,145,162	21,929,877	18,403,648	27,113,707	18,600,950	282,917,174	21,762,860
FAGLB03 - SAP Acct Bal	22,258,572	28,508,379	26,845,250	23,555,818	21,018,269	20,406,591	18,318,527	18,812,426	17,145,162	21,929,877	18,403,648	27,113,707	18,600,950	282,917,174	21,762,860
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1241001	Prepaid Insurance	9165000	Prepayments	6,507,977.86	8,345,408.05	13,904,662.32	12,003,411.07	10,163,974.14	8,191,104.86	6,281,876.54	4,729,498.41	3,177,120.29	4,003,633.48	8,475,034.14	7,855,190.32	6,685,317.18	6,685,317.18
1241011	Prepaid Insurance - Neil NML WCR-GO	9165000	Prepayments	7,461,529.52	7,561,719.99	7,652,214.61	1,279,305.08	1,376,263.60	1,476,454.07	1,573,412.59	685,173.54	785,364.01	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
1242021	Prepaids - Transmission Expense	9165000	Prepayments	518,607.51	345,738.34	691,476.68	518,607.51	345,738.34	691,476.68	518,607.51	345,738.34	172,869.17	518,607.51	345,738.34	172,869.17	0.00	0.00
1242031	Prepaids - Operating	9165000	Prepayments	1,524,655.96	637,666.40	1,108,195.07	1,792,377.98	833,305.95	767,460.98	922,460.98	767,460.98	0.00	0.00	0.00	0.00	0.00	0.00
1242036	Prepaids - Capital	9165000	Prepayments	467,659.62	177,310.26	158,999.75	194,801.01	321,760.96	451,129.66	69,863.71	386,829.97	0.00	0.00	0.00	0.00	0.00	0.00
1242037	Prepaid Capital - CAPX Fargo	9165000	Prepayments	32,058.91	34,898.40	10,210.63	46,891.31	68,114.06	21,887.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242038	Prepaid Capital - CAPX Brookings	9165000	Prepayments	-	-	-	-		-		0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242039	Prepaid Capital - CAPX LaCrosse	9165000	Prepayments	2,168,697.48	26,625.25	40,394.54	91,508.20	24,301.01	233,485.35	226,754.61	83,801.34	0.00	0.00	0.00	0.00	0.00	0.00
1242040	Prepaid Capital - CAPX BSSB	9165000	Prepayments	125,986.17	58,971.97	59,153.38	59,217.61	59,357.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242041	Prepaids - Facility Fees	9165000	Prepayments	-	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
1242051	Prepaids - Nuclear Fees	9165000	Prepayments	239,572.34	127,982.68	152,094.88	283,426.88	455,448.89	388,028.72	336,247.35	309,648.38	300,753.88	217,102.54	267,968.37	350,413.71	352,915.37	352,915.37
1242056	Prepaids - Air Quality Fees	9165000	Prepayments	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242071	Prepaids - Auto Licensing	9165000	Prepayments	89,946.20	358,357.14	570,738.94	507,397.17	444,949.11	383,520.82	329,425.49	275,330.16	221,234.83	167,139.50	(0.00)	(0.00)	(0.00)	(0.00)
1242091	Prepaids - Other IT	9165000	Prepayments	22,954.97	22,328.81	21,702.65	14,984.26	16,104.69	87,841.31	-	0.00	0.00	863,837.85	849,533.86	933,179.50	3,400,647.11	3,400,647.11
1242096	Prepaids - Hardware Maintenance	9165000	Prepayments	253,695.04	-	11,433.41	77,962.18	33,342.66	400,315.14	366,972.48	366,972.48	366,972.48	150,538.64	135,681.33	136,567.88	216,229.39	216,229.39
1244006	Prepaids - Income Taxes - Federal	9165000	Prepayments	-	-	-	-	-	-	-							
1244011	Prepaids - Income Taxes - State	9165000	Prepayments	2,677.00	2,677.00	2,677.00	19,085,605.35	18,060,134.07	17,054,751.26	21,324,235.12	14,458,585.30	0.00	0.00	0.00	0.00	0.00	0.00
1245001	Prepaids - Other	9165000	Prepayments	6,299.70	4,429.14	9,238.87	14,661.10	14,661.10	14,661.10	(0.00)	(0.00)	(0.00)	(0.00)	(7,500.00)	589,792.78	0.00	0.00
1245006	Prepaids - Other Brand Advertising RE	9165000	Prepayments	0.05	-	240,184.66	182,406.22	121,604.14	60,802.06	0.00	0.00	0.00	0.00	0.00	417,697.60	0.00	0.00
1245026	Prepaids - Other Energy Supply	9165000	Prepayments	484,926.67	1,209,598.45	2,946,382.41	4,410,113.35	3,473,429.22	3,426,058.68	3,748,002.14	3,948,843.04	2,538,485.52	2,345,193.31	1,779,261.54	660,881.47	(576,367.34)	(576,367.34)
1245041	Prepaids - Other Distribution Utility	9165000	Prepayments	(0.04)	(0.04)	(0.04)	21,707.96	21,707.96	16,883.96	14,471.96	12,059.96	9,647.96	7,235.96	4,823.96	2,411.96	(0.04)	(0.04)
1245051	Other Corporate	9165000	Prepayments	0.00	-	-						0.00	0.00	0.00	0.00	0.00	0.00
1245056	Prepaids - Other Nuclear	9165000	Prepayments	1,921,984.80	8,034,249.26	6,018,650.10	6,244,419.86	7,172,355.97	6,482,781.77	5,680,916.25	4,806,800.73	5,137,935.21	3,683,569.69	5,208,262.93	3,117,206.17	5,913,013.41	5,913,013.41
1245061		9165000	Prepayments	0.00	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
1245066	Prepaids - Regulatory Fees	9165000	Prepayments	0.00							-						0.00
1245071	Prepaids - Other Commercial Accounting	9165000	Prepayments	0.01	0.01	0.01	0.01				0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245076	Prepaids - Other Operations	9165000	Prepayments	0.02													
1245081	Services Prepaids - Other Rent/Lease	9165000	Prepayments	492,189.99	492,189.99	492,189.99	492,189.99	492,189.99	492,189.99	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84
1245091	Prepaids - Other Benefits	9165000	Prepayments	(0.53)	27,710.31	25,191.15	22,671.99	20,152.83	17,633.67	15,114.51	12,595.35	10,076.19	7,557.03	5,037.87	2,518.71	(0.45)	(0.45)

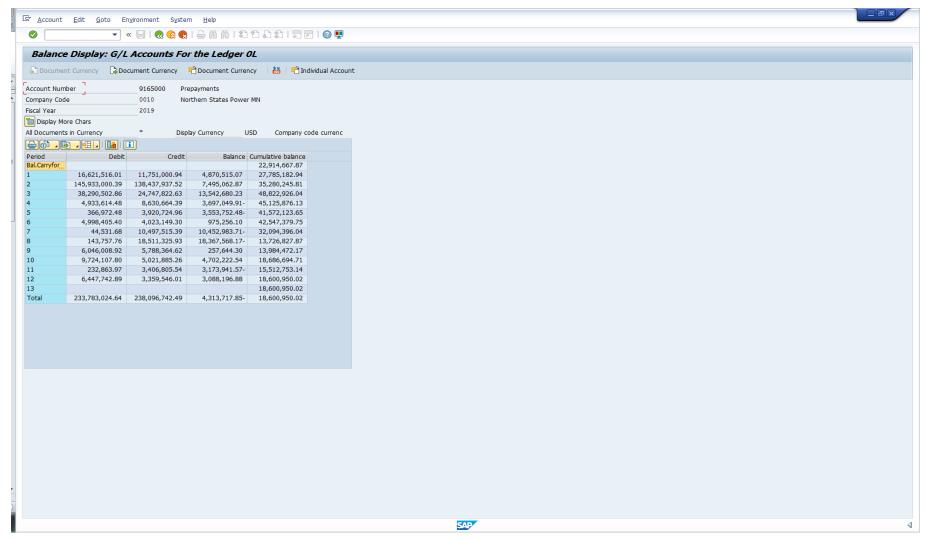
GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1245096	Prepaids - Other DSM	9165000	Prepayments	(0.09)	(0.09)	894,128.01	853,405.12	568,936.71	284,468.30	(0.16)	0.00	407,182.45	271,349.11	180,899.40	493,333.00	974,698.42	974,698.42
1245101		9165000	Prepayments	0.00		-	-	-	-	-	-	-	-	-	-	-	0.00
1245106	Prepaids - Other - Regulatory Fees	9165000	Prepayments	527,554.29	262,013.29	265,542.07	625,854.83	1,038,043.02	593,481.94	593,481.94	362,415.51	98,990.82	1,249,134.71	942,380.13	281,118.03	1,119,549.13	1,119,549.13
1248016	Prepaid Interest - Commercial Paper	9165000	Prepayments	65,694.44	55,308.33	4,784.72	-	_	35,705.55	45,963.89	43,069.71	622.22	0.00	0.00	0.00	15,375.00	15,375.00
		•		Sum:	27,785,182.94	35,280,245.81	48,822,926.04	45,125,876.13	41,572,123.65	42,547,379.75	32,094,396.04	13,726,827.87	13,984,472.17	18,686,694.71	15,512,753.14	18,600,950.02	18,600,950.02

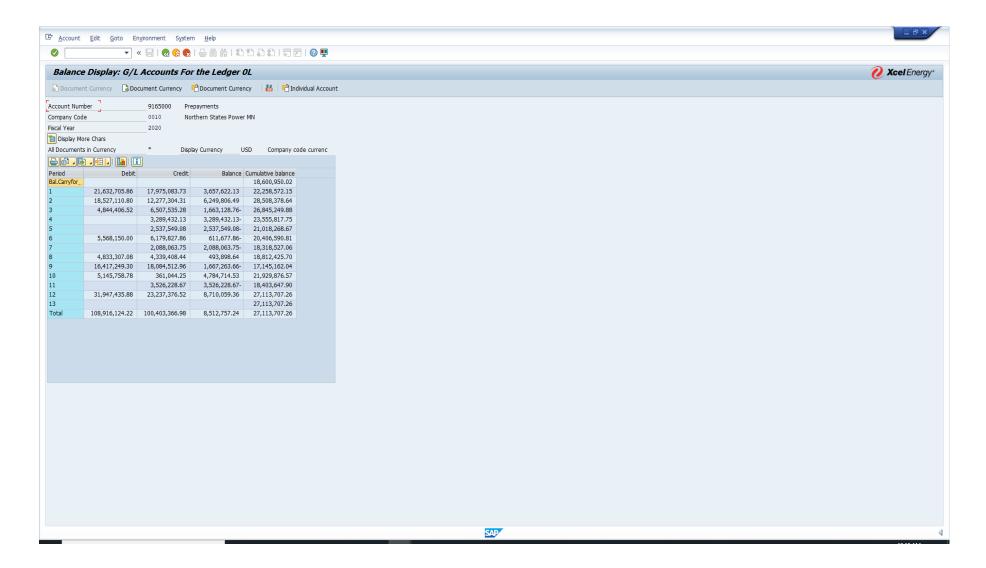
GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	007/2020	008/2020	009/2020	010/2020	011/2020	012/2020	Sum:
1241001	Prepaid Insurance	9165000	Prepayments	6,685,317.18	8,828,177.90	13,421,972.73	11,491,408.15	9,623,119.85	7,692,555.28	5,824,266.98	4,369,865.30	6,545,268.53	6,290,202.67	9,405,196.39	8,743,819.42	14,971,222.36	14,971,222.36
1241011	Insurance -	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242021	Prepaids - Transmission Expense	9165000	Prepayments	0.00	372,952.76	745,905.52	559,429.14	372,952.76	745,905.52	559,429.14	372,952.76	745,905.52	559,429.14	372,952.76	730,164.46	543,688.08	543,688.08
1242031	Prepaids - Operating	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242036	Prepaids - Capital	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242037	Prepaid Capital - CAPX Fargo	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242038	Prepaid Capital - CAPX	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242039	Prepaid Capital - CAPX	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242040	Prepaid Capital - CAPX BSSB	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242041	Prepaids - Facility Fees	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242051	Prepaids - Nuclear Fees	9165000	Prepayments	352,915.37	351,537.28	615,694.11	560,580.23	735,261.35	678,808.47	606,723.39	539,756.51	559,176.66	510,571.61	468,095.89	403,294.84	556,930.05	556,930.05
1242056	Prepaids - Air Quality Fees	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242071	Prepaids - Auto Licensing	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242091	Prepaids - Other IT	9165000	Prepayments	3,400,647.11	2,333,416.33	2,281,717.52	2,258,978.66	2,206,502.34	2,154,026.12	2,123,229.98	2,067,072.14	2,010,914.30	1,954,756.56	1,898,598.74	1,844,710.04	1,786,060.03	1,786,060.03
1242096	Prepaids - Hardware Maintenance	9165000	Prepayments	216,229.39	354,488.02	332,348.79	309,991.44	287,743.15	275,884.80	252,679.60	345,258.88	332,001.69	318,744.50	313,446.83	370,635.04	612,016.24	612,016.24
1244006	Prepaids - Income Taxes - Federal Prepaids -	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1244011	Income Taxes - State	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245001	Prepaids - Other	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245006	Prepaids - Other Brand Advertising	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245026	Prepaids - Other Energy Supply	9165000	Prepayments	(576,367.34)	1,953,310.50	2,789,257.35	2,048,951.16	2,129,379.61	2,520,713.50	3,776,430.01	4,569,778.34	3,775,304.45	2,169,458.85	2,868,386.67	2,295,108.97	1,042,190.24	1,042,190.24
1245041	Prepaids - Other Distribution	9165000	Prepayments	(0.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	453,876.93	453,876.93
1245051	Other Corporate	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,811.67	18,811.67
1245056	Services IT Prepaids - Other Nuclear	9165000	Prepayments	5,913,013.41	6,562,717.06	7,224,603.58	7,849,032.73	6,797,205.91	5,917,441.39	5,662,676.87	4,782,912.35	3,903,147.83	3,648,383.31	5,241,699.78	3,078,876.05	4,935,289.42	4,935,289.42
1245061		9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245066	Prepaids - Regulatory Fees	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245071	Prepaids - Other Commercial Accounting	9165000	Prepayments	0.00	166,078.00	150,904.25	135,813.83	120,723.41	105,632.99	90,542.57	75,452.15	60,361.73	45,271.31	30,180.89	15,090.47	0.05	0.05
1245076	Prepaids - Other Operations Services	9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	007/2020	008/2020	009/2020	010/2020	011/2020	012/2020	Sum:
1245081	Prepaids - Other Rent/Lease	9165000	Prepayments	499,572.84	499,572.84	499,572.84	499,572.84	507,066.44	507,066.44	507,066.44	507,066.44	507,066.44	507,066.44	553,197.04	507,066.44	507,066.44	507,066.44
1245091	Prepaids - Other Benefits	9165000	Prepayments	(0.45)	75,371.69	73,218.20	71,064.71	68,911.22	66,757.73	64,604.24	62,450.75	60,297.26	58,143.77	55,990.28	53,836.79	51,683.30	51,683.30
1245096	Prepaids - Other DSM	9165000	Prepayments	974,698.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245101		9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245106	Prepaids - Other - Regulatory Fees	9165000	Prepayments	1,119,549.13	746,366.44	373,183.75	1,060,426.99	706,951.71	353,476.43	938,941.59	625,961.44	312,981.29	1,083,133.88	722,089.63	361,045.38	1,626,467.73	1,626,467.73
1248016	Prepaid Interest - Commercial Paper	9165000	Prepayments	15,375.00	14,583.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.67	0.00	8,404.72	8,404.72
				Sum:	22,258,572.15	28,508,378.64	26,845,249.88	23,555,817.75	21,018,268.67	20,406,590.81	18,318,527.06	18,812,425.70	17,145,162.04	21,929,876.57	18,403,647.90	27,113,707.26	27,113,707.26

201	9				2020				
Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cı
Bal.Carryforward	0.00	0.00	0.00	22,914,667.87	Bal.Carryforward	0.00	0.00	0.00	
001	16,621,516.01	11,751,000.94	4,870,515.07	27,785,182.94	001	21,632,705.86	17,975,083.73	3,657,622.13	
002	145,933,000.39	138,437,937.52	7,495,062.87	35,280,245.81	002	18,527,110.80	12,277,304.31	6,249,806.49	
003	38,290,502.86	24,747,822.63	13,542,680.23		003	4,844,406.52	6,507,535.28	-1,663,128.76	
004	4,933,614.48	8,630,664.39	-3,697,049.91	45,125,876.13	004	0.00	3,289,432.13	-3,289,432.13	
005	366,972.48	3,920,724.96	-3,553,752.48	41,572,123.65	005	0.00	2,537,549.08	-2,537,549.08	
006	4,998,405.40	4,023,149.30	975,256.10	42,547,379.75	006	5,568,150.00	6,179,827.86	-611,677.86	
007	44,531.68	10,497,515.39	-10,452,983.71	32,094,396.04	007	0.00	2,088,063.75	-2,088,063.75	
008	143,757.76	18,511,325.93	-18,367,568.17	13,726,827.87	008	4,833,307.08	4,339,408.44	493,898.64	
009	6,046,008.92	5,788,364.62	257,644.30	13,984,472.17	009	16,417,249.30	18,084,512.96	-1,667,263.66	
010	9,724,107.80	5,021,885.26	4,702,222.54	18,686,694.71	010	5,145,758.78	361,044.25	4,784,714.53	
011	232,863.97	3,406,805.54	-3,173,941.57	15,512,753.14	011	0.00	3,526,228.67	-3,526,228.67	
012	6,447,742.89	3,359,546.01	3,088,196.88	18,600,950.02	012	31,947,435.88	23,237,376.52	8,710,059.36	
013	0.00	0.00	0.00	18,600,950.02	013	0.00	0.00	0.00	
Total	233,783,024.64	238,096,742.49	-4,313,717.85	18,600,950.02	Total	108,916,124.22	100,403,366.98	8,512,757.24	

ECC Report - Tcode - FAGLB03





Xcel Energy
Sub Business Unit
Materials & Supplies
December 2019 - December 2020 Actual 13 month average

				Electric		Gas	
		13 mo Ave	Production	Elec Trans	Elec Dist	Gas Dist	Check
NSP Inv Dir Assigned/Allocated	(1)	180,752,367	160,518,165	8,740,087	10,157,398	1,336,716	180,752,367
135300 & 135500 Residual	(2)	(792,510)	(703,793)	(38,321)	(44,535)	(5,861)	(792,510)
137100	(3)	(2,717,532)	(2,717,532)				(2,717,532)
Total M&S		177,242,325	157,096,840	8,701,766	10,112,863	1,330,855	177,242,325
Total M&S - \$000's		177,242	157,097	8,702	10,113	1,331	
		✓	\checkmark	√	✓	\checkmark	
	ſ	To: M&S_I	Prepay_Fu	el_Summai	ry.xls		

- (1) Inventory 13 sheet Adam Kveberg, Bob Bauman, Chuck Jacobs; allocated based on analysis of individual functions
- (2) GL-13 mo sheet General Ledger; allocated to Business Unit based on composite of NSP Inventory allocated to Business Unit
- (3) Account for money received from SMMPA for their portion of M&S at Sherco; direct assign to MN Generation

Source: SAP a	nd JDE Busin	ess Objects Qu	ery												
SAP	JDE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Dec-19	13 Mo Ave
1101001		0	0	0	0	0	0	0	0	0	0	0	0	120,968	9,305
1101072	135300	126,556,193	126,729,113	127,455,585	128,103,617	129,538,191	129,712,325	129,956,183	129,760,788	129,024,375	129,082,084	129,423,784	128,748,480	126,612,015	128,515,595
1101051	135120	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1101066	135135	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1101082	135175	53,168,059	53,413,856	53,093,454	53,318,992	53,381,125	53,441,622	53,711,915	53,838,626	53,413,496	54,227,520	54,404,915	54,287,701	52,236,270	53,533,658
1101251	135350	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)
1101256	135350	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,739,469)	(1,421,062)	(1,445,555)
1101301	135350	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(736,135)	(658,492)	(664,465)
1103001	136500	373,425	373,425	350,955	350,955	0	0	233,970	0	38,448	(52,195)	222,106	47,953	0	149,157
1103011	136500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135 Included		177,880,284	178,299,002	178,682,601	179,556,172	180,701,923	180,936,555	181,684,677	181,382,022	180,258,927	181,040,017	181,833,413	180,470,692	176,751,861	179,959,857
NSP Inv		178,676,615	179,095,332	179,478,931	180,346,793	181,496,524	181,732,885	182,481,007	182,179,447	181,055,258	181,836,348	182,629,744	181,344,665	177,427,223	180,752,367
NSP Inventory	Included														180,752,367
	•														To M&S
To be allocate	d based on I	NSP Inventory	Composite by	Business Uni	t										

To be allocate	ed based on I	NSP Inventory (Composite by	Business Uni	t										
135300 & 500 Residual		(796,331)	(796,331)	(796,330)	(790,620)	(794,601)	(796,331)	(796,330)	(797,425)	(796,331)	(796,331)	(796,331)	(873,973)	(675,363)	(792,510) To M&S
1103051	137100	(2,751,833)	(2,751,833)	(2,751,833)	(2,721,547)	(2,721,547)	(2,721,547)	(2,721,547)	(2,721,547)	(2,721,547)	(2,663,768)	(2,663,768)	(2,663,768)	(2,751,833)	(2,717,532) To M&S
INFORMATION TO TIE TO FE															
Following are n	not included in	ratebase													
1103056	137500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1103201	139110	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1103251	139110	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FERC Form 1															
Object Accts		175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249	179,169,645	177,806,924	174,000,028	177,242,325
154		175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249		177,806,924		177,242,325
	·	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total M&S 177,242,325

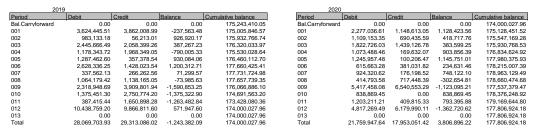
RL Ledger	175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249	179,169,645	177,806,924	174,000,028
AA Ledger	175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249	179,169,645	177,806,924	174,000,028
Diff AA/RL	0	0	0	0	0	0	0	0	0	0	0	0	0

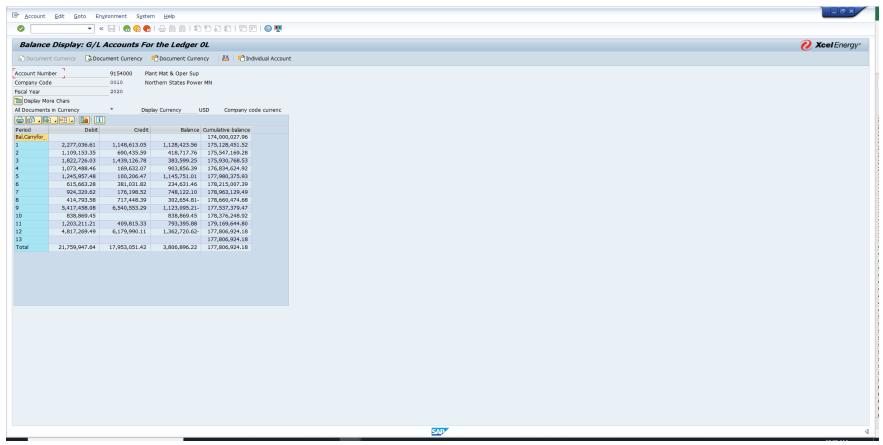
		13 Month								Total	Gas
SUMMARY INVENTORY		AVERAGE			Allocator		Production	Transmission	Distribution	Electric	Distribution
T&D&S		18,897,486	Detail Below								
GAS INVENTORY		1,336,716	Detail Below								
GENERATION		160,518,165	Detail Below								
ELECTRIC PROTECTION		0	Detail Below								
GENERAL OFFICE		0		0	3 Factor - Gen	Elec MN	0	0	0	0	
							-	_	-	-	
FLEET SUPPLIES		0		0	3 Factor - Gen	Elec MN	0	0	0	0	
E.R.C.		0			TD		-	0	0	0	C
HALEN GAS		0			TD			0	0	0	C
WESCOTT GAS		0	Exclude					_	-	-	
TOOL WAREHOUSE		0		0	TRANS			0		0	
NSPM INVENTORY		180,752,367						_			
NSPW INVENTORY		0									
TOTAL NSP INVENTORY		180,752,367									
		100,102,001									
NSPM - MAJOR FUNCTION IN	VENTORY					+					
T & D		18,897,486		18,897,486	TD	+		8,740,087	10,157,398	18,897,486	0
SUBSTATION		10,037,400			TD			0,740,007	0,107,000	0,037,400	(
ELECTRIC METERS		•	Exclude	· ·	10			J	O O	· ·	
HFU ELECTRIC			Exclude								
HE ELECTRIC		0		0	TD			0	0	0	C
TOTAL T & D & S		18,897,486		0	10	+		U	U	U	
* TRANSFORMERS		10,097,400				+					
T&D&S COMBINED TOTAL		18,897,486				+					
T&D&S COMBINED TOTAL		10,097,400									
GAS EQUIPMENT		1,336,716		1,336,716	Coo Diet						1,336,716
				1,336,716	Gas Dist						1,336,716
GAS METERS			Exclude		O Di-4						
HE GAS		0		0	Gas Dist						C
HFU GAS			Exclude								
TOTAL GAS		1,336,716									
T.D.O.O.O.O.TO.TAL		00.004.000									
T,D,S & GAS TOTAL		20,234,202									
1010											
MN Generation		33,298,968					33,298,968			33,298,968	
NUCLEAR PLANTS		127,219,197					127,219,197			127,219,197	
TOTAL GENERATION		160,518,165		160,518,165	Production						
* GEN CAPITAL SPARES		0									
TOTAL GENERATION		160,518,165									
ELECTRIC PROTECTION		0									
P & E BREAKER SHOP		0									
P & E BREAKER SHOP		0									
TOTAL ELECTRIC PROT		0			TD			0	0	0	
TOTAL BY BUSINE	SS UNIT			180,752,367			160,518,165	8,740,087	10,157,398	179,415,651	1,336,716
				100.0000%			88.8056%	4.8354%	5.6195%		0.7395%
							Production	Trans	Dist	Total	
	Utility	Electric	Gas	Total		3 Factor -	54.9000%	20.8600%	24.2400%	100.0000%	
	Customers	73.8960%	26.1040%	100.0000%		GEN ELEC MN					
						TD		46.2500%	53.7500%	100.0000%	

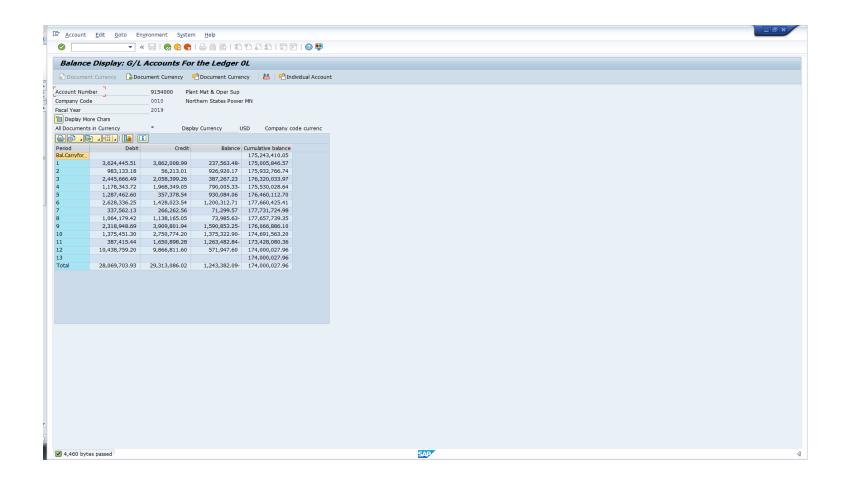
XCEL INVENTORY														
SUMMARY INVENTORY														
SOMMARTINVENTORT	REF	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020	Dec-2019
T&D&S	IXLI	18,282,198	18.555.090	18.829.606	18,807,458	18.803.464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
GAS INVENTORY		1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,398,248	1,400,722	1,375,766	1,356,989	1,308,670	1,280,195	1,298,660
GENERATION		159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161.899.680	161,669,373	160,455,489	160,890,003	161,685,499	160,880,750	158,567,370
ELECTRIC PROTECTION		0	0	0	00,133,701	0	0	0	0	0	0	0	0	130,307,370
GENERAL OFFICE		0	0	0	0	0	0	0	0	0	0	0	0	
FLEET SUPPLIES	TR	0		0	0	0	0	0	0	0	0	0	0	
E.R.C.	2698	0	0	0	0	0	0	0	0	0	0	0	0	
HALON GAS	2607	0	0	0	0	0	0	0	0	0	0	0	0	
WESCOTT GAS	GP	0	0	0	0	0	0	0	0	0	0	0	0	
TOOL WAREHOUSE	01	0	0	0	0	0	0	0	0	0	0	0	0	
XCEL NORTH MN INVENTORY		178,676,615	179,095,332	179,478,931	180.346.793	181,496,524	181.732.885	182,481,007	182,179,447	181,055,258	181,836,348	182,629,744	181,344,665	177,427,22
XCEL NORTH WI INVENTORY		170,070,013	173,033,332	173,470,331	100,540,735	0	0 101,732,003	102,401,007	0	101,033,230	0 1,030,340	102,023,744	101,544,005	111,421,22
TOTAL XCEL NORTH INVENTORY		178,676,615	179,095,332	179,478,931	180,346,793	181,496,524	181,732,885	182,481,007	182,179,447	181,055,258	181,836,348	182,629,744	181,344,665	177,427,223
TOTAL ACLE NORTH INVENTORT		170,070,013	179,093,332	179,470,931	100,540,795	101,490,324	101,732,003	102,401,007	102,179,447	101,033,230	101,030,340	102,029,744	101,344,003	177,427,220
V														
Xcel North MN - MAJOR FUNCTION	INVENTO													
T&D		18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
SUBSTATION		0	0	0	0	0	0	0	0	0	0	0	0	(
ELECTRIC METERS	12	0	0	0	0	0	0	0	0	0	0	0	0	(
HFU ELECTRIC	58	0	0	0	0	0	0	0	0	0	0	0	0	(
HE ELECTRIC	59	0	0	0	0	0	0	0	0	0	0	0	0	(
TOTAL T & D & S		18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
* TRANSFORMERS	DS	0	0	0	0	0	0	0	0	0	0	0	0	0
T&D&S COMBINED TOTAL		18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
	·													
GAS EQUIPMENT	23	1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,398,248	1,400,722	1,375,766	1,356,989	1,308,670	1,280,195	1,298,660
GAS METERS	19	0	0	0	1,000,004	0	1,541,275	1,330,240	0	1,573,700	1,550,505	0	1,200,133	1,230,000
HE GAS	60	0	0	0	0	0	0	0	0	0	0	0	0	0
HFU GAS	62	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL GAS	02	1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,398,248	1,400,722	1,375,766	1,356,989	1,308,670	1,280,195	1,298,660
TOTAL GAS		1,300,137	1,310,932	1,302,139	1,559,554	1,336,006	1,341,273	1,390,240	1,400,722	1,373,700	1,330,969	1,300,070	1,200,193	1,290,000
T,D,S & GAS TOTAL		19,588,335	19,866,022	20,131,765	20,147,012	20,161,470	20,244,491	20,581,327	20,510,074	20,599,769	20,946,345	20,944,245	20,463,915	18,859,853
T,D,S & GAS TOTAL		19,300,333	19,000,022	20,131,763	20,147,012	20,161,470	20,244,491	20,361,327	20,510,074	20,399,769	20,940,343	20,944,243	20,463,913	10,009,000
DOWED DI ANITO		00 570 704	00.547.004	32.961.688	00.400.070	00.047.000	00 407 404	00.400.500	00 000 047	00.040.707	33.281.176	00 400 074	00.000.700	00.070.447
POWER PLANTS		33,579,724	33,547,834	. ,,	33,166,270	33,217,926	33,197,131	33,130,588	33,329,647	32,813,727	, - , -	33,460,671	33,823,786	33,376,417
NUCLEAR PLANTS	INV	125,508,556	125,681,477	126,385,478	127,033,510	128,117,129	128,291,263	128,769,092	128,339,726	127,641,761	127,608,827	128,224,828		
		120,000,000	120,001,111	120,303,470			120,201,200	120,709,092				120,22 1,020	127,056,964	125,190,953
TOTAL GENERATION		159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161,899,680	161,669,373	160,455,489	160,890,003	161,685,499	160,880,750	158,567,370
TOTAL GENERATION * GEN CAPITAL SPARES	730R1	159,088,280			160,199,781	161,335,054 0			161,669,373 0	160,455,489 0	160,890,003		160,880,750 0	
		159,088,280	159,229,310	159,347,166		161,335,054			161,669,373	160,455,489 0 160,455,489	160,890,003	161,685,499		
* GEN CAPITAL SPARES		159,088,280	159,229,310 0	159,347,166 0	160,199,781	161,335,054 0	161,488,394 0	161,899,680 0	161,669,373 0	0	160,890,003	161,685,499 0	160,880,750 0	158,567,370
* GEN CAPITAL SPARES		159,088,280	159,229,310 0	159,347,166 0	160,199,781	161,335,054 0	161,488,394 0	161,899,680 0	161,669,373 0	0	160,890,003	161,685,499 0	160,880,750 0	158,567,370 0
* GEN CAPITAL SPARES COMBINED GENERATION TOTAL	730R1	159,088,280 0 159,088,280	159,229,310 0 159,229,310	159,347,166 0 159,347,166	160,199,781 0 160,199,781	161,335,054 0 161,335,054	161,488,394 0	161,899,680 0 161,899,680	161,669,373 0 161,669,373	0 160,455,489	160,890,003 0 160,890,003	161,685,499 0 161,685,499	160,880,750 0 160,880,750	158,567,370
* GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION	730R1 EP	159,088,280 0 159,088,280	159,229,310 0 159,229,310 0 0	159,347,166 0 159,347,166	160,199,781 0 160,199,781	161,335,054 0 161,335,054	161,488,394 0 161,488,394	161,899,680 0 161,899,680	161,669,373 0 161,669,373	0 160,455,489 0	160,890,003 0 160,890,003	161,685,499 0 161,685,499	160,880,750 0 160,880,750	158,567,370
* GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP	730R1 EP 66	159,088,280 0 159,088,280 0 0	0 159,229,310 0 159,229,310 0 0 0	159,347,166 0 159,347,166	160,199,781 0 160,199,781 0 0	161,335,054 0 161,335,054	161,488,394 0 161,488,394 0 0	161,899,680 0 161,899,680 0 0	161,669,373 0 161,669,373 0 0	0 160,455,489 0 0	160,890,003 0 160,890,003	161,685,499 0 161,685,499 0 0	160,880,750 0 160,880,750	158,567,370
GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP	730R1 EP 66	159,088,280 0 159,088,280 0 0 0	0 159,229,310 0 159,229,310 0 0 0	159,347,166 0 159,347,166 0 0 0	0 160,199,781 0 160,199,781 0 0 0	0 161,335,054 0 161,335,054 0 0 0	0 161,488,394 0 161,488,394 0 0 0	0 161,899,680 0 161,899,680 0 0	0 161,669,373 0 161,669,373 0 0 0	0 160,455,489 0 0 0	160,890,003 0 160,890,003 0 0 0	0 161,685,499 0 161,685,499 0 0 0	160,880,750 0 160,880,750 0 0 0	158,567,370
GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP	730R1 EP 66 69	159,088,280 0 159,088,280 0 0 0	0 159,229,310 0 159,229,310 0 0 0	159,347,166 0 159,347,166 0 0 0	0 160,199,781 0 160,199,781 0 0 0	0 161,335,054 0 161,335,054 0 0 0	0 161,488,394 0 161,488,394 0 0 0	0 161,899,680 0 161,899,680 0 0	0 161,669,373 0 161,669,373 0 0 0	0 160,455,489 0 0 0	160,890,003 0 160,890,003 0 0 0	0 161,685,499 0 161,685,499 0 0 0	160,880,750 0 160,880,750 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT	730R1 EP 66 69	159,088,280 0 159,088,280 0 0 0	159,229,310 0 159,229,310 0 0 0	159,347,166 0 159,347,166 0 0 0	0 160,199,781 0 160,199,781 0 0 0	0 161,335,054 0 161,335,054 0 0 0	0 161,488,394 0 161,488,394 0 0 0	0 161,899,680 0 161,899,680 0 0	0 161,669,373 0 161,669,373 0 0 0	0 160,455,489 0 0 0	160,890,003 0 160,890,003 0 0 0	0 161,685,499 0 161,685,499 0 0 0	160,880,750 0 160,880,750 0 0 0	158,567,370 0
GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION	730R1 EP	159,088,280 0 159,088,280 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0	159,347,166 0 159,347,166 0 0 0	0 160,199,781 0 160,199,781 0 0 0	161,335,054 0 161,335,054 0 0 0 0	161,488,394 0 161,488,394 0 0 0	161,899,680 0 161,899,680 0 0 0	161,669,373 0 161,669,373 0 0 0	0 160,455,489 0 0 0	160,890,003 0 160,890,003 0 0 0	0 161,685,499 0 161,685,499 0 0 0	160,880,750 0 160,880,750 0 0 0 0	158,567,370
GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN-HEAT STORAGE	730R1 EP	159,088,280 0 159,088,280 0 0 0 0 0 TORY	159,229,310 0 159,229,310 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0	0 160,199,781 0 160,199,781 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0	161,899,680 0 161,899,680 0 0 0	0 161,669,373 0 161,669,373 0 0 0	0 160,455,489 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0	161,685,499 0 161,685,499 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0	158,567,370 0
GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN- HEAT STORAGE WISCONSIN- TOTAL	730R1 EP 66 69 ON INVEN RV RV RV	159,088,280 0 159,088,280 0 0 0 0 0 TORY	159,229,310 0 159,229,310 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0	0 161,488,394 0 0 161,488,394 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0	0 160,455,489 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0	158,567,370 0
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS	730R1 EP 66 69 ON INVEN RV RV RV	159,088,280 0 159,088,280 0 0 0 0 0 TORY 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN- HEAT STORAGE WISCONSIN- TOTAL	730R1 EP 66 69 ON INVEN RV RV RV	159,088,280 0 159,088,280 0 0 0 0 0 TORY	159,229,310 0 159,229,310 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0	0 161,488,394 0 0 161,488,394 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0	0 160,455,489 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0	158,567,370
GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN-HEAT STORAGE WISCONSIN-TOTAL 'TRANSFORMERS WISCONSIN-COMBINED	730R1 EP 66 69 ON INVEN RV RV RV RV RV	159,088,280 0 159,088,280 0 0 0 0 0 TORY 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 TORY	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN-HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 TORY	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN-HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 TORY	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0	158,567,370 0
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN-HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCO	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0	0 160,890,003 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0	158,567,370 0
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCo Generation	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 0 161,685,499 0 0 0 0 0 0	0 160,880,750 0 160,880,750 0 0 0 0 0 0 0	158,567,370
* GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN- HEAT STORAGE WISCONSIN- TOTAL *TRANSFORMERS WISCONSIN-COMBINED * Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCo	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0	0 160,890,003 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0	158,567,370
* GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED * Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCo Generation T & D & S	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 161,669,373 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 0 161,685,499 0 0 0 0 0 0	0 160,880,750 0 160,880,750 0 0 0 0 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN- WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCo Generation T & D & S XCEL SOUTH SPS	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 0 161,669,373 0 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0 0 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCo Generation T & D & S XCEL SOUTH SPS Generation	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 0 161,669,373 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0 0 0 0 0 0	161,685,499 0 161,685,499 0 0 0 0 0 0 0 0 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0 0 0 0 0	158,567,370
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN- WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCo Generation T & D & S XCEL SOUTH SPS	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 0 161,669,373 0 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0 0 0 0 0	158,567,370
* GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN- HEAT STORAGE WISCONSIN- TOTAL *TRANSFORMERS WISCONSIN-COMBINED * Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCO Generation T & D & S XCEL SOUTH SPS Generation T & D & S	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	161,488,394 0 161,488,394 0 0 0 0 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 0 161,669,373 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0 0 0 0 0 0	161,685,499 0 161,685,499 0 0 0 0 0 0 0 0 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0 0 0 0 0	158,567,370
* GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN- WISCONSIN- HEAT STORAGE WISCONSIN- TOTAL *TRANSFORMERS WISCONSIN-COMBINED * Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCO Generation T & D & S XCEL SOUTH SPS Generation T & D & S XCEL SOUTH SPS	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,488,394 0 0 161,488,394 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 0 161,669,373 0 0 0 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0 0 0	160,890,003 0 160,890,003 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 0 161,685,499 0 0 0 0 0 0 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0 0 0 0 0	158,567,370 0
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCO Generation T & D & S XCEL SOUTH SPS Generation T & D & S XCEL SOUTH SPS Generation	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,488,394 0 161,488,394 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 0 161,669,373 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0 0	0 160,890,003 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	158,567,370 0
*GEN CAPITAL SPARES COMBINED GENERATION TOTAL ELECTRIC PROTECTION P & E BREAKER SHOP P & E BREAKER SHOP TOTAL ELECTRIC PROT XCEL NORTH WI - MAJOR FUNCTION WISCONSIN- WISCONSIN- HEAT STORAGE WISCONSIN-TOTAL *TRANSFORMERS WISCONSIN-COMBINED *Transformers (Capital Assets and G (Capitalized Spares) are not included XCEL SOUTH PSCO Generation T & D & S XCEL SOUTH SPS Generation T & D & S XCEL SOUTH SPS GENERATION TOTAL XCEL SOUTH SPS	730R1 EP 66 69 ON INVEN RV RV RV RV RV eneration)	159,088,280 0 159,088,280 0 0 0 0 0 0 0 0 0 0 0 0 0	159,229,310 0 159,229,310 0 0 0 0 0 0 0 0 0 0 0 0 0	159,347,166 0 159,347,166 0 0 0 0 0 0 0 0 0 0 0 0 0	0 160,199,781 0 0 0 0 0 0 0 0 0 0 0 0 0	161,335,054 0 161,335,054 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,488,394 0 0 161,488,394 0 0 0 0 0 0 0 0 0	161,899,680 0 161,899,680 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,669,373 0 0 161,669,373 0 0 0 0 0 0 0 0 0 0	0 160,455,489 0 0 0 0 0 0 0 0 0 0	0 160,890,003 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 161,685,499 0 161,685,499 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	160,880,750 0 160,880,750 0 0 0 0 0 0 0 0 0 0 0 0 0	158,567,370 0

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1101001	Inventory - Materials and Supplies	9154000	Plant materials and operating supplies													120,968.13	120,968.13
1101072	Plant Materials and Supplies - NMC Stand Alone	9154000	Plant materials and operating supplies	125,869,026.69	126,421,858.79	127,312,324.92	127,608,878.59	126,781,836.61	127,417,954.33	127,948,600.23	128,094,709.95	128,942,805.29	128,631,212.38	127,337,771.26	126,377,851.77	126,612,015.13	126,612,015.13
1101082	Plant Materials and Supplies - ES Inv Control	9154000	Plant materials and operating supplies	54,897,659.50	54,107,263.92	54,143,717.96	54,234,431.52	54,249,379.85	54,165,861.96	54,113,698.77	54,297,800.85	54,216,121.88	52,743,481.54	52,138,347.58	52,101,582.81	52,236,269.64	52,236,269.64
1101251	Allowance for Obsolete Reserve	9154000	Plant materials and operating supplies	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(137,838.19)	(137,838.19)
1101256	Allowance for Obsolete Reserve - Nuclear	9154000	Plant materials and operating supplies	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,421,061.75)	(1,421,061.75)
1101301	Allowance for Obsolete Reserve - Energy Supply	9154000	Plant materials and operating supplies	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(658,492.39)	(658,492.39)
1103001	Suspense Items	9154000	Plant materials and operating supplies	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	347,484.23	1,069,314.23	810,402.00	(30,000.00)	163,380.00	631,320.56	631,320.56	-	
1103011	Suspense Items - Reel Charges	9154000	Plant materials and operating supplies	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58			
1103051	General Materials and Supplies-Cr Joint -Sherco	9154000	Plant materials and operating supplies	(2,829,232.55)	(2,829,232.55)	(2,829,232.55)	(2,829,232.55)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)
				Sum:	175,005,846.57	175,932,766.74	176,320,033.97	175,530,028.64	176,460,112.70	177,660,425.41	177,731,724.98	177,657,739.35	176,066,886.10	174,691,563.20	173,428,080.36	174,000,027.96	174,000,027.96

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	007/2020	008/2020	009/2020	010/2020	011/2020	012/2020	Sum:
1101001	Inventory - Materials and Supplies	9154000	Plant materials and operating supplies	120,968.13			-										
1101072	Plant Materials and Supplies - NMC Stand Alone	9154000	Plant materials and operating supplies	126,612,015.13	126,556,192.90	126,729,113.41	127,455,584.66	128,103,616.96	129,538,190.65	129,712,324.61	129,956,183.47	129,760,787.70	129,024,375.35	129,082,084.35	129,423,784.09	128,748,479.50	128,748,479.50
1101082	Plant Materials and Supplies - ES Inv Control	9154000	Plant materials and operating supplies	52,236,269.64	53,168,058.56	53,413,855.81	53,093,453.81	53,318,992.40	53,381,124.72	53,441,622.22	53,711,915.18	53,838,626.42	53,413,495.67	54,227,520.22	54,404,915.24	54,287,701.36	54,287,701.36
1101251	Allowance for Obsolete Reserve	9154000	Plant materials and operating supplies	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)
1101256	Allowance for Obsolete Reserve - Nuclear	9154000	Plant materials and operating supplies	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,739,468.53)	(1,739,468.53)
1101301	Allowance for Obsolete Reserve - Energy Supply	9154000	Plant materials and operating supplies	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(736,134.75)	(736,134.75)
1103001	Suspense Items	9154000	Plant materials and operating supplies		373,425.00	373,425.00	350,955.00	350,955.00	-	-	233,970.28		38,447.89	(52,195.11)	222,106.01	47,953.00	47,953.00
1103051	General Materials and Supplies-Cr Joint -Sherco	9154000	Plant materials and operating supplies	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,663,768.21)	(2,663,768.21)	(2,663,768.21)	(2,663,768.21)
				Sum:	175,128,451.52	175,547,169.28	175,930,768.53	176,834,624.92	177,980,375.93	178,215,007.39	178,963,129.49	178,660,474.68	177,537,379.47	178,376,248.92	179,169,644.80	177,806,924.18	177,806,924.18







Materials & Supplies - FERC 154 Nuclear Inventory Accounts December 2019 - December 2020 Actual 13 month average

SAP	JDE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Dec-19	13 Mo Ave
1101072	135300	126,556,193	126,729,113	127,455,585	128,103,617	129,538,191	129,712,325	129,956,183	129,760,788	129,024,375	129,082,084	129,423,784	128,748,480	126,612,015	128,515,595
1101256	135350	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,739,469)	(1,421,062)	(1,445,555)
1103001	136500	373,425	373,425	350,955	350,955	0	0	233,970	0	38,448	(52,195)	222,106	47,953	0	149,157
		125,508,556	125,681,477	126,385,478	127,033,510	128,117,129	128,291,263	128,769,092	128,339,726	127,641,761	127,608,827	128,224,828	127,056,964	125,190,953	127,219,197

XCEL ENERGY All Utilities Fuel Supplies Summary Actual December 19 through December 20 - 13 Mo Avg

	.															13
ACCOUNTS		2020 JAN	2020 FEB	2020 MAR	2020 APR	2020 MAY	2020 JUN	2020 JUL	2020 AUG	2020 SEP	2020 OCT	2020 NOV	2020 DEC	2019 DEC	TOTAL	MONTH AVERAGE
ELECTRIC																
FERC 151																
1105001	COAL	86.871.792	87.655.846	83,649,632	84,226,455	86,942,240	81,013,992	66,391,828	59,315,030	64,908,849	73,238,707	74,091,267	72,216,430	87,574,668	1,008,096,735	77,545,903
1105022	OTHER	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	43,307	3,331
1105006	OIL	4,834,095	4,808,445	4,811,931	4,669,393	4,804,245	4,533,226	4,262,358	4,331,552	4,495,792	4,632,543	4,675,442	4,700,414	4,867,076	60,426,512	4,648,193
1105011	Gas Stored GEN	10,247,511	11,243,150	7,690,042	9,929,108	10,677,594	9,494,725	8,685,235	10,322,752	12,227,872	13,396,865	13,753,824	13,557,600	10,678,440	141,904,720	10,915,748
1105012	N. GAS	39,001	35,473	0	105,787	313,647	19,216	(22,859)	(1)	39,676	12,282	11,785	48,256	39,001	641,262	49,328
1105016	WOOD	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)
1105021	RDF	0	0	0	0	(34,918)	0	0	0	0	2,050	3,182	0	0	(29,687)	(2,284)
151 TOTA		101,995,729	103,746,245	96,154,937	98,934,075	102,706,140	95,064,491	79,319,893	73,972,663	81,675,520	91,285,778	92,538,830	90,526,031	103,162,517	1,211,082,850	93,160,219
86.7326	% MN Juris		For Annual Re	port E-28									78,515,580	89,475,533		
FERC 152 & 153(N	I/A)															
145XXX		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MN Juris	0	For Annual Re	port E-28												
	-															
TOTAL ELECTRI	С	101,995,729	103,746,245	96,154,937	98,934,075	102,706,140	95,064,491	79,319,893	73,972,663	81,675,520	91,285,778	92,538,830	90,526,031	103,162,517	1,211,082,850	93,160,219
OAC PROPANE																
GAS - PROPANE FERC 151	_															
1106001	FIRM	044 446	040.007	040.007	040.007	040.007	040.007	040.007	040.007	040.007	040.007	040.007	040.007	011 110	44 044 460	040.050
1106001	NON-FIRM	911,146 890,575	910,807 888,959	910,807 829,352	910,807 888,959	910,807 888,959	910,807 888,959	911,146 890,575	11,841,169 11,500,088	910,859 884,622						
1100000	NON-I IIXW	090,575	000,939	000,939	000,939	000,939	000,939	000,939	000,939	029,332	000,939	000,939	000,939	090,373	11,500,000	004,022
TOTAL GAS-PRO	DANE	1,801,721	1,799,766	1,799,766	1,799,766	1,799,766	1,799,766	1,799,766	1,799,766	1,740,159	1,799,766	1,799,766	1,799,766	1,801,721	23,341,257	1,795,481
TOTAL GAS-FRO	FAIL	1,001,721	1,799,700	1,799,700	1,799,700	1,799,700	1,799,700	1,799,700	1,799,700	1,740,139	1,799,700	1,799,700	1,799,700	1,001,721	23,341,237	1,793,401
GAS - GAS STORI	ED UNDERGROUND	1														
FERC 164.1	LD GNDLKGKOOKL	1														
1106011		13,387,090	2,553,462	2,713,666	1,339,976	1,848,258	6,374,018	10,556,327	15,420,668	21,013,920	27,036,625	25,560,080	22,208,411	21,749,241	171,761,743	13,212,442
1100011		13,307,090	2,333,402	2,713,000	1,339,970	1,040,230	0,374,010	10,550,527	13,420,000	21,013,920	21,030,023	23,300,000	22,200,411	21,749,241	171,701,743	13,212,442
GAS - LIQUID NAT	TURAL GAS STORE	D														
FERC 164.2	ONAL GAGGIGNE	-														
1106021		2,383,312	2,319,591	2,247,051	2,182,021	2,184,621	2,496,060	2,570,174	2,753,061	2,875,704	2,848,476	2,784,791	2,726,625	2,441,952	32,813,437	2,524,111
1100021		2,000,012	2,010,001	2,241,001	2,102,021	2,107,021	2,400,000	2,570,174	2,700,001	2,075,704	2,040,470	2,104,131	2,120,023	2,771,002	32,013,737	2,027,111
Total Gas Store	h.d	15,770,402	4,873,053	4,960,717	3,521,997	4,032,878	8,870,078	13,126,501	18,173,729	23,889,624	29.885.101	28.344.871	24,935,036	24.191.193	204,575,180	15.736.552
Total Gas Glore		10,770,402	-,010,000	4,550,717	0,021,001	4,002,070	0,070,070	10,120,001	10,170,720	20,000,024	20,000,101	20,0-74,071	2-1,000,000	2-1,101,100	204,070,100	10,700,002

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XCEL ENERGY All Utilities Actual December 19 through December 20 - 13 Mo Avg

FUEL SUPPLIES

							Total				
	E151	G151	TOTAL 151	E152	G152	TOTAL 152	Propane	G164.1	G164.2	Total Storage	Total Gas
JAN 20	101,995,729	1,801,721	103,797,450	0	0	0	1,801,721	13,387,090	2,383,312	15,770,402	17,572,123
FEB 20	103,746,245	1,799,766	105,546,011	0	0	0	1,799,766	2,553,462	2,319,591	4,873,053	6,672,819
MAR 20	96,154,937	1,799,766	97,954,702	0	0	0	1,799,766	2,713,666	2,247,051	4,960,717	6,760,482
APR 20	98,934,075	1,799,766	100,733,841	0	0	0	1,799,766	1,339,976	2,182,021	3,521,997	5,321,763
MAY 20	102,706,140	1,799,766	104,505,906	0	0	0	1,799,766	1,848,258	2,184,621	4,032,878	5,832,644
JUN 20	95,064,491	1,799,766	96,864,257	0	0	0	1,799,766	6,374,018	2,496,060	8,870,078	10,669,844
JULY 20	79,319,893	1,799,766	81,119,659	0	0	0	1,799,766	10,556,327	2,570,174	13,126,501	14,926,267
AUG 20	73,972,663	1,799,766	75,772,429	0	0	0	1,799,766	15,420,668	2,753,061	18,173,729	19,973,495
SEP 20	81,675,520	1,740,159	83,415,679	0	0	0	1,740,159	21,013,920	2,875,704	23,889,624	25,629,782
OCT 20	91,285,778	1,799,766	93,085,543	0	0	0	1,799,766	27,036,625	2,848,476	29,885,101	31,684,866
NOV 20	92,538,830	1,799,766	94,338,596	0	0	0	1,799,766	25,560,080	2,784,791	28,344,871	30,144,637
DEC 20	90,526,031	1,799,766	92,325,796	0	0	0	1,799,766	22,208,411	2,726,625	24,935,036	26,734,802
DEC 19	103,162,517	1,801,721	104,964,238	0	0	0	1,801,721	21,749,241	2,441,952	24,191,193	25,992,914
Total	1,211,082,850	23,341,257	1,234,424,107	0	0	0	23,341,257	171,761,743	32,813,437	204,575,180	227,916,437
AVG	93,160,219	1,795,481	94,955,701	0	0	0	1,795,481	13,212,442	2,524,111	15,736,552	17,532,034
Bus. Unit Tot	tal Avg			93,160,219	1,795,481	94,955,701					

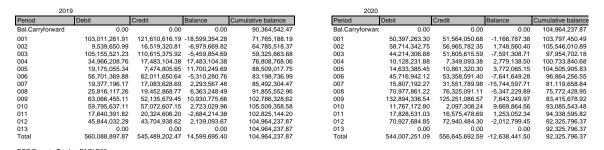
Summary of Fuel Detail.
Ties to SAP Balance by FERC account.

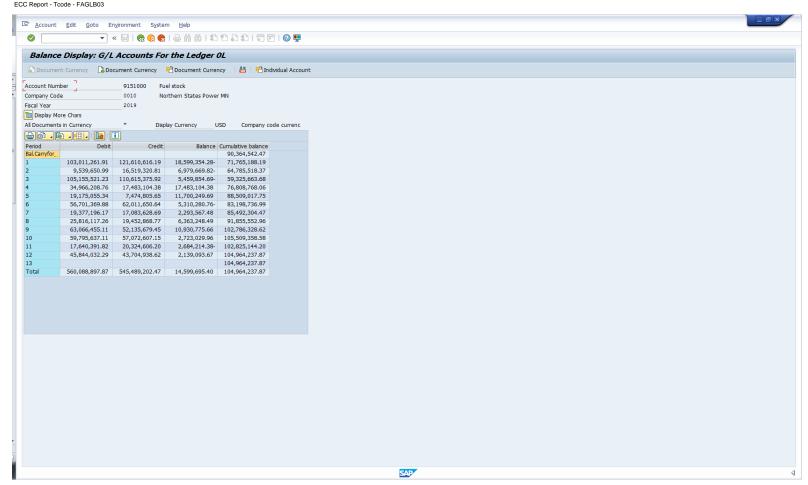
XCEL ENERGY All Utilities Fuel Supplies Reconcile AA & RL Ledgers (SAP and GL) Actual December 19 through December 20 - 13 Mo Avg

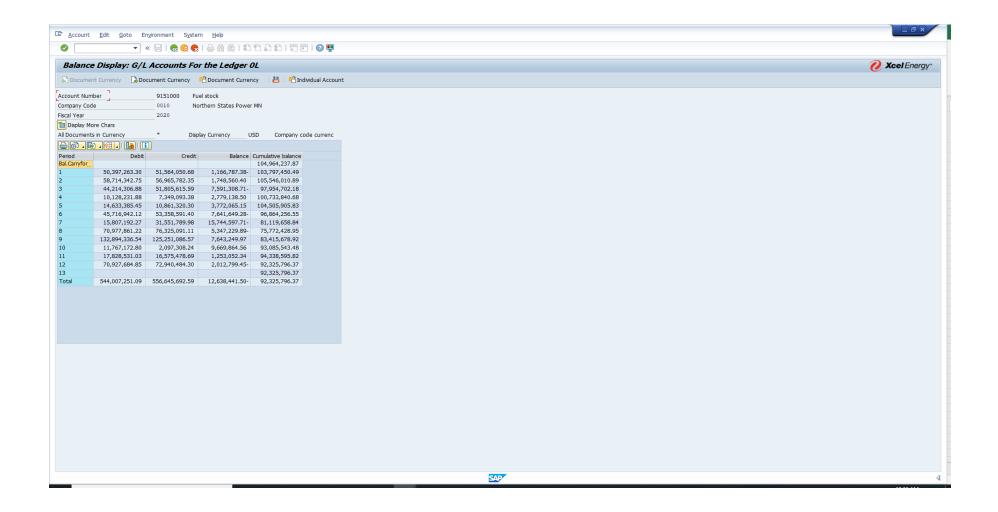
151 & 152 Total	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2019
	Jan Act LTD	Feb Act LTD	Mar Act LTD	Apr Act LTD	May Act LTD	Jun Act LTD	Jul Act LTD	Aug Act LTD	Sep Act LTD	Oct Act LTD	Nov Act LTD	Dec Act LTD	Dec Act LTD
AA Ledger	103,797,450	105,546,011	97,954,702	100,733,841	104,505,906	96,864,257	81,119,659	75,772,429	83,415,679	93,085,543	94,338,596	92,325,796	104,964,238
RL Ledger	103,797,450	105,546,011	97,954,702	100,733,841	104,505,906	96,864,257	81,119,659	75,772,429	83,415,679	93,085,543	94,338,596	92,325,796	104,964,238
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
164.1 & 164.2 Total													
	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	Dec Act LTD
AA Ledger	15,770,402	4,873,053	4,960,717	3,521,997	4,032,878	8,870,078	13,126,501	18,173,729	23,889,624	29,885,101	28,344,871	24,935,036	24,191,193
RL Ledger	15,770,402	4,873,053	4,960,717	3,521,997	4,032,878	8,870,078	13,126,501	18,173,729	23,889,624	29,885,101	28,344,871	24,935,036	24,191,193
Difference		0	0	0	Λ	0	0	0	0	0	0	0	0

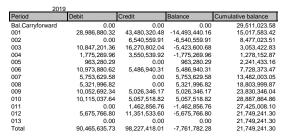
GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1105001	Inventory - Coal	9151000	Fuel stock	63,459,849.26	51,754,241.77	46,088,905.60	44,225,711.56	60,833,919.77	71,480,899.17	66,312,495.82	68,677,767.78	73,427,937.80	82,129,771.98	84,867,446.31	84,007,566.71	87,574,667.50	87,574,667.50
1105006	Inventory - Oil	9151000	Fuel stock	5,289,304.49	3,992,600.11	4,765,097.93	5,291,265.84	5,117,103.62	4,524,718.82	4,710,138.99	4,629,878.37	4,763,856.30	5,160,484.52	5,162,640.92	5,077,707.12	4,867,076.46	4,867,076.46
1105011	Inventory - Natural Gas Stored Gen	9151000	Fuel stock	19,661,379.66	14,092,841.98	12,005,290.40	7,962,482.98	9,011,541.41	10,405,301.87	10,336,175.54	10,344,731.81	11,814,877.10	13,647,190.37	13,630,389.68	11,892,898.08	10,678,440.06	10,678,440.06
1105012	Inventory - Natural Gas	9151000	Fuel stock	39,054.02	39,054.45	39,774.56	38,232.47	38,232.43	290,127.06	31,955.81	31,955.68	40,910.93	40,910.92	40,910.84	39,001.46	39,001.44	39,001.44
1105016	Inventory - Wood	9151000	Fuel stock	-	-	-	-	-	-								
1105021	Inventory - RDF	9151000	Fuel stock	-	-	-	-	-	-	-							
1105022	Inventory - Other	9151000	Fuel stock	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34
1106001	Inventory - Butane LP Resale	9151000	Fuel stock	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22
1106006	Inventory - Butane LP Non-Firm	9151000	Fuel stock	1,000,477.48	971,972.32	971,972.32	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	890,574.85	890,574.85
1106011	Inventory - Natural Gas Resale	9164100	Gas stored- current	29,511,023.58	15,017,583.42	8,477,023.51	3,053,422.83	1,278,152.87	2,241,433.16	7,728,373.47	13,482,003.05	18,803,999.87	23,830,346.04	28,887,864.86	27,425,008.10	21,749,241.30	21,749,241.30
1106021	Inventory - LNG Stored	9164200	Liquefied natural gas stored	3,194,683.39	3,104,989.48	2,632,831.96	2,484,424.56	2,411,208.96	2,344,874.54	2,298,766.42	2,586,868.31	2,605,000.86	2,629,624.15	2,572,939.20	2,507,274.98	2,441,951.90	2,441,951.90
				Sum:	89,887,761.09	75,895,373.84	64,863,511.07	80,498,129.89	93,095,325.45	93,225,876.88	101,561,175.83	113,264,553.69	129,246,298.81	136,970,162.64	132,757,427.28	129,155,431.07	129,155,431.07

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	007/2020	008/2020	009/2020	010/2020	011/2020	012/2020	Sum:
1105001	Inventory - Coal	9151000	Fuel stock	87,574,667.50	86,871,791.60	87,655,846.31	83,649,631.81	84,226,455.25	86,942,240.45	81,013,992.47	66,391,828.25	59,315,029.50	64,908,848.62	73,238,706.79	74,091,267.09	72,216,429.71	72,216,429.71
1105006	Inventory - Oil	9151000	Fuel stock	4,867,076.46	4,834,094.56	4,808,444.77	4,811,931.41	4,669,393.22	4,804,245.48	4,533,225.70	4,262,357.95	4,331,551.61	4,495,792.37	4,632,543.11	4,675,441.97	4,700,413.58	4,700,413.58
1105011	Inventory - Natural Gas Stored Gen	9151000	Fuel stock	10,678,440.06	10,247,510.52	11,243,150.26	7,690,042.00	9,929,108.33	10,677,594.21	9,494,725.48	8,685,235.18	10,322,751.97	12,227,872.33	13,396,865.44	13,753,823.57	13,557,600.20	13,557,600.20
1105012	Inventory - Natural Gas	9151000	Fuel stock	39,001.44	39,001.40	35,472.59	0.00	105,786.93	313,646.50	19,215.97	(22,859.46)	(1.04)	39,675.75	12,281.68	11,784.62	48,255.92	48,255.92
1105016	Inventory - Wood	9151000	Fuel stock	0.00	0.00	0.00	0.00	(0.01)	(0.02)	(0.03)	(0.04)	(0.05)	(0.05)	(0.06)	(0.07)	0.00	0.00
1105021	Inventory - RDF	9151000	Fuel stock	0.00	0.00	0.00	0.00	0.00	(34,917.75)	0.00	0.00	0.00	0.00	2,049.56	3,181.68	0.00	0.00
1105022	Inventory - Other	9151000	Fuel stock	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34
1106001	Inventory - Butane LP Resale	9151000	Fuel stock	911,146.22	911,146.22	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93
1106006	Inventory - Butane LP Non- Firm	9151000	Fuel stock	890,574.85	890,574.85	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69	829,351.63	888,958.69	888,958.69	888,958.69	888,958.69
1106011	Inventory - Natural Gas Resale	9164100	Gas stored- current	21,749,241.30	13,387,089.52	2,553,462.21	2,713,666.10	1,339,976.26	1,848,257.66	6,374,018.31	10,556,326.81	15,420,668.40	21,013,919.56	27,036,624.98	25,560,080.34	22,208,411.30	22,208,411.30
1106021	Inventory - LNG Stored	9164200	Liquefied natural gas stored	2,441,951.90	2,383,312.12	2,319,590.89	2,247,050.56	2,182,021.15	2,184,620.62	2,496,060.00	2,570,174.21	2,753,060.90	2,875,704.13	2,848,475.65	2,784,790.64	2,726,624.67	2,726,624.67
•				Sum:	119,567,852.13	110,419,063.99	102,915,418.84	104,255,838.09	108,538,784.11	105,734,334.86	94,246,159.86	93,946,158.25	107,305,302.61	122,970,644.11	122,683,466.80	117,260,832.34	117,260,832.34

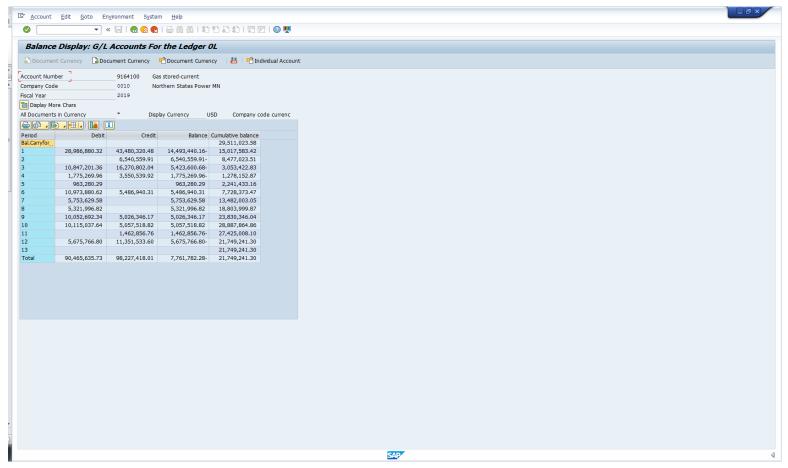


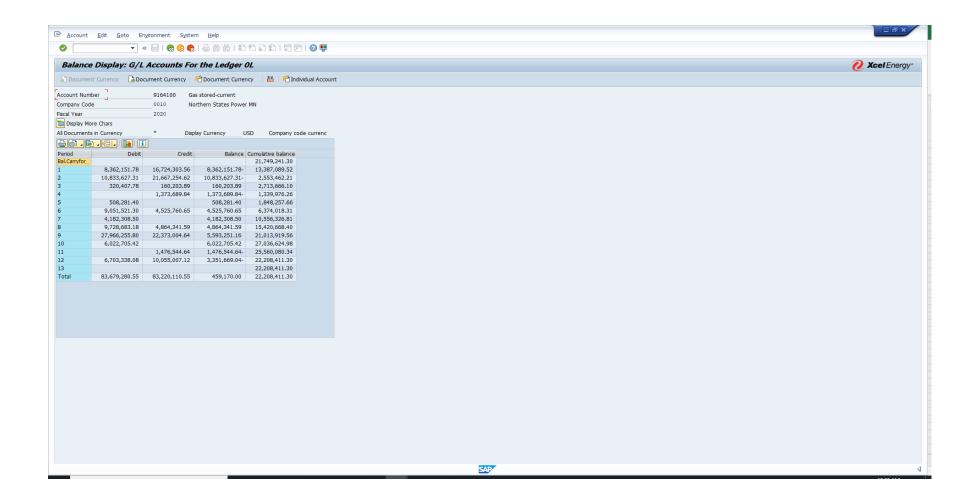


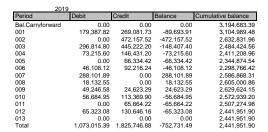




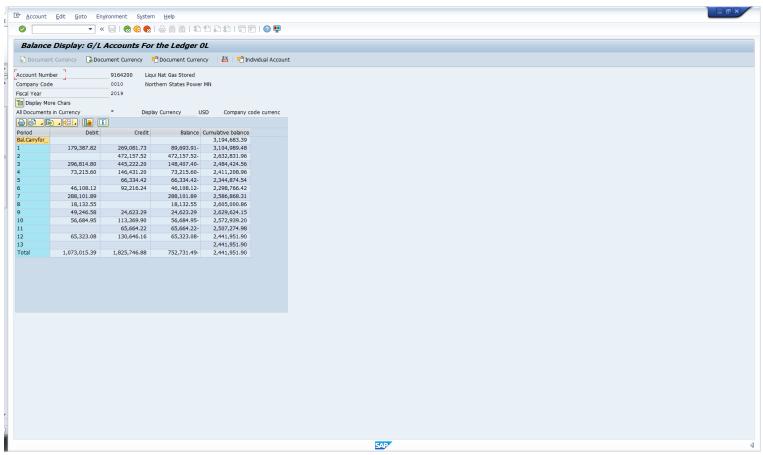
2020				
Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryfory	0.00	0.00	0.00	21,749,241.30
001	8,362,151.78	16,724,303.56	-8,362,151.78	13,387,089.52
002	10,833,627.31	21,667,254.62	-10,833,627.31	2,553,462.21
003	320,407.78	160,203.89	160,203.89	2,713,666.10
004	0.00	1,373,689.84	-1,373,689.84	1,339,976.26
005	508,281.40	0.00	508,281.40	1,848,257.66
006	9,051,521.30	4,525,760.65	4,525,760.65	6,374,018.31
007	4,182,308.50	0.00	4,182,308.50	10,556,326.81
800	9,728,683.18	4,864,341.59	4,864,341.59	15,420,668.40
009	27,966,255.80	22,373,004.64	5,593,251.16	21,013,919.56
010	6,022,705.42	0.00	6,022,705.42	27,036,624.98
011	0.00	1,476,544.64	-1,476,544.64	25,560,080.34
012	6,703,338.08	10,055,007.12	-3,351,669.04	22,208,411.30
013	0.00	0.00	0.00	22,208,411.30
Total	83,679,280.55	83,220,110.55	459,170.00	22,208,411.30

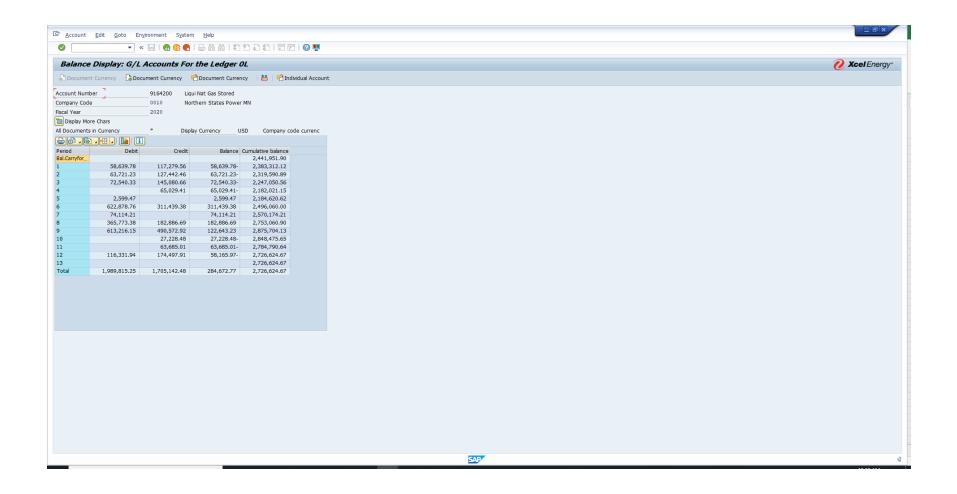






2020				
Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryforward	0.00	0.00	0.00	2,441,951.90
001	58,639.78	117,279.56	-58,639.78	2,383,312.12
002	63,721.23	127,442.46	-63,721.23	2,319,590.89
003	72,540.33	145,080.66	-72,540.33	2,247,050.56
004	0.00	65,029.41	-65,029.41	2,182,021.15
005	2,599.47	0.00	2,599.47	2,184,620.62
006	622,878.76	311,439.38	311,439.38	2,496,060.00
007	74,114.21	0.00	74,114.21	2,570,174.21
800	365,773.38	182,886.69	182,886.69	2,753,060.90
009	613,216.15	490,572.92	122,643.23	2,875,704.13
010	0.00	27,228.48	-27,228.48	2,848,475.65
011	0.00	63,685.01	-63,685.01	2,784,790.64
012	116,331.94	174,497.91	-58,165.97	2,726,624.67
013	0.00	0.00	0.00	2,726,624.67
Total	1,989,815.25	1,705,142.48	284,672.77	2,726,624.67





2022 Property Taxes

		<2	022 Property Tax	es Total	>	<	NSPM Jurisdie	tion Total	>	
		2022	2022	2022	2022	2022	2022	2022	2022	2022
		Total	Total	Total	Total	Total	Total	Total	Total	Total
		Minn	No Dak	So Dak	NSPM	Minn	No Dak	So Dak	Wholesale	NSPM
		1	2	3	4	5	6	7	8	9
	Electric									
1	Production	106,159,800	2,241,600	3,042,000	111,443,400	96,871,841	6,840,619	7,730,940	0	111,443,400
2	Transmission	50,839,200	2,012,400	1,412,400	54,264,000	47,168,819	3,330,833	3,764,348	0	54,264,000
3	Distribution	59,796,000	1,976,400	1,737,600	63,510,000	59,796,000	1,976,400	1,737,600	0	63,510,000
4	Common	0	0	0	0	0	0	0	0	0
5	Total Electric	216,795,000	6,230,400	6,192,000	229,217,400	203,836,660	12,147,852	13,232,888	0	229,217,400
	Gas									
6	Production	1,136,400	0	0	1,136,400	992,558	143,842	0	0	1,136,400
7	Transmission	1,612,800	31,200	0	1,644,000	1,612,800	31,200	0	0	1,644,000
8	Distribution	18,994,800	1,412,400	0	20,407,200	18,994,800	1,412,400	0	0	20,407,200
9	Common	0	0	0	0	0	0	0	0	0
10	Total Gas	21,744,000	1,443,600	0	23,187,600	21,600,158	1,587,442	0	0	23,187,600
11	Total Operating	238,539,000	7,674,000	6,192,000	252,405,000	225,436,818	13,735,294	13,232,888	0	252,405,000
	Common									
	Non-Utility	66,000	0	0	66,000			Total Property	/ Tax	252,471,000
	Gen Off #7045	0	0	0	0			Less Non-Util	ity	66,000
	Bal of Comm	0	0	0	0			Total Operation	ng	252,405,000
		66,000	0	0	66,000					
	Common w/o NU	0	0	0	0					
	Allocators:									
	NSPM Company Al	locators				< Minn	NSPM Jur No Dak	isdiction Alloc So Dak	wholesale	TOTAL
	Electric	Productio E	E12CP			86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
		Transmiss E				86.9247%	6.1382%	6.9371%	0.0000%	
						Minn	No Dak			TOTAL
	Gas	Productio (GDDAY			87.3423%	12.6577%			100.0000%
						<interchang< td=""><td>ge Agreement</td><td>Allocators</td><td>></td><td></td></interchang<>	ge Agreement	Allocators	>	
	Interchange Agreer	ment Demand Alle	ocators			NSPM CO	NSPW CO			TOTAL
	Electric	Productio 3	36 month CP			83.6271%	16.3729%			100.0000%
		Transmiss 3	36 month CP			83.6271%	16.3729%			100.0000%
	3 Factor Utility Allo	cator(Common)				Electric	Gas			
						93.5946%	6.4054%			100.0000%

2021 Property Taxes

		<20	021 Property Tax	es Total	>	<	NSPM Jurisdie	ction Total	>	
		2021	2021	2021	2021	2021	2021	2021	2021	2021
		Total	Total	Total	Total	Total	Total	Total	Total	Total
		Minn	No Dak	So Dak	NSPM	Minn	No Dak	So Dak	Wholesale	NSPM
		1	2	3	4	5	6	7	8	9
	Electric									
1	Production	95,493,600	2,230,800	2,227,200	99,951,600	86,882,628	6,135,229	6,933,742	0	99,951,600
2	Transmission	45,612,000	1,878,000	1,410,000	48,900,000	42,506,178	3,001,580	3,392,242	0	48,900,000
3	Distribution	54,176,400	1,850,400	1,690,800	57,717,600	54,176,400	1,850,400	1,690,800	0	57,717,600
4	Common	0	0	0	0	0	0	0	0	0
5	Total Electric	195,282,000	5,959,200	5,328,000	206,569,200	183,565,207	10,987,209	12,016,784	0	206,569,200
	Gas									
6	Production	1,050,000	0	0	1,050,000	917,094	132,906	0	0	1,050,000
7	Transmission	1,520,400	30,000	0	1,550,400	1,520,400	30,000	0	0	1,550,400
8	Distribution	17,949,600	1,120,800	0	19,070,400	17,949,600	1,120,800	0	0	19,070,400
9	Common	0	0	0	0	0	0	0	0	0
10	Total Gas	20,520,000	1,150,800	0	21,670,800	20,387,094	1,283,706	0	0	21,670,800
11	Total Operating	215,802,000	7,110,000	5,328,000	228,240,000	203,952,301	12,270,915	12,016,784	0	228,240,000
	Common									
	Non-Utility	66,000	0	0	66,000			Total Property	у Тах	228,306,000
	Gen Off #7045	0	0	0	0			Less Non-Util	ity	66,000
	Bal of Comm	0	0	0	0			Total Operation	ng	228,240,000
		66,000	0	0	66,000					
	Common w/o NU	0	0	0	0					
	Allocators:									
						<	NSPM Jur	isdiction Alloc	cators	>
	NSPM Company All					Minn	No Dak	So Dak	Wholesale	TOTAL
	Electric	Productio E	E12CP			86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
		Transmiss E	E12CPT			86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
						Minn	No Dak			TOTAL
	Gas	Productio 0	GDDAY			87.3423%	12.6577%			100.0000%
						<interchang< td=""><td></td><td>Allocators</td><td>></td><td></td></interchang<>		Allocators	>	
	Interchange Agreen					NSPM CO	NSPW CO			TOTAL
	Electric	Productio 3	36 month CP			83.8210%	16.1790%			100.0000%
	LICUIU									
	Liectric	Transmiss 3	36 month CP			83.8210%	16.1790%			100.0000%
	3 Factor Utility Allo		36 month CP			83.8210% Electric	16.1790% Gas			100.0000%

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2022 Test Year & 2021 Current Year

1,451,000 Meals and Entertainment **Utility Allocator** Electric Gas Labor 91.7635% 8.2365% 1,331,488 119,512 1,451,000 Electric SubBU Allocator Labor - Elec MN 1,005,684 Production 75.5308% Transmission 5.4117% 72,056 Distribution 19.0575% 253,748 1,331,488 Electric Jurisdiction Allocator MNNDSD Total Demand 86.9247% 6.1382% 6.9371% 100.0000% Customers 100.0000% 87.2649% 6.2113% 6.5238% Production 874,188 61,731 69,765 1,005,684 Transmission 4,423 4,999 72,056 62,635 Distribution 253,748 221,433 15,761 16,554 1,158,256 81,915 91,318 1,331,488 Gas Jurisdiction Allocator MN ND Total Customers 88.7128% 11.2872% 100.0000% 106,022 13,490 119,512

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

Rate Base Adjustment

13 Mo Average from December 2019 - December 2020 FERC Account 235 SAP Accounts 2249001 / 2249006 / 2249011

	Total NSPM	1	NSPM Electric	MN Electric	NE) Electric	SD Electric	NSPM Gas	MN Gas		ND Gas
CRS Energy - 13 Mo Avg	\$ (1,431,199)	\$	(1,057,599)	\$ (922,912)	\$	(65,691)	\$ (68,996)	\$ (373,600)	\$ (331,431) \$	(42,169)
Solar Gardens - 13 Mo Avg	\$ (33,722,999)	\$	(33,722,999)	\$ (33,722,999)	\$		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$	
Total Interest on Customer Deposits	\$ (35,154,198)	\$	(34,780,598)	\$ (34,645,912)	\$	(65,691)	\$ (68,996)	\$ (373,600)	\$ (331,431) \$	(42,169)
check	\$ -										
Utility Split - Customers	100.00%		73.90%					26.10%			
Jurisdiction Allocator - Customers			100.00%	87.26%		6.21%	6.52%	100.00%	88.719	6	11.29%

O&M Adjustment

12 Month Calendar Year ending December 2020 IO 200000003681

Cost Elements 6060046 and 4280463

	Tot	al NSPM	NSPI	M Electric	MN Electric	NE	D Electric	SD Electric	N	NSPM Gas	MN Gas	ND Gas
Total Interest on Customer Deposits	\$	23,046	\$	17,030	\$ 14,8	51 \$	1,058	\$ 1,111	\$	6,016	\$ 5,337	\$ 679
check												
Utility Split - Customers		100.00%		73.90%						26.10%		
Jurisdiction Allocator - Customers				100.00%	87.2	5%	6.21%	6.52%		100.00%	88.71%	11.29%

Fiscal Year 2020

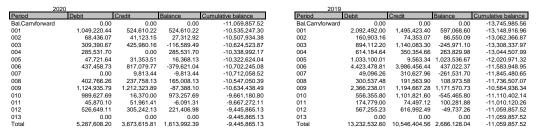
				Deposits - Solar	Dep-SolarGardens	Cust Dep-CRS	
	FERC 9235000	<u>Check</u>	<u>Sum</u>	2249001	2249006	2249011	
	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95	Dec-19
Jan 20	-44,499,852.48	0.00	-44,499,852.48	-39,329,589.58	-3,630,075.95	-1,540,186.95	
Feb	-42,733,272.86	0.00	-42,733,272.86	-38,195,726.96	-3,030,075.95	-1,507,469.95	
Mar	-38,378,085.08	0.00	-38,378,085.08	-33,406,565.85	-3,489,162.28	-1,482,356.95	
Apr	-37,193,370.65	0.00	-37,193,370.65	-31,205,964.42	-4,535,822.28	-1,451,583.95	
May	-34,964,921.72	0.00	-34,964,921.72	-30,162,432.49	-3,376,022.28	-1,426,466.95	
Jun	-34,531,472.59	0.00	-34,531,472.59	-29,526,255.66	-3,579,946.98	-1,425,269.95	
Jul	-32,524,233.96	0.00	-32,524,233.96	-27,553,846.53	-3,579,946.98	-1,390,440.45	
Aug	-29,971,501.87	0.00	-29,971,501.87	-25,797,974.44	-2,779,946.98	-1,393,580.45	
Sep	-29,228,440.81	0.00	-29,228,440.81	-24,858,029.04	-2,982,963.32	-1,387,448.45	
Oct	-28,510,735.03	0.00	-28,510,735.03	-23,759,223.26	-3,382,963.32	-1,368,548.45	
Nov	-28,949,501.55	0.00	-28,949,501.55	-23,207,577.78	-4,398,463.32	-1,343,460.45	
Dec 20	-29,129,352.58	0.00	-29,129,352.58	-22,753,078.91	-5,041,722.22	-1,334,551.45	
				DirectMN	Direct MN	All Juris	
	-35,154,198.14	Month Average	-35,154,198.14	-30,012,446.36	-3,710,552.91	-1,431,198.87	

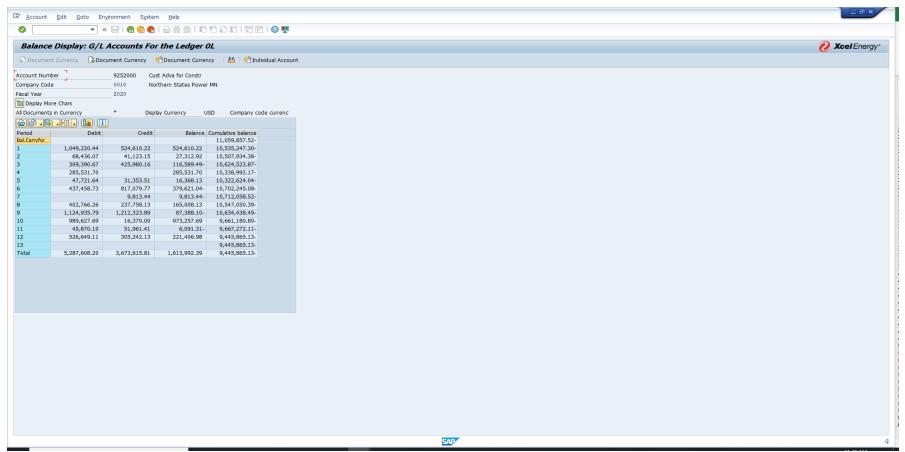
Northern States Power Co (MN) CUSTOMER ADVANCES FERC 252 Actual year December 2019 - December 2020

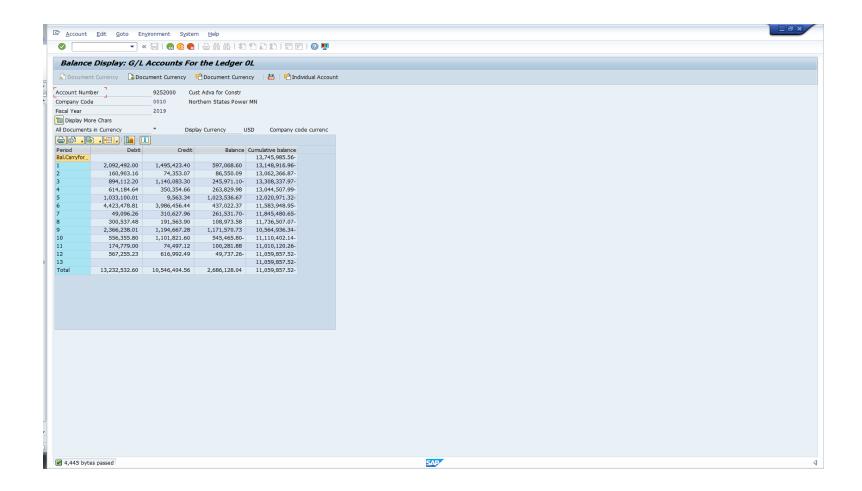
																	i	
									202)						2019		
AC21 FERC (AC20 Util	Ovr-Rd Des	С	Jan Act LTD	Feb Act LTD	Mar Act LTD	Apr Act LTD	May Act LTD	Jun Act LTD	Jul Act LTD	Aug Act LTD	Sep Act LTD	Oct Act LTD	Nov Act LTD	Dec Act LTD	Dec Act LTD	13 Month	13 Month
																	Total	Average
25200	Electric	2443001	1002	(7,307,853)	(7,312,457)	(7,304,851)	(7,181,023)	(7,212,376)	(7,563,315)	(7,572,805)	(7,432,951)	(7,349,047)	(6,435,994)	(6,481,244)	(6,457,036)	(7,772,351)	(93,383,302)	(7,183,331)
25200	Electric	2443001	1003	(40,521)	(40,521)	(40,521)	(37,823)	(37,823)	(29,718)	(29,718)	(29,718)	(107,973)	(107,799)	(79,471)	(105,661)	(42,336)	(729,602)	(56,123)
25200													(1,508,453)	(20,285,723)	(1,560,440)			
		Electric To	tal	(8,798,530)	(8,795,892)	(8,969,142)	(8,835,415)	(8,854,037)	(9,220,408)	(9,230,222)	(9,040,964)	(9,130,602)	(8,140,974)	(8,140,354)	(7,918,947)	(9,323,140)	(114,398,628)	(8,799,894)
25200	Gas	2443001	1009	(401,894)	(377,219)	(320,558)	(168,753)	(133,763)	(147,013)	(147,013)	(158,513)	(156,263)	(172,633)	(179,344)	(179,344)	(401,894)	(2,944,205)	(226,477)
25200	Gas	2443001		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Gas MN To	otal	(401,894)	(377,219)	(320,558)	(168,753)	(133,763)	(147,013)	(147,013)	(158,513)	(156,263)	(172,633)	(179,344)	(179,344)	(401,894)	(2,944,205)	(226,477)
25200	Gas	2443001	1010	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,347,574)	(1,347,574)	(1,347,574)	(1,347,574)	(1,347,574)	(1,334,824)	(17,416,458)	(1,339,728)
		Gas Total		(1,736,718)	(1,712,043)	(1,655,382)	(1,503,577)	(1,468,587)	(1,481,837)	(1,481,837)	(1,506,087)	(1,503,837)	(1,520,207)	(1,526,918)	(1,526,918)	(1,736,718)	(20,360,662)	(1,566,205)
		Grand Tota	al	(10,535,247)	(10,507,934)	(10,624,524)	(10,338,992)	(10,322,624)	(10,702,245)	(10,712,059)	(10,547,050)	(10,634,438)	(9,661,181)	(9,667,272)	(9,445,865)	(11,059,858)	(134,759,290)	(10,366,099)

BusObj Query: Customer Advances - FERC Detail Report

Profit Center 1002 & 1009 Minnesota 1003 & 1010 North Dakota 1004 South Dakota







NORTHERN STATES POWER COMPANY FERC/NSP Account Summary Actual December 2019 through December 2020 - 13 Mo Avg

		13 Month		Electric	Electric	Electric	Electric	Gas	Gas	Gas
FERC		Average	Include	Amount	MN	ND	SD	Amount	MN	ND
135 Total	13500 WORKING FUNDS	\$ 120,058	\$ 120,058	\$ 95,584	\$ 83,411	\$ 5,937	\$ 6,236	\$ 24,474	\$ 21,712 \$	2,762
143 Total	14300 OTHER ACCOUNTS RECEIVABLE	\$ 57,931,738	\$ 19,588,979	\$ 15,643,699	\$ 13,664,935	\$ 972,296	\$ 1,006,468	\$ 3,945,280	\$ 3,496,751 \$	448,529
182.3 Total	18230 OTHER REGULATORY ASSETS	\$ 3,824,031,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-
184 Total	18400 CLEARING ACCOUNTS	\$ (15,808)	\$ (15,808)	\$ (15,277)	\$ (13,251)	\$ (982)	\$ (1,043)	\$ (530)	\$ (402) \$	(128)
185 Total	18500 TEMPORARY FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-
186 Total	18600 MISCELLANEOUS DEFERRED DEBITS	\$ 38,863,919	\$ 811,565	\$ 811,565	\$ 708,211	\$ 50,409	\$ 52,945	\$ -	\$ - \$	-
232 Total	23200 ACCOUNTS PAYABLE	\$ (518,522,345)	\$ (1,491,816)	\$ (1,187,704)	\$ (1,036,448)	\$ (73,772)	\$ (77,483)	\$ (304,113)	\$ (269,787) \$	(34,326)
253 Total	25300 OTHER DEFERRED CREDITS	\$ (338,738,512)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-
254 Total	25400 OTHER REGULATORY LIABILITIES	\$ (3,716,364,055)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$	-
Total		\$ (652,693,932)	\$ 19,012,979	\$ 15,347,868	\$ 13,406,858	\$ 953,887	\$ 987,122	\$ 3,665,111	\$ 3,248,274 \$	416,837

	_	Dec 19	Jan 20	Feb 20	Mar 20	Anr 20	May 20	Jun 20	Jul 20	Aug 20	Sen 20	Oct 20	Nov 20 Dec 20	13 Mo Average Inch	nde? Include Amt Method Elec Juris Method	Elec Amt	MN ND	SD Gas Juris Method	Gas Amt MN	ND
PERC 135 Petry Cash - Working Funds Petry Cash - Right of Way AR - Employee Advances	135 1001001 135 1001016	46,200 73,000	46,200 73,000	46,200 73,000	46,200 73,000	46,290 73,000	46,200 73,000	46,200 73,000	46,200 73,000	46,200 73,000	46,200 73,000	46,200 73,000	46,200 46,20 73,000 73,00	46,200 73,000	1 46,200 Customer Bills ECustomerMN/SD/ND 1 73,000 Customer Bills ECustomerMN/SD/ND	36,782 58,119	32,098 2,28 50,717 3,61	5 2,400 GCustomerMN/SD/NI 0 3,792 GCustomerMN/SD/NI	9,418 8,355 0 14,881 13,202	1,063 1,680
	135 1033421 FF1 Balance	2,520 121,720	2,520 121,720	2,520 121,720	2,520 121,720	120 119,320	120 119,320	120 119,320	120 119,320	120 119,320	120 119,320	120 119,320	120 12 119,320 119,32	1 858 120,058	1 858 Customer Bills ECustomerMN/SD/ND 120,058	683 95,584	596 4 83,411 5,93	2 45 GCustomerMN/SD/NI 7 6,236	175 155 24,474 21,712	20 2,762
FERC 143 Clrng-Cash Mgmt Dept	FERC Acet SAP Acet 143 1033061	(0)	-	(108.000)	(108.165)		-		(0)	(202.917)	(0)	(127,952)	(35) (228.00	(59,621)	0 - N/A N/A 1 (203) Customer Bills ECustomerMN/SD/ND	(161)	(141) (1	- N/A (11) GCustomerMN/SD/NI	(41) (37)	
Clmg-Cash Mgnt Dept Cleaning - Center Pointe Tax Capital Credit - Transmission Tax Capital Credit - Transmission Tax Capital Credit - Distribution Utili Tax Capital Credit - Parini Island Returned hems - Operating Comparies Returned hem - Remittance Bash Adjustments - Bernitance Bash Adjustments - Bernitance AR - Castomer - NonRegulated AR - Castomer - Domage Claims AR-Other	143 1033071 143 1033121 143 1033126	(0)		(6.667)	511 -	39/11	- 7/6	(0b4) -	(0)	(0)	(0)	(1,899)	(14.676) 25.69	(203) (0)		(161)	(141) (1	(11) GCustomerMN/SD/NL N/A N/A	(41) (57)	. (5)
Tax Capital Credit - Prairie Island	143 1033131 143 1033136 143 1033191	(0)	124220	122024	00.531	27.733		20012	(0)	0 (0)	0 (0)	0 (0)	(0) (0 (0)	0 - N/A N/A 0 - N/A N/A 0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
Returned Items - Remittance Bank Adjustments - Remittance	143 1033196 143 1033241	202,410 9,578	66,939 27,769	223,430 10,418	91,620 25,551	111,373 8,871	41,918 17,917	289,630 64,362	21,014 20,593	58,981 36,479	172,709 31,676	279,973 73,007	154,178 76,06 46,129 29,33	89,729 137,711 30,899	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AR - Customer - NonRegulated AR - Customer - Damage Claims	143 1033291 143 1033296 143 1033351	2,103,172 505,103	2,237,516 461,892	2,235,121 471,719	2,200,772 448,314	2,142,098 563,080	2,223,691 559,237	2,177,756 502,952	2,128,784 682,531	2,183,865 624,333	2,206,150 796,536	2,239,726 839,078	2,282,097 2,267,63 1,593,272 2,176,41 - 435,00	2,202,184 786,497	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AR - Other - Sundry Wheeling - GO AR - Other - Elect Financial Trdg	143 1033356 143 1033361	21,205,922 1,661,117	19,200,210 1,754,420	16,985,857 1,762,707	17,245,227 2,030,924	11,809,183 2,014,979	17,725,991 1,865,894	20,927,517 1,968,727	21,330,751 1,924,510	19,889,612 1,665,013	19,723,212 1,916,813	17,771,263 1,690,338	17,259,110 18,565,08 1,605,926 1,623,93	\$ 30,899 1 2,202,184 5 786,497 3,614 2 18,433,764 1 1,205,562 2 5,342,983	0 - NA			- N/A - N/A		
AR - Other - Electric ISO Trading AR - Other - Off Sys G Sales - GO AR - Other - HomeSmart	143 1033366 143 1033371 143 1033376	7,925,161	7,409,303 (0) 192,051	3,197,157 (0) 148.860	8,185,593 32,000 93,713	5,133,688 (0) 103,064	1,951,871 (0) 232,859	725,414 (0) 421,383	7,996,748 (0) 542,441	8,300,178 (0) 444,280	1,614,205 (0) 461,491	5,934,217 564 360,817	3,643,768 7,441,47 515,580 6 426,509 317,99		0 - N/A N/A 0 - N/A N/A 0 - N/A N/A			- N/A - N/A - N/A		
AR - Peard Employee Receivable AR - Employee Loans	143 1033431 143 1033436	1.720	3.342 (0)	2.497 (0)	1.196	902 (0)	924 (0)	3.032 (0)	1.915	1,331	1.218	1.141	1.286 3.05 (0) 6	297,663 1,813 B. (0)	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AR - Customer - Damage Chains AR-Other AR-Other - Smithy Wearling - CO AR-Other-Smithy Wearling - CO AR-Other-Smithy Smithy - Co AR-Other-Smithy Smithy - Co AR-Other-Other Smithy - Co AR-Other	143 1033441 143 1033446 143 1033456	5,363 0	5,363 0	0 0	(\$.363) 0	(5,363)	(21.453) 0	51,391 0	12.452 46.619 0	46.619 0	32.922 0	4,186 32,922 0	9,611 2.86 23,485 18.76 0	4,589 17,790 0	0 - N/A N/A 1 17,790 Customer Bils EfficientN 1 0 Labor Elabor 1 0 Customer Bils Effusioner#N/SD/ND 1 5,323 Electric Effusioner#N/SD/ND 1 7,757,550 Customer Bils Effusioner#N/SD/ND	14,163	- 14,16	- N/A 3 - GDirectND 0 GLabor	3,627 - 0 0	3,627
AR-AutoLiab-CurrPmts AR - Highway Relocations	143 1033466 143 1033471	17.204.958	0 0 16,628,230	0	0 0 14,495,876	26.848	26.848	15,500	0 (0)	0 (0)	(0)	0	0 0 1.582.060 4.046.33	5,323	1 0 Customer Bills ECustomerMN/SD/ND 1 5,323 Electric ECustomerMN/SD/ND	5,323	4,645 33	0 GCustomerMN/SD/NI 1 347 N/A		0
AR - Construction Clearing AR - Sundries AR-Sundry-Public	143 1033476 143 1033481 143 1033491	1.390.809	1,390,846	16.325.357	1,969,046	14.437.636 1.969.046	4,475,569 1,969,046	1.548.845 2.547.245	1.781.666 2.080.977	1.689.819 2.080.977	1.484.197 2.659.176	1,484,197 2,655,376 0	1.582.060 4.046.33 2.659.276 1.003.61	7,475,750 1,982,021 L	1 1,982,021 Customer Bills ECustomerMN/SD/ND	5,951,788 1,577,978 0	5,193,822 369,68 1,377,021 98,01 0 -	3 102,944 GCustomerMN/SD/NI - GDirectMN	0 1,523,961 1,351,949 0 404,043 358,438 0 0	172,013 45,605
AR - Sundry - BD Repower AR - Transmission - LGIA Studies AR - Transmission Granustica Intercomp	143 1033496 143 1033506 143 1033516	(0) (0)	(0) 0	(0) 0	(0) 0	(0) 0	(0) 0	(0) 0 304,867	(0) 0	(0) 0	(0) 0	(0) (0) 416,864	(0) 6 (0) 6 422.262 260.06	11 (0) 0 0	1 (0) Electric EDirectMN 1 0 Electric EDemandTran	(0) 0	0 -	- N/A 0 N/A N/A		
AR - Due from RRT AR - Due From AndersenCorp	143 1033541 143 1033546	438,495 1,407	423,399 10,341	245,377 10,341	695,420 7,678	441,751 0	403,707	456,687 0	442,442 0	564,770 0	450,154 0	967,809 0	1,170,464 1,281,17	613,973 1 2,290	0 - N/A N/A 1 2,290 Electric EDirectMN	2,290 35,910	2,290 - 31,337 2,23	- N/A - N/A		
AR - Due from USA AR-Mise AR - Incorpore Refund	143 1033551 143 1033556 143 1033571	(0) 435,451 16,882,282	(0) 436,884 16.983.843	438,322 17,078,568	354,223 1,477,205	65,730 355,389 1 575 196	65,730 356,558 1,676,453	65,730 357,732 1,774,445	65,730 358,910 2,456,278	65,730 360,091 797,798	65,730 361,282 895,289	63,993 362,473 996,546	63,993 63,99 363,664 364,85 1,094,537 10,149,19	45,105 377,372 5,679,780	45,105 Customer Bills ECustomerMN/SD/ND N/A N/A 5679 780 Customer Bills ECustomerMN/SD/ND	35,910 - 4,521,934	31,337 2,23 3,946,061 280,87	. N/A	9,195 8,157 0 1,157,846 1,027,157	
AR - Miscellaneous - Prairieland AR - Miscellaneous - City of Red Wing	143 1033576 143 1033581	104,690 22,130	41,781 33,662	105,165 14,396	235,201 29,330	273,448 28,950	260,471 18,614	250,097 28,760	279,205 32,862	296,818 24,160	122,512 26,087	151,333 22,192	253,837 226,28 26,750 23,23	200,065 25,471	1 200,065 Electric EDirectMN 1 25,471 Electric EDemandProd	200,065 25,471 1,137	200,065 - 22,141 1,56	- N/A 3 1,767 N/A		-
AR - Caprice Immune AR - Highway Michaelma AR - Highway Michaelma AR - Connuction Chanting AR - Sandriae AR - Deepower AR - Sandriae AR - Maccellamous AR - Sandriae AR	143 1033586 143 1033591 143 1033601	1,400 332,572 2,473	667 332,572 1,382	332,572 1.467	332,572 764	332,572 1.281	333,421 1,735	2,120 344,719 850	344,719 847	2,120 344,719 1,341	564,410 973	2,120 595,305 868	2,120 4,24 378,589 454,82 1,273 77	300,126 1 613,973 2,280 45,105 377,372 5,579,780 5 20,065 25,471 1,137 386,428 1,233	0 Casser Bill: ElevatON	1,137	989 7 - 1,233 -	- N/A 3 1,767 N/A 0 79 N/A - N/A		
AR - NG USA Billing Sales Tax Receivable	143 1033611 143 1039001	1,280,204	1,280,204	0 1,280,204	0 1,280,204	1,280,204	1,280,204	0 1,147,306	0 1,147,306	0 1,147,306	0 813,350	0 435,668	415,393	983,658	0 - N/A N/A 0 - N/A N/A	-		- N/A - N/A		
AR - Joint Ventures AR - SMMPA - FAS 106 PPs-IncTax-Federal	143 1041001 143 1041011 143 1244006	430.252 -	422.034 (0)	413.815 1.165.766	405,597 (0)	395,925 5,457,110	387,707 11,285,820	379,488 (0)	371,270 (0)	363.052 (0)	354.833 (0)	346.615 (0)	338,396 330,17 (0) 6	0 379,936 1,377,592	0 - N/A N/A			- N/A - N/A - N/A		
PPs-IncTax-State Prepaids - Income Tax Refund Claim - Fe	143 1244011 143 1244016	2,593	2.593	2.593	2,593 1,598,387	2,593 1,598,387	2.593 1.598.387	2.572.223 1.598.387	2,593 1,598,387	2.593 1.598.387	8.299.137	389.880 8.299.137	8.299.137 8.299.13	229,250 3,291,497	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AR - Other Claims Reimb AR - Other Claims Reimb AR - Other Claims Reimb Legal Exp	143 1244021 143 1248101 143 1248106	3,574,511 1,030,835	4.063.103 881.230	4.103.690 1.006.186	4.065.898 2.193.349	4,079,251 2,173,832	4.849.353 2.198.524	4.054.462 1.267.460	4,022,527 1,237,279	4.881.711 1.254.799	4.042.605 838.790	4,076,433 827,851	4.104.153 4.074.12 864.415 506.31	4,153,217 1,252,374	0 - N/A N/A 1 4,153,217 Customer Bills ECustomerMN/SD/ND 0 - N/A N/A	3,306,567	2,885,473 205,38	- N/A 1 215,714 GCustomerMN/SD/NI - N/A	846,650 751,087	95,563
AR - Other Claims - Property	143 1248116 FF1 Balance	77,094,043	74,672,005 (0)	69,266,832	59,733,290	56,630,569	56,050,047 (0)	45,888,976	51,320,299 (0)	48,965,195 (0)	48,401,974 (0)	51,465,743 (0)	49,639,276 63,984,34	57,931,738	0 - N/A N/A 0 - Customer Bills ECustomerMN/SD/ND	15,643,699	13,664,935 972,29	- GCustomerMN/SD/NI 6 1,006,468	3,945,280 3,496,751	448,529
FERC 182.3 RA Non-Qualified ST RA Qualified Pension ST	FERC Acet SAP Acet 182.3 1151001	61,789	61,789	61,789	63,592	63,592	63,592	62,309	62,309	62,309	61,539	61,539	61,539 58,22	61,993	0 - N/A N/A			- N/A		
RA Qualified Pension ST RA Pension Costs ST RA CIP-DSM ST	182.3 1151021 182.3 1151031 182.3 1152011	29,331,000 (2,112,000) 13,636,829	29,331,000 (2,112,000) 12,672,371	(2,112,000) (0,535,643	31,279,750 (4,033,250) 7,563,295	31,279,750 (4,033,250) 5,996,310	31,279,750 (4,033,250) 4,292,905	30,453,500 (3,749,500) 2,170,986	30,453,500 (3,749,500) 81,800	30,453,500 (3,749,500) 69,310	29,627,250 (3,465,750) 12,356,880	29,627,250 (3,465,750) 12,673,335	29.627,250 28.801,00 (3.465,750) (3.182,00 8.329.876 6.599,06	30,067,346 0 (3,327,962) 7,459,893	0 - N/A N/A			- N/A - N/A - N/A		
RA Depreciation Deferral ST RA Derivatives ST	182.3 1153006 182.3 1154006	503,130 15,536,793	503.130 14.894.042	503.130 14.224.934	503.130 13.832.009	503,130 13,832,009	503,130 14,087,595	503,130 14,334,440	503,130 13,950,976	503.130 13.832.009	503.130 13.832.009	503,130 13,832,009	503.130 503.13 15.888.602 16.019.62	503,130 14,469,004	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
RA Environmental ST RA Def Ele Fuel ST RA Low Inc Prom ST	182.3 1155001 182.3 1156001 182.3 1158001	1.250,000	1.250,000 60) 0	1.250.000 (0) 0	1.250,000 (0)	1.250,000 1.880,338 0	1.250.000 (0)	1.250,000 (0)	1.250,000	1.250.000 238.454 0	1.250.000	1.250.000	1250,000 1,250,00 167,921 936,58	247,946	0 - N/A N/A 0 - N/A N/A 0 - N/A N/A			- N/A - N/A - N/A		
RA Low Inc Prymr ST RA Nuclear Outage Deferral ST RA Lease Normalization-PPA ST RA City Requested Facility Surcharge ST	182.3 1159001 182.3 1160002 182.3 1160006	43.349.090 2.696.420 185.950	42.064.050 2.696.420 184.110	40.680.134 2.696.420 182.510	39.296.219 3.051.269 180.410	37,912,303 3,051,269 267,845	35.165.518 3.051.269	32.418.733 3.403.071 244.091	30,980,579 3,403,071	28,979,503 3,403,071 205,341	31.724.252 3.766.024 186.828	32.815.343 3.766,024 160,741	30.071.509 27.673.03 3.766.024 4.132.72 150.185 462.20	34,856,174 3,298,698 222,778	0 - N/A N/A			NIA		
RA GUIC Rider ST RA SEP Gas Rider Current	182.3 1160016 182.3 1160017	26.226.096	24.181.860 (0)	23.019.026 0	22,420,880	22,432,383 0	262.295 23.244.231 0	24.183.343 0	223,605 25,201,144 (0)	26.802.571	27,554,010	27.848.232 (0)	27.489.986 26.134.78 (0) 6	25,133,734 H 0	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
A Infrastret Rdr ST RA Private Fuel Storage ST RA Property Tay Deferral ST	182.3 1160021 182.3 1160041 182.3 1160046	464,076	60) 60) 414,535	0 (0) 409,144	0 (0) 258,421	0 (0) 276,075	(0) 37.771	0 (0)	0 (0)	0 (0)	0 (0)	0 (0) 66,171	(0) 6	0 (0) 148,169	0 - N/A N/A 0 - N/A N/A 0 - N/A N/A			- N/A - N/A - N/A		
RA Property Tax Deferral ST RA RDF Rider ST RA Renewable Energy Standard Rider ST	182.3 1160051 182.3 1160061	30,398,568 41,847,331	59,761,918 48,853,692	56.982.052 49.529.068	54.145.633 52.089.869	51.765.200 54.812.330	49.199.216 58.813.728	47.558.482 61.742.451	43.827.498 66.972.130	40,402.082 71,706,530	37,667,054 75,904,165	34.873.589 81.906.624	32.145.131 29.168.08 92.648.299 100.148.72	43,684,193	0 - N/A N/A			- N/A - N/A		
RA Transmission Cost Recovery Rater ST RA Voluntary Renewable Programs ST RA Other Reg Asset ST (Sales True-Up)	182.3 1160076 182.3 1160081 182.3 1160090	4,696,509 77,819,476	190,817 4,883,043 84,588,300	374,879 5,088,017 86,415,815	221,153 5,256,915 88,775,119	5,430,367 86,626,301	5,593,133 87,592,095	306,143 5,773,685 86,903,727	208,941 5,971,771 83,128,170	86,259 6,179,749 84,507,503	181,532 6,382,090 98,485,906	369,658 6,569,107 105,556,186	354,282 288,64 6,769,339 6,992,84 113,251,100 123,929,09	5514.552 5,514.552 9,2,800,677 10,418,224 31,23,665 228,316,228 2,44,57,738 2,91,477,508 5,52,208 5,52,208 5,52,208 6,01,53,596 (80,153,596)	0 - N/A N/A 0 - N/A N/A 0 - N/A N/A			- N/A - N/A - N/A		
RA Nonplant ADIT Rate Change DTL ST RA Formula Rates ST	182.3 1160092 182.3 1163001 182.3 1311011	10,424,244 3,586,380	10,424,244 3,287,515 232,235,675	10,424,244 2,988,650 231,451,806	10,424,244 4,103,141 230,667,936	10,424,244 2,390,920 229,884,067	10,424,244 2,092,055 229,100,197	10,424,244 5,519,459 228,316,328	10,424,244 1,494,325 227,532,459	10,408,593 1,195,460 226,748,589	10,408,593 6,506,197 225,964,720	10,408,593 597,730 225,180,850	10,408,593 10,408,59 298,865 6,545,64 224,396,981 223,613,11	1 10,418,224 1 3,123,565	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
Accumulated Theoretical Reserve Amort I Reg Asset ARO LT	182.3 1311016 182.3 1401001	233,019,545 24,774,386 2,336,307,367	24,721,611 2,345,047,025	24,668,836 2,353,824,757	24,616,062 2,362,640,722	24,563,287 2,371,632,620	24,510,512 2,380,762,013	24,457,738 2,392,129,638	24,404,963 2,401,861,913	24,352,189 2,411,633,862	24,299,414 2,421,445,648	24,246,639 2,427,841,298	24,193,865 24,141,09 2,437,726,690 2,446,354,05	24,457,738 2,391,477,508	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
RA Non-Qualified Pension LT RA Qualified Pension LT RA Betime Medical	182.3 1402001 182.3 1402006 182.3 1402011	571,530 427,438,805 25,573,439	566,210 424,659,028 25,701,649	560,889 421,879,250 25,829,859	553,765 417,150,723 25,958,069	548,445 414,370,946 26,086,278	543,124 411,591,169 26,214,488	539,086 409,637,641 26,342,698	533,766 406,804,250 26,470,908	528,445 404,023,896 26,599,117	523,894 402,015,617 26,727,327	518,574 399,229,244 26,855,537	513,253 426,69 396,442,871 408,127,00 26,983,747 29,091,68	5 532,898 411,028,495 26,494,985	0 - N/A N/A 0 - N/A N/A 0 - N/A N/A	- 1		- N/A - N/A - N/A	1 1	
RA Pension Costs RA CIP - DSM	182.3 1402016 182.3 1403001	(84.274.540)	(83.805.958)	(83.302.712)	(80.895,548)	(80,409,634)	(79.923.720)	(79.721.555)	(79.252.892)	(78,772,112)	(78.561.739)	(78.079.476)	(77.597.213) (77.404.85	(80,153,996) (0) 114,665,307	0 NAA NAA 0 NAA			- N/A - N/A		
RA Income Tax ASC 740 (FAS 109) RA FAS 109 Flow thru Contra RA NonPint ADIT LT	182.3 1405006 182.3 1405006 182.3 1405008	114.746.356	114.746.355	114.746.355	114.640.629	130,344,614	114.640.629 - 129.858.027	114.537.260 - 128.384.744	114.537.260 - 126.628.078	113.925.476	115.571.806	115.571.806	115.571.806 112.772.62 122.403.149 121.627.63	114,665,307	0 - N/A N/A 0 - N/A N/A 0 - N/A N/A			- N/A - N/A - N/A		
RA Depreciation Deferral RA Derivatives	182.3 1406006 182.3 1407001 182.3 1408001	7,043,816 62,133,376 11,838,217	7.001.888 62.133.376 11.742.700	6,959,961 62,133,376 11,638,534	6.918.033 58.675.374 11.539.152	6.876.106 58.675.374 11.434.985	6.834.178 58.675.374 11.357.781	6.792.251 55.217.372 11.272.806	6,750,323 55,217,372 11,170,131	6,708,396 55,217,372 11,070,779	6.666.469 51.759.370 10.991.661	6.624.541 51.759.370 10.898.044	6.582.614 6.540.68 51.759.370 48.301.36 8.518.850 9.191.05	6,792,251 56,281,372	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
RA Lease Normalization RA Nuclear Decomm	182.3 1410001 182.3 1413001	36,433,464	36,433,464 0	36.433.464 0	35.599.563 0	35,599,563 0	35,599,563 0	34.653.194 0	34.653,194	34.653.194	33.501.340 (0)	33.501.340 (0)	33,501,340 32,300,73 (0) 6	10,974,207 34,835,648 10 (0)	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
RA Proposy Tax Defend ST RA Trenuty Standard Marie ST RA Transmission Case Recovery Relat ST RA Transmission Case RA Retters Medical RA Parasina Case RA Retters Medical RA Parasina Case RA Retters Medical RA Parasina Case RA Deposition Case RA Deposition Case RA Deposition Case RA Deposition Reference RA National Decompt RA National Decompt RA National Decompt RA National Decompt Defend RA National Decompt Defend RA National Decompt Defend RA Case Reference RA Deposition of Decompt Defend RA Case Reference RA Deposition Relative Studies RA Deposition Relative Studies RA Deposition Relative Studies RA National Decompt Defend RA Case Rational Relative Relative RA Deposition Reposited Reposited RA RETURN RELATIVE RELATIVE RELATIVE RELATIVE REPOSITION RELATIVE RE	182.3 1414001 182.3 1415006 182.3 1415026	16.935,998 77,479	14,559,637 61,370 0	12.755.985 211.196	10.303,179 195,639	7,916,212 187,957	6,796,758 168,710	5.896,346 161,680	4,480,494 154,613	4.136.141 147.513	8.339.805 140.382	11,905,097 133,155	10.835.908 10.419.89 127.013 1.113.66	9,637,035 221,567	0			- SAAA - NAA		
RA GUE Rider RA Emergency Special Response RA Infrastruc Rider RA Private Fust Storage RA Property Tax Deferral RA RDF Rider RA Rnw Errey Strd Rd RA Transmission Cost Recovery Rider	182.3 1415027 182.3 1415031		. 0	- 0	0	0	- 0	0	0	259.879 0	309.543 0	424.903 0	539.928 741.40	175,051 0	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
RA Private Fuel Storage RA Property Tax Deferral RA RDF Rider	182.3 1415041 182.3 1415046 182.3 1415051	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0 - N/A N/A 0 - N/A N/A 0 - N/A N/A			- N/A - N/A - N/A		
RA Raw Energy Strd Rd RA Transmission Cost Recovery Rider	182.3 1415061 182.3 1415081	- :	(0)	(0)	(0)	(0)	(0) (0)	(0) (0)	(0)	(0)	(0)	(0)	(0) (1 (0)	0 - N.A. NSA 0 - NSA			- N/A - N/A		
RA Other Reg Asset LT RA EV Tariff	182.3 1415086 182.3 1415092 182.3 1415094	107,267,387 615,305	106,145,898 680,795	114,046,001 703,396	115,135,583 750,465	122,644,276 759,323	132,657,951 771,146	112,689,030 807,503	104,938,143 885,971	105,285,855 943,545	113,665,652 1,034,732	109,545,179 1,090,083	106,971,186 104,317,19 1,130,717 1,471,49	111,946,872 895,729	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
RA Transmission Cost Recovery Rider RA Vol Renw Pg RA Other Reg Asset LT RA EV Turiff RA FUT Turiff RA Sux Commission Adjustment RA Transmission Formula Rates Reclass Reclass	182.3 1417001 182.3 1418006 182.3 1419001	3,426,250 5,834,607	3,426,250 5,830,798	3,426,250 5,830,798	3,412,250 6,199,418	3,412,250 7,612,774	3,412,250 9,166,356	3,398,250 7,229,414	3,398,250 10,969,808	3,398,250 10,969,808	3,421,250 6,146,299	3,421,250 10,809,937	0 3,421,250 3,420,25 10,809,937 5,519,80	3,414,942	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
Reclass	182.3 Reclass FFI Balance	3,843,165 3,765,742,401	3,801,336,369	3,531 3,807,015,509	3,805,032,591	3,813,384,338	3,825,993,021	3,806,243,716	3,796,526,695	3,803,150,015	3,850,523,223	3,863,950,301	3,874,549,141 3,898,956,61	295,900 3,824,031,072	0 N/A N/A	-	- : :	N/A		
FERC 184 Non Prod Costs-PTO	FERC Acct SAP Acct 184 1476021	0	(62)	(13)		-			(0)	(0)		- 0		(6)	l (6) Labor ELabor	(5)	(5) 0	0) (0) GLabor	(0) (0)	·) (0)
NonProdCosts-PTO-NMC Non Prod Costs-Sick NonProdCosts-Sick NIMC	184 1476026 184 1476031 184 1476036		(23)	(23)	. 0		0	. 0		-60	(0)	(0)	(0) 6	(4) 0	1 (4) Labor ELabor 1 0 Labor ELabor	(3)	(3) (0) (0) GLabor 0 GLabor	(0) (0)	(0)
Non Prod Costs-PTO NonProd Costs-Stick Non Prod Costs-Stick NonProd Costs-Stick NonProd Costs-Holday NonProd Costs-Holday NonProd Costs-Holday NonProd Costs-MAT NonProd Costs-MAT NonProd Costs-MAT NonProd Costs-MAT NonProd Costs-Other NonProd Costs-Other	184 1476041 184 1476046				0 (0)		0 (0)	0 (0)						0 (0)	(c) Liebe	0 (0)	0 (0)	0) (0) GLabor 0 0 GLabor 0 0 GLabor 0 0 GLabor 0 0 GLabor 0) (0) GLabor	0 0	0 (0)
Non Prod Costs - MAT NonProdCosts-MAT-NMC NonProfCosts-Incle West	184 1476051 184 1476056 184 1476061	- :	-	- 1	(0)		(0)	(0)				- 1		(0)	1 0 Labor ELabor 1 (0) Labor ELabor	0 (0)	(0) (0)	0 GLabor 0) (0) GLabor 0) (0) GLabor	0 0 (0) (0)) (0)) (7)
NonProdCosts-Other NonProdCosts-Oth-NMC	184 1476066 184 1476071				0		0	0						0	1 0 Labor ELabor 1 0 Labor ELabor	0	0	0 GLabor 0 GLabor	0 0	0
Noarbul Sha-Ruck Wea Noarbul Choos-Other Noarbul Choos-Other Mac Noarbul Choos-Oth-NMC onbrud Choos-Injany Noarbul Choos-Injany Noarbul Choos-Other Noarbul Choos-Othe	184 1476076 184 1476081 184 1476086				(0) 0		(0) 0 (0)	(0) 0				-		(0) 0	1 (0) Labor ELabor 1 0 Labor ELabor 1 (0) Labor ELabor	(0) 0 (0)	(0) (0	0) (0) GLabor 0 GLabor 0) (0) GLabor	(0) (0) 0 0 (0) (0)	. (0) 0 (m
NonProdClrng-Oth-NMC NonProdClrng-Adj	184 1476091 184 1476096				0		0	0							1 0 Labor ELabor 1 - Labor ELabor	0	0 -	0 GLabor - GLabor	0 0	0
NonProdCling-Adj-NMC 401K Match 401K Match-NMC	184 1476101 184 1476106 184 1476111				(0)		(0)	(0)						(0)	1 - Labor ELabor 1 (0) Labor ELabor 1 (0) Labor ELabor	(0) (0)	(0) (- GLabor 0) (0) GLabor 0) (0) GLabor	(0) (0) (0) (0)	, (0)) (ft
Nonoual Pens NMC	184 1476116 184 1476121		- :		0		0	0		- :				0	1 0 Labor ELabor 1 0 Labor ELabor	0	0	0 GLabor 0 GLabor	0 0	0
Qualified Pension Qualified Pens - NMC Other Pension Costs Other Pens Costs	184 1476126 184 1476131 184 1476136				(0) 0		0 (0) 0	0 (0) 0						0 (0) 0	1 0 Labor ELabor 1 (0) Labor ELabor 1 0 Labor ELabor	0 (0) 0	(0) (0 GLabor 0) (0) GLabor 0 GLabor	0 0 (0) (0) 0 0	, (0) . 0
Other Pens Costs	184 1476141				(0)		(0)	(0)						(0)	1 (0) Labor ELabor	(0)	(0) ((0) (0)	(0)

Manufactor Man			Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20 Dec 20	13 Mo Average Inclu	le? Include Amt Method Elec Juris Method	Elec Amt	MN NI	D SD Gas Juris Method	Gas Amt MN	ND
Column	Pens Lhr Load Cleng Pen Lhr Load Cle-NMC	184 1476151 184 1476156		- :	- 1	(0)		(0)	(0)		-	- :	- :		(0)	I (0) Labor ELabor	(0)	(0)	(0) (0) GLabor (0) (0) GLabor	(0) (0)	(0)
Column	Pen Ibr Load-Adj	184 1476161	-	-			-	- "				-	-		- "	1 - Labor ELabor	-	- "	- GLabor		-
Column		184 1476171		78	(18)			-				-			5	1 - Labor ELabor 1 5 Labor ELabor	4	4	0 GLabor	0 0	0
The column	Active Health Care Retires Medical	184 1476176 184 1476181	-	26	(32)		-				(0)	(0)	(0)	(0)	(0)	1 (0) Labor ELabor	(0)	(0)	(0) (0) GLabor (0) (0) GLabor	(0) (0)	(0)
The content of the	Retiree Medical	184 1476186					-		-	-		-	-		- "	1 - Labor ELabor	-	- "	- GLabor		-
The content of the	AS 112 LT Dishty Medical-Ben Load Clg	184 1476201				(0)	-			(0)	(0)	(0)	(0)	(0)	(0)	1 - Labor ELabor 1 (0) Labor ELabor	(0)	(0)	(0) (0) GLabor	(0) (0)	(0)
The content of the	Medical-BenLdClg-NMC Misc Benefits Expenses		-		- :	0 (4)	47	(243)	(553)	(324)	0 10	0 74	0 28	0 29 -	0 (72)	1 0 Labor ELabor 1 (72) Labor ELabor	(66)	(57)	0 0 GLabor (4) (4) GLabor	0 0	0 (I)
The content	Medical-Ben Load-Adj	184 1476211	-	(54)	(72)	-	-	-		(0)	(0)	(0)	(0)	(0)	(10)	1 (10) Labor ELabor	(9)	(8)	(1) (1) GLabor	(1) (1)	(0)
The content of the	FICA	184 1476221		(4)	(32)	- 190				(0)	(0)	(0)	(0)	(0)	(0)	1 (3) Labor ELabor	(3)	(2)	(0) (0) GLabor	(0) (0)	(0)
The content of the	FICA - NMC Federal Unemployment	184 1476231		33	27	. 0		0	. 0	0		. 0	0		0 5	1 5 Labor ELabor 1 0 Labor ELabor	4 0	0		0 0	0
The content of the	Federal Unemploy-NMC		-		-	(0)		(0)	(0)	0	-		-		0	1 0 Labor ELabor	0	0	0 0 GLabor	0 0	0
The content of the	State Unemploy-NMC	184 1476246		1		(0)		(0)	(0)	0				1 1	0	1 0 Labor ELabor	0	0	0 0 GLabor	0 0	0
The content of the	PRTinkid-Cli-FICA-NMC	184 1476256				(0)		(0)	(0)	0	- 1				(0)	1 (0) Labor ELabor	(0)	(0)	(0) (0) GLabor	(0) (0)	(0)
The content of the	PRTst.d-Clr-FedUnem PRTst.d-Cl-FedUne-NMC	184 1476261 184 1476266	-			0	-	0	0	0	-	-	-		0	1 0 Labor ELabor 1 0 Labor ELabor	0	0	0 0 GLabor 0 0 GLabor	0 0	0
Column C		184 1476271		-	-	0	-	0	0	0		-	-		0	1 0 Labor ELabor	0	0	0 GLabor	0 0	0
Second Column	BR Tax Lord A.6	184 1476281				- (0)		- (0)	- (0)	0	- 1				Ö	1 0 Labor ELabor	0	0	0 O Clobos	0 0	0
Second Column	PR Tax Load-Adj-NMC WC Ld Cost - FAS 112	184 1476286 184 1476291	-	(719)	(435)			-	-	0	. 0	- 0	0		0 (89)	1 0 Labor ELabor 1 (89) Labor ELabor	(81)	(71)	0 0 GLabor (5) (5) GLabor	(7) (6)	0 (1)
Second Column	WC Ld Cst FAS112 NMC	184 1476296	-	-	-		-		-	0		-	-		0	1 0 Labor Elabor	0	0	0 0 GLabor	0 0	0
Column C	WC Loading-Adj-NMC	184 1476306		-	i e		-	-		0					o o	1 0 Labor ELabor	0	0	0 GLabor	0 0	0
Column		184 1476316				(0)		(0)	(0)	0			-		0		0	0	0 GLabor	0 0	0
Column	Transportation Costs	184 1476336	-	24 220	7 202	2 092	2 220	1.004	(617)	(0)	(0)	(0)	(0)	(0)	(0)		(0)	(0)		(0) (0)	(0)
The color of the	Payroll Related Cost	184 1476346			-					0	0	0	0	0	0	1 0 Labor ELabor	0	. 0	0 0 GLabor	0 0	0
The color of the	Payroll Related Clearings Facilities Costs	184 1476351 184 1476361		(372.666)	353,972		(113,077)	360.512		(500,425)	(176,659)	(0)	(57,396)	219.941	0 (21,985) (0)	1 (21,985) Labor ELabor 1 (0) Labor ELabor	(20,174)	(17,525) (1,	,286) (1,363) GLabor (0) (0) GLabor	(1,811) (1,538) (0) (0)	(272)
The content of the	Facilities Clearings	184 1476366	-	(339,060)	360.677	3 979	(110.691)	361 673	(170	(497,649)	(172.259)	18 503	(50,692)	221 191		1 0 Labor ELabor (15.808)	(15.227)	(13.251) (0 0 GLabor	(530) (402)	(128)
The content of the		_	0	0	0	0	0	0	0	0	0	0	0	0	0		(45,811)	(11)	(10.07)		
State Stat																			 -		
State Stat	PERC 186	FERC Acct SAP Acct	4.415.600	6068011	7.451.741	2.006.000	2 209 066	11.600.020	12 140 209	14.942.441	16 497 016	an)	1 119 469	2 220 922 7 502 9	4977 557	0 N/A N/A			N/A		
Second State Seco	RA Other Deferred Debits ST	186 1161001		(0)	(0)	(0)	2,398,000	(0)	(0)	(0)	10.402.710	(0)	(0)	209.5	54 16,120	0 - N/A N/A			- N/A		
Second State Seco		186 1403016	1,704,200	1.670.422 11.870.012	1.638.823 10.487.212	20.052.390	1,572,357	1,538,579 10,539,378		10.981.496	1.453,326 9.341,021	1,420,634	13,423,574	12.271.109 23.079.70	86 14.041.294	0 - N/A N/A 0 - N/A N/A			- N/A		
The column The	RA Def Tax Credit and Int	186 1404001		5.355.988		5,348,738		5,348,738	5.341.422		5,341,422		5,324,863	5,324,863 5,383,3	2.545.202	0 - N/A N/A					
The column The	Noncurrent Income Tax Receivable - Fede	186 1473011	1,508,566	1,508,566				1,508,566	(0)	3.717.104	4.146.749	3,843,304	(0)	4,338,100 894,1	401 696,261	0 - N/A N/A			- N/A		
The column The	Noncurrent Income Tax Receivable - Stat Noncurrint Rec-UTB	186 1473021 186 1473081	293,876	293.876	293.876		293,876	293.876	293.876	293,876	293.876	262.183 190,678	262.183 190,678	262.183 - 190,678 -	263,956 44,003	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
The column The	Noncurrent Interest Receivable - Income	186 1473091	156,266	156,266	156,266		180,657	180,657	259,282	259,282	259,282		-		137,586	0 - N/A N/A	911 666	709 211 60	N/A		
The column The	Notes Receivable - 3rd Party	186 1473116	4,330,007	4,292,938		3,397,869	3,367,715		3,307,109		3,246,104	3,215,298	3,184,493			0 - N/A N/A	-		- N/A		
Column C		186 1476406 186 1476451	20,092 1,771,092		237,931	355,269	320,019 388,235	1,909,336	1,153,025	(0)	(0) 2,469,764	(0) 1,927,427	(0) 3,792,041	(0) 4,290,994 6,125,4	(0) 323,898 50 1,745,003	0 - N/A N/A 0 - N/A N/A			- N/A		
The content of the	Reclass	186 Reclass	27.462.922	27.752.240	25 706 979	20.261.025	20.612.225	40.751.939	42 100 214	41.010.573	A2 9/4 551	21 225 020	22.692.661	24 201 515 49 224 9	29 962 010	0 N/A N/A	911 666	709 211 60	N/A		
March Marc			37,402,023	(0)	(0)	-	(0)	-	42,000,004	(0)	(0)	(0)	(0)	37,271,713	30,00,217	811,700	911,000	700,211 30,	32,00		
March Marc	PERC 232 Prepaids - VEBA Trust	232 1242001	3.541.926	4.532.463	4.056.029	4.245.585	5.587.120	5.897.426	4.487.649	4.587.196	3.712.546	4,730,646	3.031.017	3.290.922 4.884.9	94 4.352.701	0 - N/A N/A			- N/A		
30 Professional Pr	GoodsReptInvReptCing - RL Reclass	232 2021001	(61.887.835)	(47,337,474)	(36.561.840)	(47,416,663)	(44,144,630)	(98,005,684)	(81.263.028)	(67.918.283)	(70,303,752)	(145,004,264)	(69,323,129)	(57,331,796) (95,632.2	324 (70,933,124)	0 - N/A N/A			- N/A		
30 Professional Pr				(4.768.470)	(4.580.373)		(5,783,898)	(7.072.127)		(7.567.343)	(8,376,057)		(8.374.141)	(8.192.962) (12.038.7)	(8.854.237)	0 - N/A N/A	- 1		- N/A		
30 Professional Pr	AP - Final Payroll Checks AP - Final Payroll Checks	232 2022026	(24.425)	(16.670)	(10.041)	(10,041)	(10.041)	(10.041)	(10.041)	(10.041)	(10.041)	(10.041)	(10.041)	(10.041) (10.0	41) (11,658) 09 210	0 - N/A N/A 0 - N/A N/A		1	- N/A	1 1	
30 Professional Pr	AP - Employee United Way Fund	232 2022041	(30,580)		(29,642)	(28,445)	(27,494)	(28,274)	(28,135)	(27,308)	(27,203)	(27,090)	(27,154)	(30,015) (27,74		0 - N/A N/A			- N/A		
30 Professional Pr	AP - 401K Prog - Withholding Sterling	232 2022053	(5,263)	(5,323)	(5,435)	(5,279)	(5,483)	(5,167)	(5,191)	(5,433)	(4,891)	(5,151)	(5,487)	(5,315) (5,3	43) (5,289)	0 - N/A N/A			- N/A		
30 Professional Pr	AP - Union Welfare Fund AP - Payroll Empl Political Fund		(2,087,892)	(2,428,188)	(2,474,591)	(3,406,446)	(3,037,230)	(2,144,927)	(2,299,291)	(2,282,005)	(2,412,630)	(2,515,507)	(2,646,362)	(2,182,597) (2,576,9 640 6	05) (2,499,582) 65 779	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
A Professional Pro	At - Fayron Empiricanican matter	232 2022066	- (210.402)	(200.110)	(122.520)	(100 220)	212.25		(2/ / 202)	(200, 427)	(200,000)	4	1	1 200.0	1 0	0 - N/A N/A			- N/A		
A Property Company	AP - Flex Spend - CC and Healthcare AP - Payroll-Health Savings Acet HSA	232 2022076	(310,482)	(238,410)	1,168	3,632	(212,254) 5,591	(Z56,469) 7,324	(264,787)	(290,427) 415	(309,304)	(329,246)	(337,007)	(396,004) (358,0	63 (28,705)	O N/A N/A			N/A	1 1	
A Property Company	AP - Flex Spend - Transportation AP - Payroll Emp Auto Ins	232 2022081 232 2022091	(33,667)	(33,161)	(33,780)	(10,923)	(12,936)	(13,680)	(13,958)	(13,853)	(14,228)	(14,496)	(14,118) 9,914	(14,694) (14,9 9,914 9,9	00) (18,338) 14 2.288	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
A Proceedings	AP - Purchased Gas	232 2024001	(35,519,021)	(33,610,129)	(28,928,926)	(22,581,307)	(13,772,205)	(10,840,044)	(14,138,169)	(12,674,608)	(14,346,126)	(17,267,496)	(28,516,648)	(31,168,246) (37,144,4	01) (23,115,948)	0 - N/A N/A			- N/A		
A Proceedings	AP - Purchised Power	232 2025001	(44,777,444)	(39,614,825)	(49,111,578)	(53,150,221)	(49,624,305)	(55,967,799)	(61,652,628)	(71,985,231)	(65,454,458)	(60,606,288)	(55,581,854)	(55,260,279) (51,029,2	50) (54,908,936)	0 - N/A N/A	- 1		- N/A		
A PER 100 DE CINES OF THE PROPERTY OF THE PROP		232 2025006 232 2025011	-		- :		-	-	-	-		-			= :	0 - N/A N/A 0 - N/A N/A	- 1			1 1	
A PER 100 DE CINES OF THE PROPERTY OF THE PROP	AP - Financial Trading	232 2025051	(2.330.217)	(2.470.314)		(2.664.350)			(2.103.868)		(1,388,265)	(2.088.719)			(2,027,965)	0 - N/A N/A					
A PER 100 DE CINES OF THE PROPERTY OF THE PROP	AP - MISO Rev Shr	232 2025081	(464,600)	(386.562)	(335,437)	(340,035)	(252,947)	(387,389)	(458,473)	(509.467)	(455,308)	(402.510)	(376.647)	(366,105) (395,0		0 - N/A N/A	- 1		- N/A		
A PER 100 DE CINES OF THE PROPERTY OF THE PROP	AP - RTO - ISO - MISO AP - RTO - ISO - SPP NSPX	232 2025106 232 2025107	(31,064)	(3.342)	(2.541)	(28,032)	(10.145)	(12.276)	(36.870)	(2.286)	(5,454)	(4.316)	(4.701)	(15,007) (4.6	88) (12.363)	0 - N/A N/A 0 - N/A N/A	- 1		- N/A - N/A	1 1	
A PER 100 DE CINES OF THE PROPERTY OF THE PROP	AP - RTO - ISO - PIM	232 2025111		(2.103.891)	(2.251.201)	(1.123.045)	(1.555,409)	(1.710.026)	(284.257)	(530,020)		(441,454)	(408.850)	(462.821) (518.2	84) (1,046,474)	0 - N/A N/A			- N/A		
AP FETO Decisions force 10 200141 1984 198	AP-RTO-ISO-ISO		(5.542)	(4.473)	- :			(2.729)	(8,649)	(7,623)	(614)					0 - N/A N/A 0 - N/A N/A			- NA - NA		
AP Value-Tan-Pack AP Value-Tan-			(161 541)	(12,677)	(3.131)	(122 639)		(25,128)	(4.362)	(195.744)	(219.282)	(4.895)	(176 433)		36) (14,009) 60) (162,681)	0 - N/A N/A 0 - N/A N/A			- N/A	1 1	
AP Values Tan PAA Val	AP - Unpaid Fuel and Freight		(23,366,472)	(25,056,807)	(20.332.880)	(13.182.605)	(17,907,707)	(15,275,908)	(16.807.317)	(24.887.709)	(22,731,384)	(18.840.387)	(27.562.842)	(22,642,677) (22,727.7)	20) (20,870,955)	0 - N/A N/A			- N/A		
AP Values Tan PAA Val	AP - Heat Share - GO	232 2026002 232 2027001	33.579 (24.891)	(29,175)	(24,212)	(29,030)	(28,619)	(145,884) (25,586)	(28,215)	(27,963)	(26,630)	(26,469)	(115.878) (27,662)	(106.0/0) (106.8 (23,561) (26,3	(99,384) 59) (26,798)	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AP Values Tan PAA Val	AP - Heat Share - Fargo AP - Heat Share - Sal Army-SF	232 2027006 232 2027011	(706)	(801)	(695)	(1,253)	(808)	(707)	(802)	(773)	(739)	(720) (1,209)	(784) (1,338)	(658) (8 (1,027) (1,13	44) (756) 85) (1,213)	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AP Values Tan PAA Val	AP - Heat Share	232 2027016	(60) 9/7)	(620 192)	(369.419)	(599.759)	6 (629 \$10)	(1.191.650)	(1.294.259)	(1.679.367)	(1.721.301)	(1.892.241)	(1.652.202)	(1.207.274) (1.425.9)		0 - N/A N/A			- N/A		
AP - Classification of the control o	AP - Voucher - Non - PAS		(9,743,673)	(13,029,770)		(11,592,582)	(9,004,810)			(10,786,778)		(13,393,653)	(14,485,266)	(14,757,323) (15,119,9)	53) (12,043,446)	0 - N/A N/A			- N/A	1 1	-
AF-Uncoded Bottom: Notice (GR 2) 10 No. (CR	At - Chronelena minores	232 2027051 232 2027056	2,304,862	6,943,683	(3,580,721)	(804,563)	(2,248,611)	14,881,381	(1,160,148)		(434,680)	(2,755,626)	(38,444)		(148,175)	0 - N/A N/A 0 - N/A N/A			- N/A		
AF-Uncoded Bottom: Notice (GR 2) 10 No. (CR	AP - Unvouchered Invoices - Transmissio AP - Unvouchered Invoices - Frances com-	232 2027061	(2,606,635)	(3,254,091)	(2,685,106)	(3,407,783)	(3,032,364)	(3,390,932)	(2,028,820)	(11,061,073)	(7,325,448)		(4,207,852)	(4,532,750) (3,293,5	13) (4,411,161) 50) (137.706.222)	0 - N/A N/A 0 - N/A N/A	:	1	- N/A	1 1	- 1
AF-Uncoded Botton: National Control of Contr	AP - Unvouchered Invoices - General Cou	232 2027076	(225,735)	(51,858)	(386,189)	(280,016)	(95,953)	(51,464)	(300,110)	(111,412)	(727,650)	(1,005,937)	(831,937)	(443,281) (623,0	(394,966)	0 - N/A N/A			- N/A	1 1	
AF-Uncoded Bottom: Notice (GR 2) 10 No. (CR	AP - Unvouchered Invoices - Dist and Ga AP - Unvouchered Invoices - Shared Services	232 2027086	(4.044,698)	(1.815,380)	(3.581.036)	(1.998.572)	(1.520,731)	(2.190.317)	(3.129.967)	(1.589.053)		(7,787,896)	(6.126,247)	(6.341.117) (5.606.2 (8.151.222) (8.910.3	99) (4,097,727)	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AP-Tomordule Delivery Operation 23 2017/18 1382/18 1364/18 1266/18	AP - Unvouchered Invoices - Corporate S AP - Unvouchered Invoices - Nucleon Con-		(238,438)		(1.293.436)	(1.038.024)	(681,860)	(665,443) (6712 900)		(572,370)		(\$63,550)	(439.982)		51) (687,879)	0 - N/A N/A 0 - N/A N/A	:	1	- N/A	1 1	- 1
AF - Entire Control - State Februs - 13 20 20 20 20 20 20 20 2	AP - Unvouchered Invoices - Benefits	232 2027101	(328,055)	(111,373)	(105.932)	(111.851)	(93,106)	(93,106)	(118.862)	(42,107)	(22,606)	(31,130)	(45,124)	(42.250) (504.5)	84) (126,930)	0 - N/A N/A			- N/A		
AF Extension 1-Sta Inchesion 1-Sta Inchesion 1-Sta Inches 1-State 1-St	AP - Unvouchered Invoices - Operational AP - Unvouch Regulatory Fees	232 2027106 232 2027121	(2.947,194)	(2,764,440) (1,045,605)	(2.826.035)		(2.655.832)		(2.757.250)		(1,359,000)	(2.653.415)			0.010.000	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AF Extension 1-Sta Inchesion 1-Sta Inchesion 1-Sta Inches 1-State 1-St	AP - CS PCard Liability AP - MN Work Comp Accessors	232 2027201	(1,989,977)	(1.882.153)	(2.053.870)	(1.598,047)	(1.526.570)	(1.505.297)	(1.238.584)	(1.286.252)	(1,450,508)	(913,730)	(1.740.800)	(795,775) (1,027.2	241 (1,462,215)	0 - N/A N/A			- N/A		
AF Extension 1-Sta Inchesion 1-Sta Inchesion 1-Sta Inches 1-State 1-St	AP - Retention Agreements	232 2027216	1347.36/3	(324,889)	1343.119)	1,580,3891	1363,619)	1402.669)	.440.1177	1910,3071	(400.019)	1400.009)	1507.1199	104/.6	(427,407)	0 - N/A N/A			- N/A	1 1	
AP Active Highlane		232 2027236	(15.509.748)		(26.378.665)	(22.944.061)	(36,184,446)	(36.308.282)	(14.454.195)	(19.237.232)		(108.361.748)	(28.343.593)		(28,967,303)	0 - N/A N/A 0 - N/A N/A			- N/A		
AP-Meropia 12 10 20726 (1988) (1980)	AP - Active Healthcare	232 2027251	-		(3.841.625)	(4.485.661)	(6.501,545)	(9.312.187)	(4.774.918)	(4.912.477)		(5.802.076)	(4,703,783)		(4,464,444)	0 - N/A N/A			- N/A		
AF Vanish Pipida 22 20 20100		232 2027256	(23,948)	(23.948)	(23.948)	(23,948)	(23,616)	(23,616)	(23,616)	(23,616)	(23,616)	(23,616)	(23,616)	(23,616) (21.7	901 (23,578)	0 - N/A N/A			- N/A		
AF Vanish Papids AF Van	AP - IBNR Medical Claims AP - Energy - CR Balances	232 2027266 232 2027276	(4,579,353)	(32,896,986)	(32,414,627)	(22,415,738)	(266.801)	(27,533,850)	(108.229) (37,995,023)	(95.238) (39,612,131)	(61,142) (41,051,543)	(45,364,791)	(47,914,973)	(56,727,891) (48.020.0	56) (1,078,744) 83) (37,862,385)	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AF Vanish Papids AF Van	AP-Miscellaneous AP - Insurance	232 2027301														0 - N/A N/A			- N/A		
AF Vanish Papids AF Van	AP - Unclaimed AP Checks		(1,375,012)	(1,374,936)			(819,831)	(787,734)			(556,066)	(\$46,502)	(531,245)		80) (788,176)	1 (788,176) Customer Bills BCustomerMN/SD/ND	(627,503)	(547,590) (38,	.976) (40,937) GCustomerMN/SD/ND	(160,673) (142,537)	(18,135)
AP Vanders Popular 212 2010010 0 NA NA - NA - NA - NA - NA - NA -			(277,364)	(277,341) (8,669)	(284,805) (8,699)		(1,017,009)	(1,016,340)	(1,079,108)		(1,018,934)	(993,017) (8,416)	(322,243)	(321,852) (318,4 (7,390) (7.0	25) (695,296) 44) (8,345)	 (8,345) Customer Bills ECustomerMN/SD/ND 	(553,557) (6,643)	(483,061) (34,	(413) (433) GCustomerMN/SD/ND	(141,739) (125,740) (1,701) (1,509)	(15,998) (192)
A NA WAR NA	AP - Vouchers Payable	232 2031001		-									-			0 - N/A N/A			- N/A		
AF - Florestrated PIF 2-12 201910		232 2031011			- 1							- 1	- :			O NIA NIA			- N/A	1 1	
AF Visioned - NAC 222 201011	AP - Rep UnVouchered PSPT AP - Discount Taken	232 2031016 232 2031017	(60,306)	(4,207)	(12,578)		(6,365)	(21,970)	(33,839)	(38,545)	(55,970)		(35,026)	(38,567)	(23,644)	0 - N/A N/A 0 - N/A N/A			- N/A - N/A		
AP - Unsougherd - SMC 2D S01081 0 NA	AP - Vouchered - NMC AP - Contracts - NMC	232 2031021														0 - N/A N/A 0 - N/A N/A	:	1	- N/A	1 1	:
AF - Frequisit and - NSA		232 2031031													-	0 - N/A N/A			- N/A	1 1	
	Ar - Proght Lub - NMC	242 2031036		-			-							-	-	u - N/A N/A			- N/A		

The content			Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	1334 1 7-1-1	e? Include Amt Metho	d Elec Juris Met	hod Elec Amt	MN	ND SD	Gas Juris Metho		
The content of the	AP - Tax Liab - NMC	232 2031041		-	-			-	-	-		-			-	15 Mo Average Incina	0 - N/A	N/A	nou ERCAIII	MAN .	. 30	- N/A	Gas Ame	NIA ND
Column C	AP - Spec Charges - NMC AP - ES Vouches Possible	232 2031046	- :	-															1	1	1			1 1
The column	AP - Joint Ventures		-														0 - N/A	N/A				- N/A		
Column C	AP - Salaries and Wages		(1,571,884)	(1,571,884)			(1,650,375)							(346,816)			0 - N/A					- N/A		
The column The	AP - Payroll Bonus	232 2241006			(730)		1.143	(730)	1201		1.770	(730)		5.203		-	0 - N/A	N/A				- N/A		
Column C	AP - Net Payrolls	232 2241016	1,906	1,493	5.886	9,498	6,506	10.167	12.759		17,599	20.348	23,154	24.877	692	11,761	0 - N/A	N/A				- N/A		
Section	AP - Wage Assignments	232 2241021	(2,659)	(28.315)	(27.260)	(1.966)	(6,620)	(2.392)	(1.046)	(24.194)	(1.612)	182	661	726	(26.257)	(9,289)					-			
Column C	AP - Severance - Customer Care	232 2242006	(90,954)	(90.954)	(90.954)			(90.954)	(90.954)		(90.954)	(90.954)		(90.954)	(90.954)		0 - N/A	N/A				- N/A		
The control of the	AP - Cash Retention AP - Non Union Inventive Plan	232 2243001	249.363	(18 150 771)	(17.872.478)		55,303	(3.256.845)			(130,310)	(185,376)			(15.937.194)									
The content	AP - EM Non-Union Incentive Plan	232 2243011		-				-									0 - N/A	N/A				- N/A		
The control of the	Xcelebrate Recognition Program		(2.463,996)	(3,673,392)	(1.257,448)	(273,490)		(271,673)	(273,600)	(2.227.994)		(277,585)	(2.713.961)	(2.793.256)	(2,793,881)	(282,071)	0 - N/A	N/A				- N/A		
Column C	AP - Vacation Liability	232 2244001	(22,025,382)		(23,618,762)	(24.208.031)	(25.323.853)		(25,408,980)		(25,102,026)		(25.516.006)	(25.290,036)	(23,939,502)									
The color The	AP - 401K - Co Match	232 2244006	(9,834,294)		(1,834,958)	(2,672,509)	(3,545,159)		(5,170,783)		(6,882,109)	(7,721,751)	(8,546,314)	(9,426,320)	(10,304,024)	(6,700,442)	0 - N/A 0 - N/A	N/A		- 1		- N/A		1 1
Column C	AP - Employer Ret Contributions Reclass	232 2244021 Reclass	(992,591)	(97,637)	(88,358)	(176,467)	(264,576)	(352,685)	(528,654)	(616,763)	(704,872)	(792,981)	(881,090)	(961,830)	(1,041,996)	(576,961)	0 - N/A 0 - N/A	N/A N/A	1	1	1	- N/A - N/A	1	1 1
Column C		FF1 Balance	(426,155,381)	(372,043,184)	(363,743,531)	(334,403,370)	(332,478,141)	(399,059,554)	(496,930,768)	(590,735,647)	(764,874,744)	(839,903,432)	(704,925,863)	(655,293,014)	(460,243,854)		(1,491,816)		(1,187,704)	(1,036,448) (73,772) (77.		(304,113)	(34,326)
Column C	FERC 253	FERC Acet SAP Acet	-							-														
Column C			(207,239,601)				(221,176,911)					(221,249,799) (23,633,531)										- N/A - N/A		
March 1	Accumulated Depr - Pre-Funded AFUDC GAA	253 1311006	49.857.245	50.310.275	50.763.426	51.216.595	51,691,744	52.188.941	52.686.137	53,183,529	53,680,722	54,178,418	54.672.619	55,170,334	55,659,833	52,712,294		N/A				- N/A		
The color of the	Deferred Credit - Misc	253 2245001							(373,387)	(0)	(0)	(0)	(0)	(0)	(0)		0 - N/A	N/A				- N/A		
Column C	Customer Prepayments - Capital CIAC	253 2246016	(22,440)	(90,000)	0	0	0	0	0	0	0	(90.000)	(90,000)	(90,000)	(90,000)	(36,341)								
March Marc	RDF Rider ST	253 2246032	(36.088.835)	(51.521.146)	(51,349,693)		(51,021,756)	(37,095,030)		(38.444.788)	(38,229,254)	(35.896.756)		(35.383.649)	(15.825.885)		0 - N/A	N/A				- N/A		
Control Cont		253 2250001 253 2250006	(378,130)		(378.130)			(380.080)		(980,080)	(920.080)	(860.080)		(740,080)	(680,080)									
Section of Section (1986) The Control of Section (1986) The	RL Prefunded AFUDC		(3,289,504)	(3,284,595)		(3,274,779)		(3,264,963)	(3,260,054)		(3,250,238)	(3,245,330)	(3,239,926)	(3,164,635)	(3,230,605)	(3.254.564)	0 - N/A	N/A			-	- N/A		
Column C	Deferred Comp - Liabilities	253 2421021 253 2421026	(11,936,689)			(11,835,437)	(11,783,975)	(12,379,617)	(12,316,905)	(8,940,630)	(8,677,958)	(9,274,043)	(9,317,940)	(9,359,856)	(12,243,721)	(13.669.359)	0 - N/A 0 - N/A	N/A N/A				- N/A		
The control of the	Deferred Comp - Wealth Op		(5,220,675)	(5,185,034)		(5,139,232)	(5,082,886)	(5,042,557)	(5,021,067)			(4,934,513)	(4,895,558)	(4,856,603)		(5,026,870)	0 - N/A	N/A				- N/A		
The color of the state of the	Executive PSP Long-Term		(1,672,175)	(583,327)		(1,207,373)	(1,341,676)					(2,351,607)	(2,506,487)	(2,661,367)	(2,740,316)		0 - N/A	N/A				- N/A		
Column C	Renewable Resource Fund Obligation	253 2441001	(1.640.220)	(1.640.220)	(1.640.220)	(1.640.220)	(1.640.220)	(1.640.220)	(1.640.270)	(1.640.220)	(1.640.220)	0	0	0	0	(1.125.606)	0 - N/A	N/A N/A						
Column C	Nuclear Waste Strategic Coalition Fund	253 2441007	(71,669)	(71,669)	(64,077)	(58,827)	(62,581)	(77,681)	(79,931)	(80,281)	(77,031)	(73,381)	(68,131)	(72,881)	(69,131)	(71,329)	0 - N/A	N/A				- N/A		
Column C	Lone-Term Lease Obligation		-	-				-		(0)	(0)	(0)	(0)	(0)	(0)	(0)	0 - N/A					- N/A		
The part of the first of the part of the	Critret Extingsh LT		(54,250,001)	(\$4,250,001)	(54,250,001)	(54,250,001)	(54,250,001)	(\$4,250,001)	(36,166,668)	(36,166,668)	(36,166,668)	(36,166,668)	(36,166,668)	(36,166,668)	(36,166,668)	(44,512,821)	0 - N/A				-			
Company Comp	Residual Value Deficit Liab	253 2441036	(3,081,023)	(3,089,471)	(3,097,918)			(3,132,761)				(3,204,551)	(3,222,498)	(3,240,446)	(3,258,393)	(3,158,016)	0 - N/A	N/A				- N/A		
1	Deferred Revenue - ITC Grant	253 2441041	(1.457,672)	(1.443.210)	(1.428.748)	(1.414.286)	(1.399.823)	(1.385.361)	(1.370.899)	(1.356.437)	(1.341.974)	(1.327.512)	(1.313.050)	(1.298.588)	(1.284.125)	(1,370,899)	0 - N/A	N/A N/A			-	- N/A N/A		
Column C	Settlements	253 2441056	(82,702)	(82.702)	(82,702)	(82,702)	(82,702)	(82,702)	(82,702)	(82,702)	(82.702)	(82,702)	0	0	0	(63,617)	0 - N/A	N/A				- N/A		
March Color March Marc	Other Deferred Liabilities	253 2441076 253 2441091	-		-		-		(50,000)	(398,781)	(528.873)	(\$44,652)	(507,156)	(455,897)	(1,502,606)	(306.767)	0 - N/A		-	-	1		-	
Name to Tay Page 5 (1986) Name to Tay Page 5 (1	Deferred Credit - JOA and RB Share on M	253 2441096	(0)	(0)	(613.782)	(438,528)	(0)	(561,791)	(741.109)	(843,998)	(0)	(0)	(0)	(0)	(0)	(246,093)	0 - N/A	N/A			-	N/A		
Name 1	Noncurrent Income Tax Payable - Federal	253 2441131	(1.316.66/)	(1.291.667)	(1.266.667)	(1.241.667)	(1.216.667)	(1.191.667)								(1.246.680)	0 - N/A	N/A				- N/A		
Name Color Proceedings Color	Noncurrent Income Tax Payable - State		(6.290)	(6.290)	(6.290)	(6.290)	(6,290)	(6.290)	(6.290)	(6.290)	(6.290)	(6.290)	(6.290)	(6.290)	(345,926)			N/A						
Name of the Prince Name of	Noncurrent Inc Tx Pay-UnrecogTxBenefit-	253 2441191		(1.365,375)	(1.365.375)	(L480.857)	(1.480.857)	(1,480,857)							(1,291,517)	(1,394,156)	0 - N/A	N/A				- N/A		
The color of the	Noncurrent Interest Payable - Income Ta		(48,560)	(48.560)	(48.560)	(66,445)	(66,445)	(66,445)	(17,013)	(17,013)	(17,013)	(280.433)	(280,433)	(280.433)			0 - N/A	N/A	-	-	1	- N/A	-	1 1
Part	Noncurrent Tax Pavable - Minnesota R&E	253 2441221	(2016.622)			(5.030.351)	(2.705.576)	42.720.012		0.000.000				(2.200.215)	-	-	0 - N/A	N/A			-	- N/A		
Fig. 28.	Deferred Rent - Non Current	253 2445001	(8,589,495)	(8,526,337)	(8,463,179)	(8,400,021)	(8,336,863)	(8,273,705)	(8,210,547)	(8,147,389)	(8,084,231)	(8,021,073)	(7,957,915)	(7,894,757)	(7,831,599)	(8,210,547)	0 - N/A	N/A				- N/A		
The color of the	Reclass		(335,156,217)	(353,759,587)	(355,569,224)	(358,448,035)	(356,783,912)	(344,462,374)	(332,631,518)	(326,462,332)	(324,375,946)	(330,210,081)	(332,383,766)	(334,478,209)	(318,879,456)	(338,738,512)	0N/A	N/A			-	N/A		
Fig. 100	EED/ 264	DEDC Assa SARAssa	0	0	0	0	0	0	0	0	0	0	0	0	0	· · · · · · · · · · · · · · · · · · ·						_		
R. Decoration T.	Reg Asset ARO LT	254 1401006	(504.745.618)	(504,745,618)	(504.745.618)	(263.987.892)	(263,987,892)	(263,987,892)	(447.711.667)	(447.711.667)	(447.711.667)	(546.501.772)	(\$46.501,772)	(546.501.772)	(\$46,501,772)	(448,872,509)	0 - N/A	N/A				N/A		
Fig. 1.5	RI Derivatives ST	254 2072001 254 2073001	(3,730,035)								(13,713,785)					(6,738,991)		N/A N/A				- N/A - N/A		
H. Lee Noor Propose ST 2-10 200000 C1520000 C1520000 C1520000 C1520000 C1520000 C1520000 C1520000 C1520000 C152000 C1520000 C15200000 C1520000 C1520000 C1520000 C1520000 C1520000 C15	RL Deferred Electric Fuel ST	254 2075006	(14867.001)					(31,486,806)			(3.014.180)					(13,178,710)	0 - N/A	N/A				- N/A		
B. No. Tacker T	RL Low Income Program ST	254 2078001	(5.204.956)	(5.528.040)	(5.813.023)	(5.856.113)	(6.230.961)	(6.526.830)	(6.801.744)	(6.813.941)	(6,796,569)	(6.853.236)	(6.821,078)	(7.687.041)	(8,259,336)	(6,553,298)	0 - N/A	N/A				- N/A		
B. 150 Febr 15	RL Margin Sharing ST	254 2079001	(9.299.816)	(3.807.166)			(4.469,925)			(3.920.701)	(3,714,086)	(4.017.077)	(4.636.987)	(4.914.358)	(5,245,004)									
R. Company C	RL RDF Rider ST	254 2080006	11.001.0101	-			120100000										0 - N/A	N/A				- N/A		
R. Des for Sale Set Sec	RL GUIC Rider ST		(26,020,911)	(28.643.813)	(27.611.855)	-	(34.853,145)	(33,907,224)	(31.400.990)	(20.246.969)	(17,537,505)	-	(29.368.817)	(15.940.292)	(39,181,489)		0 - N/A	N/A			-	- N/A	-	
R. Son Files Side Str. 251 20001 0	RL Infrastructure Tracker ST		(2,205,817)											(2,072,692)										
E. Sander Control Co	RL Row Enr Sd Rdr ST	254 2080041	(3,283,874)	(4,429,380)	(3,828,380)	(1,525,885)	(2,043,786)	(1,502,788)	(2,030,694)	(2,556,386)	(2,937,785)	(3,099,905)	(3,609,600)	(4,155,752)	(4,508,939)	(2,151,655)	0 - N/A	N/A				- N/A		
B. O. Def Tric Cont and Mark 241 200005 6880555 C 200005	RL State Energy Policy Rider ST RL Transmission Cost Recovery Rider ST	254 2080051				(\$90,079)			(537,252)					(348,848)	(335,068)									
B. Service Quality ST	RL Oth Def Tax Cred and Int	254 2080061	(6,800,525)	(7,608,569)	(7,765,020)	(8,295,119)		(9,115,970)	(9,543,408)	(10,007,288)	(10,567,565)	(8,451,083)	(5,343,085)	(5,575,502)	(6,046,997)	(7,998,168)	0 - N/A	N/A				- N/A		
BLD Conference	RL Norplant ADIT Rate Change DTA ST RL Service Quality ST		(7,557,081)	(7,557,081)			(7,557,081)	(7,557,081)	(7,557,081) (243,000)	(7,557,081)				(7,545,734)		(7,552,717)	0 - N/A 0 - N/A	N/A N/A	1	1	1	- N/A - N/A	1	1 1
B. From Rows T	RL DOE Settlement ST - Ordered	254 2082001	(22,988,539)	(23,032,570)	(23,071,197)		(23,064,850)		(17,611,744)	(10,237)				(10,476)		(12,735,063)	0 - N/A	N/A				- N/A		
R. Defend Ta Collected Face - Fe 254 2110001 (1731) 5375001 (173	RL Formula Rates ST		(14,088,556)	(12,892,053)	(11,695,550)	(11,655,475)	(9,416,555)	(8,220,052)	(10,022,235)	(5,909,963)	(4,713,460)	(7,998,475)	(2,372,277)	(1,175,774)	(6,708,305)	(8,220,672)	0 - N/A 0 - N/A	N/A N/A				- N/A		
B. Deform To Colleged Bases - Section 1512 15	Retail Refund	254 2084001	0	(1.23) 553 501)	(1.23) 663 600	(1.217.222.43.6	(1.217.222.43.6	(1.212.222.62.6	(1.202.002.220	(1.202.002.22()	(1.202.004.240)	(1.107.231.001)	(1.107.23) (001)	(1.107.221.001)	0.173.101.21.0	0 (1.20/.000./20)	0 - N/A					- N/A		
R. North AGF LT 154 2110209 (6615-00) (6615-00) (4616-	RI Deferred Tax Collected In Rates - St	254 2332006	(121,222,459)							(118.450.724)	(128,136,024)	(125,473,273)	(125,473,273)		(124.118.923)	(122,211,797)	0 - N/A	N/A				- N/A		
R. Devision Company	RL Deferred Tax Collected In Rates - St Contra RL NonPlat ADIT LT		(36,156 308)	(35,491 521)	(34,992,580)	(34.746 283)	(34,786.035)	(34,433,282)	(33.365,223)	(32,091,724)	(30.844.462)	(30,006,691)	(29.589.912)	(29.118.497)	(28.556.287)	(32.629.139)	0 - N/A 0 - N/A	N/A N/A	-		:	- N/A - N/A	-	1 1
Bit Columnit - Februal 244 215000 classics	RL Derivatives	254 2334001		-		-		-	-								0 - N/A	N/A				- N/A		
B. NOT Revert IT 244 21001 0418700 0418700 04181700	RL ITC Deferrals - Federal		(5.618.830)		(5.548.060)												0 - N/A 0 - N/A	N/A N/A				- N/A		
El. Inc become Program El. Nue Decome \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$154, \$150000; \$1500000; \$150000; \$150000; \$150000; \$150000; \$150000; \$150000; \$1500000; \$150000; \$150000; \$150000; \$150000; \$150000; \$150000; \$1500000; \$150000; \$150000; \$150000; \$150000; \$150000; \$150000; \$15000000; \$15000000; \$15000000; \$15000000; \$15000000000000000; \$15000000000000000000000000000000000000	RL ITC Deferrals - State	254 2339006		(2.629.203)	(2.612.541)	(2.595.878)	(2.579.216)	(2.562.553)	(2.545.891)	(2.529.228)	(2,470,655)	(2.454.270)	(2.437.886)		(2.405.117)	(2.529.985)	0 - N/A	N/A			-	- N/A		
Rog Default	RL Low Income Program	254 2340001	(9.812.992)	(9.812.992)	(9.812.992)	(8.541.928)	(8.541.928)	(8.541.928)	(9.063,179)	(9.063,179)	(9,06.5.179)	(11.019.550)	(11.019.550)	(11,019,550)	(10.6/1.831)	(1,137)	0 - N/A	N/A				- N/A		
El. Malf/10 Settlement 244 3.55056 15.5506 15.		254 2341001		-	(222.224)	/2.950 407	(3.930.051)	(5.062.255)	(\$22,010)	(600,021)	(606.004)		(1.094.270)	(1.192.662)		(1.241.622								
R. One by Lab IT 52 12 124007 1 254 124007 1	RL NAHLCO Settlement	254 2342036	(816,174)	(814.864)							(810.092)	(809.291)			(807,352)		0 - N/A	N/A				- N/A		
R. Nader Are Chapter Per-ABO 254 254 22400 (2718/0520) (175.584.89) (170.000.05) (1	RL Transmission Cost Recovery Rider RL Other Res Liab LT	254 2342071 254 2342076		(15.884 341)	(10.271.517)	(18.630.750)	(2.759 107)	(8.121.783)	(6.187,917)	(6.116.630)	(13,378.362)	(11.251,288)	(11.401.668)	(7.908.056)	(2.784.018)	(8.822.726)								
Reclass 154 Balas (343.05) 5.331 5.3	RL Nuclear Acc Deprec Pre-ARO	254 2344006		(1,715,358,169)	(1,730,708,025)	(1,749,921,099)	(1,751,618,745)	(1,747,764,843)	(1,747,727,919)	(1,749,425,565)	(1,739,333,666)	(1,737,155,716)	(1,738,853,362)	(1,749,398,469)	(1,765,722,093)	(1,741,280,630)	0 - N/A	N/A				- N/A		
FFI Balance 0.772735275 0.702577.881) 0.702577.881) 0.5702577.985 0.5502	RL a ransmussion Formula Rates Reclass	254 Reclass		(5,676,748)	(5,6/6,748)	(4,872,103)	(5,914,519)	(5,786,993)	(3,369,140)	(6,298,721)	(6,298,721)	(3,064,305)	(8,215,398)	(8,215,398)	(1,757,198)	(295,356)	0 - N/A 0 - N/A							<u> </u>
		FF1 Balance	(3,772,735,275)	(3,782,567,881)	(3,798,472,358)	(3,572,537,985)	(3,580,907,899)	(3,601,715,252)	(3,732,055,270)	(3,699,500,117)	(3,700,310,662)	(3,767,366,798)	(3,766,329,749)	(3,754,733,512)	(3,783,499,950)	(3,716,364,055)	<u>_</u>				-	<u> </u>		

Xcel Energy 2022 Budget

Method	Electric	Gas	Check
3 Factor	93.5946%	6.4054%	100.00%
Customer Bills	79.6146%	20.3854%	100.00%
Labor	91.7635%	8.2365%	100.00%
PTDG	92.1600%	7.8400%	100.00%
N/A	0.00%	0.00%	Logic
Electric	100.00%	0.00%	Logic
Gas	0.00%	100.00%	Logic

Northern States Power (MN) 2022 Budget Allocations

	MN	ND	SD		Total
ECustomerMN/ND	3.5621%	96.4379%			100.0000%
ECustomerMN/SD	7.5298%		92.4702%		100.0000%
ECustomerMN/SD/ND	87.2649%	6.2113%	6.5238%	0.0000%	100.0000%
ECustomerND/SD	5.6363%	46.0238%	48.3399%		100.0000%
EDemandProd	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
EDemandTran	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
EBadDebt	88.2900%	5.7200%	5.9900%	0.0000%	100.0000%
EDirectMN	100.0000%				100.0000%
EDirectND		100.0000%			100.0000%
EDirectSD			100.0000%		100.0000%
EEnergy	86.4586%	6.7281%	6.8133%	0.0000%	100.0000%
ETwoFactorAlloc	87.0750%	6.1963%	6.7287%	0.0000%	100.0000%
ELabor	86.8700%	6.3758%	6.7542%	0.0000%	100.0000%
N/A					0.0000%
E Open Line					0.0000%
E Open Line					0.0000%
GCommodityStudy	85.4601%	14.5399%			100.0000%
GCustomerMN/ND	22.1301%	77.8699%			100.0000%
GCustomerMN/SD	0.0000%	0.0000%	0.0000%		0.0000%
GCustomerMN/SD/ND	88.7128%	11.2872%	0.0000%		100.0000%
GCustomerSD/ND	0.0000%	0.0000%	0.0000%		0.0000%
GDemandStudy	87.5345%	12.4655%			100.0000%
GDesignDayDemand	87.3423%	12.6577%			100.0000%
GDirectMN	100.0000%				100.0000%
GDirectND		100.0000%			100.0000%
GDirectSD			100.0000%		100.0000%
GLimitedFirm/Standby	94.5086%	5.4914%			100.0000%
GLoadDispatch	88.2614%	11.7386%			100.0000%
GPGATrueUpStudy	173.0400%	-73.0400%			100.0000%
GLabor	84.9595%	15.0405%			100.0000%
GBad Debt	88.1000%	11.9000%			100.0000%

Line No.	Record Type Validation	Dog 2024	Doc 2022
1	Composite Income Tax Rate	Dec - 2021	Dec - 2022
2	State Tax Rate	4.31%	4.31%
3	Federal Statuatory Tax Rate	21.00%	21.00%
4	Federal Effective Tax Rate	20.09%	<u>20.09%</u>
5	Composite Tax Rate	24.40%	24.40%
6	Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
7			
8	Weighted Cost of Capital		
9	Active Rates and Ratios Version	Proposed	Proposed
10	Cost of Short Term Debt	1.31%	1.09%
11	Cost of Long Term Debt	4.13%	4.10%
12	Cost of Common Equity	10.50%	10.50%
13	Ratio of Short Term Debt	0.26%	0.43%
14 15	Ratio of Long Term Debt	47.22%	47.03%
15 16	Ratio of Common Equity Weighted Cost of STD	52.52%	52.54%
16 17	Weighted Cost of STD Weighted Cost of LTD	1.95%	1.93%
17 18	Weighted Cost of Debt	1.95% 1.95%	1.93% 1.93%
18 19	Weighted Cost of Equity	1.95% <u>5.51%</u>	1.93% <u>5.52%</u>
20	Required Rate of Return	<u>5.51%</u> 7.46%	<u>5.52%</u> 7.45%
20	4	7. 1 0/0	7.43/0
22	Rate Base		
23	Plant Investment		
24	<u>Depreciation Reserve</u>		
25	Net Utility Plant	-	-
26	CWIP		
27			
28	Accumulated Deferred Taxes		
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	<u>-</u>	<u>-</u>
31	Total Accum Deferred Taxes		
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits	446.00=	***
39 40	Prepaids and Other Regulatory Amortizations	416,837	416,837
40 41	Regulatory Amortizations Total Other Rate Base Items	416.027	446.027
41 42	Total Other Nate base Itellis	416,837	416,837
42	Total Rate Base	416,837	416,837
43 44		+10,03/	410,05/
44	Operating Revenues		
46	Retail		
47	Interdepartmental		
48	Other Operating Rev - Non-Retail		
49	Total Operating Revenues	-	-
50			
51	<u>Expenses</u>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	Purchased Energy - Windsource	<u>0</u>	<u>0</u>
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
	Production - Purchased Demand	<u>0</u>	<u>0</u>
63		<u>u</u>	<u>u</u>
63 64 65	Production Total Regional Markets	<u>u</u>	<u>u</u>

66	Transmission IA		
66 67	Transmission IA Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	Administrative & General	<u>0</u>	<u>0</u>
73	Total Operating Expenses	_	=
74			
75	Depreciation		
76	Amortization		
77			
78	Taxes:		
79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85 86	Deferred Income Tax & ITC		
86 97	Payroll & Other Taxes Total Taxes Other Than Income		
87 88	Total Taxes Other Than Income		
89	Income Before Taxes		
90	Total Operating Revenues		
91	less: Total Operating Expenses		
92	Book Depreciation		
93	Amortization		
94	Taxes Other than Income	_	_
95	Total Before Tax Book Income		
96			
97	Tax Additions		
98	Book Depreciation		
99	Deferred Income Taxes and ITC		
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	Other Book Additions	-	-
104	Total Tax Additions		
105 106	Tax Doductions		
107	<u>Tax Deductions</u> Total Rate Base	416,837	416,837
108	Weighted Cost of Debt	1.95%	1.93%
109	Debt Interest Expense	8,128	8,045
110	Nuclear Outage Accounting	5,	2,5 .5
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>
114	Total Tax Deductions	8,128	8,045
115			
116	State Taxes		
117	State Taxable Income	(8,128)	(8,045)
118	State Income Tax Rate	4.31%	4.31%
119	State Taxes before Credits	(350)	(347)
120	Less State Tax Credits applied	(250)	(2.47)
121 122	Total State Income Taxes	(350)	(347)
123	Federal Taxes		
123	Federal Sec 199 Production Deduction		
125	Federal Taxable Income	(7,778)	(7,698)
126	Federal Income Tax Rate	21.00%	21.00%
127	Federal Tax before Credits	(1,633)	(1,617)
128	Less Federal Tax Credits	· · · · · · · · · · · · · · · · · · ·	-
129	Total Federal Income Taxes	(1,633)	(1,617)
130			
131	Total Taxes		
132	Total Taxes Other than Income		

133	Total Federal and State Income Taxes	(1,984)	(1,963)
134	Total Taxes	(1,984)	(1,963)
135			
136	Total Operating Revenues		
137	Total Expenses	(1,984)	(1,963)
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	Net Income	1,984	1,963
143			
144	Rate of Return (ROR)		
145	Total Operating Income	1,984	1,963
146	<u>Total Rate Base</u>	<u>416,837</u>	416,837
147	ROR (Operating Income / Rate Base)	0.48%	0.47%
148			
149	Return on Equity (ROE)		
150	Net Operating Income	1,984	1,963
151	Debt Interest (Rate Base * Weighted Cost of Debt)	(8,128)	(8,045)
152	Earnings Available for Common	(6,145)	(6,082)
153	Equity Rate Base (Rate Base * Equity Ratio)	<u>218,923</u>	219,006
154	ROE (earnings for Common / Equity)	(2.81%)	(2.78%)
155			
156	Revenue Deficiency		
157	Required Operating Income (Rate Base * Required Return)	31,096	31,054
158	Net Operating Income	1,984	1,963
159	Operating Income Deficiency	29,112	29,091
160			
161	Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
162	Revenue Deficiency (Income Deficiency * Conversion Factor)	38,511	38,483
163			
164	Total Revenue Requirements		
165	Total Retail Revenues		
166	Revenue Deficiency	<u>38,511</u>	38,483
167	Total Revenue Requirements	38,511	38,483
168	•	•	,

Line	Summary Cash Working Capital	1	Lead/Lag	Tot	al	ND	Gas	Otl	ther	
No.	Summary Cash Working Capital		Days	Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days	
1	Fuel Expenses									
2	Coal and Rail Transport		-							
3	Gas for Generation		39.09	117,996	4,612,471	15,358	600,354	102,638	4,012,117	
4	Oil		-							
5	Nuclear and EOL		-							
6	Nuclear Disposal		-							
7	Subtotal Fuel Expenses			117,996	4,612,471	15,358	600,354	102,638	4,012,117	
8										
9	Purchased Power									
10	Purchases		-							
11	Interchange		-							
12	SubTotal Purchased Power									
13										
14	Labor and Related									
15	Regular Payroll		11.89	34,033	404,657	3,356	39,904	30,677	364,753	
16	Incentive		246.18	275	67,761	31	7,648	244	60,113	
17	Pension and Benefits		37.25	7,491	279,050	688	25,646	6,803	253,405	
18	SubTotal Labor and Related			41,800	751,468	4,076	73,198	37,724	678,270	
19										
20	All Other Operating Expenses		22.74	250,575	5,698,065	34,959	794,959	215,616	4,903,106	
21	Property taxes		357.82	21,671	7,754,246	1,284	459,336	20,387	7,294,910	
22	Employer's Payroll Taxes		31.64	2,866	90,672	271	8,580	2,595	82,092	
23	Gross Earnings Tax		38.90	10,074	391,874	1,214	47,220	8,860	344,653	
24	Federal Income Tax		37.00	5,997	221,876	232	8,569	5,765	213,307	
25	State Income Tax		37.00	1,286	47,588	50	1,838	1,237	45,750	
26	State Sales Tax Customer Billings	_	-	21,808	994,668			21,808	994,668	
27	Total Expenses	_ A		474,072	20,562,928	57,443	1,994,055	416,629	18,568,873	
28	Net Annual Expense				56,337		5,463		50,874	
29										
30	Revenues									
31	Retail Revenue		40.30	546,372	22,018,809	65,612	2,644,173	480,760	19,374,636	
32	Late Payment		-	1,381		143		1,238		
33	Interdepartmental		-							
34	Misc Services		40.30	539	21,737	117	4,735	422	17,003	
35	CIP Incentive		-							
36	Rentals		(50.12)	2,888	(144,724)	208	(10,442)	2,679	(134,281)	
37	Interchange		-							
38	Sales for Resale		-							
39	Retail Rev Lag Days		40.30	1,636	65,933	68	2,740	1,633	65,812	
40	MISO		-							
41	Wholesale Lag Days	_	-							
42	Total Revenues	B		552,817	21,961,756	66,150	2,641,205	486,732	19,323,169	
46	Net Annual Amount			40	60,169	40	7,236	40	52,940	
47	Expense/Revenue Factor	C = A/B					86.8%			
48	Allocated Revenue Amount	D = B * C					6,284			
49	Net Cash Working Capital	E = D - A					820			

Line	Comments Cook Moulting Co. 1111	Lead/Lag	Tot	Total		Gas	Other		
No.	Summary Cash Working Capital	Days	Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days	
1	<u>Fuel Expenses</u>								
2	Coal and Rail Transport	-							
3	Gas for Generation	39.09	114,329	4,469,103	14,442	564,555	99,886	3,904,548	
4	Oil	-							
5	Nuclear and EOL	-							
6	Nuclear Disposal	-							
7	Subtotal Fuel Expenses		114,329	4,469,103	14,442	564,555	99,886	3,904,548	
8									
9	Purchased Power								
10	Purchases	-							
11	Interchange	-							
12	SubTotal Purchased Power								
13									
14	Labor and Related								
15	Regular Payroll	11.89	35,651	423,886	3,409	40,535	32,241	383,351	
16	Incentive	246.18	331	81,560	37	9,206	294	72,354	
17	Pension and Benefits	37.25	7,247	269,936	647	24,088	6,600	245,848	
18	SubTotal Labor and Related		43,229	775,382	4,093	73,829	39,135	701,554	
19									
20	All Other Operating Expenses	22.74	267,557	6,084,253	37,080	843,201	230,477	5,241,052	
21	Property taxes	357.82	23,188	8,296,987	1,587	568,019	21,600	7,728,969	
22	Employer's Payroll Taxes	31.64	2,937	92,927	263	8,316	2,674	84,611	
23	Gross Earnings Tax	38.90	10,074	391,874	1,214	47,220	8,860	344,653	
24	Federal Income Tax	37.00	4,789	177,192	(386)	(14,286)	5,175	191,478	
25	State Income Tax	37.00	1,027	38,005	(83)	(3,064)	1,110	41,069	
26	State Sales Tax Customer Billings	-	21,808	994,668			21,808	994,668	
27	Total Expenses	– A	488,937	21,320,390	58,211	2,087,790	430,726	19,232,600	
28	Net Annual Expense			58,412		5,720		52,692	
29									
30	Revenues								
31	Retail Revenue	40.30	567,419	22,867,002	67,303	2,712,298	500,117	20,154,703	
32	Late Payment	-	1,499		155		1,344		
33	Interdepartmental	-							
34	Misc Services	40.30	552	22,250	118	4,766	434	17,484	
35	CIP Incentive	-							
36	Rentals	(50.12)	2,905	(145,588)	211	(10,552)	2,694	(135,036)	
37	Interchange	-							
38	Sales for Resale	-							
39	Retail Rev Lag Days	40.30	859	34,621	66	2,660	856	34,500	
40	MISO	-							
41	Wholesale Lag Days	-							
42	Total Revenues	_ B	573,234	22,778,284	67,853	2,709,173	505,445	20,071,650	
46	Net Annual Amount		39.74	62,406	39.93	7,422	39.71	54,991	
47	Expense/Revenue Factor	C = A/B				85.79%			
48	Allocated Revenue Amount	D = B * C				<u>6,368</u>			
49	Net Cash Working Capital	E = D - A				648			

Gas Revenues

Gas Revenues						YTD-Dec - 2021	YTD-Dec- 2022
Financial Category	Natural Account	Record Type	Account	Detailed Driver	Recovery Method	NSPM ND Gas Retail	NSPM ND Gas Retail
RevR-Revenue Retail RevR-Revenue Retail	0-Empty 0-Empty	NSPM-Weather Normalization NSPM-Weather Normalization	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates Subtotal NSPM-Weather Normalization	•	
	· ·						
RevR-Revenue Retail RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas 4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue	11,312,954 11,312,954	
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue CCRC CIP	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue CCRC CIP	48000-Gas Sales at Present Rates	Retail Revenue	Rider Recovery - CIP		
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue CCRC CIP			Subtotal NSPM-Gas Revenue CCRC CIP		
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		11,489,515
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		11,489,515
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350004:Retail Billed Res Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	14,323,267	15,307,684
RevR-Revenue Retail	4350004:Retail Billed Res Fuel Gas	NSPM-Gas Revenue Fuel	40000-das sales at Fresent Nates	ruer clause necovery	Subtotal NSPM-Gas Revenue Fuel	14,323,267	15,307,684
Poul Pougous Potail	43E0004: Botail Billed Bos Evel Cos	NICOMA NING Dinalina Refund	49000 Cas Salas at Present Pates	Fuel Clause Resovery	Fuel Clause		
RevR-Revenue Retail RevR-Revenue Retail	4350004:Retail Billed Res Fuel Gas 4350004:Retail Billed Res Fuel Gas	NSPM-NNG Pipeline Refund NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider CIP	48000-Gas Sales at Present Rates	Retail Revenue	Rider Recovery - CIP		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider CIP	40000 Gas sales at Treselle Nates	Netali Neveride	Subtotal NSPM-Gas Revenue Rider CIP		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC	48000-Gas Sales at Present Rates	Retail Revenue	MN SEP Rider		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC	48000G -Gas Sales at Present Rates GUIC		Base Rates		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC	48000M-Gas Sales At Present Misc Rider	A Retail Revenue	Base Rates		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC			Subtotal NSPM-Gas Revenue Rider RC		
RevR-Revenue Retail	4350051:Retail SM Billed Serv Facility Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	3,223,154	
RevR-Revenue Retail	4350051:Retail SM Billed Serv Facility Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	3,223,154	
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	6,176,353	9,505,038
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	6,176,353	9,505,038
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350053:Retail SM Billed Demand Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350053:Retail SM Billed Demand Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	22,297,866	22,057,904
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	22,297,866	22,057,904
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350151:Retail Demand Commercial Billed Serv		48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350151:Retail Demand Commercial Billed Serv	F NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Com		48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Com	n NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Com	n NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Com	n NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350153:Retail Demand Commercial Billed Dem	a NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350153:Retail Demand Commercial Billed Dem	a NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel	C NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel	C NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel	C NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel	·		•	Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350201:Retail Interruptible Billed Serv Facility	G NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	132,318	
RevR-Revenue Retail	4350201:Retail Interruptible Billed Serv Facility				Subtotal NSPM-Gas Revenue	132,318	
RevR-Revenue Retail	4350202:Retail Interruptible Billed Commodity (G. NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	1,401,249	1,513,723
nevenue netali			.5555 535 54165 de l'Ieselle Nates		_ 300	1,701,243	1,313,723

Gas Revenues

Gas Revenues						
RevR-Revenue Retail	4350202:Retail Interruptible Billed Commodity G NSPM-Gas Revenue	•	•	Subtotal NSPM-Gas Revenue	1,401,249	1,513,723
Poul Pougous Potail	4250204 Potail Interruptible Billed Fuel Cos NSDM Cos Boyonya Fuel	49000 Cas Salas at Drasant Dates	Fuel Clause Recovery	Fuel Clause	6 630 010	6 560 041
RevR-Revenue Retail RevR-Revenue Retail	4350204:Retail Interruptible Billed Fuel Gas NSPM-Gas Revenue Fuel 4350204:Retail Interruptible Billed Fuel Gas NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause Subtotal NSPM-Gas Revenue Fuel	6,629,010 6,629,010	6,568,841 6,568,841
nem nevenue neum	100.11. 000.11.00.100.100.100.100.100.10				0,020,020	0,000,012
RevR-Revenue Retail	4350251:Retail Interdepartmental Billed Serv Fac NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350251:Retail Interdepartmental Billed Serv Fac NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
David Davidson Date!	4250252 Patrill Introduce the ortal Pills of Courses NISPM Co. Parrows	40000 Car Callagat Burnant Batan	Date!! Dave no	Para Patra		
RevR-Revenue Retail RevR-Revenue Retail	4350252:Retail Interdepartmental Billed Commo NSPM-Gas Revenue 4350252:Retail Interdepartmental Billed Commo NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue		
Nevn-Nevende Netali	4550252. Retail interdepartmental billed Common N5FWI-Gas Revenue			Subtotal NSF W-Gas Revenue		
RevR-Revenue Retail	4350253:Retail Interdepartmental Billed Demand NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350253:Retail Interdepartmental Billed Demand NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail RevR-Revenue Retail	4350254:Retail Interdepartmental Billed Fuel Gas NSPM-Gas Revenue Fuel 4350254:Retail Interdepartmental Billed Fuel Gas NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause Subtotal NSPM-Gas Revenue Fuel		
Nevn-Neveride Netali	4550254. Netali litterdepartificitai bilied i dei Gas NSFNI-Gas Nevelide i dei			Subtotal NSF Wi-Gas Revenue Fuel		
RevR-Revenue Retail	4351001:Retail unbilled Residential Service Facili NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	53,220	
RevR-Revenue Retail	4351001:Retail unbilled Residential Service Facili NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	53,220	
RevR-Revenue Retail	4351002:Retail Unbilled Residential Commodity (NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4351002:Retail Unbilled Residential Commodity (NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4351004:Retail Unbilled Residential Fuel Gas NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	(93,533)	
RevR-Revenue Retail	4351004:Retail Unbilled Residential Fuel Gas NSPM-Gas Revenue Fuel		, , , , , , , , , , , , , , , , , , , ,	Subtotal NSPM-Gas Revenue Fuel	(93,533)	
RevR-Revenue Retail	4351051:Retail Unbilled Small Commercial Servic NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	19,183	
RevR-Revenue Retail	4351051:Retail Unbilled Small Commercial Servic NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	19,183	
RevR-Revenue Retail	4351052:Retail unbilled Small Commercial Comm NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	15,992	
RevR-Revenue Retail	4351052:Retail unbilled Small Commercial Comm NSPM-Gas Revenue	46000-Gas Sales at Present Rates	Ketali Kevellue	Subtotal NSPM-Gas Revenue	15,992 15,992	
RevR-Revenue Retail	4351054:Retail Unbilled Small Commercial Fuel & NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	(72,230)	
RevR-Revenue Retail	4351054:Retail Unbilled Small Commercial Fuel C NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	(72,230)	
RevR-Revenue Retail RevR-Revenue Retail	4351151:Retail Unbilled Demand Commercial Ser NSPM-Gas Revenue 4351151:Retail Unbilled Demand Commercial Ser NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue		
Revr-Revenue Retail	4551151.Retail Offbilled Deffiand Cofffinertial Set NSPWI-Gas Revenue			Subtotal NSPIVI-Gas Revenue		
RevR-Revenue Retail	4351152:Retail Unbilled Demand Commercial Co NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4351152:Retail Unbilled Demand Commercial Col NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4351154:Retail Unbilled Demand Commercial Fuc NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4351154:Retail Unbilled Demand Commercial Fu NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail	4351201:Retail Unbilled Interruptible Service Fac NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	189	
RevR-Revenue Retail	4351201:Retail Unbilled Interruptible Service Fac NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	189	
RevR-Revenue Retail	4351202:Retail Unbilled Interruptible Commodit ₁ NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	3,444	
RevR-Revenue Retail	4351202:Retail Unbilled Interruptible Commodity NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	3,444	
RevR-Revenue Retail	4351204:Retail Unbilled Interruptible Fuel Gas NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	(25,033)	
RevR-Revenue Retail	4351204:Retail Unbilled Interruptible Fuel Gas NSPM-Gas Revenue Fuel		,	Subtotal NSPM-Gas Revenue Fuel	(25,033)	
RevR-Revenue Retail	4352251:Retail Other Interdepartmental Gas NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Base Rates		
RevR-Revenue Retail	4352251:Retail Other Interdepartmental Gas NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
PayP Payanua Patail	4420001 Potail Billad Transport Sarvice Facility C NSDM Cas Bayonya	48930-Gas Transportation Revenues	Potail Poyonya	Paca Batas		
RevR-Revenue Retail RevR-Revenue Retail	4420001:Retail Billed Transport Service Facility G NSPM-Gas Revenue 4420001:Retail Billed Transport Service Facility G NSPM-Gas Revenue	46950-Gas Transportation Revenues	Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4420002:Retail Billed Transport Commodity Gas NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates		
RevR-Revenue Retail	4420002:Retail Billed Transport Commodity Gas NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4420003-Retail Billed Transport Demand Gas NSPM-Gas Revenue 4420003-Retail Billed Transport Demand Gas NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates		
RevR-Revenue Retail	4420003-Retail Billed Transport Demand Gas NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4420051:Retail Billed Transport Large Firm Servic NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates	3,300	
RevR-Revenue Retail	4420051:Retail Billed Transport Large Firm Servic NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	3,300	
RevR-Revenue Retail	4420052:Retail Billed Transport Large Firm Comm NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates	211,999	859,982
RevR-Revenue Retail	4420052:Retail Billed Transport Large Firm Comn NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	211,999	859,982
RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dema NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates		
RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dema NSPM-Gas Revenue	and the second s		Subtotal NSPM-Gas Revenue		
	- -					

RevR-Revenue Retail RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dem		48930-Gas Transportation Revenues	Retail Revenue	Fuel Clause Subtotal NSPM-Gas Revenue Fuel	•	
RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dem		48930-Gas Transportation Revenues	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4420055:Retail Billed Transport Large Firm Ride		,	,	Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail RevR-Revenue Retail	4421001:Unbilled Transport 4421001:Unbilled Transport	NSPM-Gas Revenue NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue	(473) (473)	
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	0-Empty 0-Empty	NSPM-Connect Smart NSPM-Connect Smart	48940-Gas Connect Smart Revenue	Non-Retail Revenue	Base Rates Subtotal NSPM-Connect Smart	3,011 3,011	3,011 3,011
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	0-Empty 0-Empty	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490011:CIP DSM Incentive Gas 4490011:CIP DSM Incentive Gas	NSPM-Gas Revenue Other CIP NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP Subtotal NSPM-Gas Revenue Other CIP		
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490016:CIP DSM Billed Incentive Gas 4490016:CIP DSM Billed Incentive Gas	NSPM-Gas Revenue Other CIP NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP Subtotal NSPM-Gas Revenue Other CIP		
RevNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Pay	ym Base Rates	19,059	20,556
RevNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	19,059	20,556
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490026:Late Payment Fees - Gas Res 4490026:Late Payment Fees - Gas Res	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Pay	ym Base Rates Subtotal NSPM-Gas Revenue Other	124,396 124,396	134,784 134,784
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490081: Interchange Gas 4490081: Interchange Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	48910-Gas Interchange Revenue	Gas Interchange	Base Rates Subtotal NSPM-Gas Revenue Other	65,518 65,518	63,229 63,229
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490091:Customer Connection Gas 4490091:Customer Connection Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	48801-Gas Connection Charges	Connection Charge	Base Rates Subtotal NSPM-Gas Revenue Other	113,008 113,008	113,904 113,904
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490101:Return Check Charge Gas 4490101:Return Check Charge Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	48802-Gas NSF Check Charges	Other: Other Revenue	Base Rates Subtotal NSPM-Gas Revenue Other	6,598 6,598	6,516 6,516
RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other	48805-Gas Miscellaneous Revenues	Non-Retail Revenue	Base Rates	(2,123)	(2,148)
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas 4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue Other	(2,123)	(2,148)
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490131:Limited Firm Standby Gas 4490131:Limited Firm Standby Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	48902-Firm Transportation NL G	Limited Firm	Base Rates Subtotal NSPM-Gas Revenue Other	120,420 120,420	120,420 120,420
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490141:Agency Service Gas 4490141:Agency Service Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490146:Extension Surcharge Gas 4490146:Extension Surcharge Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490191:Gas Loss Reimbursements 4490191:Gas Loss Reimbursements	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490201:Other Gas Revenue 4490201:Other Gas Revenue	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	48920-Gas Damage Claim Revenue	Non-Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue Other	87,928 87,928	90,112 90,112
RevNR-Revenue Non-retail RevNR-Revenue Non-retail	4490211-GUIC Over Under 4490211-GUIC Over Under	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	MN GUIC Rider Subtotal NSPM-Gas Revenue Other		
					Total	66,150,045	67,853,071

Xcel Energy Natural Gas Utility - State of North Dakota Present Revenues by Customer Class TY 2022

Small Interruptible Service Large Interruptible Service

*Firm Transportation Service

Total

*Interruptible Transportation Service

Customer Class	F	Base Revenue	Fuel Revenue	Total Revenues	Sales
Residential Service	\$	11,489,515	\$ 15,307,684	\$ 26,797,199	39,690,789
Commercial and Industrial Service	\$	9,843,987	\$ 22,057,904	\$ 31,901,891	64,949,321
Small Interruptible Service	\$	558,374	\$ 1,636,515	\$ 2,194,889	5,699,135
Large Interruptible Service	\$	1,476,382	\$ 4,932,326	\$ 6,408,708	29,939,839
*Interruptible Transportation Service	\$	-	\$ -	\$ -	0
*Firm Transportation Service	\$	-	\$ -	\$ -	0
Total	\$	23,368,258	\$ 43,934,429	\$ 67,302,687	140,279,083
2021					
Residential Service	\$	11,366,174	\$ 14,229,734	\$ 25,595,908	
Commercial and Industrial Service	\$	9,649,508	\$ 22,225,636	\$ 31,875,144	

6,603,977 \$

43,059,348 \$

\$

8,141,177

65,612,229

1,537,200 \$

22,552,881 \$

\$

\$

\$

^{*}Included Interruptible Transportation with Large Interruptible and Firm Transportation with Commercial & Industrial for this report

Gas Other Revenues

Einancial Catagoni	Natural Account	Pacard Type	Account	Dotailed Driver	Pacayany Mathad	YTD-Dec - 2021	YTD-Dec- 2022
Financial Category	Natural Account	Record Type	Account	Detailed Driver	Recovery Method	NSPM ND Gas Retail	NSPM ND Gas Retai
vNR-Revenue Non-retail	0-Empty	NSPM-Connect Smart	48940-Gas Connect Smart Revenue	Non-Retail Revenue	Base Rates	3,011	3,011
vNR-Revenue Non-retail	0-Empty	NSPM-Connect Smart			Subtotal NSPM-Connect Smart	3,011	3,011
vNR-Revenue Non-retail	0-Empty	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
evNR-Revenue Non-retail	0-Empty	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
evNR-Revenue Non-retail	4490011:CIP DSM Incentive Gas	NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP		
vNR-Revenue Non-retail	4490011:CIP DSM Incentive Gas	NSPM-Gas Revenue Other CIP			Subtotal NSPM-Gas Revenue Other CIP		
evNR-Revenue Non-retail	4490016:CIP DSM Billed Incentive Gas	NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP		
vNR-Revenue Non-retail	4490016:CIP DSM Billed Incentive Gas	NSPM-Gas Revenue Other CIP			Subtotal NSPM-Gas Revenue Other CIP		
evNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Payı		19,059	20,556
vNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	19,059	20,556
evNR-Revenue Non-retail	4490026:Late Payment Fees - Gas Res	NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Payı	r Base Rates	124,396	134,784
vNR-Revenue Non-retail	4490026:Late Payment Fees - Gas Res	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	124,396	134,784
vNR-Revenue Non-retail	4490081: Interchange Gas	NSPM-Gas Revenue Other	48910-Gas Interchange Revenue	Gas Interchange	Base Rates	65,518	63,229
/NR-Revenue Non-retail	4490081: Interchange Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	65,518	63,229
/NR-Revenue Non-retail	4490091:Customer Connection Gas	NSPM-Gas Revenue Other	48801-Gas Connection Charges	Connection Charge	Base Rates	113,008	113,90
vNR-Revenue Non-retail	4490091:Customer Connection Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	113,008	113,904
vNR-Revenue Non-retail	4490101:Return Check Charge Gas	NSPM-Gas Revenue Other	48802-Gas NSF Check Charges	Other: Other Revenue	Base Rates	6,598	6,516
vNR-Revenue Non-retail	4490101:Return Check Charge Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	6,598	6,516
vNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other	48805-Gas Miscellaneous Revenues	Non-Retail Revenue	Base Rates	(2,123)	(2,148
vNR-Revenue Non-retail vNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas 4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates Subtotal NSPM-Gas Revenue Other	(2,123)	(2,148
vivi-nevenue non-retail	4450111.Other Misc Service Revenue Gas	NSFWI-Gas Revenue Other			Subtotal NSFIVI-Gas Revenue Other	(2,123)	(2,140
vNR-Revenue Non-retail	4490131:Limited Firm Standby Gas	NSPM-Gas Revenue Other	48902-Firm Transportation NL G	Limited Firm	Base Rates	120,420	120,420
vNR-Revenue Non-retail	4490131:Limited Firm Standby Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	120,420	120,420
vNR-Revenue Non-retail	4490141:Agency Service Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
vNR-Revenue Non-retail	4490141:Agency Service Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
vNR-Revenue Non-retail	4490146:Extension Surcharge Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
vNR-Revenue Non-retail	4490146:Extension Surcharge Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
vNR-Revenue Non-retail	4490191:Gas Loss Reimbursements	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
NR-Revenue Non-retail	4490191:Gas Loss Reimbursements	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
vNR-Revenue Non-retail	4490201:Other Gas Revenue	NSPM-Gas Revenue Other	48920-Gas Damage Claim Revenue	Non-Retail Revenue	Base Rates	87,928	90,112
vNR-Revenue Non-retail	4490201:Other Gas Revenue	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	87,928	90,112
	4490211-GUIC Over Under	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	MN GUIC Rider		
vNR-Revenue Non-retail	4490211-GOIC OVER Officer	Not ivi das nevenae otner	issue dus dinei operating nerendes				
vNR-Revenue Non-retail vNR-Revenue Non-retail	4490211-GUIC Over Under	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		

Adjusted O&M Expense

	2	021 Bridge Year		2022 Test Year					
	Total	ND Gas	Other	Total	ND Gas	Other			
Operating Expenses - Purchased Gas	308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000			
Operating Expenses - Gas Production & Storage	5,555,131	704,910	4,850,221	5,020,448	635,473	4,384,974			
Operating Expenses - Gas Transmission	3,220,247	378,012	2,842,235	3,294,193	386,692	2,907,501			
Operating Expenses - Gas Distribution	40,316,629	5,234,227	35,082,402	41,033,422	5,129,381	35,904,041			
Operating Expenses - Customer Accounting	13,498,772	1,292,816	12,205,956	14,800,524	1,612,721	13,187,803			
Operating Expenses - Customer Service & Information	15,479,232	149,603	15,329,630	17,425,042	149,389	17,275,653			
Operating Expenses - Sales, Econ Dvlp & Other	(32,040)	10,022	(42,062)	(29,913)	9,737	(39,650)			
Operating Expenses - Administrative & General	<u>22,103,601</u>	2,313,554	19,790,047	<u>24,291,107</u>	<u>2,507,656</u>	<u>21,783,451</u>			
Total	409,119,038	53,142,492	355,976,546	423,862,252	54,365,479	369,496,772			

Unadjusted O&M Expense

Reporting Line Parent of Reporting Line	2	2021 Bridge Year		2022 Test Year					
Reporting Line Parent of Reporting Line	Total	ND Gas	Other	Total	ND Gas	Other			
Operating Expenses - Purchased Gas	308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000			
Operating Expenses - Gas Production & Storage	5,659,298	809,077	4,850,221	5,020,448	635,473	4,384,974			
Operating Expenses - Gas Transmission	3,220,247	378,012	2,842,235	3,294,193	386,692	2,907,501			
Operating Expenses - Gas Distribution	40,316,629	5,234,227	35,082,402	41,033,422	5,129,381	35,904,041			
Operating Expenses - Customer Accounting	13,498,772	1,292,816	12,205,956	14,800,524	1,612,721	13,187,803			
Operating Expenses - Customer Service & Information	15,515,899	186,269	15,329,630	17,465,042	189,389	17,275,653			
Operating Expenses - Sales, Econ Dvlp & Other	20,827	2,351	18,476	20,867	2,355	18,512			
Operating Expenses - Administrative & General	23,159,668	2,431,554	20,728,114	<u>25,471,262</u>	<u>2,638,502</u>	22,832,760			
Total	410,368,806	53,393,654	356,975,151	425,133,187	54,528,943	370,604,243			

Purchased Gas Expense

Reporting Line	Natural Account	20)21 Bridge Year		2022 Test Year					
Reporting Line	Naturai Account	Total	ND Gas	Other	Total	ND Gas	Other			
Purchased Gas	Commodity-3rd Party Storage Contract	174,331,094	25,347,567	148,983,527	197,643,213	28,737,126	168,906,088			
Purchased Gas	Demand-3rd Party Storage Contract	15,907,315	2,312,908	13,594,407	15,740,797	2,288,696	13,452,101			
Purchased Gas	Gas From Storage Commodity	29,867,768	4,342,744	25,525,025	38,500,674	5,597,959	32,902,714			
Purchased Gas	Gas From Storage Demand	15,907,315	1,996,661	13,910,654	15,740,797	1,962,169	13,778,628			
Purchased Gas	Gas To Storage Commodity	(39,584,512)	(5,755,548)	(33,828,963)	(33,425,128)	(4,859,980)	(28,565,148)			
Purchased Gas	Gas To Storage Demand	(15,907,315)	(1,996,661)	(13,910,654)	(15,740,797)	(1,962,169)	(13,778,628)			
Purchased Gas	Gas Transport-Commodity System	1,740,971	253,135	1,487,835	1,670,266	242,855	1,427,411			
Purchased Gas	Gas Transport-Demand System	54,496,507	7,432,578	47,063,929	57,781,943	7,202,808	50,579,135			
Purchased Gas	Liquid Propane Gas	185,095	10,164	174,931	634,302	34,832	599,470			
Purchased Gas	Purchase Gas Cost Adjustment	3,336,495	570,250	2,766,245						
Purchased Gas	Purchased Gas Financial Instr Exp	3,175,135	418,078	2,757,057	5,201,000	648,331	4,552,669			
Purchased Gas	Purchased Gas-Commodity System	64,044,034	7,936,451	56,107,584	33,425,698	3,935,264	29,490,434			
Purchased Gas	Purchased Gas-Demand System	<u>1,477,563</u>	<u>191,021</u>	<u>1,286,542</u>	<u>854,663</u>	106,538	<u>748,125</u>			
	*	308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000			

		NSPM ND Gas Retail												
Reporting Line Parent of Reporting Line	Account Major	Jan - 2022			Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022		Nov - 2022	Dec - 2022	2022
Operating Expenses - Gas Production & Storage	735-Misc Gas Production Exp	7	6	7	7	7	7	7	7	7	7	7	7	82
Operating Expenses - Gas Production & Storage	759-Gas Production Oth Exp	3	3	3	3	3	3	3	3	3	3	3	3	33
Operating Expenses - Gas Production & Storage	807-Purchased Gas Exp	2,345	2,344	2,401	2,403	2,404	2,401	2,406	2,399	2,405	2,402	2,405	2,405	28,721
Operating Expenses - Gas Production & Storage	813-Gas Supply Exp Steam	2,016	2,015	2,065	2,065	2,066	2,064	2,068	2,063	2,067	2,065	2,067	2,068	24,691
Operating Expenses - Gas Production & Storage	841-Oth Strg Exp-Oper & Labor	3,940	3,685	3,628	3,535	3,696	3,558	3,607	3,758	3,596	3,581	3,598	3,523	43,707
Operating Expenses - Gas Production & Storage	844.3-Liquefaction Processing	5,857	5,329	5,083	4,982	5,237	4,978	5,196	5,507	5,104	5,106	5,136	5,000	62,515
Operating Expenses - Gas Production & Storage	846.2-Other Expenses	121	117	131	122	126	126	122	131	127	122	127	127	1,498
Operating Expenses - Gas Production & Storage	847.3-Mtce of LNG Processing Equip	17,307	15,747	15,021	14,723	15,476	14,710	15,356	16,273	15,083	15,088	15,178	14,775	184,738
Operating Expenses - Gas Production & Storage	Subtotal Operating Expenses - Gas Production & Storage	31,594	29,246	28,339	27,841	29,015	27,848	28,766	30,141	28,392	28,374	28,521	27,908	345,985
Operating Expenses - Gas Transmission	850-Gs Trans Opn Supv & Eng	5,575	5,159	5,999	5,297	5,094	5,618	5,631	5,881	6,650	6,255	5,785	6,349	69,293
Operating Expenses - Gas Transmission	851-Gs Trans Sys Contl & Load Disp	1,683	3,063	(727)	2,019	2,430	(445)	899	1,928	(1,390)	1,136	310	586	11,493
Operating Expenses - Gas Transmission	859-Trans - Other Expenses	125	121	135	126	131	130	126	135	131	126	131	131	1,547
Operating Expenses - Gas Transmission	Subtotal Operating Expenses - Gas Transmission	7,383	8,343	5,407	7,442	7,654	5,304	6,657	7,944	5,391	7,517	6,226	7,066	82,333
Operating Expenses - Gas Distribution	870-Dist Oper - E&S	24,844	23,914	24,414	24,491	24,282	23,154	23,197	23,805	23,121	23,798	23,787	22,670	285,476
Operating Expenses - Gas Distribution	871-Dist Exp-Dist Load	4,279	2,873	4,568	4,175	3,651	3,842	3,583	3,390	3,678	3,491	3,273	3,180	43,983
Operating Expenses - Gas Distribution	874-Dist Exp-Mains & Serv	44,786	40,528	38,357	39,226	43,971	41,162	40,133	41,510	41,237	40,838	38,668	38,809	489,226
Operating Expenses - Gas Distribution	878-Dist Op Meter & House Reg	12,217	10,925	10,242	10,739	11,925	11,226	10,776	11,457	11,234	11,344	10,560	10,660	133,305
Operating Expenses - Gas Distribution	879-Dist Op Customer Install	15,257	13,394	12,184	13,017	14,722	13,690	13,068	13,983	13,698	13,915	12,700	12,846	162,474
Operating Expenses - Gas Distribution	880-Dist Oper -Other	27,330	25,120	24,473	24,750	26,653	25,278	24,682	25,734	25,794	25,515	24,252	24,491	304,072
Operating Expenses - Gas Distribution	885-Dist - Mtce E&S	1,707	1,789	1,754	1,346	1,179	1,042	997	967	1,041	1,052	877	877	14,628
Operating Expenses - Gas Distribution	887-Dist - Mtce of Mains	977	937	999	986	995	947	993	958	1,086	1,016	1,005	1,021	11,920
Operating Expenses - Gas Distribution	889-Dist-Mtce of Meas&Regl	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	19,814
Operating Expenses - Gas Distribution	892-Dist-Mtce of Services	33,540	29,550	27,027	29,058	32,684	30,510	29,192	31,127	30,565	31,067	28,502	28,804	361,626
Operating Expenses - Gas Distribution	893-Dist-Mtce of Meters&Hou	1,991	1,906	2,177	2,008	2,093	2,092	2,010	2,176	2,094	2,006	2,095	2,099	24,748
Operating Expenses - Gas Distribution	Subtotal Operating Expenses - Gas Distribution	168,580	152,588	147,846	151,448	163,805	154,593	150,281	156,760	155,200	155,693	147,370	147,107	1,851,272
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	247	245	258	253	256	256	254	258	256	253	254	250	3,039
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	4,017	3,916	4,326	4,123	4,226	4,222	4,128	4,323	4,228	4,119	4,102	3,853	49,582
Operating Expenses - Customer Accounting	903-Cust Acct Recrds &Coll	27,732	26,369	30,605	28,256	29,597	29,382	28,641	30,448	27,988	27,686	28,216	27,013	341,932
Operating Expenses - Customer Accounting	905-Cust Acct Misc	36	35	39	36	37	37	36	39	37	36	37	37	442
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting	32,032	30,564	35,227	32,668	34,116	33,896	33,059	35,067	32,509	32,095	32,608	31,153	394,995
Operating Expenses - Customer Service & Info	908-Customer Asst Expense	660	642	713	677	695	695	678	712	696	677	695	696	8,235
Operating Expenses - Customer Service & Info	910-Misc Cust Serv Exp	76	73	82	76	79	79	77	82	79	76	79	79	938
Operating Expenses - Customer Service & Info	Subtotal Operating Expenses - Customer Service & Info	736	715	794	753	774	774	755	794	775	753	775	775	9,173
Operating Function Color F. 12 L 2 CV	012 Calas Davis () Calas	7.5	70	70		70	70	7.5	7.5	70	70	70	70	255
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	70	70	72	72	72	72	72	72	72	72	72	72	862
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense	0	0	0	0	0	0	0	0	0	0	0	0	4
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other	70	70	73	72	73	73	72	73	73	72	73	73	866
Operating Expenses - Administrative & General	920-A&G Salaries	66,732	66,474	73,940	68,130	68,419	73,486	68,198	68,561	73,583	68,070	68,397	73,574	837,562
Operating Expenses - Administrative & General	921-A&G Office & Supplies	503	503	503	503	503	503	503	503	503	503	503	503	6,042
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	2,017	1,943	1,605	1,742	1,784	1,708	1,715	1,711	1,712	1,777	1,712	(7,201)	12,225
Operating Expenses - Administrative & General	926-A&G Pen & Ben	50,479	47,958	44,750	53,108	56,907	48,375	54,663	58,913	51,841	63,634	61,197	58,688	650,513
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	119,731	116,879	120,798	123,483	127,612	124,073	125,079	129,689	127,640	133,985	131,808	125,564	1,506,341
	Total	360,127	338,405	338,486	343,708	363,050	346,559	344,669	360,467	349,979	358,488	347,380	339,646	4,190,965

•		NSPM ND Gas Retail												
Reporting Line	Account Major	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	2021
Operating Expenses - Gas Production & Storage	735-Misc Gas Production Exp	322	6	7	7	7	7	7	7	7	7	7	7	396
Operating Expenses - Gas Production & Storage	759-Gas Production Oth Exp	713	3	3	3	3	3	3	3	3	3	3	3	743
Operating Expenses - Gas Production & Storage	807-Purchased Gas Exp	24	2,284	2,339	2,333	2,337	2,332	2,335	2,331	2,334	2,332	2,334	2,333	25,649
Operating Expenses - Gas Production & Storage	813-Gas Supply Exp Steam	1,463	1,963	2,011	2,006	2,009	2,005	2,007	2,004	2,007	2,004	2,007	2,007	23,493
Operating Expenses - Gas Production & Storage	841-Oth Strg Exp-Oper & Labor	2,155	3,168	3,255	3,537	3,494	3,461	3,608	3,561	3,497	3,483	3,498	3,521	40,239
Operating Expenses - Gas Production & Storage	843.6-Mtce of Vaporzng Equip	683												683
Operating Expenses - Gas Production & Storage	844.3-Liquefaction Processing	3,191	3,943	4,130	5,056	4,893	4,848	5,270	5,174	4,974	4,976	5,003	5,067	56,525
Operating Expenses - Gas Production & Storage	846.2-Other Expenses	148	114	127	123	119	123	123	123	123	119	123	127	1,491
Operating Expenses - Gas Production & Storage	847.2-Mtce of Structures	2,878												2,878
Operating Expenses - Gas Production & Storage	847.3-Mtce of LNG Processing Equip	16,091	11,653	12,205	14,940	14,459	14,327	15,572	15,291	14,699	14,706	14,784	14,972	173,699
Operating Expenses - Gas Production & Storage	Subtotal Operating Expenses - Gas Production & Storage	27,668	23,133	24,077	28,004	27,320	27,106	28,925	28,494	27,645	27,629	27,758	28,037	325,795
Operating Expenses - Gas Transmission	850-Gs Trans Opn Supv & Eng	9,270	5,022	5,807	5,129	4,916	5,427	5,453	5,663	6,424	6,051	5,586	6,138	70,885
Operating Expenses - Gas Transmission	851-Gs Trans Sys Contl & Load Disp	609	2,976	(716)	1,961	2,363	(432)	872	1,873	(1,349)	1,102	301	569	10,129
Operating Expenses - Gas Transmission	856-Gs Trans Mains Exp	249												249
Operating Expenses - Gas Transmission	859-Trans - Other Expenses	132	117	131	127	123	127	127	127	127	122	127	131	1,519
Operating Expenses - Gas Transmission	863-Maint Gs Trans Mains	249												249
Operating Expenses - Gas Transmission	Subtotal Operating Expenses - Gas Transmission	10,509	8,116	5,222	7,217	7,401	5,122	6,452	7,663	5,201	7,276	6,014	6,838	83,030
Operating Expenses - Gas Distribution	870-Dist Oper - E&S	79,220	23,051	23,434	24,112	23,198	22,429	22,801	22,715	22,386	23,073	23,041	22,229	331,691
Operating Expenses - Gas Distribution	871-Dist Exp-Dist Load	23,725	2,715	4,364	4,055	3,550	3,732	3,477	3,293	3,570	3,388	3,177	3,084	62,131
Operating Expenses - Gas Distribution	874-Dist Exp-Mains & Serv	22.280	40,653	37,601	39,650	41,838	40,348	40.362	39,290	40,220	39,838	37,660	38,985	458,725
Operating Expenses - Gas Distribution	875-Dist Op Meas&Regl Stat Gnl	10,587	.,	,,,,,	,	,	-,-	.,	,	,	,	, , , , , , , , , , , , , , , , , , , ,	,	10,587
Operating Expenses - Gas Distribution	877-Dist Op Meas&Regl Stat Cty	425												425
Operating Expenses - Gas Distribution	878-Dist Op Meter & House Reg	10,115	11,013	9,986	10.814	11,276	10.947	10,849	10,824	10,954	11,066	10,279	10,720	128,844
Operating Expenses - Gas Distribution	879-Dist Op Customer Install	21,843	13,600	11,885	13,163	13,893	13,362	13,213	13,182	13,369	13,588	12,371	12,972	166,442
Operating Expenses - Gas Distribution	880-Dist Oper -Other	66,350	25,027	23,857	24,872	25,231	24,673	24,730	24,424	25,110	24,933	23,576	24,503	337,287
Operating Expenses - Gas Distribution	885-Dist - Mtce E&S	9,415	1,787	1,741	1,317	1,156	1,011	967	932	1,006	1,012	838	838	22,021
Operating Expenses - Gas Distribution	887-Dist - Mtce of Mains	6,341	755	793	986	939	920	992	907	1,057	989	977	1,019	16,676
Operating Expenses - Gas Distribution	889-Dist-Mtce of Meas&Regl	18,826	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	38,024
Operating Expenses - Gas Distribution	892-Dist-Mtce of Services	36,569	29,750	26,136	29,329	30,884	29,773	29,462	29,383	29,825	30,333	27,761	29,034	358,238
Operating Expenses - Gas Distribution	893-Dist-Mtce of Meters&Hou	6,691	1,850	2,113	2,031	1,950	2,030	2,033	2,031	2,033	1,948	2,033	2,120	28,863
Operating Expenses - Gas Distribution	Subtotal Operating Expenses - Gas Distribution	312,388	151,948	143,656	152,075	155,662	150,971	150,631	148,726	151,276	151,913	143,460	147,249	1,959,953
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	199	238	251	248	246	(823)	(822)	(823)	(822)	(825)	(828)	(831)	(4,592)
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	2,334	2,575	2,964	3,161	2,834	1,785	1,790	1,784	1,789	1,685	1,526	1,366	25,593
Operating Expenses - Customer Accounting	903-Cust Acct Recrds &Coll	19,412	25,281	29,435	28,570	27,525	26,693	26,961	26,764	25,317	25,039	25,337	25,098	311,433
Operating Expenses - Customer Accounting	905-Cust Acct Misc	38	34	37	36	35	36	36	36	36	35	36	38	434
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting	21,982	28,128	32,688	32,016	30,641	27,691	27,965	27,762	26,320	25,933	26,071	25,670	332,868
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	2,256	607	652	653	638	653	654	653	654	636	675	692	9,424
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	80	71	79	77	74	77	77	77	77	74	77	80	920
Operating Expenses - Customer Service & Information	Subtotal Operating Expenses - Customer Service & Information	2,335	678	732	730	712	730	731	730	731	711	752	772	10,344
Operating Evaposes Cales Econ Dula & Other	012 Cales Dama & Cales		68	70	70	70	70	70	70	70	70	70	70	769
Operating Expenses - Sales, Econ Dvlp & Other Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	0	0	70	70	70	70	70	70	70	70	70	70	769
	916-Misc Sales Expense	0	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other	0	68	71	70	70	70	71	70	70	70	70	71	772
Operating Expenses - Administrative & General	920-A&G Salaries	41,545	61,768	68,985	65,586	64,194	69,507	64,990	65,042	70,091	64,923	65,231	31,850	733,711
Operating Expenses - Administrative & General	921-A&G Office & Supplies		596	596	600	600	600	600	600	600	600	600	600	6,591

<u></u>			NSPM ND Gas Retail											
Reporting Line	Account Major	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	2021
Operating Expenses - Gas Production & Storage	735-Misc Gas Production Exp	322	6	7	7	7	7	7	7	7	7	7	7	396
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	8	1,680	1,493	1,594	1,677	1,563	1,616	1,613	1,565	1,672	1,602	(6,014)	10,068
Operating Expenses - Administrative & General	926-A&G Pen & Ben	532	50,108	45,412	54,178	57,480	49,470	55,497	59,144	52,713	63,990	61,495	58,866	608,884
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	42,085	114,151	116,486	121,958	123,952	121,140	122,703	126,399	124,969	131,184	128,928	85,301	1,359,255
	Total	416,968	326,221	322,931	342,070	345,757	332,831	337,478	339,844	336,212	344,716	333,054	293,937	4,072,018

							NSF	M ND Gas Re	tail					
Reporting Line Parent of Reporting Line	Account Major	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	2020
Operating Expenses - Gas Production & Storage	735-Misc Gas Production Exp	80	33	159	431	263	302	487	560	582	658	771	624	4,949
Operating Expenses - Gas Production & Storage	759-Gas Production Oth Exp	1,272	1,123	913	367	539	334	295	320	472	136	609	264	6,646
Operating Expenses - Gas Production & Storage	807-Purchased Gas Exp	148	10	35	21	41	78	232	39	114	74	47	149	989
Operating Expenses - Gas Production & Storage	813-Gas Supply Exp Steam	1,701	1,551	1,913	1,615	1,267	1,284	2,048	1,104	1,148	1,643	1,062	1,140	17,476
Operating Expenses - Gas Production & Storage	824-Gs Storage Other	1	1	1										2
Operating Expenses - Gas Production & Storage	841-Oth Strg Exp-Oper & Labor	4,160	6,236	3,934	2,581	2,163	4,035	4,809	3,942	2,740	2,282	3,627	3,396	43,906
Operating Expenses - Gas Production & Storage	843.2-Mtce of Strc & Improv	1,007	101	383	22	32	283	520	204		(6)	279	81	2,905
Operating Expenses - Gas Production & Storage	843.6-Mtce of Vaporzng Equip	1,182	490	366	539	939	1,348	4,125	3,343	1,134	400	840	790	15,495
Operating Expenses - Gas Production & Storage	843.9-Mtce of Othr Eqp	301					101	215	71		1			689
Operating Expenses - Gas Production & Storage	844.3-Liquefaction Processing	1,612	1,062	1,002	2,258	6,205	13,466	5,056	9,405	4,897	454	408	763	46,589
Operating Expenses - Gas Production & Storage	846.2-Other Expenses	231	195	148	123	115	139	223	187	159	105	94	292	2,010
Operating Expenses - Gas Production & Storage	847.2-Mtce of Structures	522	288	157	58		147	288	260	206	445	545	306	3,222
Operating Expenses - Gas Production & Storage	847.3-Mtce of LNG Processing Equip	15,675	13,808	14,848	18,221	12,280	5,289	8,256	5,482	7,339	12,720	21,513	16,630	152,061
Operating Expenses - Gas Production & Storage	847.5-Mtce of Measuring Equip				63									63
Operating Expenses - Gas Production & Storage	Subtotal Operating Expenses - Gas Production & Storage	27,892	24,898	23,857	26,299	23,843	26,805	26,554	24,917	18,792	18,913	29,795	24,435	297,000
Operating Expenses - Gas Transmission	850-Gs Trans Opn Supv & Eng	2,119	3,110	2,518	2,420	2,332	2,334	2,810	5,215	4,262	6,383	4,493	4,039	42,036
Operating Expenses - Gas Transmission	851-Gs Trans Sys Contl & Load Disp	803	1,967	(175)	1,092	1,278	247	1,035	1,755	(507)	1,138	1,196	635	10,466
Operating Expenses - Gas Transmission	856-Gs Trans Mains Exp	227	445	674	475	1,410	934	2,268	2,378	1,820	1,829	2,235	642	15,338
Operating Expenses - Gas Transmission	857-Gs Trans Meas & Reg Stn Exp				(11)	307	256	140	108		12	149	322	1,284
Operating Expenses - Gas Transmission	859-Trans - Other Expenses	292	544	196	72	169	68	105	101	86	111	99	122	1,965
Operating Expenses - Gas Transmission	863-Maint Gs Trans Mains	930	462	441	226	150	473	(29)	29	200	601	116	190	3,788
Operating Expenses - Gas Transmission	865-Maint Gs Trans Meas & Reg Stn Equip	90	147	281	517	74	157	110			6			1,383
Operating Expenses - Gas Transmission	866-Trans Mtce Commun Equip	0	0	0	0	0	(0)	0	0	0	0	0	0	C
Operating Expenses - Gas Transmission	Subtotal Operating Expenses - Gas Transmission	4,462	6,676	3,935	4,792	5,721	4,469	6,439	9,586	5,862	10,080	8,288	5,951	76,259
Operating Expenses - Gas Distribution	870-Dist Oper - E&S	35,068	25,313	36,176	21,855	22,559	19,080	34,368	19,116	27,794	22,002	20,112	24,150	307,593
Operating Expenses - Gas Distribution	871-Dist Exp-Dist Load	28,751	24,498	26,645	29,483	26,652	26,561	30,213	27,267	27,780	29,102	33,589	32,192	342,731
Operating Expenses - Gas Distribution	874-Dist Exp-Mains & Serv	26,153	36,234	44,352	64,499	50,875	55,729	47,700	39,947	37,488	29,463	30,881	22,792	486,114
Operating Expenses - Gas Distribution	875-Dist Op Meas&Regl Stat Gnl	27,705	11,839	22,002	20,531	20,359	13,429	7,912	4,387	5,650	21,039	17,042	19,804	191,700
Operating Expenses - Gas Distribution	876-Dist Op Meas&Regl Stat Indst	•	3,251	911	829	256								5,247
Operating Expenses - Gas Distribution	877-Dist Op Meas&Regl Stat Cty	741	570	1,420	261	359	326	361	403	1,301	2,822	843	2,532	11,938
Operating Expenses - Gas Distribution	878-Dist Op Meter & House Reg	10,771	16,593	25,958	7,614	8,072	12,029	14,709	21,095	19,828	12,518	6,497	10,103	165,786
Operating Expenses - Gas Distribution	879-Dist Op Customer Install	18,706	14,884	15,647	10,971	10,690	15,101	16,317	18,692	20,838	34,955	26,938	22,291	226,030
Operating Expenses - Gas Distribution	880-Dist Oper -Other	74,404	52,494	54,569	37,390	27.606	43,883	40.488	29,546	25,141	29,810	27,131	34,720	477,183
Operating Expenses - Gas Distribution	885-Dist - Mtce E&S	24,973	12,894	31,309	9,895	18,666	16,293	,	24,903	5,963	14,345	23,081	12,213	194,536
Operating Expenses - Gas Distribution	887-Dist - Mtce of Mains	2,019	6,074	8,430	10,960	13,864	15,520	7,534	6,951	5,472	4,693	11,607	18,929	112,053
Operating Expenses - Gas Distribution	888-Maintenance of Compressor Station Equipment	2,013	0,07	0,130	10,500	15,001	15,525	(2)	(3)	(2)	(3)	(3)	(4)	(17
Operating Expenses - Gas Distribution	889-Dist-Mtce of Meas&Regl	17,137	23,686	19,454	11,578	13,158	6,882	9,917	11,258	12,291	15,186	24,883	25,208	190,639
Operating Expenses - Gas Distribution	890 - Dist Mtce of Meas&Regl Indus	669	25,000	15,151	11,570	15,150	0,002	3,31,	11,230	12,231	438	21,000	23,200	1,107
Operating Expenses - Gas Distribution	891-Dist-Mtce of Meas&Regl	707	436								430			1,144
Operating Expenses - Gas Distribution	892-Dist-Mtce of Neusakkegi	43,591	25,350	34,109	42,123	52,258	41,570	41,195	34,827	44,171	44,815	44,313	38,780	487,104
Operating Expenses - Gas Distribution	893-Dist-Mice of Meters&Hou	5,469	2,348	8,259	7,536	8,324	5,660	9,594	8,601	14,710	11,404	6,831	8,063	96,798
Operating Expenses - Gas Distribution	Subtotal Operating Expenses - Gas Distribution	316,863	256,466	329,241	275,526	273,699	272,063	260,305	246,990	248,425	272,588	273,744	271,774	3,297,685
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	231	226	256	189	205	240	334	238	235	272	228	262	2,916
Operating Expenses - Customer Accounting Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	3,014	3.258	2.986	1.018	817	1.354	2,883	3,215	3,289	2,871	3.083	2,150	29,937
	903-Cust Acct Meter Read 903-Cust Acct Recrds &Coll	26,873	25,150	,	,	21,658	23,384	32,547		24,318	28,860	24,017	2,150	306,218
Operating Expenses - Customer Accounting		163		28,734	21,103 55	21,658 52			25,005		28,860 47	24,017 42	24,569 52	306,218
Operating Expenses - Customer Accounting	905-Cust Acct Misc	30.281	141 28.775	169 32.145	22.365	22.731	52 25.030	16 35.780	15 28.474	13 27.855	32.049	27.371	27.033	339,889
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting	30,281	28,775	32,145	22,365	22,/31	25,030	35,/80	28,474	27,855	32,049	27,371	27,033	339,889

December 1 in a December 1 in a	Assessment Marine	NSPM ND Gas Retail												
Reporting Line Parent of Reporting Line	Account Major	Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	2020
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	4,085	3,356	5,221	3,619	3,253	3,475	3,691	(3,971)	2,377	5,060	3,010	3,019	36,195
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	27	23	28	31	29	30	45	38	30	101	90	111	583
Operating Expenses - Customer Service & Information	Subtotal Operating Expenses - Customer Service & Information	4,111	3,380	5,249	3,650	3,283	3,504	3,736	(3,933)	2,407	5,160	3,100	3,130	36,778
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	14	68	37	210	184	3	53		(8)	166	(161)	(8)	559
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense				0	0	0	2	2	2	0	0	0	8
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other	14	68	37	211	184	3	55	2	(6)	167	(161)	(8)	566
Operating Expenses - Administrative & General	920-A&G Salaries	86,102	88.855	79.531	71.785	63.448	119,606	62.097	66.092	114,544	64.435	65,487	96,565	978,547
Operating Expenses - Administrative & General	921-A&G Office & Supplies	34	43	891	507	798	27	467	57	684	397	666	1,264	5,835
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	4,032	3,839	4,454	3,721	3,761	3,812	3,395	3,545	3,192	4,021	3,472	1,124	42,369
Operating Expenses - Administrative & General	926-A&G Pen & Ben	80,671	82,069	105,158	91,673	91,346	31,898	71,717	87,567	63,095	75,496	120,301	104,889	1,005,880
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	170,839	174,807	190,034	167,684	159,353	155,343	137,675	157,261	181,515	144,349	189,926	203,843	2,032,630
	Total	554,462	495,069	584,499	500,527	488,814	487,218	470,545	463,297	484,849	483,306	532,063	536,157	6,080,808

O&M Expense by Jurisdictional Allocator

Reporting Line	Jurisdictional Allocator	20	021 Bridge Year		2	2022 Test Year	
Reporting Line	juristictional Anocator	Total NSPM	ND Gas	Other	Total NSPM	ND Gas	Other
Purchased Gas Expense	NSPM GCommodityStudy	253,017,542	36,788,498	216,229,045	253,554,950	36,866,636	216,688,314
Purchased Gas Expense	NSPM GDemandStudy	54,138,987	6,748,695	47,390,291	63,837,606	7,957,677	55,879,929
Purchased Gas Expense	NSPM GDirectMN	2,123,851		2,123,851	925,287		925,287
Purchased Gas Expense	NSPM GDirectND	(488,009)	(488,009)		(924,716)	(924,716)	
Purchased Gas Expense	NSPM GLimitedFirm/Standby	<u>185,095</u>	10,164	<u>174,931</u>	634,302	34,832	<u>599,470</u>
Purchased Gas Expense	Subtotal Purchased Gas Expense	308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000
Operating Expenses - Gas Production & Storage	NSPM GCommodityStudy	93,424	13,584	79,841			
Operating Expenses - Gas Production & Storage	NSPM GDesignDay	5,461,707	691,326	4,770,380	5,020,448	635,473	4,384,974
Operating Expenses - Gas Production & Storage	NSPM GDirectND	<u>0</u>	<u>0</u>	=	=	=	
Operating Expenses - Gas Production & Storage	Subtotal Operating Expenses - Gas Production & Storage	5,555,131	704,910	4,850,221	5,020,448	635,473	4,384,974
Operating Expenses - Gas Transmission	NSPM GLoadDispatch	3,220,247	<u>378,012</u>	2,842,235	<u>3,294,193</u>	386,692	<u>2,907,501</u>
Operating Expenses - Gas Transmission	Subtotal Operating Expenses - Gas Transmission	3,220,247	378,012	2,842,235	3,294,193	386,692	2,907,501
Operating Expenses - Gas Distribution	NSPM GCustMNND Border	2,719,833	2,117,931	601,902	2,899,932	2,258,174	641,758
Operating Expenses - Gas Distribution	NSPM GCustomers	7,920,165	893,965	7,026,200	8,390,159	947,014	7,443,145
Operating Expenses - Gas Distribution	NSPM GDirectMN	27,454,301		27,454,301	27,819,138		27,819,138
Operating Expenses - Gas Distribution	NSPM GDirectND	2,222,331	2,222,331	=	<u>1,924,193</u>	<u>1,924,193</u>	:
Operating Expenses - Gas Distribution	Subtotal Operating Expenses - Gas Distribution	40,316,629	5,234,227	35,082,402	41,033,422	5,129,381	35,904,041
Operating Expenses - Customer Accounting	NSPM GBadDebt	2,401,928	285,829	2,116,098	2,359,068	280,729	2,078,339
Operating Expenses - Customer Accounting	NSPM GCustomers	6,394,614	721,773	5,672,842	8,261,971	932,545	7,329,426
Operating Expenses - Customer Accounting	NSPM GDirectMN	4,417,016		4,417,016	3,780,038		3,780,038
Operating Expenses - Customer Accounting	NSPM GDirectND	<u>285,214</u>	<u>285,214</u>	=	<u>399,447</u>	399,447	
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting	13,498,772	1,292,816	12,205,956	14,800,524	1,612,721	13,187,803
Operating Expenses - Customer Service & Information	NSPM GCustMNND Border	925	720	205			
Operating Expenses - Customer Service & Information	NSPM GCustomers	454,409	51,290	403,119	458,159	51,713	406,446
Operating Expenses - Customer Service & Information	NSPM GDirectMN	14,926,306		14,926,306	16,869,207		16,869,207
Operating Expenses - Customer Service & Information	NSPM GDirectND	<u>97,593</u>	<u>97,593</u>	=	<u>97,676</u>	<u>97,676</u>	
Operating Expenses - Customer Service & Information	Subtotal Operating Expenses - Customer Service & Informatic	15,479,232	149,603	15,329,630	17,425,042	149,389	17,275,653
Operating Expenses - Sales, Econ Dvlp & Other	NSPM GCustomers	20,827	2,351	18,476	20,867	2,355	18,512
Operating Expenses - Sales, Econ Dvlp & Other	NSPM GDirectMN	(60,539)		(60,539)	(58,162)		(58,162)
Operating Expenses - Sales, Econ Dvlp & Other	NSPM GDirectND	<u>7,671</u>	<u>7,671</u>	=	<u>7,382</u>	7,382	
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other	(32,040)	10,022	(42,062)	(29,913)	9,737	(39,650)
Operating Expenses - Administrative & General	NSPM GCustMNND Border	294,287	229,161	65,126	291,271	226,813	64,459
Operating Expenses - Administrative & General	NSPM GCustomers	17,279,463	1,950,368	15,329,096	19,689,458	2,222,388	17,467,069
Operating Expenses - Administrative & General	NSPM GDirectMN	4,395,825		4,395,825	4,251,923		4,251,923
Operating Expenses - Administrative & General	NSPM GDirectND	<u>134,025</u>	<u>134,025</u>	=	<u>58,455</u>	<u>58,455</u>	
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	22,103,601	2,313,554	19,790,047	24,291,107	2,507,656	21,783,451
Total O&M		409,119,038	53,142,492	355,976,546	423,862,252	54,365,479	369,496,772

Amortizations

Poparting Line	Account Major	Report Label	ND Gas	Retail	
Reporting Line	Account Major	Report Laber	2021 Bridge Year	2022 Test Year	References
Amortization	407-Amortization	Income Tax Tracker	-	9,317	Volume 3, Workpaper A15
Amortization	407-Amortization	NOL ADIT ARAM	22,547	22,547	Volume 3, Workpaper A17
Amortization	407-Amortization	Rate Case Expenses		408,115	Volume 3, Workpaper A18
Amortization	407-Amortization	Sub-Total Amortization	22,547	439,980	

Payroll Taxes

				20	021 Bridge Yea	r	2	2022 Test Year	
Reporting Line	Account Major	Record Type	Jurisdictional Allocator	Total	ND Gas	Other	Total	ND Gas	Other
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GCustMNND Border	107,803	83,946	23,857	120,713	93,999	26,714
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GCustomers	1,306,697	147,490	1,159,208	1,361,162	153,637	1,207,525
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GDirectMN	1,413,835		1,413,835	1,442,279		1,442,279
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GDirectND	40,033	40,033	_	<u>15,507</u>	<u>15,507</u>	_
Payroll & Other Taxes			Sub-Total Base OM	2,868,368	271,469	2,596,899	2,939,661	263,143	2,676,518
Payroll & Other Taxes	408.3-Payroll Taxes	NSPM-Aviation	NSPM GDirectMN	(2,326)		(2,326)	(2,353)		(2,353)
Payroll & Other Taxes	408.3-Payroll Taxes	NSPM-Aviation	NSPM GDirectND	<u>(296)</u>	<u>(296)</u>	_	<u>(299)</u>	<u>(299)</u>	_
Payroll & Other Taxes			Sub-Total NSPM-Aviation	(2,622)	(296)	(2,326)	(2,652)	(299)	(2,353)
			Total Payroll Taxes	2,865,746	271,173	2,594,573	2,937,009	262,844	2,674,165

NSP-MN Regulated Capital Structure

Weighted Average Cost of Capital Test Year - Forecasted Test Year Ending December 2022 (\$ in 000's)

JURISDICTION	Balances		Capital Ratios	Cost of Capital	Weighted Avg Cost of Debt	Before Tax Weighted Cost of Capital
		Debt %				
LT Debt (1)	6,904,800	99.0840%	47.0300%	4.0955%	4.0600%	1.9300%
ST Debt (2)	63,830	0.9160%		1.0900%	0.0100%	
Total Debt	6,968,630	100.0000%			4.0700%	
Common Equity (3)	7,713,791		52.5400%	10.5000%		5.5200%
Total Equity	7,713,791		52.5400%			5.5200%
Total Capital	14,682,421		100.0000%			7.4500%
Income Tax Rate	24.405%	North Dakot	a Jurisdictional T	ax Rate		

Footnote:

- (1) LTD Balance is a 12 Month Average Balance
- (2) STD Balance is a 12 Month Average Balance.
- (3) Equity Balance is a 13 Month Average Balance. Common equity includes an adjustment to eliminate non-regulated subsidiaries.

NSP-MN Regulated Capital Structure

Weighted Average Cost of Capital Current Year - Forecasted Current Year Ending December 2021 (\$ in 000's)

JURISDICTION	Balances		Capital Ratios	Cost of Capital	Weighted Avg Cost of Debt	Before Tax Weighted Cost of Capital
		Debt %				
LT Debt (1)	6,565,989	99.4545%	47.2200%	4.1338%	4.1100%	1.9500%
ST Debt (2)	36,012	0.5455%	0.2600%	1.3100%	0.0100%	0.0000%
Total Debt	6,602,001	100.0000%	47.4800%		4.1200%	1.9500%
Common Equity (3)	7,302,984		52.5200%	10.5000%		5.5100%
Total Equity	7,302,984		52.5200%		·	5.5100%
Total Capital	13,904,985		100.0000%			7.4600%
Income Tax Rate	24.405%	North Dakot	a Jurisdictional T	ax Rate		

Footnote:

- (1) LTD Balance is a 12 Month Average Balance
- (2) STD Balance is a 12 Month Average Balance.
- (3) Equity Balance is a 13 Month Average Balance. Common equity includes an adjustment to eliminate non-regulated subsidiaries.

XCEL ENERGY NORTH "B" AVERAGE CUSTOMERS

2022 Budget	OTOMERO		Average Customers	Utility % of Total Company	Division % Within Utility	Combination Utility Division %
ELECTRIC	7					
FARGO	05 MN	3,509				2.2357%
	05 ND	95,010				60.5284%
TOTAL	05		98,519	4.7594%	6.4407%	62.7641%
G FORKS	07 ND		0	0.0000%	0.0000%	0.0000%
MANKATO	08		0	0.0000%	0.0000%	0.0000%
MINNEAPOLIS	09		1,323,200	63.9232%	86.5042%	
MINNETONKA	10		0	0.0000%	0.0000%	0.0000%
MINOT	11 ND		0	0.0000%	0.0000%	0.0000%
ST PAUL	13		0	0.0000%	0.0000%	0.0000%
SIOUX FALLS	14 MN	8,126				
	14 SD	99,791				
TOTAL	14		107,917	5.2134%	7.0551%	
WHITE BEAR	16		0	0.0000%	0.0000%	0.0000%
EDINA	17		0	0.0000%	0.0000%	0.0000%
BROOKLYN CTR	18		0	0.0000%	0.0000%	0.0000%
WINONA	23		0	0.0000%	0.0000%	0.0000%
NORTHWEST	24		0	0.0000%	0.0000%	0.0000%
NEWPORT	27		0	0.0000%	0.0000%	0.0000%
TOTAL ELECTR	IC		1,529,635	73.8960%	100.0000%	
GAS						
SIOUX FALLS	14 SD		0	0.0000%	0.0000%	0.0000%
FARGO	05 MN	14,236				9.0693%
TAROO	05 ND	44,212				28.1666%
TOTAL	05 ND	44,212	58,448	2.8236%	10.8167%	37.2359%
0.505140	07.8481	0.007				45 50000/
G FORKS	07 MN	3,097				15.5832%
TOTAL	07 ND 07	16,778	19,876	0.9602%	3.6783%	84.4168% 100.0000%
TOTAL	07		19,070	0.900276	3.070376	100.0000 /6
MANKATO	08		0	0.0000%	0.0000%	0.0000%
MINNETONKA	10		0	0.0000%	0.0000%	0.0000%
ST PAUL	13		0	0.0000%	0.0000%	0.0000%
WHITE BEAR	16		462,026	22.3202%	85.5050%	100.0000%
EDINA	17		0	0.0000%	0.0000%	0.0000%
WINONA	23		0	0.0000%	0.0000%	0.0000%
NORTHWEST	24		0	0.0000%	0.0000%	0.0000%
LAKES	25		0	0.0000%	0.0000%	0.0000%
NEWPORT	27		0	0.0000%	0.0000%	0.0000%
TOTAL GAS	(540,316 +	33 Transp)	540,349	26.1040%	100.0000%	
TOTAL 00115111	,		0.000.001	400 00000		
TOTAL COMPANY			2,069,984	100.0000%		

XCEL ENERGY NORTH AVERAGE CUSTOMERS BY JURISDICTION For G.O. Division Split 2022 Budget

	AVERAGE		
ELECTRIC UTILITY	CUSTOMERS	<u></u>	
MINN DIVS SF DIV (MN) FARGO DIV (MN)	1,323,200 8,126 3,509		
TOTAL MINN JURIS	1,334,835	87.2649%	Electric
NO DAKOTA JURIS	95,010	6.2113%	Customer Allocations
SO DAKOTA JURIS	99,791	6.5238%	
WHOLESALE JURIS	0	0.0000%	
TOTAL ELECTRIC UTILITY	1,529,635	100.0000%	

GAS UTILITY	AVERAGE CUSTOMERS	<u></u> %	
MINN JURIS	479,359	88.7128%	Gas
NO DAKOTA JURIS	60,991	11.2872%	
			Customer
SO DAKOTA JURIS	0	0.0000%	Allocations
TOTAL GAS UTILITY	540,349	100.0000%	

Northern States Power Company (MN) 2022 1st Yr Gas Budget (2022)

Allocation Factors - Production (LPG) and Storage (LNG) D10 Factor

_	Design Days	D10 Alloc.
Minnesota North Dakota	761,182 110,311	87.3423% 12.6577%
Total Gas Utility	871,493	100.0000%

Note: Used to allocate plant and plant related items between the Minnesota and North

Dakota jurisdictions. The factor is based on projected design day requirements.

Allocation Factors - General Plant System Load Dispatching D11 Factor

		Design Days			Load		
_	Mcf	Alloc.	50%	Mcf	Alloc.	50%	Dispatch
Minnesota North Dakota	761,182 110,311	87.3423% 12.6577%	43.6711% 6.3289%	115,626,362 14,027,905	89.1805% 10.8195%	44.5903% 5.4097%	88.2614% 11.7386%
Total Gas Utility	871,493	100.00%	50.00%	129,654,267	100.00%	50.00%	100.0000%

Note:

Used to allocate plant and plant related items between Minnesota and North Dakota jurisdictions. Factor is based 50 percent on sales and 50 percent on projected design day requirements.

B3. Labor

2020 Actual Data

for 2021 Actuals and 2022 Budget

Labor Related Cost Element Groups from SAP Excludes A&G and COGS

Reporting Line	Dec-20						
Reporting Line	Total	NSPM Electric	NSPM Gas				
Production	241,010,384	241,010,384					
Production	2,414,383		2,414,383				
Transmission	17,267,976	17,267,976					
Transmission	679,558		679,558				
Distribution and Customer Accounts	46,696,816	46,696,816					
Distribution and Customer Accounts	21,650,990		21,650,990				
Distribution and Customer Accounts	15,182,392	12,142,911	3,039,481				
Distribution and Customer Accounts	<u>2,827,279</u>	<u>1,970,779</u>	<u>856,500</u>				
Total	347,729,778	319,088,866	28,640,912				
	400 0000/	24 = 22=24	0.000				
Utility Labor Allocator	100.0000%	91.7635%	8.2365%				
201	9 100.00%	91.66%	8.34%				
201	8 100.00%	92.21%	7.79%				
201	7 100.00%	92.05%	7.95%				
201	6 100.00%	92.32%	7.68%				
201	5 100.00%	92.13%	7.87%				
201	4 100.00%	93.04%	6.96%				
201	3 100.00%	93.60%	6.40%				

Electric P-T-D (LABOR ONLY)

	NSPM Electric	PTD Labor Allocator
Production	241,010,384	75.5308%
Transmission	17,267,976	5.4117%
Distribution and Customer Accounts	60,810,506	<u>19.0575%</u>
	319,088,866	100.0000%
check	-	

Used for Non-Plant allocation

Jurisdictional Labor Allocators based on 2020 data

2019 Actual	l Itility	Utility FERC Function		MN Elec	ND Elec	SD Elec	MN Gas	ND Gas
2019 Actual	Othicy	FERC FUNCTION	Labor	Labor	Labor	Labor	Labor	Labor
Dec-19	NSPM Electric	Production	253,805,798	218,292,260	15,908,160	16,810,048	2,446,313	349,016
Dec-19	NSPM Electric	Transmission	19,787,017	16,742,804	1,207,613	1,295,026	480,416	61,158
Dec-19	NSPM Electric	Distribution	78,998,034	48,000,915	3,380,645	3,737,343	19,768,966	4,110,165
Dec-19	NSPM Electric	Customer Accounts	16,614,761	11,283,303	902,773	1,002,815	3,010,654	415,216
Dec-19	NSPM Electric	Customer Service	2,627,290	2,017,570	124,478	123,939	318,156	43,147
Dec-19	NSPM Electric	Sales						
Dec-19	NSPM Electric	A&G	192,229,733	152,095,846	11,388,986	11,896,550	14,629,963	2,218,387
Dec-19	NSPM Electric	Sub-Total NSPM Electric	564,062,631	448,432,697	32,912,655	34,865,721	40,654,468	7,197,090
		Total Excluding A&G	371,832,898	296,336,851	21,523,669	22,969,171	26,024,505	4,978,703
	Jurisdic	tion % of TOTAL NSPM (E&G)		79.70%	5.79%	6.18%	7.00%	1.34%

NSPM Electric Only	NSPM Elec	MN Elec	ND Elec	SD Elec	
Jurisdiction % of TOTAL NSPM Electric ONLY	516,211,073	86.87%	6.38%	6.75%	100.00%

NSPM Gas Only	NSPM Gas	MN Gas	ND Gas
Jurisdiction % of TOTAL NSPM Gas ONLY	47,851,558	84.96%	15.04%

Xcel Energy 2022 Budget Alloca	ations				
		2022 Budg	get		
Customers (Utility :	ELEC 73.8960%	GAS 26.1040%		CHECK 100.0000%	ast Update Updated 5-25-21 Spring version
Customer Bills	79.6146%	20.3854%		100.0000%	Updated 6-1-21
3 Factor	93.5946%	6.4054%		100.0000%	Updated 6-1-21
Total Operating La	91.7635%	8.2365%		100.0000%	Updated 6-1-21
Operating Labor	0.0000%	0.0000%		0.0000%	NA
Software	90.2600%	9.7400%		100.0000%	Updated 6-1-21
Pretax	91.6468%	8.3532%		100.0000%	Linked to 2020 Bud
P-T-D-G (Prod, Tra	92.1600%	7.8400%		100.0000%	Updated 6-1-21 (2020 Actual)
TRAC	82.7561%	17.2439%		100.0000%	Updated 6-1-21 (2020 Actual)
P-T-D	Production 59.3000%	Transmission 13.3000%	Distribution 27.4000%	100.0000%	Updated 6-1-21
	MN	WI			
36 mth Interchange	83.6271%	16.3729%		100.0000%	Updated 8/10/20 jh
Interchange Energ	82.7276%	17.2724%		100.0000%	Updated 8/19/20 jh

Northern States Power (MN) Allocation Tables - 2022

	MN	ND	SD	WHLSL	CHECK	Last Updated	
ECustomerMN/ND	3.5621%	96.4379%			100.0000%	Updated 5-25-21 Spring Version	
ECustomerMN/SD	7.5298%		92.4702%		100.0000%	Updated 5-25-21 Spring Version	
ECustomerMN/SD/ND	87.2649%	6.2113%	6.5238%	0.0000%	100.0000%	Updated 5-25-21 Spring Version	
ECustomerND/SD	5.6363%	46.0238%	48.3399%		100.0000%	Updated 5-25-21 Spring Version	
EDemand Prod	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%	Updated	a.k.a. D10
EDemandTran	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%	Updated	a.k.a. D10
EBadDebt	88.2900%	5.7200%	5.9900%	0.0000%	100.0000%	Updated 7/7/20 based on 2019 act	
EDirectMN	100.0000%				100.0000%		
EDirectND		100.0000%			100.0000%		
EDirectSD			100.0000%		100.0000%		
EEnergy	86.4586%	6.7281%	6.8133%	0.0000%	100.0000%	Updated 7/29/20 jh v2.0	a.k.a. E10
ETwoFactorAlloc	87.0750%	6.1963%	6.7287%	0.0000%	100.0000%	Updated 08/10/2020 MEP	
ELabor	86.8700%	6.3758%	6.7542%	0.0000%	100.0000%	Updated 08/10/2020 MEP	
E Open Line					0.0000%		
E Open Line					0.0000%		
E Open Line					0.0000%		
GCommodityStudy	85.4601%	14.5399%			100.0000%	Linked to 2020 Act	
GCustomerMN/ND	22.1301%	77.8699%			100.0000%	Updated 5-25-21 Spring Version	
GCustomerMN/SD	0.0000%	0.0000%	0.0000%		0.0000%	Updated 5-25-21 Spring Version	
GCustomerMN/SD/ND	88.7128%	11.2872%	0.0000%		100.0000%	Updated 5-25-21 Spring Version	
GCustomerSD/ND	0.0000%	0.0000%	0.0000%		0.0000%	Updated 5-25-21 Spring Version	
GDemandStudy	87.5345%	12.4655%			100.0000%	Linked to 2021 Bud	
GDesignDayDemand	87.3423%	12.6577%			100.0000%	Updated 5/20/21 spring version	a.k.a. D10
GDirectMN	100.0000%				100.0000%		
GDirectND		100.0000%			100.0000%		
GDirectSD			100.0000%		100.0000%		
GLimitedFirm/Standby	94.5086%	5.4914%			100.0000%	Linked to 2020 Act	
GLoadDispatch	88.2614%	11.7386%			100.0000%	Updated 5/20/21 spring version	a.k.a. D11
GPGATrueUpStudy	173.0400%	-73.0400%			100.0000%	Linked to 2020	
GLabor	84.9595%	15.0405%			100.0000%	Updated 08/10/2020 MEP	
GBadDebt	88.1000%	11.9000%			100.0000%	Updated 7/7/20 based on 2019 Act	
GOpen Line					0.0000%		
GOpen Line					0.0000%		
GOpen Line					0.0000%		

Northern States Power Company North Dakota Gas Jurisdiction

Adjustment A1. Advertising Expense Adjustment Purpose Statement

The purpose of the advertising expense adjustment is to remove from the test year operating expense advertising dollars that are not recoverable from rate payers. Advertising for safety, customer care, and as required by regulation are recoverable. Advertising considered as image or branding is not recoverable.

Non-recoverable advertising in NSPM is determined by GL Account. RIS system creates an automatic adjustment to remove any costs in those non-recoverable accounts.

Northern States Power Company North Dakota Gas Jurisdiction

Adjustment A1. Advertising Expense Adjustment Adjustment Amount

Reporting Line	FERC Account	GL Account		Advertising Expense in Base Rates		Total Advertising Expense		Advertising Disallowances	
				Dec - 2022	Dec - 2021	Dec - 2022	Dec - 2021	Dec - 2022	
Operating Expenses - Administrative & General	930100: 93010-A&G General Advertising	Advertising - Brand Image			8,970	7,990	(8,970)	(7,990)	
Operating Expenses - Administrative & General	930100: 93010-A&G General Advertising	Advertising - Brand Sponsorship			19,473	20,866	(19,473)	(20,866)	
Operating Expenses - Administrative & General	930100: 93010-A&G General Advertising	Advertising - General	3,053	3,069	3,053	3,069			
Operating Expenses - Customer Service & Information	908000: 90800-Customer Asst Expense	Advertising - Conservation DSM			36,667	40,000	(36,667)	(40,000)	
Operating Expenses - Customer Service & Information	908000: 90800-Customer Asst Expense	Communication - Conservation DSM	2,798	3,048	2,798	3,048			
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Advertising - Conservation Other	49	53	49	53			
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Mandated Inserts Communication	1,877	2,071	1,877	2,071			
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Safety Advertising	21,162	21,459	21,162	21,459			
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Safety Information	310	44	310	44			
Operating Expenses - Sales, Econ Dvlp & Other	912000: 91200-Economic Development	Customer Program - Advertising	520	521	520	521			
Operating Expenses - Sales, Econ Dvlp & Other	912000: 91200-Economic Development	Customer Program - Promotion	1,038	<u>950</u>	1,038	<u>950</u>	_	_	
		Sub-Total NSPM ND Gas Retail	30,808	31,215	95,917	100,071	(65,109)	(68,856)	
		908000: 90800-Customer Asst Expense	2,798	3,048	39,464	43,048	(36,667)	(40,000)	
	909000-909000_Infe	ormational and instruction advertising expense	23,398	23,627	23,398	23,627	(30,007)	(40,000)	
	303000. 303000-min	912000: 91200-Economic Development	1,559	1,471	1,559	1,471			
		930100: 93010-A&G General Advertising	3,053	3,069	31,496	31,926	(28,442)	(28,856)	
		Total	30,808	31,215	95,917	100,071	(65,109)	(68,856)	

Northern States Power Company North Dakota Gas Jurisdiction

Adjustment A1. Advertising Expense Adjustment Model Validation

MEP - Record Type Validation	NSPM ND (Gas Retail	
IVILE - NECOTO TYPE VAIIUATION	Dec - 2021	Dec - 2022	
<u>Expenses</u>			
Operating Expenses:			
Fuel & Purchased Energy Total			
Production Total			
Regional Markets			
Transmission IA			
Transmission			
Distribution			
Customer Accounting			
Customer Service & Information	(36,667)	(40,000)	
Sales, Econ Dvlp & Other			
Administrative & General	(28,442)	(28,856)	
Total Operating Expenses	(65,109)	(68,856)	
Total Taxes			
Total Taxes Other than Income			
Total Federal and State Income Taxes	15,890	16,804	
Total Taxes	15,890	16,804	
Total Operating Revenues			
Total Expenses	(49,219)	(52,052)	
AFDC Debt			
AFDC Equity			
Net Income	49,219	52,052	
Rate of Return (ROR)			
Total Operating Income	49,219	52,052	
Total Rate Base	-	-	
ROR (Operating Income / Rate Base)			
Return on Equity (ROE)			
Net Operating Income	49,219	52,052	
Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt)	49,219	52,052	
	49,219 49,219	52,052 52,052	
Debt Interest (Rate Base * Weighted Cost of Debt)			
Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common			
Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio)			
Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity)			
Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency			
Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return)	49,219	52,052 -	
Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income	49,219	52,052	

Northern States Power Company 2021 -2022 Budget Association Dues

North Dakota

Gas	2021	2022
Association Dues Excluded	(135.87)	61.01
Association Dues Excluded	(133.67)	01.01

An adjustment is required to remove costs associated with organizational dues that are not allowed for recovery from customers.

The Association Dues adjustment for the rate case was based on an allocation of 2019 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Association Dues

The purpose of the Association Dues is to reduce administrative and general expenses for dues paid to either social organizations or organizations not associated with the State of North Dakota.

Northern States Power Company

Dues

	2021	2022	2023	2024	2025	(blank) Grand Total
MN - ND - SD C	998,644	1,013,572	1,018,008	1,022,582	1,024,857	5,077,662
MN - ND - SD E	1,545,292	1,725,619	1,747,472	1,672,109	1,694,662	8,385,154
MN - ND - SD G	306,553	333,052	333,052	333,052	333,052	1,638,760
MN - ND E	4	5	5	5	5	23
MN - ND G	73	75	75	75	75	375
MN C	835	914	914	914	914	4,493
MN E	284,937	319,687	315,687	315,687	315,687	1,551,686
MN G	11,948	12,575	12,575	12,575	12,575	62,246
ND C	1,055	1,061	1,061	1,061	1,061	5,298
ND E	992	1,250	1,250	1,250	1,250	5,992
ND G	809	1,021	1,021	1,021	1,021	4,892
SD E	2,176	3,115	3,115	3,115	3,115	14,637
Xcel Non-Utility	219	244	244	244	244	1,196
(blank)						
Grand Total	3,153,537	3,412,189	3,434,478	3,363,690	3,388,518	16,752,413

	2	3	4	5	6	
		Т	otal Dues from	data pull:		
MN - ND - SD C	998,644	1,013,572	1,018,008	1,022,582	1,024,857	
MN - ND - SD E	1,545,292	1,725,619	1,747,472	1,672,109	1,694,662	
MN - ND - SD G	306,553	333,052	333,052	333,052	333,052	
MN - ND E	4	5	5	5	5	
MN - ND G	73	75	75	75	75	
MN C	835	914	914	914	914	
MN E	284,937	319,687	315,687	315,687	315,687	
MN G	11,948	12,575	12,575	12,575	12,575	
ND C	1,055	1,061	1,061	1,061	1,061	
ND E	992	1,250	1,250	1,250	1,250	
ND G	809	1,021	1,021	1,021	1,021	
SD E	2,176	3,115	3,115	3,115	3,115	
Xcel Non-Utility	219	244	244	244	244	
	3,153,537	3,412,189	3,434,478	3,363,690	3,388,518	16,752,413

2020 Actuals	
MN - ND - SD C	-13.65%
MN - ND - SD E	46.68%
MN - ND - SD G	0.00%
MN - ND E	
MN - ND G	
MN C	0.00%
MN E	49.81%
MN G	69.36%
ND C	60.00%
ND E	0.00%
ND G	100.00%
SD E	42.29%
Xcel Non-Utility	0.00%

			Total Dues Incl	udable:	
	2021	2022	2023	2024	2025
MN - ND - SD C	-136,324	-138,362	-138,967	-139,592	-139,902
MN - ND - SD E	721,315	805,488	815,689	780,511	791,038
MN - ND - SD G	0	0	0	0	0
MN - ND E	0	0	0	0	0
MN - ND G	0	0	0	0	0
MN C	0	0	0	0	0
MN E	141,923	159,231	157,239	157,239	157,239
MN G	8,288	8,722	8,722	8,722	8,722

Sum of FINAL NSPM	Column Labels			
Row Labels	Exclude	Include	Grand Total	
Minnesota Common Utility		0 5,00	5,000	0.00%
Minnesota Electric	1,04	0 1,04	8 2,088	49.81%
Minnesota Gas	3,12	0 1,37	8 4,498	69.36%
Minnesota-N Dakota-S Dakota Electric	63,94	7 73,04	8 136,995	46.68%
Minnesota-N Dakota-S Dakota Gas		12	3 123	0.00%
Minnesota-N Dakota-S Dakota-Common	-21,47	9 178,82	4 157,345	-13.65%
North Dakota Common Utility	1,50	0 1,00	0 2,500	60.00%
North Dakota Electric	-12	9 12	9 0	0.00%
North Dakota Gas	20	6	206	100.00%
South Dakota Electric	42	5 57	9 1,004	42.29%
Xcel Common Utility	-11,50	6 2,039,77	5 2,028,269	-0.57%
Xcel Other	39	5 86	1,259	31.39%
Grand Total	37,51	9 2,301,76	2,339,286	

ND C	633	636	636	636	636
ND E	0	0	0	0	0
ND G	809	1,021	1,021	1,021	1,021
SD E	920	1,317	1,317	1,317	1,317
Xcel Non-Utility	0	0	0	0	0
	737,563	838,054	845,657	809,854	820,071

		Electric		G	as
	Minnesota	ND	SD	MN	ND
MN - ND - SD C	81%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	7%		
MN - ND - SD G				89%	11%
MN - ND E	4%	96%			
MN - ND G				89%	11%
MN C	94%			6%	
MN E	100%	0%	0%	0%	0%
MN G	0%	0%	0%	100%	0%
ND C	0%	94%	0%	0%	6%
ND E	0%	100%	0%	0%	0%
ND G	0%	0%	0%	0%	100%
SD E	0%	0%	100%	0%	0%
Xcel Non-Utility	81%	6%	6%	6%	1%

Total amount of Dues includable after allocation

Association Dues Includable & Allocated:

100%

100%

		Electric		G	as
	Minnesota	ND	SD	MN	ND
2021	658,907	37,381	40,870	541	-136
2022	747,848	42,482	46,803	860	61
2023	754,245	43,079	47,451	826	57
2024	723,105	40,863	45,045	790	52
2025	732,018	41,497	45,733	772	50

Chamber all jurisdictons included are uploaded at 100 percent

100%

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering) Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

			Electric		G	as
	Minnesota	ND		SD	MN	ND
2021	658,907		37,381	40,870	541	-136
2022	747,848		42,482	46,803	860	61
2023	754,245		43,079	47,451	826	57
2024	723,105		40,863	45,045	790	52
2025	732,018		41,497	45,733	772	50

A2. Dues: Professional Associations Page 4 of 4

Interest on Customer Deposits

Customer deposits are treated as customer-supplied capital; thus it is appropriate to include interest expense on customer deposits to pay a return on that investment. The average balance of customer deposits are deducted from rate base and at the same time operating expenses are increased to permit the recovery of interest paid on these deposits.

Interest on Customer Deposits

Rate Base Adjustment

13 Mo Average from December 2019 - December 2020 FERC Account 235 SAP Accounts 2249001 / 2249006 / 2249011

	Total NSPM		NS	SPM Electric	MN Electric	NI	D Electric	SI) Electric	NSPM Gas	MN Gas	ND Gas
CRS Energy - 13 Mo Avg	\$ (1,431,199)	-	\$	(1,057,599)	\$ (922,912)	\$	(65,691)	\$	(68,996)	\$ (373,600)	\$ (331,431)	\$ (42,169.000)
Solar Gardens - 13 Mo Avg	\$ (33,722,999)		\$	(33,722,999)	\$ (33,722,999)	\$	<u> </u>	\$		\$ <u>-</u>	\$ <u> </u>	\$
Total Interest on Customer Deposits	\$ (35,154,198)		\$	(34,780,598)	\$ (34,645,912)	\$	(65,691)	\$	(68,996)	\$ (373,600)	\$ (331,431)	\$ (42,169)
check	\$ -											
Jurisdiction Allocator - Customers				100.00%	87.26%		6.21%		6.52%	100.00%	88.71%	11.29%

O&M Adjustment

12 Month Calendar Year ending December 2020 IO 200000003681 Cost Elements 6060046 and 4280463

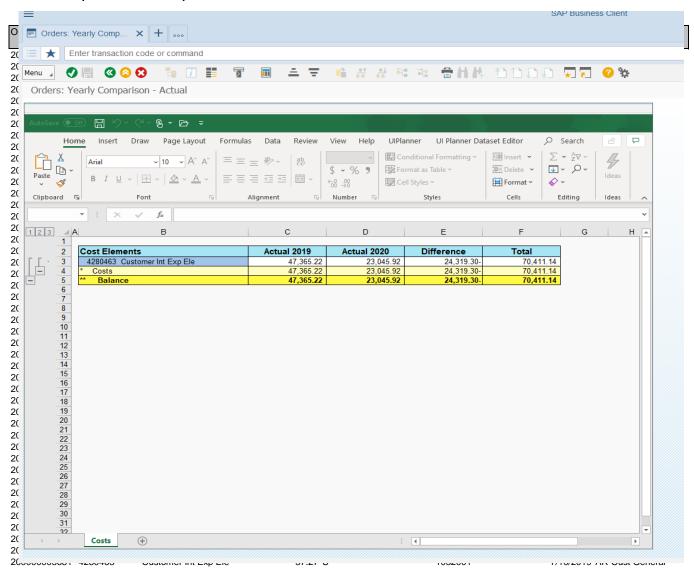
	Total NSPM	NSP	M Electric	MN Electric	ND	Electric	SD	Electric	NSPM (Gas	М	N Gas	ND Gas
Total Interest on Customer Deposits check	\$ 23,046	\$	17,057	\$ 14,885	\$	1,059	\$	1,113	\$ 5,	,989	\$	5,313	\$ 676
Jurisdiction Allocator - Customers			100.00%	87.26%		6.21%		6.52%	100	.00%		88.71%	11.29%

Northern States Power Company North Dakota Gas Jurisdiction 2022 Test Year Customer Deposits - Rate Base

-: 1	1 1/	α	40
Fisca	rear	/()	19

	Fiscal Year 2019	9					
				Deposits - Solar	Dep-SolarGardens	Cust Dep-CRS	
	FERC 9235000	Check	Sum	2249001	2249006	2249011	
Jan 19	-49,818,387.66	0.00	-49,818,387.66	-31,584,049.46	-16,490,098.25	-1,744,239.95	
Feb	-48,860,208.10	0.00	-48,860,208.10	-30,105,154.23	-17,033,536.92	-1,721,516.95	
Mar	-44,331,483.30	0.00	-44,331,483.30	-28,212,520.09	-14,409,720.26	-1,709,242.95	
Apr	-48,331,661.20	0.00	-48,331,661.20	-33,096,998.99	-13,530,920.26	-1,703,741.95	
May	-54,878,718.97	0.00	-54,878,718.97	-38,878,600.76	-14,330,920.26	-1,669,197.95	
Jun	-54,312,240.83	0.00	-54,312,240.83	-40,229,261.33	-12,415,295.05	-1,667,684.45	
Jul	-56,392,425.38	0.00	-56,392,425.38	-42,334,106.88	-12,415,295.05	-1,643,023.45	
Aug	-52,719,765.10	0.00	-52,719,765.10	-42,253,043.60	-8,865,250.05	-1,601,471.45	
Sep	-49,773,800.09	0.00	-49,773,800.09	-41,899,810.69	-6,294,078.45	-1,579,910.95	
Oct	-50,160,579.54	0.00	-50,160,579.54	-42,063,883.14	-6,546,023.45	-1,550,672.95	
Nov	-47,245,899.29	0.00	-47,245,899.29	-40,850,463.89	-4,821,423.45	-1,574,011.95	
Dec 19	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95	
				DirectMN	Direct MN	All Juris	
	13 - 1	Month Average	-50,533,312	-37,291,119	-11,589,752	-1,652,440	
	Fiscal Year 2020	Λ					
	1 100ai 1 0ai 202	U					
	1 100ai 10ai 202	O					
	110001 1001 202	O		Deposits - Solar	Dep-SolarGardens	Cust Dep-CRS	
	FERC 9235000	<u>Check</u>	<u>Sum</u>	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011	
			<u>Sum</u> -46,389,834.61	•	•	•	Dec-19
Jan 20	FERC 9235000	Check		2249001	2249006	<u>2249011</u>	Dec-19
Jan 20 Feb	FERC 9235000 -46,389,834.61	<u>Check</u> 0.00	-46,389,834.61	2249001 -40,405,537.71	2249006 -4,430,075.95	2249011 -1,554,220.95	Dec-19
	FERC 9235000 -46,389,834.61 -44,499,852.48	<u>Check</u> 0.00 0.00	-46,389,834.61 -44,499,852.48	2249001 -40,405,537.71 -39,329,589.58	2249006 -4,430,075.95 -3,630,075.95	2249011 -1,554,220.95 -1,540,186.95	Dec-19
Feb	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86	Check 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95	Dec-19
Feb Mar	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08	Check 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95	Dec-19
Feb Mar Apr	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65	Check 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95	Dec-19
Feb Mar Apr May	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95	Dec-19
Feb Mar Apr May Jun	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28 -3,579,946.98	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95	Dec-19
Feb Mar Apr May Jun Jul	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66 -27,553,846.53	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28 -3,579,946.98 -3,579,946.98	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95 -1,390,440.45 -1,393,580.45 -1,387,448.45	Dec-19
Feb Mar Apr May Jun Jul Aug	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66 -27,553,846.53 -25,797,974.44	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28 -3,579,946.98 -2,779,946.98	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95 -1,390,440.45 -1,393,580.45	Dec-19
Feb Mar Apr May Jun Jul Aug Sep	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66 -27,553,846.53 -25,797,974.44 -24,858,029.04	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28 -3,579,946.98 -2,779,946.98 -2,779,946.98 -2,982,963.32	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95 -1,390,440.45 -1,393,580.45 -1,387,448.45	Dec-19
Feb Mar Apr May Jun Jul Aug Sep Oct	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66 -27,553,846.53 -25,797,974.44 -24,858,029.04 -23,759,223.26	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28 -3,579,946.98 -2,779,946.98 -2,779,946.98 -2,982,963.32 -3,382,963.32	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95 -1,390,440.45 -1,393,580.45 -1,387,448.45 -1,368,548.45	Dec-19
Feb Mar Apr May Jun Jul Aug Sep Oct Nov	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03 -28,949,501.55	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03 -28,949,501.55	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66 -27,553,846.53 -25,797,974.44 -24,858,029.04 -23,759,223.26 -23,207,577.78	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28 -3,579,946.98 -2,779,946.98 -2,779,946.98 -2,982,963.32 -3,382,963.32 -4,398,463.32	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95 -1,390,440.45 -1,387,448.45 -1,387,448.45 -1,368,548.45 -1,343,460.45	Dec-19
Feb Mar Apr May Jun Jul Aug Sep Oct Nov	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03 -28,949,501.55	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03 -28,949,501.55	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66 -27,553,846.53 -25,797,974.44 -24,858,029.04 -23,759,223.26 -23,207,577.78	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,376,022.28 -3,579,946.98 -2,779,946.98 -2,779,946.98 -2,982,963.32 -3,382,963.32 -4,398,463.32	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95 -1,390,440.45 -1,387,448.45 -1,387,448.45 -1,368,548.45 -1,343,460.45	Dec-19
Feb Mar Apr May Jun Jul Aug Sep Oct Nov	FERC 9235000 -46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03 -28,949,501.55	Check 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	-46,389,834.61 -44,499,852.48 -42,733,272.86 -38,378,085.08 -37,193,370.65 -34,964,921.72 -34,531,472.59 -32,524,233.96 -29,971,501.87 -29,228,440.81 -28,510,735.03 -28,949,501.55	2249001 -40,405,537.71 -39,329,589.58 -38,195,726.96 -33,406,565.85 -31,205,964.42 -30,162,432.49 -29,526,255.66 -27,553,846.53 -25,797,974.44 -24,858,029.04 -23,759,223.26 -23,207,577.78 -22,753,078.91	2249006 -4,430,075.95 -3,630,075.95 -3,030,075.95 -3,489,162.28 -4,535,822.28 -3,579,946.98 -2,779,946.98 -2,779,946.98 -2,982,963.32 -3,382,963.32 -4,398,463.32 -5,041,722.22	2249011 -1,554,220.95 -1,540,186.95 -1,507,469.95 -1,482,356.95 -1,451,583.95 -1,426,466.95 -1,425,269.95 -1,390,440.45 -1,393,580.45 -1,387,448.45 -1,368,548.45 -1,343,460.45 -1,334,551.45	Dec-19

Customer Deposits - Interest Expense



Adjustment A3. Interest on Customer Deposits Model Validation

	NICDA A NID	ias Retail
MEP - Record Type Validation	NSPM ND 0 Dec - 2021	Gas Retail Dec - 2022
Rate Base		
Plant Investment		
<u>Depreciation Reserve</u>	-	-
Net Utility Plant CWIP		
Accumulated Deferred Taxes		
DTA - NOL Average Balance		
DTA - Federal Tax Credit Average Balance	드	Ξ
Total Accum Deferred Taxes		
Cash Working Capital		
Materials and Supplies		
Fuel Inventory		
Non-plant Assets and Liabilities		
Customer Denosits	/42	140 : 55
Customer Deposits Prepaids and Other	(42,169)	(42,169)
Prepaids and Other <u>Regulatory Amortizations</u>	-	-
Total Other Rate Base Items	(42,169)	(42,169)
Total Rate Base	(42,169)	(42,169)
Evnences		
Expenses Operating Expenses:		
Operating Expenses: Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other Administrative & General	676	676
Administrative & General Total Operating Expenses	676	676 676
Total Taxes Total Taxes Other than Income		
Total Taxes Other than Income Total Federal and State Income Taxes	36	34
Total Taxes	36 36	34
	30	34
Total Operating Revenues	-	-
Total Expenses	712	710
Net Income	(712)	(710)
Rate of Return (ROR)		
Total Operating Income	(712)	(710)
Total Rate Base	(42,169)	(42,169)
ROR (Operating Income / Rate Base)	1.69%	1.68%
Return on Equity (ROE)		
Net Operating Income Post Interest (Pate Pace * Weighted Cost of Dobt)	(712)	(710)
Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common	822 111	814 104
Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio)	111 (22,147)	104 (22,156)
ROE (earnings for Common / Equity)	(0.50%)	(0.47%)
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)	(3,146)	(3,142)
Net Operating Income	(712)	(710)
Operating Income Deficiency	(2,434)	(2,432)
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(3,220)	(3,217)
		

Annual Incentive Amount over 25% of Base Salary

The purpose of this adjustment is to remove all Annual Incentive Plan amounts above 25 percent of each individual's base pay.

Annual Incentive Amount over 25% of Base Salary

	2021 Current Year	exce	centive in ss of 25% of base salary	2022 Test Year	exc	ncentive in ess of 25% of t base salary
MN (non nuclear)	\$ 5,021,623	\$	122,572	\$ 5,172,257	\$	126,248
MN (nuclear)	\$ 11,593,303	\$	335,001	\$ 11,941,090	\$	345,051
XES	\$ 51,747,318	\$	4,859,952	\$ 53,299,693	\$	5,005,748
Total (non-union)	\$ 68,362,244	\$	5,317,526	\$ 70,413,040	\$	5,477,046

	2021 Current Yr	2022 Test Yr
XES Allocators	Amt over 25%	Amt over 25%
XES Allocated to NSPM Electric O&M	25.62%	25.75%
XES Allocated to NSPM Gas O&M	2.82%	2.84%
Utility Allocators		
3-Factor Electric	93.64%	93.64%
3-Factor Gas	6.36%	6.36%
NSPM Electric NSPM Electric - Non Nuclear	114,779	118,221
NSPM Electric - Nuclear	335,001	345,051
NSPM Electric - XES	1,245,277	1,289,191
Total NSPM Electric	1,695,058	1,752,463
NSPM Gas		
NSPM Gas - Non Nuclear	7,793	8,026
NSPM Gas - Nuclear	-	-
NSPM Gas - XES	137,057	142,041
Total NSPM Gas	144,850	150,068
Jurisdictional Allocators	00 70000/	00.552.40/
MN Gas Customers	88.7038%	88.6634%
ND Gas Customers	11.2962%	11.3366%
	2021 Current Yr	2022 Test Yr
Final Incentive Adjustment	Amt over 25%	Amt over 25%
MN Gas	128,488	133,055
ND Gas	16,363	17,013
Total NSPM Gas	144,850	150,068

Annual Incentive Amount over 25% of Base Salary

	ND Gas	
	Dec - 2021	Dec - 2022
<u>Expenses</u>		<u> </u>
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	(16,363)	(17,013)
Total Operating Expenses	(16,363)	(17,013)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	4,703	4,890
Total Taxes	4,703	4,890
Total Operating Revenues		
Total Expenses	(11,660)	(12,123)
Total Expenses	(11,000)	(12,123)
Net Income	11,660	12,123
Rate of Return (ROR)		
Total Operating Income	11,660	12,123
Total Rate Base	_	_
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	11,660	12,123
Debt Interest (Rate Base * Weighted Cost of Debt)	,	,
Earnings Available for Common	11,660	12,123
Equity Rate Base (Rate Base * Equity Ratio)	,	•
ROE (earnings for Common / Equity)	_	_
Revenue Deficiency		
Required Operating Income (Rate Base * Reduired Return)		
Required Operating Income (Rate Base * Required Return) Net Operating Income	11.660	12.123
Net Operating Income	11,660 (11,660)	12,123 (12,123)
Net Operating Income		

Summary of Incentive in Base Rates

Total Incentive in Forecast

	NSPM ND	NSPM ND Gas Retail		
Natural Account	2021 Current	2022 Test Year		
Annual Incentive	36,064	37,279		
Incentive Non Loading	164,851	170,403		
Performance Share Plan	35,732	38,347		
Restricted Stock Units	<u>50,928</u>	<u>59,001</u>		
Total Incentive in Forecast	287,574	305,030		

Regulatory Treatment of Incentive

	NSPM ND	NSPM ND Gas Retail		
Regulatory Treatment	2021 Current 2022 Test Y			
NSPM-Incentive Pay over Cap	(16,363)	(17,013)		
NSPM-Incentive Pay_Remove Long Term	(86,659)	(97,348)		
NSPM-Incentive Pay_Environmental LTI	16,105	17,060		
NSPM-Incentive Pay_Time Based LTI	<u>9,952</u>	<u>10,979</u>		
Total Regulatory Treatment	(76,965)	(86,322)		
Total Incentive in Base Rates	210,609	218,708		
Total AIP in Base Rates	184,552	190,669		
Total LTI in Base Rates	26,057	28,039		
Total Incentive in Base Rates	210,609	218,708		
Check	_	_		

Long Term Incentive Removal Adjustment

This adjustment removes Long-Term Incentive from recovery. Adjustments A13 and A14 add back the Environmental and Time Based components of LTI.

Long Term Incentive Removal Adjustment

Natural Account	Recovery	Record Type	NSPM ND	Gas Retail
Tvaturai Account	Method	Record Type	2021 Current	2022 Test Year
Performance Share Plan	Base Rates	Base OM	35,732	38,347
Restricted Stock Units	Base Rates	Base OM	<u>50,928</u>	<u>59,001</u>
		Total Long Term Incentive	86,659	97,348
Performance Share Plan	Base Rates	NSPM-Incentive Pay_Remove Long Term	(35,732)	(38,347)
Restricted Stock Units	Base Rates	NSPM-Incentive Pay_Remove Long Term	<u>(50,928)</u>	<u>(59,001)</u>
		Total Long Term Incentive Removal Adjustment	(86,659)	(97,348)

2022 Test Year adjustment amount included in BCH-6, column 2, Precedential Adjustments

Long Term Incentive Removal Adjustment

	NSPM ND Gas Retail		
	2021 Current	2022 Test Year	
Expenses			
Operating Expenses:			
Fuel & Purchased Energy Total			
Production - Fixed			
Production - Fixed IA Investment			
Production - Fixed IA O&M			
Production - Variable			
Production - Variable IA O&M			
Production - Purchased Demand	<u>0</u>	0	
Production Total	<u>U</u>	<u>U</u>	
Regional Markets			
Transmission IA			
Transmission Transmission			
Distribution			
Customer Accounting Customer Service & Information			
Sales, Econ Dvlp & Other	(97.750)	(07.240)	
Administrative & General	<u>(86,659)</u>	<u>(97,348)</u>	
Total Operating Expenses	(86,659)	(97,348)	
Total Taxes			
Total Taxes Other than Income			
Total Federal and State Income Taxes	21,149	23,758	
Total Taxes	21,149	23,758	
		,,	
Total Operating Revenues			
Total Expenses	(65,510)	(73,590)	
N. Y	CE 540		
Net Income	65,510	73,590	
Rate of Return (ROR)			
Total Operating Income	65,510	73,590	
Total Rate Base	00,000	,	
ROR (Operating Income / Rate Base)	-	-	
,			
Return on Equity (ROE)			
Net Operating Income	65,510	73,590	
Debt Interest (Rate Base * Weighted Cost of Debt)			
Earnings Available for Common	65,510	73,590	
Equity Rate Base (Rate Base * Equity Ratio)	_	_	
ROE (earnings for Common / Equity)			
Barrage Deficiency			
Revenue Deficiency			
Required Operating Income (Rate Base * Required Return		50.5 00	
Net Operating Income	65,510	73,590	
Operating Income Deficiency	(65,510)	(73,590)	
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	
Revenue Deficiency (Income Deficiency * Conversion		(97,348)	
John Soliveron	(55,557)	(>1,0010)	

Summary of Incentive in Base Rates

Total Incentive in Forecast

	NSPM ND Gas Retail			
Natural Account	2021 Current	2022 Test Year		
Annual Incentive	36,064	37,279		
Incentive Non Loading	164,851	170,403		
Performance Share Plan	35,732	38,347		
Restricted Stock Units	<u>50,928</u>	<u>59,001</u>		
Total Incentive in Forecast	287,574	305,030		

Regulatory Treatment of Incentive

	NSPM ND		
Regulatory Treatment	2021 Current	2022 Test Year	
NSPM-Incentive Pay over Cap	(16,363)	(17,013)	WP-A4
NSPM-Incentive Pay_Remove Long Term	(86,659)	(97,348)	WP-A5
NSPM-Incentive Pay_Environmental LTI	16,118	17,060	WP-A13
NSPM-Incentive Pay_Time Based LTI	<u>9,952</u>	<u>10,979</u>	WP-A14
Total Disallowances	(76,952)	(86,322)	
Total Incentive in Base Rates	210,622	218,708	
Total AIP in Base Rates	184,552	190,669	
Total LTI in Base Rates	26,070	28,039	
Total Incentive in Base Rates	210,622	218,708	
Check	-	-	

XES to NSPM Pension NonQualified SERP Removal

This adjustment excludes from the test year all non-qualified pension expenses related to the Company's Supplemental Executive Retirement Plan (SERP).

XES to NSPM Pension NonQualified SERP Removal

NSPM Gas O&M	2021 Bridge	2022 Test Year
NonQualified SERP Adjustment	(35,824)	(26,822)

North Dakota Gas Jurisdictional Customer Allocator 11.2872% 11.2872%

	2021 TY	2022 PY	BCH-1 Schedule Reference
NonQualified SERP Adjustment	(4,044)	(3,027)	Schedule 4, row 8, columns 5

XES to NSPM Pension NonQualified SERP Removal

MED. Record Type Validation	NSPM ND	Gas Retail	
MEP - Record Type Validation	Dec - 2021	Dec - 2022	
Expenses			
Operating Expenses:			
Fuel & Purchased Energy Total			
Production Total			
Regional Markets			
Transmission IA			
Transmission			
Distribution			
Customer Accounting			
Customer Service & Information			
Sales, Econ Dvlp & Other			
Administrative & General	(4,044)	(3,027)	
Total Operating Expenses	(4,044)	(3,027)	
Total Taxes			
Total Taxes Other than Income			
Total Federal and State Income Taxes	987	739	
Total Taxes	987	739	
Total Operating Revenues			
Total Expenses	(3,057)	(2,289)	
	(5,551)	(-,,	
Net Income	3,057	2,289	
Rate of Return (ROR)			
Total Operating Income	3,057	2,289	
Total Rate Base	-,	,	
ROR (Operating Income / Rate Base)	-	-	
Return on Equity (ROE)			
Net Operating Income	3,057	2,289	
Debt Interest (Rate Base * Weighted Cost of Debt)	3,037	2,203	
Earnings Available for Common	3,057	2,289	
Equity Rate Base (Rate Base * Equity Ratio)	3,037	2,269	
ROE (earnings for Common / Equity)	-	-	
Revenue Deficiency			
Required Operating Income (Rate Base * Required Return)			
Required Operating Income (Rate Base * Required Return) <u>Net Operating Income</u>	3,057	2,289	
	3,057 (3,057)	2,289 (2,289)	
Net Operating Income			

Aviation Adjustment

The Aviation adjustment removes 100 percent of the aviation-related costs allocated to the North Dakota gas jurisdiction. These costs are incurred in lieu of commercial aviation transportation and help to facilitate the efficient use of executive time.

Adjustment A7. Aviation Expense Removal

Sum of ND Gas Jurisdicti Co	lumn Labels	
Row Labels	2021	2022
9408101	296	299
9920000	3,223	3,264
9921000	4,431	5,118
9923000	292	256
9924000	168	161
9925000	2	1
9926000	858	830
9931000	3,641	4,311
9935000	4,274	7,762
Grand Total	17,186	22,003

^{*}Remove 100% of Aviation Costs by FERC

Adjustment A7. Aviation Expense Removal

		Expense Removal													
Fiscal Year	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	Final Compa ny Code - Key	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	Check	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5540001	Productive Labor	10	MN - ND - SD C	9920000	Administrative and general salaries	356,134	93.595%	6.405%	100.00%	333,322	22,812	GCustomerMN/SD/ND	20,235	2,577
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	28,917	93.595%	6.405%	100.00%	27,065	1,852		1,643	209
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	2,741	93.595%	6.405%	100.00%	2,566	176		156	20
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	3,329	93.595%	6.405%	100.00%	3,116	213	GCustomerMN/SD/ND	189	24
2021	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	237,510	93.595%	6.405%	100.00%	222,296	15,213	GCustomerMN/SD/ND	13,495	1,719
2021	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	231,244	93.595%	6.405%	100.00%	216,432	14,812	GCustomerMN/SD/ND	13,139	1,673
2021	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	295,376	93.595%	6.405%	100.00%	276,456	18,920	GCustomerMN/SD/ND	16,783	2,137
2021	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	295,376	93.595%	6.405%	100.00%	276,456	18,920	GCustomerMN/SD/ND	16,783	2,137
2021	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	820	93.595%	6.405%	100.00%	767	53	GCustomerMN/SD/ND	47	7
2021	5600191 5600196	Employee Expenses Airfare Employee Expenses Car Rental	10	MN - ND - SD C MN - ND - SD C	9921000 9921000	Office supplies and expenses Office supplies and expenses	911 888	93.595% 93.595%	6.405% 6.405%	100.00% 100.00%	852 831	58 57	GCustomerMN/SD/ND GCustomerMN/SD/ND	52 50	6
2021	5600196	Employee Expenses Car Rental Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	888	93.595%	6.405%	100.00%	831	57	GCustomerMN/SD/ND	50	6
2021	5600206	Employee Expenses Mileage	10	MN - ND - SD C	9921000	Office supplies and expenses	16	93.595%	6.405%	100.00%	15	- 1	GCustomerMN/SD/ND	1	0
2021	5600211	Employee Expenses Unicage Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	27.596	93.595%	6.405%	100.00%	25.828	1.768	GCustomerMN/SD/ND	1,568	200
2021	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	25.548	93.595%	6.405%	100.00%	23.911	1,636	GCustomerMN/SD/ND	1,452	185
2021	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	5,390	93.595%	6.405%	100.00%	5,045	345	GCustomerMN/SD/ND	306	39
2021	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	5,390	93.595%	6.405%	100.00%	5,045	345	GCustomerMN/SD/ND	306	39
2021	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	2,023	93.595%	6.405%	100.00%	1,893	130		115	15
2021	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	2,023	93.595%	6.405%	100.00%	1,893	130	GCustomerMN/SD/ND	115	15
2021	5600231	Employee Expenses Parking	10	MN - ND - SD C	9921000	Office supplies and expenses	76	93.595%	6.405%	100.00%	72	5	GCustomerMN/SD/ND	4	1
2021	5600231	Employee Expenses Parking	10	MN - ND - SD C	9921000	Office supplies and expenses	76	93.595%	6.405%	100.00%	72	5	GCustomerMN/SD/ND	4	1
2021	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	9,684	93.595%	6.405%	100.00%	9,064	620	GCustomerMN/SD/ND	550	70
2021	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	9,684	93.595%	6.405%	100.00%	9,064	620		550	70
2021	5600251	Employee Expense Personal Communication	10	MN - ND - SD C	9921000	Office supplies and expenses	1,801	93.595%	6.405%	100.00%	1,686	115		102	13
2021	5600382	Rent - Equipment	10	MN - ND - SD C	9921000	Office supplies and expenses	9,305	93.595%	6.405%	100.00%	8,709	596		529	67
2021	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	196,617	93.595%	6.405%	100.00%	184,023	12,594	GCustomerMN/SD/ND	11,171	1,423
2021	5600431 5600436	Lease Costs	10	MN - ND - SD C	9931000	Rents	281,004	93.595% 93.595%	6.405%	100.00%	263,004	17,999 58		15,966	2,033
2021	5600436	Postage Postage	10	MN - ND - SD C MN - ND - SD C	9921000	Office supplies and expenses	905 885	93.595%	6.405% 6.405%	100.00% 100.00%	847 828	58		51 50	7
2021	5600436	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Office supplies and expenses Property insurance	10,262	93.595%	6.405%	100.00%	9,605	657		583	74
2021	5600466	Insurance - Auto Liability Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	10,433	93.595%	6.405%	100.00%	9,765	668		593	75
2021	5600591	Dues - Professional Association	10	MN - ND - SD C	9921000	Office supplies and expenses	1.136	93.595%	6.405%	100.00%	1.063		GCustomerMN/SD/ND	65	
2021	5600726	License Fees and Permits	10	MN - ND - SD C	9921000	Office supplies and expenses	6.462	93.595%	6.405%	100.00%	6,048	414	GCustomerMN/SD/ND	367	47
2021	5600726	License Fees and Permits	10	MN - ND - SD C	9921000	Office supplies and expenses	8,420	93.595%	6.405%	100.00%	7,881	539	GCustomerMN/SD/ND	478	61
2021	8901120	0050-200676-401K Match	10	MN - ND - SD C	9926000	Employee pensions and benefits	11,326	91.916%	8.084%	100.00%	10,411	916	GCustomerMN/SD/ND	812	103
2021	8901125	0050-200676-401K Match_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	226	91.916%	8.084%	100.00%	208	18	GCustomerMN/SD/ND	16	2
2021	8901130	0050-200681-Qualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	23,052	91.916%	8.084%	100.00%	21,188	1,864	GCustomerMN/SD/ND	1,653	211
2021	8901135	0050-200681-Qual Pens_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,141	91.916%	8.084%	100.00%	1,049	92	GCustomerMN/SD/ND	82	10
2021	8901140	0050-200686-Nonqualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	893	91.916%	8.084%	100.00%	821	72	GCustomerMN/SD/ND	64	8
2021	8901145	0050-200686-Nonqual Pens_OH Allo	10	MN - ND - SD C	9926000	Employee pensions and benefits	(105)	91.916%	8.084%	100.00%	(96)	(8)		(8)	(1
2021	8901160	0050-200696-Exec NQ Def Comp Mat	10	MN - ND - SD C	9926000	Employee pensions and benefits	130	91.916%	8.084%	100.00%	119	11		9	1
2021	8901165	0050-200696-Ex NQ DefComp_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(8)	91.916%	8.084%	100.00%	(7)	(1)	GCustomerMN/SD/ND	(1)	(0
2021	8901170	0050-200706-Other Pens-Consult	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,343	91.916%	8.084%	100.00%	1,234	109	GCustomerMN/SD/ND	96	12
2021	8901175	0050-200706-Oth Pen-Consul_OH AI	10	MN - ND - SD C	9926000	Employee pensions and benefits	(720)	91.916%	8.084%	100.00%	(662)	(58)		(52) 3.145	(7 401
2021	8901180 8901185	0050-200716-Active Healthcare 0050-200716-Act Healthcar_OH Alc	10	MN - ND - SD C MN - ND - SD C	9926000 9926000	Employee pensions and benefits	43,861 1,121	91.916% 91.916%	8.084% 8.084%	100.00%	40,315 1,030	3,546	GCustomerMN/SD/ND GCustomerMN/SD/ND	3,145	401
2021	8901185	0050-200716-Act Healthcar_OH Alc 0050-200721-Misc Ben Programs	10	MN - ND - SD C	9926000	Employee pensions and benefits Employee pensions and benefits	3,452	91.916%	8.084%	100.00%	3,173	279	GCustomerMN/SD/ND GCustomerMN/SD/ND	248	32
2021	8901195	0050-200721-Misc Ben Prog. OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(711)	91.916%	8.084%	100.00%	(654)	(58)	GCustomerMN/SD/ND	(51)	(6
2021	8901200	0050-200721-Wise Bern Tog_OT Aic	10	MN - ND - SD C	9926000	Employee pensions and benefits	2,705	91.916%	8.084%	100.00%	2,486	219	GCustomerMN/SD/ND	194	25
2021	8901205	0050-200726-Life LTD-BusTray OH	10	MN - ND - SD C	9926000	Employee pensions and benefits	(185)	91.916%	8.084%	100.00%	(170)	(15)		(13)	(2
2021	8901210	0050-200731-Retiree Medical	10	MN - ND - SD C	9926000	Employee pensions and benefits	57	91.916%	8.084%	100.00%	52	5	GCustomerMN/SD/ND	4	1
2021	8901215	0050-200731-Retiree Med_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(24)	91.916%	8.084%	100.00%	(22)	(2)		(2)	(0
2021	8901220	0050-200736-FAS 112 LTD	10	MN - ND - SD C	9926000	Employee pensions and benefits	10	91.916%	8.084%	100.00%	9	1	GCustomerMN/SD/ND	1	Ò
2021	8901225	0050-200736-FAS 112 LTD_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	85	91.916%	8.084%	100.00%	78	7	GCustomerMN/SD/ND	6	1
2021	8901230	0050-200741-Payroll Taxes	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	27,483	91.916%	8.084%	100.00%	25,261	2,222	GCustomerMN/SD/ND	1,971	251
2021	8901235	0050-200741-Payroll Taxes_OH Alc	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	1,531	91.916%	8.084%	100.00%	1,408	124		110	14
2021	8901250	0050-200761-WC - Ins and Other	10	MN - ND - SD C	9925000	Injuries and damages	523	91.916%	8.084%	100.00%	480	42		37	5
2021	8901255	0050-200761-WC-Ins&Other_OH Alc	10	MN - ND - SD C	9925000	Injuries and damages	(397)	91.916%	8.084%	100.00%	(365)	(32)		(28)	(4
2021	8901260	0050-200766-Annual Incentive	10	MN - ND - SD C	9920000	Administrative and general salaries	43,937	93.595%	6.405%	100.00%	41,123		GCustomerMN/SD/ND	2,496	318
2021	8901265	0050-200766-Annual Inc_OH Alloc	10	MN - ND - SD C	9920000	Administrative and general salaries	2,855	93.595%	6.405%	100.00%	2,672	183	GCustomerMN/SD/ND	162	21
2021	8950116	0050-201068-Benefits Non-Service	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,200	91.916%	8.084%	100.00%	1,103	97	GCustomerMN/SD/ND	86	11
2021	8950118	0050-201068-Benefits Non-Svc OH All	10	MN - ND - SD C	9926000	Employee pensions and benefits	(1,513)	91.916%	8.084%	100.00%	(1,391)	(122)	GCustomerMN/SD/ND	(109)	(14
2021	5540001	Productive Labor	10	MN - ND - SD C	9920000	Administrative and general salaries	29,325	93.595%	6.405%	100.00%	27,446	1,878	GCustomerMN/SD/ND	1,666	212
2021	5540255	Other Benefits Compensation	10	MN - ND - SD C	9920000	Administrative and general salaries	881	93.595%	6.405%	100.00%	825	56	GCustomerMN/SD/ND	50	6
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	2,926	93.595%	6.405%	100.00%	2,738	187	GCustomerMN/SD/ND	166	21

Adjustment A7. Aviation Expense Removal

Fiscal Year	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	Final Compa ny Code - Key	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	Check	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	2,502	93.595%	6.405%	100.00%	2,342	160	GCustomerMN/SD/ND	142	18
2021	5600066	Materials	10	MN - ND - SD C	9921000	Office supplies and expenses	12,393	93.595%	6.405%	100.00%	11,599		GCustomerMN/SD/ND	704	
2021	5600066	Materials	10	MN - ND - SD C	9921000	Office supplies and expenses	560	93.595%	6.405%	100.00%	524		GCustomerMN/SD/ND	32	
2021	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	2,514	93.595%	6.405%	100.00%	2,353		GCustomerMN/SD/ND	143	
	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	6,780	93.595%	6.405%	100.00%	6,346		GCustomerMN/SD/ND	385	
	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	33	93.595%	6.405%	100.00%	31		GCustomerMN/SD/ND	2	0
	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	20	93.595%	6.405%	100.00%	19		GCustomerMN/SD/ND	1	0
2021 2021	5600211 5600216	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C MN - ND - SD C	9921000 9921000	Office supplies and expenses	409	93.595% 93.595%	6.405% 6.405%	100.00%	383		GCustomerMN/SD/ND GCustomerMN/SD/ND	23	3
2021	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	322	93.595%	6.405%	100.00%	301		GCustomerMN/SD/ND GCustomerMN/SD/ND	18	
2021	5600216	Employee Expenses Hotel Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses Office supplies and expenses	322	93.595%	6.405%	100.00%	301		GCustomerMN/SD/ND	10	
	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	118	93.595%	6.405%	100.00%	110		GCustomerMN/SD/ND	7	
2021	5600226	Employee Expenses Meals Non-Employee	10	MN - ND - SD C	9921000	Office supplies and expenses	36	93.595%	6.405%	100.00%	34		GCustomerMN/SD/ND	2	
2021	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	4	93.595%	6.405%	100.00%	4	0	GCustomerMN/SD/ND	0	
2021	5600251	Employee Expense Personal Communication	10	MN - ND - SD C	9921000	Office supplies and expenses	235	93.595%	6.405%	100.00%	220	15	GCustomerMN/SD/ND	13	
2021	5600382	Rent - Equipment	10	MN - ND - SD C	9921000	Office supplies and expenses	107	93.595%	6.405%	100.00%	100	7	GCustomerMN/SD/ND	6	1
2021	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	25,546	93.595%	6.405%	100.00%	23,910	1,636	GCustomerMN/SD/ND	1,451	185
2021	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	15	93.595%	6.405%	100.00%	14	1	GCustomerMN/SD/ND	1	0
2021	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	1,192	93.595%	6.405%	100.00%	1,115	76	GCustomerMN/SD/ND	68	9
2021	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	1,363	93.595%	6.405%	100.00%	1,276	87	GCustomerMN/SD/ND	77	10
2021	8901065	0050-200666-NonProd Lbr NonBG G1	10	MN - ND - SD C	9920000	Administrative and general salaries	5,602	93.595%	6.405%	100.00%	5,244	359	GCustomerMN/SD/ND	318	41
2021	8901230	0050-200741-Payroll Taxes	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	3,423	91.916%	8.084%	100.00%	3,146		GCustomerMN/SD/ND	245	31
2021	8901250	0050-200761-WC - Ins and Other	10	MN - ND - SD C	9925000	Injuries and damages	40	91.916%	8.084%	100.00%	37		GCustomerMN/SD/ND	3	0
2021	8901260	0050-200766-Annual Incentive	10	MN - ND - SD C	9920000	Administrative and general salaries	6,726	93.595%	6.405%	100.00%	6,295		GCustomerMN/SD/ND	382	
2021	8901360	0050-200035-Purch - Overhead	10	MN - ND - SD C	9921000	Office supplies and expenses	87	93.595%	6.405%	100.00%	81		GCustomerMN/SD/ND	5	
2021	8901360	0050-200035-Purch - Overhead	10	MN - ND - SD C	9921000	Office supplies and expenses	71	93.595%	6.405%	100.00%	66		GCustomerMN/SD/ND	4	
2021	8950115 8950116	0050-201062-Pension & Insurance 0050-201068-Benefits Non-Service	10	MN - ND - SD C	9926000 9926000	Employee pensions and benefits	6,670	91.916% 91.916%	8.084% 8.084%	100.00%	6,131	539	GCustomerMN/SD/ND	478	
2021 2022	5540001	Productive Labor	10	MN - ND - SD C MN - ND - SD C	9926000	Employee pensions and benefits Administrative and general salaries	(29) 399,156	93.595%	6.405%	100.00%	(27) 373.589	25 568	GCustomerMN/SD/ND GCustomerMN/SD/ND	(2) 22,682	2.886
	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	35,396	93.595%	6.405%	100.00%	33,129	25,566	GCustomerMN/SD/ND GCustomerMN/SD/ND	2,002	2,666
	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	283,043	93.595%	6.405%	100.00%	264,913	18.130	GCustomerMN/SD/ND	16,084	2,046
	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	283,043	93.595%	6.405%	100.00%	264,913	18.130	GCustomerMN/SD/ND	16.084	2.046
2022	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	351,950	93.595%	6.405%	100.00%	329,407	22,544	GCustomerMN/SD/ND	19,999	2,545
2022	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	721,640	93.595%	6.405%	100.00%	675,416	46,224	GCustomerMN/SD/ND	41,007	5,217
2022	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	1,917	93.595%	6.405%	100.00%	1,794	123	GCustomerMN/SD/ND	109	14
2022	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	1,917	93.595%	6.405%	100.00%	1,794	123	GCustomerMN/SD/ND	109	14
2022	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	1,001	93.595%	6.405%	100.00%	937	64	GCustomerMN/SD/ND	57	7
2022	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	1,001	93.595%	6.405%	100.00%	937	64	GCustomerMN/SD/ND	57	
2022	5600206	Employee Expenses Mileage	10	MN - ND - SD C	9921000	Office supplies and expenses	33	93.595%	6.405%	100.00%	31	2	GCustomerMN/SD/ND	2	0
2022	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	20,572	93.595%	6.405%	100.00%	19,254	1,318	GCustomerMN/SD/ND	1,169	
2022	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	16,178	93.595%	6.405%	100.00%	15,142	1,036	GCustomerMN/SD/ND	919	117
2022	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	9,620	93.595%	6.405%	100.00%	9,004	616	GCustomerMN/SD/ND	547	70
	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	9,620	93.595%	6.405%	100.00%	9,004	616		547	70
	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	3,309	93.595%	6.405%	100.00%	3,097		GCustomerMN/SD/ND	188	
2022 2022	5600221 5600231	Employee Expenses Meals	10 10	MN - ND - SD C MN - ND - SD C	9921000 9921000	Office supplies and expenses	3,309 99	93.595% 93.595%	6.405% 6.405%	100.00%	3,097 92	212	GCustomerMN/SD/ND GCustomerMN/SD/ND	188	
2022	5600231	Employee Expenses Parking Employee Expenses Parking	10	MN - ND - SD C	9921000	Office supplies and expenses Office supplies and expenses	99	93.595%	6.405%	100.00%	92	Ŭ	GCustomerMN/SD/ND GCustomerMN/SD/ND	b	1
2022	5600231	Employee Expenses Parking Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses Office supplies and expenses	20.396	93.595%	6.405%	100.00%	19.089		GCustomerMN/SD/ND GCustomerMN/SD/ND	1,159	147
	5600246	Employee Expenses Other Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	20,396	93.595%	6.405%	100.00%	19,089		GCustomerMN/SD/ND	1,159	147
	5600251	Employee Expenses Other Employee Expense Personal Communication	10	MN - ND - SD C	9921000	Office supplies and expenses	2,876	93.595%	6.405%	100.00%	2,692		GCustomerMN/SD/ND	163	21
2022	5600382	Rent - Equipment	10	MN - ND - SD C	9921000	Office supplies and expenses	11,147	93.595%	6.405%	100.00%	10,433	714	GCustomerMN/SD/ND	633	81
2022	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	298,160	93.595%	6.405%	100.00%	279,062	19,098	GCustomerMN/SD/ND	16,943	2,156
2022	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	298,160	93.595%	6.405%	100.00%	279,062	19,098	GCustomerMN/SD/ND	16,943	2,156
	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	1,081	93.595%	6.405%	100.00%	1,012		GCustomerMN/SD/ND	61	
	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	1,081	93.595%	6.405%	100.00%	1,012		GCustomerMN/SD/ND	61	
2022	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	11,105	93.595%	6.405%	100.00%	10,394	711	GCustomerMN/SD/ND	631	80
2022	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	11,105	93.595%	6.405%	100.00%	10,394	711	GCustomerMN/SD/ND	631	80
2022	5600591	Dues - Professional Association	10	MN - ND - SD C	9921000	Office supplies and expenses	1,156	93.595%	6.405%	100.00%	1,082	74		66	
2022	5600726	License Fees and Permits	10	MN - ND - SD C	9921000	Office supplies and expenses	14,959	93.595%	6.405%	100.00%	14,000	958	GCustomerMN/SD/ND	850	108
2022	8901120	0050-200676-401K Match	10	MN - ND - SD C	9926000	Employee pensions and benefits	12,660	91.916%	8.084%	100.00%	11,637	1,023	GCustomerMN/SD/ND	908	116
2022	8901125	0050-200676-401K Match_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	244	91.916%	8.084%	100.00%	224	20	GCustomerMN/SD/ND	18	
2022	8901130	0050-200681-Qualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	25,766	91.916%	8.084%	100.00%	23,683	2,083	GCustomerMN/SD/ND	1,848	235
2022	8901135	0050-200681-Qual Pens_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	133	91.916%	8.084%	100.00%	123	11	GCustomerMN/SD/ND	10	
2022	8901140	0050-200686-Nonqualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	999	91.916%	8.084%	100.00%	918	81	GCustomerMN/SD/ND	72	
2022	8901145	0050-200686-Nongual Pens OH Allo	10	MN - ND - SD C	9926000	Employee pensions and benefits	(67)	91.916%	8.084%	100.00%	(61)	(5)	GCustomerMN/SD/ND	(5)) (1

Adjustment A7. Aviation Expense Removal

Fiscal Year	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	Final Compa ny Code - Key	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	Check	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2022	8901160	0050-200696-Exec NQ Def Comp Mat	10	MN - ND - SD C	9926000	Employee pensions and benefits	145	91.916%	8.084%	100.00%	133	12	GCustomerMN/SD/ND	10	1
2022	8901165	0050-200696-Ex NQ DefComp_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(3)	91.916%	8.084%	100.00%	(3)	(0)	GCustomerMN/SD/ND	(0)	(0)
2022	8901170	0050-200706-Other Pens-Consult	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,501	91.916%	8.084%	100.00%	1,380	121	GCustomerMN/SD/ND	108	14
2022	8901175	0050-200706-Oth Pen-Consul_OH Al	10	MN - ND - SD C	9926000	Employee pensions and benefits	(777)	91.916%	8.084%	100.00%	(714)	(63)	GCustomerMN/SD/ND	(56)	(7)
2022	8901180	0050-200716-Active Healthcare	10	MN - ND - SD C	9926000	Employee pensions and benefits	49,026	91.916%	8.084%	100.00%	45,063	3,963	GCustomerMN/SD/ND	3,516	447
2022	8901185	0050-200716-Act Healthcar_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	851	91.916%	8.084%	100.00%	783	69	GCustomerMN/SD/ND	61	8
2022	8901190	0050-200721-Misc Ben Programs	10	MN - ND - SD C	9926000	Employee pensions and benefits	3,859	91.916%	8.084%	100.00%	3,547	312	GCustomerMN/SD/ND	277	35
2022	8901195	0050-200721-Misc Ben Prog_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(856)	91.916%	8.084%	100.00%	(787)	(69)	GCustomerMN/SD/ND	(61)	(8)
2022	8901200	0050-200726-Life LTD-Bus Trav In	10	MN - ND - SD C	9926000	Employee pensions and benefits	3,023	91.916%	8.084%	100.00%	2,779	244	GCustomerMN/SD/ND	217	28
2022	8901205	0050-200726-Life LTD-BusTrav_OH	10	MN - ND - SD C	9926000	Employee pensions and benefits	(210)	91.916%	8.084%	100.00%	(193)	(17)	GCustomerMN/SD/ND	(15)	(2)
2022	8901210	0050-200731-Retiree Medical	10	MN - ND - SD C	9926000	Employee pensions and benefits	64	91.916%	8.084%	100.00%	59	5	GCustomerMN/SD/ND	5	1
2022	8901215	0050-200731-Retiree Med_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(30)	91.916%	8.084%	100.00%	(28)	(2)	GCustomerMN/SD/ND	(2)	(0)
2022	8901220	0050-200736-FAS 112 LTD	10	MN - ND - SD C	9926000	Employee pensions and benefits	11	91.916%	8.084%	100.00%	10	1	GCustomerMN/SD/ND	1	0
2022	8901225	0050-200736-FAS 112 LTD_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(7)	91.916%	8.084%	100.00%	(6)	(1)	GCustomerMN/SD/ND	(0)	(0)
2022	8901230	0050-200741-Payroll Taxes	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	30,719	91.916%	8.084%	100.00%	28,236	2,483	GCustomerMN/SD/ND	2,203	280
2022	8901235	0050-200741-Payroll Taxes_OH Alc	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	2,086	91.916%	8.084%	100.00%	1,917	169	GCustomerMN/SD/ND	150	19
2022	8901250	0050-200761-WC - Ins and Other	10	MN - ND - SD C	9925000	Injuries and damages	584	91.916%	8.084%	100.00%	537	47	GCustomerMN/SD/ND	42	5
2022	8901255	0050-200761-WC-Ins&Other_OH Alc	10	MN - ND - SD C	9925000	Injuries and damages	(423)	91.916%	8.084%	100.00%	(389)	(34)	GCustomerMN/SD/ND	(30)	(4)
2022	8901260	0050-200766-Annual Incentive	10	MN - ND - SD C	9920000	Administrative and general salaries	49,111	93.595%	6.405%	100.00%	45,966	3,146	GCustomerMN/SD/ND	2,791	355
2022	8901265	0050-200766-Annual Inc_OH Alloc	10	MN - ND - SD C	9920000	Administrative and general salaries	3,155	93.595%	6.405%	100.00%	2,953	202	GCustomerMN/SD/ND	179	23
2022	8950116	0050-201068-Benefits Non-Service	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,342	91.916%	8.084%	100.00%	1,233	108	GCustomerMN/SD/ND	96	12
2022	8950118	0050-201068-Benefits Non-Svc OH All	10	MN - ND - SD C	9926000	Employee pensions and benefits	(6,661)	91.916%	8.084%	100.00%	(6,122)	(538)	GCustomerMN/SD/ND	(478)	(61)

2021	134,954	17,186
2022	172.931	22.003

Adjustment A7. Aviation Expense Removal Model Validation

	NSPM ND	Gas Retail
MEP - Record Type Validation	2021 Bridge	2022 Test
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Year	Year
Expenses Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		()
Administrative & General	(16,890)	<u>(21,703)</u>
Total Operating Expenses	(16,890)	(21,703)
Total Taxes		
Total Taxes Other than Income	(296)	(299)
Total Federal and State Income Taxes	4,194	5,370
Total Taxes	3,898	5,070
Total Operating Revenues		
Total Expenses	(12,992)	(16,633)
Total Expenses	(12,552)	(10,000)
Net Income	12,992	16,633
Rate of Return (ROR)		
Total Operating Income	12,992	16,633
Total Rate Base	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	12,992	16,633
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	12,992	16,633
Equity Rate Base (Rate Base * Equity Ratio)	_	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
Net Operating Income	12,992	16,633
Operating Income Deficiency	(12,992)	(16,633)
D	4 22222	4 22222
Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	1.322837 (17,186)	1.322837 (22,003)
nevenue Deniciency (Income Deniciency - Conversion Factor)	(17,180)	(22,003)

Northern States Power Company North Dakota Gas Jurisdiction Depreciation Study Remaining Life

Reporting Line	Record Type	Functional Class		Dec - 2022	
Reporting Line	Record Type	Functional Class	Total	ND Gas	Other
Depreciation Reserve	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	(358,961)	(45,436)	(313,524)
Depreciation Reserve	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	232,876	29,477	203,399
Depreciation Reserve		Subtotal Depreciation Reserve	(126,084)	(15,959)	(110,125)
Accumulated Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	100,901	12,772	88,129
Accumulated Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	(65,460)	(8,286)	(57,174)
Accumulated Deferred Taxes		Subtotal Accumulated Deferred Taxes	35,441	4,486	30,955
Depreciation	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	(717,921)	(90,872)	(627,049)
Depreciation	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	465,752	58,954	406,799
Depreciation		Subtotal Depreciation	(252,169)	(31,919)	(220,250)
Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	201,802	25,543	176,258
Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	(130,919)	(16,571)	(114,348)
Deferred Taxes		Subtotal Deferred Taxes	70,883	8,972	61,911

Northern States Power Company State of ND Gas Remaining Life - Last Authorized

NSDM 00 Complete Payanua Paguiramente hu luriadistica Vv.2. SSAFT		Dec - 2021			Dec - 2022	
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Other	Total	ND Gas	Other
Composite Income Tax Rate						
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Effective Tax Rate	20.09%	20.09%	20.09%	20.09%	20.09%	20.09%
Composite Tax Rate Pevenue Conversion Factor (1//1Composite Tax Pate)	24.40%	24.40% 1.322837	24.40% 1 222827	24.40% 1 222827	24.40% 1 222827	24.40% 1 222827
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.32283/	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital						
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Ratio of Common Faulty	46.41% 51.59%	46.41% 51.59%	46.41% 51.59%	46.41% 51.59%	46.41% 51.59%	46.41% 51.59%
Ratio of Common Equity Weighted Cost of STD	0.12%	51.59% 0.12%	51.59% 0.12%	0.12%	51.59% 0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
Weighted Cost of Equity	<u>5.55%</u>	<u>5.55%</u>	5.55%	5.55%	5.55%	<u>5.55%</u>
Required Rate of Return	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%
Rate Base						
Plant Investment				/+= · ·	***	
<u>Depreciation Reserve</u> Net Litility Plant	=	=	÷	(126,084) 126,084	<u>(15,959)</u> 15,959	(110,125) 110,125
Net Utility Plant CWIP				126,084	15,959	110,125
Accumulated Deferred Taxes				35,441	4,486	30,955
DTA - NOL Average Balance				•	•	•
DTA - Federal Tax Credit Average Balance	=	=	=	=	=	=
Total Accum Deferred Taxes				35,441	4,486	30,955
Carlo Warding C. 19.1						
Cash Working Capital						
Materials and Supplies Fuel Inventory						
Fuel Inventory Non-plant Assets and Liabilities						
Customer Advances						
Customer Deposits						
Prepaids and Other						
Regulatory Amortizations	=	<u>-</u>	<u>-</u>	<u>-</u>	=	=
Total Other Rate Base Items						
Total Rate Base				90,643	11,473	79,170
Operating Revenues						
Operating Revenues Retail						
Interdepartmental						
Other Operating Rev - Non-Retail						
Total Operating Revenues	=	-	-	-	-	-
Expenses						
Operating Expenses:						
Fuel Deferred Fuel						
Deferred Fuel						
Variable IA Production Fuel Purchased Energy - Windsource	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
Production - Purchased Demand	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total						
Regional Markets						
Transmission IA						
Transmission						
Distribution						

Northern States Power Company State of ND Gas Remaining Life - Last Authorized

		Dec - 2021	Т		Dec - 2022	
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Other	Total	ND Gas	Other
Customer Accounting						_
Customer Service & Information						
Sales, Econ Dvlp & Other						
Administrative & General	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses						
Depreciation				(252,169)	(31,919)	(220,250)
Amortization						
Tayes						
<u>Taxes:</u> Property Taxes						
ITC Amortization						
Deferred Taxes				70,883	8,972	61,911
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC				70,883	8,972	61,911
Payroll & Other Taxes				70.000		
Total Taxes Other Than Income				70,883	8,972	61,911
Income Before Taxes						
Total Operating Revenues						
less: Total Operating Expenses						
Book Depreciation				(252,169)	(31,919)	(220,250)
Amortization				B6 55	e ·	e : ·
Taxes Other than Income Total Before Tax Book Income	-	-	-	<u>70,883</u> 181,286	<u>8,972</u> 22,947	61,911 158,340
				101,280	22,54/	158,340
Tax Additions						
Book Depreciation				(252,169)	(31,919)	(220,250)
Deferred Income Taxes and ITC				70,883	8,972	61,911
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest Other Book Additions						
Other Book Additions Total Tax Additions	-	-	-	(181,286)	(22,947)	(158,340)
				•		
Tax Deductions Total Pate Pace				00.545	44 47-	70.455
Total Rate Base Weighted Cost of Deht	2 440/	3 440/	3.440/	90,643 3.41%	11,473 3 41%	79,170 3 41%
Weighted Cost of Debt Debt Interest Expense	3.41%	3.41%	3.41%	3.41% 3,091	<u>3.41%</u> 391	3.41% 2,700
Nuclear Outage Accounting				5,031	331	2,700
Tax Depreciation and Removals						
NOL Utilized / (Generated)						
Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Tax Deductions				3,091	391	2,700
State Taxes						
State Taxable Income				(3,091)	(391)	(2,700)
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits		_	_	(133)	(17)	(116)
Less State Tax Credits applied	-	-	-	-	-	-
Total State Income Taxes				(133)	(17)	(116)
Federal Taxes						
Federal Sec 199 Production Deduction						
Federal Taxable Income				(2,958)	(374)	(2,583)
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits				(621)	(79)	(542)
Less Federal Tax Credits	-	-	-	-	-	-
Total Federal Income Taxes				(621)	(79)	(542)
Total Taxes						
Total Taxes Other than Income				70,883	8,972	61,911
Total Federal and State Income Taxes	0	0	0	(754)	(95)	(659)
Total Taxes				70,128	8,877	61,252

Northern States Power Company State of ND Gas Remaining Life - Last Authorized

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT		Dec - 2021		Dec - 2022			
NSPNI - 00 Complete Revenue Requirements by Junisdiction, 11 2 - DRAFT	Total	ND Gas	Other	Total	ND Gas	Other	
Total Expenses				(182,041)	(23,042)	(158,998)	

. . .

AFDC Debt AFDC Equity

Net Income				182,041	23,042	158,998
Rate of Return (ROR)						
Total Operating Income				182,041	23,042	158,998
<u>Total Rate Base</u>	_	-	-	90,643	11,473	79,170
ROR (Operating Income / Rate Base)				200.83%	200.83%	200.83%
Return on Equity (ROE)						
Net Operating Income				182,041	23,042	158,998
Debt Interest (Rate Base * Weighted Cost of Debt)				(3,091)	(391)	(2,700)
Earnings Available for Common				178,950	22,651	156,299
Equity Rate Base (Rate Base * Equity Ratio)	_	_	_	46,763	5,919	40,844
ROE (earnings for Common / Equity)				382.68%	382.68%	382.68%
Revenue Deficiency						
Required Operating Income (Rate Base * Required Return)				8,122	1,028	7,094
Net Operating Income				182,041	23,042	158,998
Operating Income Deficiency				(173,919)	(22,014)	(151,905)
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)				(230,066)	(29,121)	(200,945)
Total Revenue Requirements						
Total Retail Revenues						
Revenue Deficiency	-	-	-	(230,066)	(29,121)	(200,945)
Total Revenue Requirements				(230,066)	(29,121)	(200,945)

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT		Dec - 2021			Dec - 2022		
137 W 30 complete revenue requirements by surisdiction, 11 2 3 W 1	Total	ND Gas	Other	Total	ND Gas	Other	
Composite Income Tax Rate							
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.319	
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
Federal Effective Tax Rate	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	20.09%	20.09%	20.09%	
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%	
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837	
Neighted Cost of Capital							
Active Rates and Ratios Version	Proposed	Proposed	Proposed	Proposed	Proposed	Propose	
Cost of Short Term Debt	1.31%	1.31%	1.31%	1.09%	1.09%	1.09%	
Cost of Long Term Debt	4.13%	4.13%	4.13%	4.10%	4.10%	4.10%	
Cost of Common Equity	10.50%	10.50%	10.50%	10.50%	10.50%	10.50%	
Ratio of Short Term Debt	0.26%	0.26%	0.26%	0.43%	0.43%	0.43%	
Ratio of Long Term Debt	47.22%	47.22%	47.22%	47.03%	47.03%	47.03%	
Ratio of Common Equity	52.52%	52.52%	52.52%	52.54%	52.54%	52.54%	
Neighted Cost of STD							
Neighted Cost of LTD	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%	
Weighted Cost of Debt	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%	
Weighted Cost of Equity	5.51%	<u>5.51%</u>	5.51%	5.52%	5.52%	5.52%	
Required Rate of Return	7.46%	7.46%	7.46%	7.45%	7.45%	7.45%	
Rate Base							
Plant Investment							
Depreciation Reserve	_	_	_	(126,084)	(15,959)	(110,12	
Net Utility Plant	_	_	_	126,084	15,959	110,12	
CWIP							
Accumulated Deferred Taxes				35,441	4,486	30,955	
DTA - NOL Average Balance				,	,	,	
DTA - Federal Tax Credit Average Balance	_	<u>-</u>	_	_	_		
Total Accum Deferred Taxes	_	_	_	35,441	4,486	30,95	
Cash Working Capital							
Materials and Supplies							
Fuel Inventory							
Non-plant Assets and Liabilities							
Customer Advances							
Customer Deposits							
Prepaids and Other							
Regulatory Amortizations	=	<u>-</u>	_	<u>-</u>	_		
Total Other Rate Base Items	_	_	_	_	_		
Total Rate Base				90,643	11,473	79,170	
Operating Revenues							
Retail							
Interdepartmental							
Other Operating Rev - Non-Retail							
Fotal Operating Revenues	-	-	-	-	-		
Expenses							
Operating Expenses:							
Fuel							
ruei Deferred Fuel							
Variable IA Production Fuel	^	^	^	^	^		
Purchased Energy - Windsource	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		

NCDM 00 Consolate Designation Designation and the Landburg Vol 2007	Dec - 2021		1			
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Other	Total	ND Gas	Other
Fuel & Purchased Energy Total			•	•	•	
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u>	<u>.</u>	<u>)</u>	<u>o</u> <u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total						
Regional Markets						
Transmission IA						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Information						
Sales, Econ Dvlp & Other						
Administrative & General	<u>(</u>	<u>)</u>	0 0	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses						
Depreciation				(252,169)	(31,919)	(220,250)
Amortization				(232,103)	(31,919)	(220,230)
Taxes:						
Property Taxes						
ITC Amortization						
Deferred Taxes				70,883	8,972	61,911
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC				70,883	8,972	61,911
Payroll & Other Taxes						
Total Taxes Other Than Income				70,883	8,972	61,911
Income Before Taxes						
Total Operating Revenues						
less: Total Operating Expenses						
Book Depreciation				(252,169)	(31,919)	(220,250)
Amortization						
Taxes Other than Income		-		<u>70,883</u>	<u>8,972</u>	<u>61,911</u>
Total Before Tax Book Income				181,286	22,947	158,340
Tax Additions						
Book Depreciation				(252,169)	(31,919)	(220,250)
Deferred Income Taxes and ITC				70,883	8,972	61,911
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest						
Other Book Additions		-		-	_	-
Total Tax Additions				(181,286)	(22,947)	(158,340)
Tax Deductions						
Total Rate Base				90,643	11,473	79,170
Weighted Cost of Debt	1.95%	1.959	<u>1.95%</u>	1.93%	1.93%	1.93%
Debt Interest Expense				1,749	221	1,528
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT		Dec - 2021			Dec - 2022		
1131 W 00 complete Nevenue Nequirements by Jurisdiction, 11 2 Biv 11	Total	ND Gas	Other	Total	ND Gas	Other	
Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(</u>	
Total Tax Deductions				1,749	221	1,528	
State Taxes							
State Taxable Income				(1,749)	(221)	(1,528	
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	
State Taxes before Credits				(75)	(10)	(66	
Less State Tax Credits applied	=	_	_	-	_		
Total State Income Taxes				(75)	(10)	(66	
Federal Taxes							
Federal Sec 199 Production Deduction							
Federal Taxable Income				(1,674)	(212)	(1,462	
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
Federal Tax before Credits				(352)	(44)	(307	
Less Federal Tax Credits	-	_	-	-	=		
Total Federal Income Taxes				(352)	(44)	(307	
Total Taxes							
Total Taxes Other than Income				70,883	8,972	61,911	
Total Federal and State Income Taxes	0	0	0	(427)	(54)	(373	
Total Taxes				70,456	8,918	61,538	
Total Operating Revenues							
Total Expenses				(181,713)	(23,001)	(158,712	
AFDC Debt							
AFDC Equity							
Net Income				181,713	23,001	158,712	
Net Income				181,713	23,001	158,712	
Net Income Rate of Return (ROR)				181,713	23,001	158,712	
				181,713 181,713	23,001 23,001	158,712 158,712	
Rate of Return (ROR)					<u> </u>		
Rate of Return (ROR) Total Operating Income	-	-		181,713	23,001	158,712	
Rate of Return (ROR) Total Operating Income Total Rate Base	-	-	-	181,713 <u>90,643</u>	23,001 11,473	158,712 <u>79,170</u>	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base)	_	-	-	181,713 <u>90,643</u>	23,001 11,473	158,712 <u>79,170</u>	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE)	-	-	-	181,713 <u>90,643</u> 200.47%	23,001 11,473 200.47%	158,712 <u>79,170</u> 200.47%	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income	-	-		181,713 90,643 200.47%	23,001 11,473 200.47% 23,001	158,712 79,170 200.47%	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt)	-	-	-	181,713 90,643 200.47% 181,713 (1,749)	23,001 11,473 200.47% 23,001 (221)	158,712 <u>79,170</u> 200.47% 158,712 (1,528	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common	-	-	-	181,713 90,643 200.47% 181,713 (1,749) 179,964	23,001 11,473 200.47% 23,001 (221) 22,779	158,712 <u>79,170</u> 200.47% 158,712 (1,528 157,184	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio)	-	-	-	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624	23,001 11,473 200.47% 23,001 (221) 22,779 6,028	158,712 <u>79,170</u> 200.47% 158,712 (1,528 157,184 <u>41,596</u>	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity)	-	-	-	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624	23,001 11,473 200.47% 23,001 (221) 22,779 6,028	158,712 <u>79,170</u> 200.47% 158,712 (1,528 157,184 <u>41,596</u>	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity)	-	-	-	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624 377.89%	23,001 11,473 200.47% 23,001 (221) 22,779 6,028 377.89%	158,712 79,170 200.47% 158,712 (1,528 157,184 41,596 377.89%	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income	-	-	-	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624 377.89%	23,001 11,473 200.47% 23,001 (221) 22,779 6,028 377.89%	158,712 79,170 200.47% 158,712 (1,528 157,184 41,596 377.89%	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return)	1.322837	1.322837	1.322837	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624 377.89%	23,001 11,473 200.47% 23,001 (221) 22,779 6,028 377.89%	158,712 79,170 200.47% 158,712 (1,528 157,184 41,596 377.89% 5,898 158,712	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency	1.322837	1.322837	1.322837	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624 377.89% 6,753 181,713 (174,960)	23,001 11,473 200.47% 23,001 (221) 22,779 6,028 377.89% 855 23,001 (22,146)	158,712 79,170 200.47% 158,712 (1,528 157,184 41,596 377.89% 5,898 158,712 (152,814	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624 377.89% 6,753 181,713 (174,960)	23,001 11,473 200.47% 23,001 (221) 22,779 6,028 377.89% 855 23,001 (22,146) 1.322837	158,712 79,170 200.47% 158,712 (1,528 157,184 41,596 377.89% 5,898 158,712 (152,814 1.322837	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	1.322837	1.322837	1.322837	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624 377.89% 6,753 181,713 (174,960)	23,001 11,473 200.47% 23,001 (221) 22,779 6,028 377.89% 855 23,001 (22,146) 1.322837	158,712 79,170 200.47% 158,712 (1,528 157,184 41,596 377.89% 5,898 158,712 (152,814 1.322837	
Rate of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor)	1.322837	1.322837	1.322837	181,713 90,643 200.47% 181,713 (1,749) 179,964 47,624 377.89% 6,753 181,713 (174,960)	23,001 11,473 200.47% 23,001 (221) 22,779 6,028 377.89% 855 23,001 (22,146) 1.322837	158,712 79,170 200.47% 158,712 (1,528 157,184 41,596 377.89% 5,898 158,712 (152,814 1.322837	

Northern States Power Company North Dakota Gas Jurisdiction Depreciation Study TDG 2021 Current Year and 2022 Test Year

Procession Reserve NSPM-ND Gas Depreciation Study TD&G Gas Distribution Gas Distribution 15,74 15,74 20,22 50,23 50,24 50,	Paparting Line	Decord Type	FERC Function	FEDC Sub Function	[Dec - 2021		Dec - 2022		
Page	Reporting Line	Record Type	FERC FUNCTION	FERC Sub-Function	Total	ND Gas	Other	Total	ND Gas	Other
Page	Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	16,741	16,741		50,222	50,222	
Page	Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	884	884		2,651	2,651	
Page	Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	78,595	8,871	69,724	235,785	26,614	209,172
Intangible Int	Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	General	General	123,578	13,949	109,630	370,734	41,846	328,889
Subtotal Depreciation Reserve Subtotal Reserve Subt	Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	(27,517)	(3,106)	(24,411)	(82,550)	(9,318)	(73,232)
Common-deferred Taxes NSPM-ND Gas Depreciation Study TD&G Gas Distribution Gas Di	Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	15,274	1,724	13,550	45,821	5,172	40,649
NSPM-ND Gas Depreciation Study TD&G Gas Transmission Gas Transmi	Depreciation Reserve			Subtotal Depreciation Reserve	207,554	39,062	168,492	622,663	117,186	505,477
NSPM-ND Gas Depreciation Study TD&G General Common-General (22,092 (2,494 (19,599 (66,277 (7,481 (58,79 (2,494 (19,599 (66,277 (7,481 (58,79 (2,494 (19,599 (66,277 (7,481 (58,79 (2,494 (19,599 (66,277 (7,481 (58,79 (2,494 (19,599 (66,277 (7,481 (58,79 (2,494 (19,599 (66,277 (7,481 (58,79 (2,494 (19,599 (4,495 (4,495 (4,	Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	(4,705)	(4,705)		(14,115)	(14,115)	
NSPM-ND Gas Depreciation Study TD&G General Genera	Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	(248)	(248)		(745)	(745)	
NSPM-ND Gas Depreciation Study TD&G Intangible Inta	Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	(22,092)	(2,494)	(19,599)	(66,277)	(7,481)	(58,796)
Intangible Plant Intangible Plant Intangible Intangible Plant Intangible Intangible Plant Intang	Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	General	(34,733)	(3,920)	(30,813)	(104,199)	(11,761)	(92,438)
Subtotal Accumulated Deferred Taxes Subtotal Accumulated Deferred Taxes Subtotal Accumulated Deferred Taxes Subtotal Subtotal Subtotal Subtotal Accumulated Deferred Taxes Subtotal Subtotal Subtotal Subtotal Subtotal Accumulated Deferred Taxes Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtotal Subtot	Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	7,734	873	6,861	23,202	2,619	20,583
Pereciation NSPM-ND Gas Depreciation Study TD&G Gas Distribution 1,767 1,	Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	(4,293)	(485)	(3,808)	(12,878)	(1,454)	(11,425)
NSPM-ND Gas Depreciation NSPM-ND Gas Depreciation Study TD&G Gas Transmission Gas Transmission 1,767	Accumulated Deferred Taxes			Subtotal Accumulated Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
NSPM-ND Gas Depreciation NSPM-ND Gas Depreciation Study TD&G General General General General 247,156 27,897 219,259 247,156 27,897 219,25	Depreciation	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	33,481	33,481		33,481	33,481	
NSPM-ND Gas Depreciation NSPM-ND Gas Depreciation Study TD&G Intangible Common-Intangible Common	Depreciation	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	1,767	1,767		1,767	1,767	
NSPM-ND Gas Depreciation NSPM-ND Gas Depreciation Study TD&G Intangible Int	Depreciation	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	157,190	17,742	139,448	157,190	17,742	139,448
Intangible Plant 30,547 3,448 27,099 30,547 3,448 27,099 30,547 3,448 27,099 27,099 27,617 27,099 27,617 27,099 28,526 27,099 28,526 27,099 28,526 27,099 28,526 27,099 28,526 27,099 28,527 28,526 27,099 28,527 28,	Depreciation	NSPM-ND Gas Depreciation Study TD&G	General	General	247,156	27,897	219,259	247,156	27,897	219,259
Subtotal Depreciation 415,109 78,124 336,985 415,109 78,124 336,985 415,109 78,124 326 42,100 78	Depreciation	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	(55,033)	(6,212)	(48,822)	(55,033)	(6,212)	(48,822)
Deferred Taxes NSPM-ND Gas Depreciation Study TD&G Gas Distribution Gas Distribution (9,410) (Depreciation	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	30,547	3,448	27,099	30,547	3,448	27,099
Deferred Taxes NSPM-ND Gas Depreciation Study TD&G Gas Transmission Gas Transmission (497) (497) (497) (497) Deferred Taxes NSPM-ND Gas Depreciation Study TD&G General Common-General (44,185) (4,987) (39,198)	Depreciation			Subtotal Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Deferred Taxes NSPM-ND Gas Depreciation Study TD&G General Common-General (44,185) (4,987) (39,198) (44,185) (4,987) (39,198) Deferred Taxes NSPM-ND Gas Depreciation Study TD&G General General (69,466) (7,841) (61,625) (69,466) (7,841)	Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	(9,410)	(9,410)		(9,410)	(9,410)	
Referred Taxes NSPM-ND Gas Depreciation Study TD&G General General (69,466) (7,841) (61,625) (69,466) (7,841)	Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	(497)	(497)		(497)	(497)	
Preferred Taxes NSPM-ND Gas Depreciation Study TD&G Intangible Common-Intangible 15,468 1,746 13,722 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,468 1,746 15,4	Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	(44,185)	(4,987)	(39,198)	(44,185)	(4,987)	(39,198)
Deferred Taxes NSPM-ND Gas Depreciation Study TD&G Intangible Intangible Plant (8,586) (969) (7,617) (8,586) (969) (7,617)	Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	General	(69,466)	(7,841)	(61,625)	(69,466)	(7,841)	(61,625)
	Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	15,468	1,746	13,722	15,468	1,746	13,722
Subtotal Deferred Taxes (116,676) (21,958) (94,718) (116,676) (21,958) (94,718)	Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	(8,586)	(969)	(7,617)	(8,586)	(969)	(7,617)
	Deferred Taxes			Subtotal Deferred Taxes	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)

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NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT		Dec - 2021	0:1	T	Dec - 2022	0:1
	Total	ND Gas	Other	Total	ND Gas	Other
Composite Income Tax Rate State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Effective Tax Rate	20.09%	20.09%	20.09%	20.09%	20.09%	20.09%
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital						
Active Rates and Ratios Version	Last Authorized					
Cost of Short Term Debt	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Ratio of Long Term Debt	46.41%	46.41%	46.41%	46.41%	46.41%	46.41%
Ratio of Common Equity	51.59%	51.59%	51.59%	51.59%	51.59%	51.59%
Weighted Cost of STD	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
Weighted Cost of Equity	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%
Required Rate of Return	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%
Rate Base						
Plant Investment						
<u>Depreciation Reserve</u>	207,554	39,062	168,492	622,663	117,186	505,477
Net Utility Plant	(207,554)	(39,062)	(168,492)	(622,663)	(117,186)	(505,477)
CWIP						
Accumulated Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
DTA - NOL Average Balance						
DTA - Federal Tax Credit Average Balance	<u>=</u>	=	=	=	=	_
Total Accum Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
Materials and Supplies Fuel Inventory Non-plant Assets and Liabilities Customer Advances Customer Deposits Prepaids and Other Regulatory Amortizations Total Other Rate Base Items	=	=	=	=	=	=
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
Operating Revenues						
Retail						
Interdepartmental						
Other Operating Rev - Non-Retail	=	=	=	=	=	=
Total Operating Revenues						
Expenses Operating Expenses: Fuel Deferred Fuel Variable IA Production Fuel						
Purchased Energy - Windsource	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>
Production - Fixed						
Production - Fixed Production - Fixed IA Investment						
Production - Fixed IA Investment Production - Fixed IA O&M						
Production - Variable						
Production - Variable Production - Variable IA O&M						
Production - Purchased Demand	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Production Total	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>	<u>u</u>
Regional Markets						
Transmission IA						
Transmission						
Distribution						

	Dec - 2021						
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Other	Total	Dec - 2022 ND Gas	Other	
Customer Accounting							
Customer Service & Information							
Sales, Econ Dvlp & Other							
Administrative & General	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Operating Expenses							
Depreciation	415,109	78,124	336,985	415,109	78,124	336,985	
Amortization							
Taxes:							
Property Taxes							
ITC Amortization							
Deferred Taxes	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)	
Deferred Taxes - NOL							
Less State Tax Credits deferred							
Less Federal Tax Credits deferred	/a.c ===1	(04)	10.4 = 1	/a.a ===:	1041	(0:=:::	
Deferred Income Tax & ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)	
Payroll & Other Taxes	/	/a. a.a.	/c. =.c.	lace eme:	(24.020)	for more	
Total Taxes Other Than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)	
Income Before Taxes							
Total Operating Revenues							
less: Total Operating Expenses	415 100	70 434	227.005	415 100	70 424	226.005	
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985	
Amortization <u>Taxes Other than Income</u>	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)	
Total Before Tax Book Income	(298,433)	(56,166)	(242,267)	(298,433)	(56,166)	(242,267)	
Tax Additions							
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985	
Deferred Income Taxes and ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)	
Nuclear Fuel Burn (ex. D&D)	(110,070)	(21,550)	(54,710)	(210,070)	(21,550)	(54,710)	
Nuclear Outage Accounting							
Avoided Tax Interest							
Other Book Additions	_	=	=	=	_	_	
Total Tax Additions	298,433	56,166	242,267	298,433	56,166	242,267	
Tax Deductions							
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)	
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%	
Debt Interest Expense	(5,088)	(958)	(4,131)	(15,265)	(2,873)	(12,392)	
Nuclear Outage Accounting							
Tax Depreciation and Removals							
NOL Utilized / (Generated)							
Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	
Total Tax Deductions	(5,088)	(958)	(4,131)	(15,265)	(2,873)	(12,392)	
State Taxes							
State Taxable Income	5,088	958	4,131	15,265	2,873	12,392	
State Income Tax Rate	4.31%	4.31%	<u>4.31%</u>	4.31%	4.31%	4.31%	
State Taxes before Credits	219	41	178	658	124	534	
Less State Tax Credits applied	_	-	-	_	_		
Total State Income Taxes	219	41	178	658	124	534	
Federal Taxes							
Federal Sec 199 Production Deduction							
Federal Taxable Income	4,869	916	3,953	14,607	2,749	11,858	
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
Federal Tax before Credits	1,022	192	830	3,067	577	2,490	
Less Federal Tax Credits Total Federal Income Taxes	- 1,022	- 192	- 830	3,067	- 577	2,490	
	1,024	132	550	2,007	<i>5.,</i>	2, 30	
Total Taxes Total Taxes Other than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)	
Total Federal and State Income Taxes	1,242	(21,938)	1,008	3,725	(21,958) 701	3,024	
Total Taxes	(115,434)	(21,724)	(93,710)	(112,950)	(21,257)	(91,693)	
	(113,434)	(21,/24)	(55,710)	(112,930)	(21,237)	(21,033)	

Total Revenue Requirements

NICOM OO Complete Devenue Descripements by Jurisdiction Vs 2 DDAFT		Dec - 2021		Dec - 2022	2	
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Other	Total	ND Gas	Other
Total Expenses	299,675	56,399	243,275	302,158	56,867	245,291
AFDC Debt						
AFDC Equity						
Net Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291
Rate of Return (ROR)						
Total Operating Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291
<u>Total Rate Base</u>	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
ROR (Operating Income / Rate Base)	200.83%	200.83%	200.83%	67.50%	67.50%	67.50%
Return on Equity (ROE)						
Net Operating Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291)
Debt Interest (Rate Base * Weighted Cost of Debt)	5,088	958	4,131	15,265	2,873	12,392
Earnings Available for Common	(294,586)	(55,442)	(239,145)	(286,893)	(53,994)	(232,899)
Equity Rate Base (Rate Base * Equity Ratio)	(76,981)	(14,488)	(62,493)	(230,942)	(43,464)	(187,478)
ROE (earnings for Common / Equity)	382.68%	382.68%	382.68%	124.23%	124.23%	124.23%
Revenue Deficiency						
Required Operating Income (Rate Base * Required Return)	(13,370)	(2,516)	(10,854)	(40,109)	(7,549)	(32,561)
Net Operating Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291)
Operating Income Deficiency	286,305	53,883	232,422	262,049	49,318	212,731
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	378,735	71,279	307,456	346,648	65,240	281,408
Total Revenue Requirements						
Total Retail Revenues						
Revenue Deficiency	378,735	71,279	307,456	346,648	65,240	281,408
	<u> </u>	<u>,</u>	,	,	,0	

378,735

71,279

307,456

346,648

65,240

281,408

	1	Dec - 2024			Dec - 2022	
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	Dec - 2021 ND Gas	Other	Total	ND Gas	Other
Composite Income Tax Rate		- 200			-30	
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Effective Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Effective Tax Rate Composite Tax Rate	20.09% 24.40%	20.09% 24.40%	20.09% 24.40%	20.09% 24.40%	20.09% 24.40%	20.09% 24.40%
Composite Tax Rate Revenue Conversion Factor (1/(1Composite Tax Rate))	24.40% 1.322837	24.40% 1.322837	24.40% 1.322837	24.40% 1.322837	24.40% 1.322837	24.40% 1.322837
			-557			
Weighted Cost of Capital						
Active Rates and Ratios Version	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Cost of Short Term Debt Cost of Long Term Debt	1.31% 4.13%	1.31% 4.13%	1.31% 4.13%	1.09% 4.10%	1.09% 4.10%	1.09% 4.10%
Cost of Long Term Debt Cost of Common Equity	4.13% 10.50%	4.13% 10.50%	4.13% 10.50%	4.10% 10.50%	4.10% 10.50%	4.10% 10.50%
Ratio of Short Term Debt	0.26%	0.26%	0.26%	0.43%	0.43%	0.43%
Ratio of Long Term Debt	47.22%	47.22%	47.22%	47.03%	47.03%	47.03%
Ratio of Common Equity	52.52%	52.52%	52.52%	52.54%	52.54%	52.54%
Weighted Cost of LTD	1.05%	1.05%	1.05%	1.0301	1.0307	1.0201
Weighted Cost of LTD Weighted Cost of Debt	1.95% 1.95%	1.95% 1.95%	1.95% 1.95%	1.93% 1.93%	1.93% 1.93%	1.93% 1.93%
Weighted Cost of Equity	5.51%	5.51%	5.51%	5.52%	5.52%	5.52%
Required Rate of Return	7.46%	7.46%	7.46%	7.45%	7.45%	7.45%
Bata Para						
Rate Base Plant Investment						
Plant Investment <u>Depreciation Reserve</u>	207,554	39,062	168,492	622,663	117,186	505,477
Net Utility Plant	(207,554)		(168,492)	(622,663)	(117,186)	(505,477)
CWIP	4	. 9	. -1			
Accumulated Deferred T	<i>i</i> = -	14-	10=	/a==	10-	/a
Accumulated Deferred Taxes DTA - NOL Average Balance	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
DTA - NOL Average Balance DTA - Federal Tax Credit Average Balance	_			_	-	
Total Accum Deferred Taxes	(58,338)	_	(47,359)	_	(32,937)	(142,076)
Cash Working Capital Materials and Supplies Fuel Inventory Non-plant Assets and Liabilities Customer Advances Customer Penosits						
Customer Deposits Prepaids and Other						
Regulatory Amortizations	=		=		:	z.
Total Other Rate Base Items	-	_	_	_	_	_
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
Operating Revenues Retail Interdepartmental Other Operating Rev - Non-Retail Total Operating Revenues	-	-	-	-	-	-
Expenses Operating Expenses:						
Operating Expenses: Fuel						
Deferred Fuel						
Variable IA Production Fuel						
Purchased Energy - Windsource Fuel & Purchased Energy Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total Production - Fixed						
Production - Fixed Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u> Production Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total Regional Markets						
Transmission IA						
Transmission						
Distribution						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Tat-1	Dec - 2021 ND Gas	Other	Total	Dec - 2022	Other
Customer Accounting	Total	IND Gas	omer	Total	ND Gas	otner
Customer Accounting Customer Service & Information						
Sales, Econ Dvlp & Other						
Administrative & General	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	<u> =</u>	. =	=	<u> =</u>	=	<u> =</u>
Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Amortization	,	•		,'	•	,
Taxes:						
Property Taxes						
ITC Amortization						
Deferred Taxes	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Payroll & Other Taxes						
Total Taxes Other Than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Income Before Taxes						
Total Operating Revenues						
less: Total Operating Expenses						
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Amortization						
Taxes Other than Income Total Before Tax Book Income	(116,676) (298,433)		(94,718) (242,267)	(116,676) (298,433)	(21,958) (56,166)	(94,718) (242,267)
	, , - - /			/		/
Tax Additions			05	40=		05
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Deferred Income Taxes and ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest Other Book Additions						
Other Book Additions Total Tax Additions	298,433	56,166	242,267	298,433	56,166	242,267
Tax Deductions						
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
Weighted Cost of Debt	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%
Debt Interest Expense	(2,910)		(2,362)	(8,640)	(1,626)	(7,014)
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						
Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Tax Deductions	(2,910)	(548)	(2,362)	(8,640)	(1,626)	(7,014)
State Taxes						
State Taxable Income	2,910	548	2,362	8,640	1,626	7,014
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits	125	24	102	372	70	302
Less State Tax Credits applied	=		=	-	=	-
Total State Income Taxes	125	24	102	372	70	302
Federal Taxes						
Federal Sec 199 Production Deduction						
Federal Taxable Income	2,784	524	2,260	8,267	1,556	6,711
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits	585	110	475	1,736	327	1,409
Less Federal Tax Credits	=	=	=	-	=	=
Total Federal Income Taxes	585	110	475	1,736	327	1,409
Total Taxes						
Total Taxes Other than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Total Federal and State Income Taxes	710	134	576	2,108	397	1,712
Total Taxes	(115,966)	(21,824)	(94,141)	(114,567)	(21,561)	(93,006)

Total Retail Revenues

Total Revenue Requirements

Revenue Deficiency

NCDM 00 Complete Devenue Descripements by Jurisdiction Vs 2 DDAFT		Dec - 2021			Dec - 2022		
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Other	Total	ND Gas	Other	
Total Expenses	299,143	56,299	242,844	300,541	56,563	243,97	
AFDC Debt							
AFDC Equity							
Net Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,97	
Rate of Return (ROR)							
Total Operating Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,97	
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,40	
ROR (Operating Income / Rate Base)	200.48%	200.48%	200.48%	67.14%	67.14%	67.14	
Return on Equity (ROE)							
Net Operating Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,9	
Debt Interest (Rate Base * Weighted Cost of Debt)	2,910	548	2,362	8,640	1,626	7,0	
Earnings Available for Common	(296,233)	(55,752)	(240,482)	(291,902)	(54,937)	(236,9	
Equity Rate Base (Rate Base * Equity Ratio)	(78,368)	(14,749)	(63,619)	(235,195)	(44,264)	(190,93	
ROE (earnings for Common / Equity)	378.00%	378.00%	378.00%	124.11%	124.11%	124.11	
Revenue Deficiency							
Required Operating Income (Rate Base * Required Return)	(11,132)	(2,095)	(9,037)	(33,350)	(6,277)	(27,0	
Net Operating Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,97	
Operating Income Deficiency	288,011	54,204	233,807	267,192	50,286	216,9	
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.32283	
Revenue Deficiency (Income Deficiency * Conversion Factor)	380,992	71,704	309,289	353,451	66,520	286,9	

<u>71,704</u> <u>309,289</u> <u>353,451</u>

353,451

309,289

286,931

286,931

66,520

66,520

380,992

380,992

71,704

Northern States Power Company 2021 Bridge & 2022 Budget Chamber of Commerce

Gas		2021	2022
ND	Chamber of Commerce	1,860.00	2,221.20
	100% inclusion	1,860.00	2,221.20

The Company has included membership dues paid to various Chambers of Commerce in North Dakota in the 2022 test year. Chambers of Commerce provide an essential link between the Company and the communities it serves, allowing for improved utility service. Chamber of Commerce dues are initially recorded below the line; thus, an adjustment is necessary to include Chamber of Commerce dues in test year costs.

Northern States Power Company State of North Dakota Electric Jurisdiction 2022 Budget

Chamber Dues Adjustment

The purpose of this adjustment is to include in the test year certain association dues paid to the Chamber of Commerce that the Company feels are an appropriate cost to be included in base rates.

Northern States Power Company Chamber of Commerce 2021 Bridge year and 2022 Budget

Dues Amounts k	v Jurisdiction	and Utility
Duco Aillouitto k	y Julisaiction	and other

•	2021	2022
		Total Chamber Dues from data pull:
MN - ND - SD C	35,759	85,890
MN - ND - SD E	69	75
MN - ND - SD G		
MN - ND E		
MN - ND G		
MN C	76,062	148,000
MN E		
MN G	500	500
ND C	25,000	25,000
ND E		
ND G		
SD E	6,988	16,000

20,247 22,088

2020 Actuals

Xcel Non-Utility

MN - ND - SD C	99.66%	Sum of NSPM Amount	Column Labels			
MN - ND - SD E	100.00%		Exclude	Include	Grand Total	
MN - ND - SD G		Minnesota Common Utility	42,355.00	70,965.38	113,320.38	62.62%
MN - ND E		Minnesota-N Dakota-S Dakota Electric	;	5,942.50	5,942.50	100.00%
MN - ND G		Minnesota-N Dakota-S Dakota-Commo	255.00	74,265.25	74,520.25	99.66%
MN C	62.62%	North Dakota Common Utility		19,546.30	19,546.30	100.00%
MN E	100.00%	South Dakota Electric	8,205.00	3,799.70	12,004.70	31.65%
MN G		Xcel Common Utility	1,200.00		1,200.00	0.00%
ND C	100.00%	Xcel Other		-1,000.00	-1,000.00	100.00%
ND E		Minnesota Electric		2,350.00	2,350.00	100.00%
ND G		Grand Total	52,015.00	175,869.13	227,884.13	
SD E	31.65%					
Xcel Non-Utility						

Calculation of Dues includable

alculation of Dues includable			
	Cha	mber Dues Incl	ud
	2021	2022	
/N - ND - SD C	35,637	85,596	
ΛN - ND - SD E	69	75	
ЛN - ND - SD G			
ΛN - ND E			
лn - ND G			
AN C	47,633	92,683	
∕IN E			
⁄IN G			
ID C	25,000	25,000	
ID E			
ID G			
D E	2,212	5,064	
cel Non-Utility			
	110,550	208,418	

Allocations

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	
MN - ND - SD C	81%	6%	6%	6%	1%	
MN - ND - SD E	87%	6%	7%			
MN - ND - SD G				89%	11%	
MN - ND E	4%	96%				
MN - ND G				89%	11%	
MN C	94%			6%		
MN E	100%	0%	0%	0%	0%	
MN G	0%	0%	0%	100%	0%	
ND C		94%			6%	
ND E	0%	100%	0%	0%	0%	
ND G	0%	0%	0%	0%	100%	
SD E	0%	0%	100%	0%	0%	
Xcel Non-Utility	0%	0%	0%	0%	0%	

Total amount of Dues includable after allocation Chamber Dues Includable & Allocated:

		Electric			Gas			
Electric		MN	ND	SD	MN	ND		
	2021	73,685	25,470	4,461	5,076	1,860		
	2022	156,570	28,367	10,460	10,801	2,221		

Chamber approved in MN Electric

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering) Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

	100%	0%		0%		0%		100%
·								
	Electric				Gas			
	Minnesota	ND	SD		MN		ND	
2021	73,685	0)	0		0		1,860
2022	156,570	0)	0		0		2,221

A10. Dues: Chamber of Commerce Page 3 of 3

Economic Development Donations

The Company is asking for recovery of economic development donations benefiting North Dakota. Because economic development donations are initially recorded below the line, an adjustment is necessary to include these costs in the test year.

Economic Development Donations

Fiscal Year - Text	Cost Element - Key	Cost Element - Medium Text	V Regulatory Account - Key	Final Company Code - Key	V Final Profit Center - Text	Amount	Electric Common Allocator	Gas Common Allocator	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5600641	Contributions - Economical Development	9426100	10	SD E	250	100.00%	0.00%	250	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	27,500	93.59%	6.41%	25,739	1,761	GDirectND	-	1,761
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	45,254	93.59%	6.41%	42,355	2,899	GCustomerMN/SD/ND	2,574	325
2021	5600641	Contributions - Economical Development	9426100	10	MN C	70,486	93.59%	6.41%	65,971	4,515	GDirectMN	4,515	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	84,051	93.59%	6.41%	78,667	5,384	GDirectND	-	5,384
2021	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	110,726	93.59%	6.41%	103,634	7,092	GCustomerMN/SD/ND	6,297	796
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	(82,774)	93.59%	6.41%	(77,472)	(5,302)	GCustomerMN/SD/ND	(4,707)	(595)
2022	5600641	Contributions - Economical Development	9426100	10	MN C	106,510	93.59%	6.41%	99,688	6,822	GDirectMN	6,822	-
2022	5600641	Contributions - Economical Development	9426100	10	ND C	103,000	93.59%	6.41%	96,402	6,598	GDirectND	-	6,598
2022	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	108,367	93.59%	6.41%	101,426	6,941	GCustomerMN/SD/ND	6,163	779
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	828	93.59%	6.41%	775	53	GCustomerMN/SD/ND	47	6

	NSPM Total		NSPM Electric	NSPM Gas	MN Gas Jurisdiction	ND Gas Jurisdiction
2021 Current Year	380,493		364,143	16,349	8,678	7,671
2022 Test Year	443,705		423,291	20,414	13,032	7,382

Interim Adjustment 3 (7,382)

Economic Development Donations

	NSPM ND Gas Retail		
	Dec - 2021	Dec - 2022	
Expenses		_	
Operating Expenses:			
Fuel & Purchased Energy Total			
Production Total			
Regional Markets			
Transmission IA			
Transmission			
Distribution			
Customer Accounting			
Customer Service & Information			
Sales, Econ Dvlp & Other	7,671	7,382	
Administrative & General	<u>0</u>	<u>0</u>	
Total Operating Expenses	7,671	7,382	
Total Taxes			
Total Taxes Other than Income			
Total Federal and State Income Taxes	(1,872)	(1,802)	
Total Taxes	(1,872)	(1,802)	
Total Operating Revenues			
Total Expenses	5,799	5,580	
	2,	-,	
Net Income	(5,799)	(5,580)	
Rate of Return (ROR)			
Total Operating Income	(5,799)	(5,580)	
Total Rate Base		() /	
ROR (Operating Income / Rate Base)	_	_	
Return on Equity (ROE)			
Net Operating Income	(5,799)	(5,580)	
Debt Interest (Rate Base * Weighted Cost of Debt)	(3,777)	(3,300)	
Earnings Available for Common	(5,799)	(5,580)	
Equity Rate Base (Rate Base * Equity Ratio)	(3,777)	(3,300)	
	_	_	
ROE (earnings for Common / Equity)			
ROE (earnings for Common / Equity)			
ROE (earnings for Common / Equity) Revenue Deficiency			
ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Retu	(F 700)	/F F0/3\	
ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Retu Net Operating Income	(5,799)	(5,580)	
ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Retu	(5,799) 5,799	(5,580) 5,580	
ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Retu Net Operating Income			

Northern States Power Company 2021 Bridge Year and 2022 Budget Charitable Contributions

North Dakota

Gas		2021	2022
	Charitable Contributions	11,337.19	12,452.40
	Total	11,337.19	12,452.40
	50% inclusion	5,668.59	6,226.20

The Company is allowed to recover 50 percent of charitable contributions benefiting North Dakota. Because charitable contributions are initially recorded below the line, an adjustment is necessary to include these costs in the test year and plan year.

The Donations adjustment for the rate case was based on an allocation of 2020 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Northern States Power Company 2022 Budget - Charitable Contributions

Sum of Amount		
Row Labels	2021	2022
MN - ND - SD C	1,616,999	1,690,549
MN - ND - SD E	44,799	71,949
MN - ND - SD G		
MN C	221,686	242,687
MN E	16,088	27,000
MN G	8,848	9,900
ND C	78,056	100,000
ND E		
ND G		
SD E	72,003	75,000
Xcel Common		
Xcel NonUtility	2,494	2,494

2,060,973 2,219,579

2020 Actuals	
MN - ND - SD C	75%
MN - ND - SD E	35%
MN - ND - SD G	
MN C	68%
MN E	
MN G	0%
ND C	51%
ND E	0%
ND G	0%
SD E	45%
Xcel Common	47%
Xcel NonUtility	

Calculation of Donations includable

	Tot	Total Donations Inc				
	2021	2022				
MN - ND - SD C	1,216,200	1,271,520				
MN - ND - SD E	15,753	25,299				
MN - ND - SD G						
MN C	151,429	165,774				
MN E						
MN G	0	0				
ND C	39,719	50,886				
ND E						
ND G						
SD E	32,372	33,720				

Xcel Common Xcel NonUtility

1,455,474 1,547,199

Allocations

	Electric			G		
	MN	ND	SD	MN	ND	
MN - ND - SD C	81%	6%	6%	6%	1%	100%
MN - ND - SD E	87%	6%	7%	0%	0%	100%
MN - ND - SD G	0%	0%	0%	89%	11%	100%
MN C	94%	0%	0%	6%	0%	100%
MN E	100%	0%	0%	0%	0%	100%
MN G	0%	0%	0%	100%	0%	100%
ND C	0%	94%	0%	0%	6%	100%
ND E	0%	100%	0%	0%	0%	100%
ND G	0%	0%	0%	0%	100%	100%
SD E	0%	0%	100%	0%	0%	100%
Xcel Common	81%	6%	6%	6%	1%	100%
Xcel NonUtility						

Total amount of Donations includable after allocation

Donation	Includa	able 8	& Allocat	ed:

		Electric		G		
	Minnesota	ND	SD	MN	ND	
2021	1,146,619	108,683	110,025	78,809	11,337	1,455,474
2022	1 212 //1	122 03/	115 /100	22 271	12 /152	1 5/17 100

Chamber all jurisdictons included are uploaded at 100 percent

Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

50% 0% 0% 50% 50%

		Elec		Gas	
	MN	ND	SD	MN	ND
2021	573,309			39,40	5 5,669
2022	606,721			41,43	6 6,226

Sum of FINAL NSPM	Column Labels				
Row Labels	Exclude	INCLUDE	(blank)	Grand Total	
Minnesota Common Utility	21341.77	45999		67340.77	68%
Minnesota Electric				0	
Minnesota Gas	3869.52			3869.52	0%
Minnesota-N Dakota-S Dakota Electric	95219.44	51640		146859.4	35%
Minnesota-N Dakota-S Dakota-Common	464453.7	1409357		1873810	75%
North Dakota Common Utility	35065.24	36330		71395.24	51%
North Dakota Electric	50			50	0%
North Dakota Gas	50			50	0%
South Dakota Electric	47682.94	38950.5		86633.44	45%
Xcel Common Utility	109865.3	98677.99		208543.3	47%
Xcel Other	6000			6000	0%
(blank)					

Grand Total

0

0010	MNTFA5	10-3-Facto	9426100	9426100	1000 Xcel Other		-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008 Minnesota-N	Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012 Minnesota-N	Dakota-S Dakota Gas	0.064054
0010	MNTFA1	10-3-Facto	9426100	9426100	1013 Minnesota Co	ommon Utility	-1
0010	MNTFA1	10-3-Facto	9426100	9426100	1002 Minnesota El	lectric	0.935946
0010	MNTFA1	10-3-Facto	9426100	9426100	1009 Minnesota G	as	0.064054
0010	MNTFA2	10-3-Facto	9426100	9426100	1014 North Dakota	a Common Utility	-1
0010	MNTFA2	10-3-Facto	9426100	9426100	1003 North Dakota	a Electric	0.935946
0010	MNTFA2	10-3-Facto	9426100	9426100	1010 North Dakota	a Gas	0.064054
0010	MNTFA3	10-3-Facto	9426100	9426100	1015 Minnesota - I	North Dakota Common Utility	-1
0010	MNTFA3	10-3-Facto	9426100	9426100	1007 Minnesota - I	North Dakota Electric	0.935946
0010	MNTFA3	10-3-Facto	9426100	9426100	1011 Minnesota - I	North Dakota Gas	0.064054
0010	MNTFA4	10-3-Facto	9426100	9426100	1016 Minnesota-N	Dakota-S Dakota-Common	-1
0010	MNTFA4	10-3-Facto	9426100	9426100	1008 Minnesota-N	Dakota-S Dakota Electric	0.935946
0010	MNTFA4	10-3-Facto	9426100	9426100	1012 Minnesota-N	Dakota-S Dakota Gas	0.064054
0010	MNTFA5	10-3-Facto	9426100	9426100	1001 Xcel Commor	n Utility	-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008 Minnesota-N	Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012 Minnesota-N	Dakota-S Dakota Gas	0.064054

2022 Allocators

Elec Customer 87.2649% 6.2113% 6.5238%

Gas Customer 88.7128% 11.2872%

Two Factor 87.0750% 6.1963% 6.7287%

Elec Customer ND Rej 3.5621% 96.4379%

Environmental LTI Adjustment

The Company is requesting recovery of the cost of long term incentive relating to Xcel Energy's environmental activities for executives, referred to as the "environmental LTI." This adjustment adds back environmental LTI, as Adjustment A5 removes all Long Term Incentive including this portion.

Environmental LTI Adjustment

Total NSPM E&G Environmental Long Term Incentive

	2021	2022
NSPM Direct Assigned	106,750	110,338
Nuclear	363,725	326,860
XES	2,120,857	2,249,320
Total	2,591,332	2,686,518

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Environmental LTI

	2021	2022
NSPM Direct Assigned	6,838	7,068
XES	135,849	144,078
Total	142,687	151,146

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA IUR GAS Environmental LTI

Total NORTH DAROTA JOR GAS ENVIronmental ETI				
	2021 Current	2022 Test		
	Year	Year		
NSPM Direct Assigned	772	798	_	
XES	15,334	16,262		
Total	16,105	17,060	*Final ND Gas Adjustmen	

Environmental LTI Adjustment

	NSPM ND	Gas Retail
	Dec - 2021	Dec - 2022
<u>Expenses</u>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	<u>16,105</u>	<u>17,060</u>
Total Operating Expenses	16,105	17,060
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(3,931)	(4,163)
Total Taxes	(3,931)	(4,163)
Total Operating Revenues		
Total Expenses	12,175	12,897
	,_,	,007
Net Income	(12,175)	(12,897)
	· · · · ·	<u> </u>
Rate of Return (ROR)		
Total Operating Income	(12,175)	(12,897)
Total Rate Base	(/	(,,
ROR (Operating Income / Rate Base)	-	-
Return on Equity (ROE)		(
Net Operating Income	(12,175)	(12,897)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(12,175)	(12,897)
Equity Rate Base (Rate Base * Equity Ratio)	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
Net Operating Income	(12,175)	(12,897)
Operating Income Deficiency	12,175	12,897
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837

Time Based LTI Adjustment

The Company is requesting recovery of the cost of long term incentive relating to Xcel Energy's time based awards for executives, referred to as the "time based LTI." This adjustment adds back time based LTI, as Adjustment A5 removes all Long Term Incentive including this portion.

Time Based LTI Adjustment

Total NSPM E&G Time Based Long Term Incentive

	2021	2022
NSPM Direct Assigned	71,166	73,558
Nuclear	243,773	217,907
XES	1,305,327	1,444,978
Total	1,620,266	1,736,443

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Time Based LTI

	2021	2022
NSPM Direct Assigned	4,558	4,712
XES	83,611	92,557
Total	88,170	97,268

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA JUR GAS Time Based LTI

Total NORTH BAROTA JON GAS TIME Based ETT						
	2021	2022				
NSPM Direct Assigned	515	532				
XES	9,437	10,447				
Total	9,952	10,979	*Final ND Gas Adjustment			
Interim Adjustment 5	(9,952)	(10,979)				

Time Based LTI Adjustment

	NSPM ND	Gas Retail
	Dec - 2021	Dec - 2022
<u>Expenses</u>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	<u>9,952</u>	10,979
Total Operating Expenses	9,952	10,979
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(2,429)	(2,679)
Total Taxes	(2,429)	(2,679)
Total Operating Revenues		
Total Expenses	7,523	8,299
Total Expenses	7,323	0,233
Net Income	(7,523)	(8,299)
		<u>,,,,,</u>
Rate of Return (ROR)		
Total Operating Income	(7,523)	(8,299)
Total Rate Base	()= = /	(-,,
ROR (Operating Income / Rate Base)	-	-
Return on Equity (ROE)		
Net Operating Income	(7,523)	(8,299)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(7,523)	(8,299)
Equity Rate Base (Rate Base * Equity Ratio)	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
Net Operating Income	(7,523)	(8,299)
Onerating Income Definioner	7,523	8,299
Operating Income Deficiency		
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837

Summary of Incentive in Base Rates

Total Incentive in Forecast

	NSPM ND Gas Retail			
Natural Account	2021 Bridge	2022 Test Year		
Annual Incentive	36,064	37,279		
Incentive Non Loading	164,851	170,403		
Performance Share Plan	35,610	38,228		
Restricted Stock Units	<u>50,697</u>	<u>58,818</u>		
Total Incentive in Forecast	287,222	304,728		

Regulatory Treatment of Incentive

,	NSPM ND	Gas Retail	
Regulatory Treatment	2021 Bridge	2022 Test Year	
NSPM-Incentive Pay over Cap	(16,363)	(17,013)	WP-
NSPM-Incentive Pay_Remove Long Term	(86,307)	(97,046)	WP-
NSPM-Incentive Pay_Environmental LTI	16,118	17,060	WP-
NSPM-Incentive Pay_Time Based LTI	<u>9,952</u>	<u>10,979</u>	WP-
Total Disallowances	(76,600)	(86,020)	
Total Incentive in Base Rates	210,622	218,708	
Total AIP in Base Rates	184,552	190,669	
Total LTI in Base Rates	26,070	28,039	
Total Incentive in Base Rates	210,622	218,708	
Check	-	-	

Northern States Power Company Gas Utility - State of North Dakota

2022 Income Tax Tracker Amortization

Line		Total NSP Minnesota (1)	NSPM Company Gas (2)	North Dakota Retail Jurisdiction (3)
1	Interest - Costs(Savings)	4,207,086	247,637	27,951
2	Total Revenue Requirement	4,207,086	247,637	27,951
		Three - Year Amo	rtization Expense	9,317

- (1) Per Income Tax Audit Schedules
- (2) Represents total Company information either direct assigned or allocated to the Gas Utility.

 Allocations based on Labor, Vehicle Utilization, Software Utilization or a general allocation factor.
- (3) Represents amounts allocated to the North Dakota Retail Jurisdiction.

NSP-Minnesota Interest Receivable/(Payable) Allocation

	Adjustment Description	Interest Total	Utility	FC	JUR	Electric	Prod .	Tran I	Dist	MN Jur C	omposite Factor 1	ND S	SD	Gas M	IN N	ND
10-11	Tax Depreciation (All Q4 2011 CAA Adjustments)	(164,212)	PTDG	Ele FC	Customers	(151,337)	(89,743)	(20,128)	(41,466)	(116,054)	0.766854144	(8,215)	(9,079)	(12,874)	(11,421)	(1,453)
10-11	Pension and Benefits Capitalized	14,112	PTDG	Ele FC	Customers	13,006	7,712	1,730	3,564	9,973	0.766854144	706	780	1,106	981	125
10-11	Partnership Passthrough	41	NA	NA	NA	-	-	-	-	-	0	-	-	-	-	-
10-11	Dry Cask Costs	(48,380)	Dir E	Dir P	Demand	(48,380)	(48,380)	-	-	(35,169)	0.726926058	(2,483)	(2,807)	-	-	-
10-11	Cap Pension - Aggregate Cost Method	284,738	PTDG	Ele FC	Customers	262,414	155,612	34,901	71,901	201,233	0.766854144	14,245	15,743	22,323	19,804	2,520
10-11	Lobbying Expense	1,714	NA	NA	NA	-	-	-	-	-	0		-	-	-	-
10-11	T&D Sec481(a) Adjustment	(35,844)	PTDG	Ele FC	Customers	(33,034)	(19,589)	(4,394)	(9,051)	(25,332)	0.766854144	(1,793)	(1,982)	(2,810)	(2,493)	(317)
10-11	Section 174 Expense	736,407	Dir E	Dir P	Customers	736,407	736,407	-	-	535,314	0.726926058	37,801	42,721	-	-	-
10-11	Tax Depreciation (Sec. 174)	(360,487)	Dir E	Dir P	Customers	(360,487)	(360,487)	-	_	(262,047)	0.726926058	(18,505)	(20,913)		_	-
10-11	Section 174 Expense	731,375	Dir E	Dir P	Customers	731,375	731,375	-	_	531,655	0.726926058	37,543	42.429	_	_	_
10-11	Tax Depreciation (Sec. 174)	(383,238)	Dir E	Dir P	Customers	(383,238)	(383,238)	_	_	(278,586)	0.726926058	(19,672)	(22,233)	_	_	_
10-11	Tax Doproduction (Doc. 17 1)	776,226	D E	5	Guotomoro	(000,200)	(000,200)			(270,000)	0.720020000	(10,012)	(22,200)			
		770,220														
Minnesot Audit Interest 2010-2014	R & E Income Taxes	193,508	Dir E	Dir P	Demand	193,508	193,508	-	-	140,666	0.726926058	9,933	11,226	-	-	-
2012	T&D Sec481(a) Adjustment	185,872	PTDG	Ele FC	Customers	171,300	101,581	22,783	46,936	131,362	0.766854144	9,299	10,277	14,572	12,928	1,645
2012	Tax Depreciation (Sec. 174)	(123,275)	Dir E	Dir P	Customers	(123,275)	(123,275)			(89,612)	0.726926058	(6,328)	(7,152)			
2012	Bonus Depreciation	481,683	PTDG	Ele FC	Customers	443,919	263,244	59,041	121,634	340,421	0.766854144	24,099	26,632	37,764	33,501	4,262
2012	Tax Depreciation (Sec. 174)	203,878	Dir E	Dir P	Customers	203,878	203,878	-	-	148,204	0.726926058	10,465	11,828	-	-	-
2012	Tax Depreciation (Sec. 174)	28,213	Dir E	Dir P	Customers	28,213	28,213	-	_	20,509	0.726926058	1,448	1,637		_	-
2012	Regulatory A/L - TCR Rider	(18,860)	NA	NA	NA	,	,			,		.,	.,			
2012		757,510														
		. ,														
2013	Bonus Depreciation	2,164,617	PTDG	Ele FC	Customers	1,994,911	1,182,982	265,323	546,606	1,529,806	0.766854144	108,296	119,680	169,706	150,551	19,155
2013	Tax Depreciation (Sec. 174)	(65,963)	Dir E	Dir P	Customers	(65,963)	(65,963)	-	-	(47,951)	0.726926058	(3,386)	(3,827)	-	-	-
2013	T&D Sec481(a) Adjustment	4,339	PTDG	Ele FC	Customers	3,999	2,372	532	1,096	3,067	0.766854144	217	240	340	302	38
2013	Regulatory A/L - TCR Rider	149,760	NA	NA	NA											
2013	•	2,252,753														
2013 Post RAR	Bonus Depreciation	(14,047)	PTDG	Ele FC	Customers	(12,946)	(7,677)	(1,722)	(3,547)	(9,928)	0.766854144	(703)	(777)	(1,101)	(977)	(124)
2013 Post RAR	Depreciation	28,097	PTDG	Ele FC	Customers	25,894	15,355	3,444	7,095	19,857	0.766854144	1,406	1,553	2,203	1,954	249
2013 Post RAR	Gain/Loss	(702)	PTDG	Ele FC	Customers	(647)	(384)	(86)	(177)	(496)	0.766854144	(35)	(39)	(55)	(49)	(6)
2013 Post RAR		13,347														
2014	Danie Barrasistica	402.050	DTDC	FIR FO	Customan	05 504	FC C4C	40.705	00 474	70.050	0.700054444	E 400	E 704	0.400	7 000	047
2014 2014	Bonus Depreciation	103,650	PTDG Dir E	Ele FC Dir P	Customers	95,524	56,646 88,320	12,705	26,174	73,253	0.766854144	5,186 4.534	5,731	8,126	7,209	917
	Tax Depreciation (Sec. 174)	88,320			Customers	88,320	88,320	-	-	64,202	0.726926058	4,534	5,124	-	-	-
2014	Regulatory A/L - TCR Rider	(1,124,920)	NA	NA	NA											
		(932,950)														
2015	Regulatory A/L - TCR Rider	547.745	NA	NA	NA											
2015	Lobbying Expenses	1.616	NA NA	NA NA	NA NA						0					
2015	Economic Development tax Basis write-off	(18,547)	NA NA	NA NA	NA NA						U					
2015	Depreciation	(11,657)	PTDG	Ele FC	Customers	(10,743)	(6,371)	(1,429)	(2,944)	(8,238)	0.766854144	(583)	(645)	(914)	(811)	(103)
2015	Bonus Depreciation	(175,961)	PTDG	Ele FC	Customers	(162,165)	(96,164)	(21,568)	(44,433)	(124,357)	0.766854144	(8,803)	(9,729)	(13,795)	(12,238)	(1,557)
2015	Gain/Loss	407.030	PTDG	Ele FC	Customers	375.119	222,446	49,891	102,783	287,662	0.766854144	20,364	22,504	31,911	28,309	3,602
2013	Gail/Loss	750,226	FIDG	Lie i C	Customers	373,113	222,440	45,051	102,703	207,002	0.700034144	20,304	22,304	31,311	20,303	3,002
		750,220														
2016	Addtnl Contribution Cnvrsn per TI Chng	8,633	NA	NA	NA											
2016	Depreciation	(14,172)	PTDG	Ele FC	Customers	(13,061)	(7,745)	(1,737)	(3,579)	(10,016)	0.766854144	(709)	(784)	(1,111)	(986)	(125)
2016	Bonus Depreciation	95,907	PTDG	Ele FC	Customers	88,388	52,414	11,756	24,218	67,781	0.766854144	4,798	5,303	7,519	6,670	849
2016	Clearing Account Book Expense	(238,045)	PTDG	Ele FC	Customers	(219,382)	(130,094)	(29,178)	(60,111)		0.766854144	(11,909)	(13,161)	(18,663)	(16,556)	(2,106)
2016	PI-EPU	48,091	Dir E	Dir P	Customers	48,091	48,091	(20,170)	-	34,959	0.726926058	2,469	2,790	(.2,200)	-	-
2016	Gain/Loss Adjustment	43,232	PTDG	Ele FC	Customers	39,843	23,627	5,299	10,917	30,554	0.766854144	2,163	2,390	3,389	3,007	383
		(56,352)	-			,,,,,,	.,,	-,	.,	,		,	,,,,,,	-,	-,	
		, , ,				3,959,449	2,774,672	387,163	797,614	2,994,457	0.756281323	211,845	235,462	247,637	219,686	27,951

NSDM 00 Complete Poyenus Pequirements by Jurisdiction Vr 2 DDAFT	NSPM ND	Gas Retail
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021	Dec - 2022
Composite Income Tax Rate		
State Tax Rate	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%
Federal Effective Tax Rate	20.09%	20.09%
Composite Tax Rate	24.40%	24.40%
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
Weighted Cost of Capital		
Active Rates and Ratios Version	Last Authorized	Last Authorized
Cost of Short Term Debt	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%
Ratio of Long Term Debt	46.41%	46.41%
Ratio of Common Equity	51.59%	51.59%
Weighted Cost of STD	0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%
Weighted Cost of Equity	<u>5.55%</u>	<u>5.55%</u>
Required Rate of Return	8.96%	8.96%
Rate Base		
Plant Investment		
Depreciation Reserve	-	_
Net Utility Plant		
CWIP		
Accumulated Deferred Taxes		
DTA - NOL Average Balance		
DTA - Federal Tax Credit Average Balance	<u>-</u>	<u>-</u>
Total Accum Deferred Taxes		
Cash Working Capital		
Materials and Supplies		
Fuel Inventory		
Non-plant Assets and Liabilities		
Customer Advances		
Customer Deposits		
Prepaids and Other		
Regulatory Amortizations	<u>13,976</u>	23,293
Total Other Rate Base Items	13,976	23,293
Total Rate Base	13,976	23,293

NCDM 00 Complete Payanua Paguiramente hu luricalistica. Vr.2. DDAFT	NSPM ND (Gas Retail
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021	Dec - 2022
Operating Revenues		
Retail		
Interdepartmental		
Other Operating Rev - Non-Retail	-	-
Total Operating Revenues		
<u>Expenses</u>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
Purchased Energy - Windsource	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
Production - Purchased Demand	<u>0</u>	<u>0</u>
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	<u>0</u>	<u>0</u>
Total Operating Expenses		
Depreciation		
Amortization		9,317
7.1107.02.2001		5,517

Taxes:

Property Taxes

ITC Amortization

Deferred Taxes

Deferred Taxes - NOL

Less State Tax Credits deferred

Less Federal Tax Credits deferred

Deferred Income Tax & ITC

Payroll & Other Taxes

Total Federal Income Taxes

NCDM 00 Complete Povenue Poquirements by Jurisdiction Vr.2. DDAFT	NSPM ND (Gas Retail
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021	Dec - 2022
Total Taxes Other Than Income		
Income Before Taxes		
Total Operating Revenues		
less: Total Operating Expenses		
Book Depreciation		
Amortization		9,317
Taxes Other than Income	-	-
Total Before Tax Book Income		(9,317)
<u>Tax Additions</u>		
Book Depreciation		
Deferred Income Taxes and ITC		
Nuclear Fuel Burn (ex. D&D)		
Nuclear Outage Accounting		
Avoided Tax Interest		
Other Book Additions	-	-
Total Tax Additions		
Tax Deductions		
Total Rate Base	13,976	23,293
Weighted Cost of Debt	<u>3.41%</u>	<u>3.41%</u>
Debt Interest Expense	477	794
Nuclear Outage Accounting		
Tax Depreciation and Removals		
NOL Utilized / (Generated)		
Other Tax / Book Timing Differences	<u>0</u>	<u>C</u>
Total Tax Deductions	477	794
State Taxes		
State Taxable Income	(477)	(10,111)
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits	(21)	(436)
Less State Tax Credits applied	-	-
Total State Income Taxes	(21)	(436)
<u>Federal Taxes</u>		
Federal Sec 199 Production Deduction		
Federal Taxable Income	(456)	(9,676)
Federal Income Tax Rate	21.00%	21.00%
Federal Tax before Credits	(96)	(2,032)
<u>Less Federal Tax Credits</u>	-	
Total Federal Income Tayos	(06)	(2.022)

(96)

(2,032)

Dec - 2021 Dec - 2022	NCDM 00 Carrelate Davis Paris 1 to 1 to 1 to 1 to 2 to 2 to 2 to 2 to	NSPM ND G	Gas Retail
Total Taxes Other than Income Total Federal and State Income Taxes Total Federal and State Income Taxes Total Taxes Total Taxes Total Taxes Total Operating Revenues Total Expenses Total Operating Income Total Operating Income Total Operating Income Total Expenses Total	NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021	Dec - 2022
Total Taxes Other than Income Total Federal and State Income Taxes Total Federal and State Income Taxes Total Taxes Total Taxes Total Taxes Total Operating Revenues Total Expenses Total Operating Income Total Operating Income Total Operating Income Total Expenses Total			
Total Federal and State Income Taxes (116) (2,468 Total Taxes (116) (2,468 Total Operating Revenues Total Expenses (116) 6,849 AFDC Debt AFDC Equity Net Income 116 (6,849 Rate of Return (ROR) Total Operating Income 116 (6,849 Return on Equity (ROE) Net Operating Income / Rate Base 13,976 23,293 Return on Equity (ROE) Net Operating Income 116 (6,849 Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794 Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63,41% Revenue Deficiency 1,150 8,936 Net Operating Income 116 (6,849 Operating Income 116 6,849 Operating Income 116 6,849 Operating Income 11 6,849			
Total Operating Revenues Total Expenses (116) 6,849 AFDC Debt AFDC Equity AFDC Equity Net Income 116 (6,849 Rate of Return (ROR) Total Operating Income 116 (6,849 Total Operating Income 116 (6,849 13,976 23,293 ROR (Operating Income / Rate Base) 13,976 23,293 ROR (Operating Income / Rate Base) 116 (6,849 Return on Equity (ROE) Net Operating Income 116 (6,849 Net Operating Income 116 (6,849 (2,941) Earnings Available for Common (360) (7,644 (2,644) (2,101) (2,202) <td></td> <td></td> <td></td>			
Total Operating Revenues Total Expenses (116) 6,849 AFDC Debt AFDC Equity 4 Ret Income 116 (6,849) Rate of Return (ROR) Total Operating Income 116 (6,849) Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0,83% (29,41%) Return on Equity (ROE) 116 (6,849) Net Operating Income 116 (6,849) Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794) Earnings Available for Common (360) (7,644) Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63,61%) Revenue Deficiency 116 (6,849) Operating Income 116 (6,84			(2,468)
Total Expenses (116) 6,849 AFDC Debt AFDC Equity Net Income 116 (6,849) Rate of Return (ROR) Total Operating Income 116 (6,849) Total Operating Income 116 (6,849) Total Rate Base 13,976 23,293 RROR (Operating Income / Rate Base) 0.83% (29,41%) Return on Equity (ROE) Net Operating Income 116 (6,849) Debt Interest (Rate Base * Weighted Cost of Debt) (4777) (794) Earnings Available for Common (360) (7,644) Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63,61%) Revenue Deficiency 1,150 8,936 Revenue Operating Income 116 (6,849) Operating Income 116 6,849 Operating Income 116 6,849 Operating Income 116 6,849 Operating Income Deficiency 1,132 1,322837 Revenue Conver	Total Taxes	(116)	(2,468)
Rate of Return (ROR) 116 (6,849) Total Operating Income 116 (6,849) Total Operating Income 116 (6,849) Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0.83% (29,41%) Return on Equity (ROE) Variety (ROE) Variety (ROE) Net Operating Income 116 (6,849) Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794) Earnings Available for Common (360) (7,644) Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63,61%) Revenue Deficiency 1,125 2,087 Net Operating Income 116 (6,849) Operating Income 116 (6,849) Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1Composite Tax Rate)) 1,322,837 1,322,837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements 1,503 11,82	Total Operating Revenues		
Net Income 116 (6,849) Rate of Return (ROR) Total Operating Income 116 (6,849) Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0.83% (29.41%) Return on Equity (ROE) Net Operating Income 116 (6,849) Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794) Earnings Available for Common (360) (7,644) Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63.61%) Revenue Deficiency Required Operating Income (Rate Base * Required Return) 1,252 2,087 Net Operating Income 116 (6,849) Operating Income Deficiency 116 (6,849) Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1Composite Tax Rate)) 1,322837 1,322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements <td< td=""><td>Total Expenses</td><td>(116)</td><td>6,849</td></td<>	Total Expenses	(116)	6,849
Net Income 116 (6,849) Rate of Return (ROR) 116 (6,849) Total Operating Income 116 (6,849) Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0.83% (29.41%) Return on Equity (ROE) 116 (6,849) Net Operating Income 116 (6,849) Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794) Earnings Available for Common (360) (7,644) Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63.61%) Revenue Deficiency 1,252 2,087 Net Operating Income 116 (6,849) Operating Income 116 (6,849) Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1—Composite Tax Rate)) 1,322837 1,322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements 1,503 11,1821	AFDC Debt		
Rate of Return (ROR) Total Operating Income 116 (6,849 Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0.83% (29.41% Return on Equity (ROE) Net Operating Income 116 (6,849 Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794 Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5.00%) (63.61% Revenue Deficiency Required Operating Income (Rate Base * Required Return) 1,252 2,087 Net Operating Income 116 (6,849 Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1—Composite Tax Rate)) 1,322837 1,322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Total Retail Revenue 1,503 11,821	AFDC Equity		
Total Operating Income 116 (6,849 Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0.83% (29,41% Return on Equity (ROE) Net Operating Income 116 (6,849 Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794 Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63,61% Revenue Deficiency Required Operating Income 116 (6,849 Operating Income 116 (6,849 Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1Composite Tax Rate)) 1,322837 1,322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Total Retail Revenues 1,503 11,821	Net Income	116	(6,849)
Total Operating Income 116 (6,849 Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0.83% (29,41% Return on Equity (ROE) Net Operating Income 116 (6,849 Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794 Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5,00%) (63,61% Revenue Deficiency Required Operating Income 116 (6,849 Operating Income 116 (6,849 Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1Composite Tax Rate)) 1,322837 1,322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Total Retail Revenues 1,503 11,821			
Total Rate Base 13,976 23,293 ROR (Operating Income / Rate Base) 0.83% (29.41% Return on Equity (ROE) Net Operating Income 116 (6,849 Debt Interest (Rate Base * Weighted Cost of Debt) (477) (794 Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5.00%) (63.61% Revenue Deficiency Required Operating Income (Rate Base * Required Return) 1,252 2,087 Net Operating Income 116 (6,849 Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1—Composite Tax Rate)) 1,322837 1,322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Total Revenue Deficiency 1,503 11,821	Rate of Return (ROR)		
ROR (Operating Income / Rate Base) Return on Equity (ROE) Net Operating Income 116 (6,849 Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income 116 (6,849 Operating Income Deficiency Revenue Conversion Factor (1/(1—Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Revenue Deficiency 1,503 11,821	Total Operating Income	116	(6,849)
Return on Equity (ROE)Net Operating Income116(6,849)Debt Interest (Rate Base * Weighted Cost of Debt)(477)(794)Earnings Available for Common(360)(7,644)Equity Rate Base (Rate Base * Equity Ratio)7,21012,017ROE (earnings for Common / Equity)(5.00%)(63.61%)Revenue DeficiencyRequired Operating Income (Rate Base * Required Return)1,2522,087Net Operating Income116(6,849)Operating Income Deficiency1,1368,936Revenue Conversion Factor (1/(1Composite Tax Rate))1.3228371.322837Revenue Deficiency (Income Deficiency * Conversion Factor)1,50311,821Total Revenue RequirementsTotal Retail RevenuesRevenue Deficiency1,50311,821	Total Rate Base	<u>13,976</u>	23,293
Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) (5.00%) (63.61% Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) 1.322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Revenue Deficiency Revenue Deficiency 1,503 11,821	ROR (Operating Income / Rate Base)	0.83%	(29.41%)
Net Operating Income Debt Interest (Rate Base * Weighted Cost of Debt) Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) ROE (earnings for Common / Equity) (5.00%) (63.61% Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) 1.322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Revenue Deficiency Revenue Deficiency 1,503 11,821	Return on Equity (ROE)		
Earnings Available for Common (360) (7,644 Equity Rate Base (Rate Base * Equity Ratio) 7,210 12,017 ROE (earnings for Common / Equity) (5.00%) (63.61% Revenue Deficiency Required Operating Income (Rate Base * Required Return) 1,252 2,087 Net Operating Income Operating Income (Rate Base * Required Return) 1,136 8,936 Revenue Conversion Factor (1/(1Composite Tax Rate)) 1,322837 1,322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Total Retail Revenues Revenue Deficiency 1,503 11,821		116	(6,849)
Equity Rate Base (Rate Base * Equity Ratio)7,21012,017ROE (earnings for Common / Equity)(5.00%)(63.61%)Revenue Deficiency2,087Required Operating Income (Rate Base * Required Return)1,2522,087Net Operating Income116(6,849)Operating Income Deficiency1,1368,936Revenue Conversion Factor (1/(1Composite Tax Rate))1.3228371.322837Revenue Deficiency (Income Deficiency * Conversion Factor)1,50311,821Total Revenue RequirementsTotal Retail Revenues1,50311,821	Debt Interest (Rate Base * Weighted Cost of Debt)	(477)	(794)
Equity Rate Base (Rate Base * Equity Ratio)7,21012,017ROE (earnings for Common / Equity)(5.00%)(63.61%)Revenue Deficiency2,087Required Operating Income (Rate Base * Required Return)1,2522,087Net Operating Income116(6,849)Operating Income Deficiency1,1368,936Revenue Conversion Factor (1/(1Composite Tax Rate))1.3228371.322837Revenue Deficiency (Income Deficiency * Conversion Factor)1,50311,821Total Revenue RequirementsTotal Retail Revenues1,50311,821	Earnings Available for Common	(360)	(7,644)
ROE (earnings for Common / Equity) Revenue Deficiency Required Operating Income (Rate Base * Required Return) Net Operating Income Operating Income Deficiency Revenue Conversion Factor (1/(1Composite Tax Rate)) Revenue Deficiency (Income Deficiency * Conversion Factor) 1.322837 Total Revenue Requirements Total Retail Revenues Revenue Deficiency 1.503 11,821			12,017
Required Operating Income (Rate Base * Required Return) 1,252 2,087 Net Operating Income 116 (6,849 Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1Composite Tax Rate)) 1.322837 1.322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Total Retail Revenues Revenue Deficiency 1,503 11,821			(63.61%)
Required Operating Income (Rate Base * Required Return) 1,252 2,087 Net Operating Income 116 (6,849 Operating Income Deficiency 1,136 8,936 Revenue Conversion Factor (1/(1Composite Tax Rate)) 1.322837 1.322837 Revenue Deficiency (Income Deficiency * Conversion Factor) 1,503 11,821 Total Revenue Requirements Total Retail Revenues Revenue Deficiency 1,503 11,821	Revenue Deficiency		
Operating Income Deficiency1,1368,936Revenue Conversion Factor (1/(1Composite Tax Rate))1.3228371.322837Revenue Deficiency (Income Deficiency * Conversion Factor)1,50311,821Total Revenue RequirementsTotal Retail Revenues1,50311,821Revenue Deficiency1,50311,821		1,252	2,087
Operating Income Deficiency1,1368,936Revenue Conversion Factor (1/(1Composite Tax Rate))1.3228371.322837Revenue Deficiency (Income Deficiency * Conversion Factor)1,50311,821Total Revenue RequirementsTotal Retail Revenues1,50311,821Revenue Deficiency1,50311,821	Net Operating Income	116	(6,849)
Total Revenue Requirements Total Retail Revenues Revenue Deficiency 1,503 11,821 1,503 11,821		1,136	8,936
Total Revenue Requirements Total Retail Revenues Revenue Deficiency 1,503 11,821 1,503 11,821	Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
Total Revenue Requirements Total Retail Revenues Revenue Deficiency 1,503 11,821			11,821
Total Retail Revenues Revenue Deficiency 1,503 11,821	<u> </u>	· · ·	•
<u>Revenue Deficiency</u> <u>1,503</u> <u>11,821</u>	Total Revenue Requirements		
	Total Retail Revenues		
Total Revenue Requirements 1,503 11,821	Revenue Deficiency	<u>1,503</u>	<u>11,821</u>
	Total Revenue Requirements	1,503	11,821

15	NCDM 00 Complete Survey S	NSPM ND	NSPM ND Gas Retail		
Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Dec - 2021	Dec - 2022		
1	Composite Income Tax Rate				
2	State Tax Rate	4.31%	4.31%		
3	Federal Statuatory Tax Rate	21.00%	21.00%		
4	Federal Effective Tax Rate	20.09%	20.09%		
5	Composite Tax Rate	24.40%	24.40%		
6	Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837		
7					
8	Weighted Cost of Capital				
9	Active Rates and Ratios Version	Proposed	Proposed		
10	Cost of Short Term Debt	1.31%	1.09%		
11	Cost of Long Term Debt	4.13%	4.10%		
12	Cost of Common Equity	10.50%	10.50%		
13	Ratio of Short Term Debt	0.26%	0.43%		
14	Ratio of Long Term Debt	47.22%	47.03%		
15	Ratio of Common Equity	52.52%	52.54%		
16	Weighted Cost of STD				
17	Weighted Cost of LTD	1.95%	1.93%		
18	Weighted Cost of Debt	1.95%	1.93%		
19	Weighted Cost of Equity	<u>5.51%</u>	<u>5.52%</u>		
20	Required Rate of Return	7.46%	7.45%		
21					
22	Rate Base				
23	Plant Investment				
24	<u>Depreciation Reserve</u>	_	_		
25	Net Utility Plant				
26	CWIP				
27					
28	Accumulated Deferred Taxes				
29	DTA - NOL Average Balance				
30	DTA - Federal Tax Credit Average Balance	<u>-</u>	<u>-</u>		
31	Total Accum Deferred Taxes				
32					
33	Cash Working Capital				
34	Materials and Supplies				
35	Fuel Inventory				
36	Non-plant Assets and Liabilities				
37	Customer Advances				
38	Customer Deposits				
39	Prepaids and Other				
40	Regulatory Amortizations	13,976	23,293		
41	Total Other Rate Base Items	13,976	23,293		
42					
43	Total Rate Base	13,976	23,293		

Dec. 11	NCDM 00 Complete David D	NSPM ND	Gas Retail
Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Dec - 2021	Dec - 2022
44			
45	Operating Revenues		
46	Retail		
47	Interdepartmental		
48	Other Operating Rev - Non-Retail	=	-
49	Total Operating Revenues		
50			
51	<u>Expenses</u>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	Purchased Energy - Windsource	<u>0</u>	<u>0</u>
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	Production - Purchased Demand	<u>0</u>	<u>0</u>
64	Production Total		
65	Regional Markets		
66	Transmission IA		
67 69	Transmission		
68 60	Distribution Customer Accounting		
69 70	Customer Service & Information		
70 71	Customer Service & Information		
71 72	Sales, Econ Dvlp & Other	^	_
72 73	Administrative & General Total Operating Expenses	<u>0</u>	<u>0</u>
73 74	Total Operating Expenses		
74 75	Depreciation		
75 76	Depreciation Amortization		9,317
76 77	7.151 (12.0.101)		3,317
77 78	Taxes:		
78 79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC		
86	Payroll & Other Taxes		
	•		

Line No.	NSDM 00 Complete Povenue Possifrements by Jurisdiction Fore	NSPM ND Gas Ret	Gas Retail
Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Dec - 2021	Dec - 2022
87	Total Taxes Other Than Income		
88			
89	Income Before Taxes		
90	Total Operating Revenues		
91	less: Total Operating Expenses		
92	Book Depreciation		
93	Amortization		9,317
94	<u>Taxes Other than Income</u>	-	-
95	Total Before Tax Book Income		(9,317)
96			
97	Tax Additions		
98	Book Depreciation		
99	Deferred Income Taxes and ITC		
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	Other Book Additions	-	_
104	Total Tax Additions		
105			
106	Tax Deductions		
107	Total Rate Base	13,976	23,293
108	Weighted Cost of Debt	<u>1.95%</u>	<u>1.93%</u>
109	Debt Interest Expense	273	450
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>
114	Total Tax Deductions	273	450
115			
116	State Taxes		
117	State Taxable Income	(273)	(9,767)
118	State Income Tax Rate	4.31%	4.31%
119	State Taxes before Credits	(12)	(421)
120	Less State Tax Credits applied	-	-
121	Total State Income Taxes	(12)	(421)
122			
123	<u>Federal Taxes</u>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income	(261)	(9,346)
126	Federal Income Tax Rate	21.00%	21.00%
127	Federal Tax before Credits	(55)	(1,963)
128	Less Federal Tax Credits	-	-
129	Total Federal Income Taxes	(55)	(1,963)

Lina Na	NSDM 00 Complete Boyonus Possiiromente hu luriediation 5:	NSPM ND	Gas Retail
Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	Dec - 2021	Dec - 2022
130			
131	Total Taxes		
132	Total Taxes Other than Income		
133	Total Federal and State Income Taxes	(67)	(2,384)
134	Total Taxes	(67)	(2,384)
135			
136	Total Operating Revenues		
137	Total Expenses	(67)	6,934
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	Net Income	67	(6,934)
143			
144	Rate of Return (ROR)		
145	Total Operating Income	67	(6,934)
146	<u>Total Rate Base</u>	<u>13,976</u>	<u>23,293</u>
147	ROR (Operating Income / Rate Base)	0.48%	(29.77%)
148			
149	Return on Equity (ROE)		
150	Net Operating Income	67	(6,934)
151	Debt Interest (Rate Base * Weighted Cost of Debt)	(273)	(450)
152	Earnings Available for Common	(206)	(7,383)
153	Equity Rate Base (Rate Base * Equity Ratio)	<u>7,340</u>	<u>12,238</u>
154	ROE (earnings for Common / Equity)	(2.81%)	(60.33%)
155			
156	Revenue Deficiency		
157	Required Operating Income (Rate Base * Required Return)	1,043	1,735
158	Net Operating Income	67	(6,934)
159	Operating Income Deficiency	976	8,669
160			
161	Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
162	Revenue Deficiency (Income Deficiency * Conversion Factor)	1,291	11,468
163			
164	Total Revenue Requirements		
165	Total Retail Revenues		
166	Revenue Deficiency	<u>1,291</u>	<u>11,468</u>
167	Total Revenue Requirements	1,291	11,468
168			

Northern States Power Company North Dakota Gas Jurisdiction NOL Tax Reform ADIT ARAM

	NS	PM ND Gas Retail		
	Reg Asset Beg Balance	Amortization	Reg Asset End Balance	BOY/EOY Average
2017			518,598	259,299
2018	518,598	22,547	496,051	507,324
2019	496,051	22,547	473,504	484,777
2020	473,504	22,547	450,957	462,230
2021	450,957	22,547	428,409	439,683
2022	428,409	22,547	405,862	417,136
2023	405,862	22,547	383,315	394,589
2024	383,315	22,547	360,768	372,042
2025	360,768	22,547	338,221	349,494
2026	338,221	22,547	315,674	326,947
2027	315,674	22,547	293,127	304,400
2028	293,127	22,547	270,579	281,853
2029	270,579	22,547	248,032	259,306
2030	248,032	22,547	225,485	236,759
2031	225,485	22,547	202,938	214,211
2032	202,938	22,547	180,391	191,664
2033	180,391	22,547	157,844	169,117
2034	157,844	22,547	135,296	146,570
2035	135,296	22,547	112,749	124,023
2036	112,749	22,547	90,202	101,476
2037	90,202	22,547	67,655	78,929
2038	67,655	22,547	45,108	56,381
2039	45,108	22,547	22,561	33,834
2040	22,561	22,561	(0)	11,280

⁽¹⁾ Amortization level per Commission's Order in Case No. PU-18-155.

NSPM - 00 Complete Revenue Requirements by	Dec -	2021	Dec -	2022
Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Total	ND Gas
Composite Income Tax Rate				
State Tax Rate	4.31%	4.31%	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%	21.00%
Federal Effective Tax Rate	20.09%	20.09%	20.09%	20.09%
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital				
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	5.81%	5.81%	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%	2.00%	2.00%
Ratio of Long Term Debt	46.41%	46.41%	46.41%	46.41%
Ratio of Common Equity	51.59%	51.59%	51.59%	51.59%
Weighted Cost of STD	0.12%	0.12%	0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%
Weighted Cost of Equity	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>
Required Rate of Return	8.96%	8.96%	8.96%	8.96%
Rate Base				
Plant Investment				
Depreciation Reserve	-	-	-	
Net Utility Plant				
CWIP				
Accumulated Deferred Taxes				
DTA - NOL Average Balance				
DTA - Federal Tax Credit Average Balance	=	=	=	<u>=</u>
Total Accum Deferred Taxes				
Cash Working Capital				
Materials and Supplies				
Fuel Inventory				
Non-plant Assets and Liabilities				
Customer Advances				
Customer Deposits				
Prepaids and Other				
Regulatory Amortizations	439,683	439,683	417,136	417,136
Total Other Rate Base Items	439,683	439,683	417,136	417,136
Total Rate Base	439,683	439,683	417,136	417,136
Operating Revenues				
Retail				
Interdepartmental				
Other Operating Rev - Non-Retail				
Total Operating Revenues	-	-	-	•
<u>Expenses</u>				
Operating Expenses:				
Fuel				
Deferred Fuel				
Variable IA Production Fuel				
Purchased Energy - Windsource	<u>0</u>	<u>0</u>	0	(
Fuel & Purchased Energy Total	<u>u</u>	<u>u</u>	<u> </u>	. <u>.</u>
Production - Fixed				
Production - Fixed IA Investment				
Production - Fixed IA O&M				
Production - Fixed IA O&M Production - Variable				
Production - Fixed IA O&M	<u>0</u>	<u>o</u>	<u>0</u>	g

NSPM - 00 Complete Revenue Requirements by	Dec - 2021		Dec - 2022		
Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Total	ND Gas	
Regional Markets					
Transmission IA					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Information					
Sales, Econ Dvlp & Other Administrative & General	0	^	^	^	
Total Operating Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Depreciation					
Amortization	22,547	22,547	22,547	22,547	
Taxes:					
Property Taxes					
ITC Amortization					
Deferred Taxes					
Deferred Taxes - NOL					
Less State Tax Credits deferred					
Less Federal Tax Credits deferred					
Deferred Income Tax & ITC Payroll & Other Taxes					
Total Taxes Other Than Income					
Income Before Taxes					
Total Operating Revenues					
less: Total Operating Expenses					
Book Depreciation					
Amortization	22,547	22,547	22,547	22,547	
<u>Taxes Other than Income</u>	-	=	=	=	
Total Before Tax Book Income	(22,547)	(22,547)	(22,547)	(22,547)	
<u>Tax Additions</u>					
Book Depreciation					
Deferred Income Taxes and ITC					
Nuclear Fuel Burn (ex. D&D)					
Nuclear Outage Accounting Avoided Tax Interest					
Other Book Additions	<u>22,547</u>	22,547	22,547	22,547	
Total Tax Additions	<u>22,547</u> 22,547	22,547	22,547	<u>22,547</u> 22,547	
Tax Deductions					
Total Rate Base	439,683	439,683	417,136	417,136	
Weighted Cost of Debt	3.41%	3.41%	3.41%	<u>3.41%</u>	
Debt Interest Expense	14,993	14,993	14,224	14,224	
Nuclear Outage Accounting					
Tax Depreciation and Removals NOL Utilized / (Generated)					
Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Tax Deductions	14,993	14,993	14,224	14,224	
State Taxes					
State Taxable Income	(14,993)	(14,993)	(14,224)	(14,224)	
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	
State Taxes before Credits	(646)	(646)	(613)	(613)	
<u>Less State Tax Credits applied</u> Total State Income Taxes	(646)	(646)	(613)	(613)	
Federal Taxes					
Federal Sec 199 Production Deduction					
Federal Taxable Income	(14,347)	(14,347)	(13,611)	(13,611)	
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	
Federal Tax before Credits	(3,013)	(3,013)	(2,858)	(2,858)	
Less Federal Tax Credits	-	-	-	-	

NSPM - 00 Complete Revenue Requirements by	Dec - 2021		Dec - 2022		
Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Total	ND Gas	
Total Federal Income Taxes	(3,013)	(3,013)	(2,858)	(2,858	
Total Taxes					
Total Taxes Other than Income					
Total Federal and State Income Taxes	(3,659)	(3,659)	(3,471)	(3,471	
Total Taxes	(3,659)	(3,659)	(3,471)	(3,471	
Total Operating Revenues					
Total Expenses	18,888	18,888	19,076	19,076	
AFDC Debt					
AFDC Equity					
Net Income	(18,888)	(18,888)	(19,076)	(19,076	
Date of Deturn (DOD)					
Rate of Return (ROR) Total Operating Income	(18,888)	(18,888)	(19,076)	(19,076	
Total Rate Base	439,683	439,683	417,136	417,136	
ROR (Operating Income / Rate Base)	(4.30%)	(4.30%)	(4.57%)	(4.57%	
Return on Equity (ROE)					
Net Operating Income	(18,888)	(18,888)	(19,076)	(19,076	
Debt Interest (Rate Base * Weighted Cost of Debt)	(14,993)	(14,993)	(14,224)	(14,224	
Earnings Available for Common	(33,881)	(33,881)	(33,300)	(33,300	
Equity Rate Base (Rate Base * Equity Ratio)	226,832	226,832	215,200	215,200	
ROE (earnings for Common / Equity)	(14.94%)	(14.94%)	(15.47%)	(15.47%	
Revenue Deficiency					
Required Operating Income (Rate Base * Required Return)	39,396	39,396	37,375	37,375	
Net Operating Income	(18,888)	(18,888)	(19,076)	(19,076	
Operating Income Deficiency	58,284	58,284	56,451	56,451	
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	
Revenue Deficiency (Income Deficiency * Conversion Facto	77,100	77,100	74,676	74,676	
Total Revenue Requirements					
Total Retail Revenues					
Revenue Deficiency	77,100	77,100	74,676	74,676	
	<u>,</u>	77,100	<u>,570</u>	<u>. 1,070</u>	

NSDM 00 Complete Doversor Day 1997	Dec -	2021	Dec -	2022
NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Total	ND Gas
Composite Income Tax Rate	. .			
State Tax Rate	4.31%	4.31%	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%	21.00%	21.00%
Federal Effective Tax Rate	20.09%	20.09%	20.09%	20.09%
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital				
Active Rates and Ratios Version	Proposed	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.31%	1.31%	1.09%	1.09%
Cost of Long Term Debt	4.13%	4.13%	4.10%	4.10%
Cost of Common Equity	10.50%	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.26%	0.43%	0.43%
Ratio of Long Term Debt	47.22%	47.22%	47.03%	47.03%
Ratio of Common Equity	52.52%	52.52%	52.54%	52.54%
Weighted Cost of STD				
Weighted Cost of LTD	1.95%	1.95%	1.93%	1.93%
Weighted Cost of Debt	1.95%	1.95%	1.93%	1.93%
Weighted Cost of Equity	<u>5.51%</u>	<u>5.51%</u>	<u>5.52%</u>	<u>5.52%</u>
Required Rate of Return	7.46%	7.46%	7.45%	7.45%
Rate Base				
Plant Investment				
<u>Depreciation Reserve</u>	-	-	-	-
Net Utility Plant				
CWIP				
Accumulated Deferred Taxes				
DTA - NOL Average Balance				
DTA - Federal Tax Credit Average Balance	<u>-</u>	<u>-</u>	<u>-</u>	=
Total Accum Deferred Taxes	_	_	_	_
Cash Working Capital				
Materials and Supplies				
Fuel Inventory				
Non-plant Assets and Liabilities				
Customer Advances				
Customer Deposits				
Prepaids and Other				
Regulatory Amortizations	439,683	439,683	417,136	417,136
Total Other Rate Base Items	439,683	439,683	417,136	417,136
Total Rate Base	439,683	439,683	417,136	417,136
Operating Revenues				
Operating Revenues Retail				
Retail Interdepartmental				
Interdepartmental Other Operating Rev - Non-Retail				
Other Operating Rev - Non-Retail Total Operating Revenues	-	-	-	-
Expenses Operating Expenses:				
Operating Expenses:				
Fuel				
Deferred Fuel				
Variable IA Production Fuel Purchased Energy - Windsource				
Purchased Energy - Windsource	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total				
Production - Fixed				
Production - Fixed IA Investment				
Production - Variable				
Production - Variable				
Production - Variable IA O&M				
Production - Purchased Demand Production Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total				

NSPM - 00 Complete Revenue Requirements by	Dec - 2021		Dec - 2022		
Jurisdiction, Yr 2 - DRAFT	Total	ND Gas	Total	ND Gas	
Regional Markets	•	=			
Transmission IA					
Transmission					
Distribution					
Customer Accounting					
Customer Service & Information					
Sales, Econ Dvlp & Other Administrative & General	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Operating Expenses	<u>u</u>	<u>⊻</u>	<u>u</u>	<u> </u>	
Depreciation					
Amortization	22,547	22,547	22,547	22,547	
Taxes:					
Property Taxes					
ITC Amortization					
Deferred Taxes					
Deferred Taxes - NOL					
Less State Tax Credits deferred					
Less Federal Tax Credits deferred					
Deferred Income Tax & ITC					
Payroll & Other Taxes					
Total Taxes Other Than Income					
Income Before Taxes					
Total Operating Revenues					
less: Total Operating Expenses					
Book Depreciation					
Amortization	22,547	22,547	22,547	22,547	
Taxes Other than Income	(22.547)	(22.547)	(22.547)	(22.547)	
Total Before Tax Book Income	(22,547)	(22,547)	(22,547)	(22,547)	
Tax Additions					
Book Depreciation					
Deferred Income Taxes and ITC					
Nuclear Fuel Burn (ex. D&D)					
Nuclear Outage Accounting					
Avoided Tax Interest Other Book Additions	<u>22,547</u>	22,547	22,547	<u>22,547</u>	
Total Tax Additions	22,547 22,547	<u>22,547</u> 22,547	22,547	<u>22,547</u> 22,547	
To Bull Way					
<u>Tax Deductions</u> Total Rate Base	439,683	439,683	417,136	417,136	
Weighted Cost of Debt	439,083 1.95%	1.95%	1.93%	1.93%	
Debt Interest Expense	8,574	8,574	8,051	8,051	
Nuclear Outage Accounting	-,	5,5: :	5,552	-,	
Tax Depreciation and Removals					
NOL Utilized / (Generated)	0	0	0	0	
Other Tax / Book Timing Differences Total Tax Deductions	<u>0</u> 8,574	<u>0</u> 8,574	<u>0</u> 8,051	<u>0</u> 8,051	
State Taxes					
State Taxable Income	(8,574)	(8,574)	(8,051)	(8,051)	
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	
State Taxes before Credits	(370)	(370)	(347)	(347)	
Less State Tax Credits applied	· · · · · · · · · · · · · · · · · · ·	-	-	-	
Total State Income Taxes	(370)	(370)	(347)	(347)	
Federal Taxes					
Federal Sec 199 Production Deduction					
Federal Taxable Income	(8,204)	(8,204)	(7,704)	(7,704)	
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>	
Federal Tax before Credits	(1,723)	(1,723)	(1,618)	(1,618)	
Less Federal Tax Credits	-	-	-	=	

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT Total Federal Income Taxes Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses AFDC Debt AFDC Equity Net Income	Total (1,723) (2,092) (2,092) 20,455	(2,092) (2,092) (2,095)	Total (1,618) (1,965) (1,965) 20,582	(1,618) (1,965) (1,965) 20,582
Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses AFDC Debt AFDC Equity	(2,092) (2,092) 20,455	(2,092) (2,092)	(1,965) (1,965)	(1,965) (1,965)
Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses AFDC Debt AFDC Equity	(2,092)	(2,092)	(1,965)	(1,965)
Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses AFDC Debt AFDC Equity	(2,092)	(2,092)	(1,965)	(1,965)
Total Taxes Total Operating Revenues Total Expenses AFDC Debt AFDC Equity	(2,092)	(2,092)	(1,965)	(1,965)
Total Operating Revenues Total Expenses AFDC Debt AFDC Equity	20,455			
Total Expenses AFDC Debt AFDC Equity		20,455	20,582	20,582
AFDC Debt AFDC Equity		20,455	20,582	20,582
AFDC Equity	(20,455)			
	(20,455)			
Net Income	(20,455)			
		(20,455)	(20,582)	(20,582)
Data of Datum (DOD)				
Rate of Return (ROR) Total Operating Income	(20,455)	(20,455)	(20,582)	(20,582)
Total Rate Base	439,683	439,683	417,136	417,136
ROR (Operating Income / Rate Base)	(4.65%)	(4.65%)	(4.93%)	(4.93%)
Return on Equity (ROE)				
Net Operating Income	(20,455)	(20,455)	(20,582)	(20,582)
Debt Interest (Rate Base * Weighted Cost of Debt)	(8,574)	(8,574)	(8,051)	(8,051)
Earnings Available for Common	(29,029)	(29,029)	(28,633)	(28,633)
Equity Rate Base (Rate Base * Equity Ratio)	230,921	230,921	219,163	219,163
ROE (earnings for Common / Equity)	(12.57%)	(12.57%)	(13.06%)	(13.06%)
Revenue Deficiency				
Required Operating Income (Rate Base * Required Return)	32,800	32,800	31,077	31,077
Net Operating Income	(20,455)	(20,455)	(20,582)	(20,582)
Operating Income Deficiency	53,255	53,255	51,659	51,659
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor	70,448	70,448	68,336	68,336
Total Revenue Requirements				
Total Retail Revenues				
Revenue Deficiency	70,448	70,448	68,336	68,336
Total Revenue Requirements	70,448	70,448	68,336	68,336

Rate Case Expense Amortization

The purpose of this adjustment is to record the amortization of the estimated rate case expenses for the current rate filings under review for the North Dakota Jurisdiction. The Company is seeking to amortize this expense over three years.

Rate Case Expense Amortization

DESCRIPTION		ND Gas 2022 TY Budget
Consulting		130,000
Outside Legal Fees		850,000
State Agency Fees		187,000
Administrative Costs		57,346
Total ND Gas Rate Case Expenses		1,224,346
3-year amortization period		
3	Annual Amortization amount	408,115
36	Monthly Amortization amount	34,010

Rate Case Expense Amortization

	NSPM ND	Gas Retail
	Dec - 2021	Dec - 2022
	_	
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	<u>0</u>	0
· · · · · · · · · · · · · · · · · · ·	<u>U</u>	<u>U</u>
Total Operating Expenses		
Depreciation		
Amortization		408,115
Timortization		400,113
Total Taxes		
Total Taxes Other than Income		
Total Faxes Other than Income Taxes Total Federal and State Income Taxes	0	(99,600)
Total Taxes	Ü	
Total Taxes		(99,600)
Total Operating Revenues		
Total Expenses		308,515
20m 2mpended		000,010
Net Income		(308,515)
Rate of Return (ROR)		
Total Operating Income		(308,515)
Total Rate Base		(= /
ROR (Operating Income / Rate Base)	-	-
non (operating meanie / nate base)		
Return on Equity (ROE)		
Net Operating Income		(308,515)
Debt Interest (Rate Base * Weighted Cost of Debt)		(300,313)
Earnings Available for Common		(308,515)
9		(306,313)
Equity Rate Base (Rate Base * Equity Ratio)	=	=
ROE (earnings for Common / Equity)		
D		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return		(000 = 1 = 1
Net Operating Income		(308,515)
Operating Income Deficiency		308,515
D 0 1 F 4/4 0 1 F 5 W	4.00000=	4.00000=
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversio		408,115

NSPM North Dakota Retail - Gas IRS Pro-Rate Method Accumulated Deferred Tax Adjustment

Including NOL Annual Deferred Year Ending December 31, 2021

2021

5.51% **7.46%**

1.78%

9.2388%

(67)

Annual Deferre	ed Tax Exper	nse	(19,684)				(19,684)	
	Days to Prorate	Prorate Factor	ND Jurisdiction Plant Deferred	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction NOL	ND Jurisdiction Prorated NOL	Monthly Expense	Prorated Monthly Expense
January	335	91.78%	(1,640)	(1,505)	-	-	(1,640)	(1,505)
February	307	84.11%	(1,640)	(1,380)	-	-	(1,640)	(1,380)
March	276	75.62%	(1,640)	(1,240)	-	-	(1,640)	(1,240)
April	246	67.40%	(1,640)	(1,106)	-	-	(1,640)	(1,106)
May	215	58.90%	(1,640)	(966)	-	-	(1,640)	(966)
June	185	50.68%	(1,640)	(831)	-	-	(1,640)	(831)
July	154	42.19%	(1,640)	(692)	-	-	(1,640)	(692)
August	123	33.70%	(1,640)	(553)	-	-	(1,640)	(553)
September	93	25.48%	(1,640)	(418)	-	-	(1,640)	(418)
October	62	16.99%	(1,640)	(279)	-	-	(1,640)	(279)
November	32	8.77%	(1,640)	(144)	-	-	(1,640)	(144)
December	1	0.27%	(1,640)	(4)	-	-	(1,640)	(4)
							Total	(9,118)
								(Increase)/ decrease to accumulated deferred taxes
					Increase/(Decr	ease) in Rate Base		
					Pro-Rate Me	,		9,118
					BOY/EOY	Average		9,842
						d Deferred Taxes Ad	justment	(724)
					Capital Structur	e - Proposed		
					Composite Tax F	Rate		24.40%
					Weighted Cost o	f STD		
					Weighted Cost o	f LTD		1.95%
					Weighted Cost o	f Debt		1.95%

Weighted Cost of Equity

Equity Return Tax RR RB Revenue Requirement Factor

Required Rate of Return

Increase/(Decrease) in Revenue Requirement

Annual Revenue Requirement Impact

509,474

NSPM North Dakota Retail - Gas IRS Pro-Rate Method Accumulated Deferred Tax Adjustment

Including NOL Annual Deferred Year Ending December 31, 2022

2022

Annual Deferred Tax Expense	509,474	
-----------------------------	---------	--

	Days to Prorate	Prorate Factor	ND Jurisdiction Plant Deferred	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction NOL	ND Jurisdiction Prorated NOL	Monthly Expense	Prorated Monthly Expense
January	335	91.78%	42,456	38,967	-	-	42,456	38,967
February	307	84.11%	42,456	35,710	-	-	42,456	35,710
March	276	75.62%	42,456	32,104	-	-	42,456	32,104
April	246	67.40%	42,456	28,614	-	-	42,456	28,614
May	215	58.90%	42,456	25,008	-	-	42,456	25,008
June	185	50.68%	42,456	21,519	-	-	42,456	21,519
July	154	42.19%	42,456	17,913	-	-	42,456	17,913
August	123	33.70%	42,456	14,307	-	-	42,456	14,307
September	93	25.48%	42,456	10,818	-	-	42,456	10,818
October	62	16.99%	42,456	7,212	-	-	42,456	7,212
November	32	8.77%	42,456	3,722	-	-	42,456	3,722
December	1	0.27%	42,456	116	-	-	42,456	116
							Total	236,010

(Increase)/
decrease to
accumulated
deferred taxes

1,729

Increase/	(Decrease)	in Rate	Base
-----------	------------	---------	------

Pro-Rate Method	(236,010)
BOY/EOY Average	(254,737)
Accumulated Deferred Taxes Adjustment	18,727

Capital Structure - Proposed

1 1	
Composite Tax Rate	24.40%
Weighted Cost of STD	
Weighted Cost of LTD	1.93%
Weighted Cost of Debt	1.93%
Weighted Cost of Equity	5.52%
Required Rate of Return	7.45%
Equity Return Tax RR	1.78%
RB Revenue Requirement Factor	9.2321%
Increase/(Decrease) in Revenue Requirement	

NSPM North Dakota Retail - Gas IRS Pro-Rate Method Accumulated Deferred Tax Adjustment

Including NOL Annual Deferred

Prorate Adjustment Factor

		Prorated	Prorate
Days	Month	Days	Factor
31	Jan	335	0.917808
28	Feb	307	0.841096
31	Mar	276	0.756164
30	Apr	246	0.673973
31	May	215	0.589041
30	Jun	185	0.506849
31	Jul	154	0.421918
31	Aug	123	0.336986
30	Sep	93	0.254795
31	Oct	62	0.169863
30	Nov	32	0.087671
31	Dec	1	0.002740
365			

Prorate Factor Calculation

Prorate Adjustment Factor	0.036758
BOY/EOY Average Factor	0.500000
Average Prorate Factor	0.463242

Cash Working Capital

This bridge schedule column represents the change in Cash Working Capital due to adjustments

Impact of Changes in Cash Working Capital Based on Last Authorized Capital Structure

		2021 Bridge Year *	2022 Test Year *
Total Unadjusted CWC	a	719	536
CWC on Adjustments	f=b-a	101	112
Total Adjusted CWC	b	820	648
Return Calculation	g=f * e	7	8
Income Tax Deductions Income Tax Impact	h=f * (c + d) i=h * 24.4049%	3 1	4 1
Income Deficiency	j=g - i	6	7
Tax Gross-Up Factor	k	1.322837	1.322837
Total Impact	l=j * k	\$8	\$9
Amts in '000's			
Cap Structure Last Authorized		Weighted Cost	Weighted Cost
Short Term Debt	С	0.12%	0.12%
Long Term Debt	d	3.29%	3.29%
Common Equity		3.41%	3.41%
Required Rate of Return	е	6.82%	6.82%

Impact of Changes in Cash Working Capital Based on Proposed Capital Structure

		2021 Bridge Year *	2022 Test Year *
Total Unadjusted CWC	a	719	536
CWC on Adjustments	f=b-a	101	112
Total Adjusted CWC	b	820	648
Return Calculation	g=f * e	8	8
Income Tax Deductions	h=f * (c + d)	2	2
Income Tax Impact	i=h * 24.4049%	0	1
Income Deficiency	j=g - i	7	8
Tax Gross-Up Factor	k	1.322837	1.322837
Total Impact	l=j * k	\$9	\$10
Amts in '000's			
Cap Structure Proposed			
		Weighted Cost	Weighted Cost
Short Term Debt	С	0.00%	0.00%
Long Term Debt	d	1.95%	1.93%
Common Equity		5.51%	5.52%
Required Rate of Return	е	7.46%	7.45%

Northern States Power Company Gas Utility - State of North Dakota Net Operating Loss (NOL) Test Year Ending December 31, 2022

(\$000's)

Impact of Unused/(Utilized) Tax Deductions on Rate Base	2021 Current EOY Balances	2022 Test Year Annual Activity Amounts	2022 Test Year EOY Balances
1. Unused/(Utilized) Deductions	0	0	0
2. Deferred Tax Effect of Unused/(Utilized) Deductions	93	0	93
3. Unused/(Utilized) Credits State	0	0	0
4. Unused/(Utilized) Credits Federal	<u>0</u>	<u>0</u>	<u>0</u>
5. Accumulated Deferred Income Taxes (ADIT)	93	0	93

Impact of Unused/(Utilized) Tax	2022 Test Year	
Deductions on Revenue Requirements	Utilization Adjustment	Comment
6. Deferred Tax Asset BOY	93	
7. Deferred Tax Asset EOY	93	
8. Average Rate Base	93	(BOY + EOY)/2
9. Return Requirement	7	Rate Base * Req Rate of Return
10. RR Tax on Equity Return	2	(T/(1-T))*RB*Equity Return
11. Rate Base Revenue Requirement	9	Line 9 + Line 10
12. Deferred Tax	-	From Unused/(Utilized) columns on Line 5
13. Current Tax Rev Req 1	-	From Line 19
14. Annual Revenue Requirement Increase (Reduction)	9	Line 10+11+12
¹ Current Income Tax Rev Req Calculation		-
15. Utilized Deductions	-	From Unused/(Utilized) columns on Line 1
16. Deferred Taxes	-	Line 12
17. Unused State Tax Credits	-	From Unused/(Utilized) columns on Line 3
18. Unused Federal Tax Credits	_	From Unused/(Utilized) columns on Line 4
19. Current Income Tax Revenue Requirement	-	(T/(1-T))*(-Line 15+(1-Fed Tax Rate)xLine16+Line17)+(1-Fed Tax Rate)xLine 16+Line 17

Weighted Cost of Capital		2022
Active Rates and Ratios Version		Proposed
Cost of Short Term Debt		1.09%
Cost of Long Term Debt		4.10%
Cost of Common Equity		10.50%
Ratio of Short Term Debt		0.43%
Ratio of Long Term Debt		47.03%
Ratio of Common Equity		52.54%
Weighted Cost of STD		
Weighted Cost of LTD		1.93%
Weighted Cost of Debt		1.93%
Weighted Cost of Equity		<u>5.52%</u>
Required Rate of Return		7.45%
	Corp Composite Tax Rate	28.00%
	ND Composite Tax Rate	24.40%
	Federal Tax Rate	21.00%

Change in Cost of Capital

Calculate the revenue requirement associated with the change in cost of capital from last authorized to proposed

Change in Cost of Capital

Total Rate Base (\$000s)

Change

Tax Impact

Tax Gross-Up Factor

Total Impact

Cost of Capital Column BCH-1, Schedule 6

Difference

124,227 **a**

(1,876) e=a*(d-c)

(449) **f**

(1,427) **g=e+f**

1.322837 **b**

(1,888) **h=g * b**

(1,888) i

0 j = h - i

Cap Structure Last Authorized

Short Term Debt

Long Term Debt

Common Equity

Required Rate of Return

Cap Structure Proposed in Current Case - 2022 Test Year

Short Term Debt

Long Term Debt

Common Equity

Required Rate of Return

Ratio	Cost	Weighted Cost
2.00%	5.81%	0.12%
46.41%	7.08%	3.29%
51.59%	10.75%	5.55%
100.00%		8.96% c

Ratio	Cost	Weighted Cost
0.43%	1.09%	0.00%
47.03%	4.10%	1.93%
52.54%	10.50%	5.52%
100.00%		7.45% d

Northern States Power Company 2021 Bridge & 2022 Budget Chamber of Commerce

Gas		2021	2022
ND	Chamber of Commerce	1,860.00	2,221.20
	100% inclusion	1,860.00	2,221.20

The Company has included membership dues paid to various Chambers of Commerce in North Dakota in the 2022 test year. Chambers of Commerce provide an essential link between the Company and the communities it serves, allowing for improved utility service. Chamber of Commerce dues are initially recorded below the line; thus, an adjustment is necessary to include Chamber of Commerce dues in test year costs.

Northern States Power Company State of North Dakota Electric Jurisdiction 2022 Budget

Chamber Dues Adjustment

The purpose of this adjustment is to include in the test year certain association dues paid to the Chamber of Commerce that the Company feels are an appropriate cost to be included in base rates.

Northern States Power Company Chamber of Commerce 2021 Bridge year and 2022 Budget

Dues Amounts k	v Jurisdiction	and Utility
Duco Aillouitto k	y Julisaiction	and other

•	2021	2022	
			Total Chamber Dues from data pull:
MN - ND - SD C	35,759	85,890	
MN - ND - SD E	69	75	
MN - ND - SD G			
MN - ND E			
MN - ND G			
MN C	76,062	148,000	
MN E			
MN G	500	500	
ND C	25,000	25,000	
ND E			
ND G			
SD E	6,988	16,000	

20,247 22,088

2020 Actuals

Xcel Non-Utility

MN - ND - SD C	99.66%	Sum of NSPM Amount	Column Labels			
MN - ND - SD E	100.00%		Exclude	Include	Grand Total	
MN - ND - SD G		Minnesota Common Utility	42,355.00	70,965.38	113,320.38	62.62%
MN - ND E		Minnesota-N Dakota-S Dakota Electric	С	5,942.50	5,942.50	100.00%
MN - ND G		Minnesota-N Dakota-S Dakota-Comm	nc 255.00	74,265.25	74,520.25	99.66%
MN C	62.62%	North Dakota Common Utility		19,546.30	19,546.30	100.00%
MN E	100.00%	South Dakota Electric	8,205.00	3,799.70	12,004.70	31.65%
MN G		Xcel Common Utility	1,200.00)	1,200.00	0.00%
ND C	100.00%	Xcel Other		-1,000.00	-1,000.00	100.00%
ND E		Minnesota Electric		2,350.00	2,350.00	100.00%
ND G		Grand Total	52,015.00	175,869.13	227,884.13	
SD E	31.65%					
Xcel Non-Utility						

Calculation of Dues includable

	Chamber Dues Include				
	2021	2022			
ЛN - ND - SD C	35,637	85,596			
ΛN - ND - SD E	69	75			
ЛN - ND - SD G					
ΛN - ND E					
ЛN - ND G					
ΛN C	47,633	92,683			
∕IN E					
∕IN G					
ID C	25,000	25,000			
ID E					
ID G					
D E	2,212	5,064			
cel Non-Utility					
÷	110,550	208,418			

Allocations

		Electric		Gas		
	Minnesota	ND	SD	MN	ND	
MN - ND - SD C	81%	6%	6%	6%	1%	
MN - ND - SD E	87%	6%	7%			
MN - ND - SD G				89%	11%	
MN - ND E	4%	96%				
MN - ND G				89%	11%	
MN C	94%			6%		
MN E	100%	0%	0%	0%	0%	
MN G	0%	0%	0%	100%	0%	
ND C		94%			6%	
ND E	0%	100%	0%	0%	0%	
ND G	0%	0%	0%	0%	100%	
SD E	0%	0%	100%	0%	0%	
Xcel Non-Utility	0%	0%	0%	0%	0%	

Total amount of Dues includable after allocation Chamber Dues Includable & Allocated:

			Electric	G	as	
Electric		MN	ND	SD	MN	ND
	2021	73,685	25,470	4,461	5,076	1,860
	2022	156,570	28,367	10,460	10,801	2,221

Chamber approved in MN Electric

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering) Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

	100%	0%	0%	0%	100%
	Electric			G	as
	Minnesota	ND	SD	MN	ND
2021	73,685	0	0	0	1,860
2022	156,570	0	0	0	2,221

Interim Adj 1 Dues: Chamber of Commerce Page 3 of 3

Northern States Power Company 2021 Bridge Year and 2022 Budget Charitable Contributions

North Dakota

Gas		2021	2022
	Charitable Contributions	11,337.19	12,452.40
	Total	11,337.19	12,452.40
	50% inclusion	5,668.59	6,226.20

The Company is allowed to recover 50 percent of charitable contributions benefiting North Dakota. Because charitable contributions are initially recorded below the line, an adjustment is necessary to include these costs in the test year and plan year.

The Donations adjustment for the rate case was based on an allocation of 2020 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Northern States Power Company 2022 Budget - Charitable Contributions

Sum of Amount		
Row Labels	2021	2022
MN - ND - SD C	1,616,999	1,690,549
MN - ND - SD E	44,799	71,949
MN - ND - SD G		
MN C	221,686	242,687
MN E	16,088	27,000
MN G	8,848	9,900
ND C	78,056	100,000
ND E		
ND G		
SD E	72,003	75,000
Xcel Common		
Xcel NonUtility	2,494	2,494

2,060,973 2,219,579

2020 Actuals	
MN - ND - SD C	75%
MN - ND - SD E	35%
MN - ND - SD G	
MN C	68%
MN E	
MN G	0%
ND C	51%
ND E	0%
ND G	0%
SD E	45%
Xcel Common	47%
Xcel NonUtility	

Column Labels Sum of FINAL NSPM Exclude INCLUDE (blank) **Row Labels Grand Total** Minnesota Common Utility 21341.77 45999 67340.77 68% Minnesota Electric 0 Minnesota Gas 3869.52 3869.52 0% 95219.44 Minnesota-N Dakota-S Dakota Electric 51640 146859.4 35% Minnesota-N Dakota-S Dakota-Common 464453.7 1409357 1873810 75% 35065.24 71395.24 North Dakota Common Utility 36330 51% North Dakota Electric 50 50 0% 50 North Dakota Gas 50 0% South Dakota Electric 47682.94 38950.5 45% 86633.44 **Xcel Common Utility** 109865.3 98677.99 208543.3 47% **Xcel Other** 6000 6000 0% (blank)

Grand Total

Calculation of Donations includable

Total	Donat	ions	Includ	:aldat

	101	ai Donations i
	2021	2022
MN - ND - SD C	1,216,200	1,271,520
MN - ND - SD E	15,753	25,299
MN - ND - SD G		
MN C	151,429	165,774
MN E		
MN G	0	0
ND C	39,719	50,886
ND E		
ND G		
SD E	32,372	33,720
Xcel Common		
Xcel NonUtility		

1,455,474 1,547,199

Allocations

		Electric			Gas		
	MN	ND	SD	MN	ND		
MN - ND - SD C	81%	6%	6%	6%	1%	1	
MN - ND - SD E	87%	6%	7%	0%	0%	1	
MN - ND - SD G	0%	0%	0%	89%	11%	1	
MN C	94%	0%	0%	6%	0%	1	
MN E	100%	0%	0%	0%	0%	1	
MN G	0%	0%	0%	100%	0%	1	
ND C	0%	94%	0%	0%	6%	1	
ND E	0%	100%	0%	0%	0%	1	
ND G	0%	0%	0%	0%	100%	1	
SD E	0%	0%	100%	0%	0%	1	
Xcel Common	81%	6%	6%	6%	1%	1	
Xcel NonUtility							

Total amount of Donations includable after allocation

Donation Includable & Allocated:

	Electric			G	as		
	Minnesota	ND	SD	MN	ND		
2021	1,146,619	108,683	110,025	78,809	11,337	1,455,474	0
2022	1,213,441	122,934	115,499	82,871	12,452	1,547,199	0

Chamber all jurisdictons included are uploaded at 100 percent

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)

Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

50% 0% 0% 50% 50%

	Electri				Gas	
	MN	ND	SD	MN	ND	
2021	573,309			39,40	05	5,669
2022	606,721			41,43	36	6,226

0010	MNTFA5	10-3-Facto	9426100	9426100	1000 Xcel Other	-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008 Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012 Minnesota-N Dakota-S Dakota Gas	0.064054
0010	MNTFA1	10-3-Facto	9426100	9426100	1013 Minnesota Common Utility	-1
0010	MNTFA1	10-3-Facto	9426100	9426100	1002 Minnesota Electric	0.935946
0010	MNTFA1	10-3-Facto	9426100	9426100	1009 Minnesota Gas	0.064054
0010	MNTFA2	10-3-Facto	9426100	9426100	1014 North Dakota Common Utility	-1
0010	MNTFA2	10-3-Facto	9426100	9426100	1003 North Dakota Electric	0.935946
0010	MNTFA2	10-3-Facto	9426100	9426100	1010 North Dakota Gas	0.064054
0010	MNTFA3	10-3-Facto	9426100	9426100	1015 Minnesota - North Dakota Common Utility	-1
0010	MNTFA3	10-3-Facto	9426100	9426100	1007 Minnesota - North Dakota Electric	0.935946
0010	MNTFA3	10-3-Facto	9426100	9426100	1011 Minnesota - North Dakota Gas	0.064054
0010	MNTFA4	10-3-Facto	9426100	9426100	1016 Minnesota-N Dakota-S Dakota-Common	-1
0010	MNTFA4	10-3-Facto	9426100	9426100	1008 Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA4	10-3-Facto	9426100	9426100	1012 Minnesota-N Dakota-S Dakota Gas	0.064054
0010	MNTFA5	10-3-Facto	9426100	9426100	1001 Xcel Common Utility	-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008 Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012 Minnesota-N Dakota-S Dakota Gas	0.064054

2022 Allocators

Elec Customer 87.2649% 6.2113% 6.5238%

Gas Customer 88.7128% 11.2872%

Two Factor 87.0750% 6.1963% 6.7287%

Elec Customer ND Rej 3.5621% 96.4379%

Economic Development Donations

Fiscal Year - Text	Cost Element - Key	Cost Element - Medium Text	V Regulatory Account - Key	Final Company Code - Key	V Final Profit Center - Text	Amount	Electric Common Allocator	Gas Common Allocator	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5600641	Contributions - Economical Development	9426100	10	SD E	250	100.00%	0.00%	250	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	27,500	93.59%	6.41%	25,739	1,761	GDirectND	-	1,761
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	45,254	93.59%	6.41%	42,355	2,899	GCustomerMN/SD/ND	2,574	325
2021	5600641	Contributions - Economical Development	9426100	10	MN C	70,486	93.59%	6.41%	65,971	4,515	GDirectMN	4,515	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	84,051	93.59%	6.41%	78,667	5,384	GDirectND	-	5,384
2021	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	110,726	93.59%	6.41%	103,634	7,092	GCustomerMN/SD/ND	6,297	796
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	(82,774)	93.59%	6.41%	(77,472)	(5,302)	GCustomerMN/SD/ND	(4,707)	(595)
2022	5600641	Contributions - Economical Development	9426100	10	MN C	106,510	93.59%	6.41%	99,688	6,822	GDirectMN	6,822	-
2022	5600641	Contributions - Economical Development	9426100	10	ND C	103,000	93.59%	6.41%	96,402	6,598	GDirectND	-	6,598
2022	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	108,367	93.59%	6.41%	101,426	6,941	GCustomerMN/SD/ND	6,163	779
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	828	93.59%	6.41%	775	53	GCustomerMN/SD/ND	47	6

	NSPM Total		NSPM Electric	NSPM Gas	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	380,493		364,143	16,349	8,678	7,671
2022	443,705		423,291	20,414	13,032	7,382

Interim Adjustment 3 (7,382)

Economic Development Donations - Interim Adjustment 3

Expenses Operating Expenses: Fuel & Purchased Energy Total Production Total Regional Markets Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Total Taxes Total Taxes Total Operating Revenues Total Expenses Total Operating Revenues Total Expenses Rete of Return (ROR) Total Operating Income Total Rate Base ROR (Operating Income / Rate Base)	
Expenses Operating Expenses: Fuel & Purchased Energy Total Production Total Regional Markets Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Operating Revenues Total Expenses Total Operating Revenues Total Operating Revenues Total Operating Revenues Total Expenses Total Operating Revenues Total Operating Income 5,55	_
Expenses Operating Expenses: Fuel & Purchased Energy Total Production Total Regional Markets Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses Total Operating Revenues Total Operating Income 5,55	
Operating Expenses: Fuel & Purchased Energy Total Production Total Regional Markets Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses Total Operating Revenues	
Fuel & Purchased Energy Total Production Total Regional Markets Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses Total Expenses (5,5) Rate of Return (ROR) Total Operating Income 5,5)	
Production Total Regional Markets Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses Total Operating Revenues Total Operating Revenues Total Operating Revenues Total Expenses Rate of Return (ROR) Total Operating Income 5,5	
Regional Markets Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses Total Expenses Total Operating Revenues Total Operating Revenues Total Expenses Total Operating Revenues Total Expenses S,5 Rate of Return (ROR) Total Operating Income 5,5 Total Rate Base	
Transmission IA Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes 1,8 Total Operating Revenues Total Expenses (5,5) Net Income 5,5) Rate of Return (ROR) Total Operating Income 5,5) Total Operating Income 5,5)	
Transmission Distribution Customer Accounting Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Total Federal and State Income Taxes Total Taxes Total Operating Revenues Total Expenses Total Expenses (5,5) Net Income 5,5) Rate of Return (ROR) Total Operating Income Total Operating Income 5,5)	
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Customer Service & Information Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes 1,8 Total Operating Revenues Total Operating Revenues Total Expenses (5,5) Rate of Return (ROR) Total Operating Income 5,5)	
Sales, Econ Dvlp & Other Administrative & General Total Operating Expenses Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes 1,8 Total Operating Revenues Total Expenses (5,5) Net Income 5,5) Rate of Return (ROR) Total Operating Income 5,5)	
Administrative & General Total Operating Expenses (7,3) Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes 1,8 Total Taxes 1,8 Total Operating Revenues Total Expenses (5,5) Net Income 5,5 Rate of Return (ROR) Total Operating Income 5,5 Total Rate Base	321
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Total Taxes Total Taxes Other than Income Total Federal and State Income Taxes Total Taxes 1,8 Total Operating Revenues Total Expenses (5,5) Net Income 5,5) Rate of Return (ROR) Total Operating Income 5,5)	_
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Total Taxes 1,8 Total Operating Revenues Total Expenses (5,5) Net Income 5,5 Rate of Return (ROR) Total Operating Income 5,5 Total Rate Base	
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Total Expenses (5,5) Net Income 5,5 Rate of Return (ROR) Total Operating Income 5,5 Total Rate Base)2
Total Expenses (5,5) Net Income 5,5 Rate of Return (ROR) Total Operating Income 5,5 Total Rate Base	
Net Income 5,55 Rate of Return (ROR) Total Operating Income 5,55 Total Rate Base	
Rate of Return (ROR) Total Operating Income 5,55 Total Rate Base	30)
Rate of Return (ROR) Total Operating Income 5,55 Total Rate Base	_
Total Operating Income 5,50 Total Rate Base	<u>=</u>
Total Operating Income 5,50 Total Rate Base	
Total Rate Base	20
	30
men (eperating meeme) mate sate)	-
Return on Equity (ROE)	
Net Operating Income 5,5	30
Debt Interest (Rate Base * Weighted Cost of Debt)	
Earnings Available for Common 5,5	30
Equity Rate Base (Rate Base * Equity Ratio)	_
ROE (earnings for Common / Equity)	
Revenue Deficiency	
Required Operating Income (Rate Base * Required Return)	
Net Operating Income 5,5	
Operating Income Deficiency (5,5)	30
Revenue Conversion Factor (1/(1Composite Tax Rate)) 1.3228	
Revenue Deficiency (Income Deficiency * Conversion Factor) (7,3	30)

Environmental LTI Adjustment

Total NSPM E&G Environmental Long Term Incentive

	2021	2022
NSPM Direct Assigned	106,750	110,338
Nuclear	363,725	326,860
XES	2,120,857	2,249,320
Total	2,591,332	2,686,518

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Environmental LTI

	2021	2022
NSPM Direct Assigned	6,838	7,068
XES	135,849	144,078
Total	142,687	151,146

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA JUR GAS Environmental LTI

	2021 Current	2022 Test
	Year	Year
NSPM Direct Assigned	772	798
XES	15,334	16,262
Total	16,105	17,060
Interim Adjustment 4	(16,105)	(17,060)

Northern States Power Company State of North Dakota Gas Jurisdiction 2022 Interim Petition

Environmental LTI Adjustment - Interim

	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
<u>Expenses</u>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	(16,105)	(17,060)
Total Operating Expenses	(16,105)	(17,060)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	3,931	4,163
Total Taxes	3,931	4,163
Total Operating Revenues		
Total Expenses	(12,175)	(12,897)
	()	(==,007,
Net Income	12,175	12,897
Rate of Return (ROR)		
Total Operating Income	12,175	12,897
Total Rate Base		
ROR (Operating Income / Rate Base)	-	-
Debugs on Facility (DOF)		
Return on Equity (ROE)	12 175	12 007
Net Operating Income	12,175	12,897
Debt Interest (Rate Base * Weighted Cost of Debt)	12.175	12.007
Earnings Available for Common	12,175	12,897
Equity Rate Base (Rate Base * Equity Ratio)	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
Net Operating Income	12,175	12,897
Operating Income Deficiency	(12,175)	(12,897)
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837

Time Based LTI Adjustment

Total NSPM E&G Time Based Long Term Incentive

	2021	2022
NSPM Direct Assigned	71,166	73,558
Nuclear	243,773	217,907
XES	1,305,327	1,444,978
Total	1,620,266	1,736,443

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Time Based LTI

	2021	2022
NSPM Direct Assigned	4,558	4,712
XES	83,611	92,557
Total	88,170	97,268

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA JUR GAS Time Based LTI

	2021	2022	
NSPM Direct Assigned	515	532	
XES	9,437	10,447	
Total	9,952	10,979	*Final ND Gas Adjustment
Interim Adjustment 5	(9.952)	(10.979)	

Time Based LTI Adjustment - Interim Adjustment 5

	NSPM ND	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022	
Expenses			
Operating Expenses:			
Fuel & Purchased Energy Total			
Production Total			
Regional Markets			
Transmission IA			
Transmission			
Distribution			
Customer Accounting			
Customer Service & Information			
Sales, Econ Dvlp & Other			
Administrative & General	(9,952)	(10,979)	
Total Operating Expenses	(9,952)	(10,979)	
Total Taxes			
Total Taxes Other than Income			
Total Federal and State Income Taxes	2,429	2,679	
Total Taxes	2,429	2,679	
Total Operating Revenues			
Total Expenses	(7,523)	(8,299)	
Total Expenses	(7,323)	(0,233)	
Net Income	7,523	8,299	
	,-		
Rate of Return (ROR)			
Total Operating Income	7,523	8,299	
Total Rate Base	.,	-,	
ROR (Operating Income / Rate Base)	-	=	
Deturn on Faulty (DOF)			
Return on Equity (ROE)	7 522	0.200	
Net Operating Income Poht Interest (Pate Pace * Weighted Cost of Dobt)	7,523	8,299	
Debt Interest (Rate Base * Weighted Cost of Debt)	7 522	0.200	
Earnings Available for Common	7,523	8,299	
Equity Rate Base (Rate Base * Equity Ratio)	-	-	
ROE (earnings for Common / Equity)			
Revenue Deficiency			
Required Operating Income (Rate Base * Required Return)			
Net Operating Income	7,523	8,299	
Operating Income Deficiency	(7,523)	(8,299)	
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837	
Revenue Deficiency (Income Deficiency * Conversion Factor)	(9,952)	(10,979)	

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 -	ND Gas	
DRAFT	Dec - 2021	Dec - 2022
Composite Income Tax Rate		
State Tax Rate	4.31%	4.31%
Federal Statuatory Tax Rate	21.00%	21.00%
Federal Effective Tax Rate	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
Weighted Cost of Capital		
Active Rates and Ratios Version	Interim	Interim
Cost of Short Term Debt	1.31%	1.09%
Cost of Long Term Debt	4.13%	4.10%
Cost of Common Equity	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.43%
Ratio of Long Term Debt	47.22%	47.03%
Ratio of Common Equity	52.52%	52.54%
Weighted Cost of STD		
Weighted Cost of LTD	1.95%	1.93%
Weighted Cost of Debt	1.95%	1.93%
Weighted Cost of Equity	<u>5.51%</u>	<u>5.52%</u>
Required Rate of Return	7.46%	7.45%
Rate Base		
Plant Investment		
<u>Depreciation Reserve</u>	<u>-</u>	_
Net Utility Plant		
CWIP		
Accumulated Deferred Taxes		
DTA - NOL Average Balance		
DTA - Federal Tax Credit Average Balance	<u>-</u>	<u>-</u>
Total Accum Deferred Taxes		
Cash Working Capital		
Materials and Supplies		
Fuel Inventory		
Non-plant Assets and Liabilities		
Customer Advances		
Customer Advances Customer Deposits		

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 -	ND Gas	
DRAFT	Dec - 2021	Dec - 2022
Regulatory Amortizations	(13,976)	(23,293)
Total Other Rate Base Items	(13,976)	(23,293)
Total Rate Base	(13,976)	(23,293)
Operating Revenues		
Retail		
Interdepartmental		
Other Operating Rev - Non-Retail	_	<u>-</u>
Total Operating Revenues		
<u>Expenses</u>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
Purchased Energy - Windsource	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
Production - Purchased Demand	<u>0</u>	<u>0</u>
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	<u>0</u>	<u>0</u>
Total Operating Expenses		
Depreciation		
Amortization		(9,317)

Taxes:

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 -	ND Gas	
DRAFT	Dec - 2021	Dec - 2022
Property Taxes	•	
ITC Amortization		
Deferred Taxes		
Deferred Taxes - NOL		
Less State Tax Credits deferred		
Less Federal Tax Credits deferred		
Deferred Income Tax & ITC		
Payroll & Other Taxes		
Total Taxes Other Than Income		
Income Before Taxes		
Total Operating Revenues		
less: Total Operating Expenses		
Book Depreciation		
Amortization		(9,317)
Taxes Other than Income	<u>-</u>	_
Total Before Tax Book Income		9,317
Tax Additions		
Book Depreciation		
Deferred Income Taxes and ITC		
Nuclear Fuel Burn (ex. D&D)		
Nuclear Outage Accounting		
Avoided Tax Interest		
Other Book Additions	<u>-</u>	_
Total Tax Additions		
Tax Deductions		
Total Rate Base	(13,976)	(23,293)
Weighted Cost of Debt	<u>1.95%</u>	<u>1.93%</u>
Debt Interest Expense	(273)	(450)
Nuclear Outage Accounting		
Tax Depreciation and Removals		
NOL Utilized / (Generated)		
Other Tax / Book Timing Differences	<u>0</u>	<u>0</u>
Total Tax Deductions	(273)	(450)
State Taxes		
State Taxable Income	273	9,767

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 -	ND Gas	
DRAFT	Dec - 2021	Dec - 2022
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits	12	421
Less State Tax Credits applied	<u>-</u>	_
Total State Income Taxes	12	421
<u>Federal Taxes</u>		
Federal Sec 199 Production Deduction		
Federal Taxable Income	261	9,346
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>
Federal Tax before Credits	55	1,963
Less Federal Tax Credits	-	-
Total Federal Income Taxes	55	1,963
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	67	2,384
Total Taxes	67	2,384
Total Operating Revenues		
Total Expenses	67	(6,934)
AFDC Debt		
AFDC Equity		
Net Income	(67)	6,934
Rate of Return (ROR)		
Total Operating Income	(67)	6,934
Total Rate Base	(13,976)	(<u>23,293)</u>
ROR (Operating Income / Rate Base)	0.48%	(29.77%)
non (operating meanie / nate base)	0.40%	(23.77%)
Return on Equity (ROE)		
Net Operating Income	(67)	6,934
Debt Interest (Rate Base * Weighted Cost of Debt)	273	450
Earnings Available for Common	206	7,383
Equity Rate Base (Rate Base * Equity Ratio)	<u>(7,340)</u>	(12,238)
ROE (earnings for Common / Equity)	(2.81%)	(60.33%)

Revenue Deficiency

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 -	ND Ga	S
DRAFT	Dec - 2021	Dec - 2022
Required Operating Income (Rate Base * Required Return)	(1,043)	(1,735)
Net Operating Income	(67)	6,934
Operating Income Deficiency	(976)	(8,669)
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(1,291)	(11,468)
Total Revenue Requirements		
Total Retail Revenues		
Revenue Deficiency	<u>(1,291)</u>	(11,468)
Total Revenue Requirements	(1,291)	(11,468)

Interim Adjustment - MGP Clean Up Costs

	NSPM ND Gas Retail	
MEP - Record Type Validation	2021 Current Year	2022 Test Year
<u>Expenses</u>		
Operating Expenses:		
Fuel & Purchased Energy Total		
Distribution		
Gas Production & Storage	1,250,000	1,250,000
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	<u>0</u>	<u>0</u>
Total Operating Expenses	1,250,000	1,250,000
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(305,061)	(305,061)
Total Taxes	(305,061)	(305,061)
Total Operating Revenues		
Total Expenses	944,939	944,939
AFDC Debt		
AFDC Equity		
Net Income	(044 020)	(044 020)
Net income	(944,939)	(944,939)
Pate of Poturn (POP)		
Rate of Return (ROR) Total Operating Income	(044.020)	(044 020)
Total Operating Income	(944,939)	(944,939)
Total Rate Base	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	(944,939)	(944,939)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(944,939)	(944,939)
Equity Rate Base (Rate Base * Equity Ratio)	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
Net Operating Income	(944,939)	(944,939)
Operating Income Deficiency	944,939	944,939
Revenue Conversion Factor (1/(1Composite Tax Rate))	1.322837	1.322837