

Direct Testimony and Schedules
W. Kile Husen

Before the Minnesota Public Utilities Commission
State of Minnesota

In the Matter of the Application of Northern States Power Company
for Authority to Increase Rates for Electric Service in Minnesota

Docket No. E002/GR-21-630
Exhibit____(WKH-1)

Employee Expenses

October 25, 2021

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND OCCUPATION.

A. My name is William Kile Husen. I go by “Kile.” I am Director of Process Government and Performance within the Supply Chain business area for Xcel Energy Services Inc. (XES or the Service Company), which provides services to Northern States Power Company (Xcel Energy, NSPM, or the Company).

Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS AND EXPERIENCE.

A. I have nearly 20 years of experience with Xcel Energy in the supply chain management area and previous experience at other companies leading financial and financial systems areas. In my current role, I direct the team that leads the system implementations and process oversight function for Xcel Energy's Supply Chain organization, including the Company's credit card program, the SumTotal expense reporting system, the supply chain portions of SAP, and the fleet management systems. I also have budgetary responsibilities for the Supply Chain organization. My resume is provided as Exhibit ____ (WKH-1), Schedule 1.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. I provide support for the amount of employee expenses requested for recovery in this rate case as well as the Employee Expense Report (EER) Schedules filed by the Company in compliance with Minnesota law and the commitments made in our prior electric rate cases. In the 2011 test year electric rate case (Docket No. E002/GR-10-971),¹ the Company made several commitments to improve

¹ Docket No. E-002/GR-10-971, *In the Matter of the Application of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in the State of Minnesota.*

1 the review, tracking, and documentation of employee expenses. My testimony,
2 the EER Schedules, and data we are providing in this case comply with the
3 commitments made in the test year 2011 rate case and subsequent rate cases,
4 Orders of the Minnesota Public Utilities Commission (Commission), and
5 Minnesota Statutes § 216B.16, subd. 17 (Employee Expense Statute). The EER
6 Schedules are provided in **Volume 3 Required Information, Section IV**
7 **Other Required Information, Tab 2.**

8

9 Additionally, my testimony provides support for the Supply Chain business
10 area's fleet capital investments for 2022-2024. The budgeted capital additions
11 for fleet functions are \$28.2 million in 2022, \$30.1 million in 2023, and \$27.5
12 million in 2024 for the State of Minnesota Electric Jurisdiction.

13

14 Q. WHAT IS THE EMPLOYEE EXPENSE AMOUNT FOR THE 2022 TEST YEAR?
15 A. The Employee Expense Amount for the test year 2022 is approximately \$12.5
16 million for the State of Minnesota Electric Jurisdiction. This amount is based
17 on the Company's budgeting process, which is a forward-looking projection of
18 future projects, costs, and operating needs. Employee expenses are part of the
19 overall O&M budgets of our various business areas and the Company does not
20 prepare a separate budget for employee expenses. The Employee Expense
21 Amount of \$12.5 million is the combined amount of employee expenses
22 included in 2022 business area budgets.

23

24 Q. DOES THE COMPANY PROPOSE AN ADJUSTMENT TO THIS EMPLOYEE EXPENSE
25 AMOUNT LIKE IT HAS IN PAST RATE CASES?
26 A. Yes, as I discuss in more detail in Section IV, we propose an Employee Expense
27 Adjustment of approximately \$1.2 million. As a result of deducting this

1 adjustment from the Employee Expense Amount, we are requesting recovery
2 for approximately \$11.4 million for employee expenses for the test year 2022.
3 The Employee Expense Adjustment compensates for transactions that are likely
4 to be non-recoverable and is considered to be representative of such
5 transactions that could occur in 2022. Company witness Mr. Benjamin Halama
6 reflects this \$1.2 million adjustment in his Direct Testimony.

7

8 Q. IS THE METHODOLOGY TO DEVELOP THE 2022 TEST YEAR EMPLOYEE EXPENSE
9 AMOUNT AND EMPLOYEE EXPENSE ADJUSTMENT CONSISTENT WITH PAST
10 PRACTICE?

11 A. Yes, for the most part. We have used the process of adjusting the Employee
12 Expense Amount by subtracting an Employee Expense Adjustment – which
13 was largely developed through work with the Office of the Minnesota Attorney
14 General (OAG) – in each of the Company’s rate cases since 2010. This
15 methodology is also consistent with the Employee Expense Statute that became
16 effective in May 2010 and its requirement to compile EER Schedules based on
17 the most recently completed fiscal year. However, due to the unprecedented
18 impact of the COVID-19 pandemic on the employee expenses actually incurred
19 by the Company in 2020, we have modified the method to develop the
20 Employee Expense Adjustment for the 2022 test year. Without this
21 modification, our review of 2020 employee expenses identified a much smaller
22 Employee Expense Adjustment compared to prior rate cases, roughly 50
23 percent of the adjustment amounts used in our previous five rate cases.

1 Q. PLEASE DESCRIBE THE METHOD THE COMPANY PROPOSES FOR CALCULATING
2 THE EMPLOYEE EXPENSE ADJUSTMENT FOR THE 2022 TEST YEAR.

3 A. For this case, the Company proposes to use an average percentage adjustment
4 of -9.2 percent, which we call the “Average Adjustment Factor,” to establish
5 the Employee Expense Adjustment. This Average Adjustment Factor is based
6 on data developed for this rate case and the Company’s past three rate cases
7 (Docket Nos. E002/GR-15-826, E002/GR-19-564, and E002/GR-20-723).
8 For each of these four sets of data, we first calculated the percentage of the
9 Employee Expense Adjustment amount (as identified in each case using the
10 typical methodology) as compared to the actual Employee Expense Amount,
11 and then calculated the average of these four percent adjustments. I discuss in
12 detail below, in Section IV, how the Company calculated the Average
13 Adjustment Factor and why it is reasonable to use in this case.
14

15 Q. HOW DO YOU PROPOSE TO RECOVER EMPLOYEE EXPENSES FOR YEARS 2023
16 AND 2024 OF THE MULTI-YEAR RATE PLAN (MYRP)?

17 A. Like the Employee Expense Amount for the test year 2022, the Employee
18 Expense Amounts for plan years 2023 and 2024 are based on the combined
19 amount of employee expenses included in 2023 and 2024 business area budgets,
20 which is approximately \$13.2 million and \$12.7 million, respectively. To develop
21 the Employee Expense Adjustment for 2023 and 2024, we applied the same
22 average -9.2 percent Average Adjustment Factor to the 2023 and 2024 budgeted
23 Employee Expense Amounts, which resulted in an adjustment of approximately
24 \$1.2 million for 2023 and an adjustment of approximately the same amount for
25 2024. After the Employee Expense Adjustment is subtracted from the budgeted
26 Employee Expense Amount, we are requesting recovery of approximately \$12.0
27 million for plan year 2023 and \$11.5 million for plan year 2024.

1 Q. PLEASE DESCRIBE HOW YOUR TESTIMONY IS ORGANIZED.

2 A. My testimony is organized in the following sections:

- 3 • Section II: *Definition and Governance of Employee Expenses*. Discusses the
4 definition of employee expenses; reporting requirements under the
5 Employee Expense Statute; the Company's Travel and Employee
6 Expense Reimbursement Policy 10.2 (Employee Expense Policy); and
7 commitments made in our past rate cases.
- 8 • Section III: *Employee Expense Reporting*. Describes the Company's
9 employee expense reporting and provides details of SumTotal, other
10 systems, and internal controls.
- 11 • Section IV: *Employee Expense Amount, Employee Expense Adjustment, and*
12 *EER Schedules*. Explains the statutorily required EER Schedules, the
13 Employee Expense Amount based on business area budgets, and the
14 Employee Expense Adjustment that removes likely unrecoverable
15 expenses from the test year.
- 16 • Section V: *Employee Expense Review and Development of EER Schedules*.
17 Explains in detail how the actual 2020 employee expense transactions
18 were reviewed to remove items that are likely not recoverable, including
19 key word search and identification of vague business purposes,
20 transactions inconsistent with the Employee Expense Policy, and
21 transactions not generally needed for the provision of utility service.
- 22 • Section VI: *Fleet Capital Investments*. Supports the Company's budget for
23 fleet capital additions under Supply Chain's Fleet organization.
- 24 • Section VII: *Compliance Item on Lobbying Compensation*. Describes the
25 Company's compensation for employees engaged in lobbying and
26 explains the costs included and excluded in the rate request.
- 27 • Section VIII: *Conclusion*.

1 **II. DEFINITION AND GOVERNANCE OF EMPLOYEE EXPENSES**

2

3 Q. HOW DOES THE COMPANY DEFINE EMPLOYEE EXPENSES?

4 A. Employee expenses are those operation and maintenance (O&M) expenditures
5 that are:

- 6 (1) tracked in our employee expense reporting system;
7 (2) subject to the guidelines in the Company's Employee Expense Policy;
8 and
9 (3) consistent with the categories set forth in the Employee Expense Statute.

10

11 Examples of employee expenses are airfare, hotel stays, car rental, mileage on
12 personal vehicles used for work purposes, parking, meals for business purposes,
13 and recognition for the work performed by Company employees to provide safe
14 and reliable service to customers.

15

16 Q. IN GENERAL, ARE THE COMPANY'S EMPLOYEE EXPENSES NEEDED FOR THE
17 PROVISION OF UTILITY SERVICE?

18 A. Yes. At times, Company business requires that our employees work at locations
19 other than their offices or primary work locations, attend training, or meet with
20 our customers and stakeholders. For example, employees incur expenses when
21 they work in the field to ensure the reliability of the Company's facilities and
22 equipment, manage workers across our eight-state service territory, or travel to
23 attend conferences or training to maintain their knowledge base. For these
24 types of activities, Company employees incur expenses as guided by the
25 Employee Expense Policy.

1 Q. WHAT ARE THE STATUTORY REPORTING REQUIREMENTS REGARDING
2 EMPLOYEE EXPENSES?

3 A. The Employee Expense Statute establishes the primary regulatory reporting
4 requirements for employee expenses. The statute requires the Company to
5 provide, when filing a general rate case, schedules separately itemizing:

- 6 (1) travel and lodging expenses;
- 7 (2) food and beverage expenses;
- 8 (3) recreational and entertainment expenses;
- 9 (4) expenses (and compensation) for board of directors;
- 10 (5) expenses (and compensation) for the ten highest paid officers and
11 employees;
- 12 (6) dues and expenses for memberships in organizations or clubs;
- 13 (7) gift expenses;
- 14 (8) expenses related to owned, leased, or chartered aircraft; and
- 15 (9) lobbying expenses.

16
17 For items (1) and (2), the Company is required to separately provide data for
18 employees who are at the vice president-level and above. Employee expense
19 transaction data must be from the most recently completed fiscal year and
20 include the date, amount, business purpose, and vendor for the expense.

21
22 Q. PLEASE DESCRIBE THE COMPANY'S EMPLOYEE EXPENSE POLICY?

23 A. The Travel and Employee Expense Reimbursement Policy (Corporate Policy
24 10.2) (Employee Expense Policy) provides the guidelines applicable to all non-
25 bargaining-unit and bargaining-unit employees who incur travel or other
26 business-related expenses. The current version of the Employee Expense
27 Policy is provided in Exhibit____(WKH-1), Schedule 2. We revised the

1 Employee Expense Policy several times in the last two years: January 2020,
2 February 2020, and March 2021. For the January 2020 revisions, we conducted
3 a complete review of the Employee Expenses Policy, restructured the content
4 of the policy to match the Company's refreshed policy template, and made
5 additional changes to ensure that the policy is easily understood by all
6 employees. The February 2020 revision limited tips and gratuities to 25 percent.
7 In March 2021, we modified the Employee Expense Policy to reflect the
8 implementation of the new Corporate One Credit Card and made some
9 additional minor changes. A summary of these changes, along with some earlier
10 changes, is provided in Exhibit ____(WKH-1), Schedule 3.

11

12 Q. WHAT COMMITMENTS REGARDING EMPLOYEE EXPENSES DID THE COMPANY
13 MAKE IN ITS 2011 AND 2013 RATE CASES?

14 A. During our test year 2011 rate case (Docket No. E002/GR-10-971), we made a
15 number of commitments to provide more detailed information in the Direct
16 Testimony and to improve the quality of employee expense data to facilitate
17 review of employee expenses in our future rate cases. These commitments are
18 summarized in Exhibit____(WKH-1), Schedule 4. Also, in preparing for the test
19 year 2013 rate case (Docket No. E002/GR-12-961), we made some additional
20 commitments in a meeting with the OAG, which are also included in Schedule
21 4.

22

23 Q. DID THE COMPANY MAKE ANY ADDITIONAL COMMITMENTS REGARDING
24 EMPLOYEE EXPENSES IN THE SUBSEQUENT TEST YEAR 2014 RATE CASE
25 (DOCKET NO. E002/GR-13-868) OR TEST YEAR 2016 RATE CASE (DOCKET NO.
26 E002/GR-15-826)?

27 A. No.

1 Q. PLEASE DESCRIBE WHETHER THE COMPANY'S 2013 AND SUBSEQUENT RATE
2 CASES RESULTED IN ADDITIONAL COMMITMENTS OR REQUIREMENTS RELATING
3 TO EMPLOYEE EXPENSES?

4 A. The Commission's Orders in the 2013 and 2014 test year rate cases required
5 that, if the Company seeks recovery for corporate aviation costs in future rate
6 cases, the Company should provide more information, but did not otherwise
7 add any new requirements for employee expenses. In the test year 2013 rate
8 case, the Commission ordered us to provide flight log and passenger
9 information for the most recent 12-month operational period. In the test year
10 2014 rate case, the Commission ordered us to provide more detailed records of
11 the actual business purpose for flights that are scheduled, rather than reducing
12 all flights to a generic “code.” These requirements are summarized in
13 Exhibit (WKH-1), Schedule 4. The Commission's Order in the Company's
14 test year 2016 rate case did not add any new requirements for employee
15 expenses. And because the Company's 2020 and 2021 test year rate cases were
16 withdrawn, there was no Commission activity in those two cases that resulted
17 in requirements relating to employee expenses.

18

19 Q. IS THE COMPANY SEEKING RECOVERY FOR CORPORATE AVIATION EXPENSES IN
20 THIS CASE?

21 A. No. The Company is not requesting recovery of any corporate aviation
22 expenses in this rate case, and therefore we have not provided any flight log,
23 passenger, or business purpose information. To ensure completeness, we are
24 providing expenses related to corporate aviation in EER Schedule 8, consistent
25 with the Employee Expense Statute. Our 2022, 2023, and 2024 budgeted
26 corporate aviation costs for the State of Minnesota Electric Jurisdiction are
27 approximately \$2.0 million in 2022, \$2.5 million in 2023 and \$2.8 million in

1 2024. In order to exclude these amounts from this case, we have made
2 adjustments of approximately \$2.0 million for 2022, \$2.5 million for 2023, and
3 \$2.8 million for 2024. This is reflected in Mr. Halama's Direct Testimony.

4

5 Q. HAS THE COMPANY FULFILLED ALL ITS COMMITMENTS AND COMMISSION
6 REQUIREMENTS IN DEVELOPING THE EER SCHEDULES AND THE EMPLOYEE
7 EXPENSE AMOUNT AND ADJUSTMENT?

8

8 A. Yes. My Direct Testimony, the EER Schedules, and the actions the Company
9 has taken and continues to take demonstrate our fulfillment of the
10 commitments and requirements established in the prior rate cases.
11 Exhibit____(WKH-1), Schedule 4 identifies where each commitment or
12 requirement is addressed in this case. Our employee expense compliance and
13 methodology to develop the Employee Expense Amount and Adjustment have
14 evolved for many years in collaboration with the OAG, are compliant with the
15 Employee Expense Statute, and have resulted in just and reasonable outcomes
16 in past cases and will also do so in this case.

17

III. EMPLOYEE EXPENSE REPORTING

19

20 Q. HOW DOES THE COMPANY TRACK EMPLOYEE EXPENSE TRANSACTIONS?

21

SumTotal. We have used this intranet application system since October 2012. Some employee expenses are also reported through the Company's SAP and TIME applications. These separate applications are described in more detail below.

1 **A. SumTotal**

2 Q. WHAT KIND OF EMPLOYEE EXPENSES ARE REPORTED THROUGH SUMTOTAL?

3 A. All bargaining-unit and non-bargaining-unit employees are required to use
4 SumTotal to report and properly account for expenses that are charged to the
5 Company credit card. This is the required payment method for all expenses that
6 can be paid with a credit card. In addition, non-bargaining-unit employees
7 report through SumTotal cash-out-of-pocket expenses that cannot be charged
8 to the Company credit card. Typically, such expenses may include parking,
9 personal car mileage, taxi/bus/other transportation, and tips/tolls.

10

11 Q. HOW DOES SUMTOTAL FACILITATE APPROPRIATE EMPLOYEE REPORTING AND
12 MANAGER APPROVAL OF EMPLOYEE EXPENSES?

13 A. SumTotal requires detailed information from the employee for all appropriate
14 fields to finish an expense report. The system notifies the user of potential
15 inconsistencies with the Employee Expense Policy and also prompts for
16 missing information. In addition, an electronic copy of all required receipts
17 must be included with the expense report for manager review and approval. All
18 expense reports require approval from at least one next-level manager, who is
19 responsible for reviewing that all transactions are appropriate and include
20 adequate documentation, correct cost type and accounting, and itemized
21 receipts. Additionally, if information provided in SumTotal is not in compliance
22 with the Company guidelines, the transaction is flagged for further review by a
23 group within Supply Chain with oversight authority.

24

25 In addition, all Company credit card holders are required to reconcile credit card
26 transactions each month using SumTotal. All transactions are monitored to
27 ensure they are reconciled and approved. If expenses are not reported through

1 SumTotal within 60 days, the credit card is suspended until reporting is
2 completed.

3

4 Q. DOES THE USE OF SUMTOTAL ALLOW THE COMPANY TO COMPLY WITH THE
5 REPORTING REQUIREMENTS IN THE EMPLOYEE EXPENSE STATUTE?

6 A. Yes. SumTotal includes all data fields necessary to comply with the Employee
7 Expense Statute reporting requirements. The transaction date, expense type,
8 expense category, business purpose, line comment, transaction amount, and
9 vendor name fields are populated for data review and analysis.

10

11 Q. HAVE THERE BEEN ANY RECENT CHANGES TO SUMTOTAL?

12 A. Yes. The Company updated to a newer version of SumTotal in November 2019.
13 This change was mostly a technical upgrade and did not materially impact the
14 preparation of expense reports in the system. Therefore, the users did not
15 experience significant changes.

16

17 Q. PLEASE DESCRIBE THE TRAVEL-RELATED CHANGES THAT THE COMPANY
18 IMPLEMENTED IN 2020.

19 A. In May 2020, the Company contracted with a new designated travel agency,
20 Executive Travel Inc. (ETI), to improve the service for our employees. ETI
21 provides new or updated tools and capabilities, including an online self-service
22 booking tool called Concur Travel (Concur), a mobile phone app version of
23 Concur, and enhanced reporting tools to monitor employee travel. The
24 transition to ETI also streamlined booking and reduced the booking cost per
25 transaction. Employees must use ETI for all travel arrangements (commercial
26 airfare, rental cars, and hotel reservations) and are expected to use Concur to
27 book domestic travel reservations. Employees are required to use preferred

1 providers identified by Concur as well, so that the lowest cost option is selected
2 whenever possible.

3

4 Q. DID THE COMPANY ALSO CHANGE THE CREDIT CARD PROVIDER IN 2020?

5 A. Yes. The Company shifted the Corporate credit card provider from Bank of
6 Montreal to US Bank, effective August 1, 2020. The Company already used US
7 Bank for its Fleet Fuel Credit Card, and this change leveraged that existing
8 relationship with US Bank. This change also improved capabilities for both
9 credit card programs with new functionality and reporting.

10

11 Q. WHAT TRAINING ON EMPLOYEE EXPENSE REPORTING IS AVAILABLE FOR
12 COMPANY EMPLOYEES?

13 A. We provide employee training through our online Learning Management
14 System (LMS). Training modules related to employee expense reporting were
15 revised in 2020 to reflect changes in the Employee Expense Policy, designated
16 travel agency and credit card provider. All existing credit card holders were
17 required to complete the *Travel and Expense Policy: Appropriate Use of Your*
18 *Corporate One Credit Card* training in fall 2020. This course is also a pre-requisite
19 for new employees prior to applying for a Company credit card. In addition,
20 every SumTotal user is required to take a periodic refresher training on this
21 course. These training materials are provided as Exhibit____(WKH-1), Schedule
22 5A. Additionally, we offered in 2020 and 2021 training specific to the new travel
23 program and Concur booking tool.

24

25 Q. DOES THE COMPANY PROVIDE OTHER RESOURCES FOR SUMTOTAL USERS?

26 A. Yes. We maintain an internal website for travel and employee expenses, which
27 is a one-stop place for employees to find more information on travel, Company

1 credit cards, expense reporting requirements and SumTotal. This website was
2 redesigned in first quarter 2021 to improve content, add new information, and
3 encourage employee self-service. It contains, among other things, links to
4 frequently asked questions, forms, job aid manuals, and reference documents.
5 For example, we have published for employees and their managers detailed job
6 aid manuals *Creating and Submitting Expense Reports* (attached as
7 Exhibit____(WKH-1), Schedule 5B) and *Approving an Expense Report* (attached as
8 Exhibit____(WKH-1), Schedule 5C). We have also attached screenshots from
9 the main sections of our Travel and Expense website as Exhibit____(WKH-1),
10 Schedule 5D.

11

12 Additionally, we use General Notifications, delivered via Outlook email and
13 SumTotal Inbox, to notify all SumTotal users about potential system
14 functionality changes, policy updates, and useful tips.

15

16 Q. WHAT IS THE GOAL OF EMPLOYEE EXPENSE TRAINING AND INFORMATIONAL
17 MATERIALS?

18 A. The goal is that our employees understand the Company's Employee Expense
19 Policy and can accurately report their business-related expenses with
20 appropriate documentation. Overall, the training and educational materials are
21 designed to teach employees how to use SumTotal's functionality to enter
22 information into expense reports more efficiently and in conformity with the
23 Employee Expense Policy. These materials also educate expense report
24 approvers of the tools available within SumTotal to facilitate their review and
25 approval.

1 Q. WHAT ADDITIONAL TOOLS AND HELP ARE AVAILABLE FOR EMPLOYEES WHO
2 ARE PREPARING AN EXPENSE REPORT IN SUMTOTAL?

3 A. There is additional help available if employees have questions or problems when
4 they are preparing an expense report in SumTotal. They can email the Travel
5 and Expense Reporting team or call the Supply Chain hotline. Hotline
6 specialists who answer the phones can view the expense report that is being
7 prepared and give step-by-step directions how to finish it correctly. Employees
8 can also use SumTotal's help tool Job Aid. When an employee is preparing an
9 expense report, she or he can point to the Job Aid in SumTotal, which then
10 gives additional information on the specific field.

11

12 Q. DOES SUMTOTAL ALSO INCLUDE TRANSACTIONS THAT ARE NOT CONSIDERED
13 EMPLOYEE EXPENSES?

14 A. Yes. Employees are directed to use the Company credit card for minor material
15 and service purchases, which are not considered employee expenses. In the
16 normal course of business, these types of items include office supplies, tools,
17 printing services, subscriptions to magazines and information services, and
18 office furniture. Although these credit card transactions are reconciled through
19 SumTotal, they are typical cost-of-doing business expenses not covered by the
20 Employee Expense Statute or the Employee Expense Policy.

21

22 **B. Other Systems**

23 Q. WHAT OTHER COMPANY SYSTEMS WERE USED IN 2020 TO REPORT EMPLOYEE
24 EXPENSES?

25 A. Some 2020 employee expense transactions can also be found in the Company's
26 SAP and TIME applications. These are enterprise-wide systems that perform

1 multiple functions for our business areas, including processing some non-labor,
2 employee expenses.

3

4 Q. PLEASE DESCRIBE SAP.

5 A. SAP is a business software package that can integrate all areas of business for
6 financials, manufacturing, logistics, distribution, and so on. The Company uses
7 the SAP software suite for the Company's general ledger as well as work and
8 asset management. SAP applications are used primarily for purchasing,
9 contracts, inventory, accounts payable, labor entry, and design work
10 management. SAP is also the Company's master vendor management reporting
11 system, containing two separate applications, Vendor Invoice Management
12 (VIM) and VIM Nuclear. Specifically, VIM and VIM Nuclear include some
13 employee expense transactions.

14

15 Q. WHAT APPLICATIONS DID SAP REPLACE?

16 A. SAP replaced the Corporate PassPort and Nuclear PassPort applications. SAP
17 was implemented Company-wide by the end of 2017, and no employee expense
18 transactions were reported through Corporate or Nuclear Passport in 2020. In
19 total, approximately 640 employee expense transactions were reported through
20 SAP's VIM in 2020. Approximately 10 employee expense transactions were
21 reported through VIM Nuclear in 2020.

22

23 Q. PLEASE DESCRIBE TIME.

24 A. TIME is the Company's mainframe application used to record time entries for
25 all employees (both those in bargaining units and those not in bargaining
26 units). TIME is also used to record costs (other than wages) incurred by the
27 Company's bargaining-unit employees across all business areas (TIME

1 Expenses). The 2020 TIME Expenses entries for the State of Minnesota
2 Electric Jurisdiction consisted of per diems (50 percent), meal allowances (20
3 percent), mileage (17 percent), site allowance (12 percent), and safety shoes,
4 uniforms, and other similar charges (1 percent). These expenses are processed
5 within the TIME system so that they are properly reported to the Internal
6 Revenue Service and included in the appropriate employees' annual W2
7 statements.

8

9 Q. HOW DO THE TIME EXPENSES RELATE TO THE EMPLOYEE EXPENSE
10 AMOUNT?

11 A. Under applicable collective bargaining agreements, we are required to reimburse
12 bargaining-unit employees for certain expenses those employees incur. The
13 TIME Expenses – for per diems, meal allowances, safety shoes, and so on – are
14 for those reimbursements. Because these entries reflect cash payments to
15 bargaining-unit employees made pursuant to collective bargaining agreements,
16 they are somewhat different in nature from the kinds of expenses contemplated
17 in the Company's Employee Expense Policy or the Employee Expense Statute
18 and defined earlier in my testimony. Nevertheless, they are included in the
19 Employee Expense Amount, because they are coded as employee expenses in
20 our general ledger system and are recoverable O&M expenses. This is
21 consistent with the Company's approach in its last several rate cases.

22

23 Q. DID THE COMPANY'S EMPLOYEE EXPENSE REVIEW AND PREPARATION OF EER
24 SCHEDULES ALSO INCLUDE A REVIEW OF 2020 VIM, VIM NUCLEAR, AND TIME
25 TRANSACTIONS?

26 A. Yes. We conducted a thorough review of VIM, VIM Nuclear, and TIME data
27 in order to remove expenses that were considered non-recoverable. Summary

1 data from these systems for 2020 are reported separately in EER Schedules 10,
2 11, and 12.

3

4 **C. Internal Controls and Monitoring**

5 Q. HOW IS THE COMPANY MONITORING COMPLIANCE WITH THE EMPLOYEE
6 EXPENSE POLICY AND APPROPRIATE REPORTING OF EMPLOYEE EXPENSES?

7 A. We have established several ways to monitor and track appropriate reporting of
8 employee expenses: 1) SumTotal Controls; 2) Compliance and Trend
9 Reporting; and 3) Internal Audits. I will discuss each of these briefly below.

10

11 Q. DOES SUMTOTAL HAVE SYSTEM-BUILT CONTROLS TO FLAG POTENTIALLY NON-
12 COMPLIANT EXPENSE REPORTS?

13 A. Yes. SumTotal advises the approving supervisor and a group within Supply
14 Chain when an expense report may not comply with the Employee Expense
15 Policy. A Supply Chain Administrator will review each flagged expense report
16 and reject it unless it can be corrected to be in compliance with the Company
17 policy and guidelines. A second layer of verification is added by monthly check
18 and balance reviews, which monitor whether the Supply Chain Administrators
19 are accurately rejecting or releasing flagged expense reports.

20

21 Q. PLEASE DESCRIBE THE COMPLIANCE AND TREND REPORTING.

22 A. The Supply Chain organization has developed separate compliance and trend
23 reporting components for the Company's Employee Expense Policy. The
24 purpose of the compliance reporting is to collect monthly statistics and provide
25 more detailed analysis of SumTotal data, such as unclear business purposes or
26 untimely completion of expense reports. Compliance reporting allows us to
27 identify reoccurring problem areas, which may indicate that there is a need to

1 provide more direction and education to our employees. This information also
2 helps us to modify and improve our training materials.

3

4 Trend reporting was established to collect and analyze SumTotal data to identify
5 patterns or issues that would merit changes in the Company's Employee
6 Expense Policy. For example, trend reporting may show that there is a need to
7 add a new expense category or change spending limits for an existing expense
8 category. In addition, we monitor average spending for certain expenses, for
9 example, meals and hotel fees.

10

11 In early 2020, we also implemented a new dashboard tool that allows Company
12 Business Units to view credit card spend for their respective employees, which
13 provides greater visibility to monitor and control credit card use.

14

15 Q. WHAT DOES THE COMPANY DO AFTER IT IDENTIFIES A NON-COMPLIANCE
16 TREND?

17 A. We take the opportunity to better educate our employees, typically in two ways.
18 First, and most often, Supply Chain sends informational emails to all employee
19 expense system users. These informational emails offer very specific
20 instructions on how to correct or clarify issues that were identified as a non-
21 compliance trend. Second, Supply Chain may perform supplemental in-person
22 group training at the request of a Business Unit manager.

23

24 Q. IN RECENT YEARS, HAS THE COMPANY AUDITED EMPLOYEE EXPENSE DATA?

25 A. Yes, the Company has undertaken several audits of employee expense data in
26 recent years. The most recently completed Company audit of employee
27 expenses reviewed a sample of all employee expense data from 2016 and from

1 2017 through November 30, 2017. The Audit Report was issued in March 2018
2 and focused on verifying that expenses were reimbursed in compliance with
3 Company policy; assessing whether appropriate controls and reporting tools are
4 in place; analyzing suspicious patterns or anomalies; and finally, verifying that
5 expense types in SumTotal tied to the appropriate general ledger account.

6

7 Q. WHAT DID THE 2018 AUDIT REPORT CONCLUDE?

8 A. The 2018 Audit Report concluded that the Company's system of controls over
9 employee expenses was effective. Although some instances of non-compliance
10 with Company policy were identified, the number of such instances was
11 minimal and the exceptions insignificant. Examples of non-compliance
12 included splitting transactions, inadequate supporting documentation, and
13 payment of relocation expenses through the employee expense process instead
14 of through SAP. The Audit Report recommended ongoing training and
15 frequent updates to emphasize the approving manager's role in ensuring the
16 necessity and validity of purchases, such as monthly policy highlights. Audit
17 Services did not note any potentially fraudulent transactions.

18

19 Q. WHEN WAS THE NEXT AUDIT RELATING TO EMPLOYEE EXPENSES
20 UNDERTAKEN?

21 A. The most recent audit relating to employee expenses began in March 2021 and
22 will cover years 2018-2020. When the drafting of this testimony was completed,
23 these audit results were not yet available.

1 **IV. EMPLOYEE EXPENSE AMOUNT, EMPLOYEE EXPENSE
2 ADJUSTMENT, AND EER SCHEDULES**

3

4 Q. WHAT IS THE EMPLOYEE EXPENSE AMOUNT FOR THE TEST YEAR 2022?

5 A. The Employee Expense Amount for the test year 2022 is approximately \$12.5

6 million for the State of Minnesota Electric Jurisdiction. The Company does not

7 prepare a separate budget for employee expenses, but rather derives the

8 Employee Expense Amount from the O&M budgets of our various business

9 areas.

10

11 Q. HOW ARE THE BUSINESS AREA BUDGETS PREPARED?

12 A. The Company's budgeting process is a forward-looking projection of projects,

13 costs, and operational needs. Each business area develops its own budget as

14 part of the Company's overall budgeting process, which is described in more

15 detail in the Direct Testimony of Company witness Ms. Melissa L. Ostrom. In

16 general, business area budgets are organized using "cost elements," and certain

17 accounts include planned expenditures for the types of expenses that are listed

18 in the Employee Expense Statute. The sum of the amounts budgeted for these

19 accounts constitutes the Employee Expense Amount of the test year period.

20

21 Q. HAS COVID-19 IMPACTED THE AMOUNT OF EMPLOYEE EXPENSES INCURRED

22 BY THE COMPANY IN 2020 AND 2021?

23 A. Yes. The Company experienced much lower employee expenses in 2020-2021

24 than in past periods because of the COVID-19 pandemic and related peace-

25 time emergency government orders. As explained above, airfare, lodging, other

26 travel-related expenses, and meals have historically made up a significant

27 portion of the Company's employee expenses. In response to the COVID-19

1 pandemic, governmental authorities in many jurisdictions across the U.S.
2 imposed restrictions such as barring non-essential travel, closing restaurants,
3 and limiting gatherings such as conferences. As a result of these restrictions,
4 our employees traveled much less and incurred far fewer business meals at
5 restaurants. Except for our essential critical infrastructure workforce, the
6 majority of the Company's employees in Minnesota have worked from home
7 since mid-March 2020. The Company has implemented virtual meeting
8 technologies (such as Zoom and Microsoft Teams meetings) and other new
9 technology to address the COVID-19 pandemic restrictions faced throughout
10 2020 and most of 2021.

11

12 Q. DO YOU ANTICIPATE THAT COVID-19 WILL AFFECT THE AMOUNT OF
13 EMPLOYEE EXPENSES INCURRED BY THE COMPANY IN 2022 AND BEYOND?

14 A. Yes. Considering the continuing uncertainty surrounding COVID-19 and its
15 consequences, it is difficult to predict what will happen in 2022. However, based
16 on the experience and success of transitioning nearly 7,000 employees to
17 working from home in 2020, the Company will continue to use remote meeting
18 and other virtual technologies in 2022 and beyond. When it is safe to move
19 forward with a large-scale return to the workplace, the Company will also
20 implement a new Flexible Work Program that allows hybrid work-from-home
21 arrangements. The 2022-2024 business area O&M budgets reflect these
22 anticipated decreases in employee expenses. Exhibit____(WKH-1), Schedule 6
23 shows that the 2022-2024 budgeted employee expenses are lower than pre-
24 pandemic actual employee expenses.

1 Q. DOES THE COMPANY PROPOSE TO RECOVER THE ENTIRE EMPLOYEE EXPENSE
2 AMOUNT IN RATES?

3 A. No, as mentioned above, the Company adjusts the Employee Expense Amount
4 by subtracting the Employee Expense Adjustment. The remaining amount is
5 what the Company proposes to recover in rates.

6

7 Q. WHAT IS THE EMPLOYEE EXPENSE ADJUSTMENT?

8 A. In each of the Company's rate cases since 2010, the Employee Expense
9 Adjustment for the test year was developed by reviewing the actual employee
10 expense transactions for the most recent full fiscal year. In this review, we
11 identified transactions that are not generally needed for providing utility service
12 and are likely non-recoverable based on our experience in prior rate cases, such
13 as transactions that are inconsistent with our Employee Expense Policy
14 guidelines, related to entertainment or life event celebrations, or have vague
15 business purposes. The amount that is included in the Employee Expense
16 Adjustment is considered to be representative of such transactions that could
17 occur in the test year and is therefore subtracted from the Employee Expense
18 Amount.

19

20 Since this methodology was developed, the Employee Expense Adjustment
21 Amount has been the dollar amount of likely unrecoverable expenses from the
22 most recent full fiscal year. For example, to identify the Employee Expense
23 Adjustment Amount for the test year 2016 rate case (Docket No. E-002/GR-
24 15-826), we reviewed the 2014 actual employee expenses, determined the
25 amount, in dollars, of those 2014 actual expenses that was likely unrecoverable,
26 and used that dollar amount as the Employee Expense Adjustment to adjust the
27 Employee Expense Amount projected for the 2016 test year.

1 Q. DID THE COMPANY REVIEW ITS 2020 EMPLOYEE EXPENSE TRANSACTIONS TO
2 PREPARE EER SCHEDULES AND TO IDENTIFY TRANSACTIONS THAT ARE NON-
3 RECOVERABLE?

4 A. Yes. The Employee Expense Statute requires us to compile EER Schedules
5 based on the most recently completed fiscal year. We reviewed our 2020
6 employee expenses, and we have provided all required 2020 EER Schedules in
7 this test year 2022 rate case filing. We also reviewed the 2020 employee expense
8 transactions to identify transactions that are not generally needed for providing
9 utility service and that are likely non-recoverable.

10
11 Our review of 2020 employee expenses identified approximately \$795,000 of
12 transactions that should be included in the Employee Expense Adjustment,
13 which is only roughly 50 percent of the adjustment amounts used in our
14 previous five rate cases. This difference is due to the significantly lower amount
15 of employee expenses in general in 2020 due to the COVID-19 pandemic.
16 Because we do not believe this approximately \$0.8 million adjustment would
17 appropriately account for employee expense transactions that are likely non-
18 recoverable in the test year, we developed a different method to calculate the
19 test-year Employee Expense Adjustment for this rate case.

20
21 Q. PLEASE DESCRIBE THE METHOD THE COMPANY PROPOSES FOR CALCULATING
22 THE EMPLOYEE EXPENSE ADJUSTMENT FOR THE 2022 TEST YEAR.

23 A. We calculated an average percentage adjustment factor based on data developed
24 for this rate case and the Company's past three rate cases (Docket Nos.
25 E002/GR-15-826, E002/GR-19-564, and E002/GR-20-723). For each of these
26 four sets of data, we first calculated the percentage of the Employee Expense
27 Adjustment amount (previously identified using the previous methodology) as

1 compared to the actual Employee Expense Amount for the State of Minnesota
2 Electric Jurisdiction. We then calculated the average of these four percent
3 adjustments; we call this the Average Adjustment Factor. Table 1 below
4 provides this information.

5

6 **Table 1**

7 **Calculating the Average Adjustment Factor**

8	9	10	Rate Case	Actual Expense Year	Employee Expense Amount	Employee Expense Adjustment (using previous methodology)	Adjustment Percentage
11	Docket 15-826	2014	\$17.625 million	-\$1.613 million	-9.2%		
12	Docket 19-564	2018	\$15.256 million	-\$1.486 million	-9.7%		
13	Docket 20-723	2019	\$16.495 million	-\$1.569 million	-9.5%		
14	Docket 21-630	2020	\$9.661 million	-\$0.795 million	-8.2%		
	Average Adjustment Factor						-9.2%

15

16 The resulting Average Adjustment Factor is -9.2 percent. When this is applied
17 to the 2022 budgeted Employee Expense Amount of approximately \$12.5
18 million, the resulting Employee Expense Adjustment for the test year 2022 is
19 approximately \$1.2 million. Exhibit (WKH-1), Schedule 8 includes more details
20 of the method we used to calculate the Average Adjustment Factor.

- 21
- 22 Q. WHY IS IT REASONABLE TO USE THIS DIFFERENT APPROACH IN THIS RATE CASE?
- 23 A. Because 2020 was such an unusual year, the approach we have been using in
24 past rate cases would not work well – the Employee Expense Adjustment would
25 be disproportionately low as compared to the employee expenses projected for
26 the 2022 test year (and 2023 and 2024 plan years). We considered whether other
27 approaches would work. It should be noted that it takes many months of work

1 to develop an Employee Expense Adjustment. Because it is so time-intensive
2 and difficult, that work has only been done for the year immediately preceding
3 the filing of a rate case. So the only data available to use is data developed for
4 past rate case filings. We believe that by looking back at the data developed for
5 the Company's previous three rate case filings, plus the actual 2020 data, we
6 have considered and used all of the available data.

7

8 And we believe that our conclusion – the Average Adjustment Factor of -9.2
9 percent – is a reasonable conclusion to draw from that data. The percentage for
10 2020 and the percentages for the previous three rate cases have all been fairly
11 consistent. The Average Adjustment Factor of -9.2 percent, as derived from
12 the past four rate cases, is the same as the percentage for the 2016 rate case.
13 Our proposed methodology results in a larger Employee Expense Adjustment
14 (and therefore a lower amount of employee expenses being recovered in rates)
15 than if we had adhered to the previous methodology.

16

17 Q. DOES THE COMPANY PROPOSE TO USE THIS METHOD OF CALCULATING THE
18 EMPLOYEE EXPENSE ADJUSTMENT IN FUTURE RATE CASES?

19 A. Not likely. While we consider it to be reasonable for this rate case, this method
20 of calculating the test year 2022 Employee Expense Adjustment based on the
21 average of historical adjustment percentages is only intended to be a provisional
22 solution. It was developed and adopted out of necessity because of the
23 significantly reduced level of employee expenses incurred in 2020 as a result of
24 the COVID-19 pandemic. In future rate cases, we would expect to determine
25 and propose a reasonable methodology for calculating the Employee Expense
26 Adjustment depending on the circumstances at the time. When the travel
27 restrictions and other disruptions caused by the COVID-19 pandemic are no

1 longer affecting employee expenses, we anticipate that we will likely be returning
2 to the methodology used in previous rate cases.

3

4 Q. WHAT IS THE AMOUNT OF EMPLOYEE EXPENSES THE COMPANY IS REQUESTING
5 TO RECOVER FOR THE TEST YEAR 2022?

6 A. After the Company's proposed Employee Expense Adjustment (approximately
7 \$1.2 million) is subtracted from the budgeted Employee Expense Amount
8 (approximately \$12.5 million), we are requesting recovery of approximately
9 \$11.4 million for employee expenses for the State of Minnesota Electric
10 Jurisdiction for the test year 2022.

11

12 Q. HOW DID THE COMPANY PREPARE THE EMPLOYEE EXPENSE AMOUNT FOR
13 MYRP YEARS 2023 AND 2024?

14 A. The Employee Expense Amount for plan years 2023 and 2024 was developed
15 the same way as for the test year 2022, based on the combined amount of
16 employee expenses included in 2023 and 2024 business area budgets. The
17 budgeted Employee Expense Amount for the State of Minnesota Electric
18 Jurisdiction is approximately \$13.2 million for 2023 and \$12.7 million for 2024.

19

20 Q. HOW DID THE COMPANY PREPARE THE EMPLOYEE EXPENSE ADJUSTMENT FOR
21 MYRP YEARS 2023 AND 2024?

22 A. The Employee Expense Adjustments for 2023 and 2024 were estimated using
23 the same calculation method that was used to determine the adjustment
24 estimated for the 2022 test year. We applied the same -9.2 percent Average
25 Adjustment Factor to each of the 2023 and 2024 budgeted employee expense
26 amounts (based on business area budgets) to determine the respective 2023 and
27 2024 test year adjustment amounts.

1 Q. WHAT ARE THE EMPLOYEE EXPENSE ADJUSTMENTS FOR THE PLAN YEARS 2023
2 AND 2024?

3 A. The Employee Expense Adjustment amounts determined for 2023 and 2024
4 are each approximately \$1.2 million (after rounding).

5

6 Q. WHAT ARE THE AMOUNTS OF EMPLOYEE EXPENSES THE COMPANY IS
7 REQUESTING TO RECOVER FOR PLAN YEARS 2023 AND 2024?

8 A. After the Employee Expense Adjustments are subtracted from the budgeted
9 Employee Expense Amounts, we are requesting recovery of approximately
10 \$12.0 million for plan year 2023 and \$11.5 million for plan year 2024. Table 2
11 below summarizes the budgeted Employee Expense Amount, Employee
12 Expense Adjustment, and the resulting test year amount of employee expenses
13 that the Company is seeking to recover for 2022, 2023, and 2024.

14

15 **Table 2**

16 **Employee Expense Amount, Employee Expense Adjustment, and
17 Requested Recovery for 2022, 2023, and 2024**

18 **(State of Minnesota Electric Jurisdiction)**

Year	Employee Expense Amount (\$ 000's)	Employee Expense Adjustment (\$ 000's)	Request for Recovery (\$ 000's)
2022	12,512	(1,151)	11,361
2023	13,246	(1,219)	12,028
2024	12,666	(1,165)	11,500

25

1 Q. PLEASE PROVIDE DATA ON THE BUDGETED EMPLOYEE EXPENSE AMOUNTS AND
2 THE ACTUAL EMPLOYEE EXPENSES FOR THE PAST FEW YEARS.

3 A. Table 3 below provides data on the employee expense amounts (based on
4 business area budgets) and respective actual employee expenses for the past few
5 years for the State of Minnesota Electric Jurisdiction. This data suggests that
6 the Company's business areas have cumulatively done a reasonably accurate job
7 of budgeting their employee expenses – over the past three pre-pandemic years,
8 the total actual employee expenses were within 0.7 percent of the total employee
9 expense amounts. The actuals exceeded the budgeted amounts in 2018 and
10 2019, while the actuals came in under the budgeted amounts in 2017.

11

12 Employee expenses are somewhat volatile because of external conditions such
13 as weather and variations in airfare and hotel prices, and fluctuate based on
14 unpredictable Company needs and commitments, such as mutual aid
15 requirements to assist other utilities in national emergencies. In 2020, the actual
16 and forecasted employee expenses were significantly lower because of the
17 COVID-19 pandemic and related peace-time emergency government orders.
18 This is an illustration (albeit extreme) of how actual employee expenses
19 expenditures fluctuate from year to year as a result of conditions beyond the
20 Company's control. Exhibit____(WKH-1), Schedule 6 provides additional data
21 by employee expense category.

Table 3

Employee Expense Amount vs. Actual Employee Expenses,
2017-2020 (State of Minnesota Electric Jurisdiction)¹

Year	Budgeted Employee Expense Amount (\$ 000's)	Actual Employee Expense Amount (\$ 000's)	Variance Over/(Under) (\$ 000's)	Variance Over/(Under) %
2017	15,170	13,922	(1,248)	-8.2%
2018	14,558	15,256	698	4.8%
2019	15,613	16,495	882	5.7%
3-Year Total	45,340	45,673	333	0.7%
2020	15,378	9,661	(5,717)	-37.2%

Q. HAS THE COMPANY ALSO PROVIDED, IN ITS INITIAL FILING, THE RESPECTIVE EER REPORTS FOR 2019, 2018, AND 2014 EMPLOYEE EXPENSES?

A. No. These EER reports were used to develop the Employee Expense Adjustments for the three prior rate cases (Docket Nos. 15-826, 19-564, and 20-723), which we then used as the basis to estimate the 2022 test year Employee Expense Adjustment. We did not re-review these EER reports or any other employee expenses from these prior rate cases. The Employee Expense Adjustments determined in these prior rate cases were simply used as data points in this case, without any modifications.

Q. DID THE COMPANY CONSIDER ANY OTHER METHODS TO ESTIMATE ITS 2022 TEST YEAR EMPLOYEE EXPENSE ADJUSTMENT?

A. Yes. We considered the approach advocated by the OAG in its Direct Testimony during our test year 2016 electric rate case, Docket No. E002/GR-

² Amounts are unadjusted (e.g., without any Employee Expense Adjustment).

1 15-826. Their proposed method calculated an annual average of historical
2 travel, meals, and lodging expense amounts, after being reduced by the
3 Company's identified expense adjustment amounts, for the period from 2011
4 to 2015 to help determine the reasonableness of the 2016 budget amount.

5

6 Q. DID THE COMPANY ADOPT THE METHOD PROPOSED BY THE OAG IN THE TEST
7 YEAR 2016 RATE CASE TO ESTIMATE ITS 2022 TEST YEAR EMPLOYEE EXPENSE
8 ADJUSTMENT?

9 A. No. The method the OAG proposed in the test year 2016 rate case was to
10 calculate an historical average expenditure amount to use as a normalized test
11 year amount for future employee expenses. The OAG's proposed method is
12 not a sound way to adjust employee expenses for the 2022 test year and 2023
13 and 2024 plan years because it does not account for changes between annual
14 expenditures required to support various projects and initiatives, and it also does
15 not account for inflation over time. Most importantly, this method does not
16 incorporate the initiatives and project assumptions included in the 2022-2024
17 budgeted employee expenses. The Company's priorities and spending – and the
18 ensuing employee expenses – change over time, but the method the OAG
19 proposed in the test year 2016 rate case would lock future employee expenses
20 into a model based on priorities from several years ago.

21

22 Q. HOW DOES THE METHOD THAT THE COMPANY USED TO ESTIMATE ITS 2022
23 TEST YEAR EMPLOYEE EXPENSE ADJUSTMENT COMPARE TO THE METHOD
24 DESCRIBED BY THE OAG?

25 A. The Company's methodology for the 2022 test year Employee Expense
26 Adjustment is similar to the method proposed by the OAG in the test year 2016
27 case, in that it applies historical averages to determine the test year adjustment

1 amount. However, the Company's method applies the average of the historical
2 adjustment percentages, as opposed to using the average of the adjusted
3 historical expenditure amounts. This method preserves the budgeted employee
4 expense assumptions, including inflation, while establishing an Employee
5 Expense Adjustment that is commensurate with the historical adjustment
6 amounts.

7

8 Q. DID THE COMPANY CONSIDER ANY OTHER METHODS, BESIDES ITS PROPOSED
9 METHOD AND THE PROCESS DESCRIBED BY THE OAG, TO ESTIMATE ITS 2022
10 TEST YEAR EMPLOYEE EXPENSE ADJUSTMENT?

11 A. Yes. We calculated the average of (a) the Employee Expense Adjustment
12 proposed in the rate case we filed last year (2021 test year), which is based on
13 2019 data, and (b) the Employee Expense Adjustment that would have been
14 determined based on 2020 data if we had not changed the methodology.

15

16 Q. HOW DID THAT METHOD COMPARE TO THE METHOD THAT THE COMPANY
17 PROPOSES TO USE?

18 A. The adjustment amount derived from averaging the 2019 transactions and the
19 2020 transactions resulted in an estimated 2022 test year adjustment of \$1.182
20 million. This supports the reasonableness of the methodology, and the resulting
21 \$1.151 million 2022 test year Employee Expense Adjustment, that the Company
22 proposes in this rate case. Exhibit____(WKH-1), Schedule 8, page 11 shows that
23 the 2020 percentage adjustment amount of -8.2 percent relative to the 2020 total
24 employee expenses is inconsistent with the 2014-2019 pattern of approximately
25 -9.5 percent, and further demonstrates the reasonableness of the Company's
26 proposed methodology for this rate case.

1 Q. DOES THE COMPANY'S PROPOSED METHODOLOGY FOR CALCULATING AN
2 EMPLOYEE EXPENSE ADJUSTMENT RESULT IN A REASONABLE LEVEL OF
3 EMPLOYEE EXPENSES TO BE RECOVERED IN EACH YEAR OF THE MYRP?
4 A. Yes it does. The Company's method applies the average of the historical
5 adjustment percentages and preserves the budgeted employee expense
6 assumptions, including inflation, while establishing an Employee Adjustment
7 Amount that is reasonably commensurate with the historical adjustment
8 amounts. The Company requests that the Commission approve its proposed
9 level of employee expenses reflected in my testimony as a reasonable amount
10 for each year of the MYRP.

11

12 **V. EMPLOYEE EXPENSE REVIEW AND DEVELOPMENT OF EER
13 SCHEDULES**

14

15 **A. Employee Expense Review Process**

16

17 Q. PLEASE DESCRIBE THE EER SCHEDULES IN MORE DETAIL.
18 A. The Employee Expense Statute requires that a rate case filed by a public utility
19 must include a schedule that separately itemizes certain employee expense
20 categories. This employee expense transaction data must be from the most
21 recently completed fiscal year and include the date, amount, business purpose,
22 and vendor for the expense. After we reviewed all actual 2020 employee expense
23 data and removed items that we believed were not recoverable, the remaining
24 transactions were arranged into EER Schedules required by the Employee
25 Expense Statute. A list of the EER Schedules is attached as Exhibit____(WKH-
26 1), Schedule 7. The complete EER Schedules are provided in Volume 3
27 Required Information, Section IV Other Required Information, Tab 2.

PUBLIC DOCUMENT – HIGHLY CONFIDENTIAL DATA HAS BEEN EXCISED

1 Q. IN GENERAL, HOW DID THE COMPANY REVIEW EMPLOYEE EXPENSES AND
2 DEVELOP THE EER SCHEDULES?

3 A. We followed the same methodology as was used in our last five rate cases: test
4 year 2013 (Docket No. E002/GR-12-961), test year 2014 (Docket No.
5 E002/GR-13-868), test year 2016 (Docket No. E002/15-826), test year 2020
6 (Docket No. E002/19-564), and test year 2021 (Docket No. E002/20-723).

7

8 Q. WHAT DATA DID THE COMPANY REVIEW AND USE TO PREPARE THE EER
9 SCHEDULES?

10 A. The Employee Expense Statute requires that we provide employee expense data
11 from the most recent fiscal year, which for this case is 2020. We used the full
12 12 months of 2020 data from SumTotal and any other applicable Company
13 systems (e.g., VIM, VIM Nuclear, and TIME).

14

15 Q. WHAT FIELDS DID THE COMPANY EXTRACT FROM SUMTOTAL?

16 A. While SumTotal contains many fields, for this case we extracted fields that were:
17 (1) necessary to develop EER schedules that comply with our interpretation of
18 the requirements in the Employee Expense Statute and our commitments in the
19 prior electric rate cases; and (2) helpful in determining if the expense could be
20 allocated to the State of Minnesota Electric Jurisdiction. The raw SumTotal
21 data set includes the corporate credit card transactions and cash reimbursements
22 for all expenses incurred by NSPM and Service Company employees.

23

24 Q. PLEASE DESCRIBE THE PROCESS FOR REVIEWING 2020 SUMTOTAL DATA?

25 A. The process to review SumTotal data is largely manual and involves numerous
26 steps and a line-by-line review of transactions. A detailed explanation of this
27 process is provided in Exhibit____(WKH-1), Schedule 8. After extracting the

1 data set described above, we first removed transactions that have no cost
2 assignment or allocation to the State of Minnesota Electric Jurisdiction
3 (restricting the 2020 data set to approximately 58,000 line items). I note one
4 exception: we preserved all transaction data for non-unrecoverable below-the-
5 line dues even if not allocable to the State of Minnesota Electric Jurisdiction.
6 We did so to remain consistent with the EER Schedules provided in our last
7 electric rate case, which included below-the-line dues expense transaction data.
8 We have developed a process that allows us to determine the amount of each
9 transaction's jurisdictional allocation.

10

11 From this point, we identified transactions that are not recoverable and are
12 already accounted for below-the-line or needed to be manually moved below-
13 the-line. Several Company cost element accounts are below-the-line accounts
14 and include expenses related to lobbying, non-recoverable recognition,
15 corporate tickets, and other similar deductions. These non-recoverable, below-
16 the-line transactions were excluded from further review.

17

18 Q. WHAT WAS THE NEXT STEP IN THE SUMTOTAL REVIEW PROCESS?

19 A. Next, we searched the remaining transactions (approximately 57,000 line items)
20 for 124 key words, and we also searched them for vague business purposes and
21 other criteria, to determine if there were transactions inconsistent with the
22 Employee Expense Policy or our prior rate case commitments or that were not
23 necessary for the provision of utility service. Specifically, we included in the
24 adjustment items that were:

- 25 • Identified by our key word search;
26 • Considered to have vague business purposes;
27 • For meals exceeding \$65 per person;

- 1 • For business meals that included only Company employees;
2 • Inconsistent with the guidelines in our Employee Expense Policy; or
3 • Identified as generally not being needed for the provision of utility
4 service.

5

6 Q. PLEASE DESCRIBE THE KEY WORD SEARCH.

7 A. Based on our experience within our past electric rate cases, we developed a list
8 of 124 key words that was used to identify transactions that may not be
9 appropriate for rate recovery. The list was developed specifically to capture
10 expenditures related to sporting and entertainment events, recreation,
11 celebrations, recognitions, life events, international travel and lobbying. The
12 key word list is provided in Table 2 to Exhibit____(WKH-1), Schedule 8.
13 Transactions initially identified through the key word search were manually
14 reviewed, line-by-line, to determine if the transaction qualified as a recoverable
15 employee expense. Some expenses identified through the key word search are
16 “false positives,” which means they are appropriate for recovery although they
17 contain a key word. For example, expenses incurred for vendors such as Holiday
18 Inn Express or Holiday Station Store could be recoverable although matching
19 the search word “holiday.” We identified approximately 9,000 transactions
20 within the 2020 data set through the key word search. Approximately 50
21 percent or 4,500 of these transactions, totaling approximately \$237,000, were
22 considered likely to be unrecoverable.

PUBLIC DOCUMENT – HIGHLY CONFIDENTIAL DATA HAS BEEN EXCISED

1 Q. PLEASE DESCRIBE HOW THE COMPANY SEARCHED FOR SUMTOTAL
2 TRANSACTIONS WITH VAGUE BUSINESS PURPOSES.

3 A. We first manually reviewed each 2020 transaction to assess if the business
4 purpose field, by itself, provided an adequate description to determine the
5 business purpose. If the business purpose was vague, such as “dinner,” “travel,”
6 or “meeting,” we manually reviewed other data fields and examined acronyms
7 and abbreviations. If the combined documentation was not enough to
8 determine an adequate business purpose, the transaction was flagged for
9 removal. A representative (non-exhaustive) list of 229 acronyms that are
10 commonly used by our employees is provided in Table 3 to Exhibit ____(WKH-
11 1), Schedule 8. Within the 2020 data set, we identified approximately \$44,000
12 for transactions considered to have a vague business purpose.

13

14 Q. DID THE COMPANY IDENTIFY EVERY SUMTOTAL TRANSACTION WITH A VAGUE
15 BUSINESS PURPOSE?

16 A. Identifying vague business purposes is somewhat subjective. While we have
17 made our best effort to identify these transactions, there could be transactions
18 with business purposes others might consider vague. Our Employee Expense
19 Policy provides guidelines for the appropriate documentation of employee
20 expenses, and our employees provide business purposes they believe are
21 reasonable. While an approving manager may find a business purpose
22 reasonable based on knowledge of the work being done by an employee, this
23 business purpose may appear vague to an outside party. We believe that there
24 is always some judgment and subjectivity involved in assessing the business
25 purpose, and do not think that perfection is possible, nor should it be the
26 standard applied. In our review of employee expenses, we conducted a
27 thorough search for vague business purposes and reviewed acronyms and

1 abbreviations included in business purposes when necessary. We believe our
2 effort and the resulting identification of likely unrecoverable expenses are
3 consistent with our commitment in the test year 2011 rate case.

4

5 Q. ARE THERE MEALS GREATER THAN \$65 PER PERSON, PER DAY INCLUDED IN THE
6 EER SCHEDULES?

7 A. No. We are not seeking recovery for these transactions, and the EER Schedules
8 do not include meals in excess of \$65 per person per day. Our Employee
9 Expense Policy guidelines specify that the maximum allowance for an
10 employee's meal expense is \$65 per person, per day. We have continued to
11 improve compliance with this guideline, but we still identified instances where
12 the meal transactions in SumTotal exceeded the allowable amount. We
13 identified approximately \$14,000 of these transactions within the 2020 data set.

14

15 Q. ARE BUSINESS MEALS THAT INCLUDED ONLY COMPANY EMPLOYEES INCLUDED
16 IN THE EER SCHEDULES?

17 A. No. Although we believe there are instances where business meals among only
18 employees are necessary, we are not seeking recovery for these transactions and
19 they are also excluded from the EER Schedules, consistent with past practice.
20 We identified approximately \$195,000 related to this type of transaction within
21 the 2020 data set.

22

23 Q. PLEASE DESCRIBE THE REST OF THE SUMTOTAL TRANSACTIONS INCLUDED IN
24 THE REVIEW.

25 A. The rest of the amount determined to be likely unrecoverable from the 2020
26 data set is comprised of SumTotal transactions that are otherwise inconsistent
27 with our Employee Expense Policy guidelines; do not pertain to the State of

1 Minnesota Electric Jurisdiction; or we believe are not needed to provide utility
2 service. Based on our experience, we conducted a manual line and field review
3 to identify these types of expenses, and any transactions identified by the review
4 were flagged for removal. We identified approximately \$225,000 of these types
5 of transactions within the 2020 data set.

6

7 Q. ARE EXPENSES FOR INTERNATIONAL TRAVEL INCLUDED IN THE EER
8 SCHEDULES?

9 A. Yes, depending on the business purpose. Our Employee Expense Policy
10 recognizes that international travel is sometimes necessary for conducting
11 Company business, for example, to attend industry trainings and vendor
12 supplier meetings; to audit manufacturing processes at vendors' locations; and
13 to ensure safe operation of our nuclear facilities. These types of legitimate and
14 necessary expenses are included in the EER Schedules.

15

16 Q. WHAT IS THE TOTAL AMOUNT OF ADJUSTMENT THE COMPANY IDENTIFIED
17 BASED ON ITS REVIEW OF 2020 SUMTOTAL TRANSACTIONS?

18 A. Based on our review, we identified an adjustment amount of approximately \$0.7
19 million based on 2020 SumTotal employee expense transactions. A summary
20 table of these adjustments is included in Exhibit____(WKH-1), Schedule 8, p.
21 12.

22

23 Q. HOW DID THE COMPANY REVIEW EMPLOYEE EXPENSES RECORDED IN SYSTEMS
24 OTHER THAN SUMTOTAL?

25 A. As explained in Section III.B above, VIM, VIM Nuclear, and TIME
26 applications include some 2020 employee expense transactions. In these
27 applications, the descriptive fields available are less extensive than those

1 provided within SumTotal. We identified employee expenses by looking at
2 accounting codes, vendor name, description, and other available transactional
3 data fields. For the identified employee expense transactions, we conducted a
4 line-by-line review to remove transactions that we believe are non-recoverable,
5 like the SumTotal review described above. The process to review VIM, VIM
6 Nuclear, and TIME expense data is described in more detail in
7 Exhibit (WKH-1), Schedule 8.

8

9 Q. WHAT ADJUSTMENTS DID THE COMPANY IDENTIFY WITHIN THE VIM, VIM
10 NUCLEAR, AND TIME TRANSACTIONS?

11 A. Based on our review, we identified approximately \$62,000 of these types of
12 transactions within the 2020 VIM data set. We did not identify any adjustments
13 within the 2020 VIM Nuclear data set or the TIME data set.

14

15 Q. DO YOU BELIEVE YOUR PROCESS OF REVIEWING THE EMPLOYEE EXPENSES, AS
16 DESCRIBED ABOVE, WAS REASONABLE?

17 A. Yes. As discussed above, our process to identify employee expense transactions
18 was rigorous and consistent with the commitments we have made in past rate
19 cases.

20

21 Q. ARE TRANSACTIONS THAT WERE CONSIDERED UNRECOVERABLE, AS A RESULT
22 OF THE REVIEW DESCRIBED ABOVE, INCLUDED IN THE 2020 EER SCHEDULES?

23 A. No. The 2020 EER Schedules do not include any of the transactions that were
24 identified as being unrecoverable. Once the expenses identified as being
25 unrecoverable were removed, the remaining data – O&M employee expense
26 transactions – was sorted to create the 2020 EER Schedules corresponding to
27 the categories set forth in the Employee Expense Statute.

1 **B. Details Regarding EER Schedules**

2

3 Q. PLEASE DESCRIBE THE INFORMATION REPORTED FOR THE TOP TEN HIGHEST
4 PAID EMPLOYEES AND OFFICERS AS REQUIRED BY THE EMPLOYEE EXPENSE
5 STATUTE?

6 A. EER Schedules 5A-5J comply with the Employee Expense Statute requirement
7 that we provide itemized employee expense information for the ten highest paid
8 officers and employees. We have provided reports of those officers' and
9 employees' expenses for 2020, the most recently completed fiscal year.

10

11 The Employee Expense Statute also requires that we provide compensation
12 information for the individuals on the top ten compensated list. EER Schedule
13 5 includes the State of Minnesota Electric Jurisdiction 2020 actual and the 2022-
14 2024 budgeted compensation information for the top ten highest paid officers
15 and individuals. The individuals included on EER Schedules 5 and 5A-5J
16 change from 2020 to 2022 due to retirements or departures. Company witness
17 Ms. Ruth K. Lowenthal describes in her Direct Testimony how we propose to
18 recover costs for reasonable and necessary employee compensation.

19

20 Q. IS THE COMPANY REQUESTING RECOVERY OF CORPORATE AVIATION
21 EXPENSES?

22 A. No. EER Schedule 8 provides the 2020 actual expenses related to corporate
23 aviation, as required by the statute. I note that EER Schedule 8 also includes
24 any food, beverage, lodging, and other travel transactions for the corporate
25 aircraft pilots. The budgeted 2022-2024 Corporate Aviation expenses are
26 excluded from the 2022-2024 MYRP amounts.

PUBLIC DOCUMENT – HIGHLY CONFIDENTIAL DATA HAS BEEN EXCISED

1 Q. IS THE COMPANY REQUESTING RECOVERY FOR ANY RECREATIONAL AND
2 ENTERTAINMENT-RELATED EXPENSES?

3 A. No, we do not request recovery of any recreational or entertainment-related
4 expenses. These types of expenses are excluded from the 2022-2024 MYRP
5 amounts. Recreational and Entertainment Expenses are recorded to FERC
6 account 426.5, Other Deductions. Because this FERC account is treated as
7 below-the-line expense, there are no recreational or entertainment expenses
8 included in current rates or in our rate request, and transactions involving
9 recreational or entertainment expenses are not included in EER Schedule 3.

10

11 Q. WHAT HAS THE COMPANY DONE TO ENSURE THAT THERE ARE NO
12 RECREATIONAL OR ENTERTAINMENT-RELATED EXPENSES IN THE EER
13 SCHEDULES?

14 A. Recreational and entertainment-related costs, charged to appropriate cost
15 elements and/or internal order accounts, are recorded as below-the-line
16 expenses and excluded from the EER Schedules. Our key word search also
17 included related words (e.g., sport-related team names, golf, concert, ticket,
18 social, event, celebration, party, etc.) to identify other transactions that might be
19 related to recreation, or entertainment, and capture them in the Employee
20 Expense Adjustment. The key word list is provided in Table 2 to
21 Exhibit____(WKH-1), Schedule 8.

22

23 Q. IS THE COMPANY REQUESTING RECOVERY FOR ANY LOBBYING-RELATED
24 EXPENSES?

25 A. No. For purposes of my testimony, lobbying expenses are defined as those
26 expenses recorded to FERC account 426.4, Expenditures for Civic, Political,
27 and Related Activities. Because this FERC account is treated as below-the-line

1 expenses, there are no lobbying expenses included in our current rates, and
2 lobbying expenses are excluded from the 2022-2024 MYRP amounts.
3 Consistent with the reporting in our past electric rate cases, transactional data is
4 not included in EER Schedule 9.

5

6 Q. WHAT HAS THE COMPANY DONE TO ENSURE THAT THERE ARE NO LOBBYING
7 OR LOBBYING-RELATED EXPENSES IN THE EER SCHEDULES?

8 A. Lobbying-related costs charged to appropriate cost elements and/or internal
9 order accounts are recorded as below-the-line expenses and excluded from the
10 EER Schedules. Our key word search also included lobbying-related words
11 (e.g., lobby, legis, political, election, PAC, senat, and repr) to identify any other
12 transactions that might be related to lobbying and capture them in the
13 Employee Expense Adjustment. Additionally, for those employees who lobby
14 from time to time, we reviewed each of their transactions and removed those
15 that appeared to be for lobbying or lobbying-related activities on behalf of the
16 Company.

17

18 Q. ARE ANY OTHER CATEGORIES OF EMPLOYEE EXPENSES EXCLUDED FROM THE
19 EER SCHEDULES?

20 A. Yes. Spending for life events – such as funerals, weddings, and birthdays – is
21 excluded from the EER Schedules. Expenses charged to the Life Event
22 account are reflected in the test year 2022 Employee Expense Adjustment. In
23 addition, our key word search review of transactions included life event-related
24 words (e.g., floral, flowers, funeral, bereavement, birthday, wedding, baby, etc.)
25 to identify other transactions that were not recorded to the Life Event account
26 so that these transactions could be reflected in the Employee Expense
27 Adjustment. Similarly, expenses that were determined to be for career event

1 celebrations – such as meals for retirement, promotion, or anniversary parties –
2 are reflected in the Employee Expense Adjustment.

3

4 Other expense categories that we are not requesting recovery for are alcohol
5 and entertainment expenses. Any alcohol portion of a meal expense must be
6 itemized separately in SumTotal. The key word search also had terms to identify
7 any other expenses that might be alcohol-related. These were all excluded from
8 the EER Schedules. EER Schedule 7 lists all gift expenses, and some of these
9 are typically recovered from rates (e.g., performance-based and safety
10 recognition) and some are included in the Employee Expense Adjustment (e.g.,
11 wedding or birth gift, etc.). Finally, mobile device expenses are not subject to
12 the reporting requirements in the Employee Expense Statute and therefore they
13 are excluded from the EER Schedules.

14

15 Q. ARE CERTAIN EMPLOYEE RECOGNITION EXPENSES INCLUDED IN THE EER
16 SCHEDULES?

17 A. Yes. We use a vendor-based recognition program branded as Xcelebrate to
18 administer recognition awards, and these expenses are included in the EER
19 Schedules. The Xcelebrate program is used to recognize excellent work
20 performance and accomplishments. Awards must be approved by leadership,
21 and approval levels vary depending on the award value from manager through
22 Director. Xcelebrate awards are received in points, which can be used for
23 merchandise or gift cards through an online catalog. The highest level of award
24 is equivalent to \$100, and this level requires both manager and Director
25 approval. A nomination wizard within Xcelebrate is available to help determine
26 the appropriate award level.

1 In addition, the Xcelebrate program is used to recognize years of contribution
2 at five-year intervals as well as retirement. Eligible employees are invited to
3 select a gift from the applicable anniversary/retirement catalog. Transactions
4 administered through the Xcelebrate platform were included in our employee
5 expense review. We continue to believe that employee recognition and
6 appreciation help foster a collegial working environment essential to achieving
7 a high level of productivity.

8

9 Q. ARE SAFETY-RELATED RECOGNITION EXPENSES INCLUDED IN THE EER
10 SCHEDULES?

11 A. Yes. Safety-related gifts and other incentives are included in the EER Schedules,
12 consistent with past practice. For example, Nuclear Operations and other
13 business areas may recognize a group or plant for a specific achievement, such
14 as successful and safe completion of a large project or reaching a major
15 milestone without an injury. All safety-related recognition awards, incentives,
16 meals, and gifts must be approved by a manager and/or a safety committee.
17 Safety recognition expenses were included in our employee expense review.
18 Safety recognition is a necessary and reasonable expense to provide utility
19 service – one of the Company’s fundamental goals is to ensure and enhance the
20 safety of our employees and customers.

21

22 Q. EER SCHEDULE 6 INCLUDES A ROW FOR “DUES & MEMBERSHIPS” – ARE THESE
23 INCLUDED IN THE EMPLOYEE EXPENSE AMOUNT?

24 A. That row in EER Schedule 6 includes three types of dues: Professional
25 Association Dues, Chamber of Commerce Dues, and Social Services Dues.
26 Professional Association Dues are incurred by our individual employees for
27 memberships in professional organizations in their respective fields. The

portion of Professional Association dues that is not considered lobbying is recoverable and included in the test year Employee Expense Amount. Chamber of Commerce Dues are corporate expenses and they are excluded from the Employee Expense Amount. We request recovery for the non-lobbying portion of these dues; a supporting workpaper is provided with Mr. Halama's Direct Testimony. Social Services Dues are corporate expenses, recorded below-the-line, and excluded from the 2022-2024 MYRP.

8

9 Q. WHAT EMPLOYEE EXPENSE DATA IS INCLUDED IN EER SCHEDULES 10, 11, AND
10 12?

11 A. These schedules contain summary employee expense data from VIM (EER
12 Schedule 10), VIM Nuclear (EER Schedule 11), and TIME (EER Schedule 12).
13 Per our commitment in the test year 2011 rate case, we have provided summary
14 data instead of complete transaction details.

15

16 Q. ARE THERE ANY LIMITATIONS IN THE PROCESS USED TO DEVELOP THE EER
17 SCHEDULES OR THE TEST YEAR EMPLOYEE EXPENSE ADJUSTMENT?

18 A. We believe our EER Schedules comply with the requirements in the Employee
19 Expense Statute. However, I note that the process we use to develop the EER
20 Schedules and the associated test year Employee Expense Adjustment is almost
21 entirely manual and requires that our employees analyze and review many
22 thousands of lines of data. SumTotal does not have the functionality to
23 automatically generate reports that comply with the Employee Expense Statute
24 requirements. Therefore, the development of EER Schedules and the
25 associated test year adjustment continues to be a manual effort that requires
26 judgment.

1 Q. CAN ONE RECONCILE THE EER SCHEDULES TO THE TEST YEAR 2022 REVENUE
2 REQUIREMENT FOR EMPLOYEE EXPENSES?

3 A. No. The EER Schedules are based on the actual 2020 employee expense
4 transactions. The employee expense test year revenue requirement of
5 approximately \$11.4 million is based on the 2022 budgeted expenses by business
6 areas. As a result, a direct reconciliation of the 2020 EER Schedules to the 2022
7 test year amount is not possible because of the different time periods.

8

9 Q. CAN ONE TOTAL THE 2020 EER SCHEDULES SO THAT THEY MATCH THE ACTUAL
10 2020 EMPLOYEE EXPENSES IN THE COMPANY'S GENERAL LEDGER?

11 A. No, for several reasons. For example, the transactions that are included in the
12 test year 2022 Employee Expense Adjustment of \$1.2 million are included in
13 the general ledger but excluded from the EER Schedules. Also, several EER
14 Schedules have duplicative employee expenses. For instance, transactions in
15 EER Schedule 1A (Vice President and Above Travel and Meal) are also included
16 in EER Schedule 1 (Travel and Lodging) and EER Schedule 2 (Meal Expenses).
17 Similarly, employee expense transactions in EER Schedules 5A-5J (Top Ten
18 Compensated) are also included in the other EER Schedules.

19

VI. FLEET CAPITAL INVESTMENTS

A. Overview

22 Q. WHAT IS THE PURPOSE OF THIS SECTION IN YOUR TESTIMONY?

23 A. I support the Company's capital budget for the Supply Chain business area's
24 Fleet organization.

1 Q. PLEASE DESCRIBE THE FLEET ORGANIZATION.
2 A. The Fleet organization is responsible for planning, procuring, maintaining, and
3 retiring the Company's fleet assets. By fleet assets, I mean the fleet of cars,
4 trucks, trailers, and construction equipment, and related assets such as garages
5 and fuel depots, that the Company uses to support its provision of safe and
6 reliable service. Management of the capital budget for fleet investments was
7 centralized within Supply Chain's Fleet organization in November 2018. Prior
8 to this centralization, each operational business area was responsible for
9 budgeting its own fleet capital investments. Following this centralization, the
10 Fleet organization became responsible for managing the capital fleet budget for
11 all business areas across Xcel Energy's operational companies, including
12 replacement, maintenance, and repairs for existing fleet vehicles and equipment.
13

14 Q. WHAT ARE THE BENEFITS THE COMPANY HAS SEEN AS A RESULT OF
15 CENTRALIZING THE MANAGEMENT AND BUDGETING FOR FLEET UNDER SUPPLY
16 CHAIN?

17 A. Centralizing the management responsibilities to one unit within Supply Chain
18 creates efficiencies, harmonizes long-term planning, and optimizes the purchase
19 and maintenance of the Company's overall fleet. The Fleet organization works
20 closely with each business area to ensure a strategic approach that provides the
21 appropriate number of safe and reliable Company vehicles and equipment.
22

23 As a result of this centralization, we have also been able to improve the process
24 to identify aged fleet vehicles and equipment that need replacement. The Fleet
25 organization uses the total cost of ownership model to identify those fleet assets
26 that need to be replaced. Generally speaking, the worst fleet assets based on
27 age, miles, and hours are replaced first. This means that in any year, the most

1 need may be concentrated to a single business area or operational company, and
2 as a result, capital budgets for fleet replacements may fluctuate from year-to-
3 year.

4

5 Q. PLEASE DESCRIBE THE COMPANY'S FLEET FUNCTIONS IN THE STATE OF
6 MINNESOTA.

7 A. The Company could not accomplish our core service – providing electricity to
8 customers – without reliable fleet assets and equipment. The construction,
9 maintenance, and repair of the electric system necessitates constant travel across
10 Minnesota that requires the use of cars, trucks, trailers, and other equipment.
11 We also rely on a variety of different types of construction equipment to
12 perform our daily work. Further, our ability to swiftly and safely respond to
13 storm and other emergencies hinges on our crews having reliable fleet vehicles
14 and equipment. To that end, the Company maintains a fleet of approximately
15 2,171 vehicles and equipment to support our Distribution, Transmission,
16 Energy Supply, and Nuclear business areas for the State of Minnesota Electric
17 Jurisdiction. We also maintain 14 garages in Minnesota, where we inspect and
18 repair fleet vehicles and equipment. Additionally, we own and operate 10 fueling
19 depots in Minnesota. These Minnesota garages and depots serve all fleet assets
20 for both our Electric and Natural Gas businesses. We operate our own fueling
21 depots to enhance crew efficiencies, to ensure access to diesel fuel for
22 emergency operations, and to accommodate vehicles that cannot use
23 commercial retail fueling stations due to size or other restrictions.

24

25 The costs to operate all of our fleet assets – vehicles, construction equipment,
26 garages, and depots – are assigned to business unit and jurisdiction, and between
27 O&M and capital, based on the specific utilization of each item.

28

1 Q. HOW DOES THE FLEET ORGANIZATION CATEGORIZE CAPITAL INVESTMENTS
2 FOR FLEET?

3 A. We categorize fleet capital investments into the following groups:

- 4 • *Fleet Asset Replacements*: investments to replace aging and retiring
5 vehicles, trailers, and construction equipment.
- 6 • *Fleet Asset Additions*: incremental investments in additional fleet units to
7 meet business area needs for additional crews hired or specific unique
8 work tasks.
- 9 • *Fleet Repairs*: investments to repair existing fleet assets to extend their
10 useful life.
- 11 • *Fueling Depots*: investments for replacing infrastructure at Company-
12 owned fueling stations.
- 13 • *Garage Tools*: investments for tools needed to inspect and repair fleet
14 assets, such as lifts, jacks, oil distribution systems, exhaust systems, and
15 other similar mechanical tools.

16
17 Q. WHAT ARE THE BUDGETED CAPITAL ADDITIONS FOR THE FLEET
18 ORGANIZATION FOR 2022-2024 (STATE OF MINNESOTA ELECTRIC
19 JURISDICTION)?

20 A. Table 4 below shows, by business area, the actual fleet capital additions for
21 2018-2020; forecasted capital additions for 2021; and budgeted capital additions
22 for 2022-2024. The budgeted capital additions for the Fleet organization total
23 \$28.2 million in 2022, \$30.1 million in 2023, and \$27.5 million in 2024 for the
24 State of Minnesota Electric Jurisdiction. I will discuss the reasons for the
25 increase in these fleet investments, as compared to previous years' investments,
26 in the next section of my testimony.

Table 4

**Actual and Budgeted Fleet Capital Additions by Business Area
(State of Minnesota Electric Jurisdiction)**

(in \$ 000's)	2018 Actual*	2019 Actual	2020 Actual	2021 Forecast	2022 Budget	2023 Budget	2024 Budget
Distribution	12,342	4,061	11,725	13,524	14,002	14,755	15,509
Transmission	5,435	3,652	5,050	3,208	10,828	11,699	9,893
Energy Supply / Nuclear	384	0	152	1,062	1,543	1,836	1,184
Common							
(Fleet, materials, outdoor lighting, facilities, etc.)	0	804	1,603	3,485	1,834	1,809	955
Total	18,161	8,518	18,529	21,278	28,207	30,100	27,540

* The management of the capital budget for fleet investments was centralized within Supply Chain's Fleet organization in November 2018. Actual fleet capital additions for 2018 in Table 4 are for NSPM Electric, including Minnesota, North Dakota, and South Dakota.

Q. PLEASE PROVIDE AN OVERVIEW, BY COST CATEGORY, OF THE MAJOR PLANNED CAPITAL ADDITIONS FOR THE FLEET ORGANIZATION FOR 2022-2024.

A. As Table 5 below displays, Fleet Asset Replacements are by far the largest category of capital additions, comprising approximately 98 percent of the annual budget for 2022-2024 for the State of Minnesota Electric Jurisdiction. As discussed in greater detail below, over the term of this multi-year rate plan, we will be making increasing capital investments to replace aged fleet assets to decrease maintenance costs and to improve performance. Fueling Depots are our second largest category of capital additions, followed by Fleet Repairs and

1 Garage Tools. Exhibit ____ (WKH-1), Schedule 9 provides further details of Fleet
2 capital additions by account for the State of Minnesota Electric Jurisdiction.
3

4 **Table 5**

5 **Actual and Budgeted Fleet Capital Additions by Cost Category**
6 **(State of Minnesota Electric Jurisdiction)**

(in \$ 000's)	2018 Actual*	2019 Actual	2020 Actual	2021 Forecast	2022 Budget	2023 Budget	2024 Budget
Fleet Asset Replacements and Fleet Asset Additions	17,567	7,379	17,951	19,052	27,282	29,193	26,858
Fueling Depots	0	816	0	1,631**	220	0	0
Fleet Repairs	116	264	230	200	200	200	200
Garage Tools	478	59	349	394	505	707	482
Total	18,161	8,518	18,529	21,278	28,207	30,100	27,540

16 * The management of the capital budget for fleet investments was centralized within Supply Chain's
17 Fleet organization in November 2018. Actual fleet capital additions for 2018 in Table 5 are for NSPM
18 Electric including Minnesota, North Dakota, and South Dakota.

** The 2021 Forecast for Fueling Depots of \$1,631,000 includes \$888,000 that was originally intended
for 2020 but due to timing will be a capital addition in 2021.

19
20 Q. PLEASE EXPLAIN WHY 2019 CAPITAL ADDITIONS ARE SIGNIFICANTLY LOWER
21 THAN 2018 AND 2020 ACTUALS AND 2022- 2024 BUDGET?

22 A. As I discussed above, we budget for Fleet investments across the entire Xcel
23 Energy enterprise using the total cost of ownership model. This means that in
24 a particular year, one jurisdiction or one business area may require greater
25 investments in order to make the necessary fleet replacements required by the
26 total cost of ownership model. In 2019, Fleet Asset Management assessed the
27 fleet portfolio and determined that there was a need to increase our capital

1 investments to replace aged fleet assets for the gas operations in our Colorado
2 jurisdiction and as a result, capital investments were reduced for the State of
3 Minnesota Electric Jurisdiction. After addressing these Colorado assets in 2019,
4 and based on analysis discussed below, the Fleet organization is now focusing
5 on reducing the age of our Minnesota electric fleet over the term of this multi-
6 year rate plan and beyond. Additionally, I note that the fleet capital actuals for
7 2018 are for NSPM Electric, (including Minnesota, North Dakota, and South
8 Dakota); whereas 2019 and 2020 actuals, 2021 forecast, and 2022-2024 budgets
9 represent only the State of Minnesota Electric Jurisdiction.

10

11 **B. Fleet Capital Additions by Category**

12 1. *Fleet Asset Replacements and Additions*

13

14 Q. WHAT INVESTMENTS ARE PLANNED FOR FLEET ASSET REPLACEMENTS AND
15 FLEET ASSET ADDITIONS CATEGORY OVER THE TERM OF THE MULTI-YEAR
16 RATE PLAN?

17 A. For 2022 to 2024, we are not forecasting any incremental Fleet Asset Additions.
18 However, we have budgeted \$27.3 million for Fleet Asset Replacements in
19 2022, \$29.2 million in 2023, and \$26.9 million in 2024 for the State of Minnesota
20 Electric Jurisdiction. These budgeted amounts for 2022 include the replacement
21 of 15 passenger vehicles, 20 light duty vehicles, 117 medium duty / heavy duty
22 trucks, 52 trailers, and 49 construction equipment. Similar types of fleet
23 replacements will be made in 2023 and 2024.

1 Q. ARE ANY OF THESE FLEET VEHICLES BEING REPLACED WITH ELECTRIC
2 VEHICLES?

3 A. Yes – our purchases of electric vehicles (EVs) are discussed below.

4

5 Q. HOW DOES THE COMPANY DETERMINE WHICH OF ITS FLEET ASSETS NEED TO
6 BE REPLACED IN A GIVEN YEAR?

7 A. The Fleet organization makes decisions on replacing fleet assets across the
8 Company's operational companies using the total cost of ownership model,
9 which takes into account the following inputs: age, the number of miles, total
10 hours, repair costs, maintenance costs, the costs of repair parts, and labor costs
11 for repairs of each fleet unit. These inputs track all costs associated with owning,
12 operating, repairing, and maintaining our fleet vehicles during their entire life
13 span.

14

15 Q. HOW IS THE TOTAL COST OF OWNERSHIP MODEL USED TO DEVELOP THE
16 BUDGET FOR FLEET ASSET REPLACEMENTS?

17 A. Each year, the Company examines the total cost of ownership for each of our
18 existing fleet assets to determine which fleet units need to be replaced in that
19 year. In particular, a fleet unit is identified for replacement when the costs of
20 owning, operating, repairing, and maintaining that unit exceeds the average cost
21 of replacing that unit or when customer service is negatively impacted due to
22 increased instances of breakdowns. This condition-based assessment process
23 means that, in one year, the most need for replacing fleet assets may be within
24 one operational company or within one business area. As a result, the annual
25 budget for Fleet Asset Replacements for a Company jurisdiction may fluctuate.

1 Q. WHY IS IT IMPORTANT TO REPLACE AGING FLEET ASSETS WHEN THESE CRITERIA
2 ARE MET?

3 A. Replacing our fleet in accordance with these criteria reduces the total overall
4 cost to operate and maintain the Company's fleet while maintaining and
5 maximizing the reliability and safety of our fleet assets.

6

7 Age is the single biggest driver of maintenance and repair costs for fleet assets.
8 The cost to repair and maintain older fleet assets is much higher than for newer
9 assets, as the older assets tend to require more frequent and more extensive
10 maintenance and repairs. As a result, it is important to track the maintenance
11 and repair costs of aging fleet assets to make sure that we replace fleet when the
12 costs of these repairs exceed replacement costs.

13

14 Older fleet assets are also not as reliable as newer fleet assets and this can impact
15 customer service since our crews rely on these vehicles and equipment to
16 perform their work. Further, older fleet assets are not as safe as newer assets
17 because they are not equipped with the latest safety technology and have a
18 higher risk of catastrophic component failures. Newer fleet assets also have
19 improved fuel economy as compared to older vehicles, thus providing fuel
20 savings. It is difficult to quantify savings from our replacement of fleet assets;
21 we believe to date such savings are relatively small because we are still in the
22 first few years of using the total cost of ownership model, but that the savings
23 will increase as the average age of fleet goes down.

1 Q. WHAT IS DRIVING THE INCREASED INVESTMENT IN FLEET ASSET
2 REPLACEMENTS OVER THE TERM OF THE MULTI-YEAR RATE PLAN?

3 A. The amounts that we have budgeted for Fleet Asset Replacements for 2022-
4 2024 were developed based on the results of the total cost of ownership model.
5 The total cost of ownership model determines the optimal financial age to
6 replace aged fleet assets before they catastrophically fail or cause unnecessary
7 repairs to a fleet unit that is past its ideal replacement age. Since centralizing the
8 management and budgeting for Fleet under Supply Chain, we have determined
9 that we have too many assets that are at or beyond the end of their useful life.
10 The current average age of all of our fleet is 7.5 years. Based on the total cost
11 of ownership model and industry benchmarking, we have determined that the
12 optimum average age of our fleet assets should be 5.7 years. In order to rapidly
13 replace assets that are beyond their useful life, thus lowering the average age of
14 our fleet, we are making increased investments in fleet asset replacements
15 starting in 2021 and continuing through 2024. We anticipate that in a few years,
16 once we have reached the optimum average age of the fleet assets, the
17 investment in fleet assets will plateau.

18

19 2. *Fueling Depots*

20 Q. WHAT INVESTMENTS ARE PLANNED IN THE FUELING DEPOT CATEGORY OVER
21 THE TERM OF THE MULTI-YEAR RATE PLAN?

22 A. We will be upgrading and installing new fuel tanks, fuel card readers, pumps
23 and upgrading all electrical systems to operate these facilities. The majority of
24 our investments between 2019 and 2022 relate to replacement of underground
25 fuel tanks with new above ground fuel tanks. We began this project in 2018 in
26 the State of Minnesota and anticipate that this work will be completed in 2022.

1 Q. WHY DOES THE COMPANY NEED TO REPLACE THESE UNDERGROUND FUEL
2 TANKS?

3 A. The underground fuel storage tanks at our fueling depots are 30-50 years old
4 and have reached the end of their useful life both mechanically and
5 environmentally. They are being replaced with above-the-ground storage tanks
6 that minimize environmental risks.

7

8 Q. HOW WAS THE BUDGET FOR FUELING DEPOTS DETERMINED?

9 A. As noted above, the majority of our budget for Fueling Depots over this time
10 period relates to the replacement of our underground fuel tanks, fuel dispensers,
11 card readers and all associated electrical cost and restoration work with this
12 project. We developed our budget for this work based on our actual costs to
13 replace these underground storage tanks from 2018-2020 and then multiplied
14 that cost by the number of fueling depot replacements planned for each year.

15

16 3. *Fleet Repairs*

17 Q. WHAT INVESTMENTS ARE PLANNED FOR FLEET REPAIRS OVER THE TERM OF
18 THE MULTI-YEAR RATE PLAN?

19 A. For 2022-2024, we have budgeted \$200,000 per year for Fleet Repairs. Repair
20 costs are unpredictable and fluctuate annually, based on the number and type
21 of vehicles and equipment that fail in any given year. Actual repair costs are
22 higher for larger trucks and more complex work.

23

24 Q. HOW WAS THE BUDGET FOR FLEET REPAIRS FOR 2022-2024 DETERMINED?

25 A. We developed the budget for Fleet Repairs by considering historic actuals and
26 the current age of our fleet. As I discussed, the average age of our fleet vehicles
27 is currently on the older side, with an average age of 7.5 years. While we are

1 working to reduce the average age of our fleet vehicles by making increased
2 investments in fleet replacements, the fleet vehicles that are beyond their useful
3 life will still require necessary repairs to keep them running until they can be
4 replaced. Our budget for Fleet Repairs was developed with these concerns in
5 mind.

6

7 4. *Garage Tools*

8 Q. WHAT INVESTMENTS ARE PLANNED FOR GARAGE TOOLS OVER THE TERM OF
9 THE MULTI-YEAR RATE PLAN?

10 A. Our capital investments for Garage Tools will include investments related to
11 maintaining and replacing garage hoists, and other tools. Starting in 2021, we
12 have also budgeted additional amounts related to equipping our garages with
13 fall restraint equipment to meet requirements of the U.S. Occupational Safety
14 and Health Administration (OSHA). This new fall restraint equipment, which
15 includes harnesses and related items, is necessary to comply with OSHA
16 requirements and to keep our fleet technicians safe.

17

18 Q. WHY IS THE BUDGET FOR GARAGE TOOLS FOR 2022 TO 2024 HIGHER THAN
19 ACTUALS FOR 2020 AND EARLIER?

20 A. There are two reasons. First, as I discussed, we have budgeted additional capital
21 in 2022 through 2024 to add fall restraint equipment and hoist replacements to
22 our garages. Second, due to the organizational changes, historical actual
23 expenses do not capture all of the capital additions for fleet repair, but going
24 forward, actuals should align with budgeted amounts.

25

1 Q. WHAT DO YOU CONCLUDE ABOUT THE 2022–2024 CAPITAL INVESTMENT
2 FORECASTS FOR FLEET?

3 A. I conclude that our capital forecasts for Fleet represent an accurate and
4 reasonable picture of our investments over these years. Therefore, these
5 forecasts can be relied on to set just and reasonable rates for our customers.

6

7 **C. Acceleration of Fleet Electrification**

8 Q. PLEASE PROVIDE AN OVERVIEW OF THE COMPANY'S PLAN TO ACCELERATE
9 FLEET ELECTRIFICATION.

10 A. In its petition in the COVID-19 Relief & Recovery Docket, No. E,G999/CI-
11 20-492, the Company proposed a portfolio of EV programs that would not only
12 assist in generating economic activity in Minnesota and boost the economy, but
13 would also further the adoption of EVs in Minnesota. One of those programs
14 is the acceleration of the electrification of a small portion of the Company's
15 fleet. The Company was originally planning on electrifying a portion of its fleet
16 over ten years, but proposed to accelerate the sedan class over two years – 2021
17 and 2022. In the accelerated plan, the Company plans to purchase 40 light-duty
18 vehicles, 20 in 2021 and 20 in 2022, and install associated charging
19 infrastructure. This initiative is intended to deliver lower emissions; improve
20 the Company's impact on the environment; and lower our maintenance costs.

21

22 Q. PLEASE EXPLAIN WHY YOU ARE ADDRESSING, AS PART OF THIS RATE CASE, THE
23 PROPOSAL TO ACCELERATE FLEET ELECTRIFICATION.

24 A. In Docket No. E,G999/CI-20-492, the Commission did not approve the
25 Company's proposed portfolio of EV programs to be included in the
26 Company's 2021 capital true up; instead, the Commission moved the
27 consideration of the Company's EV Programs, including acceleration of fleet

1 electrification, to Docket No. E002/M-20-745. On March 17, 2021, the
2 Commission issued a notice of comment period in Docket M-20-745 regarding
3 approval of the Company’s EV programs, including the Company’s proposal to
4 accelerate Fleet electrification.

5

6 In comments, the Department, ChargePoint, Inc., and Greenlots all discussed
7 our acceleration of electrification of our fleet. ChargePoint and Greenlots
8 expressed support for the proposal. The Department did not express support
9 or opposition to our proposal, but the Department did ask for us to discuss the
10 proposal further in a future rate case.

11

12 Q. WHAT DID THE DEPARTMENT SPECIFICALLY RECOMMEND?

13 A. The Department recommended that the Company submit testimony in its next
14 rate case to support the Company’s proposal to accelerate fleet electrification.
15 The Department specifically requested that the Company address 1) EV fleet
16 vehicle capital costs; 2) lower maintenance costs; and 3) the overall net benefits
17 to our customers. In Reply Comments, the Company committed to address
18 these issues in its next rate case.

19

20 Q. WHAT IS THE TOTAL BUDGET FOR THE INITIATIVE TO ACCELERATE
21 ELECTRIFICATION OF THE FLEET?

22 A. Last year, the Company reported in the COVID-19 Relief & Recovery Docket
23 that the estimated cost for the purchase of the EV fleet vehicles, and operation
24 and maintenance of those vehicles, in this accelerated plan, was approximately
25 \$2.2 million over four years. This budget remains reasonable. The capital
26 expenses contemplated in this budget are included within the overall Fleet Asset
27 Replacements and Additions figures set forth in Table 5, above.

1 Q. ARE THE EVS REPLACING EXISTING INTERNAL COMBUSTION ENGINE (ICE)
2 VEHICLES THAT ARE AT RETIREMENT AGE?

3 A. In part. Twenty of the forty ICE vehicles to be replaced meet the Company's
4 total cost of ownership guidelines for replacement. The remaining ICE vehicles
5 vary in age and in mileage; their replacement cycles vary as well, from a year
6 away to several years away.

7

8 Q. HOW DOES THE COMPANY SELECT THE EVS THAT IT IS PURCHASING AS PART OF
9 THIS INITIATIVE?

10 A. We have an established competitive bidding process for fleet vehicle purchases,
11 and through that process have selected Ford and Chevrolet as our preferred
12 vehicle suppliers. In our competitive bidding process, dealers go through a
13 bidding process and we award three-year contracts with options to renew for
14 years four and five.

15

16 Q. WHAT SPECIFIC MODELS OF EVS IS THE COMPANY BUYING AS PART OF THIS
17 INITIATIVE?

18 A. The Company is purchasing Ford Escape plug-in hybrid electric vehicles
19 (PHEVs) and Chevrolet Bolt Electric Utility Vehicles (BEVs). As of the time
20 when this testimony is being drafted, Bolts are subject to a battery-related recall.
21 Nevertheless, we remain on track; we have purchased four BEVs and 16
22 PHEVs in 2021, and we anticipate purchasing a total of 20 EVs in 2022, as
23 proposed.

24

25 Q. HOW MUCH DO THESE EVS COST?

26 A. The Ford Escape PHEVs cost the Company \$32,000 each, plus tax, title, and
27 licensing, and the Bolts cost the Company \$30,500 each, plus tax, title, and

1 licensing. We have not purchased any ICE cars in the last few years, so we do
2 not have clear data to use to compare the cost of the Escape PHEVs and Bolts
3 to functionally equivalent ICE vehicles.

4

5 Q. IS THE COMPANY INSTALLING CHARGING PORTS FOR THESE EVS?

6 A. Yes. The capital additions for charging ports are included in the Facilities
7 budget, supported by Company witness Mark P. Moeller.

8

9 Q. WHAT ARE THE ONGOING COSTS ASSOCIATED WITH THE EVS?

10 A. On the one hand, we anticipate that the EVs will have lower maintenance costs.
11 On the other hand, purchase of the new EVs results in increased depreciation.
12 Taking both of these considerations into account, the annual costs for the 40
13 new EVs is estimated to be \$225,000, which is approximately a 15 percent
14 increase as compared to the overall annual costs for a similar number of cars in
15 past years.

16

17 Q. WHY ARE THE MAINTENANCE COSTS FOR THE EVS EXPECTED TO BE LOWER?

18 A. During the warranty period, major breakdowns with the EVs would be covered
19 by warranty. In addition, a substantial part of the maintenance costs for ICE
20 vehicles relates to the engine, transmission, and cooling system. EVs do not
21 have these components, so they do not need periodic oil changes, coolant refills,
22 engine repairs, and the like. That said, PHEVs have both a combustion engine
23 system and an electric system, so the maintenance savings for PHEVs may be
24 less.

1 Q. PLEASE EXPLAIN HOW ACCELERATING FLEET ELECTRIFICATION IS EXPECTED
2 TO PROVIDE OVERALL NET BENEFITS TO THE COMPANY'S CUSTOMERS?

3 A. The use of EVs reduces carbon and other pollutant emissions. The EVs the
4 Company is purchasing on an accelerated basis are replacing ICE vehicles that
5 use gasoline and therefore contribute to greenhouse gas emissions. Our
6 investments in EVs provide an opportunity to build on our Company's utility
7 decarbonization efforts and reduce carbon emissions across both the electricity
8 and transportation sectors.

9

10 Although the number of EVs involved in this accelerated initiative is modest,
11 each step toward implementing EV usage will improve utilization of renewable
12 generation resources. In previous filings, the Company cited studies estimating
13 that each light and medium-duty EV added and charged off-peak can provide
14 significant customer and societal benefits. By accelerating its investment in EVs
15 in its fleet, the Company is demonstrating its commitments to increase the
16 overall adoption and use of EVs.

17

18 And, as explained above, we believe the maintenance costs for the EVs should
19 be lower than if the Company was buying ICE vehicles.

20

21 Q. WHAT STANDARD SHOULD THE COMMISSION USE AS IT CONSIDERS THE
22 COMPANY'S PROPOSAL REGARDING THE ACCELERATION OF THE
23 ELECTRIFICATION OF THE COMPANY'S FLEET?

24 A. We request that the Commission consider our fleet electrification proposal in
25 the same vein as other investments proposed in our initial COVID-19
26 Economic Recovery proposal. In connection with a number of proposed
27 investments, the Commission ruled that the proposals had the potential to be

1 consistent with the Commission’s requests for proposals for economic
2 recovery, and that the acceleration of the projects alone would not be the sole
3 basis of future recovery disapproval.³ In its September 20, 2021 Reply
4 Comments in Docket No. E002/M-20-745, the Department stated that it did
5 not object to the Commission similarly deciding that the Company’s Fleet
6 electrification has the potential to be consistent with its request for economic
7 recovery proposals.⁴

8

9 **VII. COMPLIANCE ITEM ON LOBBYING COMPENSATION**

10

11 Q. DO YOU PROVIDE COMPENSATION INFORMATION FOR EMPLOYEES ENGAGED
12 IN LOBBYING?

13 A. Yes. In Docket No. E002/GR-10-971, the Company agreed to include in its
14 next rate case a report of the total compensation for employees engaged in
15 lobbying, with an explanation of the costs included and excluded in the rate
16 request. This information is provided in Exhibit____(WKH-1), Schedule 10.
17 The scope of the information presented in this schedule and EER Schedule 9
18 is consistent with the approach taken in our past electric rate cases.

³ See *In re Inquiry into Utility’s Investments that May Assist in Minnesota’s Economic Recovery from the COVID-19 Pandemic*, Docket No. E,G-002/CI-20-492, *In re Proposal by Xcel Energy for Authorization to Recover Costs for Investments that May Assist in Minnesota’s Economic Recovery from the COVID-19 Pandemic*, Docket No. E,G-002/M-20-716, Order Determining that Proposals Have the Potential to Be Consistent with COVID-19 Economic Recovery (Mar. 12, 2021).

⁴ At the time of preparing this testimony, the Commission had not yet issued an order in Docket No. 20-745. Therefore, the Company reiterates its proposal here, which it believes reflects its agreement with the Department on this issue.

VIII. CONCLUSION

Q. PLEASE SUMMARIZE YOUR TESTIMONY.

A. Our 2020 EER Schedules contain the employee expense information required by the Employee Expense Statute. We have conducted a rigorous review to ensure that employee expense costs included in the test year are consistent with the Employee Expense Statute, the commitments in our prior rate cases, and the guidelines in our Employee Expense Policy.

For employee expenses, we have made rate case adjustments of \$1.2 million for 2022, \$1.2 million for 2023, and \$1.2 million for 2024. For corporate aviation, we have made rate case adjustments of approximately \$2.0 million for 2022, \$2.5 million for 2023, and \$2.8 million for 2024. These adjustments ensure that reasonable and appropriate costs are included throughout the term of the MYRP.

We are requesting recovery for approximately \$11.4 million for employee expenses for 2022, \$12.0 million for 2023, and \$11.5 million for 2024. We have budgeted \$28.2 million in 2022, \$30.1 million in 2023, and \$27.5 million in 2024 for Fleet capital additions to maintain reliable, high quality utility trucks and other equipment.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

24 A. Yes, it does.

W. Kile Husen

XCEL ENERGY, INC.
Minneapolis, MN

Director – Supply Chain Process Governance
Director -Sourcing & Purchasing
Director – A/P and Supply Chain Support

Jan. 2015 - Present
May 2008 – Jan. 2015
Feb. 2003 – May 2008

Works with senior leaders across the enterprise to drive integrated process and technology improvements. Accountable for the integrity of business processes, data, and systems within the enterprise supply chain area. Regularly measures process effectiveness, efficiency, and adherence, and approves remedial action plans. Accountable for budgeting, resourcing, and benefits realization for all aligned improvement and enhancement programs.

NRG ENERGY, INC.
Minneapolis, MN

Director - Financial Systems and Accounting
Manager – Thermal Accounting

Oct. 1997 – Feb. 2003

Responsible for creating the financial system infrastructure for the company that supported the growth and complex financial needs of this company as it grew from \$1 billion in assets in 1997 to \$13 billion in 2003. Also served as the divisional controller for NRG's Thermal Group.

LIFETOUCH INC.
Bloomington, MN

Manager Financial Reporting

Oct. 1994 – Oct. 1997

Responsible for all corporate financial reporting for this \$500 million employee owned photographic company.

SPACE CENTER COMPANY
St. Paul, MN

Assistant Controller
Internal Auditor/Special Projects

Nov. 1993 - Oct. 1994
June 1990 - Nov. 1993

Responsible for the accounting function of four privately owned companies doing business in real estate, public warehousing, radio broadcasting, and petroleum exploration.

ERNST & YOUNG
Minneapolis, MN

Auditor

Aug. 1987 - June 1990

EDUCATION / CERTIFICATION

Certified Public Accountant (inactive)

Minnesota 1987

St John's University
Collegeville, MN

Major: Accounting (Honors)

1987

Travel and Expense Policy



Policy 10.2

Purpose

This policy sets forth expectations regarding the use of the corporate credit card for approved business-related expenses and the expense statement filing requirements. It also outlines the requirements for business travel, meals, entertainment, recognition and more.

Applicability

The Travel and Expense Policy ("Policy") applies to all employees of Xcel Energy Inc. and its subsidiaries and affiliates ("Xcel Energy").

Consultant travel and business-related expenses should be managed in accordance with a negotiated contract and the [Contractor Guidelines for Expenses](#). Business related expenses must be reimbursed through Professional Service Agreements established with consultant or consulting firm.

Staff Augmentation Contractor travel and business-related expenses must be invoiced by contracting agency under the terms of its Master Staff Augmentation Services Agreement with Xcel Energy. The agency is responsible to reimburse the agency's workers expenses.

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Administrative

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- [Expense Statement Filing](#)
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Travel, Meals, Entertainment and Recognition

- [Business Meetings and Events](#)
- [Entertainment](#)
- [Meal Expenses](#)
- [Alcohol Expenses](#)
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- [Combined Business and Personal Travel](#)
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- [Non-Reimbursable Travel Expenses](#)
- [Hotels/Lodging](#)
- [Vehicles](#)
- [Vehicle Accidents](#)
- [Parking](#)

Policy Highlights

- Employees should make cost-effective and policy-compliant decisions.
- Leaders should carefully review and approve all expense reports.
- Call the Supply Chain Hotline Support at 303-628-2644 with questions.

Travel and Expense Policy (10.2) 2

- [Bargaining Unit Per Diems](#)
- [Telephone Charges While Traveling](#)
- [Employee Recognition](#)

Other Expenses

- [Club or Organization Dues](#)
- [Contributions to Candidates for Office and Elected or Appointed Public Officials](#)
- [Mobile Devices](#)
- [Personal Protective Equipment Allowance](#)

If you have questions regarding this Policy, please contact the Supply Chain Hotline at 303-628-2644.

Requirements and Responsibilities

General Statement Regarding Travel & Expense Reimbursement

Upon leader approval, Xcel Energy will reimburse employees for reasonable travel and business-related expenses that the company normally considers deductible under the Internal Revenue Code and regulations for deductible business expenses. Employees are expected to use sound business judgment and plan travel and other business-related expenses to minimize costs.

Corporate Credit Card

Employees who incur travel and other related business expenses will be issued, and are required to use, a company-sponsored corporate credit card ("Corporate One Card"). Use of the Corporate One Card must be in accordance with this Policy and the Sourcing and Procurement Matrix. If you have questions about expenses not covered in this Policy or in the matrix, please contact the Supply Chain Hotline.

For procurement purchases using a Corporate One Card, see the Procurement of Normal Goods and Services policy (4.10).

Card Request and Eligibility

Employees must submit an application on XpressRequest and meet the following criteria to be issued a card:

- Receive approval from their leader and Supply Chain
- Be an active full-time employee
- Read and sign the Cardholder Agreement
- Complete required online Corporate One Card training prior to receiving the card. If training is not completed, the employee's card may be subject to closure. Approval from Supply Chain management will be required to obtain a new credit card.

Staff Augmentation Contractors and interns are not eligible for a Corporate One Card. Staff Augmentation Contractors can seek reimbursement for expenses through their contract agency or invoice based on the Professional Service Agreement.

Card Transaction Limits

The following standard transaction limits apply unless other limits are requested and approved or deemed suitable by the Corporate Card Admin team:

- \$1,500 per purchase transaction
- \$5,000 monthly limit

If an employee is required to make a purchase that is greater than the assigned limits, he or she must complete and submit either a [One-Time Authorization Limit Change or a Permanent Limit Change request](#), which will require a higher level of approval. Splitting transactions that are greater than the assigned limits is not allowed.

Card Security

Corporate One Cards are assigned to individual employees and must be used only by the employee whose name is on the credit card. The assigned employee is responsible for the physical security of their Corporate One Card at all times. Employees are required to adhere to the following:

- A. Usage of the Corporate One Card by an employee other than the assigned employee, is strictly prohibited and will result in card termination and potential discipline.
- B. For anything other than an online or phone purchases, employees must not share their card information including the card number, expiration date, security code or PIN.
- C. Lost, stolen, compromised, or damaged cards must be reported to US Bank (800-344-5696) and the internal [Corporate Card Admin team](#) immediately.
- D. Any updates to personal information including legal name, home address must be updated internally via a Personnel Action Form.

Employees can utilize mobile pay as a payment method, which provides the convenience of a touchless payment transaction. Mobile pay offers security by digitally encrypting your card information at the transaction level while stored in your mobile device. Additionally, a password or fingerprint will be required to unlock your device.

Employees can opt-in for fraud alerts via US Bank Access Online. It is the employee's responsibility to notify and/or respond to US Bank immediately regarding all fraudulent transactions, retrieve a new card, obtain and return required paperwork, and ensure credits are received and reconciled to offset charges.

Blocked Purchases

US Bank uses merchant category codes to classify merchants and business by the type of goods and services provided. Merchant category codes ("MCC") categorize, track and restrict transactions. Certain category codes will be blocked for Xcel Energy employees. Employees must proactively verify the merchant category code is not blocked before making a purchase. To determine what MCC the merchant falls under, employees can enter the supplier information [here](#) and identify if the code is blocked or not assigned to their profile.

If an employee's card gets declined when making a purchase, they should call the Supply Chain Hotline. Blocked purchases must not be made with cash or personal card.

Employees will need to request permission to unblock merchant category codes by submitting a Corporate Card Authorization Request, either as a One-time authorization (1-2 transactions per year) or a Permanent authorization (more than twice per year). For information on Merchant Category Codes, visit this website.

Purchasing Travel for Another Employee

Purchasing travel for another employee is discouraged and requires pre-approval by the business area vice president.

Personal Use of Corporate Card

Personal purchases of any type using the Corporate One Card are not permitted. In the event that the Corporate One Card is used inadvertently for a personal purchase, the employee must mark the expense as "personal" on the expense report and notify their leader. Personal use expenses are monitored to ensure the corporate credit card is used appropriately. The willful intent to misuse the Corporate One Card (i.e. knowingly making personal purchases) may be subject to discipline, up to and including termination of employment.

Use of Personal Card or Cash Out of Pocket

The use of personal card or cash out of pocket for business purposes should be rare. Unless otherwise noted in this Policy (e.g. tips, tolls, mobile), it is only appropriate to claim cash out of pocket reimbursement for expenses incurred while traveling when credit cards are not accepted or if an employee inadvertently uses a personal credit card for business travel or business-related expenses. The employee should claim the business expense as "cash out of pocket" on the expense statement and attached the proper detailed itemized receipt documentation. Cash out of pocket expenses are monitored to ensure the Corporate One Card is used appropriately.

Expense Advances

Cash advances for travel expenses or reimbursement of travel expenses prior to submitting an expense reimbursement statement are not allowed.

Capital Charges with a Corporate One Card

Use of the Corporate One Card for capital purchases must ensure alignment with the Capital Charges with Corporate Credit Card Guidelines. Employees should contact the Capital Asset Accounting Group with any questions regarding capital purchases.

Leave of Absence or Employee Termination

Employees are responsible for expensing all card transactions prior to one of the following events:

- Leave of Absence: The employee's leader must immediately email the [Corporate Card Admin Team](#) on behalf of their employee to report the leave. The card will remain suspended while the employee is on leave.
- Employee Termination: In the event of termination, the employee's leader must collect the credit card and any other Company owned resources at the time of voluntary or involuntary termination. Leaders are responsible to conduct an inventory of company equipment and personal items to ensure the individual receives their personal effects in a timely manner.

If a terminated or suspended employee continues to use their card, they may be liable to the company for the unauthorized charges. The cardholder employee may also be subject to criminal prosecution.

Expense Statement Filing

Each employee is to include only his or her expenses on an expense statement. Leaders can include on their expense statements minor expenses for their employees who do not ordinarily use an expense statement. Expenses for special meetings, conferences, conventions, seminars, industry meetings, training classes and travel are reimbursable and may be combined with routine expenses on one expense report. Employees may include on their expense statement, expenses for meetings, conferences, meals, etc. where the leader(s) is in attendance with other staff and charged to a subordinate's corporate credit card.

Proxies

Xcel Energy allows the use of proxies in the expense report process. The term "Proxy" applies to an employee who acts on behalf of another employee (e.g. creates and submits and/or approves expense reports). Proxies can only approve reports if they have the approver role in the Expense Management System. Only supervisor level and above have the approver role in the Expense Management System. Employees/Proxies and Approvers will be held equally accountable for the accuracy of report information.

Expense Report Submission Timing

Employees should submit only one expense report per month within 30 days of the first expense transaction. Employees can choose a day of the month and submit their expenses in the Expense Management System each month on that date to maintain the 30-day submission window. Employees will be notified if expenses are not submitted within 30 days of the incurred expense. Daily notifications will be sent for expenses that are not submitted within 45 days of the incurred expense.

Expense statements not submitted within 60 days will cause the employee's corporate credit card to be suspended until the report is complete. In accordance with IRS regulations, any employee expenses not claimed within 60 days of when the expense was incurred may be deemed taxable income to the employee.

Expense statements that are 90 days delinquent will cause the employee's corporate credit card to be closed. Approval from the Director, Supply Chain Business Operations will be required to obtain a new credit card.

Proper Documentation for Expenses

For Internal Revenue Service (IRS) reporting, proper documentation for expenses is required, including a complete business purpose. Business purposes must adequately describe why the expense was incurred, not what the expense was. For example, an appropriate business purpose for an overtime meal expense while working on a boiler repair would be: "Overtime Meal — Boiler Repair." One-word descriptions such as "dinner" or "tickets" are not considered adequate. Abbreviations may be used in the business purpose as long as the abbreviation is spelled out on the receipt or in the description field.

Employees must allocate expenses to the correct accounting and expense type. Employees must update any predefined/default I/O numbers in the Expense Management System when their accounting codes change (due to a role change, for example). Employees should contact their Business Area [Finance Representative](#) if they have any questions regarding the correct accounting or expense type.

Expense Approval

Leaders are required to use discretion based on business needs and approved budget when approving expenses. Leaders and/or Proxies who approve reimbursement for travel and business expenses are ultimately responsible for the overall accuracy and completeness of the expenditures being claimed and must ensure:

- All transactions are adequately documented.
- All transactions are appropriate and comply with all company policies and procedures.
- Any exceptions are warranted and properly documented.
- Correct type of cost and expense type have been assigned.
- Necessary detailed itemized receipts have been included.
- Other necessary documentation has been provided.
- Preferred suppliers were used.

Receipts and Records

The company requires records and detailed itemized receipts to qualify the employee as having "accounted to his or her employer" for reimbursement of expenses, as defined by the Internal Revenue Code.

The following instances always require a detailed itemized receipt:

- All expenses using a personal credit card or cash, regardless of amount. Exceptions include reasonable tips and tolls.

- All lodging expenses. This is to ensure appropriate accounting for sales and use tax. In addition, the itemized detailed receipt for any expenses charged to the lodging bill must be submitted. Hotels will provide an itemized receipt if requested.
- All purchase-type expenses (such as materials, subscriptions, tangible goods or anything other than typical travel expenses) regardless of amount. This is to ensure appropriate accounting for sales and use tax.
- Authorized invoice payments using the Corporate Card. The invoice must be uploaded into the Expense Management System and the following details are required in the description box: the invoice number and the name of the ultimate seller/vendor if the transacted merchant does not align.
- Airline travel and service fees. The itinerary showing the amount charged is the required detailed itemized receipt.
- Costs associated with alcohol purchases. Alcohol purchases must be broken into separate expense types.
- Meals at or above \$25 with tip included. Tips must be properly documented on the receipt or outlined in the description box. The itemized receipt for a business meal must include the specific business purpose, first/last name and title of those in attendance, including affiliation/company of non-employees and business relationship, such as "employee" or "guest." Group meals that exceed 20 people require a sign-in sheet that outlines the group in attendance with names and relationships as supporting documentation.
- All travel type expenses at or above \$25.
- Multi-trip mileage requires use of a Mileage Authorization form. Single mileage trip detail (for a one-way or round trip) can be entered in the system. Employees must disclose the point of departure and destination with the exact address, service center name or airport code and the total miles for the trip.

Credit Card Receipts

Machine-produced detailed itemized receipts are required and must be submitted along with the credit card receipt to support documentation. If the employee's credit card number is displayed on the receipt, black out all but the last four digits to protect sensitive information.

Lost Receipts

If a receipt is lost or not available, the employee must complete and sign a [Lost Receipt form](#), verifying the legitimate expense. This documentation then serves in place of a detailed itemized receipt. Employees should add information in the description section of the Expense Management System explaining relevant details for expenses incurred that are not self-evident.

Business Meeting & Events

Whenever possible, business meetings should be held on company property and limited to business requirements.

When off-site business meetings and events are required, every effort should be made to use existing contracted corporate agreements or contracted hotels. The Travel Management Company agent will support the identification of contracted meeting spaces.

Entertainment

Any expenses associated with entertaining employees and/or non-employees are reimbursable only when the principal purpose of the activity benefits the company.

Modest and appropriate meals and/or entertainment may be provided to persons who have business with Xcel Energy. Such meals and/or entertainment given must be in connection with a business discussion and must comply with Xcel Energy's Conflict of Interest guidelines outline in the Code of Conduct.

Entertainment - Travel	Travel expenses related to entertainment events (e.g. airfare, lodging, rental car).
Entertainment - Meal	Meals related to entertainment. Includes non-employees or the combination of employees and non-employees. Any entertainment expenses for employees only should be considered recognition. Refer to the Employee Recognition section.
Entertainment - Tickets	Charges associated with any ticketed sporting event or other ticketed entertainment, as well as, costs associated with recreational events (e.g., golfing, fishing, resort activities, etc.). Includes non-employees or the combination of employees and non-employee.

Meal Expenses

Meal expenses includes food, non-alcoholic beverages, alcoholic beverages, and associated taxes and tips. The correct expense type must be used for:

- Travel Meals
- Business Meals
- Entertainment Meals
- Recognition Meals (See [Employee Recognition](#))

The recommended per-meal guidance is breakfast \$8-10, lunch \$10-15 and dinner \$20-40. The maximum allowance is \$65 per person, per day, including food, non-alcoholic beverages, alcoholic beverages and associated taxes and tips. If an employee exceeds the \$65 per person, per day maximum he or she must submit written approval from their business unit vice president with the receipt(s).

When two or more employees attend a meal for company business, the highest-ranking employee must submit the costs for reimbursement. However, expenses for large team meetings, where leader(s) attend with other staff, may be charged to a subordinate's corporate credit card and included on the subordinate's expense statement.

Meals related to approved professional organizations, industry or trade associations are reimbursable.

Business Meal (Emp Only)	Business Meals with only employees present will be reimbursed when the meeting has a valid business purpose and could not have been reasonably conducted during regular business hours. Meals to discuss casual business matters will not be reimbursed. If the business meal occurs while traveling with employees, it should still be classified as a business meal.
Business Meal (Non Emp)	Business Meals with employees and non-employees that principally benefit the company may be reimbursed if the business cannot be reasonably conducted during regular business hours. If the business meal occurs while traveling with non-employees, it should still be classified as a business meal.
Travel Meal	Meals and beverages incurred while traveling for business. If the meal is for a valid business meeting, it must be classified as a business meal and not a travel meal, even if the meal is incurred while traveling. Meals consumed with other traveling employees in which business is not the

	focus should be classified as a travel meal and separate tabs are preferred.
Entertainment - Meal	Meals related to entertainment. This includes non-employees or the combination of employees and non-employees. Any entertainment expenses for employees only should be considered recognition.

Alcohol Expenses

Employees should consider the appropriateness and the company's liability when serving and/or consuming alcohol. Employees must comply with the company's fitness for duty provisions outlined in the [Alcohol and Drug-Free Workplace](#) Policy (9.3).

All costs associated with alcohol purchases must be broken into separate expense types on the expense report.

Tips and Gratuities

Tips and gratuities should be reasonable in relation to the locale visited, commensurate with the service performed. The amount of percentage of any gratuity paid should not exceed 25% and must be visible on the receipt or noted in the description box.

Air Travel

Before booking any travel arrangements, employees must determine the business need for the trip and consider less costly alternatives, such as teleconferencing or other conferencing options.

Commercial Air Travel

Air travel costs constitute the largest controllable travel expense incurred by Xcel Energy. Employees must use the Travel Management Company's online booking tool when making air travel arrangements to take advantage of negotiated financial savings, track unused or cancelled airline tickets and for employee safety reasons. Booking outside our Travel Management Company is prohibited.

Travel arrangements should not be based on availability of upgrades, frequent flyer awards or bonus points. The Travel Management Company is not authorized to book first-class or business-class air travel and related expenses are not reimbursable. Employees requesting premium seat upgrades must seek approval from their leader (director-level or above). Premium seat assignment is defined as bulkhead, aisle, and exit row or premium economy.

Contact the Travel Management Company to negotiate discounted rates for group travel of 10 or more traveling together. Avoid penalty fares and refundable tickets.

In general, a non-refundable ticket is less expensive than a fully refundable ticket. Non-refundable tickets must be purchased whenever available. Every attempt must be made to book travel at least 14 days in advance of the trip. If plans change and a future trip is anticipated, the ticket can still be used. Last-minute arrangements, changes and/or cancellations should be avoided whenever possible as they substantially increase travel costs and frequently result in penalties.

Employees are responsible for canceling reservations. Employees must notify the Travel Management Company of the unused ticket so the credit information is properly recorded and applied to the next ticket purchased. A change fee and any increase in the non-refundable fare at the time of the ticket change will apply. However, the additional charges are generally still less than the cost of a full coach fare. Employees must submit a copy of the original itinerary and documentation of additional charges with their expenses.

Tickets for air travel will be issued as electronic tickets whenever possible and will be e-mailed, along with an invoice/itinerary, directly to the e-mail address in the employee's profile. Paper tickets will be issued only for airlines that do not offer electronic tickets. Service fees for booking airline reservations are reimbursable.

Early Arrival or Extended Stay

Employees may arrive early or extend their stay at a business destination for up to two days for reimbursement purposes provided the additional stay results in an overall savings to the company. Spousal travel expenses are not reimbursed as part of this program. A travel itinerary provided by the Travel Management Company, substantiating the cost savings, may be required prior to reservation by the approving leader, Corporate Card Team or Audit Services. Other expenses incurred during the extended stay of a personal nature, such as sightseeing or recreational expenses, will not be reimbursed.

The frequency of extended stay for employees traveling on company business is at management's discretion.

Frequent Flyer Miles and Points

Frequent flyer miles and points for hotel stays (or other reward programs) accrued when traveling on company business may be used for upgrades, business or personal travel. Choosing a particular supplier to maximize personal frequent flyer miles or booking through hotel or other internet websites to maximize hotel points is not permitted. Xcel Energy does not reimburse expenses related to frequent traveler programs.

Executive Travel

Restrictions on management levels traveling together are intended to ensure continuity and guard against the loss of senior leadership should an accident occur. The following restrictions apply to air travel:

- Xcel Energy's Chief Executive Officer (CEO) shall travel with no more than two of his or her direct reports.
- No more than three of the CEO's direct reports shall travel together.
- No more than 50 percent of EVPs or SVPs direct reports can travel with him or her.

The CEO must approve exceptions to these restrictions prior to travel.

While these travel restrictions focus on executive management levels traveling together, similar provisions should apply to all employee groups.

Corporate Aircraft

In order to efficiently transport employees and business associates throughout the United States and Canada, the Company operates corporate aircraft. Corporate aircraft are used to save time and enhance employee productivity.

The priority for use of corporate aircraft is determined by the needs of:

1. Executive Committee Members
2. Vice president level direct report to an Executive Committee Member
3. Other employees

The following are authorized to schedule corporate aircraft:

- Executive Committee Members
- Vice president level direct reports to an Executive Committee Member

A flight may be flown without an Executive Committee Member or vice president level direct report to an Executive Committee Member to either reposition, is deemed cost-effective and approved by an Executive Committee Member.

Commercial travel should be considered first for long distance, single-destination trips requested by executives other than the CEO. CEO and direct reports are permitted to travel business-class on commercial flights when it is more cost effective than using the corporate aircraft.

Open seats on scheduled flights are available to any employee traveling for business at no charge to the business area. Reservations for open seats are made on a first-come-first-serve basis.

Cancellations of confirmed seats must be made well in advance to ensure enough time to clear waitlisted passengers who might otherwise have flown commercially.

Bumping is allowed as a last resort to meet the needs of Executive Committee Members or members of the Xcel Energy board of directors. A business unit vice president can bump with seven days' notice.

Flights are generally limited to four days per week involving travel between Minneapolis, Denver and Amarillo.

A flight with fewer than five passengers may be subject to cancellation.

Aircraft Schedules and Passenger Schedules can be viewed on the Aviation Services website. The Aircraft Schedule shows all scheduled flights for the next 60 days. The Passenger Schedule shows trip reservations and ground travel requirements for each passenger in the same upcoming 60-day period.

To make a reservation on the corporate aircraft, employees must contact the Aviation Services Travel Scheduler. A description of the business reason for the travel must be submitted with reservation requests.

Passengers must comply with all flight safety rules and procedures. The aircraft pilot-in-command maintains final authority on aircraft operation and safety of flight. Smoking and alcohol consumption is not permitted on board company aircraft. A passenger who appears to be intoxicated will not be allowed on-board. Hazardous materials are not allowed on company-owned or contracted aircraft. Firearms are not allowed on company-owned or contracted aircraft unless approved by the CEO or required by the Transportation Security Administration (TSA) into certain airports.

Flights on corporate aircraft will not be scheduled for personal use. Limited non-business travel for employees and/or their relatives on corporate aircraft will be permitted on business trips only if seats are available and approval is obtained before the flight from the Director, Aviation Services. In accordance with IRS requirements, personal travel may result in additional imputed personal income and additional income taxes to the employee benefiting from the personal travel, based on published U.S. Department of Transportation Standard Industry Fare Level (SIFL) rates.

Non-employee passengers whose flights are supporting Xcel Energy business must have their transport on corporate aircraft pre-approved by an employee at or above the vice president level. In addition, approval must be obtained from the CEO prior to the transport of candidates for public office or elected/appointed public officials on corporate aircraft. Two general rules follow:

- Local, state or federal candidates or their representatives should not be transported during an election campaign in which they are candidates.
- Avoid situations where the transport of any candidate or public official could be construed as an attempt to influence the outcome of an election or any pending or proposed legislation that is of interest to the company.

Charter Air Services

Employees may use charter air services when corporate aircraft are not available and travel by commercial airline is not a feasible alternative, provided that Aviation Services screens and approves charter air services prior to use to ensure the charter operator's compliance with safety procedures, crew qualifications, aircraft airworthiness and adequate insurance coverage. Xcel Energy Aviation Services schedules such charters so that their use can be documented for possible Federal Aviation Administration or legal inquiries and to monitor the quality of service provided.

Travel on Non-Xcel Energy Business Aircraft

The Director, Aviation Services should provide approval to employees before they travel on another company's private aircraft to ensure compliance with standards established for corporate aircraft operations or charter contractors.

Personal Aircraft

Due to liability and insurance coverage concerns, employees are not permitted to travel on behalf of the company in personal aircraft or aircraft not flown by professional pilots. Personal aircraft refers to aircraft owned, rented or operated by individuals whose primary job function is not that of a pilot.

International Travel

International Business Travel

All international travel must be approved at the business unit vice president level prior to making a reservation, excluding Canada. Employees traveling internationally are required to book travel according to the air travel practices listed in this Policy, with the following additions:

- [Submit an International Travel Form](#), including for Canada, at least two weeks prior to travelling abroad. The Enterprise Command Center team will perform and initial review the International Travel Form to assess physical and cyber risk, as well as, overall threat.
- Contact the Legal Services department at 612-215-5207 or 612-215-4587 before making international travel arrangements to discuss export control compliance.
- Call the corporate credit card customer service and Supply Chain Hotline to inform them of the upcoming international trip. This helps ensure that the employee's card is not inactivated for unusual activity.
- If any one particular leg of the flight is greater than six hours in duration and/or crosses an ocean, it is permissible to consider upgrading to business class. Final approval to upgrade to business class must be obtained from the employee's business unit vice president or higher before booking.

International Personal Travel

Employees traveling internationally for vacations may choose to submit an international travel form and request a Pre-Trip Advisory for personal trips abroad. Employees taking personal international trips are strongly discouraged from taking Xcel Energy assets (i.e. laptops, thumb drives, cell phones) abroad, despite the risk level in the destination.

If an employee intends, or is required, to take Xcel Energy assets abroad, the employee must:

- Receive business unit vice president approval to take the asset(s) on their personal trip.

- [Submit an International Travel Form](#), including for Canada, at least two weeks prior to travelling abroad. A member of the Enterprise Command Center team will perform and initial review the International Travel Form to assess physical and cyber risk, as well as, overall threat.
- Contact the Legal Services department at 612-215-5207 or 612-215-4587 before making international travel arrangements to discuss export control compliance.
- For either business or personal travel, employees may request a Pre-Trip Advisory (PTA) for their intended destination.

Foreign Currency Transactions

For expenses incurred when traveling to another country (including Canada), the expenditures recorded on the expense report must be in U.S. dollars, reflecting the proper exchange rate.

When cash expenses are incurred in foreign currency, it is the employee's responsibility to obtain the most favorable official currency conversion rate.

Combined Business and Personal Travel

When combining personal and company business travel, the business trip portion must be booked through the Travel Management Company. The personal travel portion may also be booked with the travel management company; however, all personal travel costs must be paid for separately.

Employees may arrive early or extend their stay at a business destination. For more information on early or extended stay, refer to the "[Early Arrival or Extended Stay](#)" section.

Spousal Expenses

Costs for travel, lodging, meals or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide company purpose for engaging in the travel or attending the event and the expenses are approved at the senior or executive vice president level. Such travel is generally limited and should be rare.

Non-Reimbursable Travel Expenses

Non-reimbursable expenses include:

- Travel Expenses related to other third-party travel tools which include but are not limited to: Orbitz, Expedia, Hotels.com.
- Incremental expenses incurred as a result of personal stopovers, weekend side trips or other personal travel scheduled within or around the business itinerary.
- Excess baggage charges for personal items (excluding bag fees required by the airline, such as for the first checked bag), personal grooming, laundry services, health-related expenses, guest travel, late payment fees associated with reimbursement for use of personal credit cards, personal travel insurance, loss of cash advance money or personal funds, dependent care expenses and household expenses incurred during an employee's travel.
- Purchase of luggage, clothing or other personal items is not reimbursable. If items are lost in transit, employees should replace items, attempt reimbursement through airlines (or other vendors), then through their homeowners insurance.

- Traffic/parking fines (for both personal and fleet vehicles), court costs, airline club memberships, class upgrade charges for airline (excluding pre-approved premium seat upgrades), personal entertainment expenses, personal gifts, personal reading materials and airline headset rental.

Hotels/Lodging

Employees are required to use the Travel Management Company's online booking tool when making lodging arrangements. Using any other source may cause the company to be out of compliance with security requirements and lose negotiated financial benefits. In addition, by using the Travel Management Company to make lodging arrangements, it allows the Company to quickly locate employees during a security concern.

Xcel Energy has negotiated certain discounted hotel rates at contracted properties. These hotels should be used whenever possible for overnight accommodations on business trips when the contracted property is close to the employee's final destination. Where negotiated discount rates are not available, the Travel Management Company will recommend good quality, moderately priced hotels. Service fees for booking hotel reservations are reimbursable.

When attending a meeting, conference or other event that has a designated booking channel for hotel rooms, please contact the Travel Management Company to make the lodging arrangement.

Employees may be able to secure lower rates by supplying individual travel club information. Employees should include this information on their travel profile to ensure that the Travel Management Company can access those rates at the time of booking.

Lodging in the Local Area

Employees who are attending an off-site meeting and reside in the same local area should commute to and from the meeting rather than stay in a local hotel, unless the length of the meeting or commute time represents an undue burden. If an employee feels this is an undue burden, he or she should discuss this with his or her leader (director-level or above), in advance, who may approve other arrangements.

Cancellations

Room reservation cancellations must be made according to instructions on trip itineraries to avoid a "no-show" charge. Employees should contact the Travel Management Company to make cancellations. Employees who must cancel a reservation on their own should note the cancellation number and hotel contact person. Xcel Energy will not reimburse "no-show" charges.

Telephone Charges While Traveling

Employees traveling should make business-related telephone calls from company locations whenever possible, and/or use a calling card or Mobile Device to avoid direct-call fees from hotels or other public locations that charge high rates. While traveling, reimbursement of personal telephone calls of a reasonable duration and frequency is permitted provided the employee uses the most economical means available.

Non-bargaining employees who use their Mobile Device for incidental business or personal telephone calls while traveling, and who do not have a Personal Responsible Account, may request reimbursement as outlined in the [Mobile Device Standard](#).

Vehicle Use

Ground Transportation for Travel

Employees may use their personal vehicle over air travel, provided the expenses are less than the lowest available round-trip airfare that would have been scheduled for the employee by the Travel Management Company. When evaluating costs, the employee must include expenses associated with the trip to and from the airport and any costs associated with vehicle rental or ground transportation at the business destination.

When using a personal vehicle, the standard approved mileage rate for the most direct route to and from the business destination, and meals and lodging expenses for the travel time, should be included for comparison purposes.

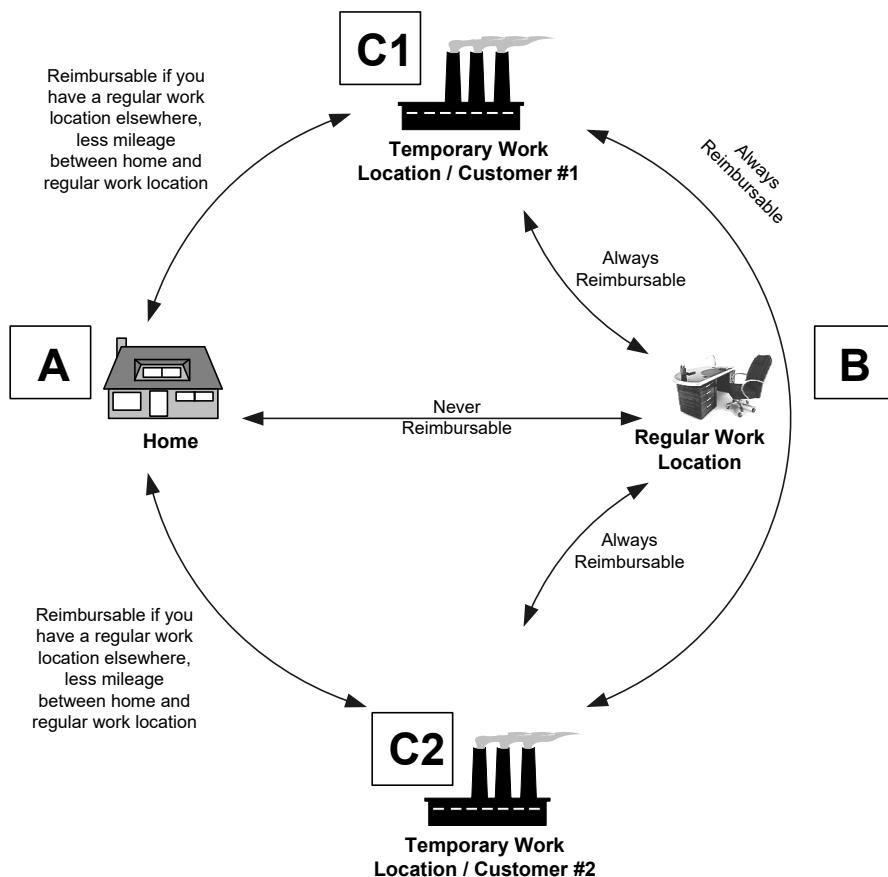
Approval for selecting ground transportation over air travel must be obtained in advance from your business unit vice president or higher. All expenses must be supported with appropriate detailed itemized receipts and documentation, and reimbursement will be for the employee share only. Documentation of the lowest available round-trip airfare provided by the Travel Management Company must be included with expense filing statement.

Mileage

Personal vehicles driven for Xcel Energy business purposes must be of reasonable value, in good repair and in safe operating condition. Motorcycles shall not be used.

Ground transportation expenses are reimbursable when employees use their own vehicle for required company business and the mileage exceeds the mileage between the employee's home and regular work location(s). For documentation purposes, employees must disclose the point of departure, the destination and the total miles for the trip. Employees should be aware that if mileage is paid, but is not reimbursable under IRS guidelines, that reimbursement to the employee is taxable income per IRS regulations.

The following illustration depicts the rules used to determine if ground transportation expenses are reimbursable.



Expense reimbursement scenarios:

- Between home (A) and regular work location (B), whether by car or bus, is never reimbursable.
- Between home (A) and temporary work location/customer (C1 or C2), if you have a regular work location elsewhere, is reimbursable less mileage between home and regular work location. If the normal one-way commute (A to B) is 10 miles and the mileage to the temporary work location (A to C1) is 15 miles, then 5 miles are reimbursable.
- Between regular work location (B) and temporary work location/customer (C1 or C2) is always reimbursable.
- Between two or more temporary work locations/customers (C1 and C2) is always reimbursable.

Definitions:

Home	The place where you reside. Transportation expenses between your home and your main or regular work location(s) are personal commuting expenses.
Regular work location(s)	Your principal place(s) of business.
Temporary work location	This is not your regular work location, but another company or off-site location to which you travel to perform work-related activities or to attend meetings or events. Travel to this location is for a year or less.

All of the above rules apply on weekends. Therefore, mileage incurred from home (A) to regular work location (B) on the weekend is not reimbursable.

Vehicle Rental

Employees should rent vehicles only when other transportation is more costly or impractical. Mass transit is available in many cities and may be a less expensive and more efficient mode of transportation than a rental vehicle. Likewise, taxis, ride-sharing services (Uber, Lyft) or hotel shuttles may eliminate the need for rental vehicles if additional ground travel is not expected during the trip. In some cases, a limousine service may be more economical or feasible, depending on the employee's final destination. The employee should make all efforts to be flexible and to select the lowest cost option that is reasonably convenient and that does not compromise personal safety.

Xcel Energy has contract rates with specific rental car vendors and limousine providers. Those contracted providers should be used to take advantage of negotiated financial benefits. Frequent rental car membership enrollment is available online by accessing the preferred car program through the Travel Management Company.

Rental vehicle size should be requested based on business needs. Intermediate sized cars are standard.

Insurance

Employees should not accept additional vehicle insurance for rentals in the United States. The Xcel Energy self-insurance policy and the bank issuing the corporate credit card provide this coverage. When renting a vehicle outside the United States for business, employees should purchase the liability and physical damage insurance coverage.

If the employee rents a vehicle for both business and non-business travel during the same rental period, he or she may wish to purchase the additional insurance coverage for the non-business portion of the trip. Employees will not be reimbursed for this expense.

Employees must have personal insurance on their personal vehicle, carried at the minimum level designated by the state where the vehicle is registered, if the personal vehicle is used for company business.

Fuel

Rental vehicles should be refueled before return to avoid high fuel costs, unless it is a greater cost benefit to refuel at the rental company. If it is known ahead of time that refueling will not be possible and considerable driving is expected, an alternative might be to purchase the gas from the car rental company at time of rental pick-up. Advance purchase of the full tank is generally at local gas station rates.

Company Vehicles

Although fleet vehicles may be checked out for shorter travel, business travel of more than 50 miles per day should be conducted in a company pool car, where available, to minimize costs. Refer to the [Fleet Department website](#) for related information. Contact the Fleet Department to arrange assignment of a pool vehicle or to add another vehicle to the pool at a specific location.

Refer to the [Company Vehicle Assignment and Use Policy \(10.3\)](#) for details.

Vehicle Accidents

Rental Car Accidents

If an accident occurs while driving a rental vehicle for business, the employee should first handle injuries (such as calling police and medical assistance) and take precautions at the accident scene to minimize harm to others and then ensure that a police report is filed. A copy of the police report and/or the case number is required by the rental car company and should be obtained for Xcel Energy. The employee also should record all pertinent information about the accident, including other drivers' names, addresses, telephone numbers, insurance carriers and make of cars. The employee should also report the accident to their leader. On return from the business trip, the employee should promptly initiate claim procedures with the corporate credit card provider by calling the number on the back of the card.

Company Vehicle Accidents

If an accident occurs while you are driving a company vehicle, the employee should first handle injuries (calling police and medical assistance) and take precautions at the accident scene to minimize harm to others and then ensure that a police report is filed. A copy of the police report and/or the case number should be obtained for Xcel Energy. The employee also should record all pertinent information about the accident, including other drivers' names, addresses, telephone numbers, insurance carriers and make of cars. The employee should contact the Security Operations Center (SOC), report the accident to Xcel Energy management and complete and send the [Initial Report of Motor Vehicle Incident/Damage](#) form to the Claims Department and Fleet Department using the contact information included on the form. For additional information on the reporting guidelines for accidents in a company vehicle, see [Company Vehicle Assignment and Use Policy \(10.3\)](#)

Personal Vehicle Accidents

If an accident occurs while you are driving a personal vehicle for company business, the employee should promptly initiate claim procedures with their own insurance provider. The employee should also report the accident to their leader.

Vehicle Parking

The lowest-cost alternative should be selected for parking associated with business-related events, including airport parking.

Parking for a business-related activity is reimbursable only if the amount incurred is from:

- A location other than the employee's normal work location

- The employee's normal work location and the parking expense were incurred after the employee paid the initial parking fee. For example, if the employee paid \$10 to park at his or her normal work location, that \$10 is not reimbursable. If the employee left his or her normal work location for business at another location and paid another \$10 to return to his or her normal work location, only the second \$10 parking fee would be reimbursable. Efforts should be made to minimize this type of parking expense.

The following parking expenses are not reimbursable:

- Monthly parking or a portion of monthly parking if incurred at normal work location
- Weekend parking if incurred at normal work location
- Parking tickets or expenses associated with towing a vehicle

Bargaining Unit Per Diems

A per diem is a daily allowance given to bargaining unit employees to cover expenses related to meals and/or business travel, as opposed to a reimbursement of actual expenses. Depending on certain circumstances, a per diem payment can be either taxable or non-taxable and must be reported on an employee's W-2 Form in either case. In order to facilitate proper tracking and reporting, all per diem payments need to be processed through the time entry system. Per diems may not be entered in the Expense Management System.

Employee Recognition

XCelebrate Recognition

Employee recognition should be awarded using our XCelebrate tool. Gift card purchases for employee recognition outside of this program are prohibited. Contractors are not eligible for the XCelebrate program. For more information related to employee recognition or specific events, please contact employeerecognition@xcelenergy.com.

Safety Recognition

Safety recognition is addressed through the safety program.

Other Recognition

Additional opportunities are available to recognize one or more benefited employee for work-related accomplishments and/or engagement. Expenses are charged to business area budget, should be paid for using a corporate credit card and must be submitted and reconciled through the Expense Management System.

Career Event	This includes food and/or a gift provided to acknowledge career-related achievements, including receiving certification, years of service, retirement, graduation or promotion.
Life Event Gifts	A Life Event is defined as funeral, major medical situation or the birth or adoption of a child and should be limited to benefited employees and immediate family members.
Recognition-Employee Engagement	This includes employee engagement and team building activities such as plant tours, and incentives/campaigns based on specific department goals, meals, awards and other associated expenses. Meals and other costs related to these events should also be expensed as employee engagement. If non-employees are present, see the Entertainment Events and Meals section.

Recognition-Entertainment	This includes charges associated with any ticketed sporting event or other ticketed entertainment, as well as costs associated with recreational events (e.g., golfing, fishing, resort activities, etc.). Meals and other costs related to these events are also considered recognition entertainment. If non-employees are present, see the Entertainment Events and Meals section.
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Gifts for career and life events should not exceed \$70 per qualifying event and should be limited to employees only. Meal expenses must follow the per meal and per day maximum guidance. See the Meals and Entertainment section for the recommended per meal guidance and maximum reimbursement. Additional expenses are subject to area vice president, director or manager discretion and budget constraints. Expenses need to be reasonable in amount, have a business purpose and comply with the Code of Conduct.

Employees are encouraged to recognize other events, such as graduations, birthdays, weddings and showers, during breaks and/or lunch hours with business area approval. The company will not reimburse associated expenses such as gifts or catering. Gifts not specifically mentioned in this Policy, given from one employee to another employee, are not reimbursable.

Club or Organization Dues

Employees should seek prior approval by their appropriate business unit vice president or higher for reimbursement of charges associated with club or organization dues and account for these expenses in the appropriate type of cost and expense type.

At the discretion of the CEO, full or partial reimbursement of capital assessments associated with country club memberships or other social organizations may be permitted. Generally, such reimbursement authorization will be afforded only to Xcel Energy board-appointed officers, based on sound business-related rationale and will require a separate type of cost and expense type.

Contributions to Candidates for Office and Elected or Appointed Public Officials

See [Policy 3.8](#), Political Contributions, Lobbying and Government Communications

Mobile Devices

Xcel Energy business conducted through a mobile device must be done in a secure manner to reduce information security risks that can result in a negative impact on the company. Storing any Company information on a public, cloud-based platform (such as iCloud) is a violation of the Information Management and Protection policy (3.7). If additional storage is needed, employees must submit a request for a site collection [here](#).

Xcel Energy permits two types of reimbursable accounts for mobile devices: Corporate Responsible Account and Personal Responsible Account.

Corporate Responsible Account

A Corporate Responsible Account is in the name of Xcel Energy and Xcel Energy bears payment responsibility to the communication service provider..

Corporate Responsible Accounts may only be used by:

- Bargaining unit employees
- Non-bargaining employees that share mobile devices or pooled-minute plans with other employees

Personal Responsible Account

A Personal Responsible Account is in an employee's name and the employee bears payment responsibility to the communication service provider using personal funds. Employees can use a mobile device to conduct company business under a Personal Responsible Account if the employee:

- Is required to be on-call after normal working hours
- Works in the field or a plant location and it is necessary to be in communication with other employees
- Works in a corporate office but frequently travels and it is necessary to be in communication with other employees
- Is in a leadership role and it is advantageous to Xcel Energy to conduct business when not in the office

The acquisition of, use of and reimbursement of charges associated with mobile devices must be in accordance with the [Mobile Device Standard](#).

Xcel Energy has negotiated discounts with several communications service providers that apply to both Corporate Responsible Accounts and Personal Responsible Accounts. The corporate negotiated discounts are available to all employees, including use that is intended for personal purposes only, and employees are encouraged to take advantage of corporate discounts and special promotions.

Personal Protective Equipment

For bargaining employees, reimbursement should comply with the collective bargaining agreement. For non-bargaining employees, reimbursement should comply with the [Personal Protective and Safety Equipment policy, 12.1.170](#). Non-bargaining employees must document the frequency of Personal Protective Equipment purchases in the Expense Management System Description section if the amount is higher than the per-year allowance.

Policy Exceptions

Request for exceptions to this Policy must be made in writing and outline each aspect of the event that is an exception to this Policy for which approval is being requested. Approval must be granted in writing by the employee's department leader and the VP, Supply Chain.

Consequences of Noncompliance

Any employee, regardless of position or title, who violates any provision of this policy, may be subject to discipline, up to and including termination of employment. Contractor violations may result in removal of assignment at Xcel Energy.

Reporting and Protection from Retaliation

We encourage individuals to speak up without fear of retaliation when they see or suspect policy violations. There are several [reporting options available](#). Retaliation is prohibited and will not be tolerated at Xcel Energy. Please refer to Xcel Energy [Anti-Retaliation Policy \(9.23\)](#).

Definitions

Corporate Responsible Account	The type of account for purchasing Mobile Data Services, Mobile Voice Services and/or Mobile Devices that is in the name of Xcel Energy and for which Xcel Energy bears payment responsibility to the communication service provider.
Employee	Legal definition of an employee, not a person who is contracted through an outside agency to perform work for Xcel Energy.
Executive Committee	The CEO and members of his or her Executive Committee listed on XpressNET.

Travel and Expense Policy (10.2) 20

Expense Management System	The expense reporting system the company uses to reconcile employee expenses. It includes all corporate credit card transactions for travel, purchase and approved cash out-of-pocket expenses.
Leader	An employee who supervises other employees (including supervisors, managers, directors, vice presidents and executive officers).
Meal	Food, non-alcoholic beverages, alcoholic beverages and associated taxes and tips.
Mobile Data Service	Services purchased from a communications service provider that provides Internet access and e-mail/calendar access which are accessible through a Mobile Device.
Mobile Device	Consumer-level Mobile Device such as smart phones (including BlackBerrys, iPhones and Android phones), tablets (such as iPads and Android devices) and PDAs.
Mobile Eligible User	An employee using Mobile Data Services and/or Mobile Voice Services that is authorized to either 1) use a Corporate Responsible Account or 2) submit reimbursement requests for a Personal Responsible Account.
Mobile Voice Service	Services purchased from a communications service provider that provides telephone service and which are accessible through a Mobile Device.
Per Diem	A daily allowance given to bargaining employees to cover expenses related to meals and/or business travel, as opposed to a reimbursement of actual expenses.
Personal Responsible Account	The type of account for acquiring Mobile Data Services, Mobile Voice Services and/or Mobile Devices that is in the employee's name and for which the employee bears payment responsibility to the communication service provider.
Proper Documentation	An original or official paper, such as a detailed itemized receipt or invoice, showing all items purchased and/or an explanation containing relevant details for expenses incurred that are not self-evident, signed by both employee and approving leader.
Proxy	An employee who creates and submits and/or approves expense reports on behalf of another employee.
Staff Augmentation Contractor	A person supplementing the company's work force who is employed by a staffing agency. The person is an employee of the contracted agency and receives wages or salary and benefits from that employer and not Xcel Energy. Xcel Energy pays the agency based on the contracted terms and conditions for the person's services. The use of 'Staff Augmentation Contractor' is synonymous with 'contingent workers or contract workers'.
Travel Management Company	Contracted travel provider utilized for commercial airfare, rental cars and hotel reservations when planning travel.
Type of Cost	An accounting classification used to categorize costs by separate object accounts. This categorization drives internal reporting and external financial statement presentation.
Xcel Energy	Xcel Energy Inc., its subsidiaries and affiliates. The use of "we," "ours" or "the company" is synonymous with Xcel Energy.

References

[Code of Conduct](#)

[Alcohol and Drug-free Workplace policy \(9.3\)](#)

Travel and Expense Policy (10.2) 21

[Company Vehicle Assignment and Use policy \(10.3\)](#)
[Mobile Device Standard](#)
[Personal Protective & Safety Equipment Policy \(12.1.170\)](#)
[Sourcing and Procurement Matrix \(Matrix/Decision Tree\)](#)
[XCelebrate website](#)

History of Revisions

March 15, 2021
February 28, 2020
January 2, 2020
December 17, 2016
December 9, 2015
December 19, 2013
March 18, 2013
October 5, 2012
May 4, 2011
January 21, 2011
June 9, 2010
February 5, 2010
August 19, 2009
March 6, 2009

Approval

This Policy was approved by Tim O'Connor, EVP, Chief Generation Officer and Karen Hyde, Chief Compliance Officer.

**Xcel Energy Corporate Policy Changes –
Travel and Employee Expense Reimbursement (Policy 10.2)
Changes Since November 2015**

The Company has revised the Travel and Employee Expense Reimbursement Policy 10.2 several times since the last fully litigated rate case, Docket No. E002/GR-15-826. In December 2015 and in December 2016, we made changes to the Employee Expense Policy to ensure a consistent process for submitting and approving eligible employee expenses. In 2019, we reviewed the whole Employee Expense Policy and incorporated changes in January 2020 as a result of this review to ensure the policy is clear and easily understood by all employees. In March 2021, we modified the Employee Expense Policy to reflect the implementation of the new Corporate One Credit Card and made some additional minor changes.

Date	Summary of Content Changes	Reasons for the Changes
12/09/ 2015	<ul style="list-style-type: none">• Added the requirement for leaders to ensure employee expense reimbursement aligns with policy and budget when approving expenses.• Clarified how consultant and contractor expenses should be managed.• Removed the requirement for approving leader's signature when submitting the Lost Receipt form.• Added guidance for cash out of pocket expenses when traveling.• Clarified that business meals are not usually associated with travel.• Updated primary cities for corporate aircraft travel.• Revised published Aircraft and Passenger Schedule time frame from 90 to 45 days.	<ul style="list-style-type: none">• Emphasize the expectations that proper expense reimbursement process is necessary for the recovery of expenses as a component in rate filings.• Update the changes in aviation as a result of the relocation to Minneapolis and changes in the scheduling process.• Clarify that employee recognition is a priority for the Company and the new recognition tool offers more recognition options.

**Xcel Energy Corporate Policy Changes –
Travel and Employee Expense Reimbursement (Policy 10.2)
Changes Since November 2015**

	<ul style="list-style-type: none">• Updated Employee Recognition content to reflect new Xcelebrate online tool and other recognition opportunities.	
12/17/ 2016	<ul style="list-style-type: none">• Strengthened outline of appropriate business purposes.• Better defined receipt requirement for all cash-out-of-pocket transactions.• Added clarification of company sponsored program events for employees and/or non-employees being applicable for entertainment events and meals.• Clarified that rental vehicle refueling should be at the highest cost benefit to the company.• Aligned with Company Vehicle Assignment policy (10.3) on accident reporting for company vehicles and personal or rental vehicles when driving for business.• Clarified that only benefited employees are eligible for employee recognition program rewards.• Updated Expense Advances section to indicate cash advances for travel are not allowed.• Added Capital Charges with a Corporate Card section to outline and link to the existing Capital Asset Accounting policy and guidelines.	<ul style="list-style-type: none">• Increase employee understanding on eligible business expenses and expense reporting.

**Xcel Energy Corporate Policy Changes –
Travel and Employee Expense Reimbursement (Policy 10.2)
Changes Since November 2015**

	<ul style="list-style-type: none">• Updated definitions, including addition of Employee and Staff Augmentation and removal of Expense Reimbursement Statement.	
01/02/ 2020	<ul style="list-style-type: none">• Restructured policy and table of contents.• Inserted a general statement regarding travel and employee expense reimbursement.• Updated the travel expense transaction limit from \$2,500 to \$2,000.• Included stronger language stating that personal purchases are not permitted, inadvertent use must be reported, and willful intent to misuse may be subject to discipline.• Added that employees must update any predefined/default I/O numbers in the Expense Management System when their accounting codes change (due to a role change, for example).• Stated that the use of personal card or cash out of pocket reimbursement should be rare.• Added that employees should submit a detailed itemized receipt for any expenses charged to a hotel room.• Added that invoice numbers are required for authorized invoice payments using the corporate credit card.• Included conflict of interest language that states meals and/or entertainment	<ul style="list-style-type: none">• Restructure the Employee Expense Policy to match the new Company policy template.• Review the whole Employee Expense Policy for any necessary changes.• Strengthen and clarify language to ensure that the Employee Expenses Policy is easily understood by all employees.

**Xcel Energy Corporate Policy Changes –
Travel and Employee Expense Reimbursement (Policy 10.2)
Changes Since November 2015**

	<p>given must be in connection with a business discussion and must comply with Xcel Energy's Code of Conduct.</p> <ul style="list-style-type: none">• Expanded the definitions of meals; added that meals consumed with other traveling employees in which business is not the focus should be classified as a travel meals and separate tabs are preferred.• Created a separate header for alcohol expenses.• Included stronger language for booking hotels stating that employees are required to use the Travel Management Company's online booking tool when making lodging arrangements.• Added that the use of ride-sharing services (Uber, Lyft) is acceptable and may be cheaper than a rental vehicle.• Clarified that the CEO and direct reports are permitted to travel business-class on commercial flights when it is more cost effective than using the corporate aircraft.• Added EVPs to the executive travel restrictions stating that no more than 50 percent of EVPs or SVPs direct reports can travel with him or her.• Changed the Aircraft Schedule so that it shows all scheduled flights for the next 60 days rather than 45 days.	
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**Xcel Energy Corporate Policy Changes –
Travel and Employee Expense Reimbursement (Policy 10.2)
Changes Since November 2015**

	<ul style="list-style-type: none">● Added that employees requesting premium seat upgrades must seek approval from their Leader (director-level or above).● Updated international travel section to require employees to submit an international travel form at least 2 weeks prior to travel. The Business Unit VP must approve all international travel prior to making any reservations.● Added language to clarify that spousal expenses should be rare and must be approved at the senior or executive vice president level.● Restructured the employee recognition section to make clear what is and is not reimbursable.● Added consequences of non-compliance.● Added language on reporting and protection from retaliation.	
02/28/ 2020	<ul style="list-style-type: none">● Clarified that the amount of percentage of any tips or gratuity paid should not exceed 25%.	<ul style="list-style-type: none">● Provide clear expectations on what is considered to be a reasonable tip or gratuity.
03/15/ 2021	<ul style="list-style-type: none">● Updated card request and eligibility requirements to include signing a card holder agreement and completing training.● Revised standard card transaction limits.● Included a new section on card security.● Added information on blocked purchases and merchant category codes.	<ul style="list-style-type: none">● Changes reflect the implementation of the new Corporate One Card program.

**Xcel Energy Corporate Policy Changes –
Travel and Employee Expense Reimbursement (Policy 10.2)
Changes Since November 2015**

<ul style="list-style-type: none">• Added information on consequences for employee leaves of absence, suspension, and termination.• Removed references for using only contracted corporate agreements for food and beverage purchases for onsite business meetings.• Removed the exception that certain employees, such as storm restoration and other emergency teams, can book travel outside the designated travel agency and Concur booking tool.• Clarified that gift card purchases for employee recognition outside of the Xcelebrate recognition program are prohibited.• Included new language on policy exceptions, which must be in writing and require approval by the employee's department leader and Vice President, Supply Chain.	<ul style="list-style-type: none">• No longer a requirement.• Emergency teams are now able to use the designated travel agency and Concur for travel arrangements.• The Xcelebrate recognition tool should be used to recognize employees for outstanding efforts.• This was not addressed previously.
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Employee Expense Commitments

Source	Commitment	Where Addressed in TY 2021 Rate Case
TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	Provide direct testimony in future rate cases which explains all employee expense data in the Company's technical systems.	Husen Direct, Section III, Employee Expense Reporting, and Husen Direct, Section V, Employee Expense Review and Development of EER Schedules, discuss employee expense data in SumTotal, SAP, and TIME applications. EER Schedules 10, 11 and 12 provide a summary of employee expenses processed in systems other than SumTotal. Provided on compact disk, Required Information Vol. 3.
TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	Provide direct testimony in future rate cases which explains the process used by the Company to create the EER Schedules, including any limitations.	Husen Direct, Section V, Employee Expense Review and Development of EER Schedules, discusses the process used to develop the EER Schedules and limitations of this process. Husen Direct, Schedule 8 provides the details of the process used to develop the EER Schedules.

TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	<p>Provide direct testimony in future rate cases which explains the types of employee expenses the Company is not seeking to recover in rates.</p>	<p>Husen Direct, Section V, Employee Expense Review and Development of EER Schedules, describes the types of transactions that the Company is not seeking to recover in rates. This Section also describes what expenses are included in the Employee Expense Adjustment.</p> <p>Husen Direct, Schedule 8 provides process details for what is included in and excluded from the EER Schedules as well as the development of the Employee Expense Adjustment.</p>
TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	<p>Provide direct testimony in future rate cases which explains the progress made to improve the reporting of employee expenses and compliance with the Employee Expense Policy.</p>	<p>Husen Direct, Section III A, SumTotal, discusses SumTotal characteristics and training. Husen Direct, Section III C, Internal Controls and Monitoring, describes how the Company is monitoring compliance with the Employee Expense Policy and appropriate reporting of employee expenses.</p>
TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	<p>Provide direct testimony in future rate cases which explains the findings of any recent internal audits regarding employee expenses.</p>	<p>Husen Direct, Section III C, Internal Controls and Monitoring, discusses the Company's most recent completed 2018 internal audit of employee expense reporting. Results from the audit undertaken in 2021 were not yet available when drafting of the employee expense testimony was completed.</p>
TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	<p>Provide EER Schedules in a manner that facilitates review and quantification of categories.</p>	<p>EER Schedules are provided in Volume 3, Required Information, Section IV Other Required Information, Tab 2. Concurrent with this rate case filing, we are providing the OAG and the Department of Commerce live Excel spreadsheets of the EER Schedules to facilitate their review.</p>

TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	<p>Update the OAG and the Department of Commerce of changes the Company intends to make to the Employee Expense Policy, employee expense reporting systems, or other changes that will affect the Company's future reporting under the Expense Statute.</p>	<p>Since we implemented the significantly revised Employee Expense Policy and SumTotal in October 2012, there have not been major plans to change the Policy or employee expense reporting systems.</p> <p>Husen Direct, Section III A, SumTotal, discusses current SumTotal features and any planned improvements.</p> <p>The Company made some changes to the Employee Expense Policy in December 2015 and December 2016. In January 2020, the whole Employee Expense Policy was reviewed for any necessary changes and in February 2020 we made one additional change to the policy. In March 2021, we modified the Employee Expense Policy to reflect the implementation of the new Corporate One Credit Card and made some additional minor changes. Husen Direct, Schedule 2 provides the current Employee Expense Policy and Schedule 3 presents a summary of these changes.</p>
TY 2011 Electric Rate Case (GR-10-971) O'Hara Surrebuttal	<p>Meet with the OAG prior to filing future rate cases to discuss how to streamline regulatory review of employee expenses.</p>	<p>Met with the OAG shortly before filing this rate case.</p>
February 22, 2012 ALJ Findings of Fact (GR-10-971)	<p>Include a report of the total compensation for employees engaged in lobbying, with an explanation of the costs included and excluded in the rate request.</p>	<p>Husen Direct, Section VII, Compliance Item on Lobbying Compensation, discusses compensation for employees engaged in lobbying.</p> <p>Husen Direct, Schedule 10 provides the total compensation for employees engaged in lobbying, with an explanation of the costs included and excluded in the rate request.</p>

June 20, 2012 Meeting with OAG	Provide direct testimony describing how we will implement SumTotal, including safeguards which are in place so no bulk information is missing, whether all fields will map similar to Concur, and whether we will have problems updating data.	SumTotal has been in place since October 2012, and the Company has discussed its roll out and initial implementation in several prior electric rate cases. Husen Direct, Section III A, SumTotal, discusses the characteristics of SumTotal.
June 20, 2012 Meeting with OAG	Provide direct testimony describing how we will preserve data from Concur after SumTotal is in place.	While we have preserved old Concur data (prior to October 2012 implementation of SumTotal), it was not used for preparing this rate case.
June 20, 2012 Meeting with OAG	Provide direct testimony comparing budget to actual data and trending data for employee expenses.	Husen Direct, Section IV, Employee Expense Amount, Employee Expense Adjustment, and EER Schedules, provides 2017-2020 budget to actual data and trending data for employee expenses. Husen Direct, Schedule 6 provides the budgeted and actual employee expense data by expense category for 2018-2024.
June 20, 2012 Meeting with OAG	Provide direct testimony describing whether Concur has been used increasingly to track employee expenses and whether other Company systems are processing fewer employee expense transactions as a result.	Husen Direct, Section III B, Other Systems, discusses employee expenses in systems other than SumTotal, which replaced Concur in October 2012. EER Schedules 10, 11 and 12 provide a summary of employee expenses processed in other systems than SumTotal.
June 20, 2012 Meeting with OAG	Provide direct testimony addressing improvements made in reporting to show compliance.	Husen Direct, Section III A, SumTotal, discusses SumTotal features. Husen Direct, Section III C, Internal Controls and Monitoring, describes how the Company is monitoring compliance with the Employee Expense Policy and appropriate reporting of employee expenses.

June 20, 2012 Meeting with OAG	Provide direct testimony regarding training to address entry of meal expenses in SumTotal.	Husen Direct, Section III A, SumTotal, discusses SumTotal training and other resources provided to our employees to accurately document and approve employee expense transactions in SumTotal. Husen Direct, Schedules 5A, 5B, and 5C provide copies of SumTotal training materials and job aid manuals, which also address entry of meal expenses.
June 20, 2012 Meeting with OAG	Provide direct testimony regarding how recognition issues (including gift cards) are handled.	Husen Direct, Section V B, Details Regarding EER Schedules, pages 45-46, discusses employee recognition expenses.
June 20, 2012 Meeting with OAG	Prior to the next rate case filing, check with the OAG to confirm best way to present EER Schedules.	Met with the OAG shortly before filing this rate case.
June 20, 2012 Meeting with OAG	EER Schedules to contain the gross amount as well as the NSPM company amount.	Husen Direct, Schedule 8 provides details of the data and process used to develop the EER Schedules. The EER Schedules contain the gross amount as well as the NSPM company amount.
September 3, 2013 Commission Order (GR-12-961), (superseded by the May 8, 2015 Commission Order)	Provide flight data reports for the most recent 12-month operational period, including charged employee, each employee passenger and their assigned operating company, other passengers and their reason for use, and primary purpose for using the flight.	Husen Direct, Section II, Definition and Governance of Employee Expenses, states that the Company is not requesting recovery of any corporate aviation expenses in this rate case. This section also states that therefore we have not provided the flight log information.
September 3, 2013 Commission Order (GR-12-961)	Provide information for the calculation of the requested recovery amount of corporate aviation.	Husen Direct, Section II, Definition and Governance of Employee Expenses, states that although the Company is not requesting recovery of any corporate aviation costs in this rate case, EER Schedule 8 provides expense data related to corporate aviation to ensure completeness.

May 8, 2015 Commission Order (GR-13-868)	In future rate cases seeking recovery of corporate aviation, provide more detailed, accurate records of the actual business purpose for flights that are scheduled, rather than reducing all flights to a generic “code.”	The Company is not requesting recovery of any aviation expenses in this rate case and consequently, is not providing more detailed records of the actual business purpose for flights.
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The Travel and Expense Policy: Appropriate Use of Your Corporate One Card

1. Introduction

1.1 Splash Page



1.2 Course Functionality



course functionality

General Navigation

You may need to complete certain action items before moving on. You can always access the Menu to review completed sections

Back button: navigates to the prior page
Next button: navigates to the next page

Additional content may be found on XpressNET.

Additional Information

This course may contain additional information that has been identified as "Good-to-Know" and may be valuable to your learning experience.

Anytime you see this icon or linked text, click on it to view more.

Back button Next button

1.3 Purpose of Training



purpose of training

This course provides a refresher on the travel and expense policy, including recent changes to requirements. Additionally, it highlights expectations related to the newly issued Corporate One Card for travel and employee expenses such as meals and entertainment.

This course will not address requirements for procuring normal goods and services. Separate processes, approval and training will be required of employees that need to purchase such items with the Corporate One Card.

[The Sourcing and Procurement Matrix and Decision Tree](#) is a tool to help identify the preferred method of purchase for various goods and services.

Back button Next button

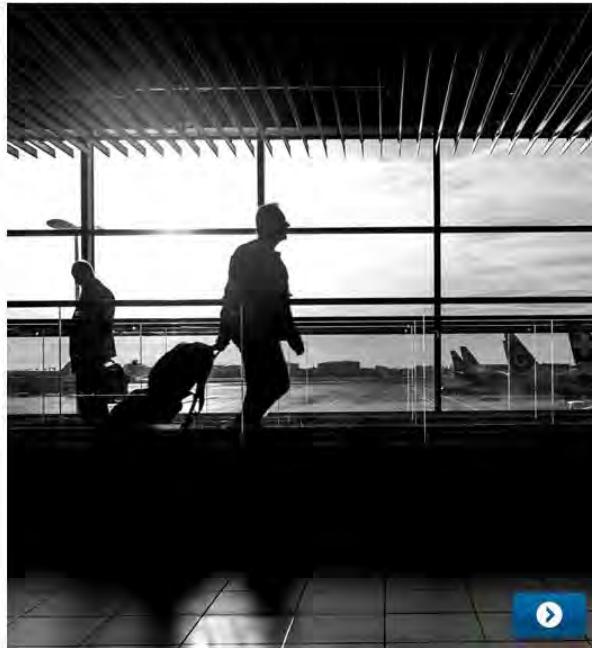
1.4 Corporate Credit Card

Corporate One Card

If you incur travel expenses for Xcel Energy, you will be issued (and required to use) a company-sponsored credit card, known as a Corporate One Card.

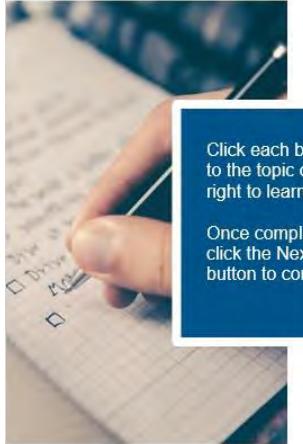
As a Corporate One Card holder, you must reconcile all credit card transactions and approved cash out of pocket transactions through the expense management system.

It is important to note that Corporate One Cards are assigned to individual employees and should be used only by the employee whose name is on the Corporate One Card.



1.5 Policy Topics

policy topics



Click each box next to the topic on the right to learn more.

Once complete,
click the Next
button to continue.

- Travel and Expense Policy Updates
- New Credit Card Changes / Merchant Category Codes
- Appropriate Use of Corporate One Card
- Commercial Air Travel, Hotel and Rental Vehicles
- Approved Parking and Mileage Expenses
- Meal and Tip Limits
- Other Approved Employee Expenses
- Required Receipts
- Expense Filing Requirements



2. Policy Updates

2.1 2020 Policy Updates

policy updates

In 2020, Xcel Energy updated the Travel and Expense Policy (10.2) to include the following items:

- Personal purchases using the Corporate One Card are not permitted
- The use of personal card or cash out of pocket for business purposes should be rare
- The amount of any gratuity paid must not exceed 25% and should be commensurate with the service performed
- Employees are required to use the Travel Management Company's online booking tool (Concur) when making travel arrangements
- Employees must submit a detailed itemized receipt for any expenses charged to a hotel room
- Employees should submit an international travel form at least 2 weeks prior to travel



3. Changes with New Credit Card - Merchant Category Codes

3.1 Merchant Category Codes



merchant category codes

Visa uses default merchant category codes (MCC) to classify merchants and businesses by the type of goods and services provided.

Merchant category codes are used to categorize, track and restrict transactions. Selected merchant category codes will be blocked for Xcel Energy employees, preventing employees from making certain purchases.

Click the button below to view a list of travel and expense related merchant category codes for Xcel Energy credit cards.

OPEN CATEGORY CODES

If your card gets declined when making a purchase, call the Supply Chain Hotline. Blocked purchases must not be made with cash or personal card. Employees will need to seek business area and supply chain approval to unlock merchant category codes by submitting a Permanent or One Time Authorization request form

◀ ▶



List of Open Codes (Slide Layer)



merchant category codes

Visa uses default merchant category codes (MCC) to classify merchants and businesses by the type of goods and services provided.

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◀ ▶



list of open merchant category codes

- Airlines
- Hotels, Motels and Lodging
- Car Rentals
- Transportation (railways, bus, taxi, ship or boat, bridges, tolls, parking)
- Fuel
- Meals (restaurants, groceries, bakeries, caterers)
- Entertainment (sporting camps, bowling alleys, tourist attractions, etc.)

Create an account with US Bank Access Online to receive alerts for potential fraud, account activity and purchases

Click here to view a list of MCC on XpressNet

◀ ▶

3.2 Activity: Merchant Category Codes

(Drag and Drop, 10 points, unlimited attempts permitted)

activity merchant category codes

There are hundreds of merchant category codes assigned to establishments based on the type of goods or services they sell or provide. Xcel Energy has blocked certain codes. Based on the list below, drag and drop the categories to the correct group: Approved and Blocked. Once complete, click the Submit button to continue.

Fast Food Restaurants	APPROVED	BLOCKED
Rental Vehicle Fuel		
Casino Gambling		
Dry Cleaners		
Entertainment/Engagement		
Airlines		
Dating Services		
Health and Beauty Spas		

Drag Item	Drop Target
Fast Food Restaurants	Approved
Rental Vehicle Fuel	Approved
Casino Gambling	Blocked
Dry Cleaners	Blocked
Entertainment/Engagement	Approved
Airlines	Approved
Health and Beauty Spas	Blocked
Dating Services	Blocked

Drag and drop properties
Return item to start point if dropped outside the correct drop target
Snap dropped items to drop target (Tile)
Delay item drop states until interaction is submitted

Feedback when correct:

That's right! You selected the correct response.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

The screenshot shows a slide layer with the title "activity merchant category codes". At the top left is a yellow circular icon with a white checkmark. Below it, the word "Correct" is displayed in bold black text. Underneath "Correct", the message "That's right! You selected the correct response." is shown. At the bottom left of the slide layer is a yellow rectangular button with the word "CONTINUE" in white capital letters.

Incorrect (Slide Layer)

The screenshot shows a slide layer with a dark background. At the top, the title 'activity merchant category codes' is displayed in white. In the center, there is a red circle with a white 'X'. Below it, the word 'Incorrect' is written in bold black text. Underneath that, a message reads 'You did not select the correct response.' At the bottom, there is a yellow button with the text 'CONTINUE' in white.

Try Again (Slide Layer)

The screenshot shows a slide layer with a dark background. At the top, the title 'activity merchant category codes' is displayed in white. In the center, there is a red circle with a white 'X'. Below it, the word 'Incorrect' is written in bold black text. Underneath that, a message reads 'That is incorrect. Please try again.' At the bottom, there is a yellow button with the text 'TRY AGAIN' in white.

4. Appropriate Use of Corporate Credit Card

4.1 Personal Use of Corporate Credit Card



personal use of the Corporate One Card

Personal purchases of any type using the Corporate One Card are not permitted.

In the event that the Corporate One Card is used inadvertently for a personal purchase, you must mark the expense as "personal" on the expense report and notify your leader.

Abuse, repeated misuse, knowingly making personal purchases, or willful violation of the Corporate One Card or Travel and Expense Policy (10.2) may result in personal financial liability and disciplinary action.



4.2 Personal Use of Corporate Credit Card



The use of your personal credit card or cash for business purposes should be rare.

Unless otherwise noted in the Travel and Expense Policy (e.g. tips, tolls, mobile device stipend) it is only appropriate to claim "cash out of pocket" reimbursement for expenses incurred while traveling when credit cards are not accepted (e.g. establishment does not have a card machine). If your card is declined, please call the Supply Chain Hotline as this may be due to a merchant category code block.



If you inadvertently use your personal card, you should claim the expense as "cash out of pocket" on your expense report and attach the proper detailed itemized receipt documentation.



5. Air Travel, Hotel and Rental Vehicles

5.1 Booking Travel

air travel hotel and rental car

When booking commercial air travel, a hotel, or a rental car, you must use the booking tool, Concur. Concur flags the preferred providers for easy identification. It is recommended that you book preferred providers, wherever possible. Using any other source violates the Travel and Expense Policy, may cause the company to be out of compliance with security requirements and lose negotiated financial benefits.

Click each image below to learn more about making your reservations.



6. Approved Parking & Mileage Expenses

6.1 Parking

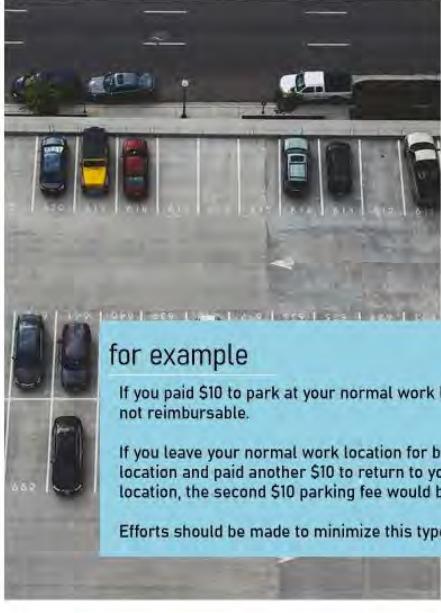
parking expenses

The lowest-cost alternative should be selected for parking associated with business-related events, including airport parking.

Parking for a business-related activity is reimbursable only if the amount incurred is from:

- A location other than your normal work location
- The normal work location parking expense was incurred after you paid the initial parking fee

When traveling from your home office consider using a fleet vehicle.



for example

If you paid \$10 to park at your normal work location, that \$10 is not reimbursable.

If you leave your normal work location for business at another location and paid another \$10 to return to your normal work location, the second \$10 parking fee would be reimbursable.

Efforts should be made to minimize this type of parking expense.

◀

▶

6.2 Mileage



mileage policy



Ground transportation expenses are reimbursable when you use your own vehicle for required company business and the mileage exceeds the mileage between your home and regular work location(s).

You will be reimbursed the standard IRS rate for mileage.

For documentation purposes, you must disclose the point of departure, the destination, and the total miles for the trip.

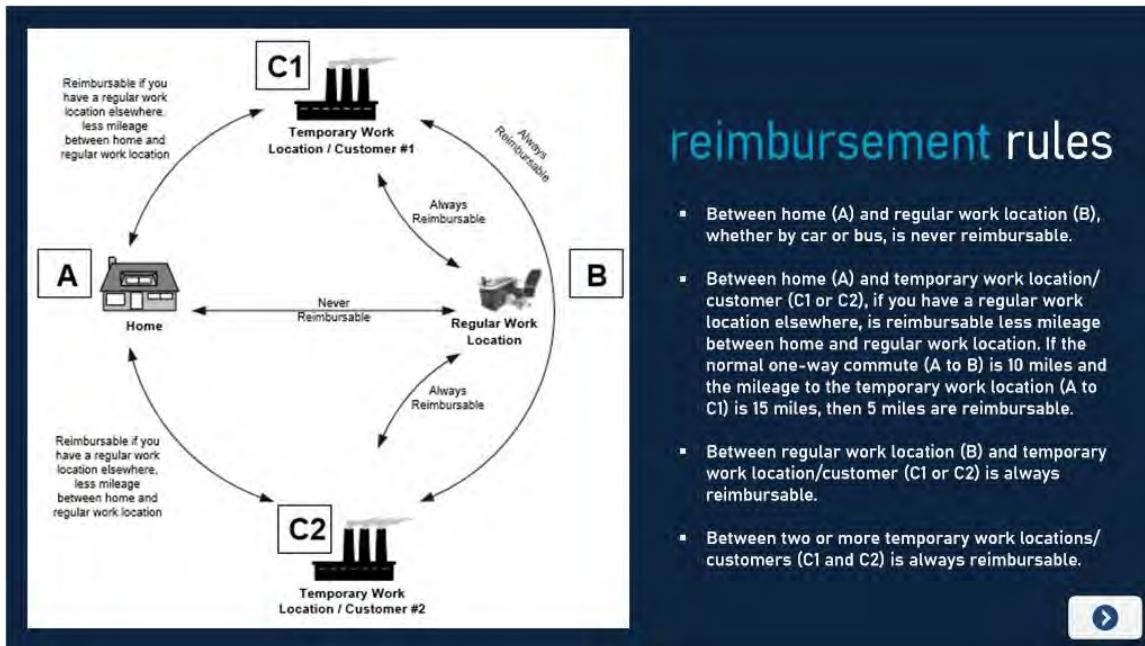
Click the button below to view the rules used to determine if ground transportation expenses are reimbursable.

 **Ground Transportation Reimbursement Rules**

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▶

Untitled Layer 1 (Slide Layer)



reimbursement rules

- Between home (A) and regular work location (B), whether by car or bus, is never reimbursable.
- Between home (A) and temporary work location/customer (C1 or C2), if you have a regular work location elsewhere, is reimbursable less mileage between home and regular work location. If the normal one-way commute (A to B) is 10 miles and the mileage to the temporary work location (A to C1) is 15 miles, then 5 miles are reimbursable.
- Between regular work location (B) and temporary work location/customer (C1 or C2) is always reimbursable.
- Between two or more temporary work locations/customers (C1 and C2) is always reimbursable.

6.3 True / False Question

(Multiple Choice, 10 points, 2 attempts permitted)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to your regular work location?

True
 False

Correct	Choice
	True
X	False

Feedback when correct:

That's right! Travel between home and regular work location, whether by bus or car, is never reimbursable

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to your regular work location?

True
 False


Correct

That's right! Travel between home and regular work location, whether by bus or car, is never reimbursable

Continue

Incorrect (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to your regular work location?

True
 False

Incorrect
You did not select the correct response.

Continue

Try Again (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to your regular work location?

True
 False

Incorrect
That is incorrect. Please try again.

Try Again

6.4 True / False Question

(Multiple Choice, 10 points, 2 attempts permitted)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your regular work location to a temporary work location?

True
 False

Correct	Choice
X	True
	False

Feedback when correct:

That's right! Mileage may be reimbursed when it is incurred between a regular work location and a temporary work location

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your regular work location to a temporary work location?

True
 False


Correct

That's right! Mileage may be reimbursed when it is incurred between a regular work location and a temporary work location

Continue

Incorrect (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your regular work location to a temporary work location?

True
 False


Incorrect

You did not select the correct response.

Continue

Try Again (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your regular work location to a temporary work location?

True
 False

Incorrect
That is incorrect. Please try again.

Try Again

6.5 True / False Question

(Multiple Choice, 10 points, 2 attempts permitted)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to a temporary work location?

True
 False

Correct	Choice
	True
X	False

Feedback when correct:

That's right! You cannot claim reimbursement for all miles traveled. You can only claim reimbursement for miles that exceed your normal commute. For example, if your normal commute from your home to your regular work location is 10 miles and the commute from home to the temporary work location is 15 miles, then 5 miles are reimbursable.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to a temporary work location?

True
 False


Correct
That's right! You cannot claim reimbursement for all miles traveled. You can only claim reimbursement for miles that exceed your normal commute. For example, if your normal commute from your home to your regular work location is 10 miles and the commute from home to the temporary work location is 15 miles, then 5 miles are reimbursable.
Continue

Incorrect (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to a temporary work location?

True
 False

Incorrect
You did not select the correct response.

Continue

Try Again (Slide Layer)

TRUE OR FALSE QUESTION

When using your personal vehicle, Xcel Energy will reimburse for all miles traveled when the travel is from your home to a temporary work location?

True
 False

Incorrect
That is incorrect. Please try again.

Try Again

6.6 Multiple Choice Question

(Multiple Choice, 10 points, 2 attempts permitted)

MULTIPLE CHOICE QUESTION

If you're working from home for pandemic or other telecommuting reasons and you have to travel, you may expense:

Your trip from your home to your assigned Xcel Energy business location (e.g. your normal commute).
 Miles that exceed your normal commute.
 You cannot expense any miles.

Correct	Choice
	Your trip from your home to your assigned Xcel Energy business location (e.g. your normal commute).
X	Miles that exceed your normal commute.
	You cannot expense any miles.

Feedback when correct:

That's right! You can only claim reimbursement for miles that exceed the distance from home to your assigned Xcel Energy place of business. For example, if the commute from your home to your assigned Xcel Energy place of business is 10 miles and the commute from home to the temporary work location is 15 miles, then 5 miles are reimbursable. Examples of a temporary locations include another company or off-site location to which you travel to perform work-related activities or to attend meetings or events.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

MULTIPLE CHOICE QUESTION

If you're working from home for pandemic or other telecommuting reasons and you have to travel, you may expense:

Your trip from your home to your assigned Xcel Energy place of business.
 Miles that exceed your normal commute (e.g., miles traveled from your home to a temporary work location).
 You cannot expense any miles.

Correct

That's right! You can only claim reimbursement for miles that exceed the distance from home to your assigned Xcel Energy place of business. For example, if the commute from your home to your assigned Xcel Energy place of business is 10 miles and the commute from home to the temporary work location is 15 miles, then 5 miles are reimbursable. Examples of a temporary locations include another company or off-site location to which you travel to perform work-related activities or to attend meetings or events.

Continue

Incorrect (Slide Layer)

MULTIPLE CHOICE QUESTION

If you're working from home for pandemic or other telecommuting reasons and you have to travel, you may expense:

Your trip from your home to your normal place of work (e.g., office).
 Miles that exceed your normal commute.
 You cannot expense any miles.

Incorrect
You did not select the correct response.

Continue

Try Again (Slide Layer)

MULTIPLE CHOICE QUESTION

If you're working from home for pandemic or other telecommuting reasons and you have to travel, you may expense:

Your trip from your home to your normal place of work (e.g., office).
 Miles that exceed your normal commute.
 You cannot expense any miles.

Incorrect
That is incorrect. Please try again.

Try Again

7. Meals and Tips

7.1 Meal Categories

meal expenses

Meals generally fall into 2 different categories. Click each image below to learn more. Once complete, click the Next button to continue.



Business meals will be reimbursed when the meeting has a valid business purpose and could not have been reasonably conducted during regular business hours.

Meals to discuss casual business matters will NOT be reimbursed.



Travel meals and beverages are incurred while traveling for business.

Meals consumed with other traveling employees in which business is not the focus should be classified as a travel meal and separate tabs are preferred.

If the meal is for a valid business meeting, it must be classified as a business meal and not a travel meal, even if the meal is incurred while traveling.

7.2 Meal's cont'd

meals



The recommended per-meal guidance is as follows:

 Breakfast \$8 – \$10	 Employees should expense actual expenses incurred (maximum \$65 per person, per day).
 Lunch \$10 – \$15	Food
 Dinner \$20 – \$40	Non-Alcoholic Beverages
	Alcoholic Beverages
	Associated Taxes and Tips

If an employee exceeds the \$65 maximum, they must submit written approval from their business unit vice president with the receipt(s).

7.3 Tips

The image shows a mobile application interface. On the left, a dark blue slide titled "tips policy" contains text about reasonable tips and a 25% gratuity limit. On the right, a grocery receipt lists items like dates, almonds, and cashews with their prices.

tips policy

Tips and gratuities should be reasonable in relation to the locale visited, commensurate with the service(s) performed.

The percentage of any gratuity paid should NOT exceed

25%

... and must be visible on the receipt or noted in the description box.

BULK DATES MEDJOOOL
0.43 lb @ 6.39/ lb
You saved 0.69

NUT ALMOND RS
0.53 lb @ 4.99/ lb
You saved 2.12

RNS CASHEW
0.56 lb @ 7.19/ lb
You saved 1.00

FROZEN BEANS GRN WHL
\$4.99 F
\$3.39 F
\$1.50

8. Other Approved Employee Expenses

8.1 Employee Recognition and Entertainment

The image shows a mobile application slide with a teal background featuring confetti. It discusses XCelebrate, employee entertainment, non-employee entertainment, and career/life event gifts.

XCelebrate
Refer to the XCelebrate recognition website when recognizing benefited employees for outstanding efforts and results, going above and beyond the call of duty or demonstrating our company values.

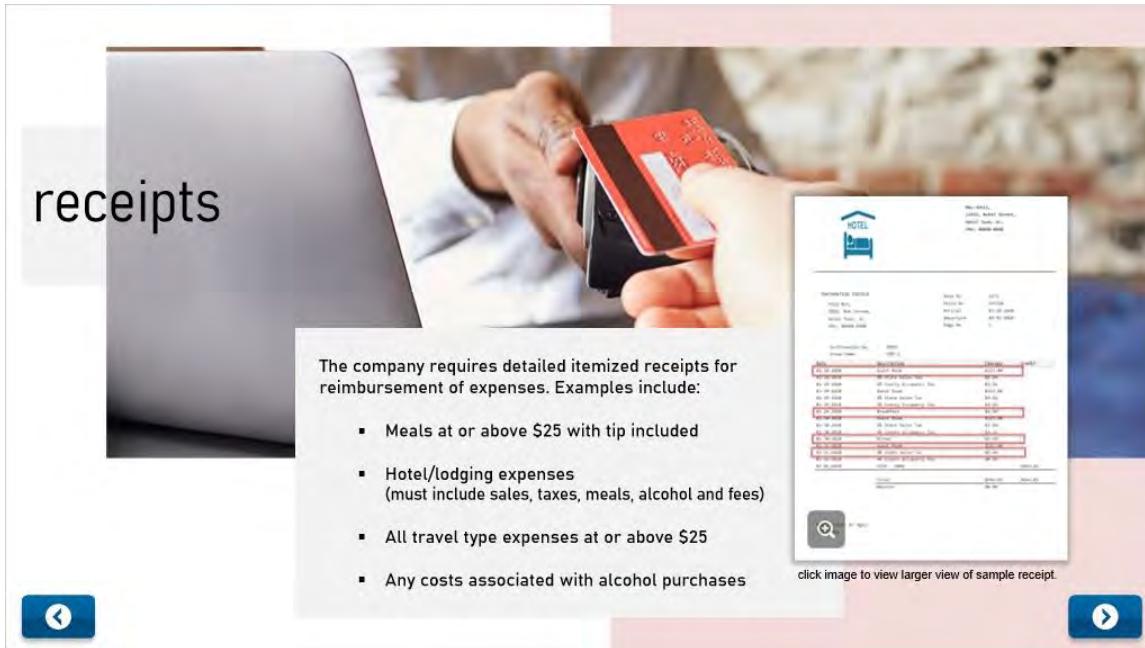
employee entertainment and engagement
Employee entertainment and engagement activities with your team (employees only) are considered recognition. Expenses need to be reasonable in amount, have a valid business purpose and comply with the Code of Conduct.

entertainment with non-employees
Modest and appropriate entertainment and meals may be provided to persons who have business with Xcel Energy. Any expenses associated with entertaining non-employees are reimbursable only when there is a valid business justification. These expenses are considered entertainment.

career and life event gifts
Gifts for career (e.g., years of service) and life events (e.g., birth) should not exceed \$70 per qualifying event and should be limited to employees only.

9. Required Receipts

9.1 Receipt / Expense Type



10. Expense Filing Requirements

10.1 Expense Filing Requirements

expense filing requirements

Proper documentation for expenses are required, including a complete business purpose. Business purposes must adequately describe **WHY** the expense was incurred. For example, an appropriate business purpose for an overtime meal expense while working on a boiler repair would be: "Overtime Meal — Boiler Repair." One-word descriptions such as "dinner" or "tickets" are not considered adequate.



10.2 Expense Approval

expense approval

Leaders and/or proxies who approve expense reports are ultimately responsible for the overall accuracy and completeness of the expenditures being claimed and must ensure the following:

- All transactions are appropriate and comply with the company policies and procedures
- All transactions are adequately documented
- Any exceptions are warranted and properly documented
- Correct type of cost, I/O number, and expense types are selected
- Necessary detailed itemized receipts are included
- Other necessary documentation has been provided



11. Course Conclusion

11.1 Employment Type

verification of training
select your role

You have now completed this training. Select your employment type below to review and submit verification of training.

Bargaining Employee Non-Bargaining Employee

11.2 Bargaining Employees

verification of training

You are required to take the Travel and Expense Policy course and are responsible for understanding the information presented.

Click Yes to verify you have read this verification statement and completed the training.

Follow the instructions on the next page to receive credit.

Yes

11.3 Non-Bargaining Employees

verification of training

I have completed this Travel & Expense course and understand:

- Use of the Corporate One Card is for business-related travel, meals, hotels, car rentals and other business-related expenses
- Personal expenses may not be charged to the Corporate One Card, unless otherwise noted in the Travel and Expense Policy (10.2)
- All required receipts for expenses to the Corporate One Card must be submitted each month through the expense management system

I understand abuse, repeated misuse or willful violation of the Corporate One Card or Travel and Expense Policy (10.2) may result in personal financial liability and disciplinary action.



Yes



11.4 congratulations!



You have successfully completed the training on the Travel and Expense Policy. Please direct any further questions to your Leader.

Click the EXIT button below to close the course.

In addition, please fill out the course evaluation which will appear on your LMS Learning Plan. We appreciate your feedback.

 RESTART

 EXIT

congratulations!





Procedure Name:	SumTotal Reconciliation— Creating and Submitting Expense Reports
------------------------	---

Responsibility:

Primary:	Card Holders
Backup:	SumTotal Admins

Frequency / Due Date:

Frequency / Due Date:	Monthly, Every 30 days
------------------------------	------------------------

Summary / Background:

A detailed process of how to create and submit an expense report, for expenses incurred on the Corporate OneCard.

Required Tools and System Access:

(1) SumTotal
(2) XpressNet
(3)

Contacts:

Name	E-Mail Address	Phone Number	Department / Title
Vanessa Villa	Vanessa.Villa@xcelenergy.com	303-439-5801	Supervisor
Supply Chain Hotline	supplychainhotline@xcelenergy.com	303-628-2644	Team

High Level Process Summary

<u>Step 1 - Log into SumTotal</u>	3
<u>Step 2 – Create an Expense Report</u>	4
<u>Step 3 – Create Report Header</u>	4
<u>Step 4 – Add Credit Card Transaction(s) to Expense Report</u>	5
<u>Step 5 – Select Purchase Expense Type and Fill in Required Fields</u>	8
<u>Step 6 – Enter Sales Tax for Purchase Expense Type</u>	9
<u>Step 7 – Allocate Expense to Single Accounting String</u>	11
<u>Step 8 – How to Scan and Upload Receipts</u>	16
<u>Step 9 – Submit Expense Report</u>	20

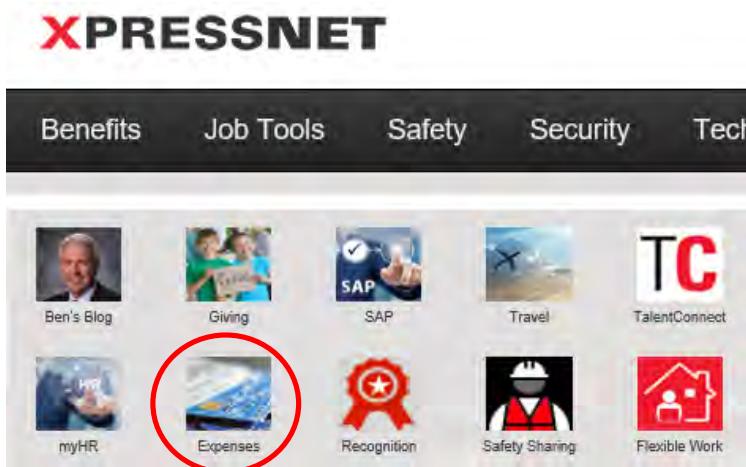
Specific Details

<u>Add Meal Expense Type</u>	21
<u>Add Attendees from Global Xcel Employee List</u>	23
<u>Itemizing Expenses</u>	27
<u>Editing/Viewing Attendee Preferences</u>	29
<u>Adding Proxy Submitter's and Approver's</u>	31
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<u>Enter Cash Out of Pocket Expense (Mileage)</u>	37
<u>Removing Pre-Defined Allocations</u>	42
<u>Review Policy Info tab</u>	43
<u>Lost Receipt</u>	45

Detailed Process

Step One-- Log into SumTotal (2 ways to access SumTotal)

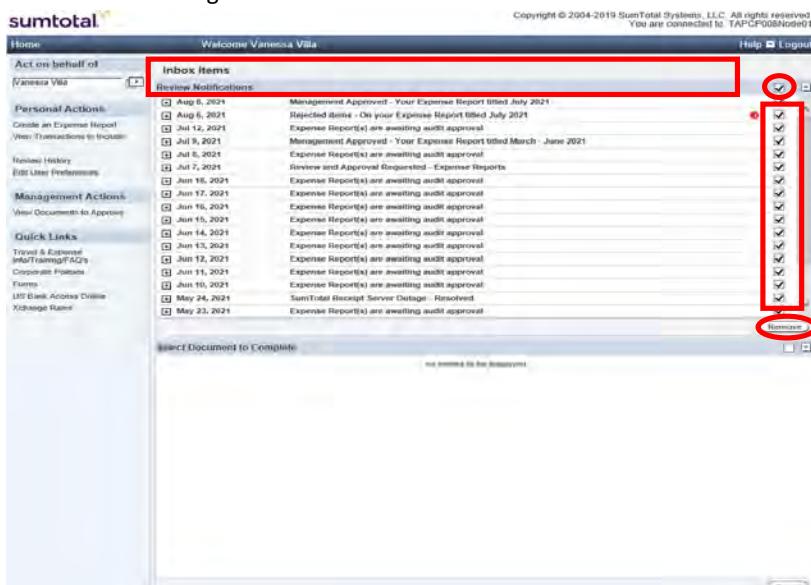
1. From XpressNet, click on **Expenses** from the Main Menu:



Or, from Travel and Expense [SharePoint Site](#), click on **SumTotal**:

- SumTotal is a single sign-on application and will not require a separate login information.

2. SumTotal Home Page-



- To remove notifications, select the check box to the right of the notification, or to select all, click the check box on the title bar and click **Remove**.
- This will clear all the notifications.

Step Two- Create an Expense Report

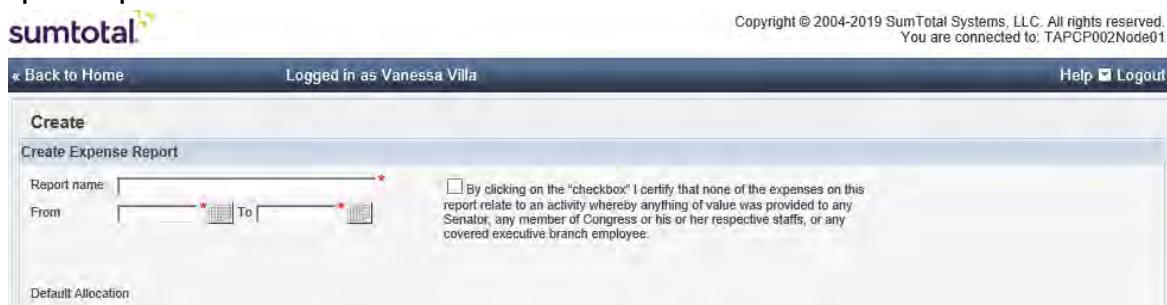
- Under the Personal Actions list, select **Create an Expense Report**.



- Employees will submit one expense report per month.
- Credit card transactions must be reconciled at least every 30 days. Pick a day to always complete your expense reports and do so every 30 days. A 15-day grace period exists before notifications will be sent regarding delinquency of transactions based upon transaction posting date. Day 46 spender and manager will receive delinquency notifications daily until the transaction is included in an expense report. 60-day delinquencies will cause card to be suspended and 90 days, card will be closed.
- Example:** If the spender picks the 15th of each month to prepare expense report – on that expense report the spender should include all transactions prior to the 15th of that respective month to be included in the expense report. The spender will get a 15-day courtesy notice to complete an expense report based upon transaction date.
- Employees who are on Short Term Disability (STD) or Long-Term Disability (LTD) will not be able to use their Corporate OneCard. **Managers should notify Supply Chain Hotline to temporarily suspend card until further notice.**
- For more information on the policy please access the [10.2 Travel and Employee Expense Reimbursement](#).

Step Three- Create a Report Header

- Expense Report Header Screen-



- Report Name- Include Month/Year of expenses (i.e., July 2021 Expense Report). The name should be descriptive of time frame of expenses included in report.



- From- The first date will be the first date of expense items on your report and the second date will be the last date

of expense items. To select a date, click on the calendar icon and click on the specific date.

The screenshot shows a 'Create Expense Report' form. The 'Report name' field contains 'July 2021 - Expenses'. The 'From' field is set to '7/1/21' and the 'To' field is set to '7/31/21'. Both fields have red boxes around them, indicating they are required fields.

- If your expenses do not fall within that date range, it will flag the report as being not policy compliant and will route to audit after manager approval.
- Once the report has been submitted, the user cannot change the date range even if it has been rejected back to the employee.

4. **Certify Compliance**- Click the empty box next to the compliance message to check mark that you read and understand the compliance message.

The screenshot shows the same 'Create Expense Report' form. A checkbox labeled 'By clicking on the "checkbox" I certify that none of the expenses on this report relate to an activity whereby anything of value was provided to any Senator, any member of Congress or his or her respective staffs, or any covered executive branch employee.' is checked. A red circle highlights the checked checkbox.

- Managers will reject expense report(s) if compliance checkbox is not checked.

5. Verify all fields with a red (*) are filled out completely and efficiently, and then click on the **Continue Button**.



- This will take the user to the Add Expenses Screen.

Step Four- Add Credit Card Transaction(s) to Expense Report

1. Click on the **Include Transactions** tab.

The screenshot shows the 'Include Transactions' tab of the expense report creation interface. The tab is highlighted with a red circle. The page displays a summary of the report: Spender 'Amanda L. Andrews', Report name 'November 2017 Expense Report', From 'Nov 1, 2017', To 'Nov 30, 2017', Reimbursement Amt '0.00 USD'. Below this, there's a section for 'Add Expense' with various dropdown menus and input fields. At the bottom, there's a table titled 'Included Expenses 0 Item(s)' with columns for Date, Expense Type, Merchant, Spent Amt, Domestic Amt, Payment, Region, and Allocation.

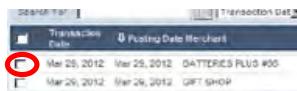
- If the expense(s) do not display in the include transactions tab, **do not go to the add expense tab and enter them as Cash out of Pocket**. All credit card transactions will be uploaded into the system within approx. 1-2

days of posting date.

2. A list of all credit card transactions to be included in an expense report will be displayed.

Transaction Date	Posting Date	Merchant	Spent Amt	Transaction No.	Source
Mar 29, 2012	Mar 29, 2012	BATTERIES PLUS #00	00.00 USD	25536002090103000516204	BMO MasterCar...
Mar 29, 2012	Mar 29, 2012	GIFT SHOP	38.83 USD	25247802090000772780739	BMO MasterCar...
Mar 29, 2012	Mar 29, 2012	MID STATES SUPPLY CO I	601.78 USD	55429502090027803511282	BMO MasterCar...
Mar 29, 2012	Mar 29, 2012	MID STATES SUPPLY CO I	31.42 USD	55429502090027803476379	BMO MasterCar...
Mar 29, 2012	Mar 29, 2012	WM EZPAY	832.14 USD	85188920605060145481882	BMO MasterCar...
Mar 29, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	30.41 USD	553095920609003007255404	BMO MasterCar...
Mar 28, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	95.03 USD	553095920609003007465204	BMO MasterCar...
Mar 29, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	584.57 USD	55309592060903007396003	BMO MasterCar...
Mar 26, 2012	Mar 27, 2012	GRAYMAC INC	85.00 USD	85428142067850016509950	BMO MasterCar...
Mar 27, 2012	Mar 27, 2012	PRIDE HOME CENTER	20.43 USD	25536002088104005688937	BMO MasterCar...
Mar 26, 2012	Mar 27, 2012	GRAYMAC INC	85.00 USD	8542814206790016509945	BMO MasterCar...
Mar 26, 2012	Mar 27, 2012	KEY INC	19.48 USD	75300372007100002527070	BMO MasterCar...
Mar 27, 2012	Mar 27, 2012	TQOL	881.26 USD	25149612068003647942384	BMO MasterCar...

3. To add a **SINGLE** transaction to the expense report, click on the box next to the individual transaction in the list and then click on **Include**.



4. To add **ALL** of the transactions listed in the include transactions tab, click the check box on the title bar.

Transaction	Date	Posting Date	Merchant	Spent Amt	Transaction No.	Source
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	BATTERIES PLUS #00	00.00 USD	25536002090103000516204	B
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	GIFT SHOP	38.83 USD	25247802090000772780739	B
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	MID STATES SUPPLY CO I	601.78 USD	55429502090027803511282	B
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	MID STATES SUPPLY CO I	31.42 USD	55429502090027803476379	B
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	WM EZPAY	832.14 USD	85188920605060145481882	B
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	30.41 USD	553095920609003007255404	B
<input type="checkbox"/>	Mar 28, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	95.03 USD	553095920609003007465204	B
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	584.57 USD	55309592060903007396003	B
<input type="checkbox"/>	Mar 26, 2012	Mar 27, 2012	GRAYMAC INC	85.00 USD	85428142067850016509950	B
<input type="checkbox"/>	Mar 27, 2012	Mar 27, 2012	PRIDE HOME CENTER	20.43 USD	25536002088104005688937	B
<input type="checkbox"/>	Mar 26, 2012	Mar 27, 2012	GRAYMAC INC	85.00 USD	8542814206790016509945	B
<input type="checkbox"/>	Mar 26, 2012	Mar 27, 2012	KEY INC	19.48 USD	75300372007100002527070	B
<input type="checkbox"/>	Mar 27, 2012	Mar 27, 2012	TQOL	881.26 USD	25149612068003647942384	B

5. Once the transactions have been selected, click on the **Include** button towards the bottom right.

Transaction	Date	Posting Date	Merchant	Spent Amt	Transaction No.	Source
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	BATTERIES PLUS #00	00.00 USD	25536002090103000516204	BMO MasterCar...
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	GIFT SHOP	38.83 USD	25247802090000772780739	BMO MasterCar...
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	MID STATES SUPPLY CO I	601.78 USD	55429502090027803511282	BMO MasterCar...
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	MID STATES SUPPLY CO I	31.42 USD	55429502090027803476379	BMO MasterCar...
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	WM EZPAY	832.14 USD	85188920605060145481882	BMO MasterCar...
<input type="checkbox"/>	Mar 29, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	30.41 USD	553095920609003007255404	BMO MasterCar...
<input type="checkbox"/>	Mar 28, 2012	Mar 29, 2012	REPUBLIC SERVICES TRAS	95.03 USD	553095920609003007465204	BMO MasterCar...
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<input type="checkbox"/>	Mar 27, 2012	Mar 27, 2012	PRIDE HOME CENTER	20.43 USD	25536002088104005688937	BMO MasterCar...
<input type="checkbox"/>	Mar 26, 2012	Mar 27, 2012	GRAYMAC INC	85.00 USD	8542814206790016509945	BMO MasterCar...
<input type="checkbox"/>	Mar 26, 2012	Mar 27, 2012	KEY INC	19.48 USD	75300372007100002527070	BMO MasterCar...
<input type="checkbox"/>	Mar 27, 2012	Mar 27, 2012	TQOL	881.26 USD	25149612068003647942384	BMO MasterCar...

- If disputing fraudulent charge(s), contact US Bank directly to open a fraud case. After review, a credit may be issued to offset the fraudulent charge(s).

6. The selected transaction(s) have moved to the **Included Expenses** section on the **Edit Expense Report** in the **View Summary tab**.

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Mar 26, 2012	Merchant	65.00 USD	65.00	BMO MasterCard	*US-TEXAS		
Mar 27, 2012	GRAYMAC INC						

- The Red icon to the left of expense indicates the expense is missing required information and will not allow you to submit until all information is entered.

Mar 26, 2012
Mar 27, 2012 GRAYMAC INC

7. Double click on the expense item to edit.

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Mar 26, 2012	Merchant	65.00 USD	65.00	BMO MasterCard	*US-TEXAS		
Mar 27, 2012	GRAYMAC INC						

8. System displays transaction information on the **Edit Expense View pane**.

Date	Posting Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
8/11/21	8/15/21	Merchant	1,395.00 USD	1,395.00	USB Visa Card	*US-COLORADO		
Aug 11, 2021	Aug 13, 2021	TACOS JALPA II						

9. Bank transaction information populated in gray (user **cannot** edit):

- Date**-The Date the expense incurred from merchant.
- Posting Date**-The Date that the transaction(s) are received from Visa.
- Merchant** -The name of the merchant where the expense was incurred.
- Spent Amt**.-Credit Card Transaction Amount.
- Currency**- USD, SEK, CAD, etc.
- Payment Method**-USB Visa Card, Cash Out of Pocket, etc.

10. Populate all fields including those which are required (*)

Date	8/11/21	Spent Amt	1,395.00	USD
Posting Date	8/13/21	Exchange Rate	1.000000	
Expense Type	(dropdown menu)	Billed Amt	1,395.00 USD	
Region	US-COLORADO	Payment Method	USB Visa Card	
Area	COMMERCE CITY	Receipt	(dropdown menu)	

- **Expense Type**- Select the correct expense type from the drop-down options, refer to definitions posted on [SharePoint for further guidance](#).
 - **Region**- State where the expense was incurred.
 - **Area**- City where the expense was incurred.
 - **Receipt**- Select Not required, Receipt Included, Lost or VAT Receipt Included.
- Receipt field will default based on expense type selected. Per 10.2 Policy- Itemized Receipts are required for all expense type =>\$25.
- Itemized receipts are required to substantiate expense reimbursements. An Itemized receipt details items and amounts, sales tax paid and total amount. The credit card slip that is signed for Visa is **NOT** an itemized receipt.
- Users can scan the credit card receipts along with the itemized receipt. However, the Itemized receipt is the required documentation.
- The credit card receipt indicating the tip amount and total amount is required along with the itemized receipt.
- Users and approving managers are required to ensure itemized receipts are provided with expense report(s). If receipt is lost, user is required to mark the Receipt field as "Lost" and fill out the "[Lost Receipt Form](#)", then scan and upload with expense report.
- PII = Personal Identifiable Information- review the receipt if the full credit card number is legible, black out all but the last 4 digits prior to scanning. Also, if you owe money to Xcel Energy and you scan a check in, please make sure you black out the acct. number, routing number and address.

Step Five- Select Purchase Expense Type and Fill in Required Fields

1. Expense Type is reconciled at the expense level (not itemized).

Date	8/11/21	Spent Amt	1,395.00	USD
Posting Date	8/13/21	Exchange Rate	1.000000	
Expense Type	P-Career Event	Billed Amt	1,395.00 USD	
Merchant	TACOS JALPA II	Payment Method	USB Visa Card	

- Expense Types are grouped by "M" (Meals), "P" (Purchase) and "T" (Travel) categories.
- All Meal type expenses require itemization at line-item level to identify meal vs. alcohol portion of the expense.
- T-Hotel requires itemization to break down, room rate, tax, etc.
- All other expense types are reconciled at expense level.

2. Click on down arrow in Expense Type field and Select a purchase expense type (preceded by "P"). Once selected, the Merchant Name field will populate.

Edit Expense

Date	8/11/21
Posting Date	8/13/21
Expense Type	P-Career Event
Merchant	TACOS JALPA II

3. Enter Business Purpose

Date	8/11/21
Posting Date	8/13/21
Expense Type	P-Career Event
Merchant	TACOS JALPA II
Region	*US-COLORADO
Area	COMMERCE CITY
Business Purpose	Retirement Celebration for Ben Fowke

- The business purpose is a detailed description of the business reason for the expense item. It must adequately describe why the expense was incurred, do not use acronyms. For example:
 Examples- Fork Lift Training in Denver
 SAP Users Training in Denver
- The Description field (box) can be used for further explanation for expense if required.
- When using expense types **Other Purchase** and **Other Travel** a description is required.

4. Click on **TAX INFO** tab to enter the sales tax information as they will **NOT** manually pull in. (this may be under Itemized in some cases)

Area	AKHIOK
Business Purpose	Safety Gloves for Monticello Nuclear Plant
*Tax Info-	
Included Expenses 0 Item(s)	
Expense Type	

Step Six- Enter Sales Tax for Purchase Expense Type

1. Merchants should charge tax on all credit card transactions. Sales tax will need to be manually entered by Cardholder:

Add Expense

Tax Info-

Sales Tax Paid	Yes	Amt of Sales Tax Paid	4.16	Facility Code	114 - Materials Distribution Center
----------------	-----	-----------------------	------	---------------	-------------------------------------

- **Sales Tax Paid**- Yes or No
- **Amt. of Sales Tax Paid**- this will be the amount of tax paid to vendor.
- **Facility Code**- Should automatically populate.

2. Click on **Sales Tax Paid** drop-down arrow and Select Yes if sales tax was paid **per receipt**.

Tax Info-

Sales Tax Paid Yes  *

3. Click in **Amt of Sales Tax Paid** to enter amount based on the itemized receipt.

Amt of Sales Tax Paid

4.16 *

4. Change Facility Code, if applicable.

- Facility Code defaults facility from user profile. Facility Code is used to identify where you took possession of item(s) purchased or expects to use. Select appropriate facility code if material was shipped/used at a location different than the users' facility.
- All facility codes are loaded. You may need to scroll down and/or select the **Next** button for additional facilities.

5. Some Expense Types that do not require tax are:

P-Charitable Contribution	P-Dues - Gas Utility Assoc	P-License/Fees/Permits
P-Civic & Political	P-Dues - Professional Assoc	P-Mail/ Frt/ Postage
P-Community Sponsorships	P-Dues - Social Service	P-Permits/Fees - Environ
P-Directors Fees	P-Dues - Utility Assoc	P-Permits-Temporary Cap Construction
P-Dues - Chamber of Commerce	P-Job Postings	P-Personal Communication-Service
P-Dues - Elect Utility Assoc	P-Lawn Care	

- Expense types that do not require tax will not have the tax tab.

6. If no sales tax was paid, click on the **Sales Tax Paid** drop-down arrow, and select no.

Tax Info-

Sales Tax Paid No  Ar

7. The amount of sales tax will automatically be set at 0.00.

Amt of Sales Tax Paid  0 *

8. Change Facility Code, if applicable (see #4 above).

9. Select Exempt Code that describes why tax wasn't paid from the drop-down menu.



Sales Tax Paid No * Amt of Sales Tax Paid 0.00 * Facility Code 114 - Materials Distribution Center *
Exempt Code XXX - NOT EXEMPT-USE TAX OWE *

- If sales tax should have been paid but was not, select reason code "XXX-NOT EXEMPT-USE TAX OWED." This code informs the Tax Department to accrue and pay tax.

10. Click **TAX INFO** tab, a second time, to exit tax panel.

11. Once all tax information is added, allocate expense to the appropriate accounting.

12. Click **Allocation** button to navigate to Allocation pane.

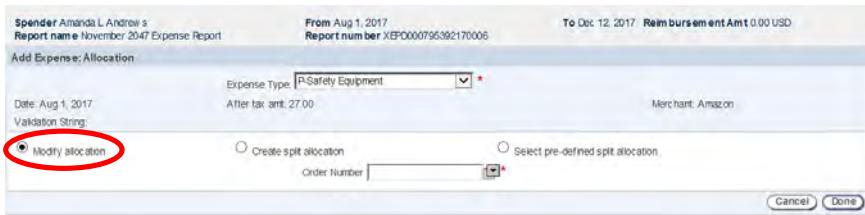


27.00 * USD *
1.000000
27.00 USD
Cash out of Pocket *
Receipt Included * Allocation

Step Seven- Allocate Expense to Single Accounting String – see [job aid](#)

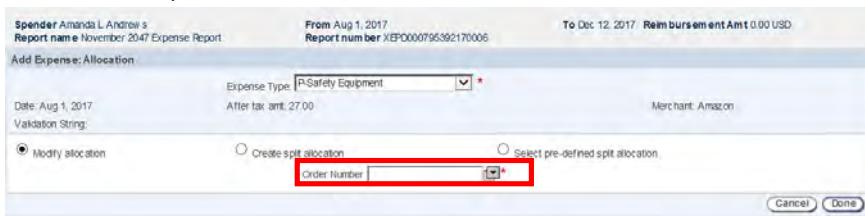
1. There are 3 ways to allocate an expense:
 - **Allocate Single Acct**
 - **Split Allocations**
 - **Add Split Allocation to Preferences**
 - **Pre-Define Split Allocation**

2. To begin allocation to single accounting string click on **Modify Allocation**.



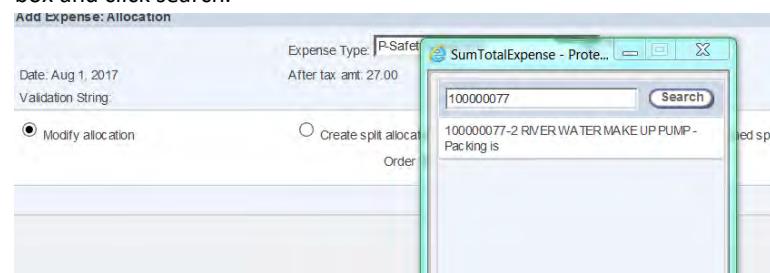
Spender Amanda L. Andrei s
Report name November 2047 Expense Report
From Aug 1, 2017 To Dec 12, 2017 Reimbursement Amt 0.00 USD
Add Expense: Allocation
Expense Type: Safety Equipment *
Date: Aug 1, 2017 After tax amt: 27.00 Merchant: Amazon
Validation String:
 Modify allocation Create split allocation Select pre-defined split allocation.
Order Number:
Cancel Done

3. Click on the drop-down arrow next to **Order Number**.



Spender Amanda L. Andrei s
Report name November 2047 Expense Report
From Aug 1, 2017 To Dec 12, 2017 Reimbursement Amt 0.00 USD
Add Expense: Allocation
Expense Type: Safety Equipment *
Date: Aug 1, 2017 After tax amt: 27.00 Merchant: Amazon
Validation String:
 Modify allocation Create split allocation Select pre-defined split allocation.
Order Number:
Cancel Done

4. Either select the correct order number from the drop-down options or type in the order number in the search box and click search.



5. Click on the correct options and it will populate in the Order Number field.

- User can use wild card (*) to narrow search results. Enter first 2 or 3 digits of account segment (Business Unit, Sub ledger, etc.) and add (*) then click search.
- If IO number or allocation is unknown reach out to your manager.

6. Users have the ability to define and save split allocations to preferences.

7. Click on the **Create Split Allocation** radial.

8. Put in the percentage that you want to go to that **Allocation Order Number** in the percentage field.

The screenshot shows the 'Add Expense: Allocation' interface. Under 'Allocate By', the 'Percentage' radio button is selected. In the 'Create split allocation' section, the 'Percentage' input field is highlighted with a red box and contains '0.00'. Below it, 'Remaining Amt' is '3.51'. To the right, there's a 'Remaining %' of '13.00%' and a checked 'Personal' checkbox. At the bottom, there are 'Clear', 'Add Split Item', 'Add Formula to Preferences', 'Cancel', and 'Done' buttons.

9. Make sure your Order Number is correct for where you want this to be charged to, and then click on the **Add Split Item** button.

The screenshot shows the 'Add Expense: Allocation' interface. Under 'Allocate By', the 'Percentage' radio button is selected. In the 'Create split allocation' section, the 'Order Number' dropdown is highlighted with a red box, showing two items: '100000077-2-RIVER WATER.' and '100000077-3-RIVER WATER.'. Below it, the 'Percentage' input field is '0.00' and 'Remaining Amt' is '3.51'. To the right, there's a 'Remaining %' of '13.00%' and a checked 'Personal' checkbox. At the bottom, there are 'Clear', 'Add Split Item', 'Add Formula to Preferences', 'Cancel', and 'Done' buttons. The 'Add Split Item' button is circled with a red circle.

10. This will bring the **percentage** and the **Allocation amount** under the **Allocation Summary**.

The screenshot shows the 'Add Expense: Allocation' interface. Under 'Allocate By', the 'Percentage' radio button is selected. In the 'Create split allocation' section, the 'Order Number' dropdown is highlighted with a red box, showing two items: '100000077-2-RIVER WATER.' and '100000077-3-RIVER WATER.' Below it, the 'Percentage' input field is '0.00' and 'Remaining Amt' is '3.51'. To the right, there's a 'Remaining %' of '13.00%' and a checked 'Personal' checkbox. At the bottom, there are 'Clear', 'Add Split Item', 'Add Formula to Preferences', 'Cancel', and 'Done' buttons. The 'Allocation Summary' table is highlighted with a red box.

11. To Save the formula to your preferences click on **Add Formula to Preferences**.

The screenshot shows the 'Add Expense: Allocation' interface. Under 'Allocate By', the 'Percentage' radio button is selected. In the 'Create split allocation' section, the 'Order Number' dropdown is highlighted with a red box, showing two items: '100000077-2-RIVER WATER.' and '100000077-3-RIVER WATER.' Below it, the 'Percentage' input field is '0.00' and 'Remaining Amt' is '3.51'. To the right, there's a 'Remaining %' of '13.00%' and a checked 'Personal' checkbox. At the bottom, there are 'Clear', 'Add Split Item', 'Add Formula to Preferences', 'Cancel', and 'Done' buttons. The 'Add Formula to Preferences' button is highlighted with a red box.

12. In this screen you will fill out all the fields with a red (*).

The screenshot shows the 'Allocation Split Formula Summary' section. It lists two order numbers: '100000077-2 RIVER WATER...' and '100000077-2 RIVER WATER...'. To the right of each order number is a column for 'Percentage' with three options: '10.00 %' (unchecked), '27.00 %' (unchecked), and '50.00 %' (unchecked). Below the list are 'Delete', 'Cancel', and 'Done' buttons.

- **Name**- Name of the Preference
- **Start Date**- When you want this preference to start.
- **Order Number**- The Order number you want to charge to.

13. Once you have filled in all the required fields, click **done**.

The screenshot shows the same 'Allocation Split Formula Summary' section as before. The 'Done' button at the bottom right is circled in red.

14. **Pre-Defined Split Allocation Option** is a saved option that has been saved from a previous report.

15. To Delete Split Allocations; click on the box next to the specific split allocation that needs to be deleted.

The screenshot shows the 'Allocation Split Formula Summary' section. The 'Delete' checkbox for the first entry ('100000077-2 RIVER WATER...') is checked. The 'Done' button at the bottom right is also circled in red.

16. Click on the **Delete** Button.

17. Click on the radial next to **Select Pre-Defined Split Allocation**.

The screenshot shows the 'Add Expense: Allocation' screen. Under 'Allocate By', the 'Percentage' radio button is selected. In the 'Expense Type' dropdown, 'P-Safety Equipment' is chosen. The 'Merchant' field is set to 'Amazon'. The 'Allocate Amt' input field is empty. The 'Percentage' input field is set to '0.00'. The 'Remaining Amt' is '3.51'. The 'Remaining %' is '13.00%'. The 'Personal' checkbox is unchecked. The 'Select pre-defined split allocation' checkbox is checked and circled in red. The 'Allocation Summary' table shows the same data as the previous screenshots. The 'Done' button at the bottom right is circled in red.

18. There will be a drop-down field option that will populate.

Add Expense Allocation

Allocate By: Allocation Amt Percentage

Expense Type: P-Safety Equipment

Date: Aug 1, 2017 After tax amt: 27.00 Merchant: Amazon

Validation String:

Modify allocation Create split allocation Select pre-defined split allocation

Allocation Amt: 0.00 Percentage: 0.00 Remaining Amt: 3.51 Order Number: 10000077-2-RIVERWATER...

Remaining %: 10.00% Personal:

Allocation Summary

Order Number	Percentage	Allocation Amt
10000077-2-RIVERWATER...	10.00%	2.70 <input type="checkbox"/>
10000077-2-RIVERWATER...	27.00%	7.29 <input type="checkbox"/>
	50.00%	13.50 <input type="checkbox"/>

Buttons: Clear, Add Split Item, Delete, Update Formula in Preferences, Cancel, Done.

19. Click on the drop-down arrow and select one of the pre-defined options to use.

20. This will automatically populate the percentages and the order numbers that need to be used.

21. After allocating click **Done**.

Add Expense Allocation

Allocate By: Allocation Amt Percentage

Expense Type: P-Safety Equipment

Date: Aug 1, 2017 After tax amt: 27.00 Merchant: Amazon

Validation String:

Modify allocation Create split allocation Select pre-defined split allocation

Allocation Amt: 0.00 Percentage: 0.00 Remaining Amt: 3.51 Remaining %: 10.00% Personal:

Order Number: 10000077-2-RIVERWATER...

Allocation Summary

Order Number	Percentage	Allocation Amt
10000077-2-RIVERWATER...	10.00%	2.70 <input type="checkbox"/>
10000077-2-RIVERWATER...	27.00%	7.29 <input type="checkbox"/>
	50.00%	13.50 <input type="checkbox"/>

Buttons: Update Formula in Preferences, Cancel, Done.

22. System returns to Expense View on Edit Expense panel.

Create Report Header Include Transactions Add Expense View Summary

Spender: Amanda L. Andrew's Report name: November 2047 Expense Report From Aug 1, 2017 To Dec 12, 2017 Reimbursement Amt: 0.00 USD Report number: XEPD000795302170006

Add Expense

Date: 8/1/17 Spent Amt: 27.00 USD Exchange Rate: 1.000000 Domestic Amt: 27.00 USD Payment Method: Cash out of Pocket Receipt: Receipt Included Allocation:

Expense Type: P-Safety Equipment Merchant: Amazon Region: US-ALASKA Payment: Cash out of Pocket Receipt: Receipt Included Allocation:

Area: ANCHORAGE Business Purpose: Safety Gloves for Monticello Nuclear Plant*

Tax Info:

Included Expenses 0 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
------	--------------	-----------	--------------	---------	--------	------------	--------

No expenses are included on this report.

23. Click the **Save Changes** button or all your information will be lost.

Expense View

Spender: Sharon J Flores Report name: March 2012 From Mar 1, 2012 To Mar 30, 2012 Reimbursement Amt: 0.00 USD Report number: XET500024062/20061

Edit Expense

Date: 3/26/12 Spent Amt: 85.00 USD Exchange Rate: 1.000000 Blnd Amt: 85.00 USD Payment Method: BMO MasterCard Receipt: Receipt Included Allocation:

Posting Date: 3/27/12 Expense Type: P-Safety Equipment Description: Personal Merchant: GRAV/MAC INC.

Region: US-TEXAS Payment: BMO MasterCard Receipt: Receipt Included Allocation:

Area: AMARILLO Business Purpose: Safety Gloves for Crews

Tax Info Policy Info

Included Expenses 1 Item(s) Click to select

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Mar 26, 2012	P-Safety Equipment	85.00	85.00	BMO MasterCard	US-TEXAS	<input type="checkbox"/>	<input type="checkbox"/>

Buttons: Save Changes, Cancel.

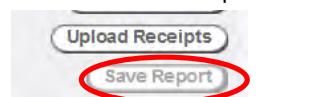
24. System displays **View Summary** tab with expense added to **Included Expenses** section.

The screenshot shows a software interface for managing expense reports. At the top, there are tabs: Back to Home, Logged in as Amanda L. Andrews, Help, and Logout. Below the tabs, there are buttons for Edit, Report Header, Include Transactions, Add Expense, and View Summary. The View Summary tab is active. The main area displays a table titled 'Included Expenses 1 Item(s) Click to select'. The table has columns: Date, Expense Type, Merchant, Spent Amt, Domestic Amt, Payment, Region, Allocation, and Status. One row is shown: Aug 1, 2017, P-Safety Equipment, Amazon, 27.00 USD, 27.00, Cash out of, US-ALASKA, and a status icon. Below the table, there are sections for Report Totals, CC Totals, and Cash Advance, each with detailed breakdowns. On the right side of the screen, there are several buttons: Delete, Close, View Receipts, Upload Receipts, Save Report (which is highlighted with a red circle), Print, and Submit It.

25. Hover over the Green Diamond and it will say External Validation Successful.

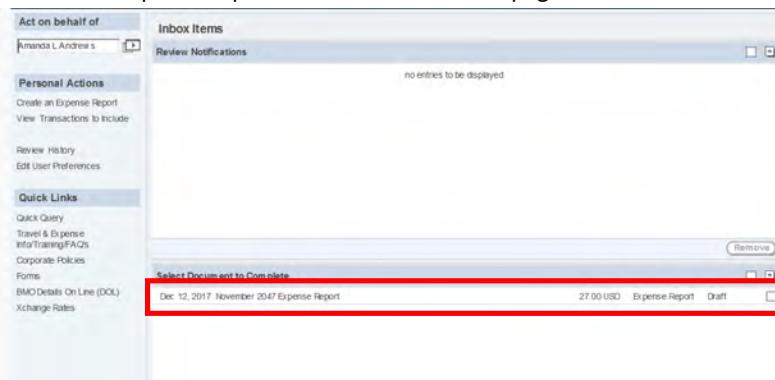
- The system will perform the accounting validations and display a green icon and hover over message that states "External Validation Successful" at the expense report line level (main expense)

26. Click on the Save Report button to save report in draft status.

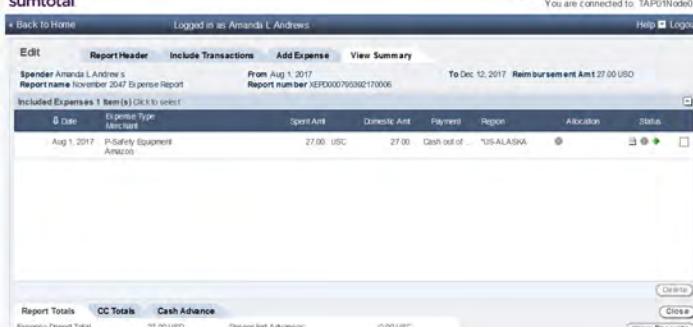


Step Eight- Scan and Upload Receipts

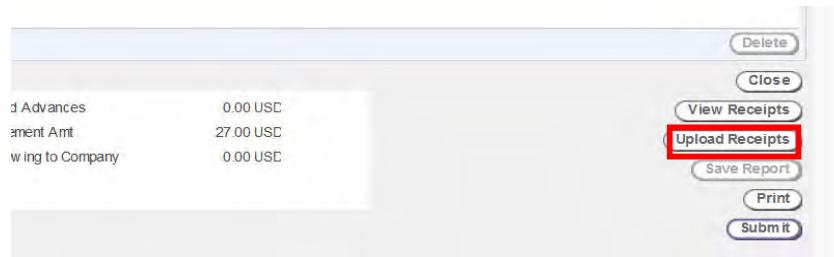
1. *PII = Personal Identifiable Information- review the receipt if the full credit card number is legible, black it out so that it cannot be seen prior to scanning or if a check is being uploaded to receipts. Black out the banking information at the bottom of the check.*
2. Receipts are reviewed during audits- ensure they are legible, and the correct receipts are loaded as these become a permanent record of each expense report.
3. Access the expense report from SumTotal home page.



4. Click on the report that you want to drill into and then it will take you to the 'View Summary' screen.



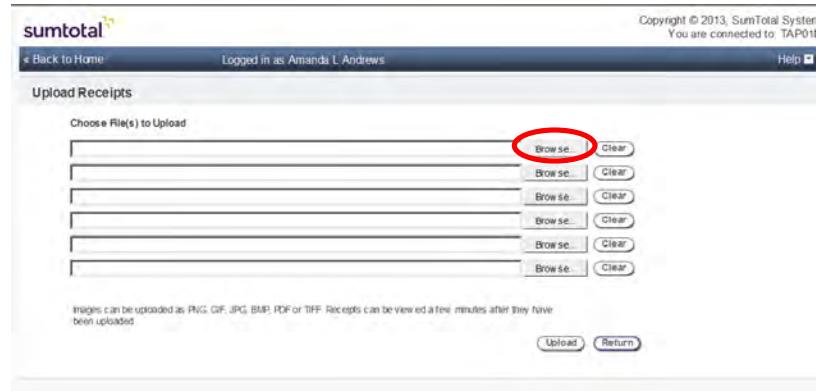
5. Click on **Upload Receipts**.



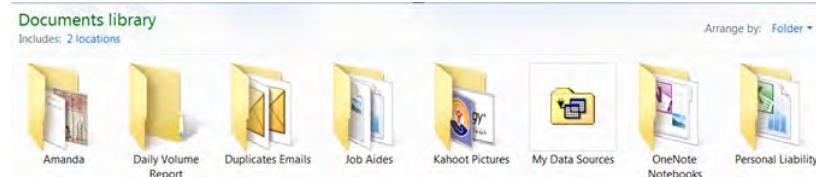
6. The **Upload Receipts** screen will pop up.



7. Click on the **Browse** Option.



8. Find the document that you have scanned into your documents to upload. **Please keep in mind that the system will only allow you to upload 2MB per file.** If it's more than that you'll have to split them up.



9. Once the file has been located, click on **Open**.

10. This will bring the file name into the display.

The screenshot shows a web-based form titled "Upload Receipts". Under the heading "Choose File(s) to Upload", there is a text input field containing the path "E:\Npc\pm01\home\226296\Creating an expense report.pdf". To the right of this field are two buttons: "Browse..." and "Clear". Below this input field are six additional empty input fields, each with its own "Browse..." and "Clear" buttons. A note at the bottom states: "Images can be uploaded as PNG, GIF, JPG, BMP, PDF or TIFF. Receipts can be viewed a few minutes after they have been uploaded." At the bottom right are "Upload" and "Return" buttons. A small menu bar in the top right corner includes "Online Help", "Submitter Walkthrough", "Receipt Imaging Walkthru", and "What's New".

- User can browse and upload multiple documents by continuing to click **Browse** button and selecting the applicable document to upload.
- Standard upload amount is 20 pages. If more than 20 then break down into two separate scanning groups

11. Click **Upload**.

This screenshot is identical to the one above, showing the "Upload Receipts" page with a single file selected. However, the "Upload" button at the bottom is now circled in red, indicating it is the next step to be taken.

12. User will get a "Successful" message, if the receipts were uploaded correctly:

sumtotal

The screenshot shows the "Upload Receipts" page again. The "Choose File(s) to Upload" section is visible. Below it, a message states: "File New Corporate Credit Card-Permanent Limit Authorization Form.pdf uploaded successfully. Receipts can be viewed a few minutes after they have been uploaded." The word "uploaded successfully" is highlighted with a yellow box. At the bottom are "Upload" and "Return" buttons. The "sumtotal" logo is visible at the top of the page.

13. This will upload the selected receipts to this specific expense report.
- If unsuccessful the system will advise that the files were not uploaded. Proceed to make the files smaller and upload more than one file.

Upload Receipts

The size of file Creating an expense report.pdf exceeds the 2MB limit.

Choose File(s) to Upload

14. Once the file is uploaded successfully, click **Return**.

Upload Receipts

Choose File(s) to Upload

[Filepc.pmd\home228296Creating an expense report.pdf] Browse... Clear
[] Browse... Clear

Images can be uploaded as PNG, GIF, JPG, BMP, PDF or TIFF. Receipts can be viewed a few minutes after they have been uploaded

15. This will bring the user back to the **View Summary** Screen.

16. User can view receipts by clicking on the **View Summary** Tab, and then clicking on **View Receipts**.

Back to Home Logged in as Amanda L. Ornelas Help Logout

Edit Report Header Include Transactions Add Expense View Summary

Spender: Amanda L. Ornelas From May 13, 2019 To May 13, 2019 Reimbursement Amt: 0.00 USD
Report name: null Report number: XETS00079632190051

Included Expenses 2 item(s) Click to select

Date	Expense Type	Merchant	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Jan 14, 2019	Office Supply	OFFICE DEPOT #1050	153.51 USD	153.51	BMO MasterCard US-COLORADO	US	0.00	Open
Jan 15, 2019	Office Supply	OFFICE DEPOT #1050	500.00 IL\$	135.53	BMO MasterCard	IL	0.00	Open
Dec 13, 2018	Almanar Hiskaoz Zhood Mi							Open

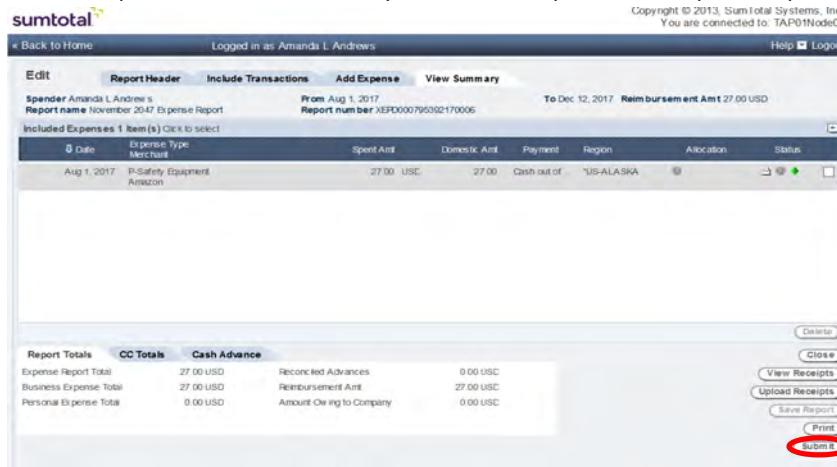
Report Totals CC Totals Cash Advance

Expense Report Total: 289.04 USD	Reconciled Advances: 0.00 USD
Business Expense Total: 289.04 USD	Reimbursement Amt: 0.00 USD
Personal Expense Total: 0.00 USD	Amount Owing to Company: 0.00 USD

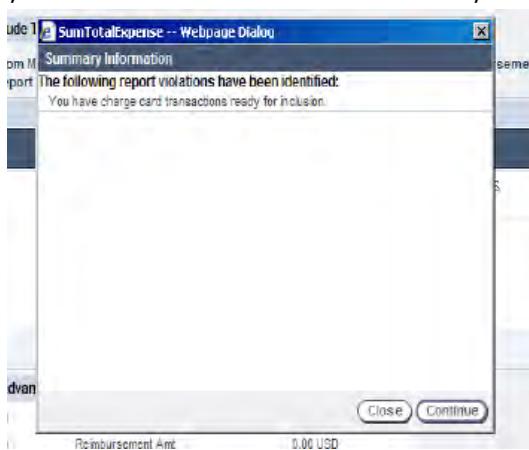
- It may take up to 5-10 minutes for the file to be viewed. If the receipts have not loaded into the report, please wait a moment, and try viewing them again.
- The corporate expense system will retain all records in accordance with the corporate record retention policy guidelines

Step Nine- Submit Expense Report

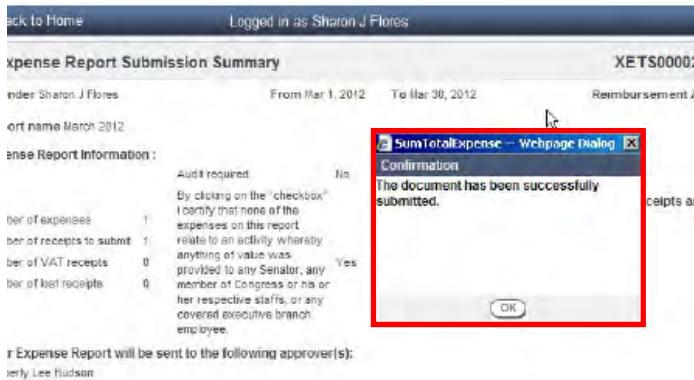
- After receipts have been successfully scanned and uploaded to expense report, Click **Submit**.



- The system validates the accounting string at the time of submittal, once again to ensure the validation is still successful.
- Compliance message will appear for all reports submitted, sample message:
 - I agree all expense items are business related, and all travel related purchases (Hotel, Air, Car) were booked within the Travel Management Company.
- Must select 'Yes' or leave a comment if 'No' is selected
- Users may receive warnings if there are additional transactions that are ready for inclusion. Select **Continue** if you don't want to add more transactions to your current expense report.



- System will display a Confirmation window.



3. Click **OK** and then **Done**.
4. Expense report is now submitted for MA approval (Manager Approval).

Specific Details

Add Meal Expense Type

1. Click on down arrow in Expense Type field and Select a Meal expense type (preceded by "M").

The screenshot shows the 'Add Expense' dialog box. The 'Expense Type' field is highlighted with a red box. Other fields visible include 'Merchant' (Domino's), 'Region' (*US-COLORADO), 'Area' (DENVER), and 'Business Purpose'. A note at the bottom left says '* Tax Info'.

- There are 2 Business Meal Expense Types and 1 Travel Meal Expense Type.
 - **Business Meal Employee Only**- This expense type is to be used if business cannot be reasonably conducted during regular business hours, and only Xcel Energy Employees are in attendance.
 - **Business Meal Non-Employee**-This expense type is to be used if business cannot be reasonably conducted during regular business hours and there are guests. (Contractors, Interns, Business Partners, etc.) Even if there is only 1 guest, Business Meal Non-Employee needs to be used.
 - **Travel Meal**- Travel Meals are generally for each individual while traveling on company business.
- 2. SumTotal will flag any non-compliant expenses based on 10.2 Employee Expense Reimbursement policy.
- 3. The expense will be flagged with a yellow icon to the left of an expense when Expense Type exceeds policy spend/cap:
 - System will flag a meal type expense when total amount of all meals per day expensed by spender exceeds \$65 Daily Meal Allowance.
- 4. Users will enter a business purpose for each expense added to an expense report.
 - The Description field can be used for further explanation for expense, if required.

5. Enter the Number of Persons that attended the meal.

The screenshot shows the 'Add Expense' dialog box. The 'Nbr of persons' field is set to 1.00 and has a red asterisk. The 'Unit Amt' field is set to 67.00 and has a red asterisk. Other fields visible include 'Spent Amt' (67.00), 'USD' (selected), 'Exchange Rate' (1.000000), 'Domestic Amt' (67.00 USD), 'Payment Method' (Cash out of Pocket), and 'Receipt' (Receipt Included).

- Make sure that the number of persons matches how many attendees are listed in the attendee tab.
 - Group meals that exceed 20 people require a sign-in sheet that outlines the group in attendance with names and relationships as supporting documentation.
 - System will calculate **Unit Amt.** for each person.
6. Enter any other required information, if not populated.

7. Click on the **Tax Info** Tab.

Business Purpose: Meal *
Tax Info Policy Info
Included Expenses 2 Item(s) Click to select
Date Expense Type
Merchant
Aug 1, 2017 P-Safety Equipment Amazon

8. Click on **Sales Tax Paid** drop-down arrow and select Yes.

Edit Expense
Tax Info
Sales Tax Paid Yes * Amt of Sales Tax Paid 2.16

9. Click in **Amt. of Sales Tax Paid** field, highlight the zeros and delete. Then enter amount of sales tax.

Edit Expense
Tax Info
Sales Tax Paid Yes * Amt of Sales Tax Paid 2.16

10. Click on **TAX INFO** tab to close tax screen.

11. To Allocate Expense Line, user can allocate at the expense level or at the expense line (sub expense) level.
12. Click the **Allocation** button to allocate the expense line.

Nbr of persons 1.00 * Unit Amt 67.000 Description
Spent Amt 67.00 USD *
Exchange Rate 1.000000
Domestic Amt 67.00 USD
Payment Method Cash out of Pocket
Receipt Receipt Included *

13. System displays Add Expense: Allocation on Expense View screen.

14. There are 3 ways to allocate an expense: Please see [Step 7](#) for Allocation instructions.

15. When allocation is completed, click **Done**.

16. System returns to Edit Expense pane on Expense View screen.

17. Next, click the **Attendee** button.

The screenshot shows a software interface for creating an expense report. On the left, there are several input fields: 'Nbr of persons' (1.00 *), 'Unit Amt' (67.000), 'Spent Amt' (67.00 USD *), 'Exchange Rate' (1.000000), 'Domestic Amt' (67.00 USD), 'Payment Method' (Cash out of Pocket), and 'Receipt' (Receipt Included *). On the right, there are three buttons: 'Allocation' (with a red asterisk), 'Attendee' (highlighted with a red circle), and 'Itemize'. Below these buttons are 'Save Changes' and 'Cancel' buttons.

Add Attendees from Global Xcel Employee List

1. System displays **Add Attendees** on **Expense View** screen.

The screenshot shows the 'Expense View' screen with the 'Edit Expense: Attendees' section. It includes fields for Spender (Amanda L. Andrews), Report name (November 2047 Expense Report), From date (Aug 1, 2017), To date (Dec 12, 2017), Reimbursement Amt (94.00 USD), Reason (M-Bus Meal (Bmp Only)), Merchant (Dominos), and Date (Aug 1, 2017). Below this is the 'Add Attendees' table, which has one row for 'Amanda L Andrews'. The table columns are Attendee name, Corp ID, Company, and Business Relationship. The 'Attendee name' field contains 'Amanda L Andrews', 'Corp ID' contains 'SPEQA\US\ACCOUNTS PAYABLE', 'Company' contains 'Xcel Energy Production', and 'Business Relationship' contains 'EMPLOYEE'. There are buttons for Delete, Add to Preferences, Add Attendee, Cancel, and Save and Return.

➤ System defaults user as attendee.

2. Click **Add Attendee**.

The screenshot shows the 'Expense View' screen with the 'Edit Expense: Attendees' section. It includes fields for Spender (Amanda L. Andrews), Report name (November 2047 Expense Report), From date (Aug 1, 2017), To date (Dec 12, 2017), Reimbursement Amt (94.00 USD), Reason (M-Bus Meal (Bmp Only)), Merchant (Dominos), and Date (Aug 1, 2017). Below this is the 'Add Attendees' table, which has one row for 'Amanda L Andrews'. The table columns are Attendee name, Corp ID, Company, and Business Relationship. The 'Attendee name' field contains 'Amanda L Andrews', 'Corp ID' contains 'SPEQA\US\ACCOUNTS PAYABLE', 'Company' contains 'Xcel Energy Production', and 'Business Relationship' contains 'EMPLOYEE'. There are buttons for Delete, Add to Preferences, Add Attendee (highlighted with a red circle), Cancel, and Save and Return.

3. Click on prompt arrow next to blank Attendee name field.

The screenshot shows the 'Add Attendees' table with two rows. The first row has 'Amanda L Andrews' in the 'Attendee name' field and 'SPEQA' in the 'Corp ID' field. The second row is blank. There are prompt arrows next to both 'Attendee name' fields. A red box highlights the prompt arrow next to the second row's 'Attendee name' field.

➤ If your attendee list is 20 and under you must enter them in the attendee tab. Group meals that exceed 20 people require a sign-in sheet that outlines the group in attendance with names and relationships as supporting documentation.

4. System displays global list of all employees.

Attendee name	Corp ID	Company	Business Relationship	
A Cummings	T1182	Public Service Co.	EMPLOYEE	<input type="checkbox"/>
A Schreiter	SQ4159	Public Service Co.	UNION	<input type="checkbox"/>
Aakash Chandarana	209330	Northern States P...	EMPLOYEE	<input type="checkbox"/>
Aarric St Michel	206651	Northern States P...	EMPLOYEE	<input type="checkbox"/>
Aaron Abade	206128	Southwestern Publ...	GUEST	<input type="checkbox"/>
Aaron Abramaffy	211181	Public Service Co	UNION	<input type="checkbox"/>
Aaron Aranda	220659	Southwestern Publ...	UNION	<input type="checkbox"/>
Aaron Auch	205440	Northern States P...	GUEST	<input type="checkbox"/>
Aaron Avery	200135	Public Service Co	EMPLOYEE	<input type="checkbox"/>
Aaron Bassham	231718	Public Service Co	GUEST	<input type="checkbox"/>
Aaron Benson	BRA507	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Aaron Bickell	BQA405	Northern States P...	EMPLOYEE	<input type="checkbox"/>
Aaron Bonerberger	219637	Xcel Energy Servi...	GUEST	<input type="checkbox"/>
Aaron Boston	BSTA98	Xcel Energy Servi...	GUEST	<input type="checkbox"/>
Aaron Brinkus	BRA402	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Aaron Brown	214426	Public Service Co	UNION	<input type="checkbox"/>
Aaron Burg	217196	Public Service Co	UNION	<input type="checkbox"/>
Aaron Castanion	220541	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Aaron Chadi	206763	Northern States P...	EMPLOYEE	<input type="checkbox"/>

- User can search by the Following Criteria:
 - **Attendee Name**-Employees Name
 - **CORP ID**-Employees ID
 - **Company**
 - **Change the Drop-down option to match what you are searching by**

5. Type in the search box the attendee information and click **Search**.

Attendee name	Corp ID	Company	Business Relationship	
Abigail Flores	T3729	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Anna Katrina Flores	205670	Xcel Energy Servi...	GUEST	<input type="checkbox"/>
Arnulfo Flores	200734	Northern States P...	GUEST	<input type="checkbox"/>
Brandon Flores	217326	Public Service Co...	UNION	<input type="checkbox"/>
Bryan Flores	004488	Public Service Co...	UNION	<input type="checkbox"/>
Chantel Rios Flores	231619	Public Service Co...	GUEST	<input type="checkbox"/>
Florine Flores	213066	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Gilbert Flores	206108	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Jaime Flores	FLRJ98	Public Service Co...	GUEST	<input type="checkbox"/>
Jeremy Flores	214746	Southwestern Publ...	EMPLOYEE	<input type="checkbox"/>
Jesus Flores	FLRJ97	Northern States P...	GUEST	<input type="checkbox"/>
Joe Flores	FLRJ01	Public Service Co...	UNION	<input type="checkbox"/>
Josephine Flores	220135	Southwestern Publ...	GUEST	<input type="checkbox"/>
Josue Flores	220619	Southwestern Publ...	UNION	<input type="checkbox"/>
Julio Flores	232262	Xcel Energy Servi...	GUEST	<input type="checkbox"/>
Kelsey Flores	216205	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Melissa Flores	228937	Southwestern Publ...	GUEST	<input type="checkbox"/>
Miguel Flores	206041	Xcel Energy Servi...	GUEST	<input type="checkbox"/>
Myrna Flores	2111796	Xcel Energy Servi...	EMPLOYEE	<input type="checkbox"/>
Nathan Flores	204700	Public Service Co	UNION	<input type="checkbox"/>

- This will bring up all Employees within that search criteria.

6. Select the Attendee by clicking in the check box next to the employee name.

Attendee name	Corp ID	Company	Business Relationship	
Pablo Flores-Pacheco	210434	Northern States P...	GUEST	<input type="checkbox"/>
Robert Flores	210645	Southwestern Publ...	GUEST	<input type="checkbox"/>
Sharon Flores	T3201	Xcel Energy Servi...	EMPLOYEE	<input checked="" type="checkbox"/>
Sheryl Flores	TC535	Public Service Co...	EMPLOYEE	<input type="checkbox"/>
Stephanie Flores	220216	Southwestern Publ...	GUEST	<input type="checkbox"/>
Timothy Flores	231543	Southwestern Publ...	UNION	<input type="checkbox"/>

7. Click Add.

Pablo Flores-Pacheco	210434	Northern States P...	GUEST	<input type="checkbox"/>
Robert Flores	210645	Southwestern Publ...	GUEST	<input type="checkbox"/>
Sharon Flores	T3201	Xcel Energy Servi...	EMPLOYEE	<input checked="" type="checkbox"/>
Sheryl Flores	TC535	Public Service Co...	EMPLOYEE	<input type="checkbox"/>
Stephanie Flores	220216	Southwestern Publ...	GUEST	<input type="checkbox"/>
Timothy Flores	231543	Southwestern Publ...	UNION	<input type="checkbox"/>

(Add) Update Cancel

➤ Repeat this process to add as many attendees as necessary until complete.

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	SPECIALIST ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE

Delete Add to Preferences Add Attendee Cancel Save and Return

8. Click **Save and Return once all the attendees have been added.**

9. To Add Non-Employee Attendees, click on the add Attendee button.

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	SPECIALIST ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE

Delete Add to Preferences Add Attendee Cancel Save and Return

10. Enter in Attendees Name.

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	SPECIALIST ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE
Leslie Dee	XXX		

Delete Add to Preferences Add Attendee Cancel Save and Return

11. Enter "XXX" in Corp ID Field.

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	SPECIALIST ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE
Leslie Dee	XXX		

Delete Add to Preferences Add Attendee Cancel Save and Return

12. Click **Business Relationship drop-down arrow and select **Guest**.**

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	SPECIALIST ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE
Leslie Dee	XXX		GUEST

Delete Add to Preferences Add Attendee Cancel Save and Return

13. In the **Company field enter the company that they work for.**

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	SPECIALIST ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE
Leslie Dee	XXX	AirGas	GUEST

Delete Add to Preferences Add Attendee Cancel Save and Return

14. Click **Save and Return if no Preferences needed.**

15. Adding Attendees to Preferences creates a preferred list of attendees for easy selection on future expenses.

16. Select employee listed under **Add Attendees** by clicking check box to the right of name(s).

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	* T3201/ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE <input checked="" type="checkbox"/>
Sharon Flores	* T3201	Xcel Energy Services Inc.	EMPLOYEE <input checked="" type="checkbox"/>
Leslie Dee	* XXX	AirGas	GUEST <input checked="" type="checkbox"/>

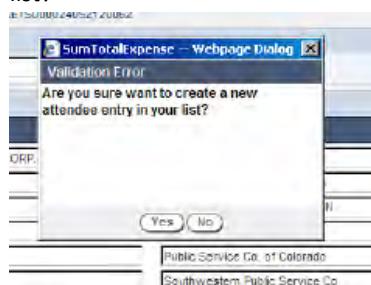
17. Click **Add to Preferences**.

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	* T3201/ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE <input checked="" type="checkbox"/>
Sharon Flores	* T3201	Xcel Energy Services Inc.	EMPLOYEE <input checked="" type="checkbox"/>
Leslie Dee	* XXX	AirGas	GUEST <input checked="" type="checkbox"/>

➤ You can select all on list by clicking on the check box on header section of screen

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	* T3201/ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE <input checked="" type="checkbox"/>
Sharon Flores	* T3201	Xcel Energy Services Inc.	EMPLOYEE <input checked="" type="checkbox"/>
Leslie Dee	* XXX	AirGas	GUEST <input checked="" type="checkbox"/>

18. System displays pop up window with message "Are you sure you want to create a new attendee entry in your list?"



19. Click **Yes**.

20. System saves selected employees to your Attendees-Preferences list.

21. Click **Save and Return**.

22. View Preferred Attendees list by Clicking **Add Attendee** and Click on prompt arrow next to Attendee Name field.

Attendee name	Corp ID	Company	Business Relationship
Amanda L. Andrew s	* T3201/ACCOUNTS PAYABLE	Xcel Energy Production	EMPLOYEE <input checked="" type="checkbox"/>
Sharon Flores	* T3201	Xcel Energy Services Inc.	EMPLOYEE <input checked="" type="checkbox"/>
Leslie Dee	* XXX	AirGas	GUEST <input checked="" type="checkbox"/>

23. System displays preferred list of all employees added to Preferences by clicking on the drop-down arrow next to Show and select **Preferred**.

Attendee name	Corp ID	Company	Business Relationship
Leslie Dee	XXX	AirGas	GUEST <input type="checkbox"/>
Sharon Flores	T3201	Xcel Energy Servi...	EMPLOYEE <input type="checkbox"/>

24. Select the Employees and add them to your attendee list.

25. Click **Save and Return** button.

Itemizing Expenses

1. Users are required to itemize all meal type expense(s).

2. Click on the **Itemize** Button.

The screenshot shows a dialog box titled 'Itemize'. It contains the following fields:

- Nbr of persons: 1.00 *
- Unit Amt: 67.00
- Spent Amt: 67.00 USD *
- Exchange Rate: 1.00000
- Domestic Amt: 67.00 USD
- Payment Method: Cash out of Pocket
- Receipt: Receipt Included

At the bottom right of the dialog box, there are two buttons: 'Save Changes' and 'Cancel'. The 'Itemize' button is circled in red.

➤ All Meal type expenses require itemization at line item level (sub expense) to identify meal vs. alcohol portion.

3. Meal vs. alcohol portion must be identified when applicable and account for expenses appropriately.

4. System displays **Add Expense Item** on the **Expense Item View** panel.

5. **Spent Amount** will display from expense.

The screenshot shows the 'Expense Item View' panel. It displays an expense item for 'M-Bus Meal (Emp Only)' on 'Aug 1, 2017'. The 'Spent Amt' field is highlighted with a red circle. Other visible fields include 'Item Date' (8/1/17), 'Expense Type' (dropdown menu), and 'Tax Info' (table showing included items). The 'Spent Amt' field contains '67.00 * USD'.

6. Click on down arrow in **Expense Type** field to display a list of Sub Expense types.

7. Select the Correct Meal Expense type- Business Meal Employee Only, Non-Employee or Travel Meal.

8. If amount is meal only – Enter entire amount in **Spent Amt.** field.

9. Click on the **Allocation** button.

The screenshot shows the 'Expense Item View' window. At the top, it displays 'Spender Amanda L. Andrew's Report name November 2047 Expense Report' and the date range 'From Aug 1, 2017 To Dec 12, 2017 Reimbursement Amt 94.00 USD'. Below this, there's a table for 'Add Expense Item' with a single row: 'Aug 1, 2017 M-Bus Meal (Emp Only) Domino's Spent Amt: 67.00 Remaining Amt: 0.00'. Under 'Expense Type', 'MS-Bus Meal (Emp Only)' is selected. On the right side of the table, there's a 'Description' field and a 'Personal' checkbox. Below the table is a 'Tax Info' section with a table for 'Included Items' containing one item: 'Aug 1, 2017 MS-Bus Meal (Emp Only) 67.00 USD'. At the bottom right of the window, there's a 'Allocation' button with a red circle around it.

10. Refer to [Step 7](#) for Allocation process.

11. Once Allocation is complete, click **Add Item**.

- The system displays a "Grey" validation icon with a hover over message stating "Allocations haven't been externally validated" as the sub expenses have not been added to Included Items yet.

12. This will add the item to the Included Items Section.

The screenshot shows the 'Tax Info' window with a table for 'Included Items' containing one item: 'Aug 1, 2017 MS-Bus Meal (Emp Only) 67.00 USD'. At the bottom right of the window, there's a 'Return' button with a red circle around it.

13. Click on the **Return** Button.

The screenshot shows the 'Tax Info' window with a table for 'Included Items' containing one item: 'Aug 1, 2017 MS-Bus Meal (Emp Only) 67.00 USD'. At the bottom right of the window, there's a 'Return' button with a red circle around it.

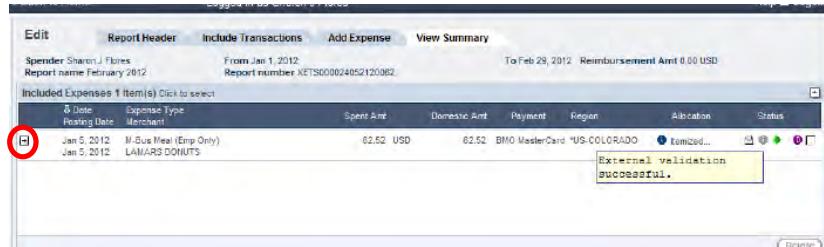
14. Click on **Save Changes** button to save the information added to the expense.

The screenshot shows the 'Receipt' window with a dropdown menu set to 'Receipt Included'. At the bottom right, there are two buttons: 'Save Changes' (highlighted with a red circle) and 'Cancel'.

15. If no validation errors occur, the system displays a green icon to the right of the expense line.

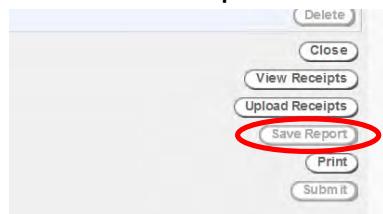
The screenshot shows the 'Edit' window for an expense report. It displays a table for 'Included Expenses' with two items: 'Jan 5, 2012 M-Bus Meal (Emp Only) 62.52 USD' and 'Jan 5, 2012 LAMAR'S DONUTS 62.52 USD'. To the right of the second item, there's a status bar with the message 'External validation successful.' and a green checkmark icon. The status column for the second item also has a green checkmark icon with a red circle around it.

16. Click “+” to the left of expense to expand and view sub expense(s).



17. System will display a hover over message that states “External Validation Successful” at the expense report line (sub-expense)

18. Click on the **Save Report** button to save report in draft status.



Editing/Viewing Attendee Preferences

1. To access your Attendee preferences, go to your Expenses Home Page.



2. Click on **Edit User Preferences**.



3. Click on **Preferences** tab.

Attendee name	Corp ID	Company	Business Relationship
Leslie Dee	JXXX	AirGas	GUEST
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE

Delete **Add Attendee**

- System displays list of attendees added to preferences.
- User can add additional non-employees on this panel.

4. Click **Add Attendee** button.

Attendee name	Corp ID	Company	Business Relationship
Leslie Dee	JXXX	AirGas	GUEST
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE

Delete **Add Attendee**

5. Enter **Attendee Name, Title and Company**.

6. Select **Guest** from drop-down arrow of **Business Relationship** field.

7. Click **Save** button.

Attendee name	Corp ID	Company	Business Relationship
Leslie Dee	JXXX	AirGas	GUEST
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE
Rebecca Lee	JXXX	Waste Management	GUEST

Delete **Add Attendee**

Cancel **Save** **Close**

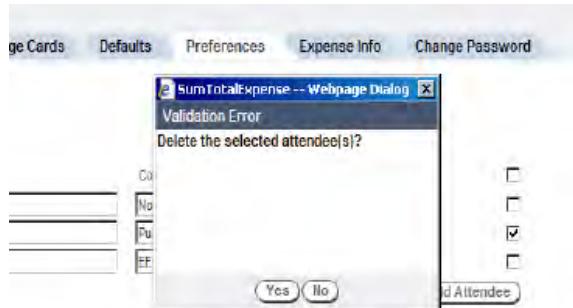
8. To Remove Attendees from the Preference Tab; click on checkbox next to attendee you wish to delete and click **Delete**.

Attendee name	Corp ID	Company	Business Relationship
Leslie Dee	JXXX	AirGas	GUEST
Sharon Flores	T3201	Xcel Energy Services Inc.	EMPLOYEE
Rebecca Lee	JXXX	Waste Management	GUEST

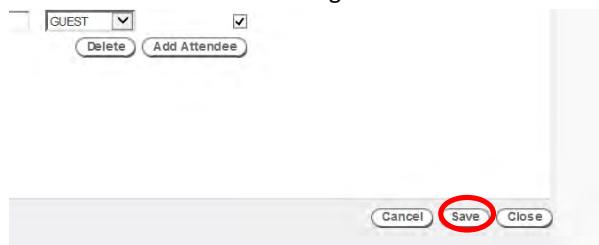
Delete **Add Attendee**

- You can select all by clicking on the check box above the list.

9. System displays pop up window with message "Delete the selected attendee(s)?"



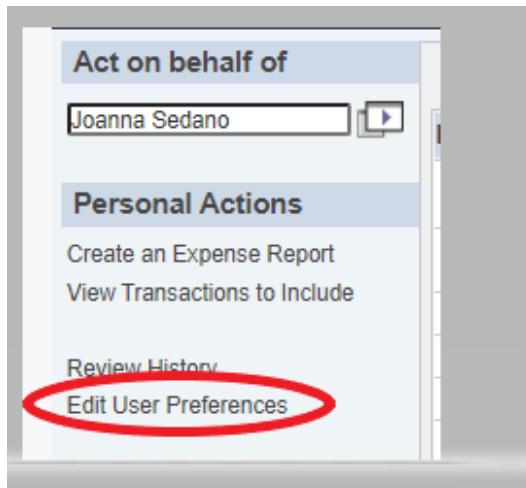
10. Click YES.
11. Attendee is removed from Preferences.
12. Click Save button to save changes.



13. Click Close button to return to SumTotal home page.

Adding Proxy Submitter's and Approver's

1. Proxies are added to create and submit expense reports on behalf of a user.
2. To Add a Proxy Submitter, click on **Edit User Preferences**



3. Under the **Proxies** tab, click the prompt **arrow** next to the **Submitter** Field.

The screenshot shows a table titled 'Define Proxies' with columns for 'Proxy User Name', 'Start Date', and 'End Date'. The 'Proxy User Name' column contains multiple entries all labeled 'Submitter'. The 'Start Date' and 'End Date' columns contain date pickers. The second column of each row has a small arrow icon to its left, which is circled in red. The 'Proxies' tab is highlighted with a red oval.

4. System displays list of all active SumTotal Users.

User Name	Employee Name	Operating Company
SCHA59	A Scott Schneider	Public Service Co...
220688	Aaron A Aranda	Southwestern Publ...
DKKA02	Aaron A Daake	Public Service Co...
228316	Aaron A Esselink	Xcel Energy Servi...
202572	Aaron A Johnson	Xcel Energy Servi...
BNSA07	Aaron Benjamin Be...	Northern States P...
217196	Aaron C Burg	Public Service Co...
GRCA08	Aaron C Garcia	Public Service Co...
231540	Aaron D Herrera	Southwestern Publ...
219277	Aaron D Hornstein	Public Service Co...
208088	Aaron D Lipinski	Northern States P...
N155193	Aaron D Mann	Northern States P...

5. Search for the employee.

- Easiest way to search is by the employee's last name. Type in the employee's last name in the search box, click on the drop-down arrow, select **Last Name**, and then click on **Search**.

The screenshot shows a search interface with a search bar containing 'Flores'. To the right of the search bar is a dropdown menu set to 'Last Name'. Below the search bar is a table with columns for 'User Name', 'Employee Name', and 'Operating Company'. The message 'no entries to be displayed' is visible at the bottom of the table area.

6. This will display all employees within that search criteria.

Search		
Flores	Last Name	<input type="button" value="Search"/>
User Name	Employee Name	Operating Company
T3729	Abigail A Flores	Xcel Energy Servi...
217326	Brandon L Flores	Public Service Co...
004488	Bryan Flores	Public Service Co...
206108	Gilbert Ysabel Fl...	Xcel Energy Servi...
214746	Jeremy I Flores	Southwestern Publ...
220619	Josue I Flores	Southwestern Publ...
216205	Kelsey N Flores	Xcel Energy Servi...
211796	Myrna T Flores	Xcel Energy Servi...
204790	Nathan T Flores	Public Service Co...
T3201	Sharon J Flores	Xcel Energy Servi...
TC535	Sheryl A Flores	Public Service Co...
231542	Timothy F Flores	Southwestern Publ...

7. Click on desired employee to add as Proxy Submitter.

8. Selection is added to Proxy Submitter list.

Proxy User Name	Start Date	End Date
Submitter Sharon J Flores	<input type="button" value="..."/>	<input type="button" value="..."/>
Submitter	<input type="button" value="..."/>	<input type="button" value="..."/>
Submitter	<input type="button" value="..."/>	<input type="button" value="..."/>
Submitter	<input type="button" value="..."/>	<input type="button" value="..."/>
Submitter	<input type="button" value="..."/>	<input type="button" value="..."/>

9. Click on the **calendar** next to the Start Date Field to select Proxy submitter **Start Date**, which will display in this field once identified.

Start Date

...

- Enter End Date if proxy submitter will only be a proxy for a limited time.
- Leave End Date blank if proxy is indefinite.

10. User can have multiple Proxy Submitters.

11. When manager assigns a Proxy Approver, they will include the start and end date for the duration.

12. Once assigned; expense reports submitted for approval will be sent to the proxy approver only.

13. To add a proxy approver, click on the prompt **arrow** next to the Approver field.

Approver ...

Proxy for

14. Follow same steps for searching for an employee.

15. Click on desired employee to add as proxy approver.

16. Selection is added to proxy approver.

Approver Sharon J Flores

Proxy for

Employee Name	Role
---------------	------

no entries to be displayed

17. Click on calendar to select proxy approver Start Date.

18. Enter End Date the proxy approver will no longer need to approve expense reports on your behalf.

Approver Sharon J Flores

Proxy for

Employee Name	Role
---------------	------

no entries to be displayed

- All expense reports submitted for approval will be sent to the proxy approver: (based on Start and End Date)
- Be sure to always enter End Date for proxy approver. If no End Date is entered all expense reports submitted will continue to be sent to proxy approver until End Date is entered.
- User can have only one proxy approver during a given time



Adding Hotel Expense Allocation and Itemization

1. Expense types which require pre-approval documentation to be obtained and provided with receipts are:
 - Spousal Travel
 - International Travel
2. Users will enter a business purpose for each expense added to an expense report, and The Description field can be used for further explanation for expense if required.
3. Click on down arrow in **Expense Type** field and select T-Hotel expense type.

Report name November 2047 Expense Report

Add Expense

Date	8/1/17
Expense Type	T-Hotel
Merchant	Embassy
Region	*US-COLORADO
Area	FORT MORGAN
Business Purpose	SAP User Training

4. Enter Business Purpose- Must adequately describe why the expense(s) was incurred.
5. Click Allocation button- Refer to [Step 7](#) for allocation process.
6. Once the Allocation is complete, click the **Itemize** button.

The screenshot shows the 'Expense Item View' page with a red box highlighting the 'Itemize Wizard for Recurring Expenses' dialog box. The dialog box contains fields for 'Start Date' (Aug 1, 2017) and 'End Date' (Sep 17), a checkbox for 'Charge includes last day', and a dropdown for 'Number of units' set to 3. A note below states: 'System will calculate Number of days'.

7. System displays **Itemization Wizard** for Recurring Expenses.
8. The Wizard should only be used for reoccurring charges (room rate, taxes, etc.)
9. Enter **Start Date** (first night) and Enter **End Date** (last night), by clicking on the calendar next to each field.

Itemize Wizard for Recurring Expenses

Start Date *****

End Date *****

Charge includes last day

Number of units *****

➤ System will calculate Number of days

10. Click drop-down arrow to select TS-Hotel-Room Rate Sub Expense

Remaining Amt USD

TS-Hotel - Room Rate *USD

11. Enter the Room Rate Amount and click on add.

TS-Hotel - Room Rate *USD

12. System displays fields for additional items to be selected.

TS-Hotel - Room Rate *USD

TS-Hotel - Room Tax *USD

*USD

13. Select TS- HOTEL- Room Tax and enter the amount.

TS-Hotel - Room Rate *USD

TS-Hotel - Room Tax *USD

*USD

14. Remaining Amt. field will display remaining amount that needs to be itemized, if all is itemized correctly the remaining amount should be 0.00.

Remaining Amt	225.46	USD
<input type="checkbox"/> TS-Hotel - Room Rate	100.00	*USD
<input type="checkbox"/> TS-Hotel - Room Tax	12.27	*USD
<input type="checkbox"/>	0.00	*USD

Delete Add

➤ Hotel must be itemized out by Room Rate and Tax, per day/night of stay.

15. Once the Room Rate and Tax have been entered, click the **done** button.

Remaining Amt	225.46	USD
<input type="checkbox"/> TS-Hotel - Room Rate	100.00	*USD
<input type="checkbox"/> TS-Hotel - Room Tax	12.27	*USD
<input type="checkbox"/>	0.00	*USD

Delete Add Cancel Done

16. Expense will show itemization by day in the included Items section.

Date	Expense Type	Spent Amt	Units	Unit Amt	Domestic Amt	Pers.
Dec 13, 2017	TS-Hotel - Room Rate	100.00	USD		100.00	
Dec 13, 2017	TS-Hotel - Room Tax	12.27	USD		12.27	
Dec 12, 2017	TS-Hotel - Room Rate	100.00	USD		100.00	

Allocations haven't been externally validated.

➤ The system adds a “Grey” validation icon with a hover over message that states “Allocations haven’t been externally validated” as the sub expenses have not been saved to “Add Expense” yet.

17. Click **Return** button.

18. Click **Save Changes** button.

19. If no validation errors occur, the system displays a **green icon** to the right of the expense line.

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	
Jan 18, 2012	T-Hotel	125.79	USD	123.79	BMO MasterCard	US-CALIFORNIA	
Jan 5, 2012	M-Bus Meal (Emp Only)	62.52	USD	62.52	BMO MasterCard	US-COLORADO	

20. System will display a hover over message that states “External Validation Successful” at the expense report line (sub-expense) level.

21. Click **Save Report** button

Credit Card Transaction Marked Personal

1. Per the 10.2 Policy, personal purchases of any type using the Corporate OneCard are not permitted. Personal charges must be handled as separate transactions using your personal card.
 - Mark the expense as Personal in SumTotal. To mark an expense personal in SumTotal:
 - Create an expense report and include the pending expense
 - Open the expense line item. On the right-hand corner by the Description field, there should be a Personal box. Check the box to make Personal.
 - Hit Save Changes. This is all you need to do.

The screenshot shows the 'Edit Expense' screen in SumTotal. At the top, it displays 'Spender Aaron J Olson' and 'Report name Personal Charge'. Below that, the date range is set from 'Feb 1, 2021' to 'Feb 26, 2021', and the reimbursement amount is '0.00 USD'. On the right side of the screen, there is a checkbox labeled 'Personal' which is checked. At the bottom right, there are two buttons: 'Save Changes' and 'Cancel', with 'Save Changes' being highlighted with a red box.

- If there are no Cash out of Pocket expenses that will cover the cost of the Personal charge, a check/money order for the amount owed will need to be sent to the following address. Check/Money Order should be made payable to **Xcel Energy**.
 - **Corporate OneCard Department 9500 Brighton Road Henderson, CO 80640**
- If used there will be compliance message pop up, sample message:
 - Reminder – Personal use of the Corporate OneCard is not permitted; personal charges must be handled as separate transactions using your personal card.
- If personal use occurs; the Money Owed/Personal Use [form](#) is required to be filled out and attached as a receipt to the expense report (follow instructions on form if a payment is due to Xcel).
- Card Admin team will monitor and escalate non-compliant purchases.

Enter Cash Out of Pocket Expense

1. Per the 10.2 Policy, the use of personal card or cash out of pocket for business purposes should be rare. Unless otherwise noted in the policy (i.e., tips, tolls, mobile, mileage), it is only appropriate to claim cash out of pocket reimbursement for expense incurred while traveling when credit cards are not accepted or if an employee inadvertently uses personal credit card for business travel or business-related expenses.
2. Cash out of pocket expenses are monitored to ensure the Corporate OneCard is used appropriately.
3. Cash out of pocket expenses are entered on Add Expense Tab. All subsequent screens will refer to Add Expense.
4. System displays **Add Expense** tab on Edit screen.

The screenshot shows the 'Edit' screen in SumTotal with the 'Add Expense' tab selected, indicated by a red circle. At the top, it shows 'Spender Amanda L. Andrew' and 'Report name November 2047 Expense Report'. The 'Add Expense' tab is highlighted. Below the tabs, there are fields for Date (8/1/17), Expense Type (dropdown menu), Merchant (dropdown menu), Region (dropdown menu), Area (dropdown menu), Spent Amt (0.00 * [USD]), Exchange Rate (1.000000), Domestic Amt (0.00 USD), Payment Method (dropdown menu showing 'Cash out of Pocket'), and Receipt (dropdown menu). The 'Add Expense' tab is highlighted with a red circle.

5. Click on down arrow in Expense Type field and Select the correct expense type.

6. Enter Information in all required fields.

The screenshot shows the 'Add Expense' interface. At the top, there are tabs: 'Edit', 'Report Header', 'Include Transactions', 'Add Expense', and 'View Summary'. Under 'Report Header', it shows 'Spender Amanda L. Andrew s', 'Report name November 2017 Expense Report', 'From Aug 1, 2017', 'Report number XEP000795392170006', and 'To Dec 31'. Below this, the 'Add Expense' section has fields: 'Date' (8/1/17), 'Expense Type' (highlighted with a red box), 'Merchant' (highlighted with a red box), 'Region' (highlighted with a red box), 'Area' (highlighted with a red box), 'Spent Amt' (0.00 * USD *), 'Exchange Rate' (1.000000), 'Domestic Amt' (0.00 USD), 'Payment Method' (Cash out of Pocket), and 'Receipt' (highlighted with a red box).

7. Enter Business Purpose for the expense.

The screenshot shows the 'Add Expense' interface. The 'Business Purpose' field is highlighted with a red box and contains the value 'Parking At Larimer for SAP Users Training'.

8. Click Allocation button.

9. Make sure that the Payment Method is Cash out of Pocket.

The screenshot shows a dropdown menu for 'Payment Method' with 'Cash out of Pocket' selected.

10. Enter in the Spent Amount.

The screenshot shows the 'Spent Amt' input field with the value '0.00 * USD *'.

11. The receipt field will always say **Receipt Included** because All Cash out-of-pocket expenses require an itemized receipt regardless of amount; exceptions include reasonable tips and tolls.

The screenshot shows a dropdown menu for 'Receipt' with 'Receipt Included' selected.

12. Click on the Allocation Tab. Refer to [Step 7](#) for the 3 Ways to Allocate.

13. Once Allocation is complete, Click Add Expense button.

The screenshot shows the bottom right corner of the screen with the 'Clear' and 'Add Expense' buttons. The 'Add Expense' button is circled in red.

14. System displays Add Expense on Add Expense tab.

15. Added expense is displayed in **Included Expenses** section.

Included Expenses 6 item(s) Click to select							
Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Jan 20, 2012	M-Recognition - Meal	30.71 USD	30.71	EMO MasterCard	'US-COLORADO	Itemized...	
Jan 20, 2012	NOODLES CO 103						
Jan 26, 2012	T-Parking	7.00 USD	7.00	Cash out of...	'US-COLORADO	...	
Jan 26, 2012	All Right Parking						
Jan 24, 2012	P-Office Supplies	36.79 USD	36.79	EMO MasterCard	'US-COLORADO	...	
Jan 24, 2012	OFFICE DEPOT #1080						
Jan 10, 2012	T-Hotel	123.79 USD	123.79	EMO MasterCard	'US-CALIFORNIA	Itemized...	

- If no errors occur, system displays green icon (right of the expense line) with hover over message, stating "External Validation Successful".

16. Click **Save Report** button to save report in draft status.

Add Mileage expense

- Per Corporate Policy, Xcel Energy only reimburses mileage for use of personal vehicle for company business. Xcel does not reimburse gasoline as additional expense, gasoline. There are 2 expense types for mileage reimburses; T-Personal Car Mileage – This expense type is selected when single round trip (i.e. MDC to 1800 Larimer and back to MDC); T-Multi-Trip Mileage – This is used when traveling to multiple locations for business related activities. T-Multi-Trip Mileage requires a Mileage Log be attached as a receipt to substantiate the mileage claimed.

Single Trip mileage.

- From the **Add Expense** tab select **Expense Type** (T-Personal Car Mileage).

The screenshot shows the 'Add Expense' interface. The 'Expense Type' dropdown is highlighted with a red circle. Other fields visible include Date (1/26/12), Region ('US-COLORADO'), Area ('DENVER'), Business Purpose ('Staff Meeting at Larimer'), and a table of included expenses at the bottom.

- Enter Required Information.

- Enter total number of miles for single trip (round trip).

The screenshot shows the 'Add Expense' interface with the 'Nbr of miles' field highlighted with a red rectangle. The value '16.00' is entered. Other fields and the included expenses table are visible.

➤ System calculates the number of miles entered times the mileage rate stored within the system.

4. To complete required data, click on **Mileage** button.

The screenshot shows the 'Add Expense' interface. In the top right corner of the main form, there is a dropdown menu labeled 'Allocation'. A red oval highlights this dropdown. The menu is open, showing several options including 'Mileage'.

5. Enter Point of Departure and Destination.

The screenshot shows the 'Create Expense Report' screen. Under 'Add Expense: Enter Mileage Information', the 'Point of departure' field contains 'EDC' and the 'Destination' field contains 'Farmer'. Both fields have red boxes around them.

6. Select Round Trip check box.

The screenshot shows the 'Create Expense Report' screen. Under 'Add Expense: Enter Mileage Information', the 'Round Trip' checkbox is checked and has a red box around it.

➤ Number of miles entered in previous screen is defaulted in Distance field.

7. Click on **Save and Return** button.

The screenshot shows the 'Create Expense Report' screen. At the bottom right, the 'Save and Return' button is highlighted with a red oval.

8. Refer to [Step 7](#) for Allocation Instructions.

9. Click **Add Expense** button.

The screenshot shows the 'Add Expense' tab of the software. At the top, there are fields for 'Exchange Rate' (1.00000), 'Domestic Amt' (8.88 USD), 'Payment Method' (Cash out of Pocket), and 'Receipt' (Not required). Below these are buttons for 'Allocation' and 'Mileage'. At the bottom right of the tab, there is a red circle around the 'Add Expense' button.

10. If no errors occur, system displays a green icon (to the right of the expense line). If the user hovers over the "Allocation" the system will display a hover over message that states "External Validation Successful".

11. Expense is added to Included Expenses.

The screenshot shows a report titled 'Included Expenses 7 Item(s) Click to review'. It lists seven expense items with columns for Date, Expense Type, Merchant, Spent Amt, Domestic Amt, Payment, Region, Allocation, and Status. One entry for 'Jan 26, 2012 T-Mileage-Multi-Trip' has a green status icon with a tooltip 'External validation successful'.

12. Click **Save Report** button to save report in draft status.

Mileage Multi-Trip.

1. From the Add expense Tab, select Expense type T-Mileage- Multi-Trip Expense Type.

The screenshot shows the 'Add Expense' tab. The 'Expense Type' dropdown is highlighted with a red box and set to 'T-Mileage-Multi-Trip'. Other fields include Date (1/26/12), Region (US-COLORADO), Area (DENVER), Business Purpose (Meter Reading Denver Metro), Nbr of miles (235.00), Unit Amt (0.555), Spent Amt (130.43), Exchange Rate (1.00000), Domestic Amt (130.43 USD), Payment Method (Cash out of Pocket), and Receipt (Receipt included).

2. Enter Required Information. They will all have red (*) next to the required information.

3. Enter total number of miles for multi-trip.

The screenshot shows the 'Add Expense' tab. The 'Nbr of miles' field is highlighted with a red box and set to 235.00. Other fields include Spent Amt (130.43), Unit Amt (0.555), Exchange Rate (1.00000), Domestic Amt (130.43 USD), Payment Method (Cash out of Pocket), and Receipt (Receipt included).

➤ System calculates the number of miles entered times the mileage rate stored within the system.

4. Refer to [Step 7](#) for Allocation Instructions.

5. Mileage button is not required. The mileage log is required documentation and will be used as the receipt. Scan the mileage log and upload to expense report with all receipts.

6. Click **Add Expense**.

7. Expense is added to Included Expenses.

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Jan 26, 2012	T-Personal Car-Mileage	0.00 USD	0.00	Cash out of ...	*US-COLORADO		
Jan 26, 2012	T-Mileage-Multi-Trip	130.43 USD	130.43	Cash out of ...	*US-COLORADO		
Jan 24, 2012	P-Office Supplies	36.79 USD	36.79	BMO MasterCard	*US-COLORADO		External validation successful.
Jan 24, 2012	OFFICE DEPOT #1030						
Jan 10, 2012	T-Hotel	123.79 USD	123.79	BMO MasterCard	*US-CALIFORNIA		Renewed...
Jan 16, 2012	MOOSE LIMITED						
Jan 5, 2012	M-Rest. Meal (Fmn. Only)	82.52 USD	82.52	BMO MasterCard	*US-COLORADO		Renewed...

8. If no errors occur, the system displays a green icon to the right of the expense line. If the user hovers over the "Allocation" the system will display a hover over message that states "External Validation Successful."
9. Click **Save Report** button to save report in draft status.

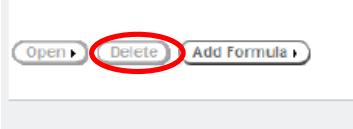
Removing Pre-Defined Allocations

1. From SumTotal home page, Click on Edit User Preferences link under Personal Actions.

2. Click on **Defaults** tab.

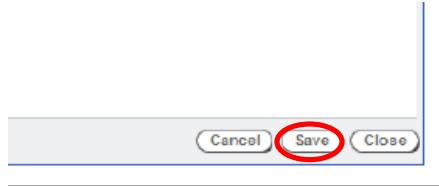
Proxies	Reimbursement	Charge Cards	Defaults	References	Expense Info	Ch
Define Default Settings						
Regional Settings						
Language: English * Region: * Area: * Currency: USD						
Allocation Default						
Order Number: *						
Include Charge Card View						
Choose Transaction Type to Display (Business/Personal): Undefined *						
Define Allocation Split Formulas						
<input type="checkbox"/> / dddd						

3. Click **Delete** button.



4. System removes defined allocation selected.

5. Click **Save** button.



Review Policy Info Tab

1. SumTotal provides the ability to flag an expense based on [10.2 Travel and Employee Expense Reimbursement](#).
2. The expense will be flagged with a yellow icon to the left of an expense when Expense Type exceeds policy spend/cap:
 - System will flag Life Event expense type when amount per person is greater than \$70.
 - System will flag if Receipt has been Lost
 - Other Expense Types are flagged to ensure appropriate use.
 - Other Purchase
 - Other Travel
 - The System will also flag Meal expenses that are over the \$65 daily meal allowance.
3. All expense reports with flagged expense(s) will be sent for back-office audit review. Non-compliance is monitored and reported monthly.
4. The system will display policy tab on expense which includes policy details of the flagged expense.



5. The Policy Info tab will explain why the expense is a violation of policy.



6. Once all the required information has been entered and user clicks on Save Changes. The following message will pop up.



7. System displays error regarding policy violations and required action to be taken.
8. Description is required – Enter explanation of why amount exceeds policy limit.
9. User has option to either Ignore for Now or Change Now.

10. Expense is added to Included Expense section with red icon displayed to the left.

Included Expenses (10 Items) Click to select						
Date	Description	Spent Amt	Domestic Amt	Payee(s)	Region	Actions
Jan 6, 2012	Tax and delivery was exceed amount over \$50	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	
Jan 6, 2012	PAUL MARTIN	61.45 USD	61.45 USD	BMO MasterCard *US CALIFORNIA	Unused	

11. Grey Icon and hover over message Allocations haven't been externally validated.
12. Double click on expense to open.

13. Enter explanation in the **Description** box as to why amount exceeded policy limit.

Nbr of persons	1.00 *	Unit Amt	61.450	<input type="checkbox"/> Personal
Spent Amt	61.45	USD		
Exchange Rate	1.000000			
Billed Amt	61.45 USD			
Payment Method	BMO MasterCard			
Receipt	Receipt Included	*		
Description				
Tax and Delivery was exceed amount over \$50				
Allocation Attendee				

14. Click **Save Changes** button.
15. Expense is added to Included Expenses section with yellow icon displayed to the left of expense.

Included Expenses 10 Item(s) Click to select						
Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation
Posting Date	Merchant					
Jan 10, 2012	MOOSE LIMITED					
Jan 5, 2012	P-LIFE EVENT GIFTS	61.45 USD	61.45	BMO MasterCard	US-COLORADO	
Jan 5, 2012	WALMART.COM					
Jan 5, 2012	M-Bus Meal (Emp Only)	62.52 USD	62.52	BMO MasterCard	US-CO	External validation successful.
Jan 5, 2012	LAMARS DONUTS					
Jan 4, 2012	GIFT SHOP	21.06 USD	21.06	BMO MasterCard	US-COLORADO	
Jan 5, 2012						

Report Totals CC Totals Cash Advance

Expense Report Total	007.47 USD	Reconciled Advances	0.00 USD
Business Expense Total	509.01 USD	Reimbursement Amt	119.45 USD
Personal Expense Total	26.00 USD	Amount Owing to Company	0.00 USD

16. The system will perform the accounting validations and display a green icon and hover over message that states, "External Validation Successful".
17. Click **Save Report** button to save in Draft Status.
18. This will still be sent to Audit for Second Approval.

Lost Receipt

1. Click in Receipt field and in drop-down arrow, select **Lost**.

Spent Amt: 11.48 USD
Exchange Rate: 1.000000
Billed Amt: 11.48 USD
Payment Method: BMO MasterCard
Receipt: Lost

2. Click on **Save Changes** button.
3. System displays View Summary tab.
4. Expense is added to Included Expenses section with yellow icon displayed to the left of expense.

Spender: Sharon J Flores From: Jan 1, 2012
Report name: February 2012 Report number: XETS

Included Expenses 11 Item(s) Click to select						
Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation
Posting Date	Merchant					
Jan 24, 2012	P-Mail/F/H Postage					
Jan 24, 2012	FEDEX 090944315013001					
Jan 20, 2012	P-Office Supplies					

5. The system will perform the accounting validations and display a green icon and hover over message, stating "External Validation Successful".
6. Double click on expense to open.

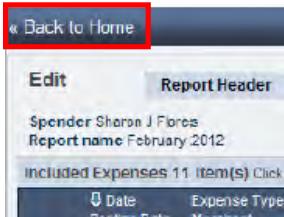
7. Click on **POLICY INFO** tab to review Policy violation message for clarification.

Area: MEMPHIS
Business Purpose: Ship Card to Cardholder
Policy Info

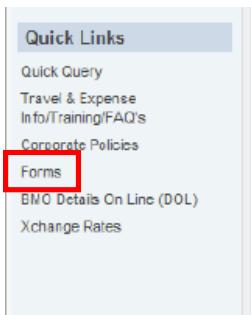
8. POLICY INFO tab opens with message regarding next steps that system will take – expense items submitted with yellow icons will be sent to Audit for second-level review and approval.



9. Click on **POLICY INFO** tab to close window.
10. Click **Save Report** to save in draft status.
11. Click **Back to Home** to return to SumTotal Home Page.

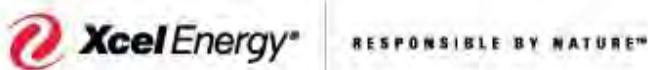


12. Click on **Forms** under Quick Links on SumTotal home page.



13. Click on Lost Form link.
14. Or it can be found here: [Lost Receipt Form](#).
15. Fill out all fields on form.
16. Click on Print Form button to PDF the form.
17. This form must be signed by spender and approving Manager.
18. Scan with other receipts and upload signed version with all receipts.

Electronic File Location:	http://xpressteams.xcelenergy.com/sc/reference_home/default.aspx		
Changes to Procedure:			
Date of Change	Reason for Change	What Changed?	Updated By:
October 2019	System Upgrade	Personal use and compliance messages	Vanessa Villa & Kim Hudson
August 2021	Bank Change/SharePoint Updates	Minor updates to update verbiage from BMO to US Bank, etc.	Vanessa Villa, Karolyn Hedquist, Joanna Sedano
Resource Appendix:			
Post Additional Resource location			
Sample output			
Links to resource documents			
Distribution List			



Procedure Name:	SumTotal Approval Approving an Expense Report
------------------------	--

Responsibility:

Primary:	Management of Card Holders
Backup:	SumTotal Admins

Frequency / Due Date:	Monthly, Every 30 days
------------------------------	------------------------

Summary / Background:

This document outlines how the manager of the employee can approve or reject the expense report or an expense item in SumTotal.

Required Tools and System Access:

(1) SumTotal
(2) XpressNet
(3)

Contacts:

Name	E-Mail Address	Phone Number	Department / Title
Vanessa Villa	Vanessa.Villa@xcelenergy.com	303-439-5801	Supervisor
Supply Chain Hotline	supplychainhotline@xcelenergy.com	303-628-2644	Team



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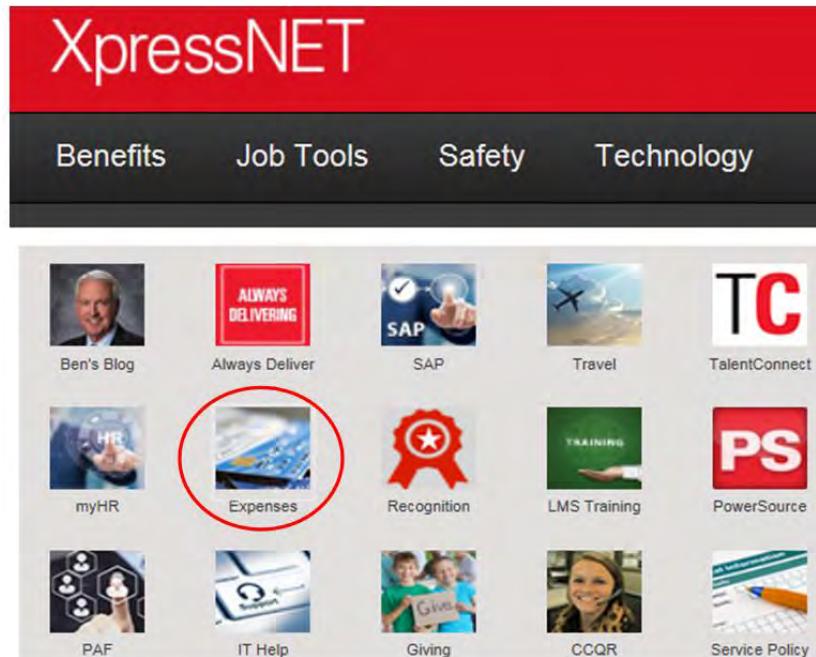
Approving an Expense Report

High Level Process Summary

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Step 1 - Log into SumTotal

- From XpressNet, click on **Job Tools** from the main menu.
- Select **Travel and Expenses**.
- Select **Employee Expense**.
- Select **SumTotal**.



- System displays **SumTotal** home page
 - To Logout of the application, click on **Logout** link in the top right corner of the screen
 - System closes



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Approving an Expense Report

The screenshot shows the Xcel Energy SupplyChain application interface. On the left, there's a sidebar with navigation links like Home, Act on behalf of (set to Vanessa Villa), Personal Actions, Management Actions (with View Documents to Approve highlighted), Quick Links, and others. The main area is titled "Inbox Items" under "Review Notifications". It lists several expense reports from May 16, 2019, and May 15, 2019, with various status descriptions. At the top right of the main area, there are "Help" and "Logout" buttons, with "Logout" being circled in red.

Step 2 - Review Home Page - The approver can view the expense report(s)

- Click the **View Documents to Approve** under **Management Action** list and it will navigate you to all **Approval Items**
 - Approvers will receive an e-mail notification when an expense report has been submitted for review and approval. This notification is also sent to the inbox on the SumTotal home page.

The screenshot shows the SumTotal application interface. The sidebar includes Home, Act on behalf of (Vanessa Villa), Personal Actions, Management Actions (with View Documents to Approve highlighted), Quick Links, and others. The main area displays the "Inbox Items" section with a list of expense reports from May 16 and May 15, 2019. The "View Documents to Approve" link in the sidebar is circled in red.

- The top section, **Approval Items**, displays a list of expense reports that have been submitted for approval.
- The lower section under the **Included Expenses** tab displays a quick view of all expense(s) included in the above selected report.



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SUPPLYCHAIN

Approving an Expense Report

The screenshot shows the 'Approve Documents' section of the Xcel Energy SupplyChain system. It displays a grid of 'Approval Items' with columns for Date, Document Name, Domestic Amt, Document Type, and Status. Below this is a detailed view of 'Included Expenses' for a specific spender, showing items like 'P-Career Event Test' and 'P-Charitable Contrib Test'. The interface includes navigation buttons for Back to Home, Help, Log, Reject, Approve, and Open.

Date	Document Name	Domestic Amt	Document Type	Status
Apr 3, 2019	Ajay Rathore/Multiple	11,000.00 USD	Expense Report	Submitted for MA
Apr 3, 2019	Ajay Rathore/Automation Test	1,000.00 USD	Expense Report	Submitted for MA
Apr 3, 2019	Ajay Rathore/Test Att.	1,000.00 USD	Expense Report	Submitted for MA
Apr 3, 2019	Ajay Rathore/Test	1,100.00 USD	Expense Report	Submitted for MA
Apr 3, 2019	Ajay Rathore/Testing questions	1,021.00 USD	Expense Report	Submitted for MA
Apr 3, 2019	Ajay Rathore/Testing withou...	2,300.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.07 H...	60.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.09 H...	35.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.10 H...	80.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.11 H...	20.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.12 H...	23.52 USD	Expense Report	Submitted for MA
Apr 4, 2019	Ajay Rathore/Multiple	11,000.00 USD	Expense Report	Submitted for MA
Apr 4, 2019	Ajay Rathore/Automation Test	1,000.00 USD	Expense Report	Submitted for MA
Apr 4, 2019	Ajay Rathore/Testing Att.	1,000.00 USD	Expense Report	Submitted for MA
Apr 4, 2019	Ajay Rathore/Testing questions	1,021.00 USD	Expense Report	Submitted for MA
Apr 4, 2019	Ajay Rathore/Testing withou...	2,300.00 USD	Expense Report	Submitted for MA
Apr 29, 2019	Kimberly Lee Hudson/CR.19 H...	22.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Ajay Rathore/Multiple	11,000.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Ajay Rathore/Multiple	11,000.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Ajay Rathore/Automation Test	1,000.00 USD	Expense Report	Submitted for MA

Included Expenses	Event History	Reason Approval Required					
Spender Ajay Rathore Report name Multiple	From Mar 27, 2019 Report number XETS000505512190092	To Mar 27, 2019 Reimbursement Amt 11,000.00 USD					
Included Expenses 4 item(s)							
Date	Expense Type Merchant	Spent Amt.	Domestic Amt	Payment	Region	Allocation	Status
Mar 27, 2019	P-Career Event Test	1,000.00 USD	1,000.00	Cash out of ...	"US-NEBRASKA	Itemized...	Open
Mar 27, 2019	P-Charitable Contrib Test	2,000.00 USD	2,000.00	Cash out of ...	"US-NEBRASKA	Open	
Mar 27, 2019	P-Civic & Political Test	3,000.00 USD	3,000.00	Cash out of ...	"US-NEBRASKA	Open	
Mar 27, 2019	P-Contract LT O/S Vendor Test	5,000.00 USD	5,000.00	Cash out of ...	"US-NEBRASKA	Open	

- Review the compliance response(s) by hovering over the three “...” on the right of the expense report.
 - Yellow comment box will appear:

The screenshot shows the 'Approve Documents' section of the Xcel Energy SupplyChain system. It displays a grid of 'Approval Items' with columns for Date, Document Name, Domestic Amt, Document Type, and Status. A yellow callout box highlights a specific row for Nov 11, 2019, with the message: 'Message: I agree all expense items are business related, and all travel related purchases (Hotel, Air, Car) were booked within the Travel Management Company.' Below the message, it says 'Action Button Selected: Yes'.

Date	Document Name	Domestic Amt	Document Type	Status
Oct 29, 2019	Sherrie L Voice/cr.03ahudson...	150.00 USD	Expense Report	Submitted for MA
Nov 8, 2019	William Joseph Gerlach/1 pe...	174.55 USD	Expense Report	Submitted for MA
Nov 8, 2019	Angela F Iverson/Test	30.00 USD	Expense Report	Submitted for MA
Nov 11, 2019	Cassandra Kulches/RETEST CR...	27.25 USD	Expense Report	Submitted for MA
Nov 11, 2019	Aakash H Chardarana/test me...	85.00 USD	Expense Report	Submitted for MA

- The expense(s) with the “+” to the left indicates the expense has been itemized to include expense line items (sub expenses).
- Click the “+” to display expense line items



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SUPPLYCHAIN

Approving an Expense Report



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You are connected to: TAPTC503Node01

< Back to Home

Logged in as Vanessa Villa

Help Logout

Approve Documents

Document to Approve

Approval History

Approval Items (Click to select)

Date	Document Name	Domestic Amt	Document Type	Status
Apr 8, 2019	Kimberly Lee Hudson/CR.07 H...	60.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.09 H...	35.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.10 H...	80.00 USD	Expense Report	Submitted for MA

Included Expenses

Event History

Reason Approval Required

Spender Kimberly Lee Hudson
Report name CR.07 Hudson Test

From Mar 25, 2019
Report number XETS000174002190097

To Mar 31, 2019 Reimbursement Amt 60.00 USD

Included Expenses 1 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Mar 25, 2019	Merchant	60.00 USD	60.00	Cash out of ...	*US-HAWAII	Itemized...	

- Approver must review all expenses to ensure purchases are in compliance with the [Procurement Matrix](#).
- The approver can approve or reject an expense item or the entire report.
- **Note:** A yellow icon to the left of expense report indicates expense(s) within the report that have been flagged as non-policy compliant
 - Select policy link to review: [10.2 Travel and Employee Expense Reimbursement](#)



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You are connected to: TAPTC503Node01

< Back to Home

Logged in as Vanessa Villa

Help Logout

View

Report Header

Include Transactions

Add Expense

View Summary

Spender Karolyn T Hedquist
Report name Karolyn TT.28 Multi

From May 1, 2019
Report number XETS000857972190011

To May 31, 2019 Reimbursement Amt 75.00 USD

Included Expenses 3 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 1, 2018	M-Bus Meal (Emp Only) TT.28	25.00 USD	25.00	Cash out of ...	*US-COLORADO	Itemized...	
May 1, 2018	M-Bus Meal (Emp Only) TT.28	25.00 USD	25.00	Cash out of ...	*US-COLORADO	Itemized...	
May 1, 2018	M-Bus Meal (Emp Only) TT.28	25.00 USD	25.00	Cash out of ...	*US-COLORADO	Itemized...	

Reject Approve

View Receipts

Continue

Print

Report Totals

CC Totals

Cash Advance

Reason Approval Required

Event History

Expense Report Total

75.00 USD

Reconciled Advances

0.00 USD

Business Expense Total

75.00 USD

Reimbursement Amt

75.00 USD

Personal Expense Total

0.00 USD

Amount Owing to Company

0.00 USD

Approvers are required to review all expenses within an expense report to ensure they are appropriate and compliant with the [10.2 Travel and Employee Expense Reimbursement](#). Once the approver determines if each expense is or is not an appropriate business expense, the approver can approve or reject accordingly.

If an expense is inappropriate or is non-policy compliant the approver will review and decide to approve or reject. Rejected expense(s) will be sent back to the spender (employee) to adjust and/or mark as personal. Expense(s)



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Approving an Expense Report

marked personal will be offset by any cash out of pocket expense(s) in expense report. Any remaining amount will be reimbursed to employee or owed Xcel Energy. Employee must write a personal check/money order payable to Xcel Energy and submit with the Money Owed Xcel form and send to Corporate Card Department – 9500 Interstate 76, Henderson, CO 80640.

The system will display the policy tab indicating which policy details of the flagged expense are non-compliant.

All expense reports with flagged expense(s) will be sent for back office audit review. Non-compliance is monitored and reported on a monthly basis. Personal use of the Corporate Card is not permitted.

- Managers will ensure employees follow the guidelines for Personal items on expense reports:
 - Money Owed to Xcel for Personal use [form](#) is completed and attached as receipt.
 - Compliance message is Accepted and review comments as to why personal use occurred.
 - Personal expenses (e.g., movies, toiletry articles, etc.) are not reimbursable
 - In instances where the corporate credit card is not accepted, the Employee should claim the business expense as cash out of pocket on the expense report and the approving Leader can approve the expense along with the proper original itemized receipt documentation

Cash out of pocket expenses are monitored to ensure the Corporate Credit Card is used appropriately.

Employees are required to reconcile credit card transactions within 30 days from the posting date and Managers must ensure employees are meeting this requirement.

- All Credit card transactions are monitored monthly to ensure timely reconciliation
- Reminder notification is sent to spender 15 days from transaction(s) posting date
- If the transaction(s) remain unreconciled, delinquency notification will be sent to spender and spender's manager on day 46 and every day thereafter until transaction(s) have been reconciled and submitted for approval
- Credit card accounts are suspended at 60 days
- Credit card accounts are closed at 90 days
- If credit card account is closed due to 90 day delinquency, employee will be required to obtain approval from Director of Supply Chain Process Control to apply for new credit card.

Delinquency is tracked based on the “posting date” of the credit card transaction(s).

- We have 5 different notifications in SumTotal. They are set up as follows:
- Notify Spender: Stale CC Transactions - This notification is sent to the spender 15 days after Credit Card transaction(s) posting date. This is a reminder that they have CC transactions that have not yet been added to expense report and that transactions must be added to expense report within 30 days of incurred transaction.
- Notify Spender and Supervisor: Stale CC Transactions - This notification is sent to the spender and Level 1 approver 45 days after credit card transaction(s) posting date. This email states that spender has cc transactions over 30 days that have not been added to expense report. They must reconcile and submit expenses within 15 days from the date of first notifications (this notification will be sent daily until transactions are added to expense report).
- Notify Spender: Document awaiting to be submitted - This notification is sent to the spender has expense report with credit card transactions that are 45 days from CC Transaction(s) posting date. They must submit expense report within 15 days from the date of the first notification (This notification will be sent daily until expense report is submitted for approval)



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Approving an Expense Report

- Notify Approver: Document approval is overdue - This notification is sent to Approver when they have expense report(s) awaiting their approval for over 15 days (This notification will be sent 7 days from date expense report was submitted for approval and again 7 days later, if not approved within 7 day from 2nd notification expense report will skip to level 2 approver)
- Notify Approver: Approval level has been skipped - This notifies Level 1 approver that approval has been skipped and expense report has been sent to level 2 approver for approval.

Step 3 – Open Expense Report - Approver will select the appropriate expense report.

- Click on and highlight the report
- Click **Open** button

Approve Documents		Document to Approve	Approval History		
Approval Items (Click to select)			Domestic Amt	Document Type	Status
Date	Document Name				
Apr 8, 2019	Ajay Rathore/Multiple		11,000.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Ajay Rathore/Automation Test		1,000.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Ajay Rathore/Testing Att.		1,000.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Ajay Rathore/Testing questions		1,021.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Ajay Rathore/Testing withou...		2,300.00 USD	Expense Report	Submitted for MA
Apr 9, 2019	Ajay Rathore/Multiple		11,000.00 USD	Expense Report	Submitted for MA
Apr 11, 2019	Ajay Rathore/Multiple		11,000.00 USD	Expense Report	Submitted for MA
Apr 11, 2019	Ajay Rathore/Automation Test		1,000.00 USD	Expense Report	Submitted for MA
Apr 12, 2019	Karolyn T Hedquist/TEST		0.00 USD	Expense Report	Submitted for MA
Apr 29, 2019	Kari Ann Moorhouse/Cr.24 MR...		280.46 USD	Expense Report	Submitted for MA
Apr 29, 2019	Kari Ann Moorhouse/CR.25 MR...		564.78 USD	Expense Report	Submitted for MA
Apr 29, 2019	Kari Ann Moorhouse/cr.26 MR...		4.42 USD	Expense Report	Submitted for MA
Apr 29, 2019	Kari Ann Moorhouse/cr.28 MR...		48.53 USD	Expense Report	Submitted for MA
Apr 29, 2019	Kari Ann Moorhouse/cr.29 MR...		32.84 USD	Expense Report	Submitted for MA
Apr 29, 2019	Martin C Schuchard/cr.33 SC...		55.49 USD	Expense Report	Submitted for MA
Apr 29, 2019	Martin C Schuchard/cr.34 SC...		340.53 USD	Expense Report	Submitted for MA
Apr 29, 2019	Martin C Schuchard/cr.35 SC...		210.00 USD	Expense Report	Submitted for MA
Apr 30, 2019	Karolyn T Hedquist/Karolyn ...		500.00 USD	Expense Report	Submitted for MA
Apr 30, 2019	Karolyn T Hedquist/Karolyn ...		27.00 USD	Expense Report	Submitted for MA
May 6, 2019	Karolyn T Hedquist/Karolyn ...		75.00 USD	Expense Report	Submitted for MA

Reject **Approve** **Open**

- System displays the **View Summary** tab with details of the expense report document
 - Click on **Report Header** tab



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SUPPLYCHAIN

Approving an Expense Report

View

Report Header

Include Transactions

Add Expense

View Summary

Spender Karolyn T Hedquist
Report name May 2019 Expenses

From May 1, 2019

Report number XETS000887972190015

To May 31, 2019 Reimbursement Amt 130.99 USD

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 1, 2019	M-Bus Meal (Emp Only) Flatrons Bar & Grill	54.55 USD	54.55	Cash out of...	*US-COLORADO	Itemized...	<input type="checkbox"/>
May 1, 2019	P-Office Supplies Office Depot	76.44 USD	76.44	Cash out of...	*US-COLORADO	<input type="checkbox"/>	<input type="checkbox"/>

Reject Approve

Report Totals

CC Totals

Cash Advance

Reason Approval Required

Event History

[View Receipts](#)

Expense Report Total	130.99 USD	Reconciled Advances	0.00 USD
Business Expense Total	130.99 USD	Reimbursement Amt	130.99 USD
Personal Expense Total	0.00 USD	Amount Owing to Company	0.00 USD

[Continue](#)

[Print](#)

[Cancel](#)

- Review Report Name and dates.
- Ensure the compliance certification checkbox is marked next to compliance message
 - Note: Approver will reject expense report if compliance message box is not checked [Reject An Expense Report](#)



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SUPPLYCHAIN

Approving an Expense Report

View

Report Header

Include Transactions

Add Expense

View Summary

Spender Karolyn T Hedquist
Report name Karolyn TT.28 Multi

From May 1, 2019
Report number XETS000887972190011

To May 31, 2019 Reimbursement Amt 75.00 USD

View report info

Report name Karolyn TT.28 Multi
From 5/1/19 To 5/31/19

By clicking on the "checkbox" I certify that none of the expenses on this report relate to an activity whereby anything of value was provided to any Senator, any member of Congress or his or her respective staffs, or any covered executive branch employee.

Event History Policy Info

Save Changes

- Click on **View Summary** tab to return to the details of the expense report.
- From the **View Summary** tab a list of expense(s) included in report to be reviewed will be displayed.

View

Report Header

Include Transactions

Add Expense

View Summary

Spender Karolyn T Hedquist
Report name Karolyn TT.28 Multi

From May 1, 2019
Report number XETS000887972190011

To May 31, 2019 Reimbursement Amt 75.00 USD

View report info

Report name Karolyn TT.28 Multi
From 5/1/19 To 5/31/19

By clicking on the "checkbox" I certify that none of the expenses on this report relate to an activity whereby anything of value was provided to any Senator, any member of Congress or his or her respective staffs, or any covered executive branch employee.

Event History Policy Info

Save Changes

Step 4 – Open & Review Receipts - The receipt images will be reviewed and compared to each expense item on report.

- To view the receipt packet:
 - Click the **View Receipts** button (circled in the red)



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Approving an Expense Report

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View Report Header Include Transactions Add Expense View Summary

Spender Aakash H Chandarana From Nov 11, 2018 To Nov 11, 2019 Reimbursement Amt 85.00 USD
Report name test meals \$65 Report number XETS000191432190091

Included Expenses 1 Item(s)

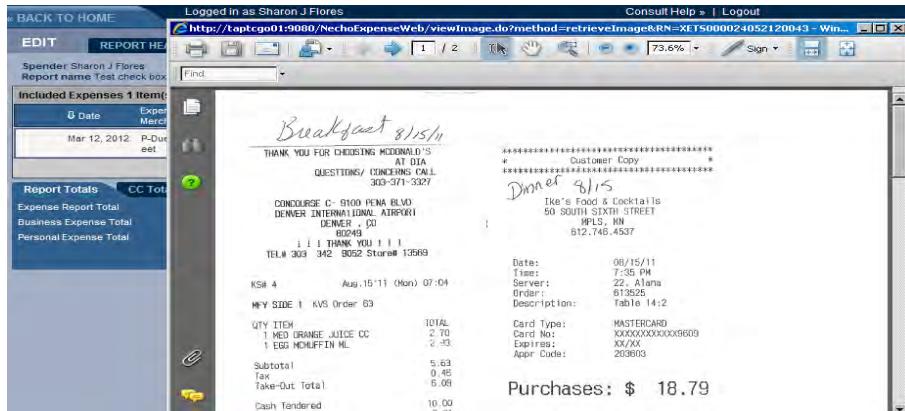
Date	Expense Type Merchant	Spent Amt.	Domestic Amt.	Payment	Region	Allocation	Status
Nov 11, 2018 M-Bus Meal (Emp Only) test		85.00 USD	85.00	Cash out of ...	*US-CALIFORNIA	Itemized...	

Report Totals CC Totals Cash Advance Reason Approval Required Event History

Expense Report Total	85.00 USD	Reconciled Advances	0.00 USD
Business Expense Total	85.00 USD	Reimbursement Amt	85.00 USD
Personal Expense Total	0.00 USD	Amount Owing to Company	0.00 USD

View Receipts **Continue** **Print** **Cancel**

- The system will display a scanned image of uploaded documentation.
- There could be multiple images make sure to scroll to view all or click on each item to view all receipts.
- Review and validate appropriate for expense item



- From the **View Summary** panel click on the expense line to open and review.



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SUPPLYCHAIN

Approving an Expense Report

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 1, 2019	M-Bus Meal (Exp Only)	54.55 USD	54.55	Cash out of ...	*US-COLORADO	Itemized	
May 1, 2019	P-Office Supplies	76.44 USD	76.44	Cash out of ...	*US-COLORADO		

Report Totals: Expense Report Total 130.99 USD, Business Expense Total 130.99 USD, Personal Expense Total 0.00 USD. Reason Approval Required: Reconciled Advances. Event History: Reimbursement Amt 130.99 USD, Amount Owing to Company 0.00 USD.

Step 5 – Review Meal Type Expense – Expense types are grouped by “m” (meal), “P” (purchsing) and “T”(travel) catagories.

- All meal type expenses require itemization at line item level to identify meal vs. alcohol portion.
- All meal type expenses require number and list of attendees.
- Approver reviews the information entered by the Employee. Specific things approver should look at when reviewing **Meal type** expenses include:
 - Ensure **Expense Type** is accurate for expense
 - Ensure **Business Purpose** is adequately documented to clearly describe business reason for expense
 - Ensure **Number of Persons** is correct
 - Ensure expense line item(s) is **allocated** to the correct accounting string
 - Ensure List of **Attendees** is included
 - Ensure meals are **itemized** and meal vs. alcohol portion identified when applicable
 - Ensure **tax** information is entered as expected
 - Ensure expense does not exceed **Daily Meal Allowance per person/per day**

Note: The system will flag all meal type expense(s) when total amount exceeds corporate policy.

- Review and ensure **Expense Type** selected is accurate for expense.
- Review **Business Purpose** to ensure it provides and adequately documents the business reason for the expense.



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Approving an Expense Report

- Review and ensure **Number of persons** is accurate.
- **Spent Amt**, if a receipt is required, verify that the report amount equals the itemized receipt amount.
- **View Receipt**, if a receipt is required, you need to verify that the receipt(s) matches all of the expense submitted.
- Meals less than \$25.00 do not require a receipt and the field must be changed to show **Not Required**.

Expense View

Spender Karolyn T Hedquist Report name May 2019 Expenses	From May 1, 2019 Report number XETS000887972190015	To May 31, 2019 Reimbursement Amt 130.99 USD																								
View Expense <table border="1"> <tr> <td>Date: 5/1/19</td> <td>Nbr of persons: 1.00</td> <td>Unit Amt: \$45.55</td> </tr> <tr> <td>Expense Type: M-Bus Meal (Emp Only)</td> <td>Spent Amt: \$45.55</td> <td>Unit: USD</td> </tr> <tr> <td>Merchant: Patrons Bar & Grill</td> <td>Exchange Rate: 1.000000</td> <td></td> </tr> <tr> <td>Region: *US-COLORADO</td> <td>Domestic Amt: 54.55 USD</td> <td></td> </tr> <tr> <td>Area: HENDERSON</td> <td>Payment Method: Cash out of Pocket</td> <td></td> </tr> <tr> <td>Business Purpose: Apprentice Training at MDC</td> <td>Receipt: Receipt Included</td> <td></td> </tr> </table>			Date: 5/1/19	Nbr of persons: 1.00	Unit Amt: \$45.55	Expense Type: M-Bus Meal (Emp Only)	Spent Amt: \$45.55	Unit: USD	Merchant: Patrons Bar & Grill	Exchange Rate: 1.000000		Region: *US-COLORADO	Domestic Amt: 54.55 USD		Area: HENDERSON	Payment Method: Cash out of Pocket		Business Purpose: Apprentice Training at MDC	Receipt: Receipt Included							
Date: 5/1/19	Nbr of persons: 1.00	Unit Amt: \$45.55																								
Expense Type: M-Bus Meal (Emp Only)	Spent Amt: \$45.55	Unit: USD																								
Merchant: Patrons Bar & Grill	Exchange Rate: 1.000000																									
Region: *US-COLORADO	Domestic Amt: 54.55 USD																									
Area: HENDERSON	Payment Method: Cash out of Pocket																									
Business Purpose: Apprentice Training at MDC	Receipt: Receipt Included																									
<div style="text-align: right;">< Previous Next ></div> <div style="text-align: right;"> <input type="button" value="Allocation"/> <input type="button" value="Attendee"/> <input type="button" value="Itemize"/> <input type="button" value="Edit Comment"/> </div>																										
<input type="button" value="View Receipts"/> <input type="button" value="Reject"/> <input type="button" value="Approve"/> <input type="button" value="Done"/>																										
Included Expenses 2 Item(s) <table border="1"> <thead> <tr> <th>Date</th> <th>Expense Type</th> <th>Spent Amt</th> <th>Domestic Amt</th> <th>Payment</th> <th>Region</th> <th>Allocation</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>May 1, 2019</td> <td>M-Bus Meal (Emp Only) Patrons Bar & Grill</td> <td>54.55 USD</td> <td>54.55</td> <td>Cash out of ...</td> <td>*US-COLORADO</td> <td><input checked="" type="checkbox"/> Itemized...</td> <td></td> </tr> <tr> <td>May 1, 2019</td> <td>P-Office Supplies Office Depot</td> <td>76.44 USD</td> <td>76.44</td> <td>Cash out of ...</td> <td>*US-COLORADO</td> <td><input type="checkbox"/></td> <td></td> </tr> </tbody> </table>			Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status	May 1, 2019	M-Bus Meal (Emp Only) Patrons Bar & Grill	54.55 USD	54.55	Cash out of ...	*US-COLORADO	<input checked="" type="checkbox"/> Itemized...		May 1, 2019	P-Office Supplies Office Depot	76.44 USD	76.44	Cash out of ...	*US-COLORADO	<input type="checkbox"/>	
Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status																			
May 1, 2019	M-Bus Meal (Emp Only) Patrons Bar & Grill	54.55 USD	54.55	Cash out of ...	*US-COLORADO	<input checked="" type="checkbox"/> Itemized...																				
May 1, 2019	P-Office Supplies Office Depot	76.44 USD	76.44	Cash out of ...	*US-COLORADO	<input type="checkbox"/>																				

- Click on **Allocation** button to review accounting allocation(s) are correct – see [job aid](#) on how to modify default IO's

Expense View

Spender Karolyn T Hedquist Report name May 2019 Expenses	From May 1, 2019 Report number XETS000887972190015	To May 31, 2019 Reimbursement Amt 130.99 USD																		
View Expense <table border="1"> <tr> <td>Date: 5/1/19</td> <td>Nbr of persons: 1.00</td> <td>Unit Amt: \$45.55</td> </tr> <tr> <td>Expense Type: M-Bus Meal (Emp Only)</td> <td>Spent Amt: \$45.55</td> <td>Unit: USD</td> </tr> <tr> <td>Merchant: Patrons Bar & Grill</td> <td>Exchange Rate: 1.000000</td> <td></td> </tr> <tr> <td>Region: *US-COLORADO</td> <td>Domestic Amt: 54.55 USD</td> <td></td> </tr> <tr> <td>Area: HENDERSON</td> <td>Payment Method: Cash out of Pocket</td> <td></td> </tr> <tr> <td>Business Purpose: Apprentice Training at MDC</td> <td>Receipt: Receipt Included</td> <td></td> </tr> </table>			Date: 5/1/19	Nbr of persons: 1.00	Unit Amt: \$45.55	Expense Type: M-Bus Meal (Emp Only)	Spent Amt: \$45.55	Unit: USD	Merchant: Patrons Bar & Grill	Exchange Rate: 1.000000		Region: *US-COLORADO	Domestic Amt: 54.55 USD		Area: HENDERSON	Payment Method: Cash out of Pocket		Business Purpose: Apprentice Training at MDC	Receipt: Receipt Included	
Date: 5/1/19	Nbr of persons: 1.00	Unit Amt: \$45.55																		
Expense Type: M-Bus Meal (Emp Only)	Spent Amt: \$45.55	Unit: USD																		
Merchant: Patrons Bar & Grill	Exchange Rate: 1.000000																			
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Area: HENDERSON	Payment Method: Cash out of Pocket																			
Business Purpose: Apprentice Training at MDC	Receipt: Receipt Included																			
<div style="text-align: right;">< Previous Next ></div> <div style="text-align: right;"> <input type="button" value="Allocation"/> <input type="button" value="Attendee"/> <input type="button" value="Itemize"/> <input type="button" value="Edit Comment"/> </div>																				
<input type="button" value="View Receipts"/> <input type="button" value="Reject"/> <input type="button" value="Approve"/> <input type="button" value="Done"/>																				

- Verify **Expense Line** item(s) are allocated to the correct Internal Order.



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Approving an Expense Report

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Expense View

Spender Karolyn T Hedquist
Report name May 2019 Expenses From May 1, 2019 To May 31, 2019 Reimbursement Amt 130.99 USD
Report number XETS000887972190015

Add Expense: Allocation

Expense Type: M-Bus Meal (Emp Only)
Date: May 1, 2019 Expense after tax amt: 54.55 Unit Amt: 54.55
Validation String:
Order Number: 35003191261D-36055273-SC Accounts Pay XL

Merchant: Flatirons Bar & Grill

Done

- Click the **Done** button
- Click the **Attendee** button

Expense View

Spender Karolyn T Hedquist
Report name May 2019 Expenses From May 1, 2019 To May 31, 2019 Reimbursement Amt 130.99 USD
Report number XETS000887972190015

View Expense

Date: 5/1/2019	Nbr of persons: 1.00	Unit Amt: \$4.550	Description: Apprentice Training at MDC
Expense Type: M-Bus Meal (Emp Only)	Spent Amt: \$4.55	USD	Allocation →
Merchant: Flatirons Bar & Grill	Exchange Rate: 1.000000		Attendee →
Region: US-COLORADO	Domestic Amt: 54.55 USD		Itemize →
Area: HENDERSON	Payment Method: Cash out of Pocket		Edit Comment →
Business Purpose: Apprentice Training at MDC	Receipt: Receipt Included		

Tax Info Event History View Receipts Reject Approve Done

- Review attendee(s) name and information. **Note:** All meal expense types require number and list of attendee(s).
- Click **Done**.

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Expense View

Spender Karolyn T Hedquist
Report name May 2019 Expenses From May 1, 2019 To May 31, 2019 Reimbursement Amt 130.99 USD
Report number XETS000887972190015

Edit Expense: Attendees Expense Type: M-Bus Meal (Emp Only) Merchant: Flatirons Bar & Grill Date: May 1, 2019

Reason:

Add Attendees

Attendee name	Corp ID	Company	Business Relationship
Karolyn T Hedquist	SPECIALLYDOUBTS PAYABLE	Flatirons Bar & Grill	* EMPLOYEE *

Done

- Review itemization by selecting the **Itemize** button OR



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Approving an Expense Report

- Select the “+” to expand and review the itemization

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Expense View

Spender Karolyn T Hedquist From May 1, 2019 To May 31, 2019 Reimbursement Amt 130.99 USD
Report name May 2019 Expenses Report number XETS000887972190015

View Expense		< Previous Next >	
Date: 01/19	Nbr of persons: 1.00	Unit Amt: \$4.55	Description: Apprentice Training at MDC
Expense Type: M-Bus Meal (Emp Only)	Spent Amt: \$4.55	USD	Allocation: <input type="button" value="Allocation"/>
Merchant: Flatirons Bar & Grill	Exchange Rate: 1.000000	Domestic Amt: 54.55 USD	Attendee: <input type="button" value="Attendee"/>
Region: US-COLORADO	Payment Method: Cash out of Pocket	Receipt: Receipt Included	Itemize: <input checked="" type="button" value="Itemize"/> <input type="button" value="Edit Comment"/>
Area: HENDERSON			
Business Purpose: Apprentice Training at MDC			

Tax Info Event History

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt.	Domestic Amt.	Payment	Region	Allocation	Status
+ May 1, 2019	M-Bus Meal (Emp Only) Flatirons Bar & Grill	\$4.55 USD	54.55	Cash out of	"US-COLORADO	Itemized...	

- Click on **Tax Info** tab to review sales tax.

Expense View

Spender Karolyn T Hedquist From May 1, 2019 To May 31, 2019 Reimbursement Amt 130.99 USD
Report name May 2019 Expenses Report number XETS000887972190015

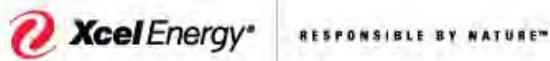
View Expense		< Previous Next >	
Date: 01/19	Nbr of persons: 1.00	Unit Amt: \$4.55	Description: Apprentice Training at MDC
Expense Type: M-Bus Meal (Emp Only)	Spent Amt: \$4.55	USD	Allocation: <input type="button" value="Allocation"/>
Merchant: Flatirons Bar & Grill	Exchange Rate: 1.000000	Domestic Amt: 54.55 USD	Attendee: <input type="button" value="Attendee"/>
Region: US-COLORADO	Payment Method: Cash out of Pocket	Receipt: Receipt Included	Itemize: <input checked="" type="button" value="Itemize"/> <input type="button" value="Edit Comment"/>
Area: HENDERSON			
Business Purpose: Apprentice Training at MDC			

Tax Info Event History

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt.	Domestic Amt.	Payment	Region	Allocation	Status
<input checked="" type="checkbox"/> May 1, 2019	M-Bus Meal (Emp Only) Flatirons Bar & Grill	\$4.55 USD	54.55	Cash out of	"US-COLORADO	Itemized...	
1 May 1, 2019	MS-Bus Meal (Emp Only)	\$4.55 USD	54.55				

- The **Tax Info** tab displays the **Sales Tax Paid** and **Amt of Sales Tax Paid** fields.
- Review and verification have been completed.
- Click on **Tax Info** tab to close



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Approving an Expense Report

- Repeat steps to continue reviewing additional expense items
- OR
- [Approve An Expense Report](#)
- OR
- [Reject An Expense Report](#)

Step 6 – Review Purchase Type Expense - Expense Types are grouped by “M” (Meals), “P” (Purchase) and “T” (Travel) categories.

- Approver reviews the information entered by the Employee. Specific things approvers should look at when reviewing **Purchase Type** expenses include:
 - Ensure **Expense Type** is accurate for expense
 - Ensure **Business Purpose** is adequately documented to clearly describe business reason for expense
 - Expense Line item(s) are **allocated** to the correct accounting string
 - Ensure List of **Attendees** is included, if applicable
 - **Purchase** expense types that require number and list of attendees/recipients include
 - P-Recognition-Entertainment**
 - P-Recognition-Safety**
 - P-Recognition-Gifts**
 - P-Entertainment-Tickets**
 - P-Life Event-Gifts**
 - Ensure **tax** information is entered as expected
 - Ensure correct **Facility Code** is selected
- The **Expense View** screen displays the expense details under the **View Expenses** section.
- Review and ensure the above listed items are entered correctly (i.e. Expense Type, Business Purpose, Nbr of person etc.)



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Approving an Expense Report

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Expense View

Spender Karolyn T Hedquist
Report name May 2019 Expenses From May 1, 2019
Report number XETS000887972190015 To May 31, 2019 Reimbursement Amt 130.99 USD

Date	Spent Amt	Exchange Rate	Description
5/1/19	\$5.44	1.00000	Kitchen supplies for Materials Distribution Center
Expense Type	76.44 USD		
Merchant	Cash out of Pocket		
Region	Receipt Included		
Area			
Business Purpose			

< Previous Next >

Tax Info Event History View Receipts Reject Approve Done

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 1, 2019	M-Bus Meal (Emp Only) Flatirons Bar & Grill	54.55 USD	54.55	Cash out of ...	*US-COLORADO	Itemized...	
May 1, 2019	P-Office Supplies Office Depot	76.44 USD	76.44	Cash out of ...	*US-COLORADO		

- Review and ensure **Expense Type** selected is accurate for expense.
- Review **Business Purpose** to ensure it provides and adequately documents the business reason for the expense.
- Click on **Allocation** button.

Back to Home Logged in as Vanessa Villa Help □ Logout

Expense View

Spender Karolyn T Hedquist
Report name May 2019 Expenses From May 1, 2019
Report number XETS000887972190015 To May 31, 2019 Reimbursement Amt 130.99 USD

Date	Spent Amt	Exchange Rate	Description
5/1/19	\$5.44	1.00000	Kitchen supplies for Materials Distribution Center
Expense Type	76.44 USD		
Merchant	Cash out of Pocket		
Region	Receipt Included		
Area			
Business Purpose			

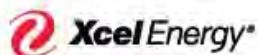
< Previous Next >

Tax Info Event History View Receipts Reject Approve Done

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 1, 2019	M-Bus Meal (Emp Only) Flatirons Bar & Grill	54.55 USD	54.55	Cash out of ...	*US-COLORADO	Itemized...	
May 1, 2019	P-Office Supplies Office Depot	76.44 USD	76.44	Cash out of ...	*US-COLORADO		

- Review accounting allocation(s) are correct.
- Click the **Done** button.



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Approving an Expense Report

The screenshot shows the 'Expense View' interface. At the top, it displays the spender's name (Karolyn T Hedquist) and report date (May 1, 2019). It also shows the report number (XETS000887972190015) and the reimbursement amount (130.99 USD). Below this, there's a section for 'Add Expense: Allocation'. It includes fields for 'Expense Type' (P-Office Supplies), 'Date' (May 1, 2019), 'After tax amt' (76.44), and 'Merchant' (Office Depot). Two specific fields are highlighted with red boxes: 'Validation String' (0050.5800258.850001912610) and 'Order Number' (850001912810-35055273-SC Accounts Pay XL). A red circle highlights the 'Done' button at the bottom right.

- From the **View Expense** panel click on **Tax Info** tab to review and ensure sales tax is entered or exempt.
- Review and ensure **Sales Tax Paid** is Yes and **Amt of Sales Tax Paid** is entered.
- If **Sales Tax Paid** field is marked **No** and amount is zero, check to ensure correct exempt code was selected.
- If tax is owed, but was not charged; ensure the exempt code **XXX-NOT EXEMPT- USE TAX OWED** has been selected. This code informs the tax department to accrue and pay the tax to the appropriate taxing authorities.
- **Facility Code** defaults from user's profile. **Facility Code** is used to identify where we took possession of the item(s).
- Ensure appropriate facility code is entered for where material was shipped/used.
- Click on **Tax Info** tab to close window

The screenshot shows the 'Tax Info' tab of the expense application. It contains several input fields: 'Sales Tax Paid' (set to 'No'), 'Amt of Sales Tax Paid' (set to '0.00'), 'Facility Code' (set to '114 - Materials-Distribution Center'), and 'Exempt Code' (set to 'XXX - NOT EXEMPT USE TAX OWED'). These fields are all highlighted with a red box.

- Review and verification have been completed. The approver can repeat steps to continue reviewing additional expense items
 - OR
 - [Approve An Expense Report](#)
 - OR
 - [Reject An Expense Report](#)

Step 7 - Review Hotel Type Expense - Expense Types are grouped by "M" (Meals), "P" (Purchase) and "T" (Travel) categories.



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Approving an Expense Report

Approver reviews the information entered by the Employee. Specific things approver should look at when reviewing **Hotel** type expenses include:

- Ensure **Expense Type** is accurate for expense.
- Ensure **Business purpose** is adequately documented to clearly describe business reason for expense.
- Ensure expense line item(s) are **allocated** to the correct accounting string.
- Ensure Hotel expense is **itemized** to break out room rate, room tax for each night and any other expense included on hotel receipt.
- Ensure **tax** information is entered as expected.
- Ensure expense meets Xcel's policy guidelines.
- System will flag Hotel expense type when room rate greater than the corporate policy per night.
- Review and ensure **Expense Type** selected is accurate for expense.
- Review **Business Purpose** to ensure it provides and adequately documents the business reason for the expense.
- Click on **Allocation** button.

Date	Spent Amt	Personal
12/14/11	216.19 USD	
Posting Date	Exchange Rate	
12/15/11	1.000000	
Expense Type	Billed Amt	Description
T-Hotel	216.19 USD	
Merchant	Payment Method	
RADISSON PLAZA MPLS	BMO MasterCard	
Region	Receipt	
*US-MINNESOTA	Receipt Included	
Area		
MINNEAPOLIS		
Business Purpose		
business trip		

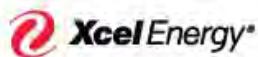
Allocation **Itemize** **Edit Comment**

Tax Info **Event History** **Reject** **Approve** **Done**

Included Expenses 4 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
Dec 20, 2011	T-Parking DIA Parking	15.00 USD	15.00	Cash out of ...	*US-COLORADO		
Jan 19, 2012	P-Mail/Frt/Postage Jan 19, 2012 USPS POSTAL ST66100207	54.90 USD	54.90	BMO MasterCard	*US-MISSOURI		
Dec 14, 2011	T-Hotel Dec 15, 2011 RADISSON PLAZA MPLS	216.19 USD	216.19	BMO MasterCard	*US-MINNESOTA	Itemized...	
Jan 27, 2012	M-Bus Meal (Emp Only) Jan 27, 2012 SONIC DRIVE IN #2485	28.82 USD	28.82	BMO MasterCard	*US-TEXAS	Itemized...	

- Review to confirm accounting allocation(s) are correct.
- Click **Done** button.



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Approving an Expense Report

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Expense View

Spender Amanda L Omelas
Report name Test AOMelas Hotel and Mileage From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report number XETS000795392190052

Add Expense: Allocation

Date: May 11, 2019	Expense Type: T-Hotel	After tax amt: 839.91	Merchant: Hyatt Regency Hotel
Validation String:			
	Order Number: 850001611115-30147825-601600-413-Purch C		

Done

- Review itemization by selecting the **Itemize** button
- OR
- Select the “+” to expand and review the itemization

Expense View

Spender Amanda L Omelas
Report name Test AOMelas Hotel and Mileage From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report number XETS000795392190052

View Expense

Date: May 11, 2019	Spent Amt: 839.91	USD	Description
Expense Type: T-Hotel	Exchange Rate: 1.00000		
Merchant: Hyatt Regency Hotel	Domestic Amt: 839.91 USD		
Region: *US-COLORADO	Payment Method: Cash out of Pocket		
Area: HENDERSON	Receipt: Receipt Included		
Business Purpose: Attended Gary O'Hares All hands Meeting			

Allocation → Itemize → Edit Comment →

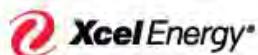
Event History

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of...	*US-COLORADO	Itemized...	
May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of...	*US-COLORADO		

View Receipts Reject Approve Done

- Click on View Receipts to compare allocation to receipt.



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SUPPLYCHAIN

Approving an Expense Report

Expense View

Spender Amanda L Ornelas
Report name Test AOrnelas Hotel and Mileage

From May 1, 2019
Report number XETS000795362190052

To May 20, 2019 Reimbursement Amt 853.96 USD

View Expense

Date	5/11/19
Expense Type	T-Hotel
Merchant	Hyatt Regency Hotel
Region	US-COLORADO
Area	HENDERSON
Business Purpose	Attended Gary Chaves 10th Wedding Anniversary

Spent Amt	839.91	USD
Exchange Rate	1.0000	
Domestic Amt	839.91 USD	
Payment Method	Cash out of Pocket	
Receipt	Receipt Included	

Description

Allocation ▶ Itemize ▶ Edit Comment ▶

< Previous Next >

Event History

View Receipts **Reject** **Approve** **Done**

- Ensure hotel expense is itemized to break out room rate, room tax for each night and any other expense included on hotel receipt.
- Compare the total receipt to verify accurate.

Included Expenses 2 Item(s)

Date	Expense Type Merchant	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of ...	"US-COLORADO	Itemized...	
1	May 14, 2019 TS-Hotel - Room Rate	177.00 USD	177.00				
2	May 14, 2019 TS-Hotel - Room Tax	27.88 USD	27.88				
3	May 13, 2019 TS-Hotel - Room Rate	177.00 USD	177.00				
4	May 13, 2019 TS-Hotel - Room Tax	27.88 USD	27.88				
5	May 12, 2019 TS-Hotel - Room Rate	177.00 USD	177.00				
6	May 12, 2019 TS-Hotel - Room Tax	27.88 USD	27.88				
7	May 11, 2019 TS-Hotel - Room Rate	177.00 USD	177.00				
8	May 11, 2019 TS-Hotel - Room Tax	27.88 USD	27.88				
9	May 11, 2019 MS-Travel Meal	20.39 USD	20.39				

- **View Expense** screen displays-Once review and verification have been completed, the approver can:
 - Repeat steps to continue reviewing additional expense items
 - OR
 - [Approve An Expense Report](#)
 - OR
 - [Reject An Expense Report](#)

[« Back to Home](#) Logged in as Vanessa Villa [Help](#) [Logo](#)

Expense View

Spender Amanda L. Ornelas
Report name Test AOrnelas Hotel and Mileage

From May 1, 2019
Report number XETS000795362190052

To May 20, 2019 Reimbursement Amt 853.96 USD

< Previous Next >

Date	5/11/19
Expense Type	T-Hotel
Merchant	Hyatt Regency Hotel
Region	US-COLORADO
Area	HENDERSON
Business Purpose	Attended Gary Chaves 10th Wedding Anniversary

Spent Amt	839.91	USD
Exchange Rate	1.0000	
Domestic Amt	839.91 USD	
Payment Method	Cash out of Pocket	
Receipt	Receipt Included	

Description

Allocation ▶ Itemize ▶ Edit Comment ▶

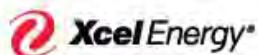
Event History

Included Expenses 2 Item(s)

Date	Expense Type Merchant	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of ...	"US-COLORADO	Itemized...	
May 11, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of ...	"US-COLORADO		

View Receipts **Reject** **Approve** **Done**

Step 8 – Review Personal Car Mileage (single round trip) Per Policy Xcel Energy only reimburses mileage for use of personal vehicle for company business. Xcel Energy does not reimburse gasoline as additional expense. The required documentation (Departure/Destination and number of miles) is entered in system for Personal Car Mileage.



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Approving an Expense Report

➤ There are 2 expense types for mileage reimbursements

- T-Personal Car Mileage – This expense type is selected when there is a single round trip (i.e. MDC to 1800 Larimer and back to MDC).
- T-Multi-Trip Mileage – This is used when traveling to multiple locations for business related activities. T-Multi-Trip Mileage requires a mileage log to be attached to the expense report.

- Review and ensure **Expense Type T- Personal Car Mileage** is selected for expense.
- Review **Business Purpose** to ensure it provides and adequately documents the business reason for the expense.
- Click on **Allocation** button.

« Back to Home Logged in as Vanessa Villa Help □ Logout

Expense View

Spender Amanda L Omelas From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report name Test AOrnelas Hotel and Mileage Report number XETS000795392190052

Date: 5/17/19 Nbr of miles: 24.25 Unit Amt: 14.05 Description:

Expense Type: T-Personal Car Mileage Spent Amt: 14.05 Unit: USD

Region: US-COLORADO Exchange Rate: 1.000000

Area: HENDERSON Domestic Amt: 14.05 USD

Business Purpose: Attended Sales Total Training at LDC

Payment Method: Cash out of Pocket Receipt: Not required

< Previous Next >

Allocation Mileage Edit Comment

Event History: Reject Approve Done

- Review to confirm accounting allocation(s) are correct.
- Click **Done**.

« Back to Home Logged in as Vanessa Villa Help □ Logout

Expense View

Spender Amanda L Omelas From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report name Test AOrnelas Hotel and Mileage Report number XETS000795392190052

Add Expense: Allocation

Expense Type: T-Personal Car Mileage

Date: May 1, 2019 After tax amt: 14.05 Merchant:

Validation String: 0050.5600206.850001811115

Order Number: 850001811115-30147825-601600-413-Purch C

Done

- Click on **Mileage** button.



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Approving an Expense Report

« Back to Home Logged in as Vanessa Villa Help Logou

Expense View

Spender Amanda L Omelas From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report name Test AOMelas Hotel and Mileage Report number XETS000795392190052

View Expense

Date: 5/1/19 Nbr of miles: 24.23 Unit Amt: 0.580 Description:
Expense Type: T-Personal Car Mileage Spent Amt: 14.05 Unit: USD
Region: US-COLORADO Exchange Rate: 1.0000
Area: HENDERSON Domestic Amt: 14.05 USD
Business Purpose: Hotel and Lodging - Testing all LCD Payment Method: Cash out of Pocket
Receipt: Not required

< Previous Next >

Mileage button circled in red

Event History: Reject Approve Done

- Review and ensure correct **Point of Departure** and **Destination** are entered.
- Review number of miles is entered accurately.
- Click **Save and Return** button to return to **Expense View**.
- Personal Mileage (single trip) expense does not require receipts as all documentation is entered in the **Mileage** button.

« Back to Home Logged in as Vanessa Villa Help Logou

Create Expense Report

Spender Amanda L Omelas From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report name Test AOMelas Hotel and Mileage Report number XETS000795392190052

Edit Expense: Enter Mileage Information

Expense Type: T-Personal Car Mileage	Date: May 1, 2019	Year to date: 24.23 miles
Point of departure: NDC-Memos Distributor	Destination: 1100 Larimer Street	
Vehicle:	Vehicle Registration:	Engine Size:
Fuel Type:	undefined	undefined
Distance: 24.23 miles	Mileage Rate: 0.580	Round Trip: <input checked="" type="checkbox"/>
Spent Amt: 14.05	Unit: USD	

Save and Return button circled in red

- **Expense view** screen displays - Once review and verification have been completed, the approver can:
 - Repeat steps to continue reviewing additional expense items
 - OR
 - [Approve An Expense Report](#)



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SUPPLYCHAIN

Approving an Expense Report

OR

- [Reject An Expense Report](#)

[« Back to Home](#)

Logged in as Vanessa Villa

[Help](#) [Logo](#)

Expense View

Spender Amanda L Ornelas
Report name Test AOrnelas Hotel and Mileage

From May 1, 2019
Report number XETS000795392190052

To May 20, 2019 Reimbursement Amt 853.96 USD

View Expense

[< Previous](#) [Next >](#)

Date	5/1/19
Expense Type	T-Personal Car Mileage
Region	*US-COLORADO
Area	HENDERSON
Business Purpose	Allocated Sum Total Tripney & EDC

Nbr of miles	24.25	Unit Amt	17.00
Spent Amt	14.05	USD	USD
Exchange Rate	1.000000		
Domestic Amt	14.05 USD		
Payment Method	Cash out of Pocket		
Receipt	Not required		

Description

Allocation ▶ Mileage ▶
Edit Comment ▶

Event History

[Reject](#) [Approve](#) [Done](#)

Included Expenses 2 Item(s)

#	Date	Expense Type Merchant	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
+	May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of...	*US-COLORADO	Itemized...	
+	May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of...	*US-COLORADO		

Step 9 – Review Mileage Multi-Trip

- Review and ensure **Expense Type T – Multi – Trip Mileage** is selected and accurate for expense.
- Ensure **Business Purpose** provides and adequately documents the business reason for the expense.



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Approving an Expense Report

- Click on **Allocation**.
- Review to confirm accounting allocation(s) are correct.
- Click **Done**.

The screenshot shows the Xcel Energy SumTotal expense reporting interface. At the top, it says "SumTotal" and "You are connected to: TAP01Node". Below that, there's a navigation bar with "Back to Home" and "Logged in as Elizabeth A. Webb". The main area is titled "Expense View" and shows details for a report from Jan 3, 2011 to Apr 13, 2012, with an amount owing of \$45 USD. It includes fields for Date, Expense Type (T-Mileage-Car Mileage), Region (US-CHICAGO), and Business Purpose (Home Traveling). On the right, there's a "Description" field and an "Allocation" button which is highlighted with a red circle. Below this, there's a "Event History" section showing included expenses (7 items) with columns for Date, Expense Type, Merchant, Spent Amt, Domestic Amt, Payment, Region, Allocation, and Status. The bottom of the page has a copyright notice for SumTotal Systems, Inc. and a message about being connected to TAP02Node1.

- **Mileage** button is not required for multi trip; instead the mileage log is used as the required documentation. Employee must scan the mileage log and upload to the expense report.
- Review and verification have been completed. The approver can:
 - Repeat steps to continue reviewing additional expense items
OR
 - [Approve An Expense Report](#)
OR
 - [Reject An Expense Report](#)

Step 10 – Reject an Expense

Approvers have the ability to reject a single expense or all expenses on an expense report.

- If expense is non-compliant the approver must either:
 - Approve the expense report/item knowing that it is non-compliant
OR
 - Select the item(s) to reject and click Reject



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SUPPLYCHAIN

Approving an Expense Report

Back to Home Logged in as Vanessa Villa Help Logout

View Report Header Include Transactions Add Expense View Summary

Spender Amanda L Omelas From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report name Test AOMelas Hotel and Mileage Report number XETS000795392190052

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of ...	*US-COLORADO	Itemized...	<input checked="" type="checkbox"/>
May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of ...	*US-COLORADO	Itemized...	<input type="checkbox"/>

Reject Approve

Report Totals CC Totals Cash Advance Reason Approval Required Event History

Expense Report Total	853.96 USD	Reconciled Advances	0.00 USD	<input type="button"/> View Receipts
Business Expense Total	853.96 USD	Reimbursement Amt	853.96 USD	<input type="button"/> Continue
Personal Expense Total	0.00 USD	Amount Owing to Company	0.00 USD	<input type="button"/> Print

Cancel

- The **Rejection Information** box displays.
- Click on drop down arrow and select correct **Reason for rejection** code
 - Enter information in **Comment** section
 - Make sure to include enough information to allow the spender to make corrections and resubmit the expense.
 - Click **Done** button



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SUPPLYCHAIN

Approving an Expense Report

View		Report Header		Include Transactions		Add Expense		View Summary																															
Spender Amanda L Ornelas		From May 1, 2019		To May 20, 2019		Reimbursement Amt 853.96 USD																																	
Report name Test AOrnelas Hotel and Mileage		Report number XETS000795392190052																																					
Included Expenses 2 Item(s)																																							
<table border="1"> <thead> <tr> <th>Date</th> <th>Expense Type</th> <th>Spent Amt</th> <th>Domestic Amt</th> <th>Payment</th> <th>Region</th> <th>Allocation</th> <th>Status</th> <th> </th> <th> </th> </tr> </thead> <tbody> <tr> <td>May 11, 2019</td> <td>T-Hotel Hyatt Regency Hotel</td> <td>839.91 USD</td> <td>839.91</td> <td>Cash out of ...</td> <td>*US-COLORADO</td> <td>Itemized...</td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>May 1, 2019</td> <td>T-Personal Car Mileage</td> <td>14.05 USD</td> <td>14.05</td> <td>Cash out of ...</td> <td>*US-COLORADO</td> <td> </td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>										Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status			May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of ...	*US-COLORADO	Itemized...	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of ...	*US-COLORADO		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status																																
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May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of ...	*US-COLORADO		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>																														
<div style="border: 1px solid #ccc; padding: 5px; width: fit-content;"> <p>SumTotalExpense -- Webpage Dialog</p> <p>Rejection information</p> <p>May 11, 2019 T-Hotel 839.91 USD</p> <p>Reason for rejection * EXPENSE DATE- INCORRECT</p> <p>Comment: Expense date does not match the receipt for this expense</p> <p style="text-align: right;"><input type="button" value="Cancel"/> <input style="border: 1px solid red; border-radius: 50%; padding: 2px 5px; background-color: white; color: black; font-weight: bold; font-size: small; margin-right: 5px;" type="button" value="Done"/></p> </div>																																							

- The **View Summary** tab displays a list of expense(s) included in report you are reviewing.
- Red “X” displays next to the reject expense.

View		Report Header		Include Transactions		Add Expense		View Summary																															
Spender Amanda L Ornelas		From May 1, 2019		To May 20, 2019		Reimbursement Amt 853.96 USD																																	
Report name Test AOrnelas Hotel and Mileage		Report number XETS000795392190052																																					
Included Expenses 2 Item(s)																																							
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Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status																																
May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of ...	*US-COLORADO	Itemized...	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																														
May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of ...	*US-COLORADO		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>																														

Step 11 – Approving an Expense Report After the review and validation process is completed:

- Click the X on the receipt viewer to close.
- Click **Continue** button.



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Approving an Expense Report

View Report Header Include Transactions Add Expense View Summary

Spender Amanda L Omelas
Report name Test AOMelas Hotel and Mileage From May 1, 2019 To May 20, 2019 Reimbursement Amt 853.96 USD
Report number XETS000795392190052

Included Expenses 2 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of	*US-COLORADO	Itemized	
May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of	*US-COLORADO		

Report Totals CC Totals Cash Advance Reason Approval Required Event History

Expense Report Total	853.96 USD	Reconciled Advances	0.00 USD	
Business Expense Total	853.96 USD	Reimbursement Amt	853.96 USD	
Personal Expense Total	0.00 USD	Amount Owing to Company	0.00 USD	

- Click **Submit** to save the report in **Approval Complete** status.
- The expense report will be retained in the Corporate Expense system in accordance with the Record Retention policy.



RESPONSIBLE BY NATURE™

SUPPLYCHAIN

Approving an Expense Report

Approval Summary

Spender Amanda L. Ornelas
Report name Test AOrnelas Hotel and Mileage

From May 1, 2019
Report number XETS000795392190052

To May 20, 2019 Reimbursement Amt 853.96 USD

Approved 1 of 2

Included Expenses 1 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 1, 2019	T-Personal Car Mileage	14.05 USD	14.05	Cash out of	*US-COLORADO		

Rejected 1 of 2

Included Expenses 1 Item(s)

Date	Expense Type	Spent Amt	Domestic Amt	Payment	Region	Allocation	Status
May 11, 2019	T-Hotel Hyatt Regency Hotel	839.91 USD	839.91	Cash out of	*US-COLORADO	Itemized	

Comments ▾

Comments ▾

Submit

Cancel

- The system will navigate to the **Document to Approve** tab on the **Approve Documents** panel.
- Click the **Approval History** tab.

« Back to Home Logged in as Vanessa Villa Help ▾ Logout

Approve Documents Document to Approve **Approval History**

Approval Items (Click to select)

Date	Document Name	Domestic Amt	Document Type	Status
Apr 8, 2019	Kimberly Lee Hudson/CR.07 H...	60.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.09 H...	35.00 USD	Expense Report	Submitted for MA
Apr 8, 2019	Kimberly Lee Hudson/CR.10 H...	80.00 USD	Expense Report	Submitted for MA

- **Approval History** displays all reports and status of approver action (approval complete, rejected or partially approved, Submitted for MA, Submitted for Audit).
- The expense report will be retained in the Corporate Expense System in accordance with the Record Retention policy.



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SUPPLYCHAIN

Approving an Expense Report

➤ Sort by **Status** to review. Status options include: Approved, Rejected or Partially Approved.

Approve Documents		Document to Approve	Approval History	
Approval Items		Document Type	All	Status
Sort by		Submit Date	All	Search Reset
Date	Document Name	Domestic Amt	Document Type	Status
	XETS000535882190001			
Feb 12, 2019	Rajashree Kapre/Test for pa...	40.00 USD	Expense Report	Approval Complete
	XETS000535882190013			
Feb 12, 2019	Rajashree Kapre/Test for pa...	50.00 USD	Expense Report	Partially Reviewed
	XETS000535882190014			
Feb 15, 2019	Rajashree Kapre/Test	500.00 USD	Expense Report	Submitted for Audit
	xFTSNMNE535882190018			

Electronic File Location:

Changes to Procedure:

Date of Change	Reason for Change	What Changed?	Updated By:
October 2019	System Upgrade	No personal use, compliance message	Vanessa Villa & Kim Hudson

Resource Appendix:

Post Additional Resource location	
Sample output	
Links to resource documents	
Distribution List	



RESPONSIBLE BY NATURE™

SUPPLYCHAIN

Approving an Expense Report



SUPPLYCHAIN
Approving an Expense Report

Travel and Expense - Home https://xcelenergy.sharepoint.com/sites/SPSC409

XcelEnergy SharePoint Search this site

Travel and Expense

Home Travel Program OneCard Program Fuel Card Program Expense Reconciliation Forms and Resource Center Site Contents Not following

Welcome to Travel and Expense

For more information, click on any of the tiles below.

OneCard Travel Expense Reconciliation

Fuel Card

Forms and Resource Center

Upcoming Events

+ Add event

AUG 16 Executive Travel/Concur Refresher Training Mon, Aug 16, 11:00 AM

SEP 16 Executive Travel/Concur Refresher Training Thu, Sep 16, 10:00 AM

Need Help...?

Travel and Expense Reporting

OneCard

https://xcelenergy.sharepoint.com/sites/SPSC409

Travel and Expense - Home https://xcelenergy.sharepoint.com/sites/SPSC409

XcelEnergy SharePoint Search this site

Travel and Expense

Home Travel Program OneCard Program Fuel Card Program Expense Reconciliation Forms and Resource Center Site Contents Not following

Travel and Expense News

New and Improved Expense Type and Definitions
Over the last few weeks, a team has been in the proce...
July 21 22 views

Announcing Xcel's Amazon Business Account
To our Corporate Cardholders, Our new US Bank...
April 5 175 views

Mobile Stipend Reimbursements
As we continue to rollout the new Mobile Stipend...
February 23 427 views

Procurement Matrix Update: Travel and Employee Expense
To our Corporate Cardholders, We appreciate your...
February 15 199 views

US Bank Fuel Card Administration
To our Fleet Drivers, As part of ongoing fraud...
January 20 86 views

UPS Holiday Operations Schedule
Daily scheduled pick ups: If you have scheduled daily...
December 18, 2020 212 views

The screenshot shows the Xcel Energy Travel Program website. At the top, there's a banner with a sunset sky background and an airplane wing. Below the banner, a text box states: "Employees must use the Travel Management Company's online booking tool when making travel arrangements to take advantage of negotiated financial savings, track unused or cancelled airline tickets and for employee safety reasons. Booking outside our Travel Management Company is prohibited." To the right, a note says: "The Travel & Expense team are currently hosting Executive Travel/Concur Refresher Trainings. All employees are encouraged to attend and participate." Below these sections, there are two columns of links. The left column under "Commercial Travel" includes links for "Commercial airlines, ground transportation and hotels", "Travel agency - Executive Travel Inc.", "Concur Travel Booking Tool", "Airlines", "Hotels", and "Ground Transportation". The right column under "Helpful Links" includes links for "Ask a Pilot" to Connect with Aviation Services, "Emergency Response Team Process", and "Travel Restrictions Information and FAQ".

This screenshot shows the same Xcel Energy Travel Program website, but with different sections visible. On the left, there's a "Corporate Travel Quick Links" section with links for "General Information", "Scheduling", "Corporate Jet Schedule and Passenger List", "Corporate Flight Request Form", "Ground Transportation", "Directions to Corporate Hangar", "Weather", "FAQs", and "Contacts". In the center, there's a "Corporate Travel" section with the text: "Information for employees for traveling on the corporate jet". On the right, there's a note: "Currently flights are limited to Executive Committee Members (ECC) and to those approved by the ECC to be on the flight. Flights may be scheduled without an ECC onboard with prior ECC approval and deemed cost effective. Only vaccinated passengers can travel on the company aircraft." At the bottom, there are two more sections: "International Travel" (with a link to "Overview, travel considerations, and reminders for international travel") and "International Travel Quick Links" (with links for "General Info and Reminders", "Travel Considerations with Export Control Laws", and "International Request Form").

The screenshot shows the Xcel Energy Travel Program SharePoint site. The page title is "Travel and Expense". The navigation bar includes links for Home, Travel Program, OneCard Program, Fuel Card Program, Expense Reconciliation, Forms and Resource Center, and Site Contents. A search bar is at the top right. Below the navigation, there are sections for "International Travel" and "Travel Program News". The "International Travel" section contains a link to "Travel and Expense LMS Course". The "Travel Program News" section features a thumbnail for a new course and a date, September 23, 2020.

The screenshot shows the Xcel Energy OneCard Program SharePoint site. The page title is "Xcel Energy OneCard Program". The main content area features a large image of several credit cards. To the right, a text block explains the program: "Employees who incur travel and other business expenses for Xcel Energy will be issued, and are required to use, a company-sponsored corporate card. Use of the corporate card must be in accordance with the [10.2 Policy](#) and the [Sourcing and Procurement Matrix](#). Corporate cards are assigned to individual employees and must be used only by the employee whose name is on the credit card." On the left, there's a "Getting Started" section with a link to "Information related to the Corporate OneCard". On the right, there's a "Helpful Links" section with links to "VISA SUPPORT CENTER", "US Bank Access Online", and a "Policies" section with links to "10.2 Travel and Expense", "Sourcing and Procurement Matrix", and "US Corporate Code of Conduct".

The screenshot shows the Xcel Energy OneCard Program SharePoint site. At the top, there are several blue buttons for actions like 'US Bank Card Activation', 'US Bank Card Chip and PIN', 'USB Online Account Alert', 'Accessing your Corporate OneCard Limits', 'Fraudulent Charges', and 'FAQs'. Below these are sections for 'Purchasing' and 'Purchasing Links'. The 'Purchasing' section contains a brief description of purchases on the Corporate OneCard. The 'Purchasing Links' section contains nine links: 'Planning Your Purchases', 'Merchant Category Code (MCC) List', 'Approved Vendors/Categories', 'All Champions', 'ACR Key Listing', 'Amazon', 'Small Parcel Program', 'Office Supplies', and 'New AR-PIC Editing Vendor'. A 'Charitable Contributions' link is also present.

The screenshot shows the 'Corporate OneCard News' section of the SharePoint site. It displays five news items with images and descriptions:

- New and Improved Expense Type and Definitions**
Over the last few weeks, a team has been in the process...
July 21
- Announcing Xcel's Amazon Business Account**
To our Corporate Cardholders, Our new US Bank Progra...
April 5
- Procurement Matrix Update: Travel and Employee Expense**
To our Corporate Cardholders, We appreciate your...
February 15
- New Corporate OneCard Design**
Beginning January 2021, the Corporate OneCard will ha...
December 16, 2020
- Fraud Alert Enrollment for US Bank**
Fraud is a prevalent problem in the credit card industry...
December 8, 2020
- Upcoming Corporate OneCard Changes**
To our Corporate Cardholders, Supply Chain is partnerin...
November 20, 2020

At the bottom of the news section, there are engagement statistics: '1 person liked this', '5761 Views', and a 'Save for later' button.

The screenshot shows the Xcel Energy SharePoint site for the Expense Reconciliation Program. The page title is "Xcel Energy Expense Reconciliation Program". A large image of a keyboard with the 'X' key highlighted is displayed. To the right, a text box explains the requirement for cardholders to reconcile credit card transactions monthly using the SumTotal system. A sidebar titled "Policies" lists links to "Travel and Expense Policies" and "Mobile Device Standard". Below the main content are sections for "Getting Started" and "Getting Started Quick Links".

Getting Started
Information related to Employee Expense Reconciliation

Getting Started Quick Links

- Go to Expense Reporting System (SumTotal)
- SumTotal FAQs
- Mobile Device Program
- Expense Type Definitions
- Personal Car Mileage
- Reimbursements

The screenshot shows the same SharePoint site with a news section titled "Expense Reconciliation News". It features four news items with images and brief descriptions:

- New and Improved Expense Type and Definitions (July 21)
- Mobile Stipend Reimbursements (February 23)
- New Travel and Expense LMS Course (September 23, 2020)
- New US Bank Card Program (July 15, 2020)

At the bottom, there are social sharing icons for Like, Views (2109), and Save for later.

The screenshot shows a Microsoft SharePoint page titled "Forms and Resource Center". The header includes the Xcel Energy logo and a search bar. A large yellow image of a magnifying glass is centered above a grid of form tiles. To the right, there's a sidebar with a "Need Help..." section containing links to "Travel & Expense Reporting" and "Travel".

Forms

2021 Mileage Authorization Form	Lost Receipt Form	Money Owed to Xcel Form
TQ Policy	Sourcing and Procurement Matrix	Mobile Device Standard

This screenshot shows the same SharePoint page as the first one, but with a different layout. It features a "Resources" section at the bottom, which contains a grid of links to various travel and expense guides. The top section remains the same, with the "Forms" grid and the "Need Help..." sidebar.

Resources

Amazon Business Account User Guide	Travel Program Refreshers	How to Set Up My Credit Card Profile and Book...
How to Create and Submit an Expense Report	How to Approve Expense Reports	How to Apply for the CorporateOne Card
How to Submit a Limit Increase Request	How to Utilize a Merchant Category Code	How to Approve Limit Increase Requests

At the bottom of the page, there are social sharing icons for Like, 1060 Views, and Save for later.

**Employee Expense
 Budget and Actual**

**Table I – Employee Expense
 State of Minnesota Electric Jurisdiction**

(\$ 000's)	2018 Actual	2019 Actual	2020 Actual	2021 Forecast	2022 Budget	2022 TY Adj	2022 Test Year	2023 Budget	2023 PY Adj	2023 Plan Year	2024 Budget	2024 PY Adj	2024 Plan Year
Travel Expense	4,062	4,295	1,820	1,904	2,968	(273)	2,695	2,940	(270)	2,669	2,975	(274)	2,701
Lodging Expense	2,402	2,317	661	828	1,566	(144)	1,422	1,542	(142)	1,400	1,560	(144)	1,417
Meals Expense	2,088	2,116	1,182	1,254	1,544	(142)	1,402	1,534	(141)	1,393	1,535	(141)	1,394
Misc. Travel Expense	4,166	4,854	3,019	3,714	3,249	(299)	2,950	3,959	(364)	3,595	3,169	(292)	2,877
Travel Expense Subtotal	12,719	13,582	6,682	7,699	9,327	(858)	8,469	9,974	(918)	9,056	9,240	(850)	8,390
Dues & Memberships	431	302	395	554	896	(82)	814	872	(80)	792	873	(80)	792
Gifts & Recognition	1,058	1,475	1,265	881	1,134	(104)	1,030	1,182	(109)	1,073	1,271	(117)	1,154
Board of Directors	1,048	1,136	1,320	1,131	1,155	(106)	1,049	1,219	(112)	1,107	1,282	(118)	1,164
Total	15,256	16,495	9,661	10,266	12,512	(1,151)	11,361	13,246	(1,219)	12,028	12,666	(1,165)	11,500

Table II – Employee Expense Actual vs. Budget Comparisons
State of Minnesota Electric Jurisdiction

(\$ 000's)	2018 Actual	2018 Adjusted Budget (1)	2018 Adjusted Variance (1)	2019 Actual	2019 Budget	2019 Variance	2020 Actual	2020 Budget	2020 Variance	2021 Forecast	2021 Budget	2021 Variance
Travel Expense	4,062	3,348	714	4,295	4,207	88	1,820	4,329	-2,508	1,904	2,552	-648
Lodging Expense	2,402	1,860	542	2,317	1,819	498	661	1,835	-1,175	828	1,182	-354
Meals Expense	2,088	790	1,298	2,116	1,206	910	1,182	1,319	-137	1,254	1,457	-204
Misc. Travel Expense	4,166	4,026	140	4,854	5,376	-522	3,019	4,522	-1,504	3,714	2,940	774
Travel Expense Subtotal	12,719	10,024	2,695	13,582	12,608	974	6,682	12,005	-5,323	7,699	8,131	-432
Dues & Memberships	431	605	-174	302	897	-595	395	951	-556	554	777	-222
Gifts & Recognition	1,058	1,248	-190	1,475	1,136	339	1,265	1,124	141	881	924	-44
Board of Directors	1,048	1,008	40	1,136	972	165	1,320	1,298	22	1,131	1,226	-95
Total	15,256	12,884	2,372	16,495	15,613	882	9,661	15,378	-5,717	10,266	11,059	-793

1. Adjusted budget means the employee expense amount minus the employee expense adjustment.

Northern States Power Company
LIST OF EER SCHEDULES

Docket No. E002/GR-21-630
Exhibit____(WKH-1), Schedule 7
Page 1 of 2

EER - Schedule 1	Travel Expenses
EER - Schedule 1A	VP and Above
EER - Schedule 2	Meal Expenses
EER - Schedule 3	Entertainment Expenses
EER - Schedule 4	Board of Directors Compensation and Expenses
EER - Schedule 5	Top Ten Compensation
EER - Schedule 5A	Top Ten Expenses - Benjamin G. Fowke III
EER - Schedule 5B	Top Ten Expenses - Robert C. Frenzel
EER – Schedule 5C	Top Ten Expenses - Timothy J. O'Connor
EER - Schedule 5D	Top Ten Expenses - Brett C. Carter Sr.
EER - Schedule 5E	Top Ten Expenses - Brian J. Van Abel
EER - Schedule 5F	Top Ten Expenses - Kent T. Larson
EER - Schedule 5G	Top Ten Expenses - Amanda J. Rome
EER - Schedule 5H	Top Ten Expenses - Darla Figoli
EER - Schedule 5I	Top Ten Expenses - Peter Gardner
EER - Schedule 5J	Top Ten Expenses - Christopher B. Clark
EER - Schedule 6	Dues
EER - Schedule 7	Gifts
EER - Schedule 8	Aviation
EER - Schedule 9	Lobbying
EER - Schedule 10	SAP-VIM Transactions
EER - Schedule 11	SAP-VIM Nuclear Transactions
EER - Schedule 12	TIME Transactions

Northern States Power Company
LIST OF EER SCHEDULES

Docket No. E002/GR-21-630
Exhibit____(WKH-1), Schedule 7
Page 2 of 2

EER - Summary Report 1	2022 Test Year
EER - Summary Report 2	2023 Plan Year
EER - Summary Report 3	2024 Plan Year

Employee Expense Reporting Report Preparation, Rate Case Adjustment Summary, and Analysis Overview

This schedule describes the detailed steps taken to develop the EER Schedules, and the efforts taken by the Company to analyze and review transactions processed within SumTotal, Vendor Invoice Management (VIM) and TIME in order to provide a summary of employee expenses found in those technical systems. The Company's proposed test year adjustment for employee expenses is also summarized in this schedule.

Creation of EER Schedules

The Company took the following steps to create the EER Schedules provided in Volume 3, Required Information, Section IV Other Required Information, Tab 2.

1. The Supply Chain organization provided employee expense information for 2020 corporate credit card transactions, as well as reimbursements for other expenses, such as mileage, that were processed within the Company's primary expense reporting system, SumTotal. The data included transactions that were incurred by employees of the 1) Xcel Energy Service Company (XES), and 2) the Northern States Power Minnesota Operating Company (NSPM). The raw data file contained the transaction lines assigned to employee-related expense accounts that were required in the analysis. While SumTotal has many fields, only those fields that would (1) determine whether the transaction was allocable to Minnesota electric ratepayers, and (2) determine whether the transaction was within the scope of the Employee Expense Statute were included.
2. Transactions were sorted based on the Company's accounting general ledger "Systems, Applications and Products in Data Processing" (SAP) software's "Internal Order" account field to limit the size of the raw data set to be analyzed to approximately 67,000 transactions by including only those costs that were either direct assigned, or that were allocated in part as operating expense to the NSPM Operating Company. Specifically, transactions assigned to Company Code "10" (NSPM) and Company Code "50" (XES) were retained due to the likelihood the entire transaction cost, or a portion of the cost, could be allocated to NSPM. All other transactions, directly assigned to other Xcel Energy legal entities, were eliminated as being outside of the scope of analysis related to rate cases and reporting required for jurisdictions residing within NSPM.
3. Several columns were added to facilitate analysis of the data and creation of the EER Reports. Examples of these analysis fields include: "EER Summary Cost Element" (Employee Expense Report), "EER Report #", "File Line Ref. #", "Required EER Report Transaction", "Year", "International Travel", "Above / Below the Line", "Board of Directors", "VP & Above", "Employee's Company", "Compensation Level", "Ten Highest Paid Employees", "Executive + Assistant's Transactions", "Executive / Assistant", "Key Word Search", "Keyword", "Vague Business Purpose Desc.", "Meals > \$65 per Attendee", "Life Events", "Business Meals - Employee Only", "Flagged Transaction", and "Rate Case Adj. Transaction".
4. Data fields (columns) were also added to the file to manually calculate the amount of each transaction's total that was allocated to the NSPM Company, NSPM Company Electric Utility and to the State of Minnesota Electric Retail jurisdiction. The allocations were derived by matching the accounting used for the SumTotal transaction against tables of the Company's SAP general ledger accounting system data and then assigning the

associated allocation factors using Microsoft Excel VLookup functions. The analysis was then restricted to approximately 58,000 transactions which ultimately allocated above-the-line expense to the State of Minnesota Electric Retail jurisdiction, or as a below-the-line expense to the NSPM Company.

5. Of this data set, the Company's employees who were Vice Presidents and above and their executive assistants during 2020 were identified.
6. Employee expense transactions for our employees with a title of Vice President, or higher were identified. For each transaction of a Vice President or higher employee title, the field "VP & Above" was populated as "Yes". This field was coded as "No" for other employees' transactions. The "Executive / Assistant" field was then populated as "Executive" for executive (having a title of Vice President, or higher) employees' transactions.
7. The executives' Executive Assistants' transactions were identified and coded with their respective executive's name within the "Executive + Assistant's Transactions" field. The "Executive / Assistant" field was then populated as "Executive Assistant" for the Executive Assistants' transactions. The other employees' transactions were populated as "No".
8. Transactions of the ten highest compensated employees were identified. These transactions were coded with the employee's full name within the "EER Report #'s (5A – 5J) Ten Highest Paid Employees" field. This field was left blank for other employees' transactions.
9. Transactions of the top (ten) highest compensated employees were identified as "Ten Highest Paid Employees" within the "Compensation Level" field. Other employees' transactions were labeled as "Not in 10 Highest Paid Group" within this field.
10. Xcel Energy Board of Director-related transactions were identified through the SAP "Internal Order" account field. Transactions coded to "850001936606 - CEO Board of Directors" and a few other internal order accounts were identified to be Board of Director related. In addition, a few other Board of Director-related transactions were coded to the SAP cost element account "5600656 - Fees – Directors". These transactions were coded as "4 - Board of Directors Compensation and Expenses" within the "EER Report #4 Board of Directors" field. Other transactions were coded as "No" within this field.
11. Aviation and Travel Services transactions were identified through the SAP "Internal Order" account field. Transactions coded to "850001904397-35000127-Cessna Sovereign MN", "850001904398-35000128-Cessna Sovereign 680-0266 CO" and "850000007001-30144783-Ops 110-110- Executive (Corp)" were identified to be related to corporate aviation. These transactions were coded as "EER Schedule 8 - Aviation" within the "EER Report # 8 Aviation" field. Other transactions were coded as "No" within this field.
12. Company employees who lobby on behalf of NSPM and Xcel Energy were identified. Their transactions were coded "9 - Lobbyist Employees" within the "Employees Who Lobby From Time to Time" field.
13. Employee expense transactions incurred by employees who lobby from time to time on behalf of NSPM or Xcel Energy were identified and coded as "Lobby from time-to-time" within the "Employees Who Lobby From Time to Time" field. This field was coded as "No" for other employees' transactions.
14. The "Posting GL Acct Desc" field was reviewed for the SAP "Cost Element" account codes identified in Table 1 to this Schedule "EER Cost Element Accounts (SAP)". Whenever a transaction was found with a matching code, the "EER Summary Account"

field was populated with a “Yes”. Transactions coded to all other accounts required for the EER reporting were identified as “No” within this field.

15. For all transactions identified (in Step 14 above), we populated the “Required EER Report Transaction” field as “Yes”. In addition, all other transactions required for the Top Ten Compensated Employees, Board of Directors, Corporate Aviation and Lobbyist Employees were coded as “Yes” in the “Required EER Report Transaction” field. Other transactions not required to be included on the employee expense reports were coded as a “No.” The “Required EER Report Transaction” field would be used at the end of the process to help develop the EER Reports. This field was used to sort-out only those transactions that would ultimately be included on the various EER Schedules.
16. Transactions coded to “Below-the-Line” FERC accounts based on the SAP “Cost Element” accounts (5600286 Non-Recoverable Recognition, 5600606 Dues – Lobbying, 5600626 Contributions - Charitable, 5600631 Contributions - Community Sponsorships, 5600641 Contributions - Economic Development, 5600636 Contributions - Civic and Political, 5600616 Dues - Chamber of Commerce, 5600621 Dues - Social Service, 5600696 Deductions - Corporate Tickets, and 5600701 Deductions Other) were identified. These transactions were coded as “Below” within the “Above / Below the Line” field. For all other transactions, their respective FERC account assignment determined whether they were coded as “Above” or “Below” within this field.
17. Lobbyists’ transactions coded to “Below-the-Line” FERC accounts based on the SAP “Internal Order” accounts 200002781193-NSPM OpCo Regulatory_Gvmt Affs-4264, 200002781198-NSPM OpCo Comm Rel NSPM- 4264, 850001908622-35053156-Pol_Grassroots-SC-409, 850001908624-35053164-VP_Pol_Fed_Aff-SC-409, 850001908626-35053170-Gvmt_Aff-SC-409 and a few other internal order accounts were identified. These transactions were coded as “Below” within the “Above / Below the Line” field.
18. Based on the SAP “Cost Element” accounts included on the Company’s EER reports, the combined total number of SumTotal system above the line transactions reviewed was 56,655.
19. Life Event-related transactions that were posted to the SAP “Cost Element” account “5600276 - Life Events” were identified and coded with the word “Yes” in the “Rate Case Adj. Transaction” field.
20. A list of “key words” used to search the data set for transactions which may not be appropriate for rate recovery was developed. The key word list was formed from our experience in past electric rate cases and was designed to identify expenditures related to sporting and entertainment events, life events, recreation, celebrations, recognition, international travel and lobbying. The key word list contains 124 words and is provided as Table 2 to this Schedule.
21. The key word search was performed on transactions coded both as having the “Required EER Report Transaction” field populated with a “Yes” and the “Above-The-Line” field populated as “Above” on the following SumTotal transactional fields: “Expense Type Name”, “Sub Expense Type”, “Business Purpose”, “Line Description”, “Report Name and “Merchant”.
 - a. Alcohol-related transactions were labeled “Alcohol” within the “Key Word” analytic field. In addition, key word searches were performed to identify any other alcohol-related transaction that was incorrectly coded, or that was not itemized and reported within the “Sub Expense Type” field as being alcohol-related. Alcoholic

beverage-related transactions were coded with the word “Yes” in the “Rate Case Adj. Transaction” field.

- b. International travel related transactions were identified and labeled as “Yes” within the “International Travel” field and labeled “International” within the “Key Word” field, except for international travel alcohol-related expenses which were labeled “Alcohol.” Transactions coded under the “Expense Type” as “Airfare – International” were labeled “International” within the “Key Word” field. Other transactions of those employees who assigned airline costs to “Airfare – International” were reviewed to identify the related lodging, meals and other costs associated with their international travel. These transactions were also labeled as “International” within the “Key Word” field. Finally, other transactions of those employees having traveled abroad were searched based on the “Expense Incurred Date”, “Business Purpose”, “Line Description”, “Report Name” and “Merchant” to identify any remaining transactions associated with their international travel. These transactions were labeled as “International” within the “Key Word” field.
- c. Transactions that were not posted to the SAP “Cost Element” account “5600276 - Life Events” but that were later identified by key words associated with life events such as “Funeral”, “Bereavement”, “Flowers”, “Floral”, “Wedding”, “Birthday”, “Baby”, etc. were coded with the word “Yes” in the “Rate Case Adj. Transaction” field.
- d. Gift-related transactions processed to merchant OC Tanner using the corporate recognition program Xcelebrate were identified and coded with the word “Yes” in the “Corporate Recognition” field and were not included in the 2022 test year employee expense adjustment. Corporate-related recognition gifts presented under the Xcelebrate program were coded as “Recognition (Gifts)” within the “Key Word” field.
- e. Gift related transactions that were not previously identified by the key word search process and that were coded under the “Expense Type” of “Recognition - Safety” were identified and labeled as “Recognition (Safety)” within the “Key Word” field.
- f. Gift related transactions that were not previously identified by the key word search process were identified and labeled as “Gift” within the “Key Word” field if not coded under the “Expense Type” of either “Life Event Gifts”, or “Recognition - Safety”.
- g. Other gift-related transactions were identified and labeled as “Gift” within the “Key Word” field if they were not previously identified by the various key words (other than “Gift”) but were coded under the “Sub-Expense Type” of “Career Event-Gift”, “Engagement-Gift”, “Recognition-Gift”.
- h. Recognition related transactions were identified and labeled as “Recognition (Meals)” within the “Key Word” field if not identified by the various key words (other than “Recognition”) but coded under the “Sub-Expense Types” of “Recognition - Meals”, “Career Event-Meal”, or “Engagement-Meal”.
- i. Recognition-related transactions were identified and labeled as either “Recognition (Gifts)”, or “Recognition (Meals)”, within the “Key Word” field if not identified by the various key words (other than “Recognition”) but were coded under the “Sub-Expense Type” of “Engagement-Event”.
- j. Recognition related transactions were identified and labeled as “Recognition (Safety)” within the “Key Word” field if not identified by the various key words

- (other than “Recognition”) but that were coded under the “Expense Type” of “Recognition - Safety.”
- k. Recognition related transactions were identified and labeled as “Recognition (Gifts)” within the “Key Word” field if not identified by the various key words (other than “Recognition”) but were coded under the “Sub-Expense Type” of “Recognition - Gifts.”
 - l. The Business Purpose field of transactions that were identified by searching for the recognition-related key words “Appreciation”, “Award”, “Event”, “Thank You”, “Gift” and “Recognition” was inspected to determine whether the transaction pertained to safety. The safety-related transactions were assigned “Recognition (Safety)” within the “Keyword” field.
 - m. Key word searches often included any conceived common abbreviations of words, such as “Tckt” or “Tix” for “Ticket”, “Avs” for “Avalanche”, “T-Wolves” or “Wolves” for “Timberwolves”, etc. The identified 2022 test year adjustment transactions do not include transactions related to retirement “workshops / seminars”, “Retiree Broker Finalists,” nor “Reach Retirement,” etc. that were identified by searching for the key word “Retirement.” The identified 2022 test year adjustment transactions do include the celebration/appreciation/meals/gift-related and specific travel-related expenses associated with “Retirement” events.
22. Transactions initially identified through the key word search process, or other cursory review, were subsequently reviewed, line by line, to confirm whether the transaction should be included in the rate case adjustment. Examples of transactions identified as part of the key word search but appropriate for rate recovery could include those incurred with vendors such as Holiday Inn Express, or Holiday Station Store when searching for the word “Holiday”, etc. Transactions identified through the key word search process, or other cursory review, but that are not a part of the identified rate case adjustment were coded as “FALSE / OK” within the “Rate Case Adj. Transaction” field.
23. Transactions for Meals > \$65 per Attendee were identified. Meal transactions having costs exceeding \$65 per attendee were identified as “Yes” within the “Meals > \$65 per Attendee” field. These transactions were identified based on review of the SumTotal systems’ “Cost Per Attendee” data field. The entire amount of the excluded transactions’ total cost that was allocated to the State of Minnesota electric retail jurisdiction was included in the identified 2022 test year adjustment by coding the “Rate Case Adj. Transaction” analytic field with the word “Yes”.
24. Transactions that are not a reasonable cost of service, based on our experience, including large transaction amounts for airfare or lodging, etc. were identified. This was a line-by-line, field-by-field review. Transactions that would have more appropriately been recorded “below the line” were identified by populating the “Flagged Transaction” analytic field with the word “Yes”. These transaction costs were coded with the word “Yes” in the “Rate Case Adj. Transaction” field.
25. Transactions that could have a “vague” business purpose were reviewed. A line-by-line review of the “Business Purpose” field of all remaining above the line EER-related transactions that had not previously been assigned the word “Yes” within the “Rate Case Adj. Transaction” field was completed. If the “Business Purpose” field, in isolation, could not convey enough detail about the purpose of the transaction, the word “Yes” was placed within the “Vague Business Purpose Desc.” field. Examples include single-word entries such as “Dinner,” “Airfare,” “Travel,” and “Meeting.” A line-by-line review of those transactions flagged “Yes” was performed using a combination of the Business Purpose

and Line Description fields to determine if the business purpose remained vague. Since many of the initially flagged transactions contained only acronyms, the acronyms were reviewed in conjunction with other transaction data fields. A list of 229 acronyms that are commonly used by our employees was developed. It is not intended to be a complete list of every acronym found in the Business Purpose field. It demonstrates that hundreds of industry acronyms are used by our employees and are not necessarily vague descriptions of their activities and costs. The acronym list is provided as Table 3 to this Schedule.

26. If the combined documentation properly supported the transaction, the transaction cost was coded as “FALSE / OK” within the “Rate Case Adj. Transaction” analytic field. The respective cost for each of the remaining transactions identified as having a “vague” business purpose were coded with the word “Yes” in the “Rate Case Adj. Transaction” analytic field.
27. Transactions that were not otherwise identified by the various key words and line-by-line review that pertained to business meals involving only employees were identified. All remaining XES and NSPM employees’ transactions processed with the Expense Type of “Business Meals - Employee Only” were subsequently coded with the word “Yes” in the “Rate Case Adj. Transaction” field.
28. The employee expense adjustment identified for SumTotal transactions was estimated by selecting all the transactions with “Yes” in the “Rate Case Adj. Transaction” field and summing the amounts that were allocated to the State of Minnesota electric retail jurisdiction to quantify the appropriate aggregate adjustment.
29. The “EER Summary Report 1” which reflects the State of Minnesota electric retail jurisdiction adjusted 2022 budget test year amount was developed. The summary report provides the employee expense-related costs in the following categories that are identified in accordance to the related detail EER Schedule number that have also been provided to report the Company’s 2020 actual expenditures:

- Schedule1 - Travel and Lodging Expenses
- Schedule 2 - Food and Beverage Expenses
- Schedule 3 - Recreational and Entertainment Expenses
- Schedule 4 - Board of Director Expenses
- Schedule 6 - Dues and Memberships Expenses
- Schedule 7 - Gift Expenses
- Schedule 8 - Owned, Leased, or Chartered Aircraft Expenses
- Schedule 9 - Lobbying Expenses

Note: Schedule 5 is a sub-report that provided all transactions of the Company’s ten highest compensated employees and is therefore not included in the list above.

The detailed EER Schedules of 2020 actual expenses were developed:

1. Travel and Lodging Expenses
- 1A. VP and Above Travel and Meal Expenses
2. Food and Beverage Expenses
3. Recreational and Entertainment Expenses
4. Board of Director Expenses
5. EER Schedule 5 provides the transactions of each of the Ten Highest Compensated Employees
6. Dues and Memberships Expenses

7. Gift Expenses
8. Owned, Leased or Chartered Aircraft Expenses
9. Lobbying Expenses
10. SAP Vendor Invoice Management (VIM) Applications Expenses
11. SAP Vendor Invoice Management (VIM) - Nuclear Application Expenses
12. TIME Application Expenses

Each Schedule was given a Line Reference Number. Schedules 1 through 7 include the following SumTotal system data fields:

1. Application
2. Company
3. Expense Incurred Date
4. Expense Category
5. Expense Type
6. Sub Expense Type
7. Business Purpose
8. Line Description
9. Merchant
10. Approved Amount
11. NSPM Company Total Amount
12. NSPM Electric Utility Total Amount
13. State of Minnesota Electric Retail Amount

The following additional data fields are provided on EER Schedules 1A, 2, 5A-5J and 7:

1. Attendees Count
2. Cost Per Attendee

Analysis of Other Company Systems

There may be employee expenses in Company systems other than SumTotal, so an analysis was performed on the transactions processed in the SAP Vendor Information Management (VIM), SAP Vendor Information Management (VIM) – Nuclear and TIME payroll systems.

SAP-VIM:

1. In 2020, there were 7,817 transactions processed by the Xcel Energy Service Company (XES) and the NSPM Operating Company (NSPM) to the cost element accounts included in the employee-related expense analysis. Of these, the vast majority, 90.1%, pertain to 7,041 reimbursement request transactions entered by NSPM Company Time Keeper employees to re-fund their respective corporate petty cash accounts for non-labor expense entries incurred by the NSPM union work force across all business areas which are reported within the TIME system. Examples of these entries are per diems, meal allowances, mileage, site allowance, and safety shoes, uniforms, and other similar charges. These expenses are processed within the TIME system so that they are properly reported to the Internal Revenue Service and included in these employees' annual W2 wage statements.
2. Data was queried for XES and NSPM transactions coded to the accounts included on the Company's EER reports, as provided in Table 1 "EER Cost Element Accounts (SAP)". This was done to focus only on transactions that were either direct assigned, or that were

allocated in part to the NSPM Operating Company. Transactions that did not directly assign or allocate any costs to the NSPM legal entity were excluded from the data set. The results of the query were exported to a Microsoft Excel worksheet for further analysis and to enable sharing the information with others.

3. Data fields in the Microsoft Excel file include: “Company Code”, “Vendor”, “Document Date”, “Item Text”, “Document Type”, “G/L Account Desc”, “Internal Order – Key”, “IO TYPE” and “Amount”.
4. Data fields (appended in the spreadsheet’s columns following the raw data) were added to track, analyze, and summarize the detailed transactions: “EER Report #”, “Line Ref. #”, “Year”, “Vendor Category”, “Above / Below the Line”, “Transaction Sort” and “Rate Case Adj. Transaction”.
5. Data fields (columns) were added to the file to manually calculate the amount of each transaction’s total that was allocated to the NSPM Company, NSPM Company Electric Utility and to the State of Minnesota electric retail jurisdiction. The allocations were derived by matching the accounting used for the transaction against tables of the Company’s SAP general ledger accounting system data and then assigning the associated allocation factors using Microsoft Excel VLookup functions. The analysis was then restricted to 7,436 transactions which ultimately allocated to above-the-line expense to the State of Minnesota Electric Retail jurisdiction, or as a below-the-line expense to the NSPM Company.
6. Transactions coded to “Below-the-Line” FERC accounts based on the cost element accounts 5600286 Non-Recoverable Recognition, 5600606 Dues – Lobbying, 5600626 Contributions - Charitable, 5600631 Contributions - Community Sponsorships, 5600641 Contributions - Economic Development, 5600636 Contributions - Civic and Political, 5600616 Dues - Chamber of Commerce, 5600621 Dues - Social Service, 5600696 Deductions - Corporate Tickets, and 5600701 Deductions Other were identified. These transactions were coded as “Below” within the “Above / Below the Line” field. For all other transactions, their respective FERC account assignment based on the SAP internal order used determined whether they were coded as “Above” or “Below” within this field.
7. The “Vendor Category” field was used to identify whether the transactions pertained to a vendor, Board, or Time Keeper/Employee reimbursement “Request For Payment” (RFP) processed in SAP VIM, and then distributed to various time-keeper employees to re-fund their respective corporate petty cash accounts. These transactions are excluded from the EER Schedule 10 - SAP Vendor Invoice Management (VIM) Application Expenses, since these payments are captured through the TIME system (as taxable payments on these employees’ W2 tax forms). These transactions were coded as “In TIME System per Time Keeper (=Petty Cash Reimb.)” within the “Vendor Category” field.
8. Xcel Energy Board of Director-related transactions were identified through the SAP “Internal Order” account field. These transactions were coded as “Board of Directors” within the “Vendor Category” analytic field.
9. Vendor-related transactions were coded as “Outside Vendor” within the “Vendor Category” analytic field.
10. Based on the cost element accounts included in the analysis, there were 642 transactions that allocated costs to the State of Minnesota electric retail jurisdiction during 2020. There were 76 employee expense-related transactions processed within the SAP VIM system by employees of the Xcel Energy Service Company (XES) and the Northern States Power Minnesota Operating Company (NSPM). There were 89 transactions related to Xcel

Energy Board of Directors payments and reimbursements, and 477 transactions related to outside vendors.

11. Transactions that would have more appropriately been recorded “below-the-line” were identified. For transactions identified as such, we populated the “Flagged Transaction” analytic field with the word “Yes”. These transaction costs were coded with the word “Yes” in the “Rate Case Adj. Transaction” analytic field.
12. The employee expense adjustment for the SAP VIM system’s transactions was estimated by selecting all the transactions with “Yes” in the “Rate Case Adj. Transaction” field and summing the amounts that were allocated to the State of Minnesota electric retail jurisdiction to quantify the appropriate aggregate adjustment.

SAP-VIM-Nuclear:

1. A data file of 2020 transactions from the SAP-VIM-Nuclear system was created. The file contained transactions with SAP cost element accounts corresponding to the “Posting General Ledger Account Description” field in Table 1 to this Schedule. All the resulting transactions were directly assigned to the Northern States Power Minnesota Operating Company (NSPM).
2. Data fields in the SAP-VIM-Nuclear Microsoft Excel file include: “Year”, “Period”, “Date”, “Document Type”, “Company Code”, “Vendor - Key”, “Document Number”, “Ref. document number”, “Transaction Description”, “Internal Order”, “Cost Element”, “Cost Center Org Lvl 1 Desc” and “Amount”.
3. Analytic data fields (appended in the spreadsheet’s columns following the raw data) were added to track, analyze, and summarize the detailed transactions: “Application”, “EER Report #”, “Line Ref. #”, “FERC Account”, “Above / Below the Line”, and “Rate Case Adj. Transaction”.
4. Data fields (columns) were added to the file to manually calculate the amount of each transaction’s total that was allocated to the NSPM Company, NSPM Company Electric Utility and to the State of Minnesota electric retail jurisdiction. The allocations were derived by matching the accounting used for the transaction against tables of the Company’s SAP general ledger accounting system data and then assigning the associated allocation factors using Microsoft Excel VLookup functions. Based on the cost element accounts included in the analysis, the total number of SAP-VIM-Nuclear system 2020 transaction lines reviewed was 7. Each of these employee expense-related transactions included in the analysis allocated some expense to the State of Minnesota electric retail jurisdiction.
5. Transactions were reviewed line by line to find any employee expenses that may be “below the line” type transactions. In such cases, the transaction would have then been identified by populating the “Rate Case Adj. Transaction” field with the word “Yes”.
6. No SAP-VIM-Nuclear application costs from 2020, allocated to the State of Minnesota electric retail jurisdiction, were included as an adjustment to the 2022 test year.

TIME:

1. The TIME payroll system's data was queried for the Xcel Energy Service Company (XES) and the NSPM Company employees' non-labor transactions coded to the cost element accounts included on the Company's EER reports, as provided in Table 1 "EER Cost Element Accounts (SAP)". This provided transactions that were direct assigned to the NSPM Operating Company. The results of the queries were exported to Microsoft Excel files and combined for further analysis and to enable sharing the information with others.
2. The total number of TIME system 2020 transaction lines reviewed was 104,379. Of these transactions, 91,309 assigned cost to the State of Minnesota electric retail jurisdiction.
3. Data fields in the TIME file include: "CO" (Company), "WORK.DT", "ERNCD DESCR" (Earnings Code Desc), "SAP GL ACCT" (SAP General Ledger Account), "SAP IO WO" (Internal Order), "LVL2 DESCR" (Business area), "LVL3 DESCR" (Sub-Business area), "DEPT DESCR", "UNION" (employee's category - assigned as 'Yes', or 'No'), "Period" and "Amount".
4. Analytic data fields (appended in the spreadsheet's columns following the raw data) were added to track, analyze, and summarize the detailed transactions: "EER Summary Cost Element", "EER Report #", "Utility", "Above / Below the Line", and "NSPM MN Electric Test Year Adj. Transaction".
5. Data fields (columns) were added to the file to manually calculate the amount of each transaction's total that was allocated to the State of Minnesota electric retail jurisdiction. The allocations were derived by matching the accounting used for the TIME system transaction against tables of the Company's SAP general ledger accounting system data and then assigning the associated allocation factors using Microsoft Excel VLookup functions.
6. The transactions having activity in 2020 against the accounts included on the Company's EER reports were coded to "Above-the-Line" accounts.
7. The non-labor transaction lines identified within the TIME application were associated with NSPM union employees' tax reportable reimbursements.
8. The TIME application "Earnings Codes" are summarized in Table 4 "TIME Earnings Codes" located at the end of this document.
9. Transactions were reviewed to find any employee expenses that may be "below the line" type transactions. No transactions that would have more appropriately been recorded "below the line" were identified.
10. No TIME application costs from 2020, allocated to the State of Minnesota electric retail jurisdiction, were included as an adjustment to the 2022 test year.

Test Year Adjustment

For this rate case, the Company is basing its test year 2022 Employee Expense Adjustment on a calculation of a -9.2 percent average adjustment factor applied to its budgeted 2022-2024 employee expenses. The adjustment factor is based on the amount of likely unrecoverable employee expense developed for this rate case and the Company's past three rate cases. For each of these four sets of data, we reached a percentage by dividing the test year adjustment amount by the actual Employee Expense Amount. These percentages were averaged to determine the -9.2 percent test year adjustment factor. The adjustment factor was applied to the budgeted 2022, 2023 and 2024 employee expenses to estimate the 2022, 2023 and 2024 employee expense test year adjustment amounts for this rate case.

Xcel Energy's Employee Expense Test Year Adjustment Factor:

State of Minnesota Electric Jurisdiction Employee Expenses (\$ 000's)	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2022 TY Adj (-9.2% of 2022 Budget)
Total	17,625	16,647	14,237	13,922	15,256	16,495	9,661	
Historical Adjustment	(1,613)				(1,486)	(1,569)	(795)	
% Historical Adjustment	-9.2%				-9.7%	-9.5%	-8.2%	
2022 FTY Avg % Adjustment Factor								-9.2%
Docket No.	E002/GR-15-826 (2016 FTY)				E002/GR-19-564 (2020 FTY)	E002/GR-20-723 (2021 FTY)		E002/GR-21-630 (2022 FTY)

Exhibit (WKH-1), Schedule 6 shows recent actual annual employee expenses and the 2022-2024 budgeted employee expenses. It also shows the 2022-2024 test year adjustment amounts we've estimated by multiplying the -9.2 percent test year adjustment factor against the 2022-2024 employee expenses budgeted by the business areas. The following table summarizes the historical and test year employee expense results.

This approach was adopted because the estimated 2022 test year employee expense adjustment of only \$0.8 million based on our review of 2020 employee expense transactions, shown in the table below, was considered inconsistent with the 2022 budget post-pandemic assumptions.

Based on Service Company & NSPM Company employees' 2020 transactions	Total Amount	NSPM Total Amount	NSPM Electric Utility Above the Line Amount	State of MN Electric Retail Adjustment Amount
SumTotal				
Keyword	\$ 602,409	\$ 307,928	\$ 283,647	\$ 236,737
Flagged	\$ 523,400	\$ 283,302	\$ 270,273	\$ 224,704
Bus Meal (Emp Only)	\$ 310,191	\$ 243,458	\$ 239,088	\$ 194,827
Vague Business Purpose	\$ 79,614	\$ 54,458	\$ 52,749	\$ 43,589
Life Events	\$ 42,422	\$ 24,900	\$ 23,974	\$ 19,486
Meals > \$65 per Attendee	\$ 42,556	\$ 18,298	\$ 17,614	\$ 14,086
Subtotal	\$ 1,600,593	\$ 932,343	\$ 887,345	\$ 733,428
SAP-VIM				
Flagged Transactions	\$ 91,377	\$ 75,937	\$ 71,267	\$ 61,947
SAP-VIM - Nuclear				
Flagged Transactions	\$ -	\$ -	\$ -	\$ -
TIME (Non-Labor)				
Flagged Transactions	\$ -	\$ -	\$ -	\$ -
	\$ 1,691,969	\$ 1,008,279	\$ 958,612	\$ 795,376

Table 1 - EER Cost Element Accounts (SAP)

EER Summary Cost Element Account Grouping	Description	Posting GL Acct Desc
1 - Travel and Lodging Expenses	Travel and Lodging Expenses	5600191 - Employee Expenses Airfare 5600196 - Employee Expenses Car Rental 5600201 - Employee Expenses Taxi and Bus 5600206 - Employee Expenses Mileage 5600231 - Employee Expenses Parking
	Lodging Expenses	5600216 - Employee Expenses Hotel
	Misc. Travel Expenses	5600211 - Employee Expenses Conf Seminar Trng 5600236 - EE Expenses Per Diem 5600246 - Employee Expenses Other
2 - Food and Beverage Expenses	Meal Expenses	5600221 - Employee Expenses Meals 5600226 - Employee Expenses Meals Non-Employee
3 - Recreational and Entertainment Expenses	Tickets and Other Entertainment Expenses	5600286 - Non - Recoverable Recognition 5600696 - Deductions - Corporate Tickets 5600701 - Deductions - Other
4 - Board of Directors Compensation and Expenses	Director Fees and Expenses	5600656 - Fees - Directors
6 - Dues	Professional and Social Dues	5600591 - Dues - Professional Association 5600606 - Dues - Lobbying 5600616 - Dues - Chamber of Commerce 5600621 - Dues - Social Service
7 - Gifts	Recognition and Rewards	5600246 - Employee Expenses Other 5600271 - Safety Recognition 5600276 - Life Events 5600281 - Employee Performance Recognition
9 - Lobbying	Civic and Political Expenses (FERC 426.4)	5600636 - Contributions - Civic and Political

Table 2 - Key Word Search List

Search Order	Key Word	Search Order	Key Word
1	Alcohol	63	Legis
2	Drinks	64	Lobby
3	Liquor	65	Political
4	Brewery	66	PUC
5	Cocktails	67	PAC
6	Beverage	68	Repr
7	International	69	Senat
8	Golf	70	Brand
9	Open	71	Sponsorship
10	Avalanche	72	Team Building
11	Broncos	73	Coach
12	Gophers	74	Retirement
13	Nuggets	75	Thank You
14	Rockies	76	Gala
15	Saints	77	Birthday
16	Timberwolves	78	Anniv
17	Wolves	79	Farewell
18	Twins	80	Going Away
19	Vikings	81	Last Day
20	Wild	82	Wedding
21	Bowl	83	Baby
22	Curling	84	Bridal
23	Fish	85	Shower
24	Hockey	86	Bagel
25	Hunt	87	Bereavement
26	Lucky Strike	88	Cookies
27	Motocross	89	Doughnut
28	Skeet	90	Donut
29	Ski	91	Flowers
30	Vail	92	Floral
31	Face Plant	93	Florist
32	Tennis	94	Funeral
33	Final Four	95	Fruit
34	Tournament	96	Ham
35	WCHA	97	Turkey
36	Game	98	Refreshments
37	Super Bowl	99	Snacks
38	Concert	100	Trinkets
39	Ticket	101	New Employee
40	Levy (events & tickets)	102	First Day
41	Pepsi	103	Welcome
42	Mall of America Field	104	Get Together
43	HHH	105	Rotary
44	Allianz Field	106	Club
45	Coors Field	107	Social
46	U.S. Bank Stadium	108	Event
47	Target Field	109	Celebration
48	TCF Stadium	110	Party
49	MN United	111	Award
50	Casino	112	Gift
51	Hooters	113	Prize
52	Movie	114	Spouse
53	Video	115	Spa
54	Resort	116	Retreat
55	Yacht	117	AGA
56	Holiday	118	American Gas
57	Christmas	119	Edison Electric
58	XMAS	120	EEI
59	Chamber	121	Appreciation
60	Commission	122	Recreation
61	Contribution	123	Entertainment
62	Election	124	Recognition

Table 3 – Commonly Used Acronyms

Count	Acronym	Definition	Definition's Source
1	ACS	"Dues" - American Chemical Society (ACS) is a congressionally chartered independent membership organization which represents professionals at all degree levels and in all fields of chemistry and sciences that involve chemistry.	Internet
2	AGA	American Gas Association	Internet
3	AICPA	"acct assn" - American Institute of CPAs	Internet
4	AIHA	American Industrial Hygiene Association	Internet
5	ANS	"Dues" - The American Nuclear Society (ANS) is a not-for-profit, international, scientific and educational organization. It was established by a group of individuals who recognized the need to unify the professional activities within the diverse fields of nuclear science and technology.	Internet
6	APDA	American Power Dispatchers Association. Founded in 1946 for the purpose of encouraging and promoting the formulation and attainment of higher professional standards among System Operators (Load Dispatchers and Power Dispatchers), and for the purpose of facilitating the interchange of ideas and information, as well as for the development of a spirit of fellowship, the APDA continues to promote excellence in individual education and professional operation of the North American Bulk Electric System.	Internet
7	ARCM	"Travel for Substation Reliability Summit, ARCM kickoff meeting, and various other meetings" - ARCM stands for Adaptive Reliability Centered Maintenance.	Employee
8	ASDSO	ASDSO - Association of State Dams Safety Officials. In addition to being regulated by FERC DDS we also fall under State Requirements for Security and for two of our dams that is our only regulator.	Employee
9	ASME	American Society of Mechanical Engineers	Internet
10	ATV	Accrediation Team Visit, every four years our training programs in the nuclear area need to be Accredited, similar to accreditation for colleges. Without having an accredited training program, nuclear plants are not allowed to operate.	Employee
11	AWA	Alternative Work Arrangements - roll out of the flexible work arrangement program	Employee
12	BART	BART - Best Available Retrofit Technology evaluations (Energy Supply business area)	Employee
13	Boiler MACT	""Boiler MACT"" is the name given to national emission standards being promulgated by the Environmental Protection Agency in an effort to curb emissions of hazardous air pollutants (HAP) from industrial boilers and process heaters.	Internet
14	BWROG	"BWR (Boiling Water Reactor) Owners' Group (nuclear) - Mission: To provide a forum, in the spirit of partnership with GE, where utility members can achieve higher plant reliability,	Internet

		maintain and improve plant safety, minimize and share costs and facilitate regulatory interaction.		
15	Byron	"Byron benchmarking" - RESULTS OF THE BYRON NUCLEAR POWER STATION UNITS 1 AND 2 SIGNIFICANCE DETERMINATION PROCESS PHASE 2 NOTEBOOK BENCHMARKING VISIT		Internet
16	CACJA	Clean Air Clean Jobs Act - In late 2010, the Colorado Public Utilities Commission approved an emissions reduction plan for Xcel Energy under the state's Clean Air-Clean Jobs Act.		Internet
17	CGA	Compressed Gas Association (CGA) develops and promotes safety standards and safe practices in the industrial gas industry.		Internet
18	CIPAC	CIPAC - Critical Infrastructure Protection Advisory Council.		Employee
19	CIPC	"NERC Critical Infrastructure Protection Committee (CIPC) - coordinates NERC's security initiatives. The group is comprised of industry experts in the areas of cyber security, physical security, and operational security. CIPC reports to NERC's Board of Trustees. It is governed by an Executive Committee, whose members manage CIPC policy matters and provide support to CIPC's subcommittees and their working groups and task forces.		Internet
20	CLE	Continuing legal education (CLE; also known as MCLE (mandatory or minimum continuing legal education)) is professional education of lawyers that takes place after their initial admission to the bar.		Internet
21	CMBG	"CMBG Conference" - Configuration Management Benchmarking Group (CMBG)		Internet
22	CONTE	"The American Nuclear Society (ANS) is a not-for-profit, international, scientific and educational organization. It was established by a group of individuals who recognized the need to unify the professional activities within the diverse fields of nuclear science and technology. ""CONTE"" stands for Conference on Nuclear Training and Education - An International Forum on Nuclear Training, Education and Workforce Issues.		Internet
23	COSS	Cost of Service Study		Employee
24	CRIB	Any items on the report that say CRIB are items purchased to support Monticello inprocessing at the Chelsea Road Inprocessing Building (CRIB).		Employee
25	CRM	CRM - Customer Relationship Management software.		Employee
26	CRMOC	Corporate Risk Management Oversight Committee		Employee
27	CSAPR	"CSAPR DC 10/02-10/04" - Judicial Review of EPA's Cross State Air Pollution Rule (CSAPR) - imposes limits on the interstate transport of emissions of nitrogen oxides ("NOx") and sulfur dioxide ("SO2") from multiple states in the eastern, Midwestern, and southern United States that, according to the Environmental Protection Agency (EPA), affect the ability of downwind states to attain and maintain compliance with national air quality standards for particulates and ozone.		Internet

28	CVI 15	CVI0015 is "Compliance Violation Investigation #15". The number is assigned by NERC. This is an investigation instituted by NERC "North American Reliability Corporation" who are the regulators overseeing the FERC mandated reliability standards. The investigation is still open and legal holds on all aspects remain in place at this time.	Employee
29	DBO	Distribution Business Operations	Employee
30	DEMS	DEMS stands for Dynamic Energy Management System. The EMS is used in the control centers to manage, monitor, and control the power flow in and grid. NSP, PSCo & SPS are replacing the current Siemens EMS with a GE EMS.	Employee
31	DHS SSA	DHS SSA for Dams - Department of Homeland Security Sector Specific Agency for Dams which is responsible for Dams security.	Employee
32	DHS TSA	"DHS TSA - Department of Homeland Security Transportation Security Administration Office of Pipeline Security which under Secretarial Agreement with the Department of Transportation Regulates our Gas Asset Security.	Employee
33	DistribuTECH	DistribuTECH is the utility industry's leading smart grid conference and exposition, covering automation and control systems, energy efficiency, demand response, renewable energy integration, advanced metering, T&D system operation and reliability, power delivery equipment and water utility technology.	Internet
34	DLT	Distribution Leadership Team	Employee
35	DO	Distribution Operations	Employee
36	DSCC	DSCC - Department of Homeland Security (DHS) Critical Infrastructure Advisory Council (CIPAC) Dams Sector Coordinating Council (DSCC). This is the Private Sector Dam Owner and Operator Coordinating Council.	Employee
37	E&A support	E&A is a required Plant Evaluation and Assessment that is run by the Industry of Nuclear Power Operators and the report and grades are given directly to the CEO – this is a requirement of the operation of nuclear units throughout the country.	Employee
38	EAM	EAM: ideas related to an enterprise asset management and work management system(s). This term is commonly used in connection with the Productivity Through Technology initiative.	Employee
39	ECR	Employee Concerns Program in conjunction with the Management Safety Review Committee.	Employee
40	EDRM	Electronic document and records management (EDRM) aims to enable organizations to manage documents and records throughout the document life-cycle, from creation to destruction.	Internet
41	EDS	EDS stands for "Electric Distribution Standards"	Employee
42	EEAC	"Training for managers in Amarillo, EEAC Conference in New Orleans and Business meetings in Denver". The Equal Employment Advisory Council (EEAC) is a nonprofit employer association founded in 1976 to provide guidance to its member companies on understanding and complying with their EEO and affirmative action obligations.	Internet

43	EEI	Edison Electric Institute	Internet
44	ELS for Diversity	""50% of 2-day workshop by ELS for Diversity"" - Enlightened Leadership Solutions (ELS) Leadership Development training seminars. - We (ELS) Make Managers Into Leaders quickly and effectively and guarantee your results. The Leadership Challenge: Numerous studies indicate that people join organizations, but they leave bosses. Up to 80% of employee turnover is directly caused by ineffective managers and leaders. Intangible assets like knowledge and information, while hard to measure, account for as much as 75% of an organization's value.	Employee
45	EMD	"Training for EMD Diesel Engines at Engine Systems Inc. in Rocky Mount, NC." - Electro Motive Diesel (EMD) Engines	Internet
46	EMDOG	Emergency Diesel Generator Owners Group	Employee
47	ENTELEC	ENTELEC is a User Association focusing on communications and control technologies used by petroleum, natural gas, pipeline and electric utility companies.	Internet
48	EP	""Mileage Reimbursement for EP meeting in Minneapolis." - Emergency Planning is what EP stands for and is the name of the department that I previously supported.	Employee
49	EPRI	The Electric Power Research Institute (EPRI) is an independent, non-profit company performing research, development and demonstration in the electricity sector for the benefit of the public.	Internet
50	EPRI CBUG	The Electric Power Research Institute (EPRI) is an independent, non-profit company performing research, development and demonstration in the electricity sector for the benefit of the public. The EPRI Circuit Breaker Users Group (CBUG) facilitates meetings on each breaker and are intended to provide open discussions on maintenance, maintenance programs, technical issues, operations and maintenance experiences, tools and techniques, motor control center maintenance, switchgear and bus maintenance.	Internet
51	EPU	Electric Power Uprate	Employee
52	ERCM	Electronic Records Content Management. General Counsel was the first department to fully implement it. The software is called Meridio.	Employee
53	ERO	Electric Reliability Organization (Transmission)	Employee
54	ERSC	"Travel to FERC and MISO" -Energy Regional State Committee	Internet
55	ERWG INPO	INPO - the Equipment Reliability Working Group (ERWG)	Internet
56	ESRI	"Certification" - Esri Technical Certification exams are delivered exclusively at Pearson VUE testing centers, worldwide.	Internet
57	EUEC	""EUEC conference"" - ENERGY UTILITY ENVIRONMENT CONFERENCE	Internet
58	EU-HRMG	"Travel to Scottsdale (EU-HRMG), Denver" - Electric Utility-HR Metrics (EU-HRMG). The EU-HRMG is a nuclear industry-wide benchmarking project. The primary focus, in addition	Internet

			to benchmarking, is HR Metrics and Staffing & Recruiting for the future.	
59	FAT		Factory Acceptance Test (FAT)	Employee
60	FEI		"FEI Annual Dues" - Financial Executives International (FEI) Financial Executives International (FEI) is a member-service oriented organization based in Morristown, New Jersey for senior-level financial executives in companies in varying sizes, both public and private, and in all industries.	Internet
61	FEMA		The Federal Emergency Management Agency (FEMA) is an agency of the United States Department of Homeland Security.	Internet
62	FERC		Federal Energy Regulatory Commission	Employee
63	FERC DDS		FERC DDS - Federal Energy Regulatory Commission Division of Dam Safety also responsible for/regulates dam security.	Employee
64	FFD		Fitness For Duty	Employee
65	FHR		Flint Hills Resources	Employee
66	FOF		Force On Force exercises.	Employee
67	FPED		Force Protection Equipment Demonstration (nuclear plant security). Equipment to meet current and evolving force protection needs, anti-terrorist requirements, and the demands of an increasingly broad range of other physical security threats and challenges.	Internet
68	FRRB		Fuel Reliability Review Board	Employee
69	FSA		FSA is an acronym for focus self-assessment. Duane Arnold is a Nuclear power plant in Cedar Rapids Iowa.	Employee
70	FSRUG		FSRUG Feedwater System Reliability User's Group - A way for Feedwater System Engineers to connect, share operational experiences, and recommended practices in order to ensure reliable plant operations.	Internet
71	Future State		Future State teams in HR - Talent Mgmt to develop improvement initiatives regarding leadership, performance management, succession planning, culture, assessments, and on boarding.	Employee
72	FWH		"Travel to Pittsburgh to evaluate crack found in FWH @ Holtec Inc." - Feed Water Heater (FWH). Holtec International, a Delaware corporation, is a global turnkey supplier of equipment and systems for the Nuclear, Solar, Geothermal and Fossil Power Generation sectors of the energy industry.	Internet
73	FWSI		BWR (Boiling Water Reactor) Owners' Group (nuclear) Feedwater System Improvement (FWSI)	Internet
74	GCC		GCC - Department of Homeland Security (DHS) Critical Infrastructure Advisory Council (CIPAC) Government Coordinating Council (GCC).	Internet
75	GE7FA Users Group		"GE7FA Users Group - To provide an open forum through conferences and technological aids, to the Owners/Operators of General Electric Frame 7F/7H/9F/9H/6FA generator systems for effective communication, discussion, and information dissemination regarding the operation, maintenance, inspection, troubleshooting, and repair of such systems to maximize equipment performance and reliability.	Internet

76	GPTC	Gas Piping Technology Committee / American Gas Association.	Employee
77	Grede	""Grede Meeting"" - Grede is Grede Foundries, a Minnesota retail customer located in St Cloud, MN	Employee
78	Hope Creek Benchmarking	"Hope Creek Benchmarking; Industry benchmarking for resolution of red / yellow systems" - U. S. Nuclear Regulatory Commission - Hope Creek Generating Station: Additional benchmarking to establish scale model test (SMT) flow rates more representative of main steam flow speeds at current licensed thermal power (CLTP) and EPU conditions.	Internet
79	HTAC	The HTAC is the US Secretary of Energy's Hydrogen and Fuel Cell Technical Advisory Committee. I was appointed by the Secretary to this Committee several years ago and serve as the only utility representative on the Committee. Many of the issues discussed are of relevance to Xcel Energy and utilities in general (both gas and electric), such as stationary fuel cells in distributed generation applications and hydrogen energy storage for renewables integration applications.	Employee
80	HRBC	HRBC stands for Human Resource Business Consultant. The purpose of HRBC meetings is to bring all HRBC's (assigned to various business areas) together as a staff to discuss updates on ongoing HR initiatives (i.e., MERIT increases, IPAD, etc), upcoming roll out of new / or changes to initiatives or policy changes and focus on continuity in policy interpretation around HR issues across the company.	Employee
81	IECA	International Energy Credit Association. This is an organization which provides training to credit and contract administration professionals in the energy credit industry. These conferences have training sessions reflecting new contract issues impacting the industry, in 2012, this conference focused a lot on Dodd Frank contracting compliance issues.	Employee
82	IEEE	"Industry Dues" - IEEE, pronounced "Eye-triple-E", stands for the Institute of Electrical and Electronics Engineers. IEEE is the world's largest professional association dedicated to advancing technological innovation.	Internet
83	IH	Industrial Hygiene - Corporate Industrial Hygiene Support	Employee
84	ILRT	Prairie Island plant integrated leak rate test (ILRT).	Employee
85	INPO	INPO - The Institute of Nuclear Power Operations promotes excellence in the operation of nuclear electric generating plants.	Internet
86	INPO ATV	INPO Accreditation Team Visit. (ATV)	Internet
87	INPO E&A	INPO E&A and Training Accreditation Auditor.	Internet
88	INPO EAG	INPO - Advisory Group (EAG)	Internet
89	INPO SOER	INPO - SOER 10-2, "Engaged, Thinking Organizations" which says you need to have a "thinking" organization.	Internet
90	IPAD	Individual Performance And Development (IPAD) - Corporate employee performance evaluation reporting and review process.	Employee
91	IPTF	Interconnection Process Task Force	Employee
92	IRC	Investment Review Council	Employee

93	IRWA	IRWA - The International Right of Way Association (IRWA) creates public awareness, trust and confidence in the right of way process. IRWA has united the efforts of its members toward professional development, strong ethics and improved service to employers and the public, along with advancements within the right of way profession. IRWA is the unsurpassed source of right of way educational programs and professional services worldwide. Dedicated exclusively to the right of way profession, IRWA has nearly 10,000 members throughout the U.S. and Canada. Our members are multi-disciplined professionals employed by private industry and government agencies.	Internet
94	ISA	ISA Resources -The International Society of Automation is a nonprofit organization that helps its 30000 worldwide members and other automation professionals	Internet
95	ISCD	ISCD - Department of Homeland Security Chemical (Infrastructure Security Compliance Division) which regulates and enforces security for our Registered (18) and Tiered (2) Chemical Facilities.	Employee
96	JAC	"JAC Meeting" - JAC stands for Joint Apprenticeship Subcommittee, which I am a member representing the Chestnut Hazardous Waste Storage Facility and our Union apprenticeship program.	Employee
97	JTA	JTA - Job and Task Analysis. I was assessing each Operators capability to perform Power System Operations tasks in accordance with NERC Standard PER-005, Requirement 2.	Employee
98	KPI	Key Performance Indicator	Employee
99	KPMG	"KPMG is a global network of professional firms providing Audit, Advisory and Tax services. KPMG's Executive Education Continuing Education for Corporate Executives and their Staffs.	Internet
100	KPMG IFRS	Meet with KPMG regarding International Financial Reporting Standards (IFRS) readiness assessment proposal." KPMG is a global network of professional firms providing Audit, Advisory and Tax services.	Internet
101	LPI	"LPI Meeting" - LPI stands for Liberty Paper Incorporated in Becker, a Minnesota retail electric customer of NSP	Employee
102	LRIWG	Attend the NEI License Renewal Implementation Working Group (LRIWG) meeting in Miami, FL	Internet
103	LRTF	LRTF Meeting supporting license renewal aging management. LRTF stands for (Babcock & Wilcox Owners Group (B&WOG)) License Renewal Task Force	Internet
104	MARC	Mid-America Regulatory Conference	Employee
105	MASMS	"MASMS" - The Minnesota Educational Facilities Management Professionals (also known as MASMS) is a group of over 300 individuals in the area of facilities/grounds/health & safety/operations. The purpose of MASMS is to develop and maintain high standards in the administration, care, operation, planning, budgeting and development of buildings and	Internet

		grounds used by public and non-public educational facilities.	
106	MCT	"MCT" stands for Material Coordination Team, a new team formed under Supply Chain. The main responsibility is ensuring that materials are on time in full for all Substation and Transmission projects prior to construction start. The initiative spans all three OPCO's for coverage and our primary role is coordination of materials from the Supplier/Distributor to the Xcel Energy jobsite and/or Xcel Energy Warehouse for all major Substation and Transmission projects. We are striving for keeping crews working and having the materials at the right time, right place for increased productivity. MCT works with Engineering, Design, Construction, Buyers, Accounts Payable, Project Controls, Sourcing, Suppliers, & Warehousing to accomplish these tasks.	Employee
107	MIPSYCON	"Minnesota Power Systems Conference (MIPSYCON) - provides electric utility engineers and consultants the opportunity to stay abreast of today's power system technology. The conference emphasizes the unique challenges faced by electric utilities in the Midwest. The conference also serves as a forum for power engineers to meet with their colleagues from other utilities to discuss mutual concerns.	Internet
108	MISO	"Midwest Independent System Operator (MISO) is an essential link in the safe, cost-effective delivery of electric power across much of North America. We are committed to reliability, the nondiscriminatory operation of the bulk power transmission system, and to collaborating on creating cost-effective and innovative solutions for our changing industry.	Internet
109	Mk5 Control System training	"Mk5 Control System training in Salem, VA" - GE Energy Technical Training - This course provides training on the essential elements of the Mk V turbine control system. The course will include instruction on the hardware and software components of the Mk V control system and its interface system (HMI). Alarm troubleshooting and LVDT calibration will be central topics of the program.	Internet
110	MNGP	Monticello Nuclear Generating Plant	Employee
111	MNCPA	"acct assn" - Minnesota Society of CPAs	Internet
112	MNOPS	Minnesota Office of Pipeline Safety	Internet
113	MNSEIA	The Minnesota Solar Energy Industries Association (MnSEIA) represents and serves Minnesota energy professionals and solar energy users.	Internet
114	MP	Marquette Plaza office - Minneapolis	Employee
115	MRM	Management Review Meeting - these meetings are conducted to discuss process and expenditure changes that are made by the site management are subsequently reviewed by corporate management to ensure alignment with the Company's business goals.	Employee
116	NAEMA	The North American Energy Markets Association (NAEMA) is an independent, nonprofit trade	Internet

		association representing entities involved in the buying and selling (marketing) of energy or in providing services to the energy industry.		
117	NAPCO	North American Power Credit Organization	Employee	
118	NARUC	"National Association of Regulatory Commissioners (NARUC) is the national association representing the State Public Service Commissioners who regulate essential utility services in your State. NARUC members are responsible for assuring reliable utility service at fair, just, and reasonable rates.	Internet	
119	NDE	Non-destructive examinations	Employee	
120	NEI / NEA	"The Nuclear Energy Institute (NEI) is the policy organization of the nuclear energy and technologies industry and participates in both the national and global policy-making process. NEI's objective is to ensure the formation of policies that promote the beneficial uses of nuclear energy and technologies in the United States and around the world. The Nuclear Energy Agency (NEA) is a specialized agency within the Organization for Economic Co-operation and Development (OECD), an intergovernmental organization of industrialized countries, based in Paris, France.	Internet	
121	NEIL	Nuclear Electric Insurance Limited (NEIL) - The Company insures electric utilities for damages to insured sites, decontamination expenses incurred at such sites arising from nuclear contamination, other risks of direct physical loss at such sites, certain premature decommissioning costs, and the costs associated with certain long-term interruptions of electricity supply.	Internet	
122	NERC	NERC "North American Reliability Corporation" who are the regulators overseeing the FERC mandated reliability standards.	Employee	
123	NESCSL	Nuclear Energy Supply Chain Strategic Leadership	Employee	
124	NFPA	"Codes" - National Fire Protection Association (NFPA) - The world's leading advocate of fire prevention and an authoritative source on public safety, NFPA develops, publishes, and disseminates more than 300 consensus codes and standards intended to minimize the possibility and effects of fire and other risks.	Internet	
125	NICET	"License" - National Institute for Certification in Engineering Technologies (NICET) defines engineering technicians as the "hands-on" members of the engineering team who work under the direction of engineers, scientists, and technologists. More than 125,000 technicians and technologists have met NICET's rigorous certification criteria, and the number grows rapidly as more employers and local and state governments rely on NICET certification to measure the qualifications of their workforce.	Internet	
126	NIEP	Nuclear Industry Evaluation Program (NIEP) - Insights to influence performance excellence at operating nuclear power plants.	Internet	
127	NNSC	The National Nuclear Security Conference is an opportunity for	Internet	

		security professionals to gather, exchange ideas and participate in discussions on the latest industry and Nuclear Regulatory Commission trends.		
128	NRA	"NRA" - The National Rifle Association (PI FOF and Range/Training Items)	Employee	
129	NRC	The Nuclear Regulatory Commission	Internet	
130	NRC RIC	NRC - Regulatory Information Conference (RIC)	Internet	
131	NRRPT	"NRRPT Annual Dues" - The National Registry of Radiation Protection Technologists (NRRPT)	Internet	
132	NSCA	Nuclear Safety Culture Assessment (NSCA) - All operating nuclear power plants strive to receive the coveted INPO "Excellent" rating on their evaluations; therefore, when the organization released the Principles for a Strong Nuclear Safety Culture in late 2004, nuclear power plant owners took notice. The Utilities Services Alliance Inc. (USA) responded to the INPO document and focused on ensuring its member plants operate in what it calls a "Strong Nuclear Safety Culture." USA developed the Nuclear Safety Culture Assessment (NSCA) process tool. The tool's purpose is to evaluate an organization's overall safety culture and provide an early warning of areas where that culture could be beginning to erode. The tool is a formal mechanism that judges plant personnel's behaviors to ensure they maintain the appropriate focus on nuclear safety.	Internet	
133	Nuclear AA/FFD	Nuclear Access Authorization (AA) - The licensee for each nuclear power plant licensed under 10 CFR Part 50 is required to develop, implement, and maintain an Access Authorization (AA) program to protect against an insider threat at the plant. Fitness For Duty (FFD) - implementation of 10 CFR Part 26 Fitness for Duty Program requirements.	Internet	
134	NUCC	Nuclear Utility Coatings Council	Employee	
135	NWSC	Nuclear Waste Strategy Coalition	Employee	
136	ODL	Outdoor Lighting - Distribution Operations	Employee	
137	OH	Overhead Electric Service Lines - Distribution Operations	Employee	
138	PAC	PAC stands for "Program Advisory Committee". This acronym is used by Energy Supply and Nuclear Generation employees. These are quarterly training meetings. The maintenance programs that require these meetings are I&C, Electrical and Mechanical.	Employee	
139	PACT	PACT is the Professional Association of Computer Trainers.	Employee	
140	PBAPS	"Traveled to PBAPS in Delta, Pa to walk down their RP Remote Monitoring Camera system." - Peach Bottom Atomic Power Station (PBAPS) is a two-unit nuclear generation facility located on the west bank of the Conowingo Pond (Susquehanna River) in Delta, Pennsylvania.	Internet	
141	PINGP	Prairie Island Nuclear Generating Plant-PINGP	Employee	
142	PM	Project Manager	Employee	
143	PMI	Project Management Institute	Employee	
144	PowerPlan	"Work with PowerPlan in Denver" - PowerPlan's business performance management (BPM) solution provides	Internet	

		<p>powerful budgeting, in-depth analysis, and flexible reporting features that replace spreadsheets and cumbersome, error-prone tools.</p>		
145	PRA	Probabilistic Risk Assessment (PRA) Modification	Employee	
146	PRDIG	Pressure Relief Device Interest Group (PRDIG)	Employee	
147	PTL	"PTL Meeting at Wilmarth" - PTL is short for "Pathway to Leadership" and the meeting was at the Wilmarth power plant. Pathway to Leadership is a program Xcel Energy has initiated to identify and develop future leaders for the company in a mentoring intense setting. In this program, members of our mentoring group visited a small Refuse Derived Fuel (RDF) power electrical generating facility and had our monthly meeting on site. The topic was on Trust in the Workplace.	Employee	
148	PTT	Productivity Through Technology (PTT) is a commitment to uncover innovative solutions to employees' work challenges. We are evaluating technologies that can streamline, simplify, and improve work processes throughout the Operations and Nuclear organizations.	Internet	
149	PWG	"THIS IS PSCO: PWG stands for Performance work group, it's part of WECC Western Electric coordinating council which PSCO is a part of the interconnection (www.wecc.biz) I am on the PWG group which helps define standards for WECC and NERC and assists with compliance of members."	Employee	
150	PWR Owners Group	Pressurized Water Reactor (PWR) Owners Group (nuclear)	Internet	
151	PWROG	"Pressurized Water Reactor Owners Group - Nuclear - Attend the PWROG Meeting	Internet	
152	Quad FBM	Formal Benchmark of Quad Cities Nuclear Generating Station.	Employee	
153	RDF	RDF - Renewable Development Fund	Employee	
154	RFP FAT	Request For Proposal (RFP)	Employee	
155	REC	Renewable Energy Credits	Employee	
156	RIC	U.S. Nuclear Regulatory Commission's (USNRC's) Regulatory Information Conference (RIC)	Internet	
157	RIMS	Risk Management & Insurance Society	Internet	
158	River Bend	""Benchmark trip to River Bend"" - River Bend Nuclear Generating Station is a nuclear power station on a 3,300-acre (13 km ²) site near St. Francisville, Louisiana, approximately 30 miles (50 km) north of Baton Rouge. The plant has a General Electric 978 MW[1] boiling water reactor, which began operation on June 16, 1986. River Bend is operated by Entergy Nuclear and owned by Entergy Gulf States, Inc.	Internet	
159	RMEL	RMEL is a not-for-profit energy trade association that has served the electric utility industry with a variety of education and networking services since 1903. Dedicated to fostering a thriving community of electric energy professionals, RMEL's 300 corporate members share ideas, techniques and programs to better serve the industry and its customers. Once known as the Rocky Mountain Electrical League.	Internet	
160	RPC	"NSP Plant Visit, NSP Directors' and NSP RPC attendance" - RPC is the "Regional Project Committee" capital project meeting. Committee meets to	Employee	

		review Energy Supply's ongoing & future capital projects.	
161	RPS	RPS - Renewable Portfolio Standard (RPS).	Employee
162	RSC	"RSC" stands for Regional Safety Committee. Each of our power plants in the MN/WI region has a safety committee. The RSC is composed of one or two members from each of our region's plant safety committees (approx. 25 people). The RSC works on safety issues/initiatives at a regional level.	Employee
163	RTC	Riverside Training Center (Riverside generation plant)	Employee
164	S3	Sherco Generation Plant - Unit #3	Employee
165	SACC Job Fair	Registration fee for the Washington, D.C. SACC Job Fair"" - Service Academy Career Conference (SACC) Job Fair: Recruiting for: Engineers, Pilots, Program Managers, Business and Cost Analysts etc. This was a job fair for Service Academy alumni/veterans. The purpose of attending this job fair was to support military hiring at Xcel Energy and recruit Service Academy alumni/veterans for opportunities at Xcel Energy; these types of new hires, with specialized training, add immediate value to an organization. The registration fee was a flat rate; however, we did have 3 employees attend to recruit at this event.	Employee
166	SAG	Safety Advisory Group (SAG). Each geographical work area has a field employee assigned as a member to the Safety Advisory Group (SAG). These groups meet regionally monthly and jointly on a quarterly base to proactively seek solution to safety concerns and enhance workplace safety.	Employee
167	SAGE	Supportive Association for Gay, Lesbian, Bi-Sexual, Transgender, Ally Employees	Employee
168	SAS	"SAS is the leader in business analytics software and services and the largest independent vendor in the business intelligence market.	Internet
169	SAWG	"Supply adequacy working group	
170	SC	Supply Chain department.	Employee
171	SCC	SCC - Department of Homeland Security (DHS) Critical Infrastructure Advisory Council (CIPAC) Dams Sector Coordinating Council (DSCC). This is the Private Sector Dam Owner and Operator Coordinating Council.	Employee
172	SCCIA	SCCIA promotes the formation and growth of captive insurance programs. Captive insurance programs are a valuable tool for many corporate entities looking for a better way to manage risk.	Internet
173	SCLT	SCLT stands for "Supply Chain Leadership Team" meeting where all direct reports gather to plan the department budget, plan our projects and initiatives, safety programs, training and address critical operating requirements for the upcoming year. Since all of us have employees in all regions it is critical we are consistent and aligned with each region's operating priorities.	Employee
174	SCSU	St. Cloud Minnesota State University	Employee
175	SDG&E	San Diego Gas & Electric - a Sempra Energy utility.	Internet

176	SFDC	SFDC - SalesForce.Com. The meetings were to set the requirements for our new CRM (customer relationship management) software.	Employee
177	SFPE	Society of Fire Protection Engineers	Employee
178	SGA	Southern Gas Association - a 501 (c)(6) organization. Serves members who conduct business in the following sectors of the natural gas industry: Distribution, Transmission (pipeline) and Gas Supply Marketing. Produces events and manages joint industry projects, conducts surveys on business critical issues, and facilitates peer-to-peer collaboration for the purpose of identifying and implementing best practices.	Internet
179	SGMP TAG	Steam generator management program technical advisory group	Employee
180	SGS	SGS is the world's leading inspection, verification, testing and certification company. The Company was first registered in Geneva as Société Générale de Surveillance in 1919.	Internet
181	SHC	Sherco Fossil Plant.	Employee
182	SIM	SIM - Strategic Initiative Meeting	Employee
183	SHRM	"SHRM" - The Society for Human Resource Management (SHRM) is the world's largest association devoted to human resource management. Representing more than 250,000 members in over 140 countries, the Society serves the needs of HR professionals and advances the interests of the HR profession.	Internet
184	SISW	Safety Intervention and Stop Work training. This was required training. The training was required to be completed in a specific time frame so travel was required to the sites where the employees were working.	Employee
185	Skire Unifier Software	Skire's Unifier (software) offers an agile, web-based, collaborative solution for organizations looking to manage, maintain and optimize their property portfolio, facilities and capital assets.	Internet
186	S&T	Safety and Training department	Employee
187	SL&R	Siting and Land Rights department.	Employee
188	SLT	Senior Leadership Team	Employee
189	SME	"Travel for meetings in order to transition from SME to Sub Syst Perf department" - SME stands for Substation Maintenance Engineering	Employee
190	Sox	Sarbanes-Oxley (SOX) - The Sarbanes-Oxley Act of 2002, or SOX, is a United States federal law that set new or enhanced standards for all U.S. public company boards, management and public accounting firms.	Internet
191	SPP	Southwest Power Pool Electric Energy Network	Internet
192	Star Achievement Certification	Star Achievement Certification Part III"" (training) - Star Achievement Certification: The Star Achievement Series® is a training program developed by the Founder and CEO of Office Dynamics, Ltd, Joan Burge. Joan is an author and national corporate trainer with over 25 years of experience in the administrative and training profession. The philosophy behind Star Achievement® is that it takes a combination of skills, attitude, teamwork and strategies to stay on the cutting edge.	Employee
193	STEP	STEP - Success Through Employee Participation employee development program	Employee

194	SUG	The Settlement User Group shall be utilized to develop recommendations related to financial settlements of Energy Market activities administered by SPP.	Internet
195	SWG	"SWG Meeting" - SWG stands for Security Working Group. It is a group of utility security professionals, NEI (Nuclear Energy Institute) and NRC folks.	Employee
196	Taleo	The Oracle Taleo Cloud Service enables enterprises and midsized businesses to recruit top talent, align that talent to key goals, manage performance, develop and compensate top performers, and turn today's best performers into tomorrow's leaders.	Internet
197	TAPS	TAPS - Travel and Procurement System. The new SumTotal application includes functionality to require users to upload scanned images of required receipts and attach them to their expense report systematically.	Employee
198	TLP	TLP - Transmission's Transmission Line Performance department	Employee
199	TM	TM - Human Resources' Talent Management department	Employee
200	TMI	TMI - Three Mile Island nuclear generation plant	Employee
201	TRO	TRO stands for Transmission Resource Optimization. The substation group although in the transmission business unit actually works on both transmission and distribution substation assets.	Employee
202	True North	"True North Membership Dues" - True North Consulting is an Engineering Services company specializing in support for the electric power industry. Founded in 1999, True North has provided engineering based consulting services to the majority of US utilities and to several abroad.	Internet
203	TSPS	TSPS - Transmission & Substation Performance and Standards.	Employee
204	TSS	TSS - Transmission and Substation Standards	Employee
205	TW	Towers Watson Vendor - a leading global professional services company that helps organizations improve performance through effective people, risk and financial management, offering solutions in the areas of benefits, talent management, rewards, and risk and capital management.	Internet
206	UCMDB	UCMDB is Universal Configuration Management Data Base. It's a system that tracks, records, and correlates hardware and software throughout the company. We are implementing the ucmdb for monitoring and controlling assets and asset interactions across the company.	Employee
207	UFLS	Under Frequency Load Shed - Distribution Electric Engineering program	Employee
208	UG	Under Ground systems	Employee
209	UHC	United Healthcare vendor - Health insurance and medical care options for employer groups.	Internet
210	UI	Utilities International, Inc. vendor - Utilities International's UIPlanner software is designed specifically for utilities. UIPlanner is now the leading financial planning software within the utility industry.	Internet

211	USA	Utilities Service Alliance (USA) is a not-for-profit cooperative designed to facilitate collaboration among its member utilities. Together, we work to reduce operating and maintenance costs, improve safety and performance, and provide innovation and leadership within the nuclear power industry.	Internet
212	USUG	Utility Simulator Users Group - "Simulator Supervision MNGP ILT, NRC Exam Post Exam Activities, ANSI/ANS-3.5 Committee Meeting	Internet
213	USSD	FERC - United States Society on Dams	Internet
214	USWAG	Utility Solid Waste Activities Group - USWAG provides the most comprehensive, knowledgeable and experienced legal and technical resources on utility solid waste management issues available.	Internet
215	UVIG	Utility Variable-Generation Integration Group - The UVIG Board of Directors officially voted to change our name from the Utility Wind Integration Group (UWIG) to the Utility Variable-Generation Integration Group at the board meeting in Maui last October. The change was driven by requests from our members facing rapid growth from solar generation.	Internet
216	UWIG	Utility Variable-Generation Integration Group - The UVIG Board of Directors officially voted to change our name from the Utility Wind Integration Group (UWIG) to the Utility Variable-Generation Integration Group at the board meeting in Maui last October. The change was driven by requests from our members facing rapid growth from solar generation.	Internet
217	Ventyx	Ventyx, an ABB company, is the world's leading supplier of enterprise software and services for essential industries such as energy, mining, and public infrastructure.	Internet
218	VOC	VOC is an internal abbreviation for Voice of the Customer, an ongoing tracking market research study of customer perceptions of Xcel Energy. Focus groups were held to provide direction for the online portion of the work now underway.	Employee
219	VOIP	VOIP - Voice Over Internet Protocol	Employee
220	WAPA	Western Area Power Administration	Internet
221	WECC	The Western Electricity Coordinating Council (WECC) is the Regional Entity responsible for coordinating and promoting Bulk Electric System reliability in the Western Interconnection.	Internet
222	WFC	WFC - Human Resources Workforce Strategy department's "Work Force Council"	Employee
223	WFP	"WFP is "Work Force Planning", which is a major ongoing Corporate HR and Operations initiative to make sure our staffing is "right-sized", with the right number and mix of employee grades and skill sets for the future. Also part of this is developing short- and long-term plans to prepare the Company for employee retirements and the associated loss of institutional knowledge.	Employee
224	WFR	WFR - Human Resources' Safety & "Work Force Relations" department	Employee
225	WICF	"The Western Interconnection Compliance Forum (WICF) has emerged as a dynamic information	Internet

		<p>sharing organization within the Western Interconnection. It is run by and on behalf of entities subject to WECC and NERC compliance requirements."</p>		
226	WIL	<p>WIL - "Women in Leadership" is an industry professional organization</p>		Employee
227	WIN	<p>WIN - "Women's Interest Network" which is an Xcel Energy employee network group. Our team often supports various employee events they hold to develop their members (Xcel Energy employees), focused on career development, competencies and interviewing skills.</p>		Employee
228	WSPP	<p>Western Systems Power Pool (WSPP) is an agreement and an organization that creates power trading opportunities and allows WSPP members to manage power delivery and price risk. The Current WSPP Agreement effective April 23, 2012, updated July 12, 2012, is the most commonly used standardized power sales contract in the electric industry. It is approved by the FERC and used by jurisdictional and non-jurisdictional entities.</p>		Internet
229	WUA	<p>Wisconsin Utilities Association</p>		Internet

Table 4 - TIME Earnings Codes

Earning Code Group	Earning Code Desc
Per Diem-Related	Per Diem Overnite - Per Diem Overnite No Per Diem Rptg - T/R Per Diem Overnite Tx Per Diem Overnite No PerDiem Txbl M&I Per Diem Non-Tx M&I Per Diem Taxable Per Diem Non-Tax
Meal-Related	Overtime Meal Taxabl Overtime Meal Cash Taxable Meal Meal Non-Taxable
Mileage-Related	Zone Mileage Casual Use Mileage Maximo Mileage
Allowance-Related	BA Site Allowance Boot Allownce Outage Allowance
Other	Midweek Trnsfr Pymt Reporting Pay Daily Trav-Res Share Boiler Lic Reimburse Daily Assg-Res Share Parking Reimbursment Uniform Reimbursemen

Fleet, Tools, & Equipment - Capital Additions
State of MN Electric Jurisdiction
Includes AFUDC

Capital Budget Groups	Func Class Descr	WBS Level 2	Description ¹	2022	2023	2024
Fleet Asset Additions	Electric General Plant	A.0006056.289	Fleet-PHEV-<\$50K-Dist Elec-NSPM	67,937	-	33,968
Fleet Asset Additions	Electric General Plant	A.0006056.297	Fleet-PHEV-NSPM < \$50K Transmission	135,874	169,842	67,937
Fleet Asset Additions	Electric General Plant	A.0006056.325	Fleet-PHEV-NSPM-ND-Dist Electric	33,968	-	-
Fleet Asset Additions	Electric General Plant	A.0006056.353	NSPM PHEV >\$50K Distribution Electr	-	305,237	1,220,947
Fleet Asset Additions	Common General Plant	A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON	61,047	122,095	122,095
Fleet Asset Additions	Common General Plant	A.0006056.288	Fleet-PHEV-NSPM Dist < \$50K COMMON	543,496	101,905	67,937
Fueling Depots and Garage Tools	Common General Plant	A.0006056.246	MN - Dist Fleet Transp Tools Common	395,064	614,834	375,005
Fueling Depots and Garage Tools	Common General Plant	A.0006056.334	NSPM - Dist Fleet Fuel Remediation	191,863	-	-
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.002	MN-Dist Fleet NewUnit Prchse El Ops	11,876,762	12,211,215	11,330,650
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.091	MN Transportation Units Over 50K	10,520,901	11,273,702	9,171,057
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.205	MN-Dist Fleet NewUnit Prchse El Ops	202,861	408,628	809,014
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.215	ND-DIST Fleet New Unit Purchase El	888,566	928,583	936,825
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.216	SD-Dist Fleet New Unit Purchase El	932,068	901,452	1,177,846
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.221	Fleet New El Trans MN <\$50K	171,630	255,946	653,543
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.235	SER-SMC-Vehicles <\$50K	237,415	1,029,956	81,978
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.241	SER-CSC-Vehicle Purchase <\$50K	-	34,884	-
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.242	MN- Fleet New Unit Purch Nuclear	294,772	457,855	300,004
Replacements, Additions, & Repairs	Electric General Plant	A.0006056.251	NSPM Energy Supply > \$50K	1,010,740	313,607	801,661
Replacements, Additions, & Repairs	Common General Plant	A.0006056.003	MN-Dist Fleet New Unit Purchase Com	459,910	741,480	175,143
Replacements, Additions, & Repairs	Common General Plant	A.0006056.206	MN-Dist Fleet New Unit Purchase Com	137,564	155,714	162,990
Replacements, Additions, & Repairs	Common General Plant	A.0006056.219	ND-Dist Fleet New Unit Purchase Com	-	71,225	6,304
Drones, Tools	Common General Plant	A.0001727.001	COS-CAP-UAS-NSPM-Common	-	-	43,605
Drones, Tools	Common General Plant	A.0001727.005	COS-CAP-UAS-NSPM-TOOLS Common	45,059	1,454	1,454
Grand Total				28,207,496	30,099,615	27,539,963

¹ All capital additions listed herein are for the State of Minnesota Electric Jurisdiction, regardless of the Description.

**PUBLIC DOCUMENT –
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Northern States Power Company

Docket No. E002/GR-21-630
Exhibit____(WHK-1), Schedule 10
Page 1 of 2

Employee Labor Costs for Lobbying Activities

In compliance with ALJ Finding 557 in Docket No. E002/GR-10-971, this schedule includes a report of the total compensation for employees engaged in lobbying, with an explanation of the costs included and excluded in the rate request.

This schedule shows the total salary budgeted for 2021 employees engaged in lobbying and other civic and political type activities. This includes employees whose compensation is, in part, included in this rate request.

Employee labor costs are budgeted within a department by level of position based on the average salary for that position. The department labor costs are then allocated between lobbying and non-lobbying activities at an aggregated level and reported in total for each department. Labor costs are also not uniquely identified in the budget specific to just legislative lobbying. FERC account 426.4 includes lobbying and other civic and political type activities. Using this budgeting process, the approximate percentage of time spent by each of the employees performing lobbying and other civic and political type activities is shown in this schedule. This is the percentage that is budgeted below the line.

Using this budgeting process, this schedule also shows the amount included in above the line FERC account 920 for 2021.

**PUBLIC DOCUMENT –
HIGHLY CONFIDENTIAL – NOT PUBLIC DATA HAS BEEN EXCISED**

Northern States Power Company

Docket No. E002/GR-21-630
Exhibit__(WKH-1) Schedule 10
Page 2 of 2

Lobby Costs

NSPM Government Affairs - MN 102333

Lobbying Activities = 25%

Non Lobbying Activities = 75%

Job Code	Number of Positions	Average Salary	Total of Average Salaries	Lobbying Labor Costs (1)	Non-Lobbying Labor Costs (2)
[PROTECTED DATA BEGINS]					
DIR581: Director Regional Government Affairs TML115: Manager State Government Affairs					
[PROTECTED DATA ENDS]					

Federal Government Affairs - 102629

Lobbying Activities = 60.4%

Non Lobbying Activities = 39.6%

Job Code	Number of Positions	Average Salary	Total of Average Salaries	Lobbying Labor Costs (1)	Non-Lobbying Labor Costs (2)
[PROTECTED DATA BEGINS]					
AST271: Administrative Assistant COS280: LOBBYIST*FEDERAL GOVN'T AFFAIR DIR796: SR DIR*FED GOVTL AFFAIRS COS613: PAC Manager					
[PROTECTED DATA ENDS]					

NSPM Community Relations - MN - 102346

Lobbying Activities = 7.4%

Non Lobbying Activities = 92.6%

Job Code	Number of Positions	Average Salary	Total of Average Salaries	Lobbying Labor Costs (1)	Non-Lobbying Labor Costs (2)
[PROTECTED DATA BEGINS]					
AST273: Administrative Assistant COS180: Community Relations Manager COS449: MANAGER*EXTERNAL AFFAIRS DIR647: Director Community Relations RTL003: ROTATIONAL POSITION					
[PROTECTED DATA ENDS]					

Strategy, Planning and External Affairs - 102456

Lobbying Activities = 3.6%

Non Lobbying Activities = 96.4%

Job Code	Number of Positions	Average Salary	Total of Average Salaries	Lobbying Labor Costs (1)	Non-Lobbying Labor Costs (2)
[PROTECTED DATA BEGINS]					
AST252: ASSISTANT*EXECUTIVE OFC300: SVP, Strategy, Planning & External Affairs					
[PROTECTED DATA ENDS]					

Notes:

(1) Approximate amount of compensation included in below the line FERC account 426.4

(2) Approximate amount of compensation included in above the line FERC account 920