



**Northern States Power Company
Before the
Minnesota Public Utilities Commission**

Application for Authority to
Increase Gas Rates in Minnesota
Docket No. G002/GR-21-678

November 1, 2021

Volume 6

Budget Documentation

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Budget Documentation

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Variance Explanations

This section contains explanations for significant changes between the 2020 actual and 2022 budget operating and maintenance expenses, shown by FERC account, for the NSPM Company - gas utility. The explanations are aggregated to include each business area's activities that contributed a variance within the specific FERC account of at least $\pm\$500,000$ and at least $\pm 5\%$ over the two-year period. These explanations cover the variances shown in Schedule 4 of the budget documentation.

Summary Report 1
2020 Actual vs. 2022
Budget O&M by FERC
NSP-MN Gas

Gas O&M, Customer & Sales, & A&G Expenses - Summary of 2020 Actuals versus 2022 Budget

	2020 Actuals	2022 Budget	Change	Change %
Manufactured Gas Production Expenses	\$ 5,206	\$ 1,004,821	\$ 999,615	19202.0%
Natural Gas Production and Gathering	\$ 64,856	\$ 4,627	\$ (60,229)	-92.9%
Products Extraction	\$ -	\$ -	\$ -	#DIV/0!
Exploration and Development	\$ -	\$ -	\$ -	#DIV/0!
Other Gas Supply Expenses	\$ 653,865	\$ 499,679	\$ (154,186)	-23.6%
Underground Storage Expenses	\$ 19,780	\$ -	\$ (19,780)	-100.0%
Storage Expenses	\$ 4,346,908	\$ 4,822,110	\$ 475,203	10.9%
Transmission Expenses	\$ 2,813,716	\$ 2,744,922	\$ (68,794)	-2.4%
Distribution Expenses	\$ 41,254,271	\$ 46,325,971	\$ 5,071,700	12.3%
Total Gas Functional O&M	\$ 49,158,602	\$ 55,402,131	\$ 6,243,529	12.7%
Total Customer & Sales Expense	\$ 15,126,000	\$ 15,168,012	\$ 42,012	0.3%
Total Administrative & General Expenses	\$ 25,574,203	\$ 26,762,318	\$ 1,188,114	4.6%
Total Customer & Sales & Administrative & General	\$ 40,700,203	\$ 41,930,329	\$ 1,230,126	3.0%
Total	\$ 89,858,806	\$ 97,332,460	\$ 7,473,655	8.3%

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NSP-MN Gas

FERC-Based Gas O&M Analysis
2020 Actuals versus 2022 Budget

		2020 Actuals	2022 Budget	Change	% Change	Ref #
	Manufactured Gas Production Expenses					
710	MFD PRD-E&S	-	-	-	0.0%	
717	MFD PRD EXP-Liquified Petroleum	-	-	-	0.0%	
723	P/A-Fuel for LP Gas Process	-	-	-	0.0%	
728	Liquefied Petroleum Gas - Excluded	-	-	-	0.0%	
733	Gas Mix Expenses	61,107	-	(61,107)	-100.0%	
735	Miscellaneous Production Expenses	(57,932)	1,002,161	1,060,093	-1829.9%	1
736	Rents	2,030	2,660	630	31.0%	
741	Gas Production-Maintenance of Structures	-	-	-	0.0%	
742	Maintenance of Production Equipment	-	-	-	0.0%	
	Total Manufactured Gas Production Expenses	5,206	1,004,821	999,615	19202.0%	
	Natural Gas Production and Gathering					
750	Operation Supervision & Engineering	-	-	-	0.0%	
751	Production Maps and Records	-	-	-	0.0%	
752	Gas Wells Expenses	-	-	-	0.0%	
753	Field Lines Expenses	-	-	-	0.0%	
754	Field Compressor Station Expenses	-	-	-	0.0%	
755	Field Compressor Fuel and Power	-	-	-	0.0%	
756	Field Measuring and Regulating Station Expenses	-	-	-	0.0%	
757	Purification Expenses	-	-	-	0.0%	
758	Gas Well Royalties	-	-	-	0.0%	
759	Other Expenses	61,624	2,074	(59,550)	-96.6%	
760	Rents	3,232	2,553	(679)	-21.0%	
761	Maintenance Supervision & Engineering	-	-	-	0.0%	
762	Maintenance of Structures and Improvements	-	-	-	0.0%	
763	Maintenance of Producing Gas Wells	-	-	-	0.0%	
764	Maintenance of Field Lines	-	-	-	0.0%	
765	Maintenance of Field Compressor Station Equipment	-	-	-	0.0%	
766	Maintenance of Field Meas and Reg Sta Equipment	-	-	-	0.0%	
767	Maintenance of Purification Equipment	-	-	-	0.0%	
768	Maintenance of Drilling and Cleaning Equipment	-	-	-	0.0%	
769	Maintenance of Other Equipment	-	-	-	0.0%	
	Total Natural Gas Production and Gathering	64,856	4,627	(60,229)	-92.9%	
	Products Extraction					
770	Operation Supervision & Engineering	-	-	-	0.0%	
771	Operation Labor	-	-	-	0.0%	
772	Gas Shrinkage	-	-	-	0.0%	
773	Fuel	-	-	-	0.0%	
774	Power	-	-	-	0.0%	
775	Materials	-	-	-	0.0%	
776	Operation Supplies and Expenses	-	-	-	0.0%	
777	Gas Processed by Others	-	-	-	0.0%	
778	Royalties on Products Extracted	-	-	-	0.0%	
779	Marketing Expenses	-	-	-	0.0%	
780	Products Purchased for Resale	-	-	-	0.0%	
781	Variation in Products Inventory	-	-	-	0.0%	
782	Extracted Products Used by the Utility-CR	-	-	-	0.0%	
783	Rents	-	-	-	0.0%	
784	Maintenance Supervision & Engineering	-	-	-	0.0%	
785	Maintenance of Structures and Improvements	-	-	-	0.0%	
786	Maintenance of Extraction and Refining Equipment	-	-	-	0.0%	
787	Maintenance of Pipe Lines	-	-	-	0.0%	
788	Maintenance of Extracted Products Storage Equipment	-	-	-	0.0%	
789	Maintenance of Compressor Equipment	-	-	-	0.0%	
790	Maintenance of Gas Measuring and Reg Equipment	-	-	-	0.0%	
791	Maintenance of Other Equipment	-	-	-	0.0%	
	Total Products Extraction	-	-	-	0.0%	
	Exploration and Development					
795	Delay Rentals	-	-	-	0.0%	
796	Nonproductive Well Drilling	-	-	-	0.0%	
797	Abandoned Leases	-	-	-	0.0%	
798.0	Other Exploration	-	-	-	0.0%	
	Total Exploration and Development	-	-	-	0.0%	

Summary Report 1
2020 Actual vs. 2022
Budget O&M by FERC
NSP-MN Gas

Other Gas Supply Expenses					
800.0	Natural Gas Well Head Purchases	-	-	-	0.0%
800.1	Natural Gas Well Head Purchases, Intracompany Transfers	-	-	-	0.0%
801.0	Natural Gas Field Line Purchases	-	-	-	0.0%
802	Natural Gas Gasoline Plant Outlet Purchases	-	-	-	0.0%
803	Natural Gas Transmission Line Purchases	27,638	-	(27,638)	-100.0%
804	Natural Gas City Gate Purchases - Excluded	-	-	-	0.0%
804.1	Liquefied Natural Gas Purchases - Excluded	-	-	-	0.0%
805	Other Gas Purchases	-	-	-	0.0%
805.1	Purchased Gas Cost Adjustments - Excluded	-	-	-	0.0%
806	Exchange Gas	-	-	-	0.0%
807	Purchased Gas Expense	10,402	225,204	214,802	2065.1%
807.1	Well Expenses-Purchased Gas	-	-	-	0.0%
807.2	Operation of Purchased Gas Measuring Stations	-	-	-	0.0%
807.3	Maintenance of Purchased Gas Measuring Stations	-	-	-	0.0%
807.4	Purchased Gas Calculations Expenses	-	-	-	0.0%
807.5	Other Purchased Gas Expenses	-	-	-	0.0%
808.1	Gas Withdrawn from Storage-Debit - Excluded	-	-	-	0.0%
808.2	Gas Delivered to Storage-Credit - Excluded	-	-	-	0.0%
809.1	Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-	-	0.0%
809.2	Deliveries of Natural Gas for Processing-Credit	-	-	-	0.0%
810.0	Gas Used for Compressor Station Fuel-Credit	-	-	-	0.0%
811.0	Gas Used for Products Extraction-Credit	-	-	-	0.0%
812	Gas Used for Other Utility Operations-Credit	-	-	-	0.0%
813	Other Gas Supply Expenses	615,825	274,475	(341,350)	-55.4%
Total Other Gas Supply Expenses		653,865	499,679	(154,186)	-23.6%

Underground Storage Expenses					
814	Operation Supervision & Engineering	-	-	-	0.0%
815	Maps and Records	-	-	-	0.0%
816	Wells Expenses	-	-	-	0.0%
817	Lines Expenses	-	-	-	0.0%
818	Compressor Station Expenses	-	-	-	0.0%
819	Compressor Station Fuel and Power	-	-	-	0.0%
820	Measuring and Regulating Station Expenses	-	-	-	0.0%
821	Purification Expenses	-	-	-	0.0%
822	Exploration and Development	-	-	-	0.0%
823	Gas Losses	-	-	-	0.0%
824	Other Expenses	93	-	(93)	-100.0%
825	Storage Well Royalties	-	-	-	0.0%
826	Rents	73	-	(73)	-100.0%
830	Maintenance Supervision & Engineering	-	-	-	0.0%
831	Maintenance of Structures and Improvements	-	-	-	0.0%
832	Maintenance of Reservoirs and Wells	-	-	-	0.0%
833	Maintenance of Lines	-	-	-	0.0%
834	Maintenance of Compressor Station Equipment	19,614	-	(19,614)	-100.0%
835	Maint of Measuring and Regulating Station Equipment	-	-	-	0.0%
836	Maintenance of Purification Equipment	-	-	-	0.0%
837	Maintenance of Other Equipment	-	-	-	0.0%
Total Underground Storage Expenses		19,780	-	(19,780)	-100.0%

Storage Expenses					
840	Operation Supervision & Engineering	-	-	-	0.0%
841	Operation Labor and Expenses	1,315,413	1,361,495	46,082	3.5%
842	Other Storage Expense	29,260	37,751	8,491	29.0%
843	Other Storage Expense-Maintenance Super	-	-	-	0.0%
843.1	Maintenance Supervision and Engineering	-	-	-	0.0%
843.2	Maintenance of Structures and Improvements	89,228	-	(89,228)	-100.0%
843.3	Maintenance of Gas Holders	(29,716)	-	29,716	-100.0%
843.4	Maintenance of Purification Equipment	-	-	-	0.0%
843.5	Maintenance of Liquification Equipment	-	-	-	0.0%
843.6	Maintenance of Vaporizing Equipment	154,485	-	(154,485)	-100.0%
843.7	Maintenance of Compressor Equipment	4,524	-	(4,524)	-100.0%
843.8	Maintenance of Measuring and Reg Equipment	528	-	(528)	-100.0%
843.9	Maintenance of Other Equipment	36,434	-	(36,434)	-100.0%
844.1	Operation Supervision & Engineering	130,538	-	(130,538)	-100.0%
844.2	LNG Processing Terminal Labor and Expenses	-	-	-	0.0%
844.3	Liquefaction Processing Labor and Expenses	677,204	1,174,125	496,922	73.4%
844.5	Measuring and Regulating Labor and Expenses	-	-	-	0.0%
846.2	Other Expenses	147,699	147,038	(661)	-0.4%
847.1	Maintenance Supervision and Engineering	23,700	-	(23,700)	-100.0%
847.2	Maintenance of Structures and Improvements	272,439	-	(272,439)	-100.0%
847.3	Maintenance of LNG Processing Terminal Equipment	1,494,659	2,101,701	607,042	40.6%
847.5	Maintenance of Measuring and Regulating Equipment	512	-	(512)	-100.0%
Total Storage Expenses		4,346,908	4,822,110	475,203	10.9%

Summary Report 1
2020 Actual vs. 2022
Budget O&M by FERC
NSP-MN Gas

Transmission Expenses					
850	Operation Supervision & Engineering	529,184	904,039	374,855	70.8%
851	System Control & Load Dispatching	148,655	148,650	(5)	0.0%
852	Communication System Expenses	-	-	-	0.0%
853	Compressor Station Labor and Expenses	-	-	-	0.0%
854	Gas for Compressor Station Fuel	-	-	-	0.0%
855	Other Fuel and Power for Compressor Stations	-	-	-	0.0%
856	Mains Expenses	1,885,166	1,531,371	(353,795)	-18.8%
857	Measuring and Regulating Station Expenses	19,715	-	(19,715)	-100.0%
858	Transmission and Compression of Gas by Others - Excluded	-	-	-	0.0%
859	Other Expenses	85,466	69,191	(16,274)	-19.0%
860	Rents	54,782	68,658	13,876	25.3%
861	Maintenance Supervision & Engineering	-	-	-	0.0%
862	Maintenance of Structures and Improvements	-	-	-	0.0%
863	Maintenance of Mains	77,641	22,942	(54,699)	-70.5%
864	Maintenance of Compressor Station Equipment	-	-	-	0.0%
865	Maint of Measuring and Regulating Station Equipment	13,043	-	(13,043)	-100.0%
866	Maintenance of Communication Equipment	64	70	6	9.9%
867	Maintenance of Other Equipment	-	-	-	0.0%
Total Transmission Expenses		2,813,716	2,744,922	(68,794)	-2.4%
Distribution Expenses					
870	Operation Supervision & Engineering	4,762,833	6,143,519	1,380,687	29.0%
871	Distribution Load Dispatching	3,755,043	3,813,388	58,345	1.6%
872	Compressor Station Labor and Expenses	-	-	-	0.0%
873	Compressor Station Fuel and Power	-	-	-	0.0%
874	Mains and Services Expenses	11,391,084	14,599,659	3,208,575	28.2%
875	Measuring and Regulating Station Expenses-General	568,368	290,007	(278,361)	-49.0%
876	Measuring and Regulating Station Expenses-Industrial	6,809	-	(6,809)	-100.0%
877	Measur and Regul Station Exp-City Gate Check Station	33,906	-	(33,906)	-100.0%
878	Meter and House Regulator Expenses	(1,879,276)	(2,347,605)	(468,330)	24.9%
879	Customer Installations Expenses	1,448,099	1,393,850	(54,249)	-3.7%
880	Other Expenses	9,983,906	10,727,537	743,630	7.4%
881	Rents	1,529,441	1,684,651	155,210	10.1%
885	Maintenance Supervision & Engineering	702,922	385,086	(317,836)	-45.2%
886	Maintenance of Structures and Improvements	-	-	-	0.0%
887	Maintenance of Mains	2,398,135	1,798,275	(599,861)	-25.0%
888	Maintenance of Compressor Station Equipment	574,690	218,923	(355,766)	-61.9%
889	Maint of Measuring and Regulating Station Equip-General	351,819	260,341	(91,478)	-26.0%
890	Maint of Measuring and Regulating Station Equip-Industrial	1,432	-	(1,432)	-100.0%
891	Maint of Measur and Regul Station Equip-City Gate Check Static	1,977	-	(1,977)	-100.0%
892	Maintenance of Services	4,467,531	5,441,410	973,878	21.8%
893	Maintenance of Meters and House Regulators	1,155,552	1,916,931	761,378	65.9%
894	Maintenance of Other Equipment	-	-	-	0.0%
Total Distribution Expenses		41,254,271	46,325,971	5,071,700	12.3%
Total Gas Functional O&M		49,158,602	55,402,131	6,243,529	12.7%

Summary Report 1
2020 Actual vs. 2022
Budget O&M by FERC
NSP-MN Gas

FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
1	735 Miscellaneous Production Expenses		
	Budget increase for anticipated remediation costs related to NSPM Manufactured Gas Plants (MGP).	1,000	
	Other	60	
	Total 735 Miscellaneous Production Expenses	1,060	-
2	847.3 Maintenance of LNG Processing Terminal Equipment		
	Budget increase in Contract labor (\$356K) and labor (\$234K) for incremental NSPM gas plant support relating to product extraction and compressor station equipment maintenance and repair.	590	
	Other	17	
	Total 847.3 Maintenance of LNG Processing Terminal Equipment	607	-
3	870 Operation Supervision & Engineering		
	Budget increase in labor (\$1M), and COV (\$376K) primarily related to gas engineering/design and gas operations work focused around the gas plants and compliance-driven activities.	1,376	
	Other	5	
	Total 870 Operation Supervision and Engineering	1,381	-
4	874 Mains and Services Expenses		
	Budget increase primarily related to labor, materials and transportation for insourcing expenses tied to locate activities, and increases in contract costs and volumes related to COV locate activities in support of providing safe and reliable gas systems.	1,500	
	Budget increase in labor, materials, COV and transportation related to gas compliance work in support of gas system integrity.	1,438	
	Budget increase in labor and materials for odorization in support of providing safe and reliable gas systems.	140	
	Budget increase in cathodic protection and corrosion prevention labor in support of gas system integrity.	29	
	Other	102	
	Total 874 Mains and Services Expenses	3,209	-
5	880 Other Expenses		
	Increase in the transportation and materials budget primarily related to support for gas construction and gas emergency response activities.	601	
	Budget increase primarily related to labor for training expenses driven by increased Operator Qualification requirements in support of maintaining a safe and reliable gas system.	337	
	Increase in company use expense budget in support of gas plant operations.	78	
	Customer & Innovation		
	-Business Systems (\$245) driven by a change in the mix of projects impacting IT Costs (Application Development & Maintenance and Software) assigned to Gas Expenses	(268)	
	Other	(4)	
	Total 880 Other Expenses	744	-
6	887 Maintenance of Mains		
	Budget decrease in labor, materials, and COV related to CNG winter readiness activities, driven by the Fargo capacity project.	(235)	
	Budget decrease in labor, COV, materials and transportation related to alignment with capital policy for cathodic protection anode system installation costs.	(216)	
	Budget decrease in labor, COV, and transportation primarily related to main repairs and restorations.	(68)	
	Budget decrease in COV for primarily related to outage relights, sewer conflict resolution, and customer requests.	(49)	
	Other	(32)	
	Total 887 Maintenance of Mains	(600)	-
7	892 Maintenance of Services		
	Budget increase in labor (\$655K) and materials (\$460K) primarily related to compliance-driven work, as well as increased gas emergency response support, to ensure safe and reliable systems.	1,115	
	Budget decrease in COV primarily related to completed sewer mitigation work.	(69)	
	Other	(72)	
	Total 892 Maintenance of Services	974	-
8	893 Maintenance of Meters and House Regulators		
	Budget increase in labor (\$432K), transportation (\$58K), and materials (\$247K) primarily related to meter/regulator installations/exchanges and meter/regulator maintenance/handling based on changes in forecasted customer demand.	737	
	Other	24	
	Total 893 Maintenance of Meters and House Regulators	761	-

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NSP-MN Gas

FERC-Based Gas O&M Analysis
2020 Actuals versus 2022 Budget

		2020 Actuals	2022 Budget	Change	% Change	Ref #
	Customer Accounts Expenses					
901	Supervision	30,748	33,369	2,621	8.5%	
902	Meter Reading Expenses	5,419,553	5,160,122	(259,430)	-4.8%	
903	Customer Records & Collection Expenses	5,298,613	6,135,702	837,089	15.8%	9
904	Uncollectible Accounts - Commodity	2,904,117	2,323,252	(580,865)	-20.0%	10
904.001	Uncollectible Accounts - Non Commodity	178,726	187,491	8,765	4.9%	
905	Misc. Customer Accounts Expenses	35,355	23,433	(11,922)	-33.7%	
	Customer Service & Informational Expenses					
907	Supervision	-	-	-	0.0%	
908	Customer Assistance Expenses	977,136	960,479	(16,657)	-1.7%	
909	Informational & Instructional Expenses	217,134	271,584	54,451	25.1%	
910	Misc. Customer Service & Informational Expenses	23,352	42,056	18,704	80.1%	
	Sales Expenses					
911	Supervision	-	-	-	0.0%	
912	Demonstrating & Selling Expenses	41,000	30,487	(10,512)	-25.6%	
913	Advertising Expenses	-	-	-	0.0%	
916	Misc. Sales Expenses	268	35	(233)	-87.0%	
	Total Customers & Sales Expenses	15,126,000	15,168,012	42,012	0.3%	
	A&G Expenses					
920	Administrative & General Salaries	8,323,667	7,315,194	(1,008,473)	-12.1%	11
921	Office Supplies & Expenses	4,009,897	4,815,498	805,601	20.1%	12
922	Administrative Expenses Transferred-Credit	(3,738,933)	(4,398,173)	(659,241)	17.6%	13
923	Outside Services Employed	1,558,698	1,603,662	44,964	2.9%	
924	Property Insurance	308,675	584,411	275,736	89.3%	
925	Injuries & Damages	1,323,107	1,704,007	380,900	28.8%	
926	Employee Pension & Benefits	6,949,303	8,297,100	1,347,797	19.4%	14
927	Franchise Requirements	-	-	-	0.0%	
928	Regulatory Commission Expenses	789,091	612,393	(176,697)	-22.4%	
929	Duplicate Charges-Credit	(130,939)	(316,656)	(185,717)	141.8%	
930.1	General Advertising Expenses	271,579	276,517	4,938	1.8%	
930.2	Misc. General Expenses	459,918	550,313	90,395	19.7%	
931	Rents	5,435,420	5,672,513	237,093	4.4%	
932	Maintenance of Structures	14,719	-	(14,719)	-100.0%	
935	Maintenance of General Plant	(0)	45,539	45,539	-418393913.8%	
	Total A&G	25,574,203	26,762,318	1,188,114	4.6%	
	Total Customers & Sales & A&G	40,700,203	41,930,329	1,230,126	3.0%	

FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget

		Budget Offset	
Ref #	Electric O&M	Variance	In Other FERC Accounts
9	903 Customer Records & Collection Expenses		
	Customer & Innovation		
	-Business Systems \$584k increase driven by Customer Experience Transformation (CXT) software as the work will transition from building capital assets to supporting maintenance of those assets in 2022.		
10	-Chief Customer & Innovation (\$313k) driven by decreasing development spend on Customer Experience Transformation (CXT) as ownership is transitioned to Business Systems (see above) to support and maintain the new assets as they are put into service.	805	
	-Customer Care \$537k - \$0.4M increase in labor due to annual salary increase, iincreased headcount mostly in various call centers as the resource plan fluctuates based on call volume and handle time to maintain service level, assist Billing in complex billing issues, and increase in Meter Reading labor due to suspended residential meter reading activity in 2020. and \$0.1M increase due to anticipated postage increase offset by paperless billing savings		
	Other	32	
	Total 903 Customer Records & Collection Expenses	837	-
11	904 Uncollectible Accounts - Commodity		
	Customer & Innovation		
	-Customer Care - (\$0.5M) of the decrease due to incremental COVID-19 adjustment on billed commodity revenue recorded in 2020	(500)	
12	Other	(81)	
	Total 904 Uncollectible Accounts - Commodity	(581)	-
13	920 Administrative & General Salaries		
	Benefits & Loadings: Mainly due to lower performance share plan \$-0.7M, annual incentive \$-0.2M and restricted stock units \$-0.1M	(1,050)	
	Other	42	
	Total 920 Administrative & General Salaries	(1,008)	-
14	921 Office Supplies & Expenses		
	Customer & Innovation		
	-Business Systems \$615k increase driven by an increase of IT Costs (App Dev & Maint: \$4k; Software: \$559k; Hardware: \$40k; and Network Data: \$105k) to support the capital assets built as a result of business demands.	605	
15	Other	201	
	Total 921 Office Supplies & Expenses	806	-
16	922 Administrative Expenses Transferred-Credit		
	Customer & Innovation		
	-Business Systems (\$613k) due to changes in the shared asset credit related to Network Equipment and Advanced Grid AMI shared assets. These credits are partially offset by shared asset expense in FERC 931 (Network costs) and FERC 902 (AMI costs). Shared asset costs are an allocation of Business Systems costs to or from NSPM operating company, depending on where the asset was purchased and how and investment will be utilized between Xcel Energy operating companies. This number fluctuates in part on the basis of the jurisdiction in which an investment is purchased, consistent with the Company's cost allocation policy. The variance from 2020 is due to a change in asset utilization by operating companies.	(613)	
17	Other	(46)	
	Total 922 Administrative Expenses Transferred-Credit	(659)	-
18	926 Employee Pension & Benefits		
	Benefits & Loadings: Mainly due to higher health and welfare \$0.9M and pension expense \$0.3M	1,348	
	Other	(0)	
	Total 926 Employee Pension & Benefits	1,348	-

Supporting Schedules

The following budget schedules are included for each business area:

Schedule 1 – Analysis of Billings

This schedule summarizes business area total operating and maintenance expenses by Operating Company direct billed, Service Company direct billed, and Service Company allocated charges. The purpose of this schedule is to provide a breakdown of the amount of budgeted operating and maintenance expenses of each business area that originated in the operating company, the amount directly assigned to the operating company from the Service Company, and the amount that was assigned to the operating company from the Service Company through an allocation. Note: The Service Company total on Schedule 1 equals the NSPM total from Schedule 2, Service Company Billings.

Schedule 2 – Service Company Billings Only

This schedule summarizes the amount of billings from each business area that manages Service Company costs to NSPM and the other Xcel Energy subsidiaries. This schedule is intended to provide the amount of budgeted billings from each business area that manages Service Company costs, how much of those costs are billed to each Xcel Energy utility legal entity, and the amount billed to other non-regulated subsidiaries of Xcel Energy. Note: The NSPM total from Schedule 2, Service Company Billings, equals the Service Company total on Schedule 1.

Schedule 3 – NSPM O&M by Cost Component (All Utilities)

The purpose of this schedule is to provide a comparison of actual operating and maintenance expenses recorded in 2020 by cost element to the 2022 expense budget for the total NSPM Company and by business area. This schedule summarizes and compares the operating and maintenance expenses by cost component for the total NSPM Company, combining the costs of all utilities. For each of the annual period comparisons, the first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the grand total amount for the NSPM Company.

Schedule 3 – NSPM O&M by Cost Component (By Utility)

This schedule summarizes and compares the 2020 actual and 2022 budget operating and maintenance expenses by cost component for the total NSPM Company separately by each utility (e.g. electric, gas, and non-utility). The first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the NSPM Company utility subtotals, followed by the grand total amount for the NSPM Company.

Supporting Schedules (continued)

Schedule 4 – NSPM O&M by FERC Account (All Utilities)

The purpose of this schedule is to provide a comparison of actual operating and maintenance expenses recorded in 2020 by FERC account to the 2022 expense budget for the total NSPM Company and by business area. This schedule summarizes and compares the operating and maintenance expenses by FERC account for the total NSPM Company, combining the costs of all utilities. For each of the annual period comparisons, the first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the grand total amount for the NSPM Company.

Schedule 4 – NSPM O&M by FERC Account (By Utility)

This schedule summarizes and compares the 2020 actual and 2022 budget O&M expenses by FERC account for the total NSPM Company separately by each utility (e.g. electric, gas, and non-utility). The first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the NSPM Company utility subtotals, followed by the grand total amount for the NSPM Company.

Schedule 5 – NSPM 2022 Annual Capital Budgets (All Utilities)

The purpose of these schedules is to provide a listing of the NSPM capital projects by business area and the amounts that are included in the 2022 capital expenditure budget. This schedule is not applicable for all business areas. If a business area has no capital expenditures budgeted they are not included on Schedule 5.

Schedule 5 – NSPM 2022 Annual Capital Budgets (By Utility)

These schedules categorize NSPM capital expenditures by utility (e.g. electric, gas, and common), by business area and the amounts that are included in the 2022 capital expenditure budget. This schedule is not applicable for all business areas. If a business area has no capital expenditures budgeted they are not included on Schedule 5A.

Analysis of Billings - 2022 Budget **Schedule 1**

Northern States Power - MN

(\$000's)

Business Area	Op Co Direct	Svc Co Direct	Svc Co Alloc	Svc Co Subtotal	Total
Benefits & Loadings	126,979	760	14,657	15,417	142,396
Chairman and CEO	(473)	0	5,514	5,514	5,041
Corporate Other	118,597	(522)	0	(522)	118,075
Customer and Innovation	(6,475)	21,048	220,973	242,020	235,546
Distribution Operations	107,305	4,979	2,772	7,751	115,056
Energy Supply	134,044	10,105	10,573	20,678	154,722
Financial Operations	11,604	5,661	33,725	39,385	50,989
Gas Systems	52,468	9,187	0	9,187	61,655
General Counsel	1,588	1,924	6,352	8,276	9,864
Group President - Utility	23,566	48	1,212	1,261	24,827
HR and Employee Services	3,007	32,425	18,490	50,915	53,922
Nuclear Generation	265,323	0	0	0	265,323
Operations Services	(2,191)	4,815	4,449	9,265	7,073
Risk Management	(1,192)	139	4,317	4,456	3,265
Strategy Plng and Ext Affairs	(1,376)	1,091	6,781	7,872	6,496
Transmission	18,643	4,493	8,474	12,967	31,610
Grand Total	\$ 851,419	\$ 96,154	\$ 338,287	\$ 434,442	\$ 1,285,861

Service Company Billings Only - 2022 Budget Schedule 2

Northern States Power - MN

(\$000's)

Business Area	NSP - MN	Other Subs	Grand Total
Benefits & Loadings	15,417	23,020	38,437
Chairman and CEO	5,514	8,033	13,546
Corporate Other	(522)	(753)	(1,275)
Customer and Innovation	242,020	319,558	561,579
Distribution Operations	7,751	9,500	17,251
Energy Supply	20,678	33,759	54,437
Financial Operations	39,385	60,746	100,131
Gas Systems	9,187	14,887	24,074
General Counsel	8,276.32	13,918	22,194
Group President - Utility	1,261	3,452	4,713
HR and Employee Services	50,915	77,216	128,131
Nuclear Generation	0	0	0
Operations Services	9,265	14,346	23,610
Risk Management	4,456	6,113	10,569
Strategy Plng and Ext Affairs	7,872	12,662	20,534
Transmission	12,967	23,159	36,126
Grand Total	\$ 434,442	\$ 619,616	\$ 1,054,057

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5540001 Productive Labor	314,651	422,806	108,155	34%
5540009 Labor Budget Adjustment	0	(5,226)	(5,226)	#DIV/0!
5540010 Labor Load Non Productive	24	0	(24)	-100%
5540180 Premium Time Labor	4,191	0	(4,191)	-100%
5540185 Other Compensation Accruals	4,971	1,117	(3,854)	-78%
5540200 Medical Insurance Non Loading	197	0	(197)	-100%
5540205 Workers Comp Non Loading	(1)	0	1	-100%
5540210 Incentive Non Loading	17,981	16,545	(1,437)	-8%
5540220 Labor Overtime	37,130	56	(37,074)	-100%
5540230 Incentive	140	0	(140)	-100%
5540235 Payroll Related Labor Costs	(0)	0	0	-100%
5540240 Performance Share Plan & Deferred Comp I	22,255	6,149	(16,106)	-72%
5540250 Restricted Stock Units	12,928	11,434	(1,494)	-12%
5540255 Other Benefits Compensation	259	3,281	3,021	1166%
5540260 Other Compensation	1,698	526	(1,172)	-69%
5540270 Welfare Fund	5,741	0	(5,741)	-100%
5600001 Contract Labor	68,838	43,264	(25,574)	-37%
5600006 Consulting Professional Services Other	18,128	69,771	51,643	285%
5600016 Consulting Professional Eng and Design	2,099	1	(2,098)	-100%
5600021 Consulting Professional Services Legal	3,418	4,274	856	25%
5600026 Consulting Professional Svcs Accounting	2,172	2,454	282	13%
5600031 Consulting Legal Regulatory	271	130	(141)	-52%
5600041 Outside Vendor Contract	47,795	113,175	65,380	137%
5600051 Outside Services	26,745	20,477	(6,268)	-23%
5600066 Materials	12,639	35,731	23,092	183%
5600068 Material Consumption	13,538	10,906	(2,632)	-19%
5600069 Service Consumption	32,644	17,447	(15,198)	-47%
5600070 Material - Direct Purchase	15,818	(51)	(15,870)	-100%
5600071 MS Inventory Adjust - Obsolete Materials	78	20	(58)	-75%
5600073 Material Small Cap Purchases	1	0	(1)	-100%
5600075 Transportation Fuel	1	559	558	48536%
5600076 Chemicals - Other	1,642	1,565	(77)	-5%
5600078 Chemicals - Lime	1,144	1,213	69	6%
5600080 Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
5600082 Chemicals - Ammonia	714	589	(125)	-17%
5600083 Chemicals - Sulfuric Acid	379	276	(103)	-27%
5600085 Fuel Handling Ash Disposal	(0)	0	0	-100%
5600091 Print and Copy Cost - Other	364	319	(45)	-12%
5600096 Print and Copy Cost - SEC Filings	53	35	(18)	-34%
5600101 Legal - Other	49	14	(34)	-70%
5600106 Equipment Maintenance	142	135	(7)	-5%
5600111 Equipment Maintenance - Customer Care	122	131	9	7%
5600116 IT Hardware Maintenance	3,503	4,567	1,064	30%
5600121 IT Hardware Purchases	497	422	(76)	-15%
5600126 Software License Purchase - Perpetual	257	598	341	133%
5600131 Software License Purchase - Term	5,706	12,377	6,671	117%
5600136 Software Maintenance	27,287	33,371	6,084	22%
5600141 Network Services	37	907	870	2355%
5600146 Network Voice	2	3	1	31%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5600151 Network Data	17,179	19,537	2,358	14%
5600156 Network Telecommunication	3	12	9	279%
5600161 Network Radio	1,540	673	(868)	-56%
5600166 Mainframe Services	627	926	299	48%
5600171 Distributed Systems Services	534	662	129	24%
5600176 Application Development and Maintenance	10,958	11,591	633	6%
5600186 Software - ASP	2,120	2,982	863	41%
5600187 Other IT	5,992	3,495	(2,496)	-42%
5600190 Fuel Procurement Non Labor Online	2	0	(2)	-100%
5600191 Employee Expenses Airfare	535	1,353	818	153%
5600196 Employee Expenses Car Rental	124	222	98	79%
5600201 Employee Expenses Taxi and Bus	78	125	47	59%
5600206 Employee Expenses Mileage	1,500	1,739	239	16%
5600211 Employee Expenses Conf Seminar Trng	614	1,195	581	95%
5600216 Employee Expenses Hotel	881	1,954	1,073	122%
5600221 Employee Expenses Meals	1,522	1,587	65	4%
5600226 Employee Expenses Meals Non-Employee	102	306	205	201%
5600231 Employee Expenses Parking	134	265	131	98%
5600236 Employee Expenses Per Diem	2,068	1,625	(443)	-21%
5600241 Employee Expenses Safety Equipment	2,463	1,097	(1,365)	-55%
5600246 Employee Expenses Other	896	1,790	894	100%
5600251 Employee Expense Personal Communication	1,817	1,523	(294)	-16%
5600252 Fuel Handling Non Labor	86	0	(86)	-100%
5600254 Nuclear Fuel Procurement NonLabor	189	323	134	71%
5600256 Office Supplies	527	917	390	74%
5600261 Workforce Administration Expense	431	400	(31)	-7%
5600271 Safety Recognition	146	58	(88)	-60%
5600276 Life Events	35	40	5	14%
5600281 Employee Performance Recognition	1,333	1,279	(54)	-4%
5600286 Non - Recoverable Recognition	78	0	(78)	-100%
5600291 Transportation Fleet Cost	26	14,945	14,920	57782%
5600296 Janitorial - Routine	1,926	2,067	140	7%
5600301 Janitorial - Special	189	0	(189)	-100%
5600306 Fire Life Safety Maintenance	200	192	(8)	-4%
5600311 General Interior Exterior Maintenance	4,051	3,423	(629)	-16%
5600316 Use Costs	6,684	7,357	674	10%
5600321 Lawn Care Maintenance Costs	170	204	34	20%
5600326 Sewer Maintenance Costs	16	57	41	252%
5600331 Snow Removal Costs	1,482	1,970	488	33%
5600336 Trash Removal Costs	692	558	(134)	-19%
5600341 Water Use Costs	952	879	(72)	-8%
5600351 Moves Adds Changes	291	473	181	62%
5600356 Energy	12,849	18,032	5,183	40%
5600361 AR - Reserve Change	9,289	0	(9,289)	-100%
5600366 Non - Energy	1,101	540	(561)	-51%
5600371 Low Income - Personal Accounts	0	0	(0)	-100%
5600381 Rent - Space	84	109	26	31%
5600382 Rent - Equipment	888	359	(529)	-60%
5600384 Rent - Nuclear Generation	82	75	(7)	-8%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5600386 Rent - Other Generation	6,195	14,559	8,364	135%
5600387 Rent - Transmission Electric	12	0	(12)	-100%
5600390 Rent - Distribution Electric	492	493	0	0%
5600396 Rent - Equipment Customer Care	5	2	(4)	-68%
5600431 Lease Costs	9,555	9,301	(254)	-3%
5600436 Postage	5,073	5,079	6	0%
5600446 Injuries and Damages Other	3	0	(3)	-100%
5600451 Insurance - Property	5,917	8,819	2,902	49%
5600456 Insurance - General Liability	5,202	6,349	1,147	22%
5600461 Insurance - Excess Liability	5,369	8,851	3,483	65%
5600466 Insurance - Auto Liability	213	305	91	43%
5600471 Insurance - Directors and Officers	1,159	1,427	268	23%
5600476 Insurance - Fiduciary	338	329	(10)	-3%
5600481 Insurance - Other	61	103	42	69%
5600482 Insurance - Cyber	357	450	93	26%
5600486 Insurance - Nuclear Property	4,001	3,984	(16)	0%
5600491 Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
5600496 Insurance - Nuclear Liability	2,986	3,163	176	6%
5600501 Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
5600506 Insurance - Surplus	(8,919)	(5,000)	3,919	-44%
5600511 Advertising - Brand Image	1,219	1,111	(108)	-9%
5600516 Advertising - General	161	281	120	74%
5600521 Advertising - Brand Sponsorship	2,717	2,782	65	2%
5600526 Advertising - Conservation DSM	7	0	(7)	-100%
5600531 Advertising - Conservation Other	0	73	72	50243%
5600536 Communication - Conservation DSM	10	0	(10)	-100%
5600546 Customer Program - Advertising	161	368	208	129%
5600551 Customer Program - Advert HomeSmart Sub	114	0	(114)	-100%
5600556 Customer Program - Advert HomeSmart Sale	27	0	(27)	-100%
5600561 Customer Program - Promotion	155	439	284	183%
5600566 Customer Program - Non-Recoverable	5	2	(3)	-59%
5600571 Safety Advertising	863	1,166	303	35%
5600576 Safety Information	203	2	(200)	-99%
5600581 Mandated Regulatory Notices	8	7	(1)	-10%
5600586 Mandated Inserts Communication	54	90	36	65%
5600591 Dues - Professional Association	477	1,076	598	125%
5600596 Dues - Utility Association Other	98	253	155	159%
5600601 Dues - Utility Association	1,764	3,013	1,249	71%
5600606 Dues - Lobbying	654	482	(173)	-26%
5600611 Dues - Nuclear Association	7,655	7,328	(327)	-4%
5600616 Dues - Chamber of Commerce	228	303	75	33%
5600621 Dues - Social Service	11	17	6	54%
5600626 Contributions - Charitable	1,525	523	(1,003)	-66%
5600631 Contributions - Community Sponsorships	939	1,713	773	82%
5600636 Contributions - Civic and Political	85	59	(26)	-31%
5600641 Contributions - Economical Development	510	510	0	0%
5600646 Fees - Regulatory	27,415	29,151	1,736	6%
5600651 Fees - Regulatory NERC	2,238	2,243	5	0%
5600656 Fees - Directors	1,618	1,416	(202)	-13%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5600661 Fees - Remarketing and Rating	563	511	(52)	-9%
5600666 Fees - Credit Line	114	0	(114)	-100%
5600671 Fees - Regulatory Direct	2,140	2,411	272	13%
5600676 Fees - Regulatory Indirect	5,633	5,239	(394)	-7%
5600681 Fees - Regulatory NARUC	3	4	1	20%
5600691 Shareholder Related Expenses	125	339	214	172%
5600696 Deductions - Corporate Tickets	318	375	57	18%
5600701 Deductions - Other	(423)	194	616	-146%
5600706 Bank Charges	818	1,080	261	32%
5600712 Quarterly BMO Rebates	(215)	(522)	(307)	142%
5600716 Gas Cleanup Costs	(757)	1,000	1,757	-232%
5600721 Environmental Permits and Fees	1,159	2,196	1,037	89%
5600726 License Fees and Permits	1,750	1,981	231	13%
5600731 Penalties	117	1	(116)	-99%
5600746 IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
5600751 IA - Transmission - Fixed Charges Expens	97,840	0	(97,840)	-100%
5600771 Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
5600776 O and M Credits - Meter Transfer Install	(17,051)	(16,376)	675	-4%
5600781 O and M Credits - Other	(3,945)	(4,322)	(377)	10%
5600786 O and M Credits - Company Elec and Gas U	(22)	0	22	-100%
5600791 O and M Credits - AG to Capital	(530)	(860)	(330)	62%
5600796 O and M Credits - Company Elec and Gas	(5,235)	(5,898)	(664)	13%
5600826 O and M Credits - Damage Claims	(98)	0	98	-100%
5600857 Rebates	40	2	(38)	-95%
5600861 Shared Asset Costs	52,688	58,688	6,000	11%
5600866 Shared Assets - Owning Co Credit	(51,600)	(64,494)	(12,894)	25%
5600867 Fuel Handling Expense Reclass	(18,449)	0	18,449	-100%
5600868 Fuel Procurement Expense Reclass	(845)	0	845	-100%
5600869 Nuclear Fuel Procurement Exp Reclass	(805)	0	805	-100%
5600871 Other	(2,115)	(27,347)	(25,231)	1193%
5600896 Online Information Services	2,821	6,110	3,289	117%
5600946 Cust Billing Svcs to Other	0	172	172	59053%
5600951 Purchasing Overhead Expense	0	8	8	#DIV/0!
5600956 Warehousing Overhead Expense	0	1	1	#DIV/0!
5600961 Contribution in Aid of Constr (CIAC)	(1)	0	1	-100%
5600963 PowerPlan Overheads	0	0	(0)	-100%
5610000 External Settlement Labor	26,340	0	(26,340)	-100%
5610001 External Settlement Labor Ben-Injuries	368	0	(368)	-100%
5610002 External Settlement Labor Ben-Pension	3,664	0	(3,664)	-100%
5610003 External Settlement Contract Labor	1,317	0	(1,317)	-100%
5610004 External Settlement Consulting	23	0	(23)	-100%
5610005 External Settlement Contract Outside Ven	26,595	0	(26,595)	-100%
5610006 External Settlement Materials	6,693	0	(6,693)	-100%
5610007 External Settlement Employee Expense	424	0	(424)	-100%
5610008 External Settlement Transportation	801	0	(801)	-100%
5610009 External Settlement Miscellaneous	960	0	(960)	-100%
5610011 External Settlement Overhead	530	0	(530)	-100%
5610017 External Settlement Incentive	30	0	(30)	-100%
5660011 Gain on Disp of PPE Sys Op Unit	(164)	0	164	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5660012 Loss on Disp of PPE Sys Op Unit	83	0	(83)	-100%
5660024 Loss on Investment	(462)	(351)	111	-24%
8000000 Prod Labor Bargaining Benefit Group 1	(1,966)	0	1,966	-100%
8000004 Prod Labor Bargaining Benefit Group 5	(0)	0	0	-100%
8000005 Prod Labor Bargaining Benefit Group 6	(49)	0	49	-100%
8000010 Prod Labor Bargaining Nuclear Ben Grp 1	59	0	(59)	-100%
8000020 Prod Labor Non-Bargaining Benefit Grp 1	(2,479)	0	2,479	-100%
8000021 Prod Labor Non-Bargaining Benefit Grp 2	(83)	0	83	-100%
8000023 Prod Labor Non-Bargaining Benefit Grp 4	(18)	0	18	-100%
8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%
8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(139)	0	139	-100%
8000033 Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	0	0	-100%
8000036 Productive Labor Bargaining No Load	(1)	0	1	-100%
8000037 Productive Labor Non-Barg No Load	(1)	0	1	-100%
8000100 Premium	17	0	(17)	-100%
8000105 Overtime	15	0	(15)	-100%
8000110 Other Compensation	(1)	0	1	-100%
8000115 Other Compensation Craft Welfare Fund	(10)	0	10	-100%
8010000 Budget Prod Labor Barg Benefit Group 1	0	391	391	#DIV/0!
8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	226	226	#DIV/0!
8010105 Budget Overtime	0	(0)	(0)	#DIV/0!
8010110 Budget Other Compensation	0	(99)	(99)	#DIV/0!
8010115 Budget Other Compensation CWF	0	(0)	(0)	#DIV/0!
8100000 Non-Prod Labor Bargaining Benefit Grp 1	22,131	0	(22,131)	-100%
8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,439	0	(3,439)	-100%
8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	25,751	0	(25,751)	-100%
8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	191	0	(191)	-100%
8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	9,530	0	(9,530)	-100%
8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	0	(7)	-100%
8100105 Pension & Insurance	85,987	0	(85,987)	-100%
8100110 401K Match	(0)	11,632	11,632	-3365765%
8100115 Qualified Pension	(2)	26,111	26,113	-1161703%
8100120 Nonqualified Pension	0	361	361	426716%
8100125 FAS 88 Settlement Expense	10	0	(10)	-100%
8100130 Exec Nonqualified Deferred Comp Match	0	62	62	1559878%
8100135 NMC Employer Retirement Contribution	0	963	963	#DIV/0!
8100140 Other Pension - Consult	0	613	613	6290748%
8100150 Active Healthcare	(2)	43,740	43,742	-2030762%
8100155 Miscellaneous Benefit Programs and Costs	(0)	2,105	2,105	-4607444%
8100160 Life LTD and Business Travel Insurance	(0)	2,538	2,539	-1226160%
8100165 Retiree Medical	(0)	118	119	-58176%
8100170 FAS 112 LTD	(0)	78	78	-103040%
8100190 Workers' Compensation - FAS 112 Costs	(0)	90	90	-124734%
8100195 Workers' Compensation - Ins and Other	2,589	2,128	(461)	-18%
8100200 Annual Incentive	16,086	14,556	(1,531)	-10%
8100205 AG Overhead	0	0	(0)	-100%
8100260 Purchasing - Overhead	3,474	0	(3,474)	-100%
8100315 Warehouse - Overhead	2,040	0	(2,040)	-100%
8100425 Engineering and Super - Overhead	12	0	(12)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
8100426 Eng and Super Non-Service- Overhead	(0)	0	0	-100%
8100502 NonProd NonBarg Labor G1_OH Alloc	(2)	0	2	-100%
8100507 401K Match_OH Alloc	(0)	120	120	-1924236%
8100508 Qualified Pension_Overhead Allocation	(1)	(444)	(443)	44646%
8100509 Nonqualified Pension_Overhead Allocation	0	(30)	(30)	-926322%
8100510 FAS 88 Settlement Expense_OH Allocation	2	0	(2)	-100%
8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(14)	(14)	-388837%
8100512 Other Pension - Consult_OH Allocation	0	(144)	(144)	-117736%
8100513 Active Healthcare_Overhead Allocation	1	(1,003)	(1,004)	-118038%
8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(141)	(141)	758189%
8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(106)	(106)	213893%
8100516 Retiree Medical_Overhead Allocation	(0)	(10)	(10)	43585%
8100517 FAS 112 LTD_Overhead Allocation	0	(4)	(4)	-5921%
8100526 Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6458%
8100527 Workers' Comp-Ins and Other_OH Alloc	1	(74)	(75)	-5815%
8100528 Annual Incentive_Overhead Allocation	1	467	466	37734%
8100529 NMC Employer Retirement Contr_OH Alloc	0	(0)	(0)	#DIV/0!
8100530 Purchasing_OH Allocation	685	0	(685)	-100%
8100531 Warehouse_OH Allocation	(46)	0	46	-100%
8100550 Fleet-Base Rates	19,599	0	(19,599)	-100%
8100551 Fleet-Idle Time	(5,645)	0	5,645	-100%
8100552 Fleet-Utilization	(33)	0	33	-100%
8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	92	92	#DIV/0!
8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	43	43	#DIV/0!
8110040 Budget Attrition	0	(25)	(25)	#DIV/0!
8200451 Sherco - AG Overhead	(3,176)	0	3,176	-100%
8200500 Facilities - Labor	(173)	0	173	-100%
8200501 Fac - Incentive	(5)	0	5	-100%
8200505 Facilities - Labor Benefits Inj and Dam	(2)	0	2	-100%
8200506 Facilities - Labor Benefits Pens and Ben	(33)	0	33	-100%
8200510 Facilities - Contract Labor	(2)	0	2	-100%
8200515 Facilities - Consulting	(7)	0	7	-100%
8200520 Facilities - Contract Outside Vendors	(44)	0	44	-100%
8200525 Facilities - Materials	(30)	0	30	-100%
8200530 Facilities - Employee Expense	(2)	0	2	-100%
8200535 Facilities - Transportation	(4)	0	4	-100%
8200540 Facilities - Miscellaneous	(1,543)	0	1,543	-100%
8200550 Facilities - Overhead	(1)	0	1	-100%
8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
8300000 Labor-Settle_Indirect	(390)	0	390	-100%
8300005 Labor Benefits Inj and Dam-Settle_Indir	(6)	0	6	-100%
8300006 Labor Benefits Pens and Ben-Settle_Indir	(87)	0	87	-100%
8300010 Contract Labor-Settle_Indirect	(34)	0	34	-100%
8300020 Contract Outside Vendors-Settle_Indir	(305)	0	305	-100%
8300025 Materials-Settle_Indirect	(3,230)	0	3,230	-100%
8300030 Employee Expense-Settle_Indirect	(12)	0	12	-100%
8300040 Miscellaneous-Settle_Indirect	(0)	0	0	-100%
8300050 Overhead-Settle_Indirect	(177)	0	177	-100%
8300100 Labor-Settle_Direct	(39,849)	0	39,849	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
8300101 Incentive-Settle_Direct	(1,229)	0	1,229	-100%
8300105 Labor Benefits Inj and Dam-Settle_Direct	(410)	0	410	-100%
8300106 Labor Benefits Pens and Ben-Settle_Dir	(8,458)	0	8,458	-100%
8300110 Contract Labor-Settle_Direct	(7,070)	0	7,070	-100%
8300115 Consulting-Settle_Direct	(1,584)	0	1,584	-100%
8300120 Contract Outside Vendors-Settle_Dir	(2,775)	0	2,775	-100%
8300125 Materials-Settle_Direct	(1,415)	0	1,415	-100%
8300130 Employee Expense-Settle_Direct	(2,198)	0	2,198	-100%
8300135 Transportation-Settle_Direct	(31)	0	31	-100%
8300140 Miscellaneous-Settle_Direct	(856)	0	856	-100%
8300150 Overhead-Settle_Direct	(246)	0	246	-100%
RLJE RLJE	52	0	(52)	-100%
Grand Total	1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
Benefits & Loadings	5540001 Productive Labor	249	760	511	206%
	5540190 Pension Non Loading	-	-	-	#DIV/0!
	5540200 Medical Insurance Non Loading	197	-	(197)	-100%
	5540205 Workers Comp Non Loading	(1)	-	1	-100%
	5540210 Incentive Non Loading	17,981	16,545	(1,437)	-8%
	5540220 Labor Overtime	15	-	(15)	-100%
	5540240 Performance Share Plan & Deferred Comp I	22,255	6,149	(16,106)	-72%
	5540250 Restricted Stock Units	12,928	11,434	(1,494)	-12%
	5540255 Other Benefits Compensation	259	3,281	3,021	1166%
	5600001 Contract Labor	3	-	(3)	-100%
	5600041 Outside Vendor Contract	0	-	(0)	-100%
	5600066 Materials	1	-	(1)	-100%
	5600091 Print and Copy Cost - Other	8	-	(8)	-100%
	5600216 Employee Expenses Hotel	0	-	(0)	-100%
	5600221 Employee Expenses Meals	0	-	(0)	-100%
	5600231 Employee Expenses Parking	0	-	(0)	-100%
	5600246 Employee Expenses Other	0	-	(0)	-100%
	5600251 Employee Expense Personal Communication	0	-	(0)	-100%
	5600256 Office Supplies	1	-	(1)	-100%
	5600281 Employee Performance Recognition	1,333	1,279	(54)	-4%
	5600286 Non - Recoverable Recognition	78	-	(78)	-100%
	5600436 Postage	15	-	(15)	-100%
	5600781 O and M Credits - Other	(288)	(761)	(474)	165%
	5610001 External Settlement Labor Ben-Injuries	368	-	(368)	-100%
	5610002 External Settlement Labor Ben-Pension	3,664	-	(3,664)	-100%
	5610017 External Settlement Incentive	30	-	(30)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	2	-	(2)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	36	-	(36)	-100%
	8100105 Pension & Insurance	85,987	-	(85,987)	-100%
	8100110 401K Match	(0)	11,632	11,632	-3365765%
	8100115 Qualified Pension	(2)	26,111	26,113	-1161703%
	8100120 Nonqualified Pension	0	361	361	426716%
	8100125 FAS 88 Settlement Expense	10	-	(10)	-100%
	8100130 Exec Nonqualified Deferred Comp Match	0	62	62	1559878%
	8100135 NMC Employer Retirement Contribution	-	963	963	#DIV/0!
	8100140 Other Pension - Consult	0	613	613	6290748%
	8100150 Active Healthcare	(2)	43,740	43,742	-2030762%
	8100155 Miscellaneous Benefit Programs and Costs	(0)	2,105	2,105	-4607444%
	8100160 Life LTD and Business Travel Insurance	(0)	2,538	2,539	-1226160%
	8100165 Retiree Medical	(0)	118	119	-58176%
	8100170 FAS 112 LTD	(0)	78	78	-103040%
	8100190 Workers' Compensation - FAS 112 Costs	(0)	90	90	-124734%
	8100195 Workers' Compensation - Ins and Other	2,589	2,128	(461)	-18%
	8100200 Annual Incentive	16,086	14,556	(1,531)	-10%
	8100260 Purchasing - Overhead	0	-	(0)	-100%
	8100507 401K Match_OH Alloc	(0)	120	120	-1924236%
	8100508 Qualified Pension_Overhead Allocation	(1)	(444)	(443)	44646%
	8100509 Nonqualified Pension_Overhead Allocation	0	(30)	(30)	-926322%
	8100510 FAS 88 Settlement Expense_OH Allocation	2	-	(2)	-100%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(14)	(14)	-388837%
	8100512 Other Pension - Consult_OH Allocation	0	(144)	(144)	-117736%
	8100513 Active Healthcare_Overhead Allocation	1	(1,003)	(1,004)	-118038%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(141)	(141)	758189%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(106)	(106)	213893%
	8100516 Retiree Medical_Overhead Allocation	(0)	(10)	(10)	43585%
	8100517 FAS 112 LTD_Overhead Allocation	0	(4)	(4)	-5921%
	8100526 Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6458%
	8100527 Workers' Comp-Ins and Other_OH Alloc	1	(74)	(75)	-5815%
	8100528 Annual Incentive_Overhead Allocation	1	467	466	37734%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100529 NMC Employer Retirement Contr_OH Alloc	-	(0)	(0)	#DIV/0!
	8200501 Fac - Incentive	(5)	-	5	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(2)	-	2	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(33)	-	33	-100%
	8300005 Labor Benefits Inj and Dam-Settle_Indir	(6)	-	6	-100%
	8300006 Labor Benefits Pens and Ben-Settle_Indir	(87)	-	87	-100%
	8300101 Incentive-Settle_Direct	(1,229)	-	1,229	-100%
	8300105 Labor Benefits Inj and Dam-Settle_Direct	(410)	-	410	-100%
	8300106 Labor Benefits Pens and Ben-Settle_Dir	(8,458)	-	8,458	-100%
Benefits & Loadings Total		153,577	142,396	(11,181)	-7%
Chairman and CEO	5540001 Productive Labor	564	1,064	500	89%
	5540185 Other Compensation Accruals	616	-	(616)	-100%
	5600001 Contract Labor	11	-	(11)	-100%
	5600006 Consulting Professional Services Other	118	247	129	109%
	5600066 Materials	1	1	0	69%
	5600091 Print and Copy Cost - Other	0	0	0	191%
	5600191 Employee Expenses Airfare	-	0	0	#DIV/0!
	5600196 Employee Expenses Car Rental	0	0	0	178%
	5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
	5600206 Employee Expenses Mileage	0	0	0	13%
	5600211 Employee Expenses Conf Seminar Trng	-	1	1	#DIV/0!
	5600216 Employee Expenses Hotel	1	1	0	46%
	5600221 Employee Expenses Meals	1	1	(0)	-42%
	5600226 Employee Expenses Meals Non-Employee	0	1	1	190%
	5600231 Employee Expenses Parking	-	0	0	#DIV/0!
	5600246 Employee Expenses Other	0	82	82	228423%
	5600251 Employee Expense Personal Communication	1	2	1	89%
	5600256 Office Supplies	0	1	0	130%
	5600276 Life Events	1	1	(0)	-15%
	5600381 Rent - Space	-	23	23	#DIV/0!
	5600436 Postage	1	0	(0)	-65%
	5600601 Dues - Utility Association	1,200	1,662	462	39%
	5600606 Dues - Lobbying	168	155	(14)	-8%
	5600626 Contributions - Charitable	-	13	13	#DIV/0!
	5600631 Contributions - Community Sponsorships	102	325	223	219%
	5600636 Contributions - Civic and Political	28	-	(28)	-100%
	5600656 Fees - Directors	1,616	1,416	(200)	-12%
	5600691 Shareholder Related Expenses	7	-	(7)	-100%
	5600701 Deductions - Other	3	-	(3)	-100%
	5600896 Online Information Services	22	43	21	99%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	6	-	(6)	-100%
	8100260 Purchasing - Overhead	1	-	(1)	-100%
Chairman and CEO Total		4,468	5,041	573	13%
Corporate Other	5600001 Contract Labor	0	-	(0)	-100%
	5600006 Consulting Professional Services Other	(0)	-	0	-100%
	5600016 Consulting Professional Eng and Design	16	-	(16)	-100%
	5600041 Outside Vendor Contract	183	-	(183)	-100%
	5600066 Materials	56	-	(56)	-100%
	5600068 Material Consumption	6	-	(6)	-100%
	5600069 Service Consumption	34	-	(34)	-100%
	5600070 Material - Direct Purchase	2	-	(2)	-100%
	5600191 Employee Expenses Airfare	(69)	-	69	-100%
	5600206 Employee Expenses Mileage	1	-	(1)	-100%
	5600216 Employee Expenses Hotel	0	-	(0)	-100%
	5600221 Employee Expenses Meals	0	-	(0)	-100%
	5600231 Employee Expenses Parking	0	-	(0)	-100%
	5600251 Employee Expense Personal Communication	0	-	(0)	-100%
	5600256 Office Supplies	0	-	(0)	-100%
	5600291 Transportation Fleet Cost	22	-	(22)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
	5600316 Use Costs	12	-	(12)	-100%
	5600336 Trash Removal Costs	0	-	(0)	-100%
	5600356 Energy	(180)	-	180	-100%
	5600361 AR - Reserve Change	(780)	-	780	-100%
	5600366 Non - Energy	(25)	-	25	-100%
	5600436 Postage	0	-	(0)	-100%
	5600701 Deductions - Other	(508)	-	508	-100%
	5600712 Quarterly BMO Rebates	(215)	(522)	(307)	142%
	5600716 Gas Cleanup Costs	(12)	-	12	-100%
	5600726 License Fees and Permits	(2)	-	2	-100%
	5600731 Penalties	0	-	(0)	-100%
	5600746 IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
	5600751 IA - Transmission - Fixed Charges Expens	97,840	-	(97,840)	-100%
	5600781 O and M Credits - Other	(1,190)	(2,113)	(923)	78%
	5600791 O and M Credits - AG to Capital	(530)	(860)	(330)	62%
	5600796 O and M Credits - Company Elec and Gas	(5,235)	(5,898)	(664)	13%
	5600871 Other	15,177	-	(15,177)	-100%
	5610000 External Settlement Labor	7	-	(7)	-100%
	5660011 Gain on Disp of PPE Sys Op Unit	(164)	-	164	-100%
	5660012 Loss on Disp of PPE Sys Op Unit	83	-	(83)	-100%
	5660024 Loss on Investment	(462)	(351)	111	-24%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(5)	-	5	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
	8100260 Purchasing - Overhead	3	-	(3)	-100%
	8100315 Warehouse - Overhead	1	-	(1)	-100%
	8100530 Purchasing_OH Allocation	(0)	-	0	-100%
	8100531 Warehouse_OH Allocation	(0)	-	0	-100%
	8100550 Fleet-Base Rates	90	-	(90)	-100%
	8100551 Fleet-Idle Time	(21)	-	21	-100%
	8200751 Service Co-AG Overhead-Direct	(0)	-	0	-100%
	8300125 Materials-Settle_Direct	(0)	-	0	-100%
Corporate Other Total		115,445	118,075	2,630	2%
Customer and Innovation	5540001 Productive Labor	38,647	61,008	22,361	58%
	5540009 Labor Budget Adjustment	-	(394)	(394)	#DIV/0!
	5540180 Premium Time Labor	45	-	(45)	-100%
	5540185 Other Compensation Accruals	494	-	(494)	-100%
	5540220 Labor Overtime	718	-	(718)	-100%
	5540230 Incentive	3	-	(3)	-100%
	5540260 Other Compensation	162	501	338	208%
	5600001 Contract Labor	5,640	6,973	1,333	24%
	5600006 Consulting Professional Services Other	8,206	16,153	7,947	97%
	5600016 Consulting Professional Eng and Design	871	-	(871)	-100%
	5600021 Consulting Professional Services Legal	58	-	(58)	-100%
	5600041 Outside Vendor Contract	5,001	5,512	511	10%
	5600051 Outside Services	26,651	20,457	(6,194)	-23%
	5600066 Materials	1,321	371	(950)	-72%
	5600068 Material Consumption	330	-	(330)	-100%
	5600069 Service Consumption	168	-	(168)	-100%
	5600070 Material - Direct Purchase	184	-	(184)	-100%
	5600075 Transportation Fuel	1	8	7	1359%
	5600091 Print and Copy Cost - Other	245	150	(95)	-39%
	5600106 Equipment Maintenance	8	-	(8)	-100%
	5600111 Equipment Maintenance - Customer Care	122	131	9	7%
	5600116 IT Hardware Maintenance	3,385	4,398	1,013	30%
	5600121 IT Hardware Purchases	595	266	(329)	-55%
	5600126 Software License Purchase - Perpetual	227	588	360	158%
	5600131 Software License Purchase - Term	5,449	11,950	6,501	119%

NSP-MN
Schedule 3 - O&M by Cost Element
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600136 Software Maintenance	25,053	31,169	6,116	24%
	5600141 Network Services	34	905	871	2573%
	5600146 Network Voice	2	3	1	31%
	5600151 Network Data	16,857	19,512	2,654	16%
	5600156 Network Telecommunication	3	12	9	279%
	5600161 Network Radio	1,522	673	(849)	-56%
	5600166 Mainframe Services	627	926	299	48%
	5600171 Distributed Systems Services	534	662	129	24%
	5600176 Application Development and Maintenance	10,958	11,591	633	6%
	5600186 Software - ASP	2,120	2,982	863	41%
	5600187 Other IT	5,992	3,495	(2,496)	-42%
	5600191 Employee Expenses Airfare	107	354	247	231%
	5600196 Employee Expenses Car Rental	46	56	10	23%
	5600201 Employee Expenses Taxi and Bus	14	45	31	218%
	5600206 Employee Expenses Mileage	117	220	103	88%
	5600211 Employee Expenses Conf Seminar Trng	93	405	312	335%
	5600216 Employee Expenses Hotel	165	534	369	223%
	5600221 Employee Expenses Meals	96	238	142	147%
	5600226 Employee Expenses Meals Non-Employee	13	44	31	238%
	5600231 Employee Expenses Parking	19	103	84	445%
	5600241 Employee Expenses Safety Equipment	145	33	(112)	-77%
	5600246 Employee Expenses Other	202	192	(10)	-5%
	5600251 Employee Expense Personal Communication	244	310	66	27%
	5600256 Office Supplies	112	251	139	124%
	5600261 Workforce Administration Expense	85	-	(85)	-100%
	5600271 Safety Recognition	0	3	2	1972%
	5600276 Life Events	6	13	6	96%
	5600291 Transportation Fleet Cost	2	423	421	19022%
	5600296 Janitorial - Routine	1	6	5	803%
	5600301 Janitorial - Special	50	-	(50)	-100%
	5600306 Fire Life Safety Maintenance	1	-	(1)	-100%
	5600311 General Interior Exterior Maintenance	19	388	369	1938%
	5600316 Use Costs	1	9	8	1246%
	5600321 Lawn Care Maintenance Costs	11	-	(11)	-100%
	5600336 Trash Removal Costs	0	-	(0)	-100%
	5600341 Water Use Costs	0	-	(0)	-100%
	5600351 Moves Adds Changes	-	9	9	#DIV/0!
	5600356 Energy	13,029	18,032	5,003	38%
	5600361 AR - Reserve Change	10,069	-	(10,069)	-100%
	5600366 Non - Energy	334	373	39	12%
	5600381 Rent - Space	73	82	9	13%
	5600382 Rent - Equipment	213	5	(208)	-98%
	5600396 Rent - Equipment Customer Care	0	0	(0)	-76%
	5600431 Lease Costs	95	196	100	105%
	5600436 Postage	4,559	4,815	256	6%
	5600446 Injuries and Damages Other	3	-	(3)	-100%
	5600511 Advertising - Brand Image	1,184	803	(381)	-32%
	5600516 Advertising - General	227	229	2	1%
	5600521 Advertising - Brand Sponsorship	2,716	2,782	66	2%
	5600526 Advertising - Conservation DSM	7	-	(7)	-100%
	5600531 Advertising - Conservation Other	-	72	72	#DIV/0!
	5600536 Communication - Conservation DSM	(0)	-	0	-100%
	5600546 Customer Program - Advertising	155	359	204	131%
	5600551 Customer Program - Advert HomeSmart Sub	114	-	(114)	-100%
	5600556 Customer Program - Advert HomeSmart Sale	27	-	(27)	-100%
	5600561 Customer Program - Promotion	152	437	285	187%
	5600566 Customer Program - Non-Recoverable	4	-	(4)	-100%
	5600571 Safety Advertising	863	1,164	302	35%
	5600591 Dues - Professional Association	24	223	199	833%

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2020 Actual vs. 2022 Budget
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600596 Dues - Utility Association Other	7	-	(7)	-100%
	5600601 Dues - Utility Association	60	523	463	772%
	5600606 Dues - Lobbying	0	-	(0)	-100%
	5600626 Contributions - Charitable	0	-	(0)	-100%
	5600631 Contributions - Community Sponsorships	36	124	87	240%
	5600636 Contributions - Civic and Political	-	19	19	#DIV/0!
	5600641 Contributions - Economical Development	33	108	75	224%
	5600696 Deductions - Corporate Tickets	1	9	7	649%
	5600701 Deductions - Other	7	12	4	56%
	5600706 Bank Charges	79	73	(5)	-7%
	5600721 Environmental Permits and Fees	0	-	(0)	-100%
	5600726 License Fees and Permits	13	9	(4)	-30%
	5600731 Penalties	3	-	(3)	-100%
	5600781 O and M Credits - Other	(1,449)	-	1,449	-100%
	5600857 Rebates	-	-	-	#DIV/0!
	5600861 Shared Asset Costs	40,208	46,589	6,382	16%
	5600866 Shared Assets - Owning Co Credit	(38,417)	(50,649)	(12,233)	32%
	5600871 Other	1,521	907	(613)	-40%
	5600896 Online Information Services	1,222	4,442	3,220	263%
	5600946 Cust Billing Svcs to Other	0	172	172	#####
	5610000 External Settlement Labor	25	-	(25)	-100%
	5610003 External Settlement Contract Labor	2	-	(2)	-100%
	5610004 External Settlement Consulting	8	-	(8)	-100%
	5610011 External Settlement Overhead	18	-	(18)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(16)	-	16	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(425)	-	425	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(2)	-	2	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	0	-	(0)	-100%
	8000105 Overtime	6	-	(6)	-100%
	8000110 Other Compensation	(1)	-	1	-100%
	8000115 Other Compensation Craft Welfare Fund	(1)	-	1	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	582	-	(582)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	5,771	-	(5,771)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	15	-	(15)	-100%
	8100260 Purchasing - Overhead	878	-	(878)	-100%
	8100315 Warehouse - Overhead	31	-	(31)	-100%
	8100502 NonProd NonBarg Labor G1_OH Alloc	(2)	-	2	-100%
	8100530 Purchasing_OH Allocation	123	-	(123)	-100%
	8100531 Warehouse_OH Allocation	2	-	(2)	-100%
	8100550 Fleet-Base Rates	277	-	(277)	-100%
Customer and Innovation Total		208,247	235,546	27,299	13%
Distribution Operations					
	5540001 Productive Labor	43,703	54,086	10,383	24%
	5540009 Labor Budget Adjustment	-	(4,129)	(4,129)	#DIV/0!
	5540010 Labor Load Non Productive	0	-	(0)	-100%
	5540180 Premium Time Labor	291	-	(291)	-100%
	5540220 Labor Overtime	13,589	-	(13,589)	-100%
	5540230 Incentive	-	-	-	#DIV/0!
	5540260 Other Compensation	8	-	(8)	-100%
	5540270 Welfare Fund	907	-	(907)	-100%
	5600001 Contract Labor	4,290	1,689	(2,601)	-61%
	5600006 Consulting Professional Services Other	1,220	18	(1,202)	-98%
	5600016 Consulting Professional Eng and Design	10	-	(10)	-100%
	5600041 Outside Vendor Contract	28,653	56,508	27,855	97%
	5600051 Outside Services	15	-	(15)	-100%
	5600066 Materials	1,543	5,312	3,769	244%
	5600068 Material Consumption	824	-	(824)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600069 Service Consumption	4,549	-	(4,549)	-100%
	5600070 Material - Direct Purchase	8,811	-	(8,811)	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	-	20	20	#DIV/0!
	5600075 Transportation Fuel	0	-	(0)	-100%
	5600085 Fuel Handling Ash Disposal	(0)	-	0	-100%
	5600091 Print and Copy Cost - Other	56	52	(4)	-7%
	5600101 Legal - Other	5	-	(5)	-100%
	5600121 IT Hardware Purchases	(45)	138	183	-405%
	5600131 Software License Purchase - Term	29	32	3	9%
	5600136 Software Maintenance	66	-	(66)	-100%
	5600151 Network Data	120	-	(120)	-100%
	5600191 Employee Expenses Airfare	55	140	85	156%
	5600196 Employee Expenses Car Rental	7	20	12	171%
	5600201 Employee Expenses Taxi and Bus	3	6	3	82%
	5600206 Employee Expenses Mileage	340	258	(83)	-24%
	5600211 Employee Expenses Conf Seminar Trng	55	23	(32)	-59%
	5600216 Employee Expenses Hotel	145	301	156	107%
	5600221 Employee Expenses Meals	744	587	(157)	-21%
	5600226 Employee Expenses Meals Non-Employee	8	2	(7)	-79%
	5600231 Employee Expenses Parking	15	16	2	12%
	5600236 Employee Expenses Per Diem	292	278	(14)	-5%
	5600241 Employee Expenses Safety Equipment	754	443	(312)	-41%
	5600246 Employee Expenses Other	35	175	140	400%
	5600251 Employee Expense Personal Communication	361	142	(220)	-61%
	5600256 Office Supplies	63	33	(29)	-47%
	5600261 Workforce Administration Expense	50	-	(50)	-100%
	5600271 Safety Recognition	25	22	(4)	-14%
	5600276 Life Events	3	3	1	18%
	5600291 Transportation Fleet Cost	2	8,820	8,818	418485%
	5600296 Janitorial - Routine	1	-	(1)	-100%
	5600306 Fire Life Safety Maintenance	3	-	(3)	-100%
	5600311 General Interior Exterior Maintenance	25	-	(25)	-100%
	5600316 Use Costs	67	-	(67)	-100%
	5600321 Lawn Care Maintenance Costs	0	-	(0)	-100%
	5600326 Sewer Maintenance Costs	9	-	(9)	-100%
	5600336 Trash Removal Costs	80	-	(80)	-100%
	5600341 Water Use Costs	7	-	(7)	-100%
	5600351 Moves Adds Changes	-	0	0	#DIV/0!
	5600366 Non - Energy	791	167	(625)	-79%
	5600381 Rent - Space	14	-	(14)	-100%
	5600382 Rent - Equipment	53	134	81	151%
	5600390 Rent - Distribution Electric	492	493	0	0%
	5600396 Rent - Equipment Customer Care	0	-	(0)	-100%
	5600431 Lease Costs	52	-	(52)	-100%
	5600436 Postage	31	30	(1)	-4%
	5600511 Advertising - Brand Image	0	-	(0)	-100%
	5600531 Advertising - Conservation Other	0	-	(0)	-100%
	5600591 Dues - Professional Association	10	18	8	79%
	5600596 Dues - Utility Association Other	3	4	1	22%
	5600601 Dues - Utility Association	171	90	(82)	-48%
	5600616 Dues - Chamber of Commerce	2	-	(2)	-100%
	5600626 Contributions - Charitable	30	-	(30)	-100%
	5600631 Contributions - Community Sponsorships	0	-	(0)	-100%
	5600636 Contributions - Civic and Political	-	-	-	#DIV/0!
	5600666 Fees - Credit Line	0	-	(0)	-100%
	5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
	5600701 Deductions - Other	1	-	(1)	-100%
	5600721 Environmental Permits and Fees	17	-	(17)	-100%
	5600726 License Fees and Permits	153	35	(117)	-77%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600731 Penalties	12	-	(12)	-100%
	5600776 O and M Credits - Meter Transfer Install	(16,470)	(10,910)	5,561	-34%
	5600781 O and M Credits - Other	1	-	(1)	-100%
	5600826 O and M Credits - Damage Claims	(98)	-	98	-100%
	5600871 Other	384	-	(384)	-100%
	5600896 Online Information Services	2	-	(2)	-100%
	5600946 Cust Billing Srvcs to Other	0	-	(0)	-100%
	5600961 Contribution in Aid of Constr (CIAC)	(1)	-	1	-100%
	5610000 External Settlement Labor	5,263	-	(5,263)	-100%
	5610003 External Settlement Contract Labor	9	-	(9)	-100%
	5610004 External Settlement Consulting	28	-	(28)	-100%
	5610005 External Settlement Contract Outside Ven	12,637	-	(12,637)	-100%
	5610006 External Settlement Materials	1,203	-	(1,203)	-100%
	5610007 External Settlement Employee Expense	131	-	(131)	-100%
	5610008 External Settlement Transportation	408	-	(408)	-100%
	5610009 External Settlement Miscellaneous	14	-	(14)	-100%
	5610011 External Settlement Overhead	247	-	(247)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(513)	-	513	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(12)	-	12	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(143)	-	143	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	-	-	-	#DIV/0!
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	2	-	(2)	-100%
	8000036 Productive Labor Bargaining No Load	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	17	-	(17)	-100%
	8000105 Overtime	83	-	(83)	-100%
	8000110 Other Compensation	(1)	-	1	-100%
	8000115 Other Compensation Craft Welfare Fund	(6)	-	6	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	5,957	-	(5,957)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	4,877	-	(4,877)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	69	-	(69)	-100%
	8100260 Purchasing - Overhead	571	-	(571)	-100%
	8100315 Warehouse - Overhead	555	-	(555)	-100%
	8100530 Purchasing_OH Allocation	183	-	(183)	-100%
	8100531 Warehouse_OH Allocation	14	-	(14)	-100%
	8100550 Fleet-Base Rates	12,416	-	(12,416)	-100%
	8100551 Fleet-Idle Time	(3,869)	-	3,869	-100%
	8100552 Fleet-Utilization	(5)	-	5	-100%
	8300000 Labor-Settle_Indirect	(390)	-	390	-100%
	8300010 Contract Labor-Settle_Indirect	(34)	-	34	-100%
	8300020 Contract Outside Vendors-Settle_Indir	(305)	-	305	-100%
	8300025 Materials-Settle_Indirect	(3,157)	-	3,157	-100%
	8300030 Employee Expense-Settle_Indirect	(12)	-	12	-100%
	8300040 Miscellaneous-Settle_Indirect	(0)	-	0	-100%
	8300050 Overhead-Settle_Indirect	(172)	-	172	-100%
	8300100 Labor-Settle_Direct	(26,102)	-	26,102	-100%
	8300110 Contract Labor-Settle_Direct	(2,805)	-	2,805	-100%
	8300115 Consulting-Settle_Direct	(761)	-	761	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(2,726)	-	2,726	-100%
	8300125 Materials-Settle_Direct	(1,124)	-	1,124	-100%
	8300130 Employee Expense-Settle_Direct	(1,002)	-	1,002	-100%
	8300135 Transportation-Settle_Direct	(22)	-	22	-100%
	8300140 Miscellaneous-Settle_Direct	(602)	-	602	-100%
	8300150 Overhead-Settle_Direct	(166)	-	166	-100%
Distribution Operations Total		98,208	115,056	16,849	17%
Energy Supply					
	5540001 Productive Labor	39,328	60,327	20,999	53%
	5540009 Labor Budget Adjustment	-	(358)	(358)	#DIV/0!
	5540010 Labor Load Non Productive	23	-	(23)	-100%
	5540180 Premium Time Labor	631	-	(631)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5540220 Labor Overtime	6,104	56	(6,048)	-99%
	5540260 Other Compensation	117	-	(117)	-100%
	5540270 Welfare Fund	4,055	-	(4,055)	-100%
	5600001 Contract Labor	694	30,459	29,764	4287%
	5600006 Consulting Professional Services Other	238	542	304	128%
	5600016 Consulting Professional Eng and Design	9	-	(9)	-100%
	5600041 Outside Vendor Contract	3,338	857	(2,481)	-74%
	5600051 Outside Services	44	-	(44)	-100%
	5600066 Materials	3,968	11,325	7,356	185%
	5600068 Material Consumption	3,709	9,818	6,108	165%
	5600069 Service Consumption	23,590	17,447	(6,144)	-26%
	5600070 Material - Direct Purchase	3,928	(52)	(3,980)	-101%
	5600071 MS Inventory Adjust - Obsolete Materials	78	-	(78)	-100%
	5600076 Chemicals - Other	329	403	74	23%
	5600078 Chemicals - Lime	1,144	1,213	69	6%
	5600080 Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
	5600082 Chemicals - Ammonia	714	589	(125)	-17%
	5600083 Chemicals - Sulfuric Acid	379	276	(103)	-27%
	5600091 Print and Copy Cost - Other	6	11	5	88%
	5600116 IT Hardware Maintenance	2	-	(2)	-100%
	5600121 IT Hardware Purchases	(45)	-	45	-100%
	5600151 Network Data	11	-	(11)	-100%
	5600191 Employee Expenses Airfare	32	151	119	372%
	5600196 Employee Expenses Car Rental	9	42	33	377%
	5600201 Employee Expenses Taxi and Bus	1	8	7	912%
	5600206 Employee Expenses Mileage	209	304	96	46%
	5600211 Employee Expenses Conf Seminar Trng	45	178	132	291%
	5600216 Employee Expenses Hotel	83	193	111	134%
	5600221 Employee Expenses Meals	115	234	119	103%
	5600226 Employee Expenses Meals Non-Employee	7	5	(3)	-37%
	5600231 Employee Expenses Parking	8	33	26	332%
	5600236 Employee Expenses Per Diem	325	262	(63)	-19%
	5600241 Employee Expenses Safety Equipment	160	206	45	28%
	5600246 Employee Expenses Other	55	104	49	90%
	5600251 Employee Expense Personal Communication	166	188	22	13%
	5600252 Fuel Handling Non Labor	86	-	(86)	-100%
	5600256 Office Supplies	44	76	32	74%
	5600271 Safety Recognition	8	24	15	187%
	5600276 Life Events	7	5	(2)	-27%
	5600291 Transportation Fleet Cost	-	891	891	#DIV/0!
	5600296 Janitorial - Routine	139	179	40	29%
	5600301 Janitorial - Special	0	-	(0)	-100%
	5600306 Fire Life Safety Maintenance	4	-	(4)	-100%
	5600311 General Interior Exterior Maintenance	162	184	22	14%
	5600316 Use Costs	490	960	470	96%
	5600321 Lawn Care Maintenance Costs	1	-	(1)	-100%
	5600326 Sewer Maintenance Costs	1	16	15	1455%
	5600331 Snow Removal Costs	14	141	127	928%
	5600336 Trash Removal Costs	109	105	(4)	-4%
	5600341 Water Use Costs	372	357	(14)	-4%
	5600351 Moves Adds Changes	-	0	0	#DIV/0!
	5600381 Rent - Space	3	-	(3)	-100%
	5600382 Rent - Equipment	42	42	0	0%
	5600386 Rent - Other Generation	6,195	14,559	8,364	135%
	5600396 Rent - Equipment Customer Care	5	2	(3)	-65%
	5600431 Lease Costs	10	-	(10)	-100%
	5600436 Postage	78	51	(27)	-35%
	5600446 Injuries and Damages Other	0	-	(0)	-100%
	5600511 Advertising - Brand Image	0	-	(0)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600516 Advertising - General	0	-	(0)	-100%
	5600536 Communication - Conservation DSM	6	-	(6)	-100%
	5600546 Customer Program - Advertising	3	-	(3)	-100%
	5600581 Mandated Regulatory Notices	3	-	(3)	-100%
	5600591 Dues - Professional Association	107	41	(66)	-62%
	5600596 Dues - Utility Association Other	28	7	(21)	-74%
	5600601 Dues - Utility Association	87	424	337	387%
	5600616 Dues - Chamber of Commerce	6	-	(6)	-100%
	5600621 Dues - Social Service	-	-	-	#DIV/0!
	5600626 Contributions - Charitable	2	-	(2)	-100%
	5600631 Contributions - Community Sponsorships	3	12	9	269%
	5600666 Fees - Credit Line	113	-	(113)	-100%
	5600671 Fees - Regulatory Direct	(78)	-	78	-100%
	5600691 Shareholder Related Expenses	-	-	-	#DIV/0!
	5600696 Deductions - Corporate Tickets	0	3	2	433%
	5600701 Deductions - Other	3	-	(3)	-100%
	5600706 Bank Charges	14	158	144	1034%
	5600721 Environmental Permits and Fees	1,185	2,105	920	78%
	5600726 License Fees and Permits	141	52	(89)	-63%
	5600781 O and M Credits - Other	11	(1,082)	(1,092)	-10195%
	5600786 O and M Credits - Company Elec and Gas U	(22)	-	22	-100%
	5600867 Fuel Handling Expense Reclass	(18,449)	-	18,449	-100%
	5600871 Other	57	4	(53)	-93%
	5600896 Online Information Services	12	17	4	36%
	5610000 External Settlement Labor	20,268	-	(20,268)	-100%
	5610003 External Settlement Contract Labor	1,335	-	(1,335)	-100%
	5610005 External Settlement Contract Outside Ven	6,172	-	(6,172)	-100%
	5610006 External Settlement Materials	5,749	-	(5,749)	-100%
	5610007 External Settlement Employee Expense	321	-	(321)	-100%
	5610008 External Settlement Transportation	393	-	(393)	-100%
	5610009 External Settlement Miscellaneous	883	-	(883)	-100%
	5610011 External Settlement Overhead	159	-	(159)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	8	-	(8)	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(1)	-	1	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(597)	-	597	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(7)	-	7	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8000100 Premium	0	-	(0)	-100%
	8000105 Overtime	(6)	-	6	-100%
	8000115 Other Compensation Craft Welfare Fund	2	-	(2)	-100%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	0	0	#DIV/0!
	8010105 Budget Overtime	-	(0)	(0)	#DIV/0!
	8010110 Budget Other Compensation	-	(40)	(40)	#DIV/0!
	8010115 Budget Other Compensation CWF	-	(0)	(0)	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	4,808	-	(4,808)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,485	-	(2,485)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	11	-	(11)	-100%
	8100205 AG Overhead	0	-	(0)	-100%
	8100260 Purchasing - Overhead	529	-	(529)	-100%
	8100315 Warehouse - Overhead	519	-	(519)	-100%
	8100425 Engineering and Super - Overhead	0	-	(0)	-100%
	8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
	8100530 Purchasing_OH Allocation	160	-	(160)	-100%
	8100531 Warehouse_OH Allocation	31	-	(31)	-100%
	8100550 Fleet-Base Rates	613	-	(613)	-100%
	8100551 Fleet-Idle Time	(53)	-	53	-100%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	0	0	#DIV/0!
	8110040 Budget Attrition	-	0	0	#DIV/0!

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8200451 Sherco - AG Overhead	(3,176)	-	3,176	-100%
Energy Supply Total		126,349	154,722	28,374	22%
Financial Operations	5540001 Productive Labor	14,122	17,019	2,897	21%
	5540009 Labor Budget Adjustment	-	117	117	#DIV/0!
	5540185 Other Compensation Accruals	1	-	(1)	-100%
	5540220 Labor Overtime	17	-	(17)	-100%
	5540260 Other Compensation	40	-	(40)	-100%
	5600001 Contract Labor	305	173	(132)	-43%
	5600006 Consulting Professional Services Other	658	819	161	24%
	5600021 Consulting Professional Services Legal	93	111	18	20%
	5600026 Consulting Professional Svcs Accounting	2,004	2,203	199	10%
	5600041 Outside Vendor Contract	0	-	(0)	-100%
	5600066 Materials	13	40	27	213%
	5600068 Material Consumption	0	-	(0)	-100%
	5600091 Print and Copy Cost - Other	5	13	9	189%
	5600096 Print and Copy Cost - SEC Filings	29	0	(29)	-99%
	5600191 Employee Expenses Airfare	24	61	37	155%
	5600196 Employee Expenses Car Rental	0	2	1	338%
	5600201 Employee Expenses Taxi and Bus	3	11	8	272%
	5600206 Employee Expenses Mileage	3	10	7	211%
	5600211 Employee Expenses Conf Seminar Trng	21	107	86	408%
	5600216 Employee Expenses Hotel	24	86	61	255%
	5600221 Employee Expenses Meals	12	50	38	308%
	5600226 Employee Expenses Meals Non-Employee	1	5	4	384%
	5600231 Employee Expenses Parking	2	5	4	203%
	5600241 Employee Expenses Safety Equipment	0	0	(0)	-97%
	5600246 Employee Expenses Other	28	27	(2)	-6%
	5600251 Employee Expense Personal Communication	39	48	9	22%
	5600256 Office Supplies	28	23	(5)	-19%
	5600261 Workforce Administration Expense	1	-	(1)	-100%
	5600271 Safety Recognition	-	0	0	#DIV/0!
	5600276 Life Events	1	3	2	144%
	5600291 Transportation Fleet Cost	-	1	1	#DIV/0!
	5600306 Fire Life Safety Maintenance	2	-	(2)	-100%
	5600351 Moves Adds Changes	-	6	6	#DIV/0!
	5600386 Rent - Other Generation	-	-	-	#DIV/0!
	5600387 Rent - Transmission Electric	12	-	(12)	-100%
	5600436 Postage	204	23	(181)	-89%
	5600451 Insurance - Property	5,917	8,819	2,902	49%
	5600456 Insurance - General Liability	5,202	6,349	1,147	22%
	5600461 Insurance - Excess Liability	5,369	8,851	3,483	65%
	5600466 Insurance - Auto Liability	190	283	93	49%
	5600471 Insurance - Directors and Officers	1,159	1,427	268	23%
	5600476 Insurance - Fiduciary	338	329	(10)	-3%
	5600481 Insurance - Other	55	72	17	32%
	5600482 Insurance - Cyber	357	450	93	26%
	5600486 Insurance - Nuclear Property	4,001	3,984	(16)	0%
	5600491 Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
	5600496 Insurance - Nuclear Liability	2,986	3,163	176	6%
	5600501 Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
	5600506 Insurance - Surplus	(8,919)	(5,000)	3,919	-44%
	5600516 Advertising - General	0	-	(0)	-100%
	5600591 Dues - Professional Association	9	103	94	1036%
	5600596 Dues - Utility Association Other	-	5	5	#DIV/0!
	5600606 Dues - Lobbying	16	4	(12)	-76%
	5600626 Contributions - Charitable	1	1	(0)	-21%
	5600631 Contributions - Community Sponsorships	1	1	0	15%
	5600661 Fees - Remarketing and Rating	563	511	(52)	-9%
	5600691 Shareholder Related Expenses	118	339	221	186%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600696 Deductions - Corporate Tickets	0	5	5	5057%
	5600701 Deductions - Other	3	5	2	85%
	5600706 Bank Charges	699	815	117	17%
	5600726 License Fees and Permits	89	66	(23)	-25%
	5600731 Penalties	5	1	(4)	-77%
	5600781 O and M Credits - Other	(553)	(366)	187	-34%
	5600871 Other	33	0	(33)	-99%
	5600896 Online Information Services	405	418	13	3%
	5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
	5610000 External Settlement Labor	84	-	(84)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(93)	-	93	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(9)	-	9	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8000105 Overtime	(0)	-	0	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,211	-	(2,211)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	16	-	(16)	-100%
	8100260 Purchasing - Overhead	39	-	(39)	-100%
	8100530 Purchasing_OH Allocation	0	-	(0)	-100%
	8300100 Labor-Settle_Direct	(85)	-	85	-100%
	8300110 Contract Labor-Settle_Direct	(21)	-	21	-100%
	8300150 Overhead-Settle_Direct	(0)	-	0	-100%
Financial Operations Total		37,252	50,989	13,737	37%
Gas Systems	5540001 Productive Labor	19,826	28,942	9,116	46%
	5540009 Labor Budget Adjustment	-	0	0	#DIV/0!
	5540180 Premium Time Labor	274	-	(274)	-100%
	5540220 Labor Overtime	3,509	-	(3,509)	-100%
	5540260 Other Compensation	4	-	(4)	-100%
	5540270 Welfare Fund	112	-	(112)	-100%
	5600001 Contract Labor	1,394	-	(1,394)	-100%
	5600006 Consulting Professional Services Other	337	-	(337)	-100%
	5600041 Outside Vendor Contract	1,186	26,490	25,304	2134%
	5600051 Outside Services	4	-	(4)	-100%
	5600066 Materials	745	5,032	4,287	575%
	5600068 Material Consumption	92	-	(92)	-100%
	5600069 Service Consumption	3,516	-	(3,516)	-100%
	5600070 Material - Direct Purchase	1,704	-	(1,704)	-100%
	5600073 Material Small Cap Purchases	1	-	(1)	-100%
	5600075 Transportation Fuel	0	-	(0)	-100%
	5600078 Chemicals - Lime	-	-	-	#DIV/0!
	5600091 Print and Copy Cost - Other	24	-	(24)	-100%
	5600106 Equipment Maintenance	2	-	(2)	-100%
	5600131 Software License Purchase - Term	103	-	(103)	-100%
	5600151 Network Data	57	-	(57)	-100%
	5600191 Employee Expenses Airfare	26	-	(26)	-100%
	5600196 Employee Expenses Car Rental	4	-	(4)	-100%
	5600201 Employee Expenses Taxi and Bus	2	-	(2)	-100%
	5600206 Employee Expenses Mileage	59	-	(59)	-100%
	5600211 Employee Expenses Conf Seminar Trng	30	-	(30)	-100%
	5600216 Employee Expenses Hotel	39	-	(39)	-100%
	5600221 Employee Expenses Meals	111	-	(111)	-100%
	5600226 Employee Expenses Meals Non-Employee	5	-	(5)	-100%
	5600231 Employee Expenses Parking	3	-	(3)	-100%
	5600236 Employee Expenses Per Diem	20	-	(20)	-100%
	5600241 Employee Expenses Safety Equipment	367	-	(367)	-100%
	5600246 Employee Expenses Other	32	843	811	2543%
	5600251 Employee Expense Personal Communication	152	-	(152)	-100%
	5600256 Office Supplies	36	114	78	221%
	5600261 Workforce Administration Expense	7	-	(7)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600271 Safety Recognition	9	-	(9)	-100%
	5600276 Life Events	2	-	(2)	-100%
	5600291 Transportation Fleet Cost	-	2,835	2,835	#DIV/0!
	5600296 Janitorial - Routine	23	-	(23)	-100%
	5600301 Janitorial - Special	2	-	(2)	-100%
	5600311 General Interior Exterior Maintenance	17	-	(17)	-100%
	5600316 Use Costs	741	806	66	9%
	5600321 Lawn Care Maintenance Costs	5	-	(5)	-100%
	5600336 Trash Removal Costs	22	-	(22)	-100%
	5600341 Water Use Costs	9	-	(9)	-100%
	5600381 Rent - Space	0	-	(0)	-100%
	5600382 Rent - Equipment	49	42	(7)	-14%
	5600396 Rent - Equipment Customer Care	0	-	(0)	-100%
	5600436 Postage	11	-	(11)	-100%
	5600456 Insurance - General Liability	0	-	(0)	-100%
	5600516 Advertising - General	0	-	(0)	-100%
	5600576 Safety Information	1	-	(1)	-100%
	5600591 Dues - Professional Association	3	-	(3)	-100%
	5600596 Dues - Utility Association Other	19	-	(19)	-100%
	5600601 Dues - Utility Association	0	26	26	7963%
	5600626 Contributions - Charitable	0	-	(0)	-100%
	5600631 Contributions - Community Sponsorships	6	-	(6)	-100%
	5600686 Fees - Regulatory ALJ	-	-	-	#DIV/0!
	5600696 Deductions - Corporate Tickets	0	-	(0)	-100%
	5600701 Deductions - Other	1	-	(1)	-100%
	5600716 Gas Cleanup Costs	(770)	1,000	1,770	-230%
	5600721 Environmental Permits and Fees	1	-	(1)	-100%
	5600726 License Fees and Permits	254	406	152	60%
	5600731 Penalties	82	-	(82)	-100%
	5600776 O and M Credits - Meter Transfer Install	(580)	(5,466)	(4,886)	842%
	5600871 Other	1	-	(1)	-100%
	5600896 Online Information Services	5	-	(5)	-100%
	5600946 Cust Billing Svcs to Other	0	-	(0)	-100%
	5610000 External Settlement Labor	568	-	(568)	-100%
	5610003 External Settlement Contract Labor	0	-	(0)	-100%
	5610005 External Settlement Contract Outside Ven	7,759	-	(7,759)	-100%
	5610006 External Settlement Materials	28	-	(28)	-100%
	5610007 External Settlement Employee Expense	4	-	(4)	-100%
	5610008 External Settlement Transportation	0	-	(0)	-100%
	5610009 External Settlement Miscellaneous	64	-	(64)	-100%
	5610011 External Settlement Overhead	131	-	(131)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	143	-	(143)	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	4	-	(4)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(31)	-	31	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
	8000036 Productive Labor Bargaining No Load	(1)	-	1	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	0	-	(0)	-100%
	8000105 Overtime	23	-	(23)	-100%
	8000110 Other Compensation	(0)	-	0	-100%
	8010000 Budget Prod Labor Barg Benefit Group 1	-	375	375	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	120	120	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	2,283	-	(2,283)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,219	-	(1,219)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	3	-	(3)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	4	-	(4)	-100%
	8100260 Purchasing - Overhead	102	-	(102)	-100%
	8100315 Warehouse - Overhead	99	-	(99)	-100%

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Schedule 3 - O&M by Cost Element
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100530 Purchasing_OH Allocation	(0)	-	0	-100%
	8100531 Warehouse_OH Allocation	7	-	(7)	-100%
	8100550 Fleet-Base Rates	3,867	-	(3,867)	-100%
	8100551 Fleet-Idle Time	(1,161)	-	1,161	-100%
	8100552 Fleet-Utilization	(0)	-	0	-100%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	88	88	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	23	23	#DIV/0!
	8110040 Budget Attrition	-	(20)	(20)	#DIV/0!
	8300025 Materials-Settle_Indirect	(73)	-	73	-100%
	8300050 Overhead-Settle_Indirect	(4)	-	4	-100%
	8300100 Labor-Settle_Direct	(5,418)	-	5,418	-100%
	8300110 Contract Labor-Settle_Direct	(1,100)	-	1,100	-100%
	8300115 Consulting-Settle_Direct	(246)	-	246	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(27)	-	27	-100%
	8300125 Materials-Settle_Direct	(87)	-	87	-100%
	8300130 Employee Expense-Settle_Direct	(222)	-	222	-100%
	8300135 Transportation-Settle_Direct	(9)	-	9	-100%
	8300140 Miscellaneous-Settle_Direct	(25)	-	25	-100%
	8300150 Overhead-Settle_Direct	(18)	-	18	-100%
Gas Systems Total		41,579	61,655	20,076	48%
General Counsel	5540001 Productive Labor	4,017	4,907	890	22%
	5540220 Labor Overtime	8	-	(8)	-100%
	5540260 Other Compensation	23	-	(23)	-100%
	5600001 Contract Labor	46	47	0	1%
	5600006 Consulting Professional Services Other	17	60	44	262%
	5600021 Consulting Professional Services Legal	3,164	4,105	941	30%
	5600031 Consulting Legal Regulatory	271	130	(141)	-52%
	5600041 Outside Vendor Contract	0	0	0	728%
	5600066 Materials	6	19	13	231%
	5600091 Print and Copy Cost - Other	2	4	2	122%
	5600096 Print and Copy Cost - SEC Filings	-	35	35	#DIV/0!
	5600101 Legal - Other	17	14	(2)	-14%
	5600191 Employee Expenses Airfare	16	58	42	267%
	5600196 Employee Expenses Car Rental	1	3	2	393%
	5600201 Employee Expenses Taxi and Bus	2	0	(2)	-92%
	5600206 Employee Expenses Mileage	4	11	8	196%
	5600211 Employee Expenses Conf Seminar Trng	14	39	25	182%
	5600216 Employee Expenses Hotel	10	69	58	565%
	5600221 Employee Expenses Meals	4	16	12	325%
	5600226 Employee Expenses Meals Non-Employee	1	4	4	507%
	5600231 Employee Expenses Parking	1	8	6	473%
	5600236 Employee Expenses Per Diem	0	-	(0)	-100%
	5600241 Employee Expenses Safety Equipment	1	1	0	30%
	5600246 Employee Expenses Other	13	-	(13)	-100%
	5600251 Employee Expense Personal Communication	30	19	(12)	-38%
	5600256 Office Supplies	4	12	8	232%
	5600276 Life Events	1	1	(0)	-24%
	5600291 Transportation Fleet Cost	-	6	6	#DIV/0!
	5600316 Use Costs	0	-	(0)	-100%
	5600336 Trash Removal Costs	0	-	(0)	-100%
	5600351 Moves Adds Changes	-	1	1	#DIV/0!
	5600382 Rent - Equipment	0	0	0	275%
	5600431 Lease Costs	4	3	(1)	-24%
	5600436 Postage	2	3	1	47%
	5600481 Insurance - Other	-	30	30	#DIV/0!
	5600511 Advertising - Brand Image	1	-	(1)	-100%
	5600561 Customer Program - Promotion	3	-	(3)	-100%
	5600591 Dues - Professional Association	38	57	18	47%
	5600606 Dues - Lobbying	0	0	0	167%

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Schedule 3 - O&M by Cost Element
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Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600626 Contributions - Charitable	2	1	(1)	-65%
	5600631 Contributions - Community Sponsorships	23	14	(8)	-37%
	5600636 Contributions - Civic and Political	0	-	(0)	-100%
	5600656 Fees - Directors	0	-	(0)	-100%
	5600691 Shareholder Related Expenses	(0)	-	0	-100%
	5600696 Deductions - Corporate Tickets	1	1	0	14%
	5600701 Deductions - Other	0	2	2	592%
	5600716 Gas Cleanup Costs	26	-	(26)	-100%
	5600726 License Fees and Permits	4	4	(1)	-22%
	5600781 O and M Credits - Other	(156)	-	156	-100%
	5600871 Other	5	-	(5)	-100%
	5600896 Online Information Services	201	178	(23)	-11%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	5	-	(5)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000105 Overtime	0	-	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	563	-	(563)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
	8100260 Purchasing - Overhead	53	-	(53)	-100%
	8100530 Purchasing_OH Allocation	2	-	(2)	-100%
	8100550 Fleet-Base Rates	7	-	(7)	-100%
General Counsel Total		8,460	9,864	1,404	17%
Group President - Utility	5540001 Productive Labor	7,577	10,487	2,911	38%
	5540220 Labor Overtime	1	-	(1)	-100%
	5540230 Incentive	120	-	(120)	-100%
	5540260 Other Compensation	30	25	(5)	-17%
	5600001 Contract Labor	18	62	44	241%
	5600006 Consulting Professional Services Other	458	1,874	1,416	310%
	5600041 Outside Vendor Contract	6	-	(6)	-100%
	5600066 Materials	29	139	110	381%
	5600091 Print and Copy Cost - Other	10	21	11	103%
	5600141 Network Services	1	-	(1)	-100%
	5600151 Network Data	0	-	(0)	-100%
	5600191 Employee Expenses Airfare	8	43	34	415%
	5600196 Employee Expenses Car Rental	1	1	1	197%
	5600201 Employee Expenses Taxi and Bus	1	6	5	561%
	5600206 Employee Expenses Mileage	66	130	63	95%
	5600211 Employee Expenses Conf Seminar Trng	23	60	37	164%
	5600216 Employee Expenses Hotel	12	62	50	410%
	5600221 Employee Expenses Meals	26	47	22	84%
	5600226 Employee Expenses Meals Non-Employee	19	78	59	303%
	5600231 Employee Expenses Parking	8	19	11	134%
	5600241 Employee Expenses Safety Equipment	13	1	(12)	-94%
	5600246 Employee Expenses Other	2	1	(1)	-67%
	5600251 Employee Expense Personal Communication	70	48	(23)	-32%
	5600256 Office Supplies	4	30	25	561%
	5600276 Life Events	1	3	2	198%
	5600291 Transportation Fleet Cost	-	8	8	#DIV/0!
	5600336 Trash Removal Costs	1	-	(1)	-100%
	5600351 Moves Adds Changes	-	2	2	#DIV/0!
	5600381 Rent - Space	1	1	0	27%
	5600382 Rent - Equipment	0	7	6	1257%
	5600431 Lease Costs	4	-	(4)	-100%
	5600436 Postage	12	19	8	66%
	5600511 Advertising - Brand Image	19	25	5	28%
	5600516 Advertising - General	3	51	48	1500%
	5600521 Advertising - Brand Sponsorship	1	-	(1)	-100%
	5600531 Advertising - Conservation Other	-	0	0	#DIV/0!

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Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600536 Communication - Conservation DSM	5	-	(5)	-100%
	5600546 Customer Program - Advertising	3	9	6	219%
	5600561 Customer Program - Promotion	-	2	2	#DIV/0!
	5600566 Customer Program - Non-Recoverable	1	2	1	139%
	5600571 Safety Advertising	-	2	2	#DIV/0!
	5600576 Safety Information	-	2	2	#DIV/0!
	5600581 Mandated Regulatory Notices	5	7	3	55%
	5600586 Mandated Inserts Communication	54	90	36	65%
	5600591 Dues - Professional Association	60	78	18	30%
	5600596 Dues - Utility Association Other	8	196	188	2398%
	5600601 Dues - Utility Association	111	219	108	98%
	5600606 Dues - Lobbying	337	195	(141)	-42%
	5600616 Dues - Chamber of Commerce	218	280	62	28%
	5600621 Dues - Social Service	9	17	8	92%
	5600626 Contributions - Charitable	101	128	27	26%
	5600631 Contributions - Community Sponsorships	672	1,072	400	60%
	5600636 Contributions - Civic and Political	49	39	(10)	-20%
	5600641 Contributions - Economical Development	469	395	(75)	-16%
	5600671 Fees - Regulatory Direct	2,217	2,411	194	9%
	5600676 Fees - Regulatory Indirect	5,633	5,239	(394)	-7%
	5600681 Fees - Regulatory NARUC	3	4	1	20%
	5600696 Deductions - Corporate Tickets	307	353	45	15%
	5600701 Deductions - Other	47	144	97	208%
	5600726 License Fees and Permits	1	1	(0)	-4%
	5600857 Rebates	40	2	(38)	-95%
	5600871 Other	4,622	687	(3,935)	-85%
	5600896 Online Information Services	2	4	2	137%
	5600946 Cust Billing Svcs to Other	0	-	(0)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(80)	-	80	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(8)	-	8	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(74)	-	74	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	6	-	(6)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,741	-	(1,741)	-100%
	8100260 Purchasing - Overhead	8	-	(8)	-100%
	8100315 Warehouse - Overhead	0	-	(0)	-100%
	8100530 Purchasing_OH Allocation	3	-	(3)	-100%
	8100531 Warehouse_OH Allocation	0	-	(0)	-100%
	8100550 Fleet-Base Rates	7	-	(7)	-100%
Group President - Utility Total		25,123	24,827	(296)	-1%
HR and Employee Services					
	5540001 Productive Labor	20,441	26,479	6,038	30%
	5540185 Other Compensation Accruals	404	-	(404)	-100%
	5540220 Labor Overtime	210	-	(210)	-100%
	5540260 Other Compensation	53	-	(53)	-100%
	5540270 Welfare Fund	69	-	(69)	-100%
	5600001 Contract Labor	492	438	(54)	-11%
	5600006 Consulting Professional Services Other	988	1,546	557	56%
	5600026 Consulting Professional Svcs Accounting	-	32	32	#DIV/0!
	5600041 Outside Vendor Contract	1,199	1,162	(36)	-3%
	5600051 Outside Services	4	20	16	439%
	5600066 Materials	1,208	1,250	42	3%
	5600068 Material Consumption	30	-	(30)	-100%
	5600069 Service Consumption	5	-	(5)	-100%
	5600070 Material - Direct Purchase	42	-	(42)	-100%
	5600075 Transportation Fuel	0	551	551	1827810%
	5600091 Print and Copy Cost - Other	(148)	(49)	99	-67%
	5600106 Equipment Maintenance	87	4	(83)	-95%
	5600131 Software License Purchase - Term	18	302	284	1543%
	5600136 Software Maintenance	20	54	34	163%
	5600151 Network Data	3	-	(3)	-100%

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Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600191 Employee Expenses Airfare	78	157	79	101%
	5600196 Employee Expenses Car Rental	10	29	19	194%
	5600201 Employee Expenses Taxi and Bus	5	24	19	393%
	5600206 Employee Expenses Mileage	69	113	44	64%
	5600211 Employee Expenses Conf Seminar Trng	49	139	91	186%
	5600216 Employee Expenses Hotel	105	219	113	108%
	5600221 Employee Expenses Meals	113	121	8	7%
	5600226 Employee Expenses Meals Non-Employee	5	101	96	1773%
	5600231 Employee Expenses Parking	14	17	3	19%
	5600236 Employee Expenses Per Diem	5	-	(5)	-100%
	5600241 Employee Expenses Safety Equipment	11	15	4	40%
	5600246 Employee Expenses Other	123	140	17	14%
	5600251 Employee Expense Personal Communication	96	145	49	51%
	5600256 Office Supplies	76	145	68	90%
	5600261 Workforce Administration Expense	220	316	96	44%
	5600271 Safety Recognition	5	2	(2)	-47%
	5600276 Life Events	2	3	1	63%
	5600291 Transportation Fleet Cost	(0)	128	128	-143280%
	5600296 Janitorial - Routine	1,632	1,761	129	8%
	5600301 Janitorial - Special	133	0	(133)	-100%
	5600306 Fire Life Safety Maintenance	155	192	37	24%
	5600311 General Interior Exterior Maintenance	3,470	2,670	(800)	-23%
	5600316 Use Costs	3,692	4,069	377	10%
	5600321 Lawn Care Maintenance Costs	127	158	31	25%
	5600326 Sewer Maintenance Costs	-	9	9	#DIV/0!
	5600331 Snow Removal Costs	1,446	1,750	303	21%
	5600336 Trash Removal Costs	398	363	(35)	-9%
	5600341 Water Use Costs	262	312	50	19%
	5600351 Moves Adds Changes	291	449	158	54%
	5600381 Rent - Space	(31)	-	31	-100%
	5600382 Rent - Equipment	166	118	(48)	-29%
	5600431 Lease Costs	9,377	8,904	(473)	-5%
	5600436 Postage	98	121	23	23%
	5600446 Injuries and Damages Other	(0)	-	0	-100%
	5600466 Insurance - Auto Liability	23	22	(2)	-7%
	5600481 Insurance - Other	6	-	(6)	-100%
	5600511 Advertising - Brand Image	13	278	265	1987%
	5600516 Advertising - General	(69)	-	69	-100%
	5600576 Safety Information	201	-	(201)	-100%
	5600591 Dues - Professional Association	50	169	119	236%
	5600596 Dues - Utility Association Other	6	13	7	130%
	5600601 Dues - Utility Association	24	24	(0)	0%
	5600611 Dues - Nuclear Association	25	22	(3)	-11%
	5600626 Contributions - Charitable	1,368	361	(1,007)	-74%
	5600631 Contributions - Community Sponsorships	48	63	16	33%
	5600641 Contributions - Economical Development	7	7	(0)	0%
	5600696 Deductions - Corporate Tickets	0	0	(0)	-72%
	5600701 Deductions - Other	8	1	(8)	-91%
	5600706 Bank Charges	-	0	0	#DIV/0!
	5600721 Environmental Permits and Fees	2	-	(2)	-100%
	5600726 License Fees and Permits	29	89	60	207%
	5600861 Shared Asset Costs	12,481	12,099	(382)	-3%
	5600866 Shared Assets - Owning Co Credit	(13,184)	(13,845)	(661)	5%
	5600871 Other	(10)	47	58	-558%
	5600896 Online Information Services	60	81	21	35%
	5600951 Purchasing Overhead Expense	-	6	6	#DIV/0!
	5600956 Warehousing Overhead Expense	-	1	1	#DIV/0!
	5600963 PowerPlan Overheads	0	-	(0)	-100%
	5610000 External Settlement Labor	9	-	(9)	-100%

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Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5610011 External Settlement Overhead	0	-	(0)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(3)	-	3	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(17)	-	17	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(21)	-	21	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000105 Overtime	0	-	(0)	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	458	-	(458)	-100%
	8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	12	-	(12)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,912	-	(2,912)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	16	-	(16)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	548	-	(548)	-100%
	8100260 Purchasing - Overhead	46	-	(46)	-100%
	8100315 Warehouse - Overhead	2	-	(2)	-100%
	8100530 Purchasing_OH Allocation	0	-	(0)	-100%
	8100531 Warehouse_OH Allocation	0	-	(0)	-100%
	8100550 Fleet-Base Rates	156	-	(156)	-100%
	8200500 Facilities - Labor	(173)	-	173	-100%
	8200510 Facilities - Contract Labor	(2)	-	2	-100%
	8200515 Facilities - Consulting	(7)	-	7	-100%
	8200520 Facilities - Contract Outside Vendors	(44)	-	44	-100%
	8200525 Facilities - Materials	(30)	-	30	-100%
	8200530 Facilities - Employee Expense	(2)	-	2	-100%
	8200535 Facilities - Transportation	(4)	-	4	-100%
	8200540 Facilities - Miscellaneous	(1,543)	-	1,543	-100%
	8200550 Facilities - Overhead	(1)	-	1	-100%
HR and Employee Services Total		50,733	53,922	3,189	6%
RLJE	RLJE RLJE	52	-	(52)	-100%
RLJE Total		52	-	(52)	-100%
Nuclear Generation	5540001 Productive Labor	93,105	126,245	33,140	36%
	5540009 Labor Budget Adjustment	-	(502)	(502)	#DIV/0!
	5540180 Premium Time Labor	2,575	-	(2,575)	-100%
	5540185 Other Compensation Accruals	1,623	-	(1,623)	-100%
	5540220 Labor Overtime	9,271	-	(9,271)	-100%
	5540230 Incentive	15	-	(15)	-100%
	5540260 Other Compensation	1,111	-	(1,111)	-100%
	5600001 Contract Labor	51,725	519	(51,206)	-99%
	5600006 Consulting Professional Services Other	4,224	47,185	42,961	1017%
	5600016 Consulting Professional Eng and Design	33	-	(33)	-100%
	5600021 Consulting Professional Services Legal	39	-	(39)	-100%
	5600041 Outside Vendor Contract	7,459	22,221	14,762	198%
	5600051 Outside Services	11	-	(11)	-100%
	5600066 Materials	2,498	10,167	7,669	307%
	5600068 Material Consumption	8,436	1,088	(7,348)	-87%
	5600069 Service Consumption	60	-	(60)	-100%
	5600070 Material - Direct Purchase	428	0	(427)	-100%
	5600076 Chemicals - Other	1,313	1,161	(152)	-12%
	5600091 Print and Copy Cost - Other	84	75	(10)	-11%
	5600101 Legal - Other	0	-	(0)	-100%
	5600106 Equipment Maintenance	67	56	(10)	-16%
	5600116 IT Hardware Maintenance	114	169	55	48%
	5600121 IT Hardware Purchases	25	18	(7)	-27%
	5600126 Software License Purchase - Perpetual	30	10	(19)	-65%
	5600131 Software License Purchase - Term	106	93	(13)	-12%
	5600136 Software Maintenance	2,148	2,148	0	0%
	5600141 Network Services	1	2	1	73%
	5600151 Network Data	8	25	17	213%
	5600161 Network Radio	19	-	(19)	-100%
	5600187 Other IT	(0)	-	0	-100%

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2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600191 Employee Expenses Airfare	141	190	49	35%
	5600196 Employee Expenses Car Rental	37	51	14	38%
	5600201 Employee Expenses Taxi and Bus	6	10	4	58%
	5600206 Employee Expenses Mileage	190	311	121	63%
	5600211 Employee Expenses Conf Seminar Trng	155	38	(117)	-76%
	5600216 Employee Expenses Hotel	191	268	77	40%
	5600221 Employee Expenses Meals	162	111	(51)	-31%
	5600226 Employee Expenses Meals Non-Employee	24	9	(14)	-60%
	5600231 Employee Expenses Parking	24	28	4	17%
	5600236 Employee Expenses Per Diem	883	585	(298)	-34%
	5600241 Employee Expenses Safety Equipment	64	163	99	156%
	5600246 Employee Expenses Other	297	130	(167)	-56%
	5600251 Employee Expense Personal Communication	250	310	61	24%
	5600254 Nuclear Fuel Procurement NonLabor	189	323	134	71%
	5600256 Office Supplies	68	122	54	79%
	5600271 Safety Recognition	2	6	4	179%
	5600276 Life Events	6	6	(1)	-9%
	5600291 Transportation Fleet Cost	-	263	263	#DIV/0!
	5600296 Janitorial - Routine	127	120	(7)	-5%
	5600301 Janitorial - Special	2	-	(2)	-100%
	5600306 Fire Life Safety Maintenance	22	-	(22)	-100%
	5600311 General Interior Exterior Maintenance	353	180	(173)	-49%
	5600316 Use Costs	1,501	1,510	9	1%
	5600321 Lawn Care Maintenance Costs	26	45	20	76%
	5600326 Sewer Maintenance Costs	6	32	26	445%
	5600331 Snow Removal Costs	22	80	58	258%
	5600336 Trash Removal Costs	82	90	8	9%
	5600341 Water Use Costs	105	-	(105)	-100%
	5600371 Low Income - Personal Accounts	0	-	(0)	-100%
	5600381 Rent - Space	15	1	(14)	-96%
	5600382 Rent - Equipment	188	8	(180)	-96%
	5600384 Rent - Nuclear Generation	82	75	(7)	-8%
	5600431 Lease Costs	-	121	121	#DIV/0!
	5600436 Postage	27	10	(18)	-64%
	5600511 Advertising - Brand Image	1	5	4	426%
	5600516 Advertising - General	-	1	1	#DIV/0!
	5600566 Customer Program - Non-Recoverable	-	0	0	#DIV/0!
	5600581 Mandated Regulatory Notices	1	-	(1)	-100%
	5600591 Dues - Professional Association	59	124	64	108%
	5600596 Dues - Utility Association Other	7	28	20	282%
	5600606 Dues - Lobbying	12	21	8	67%
	5600611 Dues - Nuclear Association	7,630	7,306	(325)	-4%
	5600616 Dues - Chamber of Commerce	-	0	0	#DIV/0!
	5600626 Contributions - Charitable	10	18	8	76%
	5600631 Contributions - Community Sponsorships	13	11	(2)	-16%
	5600646 Fees - Regulatory	27,415	29,151	1,736	6%
	5600696 Deductions - Corporate Tickets	5	2	(3)	-60%
	5600701 Deductions - Other	9	20	11	126%
	5600706 Bank Charges	0	-	(0)	-100%
	5600721 Environmental Permits and Fees	(57)	91	148	-260%
	5600726 License Fees and Permits	23	192	169	722%
	5600731 Penalties	8	-	(8)	-100%
	5600771 Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
	5600781 O and M Credits - Other	82	-	(82)	-100%
	5600869 Nuclear Fuel Procurement Exp Reclass	(805)	-	805	-100%
	5600871 Other	(23,957)	(28,585)	(4,628)	19%
	5600896 Online Information Services	374	405	32	8%
	5610000 External Settlement Labor	140	-	(140)	-100%
	5610003 External Settlement Contract Labor	(31)	-	31	-100%

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2020 Actual vs. 2022 Budget
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5610005 External Settlement Contract Outside Ven	6	-	(6)	-100%
	5610006 External Settlement Materials	(291)	-	291	-100%
	5610007 External Settlement Employee Expense	(33)	-	33	-100%
	5610011 External Settlement Overhead	(23)	-	23	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(286)	-	286	-100%
	8000004 Prod Labor Bargaining Benefit Group 5	(0)	-	0	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(16)	-	16	-100%
	8000010 Prod Labor Bargaining Nuclear Ben Grp 1	59	-	(59)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(21)	-	21	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	-	-	-	#DIV/0!
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(118)	-	118	-100%
	8000031 Prod Labor Non-Barg Nuclear Ben Grp 2	-	-	-	#DIV/0!
	8000033 Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	-	0	-100%
	8000100 Premium	(1)	-	1	-100%
	8000105 Overtime	(49)	-	49	-100%
	8000110 Other Compensation	0	-	(0)	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	6,356	-	(6,356)	-100%
	8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,427	-	(3,427)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	282	-	(282)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	8,978	-	(8,978)	-100%
	8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	-	(7)	-100%
	8100205 AG Overhead	0	-	(0)	-100%
	8100260 Purchasing - Overhead	1,119	-	(1,119)	-100%
	8100315 Warehouse - Overhead	780	-	(780)	-100%
	8100425 Engineering and Super - Overhead	10	-	(10)	-100%
	8100426 Eng and Super Non-Service- Overhead	(0)	-	0	-100%
	8100530 Purchasing_OH Allocation	196	-	(196)	-100%
	8100531 Warehouse_OH Allocation	(103)	-	103	-100%
	8100550 Fleet-Base Rates	228	-	(228)	-100%
Nuclear Generation Total		269,378	265,323	(4,055)	-2%
Operations Services	5540001 Productive Labor	6,663	5,209	(1,454)	-22%
	5540180 Premium Time Labor	5	-	(5)	-100%
	5540185 Other Compensation Accruals	1,826	1,117	(709)	-39%
	5540220 Labor Overtime	125	-	(125)	-100%
	5540230 Incentive	1	-	(1)	-100%
	5540260 Other Compensation	36	-	(36)	-100%
	5600001 Contract Labor	66	-	(66)	-100%
	5600006 Consulting Professional Services Other	12	44	33	282%
	5600016 Consulting Professional Eng and Design	1	1	0	47%
	5600041 Outside Vendor Contract	2	80	78	3911%
	5600066 Materials	11	15	3	30%
	5600091 Print and Copy Cost - Other	0	1	0	60%
	5600121 IT Hardware Purchases	0	-	(0)	-100%
	5600141 Network Services	1	-	(1)	-100%
	5600190 Fuel Procurement Non Labor Online	2	-	(2)	-100%
	5600191 Employee Expenses Airfare	14	36	22	161%
	5600196 Employee Expenses Car Rental	2	4	3	174%
	5600201 Employee Expenses Taxi and Bus	34	2	(32)	-94%
	5600206 Employee Expenses Mileage	3	3	0	1%
	5600211 Employee Expenses Conf Seminar Trng	28	27	(1)	-5%
	5600216 Employee Expenses Hotel	17	50	34	205%
	5600221 Employee Expenses Meals	6	17	11	192%
	5600226 Employee Expenses Meals Non-Employee	4	25	21	515%
	5600231 Employee Expenses Parking	2	4	2	113%
	5600241 Employee Expenses Safety Equipment	1	2	1	116%
	5600246 Employee Expenses Other	45	1	(44)	-98%
	5600251 Employee Expense Personal Communication	26	26	(0)	-2%
	5600256 Office Supplies	3	8	5	148%

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Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600261 Workforce Administration Expense	68	85	17	25%
	5600271 Safety Recognition	-	1	1	#DIV/0!
	5600276 Life Events	1	1	0	2%
	5600291 Transportation Fleet Cost	-	5	5	#DIV/0!
	5600301 Janitorial - Special	0	-	(0)	-100%
	5600351 Moves Adds Changes	-	0	0	#DIV/0!
	5600381 Rent - Space	-	2	2	#DIV/0!
	5600382 Rent - Equipment	-	4	4	#DIV/0!
	5600436 Postage	1	1	(0)	-27%
	5600591 Dues - Professional Association	3	4	1	19%
	5600596 Dues - Utility Association Other	2	-	(2)	-100%
	5600601 Dues - Utility Association	18	20	2	11%
	5600616 Dues - Chamber of Commerce	1	22	21	1741%
	5600626 Contributions - Charitable	1	-	(1)	-100%
	5600631 Contributions - Community Sponsorships	20	63	42	207%
	5600696 Deductions - Corporate Tickets	0	3	3	3115%
	5600701 Deductions - Other	2	10	8	548%
	5600706 Bank Charges	23	33	10	42%
	5600726 License Fees and Permits	1	0	(0)	-70%
	5600868 Fuel Procurement Expense Reclass	(845)	-	845	-100%
	5600871 Other	19	0	(19)	-99%
	5600896 Online Information Services	223	147	(76)	-34%
	5610000 External Settlement Labor	1	-	(1)	-100%
	5610005 External Settlement Contract Outside Ven	-	-	-	#DIV/0!
	5610007 External Settlement Employee Expense	1	-	(1)	-100%
	5610009 External Settlement Miscellaneous	-	-	-	#DIV/0!
	8000000 Prod Labor Bargaining Benefit Group 1	(1,206)	-	1,206	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(8)	-	8	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1,006)	-	1,006	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(63)	-	63	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(8)	-	8	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(0)	-	0	-100%
	8000036 Productive Labor Bargaining No Load	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	(1)	-	1	-100%
	8000100 Premium	(5)	-	5	-100%
	8000105 Overtime	(116)	-	116	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	655	-	(655)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
	8100260 Purchasing - Overhead	4	-	(4)	-100%
	8100530 Purchasing_OH Allocation	(0)	-	0	-100%
Operations Services Total		6,724	7,073	350	5%
Risk Management					
	5540001 Productive Labor	1,912	2,685	773	40%
	5600001 Contract Labor	124	31	(93)	-75%
	5600006 Consulting Professional Services Other	161	83	(78)	-48%
	5600026 Consulting Professional Svcs Accounting	168	219	51	30%
	5600066 Materials	1	9	8	703%
	5600091 Print and Copy Cost - Other	0	0	0	93%
	5600096 Print and Copy Cost - SEC Filings	24	-	(24)	-100%
	5600101 Legal - Other	20	-	(20)	-100%
	5600191 Employee Expenses Airfare	3	14	11	416%
	5600196 Employee Expenses Car Rental	0	1	0	100%
	5600201 Employee Expenses Taxi and Bus	0	2	2	937%
	5600206 Employee Expenses Mileage	0	0	(0)	-79%
	5600211 Employee Expenses Conf Seminar Trng	4	26	21	476%
	5600216 Employee Expenses Hotel	3	19	16	590%
	5600221 Employee Expenses Meals	2	12	10	517%
	5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
	5600231 Employee Expenses Parking	0	0	(0)	-39%

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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600246 Employee Expenses Other	10	4	(6)	-59%
	5600251 Employee Expense Personal Communication	4	4	1	20%
	5600256 Office Supplies	1	5	5	674%
	5600276 Life Events	0	0	(0)	-12%
	5600351 Moves Adds Changes	-	4	4	#DIV/0!
	5600436 Postage	0	0	(0)	-30%
	5600591 Dues - Professional Association	17	14	(3)	-18%
	5600606 Dues - Lobbying	0	-	(0)	-100%
	5600656 Fees - Directors	2	-	(2)	-100%
	5600726 License Fees and Permits	2	4	2	93%
	5600871 Other	2	-	(2)	-100%
	5600896 Online Information Services	97	125	29	30%
	5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	2	-	(2)	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	294	-	(294)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
	8100260 Purchasing - Overhead	6	-	(6)	-100%
Risk Management Total		2,864	3,265	401	14%
Strategy Plng and Ext Affairs	5540001 Productive Labor	3,812	4,848	1,037	27%
	5540009 Labor Budget Adjustment	-	40	40	#DIV/0!
	5540220 Labor Overtime	0	-	(0)	-100%
	5540260 Other Compensation	19	-	(19)	-100%
	5600001 Contract Labor	144	104	(40)	-28%
	5600006 Consulting Professional Services Other	322	550	228	71%
	5600016 Consulting Professional Eng and Design	11	-	(11)	-100%
	5600021 Consulting Professional Services Legal	64	58	(5)	-9%
	5600041 Outside Vendor Contract	34	264	230	683%
	5600066 Materials	35	9	(26)	-73%
	5600091 Print and Copy Cost - Other	47	40	(7)	-15%
	5600191 Employee Expenses Airfare	14	46	32	222%
	5600196 Employee Expenses Car Rental	0	2	2	348%
	5600201 Employee Expenses Taxi and Bus	2	5	3	145%
	5600206 Employee Expenses Mileage	1	2	0	24%
	5600211 Employee Expenses Conf Seminar Trng	7	17	10	159%
	5600216 Employee Expenses Hotel	17	55	37	213%
	5600221 Employee Expenses Meals	4	18	14	349%
	5600226 Employee Expenses Meals Non-Employee	1	4	4	412%
	5600231 Employee Expenses Parking	1	8	7	645%
	5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
	5600246 Employee Expenses Other	0	-	(0)	-100%
	5600251 Employee Expense Personal Communication	23	17	(7)	-29%
	5600256 Office Supplies	3	3	0	5%
	5600261 Workforce Administration Expense	0	-	(0)	-100%
	5600276 Life Events	0	1	1	279%
	5600351 Moves Adds Changes	-	1	1	#DIV/0!
	5600382 Rent - Equipment	0	-	(0)	-100%
	5600431 Lease Costs	0	-	(0)	-100%
	5600436 Postage	1	5	4	374%
	5600591 Dues - Professional Association	1	8	7	592%
	5600596 Dues - Utility Association Other	17	-	(17)	-100%
	5600601 Dues - Utility Association	-	24	24	#DIV/0!
	5600606 Dues - Lobbying	121	107	(14)	-11%
	5600621 Dues - Social Service	2	-	(2)	-100%
	5600626 Contributions - Charitable	8	1	(7)	-86%
	5600631 Contributions - Community Sponsorships	14	27	13	94%
	5600636 Contributions - Civic and Political	3	-	(3)	-100%
	5600696 Deductions - Corporate Tickets	0	-	(0)	-100%

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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600701 Deductions - Other	2	-	(2)	-100%
	5600721 Environmental Permits and Fees	0	-	(0)	-100%
	5600726 License Fees and Permits	12	1	(11)	-95%
	5600871 Other	0	-	(0)	-100%
	5600896 Online Information Services	175	230	55	32%
	5610000 External Settlement Labor	(0)	-	0	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(45)	-	45	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(13)	-	13	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	556	-	(556)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	5	-	(5)	-100%
	8100260 Purchasing - Overhead	7	-	(7)	-100%
	8100530 Purchasing_OH Allocation	(1)	-	1	-100%
Strategy Plng and Ext Affairs Total		5,429	6,496	1,067	20%
Transmission	5540001 Productive Labor	20,685	18,739	(1,946)	-9%
	5540180 Premium Time Labor	368	-	(368)	-100%
	5540185 Other Compensation Accruals	8	-	(8)	-100%
	5540220 Labor Overtime	3,565	-	(3,565)	-100%
	5540235 Payroll Related Labor Costs	(0)	-	0	-100%
	5540260 Other Compensation	95	-	(95)	-100%
	5540270 Welfare Fund	598	-	(598)	-100%
	5600001 Contract Labor	3,885	2,768	(1,117)	-29%
	5600006 Consulting Professional Services Other	1,170	649	(521)	-45%
	5600016 Consulting Professional Eng and Design	1,149	-	(1,149)	-100%
	5600041 Outside Vendor Contract	734	81	(653)	-89%
	5600051 Outside Services	17	-	(17)	-100%
	5600066 Materials	1,203	2,041	838	70%
	5600068 Material Consumption	110	-	(110)	-100%
	5600069 Service Consumption	722	-	(722)	-100%
	5600070 Material - Direct Purchase	719	-	(719)	-100%
	5600075 Transportation Fuel	0	-	(0)	-100%
	5600091 Print and Copy Cost - Other	24	1	(23)	-96%
	5600101 Legal - Other	7	-	(7)	-100%
	5600106 Equipment Maintenance	(21)	75	96	-459%
	5600116 IT Hardware Maintenance	2	-	(2)	-100%
	5600121 IT Hardware Purchases	(33)	-	33	-100%
	5600151 Network Data	121	-	(121)	-100%
	5600191 Employee Expenses Airfare	85	102	16	19%
	5600196 Employee Expenses Car Rental	7	11	4	53%
	5600201 Employee Expenses Taxi and Bus	4	5	1	22%
	5600206 Employee Expenses Mileage	437	377	(59)	-14%
	5600211 Employee Expenses Conf Seminar Trng	90	137	47	53%
	5600216 Employee Expenses Hotel	68	97	28	41%
	5600221 Employee Expenses Meals	126	134	8	7%
	5600226 Employee Expenses Meals Non-Employee	12	27	15	119%
	5600231 Employee Expenses Parking	37	24	(14)	-37%
	5600236 Employee Expenses Per Diem	543	500	(43)	-8%
	5600241 Employee Expenses Safety Equipment	946	233	(713)	-75%
	5600246 Employee Expenses Other	54	91	38	70%
	5600251 Employee Expense Personal Communication	354	266	(88)	-25%
	5600256 Office Supplies	83	94	11	13%
	5600261 Workforce Administration Expense	1	-	(1)	-100%
	5600271 Safety Recognition	97	-	(97)	-100%
	5600276 Life Events	4	2	(2)	-55%
	5600291 Transportation Fleet Cost	(0)	1,567	1,568	-507485%
	5600296 Janitorial - Routine	3	-	(3)	-100%
	5600301 Janitorial - Special	1	-	(1)	-100%
	5600306 Fire Life Safety Maintenance	12	-	(12)	-100%
	5600311 General Interior Exterior Maintenance	5	-	(5)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600316 Use Costs	180	3	(176)	-98%
	5600341 Water Use Costs	197	210	13	7%
	5600366 Non - Energy	(0)	-	0	-100%
	5600381 Rent - Space	9	-	(9)	-100%
	5600382 Rent - Equipment	177	-	(177)	-100%
	5600431 Lease Costs	13	77	64	504%
	5600436 Postage	31	1	(31)	-98%
	5600541 Communication - Conservation Other	-	-	-	#DIV/0!
	5600591 Dues - Professional Association	95	238	143	150%
	5600596 Dues - Utility Association Other	1	-	(1)	-100%
	5600601 Dues - Utility Association	91	-	(91)	-100%
	5600606 Dues - Lobbying	0	-	(0)	-100%
	5600621 Dues - Social Service	-	-	-	#DIV/0!
	5600626 Contributions - Charitable	1	-	(1)	-100%
	5600631 Contributions - Community Sponsorships	1	-	(1)	-100%
	5600636 Contributions - Civic and Political	5	-	(5)	-100%
	5600651 Fees - Regulatory NERC	2,238	2,243	5	0%
	5600666 Fees - Credit Line	0	-	(0)	-100%
	5600691 Shareholder Related Expenses	-	-	-	#DIV/0!
	5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
	5600701 Deductions - Other	1	-	(1)	-100%
	5600706 Bank Charges	4	-	(4)	-100%
	5600721 Environmental Permits and Fees	11	-	(11)	-100%
	5600726 License Fees and Permits	1,031	1,122	91	9%
	5600731 Penalties	7	-	(7)	-100%
	5600781 O and M Credits - Other	(402)	-	402	-100%
	5600871 Other	31	(408)	(439)	-1432%
	5600896 Online Information Services	24	20	(3)	-14%
	5610000 External Settlement Labor	(25)	-	25	-100%
	5610004 External Settlement Consulting	(13)	-	13	-100%
	5610005 External Settlement Contract Outside Ven	22	-	(22)	-100%
	5610006 External Settlement Materials	4	-	(4)	-100%
	5610007 External Settlement Employee Expense	0	-	(0)	-100%
	5610008 External Settlement Transportation	(0)	-	0	-100%
	5610011 External Settlement Overhead	(3)	-	3	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(11)	-	11	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(6)	-	6	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(33)	-	33	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	6	-	(6)	-100%
	8000105 Overtime	76	-	(76)	-100%
	8000115 Other Compensation Craft Welfare Fund	(5)	-	5	-100%
	8010000 Budget Prod Labor Barg Benefit Group 1	-	16	16	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	106	106	#DIV/0!
	8010110 Budget Other Compensation	-	(59)	(59)	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,678	-	(1,678)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,142	-	(2,142)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	53	-	(53)	-100%
	8100205 AG Overhead	0	-	(0)	-100%
	8100260 Purchasing - Overhead	107	-	(107)	-100%
	8100315 Warehouse - Overhead	52	-	(52)	-100%
	8100425 Engineering and Super - Overhead	2	-	(2)	-100%
	8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
	8100530 Purchasing_OH Allocation	19	-	(19)	-100%
	8100531 Warehouse_OH Allocation	1	-	(1)	-100%
	8100550 Fleet-Base Rates	1,937	-	(1,937)	-100%
	8100551 Fleet-Idle Time	(541)	-	541	-100%
	8100552 Fleet-Utilization	(28)	-	28	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	5	5	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	20	20	#DIV/0!
	8110040 Budget Attrition	-	(5)	(5)	#DIV/0!
	8300100 Labor-Settle_Direct	(8,245)	-	8,245	-100%
	8300110 Contract Labor-Settle_Direct	(3,143)	-	3,143	-100%
	8300115 Consulting-Settle_Direct	(578)	-	578	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(22)	-	22	-100%
	8300125 Materials-Settle_Direct	(204)	-	204	-100%
	8300130 Employee Expense-Settle_Direct	(974)	-	974	-100%
	8300140 Miscellaneous-Settle_Direct	(229)	-	229	-100%
	8300150 Overhead-Settle_Direct	(61)	-	61	-100%
Transmission Total		33,822	31,610	(2,212)	-7%
Grand Total		1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
Electric	5540001	Productive Labor	282,803	380,277	97,474	34%
	5540009	Labor Budget Adjustment	0	(5,634)	(5,634)	#DIV/0!
	5540010	Labor Load Non Productive	24	0	(24)	-100%
	5540180	Premium Time Labor	3,911	0	(3,911)	-100%
	5540185	Other Compensation Accruals	4,889	1,117	(3,772)	-77%
	5540200	Medical Insurance Non Loading	181	0	(181)	-100%
	5540205	Workers Comp Non Loading	(1)	0	1	-100%
	5540210	Incentive Non Loading	17,449	16,135	(1,314)	-8%
	5540220	Labor Overtime	33,295	56	(33,238)	-100%
	5540230	Incentive	108	0	(108)	-100%
	5540235	Payroll Related Labor Costs	(0)	0	0	-100%
	5540240	Performance Share Plan & Deferred Comp I	20,925	5,784	(15,141)	-72%
	5540250	Restricted Stock Units	12,295	10,937	(1,358)	-11%
	5540255	Other Benefits Compensation	242	3,070	2,828	1167%
	5540260	Other Compensation	1,668	23	(1,644)	-99%
	5540270	Welfare Fund	5,550	0	(5,550)	-100%
	5600001	Contract Labor	66,076	42,336	(23,740)	-36%
	5600006	Consulting Professional Services Other	16,507	67,680	51,173	310%
	5600016	Consulting Professional Eng and Design	2,022	1	(2,021)	-100%
	5600021	Consulting Professional Services Legal	2,960	3,910	950	32%
	5600026	Consulting Professional Svcs Accounting	2,026	2,274	248	12%
	5600031	Consulting Legal Regulatory	242	128	(113)	-47%
	5600041	Outside Vendor Contract	44,246	97,843	53,597	121%
	5600051	Outside Services	21,495	16,245	(5,249)	-24%
	5600066	Materials	11,402	30,797	19,395	170%
	5600068	Material Consumption	13,100	10,906	(2,194)	-17%
	5600069	Service Consumption	26,579	17,447	(9,132)	-34%
	5600070	Material - Direct Purchase	11,686	(51)	(11,737)	-100%
	5600071	MS Inventory Adjust - Obsolete Materials	78	0	(78)	-100%
	5600075	Transportation Fuel	1	523	522	63687%
	5600076	Chemicals - Other	1,642	1,565	(77)	-5%
	5600078	Chemicals - Lime	1,144	1,213	69	6%
	5600080	Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
	5600082	Chemicals - Ammonia	714	589	(125)	-17%
	5600083	Chemicals - Sulfuric Acid	379	276	(103)	-27%
	5600085	Fuel Handling Ash Disposal	(0)	0	0	-100%
	5600091	Print and Copy Cost - Other	235	291	57	24%
	5600096	Print and Copy Cost - SEC Filings	50	33	(17)	-34%
	5600101	Legal - Other	46	13	(33)	-71%
	5600106	Equipment Maintenance	133	135	2	1%
	5600111	Equipment Maintenance - Customer Care	100	123	23	23%
	5600116	IT Hardware Maintenance	3,351	4,396	1,044	31%
	5600121	IT Hardware Purchases	431	376	(55)	-13%
	5600126	Software License Purchase - Perpetual	242	560	318	131%
	5600131	Software License Purchase - Term	4,868	9,391	4,522	93%
	5600136	Software Maintenance	25,175	31,038	5,863	23%
	5600141	Network Services	34	849	814	2373%
	5600146	Network Voice	2	2	0	6%
	5600151	Network Data	16,068	18,642	2,574	16%
	5600156	Network Telecommunication	3	9	6	200%
	5600161	Network Radio	1,438	630	(808)	-56%
	5600166	Mainframe Services	586	867	281	48%
	5600171	Distributed Systems Services	496	620	124	25%
	5600176	Application Development and Maintenance	9,348	9,984	636	7%
	5600186	Software - ASP	1,973	2,771	798	40%
	5600187	Other IT	5,992	3,495	(2,496)	-42%
	5600190	Fuel Procurement Non Labor Online	2	0	(2)	-100%
	5600191	Employee Expenses Airfare	483	1,224	741	153%
	5600196	Employee Expenses Car Rental	112	209	98	87%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600201	Employee Expenses Taxi and Bus	73	115	41	56%
	5600206	Employee Expenses Mileage	1,316	1,632	316	24%
	5600211	Employee Expenses Conf Seminar Trng	559	1,128	569	102%
	5600216	Employee Expenses Hotel	798	1,807	1,009	127%
	5600221	Employee Expenses Meals	1,305	1,512	207	16%
	5600226	Employee Expenses Meals Non-Employee	91	287	196	215%
	5600231	Employee Expenses Parking	124	244	120	97%
	5600236	Employee Expenses Per Diem	2,046	1,625	(422)	-21%
	5600241	Employee Expenses Safety Equipment	2,073	1,090	(982)	-47%
	5600246	Employee Expenses Other	824	964	141	17%
	5600251	Employee Expense Personal Communication	1,595	1,458	(137)	-9%
	5600252	Fuel Handling Non Labor	86	0	(86)	-100%
	5600254	Nuclear Fuel Procurement NonLabor	189	323	134	71%
	5600256	Office Supplies	467	761	294	63%
	5600261	Workforce Administration Expense	398	380	(18)	-5%
	5600271	Safety Recognition	137	54	(83)	-61%
	5600276	Life Events	32	37	4	14%
	5600281	Employee Performance Recognition	1,281	1,211	(69)	-5%
	5600291	Transportation Fleet Cost	23	12,188	12,165	53852%
	5600296	Janitorial - Routine	1,738	1,882	143	8%
	5600301	Janitorial - Special	160	0	(160)	-100%
	5600306	Fire Life Safety Maintenance	184	172	(12)	-6%
	5600311	General Interior Exterior Maintenance	3,670	3,117	(553)	-15%
	5600316	Use Costs	5,561	6,125	564	10%
	5600321	Lawn Care Maintenance Costs	151	187	36	24%
	5600326	Sewer Maintenance Costs	7	56	49	715%
	5600331	Snow Removal Costs	1,337	1,787	450	34%
	5600336	Trash Removal Costs	630	520	(110)	-17%
	5600341	Water Use Costs	916	847	(69)	-8%
	5600351	Moves Adds Changes	262	423	161	61%
	5600356	Energy	11,193	15,708	4,515	40%
	5600361	AR - Reserve Change	8,040	0	(8,040)	-100%
	5600366	Non - Energy	676	82	(594)	-88%
	5600371	Low Income - Personal Accounts	0	0	(0)	-100%
	5600381	Rent - Space	14	79	65	460%
	5600382	Rent - Equipment	793	258	(534)	-67%
	5600384	Rent - Nuclear Generation	82	75	(7)	-8%
	5600386	Rent - Other Generation	6,195	14,559	8,364	135%
	5600387	Rent - Transmission Electric	12	0	(12)	-100%
	5600390	Rent - Distribution Electric	492	493	0	0%
	5600396	Rent - Equipment Customer Care	5	2	(4)	-67%
	5600431	Lease Costs	8,575	8,300	(275)	-3%
	5600436	Postage	4,081	4,038	(43)	-1%
	5600451	Insurance - Property	5,513	8,254	2,741	50%
	5600456	Insurance - General Liability	4,778	5,836	1,058	22%
	5600461	Insurance - Excess Liability	4,931	8,136	3,205	65%
	5600466	Insurance - Auto Liability	200	285	85	43%
	5600471	Insurance - Directors and Officers	1,064	1,311	247	23%
	5600476	Insurance - Fiduciary	311	302	(9)	-3%
	5600481	Insurance - Other	56	94	39	69%
	5600482	Insurance - Cyber	328	414	86	26%
	5600486	Insurance - Nuclear Property	4,001	3,984	(16)	0%
	5600491	Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
	5600496	Insurance - Nuclear Liability	2,986	3,163	176	6%
	5600501	Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
	5600506	Insurance - Surplus	(8,811)	(5,000)	3,811	-43%
	5600511	Advertising - Brand Image	1,142	1,033	(110)	-10%
	5600516	Advertising - General	154	261	107	70%
	5600521	Advertising - Brand Sponsorship	2,530	2,604	74	3%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600526	Advertising - Conservation DSM	5	0	(5)	-100%
	5600531	Advertising - Conservation Other	0	57	57	#DIV/0!
	5600536	Communication - Conservation DSM	8	0	(8)	-100%
	5600546	Customer Program - Advertising	12	41	29	232%
	5600561	Customer Program - Promotion	128	322	194	151%
	5600566	Customer Program - Non-Recoverable	4	0	(4)	-96%
	5600571	Safety Advertising	699	928	229	33%
	5600576	Safety Information	150	2	(148)	-99%
	5600581	Mandated Regulatory Notices	8	7	(1)	-11%
	5600586	Mandated Inserts Communication	54	72	17	32%
	5600591	Dues - Professional Association	454	1,030	576	127%
	5600596	Dues - Utility Association Other	75	229	154	204%
	5600601	Dues - Utility Association	1,451	2,611	1,160	80%
	5600611	Dues - Nuclear Association	7,655	7,328	(327)	-4%
	5600646	Fees - Regulatory	27,415	29,151	1,736	6%
	5600651	Fees - Regulatory NERC	2,238	2,243	5	0%
	5600656	Fees - Directors	1,511	1,325	(186)	-12%
	5600661	Fees - Remarketing and Rating	522	478	(43)	-8%
	5600666	Fees - Credit Line	114	0	(114)	-100%
	5600671	Fees - Regulatory Direct	1,960	2,175	215	11%
	5600676	Fees - Regulatory Indirect	5,269	4,864	(405)	-8%
	5600681	Fees - Regulatory NARUC	3	4	1	20%
	5600691	Shareholder Related Expenses	117	317	200	171%
	5600706	Bank Charges	686	963	278	41%
	5600712	Quarterly BMO Rebates	(202)	(489)	(287)	142%
	5600721	Environmental Permits and Fees	1,155	2,194	1,039	90%
	5600726	License Fees and Permits	1,466	1,571	105	7%
	5600746	IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
	5600751	IA - Transmission - Fixed Charges Expens	97,840	0	(97,840)	-100%
	5600771	Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
	5600776	O and M Credits - Meter Transfer Install	(10,338)	(10,910)	(572)	6%
	5600781	O and M Credits - Other	(3,500)	(4,143)	(643)	18%
	5600786	O and M Credits - Company Elec and Gas U	(22)	0	22	-100%
	5600791	O and M Credits - AG to Capital	(493)	(805)	(312)	63%
	5600796	O and M Credits - Company Elec and Gas	(5,093)	(5,582)	(488)	10%
	5600826	O and M Credits - Damage Claims	(98)	0	98	-100%
	5600857	Rebates	0	0	(0)	-100%
	5600861	Shared Asset Costs	46,345	51,967	5,622	12%
	5600866	Shared Assets - Owning Co Credit	(48,061)	(60,363)	(12,302)	26%
	5600867	Fuel Handling Expense Reclass	(18,449)	0	18,449	-100%
	5600868	Fuel Procurement Expense Reclass	(845)	0	845	-100%
	5600869	Nuclear Fuel Procurement Exp Reclass	(805)	0	805	-100%
	5600871	Other	(1,216)	(27,492)	(26,276)	2161%
	5600896	Online Information Services	2,655	5,628	2,973	112%
	5600946	Cust Billing Srvcs to Other	(111)	0	111	-100%
	5600951	Purchasing Overhead Expense	0	7	7	#DIV/0!
	5600956	Warehousing Overhead Expense	0	1	1	#DIV/0!
	5600963	PowerPlan Overheads	0	0	(0)	-100%
	5610000	External Settlement Labor	25,790	0	(25,790)	-100%
	5610001	External Settlement Labor Ben-Injuries	360	0	(360)	-100%
	5610002	External Settlement Labor Ben-Pension	3,531	0	(3,531)	-100%
	5610003	External Settlement Contract Labor	1,316	0	(1,316)	-100%
	5610004	External Settlement Consulting	22	0	(22)	-100%
	5610005	External Settlement Contract Outside Ven	18,836	0	(18,836)	-100%
	5610006	External Settlement Materials	6,665	0	(6,665)	-100%
	5610007	External Settlement Employee Expense	420	0	(420)	-100%
	5610008	External Settlement Transportation	801	0	(801)	-100%
	5610009	External Settlement Miscellaneous	897	0	(897)	-100%
	5610011	External Settlement Overhead	398	0	(398)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5610017	External Settlement Incentive	30	0	(30)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	(1,939)	0	1,939	-100%
	8000004	Prod Labor Bargaining Benefit Group 5	0	0	(0)	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	(51)	0	51	-100%
	8000010	Prod Labor Bargaining Nuclear Ben Grp 1	70	0	(70)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(2,527)	0	2,527	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(79)	0	79	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(16)	0	16	-100%
	8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%
	8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	(78)	0	78	-100%
	8000033	Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	0	0	-100%
	8000036	Productive Labor Bargaining No Load	(0)	0	0	-100%
	8000037	Productive Labor Non-Barg No Load	(1)	0	1	-100%
	8000100	Premium	20	0	(20)	-100%
	8000105	Overtime	6	0	(6)	-100%
	8000110	Other Compensation	1	0	(1)	-100%
	8000115	Other Compensation Craft Welfare Fund	(11)	0	11	-100%
	8010000	Budget Prod Labor Barg Benefit Group 1	0	168	168	#DIV/0!
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	0	149	149	#DIV/0!
	8010105	Budget Overtime	0	(0)	(0)	#DIV/0!
	8010110	Budget Other Compensation	0	(99)	(99)	#DIV/0!
	8010115	Budget Other Compensation CWF	0	(0)	(0)	#DIV/0!
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	18,635	0	(18,635)	-100%
	8100010	Non-Prod Labor Barg Nuclear Ben Grp 1	3,439	0	(3,439)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	22,475	0	(22,475)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	181	0	(181)	-100%
	8100030	Non-Prod Labor Non-Barg Nuc Ben Grp 1	9,523	0	(9,523)	-100%
	8100033	Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	0	(7)	-100%
	8100105	Pension & Insurance	77,007	0	(77,007)	-100%
	8100110	401K Match	(0)	10,501	10,501	-3310403%
	8100115	Qualified Pension	(2)	23,259	23,261	-1127402%
	8100120	Nonqualified Pension	0	326	326	419746%
	8100125	FAS 88 Settlement Expense	9	0	(9)	-100%
	8100130	Exec Nonqualified Deferred Comp Match	0	57	57	1562764%
	8100135	NMC Employer Retirement Contribution	0	963	963	#DIV/0!
	8100140	Other Pension - Consult	0	555	555	6201436%
	8100150	Active Healthcare	(2)	39,041	39,043	-1974748%
	8100155	Miscellaneous Benefit Programs and Costs	(0)	1,883	1,883	-4492077%
	8100160	Life LTD and Business Travel Insurance	(0)	2,231	2,231	-1173921%
	8100165	Retiree Medical	(0)	102	102	-54772%
	8100170	FAS 112 LTD	(0)	66	66	-95236%
	8100190	Workers' Compensation - FAS 112 Costs	(0)	76	76	-115699%
	8100195	Workers' Compensation - Ins and Other	2,204	1,819	(385)	-17%
	8100200	Annual Incentive	14,280	12,933	(1,347)	-9%
	8100205	AG Overhead	0	0	(0)	-100%
	8100260	Purchasing - Overhead	3,142	0	(3,142)	-100%
	8100315	Warehouse - Overhead	1,795	0	(1,795)	-100%
	8100425	Engineering and Super - Overhead	12	0	(12)	-100%
	8100426	Eng and Super Non-Service- Overhead	(0)	0	0	-100%
	8100502	NonProd NonBarg Labor G1_OH Alloc	(2)	0	2	-100%
	8100507	401K Match_OH Alloc	(0)	106	106	-1843994%
	8100508	Qualified Pension_Overhead Allocation	(1)	(398)	(397)	43600%
	8100509	Nonqualified Pension_Overhead Allocation	0	(27)	(27)	-902943%
	8100510	FAS 88 Settlement Expense_OH Allocation	2	0	(2)	-100%
	8100511	Exec Nonqual Def Comp Match_OH Alloc	0	(12)	(13)	-379365%
	8100512	Other Pension - Consult_OH Allocation	0	(129)	(129)	-114711%
	8100513	Active Healthcare_Overhead Allocation	1	(898)	(899)	-115146%
	8100514	Misc Benefit Programs and Costs_OH Alloc	(0)	(127)	(127)	739183%
	8100515	Life LTD and Bus Travel Ins OH Alloc	(0)	(95)	(95)	207597%

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Schedule 3a - O&M by Cost Element
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Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100516 Retiree Medical_Overhead Allocation	(0)	(9)	(9)	42447%
	8100517 FAS 112 LTD_Overhead Allocation	0	(3)	(3)	-5640%
	8100526 Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6042%
	8100527 Workers' Comp-Ins and Other_OH Alloc	1	(65)	(66)	-5575%
	8100528 Annual Incentive_Overhead Allocation	1	415	414	35812%
	8100529 NMC Employer Retirement Contr_OH Alloc	0	(0)	(0)	#DIV/0!
	8100530 Purchasing_OH Allocation	652	0	(652)	-100%
	8100531 Warehouse_OH Allocation	(56)	0	56	-100%
	8100550 Fleet-Base Rates	15,658	0	(15,658)	-100%
	8100551 Fleet-Idle Time	(4,483)	0	4,483	-100%
	8100552 Fleet-Utilization	(33)	0	33	-100%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	40	40	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	27	27	#DIV/0!
	8110040 Budget Attrition	0	(13)	(13)	#DIV/0!
	8200451 Sherco - AG Overhead	(3,176)	0	3,176	-100%
	8200500 Facilities - Labor	(156)	0	156	-100%
	8200501 Fac - Incentive	(4)	0	4	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(2)	0	2	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(29)	0	29	-100%
	8200510 Facilities - Contract Labor	(1)	0	1	-100%
	8200515 Facilities - Consulting	(6)	0	6	-100%
	8200520 Facilities - Contract Outside Vendors	(39)	0	39	-100%
	8200525 Facilities - Materials	(27)	0	27	-100%
	8200530 Facilities - Employee Expense	(2)	0	2	-100%
	8200535 Facilities - Transportation	(4)	0	4	-100%
	8200540 Facilities - Miscellaneous	(1,387)	0	1,387	-100%
	8200550 Facilities - Overhead	(1)	0	1	-100%
	8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
	8300000 Labor-Settle_Indirect	(357)	0	357	-100%
	8300005 Labor Benefits Inj and Dam-Settle_Indir	(5)	0	5	-100%
	8300006 Labor Benefits Pens and Ben-Settle_Indir	(79)	0	79	-100%
	8300010 Contract Labor-Settle_Indirect	(34)	0	34	-100%
	8300020 Contract Outside Vendors-Settle_Indir	(302)	0	302	-100%
	8300025 Materials-Settle_Indirect	(2,818)	0	2,818	-100%
	8300030 Employee Expense-Settle_Indirect	(12)	0	12	-100%
	8300040 Miscellaneous-Settle_Indirect	(0)	0	0	-100%
	8300050 Overhead-Settle_Indirect	(155)	0	155	-100%
	8300100 Labor-Settle_Direct	(32,478)	0	32,478	-100%
	8300101 Incentive-Settle_Direct	(926)	0	926	-100%
	8300105 Labor Benefits Inj and Dam-Settle_Direct	(337)	0	337	-100%
	8300106 Labor Benefits Pens and Ben-Settle_Dir	(6,742)	0	6,742	-100%
	8300110 Contract Labor-Settle_Direct	(5,728)	0	5,728	-100%
	8300115 Consulting-Settle_Direct	(1,382)	0	1,382	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(1,347)	0	1,347	-100%
	8300125 Materials-Settle_Direct	(1,145)	0	1,145	-100%
	8300130 Employee Expense-Settle_Direct	(1,911)	0	1,911	-100%
	8300135 Transportation-Settle_Direct	(22)	0	22	-100%
	8300140 Miscellaneous-Settle_Direct	(813)	0	813	-100%
	8300150 Overhead-Settle_Direct	(181)	0	181	-100%
	RLJE RLJE	36	0	(36)	-100%
Electric Total		1,090,248	1,174,362	84,114	8%
Gas	5540001 Productive Labor	29,949	38,964	9,015	30%
	5540009 Labor Budget Adjustment	0	(132)	(132)	#DIV/0!
	5540180 Premium Time Labor	275	0	(275)	-100%
	5540185 Other Compensation Accruals	83	0	(83)	-100%
	5540200 Medical Insurance Non Loading	16	0	(16)	-100%
	5540205 Workers Comp Non Loading	(0)	0	0	-100%
	5540210 Incentive Non Loading	533	410	(123)	-23%
	5540220 Labor Overtime	3,805	0	(3,805)	-100%

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Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance
	5540230 Incentive	31	0	(31)	-100%
	5540240 Performance Share Plan & Deferred Comp I	1,330	365	(964)	-73%
	5540250 Restricted Stock Units	633	497	(136)	-21%
	5540255 Other Benefits Compensation	17	210	193	1145%
	5540260 Other Compensation	29	2	(28)	-95%
	5540270 Welfare Fund	186	0	(186)	-100%
	5600001 Contract Labor	2,237	616	(1,621)	-72%
	5600006 Consulting Professional Services Other	1,373	1,305	(68)	-5%
	5600016 Consulting Professional Eng and Design	61	0	(61)	-100%
	5600021 Consulting Professional Services Legal	394	306	(88)	-22%
	5600026 Consulting Professional Svcs Accounting	147	180	34	23%
	5600031 Consulting Legal Regulatory	30	2	(28)	-93%
	5600041 Outside Vendor Contract	3,351	15,329	11,978	357%
	5600051 Outside Services	5,250	4,231	(1,019)	-19%
	5600066 Materials	1,173	4,931	3,757	320%
	5600068 Material Consumption	433	0	(433)	-100%
	5600069 Service Consumption	6,032	0	(6,032)	-100%
	5600070 Material - Direct Purchase	4,131	0	(4,131)	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	0	20	20	#DIV/0!
	5600073 Material Small Cap Purchases	1	0	(1)	-100%
	5600075 Transportation Fuel	0	36	35	10782%
	5600091 Print and Copy Cost - Other	45	26	(19)	-42%
	5600096 Print and Copy Cost - SEC Filings	3	2	(1)	-33%
	5600101 Legal - Other	3	1	(2)	-65%
	5600106 Equipment Maintenance	9	0	(9)	-100%
	5600111 Equipment Maintenance - Customer Care	7	8	1	14%
	5600116 IT Hardware Maintenance	152	171	20	13%
	5600121 IT Hardware Purchases	60	44	(16)	-26%
	5600126 Software License Purchase - Perpetual	14	38	23	160%
	5600131 Software License Purchase - Term	566	1,012	446	79%
	5600136 Software Maintenance	2,112	2,333	221	10%
	5600141 Network Services	3	58	55	2118%
	5600146 Network Voice	0	1	0	357%
	5600151 Network Data	1,111	895	(216)	-19%
	5600156 Network Telecommunication	0	3	3	1445%
	5600161 Network Radio	102	43	(59)	-58%
	5600166 Mainframe Services	41	59	18	45%
	5600171 Distributed Systems Services	38	42	4	12%
	5600176 Application Development and Maintenance	1,610	1,607	(3)	0%
	5600186 Software - ASP	147	211	64	44%
	5600191 Employee Expenses Airfare	49	93	43	88%
	5600196 Employee Expenses Car Rental	11	11	0	3%
	5600201 Employee Expenses Taxi and Bus	4	9	5	129%
	5600206 Employee Expenses Mileage	165	90	(76)	-46%
	5600211 Employee Expenses Conf Seminar Trng	54	63	8	15%
	5600216 Employee Expenses Hotel	77	113	37	48%
	5600221 Employee Expenses Meals	215	60	(155)	-72%
	5600226 Employee Expenses Meals Non-Employee	9	15	6	59%
	5600231 Employee Expenses Parking	7	14	7	94%
	5600236 Employee Expenses Per Diem	22	0	(22)	-100%
	5600241 Employee Expenses Safety Equipment	390	7	(383)	-98%
	5600246 Employee Expenses Other	70	825	755	1076%
	5600251 Employee Expense Personal Communication	212	53	(159)	-75%
	5600256 Office Supplies	55	151	97	176%
	5600261 Workforce Administration Expense	33	20	(12)	-38%
	5600271 Safety Recognition	9	5	(5)	-50%
	5600276 Life Events	3	3	1	19%
	5600281 Employee Performance Recognition	52	68	16	30%
	5600291 Transportation Fleet Cost	3	2,739	2,736	84706%

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Schedule 3a - O&M by Cost Element
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(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600296	Janitorial - Routine	179	178	(1)	-1%
	5600301	Janitorial - Special	28	0	(28)	-100%
	5600306	Fire Life Safety Maintenance	15	19	4	26%
	5600311	General Interior Exterior Maintenance	362	293	(69)	-19%
	5600316	Use Costs	1,103	1,215	112	10%
	5600321	Lawn Care Maintenance Costs	18	16	(2)	-12%
	5600326	Sewer Maintenance Costs	9	1	(8)	-90%
	5600331	Snow Removal Costs	138	176	38	28%
	5600336	Trash Removal Costs	60	36	(23)	-39%
	5600341	Water Use Costs	34	31	(3)	-9%
	5600351	Moves Adds Changes	28	47	19	67%
	5600356	Energy	1,655	2,323	668	40%
	5600361	AR - Reserve Change	1,249	0	(1,249)	-100%
	5600366	Non - Energy	179	187	9	5%
	5600381	Rent - Space	(2)	13	15	-679%
	5600382	Rent - Equipment	94	100	7	7%
	5600396	Rent - Equipment Customer Care	0	0	(0)	-97%
	5600431	Lease Costs	845	870	25	3%
	5600436	Postage	932	963	30	3%
	5600451	Insurance - Property	404	565	161	40%
	5600456	Insurance - General Liability	424	513	89	21%
	5600461	Insurance - Excess Liability	438	716	278	63%
	5600466	Insurance - Auto Liability	13	20	6	48%
	5600471	Insurance - Directors and Officers	95	115	21	22%
	5600476	Insurance - Fiduciary	28	27	(1)	-4%
	5600481	Insurance - Other	5	8	3	67%
	5600482	Insurance - Cyber	29	36	7	25%
	5600506	Insurance - Surplus	(108)	0	108	-100%
	5600511	Advertising - Brand Image	77	76	(0)	-1%
	5600516	Advertising - General	7	20	13	169%
	5600521	Advertising - Brand Sponsorship	187	178	(9)	-5%
	5600526	Advertising - Conservation DSM	1	0	(1)	-100%
	5600531	Advertising - Conservation Other	0	15	15	10422%
	5600536	Communication - Conservation DSM	2	0	(2)	-100%
	5600546	Customer Program - Advertising	6	5	(1)	-15%
	5600561	Customer Program - Promotion	24	25	1	5%
	5600566	Customer Program - Non-Recoverable	1	2	1	285%
	5600571	Safety Advertising	164	238	74	45%
	5600576	Safety Information	53	0	(53)	-99%
	5600586	Mandated Inserts Communication	0	18	18	#DIV/0!
	5600591	Dues - Professional Association	22	45	24	107%
	5600596	Dues - Utility Association Other	23	24	1	7%
	5600601	Dues - Utility Association	313	402	89	28%
	5600656	Fees - Directors	107	91	(16)	-15%
	5600661	Fees - Remarketing and Rating	41	33	(8)	-21%
	5600671	Fees - Regulatory Direct	180	236	57	31%
	5600676	Fees - Regulatory Indirect	364	375	11	3%
	5600691	Shareholder Related Expenses	8	22	14	174%
	5600706	Bank Charges	48	55	7	14%
	5600712	Quarterly BMO Rebates	(14)	(33)	(20)	144%
	5600716	Gas Cleanup Costs	(757)	1,000	1,757	-232%
	5600721	Environmental Permits and Fees	4	2	(2)	-50%
	5600726	License Fees and Permits	282	410	127	45%
	5600776	O and M Credits - Meter Transfer Install	(6,713)	(5,466)	1,247	-19%
	5600781	O and M Credits - Other	(444)	(179)	266	-60%
	5600791	O and M Credits - AG to Capital	(36)	(55)	(19)	51%
	5600796	O and M Credits - Company Elec and Gas	(141)	(317)	(175)	124%
	5600857	Rebates	40	2	(38)	-95%
	5600861	Shared Asset Costs	6,277	6,670	393	6%

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(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600866	Shared Assets - Owning Co Credit	(3,539)	(4,131)	(592)	17%
	5600871	Other	299	56	(244)	-81%
	5600896	Online Information Services	164	468	305	186%
	5600946	Cust Billing Srvcs to Other	(28)	0	28	-100%
	5600961	Contribution in Aid of Constr (CIAC)	(1)	0	1	-100%
	5600963	PowerPlan Overheads	0	0	(0)	-100%
	5610000	External Settlement Labor	560	0	(560)	-100%
	5610001	External Settlement Labor Ben-Injuries	8	0	(8)	-100%
	5610002	External Settlement Labor Ben-Pension	132	0	(132)	-100%
	5610003	External Settlement Contract Labor	0	0	(0)	-100%
	5610004	External Settlement Consulting	0	0	(0)	-100%
	5610005	External Settlement Contract Outside Ven	7,759	0	(7,759)	-100%
	5610006	External Settlement Materials	28	0	(28)	-100%
	5610007	External Settlement Employee Expense	4	0	(4)	-100%
	5610008	External Settlement Transportation	(0)	0	0	-100%
	5610009	External Settlement Miscellaneous	64	0	(64)	-100%
	5610011	External Settlement Overhead	132	0	(132)	-100%
	5610017	External Settlement Incentive	0	0	(0)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	7	0	(7)	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	1	0	(1)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	290	0	(290)	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(5)	0	5	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(2)	0	2	-100%
	8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%
	8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	0	0	(0)	-100%
	8000036	Productive Labor Bargaining No Load	(1)	0	1	-100%
	8000037	Productive Labor Non-Barg No Load	(0)	0	0	-100%
	8000100	Premium	1	0	(1)	-100%
	8000105	Overtime	15	0	(15)	-100%
	8000110	Other Compensation	(2)	0	2	-100%
	8000115	Other Compensation Craft Welfare Fund	1	0	(1)	-100%
	8010000	Budget Prod Labor Barg Benefit Group 1	0	223	223	#DIV/0!
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	0	77	77	#DIV/0!
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	3,494	0	(3,494)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	2,956	0	(2,956)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	10	0	(10)	-100%
	8100030	Non-Prod Labor Non-Barg Nuc Ben Grp 1	4	0	(4)	-100%
	8100105	Pension & Insurance	8,527	0	(8,527)	-100%
	8100110	401K Match	(0)	1,023	1,023	-3605978%
	8100115	Qualified Pension	(0)	2,591	2,591	-1403884%
	8100120	Nonqualified Pension	0	31	31	442096%
	8100125	FAS 88 Settlement Expense	1	0	(1)	-100%
	8100130	Exec Nonqualified Deferred Comp Match	0	4	4	1337306%
	8100140	Other Pension - Consult	0	51	51	6419900%
	8100150	Active Healthcare	(0)	4,259	4,259	-2407828%
	8100155	Miscellaneous Benefit Programs and Costs	(0)	198	198	-5275250%
	8100160	Life LTD and Business Travel Insurance	(0)	279	279	-1642243%
	8100165	Retiree Medical	(0)	15	15	-88252%
	8100170	FAS 112 LTD	(0)	11	11	-175470%
	8100190	Workers' Compensation - FAS 112 Costs	(0)	12	12	-208672%
	8100195	Workers' Compensation - Ins and Other	371	285	(86)	-23%
	8100200	Annual Incentive	1,677	1,423	(255)	-15%
	8100260	Purchasing - Overhead	310	0	(310)	-100%
	8100315	Warehouse - Overhead	245	0	(245)	-100%
	8100502	NonProd NonBarg Labor G1_OH Alloc	(0)	0	0	-100%
	8100507	401K Match_OH Alloc	(0)	12	12	-2394123%
	8100508	Qualified Pension_Overhead Allocation	(0)	(41)	(41)	50326%
	8100509	Nonqualified Pension_Overhead Allocation	0	(3)	(3)	-1034161%
	8100510	FAS 88 Settlement Expense OH Allocation	0	0	(0)	-100%

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(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-430888%
	8100512 Other Pension - Consult_OH Allocation	0	(13)	(13)	-131977%
	8100513 Active Healthcare_Overhead Allocation	0	(94)	(94)	-135134%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(13)	(13)	848112%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(10)	(10)	250968%
	8100516 Retiree Medical_Overhead Allocation	(0)	(1)	(1)	49151%
	8100517 FAS 112 LTD_Overhead Allocation	0	(0)	(0)	-8175%
	8100526 Workers' Comp-FAS 112_OH Allocation	0	(0)	(0)	-10267%
	8100527 Workers' Comp-Ins and Other_OH Alloc	0	(8)	(8)	-7636%
	8100528 Annual Incentive_Overhead Allocation	0	46	45	57921%
	8100530 Purchasing_OH Allocation	31	0	(31)	-100%
	8100531 Warehouse_OH Allocation	9	0	(9)	-100%
	8100550 Fleet-Base Rates	3,940	0	(3,940)	-100%
	8100551 Fleet-Idle Time	(1,162)	0	1,162	-100%
	8100552 Fleet-Utilization	(0)	0	0	-100%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	53	53	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	15	15	#DIV/0!
	8110040 Budget Attrition	0	(12)	(12)	#DIV/0!
	8200500 Facilities - Labor	(17)	0	17	-100%
	8200501 Fac - Incentive	(0)	0	0	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(0)	0	0	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(3)	0	3	-100%
	8200510 Facilities - Contract Labor	(0)	0	0	-100%
	8200515 Facilities - Consulting	(1)	0	1	-100%
	8200520 Facilities - Contract Outside Vendors	(4)	0	4	-100%
	8200525 Facilities - Materials	(3)	0	3	-100%
	8200530 Facilities - Employee Expense	(0)	0	0	-100%
	8200535 Facilities - Transportation	(0)	0	0	-100%
	8200540 Facilities - Miscellaneous	(148)	0	148	-100%
	8200550 Facilities - Overhead	(0)	0	0	-100%
	8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
	8300000 Labor-Settle_Indirect	(33)	0	33	-100%
	8300005 Labor Benefits Inj and Dam-Settle_Indir	(1)	0	1	-100%
	8300006 Labor Benefits Pens and Ben-Settle_Indir	(8)	0	8	-100%
	8300020 Contract Outside Vendors-Settle_Indir	(3)	0	3	-100%
	8300025 Materials-Settle_Indirect	(412)	0	412	-100%
	8300050 Overhead-Settle_Indirect	(22)	0	22	-100%
	8300100 Labor-Settle_Direct	(7,371)	0	7,371	-100%
	8300101 Incentive-Settle_Direct	(303)	0	303	-100%
	8300105 Labor Benefits Inj and Dam-Settle_Direct	(74)	0	74	-100%
	8300106 Labor Benefits Pens and Ben-Settle_Dir	(1,715)	0	1,715	-100%
	8300110 Contract Labor-Settle_Direct	(1,341)	0	1,341	-100%
	8300115 Consulting-Settle_Direct	(203)	0	203	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(1,429)	0	1,429	-100%
	8300125 Materials-Settle_Direct	(269)	0	269	-100%
	8300130 Employee Expense-Settle_Direct	(287)	0	287	-100%
	8300135 Transportation-Settle_Direct	(9)	0	9	-100%
	8300140 Miscellaneous-Settle_Direct	(43)	0	43	-100%
	8300150 Overhead-Settle_Direct	(64)	0	64	-100%
	RLJE RLJE	(21)	0	21	-100%
Gas Total		89,859	97,332	7,474	8%
Non-Utility					
	5540001 Productive Labor	1,772	3,564	1,792	101%
	5540009 Labor Budget Adjustment	0	539	539	#DIV/0!
	5540180 Premium Time Labor	0	0	(0)	-100%
	5540185 Other Compensation Accruals	(0)	0	0	-100%
	5540220 Labor Overtime	18	0	(18)	-100%
	5540230 Incentive	0	0	(0)	-100%
	5540260 Other Compensation	0	501	501	516875%
	5540270 Welfare Fund	2	0	(2)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600001 Contract Labor	524	312	(212)	-41%
	5600006 Consulting Professional Services Other	249	787	538	216%
	5600016 Consulting Professional Eng and Design	16	0	(16)	-100%
	5600021 Consulting Professional Services Legal	64	58	(5)	-9%
	5600041 Outside Vendor Contract	198	4	(195)	-98%
	5600051 Outside Services	0	0	(0)	-100%
	5600066 Materials	64	3	(61)	-95%
	5600068 Material Consumption	5	0	(5)	-100%
	5600069 Service Consumption	34	0	(34)	-100%
	5600070 Material - Direct Purchase	2	0	(2)	-100%
	5600075 Transportation Fuel	0	0	(0)	-100%
	5600091 Print and Copy Cost - Other	84	1	(83)	-99%
	5600111 Equipment Maintenance - Customer Care	15	0	(15)	-100%
	5600121 IT Hardware Purchases	7	2	(5)	-69%
	5600131 Software License Purchase - Term	271	1,974	1,703	628%
	5600151 Network Data	0	0	(0)	-100%
	5600191 Employee Expenses Airfare	2	36	34	1519%
	5600196 Employee Expenses Car Rental	1	1	(0)	-9%
	5600201 Employee Expenses Taxi and Bus	1	2	1	52%
	5600206 Employee Expenses Mileage	19	17	(1)	-7%
	5600211 Employee Expenses Conf Seminar Trng	1	4	4	721%
	5600216 Employee Expenses Hotel	7	33	27	391%
	5600221 Employee Expenses Meals	2	15	13	559%
	5600226 Employee Expenses Meals Non-Employee	1	4	3	256%
	5600231 Employee Expenses Parking	3	7	4	138%
	5600236 Employee Expenses Per Diem	0	0	(0)	-100%
	5600241 Employee Expenses Safety Equipment	1	0	(1)	-99%
	5600246 Employee Expenses Other	2	1	(2)	-71%
	5600251 Employee Expense Personal Communication	11	12	2	15%
	5600256 Office Supplies	5	4	(0)	-6%
	5600271 Safety Recognition	0	0	(0)	-100%
	5600286 Non - Recoverable Recognition	78	0	(78)	-100%
	5600291 Transportation Fleet Cost	0	18	18	30902%
	5600296 Janitorial - Routine	9	7	(2)	-19%
	5600301 Janitorial - Special	1	0	(1)	-100%
	5600306 Fire Life Safety Maintenance	1	1	(0)	-8%
	5600311 General Interior Exterior Maintenance	20	12	(7)	-36%
	5600316 Use Costs	20	17	(3)	-13%
	5600321 Lawn Care Maintenance Costs	1	1	0	1%
	5600331 Snow Removal Costs	7	7	0	0%
	5600336 Trash Removal Costs	2	2	(1)	-30%
	5600341 Water Use Costs	1	1	(0)	-8%
	5600351 Moves Adds Changes	1	3	2	149%
	5600366 Non - Energy	246	271	24	10%
	5600381 Rent - Space	72	18	(54)	-75%
	5600382 Rent - Equipment	1	0	(1)	-62%
	5600431 Lease Costs	135	131	(4)	-3%
	5600436 Postage	59	78	20	33%
	5600446 Injuries and Damages Other	3	0	(3)	-100%
	5600511 Advertising - Brand Image	0	2	2	4900%
	5600546 Customer Program - Advertising	142	322	179	126%
	5600551 Customer Program - Advert HomeSmart Sub	114	0	(114)	-100%
	5600556 Customer Program - Advert HomeSmart Sale	27	0	(27)	-100%
	5600561 Customer Program - Promotion	2	91	89	4811%
	5600566 Customer Program - Non-Recoverable	1	0	(1)	-100%
	5600591 Dues - Professional Association	1	0	(1)	-89%
	5600606 Dues - Lobbying	654	482	(173)	-26%
	5600616 Dues - Chamber of Commerce	228	303	75	33%
	5600621 Dues - Social Service	11	17	6	54%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600626	Contributions - Charitable	1,525	523	(1,003)	-66%
	5600631	Contributions - Community Sponsorships	939	1,713	773	82%
	5600636	Contributions - Civic and Political	85	59	(26)	-31%
	5600641	Contributions - Economical Development	510	510	0	0%
	5600696	Deductions - Corporate Tickets	318	375	57	18%
	5600701	Deductions - Other	(423)	194	616	-146%
	5600706	Bank Charges	78	62	(16)	-21%
	5600721	Environmental Permits and Fees	0	0	(0)	-100%
	5600726	License Fees and Permits	2	0	(2)	-92%
	5600731	Penalties	117	1	(116)	-99%
	5600861	Shared Asset Costs	67	52	(15)	-22%
	5600871	Other	(1,198)	90	1,288	-107%
	5600896	Online Information Services	3	14	11	360%
	5600946	Cust Billing Srvcs to Other	140	172	32	23%
	5610000	External Settlement Labor	20	0	(20)	-100%
	5610001	External Settlement Labor Ben-Injuries	0	0	(0)	-100%
	5610002	External Settlement Labor Ben-Pension	2	0	(2)	-100%
	5610011	External Settlement Overhead	0	0	(0)	-100%
	5610017	External Settlement Incentive	0	0	(0)	-100%
	5660011	Gain on Disp of PPE Sys Op Unit	(164)	0	164	-100%
	5660012	Loss on Disp of PPE Sys Op Unit	83	0	(83)	-100%
	5660024	Loss on Investment	(462)	(351)	111	-24%
	8000000	Prod Labor Bargaining Benefit Group 1	0	0	(0)	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	0	0	(0)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(240)	0	240	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	1	0	(1)	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(0)	0	0	-100%
	8000037	Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8000100	Premium	0	0	(0)	-100%
	8000105	Overtime	(0)	0	0	-100%
	8000115	Other Compensation Craft Welfare Fund	0	0	(0)	-100%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	4	0	(4)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	320	0	(320)	-100%
	8100105	Pension & Insurance	452	0	(452)	-100%
	8100110	401K Match	0	107	107	#DIV/0!
	8100115	Qualified Pension	0	261	261	#DIV/0!
	8100120	Nonqualified Pension	0	4	4	#DIV/0!
	8100130	Exec Nonqualified Deferred Comp Match	0	1	1	#DIV/0!
	8100140	Other Pension - Consult	0	7	7	#DIV/0!
	8100150	Active Healthcare	0	441	441	#DIV/0!
	8100155	Miscellaneous Benefit Programs and Costs	0	23	23	#DIV/0!
	8100160	Life LTD and Business Travel Insurance	0	29	29	#DIV/0!
	8100165	Retiree Medical	0	1	1	#DIV/0!
	8100170	FAS 112 LTD	0	1	1	#DIV/0!
	8100190	Workers' Compensation - FAS 112 Costs	0	1	1	#DIV/0!
	8100195	Workers' Compensation - Ins and Other	14	24	10	75%
	8100200	Annual Incentive	129	200	71	55%
	8100260	Purchasing - Overhead	22	0	(22)	-100%
	8100315	Warehouse - Overhead	0	0	(0)	-100%
	8100507	401K Match_OH Alloc	0	2	2	#DIV/0!
	8100508	Qualified Pension_Overhead Allocation	0	(5)	(5)	#DIV/0!
	8100509	Nonqualified Pension_Overhead Allocation	0	(0)	(0)	#DIV/0!
	8100511	Exec Nonqual Def Comp Match_OH Alloc	0	(0)	(0)	#DIV/0!
	8100512	Other Pension - Consult_OH Allocation	0	(2)	(2)	#DIV/0!
	8100513	Active Healthcare_Overhead Allocation	0	(11)	(11)	#DIV/0!
	8100514	Misc Benefit Programs and Costs_OH Alloc	0	(2)	(2)	#DIV/0!
	8100515	Life LTD and Bus Travel Ins_OH Alloc	0	(1)	(1)	#DIV/0!
	8100516	Retiree Medical_Overhead Allocation	0	(0)	(0)	#DIV/0!
	8100517	FAS 112 LTD Overhead Allocation	0	(0)	(0)	#DIV/0!

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100526 Workers' Comp-FAS 112_OH Allocation	0	(0)	(0)	#DIV/0!
	8100527 Workers' Comp-Ins and Other_OH Alloc	0	(1)	(1)	#DIV/0!
	8100528 Annual Incentive_Overhead Allocation	0	6	6	#DIV/0!
	8100530 Purchasing_OH Allocation	3	0	(3)	-100%
	8100531 Warehouse_OH Allocation	(0)	0	0	-100%
	8100550 Fleet-Base Rates	0	0	(0)	-100%
	8200500 Facilities - Labor	(1)	0	1	-100%
	8200501 Fac - Incentive	(0)	0	0	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(0)	0	0	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(0)	0	0	-100%
	8200510 Facilities - Contract Labor	(0)	0	0	-100%
	8200515 Facilities - Consulting	(0)	0	0	-100%
	8200520 Facilities - Contract Outside Vendors	(0)	0	0	-100%
	8200525 Facilities - Materials	(0)	0	0	-100%
	8200530 Facilities - Employee Expense	(0)	0	0	-100%
	8200535 Facilities - Transportation	(0)	0	0	-100%
	8200540 Facilities - Miscellaneous	(8)	0	8	-100%
	8200550 Facilities - Overhead	(0)	0	0	-100%
	RLJE RLJE	45	0	(45)	-100%
Non-Utility Total		7,603	14,166	6,564	86%
Grand Total		1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance	
Electric	Benefits & Loadings	5540001	Productive Labor	232	711	480	207%
		5540200	Medical Insurance Non Loading	181	-	(181)	-100%
		5540205	Workers Comp Non Loading	(1)	-	1	-100%
		5540210	Incentive Non Loading	17,449	16,135	(1,314)	-8%
		5540220	Labor Overtime	14	-	(14)	-100%
		5540240	Performance Share Plan & Deferred Comp I	20,925	5,784	(15,141)	-72%
		5540250	Restricted Stock Units	12,295	10,937	(1,358)	-11%
		5540255	Other Benefits Compensation	242	3,070	2,828	1167%
		5600001	Contract Labor	3	-	(3)	-100%
		5600041	Outside Vendor Contract	0	-	(0)	-100%
		5600066	Materials	1	-	(1)	-100%
		5600091	Print and Copy Cost - Other	8	-	(8)	-100%
		5600216	Employee Expenses Hotel	0	-	(0)	-100%
		5600221	Employee Expenses Meals	0	-	(0)	-100%
		5600231	Employee Expenses Parking	0	-	(0)	-100%
		5600246	Employee Expenses Other	0	-	(0)	-100%
		5600251	Employee Expense Personal Communication	0	-	(0)	-100%
		5600256	Office Supplies	1	-	(1)	-100%
		5600281	Employee Performance Recognition	1,281	1,211	(69)	-5%
		5600436	Postage	14	-	(14)	-100%
		5600781	O and M Credits - Other	(268)	(713)	(445)	166%
		5610001	External Settlement Labor Ben-Injuries	360	-	(360)	-100%
		5610002	External Settlement Labor Ben-Pension	3,531	-	(3,531)	-100%
		5610017	External Settlement Incentive	30	-	(30)	-100%
		8000020	Prod Labor Non-Bargaining Benefit Grp 1	2	-	(2)	-100%
		8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	33	-	(33)	-100%
		8100105	Pension & Insurance	77,007	-	(77,007)	-100%
		8100110	401K Match	(0)	10,501	10,501	-3310403%
		8100115	Qualified Pension	(2)	23,259	23,261	-1127402%
		8100120	Nonqualified Pension	0	326	326	419746%
		8100125	FAS 88 Settlement Expense	9	-	(9)	-100%
		8100130	Exec Nonqualified Deferred Comp Match	0	57	57	1562764%
		8100135	NMC Employer Retirement Contribution	-	963	963	#DIV/0!
		8100140	Other Pension - Consult	0	555	555	6201436%
		8100150	Active Healthcare	(2)	39,041	39,043	-1974748%
		8100155	Miscellaneous Benefit Programs and Costs	(0)	1,883	1,883	-4492077%
		8100160	Life LTD and Business Travel Insurance	(0)	2,231	2,231	-1173921%
		8100165	Retiree Medical	(0)	102	102	-54772%
		8100170	FAS 112 LTD	(0)	66	66	-95236%
		8100190	Workers' Compensation - FAS 112 Costs	(0)	76	76	-115699%
		8100195	Workers' Compensation - Ins and Other	2,204	1,819	(385)	-17%
		8100200	Annual Incentive	14,280	12,933	(1,347)	-9%
		8100260	Purchasing - Overhead	0	-	(0)	-100%
		8100507	401K Match_OH Alloc	(0)	106	106	-1843994%
		8100508	Qualified Pension_Overhead Allocation	(1)	(398)	(397)	43600%
		8100509	Nonqualified Pension_Overhead Allocation	0	(27)	(27)	-902943%
		8100510	FAS 88 Settlement Expense_OH Allocation	2	-	(2)	-100%
		8100511	Exec Nonqual Def Comp Match_OH Alloc	0	(12)	(13)	-379365%
		8100512	Other Pension - Consult_OH Allocation	0	(129)	(129)	-114711%
		8100513	Active Healthcare_Overhead Allocation	1	(898)	(899)	-115146%
		8100514	Misc Benefit Programs and Costs_OH Alloc	(0)	(127)	(127)	739183%
		8100515	Life LTD and Bus Travel Ins_OH Alloc	(0)	(95)	(95)	207597%
		8100516	Retiree Medical_Overhead Allocation	(0)	(9)	(9)	42447%
		8100517	FAS 112 LTD_Overhead Allocation	0	(3)	(3)	-5640%
		8100526	Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6042%
		8100527	Workers' Comp-Ins and Other_OH Alloc	1	(65)	(66)	-5575%
		8100528	Annual Incentive_Overhead Allocation	1	415	414	35812%
		8100529	NMC Employer Retirement Contr_OH Alloc	-	(0)	(0)	#DIV/0!
		8200501	Fac - Incentive	(4)	-	4	-100%
		8200505	Facilities - Labor Benefits Inj and Dam	(2)	-	2	-100%
		8200506	Facilities - Labor Benefits Pens and Ben	(29)	-	29	-100%
		8300005	Labor Benefits Inj and Dam-Settle_Indir	(5)	-	5	-100%
		8300006	Labor Benefits Pens and Ben-Settle_Indir	(79)	-	79	-100%
		8300101	Incentive-Settle_Direct	(926)	-	926	-100%
		8300105	Labor Benefits Inj and Dam-Settle_Direct	(337)	-	337	-100%
		8300106	Labor Benefits Pens and Ben-Settle_Dir	(6,742)	-	6,742	-100%
Benefits & Loadings Total			141,707	129,707	(12,001)	-8%	
Chairman and CEO	5540001	Productive Labor	525	996	471	90%	
	5540185	Other Compensation Accruals	564	-	(564)	-100%	

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600001 Contract Labor	10	-	(10)	-100%
		5600006 Consulting Professional Services Other	110	232	122	111%
		5600066 Materials	1	1	0	70%
		5600091 Print and Copy Cost - Other	0	0	0	192%
		5600191 Employee Expenses Airfare	-	0	0	#DIV/0!
		5600196 Employee Expenses Car Rental	0	0	0	185%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600206 Employee Expenses Mileage	0	0	0	13%
		5600211 Employee Expenses Conf Seminar Trng	-	1	1	#DIV/0!
		5600216 Employee Expenses Hotel	1	1	0	49%
		5600221 Employee Expenses Meals	1	1	(0)	-42%
		5600226 Employee Expenses Meals Non-Employee	0	1	1	195%
		5600231 Employee Expenses Parking	-	0	0	#DIV/0!
		5600246 Employee Expenses Other	0	77	77	228589%
		5600251 Employee Expense Personal Communication	1	2	1	89%
		5600256 Office Supplies	0	1	0	133%
		5600276 Life Events	1	1	(0)	-15%
		5600381 Rent - Space	-	22	22	#DIV/0!
		5600436 Postage	1	0	(0)	-65%
		5600601 Dues - Utility Association	901	1,338	437	48%
		5600656 Fees - Directors	1,510	1,325	(184)	-12%
		5600691 Shareholder Related Expenses	6	-	(6)	-100%
		5600896 Online Information Services	20	40	20	99%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	5	-	(5)	-100%
		8100260 Purchasing - Overhead	1	-	(1)	-100%
Chairman and CEO Total			3,658	4,038	380	10%
Corporate Other						
		5600001 Contract Labor	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	(0)	-	0	-100%
		5600041 Outside Vendor Contract	(0)	-	0	-100%
		5600066 Materials	1	-	(1)	-100%
		5600068 Material Consumption	5	-	(5)	-100%
		5600191 Employee Expenses Airfare	(65)	-	65	-100%
		5600206 Employee Expenses Mileage	1	-	(1)	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	0	-	(0)	-100%
		5600256 Office Supplies	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	22	-	(22)	-100%
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600316 Use Costs	2	-	(2)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600356 Energy	(180)	-	180	-100%
		5600361 AR - Reserve Change	(749)	-	749	-100%
		5600366 Non - Energy	(25)	-	25	-100%
		5600436 Postage	0	-	(0)	-100%
		5600712 Quarterly BMO Rebates	(202)	(489)	(287)	142%
		5600726 License Fees and Permits	(2)	-	2	-100%
		5600746 IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
		5600751 IA - Transmission - Fixed Charges Expens	97,840	-	(97,840)	-100%
		5600781 O and M Credits - Other	(1,110)	(2,006)	(897)	81%
		5600791 O and M Credits - AG to Capital	(493)	(805)	(312)	63%
		5600796 O and M Credits - Company Elec and Gas	(5,093)	(5,582)	(488)	10%
		5600871 Other	16,427	-	(16,427)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(4)	-	4	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
		8100260 Purchasing - Overhead	(0)	-	0	-100%
		8100315 Warehouse - Overhead	1	-	(1)	-100%
		8100531 Warehouse_OH Allocation	(0)	-	0	-100%
		8100550 Fleet-Base Rates	90	-	(90)	-100%
		8100551 Fleet-Idle Time	(21)	-	21	-100%
		8200751 Service Co-AG Overhead-Direct	(0)	-	0	-100%
Corporate Other Total			117,752	118,938	1,185	1%
Customer and Innovation						
		5540001 Productive Labor	33,458	52,111	18,653	56%
		5540009 Labor Budget Adjustment	-	(794)	(794)	#DIV/0!
		5540180 Premium Time Labor	37	-	(37)	-100%
		5540185 Other Compensation Accruals	462	-	(462)	-100%
		5540220 Labor Overtime	586	-	(586)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5540230 Incentive	2	-	(2)	-100%
		5540260 Other Compensation	149	-	(149)	-100%
		5600001 Contract Labor	4,724	6,137	1,413	30%
		5600006 Consulting Professional Services Other	7,166	14,424	7,258	101%
		5600016 Consulting Professional Eng and Design	811	-	(811)	-100%
		5600021 Consulting Professional Services Legal	54	-	(54)	-100%
		5600041 Outside Vendor Contract	4,703	5,422	719	15%
		5600051 Outside Services	21,405	16,225	(5,179)	-24%
		5600066 Materials	1,248	330	(918)	-74%
		5600068 Material Consumption	309	-	(309)	-100%
		5600069 Service Consumption	168	-	(168)	-100%
		5600070 Material - Direct Purchase	173	-	(173)	-100%
		5600075 Transportation Fuel	1	7	7	1267%
		5600091 Print and Copy Cost - Other	143	123	(20)	-14%
		5600106 Equipment Maintenance	7	-	(7)	-100%
		5600111 Equipment Maintenance - Customer Care	100	123	23	23%
		5600116 IT Hardware Maintenance	3,233	4,227	994	31%
		5600121 IT Hardware Purchases	529	220	(309)	-58%
		5600126 Software License Purchase - Perpetual	213	550	337	158%
		5600131 Software License Purchase - Term	4,716	8,977	4,261	90%
		5600136 Software Maintenance	23,006	28,836	5,830	25%
		5600141 Network Services	31	847	816	2599%
		5600146 Network Voice	2	2	0	6%
		5600151 Network Data	15,806	18,617	2,811	18%
		5600156 Network Telecommunication	3	9	6	200%
		5600161 Network Radio	1,419	630	(790)	-56%
		5600166 Mainframe Services	586	867	281	48%
		5600171 Distributed Systems Services	496	620	124	25%
		5600176 Application Development and Maintenance	9,348	9,984	636	7%
		5600186 Software - ASP	1,973	2,771	798	40%
		5600187 Other IT	5,992	3,495	(2,496)	-42%
		5600191 Employee Expenses Airfare	96	285	189	197%
		5600196 Employee Expenses Car Rental	42	52	9	22%
		5600201 Employee Expenses Taxi and Bus	12	41	29	233%
		5600206 Employee Expenses Mileage	84	172	88	104%
		5600211 Employee Expenses Conf Seminar Trng	86	375	289	337%
		5600216 Employee Expenses Hotel	150	450	300	199%
		5600221 Employee Expenses Meals	86	196	109	126%
		5600226 Employee Expenses Meals Non-Employee	11	38	27	258%
		5600231 Employee Expenses Parking	17	87	70	410%
		5600241 Employee Expenses Safety Equipment	123	30	(93)	-76%
		5600246 Employee Expenses Other	175	178	3	1%
		5600251 Employee Expense Personal Communication	215	277	63	29%
		5600256 Office Supplies	97	224	127	132%
		5600261 Workforce Administration Expense	78	-	(78)	-100%
		5600271 Safety Recognition	0	2	2	1970%
		5600276 Life Events	6	11	6	102%
		5600291 Transportation Fleet Cost	2	357	355	17135%
		5600296 Janitorial - Routine	1	6	5	753%
		5600301 Janitorial - Special	37	-	(37)	-100%
		5600306 Fire Life Safety Maintenance	1	-	(1)	-100%
		5600311 General Interior Exterior Maintenance	19	363	344	1823%
		5600316 Use Costs	1	8	8	1165%
		5600321 Lawn Care Maintenance Costs	10	-	(10)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600341 Water Use Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	7	7	#DIV/0!
		5600356 Energy	11,374	15,708	4,335	38%
		5600361 AR - Reserve Change	8,789	-	(8,789)	-100%
		5600366 Non - Energy	71	82	11	16%
		5600381 Rent - Space	1	53	53	6032%
		5600382 Rent - Equipment	189	4	(185)	-98%
		5600396 Rent - Equipment Customer Care	0	0	(0)	-76%
		5600431 Lease Costs	91	183	92	101%
		5600436 Postage	3,615	3,796	182	5%
		5600511 Advertising - Brand Image	1,110	749	(360)	-32%
		5600516 Advertising - General	214	214	0	0%
		5600521 Advertising - Brand Sponsorship	2,529	2,604	75	3%
		5600526 Advertising - Conservation DSM	5	-	(5)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600531 Advertising - Conservation Other	-	57	57	#DIV/0!
		5600536 Communication - Conservation DSM	(0)	-	0	-100%
		5600546 Customer Program - Advertising	10	37	28	293%
		5600561 Customer Program - Promotion	126	322	196	156%
		5600566 Customer Program - Non-Recoverable	3	-	(3)	-100%
		5600571 Safety Advertising	699	927	228	33%
		5600591 Dues - Professional Association	21	208	186	884%
		5600596 Dues - Utility Association Other	6	-	(6)	-100%
		5600601 Dues - Utility Association	56	490	434	779%
		5600706 Bank Charges	1	10	9	978%
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	10	8	(1)	-15%
		5600781 O and M Credits - Other	(1,154)	-	1,154	-100%
		5600861 Shared Asset Costs	35,092	41,122	6,030	17%
		5600866 Shared Assets - Owning Co Credit	(35,785)	(47,405)	(11,620)	32%
		5600871 Other	1,424	810	(614)	-43%
		5600896 Online Information Services	1,146	4,022	2,876	251%
		5600946 Cust Billing Srvcs to Other	(111)	-	111	-100%
		5610000 External Settlement Labor	23	-	(23)	-100%
		5610003 External Settlement Contract Labor	2	-	(2)	-100%
		5610004 External Settlement Consulting	7	-	(7)	-100%
		5610011 External Settlement Overhead	17	-	(17)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(14)	-	14	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(408)	-	408	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(1)	-	1	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(2)	-	2	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	7	-	(7)	-100%
		8000110 Other Compensation	1	-	(1)	-100%
		8000115 Other Compensation Craft Welfare Fund	(1)	-	1	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	506	-	(506)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	4,918	-	(4,918)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	14	-	(14)	-100%
		8100260 Purchasing - Overhead	749	-	(749)	-100%
		8100315 Warehouse - Overhead	29	-	(29)	-100%
		8100502 NonProd NonBarg Labor G1_OH Alloc	(2)	-	2	-100%
		8100530 Purchasing_OH Allocation	97	-	(97)	-100%
		8100531 Warehouse_OH Allocation	2	-	(2)	-100%
		8100550 Fleet-Base Rates	237	-	(237)	-100%
Customer and Innovation Total			180,115	201,922	21,807	12%
Distribution Operations						
		5540001 Productive Labor	40,694	52,237	11,543	28%
		5540009 Labor Budget Adjustment	-	(4,129)	(4,129)	#DIV/0!
		5540010 Labor Load Non Productive	0	-	(0)	-100%
		5540180 Premium Time Labor	291	-	(291)	-100%
		5540220 Labor Overtime	13,353	-	(13,353)	-100%
		5540260 Other Compensation	7	-	(7)	-100%
		5540270 Welfare Fund	907	-	(907)	-100%
		5600001 Contract Labor	3,624	1,688	(1,936)	-53%
		5600006 Consulting Professional Services Other	1,206	18	(1,188)	-98%
		5600016 Consulting Professional Eng and Design	10	-	(10)	-100%
		5600041 Outside Vendor Contract	26,871	56,271	29,401	109%
		5600051 Outside Services	14	-	(14)	-100%
		5600066 Materials	1,280	5,304	4,024	314%
		5600068 Material Consumption	497	-	(497)	-100%
		5600069 Service Consumption	2,035	-	(2,035)	-100%
		5600070 Material - Direct Purchase	6,309	-	(6,309)	-100%
		5600075 Transportation Fuel	0	-	(0)	-100%
		5600085 Fuel Handling Ash Disposal	(0)	-	0	-100%
		5600091 Print and Copy Cost - Other	43	51	8	18%
		5600101 Legal - Other	5	-	(5)	-100%
		5600121 IT Hardware Purchases	(45)	138	183	-405%
		5600131 Software License Purchase - Term	29	32	3	9%
		5600136 Software Maintenance	1	-	(1)	-100%
		5600151 Network Data	118	-	(118)	-100%
		5600191 Employee Expenses Airfare	46	121	75	165%
		5600196 Employee Expenses Car Rental	5	18	13	241%
		5600201 Employee Expenses Taxi and Bus	3	5	2	82%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600206 Employee Expenses Mileage	287	254	(33)	-11%
		5600211 Employee Expenses Conf Seminar Trng	46	22	(24)	-53%
		5600216 Employee Expenses Hotel	134	295	160	119%
		5600221 Employee Expenses Meals	666	584	(82)	-12%
		5600226 Employee Expenses Meals Non-Employee	8	1	(7)	-84%
		5600231 Employee Expenses Parking	14	16	2	15%
		5600236 Employee Expenses Per Diem	291	278	(13)	-5%
		5600241 Employee Expenses Safety Equipment	747	442	(306)	-41%
		5600246 Employee Expenses Other	32	175	143	449%
		5600251 Employee Expense Personal Communication	336	134	(202)	-60%
		5600256 Office Supplies	59	30	(29)	-49%
		5600261 Workforce Administration Expense	46	-	(46)	-100%
		5600271 Safety Recognition	25	18	(8)	-30%
		5600276 Life Events	3	2	(0)	-14%
		5600291 Transportation Fleet Cost	2	8,779	8,776	416530%
		5600296 Janitorial - Routine	1	-	(1)	-100%
		5600306 Fire Life Safety Maintenance	3	-	(3)	-100%
		5600311 General Interior Exterior Maintenance	12	-	(12)	-100%
		5600316 Use Costs	66	-	(66)	-100%
		5600336 Trash Removal Costs	80	-	(80)	-100%
		5600341 Water Use Costs	7	-	(7)	-100%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600366 Non - Energy	630	-	(630)	-100%
		5600381 Rent - Space	14	-	(14)	-100%
		5600382 Rent - Equipment	48	88	39	81%
		5600390 Rent - Distribution Electric	492	493	0	0%
		5600396 Rent - Equipment Customer Care	0	-	(0)	-100%
		5600431 Lease Costs	52	-	(52)	-100%
		5600436 Postage	26	28	2	8%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600591 Dues - Professional Association	10	18	7	74%
		5600596 Dues - Utility Association Other	3	3	0	2%
		5600601 Dues - Utility Association	171	89	(82)	-48%
		5600666 Fees - Credit Line	0	-	(0)	-100%
		5600721 Environmental Permits and Fees	14	-	(14)	-100%
		5600726 License Fees and Permits	134	3	(131)	-98%
		5600776 O and M Credits - Meter Transfer Install	(10,338)	(10,910)	(572)	6%
		5600781 O and M Credits - Other	1	-	(1)	-100%
		5600826 O and M Credits - Damage Claims	(98)	-	98	-100%
		5600871 Other	384	-	(384)	-100%
		5600896 Online Information Services	1	-	(1)	-100%
		5600946 Cust Billing Srvcs to Other	0	-	(0)	-100%
		5610000 External Settlement Labor	5,274	-	(5,274)	-100%
		5610003 External Settlement Contract Labor	9	-	(9)	-100%
		5610004 External Settlement Consulting	28	-	(28)	-100%
		5610005 External Settlement Contract Outside Ven	12,637	-	(12,637)	-100%
		5610006 External Settlement Materials	1,203	-	(1,203)	-100%
		5610007 External Settlement Employee Expense	131	-	(131)	-100%
		5610008 External Settlement Transportation	409	-	(409)	-100%
		5610009 External Settlement Miscellaneous	14	-	(14)	-100%
		5610011 External Settlement Overhead	247	-	(247)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(439)	-	439	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(10)	-	10	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(234)	-	234	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	2	-	(2)	-100%
		8000036 Productive Labor Bargaining No Load	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	17	-	(17)	-100%
		8000105 Overtime	84	-	(84)	-100%
		8000110 Other Compensation	(1)	-	1	-100%
		8000115 Other Compensation Craft Welfare Fund	(6)	-	6	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	4,856	-	(4,856)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	4,304	-	(4,304)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	64	-	(64)	-100%
		8100260 Purchasing - Overhead	484	-	(484)	-100%
		8100315 Warehouse - Overhead	407	-	(407)	-100%
		8100530 Purchasing_OH Allocation	177	-	(177)	-100%
		8100531 Warehouse_OH Allocation	12	-	(12)	-100%
		8100550 Fleet-Base Rates	12,391	-	(12,391)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8100551 Fleet-Idle Time	(3,859)	-	3,859	-100%
		8100552 Fleet-Utilization	(5)	-	5	-100%
		8300000 Labor-Settle_Indirect	(357)	-	357	-100%
		8300010 Contract Labor-Settle_Indirect	(34)	-	34	-100%
		8300020 Contract Outside Vendors-Settle_Indir	(302)	-	302	-100%
		8300025 Materials-Settle_Indirect	(2,745)	-	2,745	-100%
		8300030 Employee Expense-Settle_Indirect	(12)	-	12	-100%
		8300040 Miscellaneous-Settle_Indirect	(0)	-	0	-100%
		8300050 Overhead-Settle_Indirect	(150)	-	150	-100%
		8300100 Labor-Settle_Direct	(23,693)	-	23,693	-100%
		8300110 Contract Labor-Settle_Direct	(2,288)	-	2,288	-100%
		8300115 Consulting-Settle_Direct	(761)	-	761	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(1,325)	-	1,325	-100%
		8300125 Materials-Settle_Direct	(941)	-	941	-100%
		8300130 Employee Expense-Settle_Direct	(934)	-	934	-100%
		8300135 Transportation-Settle_Direct	(22)	-	22	-100%
		8300140 Miscellaneous-Settle_Direct	(584)	-	584	-100%
		8300150 Overhead-Settle_Direct	(116)	-	116	-100%
Distribution Operations Total			95,650	112,595	16,945	18%
Energy Supply						
		5540001 Productive Labor	39,151	59,888	20,737	53%
		5540009 Labor Budget Adjustment	-	(358)	(358)	#DIV/0!
		5540010 Labor Load Non Productive	23	-	(23)	-100%
		5540180 Premium Time Labor	631	-	(631)	-100%
		5540220 Labor Overtime	6,084	56	(6,028)	-99%
		5540260 Other Compensation	117	-	(117)	-100%
		5540270 Welfare Fund	3,983	-	(3,983)	-100%
		5600001 Contract Labor	694	30,459	29,764	4287%
		5600006 Consulting Professional Services Other	236	540	304	129%
		5600016 Consulting Professional Eng and Design	9	-	(9)	-100%
		5600041 Outside Vendor Contract	3,338	857	(2,481)	-74%
		5600051 Outside Services	44	-	(44)	-100%
		5600066 Materials	3,968	11,324	7,356	185%
		5600068 Material Consumption	3,706	9,818	6,112	165%
		5600069 Service Consumption	23,590	17,447	(6,143)	-26%
		5600070 Material - Direct Purchase	3,928	(52)	(3,980)	-101%
		5600071 MS Inventory Adjust - Obsolete Materials	78	-	(78)	-100%
		5600076 Chemicals - Other	329	403	74	23%
		5600078 Chemicals - Lime	1,144	1,213	69	6%
		5600080 Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
		5600082 Chemicals - Ammonia	714	589	(125)	-17%
		5600083 Chemicals - Sulfuric Acid	379	276	(103)	-27%
		5600091 Print and Copy Cost - Other	6	11	5	88%
		5600116 IT Hardware Maintenance	2	-	(2)	-100%
		5600121 IT Hardware Purchases	(45)	-	45	-100%
		5600151 Network Data	11	-	(11)	-100%
		5600191 Employee Expenses Airfare	32	151	119	372%
		5600196 Employee Expenses Car Rental	9	42	33	376%
		5600201 Employee Expenses Taxi and Bus	1	8	7	910%
		5600206 Employee Expenses Mileage	209	303	94	45%
		5600211 Employee Expenses Conf Seminar Trng	45	178	132	291%
		5600216 Employee Expenses Hotel	83	192	110	133%
		5600221 Employee Expenses Meals	115	233	118	103%
		5600226 Employee Expenses Meals Non-Employee	7	5	(3)	-37%
		5600231 Employee Expenses Parking	8	33	25	329%
		5600236 Employee Expenses Per Diem	325	262	(63)	-19%
		5600241 Employee Expenses Safety Equipment	160	206	45	28%
		5600246 Employee Expenses Other	55	104	49	90%
		5600251 Employee Expense Personal Communication	166	188	22	13%
		5600252 Fuel Handling Non Labor	86	-	(86)	-100%
		5600256 Office Supplies	44	76	32	73%
		5600271 Safety Recognition	8	24	15	187%
		5600276 Life Events	7	5	(2)	-27%
		5600291 Transportation Fleet Cost	-	863	863	#DIV/0!
		5600296 Janitorial - Routine	139	179	40	29%
		5600301 Janitorial - Special	0	-	(0)	-100%
		5600306 Fire Life Safety Maintenance	4	-	(4)	-100%
		5600311 General Interior Exterior Maintenance	162	184	22	14%
		5600316 Use Costs	490	960	470	96%
		5600321 Lawn Care Maintenance Costs	1	-	(1)	-100%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600326 Sewer Maintenance Costs	1	16	15	1455%
		5600331 Snow Removal Costs	14	141	127	928%
		5600336 Trash Removal Costs	109	105	(4)	-4%
		5600341 Water Use Costs	372	357	(14)	-4%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600381 Rent - Space	3	-	(3)	-100%
		5600382 Rent - Equipment	42	42	0	0%
		5600386 Rent - Other Generation	6,195	14,559	8,364	135%
		5600396 Rent - Equipment Customer Care	5	2	(3)	-65%
		5600431 Lease Costs	10	-	(10)	-100%
		5600436 Postage	78	51	(27)	-35%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600516 Advertising - General	0	-	(0)	-100%
		5600536 Communication - Conservation DSM	5	-	(5)	-100%
		5600546 Customer Program - Advertising	3	-	(3)	-100%
		5600581 Mandated Regulatory Notices	3	-	(3)	-100%
		5600591 Dues - Professional Association	107	41	(67)	-62%
		5600596 Dues - Utility Association Other	27	7	(19)	-72%
		5600601 Dues - Utility Association	85	416	331	390%
		5600666 Fees - Credit Line	113	-	(113)	-100%
		5600671 Fees - Regulatory Direct	(78)	-	78	-100%
		5600706 Bank Charges	14	158	144	1034%
		5600721 Environmental Permits and Fees	1,185	2,103	918	77%
		5600726 License Fees and Permits	141	52	(89)	-63%
		5600781 O and M Credits - Other	11	(1,082)	(1,092)	-10195%
		5600786 O and M Credits - Company Elec and Gas U	(22)	-	22	-100%
		5600867 Fuel Handling Expense Reclass	(18,449)	-	18,449	-100%
		5600871 Other	57	4	(53)	-93%
		5600896 Online Information Services	12	16	4	38%
		5610000 External Settlement Labor	20,268	-	(20,268)	-100%
		5610003 External Settlement Contract Labor	1,335	-	(1,335)	-100%
		5610005 External Settlement Contract Outside Ven	6,172	-	(6,172)	-100%
		5610006 External Settlement Materials	5,749	-	(5,749)	-100%
		5610007 External Settlement Employee Expense	321	-	(321)	-100%
		5610008 External Settlement Transportation	393	-	(393)	-100%
		5610009 External Settlement Miscellaneous	883	-	(883)	-100%
		5610011 External Settlement Overhead	159	-	(159)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	7	-	(7)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(596)	-	596	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(7)	-	7	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	(6)	-	6	-100%
		8000115 Other Compensation Craft Welfare Fund	1	-	(1)	-100%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	0	0	#DIV/0!
		8010105 Budget Overtime	-	(0)	(0)	#DIV/0!
		8010110 Budget Other Compensation	-	(40)	(40)	#DIV/0!
		8010115 Budget Other Compensation CWF	-	(0)	(0)	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	4,807	-	(4,807)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,478	-	(2,478)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	11	-	(11)	-100%
		8100205 AG Overhead	0	-	(0)	-100%
		8100260 Purchasing - Overhead	529	-	(529)	-100%
		8100315 Warehouse - Overhead	519	-	(519)	-100%
		8100425 Engineering and Super - Overhead	0	-	(0)	-100%
		8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	160	-	(160)	-100%
		8100531 Warehouse_OH Allocation	31	-	(31)	-100%
		8100550 Fleet-Base Rates	606	-	(606)	-100%
		8100551 Fleet-Idle Time	(52)	-	52	-100%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	0	0	#DIV/0!
		8110040 Budget Attrition	-	0	0	#DIV/0!
		8200451 Sherco - AG Overhead	(3,176)	-	3,176	-100%
Energy Supply Total			126,036	154,223	28,187	22%
Financial Operations						
		5540001 Productive Labor	13,140	16,046	2,906	22%
		5540009 Labor Budget Adjustment	-	109	109	#DIV/0!
		5540185 Other Compensation Accruals	1	-	(1)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5540220 Labor Overtime	16	-	(16)	-100%
		5540260 Other Compensation	37	-	(37)	-100%
		5600001 Contract Labor	288	162	(126)	-44%
		5600006 Consulting Professional Services Other	650	767	117	18%
		5600021 Consulting Professional Services Legal	86	103	17	20%
		5600026 Consulting Professional Svcs Accounting	1,863	2,062	199	11%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	12	37	26	220%
		5600068 Material Consumption	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	4	12	8	192%
		5600096 Print and Copy Cost - SEC Filings	27	0	(27)	-99%
		5600191 Employee Expenses Airfare	22	57	35	159%
		5600196 Employee Expenses Car Rental	0	2	1	356%
		5600201 Employee Expenses Taxi and Bus	3	11	8	280%
		5600206 Employee Expenses Mileage	3	9	6	218%
		5600211 Employee Expenses Conf Seminar Trng	19	100	81	416%
		5600216 Employee Expenses Hotel	22	81	58	262%
		5600221 Employee Expenses Meals	11	47	36	317%
		5600226 Employee Expenses Meals Non-Employee	1	5	4	396%
		5600231 Employee Expenses Parking	2	5	3	206%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-97%
		5600246 Employee Expenses Other	27	26	(1)	-4%
		5600251 Employee Expense Personal Communication	37	45	8	23%
		5600256 Office Supplies	26	21	(5)	-19%
		5600261 Workforce Administration Expense	1	-	(1)	-100%
		5600271 Safety Recognition	-	0	0	#DIV/0!
		5600276 Life Events	1	3	2	144%
		5600291 Transportation Fleet Cost	-	1	1	#DIV/0!
		5600306 Fire Life Safety Maintenance	2	-	(2)	-100%
		5600351 Moves Adds Changes	-	6	6	#DIV/0!
		5600387 Rent - Transmission Electric	12	-	(12)	-100%
		5600436 Postage	191	21	(169)	-89%
		5600451 Insurance - Property	5,513	8,254	2,741	50%
		5600456 Insurance - General Liability	4,778	5,836	1,058	22%
		5600461 Insurance - Excess Liability	4,931	8,136	3,205	65%
		5600466 Insurance - Auto Liability	178	265	87	49%
		5600471 Insurance - Directors and Officers	1,064	1,311	247	23%
		5600476 Insurance - Fiduciary	311	302	(9)	-3%
		5600481 Insurance - Other	50	67	16	32%
		5600482 Insurance - Cyber	328	414	86	26%
		5600486 Insurance - Nuclear Property	4,001	3,984	(16)	0%
		5600491 Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
		5600496 Insurance - Nuclear Liability	2,986	3,163	176	6%
		5600501 Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
		5600506 Insurance - Surplus	(8,811)	(5,000)	3,811	-43%
		5600516 Advertising - General	0	-	(0)	-100%
		5600591 Dues - Professional Association	9	97	88	1038%
		5600596 Dues - Utility Association Other	-	5	5	#DIV/0!
		5600661 Fees - Remarketing and Rating	522	478	(43)	-8%
		5600691 Shareholder Related Expenses	111	317	206	186%
		5600706 Bank Charges	651	763	112	17%
		5600726 License Fees and Permits	83	62	(21)	-25%
		5600781 O and M Credits - Other	(514)	(343)	171	-33%
		5600871 Other	30	0	(30)	-99%
		5600896 Online Information Services	391	408	16	4%
		5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
		5610000 External Settlement Labor	84	-	(84)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(94)	-	94	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(8)	-	8	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,061	-	(2,061)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	15	-	(15)	-100%
		8100260 Purchasing - Overhead	37	-	(37)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8300100 Labor-Settle_Direct	(85)	-	85	-100%
		8300110 Contract Labor-Settle_Direct	(21)	-	21	-100%
		8300150 Overhead-Settle_Direct	(0)	-	0	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
Financial Operations Total			34,481	47,650	13,169	38%
Gas Systems						
		5540001 Productive Labor	1,025	2,720	1,695	165%
		5540180 Premium Time Labor	8	-	(8)	-100%
		5540220 Labor Overtime	97	-	(97)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	1	-	(1)	-100%
		5600001 Contract Labor	303	-	(303)	-100%
		5600006 Consulting Professional Services Other	47	-	(47)	-100%
		5600041 Outside Vendor Contract	13	11,613	11,600	90667%
		5600066 Materials	2	247	246	15595%
		5600068 Material Consumption	9	-	(9)	-100%
		5600070 Material - Direct Purchase	99	-	(99)	-100%
		5600091 Print and Copy Cost - Other	0	-	(0)	-100%
		5600151 Network Data	2	-	(2)	-100%
		5600191 Employee Expenses Airfare	3	-	(3)	-100%
		5600196 Employee Expenses Car Rental	0	-	(0)	-100%
		5600201 Employee Expenses Taxi and Bus	1	-	(1)	-100%
		5600206 Employee Expenses Mileage	1	-	(1)	-100%
		5600211 Employee Expenses Conf Seminar Trng	1	-	(1)	-100%
		5600216 Employee Expenses Hotel	2	-	(2)	-100%
		5600221 Employee Expenses Meals	2	-	(2)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	8	-	(8)	-100%
		5600246 Employee Expenses Other	0	49	49	50934%
		5600251 Employee Expense Personal Communication	11	-	(11)	-100%
		5600256 Office Supplies	1	2	1	200%
		5600276 Life Events	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	-	230	230	#DIV/0!
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600316 Use Costs	-	0	0	#DIV/0!
		5600382 Rent - Equipment	-	0	0	#DIV/0!
		5600436 Postage	0	-	(0)	-100%
		5600576 Safety Information	0	-	(0)	-100%
		5600596 Dues - Utility Association Other	0	-	(0)	-100%
		5600601 Dues - Utility Association	0	7	7	9549%
		5600726 License Fees and Permits	0	41	40	14704%
		5600871 Other	(0)	-	0	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	5	-	(5)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(105)	-	105	-100%
		8000036 Productive Labor Bargaining No Load	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000110 Other Compensation	(0)	-	0	-100%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	152	152	#DIV/0!
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	43	43	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	6	-	(6)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	113	-	(113)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	4	-	(4)	-100%
		8100315 Warehouse - Overhead	5	-	(5)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	1	-	(1)	-100%
		8100550 Fleet-Base Rates	26	-	(26)	-100%
		8100551 Fleet-Idle Time	(9)	-	9	-100%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	35	35	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	8	8	#DIV/0!
		8110040 Budget Attrition	-	(8)	(8)	#DIV/0!
		8300025 Materials-Settle_Indirect	(73)	-	73	-100%
		8300050 Overhead-Settle_Indirect	(4)	-	4	-100%
		8300100 Labor-Settle_Direct	(456)	-	456	-100%
		8300110 Contract Labor-Settle_Direct	(275)	-	275	-100%
		8300115 Consulting-Settle_Direct	(43)	-	43	-100%
		8300125 Materials-Settle_Direct	(0)	-	0	-100%
		8300130 Employee Expense-Settle_Direct	(3)	-	3	-100%
		8300140 Miscellaneous-Settle_Direct	(0)	-	0	-100%
		8300150 Overhead-Settle_Direct	(3)	-	3	-100%
Gas Systems Total			825	15,138	14,313	1735%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
General Counsel						
		5540001 Productive Labor	3,669	4,535	865	24%
		5540220 Labor Overtime	7	-	(7)	-100%
		5540260 Other Compensation	21	-	(21)	-100%
		5600001 Contract Labor	42	44	2	5%
		5600006 Consulting Professional Services Other	15	56	41	266%
		5600021 Consulting Professional Services Legal	2,780	3,806	1,026	37%
		5600031 Consulting Legal Regulatory	242	128	(113)	-47%
		5600041 Outside Vendor Contract	0	0	0	747%
		5600066 Materials	5	18	13	235%
		5600091 Print and Copy Cost - Other	2	4	2	128%
		5600096 Print and Copy Cost - SEC Filings	-	33	33	#DIV/0!
		5600101 Legal - Other	15	13	(2)	-13%
		5600191 Employee Expenses Airfare	15	54	40	273%
		5600196 Employee Expenses Car Rental	1	3	2	404%
		5600201 Employee Expenses Taxi and Bus	2	0	(2)	-92%
		5600206 Employee Expenses Mileage	4	11	7	197%
		5600211 Employee Expenses Conf Seminar Trng	13	37	24	185%
		5600216 Employee Expenses Hotel	10	64	55	573%
		5600221 Employee Expenses Meals	4	15	12	332%
		5600226 Employee Expenses Meals Non-Employee	1	4	3	540%
		5600231 Employee Expenses Parking	1	7	6	509%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	1	1	0	30%
		5600246 Employee Expenses Other	13	-	(13)	-100%
		5600251 Employee Expense Personal Communication	28	18	(11)	-38%
		5600256 Office Supplies	3	11	8	235%
		5600276 Life Events	1	1	(0)	-23%
		5600291 Transportation Fleet Cost	-	6	6	#DIV/0!
		5600316 Use Costs	0	-	(0)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	1	1	#DIV/0!
		5600382 Rent - Equipment	0	0	0	278%
		5600431 Lease Costs	4	3	(1)	-24%
		5600436 Postage	2	3	1	51%
		5600481 Insurance - Other	-	28	28	#DIV/0!
		5600511 Advertising - Brand Image	1	-	(1)	-100%
		5600561 Customer Program - Promotion	2	-	(2)	-100%
		5600591 Dues - Professional Association	36	53	17	48%
		5600656 Fees - Directors	0	-	(0)	-100%
		5600691 Shareholder Related Expenses	(0)	-	0	-100%
		5600726 License Fees and Permits	4	3	(1)	-21%
		5600781 O and M Credits - Other	(145)	-	145	-100%
		5600871 Other	5	-	(5)	-100%
		5600896 Online Information Services	187	167	(20)	-11%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	4	-	(4)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	513	-	(513)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
		8100260 Purchasing - Overhead	47	-	(47)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	6	-	(6)	-100%
General Counsel Total			7,562	9,126	1,565	21%
Group President - Utility						
		5540001 Productive Labor	6,613	9,130	2,518	38%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540230 Incentive	89	-	(89)	-100%
		5540260 Other Compensation	28	23	(5)	-17%
		5600001 Contract Labor	15	11	(3)	-24%
		5600006 Consulting Professional Services Other	406	1,754	1,347	331%
		5600041 Outside Vendor Contract	5	-	(5)	-100%
		5600066 Materials	27	127	100	374%
		5600091 Print and Copy Cost - Other	8	17	9	119%
		5600141 Network Services	1	-	(1)	-100%
		5600191 Employee Expenses Airfare	8	39	31	402%
		5600196 Employee Expenses Car Rental	0	1	1	161%
		5600201 Employee Expenses Taxi and Bus	1	5	5	615%
		5600206 Employee Expenses Mileage	29	84	55	191%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600211 Employee Expenses Conf Seminar Trng	20	51	32	162%
		5600216 Employee Expenses Hotel	10	55	46	465%
		5600221 Employee Expenses Meals	22	42	20	94%
		5600226 Employee Expenses Meals Non-Employee	18	73	55	305%
		5600231 Employee Expenses Parking	5	17	13	277%
		5600241 Employee Expenses Safety Equipment	12	0	(11)	-96%
		5600246 Employee Expenses Other	1	1	(1)	-65%
		5600251 Employee Expense Personal Communication	57	41	(17)	-29%
		5600256 Office Supplies	4	26	23	593%
		5600276 Life Events	1	3	2	189%
		5600291 Transportation Fleet Cost	-	7	7	#DIV/0!
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	2	2	#DIV/0!
		5600381 Rent - Space	1	1	0	28%
		5600382 Rent - Equipment	0	6	6	4784%
		5600431 Lease Costs	4	-	(4)	-100%
		5600436 Postage	6	13	6	104%
		5600511 Advertising - Brand Image	18	18	(1)	-3%
		5600516 Advertising - General	3	46	43	1425%
		5600521 Advertising - Brand Sponsorship	1	-	(1)	-100%
		5600536 Communication - Conservation DSM	4	-	(4)	-100%
		5600546 Customer Program - Advertising	0	4	4	1310%
		5600566 Customer Program - Non-Recoverable	1	-	(1)	-100%
		5600571 Safety Advertising	-	1	1	#DIV/0!
		5600576 Safety Information	-	2	2	#DIV/0!
		5600581 Mandated Regulatory Notices	5	7	3	57%
		5600586 Mandated Inserts Communication	54	72	17	32%
		5600591 Dues - Professional Association	50	71	22	43%
		5600596 Dues - Utility Association Other	7	173	166	2280%
		5600601 Dues - Utility Association	106	205	99	93%
		5600671 Fees - Regulatory Direct	2,037	2,175	138	7%
		5600676 Fees - Regulatory Indirect	5,269	4,864	(405)	-8%
		5600681 Fees - Regulatory NARUC	3	4	1	20%
		5600726 License Fees and Permits	1	1	(0)	-3%
		5600857 Rebates	0	-	(0)	-100%
		5600871 Other	4,372	643	(3,729)	-85%
		5600896 Online Information Services	1	3	2	137%
		5600946 Cust Billing Svcs to Other	0	-	(0)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(75)	-	75	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(7)	-	7	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(255)	-	255	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	6	-	(6)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,460	-	(1,460)	-100%
		8100260 Purchasing - Overhead	7	-	(7)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	7	-	(7)	-100%
Group President - Utility Total			20,468	19,818	(650)	-3%
HR and Employee Services						
		5540001 Productive Labor	19,410	25,180	5,770	30%
		5540185 Other Compensation Accruals	405	-	(405)	-100%
		5540220 Labor Overtime	203	-	(203)	-100%
		5540260 Other Compensation	50	-	(50)	-100%
		5540270 Welfare Fund	62	-	(62)	-100%
		5600001 Contract Labor	461	421	(39)	-9%
		5600006 Consulting Professional Services Other	921	1,426	505	55%
		5600026 Consulting Professional Svcs Accounting	-	30	30	#DIV/0!
		5600041 Outside Vendor Contract	1,097	1,041	(56)	-5%
		5600051 Outside Services	4	20	16	458%
		5600066 Materials	1,116	1,172	56	5%
		5600068 Material Consumption	29	-	(29)	-100%
		5600069 Service Consumption	5	-	(5)	-100%
		5600070 Material - Direct Purchase	29	-	(29)	-100%
		5600075 Transportation Fuel	0	516	516	1870983%
		5600091 Print and Copy Cost - Other	(131)	(41)	91	-69%
		5600106 Equipment Maintenance	80	4	(76)	-95%
		5600131 Software License Purchase - Term	17	289	272	1579%
		5600136 Software Maintenance	20	54	34	164%
		5600151 Network Data	3	-	(3)	-100%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600191 Employee Expenses Airfare	72	137	65	90%
		5600196 Employee Expenses Car Rental	8	25	17	205%
		5600201 Employee Expenses Taxi and Bus	5	21	17	362%
		5600206 Employee Expenses Mileage	67	105	39	58%
		5600211 Employee Expenses Conf Seminar Trng	48	126	78	163%
		5600216 Employee Expenses Hotel	94	190	96	102%
		5600221 Employee Expenses Meals	98	104	6	6%
		5600226 Employee Expenses Meals Non-Employee	5	97	92	1852%
		5600231 Employee Expenses Parking	13	16	2	17%
		5600236 Employee Expenses Per Diem	4	-	(4)	-100%
		5600241 Employee Expenses Safety Equipment	10	14	3	33%
		5600246 Employee Expenses Other	116	130	14	12%
		5600251 Employee Expense Personal Communication	90	134	43	48%
		5600256 Office Supplies	74	137	63	85%
		5600261 Workforce Administration Expense	205	296	91	45%
		5600271 Safety Recognition	4	2	(2)	-43%
		5600276 Life Events	2	3	1	58%
		5600291 Transportation Fleet Cost	(3)	112	115	-3613%
		5600296 Janitorial - Routine	1,467	1,577	109	7%
		5600301 Janitorial - Special	120	0	(119)	-100%
		5600306 Fire Life Safety Maintenance	140	172	32	23%
		5600311 General Interior Exterior Maintenance	3,119	2,389	(730)	-23%
		5600316 Use Costs	3,321	3,644	323	10%
		5600321 Lawn Care Maintenance Costs	114	142	27	24%
		5600326 Sewer Maintenance Costs	-	8	8	#DIV/0!
		5600331 Snow Removal Costs	1,301	1,566	265	20%
		5600336 Trash Removal Costs	358	325	(32)	-9%
		5600341 Water Use Costs	236	280	44	19%
		5600351 Moves Adds Changes	262	402	140	53%
		5600381 Rent - Space	(28)	-	28	-100%
		5600382 Rent - Equipment	149	107	(43)	-28%
		5600431 Lease Costs	8,402	7,916	(486)	-6%
		5600436 Postage	88	110	22	24%
		5600466 Insurance - Auto Liability	22	20	(1)	-6%
		5600481 Insurance - Other	5	-	(5)	-100%
		5600511 Advertising - Brand Image	12	261	248	2012%
		5600516 Advertising - General	(63)	-	63	-100%
		5600576 Safety Information	149	-	(149)	-100%
		5600591 Dues - Professional Association	47	157	110	236%
		5600596 Dues - Utility Association Other	5	13	7	143%
		5600601 Dues - Utility Association	23	23	0	1%
		5600611 Dues - Nuclear Association	25	22	(3)	-11%
		5600706 Bank Charges	-	0	0	#DIV/0!
		5600721 Environmental Permits and Fees	2	-	(2)	-100%
		5600726 License Fees and Permits	27	82	55	205%
		5600861 Shared Asset Costs	11,253	10,845	(408)	-4%
		5600866 Shared Assets - Owning Co Credit	(12,276)	(12,958)	(682)	6%
		5600871 Other	(10)	43	53	-545%
		5600896 Online Information Services	56	75	20	35%
		5600951 Purchasing Overhead Expense	-	6	6	#DIV/0!
		5600956 Warehousing Overhead Expense	-	1	1	#DIV/0!
		5600963 PowerPlan Overheads	0	-	(0)	-100%
		5610000 External Settlement Labor	8	-	(8)	-100%
		5610011 External Settlement Overhead	0	-	(0)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(3)	-	3	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(7)	-	7	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(21)	-	21	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	416	-	(416)	-100%
		8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	12	-	(12)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,779	-	(2,779)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	15	-	(15)	-100%
		8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	548	-	(548)	-100%
		8100260 Purchasing - Overhead	43	-	(43)	-100%
		8100315 Warehouse - Overhead	1	-	(1)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	(0)	-	0	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8100550 Fleet-Base Rates	132	-	(132)	-100%
		8200500 Facilities - Labor	(156)	-	156	-100%
		8200510 Facilities - Contract Labor	(1)	-	1	-100%
		8200515 Facilities - Consulting	(6)	-	6	-100%
		8200520 Facilities - Contract Outside Vendors	(39)	-	39	-100%
		8200525 Facilities - Materials	(27)	-	27	-100%
		8200530 Facilities - Employee Expense	(2)	-	2	-100%
		8200535 Facilities - Transportation	(4)	-	4	-100%
		8200540 Facilities - Miscellaneous	(1,387)	-	1,387	-100%
		8200550 Facilities - Overhead	(1)	-	1	-100%
HR and Employee Services Total			45,319	48,988	3,670	8%
Nuclear Generation						
		5540001 Productive Labor	92,970	126,245	33,274	36%
		5540009 Labor Budget Adjustment	-	(502)	(502)	#DIV/0!
		5540180 Premium Time Labor	2,571	-	(2,571)	-100%
		5540185 Other Compensation Accruals	1,623	-	(1,623)	-100%
		5540220 Labor Overtime	9,259	-	(9,259)	-100%
		5540230 Incentive	15	-	(15)	-100%
		5540260 Other Compensation	1,110	-	(1,110)	-100%
		5600001 Contract Labor	51,725	519	(51,206)	-99%
		5600006 Consulting Professional Services Other	4,224	47,185	42,961	1017%
		5600016 Consulting Professional Eng and Design	33	-	(33)	-100%
		5600021 Consulting Professional Services Legal	39	-	(39)	-100%
		5600041 Outside Vendor Contract	7,459	22,221	14,762	198%
		5600051 Outside Services	11	-	(11)	-100%
		5600066 Materials	2,498	10,167	7,669	307%
		5600068 Material Consumption	8,436	1,088	(7,348)	-87%
		5600069 Service Consumption	60	-	(60)	-100%
		5600070 Material - Direct Purchase	428	0	(427)	-100%
		5600076 Chemicals - Other	1,313	1,161	(152)	-12%
		5600091 Print and Copy Cost - Other	84	75	(10)	-11%
		5600101 Legal - Other	0	-	(0)	-100%
		5600106 Equipment Maintenance	67	56	(10)	-16%
		5600116 IT Hardware Maintenance	114	169	55	48%
		5600121 IT Hardware Purchases	25	18	(7)	-27%
		5600126 Software License Purchase - Perpetual	30	10	(19)	-65%
		5600131 Software License Purchase - Term	106	93	(13)	-12%
		5600136 Software Maintenance	2,148	2,148	0	0%
		5600141 Network Services	1	2	1	73%
		5600151 Network Data	8	25	17	213%
		5600161 Network Radio	19	-	(19)	-100%
		5600187 Other IT	(0)	-	0	-100%
		5600191 Employee Expenses Airfare	141	190	49	35%
		5600196 Employee Expenses Car Rental	37	51	14	38%
		5600201 Employee Expenses Taxi and Bus	6	10	4	58%
		5600206 Employee Expenses Mileage	190	311	121	63%
		5600211 Employee Expenses Conf Seminar Trng	155	38	(117)	-76%
		5600216 Employee Expenses Hotel	191	268	77	40%
		5600221 Employee Expenses Meals	162	111	(51)	-31%
		5600226 Employee Expenses Meals Non-Employee	24	9	(14)	-60%
		5600231 Employee Expenses Parking	24	28	4	17%
		5600236 Employee Expenses Per Diem	883	585	(298)	-34%
		5600241 Employee Expenses Safety Equipment	64	163	99	156%
		5600246 Employee Expenses Other	297	130	(167)	-56%
		5600251 Employee Expense Personal Communication	250	310	61	24%
		5600254 Nuclear Fuel Procurement NonLabor	189	323	134	71%
		5600256 Office Supplies	68	122	54	79%
		5600271 Safety Recognition	2	6	4	179%
		5600276 Life Events	6	6	(1)	-9%
		5600291 Transportation Fleet Cost	-	263	263	#DIV/0!
		5600296 Janitorial - Routine	127	120	(7)	-5%
		5600301 Janitorial - Special	2	-	(2)	-100%
		5600306 Fire Life Safety Maintenance	22	-	(22)	-100%
		5600311 General Interior Exterior Maintenance	353	180	(173)	-49%
		5600316 Use Costs	1,501	1,510	9	1%
		5600321 Lawn Care Maintenance Costs	26	45	20	76%
		5600326 Sewer Maintenance Costs	6	32	26	445%
		5600331 Snow Removal Costs	22	80	58	258%
		5600336 Trash Removal Costs	82	90	8	9%
		5600341 Water Use Costs	105	-	(105)	-100%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600371 Low Income - Personal Accounts	0	-	(0)	-100%
		5600381 Rent - Space	15	1	(14)	-96%
		5600382 Rent - Equipment	188	8	(180)	-96%
		5600384 Rent - Nuclear Generation	82	75	(7)	-8%
		5600431 Lease Costs	-	121	121	#DIV/0!
		5600436 Postage	27	10	(18)	-64%
		5600511 Advertising - Brand Image	1	5	4	426%
		5600516 Advertising - General	-	1	1	#DIV/0!
		5600566 Customer Program - Non-Recoverable	-	0	0	#DIV/0!
		5600581 Mandated Regulatory Notices	1	-	(1)	-100%
		5600591 Dues - Professional Association	59	124	64	108%
		5600596 Dues - Utility Association Other	7	28	20	282%
		5600611 Dues - Nuclear Association	7,630	7,306	(325)	-4%
		5600646 Fees - Regulatory	27,415	29,151	1,736	6%
		5600706 Bank Charges	0	-	(0)	-100%
		5600721 Environmental Permits and Fees	(57)	91	148	-260%
		5600726 License Fees and Permits	23	192	169	722%
		5600771 Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
		5600781 O and M Credits - Other	82	-	(82)	-100%
		5600869 Nuclear Fuel Procurement Exp Reclass	(805)	-	805	-100%
		5600871 Other	(23,957)	(28,585)	(4,628)	19%
		5600896 Online Information Services	374	405	32	8%
		5610000 External Settlement Labor	157	-	(157)	-100%
		5610003 External Settlement Contract Labor	(31)	-	31	-100%
		5610005 External Settlement Contract Outside Ven	6	-	(6)	-100%
		5610006 External Settlement Materials	(291)	-	291	-100%
		5610007 External Settlement Employee Expense	(33)	-	33	-100%
		5610011 External Settlement Overhead	(23)	-	23	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(253)	-	253	-100%
		8000004 Prod Labor Bargaining Benefit Group 5	0	-	(0)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(16)	-	16	-100%
		8000010 Prod Labor Bargaining Nuclear Ben Grp 1	70	-	(70)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(19)	-	19	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(57)	-	57	-100%
		8000033 Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	-	0	-100%
		8000100 Premium	2	-	(2)	-100%
		8000105 Overtime	(43)	-	43	-100%
		8000110 Other Compensation	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	6,358	-	(6,358)	-100%
		8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,426	-	(3,426)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	282	-	(282)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	8,975	-	(8,975)	-100%
		8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	-	(7)	-100%
		8100205 AG Overhead	0	-	(0)	-100%
		8100260 Purchasing - Overhead	1,119	-	(1,119)	-100%
		8100315 Warehouse - Overhead	780	-	(780)	-100%
		8100425 Engineering and Super - Overhead	10	-	(10)	-100%
		8100426 Eng and Super Non-Service- Overhead	(0)	-	0	-100%
		8100530 Purchasing_OH Allocation	196	-	(196)	-100%
		8100531 Warehouse_OH Allocation	(103)	-	103	-100%
		8100550 Fleet-Base Rates	228	-	(228)	-100%
Nuclear Generation Total			269,303	265,251	(4,051)	-2%
Operations Services						
		5540001 Productive Labor	6,044	4,702	(1,343)	-22%
		5540180 Premium Time Labor	5	-	(5)	-100%
		5540185 Other Compensation Accruals	1,826	1,117	(709)	-39%
		5540220 Labor Overtime	119	-	(119)	-100%
		5540230 Incentive	1	-	(1)	-100%
		5540260 Other Compensation	35	-	(35)	-100%
		5600001 Contract Labor	54	-	(54)	-100%
		5600006 Consulting Professional Services Other	11	44	33	303%
		5600016 Consulting Professional Eng and Design	1	1	0	47%
		5600041 Outside Vendor Contract	2	74	73	3877%
		5600066 Materials	11	15	3	31%
		5600091 Print and Copy Cost - Other	0	1	0	67%
		5600121 IT Hardware Purchases	0	-	(0)	-100%
		5600141 Network Services	1	-	(1)	-100%
		5600190 Fuel Procurement Non Labor Online	2	-	(2)	-100%
		5600191 Employee Expenses Airfare	13	36	22	168%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600196 Employee Expenses Car Rental	2	4	3	171%
		5600201 Employee Expenses Taxi and Bus	34	2	(32)	-94%
		5600206 Employee Expenses Mileage	3	3	(0)	-2%
		5600211 Employee Expenses Conf Seminar Trng	26	25	(0)	-2%
		5600216 Employee Expenses Hotel	16	49	33	206%
		5600221 Employee Expenses Meals	6	17	11	191%
		5600226 Employee Expenses Meals Non-Employee	4	24	20	509%
		5600231 Employee Expenses Parking	2	4	2	114%
		5600241 Employee Expenses Safety Equipment	1	2	1	111%
		5600246 Employee Expenses Other	45	1	(44)	-98%
		5600251 Employee Expense Personal Communication	24	24	0	0%
		5600256 Office Supplies	3	8	5	153%
		5600261 Workforce Administration Expense	68	85	17	25%
		5600271 Safety Recognition	-	1	1	#DIV/0!
		5600276 Life Events	1	1	0	1%
		5600291 Transportation Fleet Cost	-	4	4	#DIV/0!
		5600301 Janitorial - Special	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600381 Rent - Space	-	2	2	#DIV/0!
		5600382 Rent - Equipment	-	4	4	#DIV/0!
		5600436 Postage	1	1	0	5%
		5600591 Dues - Professional Association	3	4	1	19%
		5600596 Dues - Utility Association Other	2	-	(2)	-100%
		5600601 Dues - Utility Association	17	20	2	13%
		5600706 Bank Charges	16	33	17	102%
		5600726 License Fees and Permits	1	0	(0)	-69%
		5600868 Fuel Procurement Expense Reclass	(845)	-	845	-100%
		5600871 Other	19	0	(19)	-99%
		5600896 Online Information Services	192	144	(47)	-25%
		5610000 External Settlement Labor	1	-	(1)	-100%
		5610007 External Settlement Employee Expense	1	-	(1)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(1,155)	-	1,155	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(7)	-	7	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(737)	-	737	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(59)	-	59	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(7)	-	7	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(0)	-	0	-100%
		8000036 Productive Labor Bargaining No Load	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(1)	-	1	-100%
		8000100 Premium	(5)	-	5	-100%
		8000105 Overtime	(111)	-	111	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	613	-	(613)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	3	-	(3)	-100%
		8100530 Purchasing_OH Allocation	(0)	-	0	-100%
Operations Services Total			6,304	6,453	148	2%
Risk Management						
		5540001 Productive Labor	1,730	2,568	839	48%
		5600001 Contract Labor	116	29	(87)	-75%
		5600006 Consulting Professional Services Other	155	78	(78)	-50%
		5600026 Consulting Professional Svcs Accounting	162	182	20	12%
		5600066 Materials	1	8	7	717%
		5600091 Print and Copy Cost - Other	0	0	0	95%
		5600096 Print and Copy Cost - SEC Filings	23	-	(23)	-100%
		5600101 Legal - Other	19	-	(19)	-100%
		5600191 Employee Expenses Airfare	3	13	11	427%
		5600196 Employee Expenses Car Rental	0	0	0	91%
		5600201 Employee Expenses Taxi and Bus	0	2	2	959%
		5600206 Employee Expenses Mileage	0	0	(0)	-79%
		5600211 Employee Expenses Conf Seminar Trng	4	24	20	483%
		5600216 Employee Expenses Hotel	3	18	15	586%
		5600221 Employee Expenses Meals	2	11	9	524%
		5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	0	(0)	-38%
		5600246 Employee Expenses Other	8	4	(5)	-57%
		5600251 Employee Expense Personal Communication	3	4	1	20%
		5600256 Office Supplies	1	5	4	687%
		5600276 Life Events	0	0	(0)	-12%
		5600351 Moves Adds Changes	-	4	4	#DIV/0!

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600436 Postage	0	0	(0)	-29%
		5600591 Dues - Professional Association	16	13	(3)	-17%
		5600656 Fees - Directors	1	-	(1)	-100%
		5600726 License Fees and Permits	2	4	2	94%
		5600871 Other	2	-	(2)	-100%
		5600896 Online Information Services	90	118	27	30%
		5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	2	-	(2)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	265	-	(265)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	6	-	(6)	-100%
Risk Management Total			2,619	3,087	469	18%
Strategy Plng and Ext Affairs			3,499	4,469	970	28%
		5540001 Productive Labor	3,499	4,469	970	28%
		5540009 Labor Budget Adjustment	-	40	40	#DIV/0!
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	19	-	(19)	-100%
		5600001 Contract Labor	134	98	(37)	-27%
		5600006 Consulting Professional Services Other	191	508	317	166%
		5600016 Consulting Professional Eng and Design	10	-	(10)	-100%
		5600041 Outside Vendor Contract	24	261	237	980%
		5600066 Materials	29	7	(23)	-77%
		5600091 Print and Copy Cost - Other	44	37	(7)	-16%
		5600191 Employee Expenses Airfare	13	40	27	214%
		5600196 Employee Expenses Car Rental	0	1	1	837%
		5600201 Employee Expenses Taxi and Bus	1	4	2	163%
		5600206 Employee Expenses Mileage	1	2	0	16%
		5600211 Employee Expenses Conf Seminar Trng	6	15	9	138%
		5600216 Employee Expenses Hotel	14	47	33	239%
		5600221 Employee Expenses Meals	3	16	12	377%
		5600226 Employee Expenses Meals Non-Employee	0	3	2	495%
		5600231 Employee Expenses Parking	1	7	6	647%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	21	15	(6)	-29%
		5600256 Office Supplies	2	3	0	19%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600276 Life Events	0	1	0	285%
		5600351 Moves Adds Changes	-	1	1	#DIV/0!
		5600382 Rent - Equipment	0	-	(0)	-100%
		5600436 Postage	1	5	4	636%
		5600591 Dues - Professional Association	1	8	7	607%
		5600596 Dues - Utility Association Other	15	-	(15)	-100%
		5600601 Dues - Utility Association	-	23	23	#DIV/0!
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	11	1	(10)	-95%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	160	209	49	30%
		5610000 External Settlement Labor	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(44)	-	44	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(13)	-	13	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	509	-	(509)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	5	-	(5)	-100%
		8100260 Purchasing - Overhead	5	-	(5)	-100%
		8100530 Purchasing_OH Allocation	(1)	-	1	-100%
Strategy Plng and Ext Affairs Total			4,665	5,817	1,153	25%
Transmission			20,643	18,739	(1,904)	-9%
		5540001 Productive Labor	20,643	18,739	(1,904)	-9%
		5540180 Premium Time Labor	368	-	(368)	-100%
		5540185 Other Compensation Accruals	8	-	(8)	-100%
		5540220 Labor Overtime	3,556	-	(3,556)	-100%
		5540235 Payroll Related Labor Costs	(0)	-	0	-100%
		5540260 Other Compensation	95	-	(95)	-100%
		5540270 Welfare Fund	596	-	(596)	-100%
		5600001 Contract Labor	3,885	2,768	(1,116)	-29%
		5600006 Consulting Professional Services Other	1,170	649	(521)	-45%
		5600016 Consulting Professional Eng and Design	1,149	-	(1,149)	-100%
		5600041 Outside Vendor Contract	734	81	(653)	-89%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600051 Outside Services	17	-	(17)	-100%
		5600066 Materials	1,203	2,041	838	70%
		5600068 Material Consumption	110	-	(110)	-100%
		5600069 Service Consumption	722	-	(722)	-100%
		5600070 Material - Direct Purchase	719	-	(719)	-100%
		5600075 Transportation Fuel	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	24	1	(23)	-96%
		5600101 Legal - Other	7	-	(7)	-100%
		5600106 Equipment Maintenance	(21)	75	96	-459%
		5600116 IT Hardware Maintenance	2	-	(2)	-100%
		5600121 IT Hardware Purchases	(33)	-	33	-100%
		5600151 Network Data	121	-	(121)	-100%
		5600191 Employee Expenses Airfare	85	102	16	19%
		5600196 Employee Expenses Car Rental	7	11	4	53%
		5600201 Employee Expenses Taxi and Bus	4	5	1	22%
		5600206 Employee Expenses Mileage	437	377	(59)	-14%
		5600211 Employee Expenses Conf Seminar Trng	90	137	47	53%
		5600216 Employee Expenses Hotel	68	97	28	41%
		5600221 Employee Expenses Meals	126	134	8	7%
		5600226 Employee Expenses Meals Non-Employee	12	27	15	119%
		5600231 Employee Expenses Parking	37	24	(14)	-37%
		5600236 Employee Expenses Per Diem	543	500	(43)	-8%
		5600241 Employee Expenses Safety Equipment	946	233	(713)	-75%
		5600246 Employee Expenses Other	54	91	38	70%
		5600251 Employee Expense Personal Communication	354	266	(88)	-25%
		5600256 Office Supplies	83	94	11	13%
		5600261 Workforce Administration Expense	1	-	(1)	-100%
		5600271 Safety Recognition	97	-	(97)	-100%
		5600276 Life Events	4	2	(2)	-55%
		5600291 Transportation Fleet Cost	(0)	1,567	1,568	-507485%
		5600296 Janitorial - Routine	3	-	(3)	-100%
		5600301 Janitorial - Special	1	-	(1)	-100%
		5600306 Fire Life Safety Maintenance	12	-	(12)	-100%
		5600311 General Interior Exterior Maintenance	5	-	(5)	-100%
		5600316 Use Costs	180	3	(176)	-98%
		5600341 Water Use Costs	197	210	13	7%
		5600366 Non - Energy	(0)	-	0	-100%
		5600381 Rent - Space	9	-	(9)	-100%
		5600382 Rent - Equipment	177	-	(177)	-100%
		5600431 Lease Costs	13	77	64	504%
		5600436 Postage	31	1	(31)	-98%
		5600591 Dues - Professional Association	95	238	143	150%
		5600596 Dues - Utility Association Other	1	-	(1)	-100%
		5600601 Dues - Utility Association	91	-	(91)	-100%
		5600651 Fees - Regulatory NERC	2,238	2,243	5	0%
		5600666 Fees - Credit Line	0	-	(0)	-100%
		5600706 Bank Charges	4	-	(4)	-100%
		5600721 Environmental Permits and Fees	11	-	(11)	-100%
		5600726 License Fees and Permits	1,030	1,122	92	9%
		5600781 O and M Credits - Other	(402)	-	402	-100%
		5600871 Other	31	(408)	(439)	-1432%
		5600896 Online Information Services	24	20	(3)	-14%
		5610000 External Settlement Labor	(25)	-	25	-100%
		5610004 External Settlement Consulting	(13)	-	13	-100%
		5610005 External Settlement Contract Outside Ven	22	-	(22)	-100%
		5610006 External Settlement Materials	4	-	(4)	-100%
		5610007 External Settlement Employee Expense	0	-	(0)	-100%
		5610008 External Settlement Transportation	(0)	-	0	-100%
		5610011 External Settlement Overhead	(3)	-	3	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(12)	-	12	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(6)	-	6	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(33)	-	33	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	6	-	(6)	-100%
		8000105 Overtime	76	-	(76)	-100%
		8000115 Other Compensation Craft Welfare Fund	(5)	-	5	-100%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	16	16	#DIV/0!
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	106	106	#DIV/0!

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8010110 Budget Other Compensation	-	(59)	(59)	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,678	-	(1,678)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,141	-	(2,141)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	53	-	(53)	-100%
		8100205 AG Overhead	0	-	(0)	-100%
		8100260 Purchasing - Overhead	107	-	(107)	-100%
		8100315 Warehouse - Overhead	52	-	(52)	-100%
		8100425 Engineering and Super - Overhead	2	-	(2)	-100%
		8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	19	-	(19)	-100%
		8100531 Warehouse_OH Allocation	1	-	(1)	-100%
		8100550 Fleet-Base Rates	1,936	-	(1,936)	-100%
		8100551 Fleet-Idle Time	(541)	-	541	-100%
		8100552 Fleet-Utilization	(28)	-	28	-100%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	5	5	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	20	20	#DIV/0!
		8110040 Budget Attrition	-	(5)	(5)	#DIV/0!
		8300100 Labor-Settle_Direct	(8,245)	-	8,245	-100%
		8300110 Contract Labor-Settle_Direct	(3,143)	-	3,143	-100%
		8300115 Consulting-Settle_Direct	(578)	-	578	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(22)	-	22	-100%
		8300125 Materials-Settle_Direct	(204)	-	204	-100%
		8300130 Employee Expense-Settle_Direct	(974)	-	974	-100%
		8300140 Miscellaneous-Settle_Direct	(229)	-	229	-100%
		8300150 Overhead-Settle_Direct	(61)	-	61	-100%
		Transmission Total	33,747	31,610	(2,138)	-6%
		RLJE (blank) (blank)	36	-	(36)	-100%
		RLJE Total	36	-	(36)	-100%
Electric Total			1,090,248	1,174,362	84,114	8%
Gas	Benefits & Loadings	5540001 Productive Labor	17	49	32	186%
		5540200 Medical Insurance Non Loading	16	-	(16)	-100%
		5540205 Workers Comp Non Loading	(0)	-	0	-100%
		5540210 Incentive Non Loading	533	410	(123)	-23%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540240 Performance Share Plan & Deferred Comp I	1,330	365	(964)	-73%
		5540250 Restricted Stock Units	633	497	(136)	-21%
		5540255 Other Benefits Compensation	17	210	193	1145%
		5600001 Contract Labor	0	-	(0)	-100%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	1	-	(1)	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	0	-	(0)	-100%
		5600256 Office Supplies	0	-	(0)	-100%
		5600281 Employee Performance Recognition	52	68	16	30%
		5600436 Postage	1	-	(1)	-100%
		5600781 O and M Credits - Other	(20)	(49)	(29)	149%
		5610001 External Settlement Labor Ben-Injuries	8	-	(8)	-100%
		5610002 External Settlement Labor Ben-Pension	132	-	(132)	-100%
		5610017 External Settlement Incentive	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2	-	(2)	-100%
		8100105 Pension & Insurance	8,527	-	(8,527)	-100%
		8100110 401K Match	(0)	1,023	1,023	-3605978%
		8100115 Qualified Pension	(0)	2,591	2,591	-1403884%
		8100120 Nonqualified Pension	0	31	31	442096%
		8100125 FAS 88 Settlement Expense	1	-	(1)	-100%
		8100130 Exec Nonqualified Deferred Comp Match	0	4	4	1337306%
		8100140 Other Pension - Consult	0	51	51	6419900%
		8100150 Active Healthcare	(0)	4,259	4,259	-2407828%
		8100155 Miscellaneous Benefit Programs and Costs	(0)	198	198	-5275250%
		8100160 Life LTD and Business Travel Insurance	(0)	279	279	-1642243%
		8100165 Retiree Medical	(0)	15	15	-88252%
		8100170 FAS 112 LTD	(0)	11	11	-175470%
		8100190 Workers' Compensation - FAS 112 Costs	(0)	12	12	-208672%
		8100195 Workers' Compensation - Ins and Other	371	285	(86)	-23%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8100200 Annual Incentive	1,677	1,423	(255)	-15%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100507 401K Match_OH Alloc	(0)	12	12	-2394123%
		8100508 Qualified Pension_Overhead Allocation	(0)	(41)	(41)	50326%
		8100509 Nonqualified Pension_Overhead Allocation	0	(3)	(3)	-1034161%
		8100510 FAS 88 Settlement Expense_OH Allocation	0	-	(0)	-100%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-430888%
		8100512 Other Pension - Consult_OH Allocation	0	(13)	(13)	-131977%
		8100513 Active Healthcare_Overhead Allocation	0	(94)	(94)	-135134%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(13)	(13)	848112%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(10)	(10)	250968%
		8100516 Retiree Medical_Overhead Allocation	(0)	(1)	(1)	49151%
		8100517 FAS 112 LTD_Overhead Allocation	0	(0)	(0)	-8175%
		8100526 Workers' Comp-FAS 112_OH Allocation	0	(0)	(0)	-10267%
		8100527 Workers' Comp-Ins and Other_OH Alloc	0	(8)	(8)	-7636%
		8100528 Annual Incentive_Overhead Allocation	0	46	45	57921%
		8200501 Fac - Incentive	(0)	-	0	-100%
		8200505 Facilities - Labor Benefits Inj and Dam	(0)	-	0	-100%
		8200506 Facilities - Labor Benefits Pens and Ben	(3)	-	3	-100%
		8300005 Labor Benefits Inj and Dam-Settle_Indir	(1)	-	1	-100%
		8300006 Labor Benefits Pens and Ben-Settle_Indir	(8)	-	8	-100%
		8300101 Incentive-Settle_Direct	(303)	-	303	-100%
		8300105 Labor Benefits Inj and Dam-Settle_Direct	(74)	-	74	-100%
		8300106 Labor Benefits Pens and Ben-Settle_Dir	(1,715)	-	1,715	-100%
Benefits & Loadings Total			11,195	11,603	408	4%
Chairman and CEO						
		5540001 Productive Labor	39	68	29	76%
		5540185 Other Compensation Accruals	52	-	(52)	-100%
		5600001 Contract Labor	1	-	(1)	-100%
		5600006 Consulting Professional Services Other	8	16	8	91%
		5600066 Materials	0	0	0	49%
		5600091 Print and Copy Cost - Other	0	0	0	178%
		5600191 Employee Expenses Airfare	-	0	0	#DIV/0!
		5600196 Employee Expenses Car Rental	0	0	0	111%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600206 Employee Expenses Mileage	0	0	0	14%
		5600211 Employee Expenses Conf Seminar Trng	-	0	0	#DIV/0!
		5600216 Employee Expenses Hotel	0	0	0	11%
		5600221 Employee Expenses Meals	0	0	(0)	-48%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	136%
		5600231 Employee Expenses Parking	-	0	0	#DIV/0!
		5600246 Employee Expenses Other	0	5	5	226028%
		5600251 Employee Expense Personal Communication	0	0	0	80%
		5600256 Office Supplies	0	0	0	96%
		5600276 Life Events	0	0	(0)	-17%
		5600381 Rent - Space	-	1	1	#DIV/0!
		5600436 Postage	0	0	(0)	-67%
		5600601 Dues - Utility Association	299	324	26	9%
		5600656 Fees - Directors	107	91	(16)	-15%
		5600691 Shareholder Related Expenses	0	-	(0)	-100%
		5600896 Online Information Services	1	3	1	101%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
Chairman and CEO Total			509	509	1	0%
Corporate Other						
		5600001 Contract Labor	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	(0)	-	0	-100%
		5600041 Outside Vendor Contract	(0)	-	0	-100%
		5600066 Materials	(0)	-	0	-100%
		5600068 Material Consumption	(0)	-	0	-100%
		5600191 Employee Expenses Airfare	(4)	-	4	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	0	-	(0)	-100%
		5600256 Office Supplies	0	-	(0)	-100%
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600316 Use Costs	10	-	(10)	-100%
		5600361 AR - Reserve Change	(31)	-	31	-100%
		5600436 Postage	0	-	(0)	-100%
		5600712 Quarterly BMO Rebates	(14)	(33)	(20)	144%
		5600716 Gas Cleanup Costs	(12)	-	12	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600726 License Fees and Permits	(0)	-	0	-100%
		5600781 O and M Credits - Other	(80)	(106)	(26)	33%
		5600791 O and M Credits - AG to Capital	(36)	(55)	(19)	51%
		5600796 O and M Credits - Company Elec and Gas	(141)	(317)	(175)	124%
		5600871 Other	(53)	-	53	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	(0)	-	0	-100%
		8100260 Purchasing - Overhead	(0)	-	0	-100%
		8200751 Service Co-AG Overhead-Direct	(0)	-	0	-100%
		8300125 Materials-Settle_Direct	(0)	-	0	-100%
Corporate Other Total			(362)	(511)	(149)	41%
Customer and Innovation						
		5540001 Productive Labor	3,935	5,733	1,798	46%
		5540009 Labor Budget Adjustment	-	(139)	(139)	#DIV/0!
		5540180 Premium Time Labor	8	-	(8)	-100%
		5540185 Other Compensation Accruals	31	-	(31)	-100%
		5540220 Labor Overtime	115	-	(115)	-100%
		5540230 Incentive	1	-	(1)	-100%
		5540260 Other Compensation	14	-	(14)	-100%
		5600001 Contract Labor	392	525	133	34%
		5600006 Consulting Professional Services Other	941	954	13	1%
		5600016 Consulting Professional Eng and Design	60	-	(60)	-100%
		5600021 Consulting Professional Services Legal	4	-	(4)	-100%
		5600041 Outside Vendor Contract	298	90	(208)	-70%
		5600051 Outside Services	5,246	4,231	(1,015)	-19%
		5600066 Materials	73	41	(32)	-44%
		5600068 Material Consumption	21	-	(21)	-100%
		5600070 Material - Direct Purchase	10	-	(10)	-100%
		5600075 Transportation Fuel	0	0	0	73965%
		5600091 Print and Copy Cost - Other	17	25	8	50%
		5600106 Equipment Maintenance	1	-	(1)	-100%
		5600111 Equipment Maintenance - Customer Care	7	8	1	14%
		5600116 IT Hardware Maintenance	152	171	20	13%
		5600121 IT Hardware Purchases	60	44	(16)	-26%
		5600126 Software License Purchase - Perpetual	14	38	23	160%
		5600131 Software License Purchase - Term	462	999	537	116%
		5600136 Software Maintenance	2,047	2,333	286	14%
		5600141 Network Services	2	58	55	2242%
		5600146 Network Voice	0	1	0	357%
		5600151 Network Data	1,052	895	(157)	-15%
		5600156 Network Telecommunication	0	3	3	1445%
		5600161 Network Radio	102	43	(59)	-58%
		5600166 Mainframe Services	41	59	18	45%
		5600171 Distributed Systems Services	38	42	4	12%
		5600176 Application Development and Maintenance	1,610	1,607	(3)	0%
		5600186 Software - ASP	147	211	64	44%
		5600191 Employee Expenses Airfare	10	37	27	277%
		5600196 Employee Expenses Car Rental	3	5	2	59%
		5600201 Employee Expenses Taxi and Bus	1	3	2	149%
		5600206 Employee Expenses Mileage	16	31	15	92%
		5600211 Employee Expenses Conf Seminar Trng	7	27	20	288%
		5600216 Employee Expenses Hotel	12	57	45	390%
		5600221 Employee Expenses Meals	8	29	21	243%
		5600226 Employee Expenses Meals Non-Employee	2	3	2	100%
		5600231 Employee Expenses Parking	1	9	7	487%
		5600241 Employee Expenses Safety Equipment	22	4	(18)	-82%
		5600246 Employee Expenses Other	25	14	(12)	-46%
		5600251 Employee Expense Personal Communication	21	21	0	1%
		5600256 Office Supplies	11	22	11	100%
		5600261 Workforce Administration Expense	7	-	(7)	-100%
		5600271 Safety Recognition	0	1	0	1979%
		5600276 Life Events	1	1	0	67%
		5600291 Transportation Fleet Cost	0	48	48	34018%
		5600296 Janitorial - Routine	0	0	0	6281%
		5600301 Janitorial - Special	13	-	(13)	-100%
		5600306 Fire Life Safety Maintenance	0	-	(0)	-100%
		5600311 General Interior Exterior Maintenance	0	25	25	15841%
		5600316 Use Costs	0	1	1	23547%
		5600321 Lawn Care Maintenance Costs	1	-	(1)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600341 Water Use Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	1	1	#DIV/0!
		5600356 Energy	1,655	2,323	668	40%
		5600361 AR - Reserve Change	1,280	-	(1,280)	-100%
		5600366 Non - Energy	18	21	3	16%
		5600381 Rent - Space	0	11	11	14092%
		5600382 Rent - Equipment	24	0	(24)	-98%
		5600396 Rent - Equipment Customer Care	0	0	(0)	-76%
		5600431 Lease Costs	4	13	8	186%
		5600436 Postage	887	941	54	6%
		5600511 Advertising - Brand Image	74	51	(23)	-31%
		5600516 Advertising - General	13	15	2	13%
		5600521 Advertising - Brand Sponsorship	187	178	(9)	-5%
		5600526 Advertising - Conservation DSM	1	-	(1)	-100%
		5600531 Advertising - Conservation Other	-	15	15	#DIV/0!
		5600536 Communication - Conservation DSM	(0)	-	0	-100%
		5600546 Customer Program - Advertising	3	-	(3)	-100%
		5600561 Customer Program - Promotion	24	23	(0)	-1%
		5600566 Customer Program - Non-Recoverable	0	-	(0)	-100%
		5600571 Safety Advertising	164	237	73	45%
		5600591 Dues - Professional Association	2	15	14	893%
		5600596 Dues - Utility Association Other	0	-	(0)	-100%
		5600601 Dues - Utility Association	4	32	28	687%
		5600706 Bank Charges	0	2	2	983%
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	1	1	(1)	-51%
		5600781 O and M Credits - Other	(295)	-	295	-100%
		5600861 Shared Asset Costs	5,116	5,467	352	7%
		5600866 Shared Assets - Owning Co Credit	(2,631)	(3,244)	(613)	23%
		5600871 Other	98	8	(90)	-92%
		5600896 Online Information Services	76	412	337	443%
		5600946 Cust Billing Srvcs to Other	(28)	-	28	-100%
		5610000 External Settlement Labor	2	-	(2)	-100%
		5610003 External Settlement Contract Labor	0	-	(0)	-100%
		5610004 External Settlement Consulting	0	-	(0)	-100%
		5610011 External Settlement Overhead	1	-	(1)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(2)	-	2	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(20)	-	20	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	(1)	-	1	-100%
		8000110 Other Compensation	(2)	-	2	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	77	-	(77)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	576	-	(576)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	112	-	(112)	-100%
		8100315 Warehouse - Overhead	2	-	(2)	-100%
		8100502 NonProd NonBarg Labor G1_OH Alloc	(0)	-	0	-100%
		8100530 Purchasing_OH Allocation	23	-	(23)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	41	-	(41)	-100%
Customer and Innovation Total			24,552	24,831	280	1%
Distribution Operations						
		5540001 Productive Labor	3,009	1,849	(1,160)	-39%
		5540180 Premium Time Labor	1	-	(1)	-100%
		5540220 Labor Overtime	236	-	(236)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%
		5600001 Contract Labor	666	1	(665)	-100%
		5600006 Consulting Professional Services Other	14	-	(14)	-100%
		5600041 Outside Vendor Contract	1,783	237	(1,545)	-87%
		5600051 Outside Services	0	-	(0)	-100%
		5600066 Materials	263	9	(254)	-97%
		5600068 Material Consumption	327	-	(327)	-100%
		5600069 Service Consumption	2,514	-	(2,514)	-100%
		5600070 Material - Direct Purchase	2,502	-	(2,502)	-100%
		5600071 MS Inventory Adjust - Obsolete Materials	-	20	20	#DIV/0!
		5600091 Print and Copy Cost - Other	13	2	(12)	-89%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600136 Software Maintenance	65	-	(65)	-100%
		5600151 Network Data	3	-	(3)	-100%
		5600191 Employee Expenses Airfare	9	19	10	112%
		5600196 Employee Expenses Car Rental	2	2	(0)	-15%
		5600201 Employee Expenses Taxi and Bus	0	1	0	84%
		5600206 Employee Expenses Mileage	53	3	(50)	-94%
		5600211 Employee Expenses Conf Seminar Trng	9	1	(8)	-88%
		5600216 Employee Expenses Hotel	11	7	(4)	-37%
		5600221 Employee Expenses Meals	78	3	(75)	-96%
		5600226 Employee Expenses Meals Non-Employee	1	1	0	2%
		5600231 Employee Expenses Parking	1	1	(0)	-25%
		5600236 Employee Expenses Per Diem	1	-	(1)	-100%
		5600241 Employee Expenses Safety Equipment	7	1	(6)	-85%
		5600246 Employee Expenses Other	3	-	(3)	-100%
		5600251 Employee Expense Personal Communication	26	8	(18)	-69%
		5600256 Office Supplies	3	3	(0)	-9%
		5600261 Workforce Administration Expense	3	-	(3)	-100%
		5600271 Safety Recognition	-	4	4	#DIV/0!
		5600276 Life Events	0	1	1	257%
		5600291 Transportation Fleet Cost	-	41	41	#DIV/0!
		5600306 Fire Life Safety Maintenance	0	-	(0)	-100%
		5600311 General Interior Exterior Maintenance	13	-	(13)	-100%
		5600316 Use Costs	0	-	(0)	-100%
		5600321 Lawn Care Maintenance Costs	0	-	(0)	-100%
		5600326 Sewer Maintenance Costs	9	-	(9)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600366 Non - Energy	161	167	6	4%
		5600381 Rent - Space	0	-	(0)	-100%
		5600382 Rent - Equipment	5	46	41	826%
		5600436 Postage	5	2	(3)	-58%
		5600531 Advertising - Conservation Other	0	-	(0)	-100%
		5600591 Dues - Professional Association	0	1	1	1880%
		5600596 Dues - Utility Association Other	0	1	1	12425%
		5600601 Dues - Utility Association	-	0	0	#DIV/0!
		5600721 Environmental Permits and Fees	3	-	(3)	-100%
		5600726 License Fees and Permits	18	32	14	78%
		5600776 O and M Credits - Meter Transfer Install	(6,133)	-	6,133	-100%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	1	-	(1)	-100%
		5600961 Contribution in Aid of Constr (CIAC)	(1)	-	1	-100%
		5610000 External Settlement Labor	(11)	-	11	-100%
		5610008 External Settlement Transportation	(0)	-	0	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(75)	-	75	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	91	-	(91)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	-	(0)	-100%
		8000036 Productive Labor Bargaining No Load	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	(1)	-	1	-100%
		8000110 Other Compensation	(0)	-	0	-100%
		8000115 Other Compensation Craft Welfare Fund	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,101	-	(1,101)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	573	-	(573)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	5	-	(5)	-100%
		8100260 Purchasing - Overhead	86	-	(86)	-100%
		8100315 Warehouse - Overhead	148	-	(148)	-100%
		8100530 Purchasing_OH Allocation	5	-	(5)	-100%
		8100531 Warehouse_OH Allocation	2	-	(2)	-100%
		8100550 Fleet-Base Rates	25	-	(25)	-100%
		8100551 Fleet-Idle Time	(10)	-	10	-100%
		8100552 Fleet-Utilization	(0)	-	0	-100%
		8300000 Labor-Settle_Indirect	(33)	-	33	-100%
		8300020 Contract Outside Vendors-Settle_Indir	(3)	-	3	-100%
		8300025 Materials-Settle_Indirect	(412)	-	412	-100%
		8300050 Overhead-Settle_Indirect	(22)	-	22	-100%
		8300100 Labor-Settle_Direct	(2,409)	-	2,409	-100%
		8300110 Contract Labor-Settle_Direct	(516)	-	516	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(1,401)	-	1,401	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8300125 Materials-Settle_Direct	(183)	-	183	-100%
		8300130 Employee Expense-Settle_Direct	(68)	-	68	-100%
		8300140 Miscellaneous-Settle_Direct	(19)	-	19	-100%
		8300150 Overhead-Settle_Direct	(50)	-	50	-100%
		Distribution Operations Total	2,510	2,461	(49)	-2%
	Energy Supply	5540001 Productive Labor	161	439	278	173%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	18	-	(18)	-100%
		5540270 Welfare Fund	67	-	(67)	-100%
		5600006 Consulting Professional Services Other	2	2	0	1%
		5600066 Materials	0	1	1	63123%
		5600069 Service Consumption	1	-	(1)	-100%
		5600091 Print and Copy Cost - Other	-	0	0	#DIV/0!
		5600191 Employee Expenses Airfare	0	1	0	563%
		5600196 Employee Expenses Car Rental	0	0	0	647%
		5600201 Employee Expenses Taxi and Bus	0	0	0	1414%
		5600206 Employee Expenses Mileage	0	1	1	9328%
		5600211 Employee Expenses Conf Seminar Trng	0	0	0	399%
		5600216 Employee Expenses Hotel	0	1	1	822%
		5600221 Employee Expenses Meals	0	1	1	3378%
		5600226 Employee Expenses Meals Non-Employee	-	0	0	#DIV/0!
		5600231 Employee Expenses Parking	0	0	0	6201%
		5600246 Employee Expenses Other	0	0	0	36958%
		5600251 Employee Expense Personal Communication	0	0	(0)	-39%
		5600256 Office Supplies	0	0	0	1591%
		5600291 Transportation Fleet Cost	-	28	28	#DIV/0!
		5600436 Postage	0	0	0	46%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600536 Communication - Conservation DSM	1	-	(1)	-100%
		5600591 Dues - Professional Association	0	0	0	327%
		5600596 Dues - Utility Association Other	1	-	(1)	-100%
		5600601 Dues - Utility Association	2	7	5	259%
		5600721 Environmental Permits and Fees	-	2	2	#DIV/0!
		5600896 Online Information Services	1	1	(0)	0%
		8000000 Prod Labor Bargaining Benefit Group 1	1	-	(1)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	1	-	(1)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1)	-	1	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	1	-	(1)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	7	-	(7)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	(0)	-	0	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100550 Fleet-Base Rates	7	-	(7)	-100%
		8100551 Fleet-Idle Time	(1)	-	1	-100%
		Energy Supply Total	270	484	214	79%
	Financial Operations	5540001 Productive Labor	978	973	(5)	0%
		5540009 Labor Budget Adjustment	-	7	7	#DIV/0!
		5540185 Other Compensation Accruals	0	-	(0)	-100%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540260 Other Compensation	3	-	(3)	-100%
		5600001 Contract Labor	17	11	(6)	-36%
		5600006 Consulting Professional Services Other	9	52	44	517%
		5600021 Consulting Professional Services Legal	6	7	1	14%
		5600026 Consulting Professional Svcs Accounting	140	141	1	1%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	1	3	1	136%
		5600091 Print and Copy Cost - Other	0	1	0	144%
		5600096 Print and Copy Cost - SEC Filings	2	0	(2)	-99%
		5600191 Employee Expenses Airfare	2	3	2	102%
		5600196 Employee Expenses Car Rental	0	0	0	127%
		5600201 Employee Expenses Taxi and Bus	0	1	0	180%
		5600206 Employee Expenses Mileage	0	0	0	103%
		5600211 Employee Expenses Conf Seminar Trng	2	6	5	310%
		5600216 Employee Expenses Hotel	2	5	3	169%

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Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600221 Employee Expenses Meals	1	3	2	202%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	249%
		5600231 Employee Expenses Parking	0	0	0	156%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-98%
		5600246 Employee Expenses Other	2	1	(1)	-31%
		5600251 Employee Expense Personal Communication	2	2	0	11%
		5600256 Office Supplies	2	1	(0)	-23%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600276 Life Events	0	0	0	147%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600306 Fire Life Safety Maintenance	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600436 Postage	13	1	(12)	-89%
		5600451 Insurance - Property	404	565	161	40%
		5600456 Insurance - General Liability	424	513	89	21%
		5600461 Insurance - Excess Liability	438	716	278	63%
		5600466 Insurance - Auto Liability	12	18	7	56%
		5600471 Insurance - Directors and Officers	95	115	21	22%
		5600476 Insurance - Fiduciary	28	27	(1)	-4%
		5600481 Insurance - Other	5	6	1	30%
		5600482 Insurance - Cyber	29	36	7	25%
		5600506 Insurance - Surplus	(108)	-	108	-100%
		5600516 Advertising - General	0	-	(0)	-100%
		5600591 Dues - Professional Association	1	7	6	1015%
		5600596 Dues - Utility Association Other	-	0	0	#DIV/0!
		5600661 Fees - Remarketing and Rating	41	33	(8)	-21%
		5600691 Shareholder Related Expenses	8	22	14	188%
		5600706 Bank Charges	48	52	4	9%
		5600726 License Fees and Permits	6	4	(1)	-25%
		5600781 O and M Credits - Other	(39)	(23)	15	-40%
		5600871 Other	3	0	(3)	-99%
		5600896 Online Information Services	13	11	(3)	-21%
		5600951 Purchasing Overhead Expense	-	0	0	#DIV/0!
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(1)	-	1	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	150	-	(150)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	2	-	(2)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
Financial Operations Total			2,743	3,322	579	21%
Gas Systems						
		5540001 Productive Labor	18,802	26,222	7,420	39%
		5540009 Labor Budget Adjustment	-	0	0	#DIV/0!
		5540180 Premium Time Labor	266	-	(266)	-100%
		5540220 Labor Overtime	3,412	-	(3,412)	-100%
		5540260 Other Compensation	4	-	(4)	-100%
		5540270 Welfare Fund	110	-	(110)	-100%
		5600001 Contract Labor	1,091	-	(1,091)	-100%
		5600006 Consulting Professional Services Other	290	-	(290)	-100%
		5600041 Outside Vendor Contract	1,173	14,877	13,703	1168%
		5600051 Outside Services	4	-	(4)	-100%
		5600066 Materials	744	4,785	4,041	543%
		5600068 Material Consumption	84	-	(84)	-100%
		5600069 Service Consumption	3,516	-	(3,516)	-100%
		5600070 Material - Direct Purchase	1,605	-	(1,605)	-100%
		5600073 Material Small Cap Purchases	1	-	(1)	-100%
		5600075 Transportation Fuel	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	24	-	(24)	-100%
		5600106 Equipment Maintenance	2	-	(2)	-100%
		5600131 Software License Purchase - Term	103	-	(103)	-100%
		5600151 Network Data	55	-	(55)	-100%
		5600191 Employee Expenses Airfare	23	-	(23)	-100%
		5600196 Employee Expenses Car Rental	4	-	(4)	-100%
		5600201 Employee Expenses Taxi and Bus	1	-	(1)	-100%
		5600206 Employee Expenses Mileage	58	-	(58)	-100%
		5600211 Employee Expenses Conf Seminar Trng	29	-	(29)	-100%
		5600216 Employee Expenses Hotel	37	-	(37)	-100%
		5600221 Employee Expenses Meals	108	-	(108)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600226 Employee Expenses Meals Non-Employee	5	-	(5)	-100%
		5600231 Employee Expenses Parking	3	-	(3)	-100%
		5600236 Employee Expenses Per Diem	20	-	(20)	-100%
		5600241 Employee Expenses Safety Equipment	359	-	(359)	-100%
		5600246 Employee Expenses Other	32	794	762	2398%
		5600251 Employee Expense Personal Communication	141	-	(141)	-100%
		5600256 Office Supplies	35	112	77	221%
		5600261 Workforce Administration Expense	7	-	(7)	-100%
		5600271 Safety Recognition	9	-	(9)	-100%
		5600276 Life Events	1	-	(1)	-100%
		5600291 Transportation Fleet Cost	-	2,605	2,605	#DIV/0!
		5600296 Janitorial - Routine	23	-	(23)	-100%
		5600301 Janitorial - Special	2	-	(2)	-100%
		5600311 General Interior Exterior Maintenance	17	-	(17)	-100%
		5600316 Use Costs	741	806	66	9%
		5600321 Lawn Care Maintenance Costs	5	-	(5)	-100%
		5600336 Trash Removal Costs	22	-	(22)	-100%
		5600341 Water Use Costs	9	-	(9)	-100%
		5600381 Rent - Space	0	-	(0)	-100%
		5600382 Rent - Equipment	49	42	(7)	-14%
		5600396 Rent - Equipment Customer Care	0	-	(0)	-100%
		5600436 Postage	11	-	(11)	-100%
		5600456 Insurance - General Liability	0	-	(0)	-100%
		5600516 Advertising - General	0	-	(0)	-100%
		5600576 Safety Information	1	-	(1)	-100%
		5600591 Dues - Professional Association	3	-	(3)	-100%
		5600596 Dues - Utility Association Other	18	-	(18)	-100%
		5600601 Dues - Utility Association	0	20	19	7533%
		5600716 Gas Cleanup Costs	(770)	1,000	1,770	-230%
		5600721 Environmental Permits and Fees	1	-	(1)	-100%
		5600726 License Fees and Permits	254	365	112	44%
		5600776 O and M Credits - Meter Transfer Install	(580)	(5,466)	(4,886)	842%
		5600871 Other	1	-	(1)	-100%
		5600896 Online Information Services	5	-	(5)	-100%
		5600946 Cust Billing Srvcs to Other	0	-	(0)	-100%
		5610000 External Settlement Labor	568	-	(568)	-100%
		5610003 External Settlement Contract Labor	0	-	(0)	-100%
		5610005 External Settlement Contract Outside Ven	7,759	-	(7,759)	-100%
		5610006 External Settlement Materials	28	-	(28)	-100%
		5610007 External Settlement Employee Expense	4	-	(4)	-100%
		5610008 External Settlement Transportation	0	-	(0)	-100%
		5610009 External Settlement Miscellaneous	64	-	(64)	-100%
		5610011 External Settlement Overhead	131	-	(131)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	138	-	(138)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	3	-	(3)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	75	-	(75)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
		8000036 Productive Labor Bargaining No Load	(1)	-	1	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	22	-	(22)	-100%
		8000110 Other Compensation	(0)	-	0	-100%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	223	223	#DIV/0!
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	77	77	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	2,277	-	(2,277)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,106	-	(1,106)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
		8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	4	-	(4)	-100%
		8100260 Purchasing - Overhead	99	-	(99)	-100%
		8100315 Warehouse - Overhead	94	-	(94)	-100%
		8100530 Purchasing_OH Allocation	(0)	-	0	-100%
		8100531 Warehouse_OH Allocation	7	-	(7)	-100%
		8100550 Fleet-Base Rates	3,841	-	(3,841)	-100%
		8100551 Fleet-Idle Time	(1,151)	-	1,151	-100%
		8100552 Fleet-Utilization	(0)	-	0	-100%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	53	53	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	15	15	#DIV/0!
		8110040 Budget Attrition	-	(12)	(12)	#DIV/0!

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8300100 Labor-Settle_Direct	(4,962)	-	4,962	-100%
		8300110 Contract Labor-Settle_Direct	(825)	-	825	-100%
		8300115 Consulting-Settle_Direct	(203)	-	203	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(27)	-	27	-100%
		8300125 Materials-Settle_Direct	(87)	-	87	-100%
		8300130 Employee Expense-Settle_Direct	(219)	-	219	-100%
		8300135 Transportation-Settle_Direct	(9)	-	9	-100%
		8300140 Miscellaneous-Settle_Direct	(25)	-	25	-100%
		8300150 Overhead-Settle_Direct	(14)	-	14	-100%
Gas Systems Total			40,666	46,517	5,851	14%
General Counsel						
		5540001 Productive Labor	345	372	27	8%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540260 Other Compensation	2	-	(2)	-100%
		5600001 Contract Labor	5	3	(2)	-38%
		5600006 Consulting Professional Services Other	1	4	3	207%
		5600021 Consulting Professional Services Legal	384	299	(85)	-22%
		5600031 Consulting Legal Regulatory	30	2	(28)	-93%
		5600041 Outside Vendor Contract	0	0	0	527%
		5600066 Materials	0	1	1	177%
		5600091 Print and Copy Cost - Other	0	0	0	66%
		5600096 Print and Copy Cost - SEC Filings	-	2	2	#DIV/0!
		5600101 Legal - Other	1	1	(0)	-33%
		5600191 Employee Expenses Airfare	1	4	2	199%
		5600196 Employee Expenses Car Rental	0	0	0	273%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-93%
		5600206 Employee Expenses Mileage	0	1	0	185%
		5600211 Employee Expenses Conf Seminar Trng	1	3	2	150%
		5600216 Employee Expenses Hotel	1	4	4	469%
		5600221 Employee Expenses Meals	0	1	1	242%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	244%
		5600231 Employee Expenses Parking	0	0	0	209%
		5600241 Employee Expenses Safety Equipment	0	0	0	29%
		5600246 Employee Expenses Other	1	-	(1)	-100%
		5600251 Employee Expense Personal Communication	2	1	(1)	-42%
		5600256 Office Supplies	0	1	0	185%
		5600276 Life Events	0	0	(0)	-37%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600316 Use Costs	0	-	(0)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600382 Rent - Equipment	0	0	0	234%
		5600431 Lease Costs	0	0	(0)	-29%
		5600436 Postage	0	0	0	12%
		5600481 Insurance - Other	-	2	2	#DIV/0!
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600561 Customer Program - Promotion	1	-	(1)	-100%
		5600591 Dues - Professional Association	3	4	1	39%
		5600656 Fees - Directors	0	-	(0)	-100%
		5600691 Shareholder Related Expenses	(0)	-	0	-100%
		5600716 Gas Cleanup Costs	26	-	(26)	-100%
		5600726 License Fees and Permits	0	0	(0)	-28%
		5600781 O and M Credits - Other	(11)	-	11	-100%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	14	11	(3)	-18%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	50	-	(50)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	6	-	(6)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
		8100550 Fleet-Base Rates	1	-	(1)	-100%
General Counsel Total			870	719	(151)	-17%
Group President - Utility						
		5540001 Productive Labor	913	1,134	222	24%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540230 Incentive	31	-	(31)	-100%
		5540260 Other Compensation	2	2	(0)	-16%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600001 Contract Labor	3	50	47	1399%
		5600006 Consulting Professional Services Other	29	120	91	313%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	2	12	10	491%
		5600091 Print and Copy Cost - Other	3	4	1	53%
		5600141 Network Services	0	-	(0)	-100%
		5600151 Network Data	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	1	4	4	584%
		5600196 Employee Expenses Car Rental	0	0	0	582%
		5600201 Employee Expenses Taxi and Bus	0	1	0	306%
		5600206 Employee Expenses Mileage	36	45	10	27%
		5600211 Employee Expenses Conf Seminar Trng	3	8	6	205%
		5600216 Employee Expenses Hotel	2	7	5	304%
		5600221 Employee Expenses Meals	4	5	1	38%
		5600226 Employee Expenses Meals Non-Employee	1	6	4	287%
		5600231 Employee Expenses Parking	1	2	1	122%
		5600241 Employee Expenses Safety Equipment	1	0	(1)	-73%
		5600246 Employee Expenses Other	0	0	(0)	-82%
		5600251 Employee Expense Personal Communication	12	7	(5)	-40%
		5600256 Office Supplies	1	3	3	402%
		5600276 Life Events	0	0	0	337%
		5600291 Transportation Fleet Cost	-	1	1	#DIV/0!
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600381 Rent - Space	0	0	0	20%
		5600382 Rent - Equipment	0	1	1	197%
		5600431 Lease Costs	0	-	(0)	-100%
		5600436 Postage	5	7	1	24%
		5600511 Advertising - Brand Image	1	7	6	521%
		5600516 Advertising - General	0	5	5	2607%
		5600521 Advertising - Brand Sponsorship	0	-	(0)	-100%
		5600531 Advertising - Conservation Other	-	0	0	#DIV/0!
		5600536 Communication - Conservation DSM	1	-	(1)	-100%
		5600546 Customer Program - Advertising	3	5	2	98%
		5600561 Customer Program - Promotion	-	2	2	#DIV/0!
		5600566 Customer Program - Non-Recoverable	0	2	2	600%
		5600571 Safety Advertising	-	0	0	#DIV/0!
		5600576 Safety Information	-	0	0	#DIV/0!
		5600581 Mandated Regulatory Notices	0	0	0	16%
		5600586 Mandated Inserts Communication	-	18	18	#DIV/0!
		5600591 Dues - Professional Association	10	6	(4)	-37%
		5600596 Dues - Utility Association Other	1	23	22	3905%
		5600601 Dues - Utility Association	5	14	9	197%
		5600671 Fees - Regulatory Direct	180	236	57	31%
		5600676 Fees - Regulatory Indirect	364	375	11	3%
		5600681 Fees - Regulatory NARUC	0	0	0	21%
		5600726 License Fees and Permits	0	0	(0)	-18%
		5600857 Rebates	40	2	(38)	-95%
		5600871 Other	251	44	(207)	-82%
		5600896 Online Information Services	0	0	0	127%
		5600946 Cust Billing Srvcs to Other	0	-	(0)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(5)	-	5	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	181	-	(181)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	269	-	(269)	-100%
		8100260 Purchasing - Overhead	1	-	(1)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
Group President - Utility Total			2,352	2,164	(189)	-8%
HR and Employee Services						
		5540001 Productive Labor	1,016	1,286	271	27%
		5540185 Other Compensation Accruals	(1)	-	1	-100%
		5540220 Labor Overtime	6	-	(6)	-100%
		5540260 Other Compensation	3	-	(3)	-100%
		5540270 Welfare Fund	7	-	(7)	-100%
		5600001 Contract Labor	32	17	(15)	-47%
		5600006 Consulting Professional Services Other	67	116	49	73%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600026 Consulting Professional Svcs Accounting	-	2	2	#DIV/0!
		5600041 Outside Vendor Contract	97	118	21	22%
		5600051 Outside Services	0	-	(0)	-100%
		5600066 Materials	88	78	(9)	-11%
		5600068 Material Consumption	1	-	(1)	-100%
		5600069 Service Consumption	0	-	(0)	-100%
		5600070 Material - Direct Purchase	13	-	(13)	-100%
		5600075 Transportation Fuel	0	35	35	1427724%
		5600091 Print and Copy Cost - Other	(16)	(8)	7	-47%
		5600106 Equipment Maintenance	7	-	(7)	-100%
		5600131 Software License Purchase - Term	1	13	12	1008%
		5600136 Software Maintenance	0	-	(0)	-100%
		5600151 Network Data	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	6	21	14	226%
		5600196 Employee Expenses Car Rental	2	4	3	143%
		5600201 Employee Expenses Taxi and Bus	0	3	3	769%
		5600206 Employee Expenses Mileage	2	8	6	254%
		5600211 Employee Expenses Conf Seminar Trng	1	14	13	1362%
		5600216 Employee Expenses Hotel	11	28	17	154%
		5600221 Employee Expenses Meals	15	16	2	10%
		5600226 Employee Expenses Meals Non-Employee	0	4	4	846%
		5600231 Employee Expenses Parking	1	2	0	44%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	1	2	1	155%
		5600246 Employee Expenses Other	7	10	4	54%
		5600251 Employee Expense Personal Communication	5	11	6	108%
		5600256 Office Supplies	2	8	6	264%
		5600261 Workforce Administration Expense	15	20	5	31%
		5600271 Safety Recognition	0	0	(0)	-84%
		5600276 Life Events	0	0	0	174%
		5600291 Transportation Fleet Cost	3	16	13	415%
		5600296 Janitorial - Routine	156	177	22	14%
		5600301 Janitorial - Special	13	-	(13)	-100%
		5600306 Fire Life Safety Maintenance	15	19	5	31%
		5600311 General Interior Exterior Maintenance	332	268	(63)	-19%
		5600316 Use Costs	352	409	57	16%
		5600321 Lawn Care Maintenance Costs	12	16	4	33%
		5600326 Sewer Maintenance Costs	-	1	1	#DIV/0!
		5600331 Snow Removal Costs	138	176	38	28%
		5600336 Trash Removal Costs	38	36	(1)	-4%
		5600341 Water Use Costs	25	31	6	25%
		5600351 Moves Adds Changes	28	45	17	62%
		5600381 Rent - Space	(3)	-	3	-100%
		5600382 Rent - Equipment	16	10	(5)	-33%
		5600431 Lease Costs	841	857	17	2%
		5600436 Postage	9	11	2	17%
		5600466 Insurance - Auto Liability	2	1	(0)	-14%
		5600481 Insurance - Other	0	-	(0)	-100%
		5600511 Advertising - Brand Image	1	18	17	1680%
		5600516 Advertising - General	(6)	-	6	-100%
		5600576 Safety Information	52	-	(52)	-100%
		5600591 Dues - Professional Association	4	12	9	236%
		5600596 Dues - Utility Association Other	0	0	(0)	-50%
		5600601 Dues - Utility Association	2	2	(0)	-14%
		5600706 Bank Charges	-	0	0	#DIV/0!
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	2	7	5	231%
		5600861 Shared Asset Costs	1,161	1,202	41	4%
		5600866 Shared Assets - Owning Co Credit	(908)	(887)	21	-2%
		5600871 Other	(1)	4	5	-723%
		5600896 Online Information Services	4	5	1	36%
		5600951 Purchasing Overhead Expense	-	0	0	#DIV/0!
		5600963 PowerPlan Overheads	0	-	(0)	-100%
		5610000 External Settlement Labor	1	-	(1)	-100%
		5610011 External Settlement Overhead	0	-	(0)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(9)	-	9	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8000105 Overtime	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	39	-	(39)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	133	-	(133)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	4	-	(4)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	(0)	-	0	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	23	-	(23)	-100%
		8200500 Facilities - Labor	(17)	-	17	-100%
		8200510 Facilities - Contract Labor	(0)	-	0	-100%
		8200515 Facilities - Consulting	(1)	-	1	-100%
		8200520 Facilities - Contract Outside Vendors	(4)	-	4	-100%
		8200525 Facilities - Materials	(3)	-	3	-100%
		8200530 Facilities - Employee Expense	(0)	-	0	-100%
		8200535 Facilities - Transportation	(0)	-	0	-100%
		8200540 Facilities - Miscellaneous	(148)	-	148	-100%
		8200550 Facilities - Overhead	(0)	-	0	-100%
HR and Employee Services Total			3,695	4,247	552	15%
Nuclear Generation						
		5540001 Productive Labor	20	-	(20)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
Nuclear Generation Total			20	-	(20)	-100%
Operations Services						
		5540001 Productive Labor	365	507	142	39%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	5	-	(5)	-100%
		5540230 Incentive	0	-	(0)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5600001 Contract Labor	12	-	(12)	-100%
		5600006 Consulting Professional Services Other	1	1	(0)	-27%
		5600041 Outside Vendor Contract	0	5	5	4485%
		5600066 Materials	0	0	(0)	-70%
		5600091 Print and Copy Cost - Other	0	0	(0)	-39%
		5600141 Network Services	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	1	1	0	6%
		5600196 Employee Expenses Car Rental	0	0	0	326%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-40%
		5600206 Employee Expenses Mileage	0	0	0	175%
		5600211 Employee Expenses Conf Seminar Trng	2	1	(1)	-38%
		5600216 Employee Expenses Hotel	0	1	1	144%
		5600221 Employee Expenses Meals	0	0	0	247%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	1591%
		5600231 Employee Expenses Parking	0	0	0	94%
		5600241 Employee Expenses Safety Equipment	0	0	0	261%
		5600246 Employee Expenses Other	0	0	(0)	-96%
		5600251 Employee Expense Personal Communication	2	1	(0)	-30%
		5600256 Office Supplies	0	0	(0)	-35%
		5600271 Safety Recognition	-	0	0	#DIV/0!
		5600276 Life Events	0	0	0	23%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600381 Rent - Space	-	0	0	#DIV/0!
		5600382 Rent - Equipment	-	0	0	#DIV/0!
		5600436 Postage	0	0	(0)	-89%
		5600591 Dues - Professional Association	-	0	0	#DIV/0!
		5600596 Dues - Utility Association Other	0	-	(0)	-100%
		5600601 Dues - Utility Association	1	1	(0)	-26%
		5600726 License Fees and Permits	0	-	(0)	-100%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	31	3	(28)	-91%
		5610000 External Settlement Labor	(0)	-	0	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(51)	-	51	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(28)	-	28	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(4)	-	4	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000100 Premium	(0)	-	0	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8000105 Overtime	(5)	-	5	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	43	-	(43)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	(0)	-	0	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
Operations Services Total			377	523	146	39%
Risk Management						
		5540001 Productive Labor	128	117	(11)	-8%
		5600001 Contract Labor	8	2	(6)	-75%
		5600006 Consulting Professional Services Other	6	5	(0)	-6%
		5600026 Consulting Professional Svcs Accounting	6	37	31	492%
		5600066 Materials	0	1	0	549%
		5600091 Print and Copy Cost - Other	0	0	0	61%
		5600096 Print and Copy Cost - SEC Filings	2	-	(2)	-100%
		5600101 Legal - Other	1	-	(1)	-100%
		5600191 Employee Expenses Airfare	0	1	1	294%
		5600196 Employee Expenses Car Rental	0	0	0	534%
		5600201 Employee Expenses Taxi and Bus	0	0	0	698%
		5600206 Employee Expenses Mileage	0	0	(0)	-74%
		5600211 Employee Expenses Conf Seminar Trng	0	2	1	397%
		5600216 Employee Expenses Hotel	0	1	1	649%
		5600221 Employee Expenses Meals	0	1	1	426%
		5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	0	(0)	-52%
		5600246 Employee Expenses Other	0	0	(0)	-49%
		5600251 Employee Expense Personal Communication	0	0	0	10%
		5600256 Office Supplies	0	0	0	525%
		5600276 Life Events	0	0	(0)	-14%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600436 Postage	0	0	(0)	-33%
		5600591 Dues - Professional Association	1	1	(0)	-25%
		5600656 Fees - Directors	0	-	(0)	-100%
		5600726 License Fees and Permits	0	0	0	78%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	6	8	2	28%
		5600951 Purchasing Overhead Expense	-	0	0	#DIV/0!
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1)	-	1	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	20	-	(20)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
Risk Management Total			180	177	(3)	-2%
Strategy Plng and Ext Affairs						
		5540001 Productive Labor	181	215	34	19%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5600001 Contract Labor	10	7	(3)	-31%
		5600006 Consulting Professional Services Other	5	34	29	530%
		5600016 Consulting Professional Eng and Design	1	-	(1)	-100%
		5600041 Outside Vendor Contract	0	3	2	580%
		5600066 Materials	2	0	(1)	-77%
		5600091 Print and Copy Cost - Other	3	3	(1)	-19%
		5600191 Employee Expenses Airfare	1	2	1	241%
		5600196 Employee Expenses Car Rental	0	0	0	455%
		5600201 Employee Expenses Taxi and Bus	0	0	0	139%
		5600206 Employee Expenses Mileage	0	0	0	123%
		5600211 Employee Expenses Conf Seminar Trng	0	0	0	29%
		5600216 Employee Expenses Hotel	1	2	1	142%
		5600221 Employee Expenses Meals	0	1	1	273%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	356%
		5600231 Employee Expenses Parking	0	0	0	499%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	1	1	(0)	-21%
		5600256 Office Supplies	0	0	0	26%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600276 Life Events	0	0	0	202%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600382 Rent - Equipment	0	-	(0)	-100%
		5600436 Postage	0	0	0	643%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600591 Dues - Professional Association	0	0	0	188%
		5600596 Dues - Utility Association Other	1	-	(1)	-100%
		5600601 Dues - Utility Association	-	2	2	#DIV/0!
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	1	0	(1)	-96%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	11	14	3	24%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1)	-	1	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	26	-	(26)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		Strategy Plng and Ext Affairs Total	246	285	39	16%
	Transmission	5540001 Productive Labor	42	-	(42)	-100%
		5540180 Premium Time Labor	1	-	(1)	-100%
		5540220 Labor Overtime	9	-	(9)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	1	-	(1)	-100%
		5600001 Contract Labor	1	-	(1)	-100%
		5600726 License Fees and Permits	1	-	(1)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	1	-	(1)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	-	(0)	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100550 Fleet-Base Rates	1	-	(1)	-100%
		8100551 Fleet-Idle Time	(0)	-	0	-100%
		Transmission Total	58	-	(58)	-100%
	RLJE	(blank) (blank)	(21)	-	21	-100%
	RLJE Total		(21)	-	21	-100%
Gas Total			89,859	97,332	7,474	8%
Non-Utility	Benefits & Loadings	5600286 Non - Recoverable Recognition	78	-	(78)	-100%
		5610001 External Settlement Labor Ben-Injuries	0	-	(0)	-100%
		5610002 External Settlement Labor Ben-Pension	2	-	(2)	-100%
		5610017 External Settlement Incentive	0	-	(0)	-100%
		8100105 Pension & Insurance	452	-	(452)	-100%
		8100110 401K Match	-	107	107	#DIV/0!
		8100115 Qualified Pension	-	261	261	#DIV/0!
		8100120 Nonqualified Pension	-	4	4	#DIV/0!
		8100130 Exec Nonqualified Deferred Comp Match	-	1	1	#DIV/0!
		8100140 Other Pension - Consult	-	7	7	#DIV/0!
		8100150 Active Healthcare	-	441	441	#DIV/0!
		8100155 Miscellaneous Benefit Programs and Costs	-	23	23	#DIV/0!
		8100160 Life LTD and Business Travel Insurance	-	29	29	#DIV/0!
		8100165 Retiree Medical	-	1	1	#DIV/0!
		8100170 FAS 112 LTD	-	1	1	#DIV/0!
		8100190 Workers' Compensation - FAS 112 Costs	-	1	1	#DIV/0!
		8100195 Workers' Compensation - Ins and Other	14	24	10	75%
		8100200 Annual Incentive	129	200	71	55%
		8100507 401K Match_OH Alloc	-	2	2	#DIV/0!
		8100508 Qualified Pension_Overhead Allocation	-	(5)	(5)	#DIV/0!
		8100509 Nonqualified Pension_Overhead Allocation	-	(0)	(0)	#DIV/0!
		8100511 Exec Nonqual Def Comp Match_OH Alloc	-	(0)	(0)	#DIV/0!
		8100512 Other Pension - Consult_OH Allocation	-	(2)	(2)	#DIV/0!
		8100513 Active Healthcare_Overhead Allocation	-	(11)	(11)	#DIV/0!
		8100514 Misc Benefit Programs and Costs_OH Alloc	-	(2)	(2)	#DIV/0!
		8100515 Life LTD and Bus Travel Ins_OH Alloc	-	(1)	(1)	#DIV/0!
		8100516 Retiree Medical_Overhead Allocation	-	(0)	(0)	#DIV/0!
		8100517 FAS 112 LTD_Overhead Allocation	-	(0)	(0)	#DIV/0!
		8100526 Workers' Comp-FAS 112_OH Allocation	-	(0)	(0)	#DIV/0!
		8100527 Workers' Comp-Ins and Other_OH Alloc	-	(1)	(1)	#DIV/0!
		8100528 Annual Incentive_Overhead Allocation	-	6	6	#DIV/0!
		8200501 Fac - Incentive	(0)	-	0	-100%

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(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8200505 Facilities - Labor Benefits Inj and Dam	(0)	-	0	-100%
		8200506 Facilities - Labor Benefits Pens and Ben	(0)	-	0	-100%
	Benefits & Loadings Total		675	1,086	412	61%
	Chairman and CEO	5600606 Dues - Lobbying	168	155	(14)	-8%
		5600626 Contributions - Charitable	-	13	13	#DIV/0!
		5600631 Contributions - Community Sponsorships	102	325	223	219%
		5600636 Contributions - Civic and Political	28	-	(28)	-100%
		5600701 Deductions - Other	3	-	(3)	-100%
	Chairman and CEO Total		301	493	192	64%
	Corporate Other	5600001 Contract Labor	0	-	(0)	-100%
		5600016 Consulting Professional Eng and Design	16	-	(16)	-100%
		5600041 Outside Vendor Contract	184	-	(184)	-100%
		5600066 Materials	55	-	(55)	-100%
		5600068 Material Consumption	1	-	(1)	-100%
		5600069 Service Consumption	34	-	(34)	-100%
		5600070 Material - Direct Purchase	2	-	(2)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	0	-	(0)	-100%
		5600701 Deductions - Other	(508)	-	508	-100%
		5600731 Penalties	0	-	(0)	-100%
		5600871 Other	(1,197)	-	1,197	-100%
		5610000 External Settlement Labor	20	-	(20)	-100%
		5660011 Gain on Disp of PPE Sys Op Unit	(164)	-	164	-100%
		5660012 Loss on Disp of PPE Sys Op Unit	83	-	(83)	-100%
		5660024 Loss on Investment	(462)	(351)	111	-24%
		8100260 Purchasing - Overhead	3	-	(3)	-100%
		8100530 Purchasing_OH Allocation	(0)	-	0	-100%
	Corporate Other Total		(1,932)	(351)	1,581	-82%
	Customer and Innovation	5540001 Productive Labor	1,254	3,164	1,910	152%
		5540009 Labor Budget Adjustment	-	539	539	#DIV/0!
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	17	-	(17)	-100%
		5540230 Incentive	0	-	(0)	-100%
		5540260 Other Compensation	0	501	501	537062%
		5600001 Contract Labor	524	312	(212)	-40%
		5600006 Consulting Professional Services Other	100	775	676	676%
		5600066 Materials	0	1	1	501%
		5600091 Print and Copy Cost - Other	85	1	(84)	-99%
		5600111 Equipment Maintenance - Customer Care	15	-	(15)	-100%
		5600121 IT Hardware Purchases	7	2	(5)	-69%
		5600131 Software License Purchase - Term	271	1,974	1,703	628%
		5600146 Network Voice	-	0	0	#DIV/0!
		5600191 Employee Expenses Airfare	1	32	31	2796%
		5600196 Employee Expenses Car Rental	0	-	(0)	-100%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-43%
		5600206 Employee Expenses Mileage	17	17	0	2%
		5600211 Employee Expenses Conf Seminar Trng	0	3	2	1230%
		5600216 Employee Expenses Hotel	3	28	25	707%
		5600221 Employee Expenses Meals	1	13	12	856%
		5600226 Employee Expenses Meals Non-Employee	1	3	2	263%
		5600231 Employee Expenses Parking	0	7	6	2832%
		5600241 Employee Expenses Safety Equipment	1	-	(1)	-100%
		5600246 Employee Expenses Other	2	1	(1)	-61%
		5600251 Employee Expense Personal Communication	9	11	3	34%
		5600256 Office Supplies	4	4	0	1%
		5600276 Life Events	0	0	0	28%
		5600291 Transportation Fleet Cost	-	18	18	#DIV/0!
		5600351 Moves Adds Changes	-	2	2	#DIV/0!
		5600366 Non - Energy	246	271	25	10%
		5600381 Rent - Space	72	18	(54)	-75%
		5600436 Postage	58	78	20	35%
		5600446 Injuries and Damages Other	3	-	(3)	-100%
		5600511 Advertising - Brand Image	0	2	2	4900%
		5600546 Customer Program - Advertising	142	322	179	126%
		5600551 Customer Program - Advert HomeSmart Sub	114	-	(114)	-100%
		5600556 Customer Program - Advert HomeSmart Sale	27	-	(27)	-100%
		5600561 Customer Program - Promotion	2	91	89	4811%
		5600566 Customer Program - Non-Recoverable	1	-	(1)	-100%
		5600591 Dues - Professional Association	1	-	(1)	-100%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600606 Dues - Lobbying	0	-	(0)	-100%
		5600626 Contributions - Charitable	0	-	(0)	-100%
		5600631 Contributions - Community Sponsorships	36	124	87	240%
		5600636 Contributions - Civic and Political	-	19	19	#DIV/0!
		5600641 Contributions - Economical Development	33	108	75	224%
		5600696 Deductions - Corporate Tickets	1	9	7	649%
		5600701 Deductions - Other	7	12	4	56%
		5600706 Bank Charges	78	62	(16)	-21%
		5600726 License Fees and Permits	2	-	(2)	-100%
		5600731 Penalties	3	-	(3)	-100%
		5600871 Other	(1)	89	91	-6834%
		5600896 Online Information Services	-	8	8	#DIV/0!
		5600946 Cust Billing Srvcs to Other	140	172	32	23%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	1	-	(1)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	277	-	(277)	-100%
		8100260 Purchasing - Overhead	17	-	(17)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
Customer and Innovation Total			3,580	8,792	5,213	146%
Distribution Operations						
		5540001 Productive Labor	0	-	(0)	-100%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600366 Non - Energy	1	-	(1)	-100%
		5600616 Dues - Chamber of Commerce	2	-	(2)	-100%
		5600626 Contributions - Charitable	30	-	(30)	-100%
		5600631 Contributions - Community Sponsorships	0	-	(0)	-100%
		5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
		5600701 Deductions - Other	1	-	(1)	-100%
		5600731 Penalties	12	-	(12)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
Distribution Operations Total			47	-	(47)	-100%
Energy Supply						
		5540001 Productive Labor	7	-	(7)	-100%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540270 Welfare Fund	2	-	(2)	-100%
		5600068 Material Consumption	4	-	(4)	-100%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600446 Injuries and Damages Other	0	-	(0)	-100%
		5600616 Dues - Chamber of Commerce	6	-	(6)	-100%
		5600626 Contributions - Charitable	2	-	(2)	-100%
		5600631 Contributions - Community Sponsorships	3	12	9	269%
		5600696 Deductions - Corporate Tickets	0	3	2	433%
		5600701 Deductions - Other	3	-	(3)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	(0)	-	0	-100%
Energy Supply Total			30	15	(15)	-50%
Financial Operations						
		5540001 Productive Labor	4	-	(4)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5600606 Dues - Lobbying	16	4	(12)	-76%
		5600626 Contributions - Charitable	1	1	(0)	-21%
		5600631 Contributions - Community Sponsorships	1	1	0	15%
		5600696 Deductions - Corporate Tickets	0	5	5	5057%
		5600701 Deductions - Other	3	5	2	85%
		5600731 Penalties	5	1	(4)	-77%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(2)	-	2	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	(0)	-	0	-100%
Financial Operations Total			28	16	(12)	-42%

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Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance	
	Gas Systems	5600626 Contributions - Charitable	0	-	(0)	-100%	
		5600631 Contributions - Community Sponsorships	6	-	(6)	-100%	
		5600696 Deductions - Corporate Tickets	0	-	(0)	-100%	
		5600701 Deductions - Other	1	-	(1)	-100%	
		5600731 Penalties	82	-	(82)	-100%	
Gas Systems Total			89	-	(89)	-100%	
General Counsel	5540001 Productive Labor	2	-	(2)	-100%		
	5540220 Labor Overtime	0	-	(0)	-100%		
	5600606 Dues - Lobbying	0	0	0	167%		
	5600626 Contributions - Charitable	2	1	(1)	-65%		
	5600631 Contributions - Community Sponsorships	23	14	(8)	-37%		
	5600636 Contributions - Civic and Political	0	-	(0)	-100%		
	5600696 Deductions - Corporate Tickets	1	1	0	14%		
	5600701 Deductions - Other	0	2	2	592%		
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%		
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%		
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%		
	General Counsel Total			29	19	(10)	-35%
Group President - Utility	5540001 Productive Labor	51	223	172	334%		
	5540220 Labor Overtime	0	-	(0)	-100%		
	5600006 Consulting Professional Services Other	22	-	(22)	-100%		
	5600041 Outside Vendor Contract	0	-	(0)	-100%		
	5600066 Materials	0	-	(0)	-100%		
	5600206 Employee Expenses Mileage	2	-	(2)	-100%		
	5600211 Employee Expenses Conf Seminar Trng	0	-	(0)	-100%		
	5600216 Employee Expenses Hotel	1	-	(1)	-100%		
	5600221 Employee Expenses Meals	0	-	(0)	-100%		
	5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%		
	5600231 Employee Expenses Parking	3	-	(3)	-100%		
	5600251 Employee Expense Personal Communication	1	-	(1)	-100%		
	5600256 Office Supplies	0	-	(0)	-100%		
	5600606 Dues - Lobbying	337	195	(141)	-42%		
	5600616 Dues - Chamber of Commerce	218	280	62	28%		
	5600621 Dues - Social Service	9	17	8	92%		
	5600626 Contributions - Charitable	101	128	27	26%		
	5600631 Contributions - Community Sponsorships	672	1,072	400	60%		
	5600636 Contributions - Civic and Political	49	39	(10)	-20%		
	5600641 Contributions - Economical Development	469	395	(75)	-16%		
	5600696 Deductions - Corporate Tickets	307	353	45	15%		
	5600701 Deductions - Other	47	144	97	208%		
	5600726 License Fees and Permits	0	-	(0)	-100%		
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%		
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	12	-	(12)	-100%		
	8100260 Purchasing - Overhead	0	-	(0)	-100%		
	8100530 Purchasing_OH Allocation	1	-	(1)	-100%		
	Group President - Utility Total			2,303	2,846	543	24%
	HR and Employee Services	5540001 Productive Labor	13	12	(1)	-6%	
		5540185 Other Compensation Accruals	(0)	-	0	-100%	
		5540220 Labor Overtime	0	-	(0)	-100%	
		5540270 Welfare Fund	0	-	(0)	-100%	
5600001 Contract Labor		0	-	(0)	-100%		
5600006 Consulting Professional Services Other		1	4	3	405%		
5600041 Outside Vendor Contract		5	4	(1)	-29%		
5600051 Outside Services		0	-	(0)	-100%		
5600066 Materials		5	-	(5)	-100%		
5600068 Material Consumption		0	-	(0)	-100%		
5600069 Service Consumption		0	-	(0)	-100%		
5600070 Material - Direct Purchase		0	-	(0)	-100%		
5600075 Transportation Fuel		0	-	(0)	-100%		
5600091 Print and Copy Cost - Other		(1)	(1)	0	-40%		
5600151 Network Data		0	-	(0)	-100%		
5600191 Employee Expenses Airfare		0	0	0	466%		
5600196 Employee Expenses Car Rental		-	0	0	#DIV/0!		
5600201 Employee Expenses Taxi and Bus		0	0	0	1291%		
5600206 Employee Expenses Mileage		0	0	0	63%		
5600211 Employee Expenses Conf Seminar Trng		0	0	(0)	-96%		
5600216 Employee Expenses Hotel		0	0	0	1055%		
5600221 Employee Expenses Meals		0	0	(0)	-70%		
5600226 Employee Expenses Meals Non-Employee		0	0	0	2320%		

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(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600231 Employee Expenses Parking	0	0	(0)	-74%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-68%
		5600246 Employee Expenses Other	0	0	0	64325%
		5600251 Employee Expense Personal Communication	0	0	0	54%
		5600256 Office Supplies	0	0	0	61%
		5600271 Safety Recognition	0	-	(0)	-100%
		5600276 Life Events	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600296 Janitorial - Routine	9	7	(2)	-19%
		5600301 Janitorial - Special	1	-	(1)	-100%
		5600306 Fire Life Safety Maintenance	1	1	(0)	-8%
		5600311 General Interior Exterior Maintenance	20	12	(7)	-36%
		5600316 Use Costs	20	17	(3)	-13%
		5600321 Lawn Care Maintenance Costs	1	1	0	1%
		5600326 Sewer Maintenance Costs	-	0	0	#DIV/0!
		5600331 Snow Removal Costs	7	7	0	0%
		5600336 Trash Removal Costs	2	2	(1)	-30%
		5600341 Water Use Costs	1	1	(0)	-8%
		5600351 Moves Adds Changes	1	2	0	34%
		5600381 Rent - Space	(0)	-	0	-100%
		5600382 Rent - Equipment	1	0	(1)	-62%
		5600431 Lease Costs	135	131	(4)	-3%
		5600436 Postage	1	0	(0)	-31%
		5600446 Injuries and Damages Other	(0)	-	0	-100%
		5600591 Dues - Professional Association	0	0	0	531%
		5600626 Contributions - Charitable	1,368	361	(1,007)	-74%
		5600631 Contributions - Community Sponsorships	48	63	16	33%
		5600641 Contributions - Economical Development	7	7	(0)	0%
		5600696 Deductions - Corporate Tickets	0	0	(0)	-72%
		5600701 Deductions - Other	8	1	(8)	-91%
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	0	0	0	232%
		5600861 Shared Asset Costs	67	52	(15)	-22%
		5600871 Other	0	0	0	1371%
		5600896 Online Information Services	0	-	(0)	-100%
		5610000 External Settlement Labor	0	-	(0)	-100%
		5610011 External Settlement Overhead	0	-	(0)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	2	-	(2)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
		8200500 Facilities - Labor	(1)	-	1	-100%
		8200510 Facilities - Contract Labor	(0)	-	0	-100%
		8200515 Facilities - Consulting	(0)	-	0	-100%
		8200520 Facilities - Contract Outside Vendors	(0)	-	0	-100%
		8200525 Facilities - Materials	(0)	-	0	-100%
		8200530 Facilities - Employee Expense	(0)	-	0	-100%
		8200535 Facilities - Transportation	(0)	-	0	-100%
		8200540 Facilities - Miscellaneous	(8)	-	8	-100%
		8200550 Facilities - Overhead	(0)	-	0	-100%
HR and Employee Services Total			1,716	686	(1,030)	-60%
Nuclear Generation						
		5600606 Dues - Lobbying	12	21	8	67%
		5600616 Dues - Chamber of Commerce	-	0	0	#DIV/0!
		5600626 Contributions - Charitable	10	18	8	76%
		5600631 Contributions - Community Sponsorships	13	11	(2)	-16%
		5600696 Deductions - Corporate Tickets	5	2	(3)	-60%
		5600701 Deductions - Other	9	20	11	126%
		5600731 Penalties	8	-	(8)	-100%
Nuclear Generation Total			58	72	14	24%
Operations Services						
		5540001 Productive Labor	253	-	(253)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600616 Dues - Chamber of Commerce	1	22	21	1741%
		5600626 Contributions - Charitable	1	-	(1)	-100%
		5600631 Contributions - Community Sponsorships	20	63	42	207%
		5600696 Deductions - Corporate Tickets	0	3	3	3115%
		5600701 Deductions - Other	2	10	8	548%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(242)	-	242	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000105 Overtime	(0)	-	0	-100%
		Operations Services Total	36	98	62	174%
	Risk Management	5540001 Productive Labor	54	-	(54)	-100%
		5600246 Employee Expenses Other	1	-	(1)	-100%
		5600606 Dues - Lobbying	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	1	-	(1)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	9	-	(9)	-100%
		Risk Management Total	65	-	(65)	-100%
	Strategy Plng and Ext Affairs	5540001 Productive Labor	132	165	33	25%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	126	8	(119)	-94%
		5600021 Consulting Professional Services Legal	64	58	(5)	-9%
		5600041 Outside Vendor Contract	9	-	(9)	-100%
		5600066 Materials	4	2	(2)	-44%
		5600091 Print and Copy Cost - Other	-	0	0	#DIV/0!
		5600191 Employee Expenses Airfare	1	5	3	306%
		5600196 Employee Expenses Car Rental	0	1	0	135%
		5600201 Employee Expenses Taxi and Bus	1	1	1	108%
		5600206 Employee Expenses Mileage	0	0	0	153%
		5600211 Employee Expenses Conf Seminar Trng	-	2	2	#DIV/0!
		5600216 Employee Expenses Hotel	3	5	3	102%
		5600221 Employee Expenses Meals	1	2	1	208%
		5600226 Employee Expenses Meals Non-Employee	0	1	1	300%
		5600231 Employee Expenses Parking	0	1	1	719%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	1	1	(0)	-31%
		5600256 Office Supplies	0	-	(0)	-100%
		5600431 Lease Costs	0	-	(0)	-100%
		5600436 Postage	0	0	(0)	-46%
		5600606 Dues - Lobbying	121	107	(14)	-11%
		5600621 Dues - Social Service	2	-	(2)	-100%
		5600626 Contributions - Charitable	8	1	(7)	-86%
		5600631 Contributions - Community Sponsorships	14	27	13	94%
		5600636 Contributions - Civic and Political	3	-	(3)	-100%
		5600696 Deductions - Corporate Tickets	0	-	(0)	-100%
		5600701 Deductions - Other	2	-	(2)	-100%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	3	7	4	118%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	21	-	(21)	-100%
		8100260 Purchasing - Overhead	2	-	(2)	-100%
		Strategy Plng and Ext Affairs Total	518	394	(124)	-24%
	Transmission	5540001 Productive Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%
		5600606 Dues - Lobbying	0	-	(0)	-100%
		5600626 Contributions - Charitable	1	-	(1)	-100%
		5600631 Contributions - Community Sponsorships	1	-	(1)	-100%
		5600636 Contributions - Civic and Political	5	-	(5)	-100%
		5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
		5600701 Deductions - Other	1	-	(1)	-100%
		5600731 Penalties	7	-	(7)	-100%
		Transmission Total	17	-	(17)	-100%
	RLJE	(blank) (blank)	45	-	(45)	-100%
	RLJE Total		45	-	(45)	-100%
Non-Utility Total			7,603	14,166	6,564	86%
Grand Total			1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
408100 Tax Other Than Income Tax - Property	(1,197)	-	1,197	-100%
408101 Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
417100 Expenses of nonutility operations	4,555	9,649	5,094	112%
421100 Gain on disposition of property	(164)	-	164	-100%
421200 Loss on disposition of property	83	-	(83)	-100%
426100 Donations	2,974	2,745	(229)	-8%
426300 Penalties	117	1	(116)	-99%
426400 Expendit for cert civic, politic and related activ	1,648	1,546	(103)	-6%
426500 Other deductions	(414)	225	639	-154%
500000 Operation supervision and engineering	3,744	3,213	(531)	-14%
501000 Fuel	(1,347)	-	1,347	-100%
502000 Steam expenses	18,131	18,157	26	0%
505000 Electric expenses	3,304	806	(2,498)	-76%
506000 Miscellaneous steam power expenses	14,414	15,249	835	6%
507000 Rents	1,906	2,650	744	39%
510000 Maintenance supervision and engineering	1,686	1,783	97	6%
511000 Maintenance of structures	4,793	3,177	(1,616)	-34%
512000 Maintenance of boiler plant	21,090	21,114	24	0%
513000 Maintenance of electric plant	5,815	3,959	(1,856)	-32%
514000 Maintenance of miscellaneous steam plant	9,070	5,381	(3,689)	-41%
517000 Operation supervision and engineering	42,626	40,166	(2,460)	-6%
519000 Coolants and water	7,518	7,474	(43)	-1%
520000 Steam expenses	48,337	48,383	46	0%
523000 Electric expenses	2,798	1,901	(897)	-32%
524000 Miscellaneous nuclear power expenses	129,158	128,505	(653)	-1%
525000 Rents	8,509	8,778	269	3%
528000 Maintenance supervision and engineering	8,158	7,573	(585)	-7%
530000 Maintenance of reactor plant equipment	36,338	34,775	(1,563)	-4%
531000 Maintenance of electric plant	13,216	12,309	(907)	-7%
532000 Maintenance of miscellaneous nuclear plant	26,911	24,296	(2,615)	-10%
535000 Operation supervision and engineering	24	94	70	287%
538000 Electric expenses	523	139	(384)	-73%
539000 Miscellaneous hydraulic power generation expenses	311	125	(185)	-60%
540000 Rents	60	61	1	1%
541000 Maintenance supervision and engineering	1	168	168	22671%
542000 Maintenance of structures	29	19	(10)	-36%
543000 Maintenance of reservoirs, dams and waterways	126	-	(126)	-100%
544000 Maintenance of electric plant	151	-	(151)	-100%
545000 Maintenance of miscellaneous hydraulic plant	3	161	158	5468%
546000 Operation supervision and engineering	3,494	3,760	266	8%
548000 Generation expenses	6,021	5,017	(1,004)	-17%
549000 Miscellaneous other power generation expenses	11,772	20,577	8,805	75%
550000 Rents	7,265	15,558	8,293	114%
551000 Maintenance supervision and engineering	1,949	2,100	151	8%
552000 Maintenance of structures	5,776	4,756	(1,020)	-18%
553000 Maintenance of generating and electric plant	9,493	16,262	6,769	71%
554000 Maint of miscellaneou other power generation plant	6,267	18,450	12,183	194%
555000 Purchased Power	-	-	-	#DIV/0!
556000 System control and load dispatching	1,442	1,623	181	13%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
557000 Other expenses	6,098	5,342	(756)	-12%
560000 Operation supervision and engineering	10,169	10,390	221	2%
561200 Load dispatch-Monitor and operate transmiss system	4,721	5,195	474	10%
561500 Reliability planning and standards development	13	179	166	1263%
561600 Transmission Service Studies	57	-	(57)	-100%
561700 Generation interconnection studies	894	584	(311)	-35%
561800 Reliability planning and standards develop service	2,496	2,243	(253)	-10%
562000 Station expenses	3,441	2,581	(860)	-25%
563000 Overhead line expenses	830	1,209	379	46%
564000 Underground line expenses	7	-	(7)	-100%
565000 Transmission of electricity by others	109,147	127,820	18,672	17%
566000 Miscellaneous transmission expenses	8,264	9,311	1,047	13%
567000 Rents	1,168	1,151	(18)	-2%
568000 Maintenance supervision and engineering	8	-	(8)	-100%
570000 Maintenance of station equipment	3,928	4,630	702	18%
571000 Maintenance of overhead lines	4,732	6,158	1,426	30%
572000 Maintenance of underground lines	83	-	(83)	-100%
573000 Maintenance of miscellaneous transmission plant	63	-	(63)	-100%
575100 Operation Supervision	187	246	60	32%
575200 Day-ahead and real-time market administration	121	94	(27)	-22%
575500 Ancillary services market administration	0	1	0	116%
575800 Rents	16	18	1	9%
580000 Operation supervision and engineering	11,066	11,990	923	8%
581000 Load dispatching	672	765	94	14%
582000 Station expenses	2,535	2,750	215	8%
583000 Overhead line expenses	502	(882)	(1,384)	-276%
584000 Underground line expenses	8,278	18,037	9,759	118%
585000 Street lighting and signal system expenses	622	840	218	35%
586000 Meter expenses	730	1,913	1,183	162%
587000 Customer Installations Expenses	2,839	2,693	(146)	-5%
588000 Miscellaneous distribution expenses	27,251	27,199	(52)	0%
589000 Rents	4,104	4,022	(82)	-2%
590000 Maintenance supervision and engineering	33	0	(33)	-99%
591000 Maintenance of structures	0	-	(0)	-100%
592000 Maintenance of station equipment	3,630	3,808	178	5%
593000 Maintenance of overhead lines	37,467	57,634	20,168	54%
594000 Maintenance of underground lines	7,692	7,180	(513)	-7%
595000 Maintenance of line transformers	132	31	(102)	-77%
596000 Maintenance of street lighting and signal systems	1,319	1,089	(230)	-17%
597000 Maintenance of meters	151	889	737	487%
598000 Maintenance of miscellaneous distribution plant	225	891	667	297%
733000 Gas Mix Expenses	61	-	(61)	-100%
735000 Miscellaneous Production Expenses	(58)	1,002	1,060	-1830%
736000 Rents	2	3	1	31%
759000 Other expenses	62	2	(60)	-97%
760000 Rents	3	3	(1)	-21%
803000 Natural Gas Transmission Line Purchases	28	-	(28)	-100%
807000 Purchased Gas Expense	10	225	215	2065%
813000 Other Gas Supply Expenses	616	274	(341)	-55%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
824000 Other expenses	0	-	(0)	-100%
826000 Rents	0	-	(0)	-100%
834000 Maintenance of Compressor Station Equipment	20	-	(20)	-100%
841000 Operation Labor and Expenses	1,315	1,361	46	4%
842000 Other Storage Expense	29	38	8	29%
843200 Maintenance of Structures and Improvements	89	-	(89)	-100%
843300 Maintenance of Gas Holders	(30)	-	30	-100%
843600 Maintenance of Vaporizing Equipment	154	-	(154)	-100%
843700 Maintenance of Compressor Equipment	5	-	(5)	-100%
843800 Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
843900 Maintenance of Other Equipment	36	-	(36)	-100%
844100 Operation Supervision & Engineering	131	-	(131)	-100%
844300 Liquefaction Processing Labor and Expenses	677	1,174	497	73%
846200 Other expenses	148	147	(1)	0%
847100 Maintenance supervision and engineering	24	-	(24)	-100%
847200 Maintenance of Structures and Improvements	272	-	(272)	-100%
847300 Maintenance of LNG Processing Terminal Equipment	1,495	2,102	607	41%
847500 Maintenance of Measuring and Regulating Equipment	1	-	(1)	-100%
850000 Operation Supervision & Engineering	529	904	375	71%
851000 System Control & Load Dispatching	149	149	(0)	0%
856000 Mains Expenses	1,885	1,531	(354)	-19%
857000 Measuring and Regulating Station Expenses	20	-	(20)	-100%
859000 Other expenses	85	69	(16)	-19%
860000 Rents	55	69	14	25%
863000 Maintenance of Mains	78	23	(55)	-70%
865000 Maint of Measuring and Regulating Station Equipment	13	-	(13)	-100%
866000 Maintenance of Communication Equipment	0	0	0	10%
870000 Operation Supervision & Engineering	4,763	6,144	1,381	29%
871000 Distribution Load Dispatching	3,755	3,813	58	2%
874000 Mains and Services Expenses	11,391	14,600	3,209	28%
875000 Measuring and Regulating Station Expenses-General	568	290	(278)	-49%
876000 Measuring and Regulating Station Expenses-Industrial	7	-	(7)	-100%
877000 Measur and Regul Station Exp-City Gate Check Station	34	-	(34)	-100%
878000 Meter and House Regulator Expenses	(1,879)	(2,348)	(468)	25%
879000 Customer Installations Expenses	1,448	1,394	(54)	-4%
880000 Other expenses	9,984	10,728	744	7%
881000 Rents	1,529	1,685	155	10%
885000 Maintenance Supervision & Engineering	703	385	(318)	-45%
887000 Maintenance of Mains	2,398	1,798	(600)	-25%
888000 Maintenance of Compressor Station Equipment	575	219	(356)	-62%
889000 Maint of Measuring and Regulating Station Equip-Generi	352	260	(91)	-26%
890000 Maint of Measuring and Regulating Station Equip-Indust	1	-	(1)	-100%
891000 Maint of Measur and Regul Station Equip-City Gate Chec	2	-	(2)	-100%
892000 Maintenance of Services	4,468	5,441	974	22%
893000 Maintenance of Meters and House Regulators	1,156	1,917	761	66%
901000 Supervision	151	164	12	8%
902000 Meter reading expenses	34,100	35,020	920	3%
903000 Customer records and collection expenses	26,147	30,099	3,951	15%
904000 Uncollectable Accounts - Commodity	22,138	18,032	(4,106)	-19%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
904001 Uncollectable Accounts - Non Commodity	854	269	(585)	-68%
905000 Miscellaneous customer accounts expenses	17,681	123	(17,558)	-99%
908000 Customer assistance expenses	2,064	1,880	(184)	-9%
909000 Informational and instruction advertising expense	1,120	1,330	211	19%
910000 Miscell customer service and informational expense	166	329	163	98%
912000 Demonstrating and selling expenses	2,445	8,499	6,054	248%
916000 Miscellaneous Sales Expense	30	44	15	49%
920000 Administrative and general salaries	116,733	114,504	(2,229)	-2%
921000 Office supplies and expenses	57,321	77,026	19,705	34%
922000 Administrative expenses transferred-Credit	(57,697)	(70,198)	(12,501)	22%
923000 Outside services employed	22,065	25,142	3,077	14%
924000 Property insurance	2,365	9,260	6,895	292%
925000 Injuries and damages	16,222	21,028	4,807	30%
926000 Employee pensions and benefits	80,824	85,690	4,866	6%
928000 Regulatory commission expenses	12,484	7,762	(4,722)	-38%
929000 Duplicate charges-Credit	(5,222)	(5,898)	(676)	13%
930100 General advertising expenses	4,102	4,174	73	2%
930200 Miscellaneous general expenses	3,847	5,209	1,362	35%
931000 Rents	44,233	48,982	4,749	11%
932000 Maintenance of Meters and House Regulators	15	-	(15)	-100%
935000 Maintenance of general plant	186	1,303	1,117	600%
Grand Total	1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
Benefits & Loadings	417100	Expenses of nonutility operations	513	971	458	89%
	426400	Expendit for cert civic, politic and related activ	84	115	31	37%
	426500	Other deductions	78	-	(78)	-100%
	500000	Operation supervision and engineering	259	246	(13)	-5%
	501000	Fuel	79	-	(79)	-100%
	502000	Steam expenses	2	-	(2)	-100%
	506000	Miscellaneous steam power expenses	703	498	(205)	-29%
	510000	Maintenance supervision and engineering	11	96	85	748%
	511000	Maintenance of structures	5	-	(5)	-100%
	512000	Maintenance of boiler plant	72	-	(72)	-100%
	513000	Maintenance of electric plant	31	-	(31)	-100%
	514000	Maintenance of miscellaneous steam plant	3	-	(3)	-100%
	517000	Operation supervision and engineering	16,072	14,273	(1,800)	-11%
	520000	Steam expenses	0	-	(0)	-100%
	524000	Miscellaneous nuclear power expenses	367	122	(244)	-67%
	532000	Maintenance of miscellaneous nuclear plant	-	-	-	#DIV/0!
	535000	Operation supervision and engineering	1	2	1	52%
	539000	Miscellaneous hydraulic power generation expenses	31	0	(30)	-99%
	541000	Maintenance supervision and engineering	0	1	1	1277%
	546000	Operation supervision and engineering	300	289	(12)	-4%
	548000	Generation expenses	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	43	10	(33)	-77%
	551000	Maintenance supervision and engineering	177	112	(65)	-36%
	552000	Maintenance of structures	1	-	(1)	-100%
	553000	Maintenance of generating and electric plant	74	-	(74)	-100%
	554000	Maint of miscellaneou other power generation plant	0	-	(0)	-100%
	556000	System control and load dispatching	156	166	10	7%
	557000	Other expenses	421	341	(80)	-19%
	560000	Operation supervision and engineering	829	738	(92)	-11%
	561200	Load dispatch-Monitor and operate transmiss system	198	207	9	5%
	561500	Reliability planning and standards development	(0)	20	20	-9031%
	561600	Transmission Service Studies	1	-	(1)	-100%
	561700	Generation interconnection studies	49	66	17	35%
	563000	Overhead line expenses	(1)	5	5	-803%
	566000	Miscellaneous transmission expenses	44	83	39	90%
	570000	Maintenance of station equipment	1	-	(1)	-100%
	571000	Maintenance of overhead lines	0	-	(0)	-100%
	575100	Operation Supervision	23	24	1	5%
	575200	Day-ahead and real-time market administration	15	11	(5)	-31%
	575500	Ancillary services market administration	0	0	0	323%
	580000	Operation supervision and engineering	178	209	31	17%
	581000	Load dispatching	13	12	(1)	-7%
	583000	Overhead line expenses	3	-	(3)	-100%
	584000	Underground line expenses	15	21	6	40%
	585000	Street lighting and signal system expenses	12	-	(12)	-100%
	586000	Meter expenses	73	57	(16)	-22%
	588000	Miscellaneous distribution expenses	214	225	11	5%
	590000	Maintenance supervision and engineering	3	-	(3)	-100%
	592000	Maintenance of station equipment	(0)	-	0	-100%
	593000	Maintenance of overhead lines	38	-	(38)	-100%
	594000	Maintenance of underground lines	0	-	(0)	-100%
	597000	Maintenance of meters	3	-	(3)	-100%
	598000	Maintenance of miscellaneous distribution plant	1	-	(1)	-100%
	735000	Miscellaneous Production Expenses	5	0	(5)	-100%
	759000	Other expenses	0	0	(0)	-21%
	807000	Purchased Gas Expense	1	25	24	1906%
	813000	Other Gas Supply Expenses	16	21	5	29%
	824000	Other expenses	0	-	(0)	-100%
	841000	Operation Labor and Expenses	25	27	2	9%
	846200	Other expenses	0	0	(0)	-17%
	850000	Operation Supervision & Engineering	46	63	17	38%
	851000	System Control & Load Dispatching	7	11	4	51%
	856000	Mains Expenses	1	-	(1)	-100%
	859000	Other expenses	1	0	(1)	-75%
	866000	Maintenance of Communication Equipment	0	-	(0)	-100%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	870000	Operation Supervision & Engineering	202	195	(7)	-3%
	871000	Distribution Load Dispatching	39	40	2	4%
	874000	Mains and Services Expenses	23	74	51	225%
	878000	Meter and House Regulator Expenses	(0)	15	15	-447362%
	880000	Other expenses	57	56	(1)	-2%
	887000	Maintenance of Mains	13	7	(6)	-47%
	892000	Maintenance of Services	16	23	7	44%
	893000	Maintenance of Meters and House Regulators	1	-	(1)	-100%
	901000	Supervision	17	16	(2)	-9%
	902000	Meter reading expenses	56	94	38	67%
	903000	Customer records and collection expenses	1,426	1,593	167	12%
	905000	Miscellaneous customer accounts expenses	2	1	(1)	-65%
	908000	Customer assistance expenses	35	31	(4)	-11%
	910000	Miscell customer service and informational expense	11	28	17	161%
	912000	Demonstrating and selling expenses	110	122	13	12%
	916000	Miscellaneous Sales Expense	0	0	(0)	-1%
	920000	Administrative and general salaries	46,395	32,682	(13,713)	-30%
	921000	Office supplies and expenses	810	1,279	468	58%
	922000	Administrative expenses transferred-Credit	(288)	(761)	(474)	165%
	923000	Outside services employed	3	-	(3)	-100%
	925000	Injuries and damages	2,525	2,118	(407)	-16%
	926000	Employee pensions and benefits	80,824	85,690	4,866	6%
	935000	Maintenance of general plant	-	27	27	#DIV/0!
Benefits & Loadings Total			153,577	142,396	(11,181)	-7%
Chairman and CEO	426100	Donations	102	339	237	232%
	426400	Expendit for cert civic, politic and related activ	196	155	(41)	-21%
	426500	Other deductions	3	-	(3)	-100%
	920000	Administrative and general salaries	1,186	1,064	(122)	-10%
	921000	Office supplies and expenses	8	74	66	835%
	923000	Outside services employed	45	156	111	247%
	930200	Miscellaneous general expenses	2,928	3,231	302	10%
	931000	Rents	-	23	23	#DIV/0!
Chairman and CEO Total			4,468	5,041	573	13%
Corporate Other	408100	Tax Other Than Income Tax - Property	(1,197)	-	1,197	-100%
	417100	Expenses of nonutility operations	299	-	(299)	-100%
	421100	Gain on disposition of property	(164)	-	164	-100%
	421200	Loss on disposition of property	83	-	(83)	-100%
	426300	Penalties	0	-	(0)	-100%
	426500	Other deductions	(954)	(351)	603	-63%
	502000	Steam expenses	59	-	(59)	-100%
	506000	Miscellaneous steam power expenses	0	-	(0)	-100%
	512000	Maintenance of boiler plant	(13)	-	13	-100%
	524000	Miscellaneous nuclear power expenses	0	-	(0)	-100%
	530000	Maintenance of reactor plant equipment	2	-	(2)	-100%
	531000	Maintenance of electric plant	5	-	(5)	-100%
	532000	Maintenance of miscellaneous nuclear plant	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	0	-	(0)	-100%
	560000	Operation supervision and engineering	3	-	(3)	-100%
	565000	Transmission of electricity by others	109,147	127,820	18,672	17%
	566000	Miscellaneous transmission expenses	25	-	(25)	-100%
	571000	Maintenance of overhead lines	0	-	(0)	-100%
	586000	Meter expenses	1	-	(1)	-100%
	588000	Miscellaneous distribution expenses	6	-	(6)	-100%
	735000	Miscellaneous Production Expenses	(12)	-	12	-100%
	870000	Operation Supervision & Engineering	0	-	(0)	-100%
	880000	Other expenses	0	-	(0)	-100%
	904000	Uncollectable Accounts - Commodity	(960)	-	960	-100%
	904001	Uncollectable Accounts - Non Commodity	(25)	-	25	-100%
	905000	Miscellaneous customer accounts expenses	17,500	-	(17,500)	-100%
	920000	Administrative and general salaries	(5)	-	5	-100%
	921000	Office supplies and expenses	(1,198)	-	1,198	-100%
	922000	Administrative expenses transferred-Credit	(1,935)	(3,495)	(1,560)	81%
	923000	Outside services employed	(2)	-	2	-100%
	929000	Duplicate charges-Credit	(5,222)	(5,898)	(676)	13%
Corporate Other Total			115,445	118,075	2,630	2%

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Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
Customer and Innovation	417100	Expenses of nonutility operations	3,493	8,530	5,037	144%
	426100	Donations	70	232	162	232%
	426300	Penalties	3	-	(3)	-100%
	426400	Expendit for cert civic, politic and related activ	2	20	18	1100%
	426500	Other deductions	12	10	(1)	-10%
	500000	Operation supervision and engineering	2	-	(2)	-100%
	506000	Miscellaneous steam power expenses	902	1,005	102	11%
	511000	Maintenance of structures	2	-	(2)	-100%
	517000	Operation supervision and engineering	13	-	(13)	-100%
	524000	Miscellaneous nuclear power expenses	6,216	4,222	(1,994)	-32%
	525000	Rents	75	-	(75)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	18	5	(13)	-74%
	546000	Operation supervision and engineering	2	-	(2)	-100%
	549000	Miscellaneous other power generation expenses	606	256	(350)	-58%
	556000	System control and load dispatching	61	101	41	67%
	557000	Other expenses	9	34	25	275%
	560000	Operation supervision and engineering	401	504	103	26%
	561200	Load dispatch-Monitor and operate transmiss system	2,433	2,982	549	23%
	561500	Reliability planning and standards development	15	-	(15)	-100%
	566000	Miscellaneous transmission expenses	4,043	4,422	379	9%
	567000	Rents	12	-	(12)	-100%
	570000	Maintenance of station equipment	1	-	(1)	-100%
	575100	Operation Supervision	0	-	(0)	-100%
	580000	Operation supervision and engineering	15	3	(11)	-77%
	581000	Load dispatching	659	877	218	33%
	586000	Meter expenses	1	-	(1)	-100%
	588000	Miscellaneous distribution expenses	4,898	4,471	(426)	-9%
	589000	Rents	114	-	(114)	-100%
	735000	Miscellaneous Production Expenses	0	-	(0)	-100%
	759000	Other expenses	0	-	(0)	-100%
	813000	Other Gas Supply Expenses	284	1	(283)	-100%
	841000	Operation Labor and Expenses	0	-	(0)	-100%
	846200	Other expenses	0	-	(0)	-100%
	851000	System Control & Load Dispatching	72	66	(6)	-9%
	859000	Other expenses	21	13	(7)	-35%
	866000	Maintenance of Communication Equipment	0	0	0	10%
	871000	Distribution Load Dispatching	792	782	(10)	-1%
	878000	Meter and House Regulator Expenses	0	-	(0)	-100%
	880000	Other expenses	652	384	(268)	-41%
	901000	Supervision	134	148	14	11%
	902000	Meter reading expenses	34,027	34,926	898	3%
	903000	Customer records and collection expenses	24,621	28,506	3,884	16%
	904000	Uncollectable Accounts - Commodity	23,098	18,032	(5,066)	-22%
	904001	Uncollectable Accounts - Non Commodity	89	103	14	16%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	908000	Customer assistance expenses	361	1,174	813	225%
	909000	Informational and instruction advertising expense	863	1,236	374	43%
	910000	Miscell customer service and informational expense	70	218	148	210%
	912000	Demonstrating and selling expenses	2,327	8,366	6,039	260%
	916000	Miscellaneous Sales Expense	0	-	(0)	-100%
	920000	Administrative and general salaries	25,331	32,423	7,092	28%
	921000	Office supplies and expenses	51,919	66,980	15,062	29%
	922000	Administrative expenses transferred-Credit	(38,417)	(50,649)	(12,233)	32%
	923000	Outside services employed	13,312	13,459	147	1%
	930100	General advertising expenses	4,130	3,812	(318)	-8%
	930200	Miscellaneous general expenses	67	523	456	684%
	931000	Rents	40,301	46,849	6,549	16%
	935000	Maintenance of general plant	118	519	401	339%
Customer and Innovation Total			208,247	235,546	27,299	13%
Distribution Operations	417100	Expenses of nonutility operations	1	-	(1)	-100%
	426100	Donations	30	-	(30)	-100%
	426300	Penalties	12	-	(12)	-100%
	426400	Expendit for cert civic, politic and related activ	2	-	(2)	-100%
	426500	Other deductions	2	-	(2)	-100%

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Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
	501000 Fuel	(0)	-	0	-100%
	502000 Steam expenses	0	-	(0)	-100%
	506000 Miscellaneous steam power expenses	2	-	(2)	-100%
	511000 Maintenance of structures	0	-	(0)	-100%
	512000 Maintenance of boiler plant	0	-	(0)	-100%
	513000 Maintenance of electric plant	1	-	(1)	-100%
	520000 Steam expenses	31	-	(31)	-100%
	524000 Miscellaneous nuclear power expenses	1	-	(1)	-100%
	531000 Maintenance of electric plant	3	-	(3)	-100%
	532000 Maintenance of miscellaneous nuclear plant	4	-	(4)	-100%
	539000 Miscellaneous hydraulic power generation expenses	0	-	(0)	-100%
	542000 Maintenance of structures	0	-	(0)	-100%
	549000 Miscellaneous other power generation expenses	1	-	(1)	-100%
	553000 Maintenance of generating and electric plant	2	-	(2)	-100%
	560000 Operation supervision and engineering	54	-	(54)	-100%
	562000 Station expenses	57	343	286	498%
	563000 Overhead line expenses	27	-	(27)	-100%
	566000 Miscellaneous transmission expenses	42	322	280	670%
	570000 Maintenance of station equipment	437	447	10	2%
	571000 Maintenance of overhead lines	3,857	5,188	1,331	35%
	572000 Maintenance of underground lines	3	-	(3)	-100%
	575100 Operation Supervision	0	-	(0)	-100%
	580000 Operation supervision and engineering	10,271	11,158	886	9%
	581000 Load dispatching	-	(124)	(124)	#DIV/0!
	582000 Station expenses	148	(18)	(167)	-112%
	583000 Overhead line expenses	(846)	(882)	(37)	4%
	584000 Underground line expenses	7,010	2,997	(4,012)	-57%
	585000 Street lighting and signal system expenses	606	840	234	39%
	586000 Meter expenses	640	1,856	1,215	190%
	587000 Customer Installations Expenses	2,838	2,693	(144)	-5%
	588000 Miscellaneous distribution expenses	18,872	18,423	(449)	-2%
	589000 Rents	596	493	(103)	-17%
	590000 Maintenance supervision and engineering	-	0	0	#DIV/0!
	591000 Maintenance of structures	129	-	(129)	-100%
	592000 Maintenance of station equipment	460	448	(13)	-3%
	593000 Maintenance of overhead lines	39,519	57,634	18,115	46%
	594000 Maintenance of underground lines	7,750	7,180	(570)	-7%
	595000 Maintenance of line transformers	-	31	31	#DIV/0!
	596000 Maintenance of street lighting and signal systems	1,301	1,089	(212)	-16%
	597000 Maintenance of meters	148	889	740	500%
	598000 Maintenance of miscellaneous distribution plant	246	891	645	262%
	735000 Miscellaneous Production Expenses	0	-	(0)	-100%
	759000 Other expenses	0	-	(0)	-100%
	813000 Other Gas Supply Expenses	0	-	(0)	-100%
	841000 Operation Labor and Expenses	0	-	(0)	-100%
	843200 Maintenance of Structures and Improvements	0	-	(0)	-100%
	844300 Liquefaction Processing Labor and Expenses	0	-	(0)	-100%
	846200 Other expenses	0	-	(0)	-100%
	847200 Maintenance of Structures and Improvements	0	-	(0)	-100%
	847300 Maintenance of LNG Processing Terminal Equipment	1	-	(1)	-100%
	850000 Operation Supervision & Engineering	0	32	32	384515%
	856000 Mains Expenses	1	-	(1)	-100%
	857000 Measuring and Regulating Station Expenses	0	-	(0)	-100%
	859000 Other expenses	0	-	(0)	-100%
	863000 Maintenance of Mains	1	-	(1)	-100%
	870000 Operation Supervision & Engineering	1,167	1,406	240	21%
	874000 Mains and Services Expenses	350	27	(323)	-92%
	875000 Measuring and Regulating Station Expenses-General	219	-	(219)	-100%
	877000 Measur and Regul Station Exp-City Gate Check Station	5	-	(5)	-100%
	878000 Meter and House Regulator Expenses	(3,651)	231	3,882	-106%
	879000 Customer Installations Expenses	239	-	(239)	-100%
	880000 Other expenses	2,370	275	(2,095)	-88%
	881000 Rents	5	-	(5)	-100%
	885000 Maintenance Supervision & Engineering	146	11	(136)	-93%
	887000 Maintenance of Mains	569	33	(535)	-94%

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Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	889000	Maint of Measuring and Regulating Station Equip-Gener	24	-	(24)	-100%
	891000	Maint of Measur and Regul Station Equip-City Gate Chec	0	-	(0)	-100%
	892000	Maintenance of Services	623	1	(622)	-100%
	893000	Maintenance of Meters and House Regulators	220	237	17	8%
	902000	Meter reading expenses	15	-	(15)	-100%
	903000	Customer records and collection expenses	91	-	(91)	-100%
	904001	Uncollectable Accounts - Non Commodity	791	167	(624)	-79%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	908000	Customer assistance expenses	4	-	(4)	-100%
	909000	Informational and instruction advertising expense	0	-	(0)	-100%
	910000	Miscell customer service and informational expense	0	-	(0)	-100%
	916000	Miscellaneous Sales Expense	0	-	(0)	-100%
	920000	Administrative and general salaries	413	548	135	33%
	921000	Office supplies and expenses	113	98	(16)	-14%
	923000	Outside services employed	53	1	(52)	-98%
	925000	Injuries and damages	1	-	(1)	-100%
	930100	General advertising expenses	0	-	(0)	-100%
	930200	Miscellaneous general expenses	175	94	(81)	-46%
	931000	Rents	3	-	(3)	-100%
Distribution Operations Total			98,208	115,056	16,849	17%
Energy Supply	417100	Expenses of nonutility operations	15	-	(15)	-100%
	426100	Donations	5	12	7	127%
	426400	Expendit for cert civic, politic and related activ	6	-	(6)	-100%
	426500	Other deductions	3	3	(1)	-19%
	500000	Operation supervision and engineering	3,473	2,966	(507)	-15%
	501000	Fuel	(1,250)	-	1,250	-100%
	502000	Steam expenses	18,056	18,157	101	1%
	505000	Electric expenses	3,300	806	(2,495)	-76%
	506000	Miscellaneous steam power expenses	10,532	10,999	468	4%
	507000	Rents	2	2	0	7%
	510000	Maintenance supervision and engineering	1,694	1,687	(7)	0%
	511000	Maintenance of structures	4,770	3,177	(1,593)	-33%
	512000	Maintenance of boiler plant	21,016	21,114	98	0%
	513000	Maintenance of electric plant	5,675	3,884	(1,791)	-32%
	514000	Maintenance of miscellaneous steam plant	9,048	5,381	(3,667)	-41%
	520000	Steam expenses	4	-	(4)	-100%
	524000	Miscellaneous nuclear power expenses	467	-	(467)	-100%
	530000	Maintenance of reactor plant equipment	182	-	(182)	-100%
	531000	Maintenance of electric plant	77	86	9	11%
	532000	Maintenance of miscellaneous nuclear plant	88	-	(88)	-100%
	535000	Operation supervision and engineering	23	92	69	298%
	538000	Electric expenses	523	139	(384)	-73%
	539000	Miscellaneous hydraulic power generation expenses	204	60	(144)	-71%
	540000	Rents	8	-	(8)	-100%
	541000	Maintenance supervision and engineering	1	168	167	18012%
	542000	Maintenance of structures	29	19	(10)	-34%
	543000	Maintenance of reservoirs, dams and waterways	123	-	(123)	-100%
	544000	Maintenance of electric plant	148	-	(148)	-100%
	545000	Maintenance of miscellaneous hydraulic plant	3	161	158	5468%
	546000	Operation supervision and engineering	3,190	3,471	281	9%
	548000	Generation expenses	6,018	5,017	(1,001)	-17%
	549000	Miscellaneous other power generation expenses	10,239	19,465	9,226	90%
	550000	Rents	6,229	14,559	8,329	134%
	551000	Maintenance supervision and engineering	1,814	1,987	174	10%
	552000	Maintenance of structures	5,667	4,756	(911)	-16%
	553000	Maintenance of generating and electric plant	9,263	16,262	6,999	76%
	554000	Maint of miscellaneou other power generation plant	6,266	18,450	12,184	194%
	557000	Other expenses	48	-	(48)	-100%
	560000	Operation supervision and engineering	323	474	151	47%
	561200	Load dispatch-Monitor and operate transmiss system	0	-	(0)	-100%
	562000	Station expenses	7	-	(7)	-100%
	566000	Miscellaneous transmission expenses	50	161	111	222%
	570000	Maintenance of station equipment	72	-	(72)	-100%
	571000	Maintenance of overhead lines	0	-	(0)	-100%
	575100	Operation Supervision	1	-	(1)	-100%

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Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	580000	Operation supervision and engineering	5	-	(5)	-100%
	582000	Station expenses	0	-	(0)	-100%
	585000	Street lighting and signal system expenses	0	-	(0)	-100%
	586000	Meter expenses	5	-	(5)	-100%
	587000	Customer Installations Expenses	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	124	-	(124)	-100%
	590000	Maintenance supervision and engineering	31	-	(31)	-100%
	592000	Maintenance of station equipment	22	-	(22)	-100%
	593000	Maintenance of overhead lines	6	-	(6)	-100%
	594000	Maintenance of underground lines	5	-	(5)	-100%
	598000	Maintenance of miscellaneous distribution plant	0	-	(0)	-100%
	735000	Miscellaneous Production Expenses	0	-	(0)	-100%
	759000	Other expenses	0	-	(0)	-100%
	813000	Other Gas Supply Expenses	0	-	(0)	-100%
	824000	Other expenses	0	-	(0)	-100%
	841000	Operation Labor and Expenses	3	-	(3)	-100%
	843200	Maintenance of Structures and Improvements	8	-	(8)	-100%
	843600	Maintenance of Vaporizing Equipment	2	-	(2)	-100%
	844300	Liquefaction Processing Labor and Expenses	9	-	(9)	-100%
	846200	Other expenses	2	-	(2)	-100%
	847200	Maintenance of Structures and Improvements	3	-	(3)	-100%
	847300	Maintenance of LNG Processing Terminal Equipment	20	-	(20)	-100%
	850000	Operation Supervision & Engineering	1	-	(1)	-100%
	851000	System Control & Load Dispatching	0	-	(0)	-100%
	856000	Mains Expenses	8	-	(8)	-100%
	859000	Other expenses	2	-	(2)	-100%
	863000	Maintenance of Mains	1	-	(1)	-100%
	870000	Operation Supervision & Engineering	10	-	(10)	-100%
	874000	Mains and Services Expenses	11	453	442	4139%
	875000	Measuring and Regulating Station Expenses-General	4	-	(4)	-100%
	878000	Meter and House Regulator Expenses	2	-	(2)	-100%
	879000	Customer Installations Expenses	1	-	(1)	-100%
	880000	Other expenses	53	-	(53)	-100%
	887000	Maintenance of Mains	47	-	(47)	-100%
	889000	Maint of Measuring and Regulating Station Equip-Gener	6	-	(6)	-100%
	892000	Maintenance of Services	13	-	(13)	-100%
	893000	Maintenance of Meters and House Regulators	2	-	(2)	-100%
	905000	Miscellaneous customer accounts expenses	4	-	(4)	-100%
	908000	Customer assistance expenses	6	-	(6)	-100%
	910000	Miscell customer service and informational expense	4	-	(4)	-100%
	912000	Demonstrating and selling expenses	3	-	(3)	-100%
	916000	Miscellaneous Sales Expense	1	-	(1)	-100%
	920000	Administrative and general salaries	864	687	(176)	-20%
	921000	Office supplies and expenses	212	133	(80)	-37%
	922000	Administrative expenses transferred-Credit	(3,165)	(1,082)	2,083	-66%
	923000	Outside services employed	552	584	31	6%
	928000	Regulatory commission expenses	(75)	-	75	-100%
	930100	General advertising expenses	0	-	(0)	-100%
	930200	Miscellaneous general expenses	115	431	316	275%
	931000	Rents	9	-	(9)	-100%
Energy Supply Total			126,349	154,722	28,374	22%
Financial Operations						
	417100	Expenses of nonutility operations	3	-	(3)	-100%
	426100	Donations	2	2	(0)	-6%
	426300	Penalties	5	1	(4)	-77%
	426400	Expendit for cert civic, politic and related activ	16	4	(12)	-75%
	426500	Other deductions	3	10	7	254%
	501000	Fuel	38	-	(38)	-100%
	506000	Miscellaneous steam power expenses	84	58	(26)	-31%
	524000	Miscellaneous nuclear power expenses	1,251	1,205	(46)	-4%
	539000	Miscellaneous hydraulic power generation expenses	3	-	(3)	-100%
	549000	Miscellaneous other power generation expenses	36	38	2	6%
	550000	Rents	-	-	-	#DIV/0!
	555000	Purchased Power	-	-	-	#DIV/0!
	556000	System control and load dispatching	12	-	(12)	-100%
	557000	Other expenses	890	883	(7)	-1%

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Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
	560000 Operation supervision and engineering	0	-	(0)	-100%
	566000 Miscellaneous transmission expenses	(2)	237	239	-9666%
	567000 Rents	12	-	(12)	-100%
	588000 Miscellaneous distribution expenses	19	-	(19)	-100%
	735000 Miscellaneous Production Expenses	1	-	(1)	-100%
	807000 Purchased Gas Expense	7	6	(0)	-5%
	813000 Other Gas Supply Expenses	8	-	(8)	-100%
	859000 Other expenses	0	-	(0)	-100%
	880000 Other expenses	1	35	34	3384%
	908000 Customer assistance expenses	-	11	11	#DIV/0!
	920000 Administrative and general salaries	14,199	14,953	754	5%
	921000 Office supplies and expenses	2,010	2,145	135	7%
	922000 Administrative expenses transferred-Credit	(553)	(366)	187	-34%
	923000 Outside services employed	3,031	3,306	275	9%
	924000 Property insurance	2,342	9,238	6,896	295%
	925000 Injuries and damages	13,690	18,880	5,190	38%
	928000 Regulatory commission expenses	-	-	-	#DIV/0!
	930100 General advertising expenses	0	-	(0)	-100%
	930200 Miscellaneous general expenses	147	344	197	134%
Financial Operations Total		37,252	50,989	13,737	37%
Gas Systems	426100 Donations	6	-	(6)	-100%
	426300 Penalties	82	-	(82)	-100%
	426500 Other deductions	1	-	(1)	-100%
	500000 Operation supervision and engineering	0	-	(0)	-100%
	502000 Steam expenses	12	-	(12)	-100%
	510000 Maintenance supervision and engineering	22	-	(22)	-100%
	512000 Maintenance of boiler plant	1	-	(1)	-100%
	513000 Maintenance of electric plant	0	-	(0)	-100%
	514000 Maintenance of miscellaneous steam plant	7	-	(7)	-100%
	520000 Steam expenses	15	-	(15)	-100%
	530000 Maintenance of reactor plant equipment	12	-	(12)	-100%
	531000 Maintenance of electric plant	22	-	(22)	-100%
	535000 Operation supervision and engineering	0	-	(0)	-100%
	539000 Miscellaneous hydraulic power generation expenses	12	-	(12)	-100%
	546000 Operation supervision and engineering	0	-	(0)	-100%
	553000 Maintenance of generating and electric plant	1	-	(1)	-100%
	570000 Maintenance of station equipment	0	-	(0)	-100%
	580000 Operation supervision and engineering	303	112	(191)	-63%
	582000 Station expenses	0	-	(0)	-100%
	583000 Overhead line expenses	1	-	(1)	-100%
	584000 Underground line expenses	120	15,019	14,899	12412%
	585000 Street lighting and signal system expenses	0	-	(0)	-100%
	586000 Meter expenses	5	-	(5)	-100%
	587000 Customer Installations Expenses	1	-	(1)	-100%
	588000 Miscellaneous distribution expenses	172	-	(172)	-100%
	592000 Maintenance of station equipment	0	-	(0)	-100%
	593000 Maintenance of overhead lines	16	-	(16)	-100%
	594000 Maintenance of underground lines	34	-	(34)	-100%
	733000 Gas Mix Expenses	61	-	(61)	-100%
	735000 Miscellaneous Production Expenses	(113)	1,000	1,113	-984%
	759000 Other expenses	59	-	(59)	-100%
	834000 Maintenance of Compressor Station Equipment	20	-	(20)	-100%
	841000 Operation Labor and Expenses	1,264	1,304	40	3%
	843200 Maintenance of Structures and Improvements	80	-	(80)	-100%
	843300 Maintenance of Gas Holders	(2)	-	2	-100%
	843600 Maintenance of Vaporizing Equipment	153	-	(153)	-100%
	843700 Maintenance of Compressor Equipment	5	-	(5)	-100%
	843800 Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
	843900 Maintenance of Other Equipment	36	-	(36)	-100%
	844100 Operation Supervision & Engineering	131	-	(131)	-100%
	844300 Liquefaction Processing Labor and Expenses	668	1,174	506	76%
	846200 Other expenses	21	-	(21)	-100%
	847100 Maintenance supervision and engineering	24	-	(24)	-100%
	847200 Maintenance of Structures and Improvements	270	-	(270)	-100%
	847300 Maintenance of LNG Processing Terminal Equipment	1,473	2,102	629	43%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	847500	Maintenance of Measuring and Regulating Equipment	1	-	(1)	-100%
	850000	Operation Supervision & Engineering	482	809	326	68%
	851000	System Control & Load Dispatching	70	72	3	4%
	856000	Mains Expenses	1,870	1,531	(339)	-18%
	857000	Measuring and Regulating Station Expenses	19	-	(19)	-100%
	863000	Maintenance of Mains	70	23	(47)	-67%
	865000	Maint of Measuring and Regulating Station Equipment	11	-	(11)	-100%
	870000	Operation Supervision & Engineering	3,355	4,539	1,184	35%
	871000	Distribution Load Dispatching	2,924	2,991	67	2%
	874000	Mains and Services Expenses	11,000	14,046	3,046	28%
	875000	Measuring and Regulating Station Expenses-General	345	290	(55)	-16%
	876000	Measuring and Regulating Station Expenses-Industrial	7	-	(7)	-100%
	877000	Measur and Regul Station Exp-City Gate Check Station	29	-	(29)	-100%
	878000	Meter and House Regulator Expenses	(7)	(2,593)	(2,586)	36376%
	879000	Customer Installations Expenses	1,202	1,394	192	16%
	880000	Other expenses	7,120	8,105	985	14%
	881000	Rents	45	-	(45)	-100%
	885000	Maintenance Supervision & Engineering	557	374	(182)	-33%
	887000	Maintenance of Mains	1,755	1,758	3	0%
	888000	Maintenance of Compressor Station Equipment	575	219	(356)	-62%
	889000	Maint of Measuring and Regulating Station Equip-Gener	308	260	(47)	-15%
	890000	Maint of Measuring and Regulating Station Equip-Indust	1	-	(1)	-100%
	891000	Maint of Measur and Regul Station Equip-City Gate Chec	2	-	(2)	-100%
	892000	Maintenance of Services	3,815	5,418	1,604	42%
	893000	Maintenance of Meters and House Regulators	929	1,680	751	81%
	902000	Meter reading expenses	10	-	(10)	-100%
	909000	Informational and instruction advertising expense	1	-	(1)	-100%
	920000	Administrative and general salaries	71	1	(70)	-99%
	925000	Injuries and damages	0	-	(0)	-100%
	928000	Regulatory commission expenses	-	-	-	#DIV/0!
	930100	General advertising expenses	0	-	(0)	-100%
	930200	Miscellaneous general expenses	19	26	7	39%
Gas Systems Total			41,579	61,655	20,076	48%
General Counsel	426100	Donations	25	15	(10)	-39%
	426400	Expendit for cert civic, politic and related activ	3	0	(2)	-86%
	426500	Other deductions	2	4	2	134%
	524000	Miscellaneous nuclear power expenses	466	351	(115)	-25%
	539000	Miscellaneous hydraulic power generation expenses	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	9	-	(9)	-100%
	557000	Other expenses	199	100	(99)	-50%
	566000	Miscellaneous transmission expenses	110	60	(50)	-45%
	588000	Miscellaneous distribution expenses	0	-	(0)	-100%
	735000	Miscellaneous Production Expenses	60	-	(60)	-100%
	813000	Other Gas Supply Expenses	143	70	(73)	-51%
	880000	Other expenses	1	-	(1)	-100%
	903000	Customer records and collection expenses	7	-	(7)	-100%
	912000	Demonstrating and selling expenses	3	-	(3)	-100%
	920000	Administrative and general salaries	4,405	4,907	502	11%
	921000	Office supplies and expenses	416	527	111	27%
	922000	Administrative expenses transferred-Credit	(156)	-	156	-100%
	923000	Outside services employed	2,585	3,662	1,077	42%
	925000	Injuries and damages	-	30	30	#DIV/0!
	928000	Regulatory commission expenses	178	100	(78)	-44%
	930100	General advertising expenses	1	-	(1)	-100%
	930200	Miscellaneous general expenses	0	35	35	16909%
	931000	Rents	4	3	(1)	-26%
General Counsel Total			8,460	9,864	1,404	17%
Group President - Utility	417100	Expenses of nonutility operations	1	-	(1)	-100%
	426100	Donations	1,243	1,595	352	28%
	426400	Expendit for cert civic, politic and related activ	697	738	41	6%
	426500	Other deductions	363	514	151	42%
	524000	Miscellaneous nuclear power expenses	-	-	-	#DIV/0!
	908000	Customer assistance expenses	1,656	664	(993)	-60%
	909000	Informational and instruction advertising expense	54	94	40	73%
	912000	Demonstrating and selling expenses	3	11	8	220%

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Schedule 4 - O&M by FERC Account
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(\$000's)

Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	920000	Administrative and general salaries	7,743	9,753	2,010	26%
	921000	Office supplies and expenses	390	1,417	1,027	263%
	923000	Outside services employed	443	1,886	1,443	325%
	928000	Regulatory commission expenses	12,380	7,662	(4,718)	-38%
	930100	General advertising expenses	24	78	53	219%
	930200	Miscellaneous general expenses	119	415	297	250%
	931000	Rents	5	1	(4)	-81%
Group President - Utility Total			25,123	24,827	(296)	-1%
HR and Employee Services	417100	Expenses of nonutility operations	188	148	(41)	-22%
	426100	Donations	1,423	432	(991)	-70%
	426400	Expendit for cert civic, politic and related activ	96	106	10	11%
	426500	Other deductions	8	1	(7)	-90%
	500000	Operation supervision and engineering	1	-	(1)	-100%
	506000	Miscellaneous steam power expenses	2,126	2,689	563	26%
	507000	Rents	1,931	2,648	718	37%
	514000	Maintenance of miscellaneous steam plant	9	-	(9)	-100%
	517000	Operation supervision and engineering	3	-	(3)	-100%
	520000	Steam expenses	0	-	(0)	-100%
	524000	Miscellaneous nuclear power expenses	17,879	20,103	2,223	12%
	525000	Rents	8,378	8,582	204	2%
	530000	Maintenance of reactor plant equipment	4	-	(4)	-100%
	531000	Maintenance of electric plant	5	-	(5)	-100%
	532000	Maintenance of miscellaneous nuclear plant	13	-	(13)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	40	60	20	51%
	540000	Rents	55	61	6	11%
	546000	Operation supervision and engineering	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	738	808	70	10%
	550000	Rents	1,067	1,000	(68)	-6%
	560000	Operation supervision and engineering	3	2	(0)	-19%
	566000	Miscellaneous transmission expenses	1,135	1,392	257	23%
	567000	Rents	1,147	1,081	(66)	-6%
	575100	Operation Supervision	12	14	2	21%
	575800	Rents	16	18	1	9%
	580000	Operation supervision and engineering	0	5	5	1912%
	588000	Miscellaneous distribution expenses	3,167	3,582	415	13%
	589000	Rents	3,548	3,522	(26)	-1%
	735000	Miscellaneous Production Expenses	2	2	0	24%
	736000	Rents	2	3	1	31%
	759000	Other expenses	3	2	(0)	-17%
	760000	Rents	3	3	(1)	-21%
	813000	Other Gas Supply Expenses	16	19	3	20%
	824000	Other expenses	0	-	(0)	-100%
	826000	Rents	0	-	(0)	-100%
	841000	Operation Labor and Expenses	23	31	7	32%
	842000	Other Storage Expense	29	38	8	29%
	846200	Other expenses	124	147	23	18%
	859000	Other expenses	62	56	(6)	-10%
	860000	Rents	55	69	14	25%
	870000	Operation Supervision & Engineering	0	4	4	2733%
	880000	Other expenses	1,461	1,872	411	28%
	881000	Rents	1,529	1,685	156	10%
	905000	Miscellaneous customer accounts expenses	174	123	(51)	-29%
	909000	Informational and instruction advertising expense	201	-	(201)	-100%
	910000	Miscell customer service and informational expense	81	83	2	2%
	916000	Miscellaneous Sales Expense	28	44	16	58%
	920000	Administrative and general salaries	9,772	10,216	444	5%
	921000	Office supplies and expenses	2,027	3,508	1,480	73%
	922000	Administrative expenses transferred-Credit	(13,184)	(13,845)	(661)	5%
	923000	Outside services employed	1,297	1,005	(292)	-22%
	924000	Property insurance	23	22	(2)	-7%
	925000	Injuries and damages	6	-	(6)	-100%
	930100	General advertising expenses	(56)	278	334	-598%
	930200	Miscellaneous general expenses	30	37	7	24%
	931000	Rents	3,947	2,103	(1,844)	-47%

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(\$000's)

Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	935000	Maintenance of general plant	82	167	85	103%
HR and Employee Services Total			50,733	53,922	3,189	6%
Nuclear Generation	426100	Donations	23	29	6	25%
	426300	Penalties	8	-	(8)	-100%
	426400	Expendit for cert civic, politic and related activ	12	21	8	67%
	426500	Other deductions	14	23	8	58%
	511000	Maintenance of structures	12	-	(12)	-100%
	517000	Operation supervision and engineering	26,538	25,893	(644)	-2%
	519000	Coolants and water	7,518	7,474	(43)	-1%
	520000	Steam expenses	48,133	48,383	250	1%
	523000	Electric expenses	2,562	1,901	(661)	-26%
	524000	Miscellaneous nuclear power expenses	102,463	102,502	39	0%
	525000	Rents	216	196	(20)	-9%
	528000	Maintenance supervision and engineering	8,146	7,573	(573)	-7%
	530000	Maintenance of reactor plant equipment	36,061	34,775	(1,286)	-4%
	531000	Maintenance of electric plant	11,031	12,223	1,192	11%
	532000	Maintenance of miscellaneous nuclear plant	26,611	24,296	(2,315)	-9%
	539000	Miscellaneous hydraulic power generation expenses	0	-	(0)	-100%
	870000	Operation Supervision & Engineering	20	-	(20)	-100%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	920000	Administrative and general salaries	1	-	(1)	-100%
	930100	General advertising expenses	1	6	5	539%
	930200	Miscellaneous general expenses	7	28	20	282%
Nuclear Generation Total			269,378	265,323	(4,055)	-2%
Operations Services	417100	Expenses of nonutility operations	11	-	(11)	-100%
	426100	Donations	21	63	41	193%
	426400	Expendit for cert civic, politic and related activ	1	22	21	1741%
	426500	Other deductions	2	13	11	679%
	501000	Fuel	(215)	-	215	-100%
	506000	Miscellaneous steam power expenses	2	-	(2)	-100%
	517000	Operation supervision and engineering	0	-	(0)	-100%
	532000	Maintenance of miscellaneous nuclear plant	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	96	-	(96)	-100%
	556000	System control and load dispatching	1,215	1,356	141	12%
	557000	Other expenses	3,251	2,602	(649)	-20%
	561500	Reliability planning and standards development	(4)	159	162	-4148%
	561700	Generation interconnection studies	416	518	102	24%
	566000	Miscellaneous transmission expenses	43	64	21	48%
	575100	Operation Supervision	151	208	57	37%
	575200	Day-ahead and real-time market administration	106	84	(22)	-21%
	575500	Ancillary services market administration	0	0	0	103%
	580000	Operation supervision and engineering	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	97	85	(13)	-13%
	593000	Maintenance of overhead lines	0	-	(0)	-100%
	807000	Purchased Gas Expense	-	193	193	#DIV/0!
	813000	Other Gas Supply Expenses	149	164	15	10%
	870000	Operation Supervision & Engineering	1	-	(1)	-100%
	920000	Administrative and general salaries	1,242	1,282	40	3%
	921000	Office supplies and expenses	77	177	100	129%
	923000	Outside services employed	37	62	25	66%
	930200	Miscellaneous general expenses	21	20	(0)	0%
	931000	Rents	-	2	2	#DIV/0!
Operations Services Total			6,724	7,073	350	5%
Risk Management	426400	Expendit for cert civic, politic and related activ	65	-	(65)	-100%
	557000	Other expenses	502	762	260	52%
	920000	Administrative and general salaries	1,659	1,925	266	16%
	921000	Office supplies and expenses	168	244	76	45%
	923000	Outside services employed	444	334	(110)	-25%
	930200	Miscellaneous general expenses	26	-	(26)	-100%
Risk Management Total			2,864	3,265	401	14%
RLJE	408101	Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
	408201	Tax Other Than Income Tax-Non-Utility Payroll	-	-	-	#DIV/0!
	417100	Expenses of nonutility operations	1	-	(1)	-100%
	426100	Donations	(1)	-	1	-100%
	426400	Expendit for cert civic, politic and related activ	(1)	-	1	-100%

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(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	426500	Other deductions	46	-	(46)	-100%
	500000	Operation supervision and engineering	9	-	(9)	-100%
	501000	Fuel	0	-	(0)	-100%
	502000	Steam expenses	2	-	(2)	-100%
	506000	Miscellaneous steam power expenses	53	-	(53)	-100%
	507000	Rents	(26)	-	26	-100%
	510000	Maintenance supervision and engineering	(42)	-	42	-100%
	511000	Maintenance of structures	2	-	(2)	-100%
	512000	Maintenance of boiler plant	8	-	(8)	-100%
	514000	Maintenance of miscellaneous steam plant	1	-	(1)	-100%
	517000	Operation supervision and engineering	-	-	-	#DIV/0!
	524000	Miscellaneous nuclear power expenses	44	-	(44)	-100%
	525000	Rents	(160)	-	160	-100%
	528000	Maintenance supervision and engineering	0	-	(0)	-100%
	530000	Maintenance of reactor plant equipment	65	-	(65)	-100%
	531000	Maintenance of electric plant	6	-	(6)	-100%
	532000	Maintenance of miscellaneous nuclear plant	45	-	(45)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	3	-	(3)	-100%
	540000	Rents	(3)	-	3	-100%
	541000	Maintenance supervision and engineering	(0)	-	0	-100%
	542000	Maintenance of structures	0	-	(0)	-100%
	543000	Maintenance of reservoirs, dams and waterways	2	-	(2)	-100%
	544000	Maintenance of electric plant	0	-	(0)	-100%
	546000	Operation supervision and engineering	0	-	(0)	-100%
	549000	Miscellaneous other power generation expenses	3	-	(3)	-100%
	550000	Rents	(31)	-	31	-100%
	551000	Maintenance supervision and engineering	(42)	-	42	-100%
	552000	Maintenance of structures	28	-	(28)	-100%
	553000	Maintenance of generating and electric plant	2	-	(2)	-100%
	554000	Maint of miscellaneou other power generation plant	(0)	-	0	-100%
	557000	Other expenses	-	-	-	#DIV/0!
	560000	Operation supervision and engineering	162	-	(162)	-100%
	562000	Station expenses	773	-	(773)	-100%
	563000	Overhead line expenses	2	-	(2)	-100%
	566000	Miscellaneous transmission expenses	14	-	(14)	-100%
	567000	Rents	(195)	-	195	-100%
	570000	Maintenance of station equipment	11	-	(11)	-100%
	572000	Maintenance of underground lines	1	-	(1)	-100%
	580000	Operation supervision and engineering	14	-	(14)	-100%
	583000	Overhead line expenses	1,325	-	(1,325)	-100%
	584000	Underground line expenses	1,133	-	(1,133)	-100%
	586000	Meter expenses	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	(642)	-	642	-100%
	589000	Rents	(157)	-	157	-100%
	590000	Maintenance supervision and engineering	-	-	-	#DIV/0!
	591000	Maintenance of structures	(129)	-	129	-100%
	592000	Maintenance of station equipment	3	-	(3)	-100%
	593000	Maintenance of overhead lines	(2,146)	-	2,146	-100%
	594000	Maintenance of underground lines	(157)	-	157	-100%
	596000	Maintenance of street lighting and signal systems	18	-	(18)	-100%
	597000	Maintenance of meters	0	-	(0)	-100%
	598000	Maintenance of miscellaneous distribution plant	(23)	-	23	-100%
	803000	Natural Gas Transmission Line Purchases	28	-	(28)	-100%
	807000	Purchased Gas Expense	2	-	(2)	-100%
	843300	Maintenance of Gas Holders	(28)	-	28	-100%
	851000	System Control & Load Dispatching	-	-	-	#DIV/0!
	870000	Operation Supervision & Engineering	0	-	(0)	-100%
	874000	Mains and Services Expenses	3	-	(3)	-100%
	878000	Meter and House Regulator Expenses	1,777	-	(1,777)	-100%
	879000	Customer Installations Expenses	5	-	(5)	-100%
	880000	Other expenses	(1,732)	-	1,732	-100%
	881000	Rents	(50)	-	50	-100%
	887000	Maintenance of Mains	1	-	(1)	-100%
	892000	Maintenance of Services	1	-	(1)	-100%

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Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	893000	Maintenance of Meters and House Regulators	4	-	(4)	-100%
	902000	Meter reading expenses	(9)	-	9	-100%
	903000	Customer records and collection expenses	2	-	(2)	-100%
	905000	Miscellaneous customer accounts expenses	1	-	(1)	-100%
	908000	Customer assistance expenses	2	-	(2)	-100%
	910000	Miscell customer service and informational expense	0	-	(0)	-100%
	912000	Demonstrating and selling expenses	(0)	-	0	-100%
	916000	Miscellaneous Sales Expense	0	-	(0)	-100%
	920000	Administrative and general salaries	(58)	-	58	-100%
	921000	Office supplies and expenses	33	-	(33)	-100%
	923000	Outside services employed	(0)	-	0	-100%
	925000	Injuries and damages	0	-	(0)	-100%
	926000	Employee pensions and benefits	(0)	-	0	-100%
	928000	Regulatory commission expenses	(0)	-	0	-100%
	930200	Miscellaneous general expenses	83	-	(83)	-100%
	931000	Rents	(36)	-	36	-100%
	932000	Maintenance of Meters and House Regulators	15	-	(15)	-100%
	935000	Maintenance of general plant	(15)	-	15	-100%
RLJE Total			52	-	(52)	-100%
Strategy Plng and Ext Affairs	417100	Expenses of nonutility operations	30	-	(30)	-100%
	426100	Donations	22	28	7	30%
	426400	Expendit for cert civic, politic and related activ	464	366	(98)	-21%
	426500	Other deductions	3	-	(3)	-100%
	557000	Other expenses	778	620	(158)	-20%
	588000	Miscellaneous distribution expenses	105	263	158	150%
	908000	Customer assistance expenses	1	-	(1)	-100%
	920000	Administrative and general salaries	3,412	4,063	651	19%
	921000	Office supplies and expenses	334	444	110	33%
	923000	Outside services employed	264	688	423	160%
	930200	Miscellaneous general expenses	17	24	8	45%
	931000	Rents	0	-	(0)	-100%
Strategy Plng and Ext Affairs Total			5,429	6,496	1,067	20%
Transmission	417100	Expenses of nonutility operations	0	-	(0)	-100%
	426100	Donations	3	-	(3)	-100%
	426300	Penalties	7	-	(7)	-100%
	426400	Expendit for cert civic, politic and related activ	5	-	(5)	-100%
	426500	Other deductions	2	-	(2)	-100%
	500000	Operation supervision and engineering	0	-	(0)	-100%
	505000	Electric expenses	4	-	(4)	-100%
	506000	Miscellaneous steam power expenses	9	-	(9)	-100%
	511000	Maintenance of structures	2	-	(2)	-100%
	512000	Maintenance of boiler plant	6	-	(6)	-100%
	513000	Maintenance of electric plant	108	75	(33)	-31%
	514000	Maintenance of miscellaneous steam plant	1	-	(1)	-100%
	520000	Steam expenses	153	-	(153)	-100%
	523000	Electric expenses	235	-	(235)	-100%
	524000	Miscellaneous nuclear power expenses	5	-	(5)	-100%
	528000	Maintenance supervision and engineering	12	-	(12)	-100%
	530000	Maintenance of reactor plant equipment	13	-	(13)	-100%
	531000	Maintenance of electric plant	2,067	-	(2,067)	-100%
	532000	Maintenance of miscellaneous nuclear plant	149	-	(149)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	538000	Electric expenses	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	0	-	(0)	-100%
	543000	Maintenance of reservoirs, dams and waterways	0	-	(0)	-100%
	544000	Maintenance of electric plant	2	-	(2)	-100%
	546000	Operation supervision and engineering	1	-	(1)	-100%
	548000	Generation expenses	2	-	(2)	-100%
	549000	Miscellaneous other power generation expenses	1	-	(1)	-100%
	552000	Maintenance of structures	80	-	(80)	-100%
	553000	Maintenance of generating and electric plant	151	-	(151)	-100%
	554000	Maint of miscellaneou other power generation plant	1	-	(1)	-100%
	556000	System control and load dispatching	0	-	(0)	-100%
	560000	Operation supervision and engineering	8,393	8,672	279	3%
	561200	Load dispatch-Monitor and operate transmiss system	2,090	2,006	(84)	-4%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	561500	Reliability planning and standards development	2	-	(2)	-100%
	561600	Transmission Service Studies	56	-	(56)	-100%
	561700	Generation interconnection studies	429	-	(429)	-100%
	561800	Reliability planning and standards develop service	2,496	2,243	(253)	-10%
	562000	Station expenses	2,604	2,238	(366)	-14%
	563000	Overhead line expenses	802	1,204	403	50%
	564000	Underground line expenses	7	-	(7)	-100%
	566000	Miscellaneous transmission expenses	2,760	2,570	(190)	-7%
	567000	Rents	193	70	(123)	-64%
	568000	Maintenance supervision and engineering	8	-	(8)	-100%
	570000	Maintenance of station equipment	3,406	4,183	777	23%
	571000	Maintenance of overhead lines	876	970	94	11%
	572000	Maintenance of underground lines	80	-	(80)	-100%
	573000	Maintenance of miscellaneous transmission plant	63	-	(63)	-100%
	575100	Operation Supervision	0	-	(0)	-100%
	580000	Operation supervision and engineering	281	503	222	79%
	581000	Load dispatching	0	-	(0)	-100%
	582000	Station expenses	2,387	2,769	382	16%
	583000	Overhead line expenses	17	-	(17)	-100%
	584000	Underground line expenses	1	-	(1)	-100%
	585000	Street lighting and signal system expenses	4	-	(4)	-100%
	586000	Meter expenses	5	-	(5)	-100%
	587000	Customer Installations Expenses	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	219	151	(68)	-31%
	589000	Rents	3	7	4	119%
	592000	Maintenance of station equipment	3,144	3,360	216	7%
	593000	Maintenance of overhead lines	34	-	(34)	-100%
	594000	Maintenance of underground lines	61	-	(61)	-100%
	595000	Maintenance of line transformers	132	-	(132)	-100%
	596000	Maintenance of street lighting and signal systems	0	-	(0)	-100%
	735000	Miscellaneous Production Expenses	0	-	(0)	-100%
	759000	Other expenses	0	-	(0)	-100%
	813000	Other Gas Supply Expenses	0	-	(0)	-100%
	824000	Other expenses	0	-	(0)	-100%
	841000	Operation Labor and Expenses	0	-	(0)	-100%
	843200	Maintenance of Structures and Improvements	1	-	(1)	-100%
	844300	Liquefaction Processing Labor and Expenses	0	-	(0)	-100%
	846200	Other expenses	0	-	(0)	-100%
	856000	Mains Expenses	5	-	(5)	-100%
	859000	Other expenses	0	-	(0)	-100%
	863000	Maintenance of Mains	6	-	(6)	-100%
	865000	Maint of Measuring and Regulating Station Equipment	2	-	(2)	-100%
	870000	Operation Supervision & Engineering	9	-	(9)	-100%
	874000	Mains and Services Expenses	5	-	(5)	-100%
	878000	Meter and House Regulator Expenses	0	-	(0)	-100%
	879000	Customer Installations Expenses	0	-	(0)	-100%
	880000	Other expenses	0	-	(0)	-100%
	887000	Maintenance of Mains	13	-	(13)	-100%
	889000	Maint of Measuring and Regulating Station Equip-Gener	15	-	(15)	-100%
	892000	Maintenance of Services	1	-	(1)	-100%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	910000	Miscell customer service and informational expense	0	-	(0)	-100%
	920000	Administrative and general salaries	102	-	(102)	-100%
	930200	Miscellaneous general expenses	93	-	(93)	-100%
	935000	Maintenance of general plant	-	590	590	#DIV/0!
Transmission Total		33,822	31,610	(2,212)	-7%	
Grand Total		1,187,709	1,285,861	98,151	8%	

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC			2020 Actual	2022 Budget	Variance	% Variance
Electric	500000	Operation supervision and engineering	3,744	3,213	(531)	-14%
	501000	Fuel	(1,347)	-	1,347	-100%
	502000	Steam expenses	18,131	18,157	26	0%
	505000	Electric expenses	3,304	806	(2,498)	-76%
	506000	Miscellaneous steam power expenses	14,414	15,249	835	6%
	507000	Rents	1,906	2,650	744	39%
	510000	Maintenance supervision and engineering	1,686	1,783	97	6%
	511000	Maintenance of structures	4,793	3,177	(1,616)	-34%
	512000	Maintenance of boiler plant	21,090	21,114	24	0%
	513000	Maintenance of electric plant	5,815	3,959	(1,856)	-32%
	514000	Maintenance of miscellaneous steam plant	9,070	5,381	(3,689)	-41%
	517000	Operation supervision and engineering	42,626	40,166	(2,460)	-6%
	519000	Coolants and water	7,518	7,474	(43)	-1%
	520000	Steam expenses	48,337	48,383	46	0%
	523000	Electric expenses	2,798	1,901	(897)	-32%
	524000	Miscellaneous nuclear power expenses	129,158	128,505	(653)	-1%
	525000	Rents	8,509	8,778	269	3%
	528000	Maintenance supervision and engineering	8,158	7,573	(585)	-7%
	530000	Maintenance of reactor plant equipment	36,338	34,775	(1,563)	-4%
	531000	Maintenance of electric plant	13,216	12,309	(907)	-7%
	532000	Maintenance of miscellaneous nuclear plant	26,911	24,296	(2,615)	-10%
	535000	Operation supervision and engineering	24	94	70	287%
	538000	Electric expenses	523	139	(384)	-73%
	539000	Miscellaneous hydraulic power generation expenses	311	125	(185)	-60%
	540000	Rents	60	61	1	1%
	541000	Maintenance supervision and engineering	1	168	168	22671%
	542000	Maintenance of structures	29	19	(10)	-36%
	543000	Maintenance of reservoirs, dams and waterways	126	-	(126)	-100%
	544000	Maintenance of electric plant	151	-	(151)	-100%
	545000	Maintenance of miscellaneous hydraulic plant	3	161	158	5468%
	546000	Operation supervision and engineering	3,494	3,760	266	8%
	548000	Generation expenses	6,021	5,017	(1,004)	-17%
	549000	Miscellaneous other power generation expenses	11,772	20,577	8,805	75%
	550000	Rents	7,265	15,558	8,293	114%
	551000	Maintenance supervision and engineering	1,949	2,100	151	8%
	552000	Maintenance of structures	5,776	4,756	(1,020)	-18%
	553000	Maintenance of generating and electric plant	9,493	16,262	6,769	71%
	554000	Maint of miscellaneous other power generation plant	6,267	18,450	12,183	194%
	556000	System control and load dispatching	1,442	1,623	181	13%
	557000	Other expenses	6,098	5,342	(756)	-12%
	560000	Operation supervision and engineering	10,169	10,390	221	2%
	561200	Load dispatch-Monitor and operate transmiss system	4,721	5,195	474	10%
	561500	Reliability planning and standards development	13	179	166	1263%
	561600	Transmission Service Studies	57	-	(57)	-100%
	561700	Generation interconnection studies	894	584	(311)	-35%
	561800	Reliability planning and standards develop service	2,496	2,243	(253)	-10%
	562000	Station expenses	3,441	2,581	(860)	-25%
	563000	Overhead line expenses	830	1,209	379	46%
	564000	Underground line expenses	7	-	(7)	-100%
	565000	Transmission of electricity by others	109,147	127,820	18,672	17%
	566000	Miscellaneous transmission expenses	8,264	9,311	1,047	13%
	567000	Rents	1,168	1,151	(18)	-2%
	568000	Maintenance supervision and engineering	8	-	(8)	-100%
	570000	Maintenance of station equipment	3,928	4,630	702	18%
	571000	Maintenance of overhead lines	4,732	6,158	1,426	30%
	572000	Maintenance of underground lines	83	-	(83)	-100%
	573000	Maintenance of miscellaneous transmission plant	63	-	(63)	-100%
	575100	Operation Supervision	187	246	60	32%
	575200	Day-ahead and real-time market administration	121	94	(27)	-22%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC	2020 Actual	2022 Budget	Variance	% Variance
575500 Ancillary services market administration	0	1	0	116%
575800 Rents	16	18	1	9%
580000 Operation supervision and engineering	11,066	11,990	923	8%
581000 Load dispatching	672	765	94	14%
582000 Station expenses	2,535	2,750	215	8%
583000 Overhead line expenses	502	(882)	(1,384)	-276%
584000 Underground line expenses	8,278	18,037	9,759	118%
585000 Street lighting and signal system expenses	622	840	218	35%
586000 Meter expenses	730	1,913	1,183	162%
587000 Customer Installations Expenses	2,839	2,693	(146)	-5%
588000 Miscellaneous distribution expenses	27,251	27,199	(52)	0%
589000 Rents	4,104	4,022	(82)	-2%
590000 Maintenance supervision and engineering	33	0	(33)	-99%
591000 Maintenance of structures	0	-	(0)	-100%
592000 Maintenance of station equipment	3,630	3,808	178	5%
593000 Maintenance of overhead lines	37,467	57,634	20,168	54%
594000 Maintenance of underground lines	7,692	7,180	(513)	-7%
595000 Maintenance of line transformers	132	31	(102)	-77%
596000 Maintenance of street lighting and signal systems	1,319	1,089	(230)	-17%
597000 Maintenance of meters	151	889	737	487%
598000 Maintenance of miscellaneous distribution plant	225	891	667	297%
874000 Mains and Services Expenses	(0)	-	0	-100%
887000 Maintenance of Mains	(0)	-	0	-100%
892000 Maintenance of Services	0	-	(0)	-100%
893000 Maintenance of Meters and House Regulators	(0)	-	0	-100%
901000 Supervision	120	130	10	8%
902000 Meter reading expenses	28,680	29,859	1,179	4%
903000 Customer records and collection expenses	20,849	23,963	3,114	15%
904000 Uncollectable Accounts - Commodity	19,234	15,708	(3,525)	-18%
904001 Uncollectable Accounts - Non Commodity	676	82	(594)	-88%
905000 Miscellaneous customer accounts expenses	17,646	100	(17,546)	-99%
908000 Customer assistance expenses	1,087	920	(167)	-15%
909000 Informational and instruction advertising expense	903	1,059	156	17%
910000 Miscell customer service and informational expense	142	286	144	101%
912000 Demonstrating and selling expenses	2,404	8,468	6,064	252%
916000 Miscellaneous Sales Expense	29	44	15	51%
920000 Administrative and general salaries	108,409	107,189	(1,220)	-1%
921000 Office supplies and expenses	53,311	72,210	18,899	35%
922000 Administrative expenses transferred-Credit	(53,958)	(65,800)	(11,842)	22%
923000 Outside services employed	20,506	23,538	3,032	15%
924000 Property insurance	2,056	8,675	6,619	322%
925000 Injuries and damages	14,899	19,324	4,426	30%
926000 Employee pensions and benefits	73,874	77,393	3,519	5%
928000 Regulatory commission expenses	11,695	7,150	(4,545)	-39%
929000 Duplicate charges-Credit	(5,091)	(5,582)	(490)	10%
930100 General advertising expenses	3,830	3,898	68	2%
930200 Miscellaneous general expenses	3,387	4,658	1,271	38%
931000 Rents	38,797	43,309	4,512	12%
935000 Maintenance of general plant	186	1,257	1,071	576%
Electric Total	1,090,248	1,174,362	84,114	8%
584000 Underground line expenses	(0)	-	0	-100%
590000 Maintenance supervision and engineering	(0)	-	0	-100%
594000 Maintenance of underground lines	(0)	-	0	-100%
733000 Gas Mix Expenses	61	-	(61)	-100%
735000 Miscellaneous Production Expenses	(58)	1,002	1,060	-1830%
736000 Rents	2	3	1	31%
759000 Other expenses	62	2	(60)	-97%
760000 Rents	3	3	(1)	-21%
803000 Natural Gas Transmission Line Purchases	28	-	(28)	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC	2020 Actual	2022 Budget	Variance	% Variance
807000 Purchased Gas Expense	10	225	215	2065%
813000 Other Gas Supply Expenses	616	274	(341)	-55%
824000 Other expenses	0	-	(0)	-100%
826000 Rents	0	-	(0)	-100%
834000 Maintenance of Compressor Station Equipment	20	-	(20)	-100%
841000 Operation Labor and Expenses	1,315	1,361	46	4%
842000 Other Storage Expense	29	38	8	29%
843200 Maintenance of Structures and Improvements	89	-	(89)	-100%
843300 Maintenance of Gas Holders	(30)	-	30	-100%
843600 Maintenance of Vaporizing Equipment	154	-	(154)	-100%
843700 Maintenance of Compressor Equipment	5	-	(5)	-100%
843800 Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
843900 Maintenance of Other Equipment	36	-	(36)	-100%
844100 Operation Supervision & Engineering	131	-	(131)	-100%
844300 Liquefaction Processing Labor and Expenses	677	1,174	497	73%
846200 Other expenses	148	147	(1)	0%
847100 Maintenance supervision and engineering	24	-	(24)	-100%
847200 Maintenance of Structures and Improvements	272	-	(272)	-100%
847300 Maintenance of LNG Processing Terminal Equipment	1,495	2,102	607	41%
847500 Maintenance of Measuring and Regulating Equipment	1	-	(1)	-100%
850000 Operation Supervision & Engineering	529	904	375	71%
851000 System Control & Load Dispatching	149	149	(0)	0%
856000 Mains Expenses	1,885	1,531	(354)	-19%
857000 Measuring and Regulating Station Expenses	20	-	(20)	-100%
859000 Other expenses	85	69	(16)	-19%
860000 Rents	55	69	14	25%
863000 Maintenance of Mains	78	23	(55)	-70%
865000 Maint of Measuring and Regulating Station Equipment	13	-	(13)	-100%
866000 Maintenance of Communication Equipment	0	0	0	10%
870000 Operation Supervision & Engineering	4,763	6,144	1,381	29%
871000 Distribution Load Dispatching	3,755	3,813	58	2%
874000 Mains and Services Expenses	11,391	14,600	3,209	28%
875000 Measuring and Regulating Station Expenses-General	568	290	(278)	-49%
876000 Measuring and Regulating Station Expenses-Industrial	7	-	(7)	-100%
877000 Measur and Regul Station Exp-City Gate Check Station	34	-	(34)	-100%
878000 Meter and House Regulator Expenses	(1,879)	(2,348)	(468)	25%
879000 Customer Installations Expenses	1,448	1,394	(54)	-4%
880000 Other expenses	9,984	10,728	744	7%
881000 Rents	1,529	1,685	155	10%
885000 Maintenance Supervision & Engineering	703	385	(318)	-45%
887000 Maintenance of Mains	2,398	1,798	(600)	-25%
888000 Maintenance of Compressor Station Equipment	575	219	(356)	-62%
889000 Maint of Measuring and Regulating Station Equip-General	352	260	(91)	-26%
890000 Maint of Measuring and Regulating Station Equip-Industrial	1	-	(1)	-100%
891000 Maint of Measur and Regul Station Equip-City Gate Check Sta	2	-	(2)	-100%
892000 Maintenance of Services	4,468	5,441	974	22%
893000 Maintenance of Meters and House Regulators	1,156	1,917	761	66%
901000 Supervision	31	33	3	9%
902000 Meter reading expenses	5,420	5,160	(259)	-5%
903000 Customer records and collection expenses	5,299	6,136	837	16%
904000 Uncollectable Accounts - Commodity	2,904	2,323	(581)	-20%
904001 Uncollectable Accounts - Non Commodity	179	187	9	5%
905000 Miscellaneous customer accounts expenses	35	23	(12)	-34%
908000 Customer assistance expenses	977	960	(17)	-2%
909000 Informational and instruction advertising expense	217	272	54	25%
910000 Miscell customer service and informational expense	23	42	19	80%
912000 Demonstrating and selling expenses	41	30	(11)	-26%
916000 Miscellaneous Sales Expense	0	0	(0)	-87%
920000 Administrative and general salaries	8,324	7,315	(1,008)	-12%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC		2020 Actual	2022 Budget	Variance	% Variance
	921000 Office supplies and expenses	4,010	4,815	806	20%
	922000 Administrative expenses transferred-Credit	(3,739)	(4,398)	(659)	18%
	923000 Outside services employed	1,559	1,604	45	3%
	924000 Property insurance	309	584	276	89%
	925000 Injuries and damages	1,323	1,704	381	29%
	926000 Employee pensions and benefits	6,949	8,297	1,348	19%
	928000 Regulatory commission expenses	789	612	(177)	-22%
	929000 Duplicate charges-Credit	(131)	(317)	(186)	142%
	930100 General advertising expenses	272	277	5	2%
	930200 Miscellaneous general expenses	460	550	90	20%
	931000 Rents	5,435	5,673	237	4%
	932000 Maintenance of Meters and House Regulators	15	-	(15)	-100%
	935000 Maintenance of general plant	(0)	46	46	0%
Gas Total		89,859	97,332	7,474	8%
Non-Utility	408100 Tax Other Than Income Tax - Property	(1,197)	-	1,197	-100%
	408101 Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
	417100 Expenses of nonutility operations	4,555	9,649	5,094	112%
	421100 Gain on disposition of property	(164)	-	164	-100%
	421200 Loss on disposition of property	83	-	(83)	-100%
	426100 Donations	2,974	2,745	(229)	-8%
	426300 Penalties	117	1	(116)	-99%
	426400 Expendit for cert civic, politic and related activ	1,648	1,546	(103)	-6%
	426500 Other deductions	(414)	225	639	-154%
Non-Utility Total		7,603	14,166	6,564	86%
Grand Total		1,187,709	1,285,861	98,151	8%