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

Application for Authority to  
Increase Electric Rates in Minnesota  
Docket No. E002/GR-20-723

November 2, 2020

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Volume 6

Budget Documentation

## **Volume 6**

### **Budget Documentation**

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NSP-MN Electric

**Electric O&M, Customer & Sales, & A&G Expenses - Summary of 2019 Actuals versus 2021 Budget**

	2019 Actuals	2021 Budget	Change	Change %
Production and Power Supply Expenses	\$ 491,950,675	\$ 510,193,983	\$ 18,243,308	3.7%
Transmission Expenses	\$ 159,352,724	\$ 167,060,814	\$ 7,708,090	4.8%
Distribution Expenses	\$ 126,228,011	\$ 149,524,366	\$ 23,296,355	18.5%
<b>Total Electric Functional O&amp;M</b>	<b>\$ 777,531,410</b>	<b>\$ 826,779,162</b>	<b>\$ 49,247,752</b>	<b>6.3%</b>
Total Customer & Sales Expense	\$ 61,916,054	\$ 76,540,174	\$ 14,624,120	23.6%
Total Administrative & General Expenses	\$ 253,786,114	\$ 281,820,459	\$ 28,034,345	11.0%
<b>Total Customer &amp; Sales &amp; Administrative &amp; General</b>	<b>\$ 315,702,168</b>	<b>\$ 358,360,633</b>	<b>\$ 42,658,465</b>	<b>13.5%</b>
<b>Total</b>	<b>\$ 1,093,233,578</b>	<b>\$ 1,185,139,795</b>	<b>\$ 91,906,217</b>	<b>8.4%</b>

**Functional FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
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**NSP-MN Electric**

**FERC-Based Electric O&M Analysis**  
**2019 Actuals versus 2021 Budget**

	2019 Actuals	2021 Budget	Change	% Change	Ref #
<b>Power Production Expenses</b>					
500 Operation Supervision & Engineering	3,412,405	2,351,670	(1,060,735)	-31.1%	1
501 Stm Gen Fuel	(1,611,213)	-	1,611,213	-100.0%	2
502 Steam Expenses	20,245,803	19,692,602	(553,201)	-2.7%	3
503 Steam from Other Sources	-	-	-	0.0%	
504 Steam Transferred-Cr.	-	-	-	0.0%	
505 Electric Expenses	3,675,614	1,530,953	(2,144,661)	-58.3%	4
506 Misc. Steam Power Expenses	12,953,741	15,275,673	2,321,932	17.9%	5
507 Rents	3,335,498	2,182,406	(1,153,093)	-34.6%	6
508 Steam Oper Supplies & Expense	-	-	-	0.0%	
509 Allowances	-	-	-	0.0%	
510 Maintenance Supervision & Engineering	3,765,365	1,162,256	(2,603,109)	-69.1%	7
511 Maintenance of Structures	6,419,921	2,101,812	(4,318,110)	-67.3%	8
512 Maintenance of Boiler Plant	22,850,699	20,915,202	(1,935,497)	-8.5%	9
513 Maintenance of Electric Plant	6,807,557	6,590,461	(217,097)	-3.2%	
514 Maintenance of Misc. Steam Plant	11,713,257	9,950,962	(1,762,295)	-15.0%	10
515 Steam Maintenance of Steam Prod Plant	-	-	-	0.0%	
<b>Total Production &amp; Power Supply Expenses</b>	<b>93,568,648</b>	<b>81,753,996</b>	<b>(11,814,653)</b>	<b>-12.6%</b>	
<b>Nuclear</b>					
517 Nuc Oper Super & Eng	55,329,104	48,535,386	(6,793,719)	-12.3%	11
519 Nuclear coolants & Wtr	8,177,235	7,897,636	(279,599)	-3.4%	
520 Nuclear Steam Expense	49,396,126	49,372,720	(23,406)	0.0%	12
523 Nuclear Electric Expense	3,013,734	2,460,958	(552,777)	-18.3%	13
524 Nuclear Power Misc Exp	126,467,553	134,490,570	8,023,017	6.3%	14
525 Nuclear Gen Rents	12,227,308	9,322,971	(2,904,337)	-23.8%	15
528 Nuc Maint Super & Eng	7,262,125	7,190,484	(71,642)	-1.0%	
529 Nuc Maint of Structures	24,683	-	(24,683)	-100.0%	
530 Nuc Mtc of React Plt Equip	38,923,379	42,868,346	3,944,968	10.1%	16
531 Nuc Maint of Elect Plant	12,388,829	11,947,056	(441,773)	-3.6%	17
532 Nuc Mtc of Misc Nuc Plant	31,045,081	23,600,444	(7,444,637)	-24.0%	18
<b>Total Nuclear</b>	<b>344,255,158</b>	<b>337,686,571</b>	<b>(6,568,587)</b>	<b>-1.9%</b>	
<b>Hydraulic Power Generation</b>					
535 Operation Supervision & Engineering	30,977	77,017	46,041	148.6%	
536 Water for Power	-	-	-	0.0%	
537 Hydraulic Expenses	-	-	-	0.0%	
538 Electric Expenses	416,335	-	(416,335)	-100.0%	
539 Misc. Hydraulic Power Generation Expenses	735,450	469,130	(266,320)	-36.2%	
540 Rents	65,141	78,317	13,176	20.2%	
541 Maintenance of Supervision & Engineering	2,653	196,466	193,813	7304.8%	
542 Maintenance of Structures	39,246	22,893	(16,353)	-41.7%	
543 Maintenance of Reservoirs, Dams, & Waterways	62,498	-	(62,498)	-100.0%	
544 Maintenance of Electric Plant	120,543	1,640,400	1,519,857	1260.8%	19
545 Maintenance of Misc. Hydraulic Plant	4,755	200,191	195,436	4110.5%	
<b>Other Power Generation</b>					
546 Operation Supervision & Engineering	2,018,024	3,539,907	1,521,883	75.4%	20
547 Oth Oper Fuel	26,799	-	(26,799)	-100.0%	
548 Generation Expenses	7,138,051	7,272,608	134,556	1.9%	21
549 Misc. Other Power Generation Expenses	7,518,551	20,174,669	12,656,118	168.3%	22
550 Rents	8,538,449	13,384,441	4,845,992	56.8%	23
551 Maintenance Supervision & Engineering	1,698,454	2,128,542	430,088	25.3%	
552 Maintenance of Structures	6,650,945	3,255,216	(3,395,729)	-51.1%	24
553 Maintenance of Generating & Electric Plant	6,306,898	13,647,408	7,340,510	116.4%	25
554 Maintenance of Misc. Other Power Generation Plant	5,025,921	18,249,949	13,224,028	263.1%	26
<b>Other Power Supply Expenses</b>					
556 System Control & Load Dispatching	1,555,041	1,586,913	31,872	2.0%	
557 Other Expenses	6,172,138	4,829,350	(1,342,788)	-21.8%	27
<b>Total Production &amp; Power Supply Expenses</b>	<b>491,950,675</b>	<b>510,193,983</b>	<b>18,243,308</b>	<b>3.7%</b>	

**Functional FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
**Operating and Maintenance**  
**by FERC Account**  
**NSP-MN Electric**

Transmission Expenses						
560	Operation Supervision & Engineering	11,373,546	13,256,042	1,882,496	16.6%	28
561	Load Dispatching	-	-	-	0.0%	
561.1	Load Dispatch-Reliability	-	-	-	0.0%	
561.2	Load Dispatch-Monitor and Operate Transmission System	4,384,777	3,618,974	(765,803)	-17.5%	29
561.3	Load Dispatch-Transmission Service & Scheduling	-	-	-	0.0%	
561.4	Scheduling, System control & Dispatching Services	-	-	-	0.0%	
561.5	Reliability, Planning, and Standard Development	45,025	172,596	127,572	283.3%	
561.6	Transmission Service Studies	-	-	-	0.0%	
561.7	Generation Interconnection Studies	174,447	563,815	389,368	223.2%	
561.8	Rel/Plan/Standards Development Services	2,113,193	2,243,130	129,936	6.1%	
562	Station Expenses	2,534,494	2,992,470	457,975	18.1%	
563	Overhead Lines Expense	802,711	2,179,769	1,377,058	171.6%	30
564	Underground Lines Expense	50,459	-	(50,459)	-100.0%	
565	Transmission of Electricity by Others	116,160,129	120,157,595	3,997,466	3.4%	31
566	Misc. Transmission Expenses	5,591,337	8,573,650	2,982,313	53.3%	32
567	Rents	2,740,456	1,275,480	(1,464,976)	-53.5%	33
568	Maintenance Supervision & Engineering	66,476	-	(66,476)	-100.0%	
569	Maintenance of Structures	-	-	-	0.0%	
570	Maintenance of Station Equipment	5,709,691	5,883,047	173,356	3.0%	
571	Maintenance of Overhead Lines	7,203,906	5,764,444	(1,439,462)	-20.0%	34
572	Maintenance of Underground Lines	105,270	-	(105,270)	-100.0%	
573	Maintenance of Misc. Transmission Plant	10,766	-	(10,766)	-100.0%	
575.1	Operation Supervision	160,006	243,575	83,569	52.2%	
575.2	Day-Ahead & Real-Time Market Admin	108,514	93,607	(14,907)	-13.7%	
575.3	Transmission Rights Market Admin	-	-	-	0.0%	
575.5	Ancillary Serv Mkt Admin	-	26,530	26,530	NA	
575.6	Mkt Monitoring/Compliance	-	-	-	0.0%	
575.7	Market Administration Monitoring & Compl Srvc	-	-	-	0.0%	
575.8	Rents	17,521	16,088	(1,433)	-8.2%	
Total Transmission Expenses		159,352,724	167,060,814	7,708,090	4.8%	
Distribution Expenses						
580	Operation Supervision & Engineering	14,368,219	14,516,260	148,041	1.0%	
581	Load Dispatching	663,877	1,461,995	798,119	120.2%	35
582	Station Expenses	3,110,278	4,416,523	1,306,245	42.0%	36
583	Overhead Lines Expense	2,047,233	2,886,391	839,158	41.0%	37
584	Underground Lines Expense	5,664,913	9,811,063	4,146,150	73.2%	38
585	Street Lighting & Signal System Expenses	723,085	1,838,899	1,115,813	154.3%	39
586	Meter Expenses	188,026	2,486,972	2,298,946	1222.7%	40
587	Customer Installations Expenses	2,779,769	4,414,316	1,634,547	58.8%	41
588	Misc. Expenses	25,477,607	34,883,440	9,405,833	36.9%	42
589	Rents	4,480,484	4,409,124	(71,360)	-1.6%	
590	Maintenance Supervision & Engineering	120,138	218,262	98,124	81.7%	
591	Maintenance of Structures	(0)	-	0	-100.0%	
592	Maintenance of Station Equipment	4,724,281	4,313,181	(411,099)	-8.7%	43
593	Maintenance of Overhead Lines	51,730,498	47,011,129	(4,719,369)	-9.1%	44
594	Maintenance of Underground Lines	8,040,318	13,554,861	5,514,543	68.6%	45
595	Maintenance of Line Transformers	124,501	1,417,416	1,292,915	1038.5%	46
596	Maintenance of Street Lighting & Signal Systems	1,588,926	1,065,020	(523,907)	-33.0%	47
597	Maintenance of Meters	164,279	392,398	228,119	138.9%	
598	Maintenance of Misc. Distribution Plant	231,578	427,116	195,538	84.4%	
Total Distribution Expenses		126,228,011	149,524,366	23,296,355	18.5%	
Total Electric Functional O&M		777,531,410	826,779,162	49,247,752	6.3%	

**Functional FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
**O and M by FERC**  
**NSP-MN Electric**

**FERC-Based Electric O&M Analysis**  
**2019 Actuals versus 2021 Budget**

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	<b>500 Operation Supervision &amp; Engineering</b>		
	Energy Supply - Variance driven primarily by JV Credits for contract labor amounts reimbursed by SMMPA. In actuals, these credits flow to FERC 922, resulting in a budget to actual variance in both accounts.	(950)	950
	Other	(111)	
1	<b>Total 500 Operation Supervision &amp; Engineering</b>	<b>(1,061)</b>	<b>950</b>
	<b>501 Stm Gen Fuel</b>		
	Energy Supply - In 2019, there was a correcting credit entry made to FERC 501 between O&M and COGS. We are not forecasting this correction in O&M in 2021.	1,621	
	Other	(10)	
2	<b>Total 501 Stm Gen Fuel</b>	<b>1,611</b>	<b>-</b>
	<b>502 Steam Expenses</b>		
	Energy Supply - Costs for Black Dog operations were still flowing to Steam FERCs after its conversion to gas a few years prior. This correction was made in mid-2019. Offset in FERC 548.	(1,900)	1,900
	Energy Supply - Reductions at King due to expected seasonal operations.	(1,100)	
	Energy Supply - Sherco expenses budgeted to FERC 502 instead of FERC 505.	2,300	(2,300)
	Other	147	
3	<b>Total 502 Steam Expenses</b>	<b>(553)</b>	<b>(400)</b>
	<b>505 Electric Expenses</b>		
	Energy Supply - Sherco expenses budgeted to FERC 502 instead of FERC 505.	(2,300)	2,300
	Other	155	
4	<b>Total 505 Electric Expenses</b>	<b>(2,145)</b>	<b>2,300</b>
	<b>506 Misc. Steam Power Expenses</b>		
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation (See FERC 507).	1,174	(1,174)
	Human Resources and Executive Services - Increase in predicted facilities costs, including utility costs, interior/exterior	279	
	Energy Supply - Environmental costs in actuals going to FERC 920 but being budgeted to FERC 506.	1,250	(1,250)
	Energy Supply - Environmental costs in actuals going to FERC 923 but being budgeted to FERC 506.	250	(250)
	Energy Supply - Environmental costs in actuals going to FERC 921 but being budgeted to FERC 506.	200	(200)
	Energy Supply - Wilmarth expenses being budgeted in FERC 510 instead of FERC 506.	(500)	500
	Energy Supply - Labor decreases expected due to managed decline of coal.	(500)	
	Other	169	
5	<b>Total 506 Misc. Steam Power Expenses</b>	<b>2,322</b>	<b>(2,374)</b>
	<b>507 Rents</b>		
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation (see FERC 506).	(1,174)	1,174
	Other	21	
6	<b>Total 507 Rents</b>	<b>(1,153)</b>	<b>1,174</b>
	<b>510 Maintenance Supervision &amp; Engineering</b>		
	Energy Supply - Labor decreases expected due to managed decline of coal	(2,800)	
	Energy Supply - Wilmarth expenses being budgeted in FERC 510 instead of FERC 506.	500	(500)
	Other	197	
7	<b>Total 510 Maintenance Supervision &amp; Engineering</b>	<b>(2,603)</b>	<b>(500)</b>
	<b>511 Maintenance of Structures</b>		
	Energy Supply - Reduced labor and materials expected due to the managed decline of coal	(5,000)	
	There is a misalignment between budgeted FERC and the FERC assigned to actual dollars between FERC 511 and FERC 552	705	(705)
	Other	(23)	
8	<b>Total 511 Maintenance of Structures</b>	<b>(4,318)</b>	<b>(705)</b>
	<b>512 Maintenance of Boiler Plant</b>		
	Energy Supply - Reduced labor and materials expected due to the managed decline of coal.	(1,900)	
	Other	(35)	
9	<b>Total 512 of Boiler Plant</b>	<b>(1,935)</b>	<b>-</b>
	<b>514 Maintenance of Misc. Steam Plant</b>		
	Energy Supply - Reduced labor and materials expected due to the managed decline of coal.	(1,800)	
	Other	38	
10	<b>Total 514 Maintenance of Misc. Steam Plant</b>	<b>(1,762)</b>	<b>-</b>

**Functional FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
**O and M by FERC**  
**NSP-MN Electric**

**FERC-Based Electric O&M Analysis**  
**2019 Actuals versus 2021 Budget**

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
517	<b>Nuc Oper Super &amp; Eng</b> Benefits: Mainly due to lower annual incentive (\$2.7M) ((\$1.7M) due to a prior year true-up being recorded in 2019 actuals but not in 2021 budget), restricted stock units (\$1.0M) and performance share plan costs (\$0.8M). Nuclear - Reallocation of labor based on expected hires in 2021 (see FERC 517, 520, 524, 530, 531) Nuclear - Lower nuclear outage amortization costs of (\$685K) in the 2021 budget as compared to 2019 actual costs. (2021 budget amortization \$2,124K versus 2019 amortization \$2,809K) Other	(5,401) (780)  (685) 72	780
11	<b>Total 517 Nuc Oper Super &amp; Eng</b>	<b>(6,794)</b>	<b>780</b>
520	<b>Nuclear Steam Expense</b> Nuclear - Reallocation of labor based on expected hires in 2021 (see FERC 517, 520, 524, 530, 531) Nuclear - Lower nuclear outage amortization costs of (\$1,104K) in the 2021 budget as compared to 2019 actual costs. (2021 budget amortization \$5,348K versus 2019 amortization \$6,452K) Nuclear - Non-outage cost increased \$2,160K primarily due to an increase in base labor due to merit increases and new hires for operator classes in 2021 and higher contractor costs primarily for radioactive waste removals. Other	(1,170)  (1,104)  2,160 91	1,170
13	<b>Total 520 Nuclear Steam Expense</b>	<b>(23)</b>	<b>1,170</b>
523	<b>Nuclear Electric Expense</b> Nuclear - Nuclear Generation non-outage cost decreased (\$367K) primarily due to a \$122k reduction in contract services due to PI Operations support and a \$125k reduction in labor. Nuclear - Lower nuclear outage amortization costs of (\$186K) in the 2021 budget as compared to 2019 actual costs. (2021 budget amortization \$247K versus 2019 amortization \$433K) Other	  (367)  (186) 0	
13	<b>Total 523 Nuclear Electric Expense</b>	<b>(553)</b>	<b>-</b>
524	<b>Nuclear Power Misc Exp</b> Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 525 Nuclear - Reallocation of labor based on expected hires in 2021 (see FERC 517, 520, 524, 530, 531) Human Resources and Executive Services - Increase driven by headcount within the nuclear training group, encompassing training for operations, maintenance, simulations, and general technical training. Group President: NSPM Regulatory labor budgeted to FERC 920 instead of FERC 524. Nuclear - Lower nuclear outage amortization costs of (\$688K) in the 2021 budget as compared to 2019 actual costs. (2021 budget amortization \$1,331K versus 2019 amortization \$2,020K) Business Systems: (\$531K) decrease is primarily driven by a (\$637K) decrease in Contract Labor resulting from in-sourcing initiatives with an offset of increased full-time employee Labor. In addition, Employee Expenses have decreased by (\$133K). Software and Hardware costs increased by \$307K due to anticipated increased business demand. See notes in FERC 920 and FERC 923. General Counsel: Legal matters fluctuate depending on business needs/strategies. Decrease driven by reduced DOE budget. Other	  6,045 2,730  1,627 (820)  (688)   (531) (327) (13)	(6,045) (2,730)   820    637
14	<b>Total 524 Nuclear Power Misc Exp</b>	<b>8,023</b>	<b>(7,318)</b>
525	<b>Nuclear Gen Rents</b> Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 524 Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted Rent Miscellaneous FERC and the FERC assigned to actual dollars post allocation. See FERC 931 Other	  6,045  3,482 (341)	6,045 (3,482)
15	<b>Total 525 Nuclear Gen Rents</b>	<b>(2,904)</b>	<b>2,563</b>
530	<b>Nuc Mtc of React Plt Equip</b> Nuclear - Nuclear Generation non-outage cost increased \$1,813K primarily due to increases in contract services and materials due to work deferred from 2020 to 2021, maintenance work planned at Prairie Island and other plant Maintenance work planned. Nuclear - A portion of Mechanical Maintenance costs in actuals going to FERC 532 based on work performed but all costs being budgeted to FERC 530. Nuclear - Diesel generator maintenance costs budgeted in FERC 530 instead of FERC 531. Nuclear - Higher nuclear outage amortization costs of \$746K in the 2021 budget as compared to 2019 actual costs. (2021 budget amortization \$20,200K versus 2019 amortization \$19,455K). Nuclear - Reallocation of labor based on expected hires in 2021 (see FERC 517, 520, 524, 530, 531). Other	  1,813  800 970  746 (390) 6	    (800) (970)   390
16	<b>Total 530 Nuc Mtc of React Plt Equip</b>	<b>3,945</b>	<b>(1,380)</b>
531	<b>Nuclear Maint of Elect Plant</b> Nuclear - Diesel generator maintenance costs budgeted in FERC 530 instead of FERC 531. Nuclear - Nuclear Generation non-outage cost decreased (\$257K) primarily due to a reduction in labor. Nuclear - Reallocation of labor based on expected hires in 2021 (see FERC 517, 520, 524, 530, 531). Nuclear - Higher nuclear outage amortization costs of \$602K in the 2021 budget as compared to 2019 actual costs. (2021 budget amortization \$2,811K versus 2019 amortization \$2,208K). Nuclear - A portion of Electrical Maintenance costs in actuals going to FERC 532 based on work performed but all costs being budgeted to FERC 531. Other	  (970) (257) (390)  602  500 73	970  390    (500)
17	<b>Total 531 Nuclear Maint of Elect Plant</b>	<b>(442)</b>	<b>860</b>
532	<b>Nuclear Mtc of Misc Nuc Plant</b>		



**Functional FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
**O and M by FERC**  
**NSP-MN Electric**

**FERC-Based Electric O&M Analysis**  
**2019 Actuals versus 2021 Budget**

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	Nuclear - Nuclear Generation non-outage cost decreased (\$3,098K) primarily due to a reduction in materials due to an obsolete inventory write-off in 2019 and a reduction in contract services due to reduction in maintenance craft aug contractor costs.	(3,098)	
	Nuclear - Lower nuclear outage amortization costs of (\$3,006K) in the 2021 budget as compared to 2019 actual costs. (2021 budget amortization \$11,760K versus 2019 amortization \$14,766K).	(3,006)	
	Nuclear - A portion of Mechanical Maintenance costs in actuals going to FERC 532 based on work performed but all costs being budgeted to FERC 530.	(800)	800
	Nuclear - A portion of Electrical Maintenance costs in actuals going to FERC 532 based on work performed but all costs being budgeted to FERC 531.	(500)	500
	Other	(41)	
18	<b>Total 532 Nuclear Mtc of Misc Nuc Plant</b>	<b>(7,445)</b>	<b>1,300</b>
	<b>544 Maintenance of Electric Plant</b>		
	Energy Supply - Increased costs due to new wind farm generation.	1,500	
	Other	20	
19	<b>Total 544 Maintenance of Electric Plant</b>	<b>1,520</b>	<b>-</b>
	<b>546 Operation Supervision &amp; Engineering</b>		
	Energy Supply - Increased costs due to new wind farm generation.	1,500	
	Other	22	
20	<b>Total 546 Operation Supervision &amp; Engineering</b>	<b>1,522</b>	<b>-</b>
	<b>548 Generation Expenses</b>		
	Energy Supply - Costs for Black Dog operations were still flowing to Steam FERCs after its conversion to Gas a few years prior. This correction was made in mid-2019. Offset in FERC 502.	1,900	(1,900)
	Energy Supply - Nobles costs budgeted to FERC 554 and showing in actuals in FERC 548.	(700)	700
	Energy Supply - High Bridge costs budgeted to FERC 549 and actuals flowing to FERC 548.	(600)	600
	Other	(465)	
21	<b>Total 548 Generation Expenses</b>	<b>135</b>	<b>(600)</b>
	<b>549 Misc. Other Power Generation Expenses</b>		
	Energy Supply - Increased costs due to new wind farm generation	9,800	
	Energy Supply - Increased projects at gas plants in 2021 compared to 2019.	1,200	
	Energy Supply - High Bridge costs budgeted to FERC 549 and actuals flowing to FERC 548.	600	(600)
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 550	940	(940)
	Other	116	
22	<b>Total 549 Misc. Other Power Generation Expenses</b>	<b>12,656</b>	<b>(1,540)</b>

**Functional FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
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**NSP-MN Electric**

**FERC-Based Electric O&M Analysis**  
**2019 Actuals versus 2021 Budget**

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	<b>550 Rents</b>		
	Energy Supply - Increased land easement payments due to new wind farms	5,800	
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 549	(940)	940
	Other	(14)	
23	<b>Total 550 Rents</b>	<b>4,846</b>	<b>940</b>
	<b>552 Maintenance of Structures</b>		
	Energy Supply - Costs budgeted to FERC 553 and going to FERC 552 in actuals.	(2,650)	2,650
	There is a misalignment between budgeted FERC and the FERC assigned to actual dollars between FERC 511 and FERC 552.	(705)	705
	Other	(41)	
24	<b>Total 552 Maintenance of Structures</b>	<b>(3,396)</b>	<b>3,355</b>
	<b>553 Maintenance of Generating &amp; Electric Plant</b>		
	Energy Supply - Increased costs due to new wind farm generation	4,950	
	Energy Supply - Costs budgeted to FERC 553 and going to FERC 552 in actuals.	2,650	(2,650)
	Other	(259)	
25	<b>Total 553 Maintenance of Generating &amp; Electric Plant</b>	<b>7,341</b>	<b>(2,650)</b>
	<b>554 Maintenance of Misc. Other Power Generation Plant</b>		
	Energy Supply - Increases in maintenance costs due to new wind farms.	12,700	
	Energy Supply - Nobles costs budgeted to FERC 554 and showing in actuals in FERC 548.	700	(700)
	Other	(176)	
26	<b>Total 554 Maintenance of Misc. Other Power Generation Plant</b>	<b>13,224</b>	<b>(700)</b>
	<b>557 Other Expenses</b>		
	Operations Services - variance is due to a higher PY 2019 Supplemental Incentive Plan (SIP) from trading activity for 2018 and 2019 activities; offset by higher labor costs from merit increases, credit line fees and other non-labor activities.	(606)	
	Strategy and Planning & Ext Affairs - Decrease driven by a shift in labor to A&G FERCs (See FERC 920)	(286)	286
	General Counsel: Reduced Budget for 2021 primarily due to failed acquisitions that went from Capital to O&M	(191)	
	Other	(260)	
27	<b>Total 557 Other Expenses</b>	<b>(1,343)</b>	<b>286</b>
	<b>560 Operation Supervision &amp; Engineering</b>		
	Transmission System Operations Control Center labor should be captured in FERC 561.2 instead of FERC 560 for the 2021 Budget. Offset in FERC 561.2.	892	(892)
	Transmission - Driven by merit labor increases over a two-year period, as well as increased attrition for Transmission support teams in 2019, as compared to the 5% budgeted attrition for 2021. Overall, 2019 supervision and engineering expenses were lower in 2019 due to management initiatives, which are not anticipated for 2021.	830	
	Other	160	
28	<b>Total 560 Operation Supervision &amp; Engineering</b>	<b>1,882</b>	<b>(892)</b>
	<b>561.2 Load Dispatch-Monitor and Operate Transmission System</b>		
	Transmission System Operations Control Center labor should be captured in FERC 561.2 instead of in FERC 560 for the 2021 Budget. Offset in FERC 560.	(892)	892
	Other	126	
29	<b>Total 561.2 Load Dispatch-Monitor and Operate Transmission System</b>	<b>(766)</b>	<b>892</b>
	<b>563 Overhead Lines Expense</b>		
	Transmission Operations has implemented an enhanced transmission line inspection strategy, which will increase the company's annual inspection coverage from a compliance-based approach to a more comprehensive approach. The new strategy entails inspecting 100% of the system aerially per year, and a quarter of the system by foot per year (with the entire system completed on foot every four years). Implementation of the enhanced strategy results in increased operational expenses.	800	
	Transmission - Driven by changes in transmission line work plans, resulting in increased Operational vs Maintenance transmission line work. This increase is offset in FERC 571.	400	(400)
	Other	177	
30	<b>Total 563 Overhead Lines Expense</b>	<b>1,377</b>	<b>(400)</b>
	<b>565 Transmission of electricity by others</b>		
	This increase in interchange expense between 2019 and 2021 is primarily related to the increased billings from NSPW, due to fixed charges for return on rate base and book depreciation due to increased transmission plant in service (i.e., new project additions). One of the many transmission projects related to this increase is for the LaCrosse/Coulee transmission line rebuild.	3,997	
	Other	0	
31	<b>Total 565 Transmission of electricity by others</b>	<b>3,997</b>	<b>-</b>
	<b>566 Misc. Transmission Expenses</b>		
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 567	716	(716)
	Business Systems: The increase is driven by higher Network Costs due to increased business demand along with the need to upgrade circuits.	654	
	Transmission - Budgeted transmission facility costs for 2021 were moved from FERC 567 to FERC 566 due to a change in classification of these costs. See offset in FERC 567.	646	(646)
	Human Resources and Executive Services - Increase driven by headcount within the technical training group, encompassing training for operations, maintenance, and general technical training.	423	
	Transmission - Driven by anticipated increases in training and safety costs for Field Operations.	291	

**Functional FERC Variance Explanations**  
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**FERC-Based Electric O&M Analysis**  
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Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	Other	252	
32	<b>Total 566 Misc. Transmission Expenses</b>	<b>2,982</b>	<b>(1,362)</b>
	<b>567 Rents</b>		
	Transmission - Budgeted transmission facility costs for 2021 were moved from FERC 567 to FERC 566 due to a change in classification of these costs. See offset in FERC 567.	(646)	646
	Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 566.	(716)	716
	Other	(103)	
33	<b>Total 567 Rents</b>	<b>(1,465)</b>	<b>1,362</b>
	<b>571 Maintenance of overhead lines</b>		
	Transmission - Policy reviews were conducted by the company in mid-2019, which resulted in improved repair vs replace decision making. This resulted in increased replacements of assets, as opposed to repeated repairs, which is expected to drive down the costs of maintaining transmission line assets.	(1,000)	
	Transmission - Driven by changes in transmission line work plans, resulting in increased Operational vs Maintenance transmission line work. This decrease is offset in FERC 563.	(400)	400
	Other	(39)	
34	<b>Total 571 Maintenance of overhead lines</b>	<b>(1,439)</b>	<b>400</b>
	<b>581 Load Dispatching</b>		
	Distribution Operations - \$800K should be in FERC 593 (reclass between FERC actuals and the budget).	800	(800)
	Other	(2)	
35	<b>Total 581 Load Dispatching</b>	<b>798</b>	<b>(800)</b>
	<b>582 Station Expenses</b>		
	Distribution Operations (\$1.062M) budgeted to FERC 582 but actuals expected in FERC 593.	1,062	(1,062)
	Transmission - Driven by changes in Substation work plans, resulting in increased Operational vs Maintenance substation work. The increase is largely offset in FERC 592.	640	(640)
	Other	244	
36	<b>Total 582 Station Expenses</b>	<b>1,306</b>	<b>(1,702)</b>
	<b>583 Overhead Lines Expense</b>		
	Distribution Operations - Increased pole replacements, increased headcount	1,700	
	Distribution Operations - Offset in FERC 595 (reclass between FERC actuals and the budget)	(1,100)	1,100
	Other	239	
37	<b>Total 583 Overhead Lines Expense</b>	<b>839</b>	<b>1,100</b>
	<b>584 Underground Lines Expense</b>		
	Distribution Operations - Increased damage prevention expenses due to high volume and new contract pricing	4,000	
	Other	146	
38	<b>Total 584 Underground Lines Expense</b>	<b>4,146</b>	<b>-</b>
	<b>585 Street lighting and signal system expenses</b>		
	Distribution Operations - Increased Materials and contracted outside vendor expenses related to street lighting (offset in FERC 596)	1,000	(1,000)
	Other	116	
39	<b>Total 585 Street lighting and signal system expenses</b>	<b>1,116</b>	<b>(1,000)</b>
	<b>586 Meter Expenses</b>		
	Distribution Operations - \$1.6M should be in FERC 593 (reclass between FERC actuals and the budget)	1,600	(1,600)
	Distribution Operations - Decreased first set credits due to high stocks of meters in inventory, decreasing ongoing purchasing needs	1,000	
	Other	(301)	
40	<b>Total 586 Meter Expenses</b>	<b>2,299</b>	<b>(1,600)</b>
	<b>587 Customer Installations Expenses</b>		
	Distribution Operation - \$1.5M budgeted to FERC 587 but actuals expected in FERC 593.	1,500	(1,500)
	Other	135	
41	<b>Total 587 Customer Installations Expenses</b>	<b>1,635</b>	<b>(1,500)</b>
	<b>588 Misc. Expenses</b>		
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 931.	2,832	(2,832)
	Distribution Operations - Increase in AGIS project management, primarily related to the IDP certification of the AMI and FAN programs.	2,150	
	Business Systems: The \$2.5M increase in Advanced Grid initiative costs is driven by increases in ongoing hardware and software maintenance and overall project management. This increase is partially offset by decreases in Network Data, \$0.5M, due to savings resulting from the vendor change from IBM to Carrier Access.	2,063	
	Strategy Planning & Ext Affairs - Increase driven by planned staff augmentation and 3rd party support for corporate initiatives in the Planning and Strategy group.	954	
	Human Resources and Executive Services - Increase driven by headcount within the Technical Training Group, encompassing training for operations, maintenance, and other general technical training.	662	
	Transmission - Driven by increased support provided by Substation operations, including increases in training and safety costs for Field Operations. Due to budget restraints in 2019, certain employee expenses were restricted, thus delaying certain trainings, as well as the purchase of necessary safety equipment.	600	
	Other	145	
42	<b>Total 588 Misc. Expenses</b>	<b>9,406</b>	<b>(2,832)</b>

Functional FERC Variance Explanations  
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FERC-Based Electric O&M Analysis  
2019 Actuals versus 2021 Budget

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	<b>592 Maintenance of Station Equipment</b>		
	Transmission - Driven by changes in Substation work plans, resulting in increased Operational vs Maintenance substation work. The decrease is largely offset in FERC 582.	(640)	640
	Other	229	
43	<b>Total 592 Maintenance of Station Equipment</b>	<b>(411)</b>	<b>640</b>
	<b>593 Maintenance of Overhead Lines</b>		
	Distribution Operations - Decrease in core pole and wire expenses.	(3,000)	
	Distribution Operations - Offset in FERC 594 (reclass between FERC actuals and the budget).	(5,000)	5,000
	Distribution Operations - Offset in FERC 582 (reclass between FERC actuals and the budget).	(1,600)	1,600
	Distribution Operations - Offset in FERC 587 (reclass between FERC actuals and the budget).	(1,500)	1,500
	Distribution Operations - Offset in FERC 586 (reclass between FERC actuals and the budget).	(1,062)	1,062
	Distribution Operations - Offset in FERC 581 (reclass between FERC actuals and the budget).	(800)	800
	Distribution Operations - Increase costs due to additional charges for vegetation management.	7,700	
	Distribution Operations - Increase in AGIS project management of \$238K primarily for the fault location program.	238	
	Other	305	
44	<b>Total 593 Maintenance of Overhead Lines</b>	<b>(4,719)</b>	<b>9,962</b>

Functional FERC Variance Explanations  
2019 Actual vs. 2021 Budget  
O and M by FERC  
NSP-MN Electric

FERC-Based Electric O&M Analysis  
2019 Actuals versus 2021 Budget

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	<b>594 Maintenance of Underground Lines</b>		
	Distribution Operations - Increased labor and fleet charges for required headcount adds per union agreements.	462	
	Distribution Operations - Offset in FERC 593 (reclass between FERC actuals and the budget).	5,000	(5,000)
	Other	53	
45	<b>Total 594 Maintenance of Underground Lines</b>	<b>5,515</b>	<b>(5,000)</b>
	<b>595 Maintenance of Line Transformers</b>		
	Reallocation and the budget should be in FERC 583 (reclass between FERC actuals and the budget).	1,100	(1,100)
	Other	193	
46	<b>Total 595 Maintenance of Line Transformers</b>	<b>1,293</b>	<b>(1,100)</b>
	<b>596 Maintenance of Street Lighting &amp; Signal Systems</b>		
	Distribution Operations - Decreased contracted outside vendor expenses (offset in FERC 585) (reclass between FERC actuals and the budget).	(1,000)	1,000
	Other	476	
47	<b>Total 596 Maintenance of Street Lighting &amp; Signal Systems</b>	<b>(524)</b>	<b>1,000</b>

**Customer, Sales and Administrative and General FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
**Operating and Maintenance by FERC**  
**NSP-MN Electric**

**FERC-Based Electric O&M Analysis**  
**2019 Actuals versus 2021 Budget**

	2019 Actuals	2021 Budget	Change	% Change	Ref #
<b>Customer Accounts Expenses</b>					
901 Supervision	121,386	130,205	8,819	7.3%	
902 Meter Reading Expenses	21,835,052	28,616,839	6,781,787	31.1%	48
903 Customer Records & Collection Expenses	23,317,809	23,706,310	388,500	1.7%	
904 Uncollectible Accounts - Commodity	11,064,709	20,176,935	9,112,226	82.4%	49
904.001 Uncollectible Accounts - Non Commodity	614,068	89,911	(524,157)		50
905 Misc. Customer Accounts Expenses	-	119,391	119,391	NA	
<b>Customer Service &amp; Informational Expenses</b>					
907 Supervision	-	-	-	0.0%	
908 Customer Assistance Expenses	2,126,184	2,258,172	131,988	6.2%	51
909 Informational & Instructional Expenses	1,084,253	808,690	(275,563)	-25.4%	
910 Misc. Customer Service & Informational Expenses	1,706,565	331,466	(1,375,099)	-80.6%	52
<b>Sales Expenses</b>					
911 Supervision	-	-	-	0.0%	
912 Demonstrating & Selling Expenses	46,029	255,236	209,207	454.5%	
913 Advertising Expenses	-	-	-	0.0%	
916 Misc. Sales Expenses	-	47,020	47,020	NA	
<b>Total Customers &amp; Sales Expenses</b>	<b>61,916,054</b>	<b>76,540,174</b>	<b>14,624,120</b>	<b>23.6%</b>	
<b>A&amp;G Expenses</b>					
920 Administrative & General Salaries	95,838,854	102,026,766	6,187,912	6.5%	53
921 Office Supplies & Expenses	52,236,243	68,549,130	16,312,887	31.2%	54
922 Administrative Expenses Transferred-Credit	(42,157,400)	(54,977,107)	(12,819,707)	30.4%	55
923 Outside Services Employed	22,639,828	17,705,477	(4,934,351)	-21.8%	56
924 Property Insurance	(6,426,703)	6,689,998	13,116,701	-204.1%	57
925 Injuries & Damages	15,090,156	13,477,079	(1,613,077)	-10.7%	58
926 Employee Pension & Benefits	69,729,655	78,752,267	9,022,613	12.9%	59
927 Franchise Requirements	-	-	-	0.0%	
928 Regulatory Commission Expenses	6,875,058	6,420,568	(454,490)	-6.6%	
929 Duplicate Charges-Credit	(5,562,067)	(5,581,716)	(19,649)	0.4%	
930.1 General Advertising Expenses	4,011,565	3,739,543	(272,022)	-6.8%	
930.2 Misc. General Expenses	3,287,410	4,233,622	946,212	28.8%	60
931 Rents	37,912,855	39,190,478	1,277,623	3.4%	61
935 Maintenance of General Plant	310,659	1,594,354	1,283,695	413.2%	62
<b>Total A&amp;G</b>	<b>253,786,114</b>	<b>281,820,459</b>	<b>28,034,345</b>	<b>11.0%</b>	
<b>Total Customers &amp; Sales &amp; A&amp;G</b>	<b>315,702,168</b>	<b>358,360,633</b>	<b>42,658,465</b>	<b>13.5%</b>	

**Customer and Sales and Administrative and General FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
**Operating and Maintenance FERC**  
**NSP-MN Electric**

**FERC-Based Electric O&M Analysis**  
**2019 Actuals versus 2021 Budget**

		<b>Budget Offset</b>	
<b>Ref #</b>	<b>Electric O&amp;M</b>	<b>Variance</b>	<b>In Other FERC Accounts</b>
	<b>902 Meter Reading Expenses</b>		
	Business Systems: The main driver is the increase in Advanced Grid initiative costs related to the AMI program of \$3.5M, for NSPM's allocation of the shared assets to read meters offset in FERC 922, \$2.8M for ongoing hardware and software maintenance and \$1M for overall meter management. These costs were slightly offset by increases in other Business Systems areas.	7,545	(3,195)
	Customer Care: Meter Reader annual wage increase from 2019 to 2021.	186	
	Customer Care: Anticipated Advanced Metering Infrastructure saving in 2021.	(786)	
	Customer Care: June 2019 Cellnet credit accrual was not recorded due to gain contingency policy.	(163)	
	Other	(0)	
48	<b>Total 902 Meter Reading Expenses</b>	<b>6,782</b>	<b>(3,195)</b>
	<b>904 Uncollectible Accounts - Commodity</b>		
	Customer Care: Higher billed commodity revenue and higher bad debt as percentage of revenue as a result of more bankruptcies and write-offs related to pandemic are anticipated to occur in 2021.	7,652	
	Customer Care: 2018 & 2019 MN Electric TCJA refunds that reduced 2019 bad debt expense.	1,310	
	Other	150	
49	<b>Total 904 Uncollectible Accounts - Commodity</b>	<b>9,112</b>	<b>-</b>
	<b>904.001 Uncollectible Accounts - Non Commodity</b>		
	Corporate Other: Puerto Rico mutual aid reserve recorded in 2019.	(316)	
	Other	(208)	
50	<b>Total 904.001 Uncollectible Accounts - Non Commodity</b>	<b>(524)</b>	<b>-</b>
	<b>908 Customer Assistance Expenses</b>		
	Group Presidents - Decrease from the NSPM President's organization driven by salaries/labor; offset in FERC 920.	(1,300)	1,300
	Customer Solutions: Electric Transportation, Renewable & Choice consulting, contract labor, labor was recorded in FERC 910 in 2019 vs budgeted in FERC 908 in 2021.	1,011	(1,011)
	Customer Solutions: Increase due to increased headcounts in Customer Strategy & Solutions and anticipated consulting services needs for Electric Transportation in 2021.	431	
	Other	(10)	
51	<b>Total 908 Customer Assistance Expenses</b>	<b>132</b>	<b>289</b>
	<b>910 Misc. Customer Service &amp; Informational Expenses</b>		
	Customer Solutions: Electric Transportation, Renewable & Choice consulting, contract labor, labor was recorded in FERC 910 in 2019 vs budgeted in FERC 908 in 2021.	(1,011)	1,011
	Customer Solutions: Protobrand media and brand health trackers consulting cost was recorded in FERC 910 in 2019 which should have been FERC 923 where 2021 were budgeted.	(235)	235
	Customer Solutions: Product Development labor was recorded in FERC 910 in 2019 vs FERC 920 in 2021.	(90)	90
	Other	(39)	
52	<b>Total 910 Misc. Customer Service &amp; Informational Expenses</b>	<b>(1,375)</b>	<b>1,336</b>
	<b>920 Administrative &amp; General Salaries</b>		
	Shared Services - increase is primarily related to labor for unfilled positions in 2019, increased headcounts planned for 2021 (specifically related to the Enterprise Security team for Xcel to adequately secure against new and emergent threats) and overall merit increases. This impacts Customer Service, Enterprise Security, Advertising and Brand, HR&ES, Fin Ops, Risk and General Counsel.	6,937	
	Business Systems: \$6.0M increase is driven by increased full-time employee headcount resulting from contract labor in-sourcing initiatives. This increase is partially offset with reductions in Contract Labor seen in FERC 923 and FERC 524.	6,025	(3,080)
	Group President: \$1M increase within NSPM President organization driven by salaries/labor; offset in FERC 908.	1,300	(1,300)
	Group President: \$0.8M increase within NSPM President organization driven by salaries/labor; offset in FERC 524.	820	(820)
	Group President: \$0.4M increase within NSPM President organizations due to 2019 coding errors and increased headcount in 2021.	410	
	Financial Operations - Increase of internal labor offset by FERC 923. Reliance on 3rd party labor has been reduced.	369	(369)
	Strategy and Planning & Ext Affairs - Increase from the Strategy and Planning group driven by salaries/labor offset by FERC 557	286	(286)
	Customer Solutions: Product Development labor was recorded in FERC 910 in 2019 vs FERC 920 in 2021.	90	(90)
	Benefits: Mainly due to lower performance share plan costs (\$6.6M) and deferred comp expense (\$4.0M), offset by higher annual incentive \$1.7M.	(8,448)	
	Energy Supply - Environmental costs being budgeted to FERC 506.	(1,250)	1,250
	Energy Supply - Engineering and Construction costs being budgeted to FERC 930.2.	(200)	200
	Other	(151)	
53	<b>Total 920 Administrative &amp; General Salaries</b>	<b>6,188</b>	<b>(4,495)</b>
	<b>921 Office Supplies &amp; Expenses</b>		
	Customer and Innovation: The increase for C&I in total is \$14.4M, primarily driven by Business Systems for more business demand for Application Development & Maintenance services, increased Software and Hardware licensing, and maintenance to support the capital assets built as a result of business demand.	14,407	
	Corporate Other - This adjustment is related to geography across Business Areas related to the timing of unallocated credit card expenses to the individual Business at the end of the year. In 2018, NSPM's unallocated charges to the Business Area's was \$3.0M which reverses in 2019. In 2019, NSPM's unallocated charges to the Business Area's was \$1.7M, which reverses in 2020 (thus net activity during 2019 totaled a credit of \$1.3M). The Company does not forecast for annual changes for unallocated credit card charges.	1,254	
	Advertising & Brand - Increase driven by Brand Strategy group due to forecast program promotion and software purchase/licensing	500	
	Shared Services: Increase employee expenses and online info and software license purchases due to increased headcount.	374	
	Energy Supply - Environmental costs being budgeted to FERC 506.	(200)	200
	Other	(22)	
54	<b>Total 921 Office Supplies &amp; Expenses</b>	<b>16,313</b>	<b>200</b>
	<b>922 Administrative Expenses Transferred-Credit</b>		
	Business Systems: (\$1.0M) variance is due to changes in the shared asset credit related to network and Advanced Grid AMI shared assets. The credits are mostly offset by the shared asset expense in FERC 931 (Network costs) and FERC 902 (AMI costs). Shared asset costs are an allocation of Business System costs to or from the NSPM operating company, depending on where the asset was purchased and how an 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.	(13,085)	13,085
	Corporate Other - There are increased credits in 2021 as compared to 2019 specifically related to NSP Transmission Joint Ventures. This increased credit in 2021 as compared to 2019 is primarily because we are constructing the Huntley Wilmarth line so there are increased costs (Huntley Wilmarth is a joint venture with ITCM). The Company applies an administrative and general adjustment to direct labor on these joint projects in order to recover administrative costs that are not direct charged to the project. This is a debit to our Joint Ventures receivables and a credit back to NSPM.	(940)	
	Energy Supply - In 2019, Sherco had \$0.2M of contract labor expenses hit FERC 500. In the 2021 budget, no contract labor expenses were forecasted. However, the JV Credits for the contract labor amounts reimbursed by SMMPA for 922 were mistakenly budgeted to FERC 500 for \$0.7M, resulting in a difference of \$0.9M year over year. This is offset in FERC 500.	950	(950)
	Other	255	
55	<b>Total 922 Administrative Expenses Transferred-Credit</b>	<b>(12,820)</b>	<b>12,135</b>
	<b>923 Outside services employed</b>		
	Chief Customer and Innovation Officer - Decrease driven by Innovation group and decreased consulting related to efficiency and customer focused initiatives.	(3,000)	
	Business Systems: The decrease is driven by reductions in Contract Labor through in-sourcing initiatives along with overall reductions in Contract Labor resources. This decrease is partially offset by an increase in full-time employee Labor seen in FERC 920.	(2,443)	2,443
	Group President: (\$0.5M) decrease due to consulting services related to the NSPM OpCo IRP project in 2019.	(515)	
	Financial Operations - Decrease driven by transition from 3rd party contracted labor to full time internal employees.	(369)	369
	Energy Supply - Environmental costs being budgeted to FERC 506.	(250)	250
	Shared Services: Increase due to anticipated consulting services needs in 2021.	717	

**Customer and Sales and Administrative and General FERC Variance Explanations**  
**2019 Actual vs. 2021 Budget**  
**Operating and Maintenance FERC**  
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	Adv & Brand - Increase due to forecast increase in cost of advertising activities.	500	
	Customer Solutions: Protobrand media and brand health trackers consulting cost was recorded in FERC 910 in 2019 which should have been FERC 923 where 2021 were budgeted.	235	(235)
	Other	191	
56	<b>Total 923 Outside services employed</b>	<b>(4,934)</b>	<b>2,827</b>
	<b>924 Property Insurance</b>		
	Increase driven primarily by a NEIL Distribution received in 2019 (\$11M). Remainder of the increase is for year-over-year increases to property insurance premium amounts.	13,117	
	Other	(0)	
57	<b>Total 924 Property Insurance</b>	<b>13,117</b>	<b>-</b>
	<b>925 Injuries and damages</b>		
	Decrease in forecast expense due to captive insurance forecast assumptions.	(2,444)	
	Other	831	
58	<b>Total 925 Injuries and damages</b>	<b>(1,613)</b>	<b>-</b>
	<b>926 Employee Pension &amp; Benefits</b>		
	Benefits - Mainly due to higher active healthcare \$10.6M and 401k match \$1.7M, partially offset by lower pension (\$2.6M) and retiree medical (\$1.1M).	9,444	
	Other	(421)	
59	<b>Total 926 Employee Pension &amp; Benefits</b>	<b>9,023</b>	<b>-</b>
	<b>930.2 Misc. General Expenses</b>		
	CEO: The increase is driven by higher Board of Director fees in anticipation of an additional board member, \$0.2M, higher utility association fees, \$0.2M, and anticipated consulting services, \$0.2M.	600	
	Energy Supply - Engineering & Construction costs flowing to actuals in FERC 920.	200	(200)
	Other	146	
60	<b>Total 930.2 Misc. General Expenses</b>	<b>946</b>	<b>(200)</b>
	<b>931 Rents</b>		
	Business Systems: The increase is due to changes in the shared asset costs. Offsetting credits for the Network shared assets are found in FERC 922. Shared asset costs are an allocation of network asset costs to or from the NSPM operating company, depending on where the asset was purchased and how an 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.	9,890	(9,890)
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted Rent Miscellaneous FERC and the FERC assigned to actual dollars post allocation. See FERC 525.	(3,482)	3,482
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 588.	(2,832)	2,832
	Human Resources and Executive Services - Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 935.	(1,284)	1,284
	Human Resources and Executive Services - Decrease in expense due to decreased spend in consulting and other third-party labor, as well as reduced material and commodity spend, and planned decreases in rents due to workspace optimization efforts.	(978)	
	Other	(36)	
61	<b>Total 931 Rents</b>	<b>1,278</b>	<b>(2,292)</b>
	<b>935 Maintenance of general plant</b>		
	Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. Increase from Facilities is entirely offset in FERC 931.	1,284	(1,284)
	Other	(0)	
62	<b>Total 935 Maintenance of general plant</b>	<b>1,284</b>	<b>(1,284)</b>



## **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 2019 by cost element to the 2021 expense budget for the total NSPM Company and by business area. Comparisons of the 2022 expense budget to the 2021 expense budget, as well as the 2023 expense budget to the 2022 expense budget are also included. 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 2019 actual and 2021 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. Comparisons of the 2022 expense budget to the 2021 expense budget, as well as the 2023 expense budget to the 2022 expense budget are also included.

## **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 2019 by FERC account to the 2021 expense budget for the total NSPM Company and by business area. Comparisons of the 2022 expense budget to the 2021 expense budget, as well as the 2023 expense budget to the 2022 expense budget are also included. 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 2019 actual and 2021 budget, the 2021 and 2022 budgets, and the 2022 and 2023 budgeted 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 2021 - 2023 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 2021, 2022, and 2023 capital expenditure budgets. 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 2021 - 2023 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 2021, 2022, and 2023 capital expenditure budgets. 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 - 2021 Budget** **Schedule 1**

## **Northern States Power - MN**

(\$000's)

<b>Business Area</b>	<b>Op Co Direct</b>	<b>Svc Co Direct</b>	<b>Svc Co Alloc</b>	<b>Svc Co Subtotal</b>	<b>Total</b>
Benefits & Loadings	126,126	449	12,880	13,330	139,455
Chairman and CEO	(110)	0	4,619	4,619	4,508
Corporate Other	111,360	0	0	0	111,360
Customer and Innovation	19,344	11,268	196,335	207,603	226,947
Distribution Operations	115,216	3,526	3,071	6,597	121,813
Energy Supply	140,350	10,260	8,440	18,700	159,050
Financial Operations	11,101	5,454	26,654	32,109	43,210
Gas Systems	52,496	4,056	1,788	5,844	58,340
General Counsel	859	1,992	5,839	7,830	8,689
Group President - Utility	20,864	88	493	581	21,445
HR and Employee Services	3,508	32,946	18,120	51,067	54,575
Nuclear Generation	285,400	0	0	0	285,400
Operations Services	(1,751)	4,614	4,262	8,876	7,125
Risk Management	(957)	329	3,737	4,066	3,109
Strategy Png and Ext Affairs	(235)	972	5,771	6,742	6,508
Transmission	24,475	3,081	10,738	13,819	38,294
<b>Grand Total</b>	<b>\$ 908,044</b>	<b>\$ 79,035</b>	<b>\$ 302,747</b>	<b>\$ 381,783</b>	<b>\$ 1,289,827</b>

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

## **Northern States Power - MN**

(\$000's)

<b>Business Area</b>	<b>Op Co Direct</b>	<b>Svc Co Direct</b>	<b>Svc Co Alloc</b>	<b>Svc Co Subtotal</b>	<b>Total</b>
Benefits & Loadings	130,120	461	14,418	14,879	144,999
Chairman and CEO	(118)	0	4,585	4,585	4,468
Corporate Other	119,596	0	0	0	119,596
Customer and Innovation	6,232	15,942	210,287	226,229	232,461
Distribution Operations	120,995	3,682	3,149	6,832	127,827
Energy Supply	142,418	10,178	9,904	20,083	162,501
Financial Operations	13,941	5,605	27,148	32,753	46,694
Gas Systems	53,559	3,966	1,814	5,780	59,339
General Counsel	816	2,042	5,993	8,035	8,851
Group President - Utility	21,152	91	506	597	21,749
HR and Employee Services	3,863	33,619	17,721	51,340	55,203
Nuclear Generation	285,400	0	0	0	285,400
Operations Services	(1,814)	4,749	4,381	9,130	7,316
Risk Management	(982)	339	3,814	4,153	3,172
Strategy Png and Ext Affairs	1,252	1,001	5,798	6,798	8,050
Transmission	24,574	3,169	10,979	14,148	38,721
<b>Grand Total</b>	<b>\$ 921,006</b>	<b>\$ 84,844</b>	<b>\$ 320,497</b>	<b>\$ 405,341</b>	<b>\$ 1,326,347</b>

# **Analysis of Billings - 2023 Budget** **Schedule 1**

## **Northern States Power - MN**

(\$000's)

<b>Business Area</b>	<b>Op Co Direct</b>	<b>Svc Co Direct</b>	<b>Svc Co Alloc</b>	<b>Svc Co Subtotal</b>	<b>Total</b>
Benefits & Loadings	133,413	475	15,339	15,814	149,227
Chairman and CEO	(125)	0	4,611	4,611	4,487
Corporate Other	125,461	0	0	0	125,461
Customer and Innovation	(1,735)	24,857	209,393	234,251	232,516
Distribution Operations	112,673	3,591	3,212	6,802	119,475
Energy Supply	146,749	10,276	10,643	20,919	167,668
Financial Operations	14,311	5,758	27,874	33,632	47,943
Gas Systems	54,735	4,046	1,838	5,884	60,619
General Counsel	778	2,103	6,145	8,247	9,025
Group President - Utility	21,560	94	520	614	22,174
HR and Employee Services	676	38,348	18,655	57,003	57,678
Nuclear Generation	285,400	0	0	0	285,400
Operations Services	(1,876)	4,886	4,834	9,721	7,844
Risk Management	(1,007)	349	3,889	4,238	3,231
Strategy Png and Ext Affairs	1,228	1,031	5,885	6,916	8,144
Transmission	25,724	3,410	11,226	14,636	40,360
<b>Grand Total</b>	<b>\$ 917,964</b>	<b>\$ 99,224</b>	<b>\$ 324,065</b>	<b>\$ 423,289</b>	<b>\$ 1,341,253</b>

## Service Company Billings Only - 2021 Budget Schedule 2

### Northern States Power - MN

(\$000's)

<b>Business Area</b>	<b>NSP - MN</b>	<b>Other Subs</b>	<b>Grand Total</b>
Benefits & Loadings	13,330	20,009	33,339
Chairman and CEO	4,619	6,676	11,295
Corporate Other	0	0	0
Customer and Innovation	207,603	270,904	478,507
Distribution Operations	6,597	5,845	12,442
Energy Supply	18,700	32,175	50,875
Financial Operations	32,109	48,863	80,971
Gas Systems	5,844	16,785	22,628
General Counsel	7,830.48	13,165	20,996
Group President - Utility	581	1,660	2,240
HR and Employee Services	51,067	77,010	128,077
Nuclear Generation	0	0	0
Operations Services	8,876	14,259	23,135
Risk Management	4,066	5,389	9,455
Strategy Plng and Ext Affairs	6,742	11,419	18,161
Transmission	13,819	21,536	35,354
<b>Grand Total</b>	<b>\$ 381,783</b>	<b>\$ 545,693</b>	<b>\$ 927,475</b>

## Service Company Billings Only - 2022 Budget Schedule 2

### Northern States Power - MN

(\$000's)

<b>Business Area</b>	<b>NSP - MN</b>	<b>Other Subs</b>	<b>Grand Total</b>
Benefits & Loadings	14,879	22,398	37,277
Chairman and CEO	4,585	6,625	11,211
Corporate Other	0	0	0
Customer and Innovation	226,229	291,359	517,588
Distribution Operations	6,832	6,117	12,948
Energy Supply	20,083	34,419	54,502
Financial Operations	32,753	49,909	82,662
Gas Systems	5,780	19,385	25,165
General Counsel	8,034.63	13,500	21,534
Group President - Utility	597	1,708	2,305
HR and Employee Services	51,340	76,661	128,001
Nuclear Generation	0	0	0
Operations Services	9,130	14,668	23,798
Risk Management	4,153	5,499	9,652
Strategy Plng and Ext Affairs	6,798	11,563	18,361
Transmission	14,148	22,084	36,232
<b>Grand Total</b>	<b>\$ 405,341</b>	<b>\$ 575,893</b>	<b>\$ 981,234</b>

## Service Company Billings Only - 2023 Budget Schedule 2

### Northern States Power - MN

(\$000's)

<b>Business Area</b>	<b>NSP - MN</b>	<b>Other Subs</b>	<b>Grand Total</b>
Benefits & Loadings	15,814	23,829	39,644
Chairman and CEO	4,611	6,667	11,278
Corporate Other	0	0	0
Customer and Innovation	234,251	296,685	530,936
Distribution Operations	6,802	8,943	15,745
Energy Supply	20,919	34,919	55,838
Financial Operations	33,632	51,253	84,885
Gas Systems	5,884	19,615	25,499
General Counsel	8,247.18	13,863	22,111
Group President - Utility	614	1,757	2,371
HR and Employee Services	57,003	81,145	138,148
Nuclear Generation	0	0	0
Operations Services	9,721	15,545	25,266
Risk Management	4,238	5,613	9,851
Strategy Plng and Ext Affairs	6,916	11,790	18,706
Transmission	14,636	22,668	37,304
<b>Grand Total</b>	<b>\$ 423,289</b>	<b>\$ 594,292</b>	<b>\$ 1,017,581</b>



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5540001 Productive Labor	318,607	435,643	117,036	37%
5540009 Labor Budget Adjustment	0	2,676	2,676	#DIV/0!
5540010 Labor Load Non Productive	0	0	0	#DIV/0!
5540019 Pension Non-Loading	0	(696)	(696)	#DIV/0!
5540020 Labor Load 401K Match	0	0	(0)	-100%
5540030 Labor Load Qualified Pension	0	0	(0)	-100%
5540040 Labor Load Nonqualified Pension	0	0	(0)	-100%
5540050 Labor Load FAS 88 Settlement Exp	1	0	(1)	-100%
5540060 Labor Load Exec Nonqual Def Comp Match	0	0	(0)	-100%
5540080 Labor Load Other Pension - Consult	2	0	(2)	-100%
5540100 Labor Load Active Healthcare	0	0	(0)	-100%
5540110 Labor Load Misc Benefit Programs	0	0	(0)	-100%
5540120 Labor Load Life LTD and Bus Travel Ins	0	0	(0)	-100%
5540130 Labor Load Retiree Medical FAS 106	0	0	(0)	-100%
5540140 Labor Load FAS 112 LTD	0	0	(0)	-100%
5540150 Workers Compensation - FAS 112	(0)	0	0	-100%
5540160 Workers Compensation - Insurance and Oth	0	0	(0)	-100%
5540170 Labor Load Annual Incentive	0	0	(0)	-100%
5540180 Premium Time Labor	5,804	0	(5,804)	-100%
5540185 Other Compensation Accruals	4,103	1,190	(2,913)	-71%
5540190 Pension Non Loading	(945)	0	945	-100%
5540200 Medical Insurance Non Loading	(160)	0	160	-100%
5540205 Workers Comp Non Loading	1	0	(1)	-100%
5540210 Incentive Non Loading	18,392	16,615	(1,777)	-10%
5540220 Labor Overtime	47,573	0	(47,573)	-100%
5540230 Incentive	111	0	(111)	-100%
5540240 Performance Share Plan & Deferred Comp I	21,186	8,653	(12,533)	-59%
5540250 Restricted Stock Units	11,425	10,432	(992)	-9%
5540255 Other Benefits Compensation	253	271	18	7%
5540260 Other Compensation	1,626	20	(1,606)	-99%
5540270 Welfare Fund	6,697	0	(6,697)	-100%
5600001 Contract Labor	92,962	43,210	(49,752)	-54%
5600006 Consulting Professional Services Other	35,693	83,605	47,913	134%
5600016 Consulting Professional Eng and Design	1,386	4	(1,381)	-100%
5600021 Consulting Professional Services Legal	3,383	2,571	(812)	-24%
5600026 Consulting Professional Svcs Accounting	2,575	2,657	82	3%
5600031 Consulting Legal Regulatory	299	104	(195)	-65%
5600036 Consulting Legal Monticello Prudency	0	0	(0)	-100%
5600041 Outside Vendor Contract	67,258	109,514	42,257	63%
5600051 Outside Services Customer Care	26,859	27,304	445	2%
5600061 Partner Invoicing CAPX OM	(0)	0	0	-100%
5600066 Materials	16,754	46,753	29,999	179%
5600068 Material Consumption	16,743	2,586	(14,157)	-85%
5600069 Service Consumption	33,615	20,805	(12,811)	-38%
5600070 Material - Direct Purchase	16,141	39	(16,102)	-100%
5600071 MS Inventory Adjust - Obsolete Materials	(213)	46	259	-121%
5600073 Material Small Cap Purchases	6	0	(6)	-100%
5600075 Transportation Fuel	0	555	555	#DIV/0!
5600076 Chemicals - Other	1,508	2,536	1,028	68%
5600077 Chemicals - Emission Control	0	62	62	#DIV/0!
5600078 Chemicals - Lime	1,332	1,996	664	50%
5600080 Chemicals - Mercury Sorbent	990	450	(540)	-55%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600082 Chemicals - Ammonia	1,334	751	(583)	-44%
5600083 Chemicals - Sulfuric Acid	574	478	(96)	-17%
5600085 Fuel Handling Ash Disposal	0	0	(0)	-100%
5600091 Print and Copy Cost - Other	281	231	(50)	-18%
5600096 Print and Copy Cost - SEC Filings	187	74	(113)	-60%
5600101 Legal - Other	3	1	(2)	-71%
5600106 Equipment Maintenance	199	1,712	1,512	759%
5600111 Equipment Maintenance - Customer Care	129	173	44	34%
5600116 IT Hardware Maintenance	4,360	3,925	(434)	-10%
5600121 IT Hardware Purchases	378	487	109	29%
5600126 Software License Purchase - Perpetual	155	2,411	2,256	1454%
5600131 Software License Purchase - Term	4,632	6,434	1,802	39%
5600136 Software Maintenance	23,293	34,967	11,674	50%
5600141 Network Services	(442)	908	1,350	-306%
5600146 Network Voice	2,917	0	(2,917)	-100%
5600151 Network Data	12,255	17,107	4,852	40%
5600156 Network Telecommunication	1,124	0	(1,124)	-100%
5600161 Network Radio	2,276	750	(1,526)	-67%
5600166 Mainframe Services	1,175	1,226	51	4%
5600171 Distributed Systems Services	1,842	962	(880)	-48%
5600176 Application Development and Maintenance	9,933	11,318	1,386	14%
5600186 Software - ASP	1,304	2,418	1,113	85%
5600187 Other IT	0	3,504	3,504	#DIV/0!
5600190 Fuel Procurement Non Labor Online	3	0	(3)	-100%
5600191 Employee Expenses Airfare	2,270	2,293	23	1%
5600196 Employee Expenses Car Rental	275	336	61	22%
5600201 Employee Expenses Taxi and Bus	190	186	(4)	-2%
5600206 Employee Expenses Mileage	2,337	2,185	(152)	-7%
5600211 Employee Expenses Conf Seminar Trng	1,360	1,631	272	20%
5600216 Employee Expenses Hotel	3,136	2,707	(428)	-14%
5600221 Employee Expenses Meals	2,464	1,690	(773)	-31%
5600226 Employee Expenses Meals Non-Employee	404	282	(122)	-30%
5600231 Employee Expenses Parking	439	351	(87)	-20%
5600236 Employee Expenses Per Diem	2,784	2,698	(87)	-3%
5600241 Employee Expenses Safety Equipment	2,768	1,016	(1,753)	-63%
5600246 Employee Expenses Other	1,795	2,232	437	24%
5600251 Employee Expense Personal Communication	2,136	1,904	(233)	-11%
5600252 Fuel Handling Non Labor	196	0	(196)	-100%
5600254 Nuclear Fuel Procurement NonLabor	172	0	(172)	-100%
5600256 Office Supplies	828	1,097	270	33%
5600261 Workforce Administration Expense	587	671	84	14%
5600271 Safety Recognition	103	218	115	112%
5600276 Life Events	69	40	(29)	-43%
5600281 Employee Performance Recognition	1,604	969	(635)	-40%
5600286 Non - Recoverable Recognition	75	0	(75)	-100%
5600291 Transportation Fleet Cost	(410)	15,353	15,763	-3847%
5600296 Janitorial - Routine	1,973	1,916	(57)	-3%
5600301 Janitorial - Special	68	0	(68)	-100%
5600306 Fire Life Safety Maintenance	287	182	(104)	-36%
5600311 General Interior Exterior Maintenance	3,165	3,026	(139)	-4%
5600316 Use Costs	7,578	7,127	(452)	-6%
5600321 Lawn Care Maintenance Costs	163	226	63	39%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600326 Sewer Maintenance Costs	27	414	387	1459%
5600331 Snow Removal Costs	2,780	2,068	(713)	-26%
5600336 Trash Removal Costs	745	518	(227)	-30%
5600341 Water Use Costs	1,181	388	(793)	-67%
5600351 Moves Adds Changes	821	631	(190)	-23%
5600356 Energy	13,408	22,944	9,536	71%
5600361 AR - Reserve Change	(671)	0	671	-100%
5600366 Non - Energy	774	527	(247)	-32%
5600371 Low Income - Personal Accounts	0	0	(0)	-100%
5600376 Miscellaneous Bad Debt - Concessions	0	0	0	#DIV/0!
5600381 Rent - Space	165	164	(1)	-1%
5600382 Rent - Equipment	894	958	65	7%
5600384 Rent - Nuclear Generation	74	75	1	1%
5600386 Rent - Other Generation	6,430	12,122	5,693	89%
5600387 Rent - Transmission Electric	11	0	(11)	-100%
5600390 Rent - Distribution Electric	493	493	(0)	0%
5600396 Rent - Equipment Customer Case	18	0	(18)	-100%
5600398 Rent - Other Gas Supply	0	0	0	#DIV/0!
5600431 Lease Costs	8,600	8,685	84	1%
5600436 Postage	5,227	5,740	514	10%
5600441 Injuries and Damages A&G	6	0	(6)	-100%
5600446 Injuries and Damages Other	97	0	(97)	-100%
5600451 Insurance - Property	5,125	6,419	1,294	25%
5600456 Insurance - General Liability	6,592	5,351	(1,241)	-19%
5600461 Insurance - Excess Liability	4,397	6,969	2,572	58%
5600466 Insurance - Auto Liability	873	294	(579)	-66%
5600471 Insurance - Directors and Officers	1,073	1,201	127	12%
5600476 Insurance - Fiduciary	348	334	(15)	-4%
5600481 Insurance - Other	54	(2,725)	(2,779)	-5159%
5600482 Insurance - Cyber	341	379	39	11%
5600486 Insurance - Nuclear Property	2,970	4,202	1,231	41%
5600491 Insurance - Nuclear Interruption	1,279	1,202	(76)	-6%
5600496 Insurance - Nuclear Liability	3,346	2,947	(399)	-12%
5600501 Insurance - Nuclear Liability ICRP	(1,437)	(1,161)	276	-19%
5600506 Insurance - Surplus	(15,688)	(5,000)	10,688	-68%
5600511 Advertising - Brand Image	1,179	959	(219)	-19%
5600516 Advertising - General	266	186	(79)	-30%
5600521 Advertising - Brand Sponsorship	2,749	2,857	109	4%
5600526 Advertising - Conservation DSM	1	0	(1)	-100%
5600531 Advertising - Conservation Other	32	0	(31)	-99%
5600536 Communication - Conservation DSM	44	2	(42)	-95%
5600541 Communication - Conservation Other	0	0	(0)	-100%
5600546 Customer Program - Advertising	109	514	405	372%
5600551 Customer Program - Advert HomeSmart Sub	15	0	(15)	-100%
5600561 Customer Program - Promotion	186	255	69	37%
5600566 Customer Program - Non-Recoverable	214	0	(214)	-100%
5600571 Safety Advertising	948	923	(25)	-3%
5600576 Safety Information	181	2	(179)	-99%
5600581 Mandated Regulatory Notices	18	6	(12)	-69%
5600586 Mandated Inserts Communication	107	90	(17)	-16%
5600591 Dues - Professional Association	371	929	559	151%
5600596 Dues - Utility Association Other	208	242	34	16%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600601 Dues - Utility Association	1,706	2,254	548	32%
5600606 Dues - Lobbying	508	471	(37)	-7%
5600611 Dues - Nuclear Association	7,405	7,598	192	3%
5600616 Dues - Chamber of Commerce	263	298	35	13%
5600621 Dues - Social Service	10	12	3	26%
5600626 Contributions - Charitable	3,455	456	(2,999)	-87%
5600631 Contributions - Community Sponsorships	1,354	1,759	405	30%
5600636 Contributions - Civic and Political	485	248	(237)	-49%
5600641 Contributions - Economical Development	347	443	95	27%
5600646 Fees - Regulatory	27,280	29,275	1,995	7%
5600651 Fees - Regulatory NERC	2,074	2,243	169	8%
5600656 Fees - Directors	1,425	1,621	196	14%
5600661 Fees - Remarketing and Rating	479	553	74	15%
5600666 Fees - Credit Line	141	124	(17)	-12%
5600671 Fees - Regulatory Direct	2,235	2,282	47	2%
5600676 Fees - Regulatory Indirect	4,725	4,789	63	1%
5600681 Fees - Regulatory NARUC	3	4	1	20%
5600691 Shareholder Related Expenses	290	347	56	19%
5600696 Deductions - Corporate Tickets	354	378	24	7%
5600701 Deductions - Other	1,569	202	(1,368)	-87%
5600706 Bank Charges	1,023	1,268	245	24%
5600716 Gas Cleanup Costs	(283)	750	1,033	-365%
5600721 Environmental Permits and Fees	4,251	3,431	(819)	-19%
5600726 License Fees and Permits	1,760	2,223	463	26%
5600731 Penalties	11	1	(10)	-93%
5600746 IA -Transmission - OM Expense	11,273	0	(11,273)	-100%
5600751 IA - Transmission - Fixed Charges Expens	104,886	120,158	15,272	15%
5600771 Nuclear Outage Cost Amortization	50,627	45,491	(5,136)	-10%
5600776 O and M Credits - Meter Transfer Install	(14,468)	(14,849)	(381)	3%
5600778 Removal Salvage	186	0	(186)	-100%
5600781 O and M Credits - Other	(4,019)	(5,514)	(1,495)	37%
5600786 O and M Credits - Company Elec and Gas U	(29)	0	29	-100%
5600791 O and M Credits - AG to Capital	(530)	(563)	(33)	6%
5600796 O and M Credits - Company Elec and Gas	(6,130)	(5,898)	231	-4%
5600801 O and M Credits - Company Use Electric	0	0	0	#DIV/0!
5600826 O and M Credits - Damage Claims	(17)	0	17	-100%
5600851 Non - Grat - Other EG Dist	1	0	(1)	-100%
5600856 Non - Recoverable Const Waiver - Gas	0	3	3	#DIV/0!
5600857 Rebates	13	0	(13)	-100%
5600861 Shared Asset Costs	43,897	54,979	11,082	25%
5600866 Shared Assets - Owning Co Credit	(41,102)	(55,364)	(14,262)	35%
5600867 Fuel Handling Expense Reclass	(22,059)	0	22,059	-100%
5600868 Fuel Procurement Expense Reclass	(863)	0	863	-100%
5600869 Nuclear Fuel Procurement Exp Reclass	(634)	0	634	-100%
5600871 Other	(61,099)	(60,945)	154	0%
5600896 Online Information Services	2,615	2,764	149	6%
5600906 Operating Co Overheads - AG	766	835	68	9%
5600946 Cust Billing Svcs to Other	3	0	(3)	-100%
5600951 Purchasing Overhead Expense	0	8	8	#DIV/0!
5600956 Warehousing Overhead Expense	7	0	(7)	-100%
5600961 Contribution in Aid of Constr (CIAC)	(750)	0	750	-100%
5600966 Residential CIAC - New	(14)	0	14	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600971 Residential Reconstruction CIAC	(20)	0	20	-100%
5600972 Non-Tax CIAC-Non-Refundable	(186)	0	186	-100%
5600976 CI CIAC - New	(31)	0	31	-100%
5600981 CI Reconst CIAC	(85)	0	85	-100%
5600992 CWIP Conversion Other Accts	0	0	0	#DIV/0!
5601100 COGS Equipment Sales	5,238	0	(5,238)	-100%
5601101 COGS Service Plan Time & Materials	3,715	0	(3,715)	-100%
5601102 COGS Service Plan Shared Revenue	7,934	0	(7,934)	-100%
5601103 COGS Replacement Plan	3,877	0	(3,877)	-100%
5601104 COGS Service Plan Provider Incentives	496	0	(496)	-100%
5601107 COGS Non-Trad	0	0	0	#DIV/0!
5601108 COGS Non-Regulated	1,713	0	(1,713)	-100%
5601111 Cost of Sales - Other Reclass	(23,172)	0	23,172	-100%
5610000 External Settlement Labor	25,951	0	(25,951)	-100%
5610001 External Settlement Labor Ben-Injuries	198	0	(198)	-100%
5610002 External Settlement Labor Ben-Pension	3,767	0	(3,767)	-100%
5610003 External Settlement Contract Labor	970	0	(970)	-100%
5610004 External Settlement Consulting	22	0	(22)	-100%
5610005 External Settlement Contract Outside Ven	18,790	0	(18,790)	-100%
5610006 External Settlement Materials	8,840	0	(8,840)	-100%
5610007 External Settlement Employee Expense	474	0	(474)	-100%
5610008 External Settlement Transportation	720	0	(720)	-100%
5610009 External Settlement Miscellaneous	(381)	0	381	-100%
5610011 External Settlement Overhead	391	0	(391)	-100%
5610012 External Settlement Salvage	(9)	0	9	-100%
5610015 External Settlement COGS	450	0	(450)	-100%
5610017 External Settlement Incentive	(1)	0	1	-100%
5610018 External Settlement AG Overhead	3,178	0	(3,178)	-100%
5660006 Special Charges GL Sale Sub	0	0	0	#DIV/0!
5660011 Gain on Disp of PPE Sys Op Unit	(1,298)	0	1,298	-100%
5660012 Loss on Disp of PPE Sys Op Unit	145	0	(145)	-100%
5660024 Loss on Investment	(397)	(436)	(40)	10%
8000000 Prod Labor Bargaining Benefit Group 1	(3,923)	0	3,923	-100%
8000004 Prod Labor Bargaining Benefit Group 5	0	0	0	#DIV/0!
8000005 Prod Labor Bargaining Benefit Group 6	(159)	0	159	-100%
8000010 Prod Labor Bargaining Nuclear Ben Grp 1	(21)	0	21	-100%
8000020 Prod Labor Non-Bargaining Benefit Grp 1	(2,532)	0	2,532	-100%
8000021 Prod Labor Non-Bargaining Benefit Grp 2	(60)	0	60	-100%
8000023 Prod Labor Non-Bargaining Benefit Grp 4	(20)	0	20	-100%
8000025 Prod Labor Non-Bargaining Benefit Grp 6	0	0	(0)	-100%
8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(255)	0	255	-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	8	0	(8)	-100%
8000100 Premium	(31)	0	31	-100%
8000105 Overtime	(722)	0	722	-100%
8000110 Other Compensation	2	0	(2)	-100%
8000115 Other Compensation Craft Welfare Fund	(34)	0	34	-100%
8010000 Budget Prod Labor Barg Benefit Group 1	0	16	16	#DIV/0!
8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	187	187	#DIV/0!
8010105 Budget Overtime	0	(160)	(160)	#DIV/0!
8010110 Budget Other Compensation	0	(51)	(51)	#DIV/0!



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
8010115 Budget Other Compensation CWF	0	0	0	#DIV/0!
8100000 Non-Prod Labor Bargaining Benefit Grp 1	21,350	0	(21,350)	-100%
8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,556	0	(3,556)	-100%
8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	23,661	0	(23,661)	-100%
8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	192	0	(192)	-100%
8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	10,892	0	(10,892)	-100%
8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	34	0	(34)	-100%
8100105 Pension & Insurance	81,768	0	(81,768)	-100%
8100110 401K Match	0	11,587	11,586	2338917%
8100115 Qualified Pension	2	24,807	24,805	1107361%
8100120 Nonqualified Pension	0	382	382	979129%
8100125 FAS 88 Settlement Expense	0	0	0	#DIV/0!
8100130 Exec Nonqualified Deferred Comp Match	0	50	50	17716407%
8100135 NMC Employer Retirement Contribution	0	951	951	#DIV/0!
8100140 Other Pension - Consult	0	536	536	1851763%
8100150 Active Healthcare	2	44,995	44,992	1804405%
8100155 Miscellaneous Benefit Programs and Costs	0	1,989	1,989	1852944%
8100160 Life LTD and Business Travel Insurance	0	2,601	2,601	1254394%
8100165 Retiree Medical	0	112	111	62345%
8100170 FAS 112 LTD	0	113	113	212475%
8100190 Workers' Compensation - FAS 112 Costs	0	125	125	107985%
8100195 Workers' Compensation - Ins and Other	1,597	1,283	(314)	-20%
8100200 Annual Incentive	15,867	12,792	(3,076)	-19%
8100205 AG Overhead	2	0	(2)	-100%
8100260 Purchasing - Overhead	3,170	0	(3,170)	-100%
8100315 Warehouse - Overhead	1,662	0	(1,662)	-100%
8100425 Engineering and Super - Overhead	(9)	0	9	-100%
8100426 Eng and Super Non-Service- Overhead	0	0	(0)	-100%
8100500 NonProd Bargaining Labor G1_OH Alloc	1	0	(1)	-100%
8100501 NonProd Bargaining Labor Nu G1_OH Alloc	0	0	(0)	-100%
8100502 NonProd NonBarg Labor G1_OH Alloc	0	0	(0)	-100%
8100507 401K Match_OH Alloc	(0)	86	86	-267188%
8100508 Qualified Pension_Overhead Allocation	(0)	(730)	(730)	567883%
8100509 Nonqualified Pension_Overhead Allocation	0	(1)	(1)	-373955%
8100510 FAS 88 Settlement Expense_OH Allocation	0	0	0	#DIV/0!
8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-6971000%
8100512 Other Pension - Consult_OH Allocation	0	(184)	(184)	-621046%
8100513 Active Healthcare_Overhead Allocation	(0)	144	145	-33812%
8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(177)	(177)	1808025%
8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(69)	(69)	693295%
8100516 Retiree Medical_Overhead Allocation	(0)	(6)	(6)	21185%
8100517 FAS 112 LTD_Overhead Allocation	(0)	(6)	(6)	94555%
8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(5)	(5)	50557%
8100527 Workers' Comp-Ins and Other_OH Alloc	0	(101)	(101)	-34657%
8100528 Annual Incentive_Overhead Allocation	(0)	1,939	1,939	-81490236%
8100529 NMC Employer Retirement Contr_OH Alloc	0	1	1	#DIV/0!
8100530 Purchasing_OH Allocation	2,250	0	(2,250)	-100%
8100531 Warehouse_OH Allocation	1,507	0	(1,507)	-100%
8100532 0010-remapped ACC-Fleet_OH Alloc	0	0	(0)	-100%
8100533 Warehouse Energy Supply_OH Allocation	0	0	(0)	-100%
8100550 Fleet-Base Rates	22,376	0	(22,376)	-100%
8100551 Fleet-Idle Time	(7,090)	0	7,090	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
8100552 Fleet-Utilization	5	0	(5)	-100%
8100600 Pension & Insurance_OH Alloc	(0)	0	0	-100%
8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	8	8	#DIV/0!
8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	46	46	#DIV/0!
8110040 Budget Attrition	0	(8)	(8)	#DIV/0!
8200451 Sherco - AG Overhead	(5,791)	0	5,791	-100%
8200500 Facilities - Labor	(182)	0	182	-100%
8200501 Fac - Incentive	(6)	0	6	-100%
8200505 Facilities - Labor Benefits Inj and Dam	(1)	0	1	-100%
8200506 Facilities - Labor Benefits Pens and Ben	(34)	0	34	-100%
8200510 Facilities - Contract Labor	(7)	0	7	-100%
8200515 Facilities - Consulting	(82)	0	82	-100%
8200520 Facilities - Contract Outside Vendors	(61)	0	61	-100%
8200525 Facilities - Materials	(40)	0	40	-100%
8200530 Facilities - Employee Expense	(7)	0	7	-100%
8200535 Facilities - Transportation	(6)	0	6	-100%
8200540 Facilities - Miscellaneous	(1,819)	0	1,819	-100%
8200550 Facilities - Overhead	(2)	0	2	-100%
8200557 Fac - Salvage	0	0	(0)	-100%
8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
8300000 Labor-Settle_Indirect	(645)	0	645	-100%
8300001 Incentive-Settle_Ind	(0)	0	0	-100%
8300005 Labor Benefits Inj and Dam-Settle_Indir	(5)	0	5	-100%
8300006 Labor Benefits Pens and Ben-Settle_Indir	(120)	0	120	-100%
8300010 Contract Labor-Settle_Indirect	(122)	0	122	-100%
8300015 Consulting-Settle_Indirect	(6)	0	6	-100%
8300020 Contract Outside Vendors-Settle_Indir	(326)	0	326	-100%
8300025 Materials-Settle_Indirect	(3,704)	0	3,704	-100%
8300030 Employee Expense-Settle_Indirect	(17)	0	17	-100%
8300040 Miscellaneous-Settle_Indirect	21	0	(21)	-100%
8300050 Overhead-Settle_Indirect	(184)	0	184	-100%
8300100 Labor-Settle_Direct	(37,377)	0	37,377	-100%
8300101 Incentive-Settle_Direct	(1,291)	0	1,291	-100%
8300105 Labor Benefits Inj and Dam-Settle_Direct	(216)	0	216	-100%
8300106 Labor Benefits Pens and Ben-Settle_Dir	(7,732)	0	7,732	-100%
8300110 Contract Labor-Settle_Direct	(9,222)	0	9,222	-100%
8300115 Consulting-Settle_Direct	(677)	0	677	-100%
8300120 Contract Outside Vendors-Settle_Dir	(3,784)	0	3,784	-100%
8300125 Materials-Settle_Direct	(298)	0	298	-100%
8300130 Employee Expense-Settle_Direct	(2,802)	0	2,802	-100%
8300135 0010-IO-Transportation Settle Direct	(2)	0	2	-100%
8300140 Miscellaneous-Settle_Direct	(297)	0	297	-100%
8300150 Overhead-Settle_Direct	(237)	0	237	-100%
RLJE RLJE	150	0	(150)	-100%
<b>Grand Total</b>	<b>1,200,517</b>	<b>1,289,827</b>	<b>89,310</b>	<b>7%</b>

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5540001 Productive Labor	435,643	435,825	182	0%
5540009 Labor Budget Adjustment	2,676	(948)	(3,624)	-135%
5540019 Pension Non-Loading	(696)	0	696	-100%
5540185 Other Compensation Accruals	1,190	1,231	41	3%
5540210 Incentive Non Loading	16,615	17,113	498	3%
5540240 Performance Share Plan & Deferred Comp I	8,653	9,210	557	6%
5540250 Restricted Stock Units	10,432	11,670	1,238	12%
5540255 Other Benefits Compensation	271	276	5	2%
5540260 Other Compensation	20	25	5	25%
5600001 Contract Labor	43,210	46,224	3,015	7%
5600006 Consulting Professional Services Other	83,605	65,216	(18,389)	-22%
5600016 Consulting Professional Eng and Design	4	4	0	0%
5600021 Consulting Professional Services Legal	2,571	2,571	0	0%
5600026 Consulting Professional Svcs Accounting	2,657	2,684	27	1%
5600031 Consulting Legal Regulatory	104	104	0	0%
5600041 Outside Vendor Contract	109,514	113,219	3,705	3%
5600051 Outside Services Customer Care	27,304	22,911	(4,393)	-16%
5600066 Materials	46,753	44,238	(2,515)	-5%
5600068 Material Consumption	2,586	2,642	56	2%
5600069 Service Consumption	20,805	22,231	1,427	7%
5600070 Material - Direct Purchase	39	39	0	1%
5600071 MS Inventory Adjust - Obsolete Materials	46	46	0	0%
5600075 Transportation Fuel	555	566	11	2%
5600076 Chemicals - Other	2,536	2,464	(72)	-3%
5600077 Chemicals - Emission Control	62	62	0	0%
5600078 Chemicals - Lime	1,996	2,123	127	6%
5600080 Chemicals - Mercury Sorbent	450	513	63	14%
5600082 Chemicals - Ammonia	751	747	(4)	-1%
5600083 Chemicals - Sulfuric Acid	478	474	(3)	-1%
5600091 Print and Copy Cost - Other	231	228	(3)	-1%
5600096 Print and Copy Cost - SEC Filings	74	74	(0)	0%
5600101 Legal - Other	1	1	0	0%
5600106 Equipment Maintenance	1,712	886	(826)	-48%
5600111 Equipment Maintenance - Customer Care	173	173	0	0%
5600116 IT Hardware Maintenance	3,925	4,000	75	2%
5600121 IT Hardware Purchases	487	628	141	29%
5600126 Software License Purchase - Perpetual	2,411	2,414	3	0%
5600131 Software License Purchase - Term	6,434	7,077	643	10%
5600136 Software Maintenance	34,967	38,194	3,227	9%
5600141 Network Services	908	908	(0)	0%
5600151 Network Data	17,107	18,224	1,117	7%
5600161 Network Radio	750	750	0	0%
5600166 Mainframe Services	1,226	1,262	37	3%
5600171 Distributed Systems Services	962	999	36	4%
5600176 Application Development and Maintenance	11,318	11,031	(288)	-3%
5600186 Software - ASP	2,418	5,034	2,616	108%
5600187 Other IT	3,504	8,076	4,572	130%
5600191 Employee Expenses Airfare	2,293	2,235	(58)	-3%
5600196 Employee Expenses Car Rental	336	331	(5)	-1%
5600201 Employee Expenses Taxi and Bus	186	185	(2)	-1%
5600206 Employee Expenses Mileage	2,185	2,018	(167)	-8%
5600211 Employee Expenses Conf Seminar Trng	1,631	1,623	(8)	-1%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600216 Employee Expenses Hotel	2,707	2,671	(36)	-1%
5600221 Employee Expenses Meals	1,690	1,669	(21)	-1%
5600226 Employee Expenses Meals Non-Employee	282	282	0	0%
5600231 Employee Expenses Parking	351	359	7	2%
5600236 Employee Expenses Per Diem	2,698	2,287	(411)	-15%
5600241 Employee Expenses Safety Equipment	1,016	996	(19)	-2%
5600246 Employee Expenses Other	2,232	2,198	(34)	-2%
5600251 Employee Expense Personal Communication	1,904	1,940	36	2%
5600256 Office Supplies	1,097	1,081	(16)	-1%
5600261 Workforce Administration Expense	671	631	(40)	-6%
5600271 Safety Recognition	218	198	(19)	-9%
5600276 Life Events	40	40	0	0%
5600281 Employee Performance Recognition	969	1,014	45	5%
5600291 Transportation Fleet Cost	15,353	15,555	202	1%
5600296 Janitorial - Routine	1,916	1,931	15	1%
5600306 Fire Life Safety Maintenance	182	184	1	1%
5600311 General Interior Exterior Maintenance	3,026	3,060	34	1%
5600316 Use Costs	7,127	7,086	(40)	-1%
5600321 Lawn Care Maintenance Costs	226	228	2	1%
5600326 Sewer Maintenance Costs	414	414	0	0%
5600331 Snow Removal Costs	2,068	2,068	(0)	0%
5600336 Trash Removal Costs	518	518	0	0%
5600341 Water Use Costs	388	388	(0)	0%
5600351 Moves Adds Changes	631	1,229	598	95%
5600356 Energy	22,944	18,320	(4,624)	-20%
5600366 Non - Energy	527	506	(20)	-4%
5600381 Rent - Space	164	123	(41)	-25%
5600382 Rent - Equipment	958	800	(158)	-16%
5600384 Rent - Nuclear Generation	75	75	0	0%
5600386 Rent - Other Generation	12,122	14,627	2,504	21%
5600390 Rent - Distribution Electric	493	493	0	0%
5600396 Rent - Equipment Customer Case	0	0	0	0%
5600431 Lease Costs	8,685	9,000	315	4%
5600436 Postage	5,740	5,546	(195)	-3%
5600451 Insurance - Property	6,419	6,612	193	3%
5600456 Insurance - General Liability	5,351	5,458	107	2%
5600461 Insurance - Excess Liability	6,969	7,467	499	7%
5600466 Insurance - Auto Liability	294	297	3	1%
5600471 Insurance - Directors and Officers	1,201	1,225	24	2%
5600476 Insurance - Fiduciary	334	340	7	2%
5600481 Insurance - Other	(2,725)	(2,745)	(20)	1%
5600482 Insurance - Cyber	379	383	4	1%
5600486 Insurance - Nuclear Property	4,202	4,305	103	2%
5600491 Insurance - Nuclear Interruption	1,202	1,245	42	4%
5600496 Insurance - Nuclear Liability	2,947	3,389	442	15%
5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	0	0%
5600506 Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
5600511 Advertising - Brand Image	959	969	9	1%
5600516 Advertising - General	186	187	1	0%
5600521 Advertising - Brand Sponsorship	2,857	2,886	29	1%
5600531 Advertising - Conservation Other	0	0	0	0%
5600536 Communication - Conservation DSM	2	2	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600546 Customer Program - Advertising	514	514	0	0%
5600561 Customer Program - Promotion	255	255	0	0%
5600566 Customer Program - Non-Recoverable	0	0	0	0%
5600571 Safety Advertising	923	933	9	1%
5600576 Safety Information	2	2	0	0%
5600581 Mandated Regulatory Notices	6	6	0	0%
5600586 Mandated Inserts Communication	90	90	0	0%
5600591 Dues - Professional Association	929	918	(11)	-1%
5600596 Dues - Utility Association Other	242	242	0	0%
5600601 Dues - Utility Association	2,254	2,238	(16)	-1%
5600606 Dues - Lobbying	471	471	0	0%
5600611 Dues - Nuclear Association	7,598	7,718	121	2%
5600616 Dues - Chamber of Commerce	298	298	0	0%
5600621 Dues - Social Service	12	12	0	0%
5600626 Contributions - Charitable	456	459	3	1%
5600631 Contributions - Community Sponsorships	1,759	1,760	0	0%
5600636 Contributions - Civic and Political	248	248	(0)	0%
5600641 Contributions - Economical Development	443	443	0	0%
5600646 Fees - Regulatory	29,275	29,542	266	1%
5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
5600656 Fees - Directors	1,621	1,660	39	2%
5600661 Fees - Remarketing and Rating	553	544	(8)	-1%
5600666 Fees - Credit Line	124	124	0	0%
5600671 Fees - Regulatory Direct	2,282	2,327	45	2%
5600676 Fees - Regulatory Indirect	4,789	4,881	92	2%
5600681 Fees - Regulatory NARUC	4	4	0	0%
5600691 Shareholder Related Expenses	347	350	3	1%
5600696 Deductions - Corporate Tickets	378	378	0	0%
5600701 Deductions - Other	202	198	(4)	-2%
5600706 Bank Charges	1,268	1,305	37	3%
5600716 Gas Cleanup Costs	750	750	0	0%
5600721 Environmental Permits and Fees	3,431	3,050	(381)	-11%
5600726 License Fees and Permits	2,223	2,212	(12)	-1%
5600731 Penalties	1	4	3	349%
5600751 IA - Transmission interchange	120,158	128,085	7,927	7%
5600771 Nuclear Outage Cost Amortization	45,491	46,664	1,173	3%
5600776 O and M Credits - Meter Transfer Install	(14,849)	(15,202)	(354)	2%
5600781 O and M Credits - Other	(5,514)	(3,807)	1,707	-31%
5600791 O and M Credits - AG to Capital	(563)	(563)	0	0%
5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
5600856 Non - Recoverable Const Waiver - Gas	3	2	(1)	-33%
5600861 Shared Asset Costs	54,979	55,841	863	2%
5600866 Shared Assets - Owning Co Credit	(55,364)	(56,287)	(923)	2%
5600871 Other	(60,945)	(32,579)	28,365	-47%
5600896 Online Information Services	2,764	2,838	75	3%
5600906 Operating Co Overheads - AG	835	935	100	12%
5600946 Cust Billing Svcs to Other	0	0	0	#DIV/0!
5600951 Purchasing Overhead Expense	8	8	0	1%
5660024 Loss on Investment	(436)	(350)	86	-20%
8010000 Budget Prod Labor Barg Benefit Group 1	16	17	0	3%
8010020 Budget Prod Labor Non-Barg Benefit Grp 1	187	193	6	3%
8010105 Budget Overtime	(160)	(160)	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
8010110 Budget Other Compensation	(51)	(39)	12	-23%
8010115 Budget Other Compensation CWF	0	0	0	#DIV/0!
8100110 401K Match	11,587	11,891	305	3%
8100115 Qualified Pension	24,807	24,473	(334)	-1%
8100120 Nonqualified Pension	382	395	12	3%
8100130 Exec Nonqualified Deferred Comp Match	50	53	3	6%
8100135 NMC Employer Retirement Contribution	951	980	29	3%
8100140 Other Pension - Consult	536	547	11	2%
8100150 Active Healthcare	44,995	46,869	1,874	4%
8100155 Miscellaneous Benefit Programs and Costs	1,989	2,026	37	2%
8100160 Life LTD and Business Travel Insurance	2,601	2,595	(5)	0%
8100165 Retiree Medical	112	105	(6)	-6%
8100170 FAS 112 LTD	113	106	(7)	-6%
8100190 Workers' Compensation - FAS 112 Costs	125	118	(7)	-6%
8100195 Workers' Compensation - Ins and Other	1,283	1,313	30	2%
8100200 Annual Incentive	12,792	13,190	398	3%
8100507 401K Match_OH Alloc	86	106	21	24%
8100508 Qualified Pension_Overhead Allocation	(730)	(967)	(237)	32%
8100509 Nonqualified Pension_Overhead Allocation	(1)	2	3	-236%
8100511 Exec Nonqual Def Comp Match_OH Alloc	(1)	1	2	-231%
8100512 Other Pension - Consult_OH Allocation	(184)	(195)	(11)	6%
8100513 Active Healthcare_Overhead Allocation	144	470	326	225%
8100514 Misc Benefit Programs and Costs_OH Alloc	(177)	(195)	(18)	10%
8100515 Life LTD and Bus Travel Ins_OH Alloc	(69)	(66)	3	-4%
8100516 Retiree Medical_Overhead Allocation	(6)	(8)	(1)	22%
8100517 FAS 112 LTD_Overhead Allocation	(6)	(6)	(0)	1%
8100526 Workers' Comp-FAS 112_OH Allocation	(5)	(6)	(1)	18%
8100527 Workers' Comp-Ins and Other_OH Alloc	(101)	(145)	(44)	44%
8100528 Annual Incentive_Overhead Allocation	1,939	2,063	123	6%
8100529 NMC Employer Retirement Contr_OH Alloc	1	1	0	32%
8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	8	0	3%
8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	46	47	1	3%
8110040 Budget Attrition	(8)	(8)	(0)	3%
<b>Grand Total</b>	<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5540001 Productive Labor	435,825	447,909	12,084	3%
5540009 Labor Budget Adjustment	(948)	(8,717)	(7,769)	819%
5540185 Other Compensation Accruals	1,231	1,605	374	30%
5540210 Incentive Non Loading	17,113	17,627	513	3%
5540240 Performance Share Plan & Deferred Comp I	9,210	9,750	540	6%
5540250 Restricted Stock Units	11,670	12,287	618	5%
5540255 Other Benefits Compensation	276	282	6	2%
5540260 Other Compensation	25	0	(25)	-100%
5600001 Contract Labor	46,224	53,021	6,797	15%
5600006 Consulting Professional Services Other	65,216	80,026	14,810	23%
5600016 Consulting Professional Eng and Design	4	4	0	0%
5600021 Consulting Professional Services Legal	2,571	2,571	(0)	0%
5600026 Consulting Professional Svcs Accounting	2,684	2,711	27	1%
5600031 Consulting Legal Regulatory	104	104	0	0%
5600041 Outside Vendor Contract	113,219	103,872	(9,347)	-8%
5600051 Outside Services Customer Care	22,911	23,222	311	1%
5600066 Materials	44,238	47,817	3,579	8%
5600068 Material Consumption	2,642	2,640	(2)	0%
5600069 Service Consumption	22,231	18,940	(3,291)	-15%
5600070 Material - Direct Purchase	39	39	0	0%
5600071 MS Inventory Adjust - Obsolete Materials	46	46	0	0%
5600075 Transportation Fuel	566	576	10	2%
5600076 Chemicals - Other	2,464	2,669	205	8%
5600077 Chemicals - Emission Control	62	62	0	0%
5600078 Chemicals - Lime	2,123	2,118	(5)	0%
5600080 Chemicals - Mercury Sorbent	513	760	248	48%
5600082 Chemicals - Ammonia	747	711	(36)	-5%
5600083 Chemicals - Sulfuric Acid	474	654	180	38%
5600091 Print and Copy Cost - Other	228	229	1	1%
5600096 Print and Copy Cost - SEC Filings	74	74	0	0%
5600101 Legal - Other	1	1	0	0%
5600106 Equipment Maintenance	886	1,370	484	55%
5600111 Equipment Maintenance - Customer Care	173	173	0	0%
5600116 IT Hardware Maintenance	4,000	4,035	34	1%
5600121 IT Hardware Purchases	628	594	(34)	-5%
5600126 Software License Purchase - Perpetual	2,414	595	(1,819)	-75%
5600131 Software License Purchase - Term	7,077	7,481	404	6%
5600136 Software Maintenance	38,194	40,359	2,165	6%
5600141 Network Services	908	908	(0)	0%
5600151 Network Data	18,224	18,911	687	4%
5600161 Network Radio	750	661	(89)	-12%
5600166 Mainframe Services	1,262	1,300	38	3%
5600171 Distributed Systems Services	999	1,029	30	3%
5600176 Application Development and Maintenance	11,031	11,036	5	0%
5600186 Software - ASP	5,034	5,190	156	3%
5600187 Other IT	8,076	9,218	1,142	14%
5600191 Employee Expenses Airfare	2,235	2,237	2	0%
5600196 Employee Expenses Car Rental	331	333	3	1%
5600201 Employee Expenses Taxi and Bus	185	185	0	0%
5600206 Employee Expenses Mileage	2,018	1,987	(31)	-2%
5600211 Employee Expenses Conf Seminar Trng	1,623	1,629	6	0%
5600216 Employee Expenses Hotel	2,671	2,683	12	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600221 Employee Expenses Meals	1,669	1,682	13	1%
5600226 Employee Expenses Meals Non-Employee	282	282	0	0%
5600231 Employee Expenses Parking	359	338	(20)	-6%
5600236 Employee Expenses Per Diem	2,287	2,827	541	24%
5600241 Employee Expenses Safety Equipment	996	998	2	0%
5600246 Employee Expenses Other	2,198	2,218	20	1%
5600251 Employee Expense Personal Communication	1,940	2,014	74	4%
5600256 Office Supplies	1,081	1,085	4	0%
5600261 Workforce Administration Expense	631	634	4	1%
5600271 Safety Recognition	198	198	0	0%
5600276 Life Events	40	40	0	0%
5600281 Employee Performance Recognition	1,014	1,061	47	5%
5600291 Transportation Fleet Cost	15,555	15,562	7	0%
5600296 Janitorial - Routine	1,931	1,944	13	1%
5600306 Fire Life Safety Maintenance	184	185	1	1%
5600311 General Interior Exterior Maintenance	3,060	3,069	9	0%
5600316 Use Costs	7,086	7,090	4	0%
5600321 Lawn Care Maintenance Costs	228	228	(0)	0%
5600326 Sewer Maintenance Costs	414	414	(0)	0%
5600331 Snow Removal Costs	2,068	2,068	0	0%
5600336 Trash Removal Costs	518	526	8	1%
5600341 Water Use Costs	388	388	(0)	0%
5600351 Moves Adds Changes	1,229	722	(507)	-41%
5600356 Energy	18,320	15,708	(2,612)	-14%
5600366 Non - Energy	506	545	38	8%
5600381 Rent - Space	123	123	0	0%
5600382 Rent - Equipment	800	979	178	22%
5600384 Rent - Nuclear Generation	75	75	0	0%
5600386 Rent - Other Generation	14,627	14,972	346	2%
5600390 Rent - Distribution Electric	493	493	0	0%
5600396 Rent - Equipment Customer Case	0	0	0	0%
5600431 Lease Costs	9,000	8,983	(17)	0%
5600436 Postage	5,546	5,547	1	0%
5600451 Insurance - Property	6,612	6,801	189	3%
5600456 Insurance - General Liability	5,458	5,565	107	2%
5600461 Insurance - Excess Liability	7,467	7,610	142	2%
5600466 Insurance - Auto Liability	297	300	3	1%
5600471 Insurance - Directors and Officers	1,225	1,248	23	2%
5600476 Insurance - Fiduciary	340	347	6	2%
5600481 Insurance - Other	(2,745)	(2,781)	(36)	1%
5600482 Insurance - Cyber	383	386	3	1%
5600486 Insurance - Nuclear Property	4,305	4,407	102	2%
5600491 Insurance - Nuclear Interruption	1,245	1,269	24	2%
5600496 Insurance - Nuclear Liability	3,389	3,457	68	2%
5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	0	0%
5600506 Insurance - Surplus	(3,500)	(3,500)	0	0%
5600511 Advertising - Brand Image	969	978	9	1%
5600516 Advertising - General	187	188	1	0%
5600521 Advertising - Brand Sponsorship	2,886	2,915	29	1%
5600531 Advertising - Conservation Other	0	0	0	0%
5600536 Communication - Conservation DSM	2	2	0	0%
5600546 Customer Program - Advertising	514	514	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
5600561 Customer Program - Promotion	255	255	0	0%
5600566 Customer Program - Non-Recoverable	0	0	0	0%
5600571 Safety Advertising	933	942	9	1%
5600576 Safety Information	2	2	0	0%
5600581 Mandated Regulatory Notices	6	6	0	0%
5600586 Mandated Inserts Communication	90	90	0	0%
5600591 Dues - Professional Association	918	920	1	0%
5600596 Dues - Utility Association Other	242	243	0	0%
5600601 Dues - Utility Association	2,238	2,234	(4)	0%
5600606 Dues - Lobbying	471	471	0	0%
5600611 Dues - Nuclear Association	7,718	7,841	123	2%
5600616 Dues - Chamber of Commerce	298	298	0	0%
5600621 Dues - Social Service	12	12	0	0%
5600626 Contributions - Charitable	459	3,063	2,603	567%
5600631 Contributions - Community Sponsorships	1,760	1,760	0	0%
5600636 Contributions - Civic and Political	248	248	0	0%
5600641 Contributions - Economical Development	443	443	0	0%
5600646 Fees - Regulatory	29,542	29,810	269	1%
5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
5600656 Fees - Directors	1,660	1,660	(0)	0%
5600661 Fees - Remarketing and Rating	544	577	33	6%
5600666 Fees - Credit Line	124	124	0	0%
5600671 Fees - Regulatory Direct	2,327	2,373	46	2%
5600676 Fees - Regulatory Indirect	4,881	4,976	94	2%
5600681 Fees - Regulatory NARUC	4	4	0	0%
5600691 Shareholder Related Expenses	350	354	4	1%
5600696 Deductions - Corporate Tickets	378	378	0	0%
5600701 Deductions - Other	198	197	(1)	0%
5600706 Bank Charges	1,305	1,322	17	1%
5600716 Gas Cleanup Costs	750	750	0	0%
5600721 Environmental Permits and Fees	3,050	2,705	(345)	-11%
5600726 License Fees and Permits	2,212	2,215	4	0%
5600731 Penalties	4	4	0	0%
5600751 IA - Transmission interchange	128,085	133,102	5,017	4%
5600771 Nuclear Outage Cost Amortization	46,664	48,002	1,338	3%
5600776 O and M Credits - Meter Transfer Install	(15,202)	(15,202)	0	0%
5600781 O and M Credits - Other	(3,807)	(3,577)	231	-6%
5600791 O and M Credits - AG to Capital	(563)	(563)	0	0%
5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
5600856 Non - Recoverable Const Waiver - Gas	2	1	(1)	-50%
5600861 Shared Asset Costs	55,841	61,697	5,855	10%
5600866 Shared Assets - Owning Co Credit	(56,287)	(61,134)	(4,848)	9%
5600871 Other	(32,579)	(52,661)	(20,082)	62%
5600896 Online Information Services	2,838	2,897	58	2%
5600906 Operating Co Overheads - AG	935	1,028	93	10%
5600946 Cust Billing Svcs to Other	0	0	0	#DIV/0!
5600951 Purchasing Overhead Expense	8	8	0	1%
5660024 Loss on Investment	(350)	(322)	28	-8%
8010000 Budget Prod Labor Barg Benefit Group 1	17	18	1	8%
8010020 Budget Prod Labor Non-Barg Benefit Grp 1	193	200	7	4%
8010105 Budget Overtime	(160)	(160)	(0)	0%
8010110 Budget Other Compensation	(39)	(38)	1	-2%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
8010115 Budget Other Compensation CWF	0	0	0	#DIV/0!
8100110 401K Match	11,891	12,205	314	3%
8100115 Qualified Pension	24,473	23,889	(584)	-2%
8100120 Nonqualified Pension	395	407	12	3%
8100130 Exec Nonqualified Deferred Comp Match	53	55	2	4%
8100135 NMC Employer Retirement Contribution	980	1,008	28	3%
8100140 Other Pension - Consult	547	559	12	2%
8100150 Active Healthcare	46,869	48,861	1,992	4%
8100155 Miscellaneous Benefit Programs and Costs	2,026	2,056	30	1%
8100160 Life LTD and Business Travel Insurance	2,595	2,659	64	2%
8100165 Retiree Medical	105	101	(4)	-4%
8100170 FAS 112 LTD	106	100	(6)	-6%
8100190 Workers' Compensation - FAS 112 Costs	118	107	(11)	-9%
8100195 Workers' Compensation - Ins and Other	1,313	1,360	47	4%
8100200 Annual Incentive	13,190	13,611	421	3%
8100507 401K Match_OH Alloc	106	121	15	14%
8100508 Qualified Pension_Overhead Allocation	(967)	(1,204)	(237)	25%
8100509 Nonqualified Pension_Overhead Allocation	2	5	3	179%
8100511 Exec Nonqual Def Comp Match_OH Alloc	1	3	2	251%
8100512 Other Pension - Consult_OH Allocation	(195)	(207)	(11)	6%
8100513 Active Healthcare_Overhead Allocation	470	837	367	78%
8100514 Misc Benefit Programs and Costs_OH Alloc	(195)	(218)	(24)	12%
8100515 Life LTD and Bus Travel Ins_OH Alloc	(66)	(65)	1	-1%
8100516 Retiree Medical_Overhead Allocation	(8)	(9)	(1)	17%
8100517 FAS 112 LTD_Overhead Allocation	(6)	(7)	(1)	9%
8100526 Workers' Comp-FAS 112_OH Allocation	(6)	(4)	2	-29%
8100527 Workers' Comp-Ins and Other_OH Alloc	(145)	(181)	(36)	25%
8100528 Annual Incentive_Overhead Allocation	2,063	2,170	107	5%
8100529 NMC Employer Retirement Contr_OH Alloc	1	0	(1)	-88%
8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	9	1	8%
8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	47	49	2	4%
8110040 Budget Attrition	(8)	(9)	(0)	4%
<b>Grand Total</b>	<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
Benefits & Loadings	5540001 Productive Labor	213	449	236	111%
	5540019 Pension Non-Loading	0	(696)	(696)	#DIV/0!
	5540020 Labor Load 401K Match	0	0	(0)	-100%
	5540030 Labor Load Qualified Pension	0	0	(0)	-100%
	5540040 Labor Load Nonqualified Pension	0	0	(0)	-100%
	5540050 Labor Load FAS 88 Settlement Exp	1	0	(1)	-100%
	5540060 Labor Load Exec Nonqual Def Comp Match	0	0	(0)	-100%
	5540080 Labor Load Other Pension - Consult	2	0	(2)	-100%
	5540100 Labor Load Active Healthcare	0	0	(0)	-100%
	5540110 Labor Load Misc Benefit Programs	0	0	(0)	-100%
	5540120 Labor Load Life LTD and Bus Travel Ins	0	0	(0)	-100%
	5540130 Labor Load Retiree Medical FAS 106	0	0	(0)	-100%
	5540140 Labor Load FAS 112 LTD	0	0	(0)	-100%
	5540150 Workers Compensation - FAS 112	(0)	0	0	-100%
	5540160 Workers Compensation - Insurance and Oth	0	0	(0)	-100%
	5540170 Labor Load Annual Incentive	0	0	(0)	-100%
	5540190 Pension Non Loading	(945)	0	945	-100%
	5540200 Medical Insurance Non Loading	(160)	0	160	-100%
	5540205 Workers Comp Non Loading	1	0	(1)	-100%
	5540210 Incentive Non Loading	18,392	16,615	(1,777)	-10%
	5540220 Labor Overtime	9	0	(9)	-100%
	5540240 Performance Share Plan & Deferred Comp I	21,186	8,653	(12,533)	-59%
	5540250 Restricted Stock Units	11,425	10,432	(992)	-9%
	5540255 Other Benefits Compensation	253	271	18	7%
	5600001 Contract Labor	23	0	(23)	-100%
	5600066 Materials	1	0	(1)	-100%
	5600091 Print and Copy Cost - Other	16	0	(16)	-100%
	5600191 Employee Expenses Airfare	0	0	(0)	-100%
	5600201 Employee Expenses Taxi and Bus	0	0	(0)	-100%
	5600211 Employee Expenses Conf Seminar Trng	1	0	(1)	-100%
	5600216 Employee Expenses Hotel	0	0	(0)	-100%
	5600221 Employee Expenses Meals	2	0	(2)	-100%
	5600231 Employee Expenses Parking	0	0	(0)	-100%
	5600246 Employee Expenses Other	0	0	(0)	-100%
	5600251 Employee Expense Personal Communication	0	0	(0)	-100%
	5600256 Office Supplies	3	0	(3)	-100%
	5600281 Employee Performance Recognition	1,604	969	(635)	-40%
	5600286 Non - Recoverable Recognition	75	0	(75)	-100%
	5600436 Postage	14	0	(14)	-100%
	5600781 O and M Credits - Other	(268)	(449)	(180)	67%
	5610001 External Settlement Labor Ben-Injuries	198	0	(198)	-100%
	5610002 External Settlement Labor Ben-Pension	3,767	0	(3,767)	-100%
	5610017 External Settlement Incentive	(1)	0	1	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	1	0	(1)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	34	0	(34)	-100%
	8100105 Pension & Insurance	81,768	0	(81,768)	-100%
	8100110 401K Match	0	11,587	11,586	2338917%
	8100115 Qualified Pension	2	24,807	24,805	1107361%
	8100120 Nonqualified Pension	0	382	382	979129%
	8100125 FAS 88 Settlement Expense	0	0	0	#DIV/0!
	8100130 Exec Nonqualified Deferred Comp Match	0	50	50	17716407%
	8100135 NMC Employer Retirement Contribution	0	951	951	#DIV/0!
	8100140 Other Pension - Consult	0	536	536	1851763%
	8100150 Active Healthcare	2	44,995	44,992	1804405%
	8100155 Miscellaneous Benefit Programs and Costs	0	1,989	1,989	1852944%
	8100160 Life LTD and Business Travel Insurance	0	2,601	2,601	1254394%
	8100165 Retiree Medical	0	112	111	62345%
	8100170 FAS 112 LTD	0	113	113	212475%
	8100190 Workers' Compensation - FAS 112 Costs	0	125	125	107985%
	8100195 Workers' Compensation - Ins and Other	1,597	1,283	(314)	-20%
	8100200 Annual Incentive	15,867	12,792	(3,076)	-19%
	8100260 Purchasing - Overhead	0	0	(0)	-100%
	8100507 401K Match_OH Alloc	(0)	86	86	-267188%
	8100508 Qualified Pension_Overhead Allocation	(0)	(730)	(730)	567883%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	8100509 Nonqualified Pension_Overhead Allocation	0	(1)	(1)	-373955%
	8100510 FAS 88 Settlement Expense_OH Allocation	0	0	0	#DIV/0!
	8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-6971000%
	8100512 Other Pension - Consult_OH Allocation	0	(184)	(184)	-621046%
	8100513 Active Healthcare_Overhead Allocation	(0)	144	145	-33812%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(177)	(177)	1808025%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(69)	(69)	693295%
	8100516 Retiree Medical_Overhead Allocation	(0)	(6)	(6)	21185%
	8100517 FAS 112 LTD_Overhead Allocation	(0)	(6)	(6)	94555%
	8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(5)	(5)	50557%
	8100527 Workers' Comp-Ins and Other_OH Alloc	0	(101)	(101)	-34657%
	8100528 Annual Incentive_Overhead Allocation	(0)	1,939	1,939	-81490236%
	8100529 NMC Employer Retirement Contr_OH Alloc	0	1	1	#DIV/0!
	8100600 Pension & Insurance_OH Alloc	(0)	0	0	-100%
	8200501 Fac - Incentive	(6)	0	6	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(1)	0	1	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(34)	0	34	-100%
	8300001 Incentive-Settle_Ind	(0)	0	0	-100%
	8300005 Labor Benefits Inj and Dam-Settle_Indir	(5)	0	5	-100%
	8300006 Labor Benefits Pens and Ben-Settle_Indir	(120)	0	120	-100%
	8300101 Incentive-Settle_Direct	(1,291)	0	1,291	-100%
	8300105 Labor Benefits Inj and Dam-Settle_Direct	(216)	0	216	-100%
	8300106 Labor Benefits Pens and Ben-Settle_Dir	(7,732)	0	7,732	-100%
<b>Benefits &amp; Loadings Total</b>		<b>145,679</b>	<b>139,455</b>	<b>(6,224)</b>	<b>-4%</b>
<b>Chairman and CEO</b>	5540001 Productive Labor	570	556	(14)	-3%
	5600001 Contract Labor	21	0	(21)	-100%
	5600006 Consulting Professional Services Other	173	345	172	99%
	5600066 Materials	1	1	0	62%
	5600091 Print and Copy Cost - Other	0	0	(0)	-9%
	5600191 Employee Expenses Airfare	1	1	(0)	-30%
	5600196 Employee Expenses Car Rental	0	0	(0)	-3%
	5600201 Employee Expenses Taxi and Bus	0	0	0	20%
	5600206 Employee Expenses Mileage	0	0	(0)	-60%
	5600211 Employee Expenses Conf Seminar Trng	1	1	0	8%
	5600216 Employee Expenses Hotel	8	4	(4)	-49%
	5600221 Employee Expenses Meals	3	3	0	4%
	5600226 Employee Expenses Meals Non-Employee	1	1	0	13%
	5600231 Employee Expenses Parking	0	0	0	139%
	5600246 Employee Expenses Other	106	39	(67)	-63%
	5600251 Employee Expense Personal Communication	2	2	(0)	-16%
	5600256 Office Supplies	1	1	0	31%
	5600276 Life Events	0	1	0	124%
	5600316 Use Costs	0	0	(0)	-100%
	5600381 Rent - Space	0	24	23	12030%
	5600436 Postage	0	0	0	17%
	5600601 Dues - Utility Association	1,098	1,285	188	17%
	5600606 Dues - Lobbying	250	178	(73)	-29%
	5600626 Contributions - Charitable	13	13	(0)	-1%
	5600631 Contributions - Community Sponsorships	155	410	255	165%
	5600636 Contributions - Civic and Political	205	0	(205)	-100%
	5600656 Fees - Directors	1,419	1,621	202	14%
	5600696 Deductions - Corporate Tickets	90	0	(90)	-100%
	5600701 Deductions - Other	7	0	(7)	-100%
	5600896 Online Information Services	21	22	1	4%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	6	0	(6)	-100%
	8100260 Purchasing - Overhead	2	0	(2)	-100%
<b>Chairman and CEO Total</b>		<b>4,154</b>	<b>4,508</b>	<b>355</b>	<b>9%</b>
<b>Corporate Other</b>	5600001 Contract Labor	64	0	(64)	-100%
	5600006 Consulting Professional Services Other	9	0	(9)	-100%
	5600041 Outside Vendor Contract	199	0	(199)	-100%
	5600066 Materials	23	0	(23)	-100%
	5600068 Material Consumption	(30)	0	30	-100%
	5600069 Service Consumption	337	0	(337)	-100%
	5600070 Material - Direct Purchase	9	0	(9)	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600091 Print and Copy Cost - Other	1	0	(1)	-100%
	5600126 Software License Purchase - Perpetual	0	0	(0)	-100%
	5600191 Employee Expenses Airfare	8	0	(8)	-100%
	5600196 Employee Expenses Car Rental	1	0	(1)	-100%
	5600201 Employee Expenses Taxi and Bus	0	0	(0)	-100%
	5600206 Employee Expenses Mileage	2	0	(2)	-100%
	5600211 Employee Expenses Conf Seminar Trng	5	0	(5)	-100%
	5600216 Employee Expenses Hotel	10	0	(10)	-100%
	5600221 Employee Expenses Meals	7	0	(7)	-100%
	5600226 Employee Expenses Meals Non-Employee	2	0	(2)	-100%
	5600231 Employee Expenses Parking	1	0	(1)	-100%
	5600236 Employee Expenses Per Diem	0	0	(0)	-100%
	5600241 Employee Expenses Safety Equipment	0	0	(0)	-100%
	5600246 Employee Expenses Other	0	0	(0)	-100%
	5600251 Employee Expense Personal Communication	4	0	(4)	-100%
	5600256 Office Supplies	0	0	(0)	-100%
	5600276 Life Events	0	0	(0)	-100%
	5600291 Transportation Fleet Cost	35	0	(35)	-100%
	5600316 Use Costs	188	0	(188)	-100%
	5600366 Non - Energy	316	0	(316)	-100%
	5600382 Rent - Equipment	0	0	(0)	-100%
	5600436 Postage	0	0	(0)	-100%
	5600511 Advertising - Brand Image	0	0	(0)	-100%
	5600591 Dues - Professional Association	4	0	(4)	-100%
	5600616 Dues - Chamber of Commerce	75	0	(75)	-100%
	5600636 Contributions - Civic and Political	0	0	(0)	-100%
	5600701 Deductions - Other	1,264	0	(1,264)	-100%
	5600716 Gas Cleanup Costs	12	0	(12)	-100%
	5600731 Penalties	8	0	(8)	-100%
	5600781 O and M Credits - Other	(766)	(1,900)	(1,134)	148%
	5600791 O and M Credits - AG to Capital	(530)	(563)	(33)	6%
	5600796 O and M Credits - Company Elec and Gas	(6,130)	(5,898)	231	-4%
	5600871 Other	(1,113)	0	1,113	-100%
	5600896 Online Information Services	0	0	(0)	-100%
	5600906 Operating Co Overheads - AG	3	0	(3)	-100%
	5601107 COGS Non-Trad	0	0	0	#DIV/0!
	5601108 COGS Non-Regulated	1,713	0	(1,713)	-100%
	5601111 Cost of Sales - Other Reclass	(1,914)	0	1,914	-100%
	5610000 External Settlement Labor	108	0	(108)	-100%
	5610018 External Settlement AG Overhead	(244)	0	244	-100%
	5660011 Gain on Disp of PPE Sys Op Unit	(1,298)	0	1,298	-100%
	5660012 Loss on Disp of PPE Sys Op Unit	145	0	(145)	-100%
	5660024 Loss on Investment	(356)	(436)	(81)	23%
	8000000 Prod Labor Bargaining Benefit Group 1	(19)	0	19	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(2)	0	2	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(25)	0	25	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	(1)	0	1	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	13	0	(13)	-100%
	8100260 Purchasing - Overhead	3	0	(3)	-100%
	8100530 Purchasing_OH Allocation	2	0	(2)	-100%
	8100550 Fleet-Base Rates	0	0	(0)	-100%
	8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
	8300125 Materials-Settle_Direct	(0)	0	0	-100%
	8300130 Employee Expense-Settle_Direct	(0)	0	0	-100%
<b>Corporate Other Total</b>		<b>(7,859)</b>	<b>(8,797)</b>	<b>(939)</b>	<b>12%</b>
<b>Corporate Other - IA</b>	5600746 IA -Transmission - OM Expense	11,273	0	(11,273)	-100%
	5600751 IA - Transmission - Fixed Charges Expens	104,886	120,158	15,272	15%
<b>Corporate Other - IA Total</b>		<b>116,159</b>	<b>120,158</b>	<b>3,998</b>	<b>3%</b>
<b>Customer and Innovation</b>	5540001 Productive Labor	36,863	54,767	17,905	49%
	5540009 Labor Budget Adjustment	0	2,197	2,197	#DIV/0!
	5540180 Premium Time Labor	43	0	(43)	-100%
	5540185 Other Compensation Accruals	626	0	(626)	-100%
	5540220 Labor Overtime	709	0	(709)	-100%
	5540230 Incentive	1	0	(1)	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5540260 Other Compensation	256	0	(256)	-100%
	5600001 Contract Labor	7,147	5,330	(1,817)	-25%
	5600006 Consulting Professional Services Other	12,978	7,982	(4,996)	-38%
	5600016 Consulting Professional Eng and Design	388	0	(388)	-100%
	5600021 Consulting Professional Services Legal	138	0	(138)	-100%
	5600026 Consulting Professional Svcs Accounting	(0)	0	0	-100%
	5600041 Outside Vendor Contract	2,942	3,078	136	5%
	5600051 Outside Services Customer Care	26,632	27,304	671	3%
	5600066 Materials	566	750	184	32%
	5600069 Service Consumption	3	0	(3)	-100%
	5600070 Material - Direct Purchase	3	0	(3)	-100%
	5600091 Print and Copy Cost - Other	166	186	20	12%
	5600111 Equipment Maintenance - Customer Care	129	173	44	34%
	5600116 IT Hardware Maintenance	4,046	3,815	(231)	-6%
	5600121 IT Hardware Purchases	237	465	228	96%
	5600126 Software License Purchase - Perpetual	138	2,395	2,257	1638%
	5600131 Software License Purchase - Term	4,528	6,233	1,704	38%
	5600136 Software Maintenance	21,314	32,486	11,172	52%
	5600141 Network Services	(443)	907	1,350	-305%
	5600146 Network Voice	2,917	0	(2,917)	-100%
	5600151 Network Data	12,255	17,107	4,852	40%
	5600156 Network Telecommunication	1,124	0	(1,124)	-100%
	5600161 Network Radio	2,255	750	(1,505)	-67%
	5600166 Mainframe Services	1,175	1,226	51	4%
	5600171 Distributed Systems Services	1,842	962	(880)	-48%
	5600176 Application Development and Maintenance	9,933	11,318	1,386	14%
	5600186 Software - ASP	1,304	2,418	1,113	85%
	5600187 Other IT	0	3,504	3,504	#DIV/0!
	5600191 Employee Expenses Airfare	437	581	144	33%
	5600196 Employee Expenses Car Rental	26	50	24	93%
	5600201 Employee Expenses Taxi and Bus	53	73	20	38%
	5600206 Employee Expenses Mileage	192	278	86	45%
	5600211 Employee Expenses Conf Seminar Trng	239	417	178	74%
	5600216 Employee Expenses Hotel	562	750	188	33%
	5600221 Employee Expenses Meals	234	324	90	39%
	5600226 Employee Expenses Meals Non-Employee	54	22	(32)	-60%
	5600231 Employee Expenses Parking	81	118	37	46%
	5600236 Employee Expenses Per Diem	16	16	(0)	-1%
	5600241 Employee Expenses Safety Equipment	20	22	1	7%
	5600246 Employee Expenses Other	427	262	(165)	-39%
	5600251 Employee Expense Personal Communication	292	439	148	51%
	5600256 Office Supplies	114	449	335	293%
	5600261 Workforce Administration Expense	176	362	186	106%
	5600271 Safety Recognition	0	2	2	917%
	5600276 Life Events	8	6	(2)	-28%
	5600291 Transportation Fleet Cost	1	407	407	75223%
	5600296 Janitorial - Routine	0	6	6	#DIV/0!
	5600301 Janitorial - Special	0	0	(0)	-100%
	5600306 Fire Life Safety Maintenance	1	0	(1)	-100%
	5600311 General Interior Exterior Maintenance	2	0	(2)	-100%
	5600316 Use Costs	0	0	(0)	-100%
	5600341 Water Use Costs	1	0	(1)	-100%
	5600351 Moves Adds Changes	15	10	(5)	-35%
	5600356 Energy	13,408	22,944	9,536	71%
	5600361 AR - Reserve Change	(671)	0	671	-100%
	5600366 Non - Energy	170	194	24	14%
	5600376 Miscellaneous Bad Debt - Concessions	0	0	0	#DIV/0!
	5600381 Rent - Space	66	130	64	97%
	5600382 Rent - Equipment	9	3	(6)	-68%
	5600396 Rent - Equipment Customer Case	0	0	(0)	-69%
	5600431 Lease Costs	18	0	(18)	-100%
	5600436 Postage	4,872	5,492	619	13%
	5600446 Injuries and Damages Other	3	0	(3)	-100%
	5600511 Advertising - Brand Image	1,119	700	(419)	-37%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600516 Advertising - General	164	138	(26)	-16%
	5600521 Advertising - Brand Sponsorship	2,749	2,857	109	4%
	5600526 Advertising - Conservation DSM	1	0	(1)	-100%
	5600531 Advertising - Conservation Other	32	0	(32)	-100%
	5600536 Communication - Conservation DSM	42	2	(39)	-95%
	5600541 Communication - Conservation Other	0	0	(0)	-100%
	5600546 Customer Program - Advertising	103	507	404	392%
	5600551 Customer Program - Advert HomeSmart Sub	15	0	(15)	-100%
	5600561 Customer Program - Promotion	186	255	69	37%
	5600566 Customer Program - Non-Recoverable	214	0	(214)	-100%
	5600571 Safety Advertising	947	922	(25)	-3%
	5600576 Safety Information	1	0	(1)	-100%
	5600581 Mandated Regulatory Notices	15	0	(15)	-100%
	5600586 Mandated Inserts Communication	19	0	(19)	-100%
	5600591 Dues - Professional Association	41	270	229	566%
	5600596 Dues - Utility Association Other	56	31	(25)	-44%
	5600601 Dues - Utility Association	54	31	(23)	-42%
	5600606 Dues - Lobbying	0	0	(0)	-100%
	5600616 Dues - Chamber of Commerce	0	0	0	23%
	5600621 Dues - Social Service	0	0	(0)	-100%
	5600626 Contributions - Charitable	8	0	(8)	-100%
	5600631 Contributions - Community Sponsorships	76	115	40	53%
	5600636 Contributions - Civic and Political	0	20	19	4768%
	5600641 Contributions - Economical Development	31	108	77	247%
	5600696 Deductions - Corporate Tickets	5	5	0	2%
	5600701 Deductions - Other	66	13	(53)	-81%
	5600706 Bank Charges	103	72	(31)	-30%
	5600726 License Fees and Permits	83	250	167	201%
	5600731 Penalties	(12)	0	12	-100%
	5600781 O and M Credits - Other	(1,207)	(1,421)	(214)	18%
	5600861 Shared Asset Costs	32,280	42,959	10,679	33%
	5600866 Shared Assets - Owning Co Credit	(28,315)	(41,685)	(13,370)	47%
	5600871 Other	95	18	(76)	-81%
	5600896 Online Information Services	1,106	1,233	127	12%
	5600906 Operating Co Overheads - AG	759	835	75	10%
	5600946 Cust Billing Svcs to Other	0	0	(0)	-100%
	5601100 COGS Equipment Sales	5,238	0	(5,238)	-100%
	5601101 COGS Service Plan Time & Materials	3,715	0	(3,715)	-100%
	5601102 COGS Service Plan Shared Revenue	7,934	0	(7,934)	-100%
	5601103 COGS Replacement Plan	3,877	0	(3,877)	-100%
	5601104 COGS Service Plan Provider Incentives	496	0	(496)	-100%
	5601111 Cost of Sales - Other Reclass	(21,257)	0	21,257	-100%
	5610000 External Settlement Labor	6	0	(6)	-100%
	5610003 External Settlement Contract Labor	7	0	(7)	-100%
	5610004 External Settlement Consulting	6	0	(6)	-100%
	5610005 External Settlement Contract Outside Ven	0	0	(0)	-100%
	5610006 External Settlement Materials	0	0	(0)	-100%
	5610007 External Settlement Employee Expense	1	0	(1)	-100%
	5610009 External Settlement Miscellaneous	1	0	(1)	-100%
	5610011 External Settlement Overhead	(2)	0	2	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(23)	0	23	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(20)	0	20	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(336)	0	336	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(21)	0	21	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	2	0	(2)	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	1	0	(1)	-100%
	8000037 Productive Labor Non-Barg No Load	2	0	(2)	-100%
	8000100 Premium	(0)	0	0	-100%
	8000105 Overtime	20	0	(20)	-100%
	8000110 Other Compensation	6	0	(6)	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	652	0	(652)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	5,551	0	(5,551)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	28	0	(28)	-100%
	8100260 Purchasing - Overhead	776	0	(776)	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
Customer and Innovation Total Distribution Operations	8100315 Warehouse - Overhead	3	0	(3)	-100%
	8100502 NonProd NonBarg Labor G1_OH Alloc	(0)	0	0	-100%
	8100530 Purchasing_OH Allocation	356	0	(356)	-100%
	8100531 Warehouse_OH Allocation	3	0	(3)	-100%
	8100550 Fleet-Base Rates	232	0	(232)	-100%
		<b>191,130</b>	<b>226,947</b>	<b>35,817</b>	<b>19%</b>
	5540001 Productive Labor	45,023	60,414	15,392	34%
	5540009 Labor Budget Adjustment	0	(1,080)	(1,080)	#DIV/0!
	5540180 Premium Time Labor	411	0	(411)	-100%
	5540185 Other Compensation Accruals	(12)	0	12	-100%
	5540220 Labor Overtime	15,504	0	(15,504)	-100%
	5540260 Other Compensation	7	0	(7)	-100%
	5540270 Welfare Fund	1,318	0	(1,318)	-100%
	5600001 Contract Labor	7,633	1,542	(6,091)	-80%
	5600006 Consulting Professional Services Other	128	39	(88)	-69%
	5600016 Consulting Professional Eng and Design	60	0	(60)	-100%
	5600021 Consulting Professional Services Legal	5	0	(5)	-100%
	5600041 Outside Vendor Contract	41,409	56,301	14,892	36%
	5600051 Outside Services Customer Care	61	0	(61)	-100%
Customer and Innovation Total Distribution Operations	5600061 Partner Invoicing CAPX OM	(0)	0	0	-100%
	5600066 Materials	2,630	7,691	5,061	192%
	5600068 Material Consumption	942	0	(942)	-100%
	5600069 Service Consumption	4,851	0	(4,851)	-100%
	5600070 Material - Direct Purchase	7,785	0	(7,785)	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	(130)	46	176	-135%
	5600085 Fuel Handling Ash Disposal	0	0	(0)	-100%
	5600091 Print and Copy Cost - Other	65	73	8	13%
	5600101 Legal - Other	3	0	(3)	-100%
	5600121 IT Hardware Purchases	46	3	(43)	-92%
	5600126 Software License Purchase - Perpetual	4	0	(4)	-100%
	5600131 Software License Purchase - Term	29	32	3	10%
	5600161 Network Radio	2	0	(2)	-100%
	5600191 Employee Expenses Airfare	170	164	(6)	-4%
	5600196 Employee Expenses Car Rental	19	21	2	13%
	5600201 Employee Expenses Taxi and Bus	13	7	(6)	-49%
	5600206 Employee Expenses Mileage	486	266	(221)	-45%
	5600211 Employee Expenses Conf Seminar Trng	163	34	(129)	-79%
	5600216 Employee Expenses Hotel	369	243	(126)	-34%
	5600221 Employee Expenses Meals	852	142	(710)	-83%
	5600226 Employee Expenses Meals Non-Employee	53	3	(51)	-95%
	5600231 Employee Expenses Parking	55	19	(36)	-66%
	5600236 Employee Expenses Per Diem	375	661	286	76%
	5600241 Employee Expenses Safety Equipment	1,040	355	(685)	-66%
	5600246 Employee Expenses Other	39	128	89	229%
	5600251 Employee Expense Personal Communication	468	319	(149)	-32%
	5600256 Office Supplies	130	111	(18)	-14%
	5600261 Workforce Administration Expense	71	0	(71)	-100%
	5600271 Safety Recognition	15	96	80	519%
	5600276 Life Events	6	6	(0)	-2%
	5600291 Transportation Fleet Cost	(577)	7,683	8,260	-1433%
	5600296 Janitorial - Routine	1	0	(1)	-100%
	5600301 Janitorial - Special	0	0	(0)	-100%
	5600306 Fire Life Safety Maintenance	22	0	(22)	-100%
	5600311 General Interior Exterior Maintenance	30	0	(30)	-100%
	5600316 Use Costs	87	3	(83)	-96%
	5600321 Lawn Care Maintenance Costs	2	1	(1)	-57%
	5600331 Snow Removal Costs	4	1	(3)	-81%
	5600336 Trash Removal Costs	79	32	(46)	-59%
	5600341 Water Use Costs	1	2	1	63%
	5600351 Moves Adds Changes	32	0	(32)	-99%
	5600366 Non - Energy	287	333	46	16%
	5600381 Rent - Space	26	0	(26)	-100%
	5600382 Rent - Equipment	94	150	57	61%
	5600390 Rent - Distribution Electric	493	493	(0)	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600396 Rent - Equipment Customer Case	0	0	(0)	-100%
	5600431 Lease Costs	18	13	(5)	-26%
	5600436 Postage	42	49	7	18%
	5600511 Advertising - Brand Image	2	0	(2)	-100%
	5600576 Safety Information	1	0	(1)	-100%
	5600591 Dues - Professional Association	8	19	12	156%
	5600596 Dues - Utility Association Other	1	4	3	272%
	5600601 Dues - Utility Association	128	91	(38)	-30%
	5600626 Contributions - Charitable	1	0	(1)	-100%
	5600631 Contributions - Community Sponsorships	1	0	(1)	-100%
	5600646 Fees - Regulatory	0	50	50	#DIV/0!
	5600666 Fees - Credit Line	0	0	(0)	-100%
	5600696 Deductions - Corporate Tickets	6	0	(6)	-100%
	5600701 Deductions - Other	11	0	(11)	-100%
	5600721 Environmental Permits and Fees	15	0	(14)	-97%
	5600726 License Fees and Permits	79	98	19	24%
	5600776 O and M Credits - Meter Transfer Install	(14,468)	(14,849)	(381)	3%
	5600778 Removal Salvage	12	0	(12)	-100%
	5600826 O and M Credits - Damage Claims	(17)	0	17	-100%
	5600851 Non - Grat - Other EG Dist	1	0	(1)	-100%
	5600871 Other	(239)	0	239	-100%
	5600896 Online Information Services	1	0	(1)	-100%
	5600906 Operating Co Overheads - AG	4	0	(4)	-100%
	5600946 Cust Billing Svcs to Other	2	0	(2)	-100%
	5600956 Warehousing Overhead Expense	7	0	(7)	-100%
	5600961 Contribution in Aid of Constr (CIAC)	(608)	0	608	-100%
	5600966 Residential CIAC - New	(12)	0	12	-100%
	5600971 Residential Reconstruction CIAC	(20)	0	20	-100%
	5600972 Non-Tax CIAC-Non-Refundable	(186)	0	186	-100%
	5600976 CI CIAC - New	(31)	0	31	-100%
	5600981 CI Reconst CIAC	(30)	0	30	-100%
	5610000 External Settlement Labor	5,909	0	(5,909)	-100%
	5610003 External Settlement Contract Labor	33	0	(33)	-100%
	5610004 External Settlement Consulting	5	0	(5)	-100%
	5610005 External Settlement Contract Outside Ven	11,679	0	(11,679)	-100%
	5610006 External Settlement Materials	1,930	0	(1,930)	-100%
	5610007 External Settlement Employee Expense	159	0	(159)	-100%
	5610008 External Settlement Transportation	387	0	(387)	-100%
	5610009 External Settlement Miscellaneous	54	0	(54)	-100%
	5610011 External Settlement Overhead	269	0	(269)	-100%
	5610018 External Settlement AG Overhead	(0)	0	0	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(813)	0	813	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(28)	0	28	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(273)	0	273	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	0	(1)	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	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	(11)	0	11	-100%
	8000105 Overtime	(304)	0	304	-100%
	8000110 Other Compensation	(1)	0	1	-100%
	8000115 Other Compensation Craft Welfare Fund	(10)	0	10	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	5,942	0	(5,942)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	4,505	0	(4,505)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	57	0	(57)	-100%
	8100205 AG Overhead	0	0	0	#DIV/0!
	8100260 Purchasing - Overhead	583	0	(583)	-100%
	8100315 Warehouse - Overhead	302	0	(302)	-100%
	8100425 Engineering and Super - Overhead	0	0	0	#DIV/0!
	8100426 Eng and Super Non-Service- Overhead	0	0	0	#DIV/0!
	8100530 Purchasing_OH Allocation	470	0	(470)	-100%
	8100531 Warehouse_OH Allocation	145	0	(145)	-100%
	8100550 Fleet-Base Rates	13,823	0	(13,823)	-100%
	8100551 Fleet-Idle Time	(4,745)	0	4,745	-100%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	8100552 Fleet-Utilization	1	0	(1)	-100%
	8300000 Labor-Settle_Indirect	(645)	0	645	-100%
	8300010 Contract Labor-Settle_Indirect	(122)	0	122	-100%
	8300015 Consulting-Settle_Indirect	(0)	0	0	-100%
	8300020 Contract Outside Vendors-Settle_Indir	(326)	0	326	-100%
	8300025 Materials-Settle_Indirect	(3,575)	0	3,575	-100%
	8300030 Employee Expense-Settle_Indirect	(17)	0	17	-100%
	8300040 Miscellaneous-Settle_Indirect	21	0	(21)	-100%
	8300050 Overhead-Settle_Indirect	(178)	0	178	-100%
	8300100 Labor-Settle_Direct	(24,420)	0	24,420	-100%
	8300110 Contract Labor-Settle_Direct	(4,723)	0	4,723	-100%
	8300115 Consulting-Settle_Direct	(21)	0	21	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(3,775)	0	3,775	-100%
	8300125 Materials-Settle_Direct	(143)	0	143	-100%
	8300130 Employee Expense-Settle_Direct	(1,263)	0	1,263	-100%
	8300135 0010-IO-Transportation Settle Direct	(2)	0	2	-100%
	8300140 Miscellaneous-Settle_Direct	(98)	0	98	-100%
	8300150 Overhead-Settle_Direct	(145)	0	145	-100%
<b>Distribution Operations Total</b>		<b>118,044</b>	<b>121,813</b>	<b>3,769</b>	<b>3%</b>
<b>Energy Supply</b>	5540001 Productive Labor	40,605	64,104	23,498	58%
	5540009 Labor Budget Adjustment	0	86	86	#DIV/0!
	5540180 Premium Time Labor	697	0	(697)	-100%
	5540185 Other Compensation Accruals	94	0	(94)	-100%
	5540220 Labor Overtime	7,866	0	(7,866)	-100%
	5540260 Other Compensation	26	0	(26)	-100%
	5540270 Welfare Fund	4,301	0	(4,301)	-100%
	5600001 Contract Labor	630	30,182	29,552	4693%
	5600006 Consulting Professional Services Other	80	198	119	149%
	5600016 Consulting Professional Eng and Design	5	0	(5)	-100%
	5600041 Outside Vendor Contract	4,914	636	(4,278)	-87%
	5600051 Outside Services Customer Care	67	0	(67)	-100%
	5600066 Materials	5,376	17,035	11,659	217%
	5600068 Material Consumption	3,480	928	(2,552)	-73%
	5600069 Service Consumption	21,459	20,805	(654)	-3%
	5600070 Material - Direct Purchase	5,812	39	(5,773)	-99%
	5600071 MS Inventory Adjust - Obsolete Materials	6	0	(6)	-100%
	5600076 Chemicals - Other	360	1,236	876	244%
	5600077 Chemicals - Emission Control	0	62	62	#DIV/0!
	5600078 Chemicals - Lime	1,332	1,996	664	50%
	5600080 Chemicals - Mercury Sorbent	990	450	(540)	-55%
	5600082 Chemicals - Ammonia	1,334	751	(583)	-44%
	5600083 Chemicals - Sulfuric Acid	574	478	(96)	-17%
	5600091 Print and Copy Cost - Other	16	12	(4)	-27%
	5600121 IT Hardware Purchases	45	0	(45)	-100%
	5600126 Software License Purchase - Perpetual	13	0	(13)	-100%
	5600191 Employee Expenses Airfare	133	169	36	27%
	5600196 Employee Expenses Car Rental	26	44	18	69%
	5600201 Employee Expenses Taxi and Bus	6	7	1	21%
	5600206 Employee Expenses Mileage	308	271	(37)	-12%
	5600211 Employee Expenses Conf Seminar Trng	139	360	221	159%
	5600216 Employee Expenses Hotel	189	208	19	10%
	5600221 Employee Expenses Meals	231	334	104	45%
	5600226 Employee Expenses Meals Non-Employee	13	5	(8)	-64%
	5600231 Employee Expenses Parking	27	26	(1)	-4%
	5600236 Employee Expenses Per Diem	439	81	(357)	-81%
	5600241 Employee Expenses Safety Equipment	212	182	(30)	-14%
	5600246 Employee Expenses Other	188	484	296	157%
	5600251 Employee Expense Personal Communication	187	184	(3)	-2%
	5600252 Fuel Handling Non Labor	196	0	(196)	-100%
	5600256 Office Supplies	70	146	75	107%
	5600261 Workforce Administration Expense	1	0	(1)	-100%
	5600271 Safety Recognition	29	95	67	232%
	5600276 Life Events	11	3	(8)	-72%
	5600291 Transportation Fleet Cost	(494)	897	1,391	-282%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600296 Janitorial - Routine	118	60	(57)	-49%
	5600301 Janitorial - Special	4	0	(4)	-100%
	5600306 Fire Life Safety Maintenance	5	0	(5)	-100%
	5600311 General Interior Exterior Maintenance	443	0	(443)	-100%
	5600316 Use Costs	645	1,403	757	117%
	5600321 Lawn Care Maintenance Costs	1	29	28	4539%
	5600326 Sewer Maintenance Costs	1	365	364	35933%
	5600331 Snow Removal Costs	14	200	185	1299%
	5600336 Trash Removal Costs	109	18	(91)	-83%
	5600341 Water Use Costs	537	89	(448)	-83%
	5600351 Moves Adds Changes	4	0	(3)	-86%
	5600381 Rent - Space	13	0	(13)	-100%
	5600382 Rent - Equipment	73	254	181	246%
	5600386 Rent - Other Generation	6,430	12,122	5,693	89%
	5600396 Rent - Equipment Customer Case	15	0	(15)	-100%
	5600398 Rent - Other Gas Supply	0	0	0	#DIV/0!
	5600431 Lease Costs	3	0	(3)	-100%
	5600436 Postage	134	9	(126)	-94%
	5600441 Injuries and Damages A&G	0	0	0	#DIV/0!
	5600446 Injuries and Damages Other	37	0	(37)	-100%
	5600511 Advertising - Brand Image	1	0	(1)	-100%
	5600541 Communication - Conservation Other	0	0	(0)	-100%
	5600576 Safety Information	0	0	(0)	-100%
	5600581 Mandated Regulatory Notices	1	0	(1)	-100%
	5600591 Dues - Professional Association	45	36	(10)	-21%
	5600596 Dues - Utility Association Other	7	0	(7)	-100%
	5600601 Dues - Utility Association	59	334	274	462%
	5600621 Dues - Social Service	1	0	(1)	-100%
	5600626 Contributions - Charitable	2	0	(2)	-100%
	5600631 Contributions - Community Sponsorships	4	30	25	593%
	5600636 Contributions - Civic and Political	0	0	(0)	-100%
	5600666 Fees - Credit Line	99	0	(99)	-100%
	5600671 Fees - Regulatory Direct	181	0	(181)	-100%
	5600696 Deductions - Corporate Tickets	3	3	(0)	-2%
	5600701 Deductions - Other	4	0	(4)	-100%
	5600706 Bank Charges	0	158	158	#DIV/0!
	5600721 Environmental Permits and Fees	3,861	2,750	(1,111)	-29%
	5600726 License Fees and Permits	12	90	78	658%
	5600778 Removal Salvage	(16)	0	16	-100%
	5600781 O and M Credits - Other	(1)	(1,381)	(1,381)	250079%
	5600786 O and M Credits - Company Elec and Gas U	(29)	0	29	-100%
	5600867 Fuel Handling Expense Reclass	(22,059)	0	22,059	-100%
	5600871 Other	86	13	(72)	-84%
	5600896 Online Information Services	18	17	(1)	-5%
	5600966 Residential CIAC - New	(2)	0	2	-100%
	5610000 External Settlement Labor	19,219	0	(19,219)	-100%
	5610003 External Settlement Contract Labor	1,152	0	(1,152)	-100%
	5610004 External Settlement Consulting	13	0	(13)	-100%
	5610005 External Settlement Contract Outside Ven	3,914	0	(3,914)	-100%
	5610006 External Settlement Materials	6,493	0	(6,493)	-100%
	5610007 External Settlement Employee Expense	327	0	(327)	-100%
	5610008 External Settlement Transportation	336	0	(336)	-100%
	5610009 External Settlement Miscellaneous	(473)	0	473	-100%
	5610011 External Settlement Overhead	121	0	(121)	-100%
	5610012 External Settlement Salvage	(9)	0	9	-100%
	5610015 External Settlement COGS	450	0	(450)	-100%
	5610018 External Settlement AG Overhead	3,424	0	(3,424)	-100%
	5660006 Special Charges GL Sale Sub	0	0	0	#DIV/0!
	8000000 Prod Labor Bargaining Benefit Group 1	(31)	0	31	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	11	0	(11)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(488)	0	488	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	0	0	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(7)	0	7	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
Energy Supply Total Financial Operations	8000037 Productive Labor Non-Barg No Load	7	0	(7)	-100%
	8000100 Premium	(0)	0	0	-100%
	8000105 Overtime	(5)	0	5	-100%
	8000115 Other Compensation Craft Welfare Fund	32	0	(32)	-100%
	8010000 Budget Prod Labor Barg Benefit Group 1	0	0	0	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	0	0	#DIV/0!
	8010105 Budget Overtime	0	0	0	#DIV/0!
	8010110 Budget Other Compensation	0	(39)	(39)	#DIV/0!
	8010115 Budget Other Compensation CWF	0	0	0	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	4,712	0	(4,712)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,583	0	(2,583)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	5	0	(5)	-100%
	8100205 AG Overhead	(0)	0	0	-100%
	8100260 Purchasing - Overhead	373	0	(373)	-100%
	8100315 Warehouse - Overhead	424	0	(424)	-100%
	8100425 Engineering and Super - Overhead	(3)	0	3	-100%
	8100426 Eng and Super Non-Service- Overhead	(0)	0	0	-100%
	8100530 Purchasing_OH Allocation	345	0	(345)	-100%
	8100531 Warehouse_OH Allocation	460	0	(460)	-100%
	8100550 Fleet-Base Rates	944	0	(944)	-100%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	0	0	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	0	0	#DIV/0!
	8110040 Budget Attrition	0	(0)	(0)	#DIV/0!
	8200451 Sherco - AG Overhead	(5,791)	0	5,791	-100%
		<b>131,391</b>	<b>159,050</b>	<b>27,659</b>	<b>21%</b>
	5540001 Productive Labor	13,615	16,949	3,335	24%
	5540185 Other Compensation Accruals	(16)	0	16	-100%
	5540220 Labor Overtime	21	0	(21)	-100%
	5540260 Other Compensation	61	0	(61)	-100%
	5600001 Contract Labor	825	158	(668)	-81%
	5600006 Consulting Professional Services Other	518	642	124	24%
	5600021 Consulting Professional Services Legal	67	0	(67)	-100%
	5600026 Consulting Professional Svcs Accounting	2,294	2,440	146	6%
	5600041 Outside Vendor Contract	38	0	(38)	-100%
	5600066 Materials	23	39	17	74%
	5600091 Print and Copy Cost - Other	24	10	(14)	-60%
	5600096 Print and Copy Cost - SEC Filings	156	0	(156)	-100%
	5600191 Employee Expenses Airfare	120	79	(41)	-34%
	5600196 Employee Expenses Car Rental	3	2	(1)	-35%
	5600201 Employee Expenses Taxi and Bus	14	14	(0)	0%
	5600206 Employee Expenses Mileage	17	14	(3)	-16%
	5600211 Employee Expenses Conf Seminar Trng	87	91	3	4%
	5600216 Employee Expenses Hotel	133	105	(28)	-21%
	5600221 Employee Expenses Meals	51	60	8	16%
	5600226 Employee Expenses Meals Non-Employee	8	5	(3)	-35%
	5600231 Employee Expenses Parking	9	7	(3)	-31%
	5600241 Employee Expenses Safety Equipment	0	0	0	217%
	5600246 Employee Expenses Other	28	(10)	(38)	-135%
	5600251 Employee Expense Personal Communication	41	47	6	15%
	5600256 Office Supplies	51	24	(28)	-54%
	5600261 Workforce Administration Expense	0	0	(0)	-100%
	5600271 Safety Recognition	0	0	0	#DIV/0!
	5600276 Life Events	3	3	1	29%
	5600291 Transportation Fleet Cost	0	4	4	#DIV/0!
	5600311 General Interior Exterior Maintenance	0	0	(0)	-100%
	5600351 Moves Adds Changes	2	7	6	333%
	5600381 Rent - Space	0	0	(0)	-100%
	5600387 Rent - Transmission Electric	11	0	(11)	-100%
	5600436 Postage	9	19	11	121%
	5600446 Injuries and Damages Other	52	0	(52)	-100%
	5600451 Insurance - Property	5,125	6,419	1,294	25%
	5600456 Insurance - General Liability	6,592	5,351	(1,241)	-19%
	5600461 Insurance - Excess Liability	4,397	6,969	2,572	58%
	5600466 Insurance - Auto Liability	850	272	(578)	-68%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600471 Insurance - Directors and Officers	1,073	1,201	127	12%
	5600476 Insurance - Fiduciary	348	334	(15)	-4%
	5600481 Insurance - Other	54	(2,755)	(2,809)	-5215%
	5600482 Insurance - Cyber	341	379	39	11%
	5600486 Insurance - Nuclear Property	2,970	4,202	1,231	41%
	5600491 Insurance - Nuclear Interruption	1,279	1,202	(76)	-6%
	5600496 Insurance - Nuclear Liability	3,346	2,947	(399)	-12%
	5600501 Insurance - Nuclear Liability ICRP	(1,437)	(1,161)	276	-19%
	5600506 Insurance - Surplus	(15,688)	(5,000)	10,688	-68%
	5600511 Advertising - Brand Image	0	0	(0)	-100%
	5600516 Advertising - General	0	0	(0)	-100%
	5600591 Dues - Professional Association	11	102	91	861%
	5600596 Dues - Utility Association Other	0	5	5	#DIV/0!
	5600601 Dues - Utility Association	0	0	(0)	-100%
	5600606 Dues - Lobbying	0	3	3	2913%
	5600621 Dues - Social Service	0	0	(0)	-100%
	5600626 Contributions - Charitable	1	1	0	13%
	5600631 Contributions - Community Sponsorships	2	1	(1)	-60%
	5600636 Contributions - Civic and Political	0	0	(0)	-100%
	5600661 Fees - Remarketing and Rating	479	553	74	15%
	5600691 Shareholder Related Expenses	288	347	58	20%
	5600696 Deductions - Corporate Tickets	2	5	3	132%
	5600701 Deductions - Other	2	5	3	110%
	5600706 Bank Charges	920	1,038	118	13%
	5600726 License Fees and Permits	132	64	(68)	-51%
	5600731 Penalties	16	1	(15)	-95%
	5600781 O and M Credits - Other	(354)	(363)	(9)	3%
	5600871 Other	38	0	(38)	-99%
	5600896 Online Information Services	300	381	80	27%
	5610000 External Settlement Labor	39	0	(39)	-100%
	5610018 External Settlement AG Overhead	3	0	(3)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(0)	0	0	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(60)	0	60	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	0	0	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	0	(1)	-100%
	8000037 Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8000105 Overtime	(0)	0	0	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	0	(1)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,164	0	(2,164)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	14	0	(14)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	0	0	(0)	-100%
	8100260 Purchasing - Overhead	47	0	(47)	-100%
	8100530 Purchasing_OH Allocation	2	0	(2)	-100%
	8300100 Labor-Settle_Direct	(109)	0	109	-100%
<b>Financial Operations Total</b>		<b>31,457</b>	<b>43,210</b>	<b>11,752</b>	<b>37%</b>
<b>Gas Systems</b>					
	5540001 Productive Labor	19,305	25,688	6,383	33%
	5540009 Labor Budget Adjustment	0	520	520	#DIV/0!
	5540180 Premium Time Labor	271	0	(271)	-100%
	5540220 Labor Overtime	4,363	0	(4,363)	-100%
	5540260 Other Compensation	5	0	(5)	-100%
	5540270 Welfare Fund	113	0	(113)	-100%
	5600001 Contract Labor	975	0	(975)	-100%
	5600006 Consulting Professional Services Other	194	(23)	(217)	-112%
	5600041 Outside Vendor Contract	5,688	22,816	17,128	301%
	5600051 Outside Services Customer Care	14	0	(14)	-100%
	5600066 Materials	943	3,540	2,596	275%
	5600068 Material Consumption	39	0	(39)	-100%
	5600069 Service Consumption	4,251	0	(4,251)	-100%
	5600070 Material - Direct Purchase	963	0	(963)	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	(14)	0	14	-100%
	5600073 Material Small Cap Purchases	6	0	(6)	-100%
	5600076 Chemicals - Other	75	0	(75)	-100%
	5600091 Print and Copy Cost - Other	16	0	(16)	-100%
	5600136 Software Maintenance	0	27	27	#DIV/0!

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600191 Employee Expenses Airfare	104	0	(104)	-100%
	5600196 Employee Expenses Car Rental	18	0	(18)	-100%
	5600201 Employee Expenses Taxi and Bus	8	0	(8)	-100%
	5600206 Employee Expenses Mileage	69	0	(69)	-100%
	5600211 Employee Expenses Conf Seminar Trng	66	0	(66)	-100%
	5600216 Employee Expenses Hotel	245	0	(245)	-100%
	5600221 Employee Expenses Meals	168	0	(168)	-100%
	5600226 Employee Expenses Meals Non-Employee	24	0	(24)	-100%
	5600231 Employee Expenses Parking	16	0	(16)	-100%
	5600236 Employee Expenses Per Diem	21	0	(21)	-100%
	5600241 Employee Expenses Safety Equipment	189	0	(189)	-100%
	5600246 Employee Expenses Other	88	758	670	759%
	5600251 Employee Expense Personal Communication	174	0	(174)	-100%
	5600256 Office Supplies	52	0	(52)	-100%
	5600261 Workforce Administration Expense	10	0	(10)	-100%
	5600271 Safety Recognition	5	0	(5)	-100%
	5600276 Life Events	2	0	(2)	-100%
	5600291 Transportation Fleet Cost	7	2,663	2,656	37567%
	5600296 Janitorial - Routine	17	0	(17)	-100%
	5600301 Janitorial - Special	4	0	(4)	-100%
	5600306 Fire Life Safety Maintenance	2	0	(2)	-100%
	5600311 General Interior Exterior Maintenance	34	0	(34)	-100%
	5600316 Use Costs	875	3	(872)	-100%
	5600321 Lawn Care Maintenance Costs	6	0	(6)	-100%
	5600331 Snow Removal Costs	0	0	(0)	-100%
	5600336 Trash Removal Costs	15	0	(15)	-100%
	5600341 Water Use Costs	23	0	(23)	-100%
	5600351 Moves Adds Changes	9	0	(9)	-100%
	5600381 Rent - Space	1	0	(1)	-100%
	5600382 Rent - Equipment	42	0	(42)	-100%
	5600396 Rent - Equipment Customer Case	0	0	(0)	-100%
	5600436 Postage	10	0	(10)	-100%
	5600511 Advertising - Brand Image	0	0	(0)	-100%
	5600516 Advertising - General	4	0	(4)	-100%
	5600541 Communication - Conservation Other	0	0	(0)	-100%
	5600566 Customer Program - Non-Recoverable	0	0	(0)	-100%
	5600576 Safety Information	3	0	(3)	-100%
	5600591 Dues - Professional Association	2	0	(2)	-100%
	5600596 Dues - Utility Association Other	78	0	(78)	-100%
	5600601 Dues - Utility Association	23	108	85	360%
	5600626 Contributions - Charitable	3	0	(3)	-100%
	5600631 Contributions - Community Sponsorships	21	0	(21)	-100%
	5600696 Deductions - Corporate Tickets	3	0	(3)	-100%
	5600701 Deductions - Other	7	0	(7)	-100%
	5600716 Gas Cleanup Costs	(299)	750	1,049	-351%
	5600721 Environmental Permits and Fees	2	0	(2)	-100%
	5600726 License Fees and Permits	295	318	23	8%
	5600778 Removal Salvage	11	0	(11)	-100%
	5600871 Other	8	1,256	1,248	16129%
	5600896 Online Information Services	0	0	(0)	-100%
	5600946 Cust Billing Svcs to Other	0	0	(0)	-100%
	5600961 Contribution in Aid of Constr (CIAC)	(13)	0	13	-100%
	5600976 CI CIAC - New	(1)	0	1	-100%
	5600981 CI Reconst CIAC	(55)	0	55	-100%
	5610000 External Settlement Labor	617	0	(617)	-100%
	5610003 External Settlement Contract Labor	(0)	0	0	-100%
	5610004 External Settlement Consulting	0	0	(0)	-100%
	5610005 External Settlement Contract Outside Ven	4,357	0	(4,357)	-100%
	5610006 External Settlement Materials	15	0	(15)	-100%
	5610007 External Settlement Employee Expense	3	0	(3)	-100%
	5610008 External Settlement Transportation	1	0	(1)	-100%
	5610009 External Settlement Miscellaneous	41	0	(41)	-100%
	5610011 External Settlement Overhead	70	0	(70)	-100%
	5610018 External Settlement AG Overhead	(0)	0	0	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	8000000 Prod Labor Bargaining Benefit Group 1	129	0	(129)	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	15	0	(15)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	33	0	(33)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	0	0	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	0	(1)	-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	32	0	(32)	-100%
	8000110 Other Compensation	0	0	(0)	-100%
	8000115 Other Compensation Craft Welfare Fund	(5)	0	5	-100%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	64	64	#DIV/0!
	8010105 Budget Overtime	0	(160)	(160)	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	2,155	0	(2,155)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,025	0	(1,025)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	6	0	(6)	-100%
	8100260 Purchasing - Overhead	67	0	(67)	-100%
	8100315 Warehouse - Overhead	48	0	(48)	-100%
	8100530 Purchasing_OH Allocation	41	0	(41)	-100%
	8100531 Warehouse_OH Allocation	34	0	(34)	-100%
	8100550 Fleet-Base Rates	4,428	0	(4,428)	-100%
	8100551 Fleet-Idle Time	(1,954)	0	1,954	-100%
	8100552 Fleet-Utilization	(0)	0	0	-100%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	14	14	#DIV/0!
	8110040 Budget Attrition	0	(3)	(3)	#DIV/0!
	8300015 Consulting-Settle_Indirect	(6)	0	6	-100%
	8300025 Materials-Settle_Indirect	(129)	0	129	-100%
	8300030 Employee Expense-Settle_Indirect	(0)	0	0	-100%
	8300050 Overhead-Settle_Indirect	(5)	0	5	-100%
	8300100 Labor-Settle_Direct	(4,327)	0	4,327	-100%
	8300110 Contract Labor-Settle_Direct	(810)	0	810	-100%
	8300115 Consulting-Settle_Direct	(135)	0	135	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(2)	0	2	-100%
	8300125 Materials-Settle_Direct	(48)	0	48	-100%
	8300130 Employee Expense-Settle_Direct	(234)	0	234	-100%
	8300140 Miscellaneous-Settle_Direct	(4)	0	4	-100%
	8300150 Overhead-Settle_Direct	(11)	0	11	-100%
<b>Gas Systems Total</b>		<b>45,052</b>	<b>58,340</b>	<b>13,288</b>	<b>29%</b>
<b>General Counsel</b>	5540001 Productive Labor	3,945	5,202	1,258	32%
	5540220 Labor Overtime	22	0	(22)	-100%
	5540260 Other Compensation	11	0	(11)	-100%
	5600001 Contract Labor	172	111	(61)	-36%
	5600006 Consulting Professional Services Other	23	56	33	141%
	5600021 Consulting Professional Services Legal	3,058	2,571	(488)	-16%
	5600026 Consulting Professional Svcs Accounting	2	0	(2)	-100%
	5600031 Consulting Legal Regulatory	299	104	(195)	-65%
	5600041 Outside Vendor Contract	2	5	3	114%
	5600066 Materials	16	22	6	40%
	5600070 Material - Direct Purchase	1	0	(1)	-100%
	5600091 Print and Copy Cost - Other	6	5	(1)	-24%
	5600096 Print and Copy Cost - SEC Filings	32	35	4	11%
	5600101 Legal - Other	0	1	1	#DIV/0!
	5600131 Software License Purchase - Term	2	0	(2)	-100%
	5600191 Employee Expenses Airfare	73	68	(5)	-7%
	5600196 Employee Expenses Car Rental	2	3	1	41%
	5600201 Employee Expenses Taxi and Bus	9	8	(1)	-7%
	5600206 Employee Expenses Mileage	9	14	5	55%
	5600211 Employee Expenses Conf Seminar Trng	49	32	(17)	-35%
	5600216 Employee Expenses Hotel	54	58	4	7%
	5600221 Employee Expenses Meals	17	29	12	73%
	5600226 Employee Expenses Meals Non-Employee	4	5	1	26%
	5600231 Employee Expenses Parking	9	8	(0)	-2%
	5600241 Employee Expenses Safety Equipment	2	1	(1)	-51%
	5600246 Employee Expenses Other	36	0	(36)	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600251 Employee Expense Personal Communication	26	34	9	34%
	5600256 Office Supplies	13	12	(1)	-10%
	5600276 Life Events	2	1	(2)	-63%
	5600291 Transportation Fleet Cost	0	6	6	#DIV/0!
	5600351 Moves Adds Changes	1	1	(0)	-29%
	5600382 Rent - Equipment	1	0	(1)	-58%
	5600396 Rent - Equipment Customer Case	0	0	(0)	-100%
	5600431 Lease Costs	2	3	1	80%
	5600436 Postage	4	3	(1)	-27%
	5600441 Injuries and Damages A&G	6	0	(6)	-100%
	5600481 Insurance - Other	0	30	30	#DIV/0!
	5600591 Dues - Professional Association	57	61	4	7%
	5600601 Dues - Utility Association	1	0	(1)	-100%
	5600606 Dues - Lobbying	0	0	0	48%
	5600621 Dues - Social Service	0	0	(0)	-100%
	5600626 Contributions - Charitable	1	1	(0)	-6%
	5600631 Contributions - Community Sponsorships	46	12	(34)	-74%
	5600656 Fees - Directors	6	0	(6)	-100%
	5600691 Shareholder Related Expenses	2	0	(2)	-100%
	5600696 Deductions - Corporate Tickets	1	0	(1)	-86%
	5600701 Deductions - Other	1	4	3	345%
	5600716 Gas Cleanup Costs	3	0	(3)	-100%
	5600726 License Fees and Permits	1	1	(0)	-45%
	5600781 O and M Credits - Other	(132)	0	132	-100%
	5600871 Other	18	0	(17)	-97%
	5600896 Online Information Services	151	182	30	20%
	5610011 External Settlement Overhead	2	0	(2)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	0	0	(0)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	31	0	(31)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	0	0	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	0	0	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	577	0	(577)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	3	0	(3)	-100%
	8100260 Purchasing - Overhead	40	0	(40)	-100%
	8100315 Warehouse - Overhead	0	0	(0)	-100%
	8100530 Purchasing_OH Allocation	23	0	(23)	-100%
	8100531 Warehouse_OH Allocation	0	0	(0)	-100%
	8100550 Fleet-Base Rates	6	0	(6)	-100%
<b>General Counsel Total</b>		<b>8,746</b>	<b>8,689</b>	<b>(57)</b>	<b>-1%</b>
<b>Group President - Utility</b>	5540001 Productive Labor	7,352	9,537	2,185	30%
	5540220 Labor Overtime	2	0	(2)	-100%
	5540230 Incentive	110	0	(110)	-100%
	5540260 Other Compensation	0	20	20	#DIV/0!
	5600001 Contract Labor	142	126	(15)	-11%
	5600006 Consulting Professional Services Other	1,417	811	(607)	-43%
	5600021 Consulting Professional Services Legal	31	0	(31)	-100%
	5600041 Outside Vendor Contract	23	12	(11)	-49%
	5600051 Outside Services Customer Care	0	0	0	#DIV/0!
	5600066 Materials	66	88	22	34%
	5600091 Print and Copy Cost - Other	28	20	(8)	-29%
	5600191 Employee Expenses Airfare	36	49	13	36%
	5600196 Employee Expenses Car Rental	0	1	1	267%
	5600201 Employee Expenses Taxi and Bus	6	9	3	60%
	5600206 Employee Expenses Mileage	135	139	4	3%
	5600211 Employee Expenses Conf Seminar Trng	57	64	8	14%
	5600216 Employee Expenses Hotel	59	81	22	38%
	5600221 Employee Expenses Meals	46	52	6	14%
	5600226 Employee Expenses Meals Non-Employee	49	75	26	53%
	5600231 Employee Expenses Parking	24	26	2	6%
	5600241 Employee Expenses Safety Equipment	0	0	0	105%
	5600246 Employee Expenses Other	6	11	4	69%
	5600251 Employee Expense Personal Communication	51	62	12	23%
	5600256 Office Supplies	16	32	16	99%
	5600261 Workforce Administration Expense	0	0	0	#DIV/0!

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600271 Safety Recognition	0	0	0	395%
	5600276 Life Events	1	3	2	246%
	5600291 Transportation Fleet Cost	0	8	8	#DIV/0!
	5600311 General Interior Exterior Maintenance	0	0	(0)	-100%
	5600336 Trash Removal Costs	0	0	(0)	-100%
	5600351 Moves Adds Changes	1	3	2	136%
	5600381 Rent - Space	4	1	(3)	-76%
	5600382 Rent - Equipment	2	7	5	210%
	5600431 Lease Costs	2	0	(2)	-100%
	5600436 Postage	13	19	6	51%
	5600511 Advertising - Brand Image	28	25	(3)	-11%
	5600516 Advertising - General	38	47	10	25%
	5600531 Advertising - Conservation Other	0	0	0	#DIV/0!
	5600536 Communication - Conservation DSM	3	0	(3)	-100%
	5600546 Customer Program - Advertising	6	7	1	18%
	5600571 Safety Advertising	2	2	(0)	-2%
	5600576 Safety Information	0	2	2	#DIV/0!
	5600581 Mandated Regulatory Notices	2	6	3	150%
	5600586 Mandated Inserts Communication	87	90	3	4%
	5600591 Dues - Professional Association	17	79	62	376%
	5600596 Dues - Utility Association Other	1	174	172	11733%
	5600601 Dues - Utility Association	163	19	(144)	-88%
	5600606 Dues - Lobbying	128	168	40	31%
	5600616 Dues - Chamber of Commerce	186	275	89	48%
	5600621 Dues - Social Service	7	12	5	62%
	5600626 Contributions - Charitable	74	93	19	26%
	5600631 Contributions - Community Sponsorships	776	1,037	261	34%
	5600636 Contributions - Civic and Political	250	229	(21)	-8%
	5600641 Contributions - Economical Development	316	335	18	6%
	5600671 Fees - Regulatory Direct	2,053	2,282	229	11%
	5600676 Fees - Regulatory Indirect	4,725	4,789	63	1%
	5600681 Fees - Regulatory NARUC	3	4	1	20%
	5600696 Deductions - Corporate Tickets	214	358	143	67%
	5600701 Deductions - Other	130	148	18	14%
	5600726 License Fees and Permits	1	1	0	44%
	5600856 Non - Recoverable Const Waiver - Gas	0	3	3	#DIV/0!
	5600857 Rebates	13	0	(13)	-100%
	5600871 Other	496	0	(496)	-100%
	5600896 Online Information Services	0	4	3	1973%
	5600946 Cust Billing Svcs to Other	1	0	(1)	-100%
	5610000 External Settlement Labor	3	0	(3)	-100%
	5610011 External Settlement Overhead	(1)	0	1	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	17	0	(17)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	22	0	(22)	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	0	0	#DIV/0!
	8000037 Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,568	0	(1,568)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	4	0	(4)	-100%
	8100260 Purchasing - Overhead	18	0	(18)	-100%
	8100315 Warehouse - Overhead	0	0	(0)	-100%
	8100530 Purchasing_OH Allocation	15	0	(15)	-100%
	8100531 Warehouse_OH Allocation	0	0	(0)	-100%
	8100550 Fleet-Base Rates	8	0	(8)	-100%
<b>Group President - Utility Total</b>		<b>21,051</b>	<b>21,445</b>	<b>393</b>	<b>2%</b>
<b>HR and Employee Services</b>					
	5540001 Productive Labor	19,664	26,487	6,823	35%
	5540010 Labor Load Non Productive	0	0	0	#DIV/0!
	5540180 Premium Time Labor	0	0	(0)	-100%
	5540185 Other Compensation Accruals	408	0	(408)	-100%
	5540220 Labor Overtime	338	0	(338)	-100%
	5540260 Other Compensation	52	0	(52)	-100%
	5540270 Welfare Fund	67	0	(67)	-100%
	5600001 Contract Labor	598	406	(192)	-32%
	5600006 Consulting Professional Services Other	2,573	1,284	(1,289)	-50%
	5600026 Consulting Professional Svcs Accounting	28	0	(28)	-100%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600036 Consulting Legal Monticello Prudency	0	0	(0)	-100%
	5600041 Outside Vendor Contract	1,322	974	(348)	-26%
	5600051 Outside Services Customer Care	7	0	(7)	-100%
	5600066 Materials	1,802	738	(1,065)	-59%
	5600068 Material Consumption	10	0	(10)	-100%
	5600069 Service Consumption	13	0	(13)	-100%
	5600070 Material - Direct Purchase	45	0	(45)	-100%
	5600075 Transportation Fuel	0	555	555	#DIV/0!
	5600091 Print and Copy Cost - Other	(267)	(213)	54	-20%
	5600106 Equipment Maintenance	210	1,530	1,319	627%
	5600121 IT Hardware Purchases	0	0	(0)	-100%
	5600126 Software License Purchase - Perpetual	0	0	(0)	-100%
	5600131 Software License Purchase - Term	0	48	48	#DIV/0!
	5600136 Software Maintenance	19	0	(19)	-100%
	5600191 Employee Expenses Airfare	267	170	(97)	-36%
	5600196 Employee Expenses Car Rental	28	28	0	1%
	5600201 Employee Expenses Taxi and Bus	22	20	(2)	-9%
	5600206 Employee Expenses Mileage	128	105	(23)	-18%
	5600211 Employee Expenses Conf Seminar Trng	(136)	108	244	-179%
	5600216 Employee Expenses Hotel	372	249	(123)	-33%
	5600221 Employee Expenses Meals	229	189	(41)	-18%
	5600226 Employee Expenses Meals Non-Employee	22	34	11	50%
	5600231 Employee Expenses Parking	50	21	(30)	-59%
	5600236 Employee Expenses Per Diem	1	4	3	275%
	5600241 Employee Expenses Safety Equipment	26	31	4	16%
	5600246 Employee Expenses Other	220	65	(155)	-70%
	5600251 Employee Expense Personal Communication	101	117	16	15%
	5600256 Office Supplies	107	49	(58)	-54%
	5600261 Workforce Administration Expense	258	263	5	2%
	5600271 Safety Recognition	5	2	(3)	-60%
	5600276 Life Events	6	1	(6)	-85%
	5600291 Transportation Fleet Cost	636	944	308	48%
	5600296 Janitorial - Routine	1,702	1,729	27	2%
	5600301 Janitorial - Special	59	0	(59)	-100%
	5600306 Fire Life Safety Maintenance	235	182	(53)	-23%
	5600311 General Interior Exterior Maintenance	2,410	2,846	436	18%
	5600316 Use Costs	4,073	4,121	48	1%
	5600321 Lawn Care Maintenance Costs	134	152	17	13%
	5600326 Sewer Maintenance Costs	0	17	17	#DIV/0!
	5600331 Snow Removal Costs	2,490	1,787	(702)	-28%
	5600336 Trash Removal Costs	440	378	(63)	-14%
	5600341 Water Use Costs	300	282	(19)	-6%
	5600351 Moves Adds Changes	742	602	(140)	-19%
	5600381 Rent - Space	0	2	2	604%
	5600382 Rent - Equipment	123	159	35	29%
	5600431 Lease Costs	8,533	8,607	74	1%
	5600436 Postage	68	119	51	75%
	5600466 Insurance - Auto Liability	22	22	(1)	-3%
	5600511 Advertising - Brand Image	23	230	206	878%
	5600516 Advertising - General	57	0	(57)	-100%
	5600546 Customer Program - Advertising	0	0	0	#DIV/0!
	5600576 Safety Information	176	0	(176)	-100%
	5600591 Dues - Professional Association	55	210	155	279%
	5600596 Dues - Utility Association Other	26	8	(18)	-68%
	5600601 Dues - Utility Association	0	0	(0)	-100%
	5600616 Dues - Chamber of Commerce	0	0	(0)	-100%
	5600626 Contributions - Charitable	3,327	330	(2,997)	-90%
	5600631 Contributions - Community Sponsorships	141	49	(92)	-65%
	5600636 Contributions - Civic and Political	0	0	(0)	-100%
	5600696 Deductions - Corporate Tickets	5	0	(5)	-100%
	5600701 Deductions - Other	23	0	(22)	-98%
	5600706 Bank Charges	0	0	0	1068%
	5600721 Environmental Permits and Fees	4	0	(4)	-100%
	5600726 License Fees and Permits	36	65	29	82%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600778 Removal Salvage	(0)	0	0	-100%
	5600781 O and M Credits - Other	(1,059)	0	1,059	-100%
	5600861 Shared Asset Costs	11,617	12,020	402	3%
	5600866 Shared Assets - Owning Co Credit	(12,786)	(13,679)	(893)	7%
	5600871 Other	81	41	(41)	-50%
	5600896 Online Information Services	30	83	53	177%
	5600951 Purchasing Overhead Expense	0	7	7	#DIV/0!
	5610000 External Settlement Labor	6	0	(6)	-100%
	5610009 External Settlement Miscellaneous	0	0	(0)	-100%
	5610011 External Settlement Overhead	7	0	(7)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(14)	0	14	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(3)	0	3	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(66)	0	66	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	0	(0)	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	0	(1)	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	12	0	(12)	-100%
	8000037 Productive Labor Non-Barg No Load	(1)	0	1	-100%
	8000105 Overtime	1	0	(1)	-100%
	8000115 Other Compensation Craft Welfare Fund	(2)	0	2	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	392	0	(392)	-100%
	8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	26	0	(26)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,588	0	(1,588)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	13	0	(13)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	1,493	0	(1,493)	-100%
	8100260 Purchasing - Overhead	55	0	(55)	-100%
	8100315 Warehouse - Overhead	1	0	(1)	-100%
	8100530 Purchasing_OH Allocation	8	0	(8)	-100%
	8100531 Warehouse_OH Allocation	2	0	(2)	-100%
	8100550 Fleet-Base Rates	146	0	(146)	-100%
	8200500 Facilities - Labor	(182)	0	182	-100%
	8200510 Facilities - Contract Labor	(7)	0	7	-100%
	8200515 Facilities - Consulting	(82)	0	82	-100%
	8200520 Facilities - Contract Outside Vendors	(61)	0	61	-100%
	8200525 Facilities - Materials	(40)	0	40	-100%
	8200530 Facilities - Employee Expense	(7)	0	7	-100%
	8200535 Facilities - Transportation	(6)	0	6	-100%
	8200540 Facilities - Miscellaneous	(1,819)	0	1,819	-100%
	8200550 Facilities - Overhead	(2)	0	2	-100%
	8200557 Fac - Salvage	0	0	(0)	-100%
<b>HR and Employee Services Total</b>		<b>53,788</b>	<b>54,575</b>	<b>786</b>	<b>1%</b>
<b>Nuclear Generation</b>	5540001 Productive Labor	94,472	138,314	43,841	46%
	5540009 Labor Budget Adjustment	0	950	950	#DIV/0!
	5540010 Labor Load Non Productive	0	0	0	#DIV/0!
	5540180 Premium Time Labor	3,951	0	(3,951)	-100%
	5540185 Other Compensation Accruals	947	0	(947)	-100%
	5540220 Labor Overtime	13,828	0	(13,828)	-100%
	5540260 Other Compensation	1,141	0	(1,141)	-100%
	5540270 Welfare Fund	90	0	(90)	-100%
	5600001 Contract Labor	69,878	808	(69,070)	-99%
	5600006 Consulting Professional Services Other	16,725	70,923	54,198	324%
	5600016 Consulting Professional Eng and Design	57	0	(57)	-100%
	5600021 Consulting Professional Services Legal	35	0	(35)	-100%
	5600041 Outside Vendor Contract	9,488	25,663	16,176	170%
	5600051 Outside Services Customer Care	12	0	(12)	-100%
	5600066 Materials	3,992	14,630	10,638	266%
	5600068 Material Consumption	11,996	1,658	(10,338)	-86%
	5600069 Service Consumption	1,317	0	(1,317)	-100%
	5600070 Material - Direct Purchase	605	0	(604)	-100%
	5600076 Chemicals - Other	1,074	1,300	226	21%
	5600091 Print and Copy Cost - Other	86	90	4	4%
	5600106 Equipment Maintenance	(49)	107	155	-320%
	5600116 IT Hardware Maintenance	314	110	(203)	-65%
	5600121 IT Hardware Purchases	16	18	2	10%
	5600126 Software License Purchase - Perpetual	0	10	10	#DIV/0!



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600131 Software License Purchase - Term	72	121	49	69%
	5600136 Software Maintenance	1,960	2,454	495	25%
	5600141 Network Services	1	2	0	27%
	5600161 Network Radio	16	0	(16)	-100%
	5600191 Employee Expenses Airfare	555	723	168	30%
	5600196 Employee Expenses Car Rental	110	154	45	41%
	5600201 Employee Expenses Taxi and Bus	27	21	(6)	-21%
	5600206 Employee Expenses Mileage	389	472	82	21%
	5600211 Employee Expenses Conf Seminar Trng	260	142	(118)	-45%
	5600216 Employee Expenses Hotel	708	668	(40)	-6%
	5600221 Employee Expenses Meals	347	280	(67)	-19%
	5600226 Employee Expenses Meals Non-Employee	78	34	(44)	-57%
	5600231 Employee Expenses Parking	77	70	(7)	-9%
	5600236 Employee Expenses Per Diem	1,310	1,095	(215)	-16%
	5600241 Employee Expenses Safety Equipment	155	156	2	1%
	5600246 Employee Expenses Other	447	361	(85)	-19%
	5600251 Employee Expense Personal Communication	266	317	51	19%
	5600254 Nuclear Fuel Procurement NonLabor	172	0	(172)	-100%
	5600256 Office Supplies	134	163	29	21%
	5600271 Safety Recognition	3	6	4	141%
	5600276 Life Events	15	4	(11)	-74%
	5600291 Transportation Fleet Cost	77	286	209	272%
	5600296 Janitorial - Routine	135	120	(15)	-11%
	5600301 Janitorial - Special	1	0	(1)	-100%
	5600306 Fire Life Safety Maintenance	12	0	(12)	-100%
	5600311 General Interior Exterior Maintenance	227	180	(47)	-21%
	5600316 Use Costs	1,525	1,512	(13)	-1%
	5600321 Lawn Care Maintenance Costs	20	46	26	128%
	5600326 Sewer Maintenance Costs	26	32	6	24%
	5600331 Snow Removal Costs	272	80	(192)	-71%
	5600336 Trash Removal Costs	102	90	(12)	-12%
	5600341 Water Use Costs	100	0	(100)	-100%
	5600351 Moves Adds Changes	9	0	(9)	-100%
	5600371 Low Income - Personal Accounts	0	0	(0)	-100%
	5600381 Rent - Space	37	1	(36)	-98%
	5600382 Rent - Equipment	355	225	(130)	-37%
	5600384 Rent - Nuclear Generation	74	75	1	1%
	5600396 Rent - Equipment Customer Case	1	0	(1)	-100%
	5600431 Lease Costs	34	61	27	79%
	5600436 Postage	21	14	(8)	-36%
	5600511 Advertising - Brand Image	3	5	2	45%
	5600516 Advertising - General	3	1	(2)	-68%
	5600566 Customer Program - Non-Recoverable	0	0	0	#DIV/0!
	5600581 Mandated Regulatory Notices	0	0	(0)	-100%
	5600586 Mandated Inserts Communication	0	0	(0)	-100%
	5600591 Dues - Professional Association	61	123	62	100%
	5600596 Dues - Utility Association Other	24	20	(4)	-16%
	5600606 Dues - Lobbying	20	20	(0)	0%
	5600611 Dues - Nuclear Association	7,405	7,598	192	3%
	5600616 Dues - Chamber of Commerce	0	0	0	0%
	5600626 Contributions - Charitable	12	18	6	54%
	5600631 Contributions - Community Sponsorships	94	10	(84)	-89%
	5600636 Contributions - Civic and Political	24	0	(24)	-100%
	5600646 Fees - Regulatory	27,280	29,225	1,945	7%
	5600696 Deductions - Corporate Tickets	20	2	(18)	-90%
	5600701 Deductions - Other	43	20	(23)	-53%
	5600721 Environmental Permits and Fees	361	91	(270)	-75%
	5600726 License Fees and Permits	38	180	142	375%
	5600731 Penalties	0	0	(0)	-100%
	5600771 Nuclear Outage Cost Amortization	50,627	45,491	(5,136)	-10%
	5600869 Nuclear Fuel Procurement Exp Reclass	(634)	0	634	-100%
	5600871 Other	(60,738)	(62,274)	(1,536)	3%
	5600896 Online Information Services	344	334	(10)	-3%
	5610000 External Settlement Labor	104	0	(104)	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5610003 External Settlement Contract Labor	(222)	0	222	-100%
	5610004 External Settlement Consulting	(2)	0	2	-100%
	5610005 External Settlement Contract Outside Ven	(1,183)	0	1,183	-100%
	5610006 External Settlement Materials	403	0	(403)	-100%
	5610007 External Settlement Employee Expense	(21)	0	21	-100%
	5610008 External Settlement Transportation	(5)	0	5	-100%
	5610011 External Settlement Overhead	(75)	0	75	-100%
	5610018 External Settlement AG Overhead	(2)	0	2	-100%
	5660024 Loss on Investment	(41)	0	41	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(253)	0	253	-100%
	8000004 Prod Labor Bargaining Benefit Group 5	0	0	0	#DIV/0!
	8000005 Prod Labor Bargaining Benefit Group 6	(14)	0	14	-100%
	8000010 Prod Labor Bargaining Nuclear Ben Grp 1	(21)	0	21	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(34)	0	34	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	0	0	#DIV/0!
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(261)	0	261	-100%
	8000033 Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	0	0	-100%
	8000100 Premium	(25)	0	25	-100%
	8000105 Overtime	(53)	0	53	-100%
	8000110 Other Compensation	(4)	0	4	-100%
	8010110 Budget Other Compensation	0	(12)	(12)	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	5,732	0	(5,732)	-100%
	8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,530	0	(3,530)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	260	0	(260)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	0	(2)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	9,399	0	(9,399)	-100%
	8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	34	0	(34)	-100%
	8100205 AG Overhead	2	0	(2)	-100%
	8100260 Purchasing - Overhead	1,085	0	(1,085)	-100%
	8100315 Warehouse - Overhead	835	0	(835)	-100%
	8100425 Engineering and Super - Overhead	(6)	0	6	-100%
	8100426 Eng and Super Non-Service- Overhead	0	0	(0)	-100%
	8100500 NonProd Bargaining Labor G1_OH Alloc	0	0	(0)	-100%
	8100501 NonProd Bargaining Labor Nu G1_OH Alloc	0	0	(0)	-100%
	8100530 Purchasing_OH Allocation	938	0	(938)	-100%
	8100531 Warehouse_OH Allocation	828	0	(828)	-100%
	8100550 Fleet-Base Rates	252	0	(252)	-100%
<b>Nuclear Generation Total</b>		<b>286,280</b>	<b>285,400</b>	<b>(880)</b>	<b>0%</b>
<b>Operations Services</b>	5540001 Productive Labor	8,624	4,964	(3,660)	-42%
	5540009 Labor Budget Adjustment	0	22	22	#DIV/0!
	5540180 Premium Time Labor	4	0	(4)	-100%
	5540185 Other Compensation Accruals	2,057	1,190	(867)	-42%
	5540220 Labor Overtime	392	0	(392)	-100%
	5540260 Other Compensation	14	0	(14)	-100%
	5600001 Contract Labor	46	0	(46)	-100%
	5600006 Consulting Professional Services Other	0	44	44	#DIV/0!
	5600016 Consulting Professional Eng and Design	1	1	(0)	-2%
	5600021 Consulting Professional Services Legal	5	0	(5)	-100%
	5600041 Outside Vendor Contract	1	29	28	3918%
	5600051 Outside Services Customer Care	6	0	(6)	-100%
	5600066 Materials	33	27	(6)	-17%
	5600070 Material - Direct Purchase	(0)	0	0	-100%
	5600091 Print and Copy Cost - Other	5	1	(5)	-90%
	5600121 IT Hardware Purchases	0	0	0	#DIV/0!
	5600190 Fuel Procurement Non Labor Online	3	0	(3)	-100%
	5600191 Employee Expenses Airfare	71	59	(12)	-17%
	5600196 Employee Expenses Car Rental	9	7	(2)	-19%
	5600201 Employee Expenses Taxi and Bus	6	5	(0)	-6%
	5600206 Employee Expenses Mileage	11	7	(3)	-32%
	5600211 Employee Expenses Conf Seminar Trng	145	129	(16)	-11%
	5600216 Employee Expenses Hotel	73	72	(1)	-2%
	5600221 Employee Expenses Meals	27	21	(7)	-24%
	5600226 Employee Expenses Meals Non-Employee	34	34	(0)	0%
	5600231 Employee Expenses Parking	8	6	(2)	-22%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600241 Employee Expenses Safety Equipment	3	0	(3)	-93%
	5600246 Employee Expenses Other	38	11	(27)	-71%
	5600251 Employee Expense Personal Communication	30	28	(3)	-9%
	5600256 Office Supplies	13	8	(5)	-36%
	5600261 Workforce Administration Expense	71	46	(25)	-35%
	5600271 Safety Recognition	0	1	1	#DIV/0!
	5600276 Life Events	1	1	0	14%
	5600311 General Interior Exterior Maintenance	2	0	(2)	-100%
	5600336 Trash Removal Costs	0	0	(0)	-100%
	5600351 Moves Adds Changes	1	0	(1)	-87%
	5600381 Rent - Space	6	4	(1)	-24%
	5600382 Rent - Equipment	7	9	1	16%
	5600431 Lease Costs	(14)	0	14	-100%
	5600436 Postage	12	1	(11)	-92%
	5600446 Injuries and Damages Other	6	0	(6)	-100%
	5600546 Customer Program - Advertising	0	0	0	#DIV/0!
	5600591 Dues - Professional Association	1	9	8	515%
	5600596 Dues - Utility Association Other	0	0	(0)	-100%
	5600601 Dues - Utility Association	20	8	(12)	-60%
	5600616 Dues - Chamber of Commerce	1	22	21	1741%
	5600631 Contributions - Community Sponsorships	29	67	38	134%
	5600666 Fees - Credit Line	42	124	82	196%
	5600696 Deductions - Corporate Tickets	3	6	3	84%
	5600701 Deductions - Other	5	11	6	110%
	5600706 Bank Charges	0	0	0	#DIV/0!
	5600726 License Fees and Permits	0	0	0	147%
	5600868 Fuel Procurement Expense Reclass	(863)	0	863	-100%
	5600871 Other	12	0	(12)	-98%
	5600896 Online Information Services	289	151	(139)	-48%
	5610000 External Settlement Labor	(99)	0	99	-100%
	5610005 External Settlement Contract Outside Ven	0	0	0	#DIV/0!
	5610006 External Settlement Materials	(1)	0	1	-100%
	5610007 External Settlement Employee Expense	1	0	(1)	-100%
	5610009 External Settlement Miscellaneous	(3)	0	3	-100%
	5610018 External Settlement AG Overhead	(1)	0	1	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(2,823)	0	2,823	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(38)	0	38	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1,367)	0	1,367	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(66)	0	66	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(16)	0	16	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	(1)	0	1	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(6)	0	6	-100%
	8000037 Productive Labor Non-Barg No Load	(1)	0	1	-100%
	8000100 Premium	(3)	0	3	-100%
	8000105 Overtime	(381)	0	381	-100%
	8000110 Other Compensation	(0)	0	0	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	0	0	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	654	0	(654)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	0	(1)	-100%
	8100260 Purchasing - Overhead	6	0	(6)	-100%
	8100315 Warehouse - Overhead	0	0	(0)	-100%
	8100530 Purchasing_OH Allocation	0	0	(0)	-100%
	8100531 Warehouse_OH Allocation	0	0	(0)	-100%
	8300150 Overhead-Settle_Direct	(18)	0	18	-100%
<b>Operations Services Total</b>		<b>7,129</b>	<b>7,125</b>	<b>(4)</b>	<b>0%</b>
<b>Risk Management</b>	5540001 Productive Labor	1,861	2,535	674	36%
	5540220 Labor Overtime	0	0	(0)	-100%
	5540260 Other Compensation	13	0	(13)	-100%
	5600001 Contract Labor	92	31	(61)	-66%
	5600006 Consulting Professional Services Other	64	83	18	29%
	5600026 Consulting Professional Svcs Accounting	251	217	(34)	-14%
	5600041 Outside Vendor Contract	1	0	(1)	-100%
	5600066 Materials	3	9	6	227%
	5600091 Print and Copy Cost - Other	3	0	(3)	-87%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600191 Employee Expenses Airfare	10	14	4	38%
	5600196 Employee Expenses Car Rental	1	1	(1)	-61%
	5600201 Employee Expenses Taxi and Bus	1	2	1	121%
	5600206 Employee Expenses Mileage	1	0	(1)	-92%
	5600211 Employee Expenses Conf Seminar Trng	16	25	9	60%
	5600216 Employee Expenses Hotel	13	19	5	40%
	5600221 Employee Expenses Meals	3	12	9	319%
	5600226 Employee Expenses Meals Non-Employee	1	0	(1)	-100%
	5600231 Employee Expenses Parking	1	0	(1)	-81%
	5600241 Employee Expenses Safety Equipment	0	0	(0)	-100%
	5600246 Employee Expenses Other	80	4	(76)	-95%
	5600251 Employee Expense Personal Communication	4	4	0	8%
	5600256 Office Supplies	3	5	2	88%
	5600276 Life Events	0	0	(0)	-69%
	5600351 Moves Adds Changes	0	4	4	#DIV/0!
	5600436 Postage	0	0	0	208%
	5600546 Customer Program - Advertising	0	0	0	#DIV/0!
	5600591 Dues - Professional Association	19	14	(5)	-25%
	5600606 Dues - Lobbying	0	0	(0)	-100%
	5600626 Contributions - Charitable	0	0	(0)	-100%
	5600631 Contributions - Community Sponsorships	0	0	(0)	-100%
	5600696 Deductions - Corporate Tickets	0	0	(0)	-100%
	5600701 Deductions - Other	1	0	(1)	-100%
	5600726 License Fees and Permits	3	4	2	60%
	5600871 Other	0	0	(0)	-100%
	5600896 Online Information Services	79	124	45	57%
	5600951 Purchasing Overhead Expense	0	1	1	#DIV/0!
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	7	0	(7)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	1	0	(1)	-100%
	8000037 Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	294	0	(294)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100260 Purchasing - Overhead	5	0	(5)	-100%
<b>Risk Management Total</b>		<b>2,834</b>	<b>3,109</b>	<b>275</b>	<b>10%</b>
<b>RLJE</b>	RLJE RLJE	150	0	(150)	-100%
<b>RLJE Total</b>		<b>150</b>	<b>0</b>	<b>(150)</b>	<b>-100%</b>
<b>Strategy Plng and Ext Affairs</b>	5540001 Productive Labor	3,736	4,304	567	15%
	5540009 Labor Budget Adjustment	0	(19)	(19)	#DIV/0!
	5540220 Labor Overtime	1	0	(1)	-100%
	5540260 Other Compensation	18	0	(18)	-100%
	5600001 Contract Labor	149	1,064	916	616%
	5600006 Consulting Professional Services Other	257	431	173	67%
	5600021 Consulting Professional Services Legal	44	0	(44)	-100%
	5600041 Outside Vendor Contract	26	0	(26)	-100%
	5600066 Materials	103	12	(90)	-88%
	5600091 Print and Copy Cost - Other	41	37	(4)	-10%
	5600096 Print and Copy Cost - SEC Filings	0	39	39	#DIV/0!
	5600121 IT Hardware Purchases	1	0	(1)	-100%
	5600126 Software License Purchase - Perpetual	0	6	6	#DIV/0!
	5600191 Employee Expenses Airfare	60	56	(4)	-6%
	5600196 Employee Expenses Car Rental	2	2	0	12%
	5600201 Employee Expenses Taxi and Bus	11	10	(2)	-13%
	5600206 Employee Expenses Mileage	8	2	(6)	-71%
	5600211 Employee Expenses Conf Seminar Trng	17	21	4	25%
	5600216 Employee Expenses Hotel	71	54	(17)	-24%
	5600221 Employee Expenses Meals	27	22	(5)	-17%
	5600226 Employee Expenses Meals Non-Employee	5	4	(1)	-14%
	5600231 Employee Expenses Parking	6	4	(2)	-39%
	5600246 Employee Expenses Other	2	30	28	1546%
	5600251 Employee Expense Personal Communication	23	15	(8)	-33%
	5600256 Office Supplies	7	3	(4)	-61%
	5600276 Life Events	1	1	(0)	-35%
	5600336 Trash Removal Costs	0	0	0	#DIV/0!
	5600351 Moves Adds Changes	0	1	0	130%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600381 Rent - Space	1	2	0	22%
	5600382 Rent - Equipment	1	0	(1)	-100%
	5600436 Postage	12	13	1	11%
	5600511 Advertising - Brand Image	1	0	(1)	-100%
	5600591 Dues - Professional Association	6	7	1	22%
	5600596 Dues - Utility Association Other	12	0	(12)	-100%
	5600601 Dues - Utility Association	0	25	25	#DIV/0!
	5600606 Dues - Lobbying	109	102	(7)	-6%
	5600621 Dues - Social Service	0	0	(0)	-100%
	5600626 Contributions - Charitable	13	1	(12)	-92%
	5600631 Contributions - Community Sponsorships	7	28	21	327%
	5600636 Contributions - Civic and Political	6	0	(6)	-100%
	5600696 Deductions - Corporate Tickets	0	0	(0)	-100%
	5600701 Deductions - Other	1	0	(1)	-100%
	5600726 License Fees and Permits	11	0	(11)	-98%
	5600871 Other	10	0	(10)	-100%
	5600896 Online Information Services	247	231	(16)	-7%
	8000000 Prod Labor Bargaining Benefit Group 1	0	0	(0)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(43)	0	43	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	0	0	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	0	0	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	584	0	(584)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	3	0	(3)	-100%
	8100260 Purchasing - Overhead	7	0	(7)	-100%
	8100530 Purchasing_OH Allocation	0	0	(0)	-100%
<b>Strategy Plng and Ext Affairs Total</b>		<b>5,604</b>	<b>6,508</b>	<b>904</b>	<b>16%</b>
<b>Transmission</b>		<b>22,758</b>	<b>21,371</b>	<b>(1,387)</b>	<b>-6%</b>
	5540001 Productive Labor	427	0	(427)	-100%
	5540180 Premium Time Labor	(2)	0	2	-100%
	5540185 Other Compensation Accruals	4,518	0	(4,518)	-100%
	5540220 Labor Overtime	22	0	(22)	-100%
	5540260 Other Compensation	808	0	(808)	-100%
	5540270 Welfare Fund	4,567	3,451	(1,115)	-24%
	5600001 Contract Labor	553	791	238	43%
	5600006 Consulting Professional Services Other	874	3	(871)	-100%
	5600016 Consulting Professional Eng and Design	1,203	0	(1,203)	-100%
	5600041 Outside Vendor Contract	59	0	(59)	-100%
	5600051 Outside Services Customer Care	0	0	0	#DIV/0!
	5600061 Partner Invoicing CAPX OM	1,178	2,172	994	84%
	5600066 Materials	305	0	(305)	-100%
	5600068 Material Consumption	1,385	0	(1,385)	-100%
	5600069 Service Consumption	920	0	(920)	-100%
	5600070 Material - Direct Purchase	(75)	0	75	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	0	0	(0)	-100%
	5600073 Material Small Cap Purchases	75	12	(63)	-84%
	5600091 Print and Copy Cost - Other	38	75	37	100%
	5600106 Equipment Maintenance	33	0	(33)	-100%
	5600121 IT Hardware Purchases	1	0	(1)	-100%
	5600131 Software License Purchase - Term	4	0	(4)	-100%
	5600161 Network Radio	224	160	(64)	-28%
	5600191 Employee Expenses Airfare	29	22	(7)	-25%
	5600196 Employee Expenses Car Rental	15	9	(6)	-37%
	5600201 Employee Expenses Taxi and Bus	582	617	35	6%
	5600206 Employee Expenses Mileage	252	207	(45)	-18%
	5600211 Employee Expenses Conf Seminar Trng	269	197	(72)	-27%
	5600216 Employee Expenses Hotel	220	223	3	1%
	5600221 Employee Expenses Meals	56	62	6	11%
	5600226 Employee Expenses Meals Non-Employee	75	47	(28)	-37%
	5600231 Employee Expenses Parking	621	840	219	35%
	5600236 Employee Expenses Per Diem	1,121	268	(853)	-76%
	5600241 Employee Expenses Safety Equipment	90	88	(2)	-3%
	5600246 Employee Expenses Other	468	335	(133)	-28%
	5600251 Employee Expense Personal Communication	113	95	(19)	-17%
	5600256 Office Supplies	0	0	(0)	-100%
	5600261 Workforce Administration Expense				

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600271 Safety Recognition	46	14	(31)	-69%
	5600276 Life Events	12	10	(1)	-11%
	5600291 Transportation Fleet Cost	(96)	2,455	2,550	-2669%
	5600301 Janitorial - Special	0	0	(0)	-100%
	5600306 Fire Life Safety Maintenance	9	0	(9)	-100%
	5600311 General Interior Exterior Maintenance	17	0	(17)	-100%
	5600316 Use Costs	186	85	(101)	-54%
	5600321 Lawn Care Maintenance Costs	0	0	(0)	-100%
	5600336 Trash Removal Costs	0	0	(0)	-100%
	5600341 Water Use Costs	218	15	(203)	-93%
	5600351 Moves Adds Changes	5	3	(2)	-35%
	5600381 Rent - Space	10	0	(10)	-100%
	5600382 Rent - Equipment	185	151	(34)	-18%
	5600396 Rent - Equipment Customer Case	1	0	(1)	-100%
	5600431 Lease Costs	5	0	(5)	-100%
	5600436 Postage	15	2	(13)	-87%
	5600546 Customer Program - Advertising	0	0	0	#DIV/0!
	5600586 Mandated Inserts Communication	0	0	(0)	-100%
	5600591 Dues - Professional Association	45	0	(45)	-100%
	5600596 Dues - Utility Association Other	1	0	(1)	-100%
	5600601 Dues - Utility Association	158	354	196	124%
	5600606 Dues - Lobbying	0	0	(0)	-100%
	5600621 Dues - Social Service	1	0	(1)	-100%
	5600626 Contributions - Charitable	1	0	(1)	-100%
	5600631 Contributions - Community Sponsorships	4	0	(4)	-100%
	5600651 Fees - Regulatory NERC	2,074	2,243	169	8%
	5600666 Fees - Credit Line	0	0	(0)	-100%
	5600696 Deductions - Corporate Tickets	2	0	(2)	-100%
	5600701 Deductions - Other	6	0	(6)	-100%
	5600721 Environmental Permits and Fees	8	590	581	6999%
	5600726 License Fees and Permits	1,070	1,152	82	8%
	5600731 Penalties	(2)	0	2	-100%
	5600778 Removal Salvage	180	0	(180)	-100%
	5600781 O and M Credits - Other	(232)	0	232	-100%
	5600801 O and M Credits - Company Use Electric	0	0	0	#DIV/0!
	5600871 Other	148	0	(148)	-100%
	5600896 Online Information Services	28	2	(25)	-91%
	5600961 Contribution in Aid of Constr (CIAC)	(128)	0	128	-100%
	5600992 CWIP Conversion Other Accts	0	0	0	#DIV/0!
	5610000 External Settlement Labor	39	0	(39)	-100%
	5610004 External Settlement Consulting	0	0	(0)	-100%
	5610005 External Settlement Contract Outside Ven	23	0	(23)	-100%
	5610006 External Settlement Materials	0	0	(0)	-100%
	5610007 External Settlement Employee Expense	3	0	(3)	-100%
	5610008 External Settlement Transportation	2	0	(2)	-100%
	5610009 External Settlement Miscellaneous	(1)	0	1	-100%
	5610011 External Settlement Overhead	1	0	(1)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(76)	0	76	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(81)	0	81	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	70	0	(70)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	4	0	(4)	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	0	1	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%
	8000036 Productive Labor Bargaining No Load	0	0	(0)	-100%
	8000037 Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8000100 Premium	7	0	(7)	-100%
	8000105 Overtime	(33)	0	33	-100%
	8000115 Other Compensation Craft Welfare Fund	(50)	0	50	-100%
	8010000 Budget Prod Labor Barg Benefit Group 1	0	16	16	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	123	123	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,765	0	(1,765)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,254	0	(2,254)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	55	0	(55)	-100%
	8100205 AG Overhead	0	0	(0)	-100%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	8100260 Purchasing - Overhead	102	0	(102)	-100%
	8100315 Warehouse - Overhead	48	0	(48)	-100%
	8100425 Engineering and Super - Overhead	0	0	(0)	-100%
	8100426 Eng and Super Non-Service- Overhead	0	0	(0)	-100%
	8100500 NonProd Bargaining Labor G1_OH Alloc	1	0	(1)	-100%
	8100502 NonProd NonBarg Labor G1_OH Alloc	0	0	(0)	-100%
	8100530 Purchasing_OH Allocation	49	0	(49)	-100%
	8100531 Warehouse_OH Allocation	35	0	(35)	-100%
	8100532 0010-remapped ACC-Fleet_OH Alloc	0	0	(0)	-100%
	8100533 Warehouse Energy Supply_OH Allocation	0	0	(0)	-100%
	8100550 Fleet-Base Rates	2,537	0	(2,537)	-100%
	8100551 Fleet-Idle Time	(391)	0	391	-100%
	8100552 Fleet-Utilization	4	0	(4)	-100%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	8	8	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	32	32	#DIV/0!
	8110040 Budget Attrition	0	(6)	(6)	#DIV/0!
	8300100 Labor-Settle_Direct	(8,521)	0	8,521	-100%
	8300110 Contract Labor-Settle_Direct	(3,689)	0	3,689	-100%
	8300115 Consulting-Settle_Direct	(521)	0	521	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(8)	0	8	-100%
	8300125 Materials-Settle_Direct	(106)	0	106	-100%
	8300130 Employee Expense-Settle_Direct	(1,303)	0	1,303	-100%
	8300140 Miscellaneous-Settle_Direct	(195)	0	195	-100%
	8300150 Overhead-Settle_Direct	(62)	0	62	-100%
<b>Transmission Total</b>		<b>39,726</b>	<b>38,294</b>	<b>(1,432)</b>	<b>-4%</b>
<b>Grand Total</b>		<b>1,200,517</b>	<b>1,289,827</b>	<b>89,310</b>	<b>7%</b>

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
<b>Benefits &amp; Loadings</b>	5540001	449	461	12	3%
	5540019 Pension Non-Loading	(696)	-	696	-100%
	5540210 Incentive Non Loading	16,615	17,113	498	3%
	5540240 Performance Share Plan & Deferred Comp I	8,653	9,210	557	6%
	5540250 Restricted Stock Units	10,432	11,670	1,238	12%
	5540255 Other Benefits Compensation	271	276	5	2%
	5600281 Employee Performance Recognition	969	1,014	45	5%
	5600781 O and M Credits - Other	(449)	(461)	(12)	3%
	8100110 401K Match	11,587	11,891	305	3%
	8100115 Qualified Pension	24,807	24,473	(334)	-1%
	8100120 Nonqualified Pension	382	395	12	3%
	8100130 Exec Nonqualified Deferred Comp Match	50	53	3	6%
	8100135 NMC Employer Retirement Contribution	951	980	29	3%
	8100140 Other Pension - Consult	536	547	11	2%
	8100150 Active Healthcare	44,995	46,869	1,874	4%
	8100155 Miscellaneous Benefit Programs and Costs	1,989	2,026	37	2%
	8100160 Life LTD and Business Travel Insurance	2,601	2,595	(5)	0%
	8100165 Retiree Medical	112	105	(6)	-6%
	8100170 FAS 112 LTD	113	106	(7)	-6%
	8100190 Workers' Compensation - FAS 112 Costs	125	118	(7)	-6%
	8100195 Workers' Compensation - Ins and Other	1,283	1,313	30	2%
	8100200 Annual Incentive	12,792	13,190	398	3%
	8100507 401K Match_OH Alloc	86	106	21	24%
	8100508 Qualified Pension_Overhead Allocation	(730)	(967)	(237)	32%
	8100509 Nonqualified Pension_Overhead Allocation	(1)	2	3	-236%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(1)	1	2	-231%
	8100512 Other Pension - Consult_OH Allocation	(184)	(195)	(11)	6%
	8100513 Active Healthcare_Overhead Allocation	144	470	326	225%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(177)	(195)	(18)	10%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(69)	(66)	3	-4%
	8100516 Retiree Medical_Overhead Allocation	(6)	(8)	(1)	22%
	8100517 FAS 112 LTD_Overhead Allocation	(6)	(6)	(0)	1%
	8100526 Workers' Comp-FAS 112_OH Allocation	(5)	(6)	(1)	18%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(101)	(145)	(44)	44%
	8100528 Annual Incentive_Overhead Allocation	1,939	2,063	123	6%
	8100529 NMC Employer Retirement Contr_OH Alloc	1	1	0	32%
<b>Benefits &amp; Loadings Total</b>		<b>139,455</b>	<b>144,999</b>	<b>5,544</b>	<b>4%</b>
<b>Chairman and CEO</b>	5540001	556	572	17	3%
	5600006 Consulting Professional Services Other	345	249	(96)	-28%
	5600066 Materials	1	1	0	0%
	5600091 Print and Copy Cost - Other	0	0	0	0%
	5600191 Employee Expenses Airfare	1	1	(0)	0%
	5600196 Employee Expenses Car Rental	0	0	0	0%
	5600201 Employee Expenses Taxi and Bus	0	0	0	0%
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	1	1	0	0%
	5600216 Employee Expenses Hotel	4	4	(0)	0%
	5600221 Employee Expenses Meals	3	3	0	0%
	5600226 Employee Expenses Meals Non-Employee	1	1	0	0%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	39	39	0	0%
	5600251 Employee Expense Personal Communication	2	2	0	0%
	5600256 Office Supplies	1	1	(0)	-4%
	5600276 Life Events	1	1	0	0%
	5600381 Rent - Space	24	24	0	0%
	5600436 Postage	0	0	0	0%
	5600601 Dues - Utility Association	1,285	1,285	(0)	0%
	5600606 Dues - Lobbying	178	178	0	0%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600626 Contributions - Charitable	13	13	0	0%
	5600631 Contributions - Community Sponsorships	410	410	(0)	0%
	5600656 Fees - Directors	1,621	1,660	39	2%
	5600896 Online Information Services	22	22	0	0%
<b>Chairman and CEO Total</b>		<b>4,508</b>	<b>4,468</b>	<b>(40)</b>	<b>-1%</b>
<b>Corporate Other</b>	5600781 O and M Credits - Other	(1,900)	(1,678)	222	-12%
	5600791 O and M Credits - AG to Capital	(563)	(563)	0	0%
	5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
	5660024 Loss on Investment	(436)	(350)	86	-20%
<b>Corporate Other Total</b>		<b>(8,797)</b>	<b>(8,489)</b>	<b>309</b>	<b>-4%</b>
<b>Corporate Other - IA</b>	5600751 IA - Transmission interchange	120,158	128,085	7,927	7%
<b>Corporate Other - IA Total</b>		<b>120,158</b>	<b>128,085</b>	<b>7,927</b>	<b>7%</b>
<b>Customer and Innovation</b>	5540001	54,767	56,589	1,822	3%
	5540009 Labor Budget Adjustment	2,197	(694)	(2,891)	-132%
	5600001 Contract Labor	5,330	5,370	40	1%
	5600006 Consulting Professional Services Other	7,982	10,244	2,262	28%
	5600041 Outside Vendor Contract	3,078	3,055	(23)	-1%
	5600051 Outside Services Customer Care	27,304	22,911	(4,393)	-16%
	5600066 Materials	750	555	(195)	-26%
	5600091 Print and Copy Cost - Other	186	186	(0)	0%
	5600111 Equipment Maintenance - Customer Care	173	173	0	0%
	5600116 IT Hardware Maintenance	3,815	3,890	75	2%
	5600121 IT Hardware Purchases	465	472	7	1%
	5600126 Software License Purchase - Perpetual	2,395	2,398	3	0%
	5600131 Software License Purchase - Term	6,233	6,876	643	10%
	5600136 Software Maintenance	32,486	35,782	3,296	10%
	5600141 Network Services	907	906	(0)	0%
	5600151 Network Data	17,107	18,224	1,117	7%
	5600161 Network Radio	750	750	0	0%
	5600166 Mainframe Services	1,226	1,262	37	3%
	5600171 Distributed Systems Services	962	999	36	4%
	5600176 Application Development and Maintenance	11,318	11,031	(288)	-3%
	5600186 Software - ASP	2,418	5,034	2,616	108%
	5600187 Other IT	3,504	8,076	4,572	130%
	5600191 Employee Expenses Airfare	581	559	(22)	-4%
	5600196 Employee Expenses Car Rental	50	50	1	1%
	5600201 Employee Expenses Taxi and Bus	73	71	(1)	-2%
	5600206 Employee Expenses Mileage	278	244	(34)	-12%
	5600211 Employee Expenses Conf Seminar Trng	417	419	2	1%
	5600216 Employee Expenses Hotel	750	740	(11)	-1%
	5600221 Employee Expenses Meals	324	315	(9)	-3%
	5600226 Employee Expenses Meals Non-Employee	22	22	0	0%
	5600231 Employee Expenses Parking	118	126	8	6%
	5600236 Employee Expenses Per Diem	16	16	0	0%
	5600241 Employee Expenses Safety Equipment	22	23	1	4%
	5600246 Employee Expenses Other	262	265	3	1%
	5600251 Employee Expense Personal Communication	439	470	31	7%
	5600256 Office Supplies	449	440	(9)	-2%
	5600261 Workforce Administration Expense	362	318	(43)	-12%
	5600271 Safety Recognition	2	2	0	0%
	5600276 Life Events	6	6	0	0%
	5600291 Transportation Fleet Cost	407	407	0	0%
	5600296 Janitorial - Routine	6	6	0	0%
	5600351 Moves Adds Changes	10	10	0	0%
	5600356 Energy	22,944	18,320	(4,624)	-20%
	5600366 Non - Energy	194	173	(20)	-10%
	5600381 Rent - Space	130	89	(41)	-31%
	5600382 Rent - Equipment	3	3	0	0%
	5600396 Rent - Equipment Customer Case	0	0	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600436 Postage	5,492	5,303	(189)	-3%
	5600511 Advertising - Brand Image	700	707	7	1%
	5600516 Advertising - General	138	139	1	1%
	5600521 Advertising - Brand Sponsorship	2,857	2,886	29	1%
	5600536 Communication - Conservation DSM	2	2	0	0%
	5600546 Customer Program - Advertising	507	507	0	0%
	5600561 Customer Program - Promotion	255	255	0	0%
	5600571 Safety Advertising	922	931	9	1%
	5600591 Dues - Professional Association	270	256	(14)	-5%
	5600596 Dues - Utility Association Other	31	31	0	0%
	5600601 Dues - Utility Association	31	31	0	0%
	5600616 Dues - Chamber of Commerce	0	0	0	0%
	5600631 Contributions - Community Sponsorships	115	115	0	0%
	5600636 Contributions - Civic and Political	20	20	(0)	0%
	5600641 Contributions - Economical Development	108	108	0	0%
	5600696 Deductions - Corporate Tickets	5	5	0	0%
	5600701 Deductions - Other	13	13	0	0%
	5600706 Bank Charges	72	72	0	0%
	5600726 License Fees and Permits	250	253	2	1%
	5600781 O and M Credits - Other	(1,421)	-	1,421	-100%
	5600861 Shared Asset Costs	42,959	43,850	890	2%
	5600866 Shared Assets - Owning Co Credit	(41,685)	(42,432)	(747)	2%
	5600871 Other	18	18	0	0%
	5600896 Online Information Services	1,233	1,272	39	3%
	5600906 Operating Co Overheads - AG	835	935	100	12%
	5600946 Cust Billing Srvcs to Other	-	-	0	#DIV/0!
<b>Customer and Innovation Total</b>		<b>226,947</b>	<b>232,461</b>	<b>5,514</b>	<b>2%</b>
<b>Distribution Operations</b>	5540001	60,414	61,509	1,094	2%
	5540009 Labor Budget Adjustment	(1,080)	(1,487)	(406)	38%
	5600001 Contract Labor	1,542	1,728	186	12%
	5600006 Consulting Professional Services Other	39	39	(0)	0%
	5600041 Outside Vendor Contract	56,301	61,626	5,325	9%
	5600066 Materials	7,691	7,691	0	0%
	5600071 MS Inventory Adjust - Obsolete Materials	46	46	0	0%
	5600091 Print and Copy Cost - Other	73	73	0	0%
	5600121 IT Hardware Purchases	3	138	134	3842%
	5600131 Software License Purchase - Term	32	32	0	0%
	5600191 Employee Expenses Airfare	164	164	0	0%
	5600196 Employee Expenses Car Rental	21	21	0	0%
	5600201 Employee Expenses Taxi and Bus	7	7	(0)	0%
	5600206 Employee Expenses Mileage	266	266	0	0%
	5600211 Employee Expenses Conf Seminar Trng	34	34	0	0%
	5600216 Employee Expenses Hotel	243	243	0	0%
	5600221 Employee Expenses Meals	142	142	0	0%
	5600226 Employee Expenses Meals Non-Employee	3	3	0	0%
	5600231 Employee Expenses Parking	19	19	0	0%
	5600236 Employee Expenses Per Diem	661	661	0	0%
	5600241 Employee Expenses Safety Equipment	355	355	0	0%
	5600246 Employee Expenses Other	128	162	34	27%
	5600251 Employee Expense Personal Communication	319	319	0	0%
	5600256 Office Supplies	111	111	(0)	0%
	5600271 Safety Recognition	96	96	0	0%
	5600276 Life Events	6	6	0	0%
	5600291 Transportation Fleet Cost	7,683	7,683	0	0%
	5600316 Use Costs	3	3	0	0%
	5600321 Lawn Care Maintenance Costs	1	1	0	0%
	5600331 Snow Removal Costs	1	1	0	0%
	5600336 Trash Removal Costs	32	32	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600341 Water Use Costs	2	2	0	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600366 Non - Energy	333	333	0	0%
	5600382 Rent - Equipment	150	150	0	0%
	5600390 Rent - Distribution Electric	493	493	0	0%
	5600431 Lease Costs	13	13	0	0%
	5600436 Postage	49	49	0	0%
	5600591 Dues - Professional Association	19	19	0	0%
	5600596 Dues - Utility Association Other	4	4	0	0%
	5600601 Dues - Utility Association	91	91	0	0%
	5600646 Fees - Regulatory	50	50	0	0%
	5600721 Environmental Permits and Fees	0	0	0	0%
	5600726 License Fees and Permits	98	98	0	0%
	5600776 O and M Credits - Meter Transfer Install	(14,849)	(15,202)	(354)	2%
<b>Distribution Operations Total</b>		<b>121,813</b>	<b>127,827</b>	<b>6,013</b>	<b>5%</b>
<b>Energy Supply</b>	5540001	64,104	62,530	(1,574)	-2%
	5540009 Labor Budget Adjustment	86	(75)	(161)	-187%
	5600001 Contract Labor	30,182	31,595	1,413	5%
	5600006 Consulting Professional Services Other	198	378	180	91%
	5600041 Outside Vendor Contract	636	517	(119)	-19%
	5600066 Materials	17,035	16,843	(191)	-1%
	5600068 Material Consumption	928	984	56	6%
	5600069 Service Consumption	20,805	22,231	1,427	7%
	5600070 Material - Direct Purchase	39	39	0	1%
	5600076 Chemicals - Other	1,236	1,302	67	5%
	5600077 Chemicals - Emission Control	62	62	0	0%
	5600078 Chemicals - Lime	1,996	2,123	127	6%
	5600080 Chemicals - Mercury Sorbent	450	513	63	14%
	5600082 Chemicals - Ammonia	751	747	(4)	-1%
	5600083 Chemicals - Sulfuric Acid	478	474	(3)	-1%
	5600091 Print and Copy Cost - Other	12	8	(4)	-34%
	5600191 Employee Expenses Airfare	169	160	(9)	-5%
	5600196 Employee Expenses Car Rental	44	44	0	1%
	5600201 Employee Expenses Taxi and Bus	7	7	0	1%
	5600206 Employee Expenses Mileage	271	280	9	3%
	5600211 Employee Expenses Conf Seminar Trng	360	350	(10)	-3%
	5600216 Employee Expenses Hotel	208	197	(11)	-5%
	5600221 Employee Expenses Meals	334	326	(9)	-3%
	5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
	5600231 Employee Expenses Parking	26	26	0	1%
	5600236 Employee Expenses Per Diem	81	81	0	0%
	5600241 Employee Expenses Safety Equipment	182	182	0	0%
	5600246 Employee Expenses Other	484	413	(71)	-15%
	5600251 Employee Expense Personal Communication	184	186	2	1%
	5600256 Office Supplies	146	139	(7)	-5%
	5600271 Safety Recognition	95	76	(19)	-20%
	5600276 Life Events	3	3	(0)	0%
	5600291 Transportation Fleet Cost	897	1,087	190	21%
	5600296 Janitorial - Routine	60	61	0	1%
	5600316 Use Costs	1,403	1,362	(40)	-3%
	5600321 Lawn Care Maintenance Costs	29	30	2	6%
	5600326 Sewer Maintenance Costs	365	365	0	0%
	5600331 Snow Removal Costs	200	200	0	0%
	5600336 Trash Removal Costs	18	18	0	1%
	5600341 Water Use Costs	89	89	0	0%
	5600351 Moves Adds Changes	0	0	(0)	0%
	5600382 Rent - Equipment	254	236	(18)	-7%
	5600386 Rent - Other Generation	12,122	14,627	2,504	21%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600436 Postage	9	9	(0)	0%
	5600591 Dues - Professional Association	36	36	(0)	0%
	5600601 Dues - Utility Association	334	318	(16)	-5%
	5600631 Contributions - Community Sponsorships	30	30	0	0%
	5600696 Deductions - Corporate Tickets	3	3	0	0%
	5600706 Bank Charges	158	158	0	0%
	5600721 Environmental Permits and Fees	2,750	2,369	(381)	-14%
	5600726 License Fees and Permits	90	78	(12)	-14%
	5600781 O and M Credits - Other	(1,381)	(1,303)	79	-6%
	5600871 Other	13	13	0	0%
	5600896 Online Information Services	17	7	(10)	-58%
	8010000 Budget Prod Labor Barg Benefit Group 1	-	-	0	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	-	(0)	-100%
	8010105 Budget Overtime	-	0	0	#DIV/0!
	8010110 Budget Other Compensation	(39)	(37)	2	-4%
	8010115 Budget Other Compensation CWF	-	-	0	#DIV/0!
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	(0)	(0)	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	0	(0)	-53%
	8110040 Budget Attrition	(0)	(0)	0	-75%
<b>Energy Supply Total</b>		<b>159,050</b>	<b>162,501</b>	<b>3,451</b>	<b>2%</b>
<b>Financial Operations</b>	5540001	16,949	17,456	507	3%
	5600001 Contract Labor	158	159	2	1%
	5600006 Consulting Professional Services Other	642	648	6	1%
	5600026 Consulting Professional Svcs Accounting	2,440	2,465	24	1%
	5600066 Materials	39	40	0	1%
	5600091 Print and Copy Cost - Other	10	10	0	1%
	5600191 Employee Expenses Airfare	79	80	2	2%
	5600196 Employee Expenses Car Rental	2	2	0	1%
	5600201 Employee Expenses Taxi and Bus	14	14	0	1%
	5600206 Employee Expenses Mileage	14	15	0	3%
	5600211 Employee Expenses Conf Seminar Trng	91	92	1	1%
	5600216 Employee Expenses Hotel	105	106	1	1%
	5600221 Employee Expenses Meals	60	59	(0)	-1%
	5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
	5600231 Employee Expenses Parking	7	7	0	1%
	5600241 Employee Expenses Safety Equipment	0	0	0	0%
	5600246 Employee Expenses Other	(10)	(10)	0	0%
	5600251 Employee Expense Personal Communication	47	48	0	1%
	5600256 Office Supplies	24	24	0	1%
	5600271 Safety Recognition	0	0	0	3%
	5600276 Life Events	3	3	0	1%
	5600291 Transportation Fleet Cost	4	4	0	1%
	5600351 Moves Adds Changes	7	7	0	1%
	5600436 Postage	19	20	1	4%
	5600451 Insurance - Property	6,419	6,612	193	3%
	5600456 Insurance - General Liability	5,351	5,458	107	2%
	5600461 Insurance - Excess Liability	6,969	7,467	499	7%
	5600466 Insurance - Auto Liability	272	275	3	1%
	5600471 Insurance - Directors and Officers	1,201	1,225	24	2%
	5600476 Insurance - Fiduciary	334	340	7	2%
	5600481 Insurance - Other	(2,755)	(2,776)	(20)	1%
	5600482 Insurance - Cyber	379	383	4	1%
	5600486 Insurance - Nuclear Property	4,202	4,305	103	2%
	5600491 Insurance - Nuclear Interruption	1,202	1,245	42	4%
	5600496 Insurance - Nuclear Liability	2,947	3,389	442	15%
	5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	0	0%
	5600506 Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
	5600591 Dues - Professional Association	102	103	1	1%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600596 Dues - Utility Association Other	5	5	0	1%
	5600606 Dues - Lobbying	3	3	0	1%
	5600626 Contributions - Charitable	1	1	0	1%
	5600631 Contributions - Community Sponsorships	1	1	0	1%
	5600661 Fees - Remarketing and Rating	553	544	(8)	-1%
	5600691 Shareholder Related Expenses	347	350	3	1%
	5600696 Deductions - Corporate Tickets	5	5	0	1%
	5600701 Deductions - Other	5	5	0	1%
	5600706 Bank Charges	1,038	1,075	37	4%
	5600726 License Fees and Permits	64	65	1	1%
	5600731 Penalties	1	4	3	349%
	5600781 O and M Credits - Other	(363)	(366)	(4)	1%
	5600871 Other	0	0	0	0%
	5600896 Online Information Services	381	384	4	1%
<b>Financial Operations Total</b>		<b>43,210</b>	<b>46,694</b>	<b>3,484</b>	<b>8%</b>
<b>Gas Systems</b>	5540001	25,688	26,278	589	2%
	5540009 Labor Budget Adjustment	520	353	(167)	-32%
	5600006 Consulting Professional Services Other	(23)	(23)	0	0%
	5600041 Outside Vendor Contract	22,816	23,390	574	3%
	5600066 Materials	3,540	3,540	0	0%
	5600136 Software Maintenance	27	27	0	0%
	5600246 Employee Expenses Other	758	758	(0)	0%
	5600291 Transportation Fleet Cost	2,663	2,663	0	0%
	5600316 Use Costs	3	3	0	0%
	5600601 Dues - Utility Association	108	108	(0)	0%
	5600716 Gas Cleanup Costs	750	750	0	0%
	5600726 License Fees and Permits	318	318	0	0%
	5600871 Other	1,256	1,256	0	0%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	64	66	2	3%
	8010105 Budget Overtime	(160)	(160)	0	0%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	14	15	0	3%
	8110040 Budget Attrition	(3)	(3)	(0)	3%
<b>Gas Systems Total</b>		<b>58,340</b>	<b>59,339</b>	<b>999</b>	<b>2%</b>
<b>General Counsel</b>	5540001	5,202	5,360	157	3%
	5600001 Contract Labor	111	111	(0)	0%
	5600006 Consulting Professional Services Other	56	56	(0)	0%
	5600021 Consulting Professional Services Legal	2,571	2,571	0	0%
	5600031 Consulting Legal Regulatory	104	104	0	0%
	5600041 Outside Vendor Contract	5	5	0	0%
	5600066 Materials	22	22	0	0%
	5600091 Print and Copy Cost - Other	5	5	(0)	0%
	5600096 Print and Copy Cost - SEC Filings	35	35	0	0%
	5600101 Legal - Other	1	1	0	0%
	5600191 Employee Expenses Airfare	68	68	(0)	0%
	5600196 Employee Expenses Car Rental	3	3	(0)	0%
	5600201 Employee Expenses Taxi and Bus	8	8	(0)	0%
	5600206 Employee Expenses Mileage	14	14	(0)	0%
	5600211 Employee Expenses Conf Seminar Trng	32	32	0	0%
	5600216 Employee Expenses Hotel	58	58	(0)	0%
	5600221 Employee Expenses Meals	29	29	0	0%
	5600226 Employee Expenses Meals Non-Employee	5	5	(0)	0%
	5600231 Employee Expenses Parking	8	8	(0)	0%
	5600241 Employee Expenses Safety Equipment	1	1	0	0%
	5600251 Employee Expense Personal Communication	34	34	(0)	0%
	5600256 Office Supplies	12	12	(0)	0%
	5600276 Life Events	1	1	(0)	0%
	5600291 Transportation Fleet Cost	6	6	0	0%
	5600351 Moves Adds Changes	1	1	(0)	0%
	5600382 Rent - Equipment	0	0	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600431 Lease Costs	3	3	0	0%
	5600436 Postage	3	3	(0)	0%
	5600481 Insurance - Other	30	30	0	0%
	5600591 Dues - Professional Association	61	61	(0)	0%
	5600606 Dues - Lobbying	0	0	(0)	0%
	5600626 Contributions - Charitable	1	1	(0)	0%
	5600631 Contributions - Community Sponsorships	12	12	(0)	0%
	5600696 Deductions - Corporate Tickets	0	0	(0)	0%
	5600701 Deductions - Other	4	4	0	0%
	5600726 License Fees and Permits	1	1	(0)	0%
	5600871 Other	0	0	0	0%
	5600896 Online Information Services	182	186	4	2%
<b>General Counsel Total</b>		<b>8,689</b>	<b>8,851</b>	<b>162</b>	<b>2%</b>
<b>Group President - Utility</b>	5540001	9,537	9,822	285	3%
	5540260 Other Compensation	20	25	5	25%
	5600001 Contract Labor	126	126	0	0%
	5600006 Consulting Professional Services Other	811	693	(118)	-14%
	5600041 Outside Vendor Contract	12	12	0	0%
	5600051 Outside Services Customer Care	0	0	0	0%
	5600066 Materials	88	88	0	0%
	5600091 Print and Copy Cost - Other	20	20	0	0%
	5600191 Employee Expenses Airfare	49	49	0	0%
	5600196 Employee Expenses Car Rental	1	1	0	0%
	5600201 Employee Expenses Taxi and Bus	9	9	0	0%
	5600206 Employee Expenses Mileage	139	139	0	0%
	5600211 Employee Expenses Conf Seminar Trng	64	64	0	0%
	5600216 Employee Expenses Hotel	81	81	0	0%
	5600221 Employee Expenses Meals	52	52	0	0%
	5600226 Employee Expenses Meals Non-Employee	75	75	0	0%
	5600231 Employee Expenses Parking	26	26	0	0%
	5600241 Employee Expenses Safety Equipment	0	0	0	0%
	5600246 Employee Expenses Other	11	11	0	0%
	5600251 Employee Expense Personal Communication	62	62	0	0%
	5600256 Office Supplies	32	32	0	0%
	5600261 Workforce Administration Expense	0	0	0	0%
	5600271 Safety Recognition	0	0	0	0%
	5600276 Life Events	3	3	0	0%
	5600291 Transportation Fleet Cost	8	8	0	0%
	5600351 Moves Adds Changes	3	3	0	0%
	5600381 Rent - Space	1	1	0	0%
	5600382 Rent - Equipment	7	7	0	0%
	5600436 Postage	19	19	0	0%
	5600511 Advertising - Brand Image	25	25	0	0%
	5600516 Advertising - General	47	47	0	0%
	5600531 Advertising - Conservation Other	0	0	0	0%
	5600546 Customer Program - Advertising	7	7	0	0%
	5600571 Safety Advertising	2	2	0	0%
	5600576 Safety Information	2	2	0	0%
	5600581 Mandated Regulatory Notices	6	6	0	0%
	5600586 Mandated Inserts Communication	90	90	0	0%
	5600591 Dues - Professional Association	79	79	0	0%
	5600596 Dues - Utility Association Other	174	174	0	0%
	5600601 Dues - Utility Association	19	19	0	0%
	5600606 Dues - Lobbying	168	168	0	0%
	5600616 Dues - Chamber of Commerce	275	275	0	0%
	5600621 Dues - Social Service	12	12	0	0%
	5600626 Contributions - Charitable	93	93	0	0%
	5600631 Contributions - Community Sponsorships	1,037	1,037	0	0%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600636 Contributions - Civic and Political	229	229	0	0%
	5600641 Contributions - Economical Development	335	335	0	0%
	5600671 Fees - Regulatory Direct	2,282	2,327	45	2%
	5600676 Fees - Regulatory Indirect	4,789	4,881	92	2%
	5600681 Fees - Regulatory NARUC	4	4	0	0%
	5600696 Deductions - Corporate Tickets	358	358	0	0%
	5600701 Deductions - Other	148	144	(4)	-3%
	5600726 License Fees and Permits	1	1	0	0%
	5600856 Non - Recoverable Const Waiver - Gas	3	2	(1)	-33%
	5600896 Online Information Services	4	4	0	0%
<b>Group President - Utility Total</b>		<b>21,445</b>	<b>21,749</b>	<b>305</b>	<b>1%</b>
<b>HR and Employee Services</b>	5540001	26,487	27,130	643	2%
	5600001 Contract Labor	406	407	1	0%
	5600006 Consulting Professional Services Other	1,284	1,288	4	0%
	5600041 Outside Vendor Contract	974	974	1	0%
	5600066 Materials	738	741	3	0%
	5600075 Transportation Fuel	555	566	11	2%
	5600091 Print and Copy Cost - Other	(213)	(212)	1	-1%
	5600106 Equipment Maintenance	1,530	704	(826)	-54%
	5600131 Software License Purchase - Term	48	48	0	0%
	5600191 Employee Expenses Airfare	170	171	1	0%
	5600196 Employee Expenses Car Rental	28	27	(1)	-3%
	5600201 Employee Expenses Taxi and Bus	20	20	0	1%
	5600206 Employee Expenses Mileage	105	108	3	3%
	5600211 Employee Expenses Conf Seminar Trng	108	109	1	1%
	5600216 Employee Expenses Hotel	249	249	1	0%
	5600221 Employee Expenses Meals	189	189	0	0%
	5600226 Employee Expenses Meals Non-Employee	34	34	0	0%
	5600231 Employee Expenses Parking	21	21	0	1%
	5600236 Employee Expenses Per Diem	4	0	(4)	-100%
	5600241 Employee Expenses Safety Equipment	31	31	0	0%
	5600246 Employee Expenses Other	65	66	1	1%
	5600251 Employee Expense Personal Communication	117	120	3	3%
	5600256 Office Supplies	49	49	0	0%
	5600261 Workforce Administration Expense	263	265	3	1%
	5600271 Safety Recognition	2	2	0	0%
	5600276 Life Events	1	1	(0)	0%
	5600291 Transportation Fleet Cost	944	956	12	1%
	5600296 Janitorial - Routine	1,729	1,744	15	1%
	5600306 Fire Life Safety Maintenance	182	184	1	1%
	5600311 General Interior Exterior Maintenance	2,846	2,879	34	1%
	5600316 Use Costs	4,121	4,121	(0)	0%
	5600321 Lawn Care Maintenance Costs	152	152	0	0%
	5600326 Sewer Maintenance Costs	17	17	0	0%
	5600331 Snow Removal Costs	1,787	1,787	(0)	0%
	5600336 Trash Removal Costs	378	378	0	0%
	5600341 Water Use Costs	282	282	(0)	0%
	5600351 Moves Adds Changes	602	1,200	598	99%
	5600381 Rent - Space	2	2	0	1%
	5600382 Rent - Equipment	159	158	(0)	0%
	5600431 Lease Costs	8,607	8,923	315	4%
	5600436 Postage	119	120	1	1%
	5600466 Insurance - Auto Liability	22	22	0	2%
	5600511 Advertising - Brand Image	230	232	2	1%
	5600591 Dues - Professional Association	210	212	2	1%
	5600596 Dues - Utility Association Other	8	8	0	0%
	5600626 Contributions - Charitable	330	333	3	1%
	5600631 Contributions - Community Sponsorships	49	50	0	1%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600701 Deductions - Other	0	0	0	2%
	5600706 Bank Charges	0	0	0	1%
	5600726 License Fees and Permits	65	65	0	1%
	5600861 Shared Asset Costs	12,020	11,992	(28)	0%
	5600866 Shared Assets - Owning Co Credit	(13,679)	(13,855)	(176)	1%
	5600871 Other	41	41	0	0%
	5600896 Online Information Services	83	84	1	1%
	5600951 Purchasing Overhead Expense	7	7	0	1%
<b>HR and Employee Services Total</b>		<b>54,575</b>	<b>55,203</b>	<b>628</b>	<b>1%</b>
<b>Nuclear Generation</b>	5540001	138,314	134,170	(4,143)	-3%
	5540009 Labor Budget Adjustment	950	950	0	0%
	5600001 Contract Labor	808	638	(170)	-21%
	5600006 Consulting Professional Services Other	70,923	50,287	(20,636)	-29%
	5600041 Outside Vendor Contract	25,663	23,610	(2,053)	-8%
	5600066 Materials	14,630	12,477	(2,153)	-15%
	5600068 Material Consumption	1,658	1,658	(0)	0%
	5600070 Material - Direct Purchase	0	0	0	0%
	5600076 Chemicals - Other	1,300	1,161	(139)	-11%
	5600091 Print and Copy Cost - Other	90	90	0	0%
	5600106 Equipment Maintenance	107	107	0	0%
	5600116 IT Hardware Maintenance	110	110	0	0%
	5600121 IT Hardware Purchases	18	18	0	0%
	5600126 Software License Purchase - Perpetual	10	10	0	0%
	5600131 Software License Purchase - Term	121	121	0	0%
	5600136 Software Maintenance	2,454	2,385	(69)	-3%
	5600141 Network Services	2	2	0	0%
	5600191 Employee Expenses Airfare	723	693	(30)	-4%
	5600196 Employee Expenses Car Rental	154	149	(5)	-3%
	5600201 Employee Expenses Taxi and Bus	21	20	(1)	-3%
	5600206 Employee Expenses Mileage	472	326	(145)	-31%
	5600211 Employee Expenses Conf Seminar Trng	142	139	(3)	-2%
	5600216 Employee Expenses Hotel	668	651	(17)	-3%
	5600221 Employee Expenses Meals	280	276	(4)	-1%
	5600226 Employee Expenses Meals Non-Employee	34	34	0	0%
	5600231 Employee Expenses Parking	70	69	(1)	-1%
	5600236 Employee Expenses Per Diem	1,095	688	(406)	-37%
	5600241 Employee Expenses Safety Equipment	156	136	(20)	-13%
	5600246 Employee Expenses Other	361	362	1	0%
	5600251 Employee Expense Personal Communication	317	317	(0)	0%
	5600256 Office Supplies	163	163	0	0%
	5600271 Safety Recognition	6	6	0	0%
	5600276 Life Events	4	4	0	0%
	5600291 Transportation Fleet Cost	286	286	0	0%
	5600296 Janitorial - Routine	120	120	0	0%
	5600311 General Interior Exterior Maintenance	180	180	0	0%
	5600316 Use Costs	1,512	1,512	0	0%
	5600321 Lawn Care Maintenance Costs	46	46	0	0%
	5600326 Sewer Maintenance Costs	32	32	0	0%
	5600331 Snow Removal Costs	80	80	0	0%
	5600336 Trash Removal Costs	90	90	0	0%
	5600381 Rent - Space	1	1	0	0%
	5600382 Rent - Equipment	225	86	(139)	-62%
	5600384 Rent - Nuclear Generation	75	75	0	0%
	5600431 Lease Costs	61	61	0	0%
	5600436 Postage	14	14	0	0%
	5600511 Advertising - Brand Image	5	5	0	0%
	5600516 Advertising - General	1	1	0	0%
	5600566 Customer Program - Non-Recoverable	0	0	0	0%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600591 Dues - Professional Association	123	122	(1)	-1%
	5600596 Dues - Utility Association Other	20	20	(0)	0%
	5600606 Dues - Lobbying	20	20	0	0%
	5600611 Dues - Nuclear Association	7,598	7,718	121	2%
	5600616 Dues - Chamber of Commerce	0	0	0	0%
	5600626 Contributions - Charitable	18	18	0	0%
	5600631 Contributions - Community Sponsorships	10	10	0	0%
	5600646 Fees - Regulatory	29,225	29,492	266	1%
	5600696 Deductions - Corporate Tickets	2	2	0	0%
	5600701 Deductions - Other	20	20	0	0%
	5600721 Environmental Permits and Fees	91	91	0	0%
	5600726 License Fees and Permits	180	177	(3)	-2%
	5600771 Nuclear Outage Cost Amortization	45,491	46,664	1,173	3%
	5600871 Other	(62,274)	(33,724)	28,550	-46%
	5600896 Online Information Services	334	352	17	5%
	8010110 Budget Other Compensation	(12)	(2)	10	-83%
<b>Nuclear Generation Total</b>		<b>285,400</b>	<b>285,400</b>	<b>(0)</b>	<b>0%</b>
<b>Operations Services</b>	5540001	4,964	5,112	148	3%
	5540009 Labor Budget Adjustment	22	23	1	3%
	5540185 Other Compensation Accruals	1,190	1,231	41	3%
	5600006 Consulting Professional Services Other	44	44	0	0%
	5600016 Consulting Professional Eng and Design	1	1	0	0%
	5600041 Outside Vendor Contract	29	29	0	0%
	5600066 Materials	27	27	0	0%
	5600091 Print and Copy Cost - Other	1	1	0	0%
	5600191 Employee Expenses Airfare	59	59	0	0%
	5600196 Employee Expenses Car Rental	7	7	(0)	0%
	5600201 Employee Expenses Taxi and Bus	5	5	0	0%
	5600206 Employee Expenses Mileage	7	7	(0)	0%
	5600211 Employee Expenses Conf Seminar Trng	129	129	0	0%
	5600216 Employee Expenses Hotel	72	72	(0)	0%
	5600221 Employee Expenses Meals	21	21	0	0%
	5600226 Employee Expenses Meals Non-Employee	34	34	(0)	0%
	5600231 Employee Expenses Parking	6	6	0	0%
	5600241 Employee Expenses Safety Equipment	0	0	0	0%
	5600246 Employee Expenses Other	11	11	0	0%
	5600251 Employee Expense Personal Communication	28	28	0	0%
	5600256 Office Supplies	8	8	(0)	0%
	5600261 Workforce Administration Expense	46	47	1	2%
	5600271 Safety Recognition	1	1	0	0%
	5600276 Life Events	1	1	0	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600381 Rent - Space	4	4	0	0%
	5600382 Rent - Equipment	9	9	0	0%
	5600436 Postage	1	1	0	0%
	5600591 Dues - Professional Association	9	9	(0)	0%
	5600601 Dues - Utility Association	8	8	0	0%
	5600616 Dues - Chamber of Commerce	22	22	0	0%
	5600631 Contributions - Community Sponsorships	67	67	(0)	0%
	5600666 Fees - Credit Line	124	124	0	0%
	5600696 Deductions - Corporate Tickets	6	6	0	0%
	5600701 Deductions - Other	11	11	0	0%
	5600726 License Fees and Permits	0	0	0	0%
	5600871 Other	0	0	0	0%
	5600896 Online Information Services	151	151	(0)	0%
<b>Operations Services Total</b>		<b>7,125</b>	<b>7,316</b>	<b>191</b>	<b>3%</b>
<b>Risk Management</b>	5540001	2,535	2,592	57	2%
	5600001 Contract Labor	31	31	0	1%
	5600006 Consulting Professional Services Other	83	83	1	1%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600026 Consulting Professional Svcs Accounting	217	219	2	1%
	5600066 Materials	9	9	0	1%
	5600091 Print and Copy Cost - Other	0	0	0	1%
	5600191 Employee Expenses Airfare	14	14	0	1%
	5600196 Employee Expenses Car Rental	1	1	0	1%
	5600201 Employee Expenses Taxi and Bus	2	2	0	1%
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	25	26	0	1%
	5600216 Employee Expenses Hotel	19	19	0	1%
	5600221 Employee Expenses Meals	12	12	0	1%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	4	4	0	1%
	5600251 Employee Expense Personal Communication	4	4	0	1%
	5600256 Office Supplies	5	5	0	1%
	5600276 Life Events	0	0	0	0%
	5600351 Moves Adds Changes	4	4	0	1%
	5600436 Postage	0	0	0	0%
	5600591 Dues - Professional Association	14	14	0	1%
	5600726 License Fees and Permits	4	4	0	1%
	5600896 Online Information Services	124	125	1	1%
	5600951 Purchasing Overhead Expense	1	1	0	1%
<b>Risk Management Total</b>		<b>3,109</b>	<b>3,172</b>	<b>63</b>	<b>2%</b>
<b>Strategy PIng and Ext Affairs</b>	5540001	4,304	4,344	40	1%
	5540009 Labor Budget Adjustment	(19)	(19)	0	0%
	5600001 Contract Labor	1,064	2,558	1,494	140%
	5600006 Consulting Professional Services Other	431	431	0	0%
	5600066 Materials	12	10	(2)	-14%
	5600091 Print and Copy Cost - Other	37	36	(0)	0%
	5600096 Print and Copy Cost - SEC Filings	39	39	(0)	0%
	5600126 Software License Purchase - Perpetual	6	6	0	0%
	5600191 Employee Expenses Airfare	56	56	(0)	0%
	5600196 Employee Expenses Car Rental	2	2	0	0%
	5600201 Employee Expenses Taxi and Bus	10	10	(0)	0%
	5600206 Employee Expenses Mileage	2	2	0	0%
	5600211 Employee Expenses Conf Seminar Trng	21	21	0	0%
	5600216 Employee Expenses Hotel	54	54	0	0%
	5600221 Employee Expenses Meals	22	22	0	0%
	5600226 Employee Expenses Meals Non-Employee	4	4	0	0%
	5600231 Employee Expenses Parking	4	4	0	0%
	5600246 Employee Expenses Other	30	29	(1)	-3%
	5600251 Employee Expense Personal Communication	15	15	(0)	0%
	5600256 Office Supplies	3	3	(0)	0%
	5600276 Life Events	1	1	0	0%
	5600336 Trash Removal Costs	0	0	0	0%
	5600351 Moves Adds Changes	1	1	0	0%
	5600381 Rent - Space	2	2	0	0%
	5600436 Postage	13	6	(7)	-52%
	5600591 Dues - Professional Association	7	7	0	0%
	5600601 Dues - Utility Association	25	25	(0)	0%
	5600606 Dues - Lobbying	102	102	(0)	0%
	5600626 Contributions - Charitable	1	1	0	0%
	5600631 Contributions - Community Sponsorships	28	28	0	0%
	5600726 License Fees and Permits	0	0	0	0%
	5600896 Online Information Services	231	249	18	8%
<b>Strategy PIng and Ext Affairs Total</b>		<b>6,508</b>	<b>8,050</b>	<b>1,542</b>	<b>24%</b>
<b>Transmission</b>	5540001	21,371	21,899	528	2%
	5600001 Contract Labor	3,451	3,501	49	1%
	5600006 Consulting Professional Services Other	791	799	8	1%
	5600016 Consulting Professional Eng and Design	3	3	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600066 Materials	2,172	2,194	22	1%
	5600091 Print and Copy Cost - Other	12	12	0	0%
	5600106 Equipment Maintenance	75	75	0	0%
	5600191 Employee Expenses Airfare	160	160	(0)	0%
	5600196 Employee Expenses Car Rental	22	22	0	0%
	5600201 Employee Expenses Taxi and Bus	9	9	0	0%
	5600206 Employee Expenses Mileage	617	617	0	0%
	5600211 Employee Expenses Conf Seminar Trng	207	207	0	0%
	5600216 Employee Expenses Hotel	197	197	0	0%
	5600221 Employee Expenses Meals	223	223	0	0%
	5600226 Employee Expenses Meals Non-Employee	62	62	(0)	0%
	5600231 Employee Expenses Parking	47	47	0	0%
	5600236 Employee Expenses Per Diem	840	840	0	0%
	5600241 Employee Expenses Safety Equipment	268	268	0	0%
	5600246 Employee Expenses Other	88	88	0	0%
	5600251 Employee Expense Personal Communication	335	335	0	0%
	5600256 Office Supplies	95	95	0	0%
	5600271 Safety Recognition	14	14	0	0%
	5600276 Life Events	10	10	0	0%
	5600291 Transportation Fleet Cost	2,455	2,455	0	0%
	5600316 Use Costs	85	85	0	0%
	5600341 Water Use Costs	15	15	0	0%
	5600351 Moves Adds Changes	3	3	0	0%
	5600382 Rent - Equipment	151	151	0	0%
	5600436 Postage	2	2	0	0%
	5600601 Dues - Utility Association	354	354	0	0%
	5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
	5600721 Environmental Permits and Fees	590	590	0	0%
	5600726 License Fees and Permits	1,152	1,152	(0)	0%
	5600871 Other	-	(185)	(185)	#DIV/0!
	5600896 Online Information Services	2	2	0	0%
	8010000 Budget Prod Labor Barg Benefit Group 1	16	17	0	3%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	123	127	4	3%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	8	0	3%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	32	33	1	3%
	8110040 Budget Attrition	(6)	(6)	(0)	3%
<b>Transmission Total</b>		<b>38,294</b>	<b>38,721</b>	<b>428</b>	<b>1%</b>
<b>Grand Total</b>		<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
<b>Benefits &amp; Loadings</b>	5540001 Productive Labor	461	475	14	3%
	5540210 Incentive Non Loading	17,113	17,627	513	3%
	5540240 Performance Share Plan & Deferred Comp I	9,210	9,750	540	6%
	5540250 Restricted Stock Units	11,670	12,287	618	5%
	5540255 Other Benefits Compensation	276	282	6	2%
	5600281 Employee Performance Recognition	1,014	1,061	47	5%
	5600781 O and M Credits - Other	(461)	(474)	(14)	3%
	8100110 401K Match	11,891	12,205	314	3%
	8100115 Qualified Pension	24,473	23,889	(584)	-2%
	8100120 Nonqualified Pension	395	407	12	3%
	8100130 Exec Nonqualified Deferred Comp Match	53	55	2	4%
	8100135 NMC Employer Retirement Contribution	980	1,008	28	3%
	8100140 Other Pension - Consult	547	559	12	2%
	8100150 Active Healthcare	46,869	48,861	1,992	4%
	8100155 Miscellaneous Benefit Programs and Costs	2,026	2,056	30	1%
	8100160 Life LTD and Business Travel Insurance	2,595	2,659	64	2%
	8100165 Retiree Medical	105	101	(4)	-4%
	8100170 FAS 112 LTD	106	100	(6)	-6%
	8100190 Workers' Compensation - FAS 112 Costs	118	107	(11)	-9%
	8100195 Workers' Compensation - Ins and Other	1,313	1,360	47	4%
	8100200 Annual Incentive	13,190	13,611	421	3%
	8100507 401K Match_OH Alloc	106	121	15	14%
	8100508 Qualified Pension_Overhead Allocation	(967)	(1,204)	(237)	25%
	8100509 Nonqualified Pension_Overhead Allocation	2	5	3	179%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	1	3	2	251%
	8100512 Other Pension - Consult_OH Allocation	(195)	(207)	(11)	6%
	8100513 Active Healthcare_Overhead Allocation	470	837	367	78%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(195)	(218)	(24)	12%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(66)	(65)	1	-1%
	8100516 Retiree Medical_Overhead Allocation	(8)	(9)	(1)	17%
	8100517 FAS 112 LTD_Overhead Allocation	(6)	(7)	(1)	9%
	8100526 Workers' Comp-FAS 112_OH Allocation	(6)	(4)	2	-29%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(145)	(181)	(36)	25%
	8100528 Annual Incentive_Overhead Allocation	2,063	2,170	107	5%
	8100529 NMC Employer Retirement Contr_OH Alloc	1	0	(1)	-88%
<b>Benefits &amp; Loadings Total</b>		<b>144,999</b>	<b>149,227</b>	<b>4,227</b>	<b>3%</b>
<b>Chairman and CEO</b>	5540001 Productive Labor	572	590	17	3%
	5600006 Consulting Professional Services Other	249	251	2	1%
	5600066 Materials	1	1	0	0%
	5600091 Print and Copy Cost - Other	0	0	0	0%
	5600191 Employee Expenses Airfare	1	1	0	0%
	5600196 Employee Expenses Car Rental	0	0	0	0%
	5600201 Employee Expenses Taxi and Bus	0	0	0	0%
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	1	1	0	0%
	5600216 Employee Expenses Hotel	4	4	0	0%
	5600221 Employee Expenses Meals	3	3	(0)	0%
	5600226 Employee Expenses Meals Non-Employee	1	1	0	0%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	39	39	(0)	0%
	5600251 Employee Expense Personal Communication	2	2	0	0%
	5600256 Office Supplies	1	1	0	0%
	5600276 Life Events	1	1	0	0%
	5600381 Rent - Space	24	24	0	0%
	5600436 Postage	0	0	(0)	0%
	5600601 Dues - Utility Association	1,285	1,285	0	0%
	5600606 Dues - Lobbying	178	178	(0)	0%
	5600626 Contributions - Charitable	13	13	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600631 Contributions - Community Sponsorships	410	410	(0)	0%
	5600656 Fees - Directors	1,660	1,660	(0)	0%
	5600896 Online Information Services	22	22	0	0%
<b>Chairman and CEO Total</b>		<b>4,468</b>	<b>4,487</b>	<b>19</b>	<b>0%</b>
<b>Corporate Other</b>	5600781 O and M Credits - Other	(1,678)	(859)	819	-49%
	5600791 O and M Credits - AG to Capital	(563)	(563)	0	0%
	5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
	5660024 Loss on Investment	(350)	(322)	28	-8%
<b>Corporate Other Total</b>		<b>(8,489)</b>	<b>(7,642)</b>	<b>847</b>	<b>-10%</b>
<b>Corporate Other - IA</b>	5600751 IA - Transmission interchange	128,085	133,102	5,017	4%
<b>Corporate Other - IA Total</b>		<b>128,085</b>	<b>133,102</b>	<b>5,017</b>	<b>4%</b>
<b>Customer and Innovation</b>	5540001 Productive Labor	56,589	58,500	1,911	3%
	5540009 Labor Budget Adjustment	(694)	(7,004)	(6,310)	909%
	5600001 Contract Labor	5,370	5,114	(256)	-5%
	5600006 Consulting Professional Services Other	10,244	4,397	(5,847)	-57%
	5600041 Outside Vendor Contract	3,055	3,068	13	0%
	5600051 Outside Services Customer Care	22,911	23,222	311	1%
	5600066 Materials	555	542	(13)	-2%
	5600091 Print and Copy Cost - Other	186	186	(0)	0%
	5600111 Equipment Maintenance - Customer Care	173	173	0	0%
	5600116 IT Hardware Maintenance	3,890	3,924	34	1%
	5600121 IT Hardware Purchases	472	441	(31)	-6%
	5600126 Software License Purchase - Perpetual	2,398	585	(1,813)	-76%
	5600131 Software License Purchase - Term	6,876	7,280	404	6%
	5600136 Software Maintenance	35,782	38,030	2,248	6%
	5600141 Network Services	906	906	(0)	0%
	5600151 Network Data	18,224	18,911	687	4%
	5600161 Network Radio	750	661	(89)	-12%
	5600166 Mainframe Services	1,262	1,300	38	3%
	5600171 Distributed Systems Services	999	1,029	30	3%
	5600176 Application Development and Maintenance	11,031	11,036	5	0%
	5600186 Software - ASP	5,034	5,190	156	3%
	5600187 Other IT	8,076	9,218	1,142	14%
	5600191 Employee Expenses Airfare	559	561	2	0%
	5600196 Employee Expenses Car Rental	50	52	1	2%
	5600201 Employee Expenses Taxi and Bus	71	71	(0)	0%
	5600206 Employee Expenses Mileage	244	209	(35)	-14%
	5600211 Employee Expenses Conf Seminar Trng	419	421	2	0%
	5600216 Employee Expenses Hotel	740	743	4	1%
	5600221 Employee Expenses Meals	315	318	2	1%
	5600226 Employee Expenses Meals Non-Employee	22	22	0	0%
	5600231 Employee Expenses Parking	126	106	(20)	-16%
	5600236 Employee Expenses Per Diem	16	16	0	0%
	5600241 Employee Expenses Safety Equipment	23	25	2	8%
	5600246 Employee Expenses Other	265	286	21	8%
	5600251 Employee Expense Personal Communication	470	556	85	18%
	5600256 Office Supplies	440	448	8	2%
	5600261 Workforce Administration Expense	318	318	0	0%
	5600271 Safety Recognition	2	2	0	0%
	5600276 Life Events	6	6	0	0%
	5600291 Transportation Fleet Cost	407	399	(8)	-2%
	5600296 Janitorial - Routine	6	6	(0)	0%
	5600351 Moves Adds Changes	10	10	0	0%
	5600356 Energy	18,320	15,708	(2,612)	-14%
	5600366 Non - Energy	173	212	38	22%
	5600381 Rent - Space	89	89	(0)	0%
	5600382 Rent - Equipment	3	3	0	0%
	5600396 Rent - Equipment Customer Case	0	0	0	0%
	5600436 Postage	5,303	5,303	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600511 Advertising - Brand Image	707	714	7	1%
	5600516 Advertising - General	139	140	1	1%
	5600521 Advertising - Brand Sponsorship	2,886	2,915	29	1%
	5600536 Communication - Conservation DSM	2	2	0	0%
	5600546 Customer Program - Advertising	507	507	0	0%
	5600561 Customer Program - Promotion	255	255	0	0%
	5600571 Safety Advertising	931	940	9	1%
	5600591 Dues - Professional Association	256	257	1	0%
	5600596 Dues - Utility Association Other	31	31	(0)	0%
	5600601 Dues - Utility Association	31	31	(0)	0%
	5600616 Dues - Chamber of Commerce	0	0	0	0%
	5600631 Contributions - Community Sponsorships	115	115	(0)	0%
	5600636 Contributions - Civic and Political	20	20	0	0%
	5600641 Contributions - Economical Development	108	108	0	0%
	5600696 Deductions - Corporate Tickets	5	5	(0)	0%
	5600701 Deductions - Other	13	13	0	0%
	5600706 Bank Charges	72	72	0	0%
	5600726 License Fees and Permits	253	255	2	1%
	5600861 Shared Asset Costs	43,850	45,084	1,234	3%
	5600866 Shared Assets - Owning Co Credit	(42,432)	(41,510)	922	-2%
	5600871 Other	18	7,623	7,605	41353%
	5600896 Online Information Services	1,272	1,311	39	3%
	5600906 Operating Co Overheads - AG	935	1,028	93	10%
	5600946 Cust Billing Srvcs to Other	-	-	0	#DIV/0!
<b>Customer and Innovation Total</b>		<b>232,461</b>	<b>232,516</b>	<b>55</b>	<b>0%</b>
<b>Distribution Operations</b>	5540001 Productive Labor	61,509	63,026	1,517	2%
	5540009 Labor Budget Adjustment	(1,487)	(2,406)	(920)	62%
	5600001 Contract Labor	1,728	1,880	152	9%
	5600006 Consulting Professional Services Other	39	39	0	0%
	5600041 Outside Vendor Contract	61,626	52,529	(9,097)	-15%
	5600066 Materials	7,691	7,691	0	0%
	5600071 MS Inventory Adjust - Obsolete Materials	46	46	0	0%
	5600091 Print and Copy Cost - Other	73	73	0	0%
	5600121 IT Hardware Purchases	138	135	(3)	-2%
	5600131 Software License Purchase - Term	32	32	0	0%
	5600191 Employee Expenses Airfare	164	164	0	0%
	5600196 Employee Expenses Car Rental	21	21	0	0%
	5600201 Employee Expenses Taxi and Bus	7	7	0	0%
	5600206 Employee Expenses Mileage	266	266	0	0%
	5600211 Employee Expenses Conf Seminar Trng	34	34	0	0%
	5600216 Employee Expenses Hotel	243	243	(0)	0%
	5600221 Employee Expenses Meals	142	142	0	0%
	5600226 Employee Expenses Meals Non-Employee	3	3	0	0%
	5600231 Employee Expenses Parking	19	19	0	0%
	5600236 Employee Expenses Per Diem	661	661	0	0%
	5600241 Employee Expenses Safety Equipment	355	355	0	0%
	5600246 Employee Expenses Other	162	162	0	0%
	5600251 Employee Expense Personal Communication	319	319	0	0%
	5600256 Office Supplies	111	111	0	0%
	5600271 Safety Recognition	96	96	0	0%
	5600276 Life Events	6	6	0	0%
	5600291 Transportation Fleet Cost	7,683	7,683	(0)	0%
	5600316 Use Costs	3	3	0	0%
	5600321 Lawn Care Maintenance Costs	1	1	0	0%
	5600331 Snow Removal Costs	1	1	0	0%
	5600336 Trash Removal Costs	32	32	0	0%
	5600341 Water Use Costs	2	2	0	0%
	5600351 Moves Adds Changes	0	0	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600366 Non - Energy	333	333	0	0%
	5600382 Rent - Equipment	150	150	0	0%
	5600390 Rent - Distribution Electric	493	493	0	0%
	5600431 Lease Costs	13	13	0	0%
	5600436 Postage	49	49	0	0%
	5600591 Dues - Professional Association	19	19	0	0%
	5600596 Dues - Utility Association Other	4	4	0	0%
	5600601 Dues - Utility Association	91	91	0	0%
	5600646 Fees - Regulatory	50	50	0	0%
	5600721 Environmental Permits and Fees	0	0	0	0%
	5600726 License Fees and Permits	98	98	0	0%
	5600776 O and M Credits - Meter Transfer Install	(15,202)	(15,202)	0	0%
<b>Distribution Operations Total</b>		<b>127,827</b>	<b>119,475</b>	<b>(8,351)</b>	<b>-7%</b>
<b>Energy Supply</b>	5540001 Productive Labor	62,530	63,020	490	1%
	5540009 Labor Budget Adjustment	(75)	(615)	(540)	720%
	5600001 Contract Labor	31,595	38,455	6,860	22%
	5600006 Consulting Professional Services Other	378	180	(198)	-52%
	5600041 Outside Vendor Contract	517	548	31	6%
	5600066 Materials	16,843	18,797	1,953	12%
	5600068 Material Consumption	984	982	(2)	0%
	5600069 Service Consumption	22,231	18,940	(3,291)	-15%
	5600070 Material - Direct Purchase	39	39	0	0%
	5600076 Chemicals - Other	1,302	1,311	9	1%
	5600077 Chemicals - Emission Control	62	62	0	0%
	5600078 Chemicals - Lime	2,123	2,118	(5)	0%
	5600080 Chemicals - Mercury Sorbent	513	760	248	48%
	5600082 Chemicals - Ammonia	747	711	(36)	-5%
	5600083 Chemicals - Sulfuric Acid	474	654	180	38%
	5600091 Print and Copy Cost - Other	8	8	0	0%
	5600191 Employee Expenses Airfare	160	164	4	2%
	5600196 Employee Expenses Car Rental	44	44	0	0%
	5600201 Employee Expenses Taxi and Bus	7	7	0	0%
	5600206 Employee Expenses Mileage	280	287	7	3%
	5600211 Employee Expenses Conf Seminar Trng	350	352	1	0%
	5600216 Employee Expenses Hotel	197	201	4	2%
	5600221 Employee Expenses Meals	326	336	10	3%
	5600226 Employee Expenses Meals Non-Employee	5	5	0	0%
	5600231 Employee Expenses Parking	26	26	0	0%
	5600236 Employee Expenses Per Diem	81	81	0	0%
	5600241 Employee Expenses Safety Equipment	182	182	0	0%
	5600246 Employee Expenses Other	413	413	0	0%
	5600251 Employee Expense Personal Communication	186	176	(10)	-5%
	5600256 Office Supplies	139	140	1	1%
	5600271 Safety Recognition	76	76	0	0%
	5600276 Life Events	3	3	0	0%
	5600291 Transportation Fleet Cost	1,087	1,090	3	0%
	5600296 Janitorial - Routine	61	61	0	0%
	5600316 Use Costs	1,362	1,366	4	0%
	5600321 Lawn Care Maintenance Costs	30	30	0	0%
	5600326 Sewer Maintenance Costs	365	365	0	0%
	5600331 Snow Removal Costs	200	200	0	0%
	5600336 Trash Removal Costs	18	18	0	0%
	5600341 Water Use Costs	89	89	0	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600382 Rent - Equipment	236	254	18	8%
	5600386 Rent - Other Generation	14,627	14,972	346	2%
	5600436 Postage	9	9	0	0%
	5600591 Dues - Professional Association	36	36	0	0%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600601 Dues - Utility Association	318	314	(4)	-1%
	5600631 Contributions - Community Sponsorships	30	30	0	0%
	5600696 Deductions - Corporate Tickets	3	3	0	0%
	5600706 Bank Charges	158	158	0	0%
	5600721 Environmental Permits and Fees	2,369	2,022	(347)	-15%
	5600726 License Fees and Permits	78	78	0	0%
	5600781 O and M Credits - Other	(1,303)	(1,873)	(570)	44%
	5600871 Other	13	13	0	0%
	5600896 Online Information Services	7	11	4	56%
	8010000 Budget Prod Labor Barg Benefit Group 1	-	-	0	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	(0)	(0)	#DIV/0!
	8010105 Budget Overtime	0	0	(0)	-50%
	8010110 Budget Other Compensation	(37)	(38)	(1)	3%
	8010115 Budget Other Compensation CWF	-	0	0	#DIV/0!
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	(0)	0	0	-150%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	-	(0)	-100%
	8110040 Budget Attrition	(0)	0	0	-450%
<b>Energy Supply Total</b>		<b>162,501</b>	<b>167,668</b>	<b>5,167</b>	<b>3%</b>
<b>Financial Operations</b>	5540001 Productive Labor	17,456	17,980	524	3%
	5600001 Contract Labor	159	161	2	1%
	5600006 Consulting Professional Services Other	648	655	6	1%
	5600026 Consulting Professional Svcs Accounting	2,465	2,489	25	1%
	5600066 Materials	40	40	0	1%
	5600091 Print and Copy Cost - Other	10	10	0	1%
	5600191 Employee Expenses Airfare	80	81	1	1%
	5600196 Employee Expenses Car Rental	2	2	0	2%
	5600201 Employee Expenses Taxi and Bus	14	14	0	1%
	5600206 Employee Expenses Mileage	15	15	0	1%
	5600211 Employee Expenses Conf Seminar Trng	92	93	1	1%
	5600216 Employee Expenses Hotel	106	107	1	1%
	5600221 Employee Expenses Meals	59	60	1	1%
	5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
	5600231 Employee Expenses Parking	7	7	0	1%
	5600241 Employee Expenses Safety Equipment	0	0	0	0%
	5600246 Employee Expenses Other	(10)	(10)	(0)	1%
	5600251 Employee Expense Personal Communication	48	48	0	1%
	5600256 Office Supplies	24	24	0	1%
	5600271 Safety Recognition	0	0	0	0%
	5600276 Life Events	3	3	0	2%
	5600291 Transportation Fleet Cost	4	4	0	1%
	5600351 Moves Adds Changes	7	7	0	1%
	5600436 Postage	20	20	0	1%
	5600451 Insurance - Property	6,612	6,801	189	3%
	5600456 Insurance - General Liability	5,458	5,565	107	2%
	5600461 Insurance - Excess Liability	7,467	7,610	142	2%
	5600466 Insurance - Auto Liability	275	277	3	1%
	5600471 Insurance - Directors and Officers	1,225	1,248	23	2%
	5600476 Insurance - Fiduciary	340	347	6	2%
	5600481 Insurance - Other	(2,776)	(2,811)	(36)	1%
	5600482 Insurance - Cyber	383	386	3	1%
	5600486 Insurance - Nuclear Property	4,305	4,407	102	2%
	5600491 Insurance - Nuclear Interruption	1,245	1,269	24	2%
	5600496 Insurance - Nuclear Liability	3,389	3,457	68	2%
	5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	0	0%
	5600506 Insurance - Surplus	(3,500)	(3,500)	0	0%
	5600591 Dues - Professional Association	103	104	1	1%
	5600596 Dues - Utility Association Other	5	5	0	1%
	5600606 Dues - Lobbying	3	3	0	1%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600626 Contributions - Charitable	1	1	0	1%
	5600631 Contributions - Community Sponsorships	1	1	0	1%
	5600661 Fees - Remarketing and Rating	544	577	33	6%
	5600691 Shareholder Related Expenses	350	354	4	1%
	5600696 Deductions - Corporate Tickets	5	5	0	1%
	5600701 Deductions - Other	5	5	0	1%
	5600706 Bank Charges	1,075	1,092	17	2%
	5600726 License Fees and Permits	65	65	1	1%
	5600731 Penalties	4	4	0	0%
	5600781 O and M Credits - Other	(366)	(370)	(4)	1%
	5600871 Other	0	0	0	2%
	5600896 Online Information Services	384	388	4	1%
<b>Financial Operations Total</b>		<b>46,694</b>	<b>47,943</b>	<b>1,249</b>	<b>3%</b>
<b>Gas Systems</b>	5540001 Productive Labor	26,278	26,959	681	3%
	5540009 Labor Budget Adjustment	353	353	(0)	0%
	5600006 Consulting Professional Services Other	(23)	(23)	0	0%
	5600041 Outside Vendor Contract	23,390	23,986	596	3%
	5600066 Materials	3,540	3,540	0	0%
	5600136 Software Maintenance	27	27	0	0%
	5600246 Employee Expenses Other	758	758	(0)	0%
	5600291 Transportation Fleet Cost	2,663	2,663	0	0%
	5600316 Use Costs	3	3	0	0%
	5600601 Dues - Utility Association	108	108	0	0%
	5600716 Gas Cleanup Costs	750	750	0	0%
	5600726 License Fees and Permits	318	318	0	0%
	5600871 Other	1,256	1,256	(0)	0%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	66	68	2	3%
	8010105 Budget Overtime	(160)	(160)	(0)	0%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	15	15	0	3%
	8110040 Budget Attrition	(3)	(3)	(0)	3%
<b>Gas Systems Total</b>		<b>59,339</b>	<b>60,619</b>	<b>1,280</b>	<b>2%</b>
<b>General Counsel</b>	5540001 Productive Labor	5,360	5,532	172	3%
	5600001 Contract Labor	111	111	(0)	0%
	5600006 Consulting Professional Services Other	56	56	0	0%
	5600021 Consulting Professional Services Legal	2,571	2,571	(0)	0%
	5600031 Consulting Legal Regulatory	104	104	0	0%
	5600041 Outside Vendor Contract	5	5	0	0%
	5600066 Materials	22	22	(0)	0%
	5600091 Print and Copy Cost - Other	5	5	(0)	0%
	5600096 Print and Copy Cost - SEC Filings	35	35	0	0%
	5600101 Legal - Other	1	1	0	0%
	5600191 Employee Expenses Airfare	68	68	(0)	0%
	5600196 Employee Expenses Car Rental	3	3	(0)	0%
	5600201 Employee Expenses Taxi and Bus	8	8	(0)	0%
	5600206 Employee Expenses Mileage	14	14	(0)	0%
	5600211 Employee Expenses Conf Seminar Trng	32	32	(0)	0%
	5600216 Employee Expenses Hotel	58	58	(0)	0%
	5600221 Employee Expenses Meals	29	28	(1)	-4%
	5600226 Employee Expenses Meals Non-Employee	5	5	(0)	0%
	5600231 Employee Expenses Parking	8	8	(0)	0%
	5600241 Employee Expenses Safety Equipment	1	1	0	0%
	5600251 Employee Expense Personal Communication	34	34	(0)	0%
	5600256 Office Supplies	12	12	(0)	0%
	5600276 Life Events	1	1	(0)	0%
	5600291 Transportation Fleet Cost	6	6	0	0%
	5600351 Moves Adds Changes	1	1	(0)	0%
	5600382 Rent - Equipment	0	0	0	0%
	5600431 Lease Costs	3	3	0	0%
	5600436 Postage	3	3	(0)	-1%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600481 Insurance - Other	30	30	(0)	0%
	5600591 Dues - Professional Association	61	61	(0)	0%
	5600606 Dues - Lobbying	0	0	(0)	0%
	5600626 Contributions - Charitable	1	1	(0)	0%
	5600631 Contributions - Community Sponsorships	12	12	(0)	0%
	5600696 Deductions - Corporate Tickets	0	0	(0)	0%
	5600701 Deductions - Other	4	4	0	0%
	5600726 License Fees and Permits	1	1	(0)	0%
	5600871 Other	0	0	0	0%
	5600896 Online Information Services	186	190	4	2%
<b>General Counsel Total</b>		<b>8,851</b>	<b>9,025</b>	<b>174</b>	<b>2%</b>
<b>Group President - Utility</b>	5540001 Productive Labor	9,822	10,117	295	3%
	5540260 Other Compensation	25	-	(25)	-100%
	5600001 Contract Labor	126	126	0	0%
	5600006 Consulting Professional Services Other	693	711	18	3%
	5600041 Outside Vendor Contract	12	12	0	0%
	5600051 Outside Services Customer Care	0	0	0	0%
	5600066 Materials	88	88	0	0%
	5600091 Print and Copy Cost - Other	20	20	0	0%
	5600191 Employee Expenses Airfare	49	49	0	0%
	5600196 Employee Expenses Car Rental	1	1	0	0%
	5600201 Employee Expenses Taxi and Bus	9	9	0	0%
	5600206 Employee Expenses Mileage	139	139	0	0%
	5600211 Employee Expenses Conf Seminar Trng	64	64	0	0%
	5600216 Employee Expenses Hotel	81	81	0	0%
	5600221 Employee Expenses Meals	52	52	0	0%
	5600226 Employee Expenses Meals Non-Employee	75	75	0	0%
	5600231 Employee Expenses Parking	26	26	0	0%
	5600241 Employee Expenses Safety Equipment	0	0	0	0%
	5600246 Employee Expenses Other	11	11	0	0%
	5600251 Employee Expense Personal Communication	62	62	0	0%
	5600256 Office Supplies	32	32	0	0%
	5600261 Workforce Administration Expense	0	0	0	0%
	5600271 Safety Recognition	0	0	0	0%
	5600276 Life Events	3	3	(0)	0%
	5600291 Transportation Fleet Cost	8	8	0	0%
	5600351 Moves Adds Changes	3	3	0	0%
	5600381 Rent - Space	1	1	0	0%
	5600382 Rent - Equipment	7	7	0	0%
	5600436 Postage	19	19	0	0%
	5600511 Advertising - Brand Image	25	25	0	0%
	5600516 Advertising - General	47	47	0	0%
	5600531 Advertising - Conservation Other	0	0	0	0%
	5600546 Customer Program - Advertising	7	7	0	0%
	5600571 Safety Advertising	2	2	0	0%
	5600576 Safety Information	2	2	0	0%
	5600581 Mandated Regulatory Notices	6	6	0	0%
	5600586 Mandated Inserts Communication	90	90	0	0%
	5600591 Dues - Professional Association	79	79	0	0%
	5600596 Dues - Utility Association Other	174	174	0	0%
	5600601 Dues - Utility Association	19	19	0	0%
	5600606 Dues - Lobbying	168	168	0	0%
	5600616 Dues - Chamber of Commerce	275	275	0	0%
	5600621 Dues - Social Service	12	12	0	0%
	5600626 Contributions - Charitable	93	93	0	0%
	5600631 Contributions - Community Sponsorships	1,037	1,037	0	0%
	5600636 Contributions - Civic and Political	229	229	0	0%
	5600641 Contributions - Economical Development	335	335	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600671 Fees - Regulatory Direct	2,327	2,373	46	2%
	5600676 Fees - Regulatory Indirect	4,881	4,976	94	2%
	5600681 Fees - Regulatory NARUC	4	4	0	0%
	5600696 Deductions - Corporate Tickets	358	358	0	0%
	5600701 Deductions - Other	144	143	(1)	-1%
	5600726 License Fees and Permits	1	1	0	0%
	5600856 Non - Recoverable Const Waiver - Gas	2	1	(1)	-50%
	5600896 Online Information Services	4	4	0	0%
<b>Group President - Utility Total</b>		<b>21,749</b>	<b>22,174</b>	<b>425</b>	<b>2%</b>
<b>HR and Employee Services</b>	5540001 Productive Labor	27,130	28,109	979	4%
	5600001 Contract Labor	407	411	4	1%
	5600006 Consulting Professional Services Other	1,288	1,292	4	0%
	5600041 Outside Vendor Contract	974	975	1	0%
	5600066 Materials	741	742	1	0%
	5600075 Transportation Fuel	566	576	10	2%
	5600091 Print and Copy Cost - Other	(212)	(211)	1	-1%
	5600106 Equipment Maintenance	704	1,188	484	69%
	5600131 Software License Purchase - Term	48	48	0	0%
	5600191 Employee Expenses Airfare	171	172	1	1%
	5600196 Employee Expenses Car Rental	27	28	1	3%
	5600201 Employee Expenses Taxi and Bus	20	20	0	1%
	5600206 Employee Expenses Mileage	108	105	(3)	-3%
	5600211 Employee Expenses Conf Seminar Trng	109	110	1	1%
	5600216 Employee Expenses Hotel	249	252	3	1%
	5600221 Employee Expenses Meals	189	191	2	1%
	5600226 Employee Expenses Meals Non-Employee	34	34	0	0%
	5600231 Employee Expenses Parking	21	21	(0)	0%
	5600236 Employee Expenses Per Diem	0	2	2	15432%
	5600241 Employee Expenses Safety Equipment	31	31	0	0%
	5600246 Employee Expenses Other	66	67	1	1%
	5600251 Employee Expense Personal Communication	120	118	(2)	-2%
	5600256 Office Supplies	49	49	0	0%
	5600261 Workforce Administration Expense	265	268	3	1%
	5600271 Safety Recognition	2	2	0	1%
	5600276 Life Events	1	1	0	2%
	5600291 Transportation Fleet Cost	956	969	12	1%
	5600296 Janitorial - Routine	1,744	1,757	13	1%
	5600306 Fire Life Safety Maintenance	184	185	1	1%
	5600311 General Interior Exterior Maintenance	2,879	2,889	9	0%
	5600316 Use Costs	4,121	4,121	(0)	0%
	5600321 Lawn Care Maintenance Costs	152	152	(0)	0%
	5600326 Sewer Maintenance Costs	17	17	(0)	0%
	5600331 Snow Removal Costs	1,787	1,787	0	0%
	5600336 Trash Removal Costs	378	385	8	2%
	5600341 Water Use Costs	282	282	(0)	0%
	5600351 Moves Adds Changes	1,200	693	(507)	-42%
	5600381 Rent - Space	2	2	0	1%
	5600382 Rent - Equipment	158	159	0	0%
	5600431 Lease Costs	8,923	8,906	(17)	0%
	5600436 Postage	120	121	1	1%
	5600466 Insurance - Auto Liability	22	23	0	2%
	5600511 Advertising - Brand Image	232	234	2	1%
	5600591 Dues - Professional Association	212	215	2	1%
	5600596 Dues - Utility Association Other	8	8	0	0%
	5600626 Contributions - Charitable	333	2,936	2,603	782%
	5600631 Contributions - Community Sponsorships	50	50	0	1%
	5600701 Deductions - Other	0	0	0	0%
	5600706 Bank Charges	0	0	0	1%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600726 License Fees and Permits	65	65	0	1%
	5600861 Shared Asset Costs	11,992	16,613	4,621	39%
	5600866 Shared Assets - Owning Co Credit	(13,855)	(19,625)	(5,770)	42%
	5600871 Other	41	41	0	0%
	5600896 Online Information Services	84	85	1	1%
	5600951 Purchasing Overhead Expense	7	7	0	1%
<b>HR and Employee Services Total</b>		<b>55,203</b>	<b>57,678</b>	<b>2,476</b>	<b>4%</b>
<b>Nuclear Generation</b>	5540001 Productive Labor	134,170	138,661	4,491	3%
	5540009 Labor Budget Adjustment	950	950	-	0%
	5600001 Contract Labor	638	638	0	0%
	5600006 Consulting Professional Services Other	50,287	71,103	20,816	41%
	5600041 Outside Vendor Contract	23,610	22,720	(890)	-4%
	5600066 Materials	12,477	14,093	1,616	13%
	5600068 Material Consumption	1,658	1,658	0	0%
	5600070 Material - Direct Purchase	0	0	0	0%
	5600076 Chemicals - Other	1,161	1,358	196	17%
	5600091 Print and Copy Cost - Other	90	90	0	0%
	5600106 Equipment Maintenance	107	107	0	0%
	5600116 IT Hardware Maintenance	110	110	0	0%
	5600121 IT Hardware Purchases	18	18	0	0%
	5600126 Software License Purchase - Perpetual	10	10	0	0%
	5600131 Software License Purchase - Term	121	121	0	0%
	5600136 Software Maintenance	2,385	2,302	(83)	-3%
	5600141 Network Services	2	2	0	0%
	5600191 Employee Expenses Airfare	693	687	(6)	-1%
	5600196 Employee Expenses Car Rental	149	150	0	0%
	5600201 Employee Expenses Taxi and Bus	20	20	0	0%
	5600206 Employee Expenses Mileage	326	326	(0)	0%
	5600211 Employee Expenses Conf Seminar Trng	139	140	1	1%
	5600216 Employee Expenses Hotel	651	651	(0)	0%
	5600221 Employee Expenses Meals	276	275	(1)	0%
	5600226 Employee Expenses Meals Non-Employee	34	34	0	0%
	5600231 Employee Expenses Parking	69	68	(0)	-1%
	5600236 Employee Expenses Per Diem	688	1,227	539	78%
	5600241 Employee Expenses Safety Equipment	136	136	0	0%
	5600246 Employee Expenses Other	362	361	(1)	0%
	5600251 Employee Expense Personal Communication	317	317	0	0%
	5600256 Office Supplies	163	157	(6)	-4%
	5600271 Safety Recognition	6	6	0	0%
	5600276 Life Events	4	4	0	0%
	5600291 Transportation Fleet Cost	286	286	0	0%
	5600296 Janitorial - Routine	120	120	0	0%
	5600311 General Interior Exterior Maintenance	180	180	0	0%
	5600316 Use Costs	1,512	1,512	0	0%
	5600321 Lawn Care Maintenance Costs	46	46	0	0%
	5600326 Sewer Maintenance Costs	32	32	0	0%
	5600331 Snow Removal Costs	80	80	0	0%
	5600336 Trash Removal Costs	90	90	0	0%
	5600381 Rent - Space	1	1	0	0%
	5600382 Rent - Equipment	86	246	160	186%
	5600384 Rent - Nuclear Generation	75	75	0	0%
	5600431 Lease Costs	61	61	0	0%
	5600436 Postage	14	14	0	0%
	5600511 Advertising - Brand Image	5	5	0	0%
	5600516 Advertising - General	1	1	0	0%
	5600566 Customer Program - Non-Recoverable	0	0	0	0%
	5600591 Dues - Professional Association	122	119	(3)	-2%
	5600596 Dues - Utility Association Other	20	20	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600606 Dues - Lobbying	20	20	0	0%
	5600611 Dues - Nuclear Association	7,718	7,841	123	2%
	5600616 Dues - Chamber of Commerce	0	0	0	0%
	5600626 Contributions - Charitable	18	18	0	0%
	5600631 Contributions - Community Sponsorships	10	10	(0)	0%
	5600646 Fees - Regulatory	29,492	29,760	269	1%
	5600696 Deductions - Corporate Tickets	2	2	0	0%
	5600701 Deductions - Other	20	20	0	0%
	5600721 Environmental Permits and Fees	91	93	2	2%
	5600726 License Fees and Permits	177	177	0	0%
	5600771 Nuclear Outage Cost Amortization	46,664	48,002	1,338	3%
	5600871 Other	(33,724)	(62,274)	(28,550)	85%
	5600896 Online Information Services	352	340	(12)	-3%
	8010110 Budget Other Compensation	(2)	-	2	-100%
<b>Nuclear Generation Total</b>		<b>285,400</b>	<b>285,400</b>	<b>(0)</b>	<b>0%</b>
<b>Operations Services</b>	5540001 Productive Labor	5,112	5,266	153	3%
	5540009 Labor Budget Adjustment	23	23	1	3%
	5540185 Other Compensation Accruals	1,231	1,605	374	30%
	5600006 Consulting Professional Services Other	44	44	0	0%
	5600016 Consulting Professional Eng and Design	1	1	0	0%
	5600041 Outside Vendor Contract	29	29	0	0%
	5600066 Materials	27	27	(0)	0%
	5600091 Print and Copy Cost - Other	1	1	0	0%
	5600191 Employee Expenses Airfare	59	59	0	0%
	5600196 Employee Expenses Car Rental	7	7	0	0%
	5600201 Employee Expenses Taxi and Bus	5	5	0	0%
	5600206 Employee Expenses Mileage	7	7	(0)	0%
	5600211 Employee Expenses Conf Seminar Trng	129	129	0	0%
	5600216 Employee Expenses Hotel	72	72	0	0%
	5600221 Employee Expenses Meals	21	21	0	0%
	5600226 Employee Expenses Meals Non-Employee	34	34	0	0%
	5600231 Employee Expenses Parking	6	6	(0)	0%
	5600241 Employee Expenses Safety Equipment	0	0	0	0%
	5600246 Employee Expenses Other	11	11	0	0%
	5600251 Employee Expense Personal Communication	28	28	0	0%
	5600256 Office Supplies	8	8	0	0%
	5600261 Workforce Administration Expense	47	48	1	2%
	5600271 Safety Recognition	1	1	0	0%
	5600276 Life Events	1	1	(0)	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600381 Rent - Space	4	4	0	0%
	5600382 Rent - Equipment	9	9	0	0%
	5600436 Postage	1	1	0	0%
	5600591 Dues - Professional Association	9	9	0	0%
	5600601 Dues - Utility Association	8	8	0	0%
	5600616 Dues - Chamber of Commerce	22	22	0	0%
	5600631 Contributions - Community Sponsorships	67	67	0	0%
	5600666 Fees - Credit Line	124	124	0	0%
	5600696 Deductions - Corporate Tickets	6	6	0	0%
	5600701 Deductions - Other	11	11	(0)	0%
	5600726 License Fees and Permits	0	0	0	0%
	5600871 Other	0	0	0	0%
	5600896 Online Information Services	151	151	0	0%
<b>Operations Services Total</b>		<b>7,316</b>	<b>7,844</b>	<b>529</b>	<b>7%</b>
<b>Risk Management</b>	5540001 Productive Labor	2,592	2,645	54	2%
	5600001 Contract Labor	31	32	0	1%
	5600006 Consulting Professional Services Other	83	84	1	1%
	5600026 Consulting Professional Svcs Accounting	219	221	2	1%
	5600066 Materials	9	9	0	1%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600091 Print and Copy Cost - Other	0	0	0	1%
	5600191 Employee Expenses Airfare	14	14	0	1%
	5600196 Employee Expenses Car Rental	1	1	0	0%
	5600201 Employee Expenses Taxi and Bus	2	2	0	1%
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	26	26	0	1%
	5600216 Employee Expenses Hotel	19	19	0	1%
	5600221 Employee Expenses Meals	12	12	0	1%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	4	4	0	1%
	5600251 Employee Expense Personal Communication	4	4	0	1%
	5600256 Office Supplies	5	5	0	1%
	5600276 Life Events	0	0	0	3%
	5600351 Moves Adds Changes	4	4	0	1%
	5600436 Postage	0	0	0	2%
	5600591 Dues - Professional Association	14	14	0	1%
	5600726 License Fees and Permits	4	5	0	1%
	5600896 Online Information Services	125	127	1	1%
	5600951 Purchasing Overhead Expense	1	1	0	1%
<b>Risk Management Total</b>		<b>3,172</b>	<b>3,231</b>	<b>59</b>	<b>2%</b>
<b>Strategy Plng and Ext Affairs</b>	5540001 Productive Labor	4,344	4,429	85	2%
	5540009 Labor Budget Adjustment	(19)	(19)	0	0%
	5600001 Contract Labor	2,558	2,558	(0)	0%
	5600006 Consulting Professional Services Other	431	431	(0)	0%
	5600066 Materials	10	9	(1)	-11%
	5600091 Print and Copy Cost - Other	36	36	0	0%
	5600096 Print and Copy Cost - SEC Filings	39	39	0	0%
	5600126 Software License Purchase - Perpetual	6	-	(6)	-100%
	5600191 Employee Expenses Airfare	56	56	0	0%
	5600196 Employee Expenses Car Rental	2	2	0	0%
	5600201 Employee Expenses Taxi and Bus	10	10	0	0%
	5600206 Employee Expenses Mileage	2	2	0	0%
	5600211 Employee Expenses Conf Seminar Trng	21	21	0	0%
	5600216 Employee Expenses Hotel	54	54	0	0%
	5600221 Employee Expenses Meals	22	22	0	0%
	5600226 Employee Expenses Meals Non-Employee	4	4	0	0%
	5600231 Employee Expenses Parking	4	4	0	0%
	5600246 Employee Expenses Other	29	28	(1)	-4%
	5600251 Employee Expense Personal Communication	15	15	0	0%
	5600256 Office Supplies	3	3	0	0%
	5600276 Life Events	1	1	0	0%
	5600336 Trash Removal Costs	0	0	0	0%
	5600351 Moves Adds Changes	1	1	0	0%
	5600381 Rent - Space	2	2	0	0%
	5600436 Postage	6	6	(0)	-1%
	5600591 Dues - Professional Association	7	7	0	0%
	5600601 Dues - Utility Association	25	25	0	0%
	5600606 Dues - Lobbying	102	102	0	0%
	5600626 Contributions - Charitable	1	1	0	0%
	5600631 Contributions - Community Sponsorships	28	28	(0)	0%
	5600726 License Fees and Permits	0	0	0	0%
	5600896 Online Information Services	249	267	18	7%
<b>Strategy Plng and Ext Affairs Total</b>		<b>8,050</b>	<b>8,144</b>	<b>94</b>	<b>1%</b>
<b>Transmission</b>	5540001 Productive Labor	21,899	22,602	702	3%
	5600001 Contract Labor	3,501	3,536	35	1%
	5600006 Consulting Professional Services Other	799	807	8	1%
	5600016 Consulting Professional Eng and Design	3	3	0	0%
	5600066 Materials	2,194	2,216	22	1%
	5600091 Print and Copy Cost - Other	12	12	0	0%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>Account</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	5600106 Equipment Maintenance	75	75	0	0%
	5600191 Employee Expenses Airfare	160	160	0	0%
	5600196 Employee Expenses Car Rental	22	22	0	0%
	5600201 Employee Expenses Taxi and Bus	9	9	0	0%
	5600206 Employee Expenses Mileage	617	617	0	0%
	5600211 Employee Expenses Conf Seminar Trng	207	207	0	0%
	5600216 Employee Expenses Hotel	197	197	0	0%
	5600221 Employee Expenses Meals	223	223	0	0%
	5600226 Employee Expenses Meals Non-Employee	62	62	0	0%
	5600231 Employee Expenses Parking	47	47	0	0%
	5600236 Employee Expenses Per Diem	840	840	0	0%
	5600241 Employee Expenses Safety Equipment	268	268	0	0%
	5600246 Employee Expenses Other	88	88	0	0%
	5600251 Employee Expense Personal Communication	335	335	0	0%
	5600256 Office Supplies	95	95	0	0%
	5600271 Safety Recognition	14	14	0	0%
	5600276 Life Events	10	10	0	0%
	5600291 Transportation Fleet Cost	2,455	2,455	0	0%
	5600316 Use Costs	85	85	0	0%
	5600341 Water Use Costs	15	15	0	0%
	5600351 Moves Adds Changes	3	3	0	0%
	5600382 Rent - Equipment	151	151	0	0%
	5600436 Postage	2	2	0	0%
	5600601 Dues - Utility Association	354	354	(0)	0%
	5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
	5600721 Environmental Permits and Fees	590	590	0	0%
	5600726 License Fees and Permits	1,152	1,152	(0)	0%
	5600871 Other	(185)	678	863	-467%
	5600896 Online Information Services	2	2	0	0%
	8010000 Budget Prod Labor Barg Benefit Group 1	17	18	1	8%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	127	132	5	4%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	9	1	8%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	33	34	1	4%
	8110040 Budget Attrition	(6)	(6)	(0)	5%
<b>Transmission Total</b>		<b>38,721</b>	<b>40,360</b>	<b>1,639</b>	<b>4%</b>
<b>Grand Total</b>		<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
<b>Electric</b>	5540001 Productive Labor	287,137	397,976	110,839	39%
	5540009 Labor Budget Adjustment	0	1,603	1,603	#DIV/0!
	5540010 Labor Load Non Productive	0	0	0	#DIV/0!
	5540019 Pension Non-Loading	0	(415)	(415)	#DIV/0!
	5540020 Labor Load 401K Match	0	0	(0)	-100%
	5540030 Labor Load Qualified Pension	0	0	(0)	-100%
	5540040 Labor Load Nonqualified Pension	0	0	(0)	-100%
	5540050 Labor Load FAS 88 Settlement Exp	1	0	(1)	-100%
	5540060 Labor Load Exec Nonqual Def Comp Match	0	0	(0)	-100%
	5540080 Labor Load Other Pension - Consult	2	0	(2)	-100%
	5540100 Labor Load Active Healthcare	0	0	(0)	-100%
	5540110 Labor Load Misc Benefit Programs	0	0	(0)	-100%
	5540120 Labor Load Life LTD and Bus Travel Ins	0	0	(0)	-100%
	5540130 Labor Load Retiree Medical FAS 106	0	0	(0)	-100%
	5540140 Labor Load FAS 112 LTD	0	0	(0)	-100%
	5540150 Workers Compensation - FAS 112	(0)	0	0	-100%
	5540160 Workers Compensation - Insurance and Oth	0	0	(0)	-100%
	5540170 Labor Load Annual Incentive	0	0	(0)	-100%
	5540180 Premium Time Labor	5,529	0	(5,529)	-100%
	5540185 Other Compensation Accruals	4,051	1,190	(2,861)	-71%
	5540190 Pension Non Loading	(945)	0	945	-100%
	5540200 Medical Insurance Non Loading	(147)	0	147	-100%
	5540205 Workers Comp Non Loading	1	0	(1)	-100%
	5540210 Incentive Non Loading	18,047	16,296	(1,752)	-10%
	5540220 Labor Overtime	42,694	0	(42,694)	-100%
	5540230 Incentive	87	0	(87)	-100%
	5540240 Performance Share Plan & Deferred Comp I	19,586	8,167	(11,419)	-58%
	5540250 Restricted Stock Units	10,840	9,983	(857)	-8%
	5540255 Other Benefits Compensation	231	253	22	9%
	5540260 Other Compensation	1,582	19	(1,563)	-99%
	5540270 Welfare Fund	6,487	0	(6,487)	-100%
	5600001 Contract Labor	89,916	42,441	(47,475)	-53%
	5600006 Consulting Professional Services Other	32,203	82,006	49,803	155%
	5600016 Consulting Professional Eng and Design	1,353	4	(1,348)	-100%
	5600021 Consulting Professional Services Legal	2,819	2,349	(470)	-17%
	5600026 Consulting Professional Svcs Accounting	2,363	2,466	102	4%
	5600031 Consulting Legal Regulatory	287	100	(187)	-65%
	5600036 Consulting Legal Monticello Prudency	0	0	(0)	-100%
	5600041 Outside Vendor Contract	57,298	92,768	35,470	62%
	5600051 Outside Services Customer Care	21,611	21,899	287	1%
	5600061 Partner Invoicing CAPX OM	(0)	0	0	-100%
	5600066 Materials	14,837	42,120	27,284	184%
	5600068 Material Consumption	16,333	2,586	(13,746)	-84%
	5600069 Service Consumption	27,496	20,805	(6,692)	-24%
	5600070 Material - Direct Purchase	12,810	39	(12,771)	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	(199)	26	225	-113%
	5600073 Material Small Cap Purchases	0	0	(0)	-100%
	5600075 Transportation Fuel	0	520	520	#DIV/0!
	5600076 Chemicals - Other	1,433	2,536	1,102	77%
	5600077 Chemicals - Emission Control	0	62	62	#DIV/0!
	5600078 Chemicals - Lime	1,332	1,996	664	50%
	5600080 Chemicals - Mercury Sorbent	990	450	(540)	-55%
	5600082 Chemicals - Ammonia	1,334	751	(583)	-44%
	5600083 Chemicals - Sulfuric Acid	574	478	(96)	-17%
	5600085 Fuel Handling Ash Disposal	0	0	(0)	-100%
	5600091 Print and Copy Cost - Other	213	188	(25)	-12%
	5600096 Print and Copy Cost - SEC Filings	172	70	(102)	-59%
	5600101 Legal - Other	3	1	(2)	-73%
	5600106 Equipment Maintenance	182	1,614	1,432	786%
	5600111 Equipment Maintenance - Customer Care	118	162	44	37%
	5600116 IT Hardware Maintenance	4,135	3,757	(378)	-9%
	5600121 IT Hardware Purchases	361	436	75	21%
	5600126 Software License Purchase - Perpetual	140	2,002	1,862	1330%
	5600131 Software License Purchase - Term	3,930	5,578	1,647	42%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600136 Software Maintenance	21,275	32,724	11,449	54%
	5600141 Network Services	(404)	851	1,255	-310%
	5600146 Network Voice	2,695	0	(2,695)	-100%
	5600151 Network Data	11,144	16,266	5,122	46%
	5600156 Network Telecommunication	1,109	0	(1,109)	-100%
	5600161 Network Radio	2,090	702	(1,387)	-66%
	5600166 Mainframe Services	1,053	1,148	95	9%
	5600171 Distributed Systems Services	1,688	901	(786)	-47%
	5600176 Application Development and Maintenance	8,399	9,639	1,239	15%
	5600186 Software - ASP	1,196	2,265	1,070	89%
	5600187 Other IT	0	3,504	3,504	#DIV/0!
	5600190 Fuel Procurement Non Labor Online	3	0	(3)	-100%
	5600191 Employee Expenses Airfare	2,058	2,134	76	4%
	5600196 Employee Expenses Car Rental	250	323	74	30%
	5600201 Employee Expenses Taxi and Bus	168	172	4	2%
	5600206 Employee Expenses Mileage	2,102	2,038	(63)	-3%
	5600211 Employee Expenses Conf Seminar Trng	1,229	1,547	318	26%
	5600216 Employee Expenses Hotel	2,689	2,521	(167)	-6%
	5600221 Employee Expenses Meals	2,129	1,583	(546)	-26%
	5600226 Employee Expenses Meals Non-Employee	361	265	(96)	-27%
	5600231 Employee Expenses Parking	402	325	(77)	-19%
	5600236 Employee Expenses Per Diem	2,701	2,696	(4)	0%
	5600241 Employee Expenses Safety Equipment	2,544	1,007	(1,537)	-60%
	5600246 Employee Expenses Other	1,622	1,550	(72)	-4%
	5600251 Employee Expense Personal Communication	1,881	1,817	(64)	-3%
	5600252 Fuel Handling Non Labor	196	0	(196)	-100%
	5600254 Nuclear Fuel Procurement NonLabor	172	0	(172)	-100%
	5600256 Office Supplies	741	1,031	290	39%
	5600261 Workforce Administration Expense	534	628	94	18%
	5600271 Safety Recognition	95	209	114	120%
	5600276 Life Events	64	36	(28)	-44%
	5600281 Employee Performance Recognition	1,537	918	(618)	-40%
	5600291 Transportation Fleet Cost	(522)	12,498	13,020	-2493%
	5600296 Janitorial - Routine	1,815	1,741	(74)	-4%
	5600301 Janitorial - Special	59	0	(59)	-100%
	5600306 Fire Life Safety Maintenance	265	164	(101)	-38%
	5600311 General Interior Exterior Maintenance	2,927	2,739	(188)	-6%
	5600316 Use Costs	6,373	6,709	336	5%
	5600321 Lawn Care Maintenance Costs	144	211	67	46%
	5600326 Sewer Maintenance Costs	27	412	385	1453%
	5600331 Snow Removal Costs	2,588	1,887	(700)	-27%
	5600336 Trash Removal Costs	691	480	(211)	-31%
	5600341 Water Use Costs	1,133	360	(773)	-68%
	5600351 Moves Adds Changes	750	569	(181)	-24%
	5600356 Energy	11,654	20,027	8,373	72%
	5600361 AR - Reserve Change	(589)	0	589	-100%
	5600366 Non - Energy	614	90	(524)	-85%
	5600371 Low Income - Personal Accounts	0	0	(0)	-100%
	5600376 Miscellaneous Bad Debt - Concessions	0	0	0	#DIV/0!
	5600381 Rent - Space	100	79	(21)	-21%
	5600382 Rent - Equipment	829	896	68	8%
	5600384 Rent - Nuclear Generation	74	75	1	1%
	5600386 Rent - Other Generation	6,430	12,122	5,693	89%
	5600387 Rent - Transmission Electric	11	0	(11)	-100%
	5600390 Rent - Distribution Electric	493	493	(0)	0%
	5600396 Rent - Equipment Customer Case	18	0	(18)	-100%
	5600431 Lease Costs	7,844	7,745	(99)	-1%
	5600436 Postage	4,122	4,588	465	11%
	5600441 Injuries and Damages A&G	5	0	(5)	-100%
	5600451 Insurance - Property	4,697	6,011	1,314	28%
	5600456 Insurance - General Liability	6,071	4,912	(1,160)	-19%
	5600461 Insurance - Excess Liability	4,049	6,397	2,347	58%
	5600466 Insurance - Auto Liability	800	275	(525)	-66%
	5600471 Insurance - Directors and Officers	989	1,102	113	11%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600476 Insurance - Fiduciary	321	306	(14)	-5%
	5600481 Insurance - Other	50	(2,501)	(2,551)	-5143%
	5600482 Insurance - Cyber	314	348	34	11%
	5600486 Insurance - Nuclear Property	2,970	4,202	1,231	41%
	5600491 Insurance - Nuclear Interruption	1,279	1,202	(76)	-6%
	5600496 Insurance - Nuclear Liability	3,346	2,947	(399)	-12%
	5600501 Insurance - Nuclear Liability ICRP	(1,437)	(1,161)	276	-19%
	5600506 Insurance - Surplus	(16,173)	(5,000)	11,173	-69%
	5600511 Advertising - Brand Image	1,081	891	(190)	-18%
	5600516 Advertising - General	235	172	(62)	-27%
	5600521 Advertising - Brand Sponsorship	2,519	2,676	157	6%
	5600526 Advertising - Conservation DSM	1	0	(1)	-100%
	5600531 Advertising - Conservation Other	25	0	(25)	-100%
	5600536 Communication - Conservation DSM	44	2	(42)	-96%
	5600541 Communication - Conservation Other	0	0	(0)	-100%
	5600546 Customer Program - Advertising	27	9	(18)	-66%
	5600561 Customer Program - Promotion	154	246	92	60%
	5600566 Customer Program - Non-Recoverable	195	0	(195)	-100%
	5600571 Safety Advertising	756	735	(21)	-3%
	5600576 Safety Information	143	2	(141)	-99%
	5600581 Mandated Regulatory Notices	18	5	(13)	-70%
	5600586 Mandated Inserts Communication	83	72	(11)	-14%
	5600591 Dues - Professional Association	348	877	529	152%
	5600596 Dues - Utility Association Other	158	227	69	44%
	5600601 Dues - Utility Association	1,360	1,861	501	37%
	5600611 Dues - Nuclear Association	7,405	7,598	192	3%
	5600646 Fees - Regulatory	27,280	29,225	1,945	7%
	5600651 Fees - Regulatory NERC	2,074	2,243	169	8%
	5600656 Fees - Directors	1,305	1,518	213	16%
	5600661 Fees - Remarketing and Rating	439	518	78	18%
	5600666 Fees - Credit Line	141	124	(17)	-12%
	5600671 Fees - Regulatory Direct	1,882	2,016	134	7%
	5600676 Fees - Regulatory Indirect	4,280	4,345	64	2%
	5600681 Fees - Regulatory NARUC	3	4	1	23%
	5600691 Shareholder Related Expenses	266	325	59	22%
	5600706 Bank Charges	878	1,140	262	30%
	5600721 Environmental Permits and Fees	4,248	3,430	(818)	-19%
	5600726 License Fees and Permits	1,420	1,846	425	30%
	5600746 IA -Transmission - OM Expense	11,273	0	(11,273)	-100%
	5600751 IA - Transmission - Fixed Charges Expens	104,886	120,158	15,272	15%
	5600771 Nuclear Outage Cost Amortization	50,627	45,491	(5,136)	-10%
	5600776 O and M Credits - Meter Transfer Install	(8,715)	(9,018)	(303)	3%
	5600778 Removal Salvage	176	0	(176)	-100%
	5600781 O and M Credits - Other	(3,554)	(5,119)	(1,565)	44%
	5600786 O and M Credits - Company Elec and Gas U	(29)	0	29	-100%
	5600791 O and M Credits - AG to Capital	(486)	(527)	(41)	9%
	5600796 O and M Credits - Company Elec and Gas	(5,748)	(5,582)	166	-3%
	5600801 O and M Credits - Company Use Electric	0	0	0	#DIV/0!
	5600826 O and M Credits - Damage Claims	(17)	0	17	-100%
	5600851 Non - Grat - Other EG Dist	1	0	(1)	-100%
	5600857 Rebates	10	0	(10)	-100%
	5600861 Shared Asset Costs	38,436	48,448	10,013	26%
	5600866 Shared Assets - Owning Co Credit	(37,667)	(51,844)	(14,177)	38%
	5600867 Fuel Handling Expense Reclass	(22,059)	0	22,059	-100%
	5600868 Fuel Procurement Expense Reclass	(863)	0	863	-100%
	5600869 Nuclear Fuel Procurement Exp Reclass	(634)	0	634	-100%
	5600871 Other	(61,155)	(62,176)	(1,022)	2%
	5600896 Online Information Services	2,424	2,635	210	9%
	5600906 Operating Co Overheads - AG	4	0	(4)	-100%
	5600946 Cust Billing Svcs to Other	(110)	(117)	(7)	6%
	5600951 Purchasing Overhead Expense	0	8	8	#DIV/0!
	5600956 Warehousing Overhead Expense	7	0	(7)	-100%
	5600961 Contribution in Aid of Constr (CIAC)	(750)	0	750	-100%
	5600966 Residential CIAC - New	(13)	0	13	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
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Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600971 Residential Reconstruction CIAC	(19)	0	19	-100%
	5600972 Non-Tax CIAC-Non-Refundable	(186)	0	186	-100%
	5600976 CI CIAC - New	(31)	0	31	-100%
	5600981 CI Reconst CIAC	(80)	0	80	-100%
	5600992 CWIP Conversion Other Accts	0	0	0	#DIV/0!
	5610000 External Settlement Labor	25,235	0	(25,235)	-100%
	5610001 External Settlement Labor Ben-Injuries	192	0	(192)	-100%
	5610002 External Settlement Labor Ben-Pension	3,615	0	(3,615)	-100%
	5610003 External Settlement Contract Labor	969	0	(969)	-100%
	5610004 External Settlement Consulting	22	0	(22)	-100%
	5610005 External Settlement Contract Outside Ven	14,434	0	(14,434)	-100%
	5610006 External Settlement Materials	8,825	0	(8,825)	-100%
	5610007 External Settlement Employee Expense	471	0	(471)	-100%
	5610008 External Settlement Transportation	721	0	(721)	-100%
	5610009 External Settlement Miscellaneous	(421)	0	421	-100%
	5610011 External Settlement Overhead	321	0	(321)	-100%
	5610012 External Settlement Salvage	(9)	0	9	-100%
	5610015 External Settlement COGS	450	0	(450)	-100%
	5610017 External Settlement Incentive	(1)	0	1	-100%
	5610018 External Settlement AG Overhead	3,178	0	(3,178)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(3,736)	0	3,736	-100%
	8000004 Prod Labor Bargaining Benefit Group 5	0	0	0	#DIV/0!
	8000005 Prod Labor Bargaining Benefit Group 6	(163)	0	163	-100%
	8000010 Prod Labor Bargaining Nuclear Ben Grp 1	(21)	0	21	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(2,482)	0	2,482	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(51)	0	51	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(20)	0	20	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	0	0	(0)	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(255)	0	255	-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	8	0	(8)	-100%
	8000100 Premium	(32)	0	32	-100%
	8000105 Overtime	(693)	0	693	-100%
	8000110 Other Compensation	1	0	(1)	-100%
	8000115 Other Compensation Craft Welfare Fund	(36)	0	36	-100%
	8010000 Budget Prod Labor Barg Benefit Group 1	0	16	16	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	123	123	#DIV/0!
	8010105 Budget Overtime	0	1	1	#DIV/0!
	8010110 Budget Other Compensation	0	(51)	(51)	#DIV/0!
	8010115 Budget Other Compensation CWF	0	0	0	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	18,037	0	(18,037)	-100%
	8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,556	0	(3,556)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	20,651	0	(20,651)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	179	0	(179)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	10,892	0	(10,892)	-100%
	8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	34	0	(34)	-100%
	8100105 Pension & Insurance	73,604	0	(73,604)	-100%
	8100110 401K Match	0	10,651	10,651	2150153%
	8100115 Qualified Pension	2	22,432	22,430	1001343%
	8100120 Nonqualified Pension	0	354	354	906280%
	8100125 FAS 88 Settlement Expense	0	0	0	#DIV/0!
	8100130 Exec Nonqualified Deferred Comp Match	0	45	45	16205596%
	8100135 NMC Employer Retirement Contribution	0	951	951	#DIV/0!
	8100140 Other Pension - Consult	0	491	491	1696801%
	8100150 Active Healthcare	2	40,785	40,783	1635574%
	8100155 Miscellaneous Benefit Programs and Costs	0	1,805	1,805	1681530%
	8100160 Life LTD and Business Travel Insurance	0	2,321	2,321	1119440%
	8100165 Retiree Medical	0	99	99	55309%
	8100170 FAS 112 LTD	0	98	98	184240%
	8100190 Workers' Compensation - FAS 112 Costs	0	109	108	93743%
	8100195 Workers' Compensation - Ins and Other	1,373	1,114	(259)	-19%
	8100200 Annual Incentive	14,061	11,506	(2,555)	-18%
	8100205 AG Overhead	2	0	(2)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
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Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	8100260 Purchasing - Overhead	2,898	0	(2,898)	-100%
	8100315 Warehouse - Overhead	1,527	0	(1,527)	-100%
	8100425 Engineering and Super - Overhead	(9)	0	9	-100%
	8100426 Eng and Super Non-Service- Overhead	0	0	(0)	-100%
	8100500 NonProd Bargaining Labor G1_OH Alloc	1	0	(1)	-100%
	8100501 NonProd Bargaining Labor Nu G1_OH Alloc	0	0	(0)	-100%
	8100502 NonProd NonBarg Labor G1_OH Alloc	0	0	(0)	-100%
	8100507 401K Match_OH Alloc	(0)	72	72	-223832%
	8100508 Qualified Pension_Overhead Allocation	(0)	(659)	(659)	512957%
	8100509 Nonqualified Pension_Overhead Allocation	0	(1)	(1)	-370537%
	8100510 FAS 88 Settlement Expense_OH Allocation	0	0	0	#DIV/0!
	8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-6954900%
	8100512 Other Pension - Consult_OH Allocation	0	(166)	(166)	-561118%
	8100513 Active Healthcare_Overhead Allocation	(0)	121	122	-28439%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(160)	(160)	1634868%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(61)	(61)	613596%
	8100516 Retiree Medical_Overhead Allocation	(0)	(6)	(6)	18810%
	8100517 FAS 112 LTD_Overhead Allocation	(0)	(5)	(5)	82410%
	8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(5)	(5)	43816%
	8100527 Workers' Comp-Ins and Other_OH Alloc	0	(91)	(91)	-31093%
	8100528 Annual Incentive_Overhead Allocation	(0)	1,745	1,745	-91827254%
	8100529 NMC Employer Retirement Contr_OH Alloc	0	1	1	#DIV/0!
	8100530 Purchasing_OH Allocation	2,076	0	(2,076)	-100%
	8100531 Warehouse_OH Allocation	1,422	0	(1,422)	-100%
	8100532 0010-remapped ACC-Fleet_OH Alloc	0	0	(0)	-100%
	8100533 Warehouse Energy Supply_OH Allocation	0	0	(0)	-100%
	8100550 Fleet-Base Rates	17,869	0	(17,869)	-100%
	8100551 Fleet-Idle Time	(5,103)	0	5,103	-100%
	8100552 Fleet-Utilization	5	0	(5)	-100%
	8100600 Pension & Insurance_OH Alloc	(0)	0	0	-100%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	8	8	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	32	32	#DIV/0!
	8110040 Budget Attrition	0	(6)	(6)	#DIV/0!
	8200451 Sherco - AG Overhead	(5,791)	0	5,791	-100%
	8200500 Facilities - Labor	(167)	0	167	-100%
	8200501 Fac - Incentive	(6)	0	6	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(1)	0	1	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(32)	0	32	-100%
	8200510 Facilities - Contract Labor	(6)	0	6	-100%
	8200515 Facilities - Consulting	(74)	0	74	-100%
	8200520 Facilities - Contract Outside Vendors	(56)	0	56	-100%
	8200525 Facilities - Materials	(36)	0	36	-100%
	8200530 Facilities - Employee Expense	(6)	0	6	-100%
	8200535 Facilities - Transportation	(5)	0	5	-100%
	8200540 Facilities - Miscellaneous	(1,670)	0	1,670	-100%
	8200550 Facilities - Overhead	(2)	0	2	-100%
	8200557 Fac - Salvage	0	0	(0)	-100%
	8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
	8300000 Labor-Settle_Indirect	(577)	0	577	-100%
	8300001 Incentive-Settle_Ind	(0)	0	0	-100%
	8300005 Labor Benefits Inj and Dam-Settle_Indir	(5)	0	5	-100%
	8300006 Labor Benefits Pens and Ben-Settle_Indir	(106)	0	106	-100%
	8300010 Contract Labor-Settle_Indirect	(121)	0	121	-100%
	8300015 Consulting-Settle_Indirect	(0)	0	0	-100%
	8300020 Contract Outside Vendors-Settle_Indir	(274)	0	274	-100%
	8300025 Materials-Settle_Indirect	(3,137)	0	3,137	-100%
	8300030 Employee Expense-Settle_Indirect	(17)	0	17	-100%
	8300040 Miscellaneous-Settle_Indirect	21	0	(21)	-100%
	8300050 Overhead-Settle_Indirect	(153)	0	153	-100%
	8300100 Labor-Settle_Direct	(30,836)	0	30,836	-100%
	8300101 Incentive-Settle_Direct	(1,012)	0	1,012	-100%
	8300105 Labor Benefits Inj and Dam-Settle_Direct	(179)	0	179	-100%
	8300106 Labor Benefits Pens and Ben-Settle_Dir	(6,267)	0	6,267	-100%
	8300110 Contract Labor-Settle_Direct	(7,888)	0	7,888	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	8300115 Consulting-Settle_Direct	(581)	0	581	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(823)	0	823	-100%
	8300125 Materials-Settle_Direct	(250)	0	250	-100%
	8300130 Employee Expense-Settle_Direct	(2,471)	0	2,471	-100%
	8300135 0010-IO-Transportation Settle Direct	(2)	0	2	-100%
	8300140 Miscellaneous-Settle_Direct	(288)	0	288	-100%
	8300150 Overhead-Settle_Direct	(162)	0	162	-100%
	RLJE RLJE	30	0	(30)	-100%
<b>Electric Total</b>		<b>1,093,234</b>	<b>1,185,140</b>	<b>91,906</b>	<b>8%</b>
<b>Gas</b>	5540001 Productive Labor	30,372	35,852	5,480	18%
	5540009 Labor Budget Adjustment	0	1,037	1,037	#DIV/0!
	5540019 Pension Non-Loading	0	(281)	(281)	#DIV/0!
	5540080 Labor Load Other Pension - Consult	0	0	(0)	-100%
	5540160 Workers Compensation - Insurance and Oth	(0)	0	0	-100%
	5540180 Premium Time Labor	275	0	(275)	-100%
	5540185 Other Compensation Accruals	52	0	(52)	-100%
	5540200 Medical Insurance Non Loading	(13)	0	13	-100%
	5540205 Workers Comp Non Loading	0	0	(0)	-100%
	5540210 Incentive Non Loading	344	319	(25)	-7%
	5540220 Labor Overtime	4,834	0	(4,834)	-100%
	5540230 Incentive	23	0	(23)	-100%
	5540240 Performance Share Plan & Deferred Comp I	1,600	486	(1,115)	-70%
	5540250 Restricted Stock Units	584	449	(136)	-23%
	5540255 Other Benefits Compensation	21	17	(4)	-19%
	5540260 Other Compensation	40	1	(39)	-97%
	5540270 Welfare Fund	210	0	(210)	-100%
	5600001 Contract Labor	2,438	408	(2,030)	-83%
	5600006 Consulting Professional Services Other	1,822	984	(837)	-46%
	5600016 Consulting Professional Eng and Design	33	0	(33)	-100%
	5600021 Consulting Professional Services Legal	520	222	(298)	-57%
	5600026 Consulting Professional Svcs Accounting	212	192	(21)	-10%
	5600031 Consulting Legal Regulatory	12	3	(8)	-71%
	5600036 Consulting Legal Monticello Prudency	(0)	0	0	-100%
	5600041 Outside Vendor Contract	9,747	16,741	6,994	72%
	5600051 Outside Services Customer Care	5,247	5,403	156	3%
	5600066 Materials	1,809	4,592	2,783	154%
	5600068 Material Consumption	410	0	(410)	-100%
	5600069 Service Consumption	5,783	0	(5,783)	-100%
	5600070 Material - Direct Purchase	3,322	0	(3,322)	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	(14)	20	34	-240%
	5600073 Material Small Cap Purchases	6	0	(6)	-100%
	5600075 Transportation Fuel	0	35	35	#DIV/0!
	5600076 Chemicals - Other	75	0	(75)	-100%
	5600091 Print and Copy Cost - Other	39	14	(25)	-64%
	5600096 Print and Copy Cost - SEC Filings	16	5	(11)	-70%
	5600101 Legal - Other	0	0	0	#DIV/0!
	5600106 Equipment Maintenance	17	97	80	466%
	5600111 Equipment Maintenance - Customer Care	11	11	0	2%
	5600116 IT Hardware Maintenance	225	168	(56)	-25%
	5600121 IT Hardware Purchases	17	51	34	206%
	5600126 Software License Purchase - Perpetual	15	409	393	2597%
	5600131 Software License Purchase - Term	409	434	25	6%
	5600136 Software Maintenance	2,018	2,243	225	11%
	5600141 Network Services	(38)	58	95	-253%
	5600146 Network Voice	222	0	(222)	-100%
	5600151 Network Data	1,111	841	(270)	-24%
	5600156 Network Telecommunication	15	0	(15)	-100%
	5600161 Network Radio	186	48	(138)	-74%
	5600166 Mainframe Services	122	78	(44)	-36%
	5600171 Distributed Systems Services	155	61	(94)	-60%
	5600176 Application Development and Maintenance	1,534	1,680	146	9%
	5600186 Software - ASP	109	153	44	41%
	5600191 Employee Expenses Airfare	196	110	(87)	-44%
	5600196 Employee Expenses Car Rental	25	12	(13)	-53%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600201 Employee Expenses Taxi and Bus	18	12	(6)	-32%
	5600206 Employee Expenses Mileage	208	121	(87)	-42%
	5600211 Employee Expenses Conf Seminar Trng	127	80	(47)	-37%
	5600216 Employee Expenses Hotel	427	144	(283)	-66%
	5600221 Employee Expenses Meals	330	87	(243)	-74%
	5600226 Employee Expenses Meals Non-Employee	39	14	(25)	-63%
	5600231 Employee Expenses Parking	32	18	(14)	-44%
	5600236 Employee Expenses Per Diem	83	1	(82)	-99%
	5600241 Employee Expenses Safety Equipment	224	8	(216)	-96%
	5600246 Employee Expenses Other	168	680	512	304%
	5600251 Employee Expense Personal Communication	245	73	(172)	-70%
	5600256 Office Supplies	82	61	(20)	-25%
	5600261 Workforce Administration Expense	53	43	(10)	-19%
	5600271 Safety Recognition	8	8	0	5%
	5600276 Life Events	5	3	(2)	-45%
	5600281 Employee Performance Recognition	67	51	(16)	-24%
	5600291 Transportation Fleet Cost	77	2,853	2,776	3587%
	5600296 Janitorial - Routine	156	164	8	5%
	5600301 Janitorial - Special	9	0	(9)	-100%
	5600306 Fire Life Safety Maintenance	21	17	(4)	-18%
	5600311 General Interior Exterior Maintenance	235	269	34	14%
	5600316 Use Costs	1,200	391	(809)	-67%
	5600321 Lawn Care Maintenance Costs	18	14	(4)	-22%
	5600326 Sewer Maintenance Costs	0	2	2	#DIV/0!
	5600331 Snow Removal Costs	190	169	(22)	-11%
	5600336 Trash Removal Costs	54	36	(18)	-33%
	5600341 Water Use Costs	48	27	(21)	-45%
	5600351 Moves Adds Changes	70	58	(11)	-16%
	5600356 Energy	1,754	2,917	1,163	66%
	5600361 AR - Reserve Change	(82)	0	82	-100%
	5600366 Non - Energy	83	356	273	327%
	5600381 Rent - Space	4	12	8	187%
	5600382 Rent - Equipment	65	61	(4)	-6%
	5600396 Rent - Equipment Customer Case	0	0	(0)	-90%
	5600398 Rent - Other Gas Supply	0	0	0	#DIV/0!
	5600431 Lease Costs	683	791	107	16%
	5600436 Postage	975	1,102	127	13%
	5600441 Injuries and Damages A&G	0	0	(0)	-100%
	5600451 Insurance - Property	429	408	(21)	-5%
	5600456 Insurance - General Liability	521	439	(81)	-16%
	5600461 Insurance - Excess Liability	347	572	225	65%
	5600466 Insurance - Auto Liability	73	19	(54)	-74%
	5600471 Insurance - Directors and Officers	85	99	14	16%
	5600476 Insurance - Fiduciary	28	27	(0)	0%
	5600481 Insurance - Other	4	(224)	(228)	-5339%
	5600482 Insurance - Cyber	27	31	4	16%
	5600506 Insurance - Surplus	485	0	(485)	-100%
	5600511 Advertising - Brand Image	96	66	(30)	-31%
	5600516 Advertising - General	31	14	(17)	-55%
	5600521 Advertising - Brand Sponsorship	230	182	(48)	-21%
	5600526 Advertising - Conservation DSM	0	0	0	#DIV/0!
	5600531 Advertising - Conservation Other	6	0	(6)	-93%
	5600536 Communication - Conservation DSM	0	0	0	129%
	5600541 Communication - Conservation Other	0	0	(0)	-100%
	5600546 Customer Program - Advertising	4	5	1	27%
	5600561 Customer Program - Promotion	25	8	(17)	-66%
	5600566 Customer Program - Non-Recoverable	18	0	(18)	-100%
	5600571 Safety Advertising	192	188	(4)	-2%
	5600576 Safety Information	39	0	(38)	-99%
	5600581 Mandated Regulatory Notices	0	0	0	154%
	5600586 Mandated Inserts Communication	8	18	10	120%
	5600591 Dues - Professional Association	19	50	31	163%
	5600596 Dues - Utility Association Other	50	15	(35)	-70%
	5600601 Dues - Utility Association	346	393	48	14%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600646 Fees - Regulatory	0	50	50	#DIV/0!
	5600656 Fees - Directors	120	103	(17)	-14%
	5600661 Fees - Remarketing and Rating	40	35	(4)	-11%
	5600671 Fees - Regulatory Direct	353	266	(86)	-25%
	5600676 Fees - Regulatory Indirect	445	444	(1)	0%
	5600681 Fees - Regulatory NARUC	0	0	(0)	-10%
	5600691 Shareholder Related Expenses	24	22	(2)	-10%
	5600706 Bank Charges	86	68	(17)	-20%
	5600716 Gas Cleanup Costs	(283)	750	1,033	-365%
	5600721 Environmental Permits and Fees	3	2	(1)	-43%
	5600726 License Fees and Permits	338	377	40	12%
	5600776 O and M Credits - Meter Transfer Install	(5,753)	(5,831)	(78)	1%
	5600778 Removal Salvage	11	0	(11)	-100%
	5600781 O and M Credits - Other	(463)	(394)	69	-15%
	5600791 O and M Credits - AG to Capital	(44)	(36)	9	-19%
	5600796 O and M Credits - Company Elec and Gas	(382)	(317)	65	-17%
	5600856 Non - Recoverable Const Waiver - Gas	0	3	3	#DIV/0!
	5600857 Rebates	3	0	(3)	-100%
	5600861 Shared Asset Costs	5,449	6,453	1,004	18%
	5600866 Shared Assets - Owning Co Credit	(3,435)	(3,520)	(85)	2%
	5600871 Other	(72)	1,232	1,304	-1808%
	5600896 Online Information Services	183	122	(60)	-33%
	5600946 Cust Billing Svcs to Other	(27)	(30)	(3)	9%
	5600951 Purchasing Overhead Expense	0	1	1	#DIV/0!
	5600966 Residential CIAC - New	(1)	0	1	-100%
	5600971 Residential Reconstruction CIAC	(1)	0	1	-100%
	5600976 CI CIAC - New	(1)	0	1	-100%
	5600981 CI Reconst CIAC	(5)	0	5	-100%
	5610000 External Settlement Labor	610	0	(610)	-100%
	5610001 External Settlement Labor Ben-Injuries	5	0	(5)	-100%
	5610002 External Settlement Labor Ben-Pension	139	0	(139)	-100%
	5610003 External Settlement Contract Labor	1	0	(1)	-100%
	5610004 External Settlement Consulting	1	0	(1)	-100%
	5610005 External Settlement Contract Outside Ven	4,357	0	(4,357)	-100%
	5610006 External Settlement Materials	15	0	(15)	-100%
	5610007 External Settlement Employee Expense	3	0	(3)	-100%
	5610008 External Settlement Transportation	(1)	0	1	-100%
	5610009 External Settlement Miscellaneous	41	0	(41)	-100%
	5610011 External Settlement Overhead	70	0	(70)	-100%
	5610017 External Settlement Incentive	(0)	0	0	-100%
	5610018 External Settlement AG Overhead	(0)	0	0	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(187)	0	187	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	4	0	(4)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(14)	0	14	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(8)	0	8	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	0	0	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	0	0	(0)	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(1)	0	1	-100%
	8000036 Productive Labor Bargaining No Load	(0)	0	0	-100%
	8000037 Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8000100 Premium	1	0	(1)	-100%
	8000105 Overtime	(30)	0	30	-100%
	8000110 Other Compensation	1	0	(1)	-100%
	8000115 Other Compensation Craft Welfare Fund	2	0	(2)	-100%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	64	64	#DIV/0!
	8010105 Budget Overtime	0	(160)	(160)	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	3,312	0	(3,312)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,788	0	(2,788)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	13	0	(13)	-100%
	8100105 Pension & Insurance	7,858	0	(7,858)	-100%
	8100110 401K Match	0	885	885	#DIV/0!
	8100115 Qualified Pension	0	2,239	2,239	#DIV/0!
	8100120 Nonqualified Pension	0	28	28	#DIV/0!
	8100130 Exec Nonqualified Deferred Comp Match	0	4	4	#DIV/0!

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	8100140 Other Pension - Consult	0	44	44	#DIV/0!
	8100150 Active Healthcare	0	3,973	3,973	#DIV/0!
	8100155 Miscellaneous Benefit Programs and Costs	0	176	176	#DIV/0!
	8100160 Life LTD and Business Travel Insurance	0	264	264	#DIV/0!
	8100165 Retiree Medical	0	12	12	#DIV/0!
	8100170 FAS 112 LTD	0	14	14	#DIV/0!
	8100190 Workers' Compensation - FAS 112 Costs	0	15	15	#DIV/0!
	8100195 Workers' Compensation - Ins and Other	216	157	(59)	-27%
	8100200 Annual Incentive	1,745	1,267	(478)	-27%
	8100260 Purchasing - Overhead	249	0	(249)	-100%
	8100315 Warehouse - Overhead	132	0	(132)	-100%
	8100502 NonProd NonBarg Labor G1_OH Alloc	(0)	0	0	-100%
	8100507 401K Match_OH Alloc	0	15	15	#DIV/0!
	8100508 Qualified Pension_Overhead Allocation	0	(66)	(66)	#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	(17)	(17)	#DIV/0!
	8100513 Active Healthcare_Overhead Allocation	0	29	29	#DIV/0!
	8100514 Misc Benefit Programs and Costs_OH Alloc	0	(17)	(17)	#DIV/0!
	8100515 Life LTD and Bus Travel Ins_OH Alloc	0	(7)	(7)	#DIV/0!
	8100516 Retiree Medical_Overhead Allocation	0	(1)	(1)	#DIV/0!
	8100517 FAS 112 LTD_Overhead Allocation	0	(1)	(1)	#DIV/0!
	8100526 Workers' Comp-FAS 112_OH Allocation	0	(1)	(1)	#DIV/0!
	8100527 Workers' Comp-Ins and Other_OH Alloc	0	(10)	(10)	#DIV/0!
	8100528 Annual Incentive_Overhead Allocation	(0)	192	192	-39990271%
	8100530 Purchasing_OH Allocation	163	0	(163)	-100%
	8100531 Warehouse_OH Allocation	82	0	(82)	-100%
	8100550 Fleet-Base Rates	4,507	0	(4,507)	-100%
	8100551 Fleet-Idle Time	(1,987)	0	1,987	-100%
	8100552 Fleet-Utilization	0	0	(0)	-100%
	8100600 Pension & Insurance_OH Alloc	(0)	0	0	-100%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	14	14	#DIV/0!
	8110040 Budget Attrition	0	(3)	(3)	#DIV/0!
	8200500 Facilities - Labor	(15)	0	15	-100%
	8200501 Fac - Incentive	(1)	0	1	-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	(1)	0	1	-100%
	8200515 Facilities - Consulting	(7)	0	7	-100%
	8200520 Facilities - Contract Outside Vendors	(5)	0	5	-100%
	8200525 Facilities - Materials	(3)	0	3	-100%
	8200530 Facilities - Employee Expense	(1)	0	1	-100%
	8200535 Facilities - Transportation	(0)	0	0	-100%
	8200540 Facilities - Miscellaneous	(147)	0	147	-100%
	8200550 Facilities - Overhead	(0)	0	0	-100%
	8200557 Fac - Salvage	0	0	(0)	-100%
	8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
	8300000 Labor-Settle_Indirect	(67)	0	67	-100%
	8300005 Labor Benefits Inj and Dam-Settle_Indir	(1)	0	1	-100%
	8300006 Labor Benefits Pens and Ben-Settle_Indir	(14)	0	14	-100%
	8300010 Contract Labor-Settle_Indirect	(2)	0	2	-100%
	8300015 Consulting-Settle_Indirect	(6)	0	6	-100%
	8300020 Contract Outside Vendors-Settle_Indir	(51)	0	51	-100%
	8300025 Materials-Settle_Indirect	(566)	0	566	-100%
	8300030 Employee Expense-Settle_Indirect	(0)	0	0	-100%
	8300050 Overhead-Settle_Indirect	(31)	0	31	-100%
	8300100 Labor-Settle_Direct	(6,541)	0	6,541	-100%
	8300101 Incentive-Settle_Direct	(280)	0	280	-100%
	8300105 Labor Benefits Inj and Dam-Settle_Direct	(38)	0	38	-100%
	8300106 Labor Benefits Pens and Ben-Settle_Dir	(1,464)	0	1,464	-100%
	8300110 Contract Labor-Settle_Direct	(1,334)	0	1,334	-100%
	8300115 Consulting-Settle_Direct	(97)	0	97	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(2,961)	0	2,961	-100%
	8300125 Materials-Settle_Direct	(48)	0	48	-100%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	8300130 Employee Expense-Settle_Direct	(330)	0	330	-100%
	8300140 Miscellaneous-Settle_Direct	(8)	0	8	-100%
	8300150 Overhead-Settle_Direct	(75)	0	75	-100%
	RLJE RLJE	(69)	0	69	-100%
<b>Gas Total</b>		<b>93,414</b>	<b>94,819</b>	<b>1,405</b>	<b>2%</b>
<b>Non-Utility</b>	5540001 Productive Labor	1,098	1,815	717	65%
	5540009 Labor Budget Adjustment	0	36	36	#DIV/0!
	5540180 Premium Time Labor	0	0	(0)	-100%
	5540185 Other Compensation Accruals	0	0	(0)	-100%
	5540220 Labor Overtime	44	0	(44)	-100%
	5540230 Incentive	0	0	(0)	-100%
	5540260 Other Compensation	5	0	(5)	-100%
	5540270 Welfare Fund	0	0	(0)	-100%
	5600001 Contract Labor	607	360	(247)	-41%
	5600006 Consulting Professional Services Other	1,668	615	(1,053)	-63%
	5600021 Consulting Professional Services Legal	44	0	(44)	-100%
	5600036 Consulting Legal Monticello Prudency	(0)	0	0	-100%
	5600041 Outside Vendor Contract	213	6	(207)	-97%
	5600051 Outside Services Customer Care	1	2	1	185%
	5600066 Materials	108	41	(68)	-62%
	5600068 Material Consumption	1	0	(1)	-100%
	5600069 Service Consumption	337	0	(337)	-100%
	5600070 Material - Direct Purchase	9	0	(9)	-100%
	5600091 Print and Copy Cost - Other	29	28	(1)	-2%
	5600121 IT Hardware Purchases	0	0	(0)	-100%
	5600126 Software License Purchase - Perpetual	0	0	(0)	-100%
	5600131 Software License Purchase - Term	292	422	130	45%
	5600146 Network Voice	0	0	(0)	-100%
	5600176 Application Development and Maintenance	(1)	0	1	-100%
	5600186 Software - ASP	0	0	(0)	-100%
	5600191 Employee Expenses Airfare	15	50	35	230%
	5600196 Employee Expenses Car Rental	1	1	0	19%
	5600201 Employee Expenses Taxi and Bus	4	2	(3)	-58%
	5600206 Employee Expenses Mileage	27	25	(2)	-7%
	5600211 Employee Expenses Conf Seminar Trng	3	4	1	20%
	5600216 Employee Expenses Hotel	20	42	22	112%
	5600221 Employee Expenses Meals	5	20	16	345%
	5600226 Employee Expenses Meals Non-Employee	4	3	(1)	-26%
	5600231 Employee Expenses Parking	5	9	4	70%
	5600236 Employee Expenses Per Diem	0	0	(0)	-100%
	5600241 Employee Expenses Safety Equipment	0	0	0	53%
	5600246 Employee Expenses Other	5	1	(4)	-76%
	5600251 Employee Expense Personal Communication	10	13	3	34%
	5600256 Office Supplies	5	5	(0)	-1%
	5600271 Safety Recognition	0	0	(0)	-100%
	5600276 Life Events	0	1	1	457%
	5600286 Non - Recoverable Recognition	75	0	(75)	-100%
	5600291 Transportation Fleet Cost	35	2	(34)	-95%
	5600296 Janitorial - Routine	2	11	9	393%
	5600301 Janitorial - Special	0	0	(0)	-100%
	5600306 Fire Life Safety Maintenance	0	1	1	283%
	5600311 General Interior Exterior Maintenance	3	18	15	527%
	5600316 Use Costs	5	27	22	451%
	5600321 Lawn Care Maintenance Costs	0	1	1	375%
	5600326 Sewer Maintenance Costs	0	0	0	#DIV/0!
	5600331 Snow Removal Costs	2	12	9	395%
	5600336 Trash Removal Costs	1	2	2	245%
	5600341 Water Use Costs	0	2	1	324%
	5600351 Moves Adds Changes	1	4	3	319%
	5600366 Non - Energy	76	81	4	6%
	5600381 Rent - Space	60	72	12	20%
	5600382 Rent - Equipment	0	1	1	468%
	5600431 Lease Costs	73	149	77	105%
	5600436 Postage	129	51	(78)	-61%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	5600446 Injuries and Damages Other	97	0	(97)	-100%
	5600511 Advertising - Brand Image	2	2	0	29%
	5600536 Communication - Conservation DSM	0	0	(0)	-100%
	5600546 Customer Program - Advertising	78	500	422	541%
	5600551 Customer Program - Advert HomeSmart Sub	15	0	(15)	-100%
	5600561 Customer Program - Promotion	7	0	(7)	-100%
	5600566 Customer Program - Non-Recoverable	1	0	(1)	-100%
	5600586 Mandated Inserts Communication	15	0	(15)	-100%
	5600591 Dues - Professional Association	4	2	(1)	-37%
	5600606 Dues - Lobbying	508	471	(37)	-7%
	5600616 Dues - Chamber of Commerce	263	298	35	13%
	5600621 Dues - Social Service	10	12	3	26%
	5600626 Contributions - Charitable	3,455	456	(2,999)	-87%
	5600631 Contributions - Community Sponsorships	1,354	1,759	405	30%
	5600636 Contributions - Civic and Political	485	248	(237)	-49%
	5600641 Contributions - Economical Development	347	443	95	27%
	5600696 Deductions - Corporate Tickets	354	378	24	7%
	5600701 Deductions - Other	1,569	202	(1,368)	-87%
	5600706 Bank Charges	60	60	0	1%
	5600721 Environmental Permits and Fees	0	0	(0)	-100%
	5600726 License Fees and Permits	2	0	(2)	-89%
	5600731 Penalties	11	1	(10)	-93%
	5600778 Removal Salvage	(0)	0	0	-100%
	5600781 O and M Credits - Other	(2)	0	2	-100%
	5600861 Shared Asset Costs	13	78	65	511%
	5600871 Other	128	0	(128)	-100%
	5600896 Online Information Services	8	7	(1)	-16%
	5600906 Operating Co Overheads - AG	762	835	73	10%
	5600946 Cust Billing Svcs to Other	141	147	6	4%
	5601100 COGS Equipment Sales	5,238	0	(5,238)	-100%
	5601101 COGS Service Plan Time & Materials	3,715	0	(3,715)	-100%
	5601102 COGS Service Plan Shared Revenue	7,934	0	(7,934)	-100%
	5601103 COGS Replacement Plan	3,877	0	(3,877)	-100%
	5601104 COGS Service Plan Provider Incentives	496	0	(496)	-100%
	5601107 COGS Non-Trad	0	0	0	#DIV/0!
	5601108 COGS Non-Regulated	1,713	0	(1,713)	-100%
	5601111 Cost of Sales - Other Reclass	(23,172)	0	23,172	-100%
	5610000 External Settlement Labor	107	0	(107)	-100%
	5610001 External Settlement Labor Ben-Injuries	1	0	(1)	-100%
	5610002 External Settlement Labor Ben-Pension	13	0	(13)	-100%
	5610004 External Settlement Consulting	0	0	(0)	-100%
	5610009 External Settlement Miscellaneous	(1)	0	1	-100%
	5610011 External Settlement Overhead	0	0	(0)	-100%
	5660006 Special Charges GL Sale Sub	0	0	0	#DIV/0!
	5660011 Gain on Disp of PPE Sys Op Unit	(1,298)	0	1,298	-100%
	5660012 Loss on Disp of PPE Sys Op Unit	145	0	(145)	-100%
	5660024 Loss on Investment	(397)	(436)	(40)	10%
	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	(36)	0	36	-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%
	8000110 Other Compensation	(0)	0	0	-100%
	8000115 Other Compensation Craft Welfare Fund	0	0	(0)	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	0	(1)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	222	0	(222)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	0	0	(0)	-100%
	8100105 Pension & Insurance	306	0	(306)	-100%
	8100110 401K Match	0	50	50	#DIV/0!
	8100115 Qualified Pension	0	136	136	#DIV/0!

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2019 Actual	2021 Budget	Variance	% Variance
	8100120 Nonqualified Pension	0	1	1	#DIV/0!
	8100130 Exec Nonqualified Deferred Comp Match	0	0	0	#DIV/0!
	8100140 Other Pension - Consult	0	1	1	#DIV/0!
	8100150 Active Healthcare	0	236	236	#DIV/0!
	8100155 Miscellaneous Benefit Programs and Costs	0	8	8	#DIV/0!
	8100160 Life LTD and Business Travel Insurance	0	16	16	#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	8	12	4	49%
	8100200 Annual Incentive	61	18	(43)	-70%
	8100260 Purchasing - Overhead	23	0	(23)	-100%
	8100315 Warehouse - Overhead	3	0	(3)	-100%
	8100507 401K Match_OH Alloc	0	(1)	(1)	#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	(0)	(0)	#DIV/0!
	8100513 Active Healthcare_Overhead Allocation	0	(6)	(6)	#DIV/0!
	8100514 Misc Benefit Programs and Costs_OH Alloc	0	(0)	(0)	#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!
	8100526 Workers' Comp-FAS 112_OH Allocation	0	(0)	(0)	#DIV/0!
	8100527 Workers' Comp-Ins and Other_OH Alloc	0	(0)	(0)	#DIV/0!
	8100528 Annual Incentive_Overhead Allocation	0	3	3	#DIV/0!
	8100530 Purchasing_OH Allocation	11	0	(11)	-100%
	8100531 Warehouse_OH Allocation	2	0	(2)	-100%
	8100550 Fleet-Base Rates	0	0	(0)	-100%
	8200500 Facilities - Labor	(0)	0	0	-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	(2)	0	2	-100%
	8200550 Facilities - Overhead	(0)	0	0	-100%
	8200557 Fac - Salvage	0	0	(0)	-100%
	RLJE RLJE	189	0	(189)	-100%
<b>Non-Utility Total</b>		<b>13,869</b>	<b>9,868</b>	<b>(4,001)</b>	<b>-29%</b>
<b>Grand Total</b>		<b>1,200,517</b>	<b>1,289,827</b>	<b>89,310</b>	<b>7%</b>

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
<b>Electric</b>	5540001 Productive Labor	397,976	397,185	(791)	0%
	5540009 Labor Budget Adjustment	1,603	(1,838)	(3,441)	-215%
	5540019 Pension Non-Loading	(415)	-	415	-100%
	5540185 Other Compensation Accruals	1,190	1,231	41	3%
	5540210 Incentive Non Loading	16,296	16,785	489	3%
	5540240 Performance Share Plan & Deferred Comp I	8,167	8,692	525	6%
	5540250 Restricted Stock Units	9,983	11,151	1,168	12%
	5540255 Other Benefits Compensation	253	258	5	2%
	5540260 Other Compensation	19	23	5	25%
	5600001 Contract Labor	42,441	45,458	3,016	7%
	5600006 Consulting Professional Services Other	82,006	63,675	(18,330)	-22%
	5600016 Consulting Professional Eng and Design	4	4	-	0%
	5600021 Consulting Professional Services Legal	2,349	2,349	0	0%
	5600026 Consulting Professional Svcs Accounting	2,466	2,490	25	1%
	5600031 Consulting Legal Regulatory	100	100	-	0%
	5600041 Outside Vendor Contract	92,768	97,049	4,282	5%
	5600051 Outside Services Customer Care	21,899	18,459	(3,439)	-16%
	5600066 Materials	42,120	39,613	(2,507)	-6%
	5600068 Material Consumption	2,586	2,642	56	2%
	5600069 Service Consumption	20,805	22,231	1,427	7%
	5600070 Material - Direct Purchase	39	39	0	1%
	5600071 MS Inventory Adjust - Obsolete Materials	26	26	-	0%
	5600075 Transportation Fuel	520	530	10	2%
	5600076 Chemicals - Other	2,536	2,464	(72)	-3%
	5600077 Chemicals - Emission Control	62	62	-	0%
	5600078 Chemicals - Lime	1,996	2,123	127	6%
	5600080 Chemicals - Mercury Sorbent	450	513	63	14%
	5600082 Chemicals - Ammonia	751	747	(4)	-1%
	5600083 Chemicals - Sulfuric Acid	478	474	(3)	-1%
	5600091 Print and Copy Cost - Other	188	185	(3)	-2%
	5600096 Print and Copy Cost - SEC Filings	70	70	(0)	0%
	5600101 Legal - Other	1	1	-	0%
	5600106 Equipment Maintenance	1,614	841	(773)	-48%
	5600111 Equipment Maintenance - Customer Care	162	162	-	0%
	5600116 IT Hardware Maintenance	3,757	3,827	70	2%
	5600121 IT Hardware Purchases	436	577	141	32%
	5600126 Software License Purchase - Perpetual	2,002	2,005	3	0%
	5600131 Software License Purchase - Term	5,578	6,179	601	11%
	5600136 Software Maintenance	32,724	35,832	3,108	9%
	5600141 Network Services	851	850	(0)	0%
	5600151 Network Data	16,266	17,288	1,023	6%
	5600161 Network Radio	702	702	0	0%
	5600166 Mainframe Services	1,148	1,182	34	3%
	5600171 Distributed Systems Services	901	935	34	4%
	5600176 Application Development and Maintenance	9,639	9,394	(245)	-3%
	5600186 Software - ASP	2,265	4,369	2,104	93%
	5600187 Other IT	3,504	8,076	4,572	130%
	5600191 Employee Expenses Airfare	2,134	2,077	(57)	-3%
	5600196 Employee Expenses Car Rental	323	318	(5)	-2%
	5600201 Employee Expenses Taxi and Bus	172	171	(2)	-1%
	5600206 Employee Expenses Mileage	2,038	1,879	(160)	-8%
	5600211 Employee Expenses Conf Seminar Trng	1,547	1,538	(9)	-1%
	5600216 Employee Expenses Hotel	2,521	2,486	(35)	-1%
	5600221 Employee Expenses Meals	1,583	1,563	(21)	-1%
	5600226 Employee Expenses Meals Non-Employee	265	265	0	0%
	5600231 Employee Expenses Parking	325	331	7	2%
	5600236 Employee Expenses Per Diem	2,696	2,286	(411)	-15%
	5600241 Employee Expenses Safety Equipment	1,007	988	(19)	-2%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
	5600246 Employee Expenses Other	1,550	1,516	(34)	-2%
	5600251 Employee Expense Personal Communication	1,817	1,851	34	2%
	5600256 Office Supplies	1,031	1,017	(14)	-1%
	5600261 Workforce Administration Expense	628	591	(37)	-6%
	5600271 Safety Recognition	209	190	(19)	-9%
	5600276 Life Events	36	36	0	0%
	5600281 Employee Performance Recognition	918	961	43	5%
	5600291 Transportation Fleet Cost	12,498	12,681	183	1%
	5600296 Janitorial - Routine	1,741	1,754	14	1%
	5600306 Fire Life Safety Maintenance	164	165	1	1%
	5600311 General Interior Exterior Maintenance	2,739	2,769	30	1%
	5600316 Use Costs	6,709	6,668	(40)	-1%
	5600321 Lawn Care Maintenance Costs	211	213	2	1%
	5600326 Sewer Maintenance Costs	412	412	0	0%
	5600331 Snow Removal Costs	1,887	1,887	(0)	0%
	5600336 Trash Removal Costs	480	480	0	0%
	5600341 Water Use Costs	360	360	(0)	0%
	5600351 Moves Adds Changes	569	1,106	537	94%
	5600356 Energy	20,027	15,991	(4,036)	-20%
	5600366 Non - Energy	90	66	(24)	-26%
	5600381 Rent - Space	79	41	(38)	-48%
	5600382 Rent - Equipment	896	739	(158)	-18%
	5600384 Rent - Nuclear Generation	75	75	-	0%
	5600386 Rent - Other Generation	12,122	14,627	2,504	21%
	5600390 Rent - Distribution Electric	493	493	-	0%
	5600396 Rent - Equipment Customer Case	0	0	-	0%
	5600431 Lease Costs	7,745	8,026	281	4%
	5600436 Postage	4,588	4,432	(156)	-3%
	5600451 Insurance - Property	6,011	6,192	181	3%
	5600456 Insurance - General Liability	4,912	5,010	98	2%
	5600461 Insurance - Excess Liability	6,397	6,854	458	7%
	5600466 Insurance - Auto Liability	275	278	3	1%
	5600471 Insurance - Directors and Officers	1,102	1,124	22	2%
	5600476 Insurance - Fiduciary	306	312	6	2%
	5600481 Insurance - Other	(2,501)	(2,520)	(19)	1%
	5600482 Insurance - Cyber	348	352	3	1%
	5600486 Insurance - Nuclear Property	4,202	4,305	103	2%
	5600491 Insurance - Nuclear Interruption	1,202	1,245	42	4%
	5600496 Insurance - Nuclear Liability	2,947	3,389	442	15%
	5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	-	0%
	5600506 Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
	5600511 Advertising - Brand Image	891	900	9	1%
	5600516 Advertising - General	172	173	1	0%
	5600521 Advertising - Brand Sponsorship	2,676	2,703	27	1%
	5600536 Communication - Conservation DSM	2	2	-	0%
	5600546 Customer Program - Advertising	9	9	-	0%
	5600561 Customer Program - Promotion	246	246	-	0%
	5600566 Customer Program - Non-Recoverable	0	0	-	0%
	5600571 Safety Advertising	735	743	7	1%
	5600576 Safety Information	2	2	-	0%
	5600581 Mandated Regulatory Notices	5	5	-	0%
	5600586 Mandated Inserts Communication	72	72	-	0%
	5600591 Dues - Professional Association	877	867	(10)	-1%
	5600596 Dues - Utility Association Other	227	227	0	0%
	5600601 Dues - Utility Association	1,861	1,845	(16)	-1%
	5600611 Dues - Nuclear Association	7,598	7,718	121	2%
	5600646 Fees - Regulatory	29,225	29,492	266	1%
	5600651 Fees - Regulatory NERC	2,243	2,243	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
	5600656 Fees - Directors	1,518	1,555	37	2%
	5600661 Fees - Remarketing and Rating	518	510	(8)	-1%
	5600666 Fees - Credit Line	124	124	-	0%
	5600671 Fees - Regulatory Direct	2,016	2,056	40	2%
	5600676 Fees - Regulatory Indirect	4,345	4,428	84	2%
	5600681 Fees - Regulatory NARUC	4	4	-	0%
	5600691 Shareholder Related Expenses	325	328	3	1%
	5600706 Bank Charges	1,140	1,174	34	3%
	5600721 Environmental Permits and Fees	3,430	3,049	(381)	-11%
	5600726 License Fees and Permits	1,846	1,834	(12)	-1%
	5600751 IA - Transmission interchange	120,158	128,085	7,927	7%
	5600771 Nuclear Outage Cost Amortization	45,491	46,664	1,173	3%
	5600776 O and M Credits - Meter Transfer Install	(9,018)	(9,283)	(265)	3%
	5600781 O and M Credits - Other	(5,119)	(3,701)	1,418	-28%
	5600791 O and M Credits - AG to Capital	(527)	(527)	-	0%
	5600796 O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%
	5600861 Shared Asset Costs	48,448	49,203	755	2%
	5600866 Shared Assets - Owning Co Credit	(51,844)	(52,708)	(864)	2%
	5600871 Other	(62,176)	(33,811)	28,365	-46%
	5600896 Online Information Services	2,635	2,706	72	3%
	5600946 Cust Billing Svcs to Other	(117)	(122)	(5)	4%
	5600951 Purchasing Overhead Expense	8	8	0	1%
	8010000 Budget Prod Labor Barg Benefit Group 1	16	17	0	3%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	123	127	4	3%
	8010105 Budget Overtime	1	1	0	0%
	8010110 Budget Other Compensation	(51)	(39)	12	-23%
	8010115 Budget Other Compensation CWF	-	-	-	#DIV/0!
	8100110 401K Match	10,651	10,924	272	3%
	8100115 Qualified Pension	22,432	22,103	(329)	-1%
	8100120 Nonqualified Pension	354	365	11	3%
	8100130 Exec Nonqualified Deferred Comp Match	45	48	3	6%
	8100135 NMC Employer Retirement Contribution	951	980	29	3%
	8100140 Other Pension - Consult	491	501	10	2%
	8100150 Active Healthcare	40,785	42,438	1,653	4%
	8100155 Miscellaneous Benefit Programs and Costs	1,805	1,837	33	2%
	8100160 Life LTD and Business Travel Insurance	2,321	2,310	(11)	0%
	8100165 Retiree Medical	99	93	(6)	-6%
	8100170 FAS 112 LTD	98	92	(6)	-7%
	8100190 Workers' Compensation - FAS 112 Costs	109	102	(7)	-6%
	8100195 Workers' Compensation - Ins and Other	1,114	1,136	22	2%
	8100200 Annual Incentive	11,506	11,863	357	3%
	8100507 401K Match_OH Alloc	72	90	19	26%
	8100508 Qualified Pension_Overhead Allocation	(659)	(872)	(213)	32%
	8100509 Nonqualified Pension_Overhead Allocation	(1)	2	3	-217%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(1)	1	1	-206%
	8100512 Other Pension - Consult_OH Allocation	(166)	(176)	(10)	6%
	8100513 Active Healthcare_Overhead Allocation	121	417	295	243%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(160)	(176)	(16)	10%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(61)	(58)	3	-5%
	8100516 Retiree Medical_Overhead Allocation	(6)	(7)	(1)	22%
	8100517 FAS 112 LTD_Overhead Allocation	(5)	(5)	(0)	0%
	8100526 Workers' Comp-FAS 112_OH Allocation	(5)	(5)	(1)	18%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(91)	(129)	(39)	43%
	8100528 Annual Incentive_Overhead Allocation	1,745	1,855	111	6%
	8100529 NMC Employer Retirement Contr_OH Alloc	1	1	0	32%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	8	0	3%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	32	33	1	3%
	8110040 Budget Attrition	(6)	(6)	(0)	3%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
<b>Electric Total</b>		<b>1,185,140</b>	<b>1,221,052</b>	<b>35,912</b>	<b>3%</b>
<b>Gas</b>	5540001	35,852	36,773	920	3%
	5540009 Labor Budget Adjustment	1,037	854	(183)	-18%
	5540019 Pension Non-Loading	(281)	-	281	-100%
	5540210 Incentive Non Loading	319	329	10	3%
	5540240 Performance Share Plan & Deferred Comp I	486	518	32	7%
	5540250 Restricted Stock Units	449	519	70	16%
	5540255 Other Benefits Compensation	17	18	0	2%
	5540260 Other Compensation	1	2	0	25%
	5600001 Contract Labor	408	406	(2)	0%
	5600006 Consulting Professional Services Other	984	1,400	416	42%
	5600021 Consulting Professional Services Legal	222	222	0	0%
	5600026 Consulting Professional Svcs Accounting	192	194	2	1%
	5600031 Consulting Legal Regulatory	3	3	-	0%
	5600041 Outside Vendor Contract	16,741	16,164	(577)	-3%
	5600051 Outside Services Customer Care	5,403	4,450	(953)	-18%
	5600066 Materials	4,592	4,584	(8)	0%
	5600071 MS Inventory Adjust - Obsolete Materials	20	20	-	0%
	5600075 Transportation Fuel	35	36	1	2%
	5600091 Print and Copy Cost - Other	14	14	0	0%
	5600096 Print and Copy Cost - SEC Filings	5	5	-	0%
	5600101 Legal - Other	0	0	-	0%
	5600106 Equipment Maintenance	97	45	(53)	-54%
	5600111 Equipment Maintenance - Customer Care	11	11	-	0%
	5600116 IT Hardware Maintenance	168	173	4	3%
	5600121 IT Hardware Purchases	51	51	0	0%
	5600126 Software License Purchase - Perpetual	409	409	1	0%
	5600131 Software License Purchase - Term	434	476	42	10%
	5600136 Software Maintenance	2,243	2,362	119	5%
	5600141 Network Services	58	58	0	0%
	5600151 Network Data	841	936	95	11%
	5600161 Network Radio	48	48	(0)	0%
	5600166 Mainframe Services	78	80	2	3%
	5600171 Distributed Systems Services	61	64	2	4%
	5600176 Application Development and Maintenance	1,680	1,637	(43)	-3%
	5600186 Software - ASP	153	664	512	335%
	5600191 Employee Expenses Airfare	110	108	(1)	-1%
	5600196 Employee Expenses Car Rental	12	12	0	0%
	5600201 Employee Expenses Taxi and Bus	12	12	(0)	-1%
	5600206 Employee Expenses Mileage	121	114	(7)	-6%
	5600211 Employee Expenses Conf Seminar Trng	80	80	0	0%
	5600216 Employee Expenses Hotel	144	143	(1)	-1%
	5600221 Employee Expenses Meals	87	86	(0)	-1%
	5600226 Employee Expenses Meals Non-Employee	14	14	0	0%
	5600231 Employee Expenses Parking	18	18	0	3%
	5600236 Employee Expenses Per Diem	1	1	-	0%
	5600241 Employee Expenses Safety Equipment	8	8	0	1%
	5600246 Employee Expenses Other	680	681	0	0%
	5600251 Employee Expense Personal Communication	73	75	2	2%
	5600256 Office Supplies	61	60	(2)	-3%
	5600261 Workforce Administration Expense	43	40	(3)	-6%
	5600271 Safety Recognition	8	8	0	0%
	5600276 Life Events	3	3	0	0%
	5600281 Employee Performance Recognition	51	53	2	5%
	5600291 Transportation Fleet Cost	2,853	2,873	19	1%
	5600296 Janitorial - Routine	164	165	1	1%
	5600306 Fire Life Safety Maintenance	17	17	0	1%
	5600311 General Interior Exterior Maintenance	269	272	3	1%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
	5600316 Use Costs	391	391	(0)	0%
	5600321 Lawn Care Maintenance Costs	14	14	0	0%
	5600326 Sewer Maintenance Costs	2	2	0	0%
	5600331 Snow Removal Costs	169	169	(0)	0%
	5600336 Trash Removal Costs	36	36	0	0%
	5600341 Water Use Costs	27	27	(0)	0%
	5600351 Moves Adds Changes	58	115	57	97%
	5600356 Energy	2,917	2,329	(588)	-20%
	5600366 Non - Energy	356	350	(6)	-2%
	5600381 Rent - Space	12	10	(3)	-21%
	5600382 Rent - Equipment	61	61	0	0%
	5600396 Rent - Equipment Customer Case	0	0	-	0%
	5600431 Lease Costs	791	820	29	4%
	5600436 Postage	1,102	1,063	(39)	-4%
	5600451 Insurance - Property	408	420	12	3%
	5600456 Insurance - General Liability	439	448	9	2%
	5600461 Insurance - Excess Liability	572	613	41	7%
	5600466 Insurance - Auto Liability	19	19	0	1%
	5600471 Insurance - Directors and Officers	99	101	2	2%
	5600476 Insurance - Fiduciary	27	28	1	2%
	5600481 Insurance - Other	(224)	(225)	(2)	1%
	5600482 Insurance - Cyber	31	31	0	1%
	5600511 Advertising - Brand Image	66	67	1	1%
	5600516 Advertising - General	14	14	0	0%
	5600521 Advertising - Brand Sponsorship	182	183	2	1%
	5600531 Advertising - Conservation Other	0	0	-	0%
	5600536 Communication - Conservation DSM	0	0	-	0%
	5600546 Customer Program - Advertising	5	5	-	0%
	5600561 Customer Program - Promotion	8	8	-	0%
	5600571 Safety Advertising	188	190	2	1%
	5600576 Safety Information	0	0	-	0%
	5600581 Mandated Regulatory Notices	0	0	-	0%
	5600586 Mandated Inserts Communication	18	18	-	0%
	5600591 Dues - Professional Association	50	50	(1)	-1%
	5600596 Dues - Utility Association Other	15	15	0	0%
	5600601 Dues - Utility Association	393	393	(0)	0%
	5600646 Fees - Regulatory	50	50	-	0%
	5600656 Fees - Directors	103	106	2	2%
	5600661 Fees - Remarketing and Rating	35	35	(1)	-1%
	5600671 Fees - Regulatory Direct	266	272	5	2%
	5600676 Fees - Regulatory Indirect	444	453	9	2%
	5600681 Fees - Regulatory NARUC	0	0	-	0%
	5600691 Shareholder Related Expenses	22	22	0	1%
	5600706 Bank Charges	68	71	2	3%
	5600716 Gas Cleanup Costs	750	750	-	0%
	5600721 Environmental Permits and Fees	2	2	(0)	0%
	5600726 License Fees and Permits	377	378	0	0%
	5600776 O and M Credits - Meter Transfer Install	(5,831)	(5,920)	(88)	2%
	5600781 O and M Credits - Other	(394)	(106)	288	-73%
	5600791 O and M Credits - AG to Capital	(36)	(36)	-	0%
	5600796 O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
	5600856 Non - Recoverable Const Waiver - Gas	3	2	(1)	-33%
	5600861 Shared Asset Costs	6,453	6,561	108	2%
	5600866 Shared Assets - Owning Co Credit	(3,520)	(3,579)	(59)	2%
	5600871 Other	1,232	1,232	0	0%
	5600896 Online Information Services	122	126	3	3%
	5600946 Cust Billing Srvcs to Other	(30)	(31)	(1)	4%
	5600951 Purchasing Overhead Expense	1	1	0	1%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	64	66	2	3%
	8010105 Budget Overtime	(160)	(160)	0	0%
	8100110 401K Match	885	916	30	3%
	8100115 Qualified Pension	2,239	2,235	(3)	0%
	8100120 Nonqualified Pension	28	29	1	3%
	8100130 Exec Nonqualified Deferred Comp Match	4	4	0	3%
	8100140 Other Pension - Consult	44	45	1	3%
	8100150 Active Healthcare	3,973	4,180	206	5%
	8100155 Miscellaneous Benefit Programs and Costs	176	181	4	3%
	8100160 Life LTD and Business Travel Insurance	264	269	6	2%
	8100165 Retiree Medical	12	11	(0)	-3%
	8100170 FAS 112 LTD	14	13	(1)	-5%
	8100190 Workers' Compensation - FAS 112 Costs	15	15	(1)	-4%
	8100195 Workers' Compensation - Ins and Other	157	165	7	5%
	8100200 Annual Incentive	1,267	1,308	41	3%
	8100507 401K Match_OH Alloc	15	17	2	12%
	8100508 Qualified Pension_Overhead Allocation	(66)	(90)	(24)	36%
	8100509 Nonqualified Pension_Overhead Allocation	(0)	0	0	-4556%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	0	0	0	8276%
	8100512 Other Pension - Consult_OH Allocation	(17)	(19)	(1)	6%
	8100513 Active Healthcare_Overhead Allocation	29	59	30	104%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(17)	(18)	(2)	10%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(7)	(7)	0	0%
	8100516 Retiree Medical_Overhead Allocation	(1)	(1)	(0)	22%
	8100517 FAS 112 LTD_Overhead Allocation	(1)	(1)	(0)	1%
	8100526 Workers' Comp-FAS 112_OH Allocation	(1)	(1)	(0)	20%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(10)	(15)	(5)	50%
	8100528 Annual Incentive_Overhead Allocation	192	204	12	6%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	14	15	0	3%
	8110040 Budget Attrition	(3)	(3)	(0)	3%
<b>Gas Total</b>		<b>94,819</b>	<b>95,620</b>	<b>801</b>	<b>1%</b>
<b>Non-Utility</b>	5540001	1,815	1,867	52	3%
	5540009 Labor Budget Adjustment	36	36	0	0%
	5600001 Contract Labor	360	360	-	0%
	5600006 Consulting Professional Services Other	615	140	(475)	-77%
	5600041 Outside Vendor Contract	6	6	(0)	0%
	5600051 Outside Services Customer Care	2	2	-	0%
	5600066 Materials	41	41	0	0%
	5600091 Print and Copy Cost - Other	28	28	0	0%
	5600131 Software License Purchase - Term	422	422	-	0%
	5600191 Employee Expenses Airfare	50	50	(0)	0%
	5600196 Employee Expenses Car Rental	1	1	-	0%
	5600201 Employee Expenses Taxi and Bus	2	2	(0)	0%
	5600206 Employee Expenses Mileage	25	25	-	0%
	5600211 Employee Expenses Conf Seminar Trng	4	4	-	0%
	5600216 Employee Expenses Hotel	42	42	(0)	0%
	5600221 Employee Expenses Meals	20	20	-	0%
	5600226 Employee Expenses Meals Non-Employee	3	3	-	0%
	5600231 Employee Expenses Parking	9	9	-	0%
	5600241 Employee Expenses Safety Equipment	0	0	-	0%
	5600246 Employee Expenses Other	1	1	-	0%
	5600251 Employee Expense Personal Communication	13	13	-	0%
	5600256 Office Supplies	5	5	-	0%
	5600276 Life Events	1	1	-	0%
	5600291 Transportation Fleet Cost	2	2	-	0%
	5600296 Janitorial - Routine	11	11	0	1%
	5600306 Fire Life Safety Maintenance	1	1	0	1%
	5600311 General Interior Exterior Maintenance	18	19	0	1%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
	5600316 Use Costs	27	27	(0)	0%
	5600321 Lawn Care Maintenance Costs	1	1	0	0%
	5600326 Sewer Maintenance Costs	0	0	0	0%
	5600331 Snow Removal Costs	12	12	(0)	0%
	5600336 Trash Removal Costs	2	2	(0)	0%
	5600341 Water Use Costs	2	2	(0)	0%
	5600351 Moves Adds Changes	4	8	4	101%
	5600366 Non - Energy	81	90	9	12%
	5600381 Rent - Space	72	72	-	0%
	5600382 Rent - Equipment	1	1	-	0%
	5600431 Lease Costs	149	154	5	3%
	5600436 Postage	51	51	-	0%
	5600511 Advertising - Brand Image	2	2	-	0%
	5600546 Customer Program - Advertising	500	500	-	0%
	5600591 Dues - Professional Association	2	2	-	0%
	5600606 Dues - Lobbying	471	471	0	0%
	5600616 Dues - Chamber of Commerce	298	298	-	0%
	5600621 Dues - Social Service	12	12	-	0%
	5600626 Contributions - Charitable	456	459	3	1%
	5600631 Contributions - Community Sponsorships	1,759	1,760	0	0%
	5600636 Contributions - Civic and Political	248	248	(0)	0%
	5600641 Contributions - Economical Development	443	443	-	0%
	5600696 Deductions - Corporate Tickets	378	378	0	0%
	5600701 Deductions - Other	202	198	(4)	-2%
	5600706 Bank Charges	60	60	-	0%
	5600726 License Fees and Permits	0	0	(0)	0%
	5600731 Penalties	1	4	3	349%
	5600861 Shared Asset Costs	78	78	(0)	0%
	5600871 Other	0	0	-	0%
	5600896 Online Information Services	7	7	-	0%
	5600906 Operating Co Overheads - AG	835	935	100	12%
	5600946 Cust Billing Srvcs to Other	147	153	6	4%
	5660024 Loss on Investment	(436)	(350)	86	-20%
	8100110 401K Match	50	52	2	4%
	8100115 Qualified Pension	136	135	(1)	-1%
	8100120 Nonqualified Pension	1	1	0	3%
	8100130 Exec Nonqualified Deferred Comp Match	0	0	0	3%
	8100140 Other Pension - Consult	1	1	0	2%
	8100150 Active Healthcare	236	251	14	6%
	8100155 Miscellaneous Benefit Programs and Costs	8	8	0	2%
	8100160 Life LTD and Business Travel Insurance	16	16	0	2%
	8100165 Retiree Medical	1	1	(0)	-4%
	8100170 FAS 112 LTD	1	1	(0)	-5%
	8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-4%
	8100195 Workers' Compensation - Ins and Other	12	12	0	3%
	8100200 Annual Incentive	18	19	1	3%
	8100507 401K Match_OH Alloc	(1)	(1)	(0)	1%
	8100508 Qualified Pension_Overhead Allocation	(5)	(5)	(0)	6%
	8100509 Nonqualified Pension_Overhead Allocation	(0)	(0)	0	-88%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	(0)	0	-67%
	8100512 Other Pension - Consult_OH Allocation	(0)	(0)	(0)	6%
	8100513 Active Healthcare_Overhead Allocation	(6)	(6)	0	-1%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(0)	(0)	6%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	3%
	8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	4%
	8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	1%
	8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	(0)	20%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(0)	(1)	(0)	210%

NSP-MN  
Schedule 3a - O&M by Cost Element  
2021 Budget vs. 2022 Budget  
Total Company - By Utility  
(\$000's)

Utility Description	Account	2021 Actual	2022 Budget	Variance	% Variance
	8100528 Annual Incentive_Overhead Allocation	3	3	0	6%
<b>Non-Utility Total</b>		<b>9,868</b>	<b>9,675</b>	<b>(193)</b>	<b>-2%</b>
<b>Grand Total</b>		<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2022 Actual	2023 Budget	Variance	% Variance
Electric	5540001 Productive Labor	397,185	408,123	10,938	3%
	5540009 Labor Budget Adjustment	(1,838)	(9,511)	(7,673)	417%
	5540185 Other Compensation Accruals	1,231	1,605	374	30%
	5540210 Incentive Non Loading	16,785	17,288	504	3%
	5540240 Performance Share Plan & Deferred Comp I	8,692	9,201	509	6%
	5540250 Restricted Stock Units	11,151	11,734	583	5%
	5540255 Other Benefits Compensation	258	264	5	2%
	5540260 Other Compensation	23	-	(23)	-100%
	5600001 Contract Labor	45,458	52,255	6,797	15%
	5600006 Consulting Professional Services Other	63,675	79,418	15,742	25%
	5600016 Consulting Professional Eng and Design	4	4	-	0%
	5600021 Consulting Professional Services Legal	2,349	2,349	(0)	0%
	5600026 Consulting Professional Svcs Accounting	2,490	2,515	25	1%
	5600031 Consulting Legal Regulatory	100	100	-	0%
	5600041 Outside Vendor Contract	97,049	89,939	(7,110)	-7%
	5600051 Outside Services Customer Care	18,459	18,709	250	1%
	5600066 Materials	39,613	43,193	3,580	9%
	5600068 Material Consumption	2,642	2,640	(2)	0%
	5600069 Service Consumption	22,231	18,940	(3,291)	-15%
	5600070 Material - Direct Purchase	39	39	-	0%
	5600071 MS Inventory Adjust - Obsolete Materials	26	26	-	0%
	5600075 Transportation Fuel	530	540	10	2%
	5600076 Chemicals - Other	2,464	2,669	205	8%
	5600077 Chemicals - Emission Control	62	62	-	0%
	5600078 Chemicals - Lime	2,123	2,118	(5)	0%
	5600080 Chemicals - Mercury Sorbent	513	760	248	48%
	5600082 Chemicals - Ammonia	747	711	(36)	-5%
	5600083 Chemicals - Sulfuric Acid	474	654	180	38%
	5600091 Print and Copy Cost - Other	185	186	1	1%
	5600096 Print and Copy Cost - SEC Filings	70	70	-	0%
	5600101 Legal - Other	1	1	-	0%
	5600106 Equipment Maintenance	841	1,294	453	54%
	5600111 Equipment Maintenance - Customer Care	162	162	-	0%
	5600116 IT Hardware Maintenance	3,827	3,857	30	1%
	5600121 IT Hardware Purchases	577	549	(28)	-5%
	5600126 Software License Purchase - Perpetual	2,005	555	(1,450)	-72%
	5600131 Software License Purchase - Term	6,179	6,556	377	6%
	5600136 Software Maintenance	35,832	37,939	2,107	6%
	5600141 Network Services	850	850	(0)	0%
	5600151 Network Data	17,288	17,940	652	4%
	5600161 Network Radio	702	619	(83)	-12%
	5600166 Mainframe Services	1,182	1,218	35	3%
	5600171 Distributed Systems Services	935	963	28	3%
	5600176 Application Development and Maintenance	9,394	9,398	4	0%
	5600186 Software - ASP	4,369	4,505	136	3%
	5600187 Other IT	8,076	9,218	1,142	14%
	5600191 Employee Expenses Airfare	2,077	2,079	2	0%
	5600196 Employee Expenses Car Rental	318	321	3	1%
	5600201 Employee Expenses Taxi and Bus	171	171	0	0%
	5600206 Employee Expenses Mileage	1,879	1,855	(24)	-1%
	5600211 Employee Expenses Conf Seminar Trng	1,538	1,545	6	0%
	5600216 Employee Expenses Hotel	2,486	2,497	11	0%
	5600221 Employee Expenses Meals	1,563	1,575	12	1%
	5600226 Employee Expenses Meals Non-Employee	265	265	0	0%
	5600231 Employee Expenses Parking	331	312	(19)	-6%
	5600236 Employee Expenses Per Diem	2,286	2,826	541	24%
	5600241 Employee Expenses Safety Equipment	988	990	2	0%
	5600246 Employee Expenses Other	1,516	1,535	19	1%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2022 Actual	2023 Budget	Variance	% Variance
	5600251 Employee Expense Personal Communication	1,851	1,921	70	4%
	5600256 Office Supplies	1,017	1,019	2	0%
	5600261 Workforce Administration Expense	591	594	3	1%
	5600271 Safety Recognition	190	190	0	0%
	5600276 Life Events	36	36	0	0%
	5600281 Employee Performance Recognition	961	1,006	45	5%
	5600291 Transportation Fleet Cost	12,681	12,687	6	0%
	5600296 Janitorial - Routine	1,754	1,766	11	1%
	5600306 Fire Life Safety Maintenance	165	166	1	1%
	5600311 General Interior Exterior Maintenance	2,769	2,778	9	0%
	5600316 Use Costs	6,668	6,672	4	0%
	5600321 Lawn Care Maintenance Costs	213	213	(0)	0%
	5600326 Sewer Maintenance Costs	412	412	-	0%
	5600331 Snow Removal Costs	1,887	1,887	0	0%
	5600336 Trash Removal Costs	480	487	7	1%
	5600341 Water Use Costs	360	360	(0)	0%
	5600351 Moves Adds Changes	1,106	650	(456)	-41%
	5600356 Energy	15,991	13,711	(2,280)	-14%
	5600366 Non - Energy	66	90	24	36%
	5600381 Rent - Space	41	41	0	0%
	5600382 Rent - Equipment	739	917	178	24%
	5600384 Rent - Nuclear Generation	75	75	-	0%
	5600386 Rent - Other Generation	14,627	14,972	346	2%
	5600390 Rent - Distribution Electric	493	493	-	0%
	5600396 Rent - Equipment Customer Case	0	0	-	0%
	5600431 Lease Costs	8,026	8,008	(18)	0%
	5600436 Postage	4,432	4,433	1	0%
	5600451 Insurance - Property	6,192	6,369	177	3%
	5600456 Insurance - General Liability	5,010	5,108	98	2%
	5600461 Insurance - Excess Liability	6,854	6,985	131	2%
	5600466 Insurance - Auto Liability	278	281	3	1%
	5600471 Insurance - Directors and Officers	1,124	1,146	21	2%
	5600476 Insurance - Fiduciary	312	318	6	2%
	5600481 Insurance - Other	(2,520)	(2,553)	(33)	1%
	5600482 Insurance - Cyber	352	355	3	1%
	5600486 Insurance - Nuclear Property	4,305	4,407	102	2%
	5600491 Insurance - Nuclear Interruption	1,245	1,269	24	2%
	5600496 Insurance - Nuclear Liability	3,389	3,457	68	2%
	5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	-	0%
	5600506 Insurance - Surplus	(3,500)	(3,500)	-	0%
	5600511 Advertising - Brand Image	900	909	9	1%
	5600516 Advertising - General	173	174	1	0%
	5600521 Advertising - Brand Sponsorship	2,703	2,730	27	1%
	5600536 Communication - Conservation DSM	2	2	-	0%
	5600546 Customer Program - Advertising	9	9	-	0%
	5600561 Customer Program - Promotion	246	246	-	0%
	5600566 Customer Program - Non-Recoverable	0	0	-	0%
	5600571 Safety Advertising	743	750	7	1%
	5600576 Safety Information	2	2	-	0%
	5600581 Mandated Regulatory Notices	5	5	-	0%
	5600586 Mandated Inserts Communication	72	72	-	0%
	5600591 Dues - Professional Association	867	868	1	0%
	5600596 Dues - Utility Association Other	227	228	0	0%
	5600601 Dues - Utility Association	1,845	1,841	(4)	0%
	5600611 Dues - Nuclear Association	7,718	7,841	123	2%
	5600646 Fees - Regulatory	29,492	29,760	269	1%
	5600651 Fees - Regulatory NERC	2,243	2,243	-	0%
	5600656 Fees - Directors	1,555	1,555	(0)	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2022 Actual	2023 Budget	Variance	% Variance
	5600661 Fees - Remarketing and Rating	510	540	30	6%
	5600666 Fees - Credit Line	124	124	-	0%
	5600671 Fees - Regulatory Direct	2,056	2,096	40	2%
	5600676 Fees - Regulatory Indirect	4,428	4,514	85	2%
	5600681 Fees - Regulatory NARUC	4	4	-	0%
	5600691 Shareholder Related Expenses	328	331	3	1%
	5600706 Bank Charges	1,174	1,190	16	1%
	5600721 Environmental Permits and Fees	3,049	2,704	(345)	-11%
	5600726 License Fees and Permits	1,834	1,837	3	0%
	5600751 IA - Transmission interchange	128,085	133,102	5,017	4%
	5600771 Nuclear Outage Cost Amortization	46,664	48,002	1,338	3%
	5600776 O and M Credits - Meter Transfer Install	(9,283)	(9,283)	-	0%
	5600781 O and M Credits - Other	(3,701)	(3,469)	232	-6%
	5600791 O and M Credits - AG to Capital	(527)	(527)	-	0%
	5600796 O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%
	5600861 Shared Asset Costs	49,203	54,446	5,243	11%
	5600866 Shared Assets - Owning Co Credit	(52,708)	(57,248)	(4,539)	9%
	5600871 Other	(33,811)	(53,893)	(20,082)	59%
	5600896 Online Information Services	2,706	2,761	54	2%
	5600946 Cust Billing Srvcs to Other	(122)	(132)	(10)	8%
	5600951 Purchasing Overhead Expense	8	8	0	1%
	8010000 Budget Prod Labor Barg Benefit Group 1	17	18	1	8%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	127	132	5	4%
	8010105 Budget Overtime	1	1	(0)	0%
	8010110 Budget Other Compensation	(39)	(38)	1	-2%
	8010115 Budget Other Compensation CWF	-	0	0	#DIV/0!
	8100110 401K Match	10,924	11,206	282	3%
	8100115 Qualified Pension	22,103	21,568	(535)	-2%
	8100120 Nonqualified Pension	365	377	11	3%
	8100130 Exec Nonqualified Deferred Comp Match	48	50	2	5%
	8100135 NMC Employer Retirement Contribution	980	1,008	28	3%
	8100140 Other Pension - Consult	501	512	11	2%
	8100150 Active Healthcare	42,438	44,203	1,765	4%
	8100155 Miscellaneous Benefit Programs and Costs	1,837	1,864	26	1%
	8100160 Life LTD and Business Travel Insurance	2,310	2,364	54	2%
	8100165 Retiree Medical	93	89	(4)	-4%
	8100170 FAS 112 LTD	92	86	(6)	-6%
	8100190 Workers' Compensation - FAS 112 Costs	102	93	(9)	-9%
	8100195 Workers' Compensation - Ins and Other	1,136	1,176	40	3%
	8100200 Annual Incentive	11,863	12,240	377	3%
	8100507 401K Match_OH Alloc	90	104	13	15%
	8100508 Qualified Pension_Overhead Allocation	(872)	(1,086)	(214)	25%
	8100509 Nonqualified Pension_Overhead Allocation	2	5	3	192%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	1	3	2	283%
	8100512 Other Pension - Consult_OH Allocation	(176)	(187)	(10)	6%
	8100513 Active Healthcare_Overhead Allocation	417	754	337	81%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(176)	(197)	(21)	12%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(58)	(57)	1	-2%
	8100516 Retiree Medical_Overhead Allocation	(7)	(8)	(1)	18%
	8100517 FAS 112 LTD_Overhead Allocation	(5)	(6)	(0)	9%
	8100526 Workers' Comp-FAS 112_OH Allocation	(5)	(4)	2	-29%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(129)	(155)	(25)	19%
	8100528 Annual Incentive_Overhead Allocation	1,855	1,952	96	5%
	8100529 NMC Employer Retirement Contr_OH Alloc	1	0	(1)	-88%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	9	1	8%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	33	34	1	4%
	8110040 Budget Attrition	(6)	(6)	(0)	5%
<b>Electric Total</b>		<b>1,221,052</b>	<b>1,235,123</b>	<b>14,071</b>	<b>1%</b>

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2022 Actual	2023 Budget	Variance	% Variance
Gas	5540001 Productive Labor	36,773	37,863	1,090	3%
	5540009 Labor Budget Adjustment	854	758	(96)	-11%
	5540210 Incentive Non Loading	329	339	10	3%
	5540240 Performance Share Plan & Deferred Comp I	518	549	31	6%
	5540250 Restricted Stock Units	519	553	35	7%
	5540255 Other Benefits Compensation	18	18	0	2%
	5540260 Other Compensation	2	-	(2)	-100%
	5600001 Contract Labor	406	406	(1)	0%
	5600006 Consulting Professional Services Other	1,400	468	(932)	-67%
	5600021 Consulting Professional Services Legal	222	222	(0)	0%
	5600026 Consulting Professional Svcs Accounting	194	196	2	1%
	5600031 Consulting Legal Regulatory	3	3	-	0%
	5600041 Outside Vendor Contract	16,164	13,927	(2,237)	-14%
	5600051 Outside Services Customer Care	4,450	4,511	61	1%
	5600066 Materials	4,584	4,584	(1)	0%
	5600071 MS Inventory Adjust - Obsolete Materials	20	20	-	0%
	5600075 Transportation Fuel	36	37	1	2%
	5600091 Print and Copy Cost - Other	14	14	0	1%
	5600096 Print and Copy Cost - SEC Filings	5	5	-	0%
	5600101 Legal - Other	0	0	-	0%
	5600106 Equipment Maintenance	45	76	31	69%
	5600111 Equipment Maintenance - Customer Care	11	11	-	0%
	5600116 IT Hardware Maintenance	173	177	5	3%
	5600121 IT Hardware Purchases	51	45	(6)	-11%
	5600126 Software License Purchase - Perpetual	409	40	(369)	-90%
	5600131 Software License Purchase - Term	476	503	27	6%
	5600136 Software Maintenance	2,362	2,420	58	2%
	5600141 Network Services	58	58	0	0%
	5600151 Network Data	936	971	35	4%
	5600161 Network Radio	48	42	(6)	-12%
	5600166 Mainframe Services	80	83	2	3%
	5600171 Distributed Systems Services	64	65	2	3%
	5600176 Application Development and Maintenance	1,637	1,638	1	0%
	5600186 Software - ASP	664	685	20	3%
	5600191 Employee Expenses Airfare	108	109	0	0%
	5600196 Employee Expenses Car Rental	12	12	0	1%
	5600201 Employee Expenses Taxi and Bus	12	12	0	0%
	5600206 Employee Expenses Mileage	114	107	(7)	-6%
	5600211 Employee Expenses Conf Seminar Trng	80	81	0	0%
	5600216 Employee Expenses Hotel	143	144	1	1%
	5600221 Employee Expenses Meals	86	87	0	0%
	5600226 Employee Expenses Meals Non-Employee	14	15	0	0%
	5600231 Employee Expenses Parking	18	17	(1)	-7%
	5600236 Employee Expenses Per Diem	1	1	-	0%
	5600241 Employee Expenses Safety Equipment	8	8	0	1%
	5600246 Employee Expenses Other	681	682	1	0%
	5600251 Employee Expense Personal Communication	75	80	5	6%
	5600256 Office Supplies	60	61	2	3%
	5600261 Workforce Administration Expense	40	40	0	1%
	5600271 Safety Recognition	8	8	0	0%
	5600276 Life Events	3	3	0	0%
	5600281 Employee Performance Recognition	53	56	2	5%
	5600291 Transportation Fleet Cost	2,873	2,873	0	0%
	5600296 Janitorial - Routine	165	166	1	1%
	5600306 Fire Life Safety Maintenance	17	17	0	1%
	5600311 General Interior Exterior Maintenance	272	273	1	0%
	5600316 Use Costs	391	391	0	0%
	5600321 Lawn Care Maintenance Costs	14	14	(0)	0%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2022 Actual	2023 Budget	Variance	% Variance
	5600326 Sewer Maintenance Costs	2	2	-	0%
	5600331 Snow Removal Costs	169	169	0	0%
	5600336 Trash Removal Costs	36	36	1	2%
	5600341 Water Use Costs	27	27	(0)	0%
	5600351 Moves Adds Changes	115	67	(48)	-42%
	5600356 Energy	2,329	1,997	(332)	-14%
	5600366 Non - Energy	350	356	6	2%
	5600381 Rent - Space	10	10	0	0%
	5600382 Rent - Equipment	61	61	0	0%
	5600396 Rent - Equipment Customer Case	0	0	-	0%
	5600431 Lease Costs	820	818	(2)	0%
	5600436 Postage	1,063	1,063	0	0%
	5600451 Insurance - Property	420	432	12	3%
	5600456 Insurance - General Liability	448	457	9	2%
	5600461 Insurance - Excess Liability	613	625	12	2%
	5600466 Insurance - Auto Liability	19	19	0	1%
	5600471 Insurance - Directors and Officers	101	102	2	2%
	5600476 Insurance - Fiduciary	28	28	1	2%
	5600481 Insurance - Other	(225)	(228)	(3)	1%
	5600482 Insurance - Cyber	31	32	0	1%
	5600511 Advertising - Brand Image	67	67	1	1%
	5600516 Advertising - General	14	14	0	0%
	5600521 Advertising - Brand Sponsorship	183	185	2	1%
	5600531 Advertising - Conservation Other	0	0	-	0%
	5600536 Communication - Conservation DSM	0	0	-	0%
	5600546 Customer Program - Advertising	5	5	-	0%
	5600561 Customer Program - Promotion	8	8	-	0%
	5600571 Safety Advertising	190	192	2	1%
	5600576 Safety Information	0	0	-	0%
	5600581 Mandated Regulatory Notices	0	0	-	0%
	5600586 Mandated Inserts Communication	18	18	-	0%
	5600591 Dues - Professional Association	50	50	0	1%
	5600596 Dues - Utility Association Other	15	15	0	0%
	5600601 Dues - Utility Association	393	393	-	0%
	5600646 Fees - Regulatory	50	50	-	0%
	5600656 Fees - Directors	106	106	-	0%
	5600661 Fees - Remarketing and Rating	35	37	2	6%
	5600671 Fees - Regulatory Direct	272	277	5	2%
	5600676 Fees - Regulatory Indirect	453	462	9	2%
	5600681 Fees - Regulatory NARUC	0	0	-	0%
	5600691 Shareholder Related Expenses	22	22	0	1%
	5600706 Bank Charges	71	72	1	2%
	5600716 Gas Cleanup Costs	750	750	-	0%
	5600721 Environmental Permits and Fees	2	2	0	0%
	5600726 License Fees and Permits	378	378	0	0%
	5600776 O and M Credits - Meter Transfer Install	(5,920)	(5,920)	-	0%
	5600781 O and M Credits - Other	(106)	(107)	(1)	1%
	5600791 O and M Credits - AG to Capital	(36)	(36)	-	0%
	5600796 O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
	5600856 Non - Recoverable Const Waiver - Gas	2	1	(1)	-50%
	5600861 Shared Asset Costs	6,561	7,143	583	9%
	5600866 Shared Assets - Owning Co Credit	(3,579)	(3,887)	(308)	9%
	5600871 Other	1,232	1,232	0	0%
	5600896 Online Information Services	126	129	4	3%
	5600946 Cust Billing Srvcs to Other	(31)	(34)	(3)	8%
	5600951 Purchasing Overhead Expense	1	1	0	1%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	66	68	2	3%
	8010105 Budget Overtime	(160)	(160)	(0)	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2022 Actual	2023 Budget	Variance	% Variance
	8100110 401K Match	916	946	30	3%
	8100115 Qualified Pension	2,235	2,191	(44)	-2%
	8100120 Nonqualified Pension	29	30	1	3%
	8100130 Exec Nonqualified Deferred Comp Match	4	4	0	3%
	8100140 Other Pension - Consult	45	46	1	3%
	8100150 Active Healthcare	4,180	4,393	213	5%
	8100155 Miscellaneous Benefit Programs and Costs	181	184	4	2%
	8100160 Life LTD and Business Travel Insurance	269	278	9	3%
	8100165 Retiree Medical	11	11	(0)	-3%
	8100170 FAS 112 LTD	13	13	(1)	-5%
	8100190 Workers' Compensation - FAS 112 Costs	15	13	(1)	-8%
	8100195 Workers' Compensation - Ins and Other	165	172	7	5%
	8100200 Annual Incentive	1,308	1,352	44	3%
	8100507 401K Match_OH Alloc	17	18	1	8%
	8100508 Qualified Pension_Overhead Allocation	(90)	(113)	(23)	26%
	8100509 Nonqualified Pension_Overhead Allocation	0	1	0	103%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	0	0	0	111%
	8100512 Other Pension - Consult_OH Allocation	(19)	(20)	(1)	6%
	8100513 Active Healthcare_Overhead Allocation	59	88	29	49%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(18)	(21)	(2)	13%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(7)	(7)	(0)	0%
	8100516 Retiree Medical_Overhead Allocation	(1)	(1)	(0)	16%
	8100517 FAS 112 LTD_Overhead Allocation	(1)	(1)	(0)	7%
	8100526 Workers' Comp-FAS 112_OH Allocation	(1)	(1)	0	-28%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(15)	(26)	(10)	68%
	8100528 Annual Incentive_Overhead Allocation	204	215	11	5%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	15	15	0	3%
	8110040 Budget Attrition	(3)	(3)	(0)	3%
<b>Gas Total</b>		<b>95,620</b>	<b>93,612</b>	<b>(2,008)</b>	<b>-2%</b>
<b>Non-Utility</b>	5540001 Productive Labor	1,867	1,923	56	3%
	5540009 Labor Budget Adjustment	36	36	(0)	0%
	5600001 Contract Labor	360	360	-	0%
	5600006 Consulting Professional Services Other	140	140	0	0%
	5600041 Outside Vendor Contract	6	6	(0)	0%
	5600051 Outside Services Customer Care	2	2	-	0%
	5600066 Materials	41	41	(0)	0%
	5600091 Print and Copy Cost - Other	28	28	0	0%
	5600131 Software License Purchase - Term	422	422	-	0%
	5600191 Employee Expenses Airfare	50	50	0	0%
	5600196 Employee Expenses Car Rental	1	1	-	0%
	5600201 Employee Expenses Taxi and Bus	2	2	0	0%
	5600206 Employee Expenses Mileage	25	25	-	0%
	5600211 Employee Expenses Conf Seminar Trng	4	4	-	0%
	5600216 Employee Expenses Hotel	42	42	0	0%
	5600221 Employee Expenses Meals	20	20	0	0%
	5600226 Employee Expenses Meals Non-Employee	3	3	0	0%
	5600231 Employee Expenses Parking	9	9	-	0%
	5600241 Employee Expenses Safety Equipment	0	0	-	0%
	5600246 Employee Expenses Other	1	1	-	0%
	5600251 Employee Expense Personal Communication	13	13	-	0%
	5600256 Office Supplies	5	5	(0)	0%
	5600276 Life Events	1	1	-	0%
	5600291 Transportation Fleet Cost	2	2	-	0%
	5600296 Janitorial - Routine	11	11	0	1%
	5600306 Fire Life Safety Maintenance	1	1	0	1%
	5600311 General Interior Exterior Maintenance	19	19	0	0%
	5600316 Use Costs	27	27	(0)	0%
	5600321 Lawn Care Maintenance Costs	1	1	(0)	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	Account	2022 Actual	2023 Budget	Variance	% Variance
	5600326 Sewer Maintenance Costs	0	0	(0)	0%
	5600331 Snow Removal Costs	12	12	-	0%
	5600336 Trash Removal Costs	2	2	0	2%
	5600341 Water Use Costs	2	2	0	0%
	5600351 Moves Adds Changes	8	4	(3)	-42%
	5600366 Non - Energy	90	99	9	10%
	5600381 Rent - Space	72	72	-	0%
	5600382 Rent - Equipment	1	1	-	0%
	5600431 Lease Costs	154	157	3	2%
	5600436 Postage	51	51	0	0%
	5600511 Advertising - Brand Image	2	2	-	0%
	5600546 Customer Program - Advertising	500	500	-	0%
	5600591 Dues - Professional Association	2	2	-	0%
	5600606 Dues - Lobbying	471	471	0	0%
	5600616 Dues - Chamber of Commerce	298	298	-	0%
	5600621 Dues - Social Service	12	12	-	0%
	5600626 Contributions - Charitable	459	3,063	2,603	567%
	5600631 Contributions - Community Sponsorships	1,760	1,760	0	0%
	5600636 Contributions - Civic and Political	248	248	0	0%
	5600641 Contributions - Economical Development	443	443	-	0%
	5600696 Deductions - Corporate Tickets	378	378	0	0%
	5600701 Deductions - Other	198	197	(1)	0%
	5600706 Bank Charges	60	60	-	0%
	5600726 License Fees and Permits	0	0	(0)	0%
	5600731 Penalties	4	4	0	0%
	5600861 Shared Asset Costs	78	108	30	39%
	5600871 Other	0	0	-	0%
	5600896 Online Information Services	7	7	-	0%
	5600906 Operating Co Overheads - AG	935	1,028	93	10%
	5600946 Cust Billing Srvcs to Other	153	166	13	8%
	5660024 Loss on Investment	(350)	(322)	28	-8%
	8100110 401K Match	52	53	2	3%
	8100115 Qualified Pension	135	130	(5)	-4%
	8100120 Nonqualified Pension	1	1	0	3%
	8100130 Exec Nonqualified Deferred Comp Match	0	0	0	3%
	8100140 Other Pension - Consult	1	1	0	2%
	8100150 Active Healthcare	251	265	14	6%
	8100155 Miscellaneous Benefit Programs and Costs	8	8	0	1%
	8100160 Life LTD and Business Travel Insurance	16	17	1	3%
	8100165 Retiree Medical	1	1	(0)	-4%
	8100170 FAS 112 LTD	1	1	(0)	-5%
	8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-8%
	8100195 Workers' Compensation - Ins and Other	12	12	0	2%
	8100200 Annual Incentive	19	20	1	3%
	8100507 401K Match_OH Alloc	(1)	(1)	(0)	1%
	8100508 Qualified Pension_Overhead Allocation	(5)	(5)	(0)	3%
	8100509 Nonqualified Pension_Overhead Allocation	(0)	0	0	-695%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	0	0	-340%
	8100512 Other Pension - Consult_OH Allocation	(0)	(0)	(0)	5%
	8100513 Active Healthcare_Overhead Allocation	(6)	(6)	0	-3%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(0)	(0)	7%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	2%
	8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	4%
	8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	0%
	8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	0	-29%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(1)	(1)	(1)	108%
	8100528 Annual Incentive_Overhead Allocation	3	3	0	5%
<b>Non-Utility Total</b>		<b>9,675</b>	<b>12,518</b>	<b>2,843</b>	<b>29%</b>
<b>Grand Total</b>		<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
Electric	Benefits & Loadings	5540001 Productive Labor	196	421	225	115%
		5540019 Pension Non-Loading	-	(415)	(415)	#DIV/0!
		5540020 Labor Load 401K Match	0	-	(0)	-100%
		5540030 Labor Load Qualified Pension	0	-	(0)	-100%
		5540040 Labor Load Nonqualified Pension	0	-	(0)	-100%
		5540050 Labor Load FAS 88 Settlement Exp	1	-	(1)	-100%
		5540060 Labor Load Exec Nonqual Def Comp Match	0	-	(0)	-100%
		5540080 Labor Load Other Pension - Consult	2	-	(2)	-100%
		5540100 Labor Load Active Healthcare	0	-	(0)	-100%
		5540110 Labor Load Misc Benefit Programs	0	-	(0)	-100%
		5540120 Labor Load Life LTD and Bus Travel Ins	0	-	(0)	-100%
		5540130 Labor Load Retiree Medical FAS 106	0	-	(0)	-100%
		5540140 Labor Load FAS 112 LTD	0	-	(0)	-100%
		5540150 Workers Compensation - FAS 112	(0)	-	0	-100%
		5540160 Workers Compensation - Insurance and Oth	0	-	(0)	-100%
		5540170 Labor Load Annual Incentive	0	-	(0)	-100%
		5540190 Pension Non Loading	(945)	-	945	-100%
		5540200 Medical Insurance Non Loading	(147)	-	147	-100%
		5540205 Workers Comp Non Loading	1	-	(1)	-100%
		5540210 Incentive Non Loading	18,047	16,296	(1,752)	-10%
		5540220 Labor Overtime	8	-	(8)	-100%
		5540240 Performance Share Plan & Deferred Comp I	19,586	8,167	(11,419)	-58%
		5540250 Restricted Stock Units	10,840	9,983	(857)	-8%
		5540255 Other Benefits Compensation	231	253	22	9%
		5600001 Contract Labor	21	-	(21)	-100%
		5600066 Materials	1	-	(1)	-100%
		5600091 Print and Copy Cost - Other	14	-	(14)	-100%
		5600191 Employee Expenses Airfare	0	-	(0)	-100%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600211 Employee Expenses Conf Seminar Trng	1	-	(1)	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600221 Employee Expenses Meals	1	-	(1)	-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	2	-	(2)	-100%
		5600281 Employee Performance Recognition	1,537	918	(618)	-40%
		5600436 Postage	13	-	(13)	-100%
		5600781 O and M Credits - Other	(246)	(420)	(174)	71%
		5610001 External Settlement Labor Ben-Injuries	192	-	(192)	-100%
		5610002 External Settlement Labor Ben-Pension	3,615	-	(3,615)	-100%
		5610017 External Settlement Incentive	(1)	-	1	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	1	-	(1)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	31	-	(31)	-100%
		8100105 Pension & Insurance	73,604	-	(73,604)	-100%
		8100110 401K Match	0	10,651	10,651	2150153%
		8100115 Qualified Pension	2	22,432	22,430	1001343%
		8100120 Nonqualified Pension	0	354	354	906280%
		8100125 FAS 88 Settlement Expense	-	-	-	#DIV/0!
		8100130 Exec Nonqualified Deferred Comp Match	0	45	45	16205596%
		8100135 NMC Employer Retirement Contribution	-	951	951	#DIV/0!
		8100140 Other Pension - Consult	0	491	491	1696801%
		8100150 Active Healthcare	2	40,785	40,783	1635574%
		8100155 Miscellaneous Benefit Programs and Costs	0	1,805	1,805	1681530%
		8100160 Life LTD and Business Travel Insurance	0	2,321	2,321	1119440%
		8100165 Retiree Medical	0	99	99	55309%
		8100170 FAS 112 LTD	0	98	98	184240%
		8100190 Workers' Compensation - FAS 112 Costs	0	109	108	93743%
		8100195 Workers' Compensation - Ins and Other	1,373	1,114	(259)	-19%
		8100200 Annual Incentive	14,061	11,506	(2,555)	-18%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100507 401K Match_OH Alloc	(0)	72	72	-223832%
		8100508 Qualified Pension_Overhead Allocation	(0)	(659)	(659)	512957%
		8100509 Nonqualified Pension_Overhead Allocation	0	(1)	(1)	-370537%
		8100510 FAS 88 Settlement Expense_OH Allocation	-	-	-	#DIV/0!
		8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-6954900%
		8100512 Other Pension - Consult_OH Allocation	0	(166)	(166)	-561118%
		8100513 Active Healthcare_Overhead Allocation	(0)	121	122	-28439%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(160)	(160)	1634868%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(61)	(61)	613596%
		8100516 Retiree Medical_Overhead Allocation	(0)	(6)	(6)	18810%
		8100517 FAS 112 LTD_Overhead Allocation	(0)	(5)	(5)	82410%
		8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(5)	(5)	43816%
		8100527 Workers' Comp-Ins and Other_OH Alloc	0	(91)	(91)	-31093%
		8100528 Annual Incentive_Overhead Allocation	(0)	1,745	1,745	-91827254%
		8100529 NMC Employer Retirement Contr_OH Alloc	-	1	1	#DIV/0!
		8100600 Pension & Insurance_OH Alloc	(0)	-	0	-100%
		8200501 Fac - Incentive	(6)	-	6	-100%
		8200505 Facilities - Labor Benefits Inj and Dam	(1)	-	1	-100%
		8200506 Facilities - Labor Benefits Pens and Ben	(32)	-	32	-100%
		8300001 Incentive-Settle_Ind	(0)	-	0	-100%
		8300005 Labor Benefits Inj and Dam-Settle_Indir	(5)	-	5	-100%
		8300006 Labor Benefits Pens and Ben-Settle_Indir	(106)	-	106	-100%
		8300101 Incentive-Settle_Direct	(1,012)	-	1,012	-100%
		8300105 Labor Benefits Inj and Dam-Settle_Direct	(179)	-	179	-100%
		8300106 Labor Benefits Pens and Ben-Settle_Dir	(6,267)	-	6,267	-100%
	<b>Benefits &amp; Loadings Total</b>		<b>134,442</b>	<b>128,749</b>	<b>(5,693)</b>	<b>-4%</b>
	<b>Chairman and CEO</b>	5540001 Productive Labor	522	520	(2)	0%
		5600001 Contract Labor	19	-	(19)	-100%
		5600006 Consulting Professional Services Other	158	323	165	104%
		5600066 Materials	1	1	0	65%
		5600091 Print and Copy Cost - Other	0	0	(0)	-7%
		5600191 Employee Expenses Airfare	1	1	(0)	-28%
		5600196 Employee Expenses Car Rental	0	0	(0)	-2%
		5600201 Employee Expenses Taxi and Bus	0	0	0	23%
		5600206 Employee Expenses Mileage	0	0	(0)	-59%
		5600211 Employee Expenses Conf Seminar Trng	1	1	0	11%
		5600216 Employee Expenses Hotel	7	4	(3)	-48%
		5600221 Employee Expenses Meals	2	3	0	6%
		5600226 Employee Expenses Meals Non-Employee	1	1	0	16%
		5600231 Employee Expenses Parking	0	0	0	143%
		5600246 Employee Expenses Other	97	37	(60)	-62%
		5600251 Employee Expense Personal Communication	2	2	(0)	-14%
		5600256 Office Supplies	0	1	0	34%
		5600276 Life Events	0	1	0	129%
		5600316 Use Costs	0	-	(0)	-100%
		5600381 Rent - Space	0	22	22	12252%
		5600436 Postage	0	0	0	20%
		5600601 Dues - Utility Association	801	989	188	23%
		5600656 Fees - Directors	1,299	1,518	219	17%
		5600896 Online Information Services	19	20	1	6%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	5	-	(5)	-100%
		8100260 Purchasing - Overhead	2	-	(2)	-100%
	<b>Chairman and CEO Total</b>		<b>2,941</b>	<b>3,444</b>	<b>503</b>	<b>17%</b>
	<b>Corporate Other</b>	5600001 Contract Labor	64	-	(64)	-100%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	1	-	(1)	-100%
		5600068 Material Consumption	(28)	-	28	-100%
		5600091 Print and Copy Cost - Other	1	-	(1)	-100%
		5600126 Software License Purchase - Perpetual	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	7	-	(7)	-100%
		5600196 Employee Expenses Car Rental	1	-	(1)	-100%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600206 Employee Expenses Mileage	2	-	(2)	-100%
		5600211 Employee Expenses Conf Seminar Trng	5	-	(5)	-100%
		5600216 Employee Expenses Hotel	10	-	(10)	-100%
		5600221 Employee Expenses Meals	6	-	(6)	-100%
		5600226 Employee Expenses Meals Non-Employee	2	-	(2)	-100%
		5600231 Employee Expenses Parking	1	-	(1)	-100%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	3	-	(3)	-100%
		5600256 Office Supplies	0	-	(0)	-100%
		5600276 Life Events	0	-	(0)	-100%
		5600316 Use Costs	186	-	(186)	-100%
		5600366 Non - Energy	316	-	(316)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600382 Rent - Equipment	0	-	(0)	-100%
		5600436 Postage	0	-	(0)	-100%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600591 Dues - Professional Association	4	-	(4)	-100%
		5600781 O and M Credits - Other	(702)	(1,846)	(1,144)	163%
		5600791 O and M Credits - AG to Capital	(486)	(527)	(41)	9%
		5600796 O and M Credits - Company Elec and Gas	(5,748)	(5,582)	166	-3%
		5600871 Other	(1,100)	-	1,100	-100%
		5600896 Online Information Services	0	-	(0)	-100%
		5610000 External Settlement Labor	4	-	(4)	-100%
		5610018 External Settlement AG Overhead	(244)	-	244	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(17)	-	17	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(1)	-	1	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(25)	-	25	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(1)	-	1	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	12	-	(12)	-100%
		8100260 Purchasing - Overhead	1	-	(1)	-100%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
		8200751 Service Co-AG Overhead-Direct	(0)	-	0	-100%
	<b>Corporate Other Total</b>		<b>(7,725)</b>	<b>(7,955)</b>	<b>(230)</b>	<b>3%</b>
	<b>Corporate Other - IA</b>	5600746 IA -Transmission - OM Expense	11,273	-	(11,273)	-100%
		5600751 IA - Transmission - Fixed Charges Expens	104,886	120,158	15,272	15%
	<b>Corporate Other - IA Total</b>		<b>116,159</b>	<b>120,158</b>	<b>3,998</b>	<b>3%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	31,899	47,997	16,098	50%
		5540009 Labor Budget Adjustment	-	2,205	2,205	#DIV/0!
		5540180 Premium Time Labor	35	-	(35)	-100%
		5540185 Other Compensation Accruals	573	-	(573)	-100%
		5540220 Labor Overtime	560	-	(560)	-100%
		5540230 Incentive	1	-	(1)	-100%
		5540260 Other Compensation	228	-	(228)	-100%
		5600001 Contract Labor	5,935	4,691	(1,244)	-21%
		5600006 Consulting Professional Services Other	10,239	6,618	(3,621)	-35%
		5600016 Consulting Professional Eng and Design	356	-	(356)	-100%
		5600021 Consulting Professional Services Legal	126	-	(126)	-100%
		5600026 Consulting Professional Svcs Accounting	(0)	-	0	-100%
		5600041 Outside Vendor Contract	2,682	2,878	196	7%
		5600051 Outside Services Customer Care	21,403	21,899	496	2%
		5600066 Materials	443	655	212	48%
		5600069 Service Consumption	3	-	(3)	-100%
		5600070 Material - Direct Purchase	2	-	(2)	-100%
		5600091 Print and Copy Cost - Other	119	132	13	11%
		5600111 Equipment Maintenance - Customer Care	118	162	44	37%
		5600116 IT Hardware Maintenance	3,821	3,647	(174)	-5%
		5600121 IT Hardware Purchases	220	414	194	88%
		5600126 Software License Purchase - Perpetual	123	1,986	1,864	1519%
		5600131 Software License Purchase - Term	3,827	5,377	1,550	40%
		5600136 Software Maintenance	19,296	30,270	10,974	57%
		5600141 Network Services	(405)	849	1,254	-309%
		5600146 Network Voice	2,695	-	(2,695)	-100%
		5600151 Network Data	11,144	16,266	5,122	46%
		5600156 Network Telecommunication	1,109	-	(1,109)	-100%
		5600161 Network Radio	2,069	702	(1,366)	-66%
		5600166 Mainframe Services	1,053	1,148	95	9%
		5600171 Distributed Systems Services	1,688	901	(786)	-47%
		5600176 Application Development and Maintenance	8,399	9,639	1,239	15%
		5600186 Software - ASP	1,196	2,265	1,070	89%
		5600187 Other IT	-	3,504	3,504	#DIV/0!
		5600191 Employee Expenses Airfare	387	491	104	27%
		5600196 Employee Expenses Car Rental	23	45	21	92%
		5600201 Employee Expenses Taxi and Bus	46	67	21	45%
		5600206 Employee Expenses Mileage	144	210	66	46%
		5600211 Employee Expenses Conf Seminar Trng	216	384	168	78%
		5600216 Employee Expenses Hotel	500	650	150	30%
		5600221 Employee Expenses Meals	207	274	66	32%
		5600226 Employee Expenses Meals Non-Employee	46	18	(27)	-60%
		5600231 Employee Expenses Parking	75	99	24	32%
		5600236 Employee Expenses Per Diem	15	15	0	2%
		5600241 Employee Expenses Safety Equipment	19	19	0	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600246 Employee Expenses Other	382	241	(140)	-37%
		5600251 Employee Expense Personal Communication	260	393	133	51%
		5600256 Office Supplies	100	410	310	310%
		5600261 Workforce Administration Expense	161	339	178	110%
		5600271 Safety Recognition	0	2	2	916%
		5600276 Life Events	7	4	(3)	-39%
		5600291 Transportation Fleet Cost	1	365	364	67644%
		5600296 Janitorial - Routine	-	6	6	#DIV/0!
		5600301 Janitorial - Special	0	-	(0)	-100%
		5600306 Fire Life Safety Maintenance	1	-	(1)	-100%
		5600311 General Interior Exterior Maintenance	2	-	(2)	-100%
		5600316 Use Costs	0	-	(0)	-100%
		5600341 Water Use Costs	1	-	(1)	-100%
		5600351 Moves Adds Changes	13	9	(5)	-34%
		5600356 Energy	11,654	20,027	8,373	72%
		5600361 AR - Reserve Change	(589)	-	589	-100%
		5600366 Non - Energy	75	90	15	20%
		5600376 Miscellaneous Bad Debt - Concessions	-	-	-	#DIV/0!
		5600381 Rent - Space	6	48	42	743%
		5600382 Rent - Equipment	8	3	(5)	-65%
		5600396 Rent - Equipment Customer Case	0	0	(0)	-68%
		5600431 Lease Costs	17	-	(17)	-100%
		5600436 Postage	3,794	4,361	567	15%
		5600511 Advertising - Brand Image	1,026	653	(372)	-36%
		5600516 Advertising - General	151	129	(21)	-14%
		5600521 Advertising - Brand Sponsorship	2,519	2,676	157	6%
		5600526 Advertising - Conservation DSM	1	-	(1)	-100%
		5600531 Advertising - Conservation Other	25	-	(25)	-100%
		5600536 Communication - Conservation DSM	41	2	(40)	-96%
		5600541 Communication - Conservation Other	0	-	(0)	-100%
		5600546 Customer Program - Advertising	24	7	(17)	-72%
		5600561 Customer Program - Promotion	154	246	92	60%
		5600566 Customer Program - Non-Recoverable	195	-	(195)	-100%
		5600571 Safety Advertising	755	734	(21)	-3%
		5600576 Safety Information	1	-	(1)	-100%
		5600581 Mandated Regulatory Notices	15	-	(15)	-100%
		5600586 Mandated Inserts Communication	3	-	(3)	-100%
		5600591 Dues - Professional Association	35	250	215	606%
		5600596 Dues - Utility Association Other	53	29	(24)	-45%
		5600601 Dues - Utility Association	49	31	(19)	-38%
		5600706 Bank Charges	35	10	(25)	-72%
		5600726 License Fees and Permits	74	234	160	217%
		5600781 O and M Credits - Other	(962)	(1,132)	(170)	18%
		5600861 Shared Asset Costs	27,776	37,623	9,847	35%
		5600866 Shared Assets - Owning Co Credit	(25,949)	(39,035)	(13,085)	50%
		5600871 Other	61	17	(44)	-72%
		5600896 Online Information Services	1,018	1,162	144	14%
		5600946 Cust Billing Svcs to Other	(112)	(117)	(5)	4%
		5610000 External Settlement Labor	6	-	(6)	-100%
		5610003 External Settlement Contract Labor	6	-	(6)	-100%
		5610004 External Settlement Consulting	5	-	(5)	-100%
		5610005 External Settlement Contract Outside Ven	0	-	(0)	-100%
		5610006 External Settlement Materials	0	-	(0)	-100%
		5610007 External Settlement Employee Expense	1	-	(1)	-100%
		5610009 External Settlement Miscellaneous	1	-	(1)	-100%
		5610011 External Settlement Overhead	(2)	-	2	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(21)	-	21	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(16)	-	16	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(302)	-	302	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(19)	-	19	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	2	-	(2)	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	1	-	(1)	-100%
		8000037 Productive Labor Non-Barg No Load	2	-	(2)	-100%
		8000100 Premium	(0)	-	0	-100%
		8000105 Overtime	18	-	(18)	-100%
		8000110 Other Compensation	5	-	(5)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	559	-	(559)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	4,769	-	(4,769)	-100%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	26	-	(26)	-100%
		8100260 Purchasing - Overhead	660	-	(660)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100502 NonProd NonBarg Labor G1_OH Alloc	(0)	-	0	-100%
		8100530 Purchasing_OH Allocation	290	-	(290)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	197	-	(197)	-100%
	<b>Customer and Innovation Total</b>		<b>161,700</b>	<b>196,293</b>	<b>34,593</b>	<b>21%</b>
	<b>Distribution Operations</b>	5540001 Productive Labor	41,565	58,693	17,128	41%
		5540009 Labor Budget Adjustment	-	(1,640)	(1,640)	#DIV/0!
		5540180 Premium Time Labor	410	-	(410)	-100%
		5540185 Other Compensation Accruals	(12)	-	12	-100%
		5540220 Labor Overtime	15,119	-	(15,119)	-100%
		5540260 Other Compensation	7	-	(7)	-100%
		5540270 Welfare Fund	1,314	-	(1,314)	-100%
		5600001 Contract Labor	6,688	1,528	(5,160)	-77%
		5600006 Consulting Professional Services Other	121	39	(81)	-67%
		5600016 Consulting Professional Eng and Design	60	-	(60)	-100%
		5600021 Consulting Professional Services Legal	5	-	(5)	-100%
		5600041 Outside Vendor Contract	37,604	52,467	14,863	40%
		5600051 Outside Services Customer Care	57	-	(57)	-100%
		5600061 Partner Invoicing CAPX OM	(0)	-	0	-100%
		5600066 Materials	1,954	6,756	4,802	246%
		5600068 Material Consumption	565	-	(565)	-100%
		5600069 Service Consumption	3,313	-	(3,313)	-100%
		5600070 Material - Direct Purchase	5,263	-	(5,263)	-100%
		5600071 MS Inventory Adjust - Obsolete Materials	(130)	26	156	-120%
		5600085 Fuel Handling Ash Disposal	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	48	67	18	38%
		5600101 Legal - Other	3	-	(3)	-100%
		5600121 IT Hardware Purchases	46	3	(43)	-92%
		5600126 Software License Purchase - Perpetual	4	-	(4)	-100%
		5600131 Software License Purchase - Term	29	32	3	10%
		5600161 Network Radio	2	-	(2)	-100%
		5600191 Employee Expenses Airfare	148	139	(8)	-6%
		5600196 Employee Expenses Car Rental	16	19	3	18%
		5600201 Employee Expenses Taxi and Bus	11	6	(6)	-50%
		5600206 Employee Expenses Mileage	403	243	(160)	-40%
		5600211 Employee Expenses Conf Seminar Trng	139	32	(107)	-77%
		5600216 Employee Expenses Hotel	290	218	(72)	-25%
		5600221 Employee Expenses Meals	750	134	(617)	-82%
		5600226 Employee Expenses Meals Non-Employee	51	2	(49)	-96%
		5600231 Employee Expenses Parking	52	18	(34)	-66%
		5600236 Employee Expenses Per Diem	315	661	346	110%
		5600241 Employee Expenses Safety Equipment	1,002	353	(649)	-65%
		5600246 Employee Expenses Other	34	128	94	276%
		5600251 Employee Expense Personal Communication	427	305	(122)	-28%
		5600256 Office Supplies	118	102	(15)	-13%
		5600261 Workforce Administration Expense	65	-	(65)	-100%
		5600271 Safety Recognition	13	88	76	602%
		5600276 Life Events	6	5	(0)	-9%
		5600291 Transportation Fleet Cost	(594)	7,510	8,104	-1364%
		5600296 Janitorial - Routine	1	-	(1)	-100%
		5600301 Janitorial - Special	0	-	(0)	-100%
		5600306 Fire Life Safety Maintenance	22	-	(22)	-100%
		5600311 General Interior Exterior Maintenance	24	-	(24)	-100%
		5600316 Use Costs	89	3	(86)	-96%
		5600321 Lawn Care Maintenance Costs	0	1	0	150%
		5600331 Snow Removal Costs	4	1	(3)	-81%
		5600336 Trash Removal Costs	76	32	(44)	-58%
		5600341 Water Use Costs	1	2	1	68%
		5600351 Moves Adds Changes	32	0	(32)	-99%
		5600366 Non - Energy	223	-	(223)	-100%
		5600381 Rent - Space	24	-	(24)	-100%
		5600382 Rent - Equipment	82	104	22	27%
		5600390 Rent - Distribution Electric	493	493	(0)	0%
		5600396 Rent - Equipment Customer Case	0	-	(0)	-100%
		5600431 Lease Costs	18	13	(5)	-26%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600436 Postage	38	47	9	24%
		5600511 Advertising - Brand Image	2	-	(2)	-100%
		5600576 Safety Information	1	-	(1)	-100%
		5600591 Dues - Professional Association	8	19	11	149%
		5600596 Dues - Utility Association Other	1	3	2	225%
		5600601 Dues - Utility Association	128	90	(38)	-30%
		5600666 Fees - Credit Line	0	-	(0)	-100%
		5600721 Environmental Permits and Fees	13	0	(13)	-97%
		5600726 License Fees and Permits	59	64	5	8%
		5600776 O and M Credits - Meter Transfer Install	(8,715)	(9,018)	(303)	3%
		5600778 Removal Salvage	12	-	(12)	-100%
		5600826 O and M Credits - Damage Claims	(17)	-	17	-100%
		5600851 Non - Grat - Other EG Dist	1	-	(1)	-100%
		5600871 Other	(242)	-	242	-100%
		5600896 Online Information Services	0	-	(0)	-100%
		5600906 Operating Co Overheads - AG	4	-	(4)	-100%
		5600946 Cust Billing Svcs to Other	1	-	(1)	-100%
		5600956 Warehousing Overhead Expense	7	-	(7)	-100%
		5600961 Contribution in Aid of Constr (CIAC)	(608)	-	608	-100%
		5600966 Residential CIAC - New	(12)	-	12	-100%
		5600971 Residential Reconstruction CIAC	(19)	-	19	-100%
		5600972 Non-Tax CIAC-Non-Refundable	(186)	-	186	-100%
		5600976 CI CIAC - New	(30)	-	30	-100%
		5600981 CI Reconst CIAC	(25)	-	25	-100%
		5610000 External Settlement Labor	5,914	-	(5,914)	-100%
		5610003 External Settlement Contract Labor	33	-	(33)	-100%
		5610004 External Settlement Consulting	5	-	(5)	-100%
		5610005 External Settlement Contract Outside Ven	11,679	-	(11,679)	-100%
		5610006 External Settlement Materials	1,930	-	(1,930)	-100%
		5610007 External Settlement Employee Expense	159	-	(159)	-100%
		5610008 External Settlement Transportation	389	-	(389)	-100%
		5610009 External Settlement Miscellaneous	54	-	(54)	-100%
		5610011 External Settlement Overhead	269	-	(269)	-100%
		5610018 External Settlement AG Overhead	(0)	-	0	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(684)	-	684	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(13)	-	13	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(251)	-	251	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	-	(1)	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	0	-	(0)	-100%
		8000036 Productive Labor Bargaining No Load	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	(1)	-	1	-100%
		8000100 Premium	(11)	-	11	-100%
		8000105 Overtime	(259)	-	259	-100%
		8000110 Other Compensation	(0)	-	0	-100%
		8000115 Other Compensation Craft Welfare Fund	(9)	-	9	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	4,895	-	(4,895)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	3,872	-	(3,872)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	54	-	(54)	-100%
		8100205 AG Overhead	-	-	-	#DIV/0!
		8100260 Purchasing - Overhead	509	-	(509)	-100%
		8100315 Warehouse - Overhead	214	-	(214)	-100%
		8100425 Engineering and Super - Overhead	-	-	-	#DIV/0!
		8100426 Eng and Super Non-Service- Overhead	-	-	-	#DIV/0!
		8100530 Purchasing_OH Allocation	408	-	(408)	-100%
		8100531 Warehouse_OH Allocation	97	-	(97)	-100%
		8100550 Fleet-Base Rates	13,784	-	(13,784)	-100%
		8100551 Fleet-Idle Time	(4,710)	-	4,710	-100%
		8100552 Fleet-Utilization	1	-	(1)	-100%
		8300000 Labor-Settle_Indirect	(577)	-	577	-100%
		8300010 Contract Labor-Settle_Indirect	(121)	-	121	-100%
		8300015 Consulting-Settle_Indirect	(0)	-	0	-100%
		8300020 Contract Outside Vendors-Settle_Indir	(274)	-	274	-100%
		8300025 Materials-Settle_Indirect	(3,018)	-	3,018	-100%
		8300030 Employee Expense-Settle_Indirect	(17)	-	17	-100%
		8300040 Miscellaneous-Settle_Indirect	21	-	(21)	-100%
		8300050 Overhead-Settle_Indirect	(148)	-	148	-100%
		8300100 Labor-Settle_Direct	(21,759)	-	21,759	-100%
		8300110 Contract Labor-Settle_Direct	(4,007)	-	4,007	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8300115 Consulting-Settle_Direct	(18)	-	18	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(816)	-	816	-100%
		8300125 Materials-Settle_Direct	(142)	-	142	-100%
		8300130 Employee Expense-Settle_Direct	(1,147)	-	1,147	-100%
		8300135 0010-IO-Transportation Settle Direct	(2)	-	2	-100%
		8300140 Miscellaneous-Settle_Direct	(93)	-	93	-100%
		8300150 Overhead-Settle_Direct	(81)	-	81	-100%
	<b>Distribution Operations Total</b>		<b>114,925</b>	<b>119,793</b>	<b>4,868</b>	<b>4%</b>
	<b>Energy Supply</b>	5540001 Productive Labor	40,376	63,666	23,290	58%
		5540009 Labor Budget Adjustment	-	84	84	#DIV/0!
		5540180 Premium Time Labor	697	-	(697)	-100%
		5540185 Other Compensation Accruals	94	-	(94)	-100%
		5540220 Labor Overtime	7,839	-	(7,839)	-100%
		5540260 Other Compensation	26	-	(26)	-100%
		5540270 Welfare Fund	4,214	-	(4,214)	-100%
		5600001 Contract Labor	630	30,182	29,552	4693%
		5600006 Consulting Professional Services Other	77	198	121	158%
		5600016 Consulting Professional Eng and Design	5	-	(5)	-100%
		5600041 Outside Vendor Contract	4,914	523	(4,391)	-89%
		5600051 Outside Services Customer Care	67	-	(67)	-100%
		5600066 Materials	5,376	17,034	11,658	217%
		5600068 Material Consumption	3,480	928	(2,552)	-73%
		5600069 Service Consumption	21,457	20,805	(652)	-3%
		5600070 Material - Direct Purchase	5,812	39	(5,773)	-99%
		5600071 MS Inventory Adjust - Obsolete Materials	6	-	(6)	-100%
		5600076 Chemicals - Other	360	1,236	876	244%
		5600077 Chemicals - Emission Control	-	62	62	#DIV/0!
		5600078 Chemicals - Lime	1,332	1,996	664	50%
		5600080 Chemicals - Mercury Sorbent	990	450	(540)	-55%
		5600082 Chemicals - Ammonia	1,334	751	(583)	-44%
		5600083 Chemicals - Sulfuric Acid	574	478	(96)	-17%
		5600091 Print and Copy Cost - Other	16	12	(4)	-27%
		5600121 IT Hardware Purchases	45	-	(45)	-100%
		5600126 Software License Purchase - Perpetual	13	-	(13)	-100%
		5600191 Employee Expenses Airfare	133	168	35	27%
		5600196 Employee Expenses Car Rental	26	44	18	69%
		5600201 Employee Expenses Taxi and Bus	6	7	1	20%
		5600206 Employee Expenses Mileage	307	270	(37)	-12%
		5600211 Employee Expenses Conf Seminar Trng	139	360	221	159%
		5600216 Employee Expenses Hotel	188	206	18	9%
		5600221 Employee Expenses Meals	231	333	103	45%
		5600226 Employee Expenses Meals Non-Employee	13	5	(8)	-65%
		5600231 Employee Expenses Parking	27	26	(1)	-4%
		5600236 Employee Expenses Per Diem	439	81	(357)	-81%
		5600241 Employee Expenses Safety Equipment	212	182	(30)	-14%
		5600246 Employee Expenses Other	188	484	296	157%
		5600251 Employee Expense Personal Communication	187	184	(3)	-2%
		5600252 Fuel Handling Non Labor	196	-	(196)	-100%
		5600256 Office Supplies	70	145	75	107%
		5600261 Workforce Administration Expense	1	-	(1)	-100%
		5600271 Safety Recognition	29	95	67	233%
		5600276 Life Events	11	3	(8)	-72%
		5600291 Transportation Fleet Cost	(494)	889	1,382	-280%
		5600296 Janitorial - Routine	118	60	(57)	-49%
		5600301 Janitorial - Special	4	-	(4)	-100%
		5600306 Fire Life Safety Maintenance	5	-	(5)	-100%
		5600311 General Interior Exterior Maintenance	443	-	(443)	-100%
		5600316 Use Costs	645	1,403	757	117%
		5600321 Lawn Care Maintenance Costs	1	29	28	4539%
		5600326 Sewer Maintenance Costs	1	365	364	35933%
		5600331 Snow Removal Costs	14	200	185	1299%
		5600336 Trash Removal Costs	109	18	(91)	-83%
		5600341 Water Use Costs	537	89	(448)	-83%
		5600351 Moves Adds Changes	4	0	(3)	-86%
		5600381 Rent - Space	13	-	(13)	-100%
		5600382 Rent - Equipment	73	254	181	246%
		5600386 Rent - Other Generation	6,430	12,122	5,693	89%
		5600396 Rent - Equipment Customer Case	15	-	(15)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600431 Lease Costs	3	-	(3)	-100%
		5600436 Postage	134	9	(126)	-94%
		5600441 Injuries and Damages A&G	-	-	-	#DIV/0!
		5600511 Advertising - Brand Image	1	-	(1)	-100%
		5600541 Communication - Conservation Other	0	-	(0)	-100%
		5600576 Safety Information	0	-	(0)	-100%
		5600581 Mandated Regulatory Notices	1	-	(1)	-100%
		5600591 Dues - Professional Association	44	35	(8)	-19%
		5600596 Dues - Utility Association Other	7	-	(7)	-100%
		5600601 Dues - Utility Association	55	333	278	511%
		5600666 Fees - Credit Line	99	-	(99)	-100%
		5600671 Fees - Regulatory Direct	181	-	(181)	-100%
		5600706 Bank Charges	-	158	158	#DIV/0!
		5600721 Environmental Permits and Fees	3,861	2,748	(1,113)	-29%
		5600726 License Fees and Permits	11	90	79	720%
		5600778 Removal Salvage	(16)	-	16	-100%
		5600781 O and M Credits - Other	(1)	(1,381)	(1,381)	250079%
		5600786 O and M Credits - Company Elec and Gas U	(29)	-	29	-100%
		5600867 Fuel Handling Expense Reclass	(22,059)	-	22,059	-100%
		5600871 Other	86	13	(72)	-84%
		5600896 Online Information Services	17	16	(1)	-8%
		5600966 Residential CIAC - New	(2)	-	2	-100%
		5610000 External Settlement Labor	19,219	-	(19,219)	-100%
		5610003 External Settlement Contract Labor	1,152	-	(1,152)	-100%
		5610004 External Settlement Consulting	13	-	(13)	-100%
		5610005 External Settlement Contract Outside Ven	3,914	-	(3,914)	-100%
		5610006 External Settlement Materials	6,493	-	(6,493)	-100%
		5610007 External Settlement Employee Expense	327	-	(327)	-100%
		5610008 External Settlement Transportation	336	-	(336)	-100%
		5610009 External Settlement Miscellaneous	(473)	-	473	-100%
		5610011 External Settlement Overhead	121	-	(121)	-100%
		5610012 External Settlement Salvage	(9)	-	9	-100%
		5610015 External Settlement COGS	450	-	(450)	-100%
		5610018 External Settlement AG Overhead	3,424	-	(3,424)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(31)	-	31	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	9	-	(9)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(478)	-	478	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(7)	-	7	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	7	-	(7)	-100%
		8000100 Premium	(0)	-	0	-100%
		8000105 Overtime	(5)	-	5	-100%
		8000115 Other Compensation Craft Welfare Fund	31	-	(31)	-100%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	-	-	#DIV/0!
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	0	0	#DIV/0!
		8010105 Budget Overtime	-	-	-	#DIV/0!
		8010110 Budget Other Compensation	-	(39)	(39)	#DIV/0!
		8010115 Budget Other Compensation CWF	-	-	-	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	4,712	-	(4,712)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,570	-	(2,570)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	5	-	(5)	-100%
		8100205 AG Overhead	(0)	-	0	-100%
		8100260 Purchasing - Overhead	373	-	(373)	-100%
		8100315 Warehouse - Overhead	424	-	(424)	-100%
		8100425 Engineering and Super - Overhead	(3)	-	3	-100%
		8100426 Eng and Super Non-Service- Overhead	(0)	-	0	-100%
		8100530 Purchasing_OH Allocation	345	-	(345)	-100%
		8100531 Warehouse_OH Allocation	460	-	(460)	-100%
		8100550 Fleet-Base Rates	944	-	(944)	-100%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	0	0	#DIV/0!
		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	(5,791)	-	5,791	-100%
<b>Energy Supply Total</b>			<b>130,972</b>	<b>158,446</b>	<b>27,474</b>	<b>21%</b>
<b>Financial Operations</b>		5540001 Productive Labor	12,695	16,011	3,316	26%
		5540185 Other Compensation Accruals	(15)	-	15	-100%
		5540220 Labor Overtime	19	-	(19)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5540260 Other Compensation	56	-	(56)	-100%
		5600001 Contract Labor	775	148	(627)	-81%
		5600006 Consulting Professional Services Other	476	601	125	26%
		5600021 Consulting Professional Services Legal	61	-	(61)	-100%
		5600026 Consulting Professional Svcs Accounting	2,104	2,285	181	9%
		5600041 Outside Vendor Contract	38	-	(38)	-100%
		5600066 Materials	21	37	16	76%
		5600091 Print and Copy Cost - Other	22	9	(13)	-59%
		5600096 Print and Copy Cost - SEC Filings	143	-	(143)	-100%
		5600191 Employee Expenses Airfare	112	73	(39)	-35%
		5600196 Employee Expenses Car Rental	3	2	(1)	-33%
		5600201 Employee Expenses Taxi and Bus	13	13	(0)	0%
		5600206 Employee Expenses Mileage	16	12	(4)	-25%
		5600211 Employee Expenses Conf Seminar Trng	80	85	6	7%
		5600216 Employee Expenses Hotel	123	97	(26)	-21%
		5600221 Employee Expenses Meals	48	55	7	15%
		5600226 Employee Expenses Meals Non-Employee	7	5	(3)	-35%
		5600231 Employee Expenses Parking	9	6	(3)	-30%
		5600241 Employee Expenses Safety Equipment	-	0	0	#DIV/0!
		5600246 Employee Expenses Other	26	(10)	(36)	-137%
		5600251 Employee Expense Personal Communication	39	44	6	14%
		5600256 Office Supplies	47	22	(24)	-52%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600271 Safety Recognition	-	0	0	#DIV/0!
		5600276 Life Events	2	3	1	31%
		5600291 Transportation Fleet Cost	-	3	3	#DIV/0!
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600351 Moves Adds Changes	2	7	5	347%
		5600381 Rent - Space	0	-	(0)	-100%
		5600387 Rent - Transmission Electric	11	-	(11)	-100%
		5600436 Postage	8	18	10	123%
		5600451 Insurance - Property	4,697	6,011	1,314	28%
		5600456 Insurance - General Liability	6,071	4,912	(1,160)	-19%
		5600461 Insurance - Excess Liability	4,049	6,397	2,347	58%
		5600466 Insurance - Auto Liability	779	255	(525)	-67%
		5600471 Insurance - Directors and Officers	989	1,102	113	11%
		5600476 Insurance - Fiduciary	321	306	(14)	-5%
		5600481 Insurance - Other	50	(2,529)	(2,579)	-5199%
		5600482 Insurance - Cyber	314	348	34	11%
		5600486 Insurance - Nuclear Property	2,970	4,202	1,231	41%
		5600491 Insurance - Nuclear Interruption	1,279	1,202	(76)	-6%
		5600496 Insurance - Nuclear Liability	3,346	2,947	(399)	-12%
		5600501 Insurance - Nuclear Liability ICRP	(1,437)	(1,161)	276	-19%
		5600506 Insurance - Surplus	(16,173)	(5,000)	11,173	-69%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600516 Advertising - General	0	-	(0)	-100%
		5600591 Dues - Professional Association	10	95	85	865%
		5600596 Dues - Utility Association Other	-	5	5	#DIV/0!
		5600601 Dues - Utility Association	0	-	(0)	-100%
		5600661 Fees - Remarketing and Rating	439	518	78	18%
		5600691 Shareholder Related Expenses	264	325	61	23%
		5600706 Bank Charges	843	972	129	15%
		5600726 License Fees and Permits	121	60	(61)	-50%
		5600781 O and M Credits - Other	(324)	(340)	(16)	5%
		5600871 Other	35	0	(35)	-99%
		5600896 Online Information Services	292	372	80	28%
		5610000 External Settlement Labor	39	-	(39)	-100%
		5610018 External Settlement AG Overhead	3	-	(3)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(54)	-	54	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	-	(1)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000105 Overtime	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,023	-	(2,023)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	13	-	(13)	-100%
		8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	0	-	(0)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8100260 Purchasing - Overhead	44	-	(44)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
		8300100 Labor-Settle_Direct	(109)	-	109	-100%
	<b>Financial Operations Total</b>		<b>27,839</b>	<b>40,526</b>	<b>12,687</b>	<b>46%</b>
	<b>Gas Systems</b>					
		5540001 Productive Labor	1,008	1,961	953	95%
		5540180 Premium Time Labor	7	-	(7)	-100%
		5540220 Labor Overtime	97	-	(97)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%
		5600001 Contract Labor	214	-	(214)	-100%
		5600006 Consulting Professional Services Other	54	4	(50)	-92%
		5600041 Outside Vendor Contract	102	10,327	10,225	10033%
		5600066 Materials	16	55	39	238%
		5600068 Material Consumption	4	-	(4)	-100%
		5600069 Service Consumption	9	-	(9)	-100%
		5600070 Material - Direct Purchase	173	-	(173)	-100%
		5600091 Print and Copy Cost - Other	1	-	(1)	-100%
		5600136 Software Maintenance	-	(0)	(0)	#DIV/0!
		5600191 Employee Expenses Airfare	21	-	(21)	-100%
		5600196 Employee Expenses Car Rental	1	-	(1)	-100%
		5600201 Employee Expenses Taxi and Bus	2	-	(2)	-100%
		5600206 Employee Expenses Mileage	5	-	(5)	-100%
		5600211 Employee Expenses Conf Seminar Trng	2	-	(2)	-100%
		5600216 Employee Expenses Hotel	18	-	(18)	-100%
		5600221 Employee Expenses Meals	7	-	(7)	-100%
		5600226 Employee Expenses Meals Non-Employee	2	-	(2)	-100%
		5600231 Employee Expenses Parking	2	-	(2)	-100%
		5600241 Employee Expenses Safety Equipment	7	-	(7)	-100%
		5600246 Employee Expenses Other	1	106	105	9201%
		5600251 Employee Expense Personal Communication	17	-	(17)	-100%
		5600256 Office Supplies	5	-	(5)	-100%
		5600271 Safety Recognition	1	-	(1)	-100%
		5600276 Life Events	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	-	114	114	#DIV/0!
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	1	-	(1)	-100%
		5600381 Rent - Space	0	-	(0)	-100%
		5600436 Postage	1	-	(1)	-100%
		5600566 Customer Program - Non-Recoverable	0	-	(0)	-100%
		5600596 Dues - Utility Association Other	35	-	(35)	-100%
		5600601 Dues - Utility Association	-	22	22	#DIV/0!
		5600726 License Fees and Permits	1	0	(0)	-52%
		5600871 Other	0	29	29	19947%
		5600961 Contribution in Aid of Constr (CIAC)	(13)	-	13	-100%
		5600976 CI CIAC - New	(1)	-	1	-100%
		5600981 CI Reconst CIAC	(55)	-	55	-100%
		5610000 External Settlement Labor	(1)	-	1	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(51)	-	51	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(10)	-	10	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(61)	-	61	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-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	(4)	-	4	-100%
		8000110 Other Compensation	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	(7)	-	7	-100%
		8010105 Budget Overtime	-	1	1	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	15	-	(15)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	116	-	(116)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
		8100260 Purchasing - Overhead	5	-	(5)	-100%
		8100315 Warehouse - Overhead	5	-	(5)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
		8100531 Warehouse_OH Allocation	1	-	(1)	-100%
		8100550 Fleet-Base Rates	4	-	(4)	-100%
		8100551 Fleet-Idle Time	(3)	-	3	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8300025 Materials-Settle_Indirect	(120)	-	120	-100%
		8300050 Overhead-Settle_Indirect	(5)	-	5	-100%
		8300100 Labor-Settle_Direct	(448)	-	448	-100%
		8300110 Contract Labor-Settle_Direct	(192)	-	192	-100%
		8300115 Consulting-Settle_Direct	(42)	-	42	-100%
		8300125 Materials-Settle_Direct	(2)	-	2	-100%
		8300130 Employee Expense-Settle_Direct	(21)	-	21	-100%
		8300140 Miscellaneous-Settle_Direct	(0)	-	0	-100%
		8300150 Overhead-Settle_Direct	(2)	-	2	-100%
	<b>Gas Systems Total</b>		<b>928</b>	<b>12,619</b>	<b>11,691</b>	<b>1260%</b>
	<b>General Counsel</b>	5540001 Productive Labor	3,486	4,818	1,333	38%
		5540220 Labor Overtime	20	-	(20)	-100%
		5540260 Other Compensation	10	-	(10)	-100%
		5600001 Contract Labor	156	104	(52)	-33%
		5600006 Consulting Professional Services Other	16	53	37	234%
		5600021 Consulting Professional Services Legal	2,558	2,349	(209)	-8%
		5600026 Consulting Professional Svcs Accounting	2	-	(2)	-100%
		5600031 Consulting Legal Regulatory	287	100	(187)	-65%
		5600041 Outside Vendor Contract	2	5	3	118%
		5600066 Materials	13	20	7	57%
		5600070 Material - Direct Purchase	1	-	(1)	-100%
		5600091 Print and Copy Cost - Other	6	4	(1)	-23%
		5600096 Print and Copy Cost - SEC Filings	29	33	4	14%
		5600101 Legal - Other	-	1	1	#DIV/0!
		5600131 Software License Purchase - Term	2	-	(2)	-100%
		5600191 Employee Expenses Airfare	67	64	(4)	-5%
		5600196 Employee Expenses Car Rental	2	3	1	43%
		5600201 Employee Expenses Taxi and Bus	8	8	(0)	-6%
		5600206 Employee Expenses Mileage	8	13	5	58%
		5600211 Employee Expenses Conf Seminar Trng	45	30	(15)	-33%
		5600216 Employee Expenses Hotel	50	54	5	10%
		5600221 Employee Expenses Meals	15	27	12	76%
		5600226 Employee Expenses Meals Non-Employee	3	4	1	30%
		5600231 Employee Expenses Parking	8	8	0	1%
		5600241 Employee Expenses Safety Equipment	2	1	(1)	-50%
		5600246 Employee Expenses Other	33	-	(33)	-100%
		5600251 Employee Expense Personal Communication	23	32	9	37%
		5600256 Office Supplies	12	11	(1)	-8%
		5600276 Life Events	2	1	(1)	-62%
		5600291 Transportation Fleet Cost	-	5	5	#DIV/0!
		5600351 Moves Adds Changes	1	1	(0)	-28%
		5600382 Rent - Equipment	1	0	(1)	-57%
		5600396 Rent - Equipment Customer Case	0	-	(0)	-100%
		5600431 Lease Costs	1	3	1	84%
		5600436 Postage	3	3	(0)	-15%
		5600441 Injuries and Damages A&G	5	-	(5)	-100%
		5600481 Insurance - Other	-	28	28	#DIV/0!
		5600591 Dues - Professional Association	52	57	5	9%
		5600601 Dues - Utility Association	-	-	-	#DIV/0!
		5600656 Fees - Directors	6	-	(6)	-100%
		5600691 Shareholder Related Expenses	2	-	(2)	-100%
		5600726 License Fees and Permits	1	1	(0)	-44%
		5600781 O and M Credits - Other	(121)	-	121	-100%
		5600871 Other	13	0	(13)	-97%
		5600896 Online Information Services	139	170	32	23%
		5610011 External Settlement Overhead	2	-	(2)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	26	-	(26)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	506	-	(506)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	3	-	(3)	-100%
		8100260 Purchasing - Overhead	35	-	(35)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	20	-	(20)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	5	-	(5)	-100%
	<b>General Counsel Total</b>		<b>7,564</b>	<b>8,011</b>	<b>446</b>	<b>6%</b>



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	<b>Group President - Utility</b>					
		5540001 Productive Labor	6,561	8,337	1,776	27%
		5540220 Labor Overtime	2	-	(2)	-100%
		5540230 Incentive	87	-	(87)	-100%
		5540260 Other Compensation	-	19	19	#DIV/0!
		5600001 Contract Labor	140	48	(92)	-66%
		5600006 Consulting Professional Services Other	1,206	759	(446)	-37%
		5600021 Consulting Professional Services Legal	29	-	(29)	-100%
		5600041 Outside Vendor Contract	21	11	(10)	-47%
		5600066 Materials	63	76	13	21%
		5600091 Print and Copy Cost - Other	24	16	(8)	-34%
		5600191 Employee Expenses Airfare	34	42	9	26%
		5600196 Employee Expenses Car Rental	0	1	1	251%
		5600201 Employee Expenses Taxi and Bus	5	8	3	62%
		5600206 Employee Expenses Mileage	105	94	(12)	-11%
		5600211 Employee Expenses Conf Seminar Trng	51	54	3	6%
		5600216 Employee Expenses Hotel	53	69	16	29%
		5600221 Employee Expenses Meals	40	47	7	17%
		5600226 Employee Expenses Meals Non-Employee	45	68	24	53%
		5600231 Employee Expenses Parking	20	23	4	19%
		5600241 Employee Expenses Safety Equipment	0	0	0	128%
		5600246 Employee Expenses Other	6	10	4	75%
		5600251 Employee Expense Personal Communication	42	53	11	26%
		5600256 Office Supplies	14	28	14	101%
		5600261 Workforce Administration Expense	-	0	0	#DIV/0!
		5600271 Safety Recognition	0	0	0	440%
		5600276 Life Events	1	3	2	250%
		5600291 Transportation Fleet Cost	-	7	7	#DIV/0!
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	1	3	2	183%
		5600381 Rent - Space	4	1	(3)	-76%
		5600382 Rent - Equipment	2	6	4	188%
		5600431 Lease Costs	2	-	(2)	-100%
		5600436 Postage	12	12	1	5%
		5600511 Advertising - Brand Image	26	18	(8)	-32%
		5600516 Advertising - General	29	42	13	45%
		5600536 Communication - Conservation DSM	3	-	(3)	-100%
		5600546 Customer Program - Advertising	3	2	(1)	-24%
		5600571 Safety Advertising	1	1	(0)	-3%
		5600576 Safety Information	-	2	2	#DIV/0!
		5600581 Mandated Regulatory Notices	2	5	3	150%
		5600586 Mandated Inserts Communication	79	72	(8)	-10%
		5600591 Dues - Professional Association	13	73	60	457%
		5600596 Dues - Utility Association Other	1	162	161	19027%
		5600601 Dues - Utility Association	149	12	(137)	-92%
		5600671 Fees - Regulatory Direct	1,700	2,016	315	19%
		5600676 Fees - Regulatory Indirect	4,280	4,345	64	2%
		5600681 Fees - Regulatory NARUC	3	4	1	23%
		5600726 License Fees and Permits	1	1	0	48%
		5600857 Rebates	10	-	(10)	-100%
		5600871 Other	488	-	(488)	-100%
		5600896 Online Information Services	0	3	3	2021%
		5600946 Cust Billing Srvcs to Other	1	-	(1)	-100%
		5610000 External Settlement Labor	3	-	(3)	-100%
		5610011 External Settlement Overhead	(1)	-	1	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	41	-	(41)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	22	-	(22)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	-	(1)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,396	-	(1,396)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	3	-	(3)	-100%
		8100260 Purchasing - Overhead	15	-	(15)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	13	-	(13)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	7	-	(7)	-100%
	<b>Group President - Utility Total</b>		<b>16,860</b>	<b>16,554</b>	<b>(306)</b>	<b>-2%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	18,576	25,024	6,448	35%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5540010 Labor Load Non Productive	-	-	-	#DIV/0!
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540185 Other Compensation Accruals	407	-	(407)	-100%
		5540220 Labor Overtime	330	-	(330)	-100%
		5540260 Other Compensation	49	-	(49)	-100%
		5540270 Welfare Fund	61	-	(61)	-100%
		5600001 Contract Labor	564	391	(173)	-31%
		5600006 Consulting Professional Services Other	2,389	1,180	(1,209)	-51%
		5600026 Consulting Professional Svcs Accounting	25	-	(25)	-100%
		5600036 Consulting Legal Monticello Prudency	0	-	(0)	-100%
		5600041 Outside Vendor Contract	1,218	865	(352)	-29%
		5600051 Outside Services Customer Care	7	-	(7)	-100%
		5600066 Materials	1,654	639	(1,015)	-61%
		5600068 Material Consumption	10	-	(10)	-100%
		5600069 Service Consumption	13	-	(13)	-100%
		5600070 Material - Direct Purchase	34	-	(34)	-100%
		5600075 Transportation Fuel	-	520	520	#DIV/0!
		5600091 Print and Copy Cost - Other	(245)	(188)	57	-23%
		5600106 Equipment Maintenance	193	1,432	1,239	642%
		5600121 IT Hardware Purchases	0	-	(0)	-100%
		5600126 Software License Purchase - Perpetual	0	-	(0)	-100%
		5600131 Software License Purchase - Term	-	48	48	#DIV/0!
		5600136 Software Maintenance	19	-	(19)	-100%
		5600191 Employee Expenses Airfare	247	155	(93)	-38%
		5600196 Employee Expenses Car Rental	26	24	(1)	-6%
		5600201 Employee Expenses Taxi and Bus	20	18	(2)	-8%
		5600206 Employee Expenses Mileage	122	99	(23)	-19%
		5600211 Employee Expenses Conf Seminar Trng	(125)	86	212	-169%
		5600216 Employee Expenses Hotel	335	224	(111)	-33%
		5600221 Employee Expenses Meals	202	158	(44)	-22%
		5600226 Employee Expenses Meals Non-Employee	21	30	9	43%
		5600231 Employee Expenses Parking	45	19	(26)	-58%
		5600236 Employee Expenses Per Diem	1	4	3	307%
		5600241 Employee Expenses Safety Equipment	24	28	3	14%
		5600246 Employee Expenses Other	210	61	(148)	-71%
		5600251 Employee Expense Personal Communication	94	107	13	14%
		5600256 Office Supplies	102	37	(65)	-64%
		5600261 Workforce Administration Expense	236	246	10	4%
		5600271 Safety Recognition	5	2	(3)	-57%
		5600276 Life Events	6	1	(5)	-84%
		5600291 Transportation Fleet Cost	584	864	281	48%
		5600296 Janitorial - Routine	1,562	1,555	(7)	0%
		5600301 Janitorial - Special	54	-	(54)	-100%
		5600306 Fire Life Safety Maintenance	216	164	(52)	-24%
		5600311 General Interior Exterior Maintenance	2,212	2,559	346	16%
		5600316 Use Costs	3,742	3,706	(36)	-1%
		5600321 Lawn Care Maintenance Costs	123	136	13	11%
		5600326 Sewer Maintenance Costs	-	15	15	#DIV/0!
		5600331 Snow Removal Costs	2,297	1,607	(690)	-30%
		5600336 Trash Removal Costs	403	340	(64)	-16%
		5600341 Water Use Costs	276	253	(22)	-8%
		5600351 Moves Adds Changes	681	542	(139)	-20%
		5600381 Rent - Space	0	2	2	522%
		5600382 Rent - Equipment	115	145	30	26%
		5600431 Lease Costs	7,778	7,668	(110)	-1%
		5600436 Postage	62	110	47	75%
		5600466 Insurance - Auto Liability	21	20	(0)	-1%
		5600511 Advertising - Brand Image	21	215	194	901%
		5600516 Advertising - General	52	-	(52)	-100%
		5600546 Customer Program - Advertising	-	-	-	#DIV/0!
		5600576 Safety Information	141	-	(141)	-100%
		5600591 Dues - Professional Association	52	195	144	278%
		5600596 Dues - Utility Association Other	24	8	(16)	-66%
		5600601 Dues - Utility Association	0	-	(0)	-100%
		5600706 Bank Charges	0	0	0	1090%
		5600721 Environmental Permits and Fees	4	-	(4)	-100%
		5600726 License Fees and Permits	33	59	27	82%
		5600778 Removal Salvage	(0)	-	0	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600781 O and M Credits - Other	(966)	-	966	-100%
		5600861 Shared Asset Costs	10,660	10,826	166	2%
		5600866 Shared Assets - Owning Co Credit	(11,718)	(12,809)	(1,092)	9%
		5600871 Other	75	37	(39)	-52%
		5600896 Online Information Services	28	78	50	182%
		5600951 Purchasing Overhead Expense	-	7	7	#DIV/0!
		5610000 External Settlement Labor	5	-	(5)	-100%
		5610009 External Settlement Miscellaneous	0	-	(0)	-100%
		5610011 External Settlement Overhead	6	-	(6)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(13)	-	13	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(106)	-	106	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	1	-	(1)	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	12	-	(12)	-100%
		8000037 Productive Labor Non-Barg No Load	(1)	-	1	-100%
		8000105 Overtime	1	-	(1)	-100%
		8000115 Other Compensation Craft Welfare Fund	(1)	-	1	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	360	-	(360)	-100%
		8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	26	-	(26)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,429	-	(1,429)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	12	-	(12)	-100%
		8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	1,493	-	(1,493)	-100%
		8100260 Purchasing - Overhead	52	-	(52)	-100%
		8100315 Warehouse - Overhead	1	-	(1)	-100%
		8100530 Purchasing_OH Allocation	8	-	(8)	-100%
		8100531 Warehouse_OH Allocation	1	-	(1)	-100%
		8100550 Fleet-Base Rates	138	-	(138)	-100%
		8200500 Facilities - Labor	(167)	-	167	-100%
		8200510 Facilities - Contract Labor	(6)	-	6	-100%
		8200515 Facilities - Consulting	(74)	-	74	-100%
		8200520 Facilities - Contract Outside Vendors	(56)	-	56	-100%
		8200525 Facilities - Materials	(36)	-	36	-100%
		8200530 Facilities - Employee Expense	(6)	-	6	-100%
		8200535 Facilities - Transportation	(5)	-	5	-100%
		8200540 Facilities - Miscellaneous	(1,670)	-	1,670	-100%
		8200550 Facilities - Overhead	(2)	-	2	-100%
		8200557 Fac - Salvage	0	-	(0)	-100%
	<b>HR and Employee Services Total</b>		<b>46,807</b>	<b>49,513</b>	<b>2,707</b>	<b>6%</b>
	<b>Nuclear Generation</b>					
		5540001 Productive Labor	94,470	138,314	43,843	46%
		5540009 Labor Budget Adjustment	-	950	950	#DIV/0!
		5540010 Labor Load Non Productive	-	-	-	#DIV/0!
		5540180 Premium Time Labor	3,951	-	(3,951)	-100%
		5540185 Other Compensation Accruals	947	-	(947)	-100%
		5540220 Labor Overtime	13,828	-	(13,828)	-100%
		5540260 Other Compensation	1,141	-	(1,141)	-100%
		5540270 Welfare Fund	90	-	(90)	-100%
		5600001 Contract Labor	69,878	808	(69,070)	-99%
		5600006 Consulting Professional Services Other	16,725	70,923	54,198	324%
		5600016 Consulting Professional Eng and Design	57	-	(57)	-100%
		5600021 Consulting Professional Services Legal	35	-	(35)	-100%
		5600041 Outside Vendor Contract	9,488	25,663	16,176	170%
		5600051 Outside Services Customer Care	12	-	(12)	-100%
		5600066 Materials	3,992	14,630	10,638	266%
		5600068 Material Consumption	11,996	1,658	(10,338)	-86%
		5600069 Service Consumption	1,317	-	(1,317)	-100%
		5600070 Material - Direct Purchase	605	0	(604)	-100%
		5600076 Chemicals - Other	1,074	1,300	226	21%
		5600091 Print and Copy Cost - Other	86	90	4	4%
		5600106 Equipment Maintenance	(49)	107	155	-320%
		5600116 IT Hardware Maintenance	314	110	(203)	-65%
		5600121 IT Hardware Purchases	16	18	2	10%
		5600126 Software License Purchase - Perpetual	-	10	10	#DIV/0!
		5600131 Software License Purchase - Term	72	121	49	69%
		5600136 Software Maintenance	1,960	2,454	495	25%
		5600141 Network Services	1	2	0	27%
		5600161 Network Radio	16	-	(16)	-100%
		5600191 Employee Expenses Airfare	555	723	168	30%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600196 Employee Expenses Car Rental	110	154	45	41%
		5600201 Employee Expenses Taxi and Bus	27	21	(6)	-21%
		5600206 Employee Expenses Mileage	389	472	82	21%
		5600211 Employee Expenses Conf Seminar Trng	260	142	(118)	-45%
		5600216 Employee Expenses Hotel	708	668	(40)	-6%
		5600221 Employee Expenses Meals	347	280	(67)	-19%
		5600226 Employee Expenses Meals Non-Employee	78	34	(44)	-57%
		5600231 Employee Expenses Parking	77	70	(7)	-9%
		5600236 Employee Expenses Per Diem	1,310	1,095	(215)	-16%
		5600241 Employee Expenses Safety Equipment	155	156	2	1%
		5600246 Employee Expenses Other	447	361	(85)	-19%
		5600251 Employee Expense Personal Communication	266	317	51	19%
		5600254 Nuclear Fuel Procurement NonLabor	172	-	(172)	-100%
		5600256 Office Supplies	134	163	29	21%
		5600271 Safety Recognition	3	6	4	141%
		5600276 Life Events	15	4	(11)	-74%
		5600291 Transportation Fleet Cost	77	286	209	272%
		5600296 Janitorial - Routine	135	120	(15)	-11%
		5600301 Janitorial - Special	1	-	(1)	-100%
		5600306 Fire Life Safety Maintenance	12	-	(12)	-100%
		5600311 General Interior Exterior Maintenance	227	180	(47)	-21%
		5600316 Use Costs	1,525	1,512	(13)	-1%
		5600321 Lawn Care Maintenance Costs	20	46	26	128%
		5600326 Sewer Maintenance Costs	26	32	6	24%
		5600331 Snow Removal Costs	272	80	(192)	-71%
		5600336 Trash Removal Costs	102	90	(12)	-12%
		5600341 Water Use Costs	100	-	(100)	-100%
		5600351 Moves Adds Changes	9	-	(9)	-100%
		5600371 Low Income - Personal Accounts	0	-	(0)	-100%
		5600381 Rent - Space	37	1	(36)	-98%
		5600382 Rent - Equipment	355	225	(130)	-37%
		5600384 Rent - Nuclear Generation	74	75	1	1%
		5600396 Rent - Equipment Customer Case	1	-	(1)	-100%
		5600431 Lease Costs	34	61	27	79%
		5600436 Postage	21	14	(8)	-36%
		5600511 Advertising - Brand Image	3	5	2	45%
		5600516 Advertising - General	3	1	(2)	-68%
		5600566 Customer Program - Non-Recoverable	-	0	0	#DIV/0!
		5600581 Mandated Regulatory Notices	0	-	(0)	-100%
		5600586 Mandated Inserts Communication	0	-	(0)	-100%
		5600591 Dues - Professional Association	61	123	62	100%
		5600596 Dues - Utility Association Other	24	20	(4)	-16%
		5600611 Dues - Nuclear Association	7,405	7,598	192	3%
		5600646 Fees - Regulatory	27,280	29,225	1,945	7%
		5600721 Environmental Permits and Fees	361	91	(270)	-75%
		5600726 License Fees and Permits	38	180	142	375%
		5600771 Nuclear Outage Cost Amortization	50,627	45,491	(5,136)	-10%
		5600869 Nuclear Fuel Procurement Exp Reclass	(634)	-	634	-100%
		5600871 Other	(60,738)	(62,274)	(1,536)	3%
		5600896 Online Information Services	344	334	(10)	-3%
		5610000 External Settlement Labor	104	-	(104)	-100%
		5610003 External Settlement Contract Labor	(222)	-	222	-100%
		5610004 External Settlement Consulting	(2)	-	2	-100%
		5610005 External Settlement Contract Outside Ven	(1,183)	-	1,183	-100%
		5610006 External Settlement Materials	403	-	(403)	-100%
		5610007 External Settlement Employee Expense	(21)	-	21	-100%
		5610008 External Settlement Transportation	(5)	-	5	-100%
		5610011 External Settlement Overhead	(75)	-	75	-100%
		5610018 External Settlement AG Overhead	(2)	-	2	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(253)	-	253	-100%
		8000004 Prod Labor Bargaining Benefit Group 5	-	-	-	#DIV/0!
		8000005 Prod Labor Bargaining Benefit Group 6	(14)	-	14	-100%
		8000010 Prod Labor Bargaining Nuclear Ben Grp 1	(21)	-	21	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(34)	-	34	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	-	-	-	#DIV/0!
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(261)	-	261	-100%
		8000033 Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	-	0	-100%
		8000100 Premium	(25)	-	25	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8000105 Overtime	(53)	-	53	-100%
		8000110 Other Compensation	(4)	-	4	-100%
		8010110 Budget Other Compensation	-	(12)	(12)	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	5,732	-	(5,732)	-100%
		8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,530	-	(3,530)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	260	-	(260)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
		8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	9,399	-	(9,399)	-100%
		8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	34	-	(34)	-100%
		8100205 AG Overhead	2	-	(2)	-100%
		8100260 Purchasing - Overhead	1,085	-	(1,085)	-100%
		8100315 Warehouse - Overhead	835	-	(835)	-100%
		8100425 Engineering and Super - Overhead	(6)	-	6	-100%
		8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
		8100500 NonProd Bargaining Labor G1_OH Alloc	0	-	(0)	-100%
		8100501 NonProd Bargaining Labor Nu G1_OH Alloc	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	938	-	(938)	-100%
		8100531 Warehouse_OH Allocation	828	-	(828)	-100%
		8100550 Fleet-Base Rates	252	-	(252)	-100%
			286,106	285,329	(777)	0%
	Nuclear Generation Total					
	Operations Services	5540001 Productive Labor	7,969	4,460	(3,510)	-44%
		5540009 Labor Budget Adjustment	-	22	22	#DIV/0!
		5540180 Premium Time Labor	4	-	(4)	-100%
		5540185 Other Compensation Accruals	2,057	1,190	(867)	-42%
		5540220 Labor Overtime	368	-	(368)	-100%
		5540260 Other Compensation	14	-	(14)	-100%
		5600001 Contract Labor	47	-	(47)	-100%
		5600006 Consulting Professional Services Other	-	44	44	#DIV/0!
		5600016 Consulting Professional Eng and Design	1	1	(0)	-2%
		5600021 Consulting Professional Services Legal	5	-	(5)	-100%
		5600041 Outside Vendor Contract	1	27	26	3653%
		5600051 Outside Services Customer Care	6	-	(6)	-100%
		5600066 Materials	33	27	(6)	-18%
		5600070 Material - Direct Purchase	(0)	-	0	-100%
		5600091 Print and Copy Cost - Other	5	1	(4)	-90%
		5600121 IT Hardware Purchases	-	-	-	#DIV/0!
		5600190 Fuel Procurement Non Labor Online	3	-	(3)	-100%
		5600191 Employee Expenses Airfare	62	58	(4)	-7%
		5600196 Employee Expenses Car Rental	9	7	(2)	-18%
		5600201 Employee Expenses Taxi and Bus	5	5	(0)	-2%
		5600206 Employee Expenses Mileage	10	7	(3)	-28%
		5600211 Employee Expenses Conf Seminar Trng	134	122	(12)	-9%
		5600216 Employee Expenses Hotel	67	70	4	5%
		5600221 Employee Expenses Meals	26	20	(6)	-22%
		5600226 Employee Expenses Meals Non-Employee	33	33	0	0%
		5600231 Employee Expenses Parking	7	6	(1)	-15%
		5600241 Employee Expenses Safety Equipment	3	0	(3)	-94%
		5600246 Employee Expenses Other	38	11	(27)	-71%
		5600251 Employee Expense Personal Communication	28	27	(2)	-6%
		5600256 Office Supplies	13	8	(5)	-35%
		5600261 Workforce Administration Expense	71	43	(28)	-39%
		5600271 Safety Recognition	-	1	1	#DIV/0!
		5600276 Life Events	1	1	0	14%
		5600311 General Interior Exterior Maintenance	2	-	(2)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	1	0	(1)	-87%
		5600381 Rent - Space	5	4	(1)	-22%
		5600382 Rent - Equipment	7	8	1	19%
		5600431 Lease Costs	(14)	-	14	-100%
		5600436 Postage	11	1	(10)	-92%
		5600546 Customer Program - Advertising	-	-	-	#DIV/0!
		5600591 Dues - Professional Association	1	9	8	515%
		5600596 Dues - Utility Association Other	0	-	(0)	-100%
		5600601 Dues - Utility Association	19	7	(12)	-61%
		5600666 Fees - Credit Line	42	124	82	196%
		5600706 Bank Charges	-	-	-	#DIV/0!
		5600726 License Fees and Permits	0	0	0	157%
		5600868 Fuel Procurement Expense Reclass	(863)	-	863	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600871 Other	12	0	(12)	-98%
		5600896 Online Information Services	247	150	(98)	-40%
		5610000 External Settlement Labor	(99)	-	99	-100%
		5610005 External Settlement Contract Outside Ven	-	-	-	#DIV/0!
		5610006 External Settlement Materials	(1)	-	1	-100%
		5610007 External Settlement Employee Expense	1	-	(1)	-100%
		5610009 External Settlement Miscellaneous	(3)	-	3	-100%
		5610018 External Settlement AG Overhead	(1)	-	1	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(2,589)	-	2,589	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(34)	-	34	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1,277)	-	1,277	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(60)	-	60	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(15)	-	15	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(1)	-	1	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(6)	-	6	-100%
		8000037 Productive Labor Non-Barg No Load	(1)	-	1	-100%
		8000100 Premium	(3)	-	3	-100%
		8000105 Overtime	(358)	-	358	-100%
		8000110 Other Compensation	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	605	-	(605)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	6	-	(6)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8300150 Overhead-Settle_Direct	(17)	-	17	-100%
	<b>Operations Services Total</b>		<b>6,638</b>	<b>6,494</b>	<b>(144)</b>	<b>-2%</b>
	<b>Risk Management</b>	5540001 Productive Labor	1,685	2,411	726	43%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	12	-	(12)	-100%
		5600001 Contract Labor	85	29	(56)	-66%
		5600006 Consulting Professional Services Other	59	77	19	32%
		5600026 Consulting Professional Svcs Accounting	232	181	(51)	-22%
		5600041 Outside Vendor Contract	1	-	(1)	-100%
		5600066 Materials	2	8	6	234%
		5600091 Print and Copy Cost - Other	3	0	(2)	-86%
		5600191 Employee Expenses Airfare	10	13	4	38%
		5600196 Employee Expenses Car Rental	1	0	(1)	-61%
		5600201 Employee Expenses Taxi and Bus	1	2	1	126%
		5600206 Employee Expenses Mileage	1	0	(1)	-91%
		5600211 Employee Expenses Conf Seminar Trng	15	24	9	63%
		5600216 Employee Expenses Hotel	12	18	5	42%
		5600221 Employee Expenses Meals	3	11	8	325%
		5600226 Employee Expenses Meals Non-Employee	1	-	(1)	-100%
		5600231 Employee Expenses Parking	1	0	(1)	-81%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	70	4	(67)	-95%
		5600251 Employee Expense Personal Communication	4	4	0	10%
		5600256 Office Supplies	3	5	2	92%
		5600276 Life Events	0	0	(0)	-68%
		5600351 Moves Adds Changes	-	4	4	#DIV/0!
		5600436 Postage	0	0	0	215%
		5600546 Customer Program - Advertising	-	-	-	#DIV/0!
		5600591 Dues - Professional Association	17	13	(4)	-23%
		5600726 License Fees and Permits	3	4	2	63%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	72	116	44	61%
		5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	15	-	(15)	-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	268	-	(268)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	4	-	(4)	-100%
	<b>Risk Management Total</b>		<b>2,581</b>	<b>2,926</b>	<b>345</b>	<b>13%</b>
	<b>RLJE</b>	RLJE RLJE	30	-	(30)	-100%
	<b>RLJE Total</b>		<b>30</b>	<b>-</b>	<b>(30)</b>	<b>-100%</b>

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
	Strategy Png and Ext Affairs	5540001 Productive Labor	3,409	3,972	562	16%
		5540009 Labor Budget Adjustment	-	(18)	(18)	#DIV/0!
		5540220 Labor Overtime	1	-	(1)	-100%
		5540260 Other Compensation	17	-	(17)	-100%
		5600001 Contract Labor	136	1,061	925	680%
		5600006 Consulting Professional Services Other	132	396	264	201%
		5600041 Outside Vendor Contract	24	-	(24)	-100%
		5600066 Materials	87	9	(78)	-89%
		5600091 Print and Copy Cost - Other	37	34	(3)	-9%
		5600096 Print and Copy Cost - SEC Filings	-	37	37	#DIV/0!
		5600121 IT Hardware Purchases	1	-	(1)	-100%
		5600126 Software License Purchase - Perpetual	-	6	6	#DIV/0!
		5600191 Employee Expenses Airfare	50	48	(3)	-6%
		5600196 Employee Expenses Car Rental	1	1	0	6%
		5600201 Employee Expenses Taxi and Bus	8	8	(1)	-9%
		5600206 Employee Expenses Mileage	8	2	(6)	-73%
		5600211 Employee Expenses Conf Seminar Trng	16	19	3	21%
		5600216 Employee Expenses Hotel	59	46	(13)	-22%
		5600221 Employee Expenses Meals	23	20	(4)	-15%
		5600226 Employee Expenses Meals Non-Employee	4	3	(0)	-13%
		5600231 Employee Expenses Parking	5	3	(2)	-33%
		5600246 Employee Expenses Other	2	29	27	1763%
		5600251 Employee Expense Personal Communication	21	14	(7)	-34%
		5600256 Office Supplies	7	3	(4)	-59%
		5600276 Life Events	1	0	(0)	-27%
		5600336 Trash Removal Costs	-	0	0	#DIV/0!
		5600351 Moves Adds Changes	0	1	0	138%
		5600381 Rent - Space	1	2	0	24%
		5600382 Rent - Equipment	1	-	(1)	-100%
		5600436 Postage	10	12	2	19%
		5600511 Advertising - Brand Image	1	-	(1)	-100%
		5600591 Dues - Professional Association	5	7	2	42%
		5600596 Dues - Utility Association Other	11	-	(11)	-100%
		5600601 Dues - Utility Association	-	23	23	#DIV/0!
		5600726 License Fees and Permits	10	0	(10)	-98%
		5600871 Other	8	-	(8)	-100%
		5600896 Online Information Services	219	210	(9)	-4%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(46)	-	46	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	532	-	(532)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	3	-	(3)	-100%
		8100260 Purchasing - Overhead	5	-	(5)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		<b>Strategy Png and Ext Affairs Total</b>	<b>4,809</b>	<b>5,946</b>	<b>1,137</b>	<b>24%</b>
	Transmission	5540001 Productive Labor	22,719	21,371	(1,348)	-6%
		5540180 Premium Time Labor	426	-	(426)	-100%
		5540185 Other Compensation Accruals	(2)	-	2	-100%
		5540220 Labor Overtime	4,505	-	(4,505)	-100%
		5540260 Other Compensation	22	-	(22)	-100%
		5540270 Welfare Fund	807	-	(807)	-100%
		5600001 Contract Labor	4,566	3,451	(1,115)	-24%
		5600006 Consulting Professional Services Other	553	791	238	43%
		5600016 Consulting Professional Eng and Design	874	3	(871)	-100%
		5600041 Outside Vendor Contract	1,203	-	(1,203)	-100%
		5600051 Outside Services Customer Care	59	-	(59)	-100%
		5600061 Partner Invoicing CAPX OM	-	-	-	#DIV/0!
		5600066 Materials	1,178	2,172	994	84%
		5600068 Material Consumption	305	-	(305)	-100%
		5600069 Service Consumption	1,385	-	(1,385)	-100%
		5600070 Material - Direct Purchase	920	-	(920)	-100%
		5600071 MS Inventory Adjust - Obsolete Materials	(75)	-	75	-100%
		5600073 Material Small Cap Purchases	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	75	12	(63)	-84%
		5600106 Equipment Maintenance	38	75	37	100%
		5600121 IT Hardware Purchases	33	-	(33)	-100%
		5600131 Software License Purchase - Term	1	-	(1)	-100%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600161 Network Radio	4	-	(4)	-100%
		5600191 Employee Expenses Airfare	224	160	(64)	-28%
		5600196 Employee Expenses Car Rental	29	22	(7)	-25%
		5600201 Employee Expenses Taxi and Bus	15	9	(6)	-37%
		5600206 Employee Expenses Mileage	582	617	35	6%
		5600211 Employee Expenses Conf Seminar Trng	252	207	(45)	-18%
		5600216 Employee Expenses Hotel	269	197	(72)	-27%
		5600221 Employee Expenses Meals	220	223	3	1%
		5600226 Employee Expenses Meals Non-Employee	56	62	6	11%
		5600231 Employee Expenses Parking	75	47	(28)	-37%
		5600236 Employee Expenses Per Diem	621	840	219	35%
		5600241 Employee Expenses Safety Equipment	1,121	268	(853)	-76%
		5600246 Employee Expenses Other	90	88	(2)	-3%
		5600251 Employee Expense Personal Communication	468	335	(133)	-28%
		5600256 Office Supplies	113	95	(19)	-17%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600271 Safety Recognition	46	14	(31)	-69%
		5600276 Life Events	12	10	(1)	-11%
		5600291 Transportation Fleet Cost	(96)	2,455	2,550	-2669%
		5600301 Janitorial - Special	0	-	(0)	-100%
		5600306 Fire Life Safety Maintenance	9	-	(9)	-100%
		5600311 General Interior Exterior Maintenance	17	-	(17)	-100%
		5600316 Use Costs	186	85	(101)	-54%
		5600321 Lawn Care Maintenance Costs	0	-	(0)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600341 Water Use Costs	218	15	(203)	-93%
		5600351 Moves Adds Changes	5	3	(2)	-35%
		5600381 Rent - Space	10	-	(10)	-100%
		5600382 Rent - Equipment	185	151	(34)	-18%
		5600396 Rent - Equipment Customer Case	1	-	(1)	-100%
		5600431 Lease Costs	5	-	(5)	-100%
		5600436 Postage	15	2	(13)	-87%
		5600546 Customer Program - Advertising	-	-	-	#DIV/0!
		5600586 Mandated Inserts Communication	0	-	(0)	-100%
		5600591 Dues - Professional Association	45	-	(45)	-100%
		5600596 Dues - Utility Association Other	1	-	(1)	-100%
		5600601 Dues - Utility Association	158	354	196	124%
		5600651 Fees - Regulatory NERC	2,074	2,243	169	8%
		5600666 Fees - Credit Line	0	-	(0)	-100%
		5600721 Environmental Permits and Fees	8	590	581	6999%
		5600726 License Fees and Permits	1,070	1,152	82	8%
		5600778 Removal Salvage	180	-	(180)	-100%
		5600781 O and M Credits - Other	(232)	-	232	-100%
		5600801 O and M Credits - Company Use Electric	-	-	-	#DIV/0!
		5600871 Other	148	-	(148)	-100%
		5600896 Online Information Services	28	2	(25)	-91%
		5600961 Contribution in Aid of Constr (CIAC)	(128)	-	128	-100%
		5600992 CWIP Conversion Other Accts	-	-	-	#DIV/0!
		5610000 External Settlement Labor	39	-	(39)	-100%
		5610004 External Settlement Consulting	0	-	(0)	-100%
		5610005 External Settlement Contract Outside Ven	23	-	(23)	-100%
		5610006 External Settlement Materials	0	-	(0)	-100%
		5610007 External Settlement Employee Expense	3	-	(3)	-100%
		5610008 External Settlement Transportation	2	-	(2)	-100%
		5610009 External Settlement Miscellaneous	-	-	-	#DIV/0!
		5610011 External Settlement Overhead	1	-	(1)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(77)	-	77	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(81)	-	81	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	69	-	(69)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	4	-	(4)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
		8000036 Productive Labor Bargaining No Load	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000100 Premium	7	-	(7)	-100%
		8000105 Overtime	(34)	-	34	-100%
		8000115 Other Compensation Craft Welfare Fund	(50)	-	50	-100%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	16	16	#DIV/0!

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	123	123	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,765	-	(1,765)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,254	-	(2,254)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	55	-	(55)	-100%
		8100205 AG Overhead	0	-	(0)	-100%
		8100260 Purchasing - Overhead	102	-	(102)	-100%
		8100315 Warehouse - Overhead	48	-	(48)	-100%
		8100425 Engineering and Super - Overhead	0	-	(0)	-100%
		8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
		8100500 NonProd Bargaining Labor G1_OH Alloc	1	-	(1)	-100%
		8100502 NonProd NonBarg Labor G1_OH Alloc	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	49	-	(49)	-100%
		8100531 Warehouse_OH Allocation	35	-	(35)	-100%
		8100532 0010-remapped ACC-Fleet_OH Alloc	0	-	(0)	-100%
		8100533 Warehouse Energy Supply_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	2,537	-	(2,537)	-100%
		8100551 Fleet-Idle Time	(391)	-	391	-100%
		8100552 Fleet-Utilization	4	-	(4)	-100%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	8	8	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	32	32	#DIV/0!
		8110040 Budget Attrition	-	(6)	(6)	#DIV/0!
		8300100 Labor-Settle_Direct	(8,521)	-	8,521	-100%
		8300110 Contract Labor-Settle_Direct	(3,689)	-	3,689	-100%
		8300115 Consulting-Settle_Direct	(521)	-	521	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(8)	-	8	-100%
		8300125 Materials-Settle_Direct	(106)	-	106	-100%
		8300130 Employee Expense-Settle_Direct	(1,303)	-	1,303	-100%
		8300140 Miscellaneous-Settle_Direct	(195)	-	195	-100%
		8300150 Overhead-Settle_Direct	(62)	-	62	-100%
	<b>Transmission Total</b>		<b>39,657</b>	<b>38,294</b>	<b>(1,364)</b>	<b>-3%</b>
<b>Electric Total</b>			<b>1,093,234</b>	<b>1,185,140</b>	<b>91,906</b>	<b>8%</b>
<b>Gas</b>	<b>Benefits &amp; Loadings</b>	5540001 Productive Labor	18	29	11	60%
		5540019 Pension Non-Loading	-	(281)	(281)	#DIV/0!
		5540080 Labor Load Other Pension - Consult	0	-	(0)	-100%
		5540160 Workers Compensation - Insurance and Oth	(0)	-	0	-100%
		5540200 Medical Insurance Non Loading	(13)	-	13	-100%
		5540205 Workers Comp Non Loading	0	-	(0)	-100%
		5540210 Incentive Non Loading	344	319	(25)	-7%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540240 Performance Share Plan & Deferred Comp I	1,600	486	(1,115)	-70%
		5540250 Restricted Stock Units	584	449	(136)	-23%
		5540255 Other Benefits Compensation	21	17	(4)	-19%
		5600001 Contract Labor	2	-	(2)	-100%
		5600066 Materials	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	1	-	(1)	-100%
		5600191 Employee Expenses Airfare	0	-	(0)	-100%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600211 Employee Expenses Conf Seminar Trng	0	-	(0)	-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	67	51	(16)	-24%
		5600436 Postage	1	-	(1)	-100%
		5600781 O and M Credits - Other	(22)	(29)	(6)	27%
		5610001 External Settlement Labor Ben-Injuries	5	-	(5)	-100%
		5610002 External Settlement Labor Ben-Pension	139	-	(139)	-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	3	-	(3)	-100%
		8100105 Pension & Insurance	7,858	-	(7,858)	-100%
		8100110 401K Match	-	885	885	#DIV/0!
		8100115 Qualified Pension	-	2,239	2,239	#DIV/0!
		8100120 Nonqualified Pension	-	28	28	#DIV/0!
		8100130 Exec Nonqualified Deferred Comp Match	-	4	4	#DIV/0!
		8100140 Other Pension - Consult	-	44	44	#DIV/0!

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8100150 Active Healthcare	-	3,973	3,973	#DIV/0!
		8100155 Miscellaneous Benefit Programs and Costs	-	176	176	#DIV/0!
		8100160 Life LTD and Business Travel Insurance	-	264	264	#DIV/0!
		8100165 Retiree Medical	-	12	12	#DIV/0!
		8100170 FAS 112 LTD	-	14	14	#DIV/0!
		8100190 Workers' Compensation - FAS 112 Costs	-	15	15	#DIV/0!
		8100195 Workers' Compensation - Ins and Other	216	157	(59)	-27%
		8100200 Annual Incentive	1,745	1,267	(478)	-27%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100507 401K Match_OH Alloc	-	15	15	#DIV/0!
		8100508 Qualified Pension_Overhead Allocation	-	(66)	(66)	#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	-	(17)	(17)	#DIV/0!
		8100513 Active Healthcare_Overhead Allocation	-	29	29	#DIV/0!
		8100514 Misc Benefit Programs and Costs_OH Alloc	-	(17)	(17)	#DIV/0!
		8100515 Life LTD and Bus Travel Ins_OH Alloc	-	(7)	(7)	#DIV/0!
		8100516 Retiree Medical_Overhead Allocation	-	(1)	(1)	#DIV/0!
		8100517 FAS 112 LTD_Overhead Allocation	-	(1)	(1)	#DIV/0!
		8100526 Workers' Comp-FAS 112_OH Allocation	-	(1)	(1)	#DIV/0!
		8100527 Workers' Comp-Ins and Other_OH Alloc	-	(10)	(10)	#DIV/0!
		8100528 Annual Incentive_Overhead Allocation	(0)	192	192	-39990271%
		8100600 Pension & Insurance_OH Alloc	(0)	-	0	-100%
		8200501 Fac - Incentive	(1)	-	1	-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	(14)	-	14	-100%
		8300101 Incentive-Settle_Direct	(280)	-	280	-100%
		8300105 Labor Benefits Inj and Dam-Settle_Direct	(38)	-	38	-100%
		8300106 Labor Benefits Pens and Ben-Settle_Dir	(1,464)	-	1,464	-100%
	<b>Benefits &amp; Loadings Total</b>		<b>10,773</b>	<b>10,235</b>	<b>(538)</b>	<b>-5%</b>
	<b>Chairman and CEO</b>	5540001 Productive Labor	48	35	(12)	-26%
		5600001 Contract Labor	2	-	(2)	-100%
		5600006 Consulting Professional Services Other	15	22	7	50%
		5600066 Materials	0	0	0	24%
		5600091 Print and Copy Cost - Other	0	0	(0)	-31%
		5600191 Employee Expenses Airfare	0	0	(0)	-47%
		5600196 Employee Expenses Car Rental	0	0	(0)	-24%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-9%
		5600206 Employee Expenses Mileage	0	0	(0)	-70%
		5600211 Employee Expenses Conf Seminar Trng	0	0	(0)	-19%
		5600216 Employee Expenses Hotel	1	0	(0)	-61%
		5600221 Employee Expenses Meals	0	0	(0)	-21%
		5600226 Employee Expenses Meals Non-Employee	0	0	(0)	-14%
		5600231 Employee Expenses Parking	0	0	0	85%
		5600246 Employee Expenses Other	9	2	(6)	-72%
		5600251 Employee Expense Personal Communication	0	0	(0)	-35%
		5600256 Office Supplies	0	0	0	1%
		5600276 Life Events	0	0	0	68%
		5600316 Use Costs	0	-	(0)	-100%
		5600381 Rent - Space	0	2	1	9488%
		5600436 Postage	0	0	(0)	-11%
		5600601 Dues - Utility Association	297	297	(0)	0%
		5600656 Fees - Directors	120	103	(17)	-14%
		5600896 Online Information Services	2	1	(0)	-22%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
	<b>Chairman and CEO Total</b>		<b>494</b>	<b>463</b>	<b>(30)</b>	<b>-6%</b>
	<b>Corporate Other</b>	5600001 Contract Labor	0	-	(0)	-100%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	0	-	(0)	-100%
		5600068 Material Consumption	(2)	-	2	-100%
		5600091 Print and Copy Cost - Other	0	-	(0)	-100%
		5600126 Software License Purchase - Perpetual	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	0	-	(0)	-100%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600211 Employee Expenses Conf Seminar Trng	0	-	(0)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600216 Employee Expenses Hotel	1	-	(1)	-100%
		5600221 Employee Expenses Meals	1	-	(1)	-100%
		5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	0	-	(0)	-100%
		5600276 Life Events	0	-	(0)	-100%
		5600316 Use Costs	2	-	(2)	-100%
		5600591 Dues - Professional Association	(0)	-	0	-100%
		5600716 Gas Cleanup Costs	12	-	(12)	-100%
		5600781 O and M Credits - Other	(64)	(54)	10	-16%
		5600791 O and M Credits - AG to Capital	(44)	(36)	9	-19%
		5600796 O and M Credits - Company Elec and Gas	(382)	(317)	65	-17%
		5600871 Other	(108)	-	108	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(2)	-	2	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100000 Non-Prod Labor 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%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
		8200751 Service Co-AG Overhead-Direct	(0)	-	0	-100%
		8300125 Materials-Settle_Direct	(0)	-	0	-100%
		8300130 Employee Expense-Settle_Direct	(0)	-	0	-100%
	<b>Corporate Other Total</b>		<b>(586)</b>	<b>(406)</b>	<b>180</b>	<b>-31%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	4,176	5,334	1,158	28%
		5540009 Labor Budget Adjustment	-	(44)	(44)	#DIV/0!
		5540180 Premium Time Labor	8	-	(8)	-100%
		5540185 Other Compensation Accruals	53	-	(53)	-100%
		5540220 Labor Overtime	106	-	(106)	-100%
		5540230 Incentive	0	-	(0)	-100%
		5540260 Other Compensation	24	-	(24)	-100%
		5600001 Contract Labor	605	279	(327)	-54%
		5600006 Consulting Professional Services Other	1,320	762	(557)	-42%
		5600016 Consulting Professional Eng and Design	33	-	(33)	-100%
		5600021 Consulting Professional Services Legal	11	-	(11)	-100%
		5600026 Consulting Professional Svcs Accounting	-	-	-	#DIV/0!
		5600041 Outside Vendor Contract	249	200	(49)	-20%
		5600051 Outside Services Customer Care	5,229	5,403	174	3%
		5600066 Materials	44	59	15	33%
		5600069 Service Consumption	-	-	-	#DIV/0!
		5600070 Material - Direct Purchase	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	18	24	6	32%
		5600111 Equipment Maintenance - Customer Care	11	11	0	2%
		5600116 IT Hardware Maintenance	225	168	(56)	-25%
		5600121 IT Hardware Purchases	17	51	34	207%
		5600126 Software License Purchase - Perpetual	15	408	393	2612%
		5600131 Software License Purchase - Term	409	433	24	6%
		5600136 Software Maintenance	2,018	2,216	198	10%
		5600141 Network Services	(38)	58	95	-253%
		5600146 Network Voice	222	-	(222)	-100%
		5600151 Network Data	1,111	841	(270)	-24%
		5600156 Network Telecommunication	15	-	(15)	-100%
		5600161 Network Radio	186	48	(138)	-74%
		5600166 Mainframe Services	122	78	(44)	-36%
		5600171 Distributed Systems Services	155	61	(94)	-60%
		5600176 Application Development and Maintenance	1,534	1,680	146	9%
		5600186 Software - ASP	109	153	44	41%
		5600191 Employee Expenses Airfare	41	47	6	15%
		5600196 Employee Expenses Car Rental	3	5	3	99%
		5600201 Employee Expenses Taxi and Bus	5	6	1	30%
		5600206 Employee Expenses Mileage	26	43	17	64%
		5600211 Employee Expenses Conf Seminar Trng	21	30	9	45%
		5600216 Employee Expenses Hotel	53	64	11	21%
		5600221 Employee Expenses Meals	25	32	7	28%
		5600226 Employee Expenses Meals Non-Employee	7	2	(5)	-70%
		5600231 Employee Expenses Parking	5	11	6	126%
		5600236 Employee Expenses Per Diem	1	1	(0)	-25%
		5600241 Employee Expenses Safety Equipment	2	3	1	74%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
5600246		Employee Expenses Other	45	20	(25)	-55%
5600251		Employee Expense Personal Communication	24	35	10	43%
5600256		Office Supplies	10	34	24	241%
5600261		Workforce Administration Expense	15	23	8	55%
5600271		Safety Recognition	0	0	0	920%
5600276		Life Events	1	1	(0)	-40%
5600291		Transportation Fleet Cost	0	42	42	1929833%
5600296		Janitorial - Routine	-	0	0	#DIV/0!
5600301		Janitorial - Special	0	-	(0)	-100%
5600306		Fire Life Safety Maintenance	0	-	(0)	-100%
5600311		General Interior Exterior Maintenance	0	-	(0)	-100%
5600316		Use Costs	0	-	(0)	-100%
5600341		Water Use Costs	0	-	(0)	-100%
5600351		Moves Adds Changes	1	1	(1)	-43%
5600356		Energy	1,754	2,917	1,163	66%
5600361		AR - Reserve Change	(82)	-	82	-100%
5600366		Non - Energy	19	23	4	21%
5600381		Rent - Space	0	10	10	4109%
5600382		Rent - Equipment	1	0	(1)	-86%
5600396		Rent - Equipment Customer Case	0	0	(0)	-76%
5600431		Lease Costs	0	-	(0)	-100%
5600436		Postage	950	1,081	131	14%
5600511		Advertising - Brand Image	92	44	(47)	-52%
5600516		Advertising - General	14	9	(5)	-36%
5600521		Advertising - Brand Sponsorship	230	182	(48)	-21%
5600526		Advertising - Conservation DSM	-	-	-	#DIV/0!
5600531		Advertising - Conservation Other	6	-	(6)	-100%
5600536		Communication - Conservation DSM	0	0	0	129%
5600541		Communication - Conservation Other	0	-	(0)	-100%
5600546		Customer Program - Advertising	1	-	(1)	-100%
5600561		Customer Program - Promotion	25	8	(17)	-66%
5600566		Customer Program - Non-Recoverable	18	-	(18)	-100%
5600571		Safety Advertising	192	188	(4)	-2%
5600576		Safety Information	0	-	(0)	-100%
5600586		Mandated Inserts Communication	1	-	(1)	-100%
5600591		Dues - Professional Association	3	18	14	442%
5600596		Dues - Utility Association Other	3	2	(1)	-23%
5600601		Dues - Utility Association	5	1	(4)	-85%
5600706		Bank Charges	9	2	(6)	-72%
5600726		License Fees and Permits	7	16	9	123%
5600781		O and M Credits - Other	(245)	(289)	(45)	18%
5600861		Shared Asset Costs	4,504	5,337	833	18%
5600866		Shared Assets - Owning Co Credit	(2,366)	(2,650)	(284)	12%
5600871		Other	1	1	0	13%
5600896		Online Information Services	88	71	(17)	-19%
5600946		Cust Billing Svcs to Other	(29)	(30)	(1)	5%
5610000		External Settlement Labor	(0)	-	0	-100%
5610003		External Settlement Contract Labor	1	-	(1)	-100%
5610004		External Settlement Consulting	1	-	(1)	-100%
5610005		External Settlement Contract Outside Ven	0	-	(0)	-100%
5610006		External Settlement Materials	0	-	(0)	-100%
5610007		External Settlement Employee Expense	0	-	(0)	-100%
5610009		External Settlement Miscellaneous	0	-	(0)	-100%
5610011		External Settlement Overhead	(0)	-	0	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(2)	-	2	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(4)	-	4	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(28)	-	28	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	(2)	-	2	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
8000025		Prod Labor Non-Bargaining Benefit Grp 6	0	-	(0)	-100%
8000037		Productive Labor Non-Barg No Load	0	-	(0)	-100%
8000100		Premium	(0)	-	0	-100%
8000105		Overtime	2	-	(2)	-100%
8000110		Other Compensation	1	-	(1)	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	93	-	(93)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	609	-	(609)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
8100260		Purchasing - Overhead	98	-	(98)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100502 NonProd NonBarg Labor G1_OH Alloc	(0)	-	0	-100%
		8100530 Purchasing_OH Allocation	57	-	(57)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	34	-	(34)	-100%
	<b>Customer and Innovation Total</b>		<b>24,335</b>	<b>25,565</b>	<b>1,230</b>	<b>5%</b>
	<b>Distribution Operations</b>	5540001 Productive Labor	3,458	1,722	(1,736)	-50%
		5540009 Labor Budget Adjustment	-	560	560	#DIV/0!
		5540180 Premium Time Labor	2	-	(2)	-100%
		5540220 Labor Overtime	385	-	(385)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5540270 Welfare Fund	4	-	(4)	-100%
		5600001 Contract Labor	945	14	(931)	-99%
		5600006 Consulting Professional Services Other	7	-	(7)	-100%
		5600041 Outside Vendor Contract	3,805	3,834	29	1%
		5600051 Outside Services Customer Care	5	-	(5)	-100%
		5600066 Materials	675	934	259	38%
		5600068 Material Consumption	377	-	(377)	-100%
		5600069 Service Consumption	1,538	-	(1,538)	-100%
		5600070 Material - Direct Purchase	2,522	-	(2,522)	-100%
		5600071 MS Inventory Adjust - Obsolete Materials	-	20	20	#DIV/0!
		5600091 Print and Copy Cost - Other	16	6	(10)	-61%
		5600191 Employee Expenses Airfare	22	25	2	10%
		5600196 Employee Expenses Car Rental	3	2	(1)	-22%
		5600201 Employee Expenses Taxi and Bus	2	1	(1)	-45%
		5600206 Employee Expenses Mileage	83	22	(61)	-73%
		5600211 Employee Expenses Conf Seminar Trng	24	2	(22)	-94%
		5600216 Employee Expenses Hotel	79	25	(54)	-68%
		5600221 Employee Expenses Meals	102	8	(93)	-92%
		5600226 Employee Expenses Meals Non-Employee	2	1	(1)	-67%
		5600231 Employee Expenses Parking	3	1	(2)	-63%
		5600236 Employee Expenses Per Diem	60	0	(60)	-100%
		5600241 Employee Expenses Safety Equipment	38	2	(36)	-94%
		5600246 Employee Expenses Other	5	-	(5)	-100%
		5600251 Employee Expense Personal Communication	41	13	(27)	-67%
		5600256 Office Supplies	12	9	(3)	-25%
		5600261 Workforce Administration Expense	6	-	(6)	-100%
		5600271 Safety Recognition	3	8	5	164%
		5600276 Life Events	1	1	0	42%
		5600291 Transportation Fleet Cost	17	173	156	895%
		5600306 Fire Life Safety Maintenance	1	-	(1)	-100%
		5600311 General Interior Exterior Maintenance	6	-	(6)	-100%
		5600316 Use Costs	(2)	-	2	-100%
		5600321 Lawn Care Maintenance Costs	2	-	(2)	-100%
		5600336 Trash Removal Costs	2	-	(2)	-100%
		5600341 Water Use Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	0	-	(0)	-100%
		5600366 Non - Energy	64	333	269	418%
		5600381 Rent - Space	2	-	(2)	-100%
		5600382 Rent - Equipment	12	46	35	295%
		5600436 Postage	4	2	(2)	-44%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600591 Dues - Professional Association	0	1	1	1645%
		5600596 Dues - Utility Association Other	0	1	1	1250%
		5600601 Dues - Utility Association	0	0	0	15558%
		5600646 Fees - Regulatory	-	50	50	#DIV/0!
		5600721 Environmental Permits and Fees	1	-	(1)	-100%
		5600726 License Fees and Permits	20	35	14	70%
		5600776 O and M Credits - Meter Transfer Install	(5,753)	(5,831)	(78)	1%
		5600871 Other	3	-	(3)	-100%
		5600896 Online Information Services	0	-	(0)	-100%
		5600946 Cust Billing Svcs to Other	1	-	(1)	-100%
		5600966 Residential CIAC - New	(1)	-	1	-100%
		5600971 Residential Reconstruction CIAC	(1)	-	1	-100%
		5600976 CI CIAC - New	(1)	-	1	-100%
		5600981 CI Reconst CIAC	(5)	-	5	-100%
		5610000 External Settlement Labor	(5)	-	5	-100%
		5610008 External Settlement Transportation	(2)	-	2	-100%

**NSP-MN**  
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**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8000000 Prod Labor Bargaining Benefit Group 1	(130)	-	130	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(15)	-	15	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(22)	-	22	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	-	(0)	-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	(45)	-	45	-100%
		8000110 Other Compensation	(1)	-	1	-100%
		8000115 Other Compensation Craft Welfare Fund	(1)	-	1	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,047	-	(1,047)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	633	-	(633)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	4	-	(4)	-100%
		8100260 Purchasing - Overhead	74	-	(74)	-100%
		8100315 Warehouse - Overhead	88	-	(88)	-100%
		8100530 Purchasing_OH Allocation	62	-	(62)	-100%
		8100531 Warehouse_OH Allocation	48	-	(48)	-100%
		8100550 Fleet-Base Rates	39	-	(39)	-100%
		8100551 Fleet-Idle Time	(36)	-	36	-100%
		8100552 Fleet-Utilization	0	-	(0)	-100%
		8300000 Labor-Settle_Indirect	(67)	-	67	-100%
		8300010 Contract Labor-Settle_Indirect	(2)	-	2	-100%
		8300020 Contract Outside Vendors-Settle_Indir	(51)	-	51	-100%
		8300025 Materials-Settle_Indirect	(557)	-	557	-100%
		8300030 Employee Expense-Settle_Indirect	(0)	-	0	-100%
		8300050 Overhead-Settle_Indirect	(30)	-	30	-100%
		8300100 Labor-Settle_Direct	(2,662)	-	2,662	-100%
		8300110 Contract Labor-Settle_Direct	(717)	-	717	-100%
		8300115 Consulting-Settle_Direct	(3)	-	3	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(2,959)	-	2,959	-100%
		8300125 Materials-Settle_Direct	(2)	-	2	-100%
		8300130 Employee Expense-Settle_Direct	(117)	-	117	-100%
		8300140 Miscellaneous-Settle_Direct	(5)	-	5	-100%
		8300150 Overhead-Settle_Direct	(64)	-	64	-100%
	<b>Distribution Operations Total</b>		<b>3,101</b>	<b>2,021</b>	<b>(1,080)</b>	<b>-35%</b>
	<b>Energy Supply</b>	5540001 Productive Labor	229	438	209	91%
		5540009 Labor Budget Adjustment	-	2	2	#DIV/0!
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	27	-	(27)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	88	-	(88)	-100%
		5600001 Contract Labor	(0)	-	0	-100%
		5600006 Consulting Professional Services Other	3	0	(3)	-97%
		5600041 Outside Vendor Contract	-	113	113	#DIV/0!
		5600066 Materials	0	1	1	17298%
		5600069 Service Consumption	2	-	(2)	-100%
		5600091 Print and Copy Cost - Other	0	0	0	678%
		5600191 Employee Expenses Airfare	0	1	0	243%
		5600196 Employee Expenses Car Rental	0	0	0	116%
		5600201 Employee Expenses Taxi and Bus	0	0	0	372%
		5600206 Employee Expenses Mileage	1	1	0	14%
		5600211 Employee Expenses Conf Seminar Trng	0	0	0	516%
		5600216 Employee Expenses Hotel	0	2	1	609%
		5600221 Employee Expenses Meals	0	1	1	818%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	25%
		5600231 Employee Expenses Parking	0	0	0	251%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	0	0	8402%
		5600251 Employee Expense Personal Communication	0	0	(0)	-72%
		5600256 Office Supplies	0	0	0	763%
		5600271 Safety Recognition	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	-	9	9	#DIV/0!
		5600398 Rent - Other Gas Supply	-	-	-	#DIV/0!
		5600436 Postage	0	0	(0)	-58%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600541 Communication - Conservation Other	0	-	(0)	-100%
		5600591 Dues - Professional Association	1	0	(1)	-95%
		5600596 Dues - Utility Association Other	1	-	(1)	-100%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600601 Dues - Utility Association	5	1	(4)	-89%
		5600721 Environmental Permits and Fees	0	2	2	535382%
		5600726 License Fees and Permits	1	-	(1)	-100%
		5600871 Other	-	-	-	#DIV/0!
		5600896 Online Information Services	1	1	1	92%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	2	-	(2)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(9)	-	9	-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%
		8000105 Overtime	1	-	(1)	-100%
		8000115 Other Compensation Craft Welfare Fund	1	-	(1)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	13	-	(13)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	(0)	-	0	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
<b>Energy Supply Total</b>			<b>368</b>	<b>572</b>	<b>204</b>	<b>56%</b>
<b>Financial Operations</b>		5540001 Productive Labor	910	938	29	3%
		5540185 Other Compensation Accruals	(1)	-	1	-100%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540260 Other Compensation	5	-	(5)	-100%
		5600001 Contract Labor	51	10	(41)	-80%
		5600006 Consulting Professional Services Other	42	41	(2)	-4%
		5600021 Consulting Professional Services Legal	6	-	(6)	-100%
		5600026 Consulting Professional Svcs Accounting	190	155	(35)	-18%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	2	3	1	54%
		5600091 Print and Copy Cost - Other	2	1	(1)	-70%
		5600096 Print and Copy Cost - SEC Filings	13	-	(13)	-100%
		5600191 Employee Expenses Airfare	8	6	(2)	-27%
		5600196 Employee Expenses Car Rental	0	0	(0)	-46%
		5600201 Employee Expenses Taxi and Bus	1	1	0	8%
		5600206 Employee Expenses Mileage	1	2	1	167%
		5600211 Employee Expenses Conf Seminar Trng	7	5	(1)	-20%
		5600216 Employee Expenses Hotel	9	8	(1)	-12%
		5600221 Employee Expenses Meals	4	5	1	25%
		5600226 Employee Expenses Meals Non-Employee	1	0	(0)	-42%
		5600231 Employee Expenses Parking	1	0	(0)	-36%
		5600241 Employee Expenses Safety Equipment	-	0	0	#DIV/0!
		5600246 Employee Expenses Other	2	(0)	(3)	-120%
		5600251 Employee Expense Personal Communication	3	3	1	22%
		5600256 Office Supplies	4	1	(3)	-64%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600276 Life Events	0	0	(0)	-3%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600351 Moves Adds Changes	0	0	0	171%
		5600381 Rent - Space	0	-	(0)	-100%
		5600436 Postage	1	1	1	97%
		5600451 Insurance - Property	429	408	(21)	-5%
		5600456 Insurance - General Liability	521	439	(81)	-16%
		5600461 Insurance - Excess Liability	347	572	225	65%
		5600466 Insurance - Auto Liability	71	17	(54)	-76%
		5600471 Insurance - Directors and Officers	85	99	14	16%
		5600476 Insurance - Fiduciary	28	27	(0)	0%
		5600481 Insurance - Other	4	(226)	(231)	-5398%
		5600482 Insurance - Cyber	27	31	4	16%
		5600506 Insurance - Surplus	485	-	(485)	-100%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600516 Advertising - General	0	-	(0)	-100%
		5600591 Dues - Professional Association	1	6	6	813%
		5600596 Dues - Utility Association Other	-	0	0	#DIV/0!
		5600601 Dues - Utility Association	0	-	(0)	-100%
		5600661 Fees - Remarketing and Rating	40	35	(4)	-11%
		5600691 Shareholder Related Expenses	24	22	(2)	-9%
		5600706 Bank Charges	77	66	(11)	-14%
		5600726 License Fees and Permits	11	4	(7)	-63%
		5600781 O and M Credits - Other	(29)	(23)	6	-22%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600871 Other	3	0	(3)	-100%
		5600896 Online Information Services	8	8	0	0%
		5610000 External Settlement Labor	(0)	-	0	-100%
		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	(0)	-	0	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	140	-	(140)	-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%
	<b>Financial Operations Total</b>		<b>3,540</b>	<b>2,669</b>	<b>(870)</b>	<b>-25%</b>
	<b>Gas Systems</b>	5540001 Productive Labor	18,297	23,728	5,430	30%
		5540009 Labor Budget Adjustment	-	520	520	#DIV/0!
		5540180 Premium Time Labor	264	-	(264)	-100%
		5540220 Labor Overtime	4,267	-	(4,267)	-100%
		5540260 Other Compensation	5	-	(5)	-100%
		5540270 Welfare Fund	112	-	(112)	-100%
		5600001 Contract Labor	762	-	(762)	-100%
		5600006 Consulting Professional Services Other	140	(27)	(168)	-119%
		5600041 Outside Vendor Contract	5,586	12,488	6,902	124%
		5600051 Outside Services Customer Care	14	-	(14)	-100%
		5600066 Materials	927	3,485	2,558	276%
		5600068 Material Consumption	35	-	(35)	-100%
		5600069 Service Consumption	4,243	-	(4,243)	-100%
		5600070 Material - Direct Purchase	790	-	(790)	-100%
		5600071 MS Inventory Adjust - Obsolete Materials	(14)	-	14	-100%
		5600073 Material Small Cap Purchases	6	-	(6)	-100%
		5600076 Chemicals - Other	75	-	(75)	-100%
		5600091 Print and Copy Cost - Other	15	-	(15)	-100%
		5600136 Software Maintenance	-	27	27	#DIV/0!
		5600191 Employee Expenses Airfare	83	-	(83)	-100%
		5600196 Employee Expenses Car Rental	17	-	(17)	-100%
		5600201 Employee Expenses Taxi and Bus	6	-	(6)	-100%
		5600206 Employee Expenses Mileage	64	-	(64)	-100%
		5600211 Employee Expenses Conf Seminar Trng	64	-	(64)	-100%
		5600216 Employee Expenses Hotel	227	-	(227)	-100%
		5600221 Employee Expenses Meals	161	-	(161)	-100%
		5600226 Employee Expenses Meals Non-Employee	23	-	(23)	-100%
		5600231 Employee Expenses Parking	13	-	(13)	-100%
		5600236 Employee Expenses Per Diem	21	-	(21)	-100%
		5600241 Employee Expenses Safety Equipment	182	-	(182)	-100%
		5600246 Employee Expenses Other	87	652	565	649%
		5600251 Employee Expense Personal Communication	157	-	(157)	-100%
		5600256 Office Supplies	47	-	(47)	-100%
		5600261 Workforce Administration Expense	10	-	(10)	-100%
		5600271 Safety Recognition	5	-	(5)	-100%
		5600276 Life Events	2	-	(2)	-100%
		5600291 Transportation Fleet Cost	7	2,550	2,543	35959%
		5600296 Janitorial - Routine	17	-	(17)	-100%
		5600301 Janitorial - Special	4	-	(4)	-100%
		5600306 Fire Life Safety Maintenance	2	-	(2)	-100%
		5600311 General Interior Exterior Maintenance	34	-	(34)	-100%
		5600316 Use Costs	875	3	(872)	-100%
		5600321 Lawn Care Maintenance Costs	6	-	(6)	-100%
		5600331 Snow Removal Costs	0	-	(0)	-100%
		5600336 Trash Removal Costs	15	-	(15)	-100%
		5600341 Water Use Costs	23	-	(23)	-100%
		5600351 Moves Adds Changes	8	-	(8)	-100%
		5600381 Rent - Space	1	-	(1)	-100%
		5600382 Rent - Equipment	42	-	(42)	-100%
		5600396 Rent - Equipment Customer Case	0	-	(0)	-100%
		5600436 Postage	10	-	(10)	-100%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600516 Advertising - General	4	-	(4)	-100%
		5600541 Communication - Conservation Other	0	-	(0)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600566 Customer Program - Non-Recoverable	0	-	(0)	-100%
		5600576 Safety Information	3	-	(3)	-100%
		5600591 Dues - Professional Association	2	-	(2)	-100%
		5600596 Dues - Utility Association Other	43	-	(43)	-100%
		5600601 Dues - Utility Association	23	86	63	268%
		5600716 Gas Cleanup Costs	(299)	750	1,049	-351%
		5600721 Environmental Permits and Fees	2	-	(2)	-100%
		5600726 License Fees and Permits	294	317	23	8%
		5600778 Removal Salvage	11	-	(11)	-100%
		5600871 Other	8	1,227	1,219	16055%
		5600896 Online Information Services	0	-	(0)	-100%
		5600946 Cust Billing Svcs to Other	0	-	(0)	-100%
		5610000 External Settlement Labor	618	-	(618)	-100%
		5610003 External Settlement Contract Labor	(0)	-	0	-100%
		5610004 External Settlement Consulting	0	-	(0)	-100%
		5610005 External Settlement Contract Outside Ven	4,357	-	(4,357)	-100%
		5610006 External Settlement Materials	15	-	(15)	-100%
		5610007 External Settlement Employee Expense	3	-	(3)	-100%
		5610008 External Settlement Transportation	1	-	(1)	-100%
		5610009 External Settlement Miscellaneous	41	-	(41)	-100%
		5610011 External Settlement Overhead	70	-	(70)	-100%
		5610018 External Settlement AG Overhead	(0)	-	0	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	180	-	(180)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	25	-	(25)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	94	-	(94)	-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	1	-	(1)	-100%
		8000105 Overtime	36	-	(36)	-100%
		8000110 Other Compensation	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	1	-	(1)	-100%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	64	64	#DIV/0!
		8010105 Budget Overtime	-	(160)	(160)	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	2,140	-	(2,140)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	909	-	(909)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	4	-	(4)	-100%
		8100260 Purchasing - Overhead	62	-	(62)	-100%
		8100315 Warehouse - Overhead	43	-	(43)	-100%
		8100530 Purchasing_OH Allocation	39	-	(39)	-100%
		8100531 Warehouse_OH Allocation	32	-	(32)	-100%
		8100550 Fleet-Base Rates	4,423	-	(4,423)	-100%
		8100551 Fleet-Idle Time	(1,951)	-	1,951	-100%
		8100552 Fleet-Utilization	(0)	-	0	-100%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	14	14	#DIV/0!
		8110040 Budget Attrition	-	(3)	(3)	#DIV/0!
		8300015 Consulting-Settle_Indirect	(6)	-	6	-100%
		8300025 Materials-Settle_Indirect	(9)	-	9	-100%
		8300030 Employee Expense-Settle_Indirect	(0)	-	0	-100%
		8300050 Overhead-Settle_Indirect	(0)	-	0	-100%
		8300100 Labor-Settle_Direct	(3,879)	-	3,879	-100%
		8300110 Contract Labor-Settle_Direct	(618)	-	618	-100%
		8300115 Consulting-Settle_Direct	(93)	-	93	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(2)	-	2	-100%
		8300125 Materials-Settle_Direct	(46)	-	46	-100%
		8300130 Employee Expense-Settle_Direct	(213)	-	213	-100%
		8300140 Miscellaneous-Settle_Direct	(4)	-	4	-100%
		8300150 Overhead-Settle_Direct	(9)	-	9	-100%
	<b>Gas Systems Total</b>		<b>44,091</b>	<b>45,721</b>	<b>1,631</b>	<b>4%</b>
	<b>General Counsel</b>	5540001 Productive Labor	459	384	(75)	-16%
		5540220 Labor Overtime	2	-	(2)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5600001 Contract Labor	16	7	(9)	-56%
		5600006 Consulting Professional Services Other	8	4	(4)	-53%
		5600021 Consulting Professional Services Legal	501	222	(279)	-56%
		5600026 Consulting Professional Svcs Accounting	0	-	(0)	-100%
		5600031 Consulting Legal Regulatory	12	3	(8)	-71%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600041 Outside Vendor Contract	0	0	0	61%
		5600066 Materials	3	1	(1)	-45%
		5600091 Print and Copy Cost - Other	0	0	(0)	-37%
		5600096 Print and Copy Cost - SEC Filings	3	2	(0)	-16%
		5600101 Legal - Other	-	0	0	#DIV/0!
		5600131 Software License Purchase - Term	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	6	4	(1)	-23%
		5600196 Employee Expenses Car Rental	0	0	0	17%
		5600201 Employee Expenses Taxi and Bus	1	1	(0)	-27%
		5600206 Employee Expenses Mileage	1	1	0	23%
		5600211 Employee Expenses Conf Seminar Trng	4	2	(2)	-51%
		5600216 Employee Expenses Hotel	5	4	(1)	-22%
		5600221 Employee Expenses Meals	1	2	1	38%
		5600226 Employee Expenses Meals Non-Employee	0	0	(0)	-14%
		5600231 Employee Expenses Parking	1	1	(0)	-35%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-63%
		5600246 Employee Expenses Other	3	-	(3)	-100%
		5600251 Employee Expense Personal Communication	2	2	0	2%
		5600256 Office Supplies	1	1	(0)	-32%
		5600276 Life Events	0	0	(0)	-71%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600351 Moves Adds Changes	0	0	(0)	-47%
		5600382 Rent - Equipment	0	0	(0)	-69%
		5600396 Rent - Equipment Customer Case	0	-	(0)	-100%
		5600431 Lease Costs	0	0	0	35%
		5600436 Postage	1	0	(1)	-77%
		5600441 Injuries and Damages A&G	0	-	(0)	-100%
		5600481 Insurance - Other	-	2	2	#DIV/0!
		5600591 Dues - Professional Association	5	4	(1)	-19%
		5600601 Dues - Utility Association	1	-	(1)	-100%
		5600656 Fees - Directors	0	-	(0)	-100%
		5600691 Shareholder Related Expenses	0	-	(0)	-100%
		5600716 Gas Cleanup Costs	3	-	(3)	-100%
		5600726 License Fees and Permits	0	0	(0)	-53%
		5600781 O and M Credits - Other	(11)	-	11	-100%
		5600871 Other	5	0	(5)	-99%
		5600896 Online Information Services	13	12	(1)	-9%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	5	-	(5)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	71	-	(71)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	5	-	(5)	-100%
		8100530 Purchasing_OH Allocation	3	-	(3)	-100%
		8100550 Fleet-Base Rates	1	-	(1)	-100%
	<b>General Counsel Total</b>		<b>1,132</b>	<b>661</b>	<b>(471)</b>	<b>-42%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	708	995	287	41%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540230 Incentive	23	-	(23)	-100%
		5540260 Other Compensation	-	1	1	#DIV/0!
		5600001 Contract Labor	2	78	76	3680%
		5600006 Consulting Professional Services Other	97	51	(45)	-47%
		5600021 Consulting Professional Services Legal	2	-	(2)	-100%
		5600041 Outside Vendor Contract	1	1	(0)	-3%
		5600051 Outside Services Customer Care	-	0	0	#DIV/0!
		5600066 Materials	3	12	9	321%
		5600091 Print and Copy Cost - Other	3	4	0	14%
		5600191 Employee Expenses Airfare	3	7	4	164%
		5600196 Employee Expenses Car Rental	0	0	0	340%
		5600201 Employee Expenses Taxi and Bus	1	1	0	42%
		5600206 Employee Expenses Mileage	25	46	21	83%
		5600211 Employee Expenses Conf Seminar Trng	6	11	5	89%
		5600216 Employee Expenses Hotel	5	13	8	159%
		5600221 Employee Expenses Meals	5	6	0	9%
		5600226 Employee Expenses Meals Non-Employee	4	6	3	70%
		5600231 Employee Expenses Parking	2	2	0	18%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-19%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600246 Employee Expenses Other	1	1	0	13%
		5600251 Employee Expense Personal Communication	7	9	2	27%
		5600256 Office Supplies	2	3	2	90%
		5600271 Safety Recognition	0	-	(0)	-100%
		5600276 Life Events	0	0	0	211%
		5600291 Transportation Fleet Cost	-	1	1	#DIV/0!
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	0	0	(0)	-50%
		5600381 Rent - Space	0	0	(0)	-79%
		5600382 Rent - Equipment	0	1	1	545%
		5600436 Postage	1	7	6	621%
		5600511 Advertising - Brand Image	2	7	5	306%
		5600516 Advertising - General	9	5	(3)	-40%
		5600531 Advertising - Conservation Other	-	0	0	#DIV/0!
		5600546 Customer Program - Advertising	3	5	2	64%
		5600571 Safety Advertising	0	0	(0)	-2%
		5600576 Safety Information	-	0	0	#DIV/0!
		5600581 Mandated Regulatory Notices	0	0	0	154%
		5600586 Mandated Inserts Communication	7	18	11	145%
		5600591 Dues - Professional Association	2	6	4	167%
		5600596 Dues - Utility Association Other	1	12	11	1825%
		5600601 Dues - Utility Association	13	7	(7)	-50%
		5600671 Fees - Regulatory Direct	353	266	(86)	-25%
		5600676 Fees - Regulatory Indirect	445	444	(1)	0%
		5600681 Fees - Regulatory NARUC	0	0	(0)	-10%
		5600726 License Fees and Permits	0	0	0	5%
		5600856 Non - Recoverable Const Waiver - Gas	-	3	3	#DIV/0!
		5600857 Rebates	3	-	(3)	-100%
		5600871 Other	8	-	(8)	-100%
		5600896 Online Information Services	0	0	0	1460%
		5600946 Cust Billing Svcs to Other	0	-	(0)	-100%
		5610000 External Settlement Labor	(3)	-	3	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(25)	-	25	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(1)	-	1	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	152	-	(152)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	1	-	(1)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	1	-	(1)	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	1	-	(1)	-100%
	<b>Group President - Utility Total</b>		<b>1,873</b>	<b>2,031</b>	<b>158</b>	<b>8%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	1,084	1,443	359	33%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540185 Other Compensation Accruals	1	-	(1)	-100%
		5540220 Labor Overtime	9	-	(9)	-100%
		5540260 Other Compensation	3	-	(3)	-100%
		5540270 Welfare Fund	5	-	(5)	-100%
		5600001 Contract Labor	34	15	(19)	-56%
		5600006 Consulting Professional Services Other	178	99	(79)	-44%
		5600026 Consulting Professional Svcs Accounting	2	-	(2)	-100%
		5600036 Consulting Legal Monticello Prudency	(0)	-	0	-100%
		5600041 Outside Vendor Contract	103	102	(1)	-1%
		5600066 Materials	147	96	(51)	-35%
		5600070 Material - Direct Purchase	10	-	(10)	-100%
		5600075 Transportation Fuel	-	35	35	#DIV/0!
		5600091 Print and Copy Cost - Other	(22)	(23)	(2)	8%
		5600106 Equipment Maintenance	17	97	80	466%
		5600121 IT Hardware Purchases	0	-	(0)	-100%
		5600126 Software License Purchase - Perpetual	0	-	(0)	-100%
		5600131 Software License Purchase - Term	-	1	1	#DIV/0!
		5600191 Employee Expenses Airfare	20	15	(4)	-22%
		5600196 Employee Expenses Car Rental	2	4	2	86%
		5600201 Employee Expenses Taxi and Bus	2	2	(0)	-13%
		5600206 Employee Expenses Mileage	6	5	(1)	-12%
		5600211 Employee Expenses Conf Seminar Trng	(11)	21	33	-290%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600216 Employee Expenses Hotel	36	24	(12)	-34%
		5600221 Employee Expenses Meals	28	31	3	12%
		5600226 Employee Expenses Meals Non-Employee	2	4	2	125%
		5600231 Employee Expenses Parking	5	2	(4)	-69%
		5600236 Employee Expenses Per Diem	0	0	(0)	-100%
		5600241 Employee Expenses Safety Equipment	2	3	1	33%
		5600246 Employee Expenses Other	11	4	(7)	-65%
		5600251 Employee Expense Personal Communication	7	9	2	33%
		5600256 Office Supplies	4	12	7	169%
		5600261 Workforce Administration Expense	22	17	(5)	-23%
		5600271 Safety Recognition	0	0	(0)	-84%
		5600276 Life Events	0	0	(0)	-93%
		5600291 Transportation Fleet Cost	53	78	25	48%
		5600296 Janitorial - Routine	138	163	25	18%
		5600301 Janitorial - Special	5	-	(5)	-100%
		5600306 Fire Life Safety Maintenance	19	17	(2)	-8%
		5600311 General Interior Exterior Maintenance	195	269	74	38%
		5600316 Use Costs	326	389	62	19%
		5600321 Lawn Care Maintenance Costs	11	14	3	32%
		5600326 Sewer Maintenance Costs	-	2	2	#DIV/0!
		5600331 Snow Removal Costs	190	169	(21)	-11%
		5600336 Trash Removal Costs	36	36	(0)	-1%
		5600341 Water Use Costs	25	27	2	8%
		5600351 Moves Adds Changes	60	57	(3)	-6%
		5600381 Rent - Space	(0)	0	0	-762%
		5600382 Rent - Equipment	8	13	4	52%
		5600431 Lease Costs	683	790	108	16%
		5600436 Postage	6	9	4	63%
		5600466 Insurance - Auto Liability	2	1	(0)	-26%
		5600511 Advertising - Brand Image	2	15	13	637%
		5600516 Advertising - General	5	-	(5)	-100%
		5600576 Safety Information	36	-	(36)	-100%
		5600591 Dues - Professional Association	4	14	11	292%
		5600596 Dues - Utility Association Other	2	-	(2)	-100%
		5600601 Dues - Utility Association	0	-	(0)	-100%
		5600706 Bank Charges	0	0	0	822%
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	3	5	2	79%
		5600778 Removal Salvage	(0)	-	0	-100%
		5600781 O and M Credits - Other	(92)	-	92	-100%
		5600861 Shared Asset Costs	945	1,116	171	18%
		5600866 Shared Assets - Owning Co Credit	(1,069)	(870)	199	-19%
		5600871 Other	6	4	(2)	-37%
		5600896 Online Information Services	2	5	3	112%
		5600951 Purchasing Overhead Expense	-	0	0	#DIV/0!
		5610000 External Settlement Labor	1	-	(1)	-100%
		5610009 External Settlement Miscellaneous	0	-	(0)	-100%
		5610011 External Settlement Overhead	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	40	-	(40)	-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%
		8000105 Overtime	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	31	-	(31)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	159	-	(159)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	4	-	(4)	-100%
		8100315 Warehouse - Overhead	1	-	(1)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	2	-	(2)	-100%
		8100550 Fleet-Base Rates	8	-	(8)	-100%
		8200500 Facilities - Labor	(15)	-	15	-100%
		8200510 Facilities - Contract Labor	(1)	-	1	-100%
		8200515 Facilities - Consulting	(7)	-	7	-100%
		8200520 Facilities - Contract Outside Vendors	(5)	-	5	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8200525 Facilities - Materials	(3)	-	3	-100%
		8200530 Facilities - Employee Expense	(1)	-	1	-100%
		8200535 Facilities - Transportation	(0)	-	0	-100%
		8200540 Facilities - Miscellaneous	(147)	-	147	-100%
		8200550 Facilities - Overhead	(0)	-	0	-100%
		8200557 Fac - Salvage	0	-	(0)	-100%
	<b>HR and Employee Services Total</b>		<b>3,376</b>	<b>4,342</b>	<b>966</b>	<b>29%</b>
	<b>Nuclear Generation</b>	5540001 Productive Labor	0	-	(0)	-100%
	<b>Nuclear Generation Total</b>		<b>0</b>	<b>-</b>	<b>(0)</b>	<b>-100%</b>
	<b>Operations Services</b>	5540001 Productive Labor	633	504	(129)	-20%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	24	-	(24)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5600001 Contract Labor	(0)	-	0	-100%
		5600006 Consulting Professional Services Other	-	1	1	#DIV/0!
		5600041 Outside Vendor Contract	-	2	2	#DIV/0!
		5600066 Materials	0	0	0	21%
		5600091 Print and Copy Cost - Other	0	0	(0)	-97%
		5600121 IT Hardware Purchases	-	-	-	#DIV/0!
		5600191 Employee Expenses Airfare	9	1	(8)	-86%
		5600196 Employee Expenses Car Rental	0	0	(0)	-61%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-63%
		5600206 Employee Expenses Mileage	1	0	(1)	-79%
		5600211 Employee Expenses Conf Seminar Trng	11	7	(4)	-36%
		5600216 Employee Expenses Hotel	7	2	(5)	-77%
		5600221 Employee Expenses Meals	1	0	(1)	-76%
		5600226 Employee Expenses Meals Non-Employee	1	1	(0)	-25%
		5600231 Employee Expenses Parking	1	0	(1)	-82%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-20%
		5600246 Employee Expenses Other	0	0	(0)	-47%
		5600251 Employee Expense Personal Communication	2	1	(1)	-56%
		5600256 Office Supplies	0	0	(0)	-71%
		5600261 Workforce Administration Expense	-	3	3	#DIV/0!
		5600271 Safety Recognition	-	0	0	#DIV/0!
		5600276 Life Events	0	0	0	13%
		5600351 Moves Adds Changes	0	-	(0)	-100%
		5600381 Rent - Space	0	0	(0)	-43%
		5600382 Rent - Equipment	1	1	(0)	-13%
		5600436 Postage	1	0	(1)	-100%
		5600546 Customer Program - Advertising	-	-	-	#DIV/0!
		5600591 Dues - Professional Association	-	0	0	#DIV/0!
		5600601 Dues - Utility Association	1	1	(0)	-49%
		5600726 License Fees and Permits	0	-	(0)	-100%
		5600871 Other	1	-	(1)	-100%
		5600896 Online Information Services	42	1	(41)	-97%
		5610000 External Settlement Labor	-	-	-	#DIV/0!
		8000000 Prod Labor Bargaining Benefit Group 1	(234)	-	234	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(4)	-	4	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(70)	-	70	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(5)	-	5	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(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%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	49	-	(49)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8300150 Overhead-Settle_Direct	(1)	-	1	-100%
	<b>Operations Services Total</b>		<b>446</b>	<b>525</b>	<b>79</b>	<b>18%</b>
	<b>Risk Management</b>	5540001 Productive Labor	126	123	(3)	-2%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5600001 Contract Labor	8	2	(6)	-74%
		5600006 Consulting Professional Services Other	5	5	(0)	-3%
		5600026 Consulting Professional Svcs Accounting	20	37	17	86%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	0	1	0	147%
		5600091 Print and Copy Cost - Other	0	0	(0)	-90%
		5600191 Employee Expenses Airfare	1	1	0	30%
		5600196 Employee Expenses Car Rental	0	0	(0)	-65%
		5600201 Employee Expenses Taxi and Bus	0	0	0	69%
		5600206 Employee Expenses Mileage	0	0	(0)	-93%
		5600211 Employee Expenses Conf Seminar Trng	1	2	0	21%
		5600216 Employee Expenses Hotel	1	1	0	13%
		5600221 Employee Expenses Meals	0	1	1	246%
		5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	0	(0)	-81%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	6	0	(6)	-96%
		5600251 Employee Expense Personal Communication	0	0	(0)	-18%
		5600256 Office Supplies	0	0	0	43%
		5600276 Life Events	0	0	(0)	-76%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600436 Postage	0	0	0	138%
		5600546 Customer Program - Advertising	-	-	-	#DIV/0!
		5600591 Dues - Professional Association	2	1	(1)	-43%
		5600726 License Fees and Permits	0	0	0	21%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	7	8	1	17%
		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	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	19	-	(19)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
<b>Risk Management Total</b>			<b>195</b>	<b>183</b>	<b>(13)</b>	<b>-7%</b>
<b>RLJE</b>	RLJE	RLJE	(69)	-	69	-100%
<b>RLJE Total</b>			<b>(69)</b>	<b>-</b>	<b>69</b>	<b>-100%</b>
<b>Strategy Png and Ext Affairs</b>		5540001 Productive Labor	187	178	(9)	-5%
		5540009 Labor Budget Adjustment	-	(1)	(1)	#DIV/0!
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5600001 Contract Labor	12	3	(9)	-73%
		5600006 Consulting Professional Services Other	8	27	19	256%
		5600041 Outside Vendor Contract	2	-	(2)	-100%
		5600066 Materials	8	1	(7)	-92%
		5600091 Print and Copy Cost - Other	3	2	(1)	-33%
		5600096 Print and Copy Cost - SEC Filings	-	2	2	#DIV/0!
		5600121 IT Hardware Purchases	0	-	(0)	-100%
		5600126 Software License Purchase - Perpetual	-	0	0	#DIV/0!
		5600191 Employee Expenses Airfare	3	2	(1)	-40%
		5600196 Employee Expenses Car Rental	0	0	(0)	-44%
		5600201 Employee Expenses Taxi and Bus	1	0	(0)	-47%
		5600206 Employee Expenses Mileage	0	0	(0)	-46%
		5600211 Employee Expenses Conf Seminar Trng	1	0	(0)	-42%
		5600216 Employee Expenses Hotel	4	2	(2)	-50%
		5600221 Employee Expenses Meals	2	1	(1)	-44%
		5600226 Employee Expenses Meals Non-Employee	0	0	(0)	-34%
		5600231 Employee Expenses Parking	0	0	(0)	-54%
		5600246 Employee Expenses Other	0	1	1	1085%
		5600251 Employee Expense Personal Communication	1	1	(0)	-42%
		5600256 Office Supplies	1	0	(0)	-76%
		5600276 Life Events	0	0	(0)	-44%
		5600336 Trash Removal Costs	-	0	0	#DIV/0!
		5600351 Moves Adds Changes	0	0	0	51%
		5600381 Rent - Space	0	0	(0)	-5%
		5600382 Rent - Equipment	0	-	(0)	-100%
		5600436 Postage	1	1	(0)	-12%
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600591 Dues - Professional Association	0	0	(0)	-64%
		5600596 Dues - Utility Association Other	1	-	(1)	-100%
		5600601 Dues - Utility Association	-	2	2	#DIV/0!

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600726 License Fees and Permits	1	0	(1)	-99%
		5600871 Other	1	-	(1)	-100%
		5600896 Online Information Services	20	14	(6)	-29%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	1	-	(1)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	29	-	(29)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	-	-	-	#DIV/0!
	<b>Strategy Png and Ext Affairs Total</b>		<b>290</b>	<b>238</b>	<b>(51)</b>	<b>-18%</b>
	<b>Transmission</b>	5540001 Productive Labor	38	-	(38)	-100%
		5540180 Premium Time Labor	1	-	(1)	-100%
		5540220 Labor Overtime	13	-	(13)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	1	-	(1)	-100%
		5600001 Contract Labor	0	-	(0)	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-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%
		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%
		8000115 Other Compensation Craft Welfare Fund	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
		8100551 Fleet-Idle Time	(0)	-	0	-100%
		8100552 Fleet-Utilization	(0)	-	0	-100%
	<b>Transmission Total</b>		<b>56</b>	<b>-</b>	<b>(56)</b>	<b>-100%</b>
<b>Gas Total</b>			<b>93,414</b>	<b>94,819</b>	<b>1,405</b>	<b>2%</b>
<b>Non-Utility</b>	<b>Benefits &amp; Loadings</b>	5600286 Non - Recoverable Recognition	75	-	(75)	-100%
		5610001 External Settlement Labor Ben-Injuries	1	-	(1)	-100%
		5610002 External Settlement Labor Ben-Pension	13	-	(13)	-100%
		8100105 Pension & Insurance	306	-	(306)	-100%
		8100110 401K Match	-	50	50	#DIV/0!
		8100115 Qualified Pension	-	136	136	#DIV/0!
		8100120 Nonqualified Pension	-	1	1	#DIV/0!
		8100130 Exec Nonqualified Deferred Comp Match	-	0	0	#DIV/0!
		8100140 Other Pension - Consult	-	1	1	#DIV/0!
		8100150 Active Healthcare	-	236	236	#DIV/0!
		8100155 Miscellaneous Benefit Programs and Costs	-	8	8	#DIV/0!
		8100160 Life LTD and Business Travel Insurance	-	16	16	#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	8	12	4	49%
		8100200 Annual Incentive	61	18	(43)	-70%
		8100507 401K Match_OH Alloc	-	(1)	(1)	#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	-	(0)	(0)	#DIV/0!
		8100513 Active Healthcare_Overhead Allocation	-	(6)	(6)	#DIV/0!
		8100514 Misc Benefit Programs and Costs_OH Alloc	-	(0)	(0)	#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	-	(0)	(0)	#DIV/0!
		8100528 Annual Incentive_Overhead Allocation	-	3	3	#DIV/0!
		8200501 Fac - Incentive	(0)	-	0	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8200505 Facilities - Labor Benefits Inj and Dam	(0)	-	0	-100%
		8200506 Facilities - Labor Benefits Pens and Ben	(0)	-	0	-100%
	<b>Benefits &amp; Loadings Total</b>		<b>464</b>	<b>471</b>	<b>7</b>	<b>1%</b>
	<b>Chairman and CEO</b>	5600606 Dues - Lobbying	250	178	(73)	-29%
		5600626 Contributions - Charitable	13	13	(0)	-1%
		5600631 Contributions - Community Sponsorships	155	410	255	165%
		5600636 Contributions - Civic and Political	205	-	(205)	-100%
		5600696 Deductions - Corporate Tickets	90	-	(90)	-100%
		5600701 Deductions - Other	7	-	(7)	-100%
	<b>Chairman and CEO Total</b>		<b>719</b>	<b>601</b>	<b>(119)</b>	<b>-16%</b>
	<b>Corporate Other</b>	5600001 Contract Labor	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	9	-	(9)	-100%
		5600041 Outside Vendor Contract	199	-	(199)	-100%
		5600066 Materials	22	-	(22)	-100%
		5600068 Material Consumption	1	-	(1)	-100%
		5600069 Service Consumption	337	-	(337)	-100%
		5600070 Material - Direct Purchase	9	-	(9)	-100%
		5600091 Print and Copy Cost - Other	0	-	(0)	-100%
		5600206 Employee Expenses Mileage	0	-	(0)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	35	-	(35)	-100%
		5600436 Postage	0	-	(0)	-100%
		5600616 Dues - Chamber of Commerce	75	-	(75)	-100%
		5600636 Contributions - Civic and Political	0	-	(0)	-100%
		5600701 Deductions - Other	1,264	-	(1,264)	-100%
		5600731 Penalties	8	-	(8)	-100%
		5600871 Other	94	-	(94)	-100%
		5600906 Operating Co Overheads - AG	3	-	(3)	-100%
		5601107 COGS Non-Trad	-	-	-	#DIV/0!
		5601108 COGS Non-Regulated	1,713	-	(1,713)	-100%
		5601111 Cost of Sales - Other Reclass	(1,914)	-	1,914	-100%
		5610000 External Settlement Labor	103	-	(103)	-100%
		5660011 Gain on Disp of PPE Sys Op Unit	(1,298)	-	1,298	-100%
		5660012 Loss on Disp of PPE Sys Op Unit	145	-	(145)	-100%
		5660024 Loss on Investment	(356)	(436)	(81)	23%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
		8100260 Purchasing - Overhead	2	-	(2)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
	<b>Corporate Other Total</b>		<b>453</b>	<b>(436)</b>	<b>(889)</b>	<b>-196%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	788	1,436	649	82%
		5540009 Labor Budget Adjustment	-	36	36	#DIV/0!
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	43	-	(43)	-100%
		5540260 Other Compensation	4	-	(4)	-100%
		5600001 Contract Labor	606	360	(246)	-41%
		5600006 Consulting Professional Services Other	1,420	602	(818)	-58%
		5600041 Outside Vendor Contract	11	-	(11)	-100%
		5600051 Outside Services Customer Care	1	2	1	185%
		5600066 Materials	79	36	(43)	-54%
		5600069 Service Consumption	-	-	-	#DIV/0!
		5600091 Print and Copy Cost - Other	29	30	1	3%
		5600121 IT Hardware Purchases	0	-	(0)	-100%
		5600131 Software License Purchase - Term	292	422	130	45%
		5600146 Network Voice	0	-	(0)	-100%
		5600176 Application Development and Maintenance	(1)	-	1	-100%
		5600186 Software - ASP	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	9	43	34	373%
		5600196 Employee Expenses Car Rental	-	-	-	#DIV/0!
		5600201 Employee Expenses Taxi and Bus	2	-	(2)	-100%
		5600206 Employee Expenses Mileage	22	25	3	13%
		5600211 Employee Expenses Conf Seminar Trng	2	3	0	19%
		5600216 Employee Expenses Hotel	10	36	26	272%
		5600221 Employee Expenses Meals	2	19	17	881%
		5600226 Employee Expenses Meals Non-Employee	2	2	(0)	-19%
		5600231 Employee Expenses Parking	2	9	7	468%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600246 Employee Expenses Other	1	1	0	3%
		5600251 Employee Expense Personal Communication	8	12	4	54%
		5600256 Office Supplies	4	5	1	21%
		5600276 Life Events	0	1	1	842%
		5600366 Non - Energy	76	81	4	6%
		5600381 Rent - Space	60	72	12	20%
		5600436 Postage	128	50	(78)	-61%
		5600446 Injuries and Damages Other	3	-	(3)	-100%
		5600511 Advertising - Brand Image	2	2	0	29%
		5600536 Communication - Conservation DSM	0	-	(0)	-100%
		5600546 Customer Program - Advertising	78	500	422	541%
		5600551 Customer Program - Advert HomeSmart Sub	15	-	(15)	-100%
		5600561 Customer Program - Promotion	7	-	(7)	-100%
		5600566 Customer Program - Non-Recoverable	1	-	(1)	-100%
		5600586 Mandated Inserts Communication	15	-	(15)	-100%
		5600591 Dues - Professional Association	2	2	0	11%
		5600606 Dues - Lobbying	0	-	(0)	-100%
		5600616 Dues - Chamber of Commerce	0	0	0	23%
		5600621 Dues - Social Service	0	-	(0)	-100%
		5600626 Contributions - Charitable	8	-	(8)	-100%
		5600631 Contributions - Community Sponsorships	76	115	40	53%
		5600636 Contributions - Civic and Political	0	20	19	4768%
		5600641 Contributions - Economical Development	31	108	77	247%
		5600696 Deductions - Corporate Tickets	5	5	0	2%
		5600701 Deductions - Other	66	13	(53)	-81%
		5600706 Bank Charges	60	60	0	1%
		5600726 License Fees and Permits	2	-	(2)	-100%
		5600731 Penalties	(12)	-	12	-100%
		5600871 Other	33	-	(33)	-100%
		5600896 Online Information Services	0	-	(0)	-100%
		5600906 Operating Co Overheads - AG	759	835	75	10%
		5600946 Cust Billing Svcs to Other	141	147	6	4%
		5601100 COGS Equipment Sales	5,238	-	(5,238)	-100%
		5601101 COGS Service Plan Time & Materials	3,715	-	(3,715)	-100%
		5601102 COGS Service Plan Shared Revenue	7,934	-	(7,934)	-100%
		5601103 COGS Replacement Plan	3,877	-	(3,877)	-100%
		5601104 COGS Service Plan Provider Incentives	496	-	(496)	-100%
		5601111 Cost of Sales - Other Reclass	(21,257)	-	21,257	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	-	-	-	#DIV/0!
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(6)	-	6	-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%
		8000110 Other Compensation	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	173	-	(173)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	18	-	(18)	-100%
		8100315 Warehouse - Overhead	3	-	(3)	-100%
		8100530 Purchasing_OH Allocation	9	-	(9)	-100%
		8100531 Warehouse_OH Allocation	2	-	(2)	-100%
	<b>Customer and Innovation Total</b>		<b>5,095</b>	<b>5,089</b>	<b>(6)</b>	<b>0%</b>
	<b>Distribution Operations</b>	5540001 Productive Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%
		5600626 Contributions - Charitable	1	-	(1)	-100%
		5600631 Contributions - Community Sponsorships	1	-	(1)	-100%
		5600696 Deductions - Corporate Tickets	6	-	(6)	-100%
		5600701 Deductions - Other	11	-	(11)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	-	-	-	#DIV/0!
		8000105 Overtime	-	-	-	#DIV/0!
		8000115 Other Compensation Craft Welfare Fund	-	-	-	#DIV/0!
	<b>Distribution Operations Total</b>		<b>18</b>	<b>-</b>	<b>(18)</b>	<b>-100%</b>
	<b>Energy Supply</b>	5540001 Productive Labor	0	-	(0)	-100%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600446 Injuries and Damages Other	37	-	(37)	-100%
		5600621 Dues - Social Service	1	-	(1)	-100%
		5600626 Contributions - Charitable	2	-	(2)	-100%
		5600631 Contributions - Community Sponsorships	4	30	25	593%
		5600636 Contributions - Civic and Political	0	-	(0)	-100%
		5600696 Deductions - Corporate Tickets	3	3	(0)	-2%
		5600701 Deductions - Other	4	-	(4)	-100%
		5660006 Special Charges GL Sale Sub	-	-	-	#DIV/0!
		8000005 Prod Labor Bargaining Benefit Group 6	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	0	-	(0)	-100%
	<b>Energy Supply Total</b>		<b>52</b>	<b>32</b>	<b>(19)</b>	<b>-37%</b>
	<b>Financial Operations</b>	5540001 Productive Labor	10	-	(10)	-100%
		5600191 Employee Expenses Airfare	0	-	(0)	-100%
		5600196 Employee Expenses Car Rental	0	-	(0)	-100%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600211 Employee Expenses Conf Seminar Trng	1	-	(1)	-100%
		5600216 Employee Expenses Hotel	1	-	(1)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600256 Office Supplies	1	-	(1)	-100%
		5600446 Injuries and Damages Other	52	-	(52)	-100%
		5600606 Dues - Lobbying	0	3	3	2913%
		5600621 Dues - Social Service	0	-	(0)	-100%
		5600626 Contributions - Charitable	1	1	0	13%
		5600631 Contributions - Community Sponsorships	2	1	(1)	-60%
		5600636 Contributions - Civic and Political	0	-	(0)	-100%
		5600696 Deductions - Corporate Tickets	2	5	3	132%
		5600701 Deductions - Other	2	5	3	110%
		5600731 Penalties	16	1	(15)	-95%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(9)	-	9	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
	<b>Financial Operations Total</b>		<b>79</b>	<b>15</b>	<b>(64)</b>	<b>-81%</b>
	<b>Gas Systems</b>	5540001 Productive Labor	0	-	(0)	-100%
		5540180 Premium Time Labor	-	-	-	#DIV/0!
		5540220 Labor Overtime	0	-	(0)	-100%
		5600626 Contributions - Charitable	3	-	(3)	-100%
		5600631 Contributions - Community Sponsorships	21	-	(21)	-100%
		5600696 Deductions - Corporate Tickets	3	-	(3)	-100%
		5600701 Deductions - Other	7	-	(7)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	-	-	-	#DIV/0!
		8000105 Overtime	-	-	-	#DIV/0!
	<b>Gas Systems Total</b>		<b>34</b>	<b>-</b>	<b>(34)</b>	<b>-100%</b>
	<b>General Counsel</b>	5540001 Productive Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600606 Dues - Lobbying	0	0	0	48%
		5600621 Dues - Social Service	0	-	(0)	-100%
		5600626 Contributions - Charitable	1	1	(0)	-6%
		5600631 Contributions - Community Sponsorships	46	12	(34)	-74%
		5600696 Deductions - Corporate Tickets	1	0	(1)	-86%
		5600701 Deductions - Other	1	4	3	345%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
	<b>General Counsel Total</b>		<b>50</b>	<b>18</b>	<b>(32)</b>	<b>-64%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	83	205	122	147%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540230 Incentive	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	115	-	(115)	-100%
		5600041 Outside Vendor Contract	1	-	(1)	-100%
		5600091 Print and Copy Cost - Other	0	-	(0)	-100%
		5600206 Employee Expenses Mileage	5	-	(5)	-100%
		5600211 Employee Expenses Conf Seminar Trng	0	-	(0)	-100%
		5600216 Employee Expenses Hotel	1	-	(1)	-100%
		5600221 Employee Expenses Meals	1	-	(1)	-100%
		5600226 Employee Expenses Meals Non-Employee	1	-	(1)	-100%
		5600231 Employee Expenses Parking	3	-	(3)	-100%
		5600251 Employee Expense Personal Communication	1	-	(1)	-100%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600256 Office Supplies	0	-	(0)	-100%
		5600382 Rent - Equipment	0	-	(0)	-100%
		5600591 Dues - Professional Association	1	-	(1)	-100%
		5600606 Dues - Lobbying	128	168	40	31%
		5600616 Dues - Chamber of Commerce	186	275	89	48%
		5600621 Dues - Social Service	7	12	5	62%
		5600626 Contributions - Charitable	74	93	19	26%
		5600631 Contributions - Community Sponsorships	776	1,037	261	34%
		5600636 Contributions - Civic and Political	250	229	(21)	-8%
		5600641 Contributions - Economical Development	316	335	18	6%
		5600696 Deductions - Corporate Tickets	214	358	143	67%
		5600701 Deductions - Other	130	148	18	14%
		5600726 License Fees and Permits	0	-	(0)	-100%
		5600871 Other	0	-	(0)	-100%
		5610000 External Settlement Labor	3	-	(3)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	19	-	(19)	-100%
		8100260 Purchasing - Overhead	1	-	(1)	-100%
		8100530 Purchasing_OH Allocation	1	-	(1)	-100%
	<b>Group President - Utility Total</b>		<b>2,318</b>	<b>2,860</b>	<b>541</b>	<b>23%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	3	20	16	476%
		5540180 Premium Time Labor	0	-	(0)	-100%
		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	6	5	(1)	-14%
		5600036 Consulting Legal Monticello Prudency	(0)	-	0	-100%
		5600041 Outside Vendor Contract	1	6	5	392%
		5600066 Materials	1	2	2	166%
		5600070 Material - Direct Purchase	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	(0)	(2)	(2)	541%
		5600121 IT Hardware Purchases	0	-	(0)	-100%
		5600126 Software License Purchase - Perpetual	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	0	0	0	844%
		5600196 Employee Expenses Car Rental	0	0	0	1963%
		5600201 Employee Expenses Taxi and Bus	0	0	0	1354%
		5600206 Employee Expenses Mileage	0	0	0	338%
		5600211 Employee Expenses Conf Seminar Trng	0	0	(0)	-83%
		5600216 Employee Expenses Hotel	0	0	0	340%
		5600221 Employee Expenses Meals	0	0	(0)	-19%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	6998%
		5600231 Employee Expenses Parking	0	0	(0)	-94%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	0	0	0	2763%
		5600246 Employee Expenses Other	0	0	0	28839%
		5600251 Employee Expense Personal Communication	0	0	0	891%
		5600256 Office Supplies	0	0	0	295%
		5600271 Safety Recognition	0	-	(0)	-100%
		5600276 Life Events	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	0	2	2	3649%
		5600296 Janitorial - Routine	2	11	9	393%
		5600301 Janitorial - Special	0	-	(0)	-100%
		5600306 Fire Life Safety Maintenance	0	1	1	283%
		5600311 General Interior Exterior Maintenance	3	18	15	527%
		5600316 Use Costs	5	27	22	451%
		5600321 Lawn Care Maintenance Costs	0	1	1	375%
		5600326 Sewer Maintenance Costs	-	0	0	#DIV/0!
		5600331 Snow Removal Costs	2	12	9	395%
		5600336 Trash Removal Costs	1	2	2	245%
		5600341 Water Use Costs	0	2	1	324%
		5600351 Moves Adds Changes	1	4	3	319%
		5600381 Rent - Space	0	-	(0)	-100%
		5600382 Rent - Equipment	0	1	1	759%
		5600431 Lease Costs	73	149	77	105%
		5600436 Postage	0	0	0	560%
		5600591 Dues - Professional Association	0	0	0	3476%
		5600616 Dues - Chamber of Commerce	0	-	(0)	-100%

**NSP-MN**  
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**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		5600626 Contributions - Charitable	3,327	330	(2,997)	-90%
		5600631 Contributions - Community Sponsorships	141	49	(92)	-65%
		5600636 Contributions - Civic and Political	0	-	(0)	-100%
		5600696 Deductions - Corporate Tickets	5	-	(5)	-100%
		5600701 Deductions - Other	23	0	(22)	-98%
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	0	0	0	2417%
		5600778 Removal Salvage	(0)	-	0	-100%
		5600781 O and M Credits - Other	(2)	-	2	-100%
		5600861 Shared Asset Costs	13	78	65	511%
		5600871 Other	0	0	0	326613%
		5600896 Online Information Services	0	-	(0)	-100%
		5610000 External Settlement Labor	0	-	(0)	-100%
		5610009 External Settlement Miscellaneous	0	-	(0)	-100%
		5610011 External Settlement Overhead	0	-	(0)	-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%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	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%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
		8200500 Facilities - Labor	(0)	-	0	-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	(2)	-	2	-100%
		8200550 Facilities - Overhead	(0)	-	0	-100%
		8200557 Fac - Salvage	0	-	(0)	-100%
	<b>HR and Employee Services Total</b>		<b>3,606</b>	<b>720</b>	<b>(2,886)</b>	<b>-80%</b>
	<b>Nuclear Generation</b>	5540001 Productive Labor	1	-	(1)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600606 Dues - Lobbying	20	20	(0)	0%
		5600616 Dues - Chamber of Commerce	0	0	-	0%
		5600626 Contributions - Charitable	12	18	6	54%
		5600631 Contributions - Community Sponsorships	94	10	(84)	-89%
		5600636 Contributions - Civic and Political	24	-	(24)	-100%
		5600696 Deductions - Corporate Tickets	20	2	(18)	-90%
		5600701 Deductions - Other	43	20	(23)	-53%
		5600731 Penalties	0	-	(0)	-100%
		5660024 Loss on Investment	(41)	-	41	-100%
		8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	0	-	(0)	-100%
	<b>Nuclear Generation Total</b>		<b>174</b>	<b>71</b>	<b>(103)</b>	<b>-59%</b>
	<b>Operations Services</b>	5540001 Productive Labor	21	-	(21)	-100%
		5600446 Injuries and Damages Other	6	-	(6)	-100%
		5600616 Dues - Chamber of Commerce	1	22	21	1741%
		5600631 Contributions - Community Sponsorships	29	67	38	134%
		5600696 Deductions - Corporate Tickets	3	6	3	84%
		5600701 Deductions - Other	5	11	6	110%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(20)	-	20	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	<b>Operations Services Total</b>		<b>45</b>	<b>106</b>	<b>61</b>	<b>135%</b>
	<b>Risk Management</b>	5540001 Productive Labor	49	-	(49)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5600246 Employee Expenses Other	4	-	(4)	-100%
		5600606 Dues - Lobbying	0	-	(0)	-100%
		5600626 Contributions - Charitable	0	-	(0)	-100%
		5600631 Contributions - Community Sponsorships	0	-	(0)	-100%
		5600696 Deductions - Corporate Tickets	0	-	(0)	-100%
		5600701 Deductions - Other	1	-	(1)	-100%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2019 Actual	2021 Budget	Variance	% Variance
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(5)	-	5	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	8	-	(8)	-100%
	<b>Risk Management Total</b>		<b>57</b>	<b>-</b>	<b>(57)</b>	<b>-100%</b>
	<b>RLJE</b>	RLJE RLJE	189	-	(189)	-100%
	<b>RLJE Total</b>		<b>189</b>	<b>-</b>	<b>(189)</b>	<b>-100%</b>
	<b>Strategy Plng and Ext Affairs</b>	5540001 Productive Labor	140	154	14	10%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5600001 Contract Labor	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	118	8	(110)	-93%
		5600021 Consulting Professional Services Legal	44	-	(44)	-100%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	7	2	(5)	-68%
		5600091 Print and Copy Cost - Other	0	0	0	154%
		5600191 Employee Expenses Airfare	6	6	0	8%
		5600196 Employee Expenses Car Rental	1	1	0	34%
		5600201 Employee Expenses Taxi and Bus	2	2	(0)	-19%
		5600206 Employee Expenses Mileage	0	0	0	13%
		5600211 Employee Expenses Conf Seminar Trng	0	2	1	496%
		5600216 Employee Expenses Hotel	8	6	(3)	-30%
		5600221 Employee Expenses Meals	2	1	(0)	-11%
		5600226 Employee Expenses Meals Non-Employee	1	1	(0)	-12%
		5600231 Employee Expenses Parking	1	0	(1)	-62%
		5600246 Employee Expenses Other	0	0	(0)	-52%
		5600251 Employee Expense Personal Communication	1	1	0	2%
		5600256 Office Supplies	0	-	(0)	-100%
		5600276 Life Events	0	-	(0)	-100%
		5600436 Postage	1	0	(1)	-71%
		5600591 Dues - Professional Association	0	-	(0)	-100%
		5600606 Dues - Lobbying	109	102	(7)	-6%
		5600621 Dues - Social Service	0	-	(0)	-100%
		5600626 Contributions - Charitable	13	1	(12)	-92%
		5600631 Contributions - Community Sponsorships	7	28	21	327%
		5600636 Contributions - Civic and Political	6	-	(6)	-100%
		5600696 Deductions - Corporate Tickets	0	-	(0)	-100%
		5600701 Deductions - Other	1	-	(1)	-100%
		5600871 Other	1	-	(1)	-100%
		5600896 Online Information Services	8	7	(1)	-15%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	2	-	(2)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	23	-	(23)	-100%
		8100260 Purchasing - Overhead	2	-	(2)	-100%
	<b>Strategy Plng and Ext Affairs Total</b>		<b>505</b>	<b>323</b>	<b>(182)</b>	<b>-36%</b>
	<b>Transmission</b>	5540001 Productive Labor	1	-	(1)	-100%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%
		5600606 Dues - Lobbying	0	-	(0)	-100%
		5600621 Dues - Social Service	1	-	(1)	-100%
		5600626 Contributions - Charitable	1	-	(1)	-100%
		5600631 Contributions - Community Sponsorships	4	-	(4)	-100%
		5600696 Deductions - Corporate Tickets	2	-	(2)	-100%
		5600701 Deductions - Other	6	-	(6)	-100%
		5600731 Penalties	(2)	-	2	-100%
		5610004 External Settlement Consulting	0	-	(0)	-100%
		5610009 External Settlement Miscellaneous	(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	0	-	(0)	-100%
		8000100 Premium	-	-	-	#DIV/0!
		8000105 Overtime	0	-	(0)	-100%
	<b>Transmission Total</b>		<b>12</b>	<b>-</b>	<b>(12)</b>	<b>-100%</b>
<b>Non-Utility Total</b>			<b>13,869</b>	<b>9,868</b>	<b>(4,001)</b>	<b>-29%</b>
<b>Grand Total</b>			<b>1,200,517</b>	<b>1,289,827</b>	<b>89,310</b>	<b>7%</b>

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
Electric	Benefits & Loadings	5540001 Productive Labor	421	432	11	3%
		5540019 Pension Non-Loading	(415)	-	415	-100%
		5540210 Incentive Non Loading	16,296	16,785	489	3%
		5540240 Performance Share Plan & Deferred Comp I	8,167	8,692	525	6%
		5540250 Restricted Stock Units	9,983	11,151	1,168	12%
		5540255 Other Benefits Compensation	253	258	5	2%
		5600281 Employee Performance Recognition	918	961	43	5%
		5600781 O and M Credits - Other	(420)	(431)	(11)	3%
		8100110 401K Match	10,651	10,924	272	3%
		8100115 Qualified Pension	22,432	22,103	(329)	-1%
		8100120 Nonqualified Pension	354	365	11	3%
		8100130 Exec Nonqualified Deferred Comp Match	45	48	3	6%
		8100135 NMC Employer Retirement Contribution	951	980	29	3%
		8100140 Other Pension - Consult	491	501	10	2%
		8100150 Active Healthcare	40,785	42,438	1,653	4%
		8100155 Miscellaneous Benefit Programs and Costs	1,805	1,837	33	2%
		8100160 Life LTD and Business Travel Insurance	2,321	2,310	(11)	0%
		8100165 Retiree Medical	99	93	(6)	-6%
		8100170 FAS 112 LTD	98	92	(6)	-7%
		8100190 Workers' Compensation - FAS 112 Costs	109	102	(7)	-6%
		8100195 Workers' Compensation - Ins and Other	1,114	1,136	22	2%
		8100200 Annual Incentive	11,506	11,863	357	3%
		8100507 401K Match_OH Alloc	72	90	19	26%
		8100508 Qualified Pension_Overhead Allocation	(659)	(872)	(213)	32%
		8100509 Nonqualified Pension_Overhead Allocation	(1)	2	3	-217%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(1)	1	1	-206%
		8100512 Other Pension - Consult_OH Allocation	(166)	(176)	(10)	6%
		8100513 Active Healthcare_Overhead Allocation	121	417	295	243%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(160)	(176)	(16)	10%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(61)	(58)	3	-5%
		8100516 Retiree Medical_Overhead Allocation	(6)	(7)	(1)	22%
		8100517 FAS 112 LTD_Overhead Allocation	(5)	(5)	(0)	0%
		8100526 Workers' Comp-FAS 112_OH Allocation	(5)	(5)	(1)	18%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(91)	(129)	(39)	43%
		8100528 Annual Incentive_Overhead Allocation	1,745	1,855	111	6%
		8100529 NMC Employer Retirement Contr_OH Alloc	1	1	0	32%
		<b>Benefits &amp; Loadings Total</b>	<b>128,749</b>	<b>133,577</b>	<b>4,828</b>	<b>4%</b>
	Chairman and CEO	5540001 Productive Labor	520	536	16	3%
		5600006 Consulting Professional Services Other	323	233	(90)	-28%
		5600066 Materials	1	1	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	1	(0)	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	1	1	-	0%
		5600216 Employee Expenses Hotel	4	4	(0)	0%
		5600221 Employee Expenses Meals	3	3	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	37	37	0	0%
		5600251 Employee Expense Personal Communication	2	2	-	0%
		5600256 Office Supplies	1	1	(0)	-4%
		5600276 Life Events	1	1	0	0%
		5600381 Rent - Space	22	22	-	0%
		5600436 Postage	0	0	0	0%
		5600601 Dues - Utility Association	989	989	(0)	0%
		5600656 Fees - Directors	1,518	1,555	37	2%
		5600896 Online Information Services	20	20	-	0%
		<b>Chairman and CEO Total</b>	<b>3,444</b>	<b>3,406</b>	<b>(38)</b>	<b>-1%</b>
	Corporate Other	5600781 O and M Credits - Other	(1,846)	(1,624)	222	-12%
		5600791 O and M Credits - AG to Capital	(527)	(527)	-	0%
		5600796 O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%
	<b>Corporate Other Total</b>		<b>(7,955)</b>	<b>(7,733)</b>	<b>222</b>	<b>-3%</b>
	<b>Corporate Other - IA</b>	5600751 IA - Transmission interchange	120,158	128,085	7,927	7%
	<b>Corporate Other - IA Total</b>		<b>120,158</b>	<b>128,085</b>	<b>7,927</b>	<b>7%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	47,997	49,577	1,580	3%
		5540009 Labor Budget Adjustment	2,205	(721)	(2,926)	-133%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600001 Contract Labor	4,691	4,733	42	1%
		5600006 Consulting Professional Services Other	6,618	8,925	2,308	35%
		5600041 Outside Vendor Contract	2,878	2,855	(24)	-1%
		5600051 Outside Services Customer Care	21,899	18,459	(3,439)	-16%
		5600066 Materials	655	468	(187)	-29%
		5600091 Print and Copy Cost - Other	132	132	(0)	0%
		5600111 Equipment Maintenance - Customer Care	162	162	-	0%
		5600116 IT Hardware Maintenance	3,647	3,717	70	2%
		5600121 IT Hardware Purchases	414	421	6	2%
		5600126 Software License Purchase - Perpetual	1,986	1,989	3	0%
		5600131 Software License Purchase - Term	5,377	5,978	601	11%
		5600136 Software Maintenance	30,270	33,447	3,177	10%
		5600141 Network Services	849	849	(0)	0%
		5600151 Network Data	16,266	17,288	1,023	6%
		5600161 Network Radio	702	702	0	0%
		5600166 Mainframe Services	1,148	1,182	34	3%
		5600171 Distributed Systems Services	901	935	34	4%
		5600176 Application Development and Maintenance	9,639	9,394	(245)	-3%
		5600186 Software - ASP	2,265	4,369	2,104	93%
		5600187 Other IT	3,504	8,076	4,572	130%
		5600191 Employee Expenses Airfare	491	470	(21)	-4%
		5600196 Employee Expenses Car Rental	45	45	1	1%
		5600201 Employee Expenses Taxi and Bus	67	65	(1)	-2%
		5600206 Employee Expenses Mileage	210	183	(27)	-13%
		5600211 Employee Expenses Conf Seminar Trng	384	386	2	1%
		5600216 Employee Expenses Hotel	650	640	(10)	-2%
		5600221 Employee Expenses Meals	274	265	(8)	-3%
		5600226 Employee Expenses Meals Non-Employee	18	18	0	0%
		5600231 Employee Expenses Parking	99	106	7	7%
		5600236 Employee Expenses Per Diem	15	15	-	0%
		5600241 Employee Expenses Safety Equipment	19	19	1	5%
		5600246 Employee Expenses Other	241	244	2	1%
		5600251 Employee Expense Personal Communication	393	422	29	7%
		5600256 Office Supplies	410	403	(7)	-2%
		5600261 Workforce Administration Expense	339	298	(41)	-12%
		5600271 Safety Recognition	2	2	-	0%
		5600276 Life Events	4	4	0	0%
		5600291 Transportation Fleet Cost	365	365	-	0%
		5600296 Janitorial - Routine	6	6	-	0%
		5600351 Moves Adds Changes	9	9	0	0%
		5600356 Energy	20,027	15,991	(4,036)	-20%
		5600366 Non - Energy	90	66	(24)	-26%
		5600381 Rent - Space	48	10	(38)	-80%
		5600382 Rent - Equipment	3	3	-	0%
		5600396 Rent - Equipment Customer Case	0	0	-	0%
		5600436 Postage	4,361	4,210	(150)	-3%
		5600511 Advertising - Brand Image	653	660	7	1%
		5600516 Advertising - General	129	130	1	1%
		5600521 Advertising - Brand Sponsorship	2,676	2,703	27	1%
		5600536 Communication - Conservation DSM	2	2	-	0%
		5600546 Customer Program - Advertising	7	7	-	0%
		5600561 Customer Program - Promotion	246	246	-	0%
		5600571 Safety Advertising	734	742	7	1%
		5600591 Dues - Professional Association	250	237	(13)	-5%
		5600596 Dues - Utility Association Other	29	29	0	0%
		5600601 Dues - Utility Association	31	31	0	0%
		5600706 Bank Charges	10	10	-	0%
		5600726 License Fees and Permits	234	237	2	1%
		5600781 O and M Credits - Other	(1,132)	-	1,132	-100%
		5600861 Shared Asset Costs	37,623	38,402	780	2%
		5600866 Shared Assets - Owning Co Credit	(39,035)	(39,734)	(699)	2%
		5600871 Other	17	17	0	0%
		5600896 Online Information Services	1,162	1,199	37	3%
		5600946 Cust Billing Srvcs to Other	(117)	(122)	(5)	4%
		<b>Customer and Innovation Total</b>	<b>196,293</b>	<b>201,978</b>	<b>5,685</b>	<b>3%</b>
		<b>Distribution Operations</b>				
		5540001 Productive Labor	58,693	59,735	1,042	2%
		5540009 Labor Budget Adjustment	(1,640)	(1,937)	(296)	18%
		5600001 Contract Labor	1,528	1,714	186	12%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600006 Consulting Professional Services Other	39	39	(0)	0%
		5600041 Outside Vendor Contract	52,467	58,526	6,059	12%
		5600066 Materials	6,756	6,756	-	0%
		5600071 MS Inventory Adjust - Obsolete Materials	26	26	-	0%
		5600091 Print and Copy Cost - Other	67	67	-	0%
		5600121 IT Hardware Purchases	3	138	134	3842%
		5600131 Software License Purchase - Term	32	32	-	0%
		5600191 Employee Expenses Airfare	139	139	-	0%
		5600196 Employee Expenses Car Rental	19	19	-	0%
		5600201 Employee Expenses Taxi and Bus	6	6	(0)	0%
		5600206 Employee Expenses Mileage	243	243	-	0%
		5600211 Employee Expenses Conf Seminar Trng	32	32	-	0%
		5600216 Employee Expenses Hotel	218	218	0	0%
		5600221 Employee Expenses Meals	134	134	0	0%
		5600226 Employee Expenses Meals Non-Employee	2	2	-	0%
		5600231 Employee Expenses Parking	18	18	-	0%
		5600236 Employee Expenses Per Diem	661	661	-	0%
		5600241 Employee Expenses Safety Equipment	353	353	-	0%
		5600246 Employee Expenses Other	128	162	34	27%
		5600251 Employee Expense Personal Communication	305	305	-	0%
		5600256 Office Supplies	102	102	(0)	0%
		5600271 Safety Recognition	88	88	-	0%
		5600276 Life Events	5	5	-	0%
		5600291 Transportation Fleet Cost	7,510	7,510	0	0%
		5600316 Use Costs	3	3	-	0%
		5600321 Lawn Care Maintenance Costs	1	1	-	0%
		5600331 Snow Removal Costs	1	1	-	0%
		5600336 Trash Removal Costs	32	32	-	0%
		5600341 Water Use Costs	2	2	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600382 Rent - Equipment	104	104	-	0%
		5600390 Rent - Distribution Electric	493	493	-	0%
		5600431 Lease Costs	13	13	-	0%
		5600436 Postage	47	47	-	0%
		5600591 Dues - Professional Association	19	19	-	0%
		5600596 Dues - Utility Association Other	3	3	-	0%
		5600601 Dues - Utility Association	90	90	-	0%
		5600721 Environmental Permits and Fees	0	0	-	0%
		5600726 License Fees and Permits	64	64	-	0%
		5600776 O and M Credits - Meter Transfer Install	(9,018)	(9,283)	(265)	3%
	<b>Distribution Operations Total</b>		<b>119,793</b>	<b>126,686</b>	<b>6,894</b>	<b>6%</b>
	<b>Energy Supply</b>	5540001 Productive Labor	63,666	62,093	(1,572)	-2%
		5540009 Labor Budget Adjustment	84	(135)	(219)	-261%
		5600001 Contract Labor	30,182	31,595	1,413	5%
		5600006 Consulting Professional Services Other	198	378	180	91%
		5600041 Outside Vendor Contract	523	471	(52)	-10%
		5600066 Materials	17,034	16,842	(191)	-1%
		5600068 Material Consumption	928	984	56	6%
		5600069 Service Consumption	20,805	22,231	1,427	7%
		5600070 Material - Direct Purchase	39	39	0	1%
		5600076 Chemicals - Other	1,236	1,302	67	5%
		5600077 Chemicals - Emission Control	62	62	-	0%
		5600078 Chemicals - Lime	1,996	2,123	127	6%
		5600080 Chemicals - Mercury Sorbent	450	513	63	14%
		5600082 Chemicals - Ammonia	751	747	(4)	-1%
		5600083 Chemicals - Sulfuric Acid	478	474	(3)	-1%
		5600091 Print and Copy Cost - Other	12	8	(4)	-34%
		5600191 Employee Expenses Airfare	168	160	(8)	-5%
		5600196 Employee Expenses Car Rental	44	44	0	1%
		5600201 Employee Expenses Taxi and Bus	7	7	0	1%
		5600206 Employee Expenses Mileage	270	279	9	3%
		5600211 Employee Expenses Conf Seminar Trng	360	350	(10)	-3%
		5600216 Employee Expenses Hotel	206	196	(10)	-5%
		5600221 Employee Expenses Meals	333	325	(9)	-3%
		5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
		5600231 Employee Expenses Parking	26	26	0	1%
		5600236 Employee Expenses Per Diem	81	81	0	0%
		5600241 Employee Expenses Safety Equipment	182	182	0	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600246 Employee Expenses Other	484	413	(71)	-15%
		5600251 Employee Expense Personal Communication	184	186	2	1%
		5600256 Office Supplies	145	138	(7)	-5%
		5600271 Safety Recognition	95	76	(19)	-20%
		5600276 Life Events	3	3	(0)	0%
		5600291 Transportation Fleet Cost	889	1,060	172	19%
		5600296 Janitorial - Routine	60	61	0	1%
		5600316 Use Costs	1,403	1,362	(40)	-3%
		5600321 Lawn Care Maintenance Costs	29	30	2	6%
		5600326 Sewer Maintenance Costs	365	365	0	0%
		5600331 Snow Removal Costs	200	200	-	0%
		5600336 Trash Removal Costs	18	18	0	1%
		5600341 Water Use Costs	89	89	-	0%
		5600351 Moves Adds Changes	0	0	(0)	0%
		5600382 Rent - Equipment	254	236	(18)	-7%
		5600386 Rent - Other Generation	12,122	14,627	2,504	21%
		5600436 Postage	9	9	(0)	0%
		5600591 Dues - Professional Association	35	35	(0)	0%
		5600601 Dues - Utility Association	333	317	(16)	-5%
		5600706 Bank Charges	158	158	-	0%
		5600721 Environmental Permits and Fees	2,748	2,367	(381)	-14%
		5600726 License Fees and Permits	90	78	(12)	-14%
		5600781 O and M Credits - Other	(1,381)	(1,303)	79	-6%
		5600871 Other	13	13	-	0%
		5600896 Online Information Services	16	7	(9)	-58%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	-	-	#DIV/0!
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	-	(0)	-100%
		8010105 Budget Overtime	-	0	0	#DIV/0!
		8010110 Budget Other Compensation	(39)	(37)	2	-4%
		8010115 Budget Other Compensation CWF	-	-	-	#DIV/0!
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	(0)	(0)	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	0	(0)	-53%
		8110040 Budget Attrition	(0)	(0)	0	-75%
	<b>Energy Supply Total</b>		<b>158,446</b>	<b>161,890</b>	<b>3,444</b>	<b>2%</b>
	<b>Financial Operations</b>					
		5540001 Productive Labor	16,011	16,490	478	3%
		5600001 Contract Labor	148	149	1	1%
		5600006 Consulting Professional Services Other	601	607	6	1%
		5600026 Consulting Professional Svcs Accounting	2,285	2,308	23	1%
		5600066 Materials	37	37	0	1%
		5600091 Print and Copy Cost - Other	9	9	0	1%
		5600191 Employee Expenses Airfare	73	74	2	2%
		5600196 Employee Expenses Car Rental	2	2	0	1%
		5600201 Employee Expenses Taxi and Bus	13	13	0	1%
		5600206 Employee Expenses Mileage	12	12	0	3%
		5600211 Employee Expenses Conf Seminar Trng	85	86	1	1%
		5600216 Employee Expenses Hotel	97	98	1	1%
		5600221 Employee Expenses Meals	55	54	(0)	-1%
		5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
		5600231 Employee Expenses Parking	6	6	0	1%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	(10)	(10)	0	0%
		5600251 Employee Expense Personal Communication	44	45	0	1%
		5600256 Office Supplies	22	22	0	1%
		5600271 Safety Recognition	0	0	0	3%
		5600276 Life Events	3	3	0	1%
		5600291 Transportation Fleet Cost	3	3	0	1%
		5600351 Moves Adds Changes	7	7	0	1%
		5600436 Postage	18	19	1	4%
		5600451 Insurance - Property	6,011	6,192	181	3%
		5600456 Insurance - General Liability	4,912	5,010	98	2%
		5600461 Insurance - Excess Liability	6,397	6,854	458	7%
		5600466 Insurance - Auto Liability	255	257	3	1%
		5600471 Insurance - Directors and Officers	1,102	1,124	22	2%
		5600476 Insurance - Fiduciary	306	312	6	2%
		5600481 Insurance - Other	(2,529)	(2,548)	(19)	1%
		5600482 Insurance - Cyber	348	352	3	1%
		5600486 Insurance - Nuclear Property	4,202	4,305	103	2%
		5600491 Insurance - Nuclear Interruption	1,202	1,245	42	4%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600496 Insurance - Nuclear Liability	2,947	3,389	442	15%
		5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	-	0%
		5600506 Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
		5600591 Dues - Professional Association	95	96	1	1%
		5600596 Dues - Utility Association Other	5	5	0	1%
		5600661 Fees - Remarketing and Rating	518	510	(8)	-1%
		5600691 Shareholder Related Expenses	325	328	3	1%
		5600706 Bank Charges	972	1,006	34	4%
		5600726 License Fees and Permits	60	61	1	1%
		5600781 O and M Credits - Other	(340)	(343)	(3)	1%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	372	376	4	1%
	<b>Financial Operations Total</b>		<b>40,526</b>	<b>43,911</b>	<b>3,385</b>	<b>8%</b>
	<b>Gas Systems</b>	5540001 Productive Labor	1,961	2,011	50	3%
		5600006 Consulting Professional Services Other	4	4	-	0%
		5600041 Outside Vendor Contract	10,327	10,678	350	3%
		5600066 Materials	55	55	-	0%
		5600136 Software Maintenance	(0)	(0)	-	0%
		5600246 Employee Expenses Other	106	106	-	0%
		5600291 Transportation Fleet Cost	114	114	-	0%
		5600601 Dues - Utility Association	22	22	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	29	29	-	0%
		8010105 Budget Overtime	1	1	-	0%
	<b>Gas Systems Total</b>		<b>12,619</b>	<b>13,019</b>	<b>400</b>	<b>3%</b>
	<b>General Counsel</b>	5540001 Productive Labor	4,818	4,964	146	3%
		5600001 Contract Labor	104	103	(0)	0%
		5600006 Consulting Professional Services Other	53	53	(0)	0%
		5600021 Consulting Professional Services Legal	2,349	2,349	0	0%
		5600031 Consulting Legal Regulatory	100	100	-	0%
		5600041 Outside Vendor Contract	5	5	0	0%
		5600066 Materials	20	20	0	0%
		5600091 Print and Copy Cost - Other	4	4	(0)	0%
		5600096 Print and Copy Cost - SEC Filings	33	33	-	0%
		5600101 Legal - Other	1	1	-	0%
		5600191 Employee Expenses Airfare	64	64	(0)	0%
		5600196 Employee Expenses Car Rental	3	3	(0)	0%
		5600201 Employee Expenses Taxi and Bus	8	8	(0)	0%
		5600206 Employee Expenses Mileage	13	13	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	30	30	0	0%
		5600216 Employee Expenses Hotel	54	54	(0)	0%
		5600221 Employee Expenses Meals	27	27	0	0%
		5600226 Employee Expenses Meals Non-Employee	4	4	(0)	0%
		5600231 Employee Expenses Parking	8	8	(0)	0%
		5600241 Employee Expenses Safety Equipment	1	1	-	0%
		5600251 Employee Expense Personal Communication	32	32	(0)	0%
		5600256 Office Supplies	11	11	(0)	0%
		5600276 Life Events	1	1	(0)	0%
		5600291 Transportation Fleet Cost	5	5	-	0%
		5600351 Moves Adds Changes	1	1	(0)	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	3	3	-	0%
		5600436 Postage	3	3	(0)	0%
		5600481 Insurance - Other	28	28	0	0%
		5600591 Dues - Professional Association	57	57	(0)	0%
		5600726 License Fees and Permits	1	1	(0)	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	170	174	4	2%
	<b>General Counsel Total</b>		<b>8,011</b>	<b>8,161</b>	<b>150</b>	<b>2%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	8,337	8,586	249	3%
		5540260 Other Compensation	19	23	5	25%
		5600001 Contract Labor	48	48	-	0%
		5600006 Consulting Professional Services Other	759	649	(110)	-14%
		5600041 Outside Vendor Contract	11	11	-	0%
		5600066 Materials	76	76	-	0%
		5600091 Print and Copy Cost - Other	16	16	-	0%
		5600191 Employee Expenses Airfare	42	42	-	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600201 Employee Expenses Taxi and Bus	8	8	-	0%
		5600206 Employee Expenses Mileage	94	94	-	0%
		5600211 Employee Expenses Conf Seminar Trng	54	54	-	0%
		5600216 Employee Expenses Hotel	69	69	-	0%
		5600221 Employee Expenses Meals	47	47	-	0%
		5600226 Employee Expenses Meals Non-Employee	68	68	-	0%
		5600231 Employee Expenses Parking	23	23	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	10	10	-	0%
		5600251 Employee Expense Personal Communication	53	53	-	0%
		5600256 Office Supplies	28	28	-	0%
		5600261 Workforce Administration Expense	0	0	-	0%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	3	3	0	0%
		5600291 Transportation Fleet Cost	7	7	-	0%
		5600351 Moves Adds Changes	3	3	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	6	6	-	0%
		5600436 Postage	12	12	-	0%
		5600511 Advertising - Brand Image	18	18	-	0%
		5600516 Advertising - General	42	42	-	0%
		5600546 Customer Program - Advertising	2	2	-	0%
		5600571 Safety Advertising	1	1	-	0%
		5600576 Safety Information	2	2	-	0%
		5600581 Mandated Regulatory Notices	5	5	-	0%
		5600586 Mandated Inserts Communication	72	72	-	0%
		5600591 Dues - Professional Association	73	73	-	0%
		5600596 Dues - Utility Association Other	162	162	-	0%
		5600601 Dues - Utility Association	12	12	-	0%
		5600671 Fees - Regulatory Direct	2,016	2,056	40	2%
		5600676 Fees - Regulatory Indirect	4,345	4,428	84	2%
		5600681 Fees - Regulatory NARUC	4	4	-	0%
		5600726 License Fees and Permits	1	1	-	0%
		5600896 Online Information Services	3	3	-	0%
	<b>Group President - Utility Total</b>		<b>16,554</b>	<b>16,821</b>	<b>267</b>	<b>2%</b>
	<b>HR and Employee Services</b>					
		5540001 Productive Labor	25,024	25,626	601	2%
		5600001 Contract Labor	391	392	1	0%
		5600006 Consulting Professional Services Other	1,180	1,183	4	0%
		5600041 Outside Vendor Contract	865	866	1	0%
		5600066 Materials	639	642	3	0%
		5600075 Transportation Fuel	520	530	10	2%
		5600091 Print and Copy Cost - Other	(188)	(187)	1	-1%
		5600106 Equipment Maintenance	1,432	659	(773)	-54%
		5600131 Software License Purchase - Term	48	48	0	0%
		5600191 Employee Expenses Airfare	155	155	1	0%
		5600196 Employee Expenses Car Rental	24	24	(1)	-3%
		5600201 Employee Expenses Taxi and Bus	18	18	0	1%
		5600206 Employee Expenses Mileage	99	102	3	3%
		5600211 Employee Expenses Conf Seminar Trng	86	88	1	1%
		5600216 Employee Expenses Hotel	224	225	1	0%
		5600221 Employee Expenses Meals	158	158	(0)	0%
		5600226 Employee Expenses Meals Non-Employee	30	30	0	0%
		5600231 Employee Expenses Parking	19	19	0	1%
		5600236 Employee Expenses Per Diem	4	0	(4)	-100%
		5600241 Employee Expenses Safety Equipment	28	28	0	0%
		5600246 Employee Expenses Other	61	62	1	1%
		5600251 Employee Expense Personal Communication	107	110	3	3%
		5600256 Office Supplies	37	37	0	0%
		5600261 Workforce Administration Expense	246	248	2	1%
		5600271 Safety Recognition	2	2	0	0%
		5600276 Life Events	1	1	(0)	0%
		5600291 Transportation Fleet Cost	864	875	11	1%
		5600296 Janitorial - Routine	1,555	1,568	13	1%
		5600306 Fire Life Safety Maintenance	164	165	1	1%
		5600311 General Interior Exterior Maintenance	2,559	2,589	30	1%
		5600316 Use Costs	3,706	3,706	(0)	0%
		5600321 Lawn Care Maintenance Costs	136	137	0	0%
		5600326 Sewer Maintenance Costs	15	15	0	0%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600331 Snow Removal Costs	1,607	1,607	(0)	0%
		5600336 Trash Removal Costs	340	340	0	0%
		5600341 Water Use Costs	253	253	(0)	0%
		5600351 Moves Adds Changes	542	1,079	537	99%
		5600381 Rent - Space	2	2	0	1%
		5600382 Rent - Equipment	145	145	(0)	0%
		5600431 Lease Costs	7,668	7,949	281	4%
		5600436 Postage	110	110	1	1%
		5600466 Insurance - Auto Liability	20	21	0	2%
		5600511 Advertising - Brand Image	215	217	2	1%
		5600591 Dues - Professional Association	195	198	2	1%
		5600596 Dues - Utility Association Other	8	8	-	0%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	59	60	0	1%
		5600861 Shared Asset Costs	10,826	10,801	(25)	0%
		5600866 Shared Assets - Owning Co Credit	(12,809)	(12,974)	(165)	1%
		5600871 Other	37	37	0	0%
		5600896 Online Information Services	78	79	1	1%
		5600951 Purchasing Overhead Expense	7	7	0	1%
	<b>HR and Employee Services Total</b>		<b>49,513</b>	<b>50,059</b>	<b>546</b>	<b>1%</b>
	<b>Nuclear Generation</b>	5540001 Productive Labor	138,314	134,170	(4,143)	-3%
		5540009 Labor Budget Adjustment	950	950	-	0%
		5600001 Contract Labor	808	638	(170)	-21%
		5600006 Consulting Professional Services Other	70,923	50,287	(20,636)	-29%
		5600041 Outside Vendor Contract	25,663	23,610	(2,053)	-8%
		5600066 Materials	14,630	12,477	(2,153)	-15%
		5600068 Material Consumption	1,658	1,658	(0)	0%
		5600070 Material - Direct Purchase	0	0	-	0%
		5600076 Chemicals - Other	1,300	1,161	(139)	-11%
		5600091 Print and Copy Cost - Other	90	90	-	0%
		5600106 Equipment Maintenance	107	107	0	0%
		5600116 IT Hardware Maintenance	110	110	-	0%
		5600121 IT Hardware Purchases	18	18	-	0%
		5600126 Software License Purchase - Perpetual	10	10	-	0%
		5600131 Software License Purchase - Term	121	121	-	0%
		5600136 Software Maintenance	2,454	2,385	(69)	-3%
		5600141 Network Services	2	2	-	0%
		5600191 Employee Expenses Airfare	723	693	(30)	-4%
		5600196 Employee Expenses Car Rental	154	149	(5)	-3%
		5600201 Employee Expenses Taxi and Bus	21	20	(1)	-3%
		5600206 Employee Expenses Mileage	472	326	(145)	-31%
		5600211 Employee Expenses Conf Seminar Trng	142	139	(3)	-2%
		5600216 Employee Expenses Hotel	668	651	(17)	-3%
		5600221 Employee Expenses Meals	280	276	(4)	-1%
		5600226 Employee Expenses Meals Non-Employee	34	34	-	0%
		5600231 Employee Expenses Parking	70	69	(1)	-1%
		5600236 Employee Expenses Per Diem	1,095	688	(406)	-37%
		5600241 Employee Expenses Safety Equipment	156	136	(20)	-13%
		5600246 Employee Expenses Other	361	362	1	0%
		5600251 Employee Expense Personal Communication	317	317	(0)	0%
		5600256 Office Supplies	163	163	-	0%
		5600271 Safety Recognition	6	6	-	0%
		5600276 Life Events	4	4	-	0%
		5600291 Transportation Fleet Cost	286	286	-	0%
		5600296 Janitorial - Routine	120	120	-	0%
		5600311 General Interior Exterior Maintenance	180	180	-	0%
		5600316 Use Costs	1,512	1,512	-	0%
		5600321 Lawn Care Maintenance Costs	46	46	-	0%
		5600326 Sewer Maintenance Costs	32	32	-	0%
		5600331 Snow Removal Costs	80	80	-	0%
		5600336 Trash Removal Costs	90	90	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	225	86	(139)	-62%
		5600384 Rent - Nuclear Generation	75	75	-	0%
		5600431 Lease Costs	61	61	-	0%
		5600436 Postage	14	14	-	0%
		5600511 Advertising - Brand Image	5	5	-	0%
		5600516 Advertising - General	1	1	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600566 Customer Program - Non-Recoverable	0	0	-	0%
		5600591 Dues - Professional Association	123	122	(1)	-1%
		5600596 Dues - Utility Association Other	20	20	(0)	0%
		5600611 Dues - Nuclear Association	7,598	7,718	121	2%
		5600646 Fees - Regulatory	29,225	29,492	266	1%
		5600721 Environmental Permits and Fees	91	91	0	0%
		5600726 License Fees and Permits	180	177	(3)	-2%
		5600771 Nuclear Outage Cost Amortization	45,491	46,664	1,173	3%
		5600871 Other	(62,274)	(33,724)	28,550	-46%
		5600896 Online Information Services	334	352	17	5%
		8010110 Budget Other Compensation	(12)	(2)	10	-83%
	<b>Nuclear Generation Total</b>		<b>285,329</b>	<b>285,329</b>	<b>(0)</b>	<b>0%</b>
	<b>Operations Services</b>	5540001 Productive Labor	4,460	4,593	133	3%
		5540009 Labor Budget Adjustment	22	23	1	3%
		5540185 Other Compensation Accruals	1,190	1,231	41	3%
		5600006 Consulting Professional Services Other	44	44	-	0%
		5600016 Consulting Professional Eng and Design	1	1	-	0%
		5600041 Outside Vendor Contract	27	27	-	0%
		5600066 Materials	27	27	0	0%
		5600091 Print and Copy Cost - Other	1	1	-	0%
		5600191 Employee Expenses Airfare	58	58	-	0%
		5600196 Employee Expenses Car Rental	7	7	(0)	0%
		5600201 Employee Expenses Taxi and Bus	5	5	0	0%
		5600206 Employee Expenses Mileage	7	7	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	122	122	0	0%
		5600216 Employee Expenses Hotel	70	70	(0)	0%
		5600221 Employee Expenses Meals	20	20	0	0%
		5600226 Employee Expenses Meals Non-Employee	33	33	(0)	0%
		5600231 Employee Expenses Parking	6	6	0	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	11	11	-	0%
		5600251 Employee Expense Personal Communication	27	27	0	0%
		5600256 Office Supplies	8	8	(0)	0%
		5600261 Workforce Administration Expense	43	44	1	2%
		5600271 Safety Recognition	1	1	-	0%
		5600276 Life Events	1	1	0	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	4	4	0	0%
		5600382 Rent - Equipment	8	8	-	0%
		5600436 Postage	1	1	-	0%
		5600591 Dues - Professional Association	9	9	(0)	0%
		5600601 Dues - Utility Association	7	7	-	0%
		5600666 Fees - Credit Line	124	124	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	150	150	(0)	0%
	<b>Operations Services Total</b>		<b>6,494</b>	<b>6,670</b>	<b>176</b>	<b>3%</b>
	<b>Risk Management</b>	5540001 Productive Labor	2,411	2,466	54	2%
		5600001 Contract Labor	29	29	0	1%
		5600006 Consulting Professional Services Other	77	78	1	1%
		5600026 Consulting Professional Svcs Accounting	181	182	2	1%
		5600066 Materials	8	8	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	13	13	0	1%
		5600196 Employee Expenses Car Rental	0	0	0	1%
		5600201 Employee Expenses Taxi and Bus	2	2	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	24	24	0	1%
		5600216 Employee Expenses Hotel	18	18	0	1%
		5600221 Employee Expenses Meals	11	11	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	4	4	0	1%
		5600251 Employee Expense Personal Communication	4	4	0	1%
		5600256 Office Supplies	5	5	0	1%
		5600276 Life Events	0	0	-	0%
		5600351 Moves Adds Changes	4	4	0	1%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	13	13	0	1%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600726 License Fees and Permits	4	4	0	1%
		5600896 Online Information Services	116	118	1	1%
		5600951 Purchasing Overhead Expense	1	1	0	1%
	<b>Risk Management Total</b>		<b>2,926</b>	<b>2,986</b>	<b>60</b>	<b>2%</b>
	<b>Strategy Png and Ext Affairs</b>	5540001 Productive Labor	3,972	4,008	36	1%
		5540009 Labor Budget Adjustment	(18)	(18)	-	0%
		5600001 Contract Labor	1,061	2,555	1,494	141%
		5600006 Consulting Professional Services Other	396	396	0	0%
		5600066 Materials	9	8	(2)	-17%
		5600091 Print and Copy Cost - Other	34	34	(0)	0%
		5600096 Print and Copy Cost - SEC Filings	37	37	(0)	0%
		5600126 Software License Purchase - Perpetual	6	6	-	0%
		5600191 Employee Expenses Airfare	48	48	(0)	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	8	8	-	0%
		5600206 Employee Expenses Mileage	2	2	-	0%
		5600211 Employee Expenses Conf Seminar Trng	19	19	-	0%
		5600216 Employee Expenses Hotel	46	46	0	0%
		5600221 Employee Expenses Meals	20	20	-	0%
		5600226 Employee Expenses Meals Non-Employee	3	3	-	0%
		5600231 Employee Expenses Parking	3	3	-	0%
		5600246 Employee Expenses Other	29	28	(1)	-3%
		5600251 Employee Expense Personal Communication	14	14	(0)	0%
		5600256 Office Supplies	3	3	(0)	0%
		5600276 Life Events	0	0	-	0%
		5600336 Trash Removal Costs	0	0	-	0%
		5600351 Moves Adds Changes	1	1	-	0%
		5600381 Rent - Space	2	2	-	0%
		5600436 Postage	12	6	(7)	-53%
		5600591 Dues - Professional Association	7	7	-	0%
		5600601 Dues - Utility Association	23	23	(0)	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600896 Online Information Services	210	227	17	8%
	<b>Strategy Png and Ext Affairs Total</b>		<b>5,946</b>	<b>7,484</b>	<b>1,538</b>	<b>26%</b>
	<b>Transmission</b>	5540001 Productive Labor	21,371	21,899	528	2%
		5600001 Contract Labor	3,451	3,501	49	1%
		5600006 Consulting Professional Services Other	791	799	8	1%
		5600016 Consulting Professional Eng and Design	3	3	-	0%
		5600066 Materials	2,172	2,194	22	1%
		5600091 Print and Copy Cost - Other	12	12	-	0%
		5600106 Equipment Maintenance	75	75	-	0%
		5600191 Employee Expenses Airfare	160	160	(0)	0%
		5600196 Employee Expenses Car Rental	22	22	-	0%
		5600201 Employee Expenses Taxi and Bus	9	9	-	0%
		5600206 Employee Expenses Mileage	617	617	-	0%
		5600211 Employee Expenses Conf Seminar Trng	207	207	-	0%
		5600216 Employee Expenses Hotel	197	197	-	0%
		5600221 Employee Expenses Meals	223	223	-	0%
		5600226 Employee Expenses Meals Non-Employee	62	62	(0)	0%
		5600231 Employee Expenses Parking	47	47	-	0%
		5600236 Employee Expenses Per Diem	840	840	-	0%
		5600241 Employee Expenses Safety Equipment	268	268	-	0%
		5600246 Employee Expenses Other	88	88	-	0%
		5600251 Employee Expense Personal Communication	335	335	-	0%
		5600256 Office Supplies	95	95	-	0%
		5600271 Safety Recognition	14	14	-	0%
		5600276 Life Events	10	10	-	0%
		5600291 Transportation Fleet Cost	2,455	2,455	-	0%
		5600316 Use Costs	85	85	-	0%
		5600341 Water Use Costs	15	15	-	0%
		5600351 Moves Adds Changes	3	3	-	0%
		5600382 Rent - Equipment	151	151	-	0%
		5600436 Postage	2	2	-	0%
		5600601 Dues - Utility Association	354	354	0	0%
		5600651 Fees - Regulatory NERC	2,243	2,243	-	0%
		5600721 Environmental Permits and Fees	590	590	0	0%
		5600726 License Fees and Permits	1,152	1,152	(0)	0%
		5600871 Other	-	(185)	(185)	#DIV/0!

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600896 Online Information Services	2	2	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	16	17	0	3%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	123	127	4	3%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	8	0	3%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	32	33	1	3%
		8110040 Budget Attrition	(6)	(6)	(0)	3%
	<b>Transmission Total</b>		<b>38,294</b>	<b>38,721</b>	<b>428</b>	<b>1%</b>
<b>Electric Total</b>			<b>1,185,140</b>	<b>1,221,052</b>	<b>35,912</b>	<b>3%</b>
<b>Gas</b>	<b>Benefits &amp; Loadings</b>	5540001 Productive Labor	29	29	1	3%
		5540019 Pension Non-Loading	(281)	-	281	-100%
		5540210 Incentive Non Loading	319	329	10	3%
		5540240 Performance Share Plan & Deferred Comp I	486	518	32	7%
		5540250 Restricted Stock Units	449	519	70	16%
		5540255 Other Benefits Compensation	17	18	0	2%
		5600281 Employee Performance Recognition	51	53	2	5%
		5600781 O and M Credits - Other	(29)	(29)	(1)	3%
		8100110 401K Match	885	916	30	3%
		8100115 Qualified Pension	2,239	2,235	(3)	0%
		8100120 Nonqualified Pension	28	29	1	3%
		8100130 Exec Nonqualified Deferred Comp Match	4	4	0	3%
		8100140 Other Pension - Consult	44	45	1	3%
		8100150 Active Healthcare	3,973	4,180	206	5%
		8100155 Miscellaneous Benefit Programs and Costs	176	181	4	3%
		8100160 Life LTD and Business Travel Insurance	264	269	6	2%
		8100165 Retiree Medical	12	11	(0)	-3%
		8100170 FAS 112 LTD	14	13	(1)	-5%
		8100190 Workers' Compensation - FAS 112 Costs	15	15	(1)	-4%
		8100195 Workers' Compensation - Ins and Other	157	165	7	5%
		8100200 Annual Incentive	1,267	1,308	41	3%
		8100507 401K Match_OH Alloc	15	17	2	12%
		8100508 Qualified Pension_Overhead Allocation	(66)	(90)	(24)	36%
		8100509 Nonqualified Pension_Overhead Allocation	(0)	0	0	-4556%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	0	0	0	8276%
		8100512 Other Pension - Consult_OH Allocation	(17)	(19)	(1)	6%
		8100513 Active Healthcare_Overhead Allocation	29	59	30	104%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(17)	(18)	(2)	10%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(7)	(7)	0	0%
		8100516 Retiree Medical_Overhead Allocation	(1)	(1)	(0)	22%
		8100517 FAS 112 LTD_Overhead Allocation	(1)	(1)	(0)	1%
		8100526 Workers' Comp-FAS 112_OH Allocation	(1)	(1)	(0)	20%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(10)	(15)	(5)	50%
		8100528 Annual Incentive_Overhead Allocation	192	204	12	6%
	<b>Benefits &amp; Loadings Total</b>		<b>10,235</b>	<b>10,936</b>	<b>700</b>	<b>7%</b>
	<b>Chairman and CEO</b>	5540001 Productive Labor	35	36	1	3%
		5600006 Consulting Professional Services Other	22	16	(6)	-28%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	-	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	2	2	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	(0)	-4%
		5600276 Life Events	0	0	-	0%
		5600381 Rent - Space	2	2	-	0%
		5600436 Postage	0	0	-	0%
		5600601 Dues - Utility Association	297	297	-	0%
		5600656 Fees - Directors	103	106	2	2%
		5600896 Online Information Services	1	1	-	0%
	<b>Chairman and CEO Total</b>		<b>463</b>	<b>461</b>	<b>(3)</b>	<b>-1%</b>
	<b>Corporate Other</b>	5600781 O and M Credits - Other	(54)	(54)	-	0%
		5600791 O and M Credits - AG to Capital	(36)	(36)	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600796 O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
	<b>Corporate Other Total</b>		<b>(406)</b>	<b>(406)</b>	<b>-</b>	<b>0%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	5,334	5,535	201	4%
		5540009 Labor Budget Adjustment	(44)	(9)	36	-81%
		5600001 Contract Labor	279	277	(2)	-1%
		5600006 Consulting Professional Services Other	762	1,191	429	56%
		5600041 Outside Vendor Contract	200	201	1	0%
		5600051 Outside Services Customer Care	5,403	4,450	(953)	-18%
		5600066 Materials	59	51	(8)	-14%
		5600091 Print and Copy Cost - Other	24	24	(0)	0%
		5600111 Equipment Maintenance - Customer Care	11	11	-	0%
		5600116 IT Hardware Maintenance	168	173	4	3%
		5600121 IT Hardware Purchases	51	51	0	0%
		5600126 Software License Purchase - Perpetual	408	409	1	0%
		5600131 Software License Purchase - Term	433	475	42	10%
		5600136 Software Maintenance	2,216	2,335	119	5%
		5600141 Network Services	58	58	0	0%
		5600151 Network Data	841	936	95	11%
		5600161 Network Radio	48	48	(0)	0%
		5600166 Mainframe Services	78	80	2	3%
		5600171 Distributed Systems Services	61	64	2	4%
		5600176 Application Development and Maintenance	1,680	1,637	(43)	-3%
		5600186 Software - ASP	153	664	512	335%
		5600191 Employee Expenses Airfare	47	46	(1)	-3%
		5600196 Employee Expenses Car Rental	5	5	0	1%
		5600201 Employee Expenses Taxi and Bus	6	6	(0)	-1%
		5600206 Employee Expenses Mileage	43	36	(7)	-16%
		5600211 Employee Expenses Conf Seminar Trng	30	30	0	1%
		5600216 Employee Expenses Hotel	64	63	(1)	-1%
		5600221 Employee Expenses Meals	32	31	(1)	-2%
		5600226 Employee Expenses Meals Non-Employee	2	2	0	0%
		5600231 Employee Expenses Parking	11	12	0	4%
		5600236 Employee Expenses Per Diem	1	1	-	0%
		5600241 Employee Expenses Safety Equipment	3	3	0	2%
		5600246 Employee Expenses Other	20	20	0	1%
		5600251 Employee Expense Personal Communication	35	36	2	5%
		5600256 Office Supplies	34	32	(2)	-5%
		5600261 Workforce Administration Expense	23	20	(3)	-12%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	1	1	0	0%
		5600291 Transportation Fleet Cost	42	42	-	0%
		5600296 Janitorial - Routine	0	0	-	0%
		5600351 Moves Adds Changes	1	1	0	0%
		5600356 Energy	2,917	2,329	(588)	-20%
		5600366 Non - Energy	23	17	(6)	-26%
		5600381 Rent - Space	10	8	(3)	-25%
		5600382 Rent - Equipment	0	0	-	0%
		5600396 Rent - Equipment Customer Case	0	0	-	0%
		5600436 Postage	1,081	1,043	(39)	-4%
		5600511 Advertising - Brand Image	44	45	0	1%
		5600516 Advertising - General	9	9	0	1%
		5600521 Advertising - Brand Sponsorship	182	183	2	1%
		5600536 Communication - Conservation DSM	0	0	-	0%
		5600561 Customer Program - Promotion	8	8	-	0%
		5600571 Safety Advertising	188	189	2	1%
		5600591 Dues - Professional Association	18	17	(1)	-5%
		5600596 Dues - Utility Association Other	2	2	0	0%
		5600601 Dues - Utility Association	1	1	0	0%
		5600706 Bank Charges	2	2	-	0%
		5600726 License Fees and Permits	16	16	0	1%
		5600781 O and M Credits - Other	(289)	-	289	-100%
		5600861 Shared Asset Costs	5,337	5,447	111	2%
		5600866 Shared Assets - Owning Co Credit	(2,650)	(2,698)	(47)	2%
		5600871 Other	1	1	0	0%
		5600896 Online Information Services	71	74	2	3%
		5600946 Cust Billing Srvcs to Other	(30)	(31)	(1)	4%
	<b>Customer and Innovation Total</b>		<b>25,565</b>	<b>25,712</b>	<b>147</b>	<b>1%</b>
	<b>Distribution Operations</b>	5540001 Productive Labor	1,722	1,774	52	3%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5540009 Labor Budget Adjustment	560	450	(110)	-20%
		5600001 Contract Labor	14	14	-	0%
		5600041 Outside Vendor Contract	3,834	3,100	(734)	-19%
		5600066 Materials	934	934	-	0%
		5600071 MS Inventory Adjust - Obsolete Materials	20	20	-	0%
		5600091 Print and Copy Cost - Other	6	6	-	0%
		5600191 Employee Expenses Airfare	25	25	-	0%
		5600196 Employee Expenses Car Rental	2	2	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	22	22	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	-	0%
		5600216 Employee Expenses Hotel	25	25	-	0%
		5600221 Employee Expenses Meals	8	8	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	1	1	-	0%
		5600236 Employee Expenses Per Diem	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	2	2	-	0%
		5600251 Employee Expense Personal Communication	13	13	-	0%
		5600256 Office Supplies	9	9	-	0%
		5600271 Safety Recognition	8	8	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	173	173	-	0%
		5600366 Non - Energy	333	333	-	0%
		5600382 Rent - Equipment	46	46	-	0%
		5600436 Postage	2	2	-	0%
		5600591 Dues - Professional Association	1	1	-	0%
		5600596 Dues - Utility Association Other	1	1	-	0%
		5600601 Dues - Utility Association	0	0	-	0%
		5600646 Fees - Regulatory	50	50	-	0%
		5600726 License Fees and Permits	35	35	-	0%
		5600776 O and M Credits - Meter Transfer Install	(5,831)	(5,920)	(88)	2%
	<b>Distribution Operations Total</b>		<b>2,021</b>	<b>1,140</b>	<b>(880)</b>	<b>-44%</b>
	<b>Energy Supply</b>	5540001 Productive Labor	438	437	(1)	0%
		5540009 Labor Budget Adjustment	2	60	58	3287%
		5600006 Consulting Professional Services Other	0	0	(0)	-98%
		5600041 Outside Vendor Contract	113	46	(67)	-59%
		5600066 Materials	1	1	(0)	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	1	(0)	-19%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	1	1	0	4%
		5600211 Employee Expenses Conf Seminar Trng	0	0	(0)	-45%
		5600216 Employee Expenses Hotel	2	1	(0)	-25%
		5600221 Employee Expenses Meals	1	1	0	2%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	0	2%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	(0)	-35%
		5600291 Transportation Fleet Cost	9	27	18	210%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600601 Dues - Utility Association	1	1	(0)	0%
		5600721 Environmental Permits and Fees	2	2	(0)	0%
		5600896 Online Information Services	1	0	(1)	-58%
	<b>Energy Supply Total</b>		<b>572</b>	<b>579</b>	<b>7</b>	<b>1%</b>
	<b>Financial Operations</b>	5540001 Productive Labor	938	966	28	3%
		5600001 Contract Labor	10	10	0	1%
		5600006 Consulting Professional Services Other	41	41	0	1%
		5600026 Consulting Professional Svcs Accounting	155	157	2	1%
		5600066 Materials	3	3	0	1%
		5600091 Print and Copy Cost - Other	1	1	0	1%
		5600191 Employee Expenses Airfare	6	6	0	2%
		5600196 Employee Expenses Car Rental	0	0	0	1%
		5600201 Employee Expenses Taxi and Bus	1	1	0	1%
		5600206 Employee Expenses Mileage	2	2	0	2%
		5600211 Employee Expenses Conf Seminar Trng	5	5	0	1%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600216 Employee Expenses Hotel	8	8	0	1%
		5600221 Employee Expenses Meals	5	5	(0)	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	1%
		5600231 Employee Expenses Parking	0	0	0	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	(0)	(0)	(0)	0%
		5600251 Employee Expense Personal Communication	3	3	0	1%
		5600256 Office Supplies	1	2	0	1%
		5600276 Life Events	0	0	0	1%
		5600291 Transportation Fleet Cost	0	0	0	1%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	1	1	0	4%
		5600451 Insurance - Property	408	420	12	3%
		5600456 Insurance - General Liability	439	448	9	2%
		5600461 Insurance - Excess Liability	572	613	41	7%
		5600466 Insurance - Auto Liability	17	17	0	1%
		5600471 Insurance - Directors and Officers	99	101	2	2%
		5600476 Insurance - Fiduciary	27	28	1	2%
		5600481 Insurance - Other	(226)	(228)	(2)	1%
		5600482 Insurance - Cyber	31	31	0	1%
		5600591 Dues - Professional Association	6	6	0	1%
		5600596 Dues - Utility Association Other	0	0	0	1%
		5600661 Fees - Remarketing and Rating	35	35	(1)	-1%
		5600691 Shareholder Related Expenses	22	22	0	1%
		5600706 Bank Charges	66	68	2	4%
		5600726 License Fees and Permits	4	4	0	1%
		5600781 O and M Credits - Other	(23)	(23)	(0)	1%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	8	8	0	1%
	<b>Financial Operations Total</b>		<b>2,669</b>	<b>2,765</b>	<b>96</b>	<b>4%</b>
	<b>Gas Systems</b>	5540001 Productive Labor	23,728	24,267	539	2%
		5540009 Labor Budget Adjustment	520	353	(167)	-32%
		5600006 Consulting Professional Services Other	(27)	(27)	-	0%
		5600041 Outside Vendor Contract	12,488	12,712	224	2%
		5600066 Materials	3,485	3,485	0	0%
		5600136 Software Maintenance	27	27	-	0%
		5600246 Employee Expenses Other	652	652	(0)	0%
		5600291 Transportation Fleet Cost	2,550	2,550	-	0%
		5600316 Use Costs	3	3	-	0%
		5600601 Dues - Utility Association	86	86	(0)	0%
		5600716 Gas Cleanup Costs	750	750	-	0%
		5600726 License Fees and Permits	317	317	-	0%
		5600871 Other	1,227	1,227	-	0%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	64	66	2	3%
		8010105 Budget Overtime	(160)	(160)	0	0%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	14	15	0	3%
		8110040 Budget Attrition	(3)	(3)	(0)	3%
	<b>Gas Systems Total</b>		<b>45,721</b>	<b>46,320</b>	<b>599</b>	<b>1%</b>
	<b>General Counsel</b>	5540001 Productive Labor	384	396	12	3%
		5600001 Contract Labor	7	7	(0)	0%
		5600006 Consulting Professional Services Other	4	4	-	0%
		5600021 Consulting Professional Services Legal	222	222	0	0%
		5600031 Consulting Legal Regulatory	3	3	-	0%
		5600041 Outside Vendor Contract	0	0	0	0%
		5600066 Materials	1	1	0	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600096 Print and Copy Cost - SEC Filings	2	2	-	0%
		5600101 Legal - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	4	4	(0)	0%
		5600196 Employee Expenses Car Rental	0	0	(0)	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	1	1	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	0	0%
		5600216 Employee Expenses Hotel	4	4	(0)	0%
		5600221 Employee Expenses Meals	2	2	0	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	(0)	0%
		5600231 Employee Expenses Parking	1	1	(0)	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600251 Employee Expense Personal Communication	2	2	(0)	0%
		5600256 Office Supplies	1	1	(0)	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	-	0%
		5600351 Moves Adds Changes	0	0	(0)	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	0	0	-	0%
		5600436 Postage	0	0	-	0%
		5600481 Insurance - Other	2	2	0	0%
		5600591 Dues - Professional Association	4	4	(0)	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	12	12	0	2%
	<b>General Counsel Total</b>		<b>661</b>	<b>672</b>	<b>12</b>	<b>2%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	995	1,024	29	3%
		5540260 Other Compensation	1	2	0	25%
		5600001 Contract Labor	78	78	-	0%
		5600006 Consulting Professional Services Other	51	44	(7)	-15%
		5600041 Outside Vendor Contract	1	1	-	0%
		5600051 Outside Services Customer Care	0	0	-	0%
		5600066 Materials	12	12	-	0%
		5600091 Print and Copy Cost - Other	4	4	-	0%
		5600191 Employee Expenses Airfare	7	7	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	46	46	-	0%
		5600211 Employee Expenses Conf Seminar Trng	11	11	-	0%
		5600216 Employee Expenses Hotel	13	13	-	0%
		5600221 Employee Expenses Meals	6	6	-	0%
		5600226 Employee Expenses Meals Non-Employee	6	6	-	0%
		5600231 Employee Expenses Parking	2	2	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	9	9	-	0%
		5600256 Office Supplies	3	3	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	1	1	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	1	1	-	0%
		5600436 Postage	7	7	-	0%
		5600511 Advertising - Brand Image	7	7	-	0%
		5600516 Advertising - General	5	5	-	0%
		5600531 Advertising - Conservation Other	0	0	-	0%
		5600546 Customer Program - Advertising	5	5	-	0%
		5600571 Safety Advertising	0	0	-	0%
		5600576 Safety Information	0	0	-	0%
		5600581 Mandated Regulatory Notices	0	0	-	0%
		5600586 Mandated Inserts Communication	18	18	-	0%
		5600591 Dues - Professional Association	6	6	-	0%
		5600596 Dues - Utility Association Other	12	12	-	0%
		5600601 Dues - Utility Association	7	7	-	0%
		5600671 Fees - Regulatory Direct	266	272	5	2%
		5600676 Fees - Regulatory Indirect	444	453	9	2%
		5600681 Fees - Regulatory NARUC	0	0	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600856 Non - Recoverable Const Waiver - Gas	3	2	(1)	-33%
		5600896 Online Information Services	0	0	-	0%
	<b>Group President - Utility Total</b>		<b>2,031</b>	<b>2,066</b>	<b>36</b>	<b>2%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	1,443	1,484	41	3%
		5600001 Contract Labor	15	15	0	1%
		5600006 Consulting Professional Services Other	99	99	0	0%
		5600041 Outside Vendor Contract	102	102	0	0%
		5600066 Materials	96	96	1	1%
		5600075 Transportation Fuel	35	36	1	2%
		5600091 Print and Copy Cost - Other	(23)	(23)	0	0%
		5600106 Equipment Maintenance	97	45	(53)	-54%
		5600131 Software License Purchase - Term	1	1	0	1%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600191 Employee Expenses Airfare	15	15	0	0%
		5600196 Employee Expenses Car Rental	4	4	0	0%
		5600201 Employee Expenses Taxi and Bus	2	2	0	1%
		5600206 Employee Expenses Mileage	5	5	0	0%
		5600211 Employee Expenses Conf Seminar Trng	21	22	0	0%
		5600216 Employee Expenses Hotel	24	24	0	0%
		5600221 Employee Expenses Meals	31	31	0	0%
		5600226 Employee Expenses Meals Non-Employee	4	4	0	0%
		5600231 Employee Expenses Parking	2	2	0	0%
		5600236 Employee Expenses Per Diem	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	3	3	0	0%
		5600246 Employee Expenses Other	4	4	0	1%
		5600251 Employee Expense Personal Communication	9	9	0	0%
		5600256 Office Supplies	12	12	0	0%
		5600261 Workforce Administration Expense	17	17	0	1%
		5600271 Safety Recognition	0	0	0	1%
		5600276 Life Events	0	0	(0)	0%
		5600291 Transportation Fleet Cost	78	79	1	1%
		5600296 Janitorial - Routine	163	165	1	1%
		5600306 Fire Life Safety Maintenance	17	17	0	1%
		5600311 General Interior Exterior Maintenance	269	272	3	1%
		5600316 Use Costs	389	389	(0)	0%
		5600321 Lawn Care Maintenance Costs	14	14	0	0%
		5600326 Sewer Maintenance Costs	2	2	0	0%
		5600331 Snow Removal Costs	169	169	(0)	0%
		5600336 Trash Removal Costs	36	36	0	0%
		5600341 Water Use Costs	27	27	(0)	0%
		5600351 Moves Adds Changes	57	113	57	100%
		5600381 Rent - Space	0	0	0	1%
		5600382 Rent - Equipment	13	13	0	0%
		5600431 Lease Costs	790	819	29	4%
		5600436 Postage	9	9	0	0%
		5600466 Insurance - Auto Liability	1	1	0	2%
		5600511 Advertising - Brand Image	15	15	0	1%
		5600591 Dues - Professional Association	14	14	0	1%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	5	5	0	0%
		5600861 Shared Asset Costs	1,116	1,113	(3)	0%
		5600866 Shared Assets - Owning Co Credit	(870)	(881)	(11)	1%
		5600871 Other	4	4	(0)	0%
		5600896 Online Information Services	5	5	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	<b>HR and Employee Services Total</b>		<b>4,342</b>	<b>4,410</b>	<b>69</b>	<b>2%</b>
	<b>Operations Services</b>	5540001 Productive Labor	504	519	15	3%
		5600006 Consulting Professional Services Other	1	1	-	0%
		5600041 Outside Vendor Contract	2	2	-	0%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	1	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	7	7	-	0%
		5600216 Employee Expenses Hotel	2	2	-	0%
		5600221 Employee Expenses Meals	0	0	0	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	(0)	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600261 Workforce Administration Expense	3	3	0	2%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	0	0	(0)	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600601 Dues - Utility Association	1	1	-	0%
		5600896 Online Information Services	1	1	-	0%
	<b>Operations Services Total</b>		<b>525</b>	<b>540</b>	<b>15</b>	<b>3%</b>
	<b>Risk Management</b>	5540001 Productive Labor	123	126	2	2%
		5600001 Contract Labor	2	2	0	1%
		5600006 Consulting Professional Services Other	5	5	0	1%
		5600026 Consulting Professional Svcs Accounting	37	37	0	1%
		5600066 Materials	1	1	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	1	1	0	1%
		5600196 Employee Expenses Car Rental	0	0	0	1%
		5600201 Employee Expenses Taxi and Bus	0	0	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	0	1%
		5600216 Employee Expenses Hotel	1	1	0	1%
		5600221 Employee Expenses Meals	1	1	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	0	0	0	1%
		5600251 Employee Expense Personal Communication	0	0	0	1%
		5600256 Office Supplies	0	0	0	1%
		5600276 Life Events	0	0	-	0%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	1	1	0	1%
		5600726 License Fees and Permits	0	0	0	1%
		5600896 Online Information Services	8	8	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	<b>Risk Management Total</b>		<b>183</b>	<b>186</b>	<b>3</b>	<b>2%</b>
	<b>Strategy Png and Ext Affairs</b>	5540001 Productive Labor	178	178	(0)	0%
		5540009 Labor Budget Adjustment	(1)	(1)	-	0%
		5600001 Contract Labor	3	3	(0)	-2%
		5600006 Consulting Professional Services Other	27	27	0	0%
		5600066 Materials	1	0	(0)	-18%
		5600091 Print and Copy Cost - Other	2	2	(0)	0%
		5600096 Print and Copy Cost - SEC Filings	2	2	-	0%
		5600126 Software License Purchase - Perpetual	0	0	-	0%
		5600191 Employee Expenses Airfare	2	2	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	2	2	-	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	1	1	(0)	-4%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600336 Trash Removal Costs	0	0	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600436 Postage	1	0	(0)	-53%
		5600591 Dues - Professional Association	0	0	-	0%
		5600601 Dues - Utility Association	2	2	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600896 Online Information Services	14	15	1	8%
	<b>Strategy Png and Ext Affairs Total</b>		<b>238</b>	<b>239</b>	<b>0</b>	<b>0%</b>
<b>Gas Total</b>			<b>94,819</b>	<b>95,620</b>	<b>801</b>	<b>1%</b>
<b>Non-Utility</b>	<b>Benefits &amp; Loadings</b>	8100110 401K Match	50	52	2	4%
		8100115 Qualified Pension	136	135	(1)	-1%
		8100120 Nonqualified Pension	1	1	0	3%
		8100130 Exec Nonqualified Deferred Comp Match	0	0	0	3%
		8100140 Other Pension - Consult	1	1	0	2%
		8100150 Active Healthcare	236	251	14	6%
		8100155 Miscellaneous Benefit Programs and Costs	8	8	0	2%
		8100160 Life LTD and Business Travel Insurance	16	16	0	2%
		8100165 Retiree Medical	1	1	(0)	-4%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		8100170 FAS 112 LTD	1	1	(0)	-5%
		8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-4%
		8100195 Workers' Compensation - Ins and Other	12	12	0	3%
		8100200 Annual Incentive	18	19	1	3%
		8100507 401K Match_OH Alloc	(1)	(1)	(0)	1%
		8100508 Qualified Pension_Overhead Allocation	(5)	(5)	(0)	6%
		8100509 Nonqualified Pension_Overhead Allocation	(0)	(0)	0	-88%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	(0)	0	-67%
		8100512 Other Pension - Consult_OH Allocation	(0)	(0)	(0)	6%
		8100513 Active Healthcare_Overhead Allocation	(6)	(6)	0	-1%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(0)	(0)	6%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	3%
		8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	4%
		8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	1%
		8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	(0)	20%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(0)	(1)	(0)	210%
		8100528 Annual Incentive_Overhead Allocation	3	3	0	6%
	<b>Benefits &amp; Loadings Total</b>		<b>471</b>	<b>487</b>	<b>16</b>	<b>3%</b>
	<b>Chairman and CEO</b>	5600606 Dues - Lobbying	178	178	-	0%
		5600626 Contributions - Charitable	13	13	-	0%
		5600631 Contributions - Community Sponsorships	410	410	(0)	0%
	<b>Chairman and CEO Total</b>		<b>601</b>	<b>601</b>	<b>(0)</b>	<b>0%</b>
	<b>Corporate Other</b>	5660024 Loss on Investment	(436)	(350)	86	-20%
	<b>Corporate Other Total</b>		<b>(436)</b>	<b>(350)</b>	<b>86</b>	<b>-20%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	1,436	1,477	41	3%
		5540009 Labor Budget Adjustment	36	36	0	0%
		5600001 Contract Labor	360	360	-	0%
		5600006 Consulting Professional Services Other	602	127	(475)	-79%
		5600051 Outside Services Customer Care	2	2	-	0%
		5600066 Materials	36	36	-	0%
		5600091 Print and Copy Cost - Other	30	30	-	0%
		5600131 Software License Purchase - Term	422	422	-	0%
		5600191 Employee Expenses Airfare	43	43	-	0%
		5600206 Employee Expenses Mileage	25	25	-	0%
		5600211 Employee Expenses Conf Seminar Trng	3	3	-	0%
		5600216 Employee Expenses Hotel	36	36	-	0%
		5600221 Employee Expenses Meals	19	19	-	0%
		5600226 Employee Expenses Meals Non-Employee	2	2	-	0%
		5600231 Employee Expenses Parking	9	9	-	0%
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	12	12	-	0%
		5600256 Office Supplies	5	5	-	0%
		5600276 Life Events	1	1	-	0%
		5600366 Non - Energy	81	90	9	12%
		5600381 Rent - Space	72	72	-	0%
		5600436 Postage	50	50	-	0%
		5600511 Advertising - Brand Image	2	2	-	0%
		5600546 Customer Program - Advertising	500	500	-	0%
		5600591 Dues - Professional Association	2	2	-	0%
		5600616 Dues - Chamber of Commerce	0	0	-	0%
		5600631 Contributions - Community Sponsorships	115	115	0	0%
		5600636 Contributions - Civic and Political	20	20	(0)	0%
		5600641 Contributions - Economical Development	108	108	-	0%
		5600696 Deductions - Corporate Tickets	5	5	-	0%
		5600701 Deductions - Other	13	13	0	0%
		5600706 Bank Charges	60	60	-	0%
		5600906 Operating Co Overheads - AG	835	935	100	12%
		5600946 Cust Billing Srvc to Other	147	153	6	4%
	<b>Customer and Innovation Total</b>		<b>5,089</b>	<b>4,771</b>	<b>(318)</b>	<b>-6%</b>
	<b>Energy Supply</b>	5600631 Contributions - Community Sponsorships	30	30	-	0%
		5600696 Deductions - Corporate Tickets	3	3	-	0%
	<b>Energy Supply Total</b>		<b>32</b>	<b>32</b>	<b>-</b>	<b>0%</b>
	<b>Financial Operations</b>	5600606 Dues - Lobbying	3	3	0	1%
		5600626 Contributions - Charitable	1	1	0	1%
		5600631 Contributions - Community Sponsorships	1	1	0	1%
		5600696 Deductions - Corporate Tickets	5	5	0	1%
		5600701 Deductions - Other	5	5	0	1%
		5600731 Penalties	1	4	3	349%

**NSP-MN**  
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**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
	<b>Financial Operations Total</b>		<b>15</b>	<b>18</b>	<b>3</b>	<b>19%</b>
	<b>General Counsel</b>	5600606 Dues - Lobbying	0	0	(0)	0%
		5600626 Contributions - Charitable	1	1	(0)	0%
		5600631 Contributions - Community Sponsorships	12	12	(0)	0%
		5600696 Deductions - Corporate Tickets	0	0	(0)	0%
		5600701 Deductions - Other	4	4	0	0%
	<b>General Counsel Total</b>		<b>18</b>	<b>18</b>	<b>0</b>	<b>0%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	205	212	6	3%
		5600606 Dues - Lobbying	168	168	-	0%
		5600616 Dues - Chamber of Commerce	275	275	-	0%
		5600621 Dues - Social Service	12	12	-	0%
		5600626 Contributions - Charitable	93	93	-	0%
		5600631 Contributions - Community Sponsorships	1,037	1,037	-	0%
		5600636 Contributions - Civic and Political	229	229	-	0%
		5600641 Contributions - Economical Development	335	335	-	0%
		5600696 Deductions - Corporate Tickets	358	358	-	0%
		5600701 Deductions - Other	148	144	(4)	-3%
	<b>Group President - Utility Total</b>		<b>2,860</b>	<b>2,862</b>	<b>2</b>	<b>0%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	20	20	1	3%
		5600006 Consulting Professional Services Other	5	5	(0)	0%
		5600041 Outside Vendor Contract	6	6	(0)	0%
		5600066 Materials	2	2	0	1%
		5600091 Print and Copy Cost - Other	(2)	(2)	0	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	-	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600291 Transportation Fleet Cost	2	2	-	0%
		5600296 Janitorial - Routine	11	11	0	1%
		5600306 Fire Life Safety Maintenance	1	1	0	1%
		5600311 General Interior Exterior Maintenance	18	19	0	1%
		5600316 Use Costs	27	27	(0)	0%
		5600321 Lawn Care Maintenance Costs	1	1	0	0%
		5600326 Sewer Maintenance Costs	0	0	0	0%
		5600331 Snow Removal Costs	12	12	(0)	0%
		5600336 Trash Removal Costs	2	2	(0)	0%
		5600341 Water Use Costs	2	2	(0)	0%
		5600351 Moves Adds Changes	4	8	4	101%
		5600382 Rent - Equipment	1	1	-	0%
		5600431 Lease Costs	149	154	5	3%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600626 Contributions - Charitable	330	333	3	1%
		5600631 Contributions - Community Sponsorships	49	50	0	1%
		5600701 Deductions - Other	0	0	0	2%
		5600726 License Fees and Permits	0	0	(0)	0%
		5600861 Shared Asset Costs	78	78	(0)	0%
		5600871 Other	0	0	-	0%
	<b>HR and Employee Services Total</b>		<b>720</b>	<b>733</b>	<b>13</b>	<b>2%</b>
	<b>Nuclear Generation</b>	5600606 Dues - Lobbying	20	20	-	0%
		5600616 Dues - Chamber of Commerce	0	0	-	0%
		5600626 Contributions - Charitable	18	18	-	0%
		5600631 Contributions - Community Sponsorships	10	10	0	0%
		5600696 Deductions - Corporate Tickets	2	2	-	0%
		5600701 Deductions - Other	20	20	-	0%
	<b>Nuclear Generation Total</b>		<b>71</b>	<b>71</b>	<b>0</b>	<b>0%</b>
	<b>Operations Services</b>	5600616 Dues - Chamber of Commerce	22	22	-	0%
		5600631 Contributions - Community Sponsorships	67	67	(0)	0%
		5600696 Deductions - Corporate Tickets	6	6	0	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2021 Actual	2022 Budget	Variance	% Variance
		5600701 Deductions - Other	11	11	0	0%
	<b>Operations Services Total</b>		<b>106</b>	<b>106</b>	<b>0</b>	<b>0%</b>
	<b>Strategy Png and Ext Affairs</b>	5540001 Productive Labor	154	158	5	3%
		5600006 Consulting Professional Services Other	8	8	(0)	0%
		5600066 Materials	2	2	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	6	6	(0)	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	2	2	(0)	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	-	0%
		5600216 Employee Expenses Hotel	6	6	(0)	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600606 Dues - Lobbying	102	102	(0)	0%
		5600626 Contributions - Charitable	1	1	-	0%
		5600631 Contributions - Community Sponsorships	28	28	0	0%
		5600896 Online Information Services	7	7	-	0%
	<b>Strategy Png and Ext Affairs Total</b>		<b>323</b>	<b>327</b>	<b>5</b>	<b>1%</b>
<b>Non-Utility Total</b>			<b>9,868</b>	<b>9,675</b>	<b>(193)</b>	<b>-2%</b>
<b>Grand Total</b>			<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance		
Electric	Benefits & Loadings	5540001 Productive Labor	432	445	13	3%		
		5540210 Incentive Non Loading	16,785	17,288	504	3%		
		5540240 Performance Share Plan & Deferred Comp I	8,692	9,201	509	6%		
		5540250 Restricted Stock Units	11,151	11,734	583	5%		
		5540255 Other Benefits Compensation	258	264	5	2%		
		5600281 Employee Performance Recognition	961	1,006	45	5%		
		5600781 O and M Credits - Other	(431)	(444)	(13)	3%		
		8100110 401K Match	10,924	11,206	282	3%		
		8100115 Qualified Pension	22,103	21,568	(535)	-2%		
		8100120 Nonqualified Pension	365	377	11	3%		
		8100130 Exec Nonqualified Deferred Comp Match	48	50	2	5%		
		8100135 NMC Employer Retirement Contribution	980	1,008	28	3%		
		8100140 Other Pension - Consult	501	512	11	2%		
		8100150 Active Healthcare	42,438	44,203	1,765	4%		
		8100155 Miscellaneous Benefit Programs and Costs	1,837	1,864	26	1%		
		8100160 Life LTD and Business Travel Insurance	2,310	2,364	54	2%		
		8100165 Retiree Medical	93	89	(4)	-4%		
		8100170 FAS 112 LTD	92	86	(6)	-6%		
		8100190 Workers' Compensation - FAS 112 Costs	102	93	(9)	-9%		
		8100195 Workers' Compensation - Ins and Other	1,136	1,176	40	3%		
		8100200 Annual Incentive	11,863	12,240	377	3%		
		8100507 401K Match_OH Alloc	90	104	13	15%		
		8100508 Qualified Pension_Overhead Allocation	(872)	(1,086)	(214)	25%		
		8100509 Nonqualified Pension_Overhead Allocation	2	5	3	192%		
		8100511 Exec Nonqual Def Comp Match_OH Alloc	1	3	2	283%		
		8100512 Other Pension - Consult_OH Allocation	(176)	(187)	(10)	6%		
		8100513 Active Healthcare_Overhead Allocation	417	754	337	81%		
		8100514 Misc Benefit Programs and Costs_OH Alloc	(176)	(197)	(21)	12%		
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(58)	(57)	1	-2%		
		8100516 Retiree Medical_Overhead Allocation	(7)	(8)	(1)	18%		
		8100517 FAS 112 LTD_Overhead Allocation	(5)	(6)	(0)	9%		
		8100526 Workers' Comp-FAS 112_OH Allocation	(5)	(4)	2	-29%		
		8100527 Workers' Comp-Ins and Other_OH Alloc	(129)	(155)	(25)	19%		
		8100528 Annual Incentive_Overhead Allocation	1,855	1,952	96	5%		
		8100529 NMC Employer Retirement Contr_OH Alloc	1	0	(1)	-88%		
		Benefits & Loadings Total			133,577	137,447	3,870	3%
		Chairman and CEO						
			5540001 Productive Labor	536	552	16	3%	
			5600006 Consulting Professional Services Other	233	235	2	1%	
			5600066 Materials	1	1	-	0%	
			5600091 Print and Copy Cost - Other	0	0	-	0%	
			5600191 Employee Expenses Airfare	1	1	0	0%	
			5600196 Employee Expenses Car Rental	0	0	-	0%	
			5600201 Employee Expenses Taxi and Bus	0	0	-	0%	
			5600206 Employee Expenses Mileage	0	0	-	0%	
			5600211 Employee Expenses Conf Seminar Trng	1	1	-	0%	
			5600216 Employee Expenses Hotel	4	4	0	0%	
			5600221 Employee Expenses Meals	3	3	(0)	0%	
			5600226 Employee Expenses Meals Non-Employee	1	1	-	0%	
			5600231 Employee Expenses Parking	0	0	-	0%	
			5600246 Employee Expenses Other	37	37	(0)	0%	
			5600251 Employee Expense Personal Communication	2	2	-	0%	
			5600256 Office Supplies	1	1	-	0%	
		5600276 Life Events	1	1	-	0%		
		5600381 Rent - Space	22	22	-	0%		
		5600436 Postage	0	0	(0)	0%		
		5600601 Dues - Utility Association	989	989	0	0%		
		5600656 Fees - Directors	1,555	1,555	(0)	0%		
		5600896 Online Information Services	20	20	-	0%		
Chairman and CEO Total			3,406	3,424	18	1%		
Corporate Other								
		5600781 O and M Credits - Other	(1,624)	(805)	819	-50%		
		5600791 O and M Credits - AG to Capital	(527)	(527)	-	0%		
		5600796 O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%		
Corporate Other Total			(7,733)	(6,914)	819	-11%		
Corporate Other - IA								
		5600751 IA - Transmission interchange	128,085	133,102	5,017	4%		
Corporate Other - IA Total			128,085	133,102	5,017	4%		
Customer and Innovation								
		5540001 Productive Labor	49,577	51,232	1,655	3%		
		5540009 Labor Budget Adjustment	(721)	(7,031)	(6,310)	875%		
		5600001 Contract Labor	4,733	4,479	(255)	-5%		



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600006 Consulting Professional Services Other	8,925	4,014	(4,912)	-55%
		5600041 Outside Vendor Contract	2,855	2,867	12	0%
		5600051 Outside Services Customer Care	18,459	18,709	250	1%
		5600066 Materials	468	456	(12)	-3%
		5600091 Print and Copy Cost - Other	132	132	(0)	0%
		5600111 Equipment Maintenance - Customer Care	162	162	-	0%
		5600116 IT Hardware Maintenance	3,717	3,747	30	1%
		5600121 IT Hardware Purchases	421	396	(25)	-6%
		5600126 Software License Purchase - Perpetual	1,989	545	(1,444)	-73%
		5600131 Software License Purchase - Term	5,978	6,355	377	6%
		5600136 Software Maintenance	33,447	35,637	2,190	7%
		5600141 Network Services	849	849	(0)	0%
		5600151 Network Data	17,288	17,940	652	4%
		5600161 Network Radio	702	619	(83)	-12%
		5600166 Mainframe Services	1,182	1,218	35	3%
		5600171 Distributed Systems Services	935	963	28	3%
		5600176 Application Development and Maintenance	9,394	9,398	4	0%
		5600186 Software - ASP	4,369	4,505	136	3%
		5600187 Other IT	8,076	9,218	1,142	14%
		5600191 Employee Expenses Airfare	470	472	2	0%
		5600196 Employee Expenses Car Rental	45	46	1	3%
		5600201 Employee Expenses Taxi and Bus	65	65	(0)	0%
		5600206 Employee Expenses Mileage	183	155	(28)	-15%
		5600211 Employee Expenses Conf Seminar Trng	386	388	2	0%
		5600216 Employee Expenses Hotel	640	644	4	1%
		5600221 Employee Expenses Meals	265	268	2	1%
		5600226 Employee Expenses Meals Non-Employee	18	18	0	0%
		5600231 Employee Expenses Parking	106	87	(19)	-18%
		5600236 Employee Expenses Per Diem	15	15	-	0%
		5600241 Employee Expenses Safety Equipment	19	21	2	8%
		5600246 Employee Expenses Other	244	264	20	8%
		5600251 Employee Expense Personal Communication	422	503	81	19%
		5600256 Office Supplies	403	409	7	2%
		5600261 Workforce Administration Expense	298	298	0	0%
		5600271 Safety Recognition	2	2	-	0%
		5600276 Life Events	4	4	(0)	0%
		5600291 Transportation Fleet Cost	365	357	(8)	-2%
		5600296 Janitorial - Routine	6	6	0	0%
		5600351 Moves Adds Changes	9	9	0	0%
		5600356 Energy	15,991	13,711	(2,280)	-14%
		5600366 Non - Energy	66	90	24	36%
		5600381 Rent - Space	10	10	(0)	0%
		5600382 Rent - Equipment	3	3	-	0%
		5600396 Rent - Equipment Customer Case	0	0	-	0%
		5600436 Postage	4,210	4,211	0	0%
		5600511 Advertising - Brand Image	660	667	7	1%
		5600516 Advertising - General	130	131	1	1%
		5600521 Advertising - Brand Sponsorship	2,703	2,730	27	1%
		5600536 Communication - Conservation DSM	2	2	-	0%
		5600546 Customer Program - Advertising	7	7	-	0%
		5600561 Customer Program - Promotion	246	246	-	0%
		5600571 Safety Advertising	742	749	7	1%
		5600591 Dues - Professional Association	237	238	0	0%
		5600596 Dues - Utility Association Other	29	29	(0)	0%
		5600601 Dues - Utility Association	31	31	(0)	0%
		5600706 Bank Charges	10	10	-	0%
		5600726 License Fees and Permits	237	239	2	1%
		5600861 Shared Asset Costs	38,402	39,483	1,081	3%
		5600866 Shared Assets - Owning Co Credit	(39,734)	(38,871)	863	-2%
		5600871 Other	17	7,622	7,605	43885%
		5600896 Online Information Services	1,199	1,235	37	3%
		5600946 Cust Billing Svcs to Other	(122)	(132)	(10)	8%
		<b>201,978</b>	<b>202,878</b>	<b>900</b>	<b>0%</b>	
	<b>Customer and Innovation Total</b>	5540001 Productive Labor	59,735	61,150	1,415	2%
	<b>Distribution Operations</b>	5540009 Labor Budget Adjustment	(1,937)	(2,746)	(810)	42%
		5600001 Contract Labor	1,714	1,866	152	9%
		5600006 Consulting Professional Services Other	39	39	-	0%
		5600041 Outside Vendor Contract	58,526	51,899	(6,627)	-11%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600066 Materials	6,756	6,756	-	0%
		5600071 MS Inventory Adjust - Obsolete Materials	26	26	-	0%
		5600091 Print and Copy Cost - Other	67	67	-	0%
		5600121 IT Hardware Purchases	138	135	(3)	-2%
		5600131 Software License Purchase - Term	32	32	-	0%
		5600191 Employee Expenses Airfare	139	139	-	0%
		5600196 Employee Expenses Car Rental	19	19	-	0%
		5600201 Employee Expenses Taxi and Bus	6	6	0	0%
		5600206 Employee Expenses Mileage	243	243	-	0%
		5600211 Employee Expenses Conf Seminar Trng	32	32	-	0%
		5600216 Employee Expenses Hotel	218	218	(0)	0%
		5600221 Employee Expenses Meals	134	134	-	0%
		5600226 Employee Expenses Meals Non-Employee	2	2	-	0%
		5600231 Employee Expenses Parking	18	18	-	0%
		5600236 Employee Expenses Per Diem	661	661	-	0%
		5600241 Employee Expenses Safety Equipment	353	353	-	0%
		5600246 Employee Expenses Other	162	162	-	0%
		5600251 Employee Expense Personal Communication	305	305	-	0%
		5600256 Office Supplies	102	102	0	0%
		5600271 Safety Recognition	88	88	-	0%
		5600276 Life Events	5	5	-	0%
		5600291 Transportation Fleet Cost	7,510	7,510	(0)	0%
		5600316 Use Costs	3	3	-	0%
		5600321 Lawn Care Maintenance Costs	1	1	-	0%
		5600331 Snow Removal Costs	1	1	-	0%
		5600336 Trash Removal Costs	32	32	-	0%
		5600341 Water Use Costs	2	2	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600382 Rent - Equipment	104	104	-	0%
		5600390 Rent - Distribution Electric	493	493	-	0%
		5600431 Lease Costs	13	13	-	0%
		5600436 Postage	47	47	-	0%
		5600591 Dues - Professional Association	19	19	-	0%
		5600596 Dues - Utility Association Other	3	3	-	0%
		5600601 Dues - Utility Association	90	90	-	0%
		5600721 Environmental Permits and Fees	0	0	-	0%
		5600726 License Fees and Permits	64	64	-	0%
		5600776 O and M Credits - Meter Transfer Install	(9,283)	(9,283)	-	0%
	<b>Distribution Operations Total</b>		<b>126,686</b>	<b>120,814</b>	<b>(5,872)</b>	<b>-5%</b>
	<b>Energy Supply</b>	5540001 Productive Labor	62,093	62,569	476	1%
		5540009 Labor Budget Adjustment	(135)	(689)	(554)	410%
		5600001 Contract Labor	31,595	38,455	6,860	22%
		5600006 Consulting Professional Services Other	378	179	(199)	-53%
		5600041 Outside Vendor Contract	471	502	30	6%
		5600066 Materials	16,842	18,796	1,953	12%
		5600068 Material Consumption	984	982	(2)	0%
		5600069 Service Consumption	22,231	18,940	(3,291)	-15%
		5600070 Material - Direct Purchase	39	39	-	0%
		5600076 Chemicals - Other	1,302	1,311	9	1%
		5600077 Chemicals - Emission Control	62	62	-	0%
		5600078 Chemicals - Lime	2,123	2,118	(5)	0%
		5600080 Chemicals - Mercury Sorbent	513	760	248	48%
		5600082 Chemicals - Ammonia	747	711	(36)	-5%
		5600083 Chemicals - Sulfuric Acid	474	654	180	38%
		5600091 Print and Copy Cost - Other	8	8	0	0%
		5600191 Employee Expenses Airfare	160	163	4	2%
		5600196 Employee Expenses Car Rental	44	44	0	0%
		5600201 Employee Expenses Taxi and Bus	7	7	0	0%
		5600206 Employee Expenses Mileage	279	286	7	3%
		5600211 Employee Expenses Conf Seminar Trng	350	352	1	0%
		5600216 Employee Expenses Hotel	196	199	4	2%
		5600221 Employee Expenses Meals	325	335	10	3%
		5600226 Employee Expenses Meals Non-Employee	5	5	0	0%
		5600231 Employee Expenses Parking	26	26	0	0%
		5600236 Employee Expenses Per Diem	81	81	0	0%
		5600241 Employee Expenses Safety Equipment	182	182	0	0%
		5600246 Employee Expenses Other	413	413	0	0%
		5600251 Employee Expense Personal Communication	186	176	(10)	-5%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600256 Office Supplies	138	140	1	1%
		5600271 Safety Recognition	76	76	-	0%
		5600276 Life Events	3	3	-	0%
		5600291 Transportation Fleet Cost	1,060	1,063	3	0%
		5600296 Janitorial - Routine	61	61	-	0%
		5600316 Use Costs	1,362	1,366	4	0%
		5600321 Lawn Care Maintenance Costs	30	30	-	0%
		5600326 Sewer Maintenance Costs	365	365	-	0%
		5600331 Snow Removal Costs	200	200	-	0%
		5600336 Trash Removal Costs	18	18	-	0%
		5600341 Water Use Costs	89	89	-	0%
		5600351 Moves Adds Changes	0	0	0	0%
		5600382 Rent - Equipment	236	254	18	8%
		5600386 Rent - Other Generation	14,627	14,972	346	2%
		5600436 Postage	9	9	0	0%
		5600591 Dues - Professional Association	35	35	0	0%
		5600601 Dues - Utility Association	317	313	(4)	-1%
		5600706 Bank Charges	158	158	-	0%
		5600721 Environmental Permits and Fees	2,367	2,020	(347)	-15%
		5600726 License Fees and Permits	78	78	-	0%
		5600781 O and M Credits - Other	(1,303)	(1,873)	(570)	44%
		5600871 Other	13	13	-	0%
		5600896 Online Information Services	7	10	4	56%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	-	-	#DIV/0!
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	(0)	(0)	#DIV/0!
		8010105 Budget Overtime	0	0	(0)	-50%
		8010110 Budget Other Compensation	(37)	(38)	(1)	3%
		8010115 Budget Other Compensation CWF	-	0	0	#DIV/0!
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	(0)	0	0	-150%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	-	(0)	-100%
		8110040 Budget Attrition	(0)	0	0	-450%
	<b>Energy Supply Total</b>		<b>161,890</b>	<b>167,027</b>	<b>5,137</b>	<b>3%</b>
	<b>Financial Operations</b>	5540001 Productive Labor	16,490	16,986	496	3%
		5600001 Contract Labor	149	151	1	1%
		5600006 Consulting Professional Services Other	607	613	6	1%
		5600026 Consulting Professional Svcs Accounting	2,308	2,331	23	1%
		5600066 Materials	37	38	0	1%
		5600091 Print and Copy Cost - Other	9	9	0	1%
		5600191 Employee Expenses Airfare	74	75	1	1%
		5600196 Employee Expenses Car Rental	2	2	0	2%
		5600201 Employee Expenses Taxi and Bus	13	13	0	1%
		5600206 Employee Expenses Mileage	12	13	0	1%
		5600211 Employee Expenses Conf Seminar Trng	86	87	1	1%
		5600216 Employee Expenses Hotel	98	99	1	1%
		5600221 Employee Expenses Meals	54	55	1	1%
		5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
		5600231 Employee Expenses Parking	6	6	0	1%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	(10)	(10)	(0)	1%
		5600251 Employee Expense Personal Communication	45	45	0	1%
		5600256 Office Supplies	22	23	0	1%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	3	3	0	2%
		5600291 Transportation Fleet Cost	3	3	0	1%
		5600351 Moves Adds Changes	7	7	0	1%
		5600436 Postage	19	19	0	1%
		5600451 Insurance - Property	6,192	6,369	177	3%
		5600456 Insurance - General Liability	5,010	5,108	98	2%
		5600461 Insurance - Excess Liability	6,854	6,985	131	2%
		5600466 Insurance - Auto Liability	257	260	2	1%
		5600471 Insurance - Directors and Officers	1,124	1,146	21	2%
		5600476 Insurance - Fiduciary	312	318	6	2%
		5600481 Insurance - Other	(2,548)	(2,581)	(33)	1%
		5600482 Insurance - Cyber	352	355	3	1%
		5600486 Insurance - Nuclear Property	4,305	4,407	102	2%
		5600491 Insurance - Nuclear Interruption	1,245	1,269	24	2%
		5600496 Insurance - Nuclear Liability	3,389	3,457	68	2%
		5600501 Insurance - Nuclear Liability ICRP	(1,161)	(1,161)	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600506 Insurance - Surplus	(3,500)	(3,500)	-	0%
		5600591 Dues - Professional Association	96	97	1	1%
		5600596 Dues - Utility Association Other	5	5	0	1%
		5600661 Fees - Remarketing and Rating	510	540	30	6%
		5600691 Shareholder Related Expenses	328	331	3	1%
		5600706 Bank Charges	1,006	1,023	16	2%
		5600726 License Fees and Permits	61	61	1	1%
		5600781 O and M Credits - Other	(343)	(346)	(3)	1%
		5600871 Other	0	0	0	2%
		5600896 Online Information Services	376	380	4	1%
	<b>Financial Operations Total</b>		<b>43,911</b>	<b>45,094</b>	<b>1,183</b>	<b>3%</b>
	<b>Gas Systems</b>	5540001 Productive Labor	2,011	2,067	56	3%
		5600006 Consulting Professional Services Other	4	4	-	0%
		5600041 Outside Vendor Contract	10,678	11,042	364	3%
		5600066 Materials	55	55	-	0%
		5600136 Software Maintenance	(0)	(0)	-	0%
		5600246 Employee Expenses Other	106	106	-	0%
		5600291 Transportation Fleet Cost	114	114	-	0%
		5600601 Dues - Utility Association	22	22	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	29	29	-	0%
		8010105 Budget Overtime	1	1	-	0%
	<b>Gas Systems Total</b>		<b>13,019</b>	<b>13,439</b>	<b>420</b>	<b>3%</b>
	<b>General Counsel</b>	5540001 Productive Labor	4,964	5,123	159	3%
		5600001 Contract Labor	103	103	(0)	0%
		5600006 Consulting Professional Services Other	53	53	0	0%
		5600021 Consulting Professional Services Legal	2,349	2,349	(0)	0%
		5600031 Consulting Legal Regulatory	100	100	-	0%
		5600041 Outside Vendor Contract	5	5	-	0%
		5600066 Materials	20	20	(0)	0%
		5600091 Print and Copy Cost - Other	4	4	(0)	0%
		5600096 Print and Copy Cost - SEC Filings	33	33	-	0%
		5600101 Legal - Other	1	1	-	0%
		5600191 Employee Expenses Airfare	64	64	(0)	0%
		5600196 Employee Expenses Car Rental	3	3	(0)	0%
		5600201 Employee Expenses Taxi and Bus	8	8	(0)	0%
		5600206 Employee Expenses Mileage	13	13	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	30	30	(0)	0%
		5600216 Employee Expenses Hotel	54	54	(0)	0%
		5600221 Employee Expenses Meals	27	26	(1)	-4%
		5600226 Employee Expenses Meals Non-Employee	4	4	(0)	0%
		5600231 Employee Expenses Parking	8	8	(0)	0%
		5600241 Employee Expenses Safety Equipment	1	1	-	0%
		5600251 Employee Expense Personal Communication	32	32	(0)	0%
		5600256 Office Supplies	11	11	(0)	0%
		5600276 Life Events	1	1	(0)	0%
		5600291 Transportation Fleet Cost	5	5	-	0%
		5600351 Moves Adds Changes	1	1	(0)	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	3	3	-	0%
		5600436 Postage	3	3	(0)	-1%
		5600481 Insurance - Other	28	28	(0)	0%
		5600591 Dues - Professional Association	57	57	(0)	0%
		5600726 License Fees and Permits	1	1	(0)	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	174	178	3	2%
	<b>General Counsel Total</b>		<b>8,161</b>	<b>8,322</b>	<b>162</b>	<b>2%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	8,586	8,843	258	3%
		5540260 Other Compensation	23	-	(23)	-100%
		5600001 Contract Labor	48	48	-	0%
		5600006 Consulting Professional Services Other	649	666	16	3%
		5600041 Outside Vendor Contract	11	11	-	0%
		5600066 Materials	76	76	-	0%
		5600091 Print and Copy Cost - Other	16	16	-	0%
		5600191 Employee Expenses Airfare	42	42	-	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	8	8	-	0%
		5600206 Employee Expenses Mileage	94	94	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600211 Employee Expenses Conf Seminar Trng	54	54	-	0%
		5600216 Employee Expenses Hotel	69	69	-	0%
		5600221 Employee Expenses Meals	47	47	-	0%
		5600226 Employee Expenses Meals Non-Employee	68	68	-	0%
		5600231 Employee Expenses Parking	23	23	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	10	10	-	0%
		5600251 Employee Expense Personal Communication	53	53	-	0%
		5600256 Office Supplies	28	28	-	0%
		5600261 Workforce Administration Expense	0	0	-	0%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	3	3	(0)	0%
		5600291 Transportation Fleet Cost	7	7	-	0%
		5600351 Moves Adds Changes	3	3	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	6	6	-	0%
		5600436 Postage	12	12	-	0%
		5600511 Advertising - Brand Image	18	18	-	0%
		5600516 Advertising - General	42	42	-	0%
		5600546 Customer Program - Advertising	2	2	-	0%
		5600571 Safety Advertising	1	1	-	0%
		5600576 Safety Information	2	2	-	0%
		5600581 Mandated Regulatory Notices	5	5	-	0%
		5600586 Mandated Inserts Communication	72	72	-	0%
		5600591 Dues - Professional Association	73	73	-	0%
		5600596 Dues - Utility Association Other	162	162	-	0%
		5600601 Dues - Utility Association	12	12	-	0%
		5600671 Fees - Regulatory Direct	2,056	2,096	40	2%
		5600676 Fees - Regulatory Indirect	4,428	4,514	85	2%
		5600681 Fees - Regulatory NARUC	4	4	-	0%
		5600726 License Fees and Permits	1	1	-	0%
		5600896 Online Information Services	3	3	-	0%
	<b>Group President - Utility Total</b>		<b>16,821</b>	<b>17,197</b>	<b>376</b>	<b>2%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	25,626	26,560	934	4%
		5600001 Contract Labor	392	396	4	1%
		5600006 Consulting Professional Services Other	1,183	1,187	4	0%
		5600041 Outside Vendor Contract	866	867	1	0%
		5600066 Materials	642	643	1	0%
		5600075 Transportation Fuel	530	540	10	2%
		5600091 Print and Copy Cost - Other	(187)	(186)	1	-1%
		5600106 Equipment Maintenance	659	1,112	453	69%
		5600131 Software License Purchase - Term	48	48	0	0%
		5600191 Employee Expenses Airfare	155	157	1	1%
		5600196 Employee Expenses Car Rental	24	24	1	4%
		5600201 Employee Expenses Taxi and Bus	18	19	0	1%
		5600206 Employee Expenses Mileage	102	99	(3)	-3%
		5600211 Employee Expenses Conf Seminar Trng	88	89	1	1%
		5600216 Employee Expenses Hotel	225	228	3	1%
		5600221 Employee Expenses Meals	158	159	2	1%
		5600226 Employee Expenses Meals Non-Employee	30	30	0	0%
		5600231 Employee Expenses Parking	19	19	(0)	0%
		5600236 Employee Expenses Per Diem	0	2	2	15873%
		5600241 Employee Expenses Safety Equipment	28	28	0	0%
		5600246 Employee Expenses Other	62	63	1	1%
		5600251 Employee Expense Personal Communication	110	108	(2)	-2%
		5600256 Office Supplies	37	37	0	1%
		5600261 Workforce Administration Expense	248	251	2	1%
		5600271 Safety Recognition	2	2	0	1%
		5600276 Life Events	1	1	0	2%
		5600291 Transportation Fleet Cost	875	887	12	1%
		5600296 Janitorial - Routine	1,568	1,579	11	1%
		5600306 Fire Life Safety Maintenance	165	166	1	1%
		5600311 General Interior Exterior Maintenance	2,589	2,598	9	0%
		5600316 Use Costs	3,706	3,706	(0)	0%
		5600321 Lawn Care Maintenance Costs	137	136	(0)	0%
		5600326 Sewer Maintenance Costs	15	15	-	0%
		5600331 Snow Removal Costs	1,607	1,607	0	0%
		5600336 Trash Removal Costs	340	347	7	2%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600341 Water Use Costs	253	253	(0)	0%
		5600351 Moves Adds Changes	1,079	623	(456)	-42%
		5600381 Rent - Space	2	2	0	1%
		5600382 Rent - Equipment	145	145	0	0%
		5600431 Lease Costs	7,949	7,931	(18)	0%
		5600436 Postage	110	111	1	1%
		5600466 Insurance - Auto Liability	21	21	0	2%
		5600511 Advertising - Brand Image	217	219	2	1%
		5600591 Dues - Professional Association	198	200	2	1%
		5600596 Dues - Utility Association Other	8	8	-	0%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	60	60	0	1%
		5600861 Shared Asset Costs	10,801	14,963	4,162	39%
		5600866 Shared Assets - Owning Co Credit	(12,974)	(18,377)	(5,403)	42%
		5600871 Other	37	37	0	0%
		5600896 Online Information Services	79	80	1	1%
		5600951 Purchasing Overhead Expense	7	7	0	1%
	<b>HR and Employee Services Total</b>		<b>50,059</b>	<b>49,808</b>	<b>(252)</b>	<b>-1%</b>
	<b>Nuclear Generation</b>	5540001 Productive Labor	134,170	138,661	4,491	3%
		5540009 Labor Budget Adjustment	950	950	-	0%
		5600001 Contract Labor	638	638	-	0%
		5600006 Consulting Professional Services Other	50,287	71,103	20,816	41%
		5600041 Outside Vendor Contract	23,610	22,720	(890)	-4%
		5600066 Materials	12,477	14,093	1,616	13%
		5600068 Material Consumption	1,658	1,658	-	0%
		5600070 Material - Direct Purchase	0	0	-	0%
		5600076 Chemicals - Other	1,161	1,358	196	17%
		5600091 Print and Copy Cost - Other	90	90	-	0%
		5600106 Equipment Maintenance	107	107	0	0%
		5600116 IT Hardware Maintenance	110	110	-	0%
		5600121 IT Hardware Purchases	18	18	-	0%
		5600126 Software License Purchase - Perpetual	10	10	-	0%
		5600131 Software License Purchase - Term	121	121	-	0%
		5600136 Software Maintenance	2,385	2,302	(83)	-3%
		5600141 Network Services	2	2	-	0%
		5600191 Employee Expenses Airfare	693	687	(6)	-1%
		5600196 Employee Expenses Car Rental	149	150	0	0%
		5600201 Employee Expenses Taxi and Bus	20	20	0	0%
		5600206 Employee Expenses Mileage	326	326	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	139	140	1	1%
		5600216 Employee Expenses Hotel	651	651	(0)	0%
		5600221 Employee Expenses Meals	276	275	(1)	0%
		5600226 Employee Expenses Meals Non-Employee	34	34	-	0%
		5600231 Employee Expenses Parking	69	68	(0)	-1%
		5600236 Employee Expenses Per Diem	688	1,227	539	78%
		5600241 Employee Expenses Safety Equipment	136	136	-	0%
		5600246 Employee Expenses Other	362	361	(1)	0%
		5600251 Employee Expense Personal Communication	317	317	0	0%
		5600256 Office Supplies	163	157	(6)	-4%
		5600271 Safety Recognition	6	6	-	0%
		5600276 Life Events	4	4	-	0%
		5600291 Transportation Fleet Cost	286	286	-	0%
		5600296 Janitorial - Routine	120	120	-	0%
		5600311 General Interior Exterior Maintenance	180	180	0	0%
		5600316 Use Costs	1,512	1,512	-	0%
		5600321 Lawn Care Maintenance Costs	46	46	0	0%
		5600326 Sewer Maintenance Costs	32	32	-	0%
		5600331 Snow Removal Costs	80	80	0	0%
		5600336 Trash Removal Costs	90	90	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	86	246	160	186%
		5600384 Rent - Nuclear Generation	75	75	-	0%
		5600431 Lease Costs	61	61	-	0%
		5600436 Postage	14	14	-	0%
		5600511 Advertising - Brand Image	5	5	-	0%
		5600516 Advertising - General	1	1	-	0%
		5600566 Customer Program - Non-Recoverable	0	0	-	0%
		5600591 Dues - Professional Association	122	119	(3)	-2%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600596 Dues - Utility Association Other	20	20	-	0%
		5600611 Dues - Nuclear Association	7,718	7,841	123	2%
		5600646 Fees - Regulatory	29,492	29,760	269	1%
		5600721 Environmental Permits and Fees	91	93	2	2%
		5600726 License Fees and Permits	177	177	-	0%
		5600771 Nuclear Outage Cost Amortization	46,664	48,002	1,338	3%
		5600871 Other	(33,724)	(62,274)	(28,550)	85%
		5600896 Online Information Services	352	340	(12)	-3%
		8010110 Budget Other Compensation	(2)	-	2	-100%
	<b>Nuclear Generation Total</b>		<b>285,329</b>	<b>285,329</b>	<b>(0)</b>	<b>0%</b>
	<b>Operations Services</b>	5540001 Productive Labor	4,593	4,731	138	3%
		5540009 Labor Budget Adjustment	23	23	1	3%
		5540185 Other Compensation Accruals	1,231	1,605	374	30%
		5600006 Consulting Professional Services Other	44	44	-	0%
		5600016 Consulting Professional Eng and Design	1	1	-	0%
		5600041 Outside Vendor Contract	27	27	-	0%
		5600066 Materials	27	27	(0)	0%
		5600091 Print and Copy Cost - Other	1	1	-	0%
		5600191 Employee Expenses Airfare	58	58	(0)	0%
		5600196 Employee Expenses Car Rental	7	7	-	0%
		5600201 Employee Expenses Taxi and Bus	5	5	-	0%
		5600206 Employee Expenses Mileage	7	7	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	122	122	-	0%
		5600216 Employee Expenses Hotel	70	70	-	0%
		5600221 Employee Expenses Meals	20	20	0	0%
		5600226 Employee Expenses Meals Non-Employee	33	33	-	0%
		5600231 Employee Expenses Parking	6	6	(0)	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	11	11	-	0%
		5600251 Employee Expense Personal Communication	27	27	-	0%
		5600256 Office Supplies	8	8	0	0%
		5600261 Workforce Administration Expense	44	45	1	2%
		5600271 Safety Recognition	1	1	-	0%
		5600276 Life Events	1	1	(0)	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	4	4	-	0%
		5600382 Rent - Equipment	8	8	-	0%
		5600436 Postage	1	1	-	0%
		5600591 Dues - Professional Association	9	9	-	0%
		5600601 Dues - Utility Association	7	7	-	0%
		5600666 Fees - Credit Line	124	124	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	150	150	-	0%
	<b>Operations Services Total</b>		<b>6,670</b>	<b>7,183</b>	<b>513</b>	<b>8%</b>
	<b>Risk Management</b>	5540001 Productive Labor	2,466	2,517	51	2%
		5600001 Contract Labor	29	30	0	1%
		5600006 Consulting Professional Services Other	78	79	1	1%
		5600026 Consulting Professional Svcs Accounting	182	184	2	1%
		5600066 Materials	8	8	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	13	13	0	1%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	2	2	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	24	24	0	1%
		5600216 Employee Expenses Hotel	18	18	0	1%
		5600221 Employee Expenses Meals	11	11	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	4	4	0	1%
		5600251 Employee Expense Personal Communication	4	4	0	1%
		5600256 Office Supplies	5	5	0	1%
		5600276 Life Events	0	0	0	3%
		5600351 Moves Adds Changes	4	4	0	1%
		5600436 Postage	0	0	0	2%
		5600591 Dues - Professional Association	13	13	0	1%
		5600726 License Fees and Permits	4	4	0	1%
		5600896 Online Information Services	118	119	1	1%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600951 Purchasing Overhead Expense	1	1	0	1%
	<b>Risk Management Total</b>		<b>2,986</b>	<b>3,042</b>	<b>56</b>	<b>2%</b>
	<b>Strategy Png and Ext Affairs</b>	5540001 Productive Labor	4,008	4,085	78	2%
		5540009 Labor Budget Adjustment	(18)	(18)	0	0%
		5600001 Contract Labor	2,555	2,555	(0)	0%
		5600006 Consulting Professional Services Other	396	396	(0)	0%
		5600066 Materials	8	7	(1)	-13%
		5600091 Print and Copy Cost - Other	34	34	-	0%
		5600096 Print and Copy Cost - SEC Filings	37	37	-	0%
		5600126 Software License Purchase - Perpetual	6	-	(6)	-100%
		5600191 Employee Expenses Airfare	48	48	0	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	8	8	-	0%
		5600206 Employee Expenses Mileage	2	2	-	0%
		5600211 Employee Expenses Conf Seminar Trng	19	19	-	0%
		5600216 Employee Expenses Hotel	46	46	0	0%
		5600221 Employee Expenses Meals	20	20	-	0%
		5600226 Employee Expenses Meals Non-Employee	3	3	-	0%
		5600231 Employee Expenses Parking	3	3	-	0%
		5600246 Employee Expenses Other	28	27	(1)	-4%
		5600251 Employee Expense Personal Communication	14	14	0	0%
		5600256 Office Supplies	3	3	0	0%
		5600276 Life Events	0	0	-	0%
		5600336 Trash Removal Costs	0	0	-	0%
		5600351 Moves Adds Changes	1	1	-	0%
		5600381 Rent - Space	2	2	-	0%
		5600436 Postage	6	6	(0)	-1%
		5600591 Dues - Professional Association	7	7	-	0%
		5600601 Dues - Utility Association	23	23	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600896 Online Information Services	227	244	17	7%
	<b>Strategy Png and Ext Affairs Total</b>		<b>7,484</b>	<b>7,570</b>	<b>86</b>	<b>1%</b>
	<b>Transmission</b>	5540001 Productive Labor	21,899	22,602	702	3%
		5600001 Contract Labor	3,501	3,536	35	1%
		5600006 Consulting Professional Services Other	799	807	8	1%
		5600016 Consulting Professional Eng and Design	3	3	-	0%
		5600066 Materials	2,194	2,216	22	1%
		5600091 Print and Copy Cost - Other	12	12	-	0%
		5600106 Equipment Maintenance	75	75	-	0%
		5600191 Employee Expenses Airfare	160	160	0	0%
		5600196 Employee Expenses Car Rental	22	22	-	0%
		5600201 Employee Expenses Taxi and Bus	9	9	-	0%
		5600206 Employee Expenses Mileage	617	617	-	0%
		5600211 Employee Expenses Conf Seminar Trng	207	207	-	0%
		5600216 Employee Expenses Hotel	197	197	-	0%
		5600221 Employee Expenses Meals	223	223	-	0%
		5600226 Employee Expenses Meals Non-Employee	62	62	-	0%
		5600231 Employee Expenses Parking	47	47	-	0%
		5600236 Employee Expenses Per Diem	840	840	-	0%
		5600241 Employee Expenses Safety Equipment	268	268	-	0%
		5600246 Employee Expenses Other	88	88	-	0%
		5600251 Employee Expense Personal Communication	335	335	-	0%
		5600256 Office Supplies	95	95	-	0%
		5600271 Safety Recognition	14	14	-	0%
		5600276 Life Events	10	10	-	0%
		5600291 Transportation Fleet Cost	2,455	2,455	-	0%
		5600316 Use Costs	85	85	-	0%
		5600341 Water Use Costs	15	15	-	0%
		5600351 Moves Adds Changes	3	3	-	0%
		5600382 Rent - Equipment	151	151	-	0%
		5600436 Postage	2	2	-	0%
		5600601 Dues - Utility Association	354	354	(0)	0%
		5600651 Fees - Regulatory NERC	2,243	2,243	-	0%
		5600721 Environmental Permits and Fees	590	590	-	0%
		5600726 License Fees and Permits	1,152	1,152	(0)	0%
		5600871 Other	(185)	678	863	-467%
		5600896 Online Information Services	2	2	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	17	18	1	8%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	127	132	5	4%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	8	9	1	8%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	33	34	1	4%
		8110040 Budget Attrition	(6)	(6)	(0)	5%
	<b>Transmission Total</b>		<b>38,721</b>	<b>40,360</b>	<b>1,639</b>	<b>4%</b>
<b>Electric Total</b>			<b>1,221,052</b>	<b>1,235,123</b>	<b>14,071</b>	<b>1%</b>
<b>Gas</b>	<b>Benefits &amp; Loadings</b>	5540001 Productive Labor	29	30	1	3%
		5540210 Incentive Non Loading	329	339	10	3%
		5540240 Performance Share Plan & Deferred Comp I	518	549	31	6%
		5540250 Restricted Stock Units	519	553	35	7%
		5540255 Other Benefits Compensation	18	18	0	2%
		5600281 Employee Performance Recognition	53	56	2	5%
		5600781 O and M Credits - Other	(29)	(30)	(1)	3%
		8100110 401K Match	916	946	30	3%
		8100115 Qualified Pension	2,235	2,191	(44)	-2%
		8100120 Nonqualified Pension	29	30	1	3%
		8100130 Exec Nonqualified Deferred Comp Match	4	4	0	3%
		8100140 Other Pension - Consult	45	46	1	3%
		8100150 Active Healthcare	4,180	4,393	213	5%
		8100155 Miscellaneous Benefit Programs and Costs	181	184	4	2%
		8100160 Life LTD and Business Travel Insurance	269	278	9	3%
		8100165 Retiree Medical	11	11	(0)	-3%
		8100170 FAS 112 LTD	13	13	(1)	-5%
		8100190 Workers' Compensation - FAS 112 Costs	15	13	(1)	-8%
		8100195 Workers' Compensation - Ins and Other	165	172	7	5%
		8100200 Annual Incentive	1,308	1,352	44	3%
		8100507 401K Match_OH Alloc	17	18	1	8%
		8100508 Qualified Pension_Overhead Allocation	(90)	(113)	(23)	26%
		8100509 Nonqualified Pension_Overhead Allocation	0	1	0	103%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	0	0	0	111%
		8100512 Other Pension - Consult_OH Allocation	(19)	(20)	(1)	6%
		8100513 Active Healthcare_Overhead Allocation	59	88	29	49%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(18)	(21)	(2)	13%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(7)	(7)	(0)	0%
		8100516 Retiree Medical_Overhead Allocation	(1)	(1)	(0)	16%
		8100517 FAS 112 LTD_Overhead Allocation	(1)	(1)	(0)	7%
		8100526 Workers' Comp-FAS 112_OH Allocation	(1)	(1)	0	-28%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(15)	(26)	(10)	68%
		8100528 Annual Incentive_Overhead Allocation	204	215	11	5%
	<b>Benefits &amp; Loadings Total</b>		<b>10,936</b>	<b>11,282</b>	<b>346</b>	<b>3%</b>
	<b>Chairman and CEO</b>	5540001 Productive Labor	36	37	1	3%
		5600006 Consulting Professional Services Other	16	16	0	1%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	-	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	2	2	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600381 Rent - Space	2	2	-	0%
		5600436 Postage	0	0	-	0%
		5600601 Dues - Utility Association	297	297	-	0%
		5600656 Fees - Directors	106	106	-	0%
		5600896 Online Information Services	1	1	-	0%
	<b>Chairman and CEO Total</b>		<b>461</b>	<b>462</b>	<b>1</b>	<b>0%</b>
	<b>Corporate Other</b>	5600781 O and M Credits - Other	(54)	(54)	-	0%
		5600791 O and M Credits - AG to Capital	(36)	(36)	-	0%
		5600796 O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
	<b>Corporate Other Total</b>		<b>(406)</b>	<b>(406)</b>	<b>-</b>	<b>0%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	5,535	5,747	212	4%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5540009 Labor Budget Adjustment	(9)	(8)	0	-2%
		5600001 Contract Labor	277	276	(1)	0%
		5600006 Consulting Professional Services Other	1,191	256	(935)	-79%
		5600041 Outside Vendor Contract	201	201	1	0%
		5600051 Outside Services Customer Care	4,450	4,511	61	1%
		5600066 Materials	51	50	(1)	-1%
		5600091 Print and Copy Cost - Other	24	24	-	0%
		5600111 Equipment Maintenance - Customer Care	11	11	-	0%
		5600116 IT Hardware Maintenance	173	177	5	3%
		5600121 IT Hardware Purchases	51	45	(6)	-11%
		5600126 Software License Purchase - Perpetual	409	40	(369)	-90%
		5600131 Software License Purchase - Term	475	502	27	6%
		5600136 Software Maintenance	2,335	2,393	58	2%
		5600141 Network Services	58	58	0	0%
		5600151 Network Data	936	971	35	4%
		5600161 Network Radio	48	42	(6)	-12%
		5600166 Mainframe Services	80	83	2	3%
		5600171 Distributed Systems Services	64	65	2	3%
		5600176 Application Development and Maintenance	1,637	1,638	1	0%
		5600186 Software - ASP	664	685	20	3%
		5600191 Employee Expenses Airfare	46	46	0	0%
		5600196 Employee Expenses Car Rental	5	5	0	2%
		5600201 Employee Expenses Taxi and Bus	6	6	(0)	0%
		5600206 Employee Expenses Mileage	36	29	(7)	-20%
		5600211 Employee Expenses Conf Seminar Trng	30	30	0	0%
		5600216 Employee Expenses Hotel	63	64	0	0%
		5600221 Employee Expenses Meals	31	31	0	1%
		5600226 Employee Expenses Meals Non-Employee	2	2	0	0%
		5600231 Employee Expenses Parking	12	10	(1)	-11%
		5600236 Employee Expenses Per Diem	1	1	-	0%
		5600241 Employee Expenses Safety Equipment	3	3	0	3%
		5600246 Employee Expenses Other	20	22	1	7%
		5600251 Employee Expense Personal Communication	36	41	5	13%
		5600256 Office Supplies	32	34	2	5%
		5600261 Workforce Administration Expense	20	20	0	0%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	1	1	0	0%
		5600291 Transportation Fleet Cost	42	42	(1)	-1%
		5600296 Janitorial - Routine	0	0	(0)	0%
		5600351 Moves Adds Changes	1	1	0	0%
		5600356 Energy	2,329	1,997	(332)	-14%
		5600366 Non - Energy	17	23	6	36%
		5600381 Rent - Space	8	8	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600396 Rent - Equipment Customer Case	0	0	-	0%
		5600436 Postage	1,043	1,043	0	0%
		5600511 Advertising - Brand Image	45	45	0	1%
		5600516 Advertising - General	9	9	0	1%
		5600521 Advertising - Brand Sponsorship	183	185	2	1%
		5600536 Communication - Conservation DSM	0	0	-	0%
		5600561 Customer Program - Promotion	8	8	-	0%
		5600571 Safety Advertising	189	191	2	1%
		5600591 Dues - Professional Association	17	17	0	0%
		5600596 Dues - Utility Association Other	2	2	-	0%
		5600601 Dues - Utility Association	1	1	(0)	0%
		5600706 Bank Charges	2	2	-	0%
		5600726 License Fees and Permits	16	16	0	1%
		5600861 Shared Asset Costs	5,447	5,601	153	3%
		5600866 Shared Assets - Owning Co Credit	(2,698)	(2,639)	59	-2%
		5600871 Other	1	1	0	0%
		5600896 Online Information Services	74	76	2	3%
		5600946 Cust Billing Svcs to Other	(31)	(34)	(3)	8%
			25,712	24,708	(1,004)	-4%
	Customer and Innovation Total					
	Distribution Operations					
		5540001 Productive Labor	1,774	1,876	102	6%
		5540009 Labor Budget Adjustment	450	340	(110)	-24%
		5600001 Contract Labor	14	14	-	0%
		5600041 Outside Vendor Contract	3,100	629	(2,471)	-80%
		5600066 Materials	934	934	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600071 MS Inventory Adjust - Obsolete Materials	20	20	-	0%
		5600091 Print and Copy Cost - Other	6	6	-	0%
		5600191 Employee Expenses Airfare	25	25	-	0%
		5600196 Employee Expenses Car Rental	2	2	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	22	22	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	-	0%
		5600216 Employee Expenses Hotel	25	25	-	0%
		5600221 Employee Expenses Meals	8	8	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	1	1	-	0%
		5600236 Employee Expenses Per Diem	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	2	2	-	0%
		5600251 Employee Expense Personal Communication	13	13	-	0%
		5600256 Office Supplies	9	9	-	0%
		5600271 Safety Recognition	8	8	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	173	173	-	0%
		5600366 Non - Energy	333	333	-	0%
		5600382 Rent - Equipment	46	46	-	0%
		5600436 Postage	2	2	-	0%
		5600591 Dues - Professional Association	1	1	-	0%
		5600596 Dues - Utility Association Other	1	1	-	0%
		5600601 Dues - Utility Association	0	0	-	0%
		5600646 Fees - Regulatory	50	50	-	0%
		5600726 License Fees and Permits	35	35	-	0%
		5600776 O and M Credits - Meter Transfer Install	(5,920)	(5,920)	-	0%
	<b>Distribution Operations Total</b>		<b>1,140</b>	<b>(1,338)</b>	<b>(2,479)</b>	<b>-217%</b>
	<b>Energy Supply</b>	5540001 Productive Labor	437	451	14	3%
		5540009 Labor Budget Adjustment	60	74	14	24%
		5600006 Consulting Professional Services Other	0	1	1	51750%
		5600041 Outside Vendor Contract	46	46	0	1%
		5600066 Materials	1	1	0	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	1	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	1	1	0	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	1	2	0	35%
		5600221 Employee Expenses Meals	1	1	0	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	0	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	0	53%
		5600291 Transportation Fleet Cost	27	27	0	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600601 Dues - Utility Association	1	1	-	0%
		5600721 Environmental Permits and Fees	2	2	0	0%
		5600896 Online Information Services	0	1	0	56%
	<b>Energy Supply Total</b>		<b>579</b>	<b>609</b>	<b>30</b>	<b>5%</b>
	<b>Financial Operations</b>	5540001 Productive Labor	966	994	28	3%
		5600001 Contract Labor	10	10	0	1%
		5600006 Consulting Professional Services Other	41	42	0	1%
		5600026 Consulting Professional Svcs Accounting	157	158	2	1%
		5600066 Materials	3	3	0	1%
		5600091 Print and Copy Cost - Other	1	1	0	1%
		5600191 Employee Expenses Airfare	6	6	0	1%
		5600196 Employee Expenses Car Rental	0	0	0	1%
		5600201 Employee Expenses Taxi and Bus	1	1	0	1%
		5600206 Employee Expenses Mileage	2	2	0	1%
		5600211 Employee Expenses Conf Seminar Trng	5	5	0	1%
		5600216 Employee Expenses Hotel	8	8	0	1%
		5600221 Employee Expenses Meals	5	5	0	1%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	1%
		5600231 Employee Expenses Parking	0	0	0	1%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	(0)	(0)	(0)	0%
		5600251 Employee Expense Personal Communication	3	3	0	1%
		5600256 Office Supplies	2	2	0	1%
		5600276 Life Events	0	0	0	1%
		5600291 Transportation Fleet Cost	0	0	0	1%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	1	1	0	1%
		5600451 Insurance - Property	420	432	12	3%
		5600456 Insurance - General Liability	448	457	9	2%
		5600461 Insurance - Excess Liability	613	625	12	2%
		5600466 Insurance - Auto Liability	17	18	0	1%
		5600471 Insurance - Directors and Officers	101	102	2	2%
		5600476 Insurance - Fiduciary	28	28	1	2%
		5600481 Insurance - Other	(228)	(231)	(3)	1%
		5600482 Insurance - Cyber	31	32	0	1%
		5600591 Dues - Professional Association	6	7	0	1%
		5600596 Dues - Utility Association Other	0	0	0	1%
		5600661 Fees - Remarketing and Rating	35	37	2	6%
		5600691 Shareholder Related Expenses	22	22	0	1%
		5600706 Bank Charges	68	69	1	2%
		5600726 License Fees and Permits	4	4	0	1%
		5600781 O and M Credits - Other	(23)	(24)	(0)	1%
		5600871 Other	0	0	0	2%
		5600896 Online Information Services	8	8	0	1%
	<b>Financial Operations Total</b>		<b>2,765</b>	<b>2,831</b>	<b>66</b>	<b>2%</b>
	<b>Gas Systems</b>	5540001 Productive Labor	24,267	24,892	625	3%
		5540009 Labor Budget Adjustment	353	353	(0)	0%
		5600006 Consulting Professional Services Other	(27)	(27)	0	0%
		5600041 Outside Vendor Contract	12,712	12,945	232	2%
		5600066 Materials	3,485	3,485	-	0%
		5600136 Software Maintenance	27	27	-	0%
		5600246 Employee Expenses Other	652	652	(0)	0%
		5600291 Transportation Fleet Cost	2,550	2,550	-	0%
		5600316 Use Costs	3	3	-	0%
		5600601 Dues - Utility Association	86	86	0	0%
		5600716 Gas Cleanup Costs	750	750	-	0%
		5600726 License Fees and Permits	317	317	-	0%
		5600871 Other	1,227	1,227	(0)	0%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	66	68	2	3%
		8010105 Budget Overtime	(160)	(160)	(0)	0%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	15	15	0	3%
		8110040 Budget Attrition	(3)	(3)	(0)	3%
	<b>Gas Systems Total</b>		<b>46,320</b>	<b>47,180</b>	<b>860</b>	<b>2%</b>
	<b>General Counsel</b>	5540001 Productive Labor	396	408	13	3%
		5600001 Contract Labor	7	7	(0)	0%
		5600006 Consulting Professional Services Other	4	4	-	0%
		5600021 Consulting Professional Services Legal	222	222	(0)	0%
		5600031 Consulting Legal Regulatory	3	3	-	0%
		5600041 Outside Vendor Contract	0	0	-	0%
		5600066 Materials	1	1	(0)	0%
		5600091 Print and Copy Cost - Other	0	0	(0)	0%
		5600096 Print and Copy Cost - SEC Filings	2	2	-	0%
		5600101 Legal - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	4	4	(0)	0%
		5600196 Employee Expenses Car Rental	0	0	(0)	0%
		5600201 Employee Expenses Taxi and Bus	1	1	(0)	0%
		5600206 Employee Expenses Mileage	1	1	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	(0)	0%
		5600216 Employee Expenses Hotel	4	4	(0)	0%
		5600221 Employee Expenses Meals	2	2	(0)	-4%
		5600226 Employee Expenses Meals Non-Employee	0	0	(0)	0%
		5600231 Employee Expenses Parking	1	1	(0)	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600251 Employee Expense Personal Communication	2	2	-	0%
		5600256 Office Supplies	1	1	(0)	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	-	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600351 Moves Adds Changes	0	0	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	0	0	-	0%
		5600436 Postage	0	0	(0)	-1%
		5600481 Insurance - Other	2	2	(0)	0%
		5600591 Dues - Professional Association	4	4	(0)	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	12	12	0	2%
	<b>General Counsel Total</b>		<b>672</b>	<b>685</b>	<b>13</b>	<b>2%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	1,024	1,055	31	3%
		5540260 Other Compensation	2	-	(2)	-100%
		5600001 Contract Labor	78	78	-	0%
		5600006 Consulting Professional Services Other	44	45	1	3%
		5600041 Outside Vendor Contract	1	1	-	0%
		5600051 Outside Services Customer Care	0	0	-	0%
		5600066 Materials	12	12	-	0%
		5600091 Print and Copy Cost - Other	4	4	-	0%
		5600191 Employee Expenses Airfare	7	7	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	46	46	-	0%
		5600211 Employee Expenses Conf Seminar Trng	11	11	-	0%
		5600216 Employee Expenses Hotel	13	13	-	0%
		5600221 Employee Expenses Meals	6	6	-	0%
		5600226 Employee Expenses Meals Non-Employee	6	6	-	0%
		5600231 Employee Expenses Parking	2	2	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	9	9	-	0%
		5600256 Office Supplies	3	3	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	1	1	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	1	1	-	0%
		5600436 Postage	7	7	-	0%
		5600511 Advertising - Brand Image	7	7	-	0%
		5600516 Advertising - General	5	5	-	0%
		5600531 Advertising - Conservation Other	0	0	-	0%
		5600546 Customer Program - Advertising	5	5	-	0%
		5600571 Safety Advertising	0	0	-	0%
		5600576 Safety Information	0	0	-	0%
		5600581 Mandated Regulatory Notices	0	0	-	0%
		5600586 Mandated Inserts Communication	18	18	-	0%
		5600591 Dues - Professional Association	6	6	-	0%
		5600596 Dues - Utility Association Other	12	12	-	0%
		5600601 Dues - Utility Association	7	7	-	0%
		5600671 Fees - Regulatory Direct	272	277	5	2%
		5600676 Fees - Regulatory Indirect	453	462	9	2%
		5600681 Fees - Regulatory NARUC	0	0	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600856 Non - Recoverable Const Waiver - Gas	2	1	(1)	-50%
		5600896 Online Information Services	0	0	-	0%
	<b>Group President - Utility Total</b>		<b>2,066</b>	<b>2,110</b>	<b>44</b>	<b>2%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	1,484	1,528	44	3%
		5600001 Contract Labor	15	15	0	1%
		5600006 Consulting Professional Services Other	99	100	0	0%
		5600041 Outside Vendor Contract	102	102	0	0%
		5600066 Materials	96	96	0	0%
		5600075 Transportation Fuel	36	37	1	2%
		5600091 Print and Copy Cost - Other	(23)	(23)	0	0%
		5600106 Equipment Maintenance	45	76	31	69%
		5600131 Software License Purchase - Term	1	1	0	1%
		5600191 Employee Expenses Airfare	15	16	0	0%
		5600196 Employee Expenses Car Rental	4	4	0	0%
		5600201 Employee Expenses Taxi and Bus	2	2	0	1%
		5600206 Employee Expenses Mileage	5	5	0	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600211 Employee Expenses Conf Seminar Trng	22	22	0	0%
		5600216 Employee Expenses Hotel	24	24	0	0%
		5600221 Employee Expenses Meals	31	31	0	0%
		5600226 Employee Expenses Meals Non-Employee	4	4	0	0%
		5600231 Employee Expenses Parking	2	2	0	0%
		5600236 Employee Expenses Per Diem	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	3	3	0	0%
		5600246 Employee Expenses Other	4	4	0	1%
		5600251 Employee Expense Personal Communication	9	9	0	0%
		5600256 Office Supplies	12	12	0	0%
		5600261 Workforce Administration Expense	17	17	0	1%
		5600271 Safety Recognition	0	0	0	1%
		5600276 Life Events	0	0	0	4%
		5600291 Transportation Fleet Cost	79	80	1	1%
		5600296 Janitorial - Routine	165	166	1	1%
		5600306 Fire Life Safety Maintenance	17	17	0	1%
		5600311 General Interior Exterior Maintenance	272	273	1	0%
		5600316 Use Costs	389	389	0	0%
		5600321 Lawn Care Maintenance Costs	14	14	(0)	0%
		5600326 Sewer Maintenance Costs	2	2	-	0%
		5600331 Snow Removal Costs	169	169	0	0%
		5600336 Trash Removal Costs	36	36	1	2%
		5600341 Water Use Costs	27	27	(0)	0%
		5600351 Moves Adds Changes	113	65	(48)	-42%
		5600381 Rent - Space	0	0	0	1%
		5600382 Rent - Equipment	13	13	0	0%
		5600431 Lease Costs	819	818	(2)	0%
		5600436 Postage	9	9	0	0%
		5600466 Insurance - Auto Liability	1	1	0	2%
		5600511 Advertising - Brand Image	15	15	0	1%
		5600591 Dues - Professional Association	14	15	0	1%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	5	5	0	1%
		5600861 Shared Asset Costs	1,113	1,543	429	39%
		5600866 Shared Assets - Owning Co Credit	(881)	(1,248)	(367)	42%
		5600871 Other	4	4	0	0%
		5600896 Online Information Services	5	5	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	<b>HR and Employee Services Total</b>		<b>4,410</b>	<b>4,504</b>	<b>93</b>	<b>2%</b>
	<b>Operations Services</b>	5540001 Productive Labor	519	535	16	3%
		5600006 Consulting Professional Services Other	1	1	-	0%
		5600041 Outside Vendor Contract	2	2	-	0%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	1	0	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	7	7	-	0%
		5600216 Employee Expenses Hotel	2	2	-	0%
		5600221 Employee Expenses Meals	0	0	0	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600261 Workforce Administration Expense	3	3	0	2%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600601 Dues - Utility Association	1	1	-	0%
		5600896 Online Information Services	1	1	-	0%
	<b>Operations Services Total</b>		<b>540</b>	<b>555</b>	<b>16</b>	<b>3%</b>
	<b>Risk Management</b>	5540001 Productive Labor	126	128	2	2%



**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600001 Contract Labor	2	2	0	1%
		5600006 Consulting Professional Services Other	5	5	0	1%
		5600026 Consulting Professional Svcs Accounting	37	37	0	1%
		5600066 Materials	1	1	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	1	1	0	1%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	0	1%
		5600216 Employee Expenses Hotel	1	1	0	1%
		5600221 Employee Expenses Meals	1	1	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	0	0	0	1%
		5600251 Employee Expense Personal Communication	0	0	0	1%
		5600256 Office Supplies	0	0	0	1%
		5600276 Life Events	0	0	0	2%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	0	0	0	3%
		5600591 Dues - Professional Association	1	1	0	1%
		5600726 License Fees and Permits	0	0	0	1%
		5600896 Online Information Services	8	8	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	<b>Risk Management Total</b>		<b>186</b>	<b>189</b>	<b>3</b>	<b>2%</b>
	<b>Strategy Ping and Ext Affairs</b>	5540001 Productive Labor	178	180	2	1%
		5540009 Labor Budget Adjustment	(1)	(1)	-	0%
		5600001 Contract Labor	3	3	(0)	-1%
		5600006 Consulting Professional Services Other	27	27	(0)	0%
		5600066 Materials	0	0	(0)	-14%
		5600091 Print and Copy Cost - Other	2	2	-	0%
		5600096 Print and Copy Cost - SEC Filings	2	2	-	0%
		5600126 Software License Purchase - Perpetual	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	2	2	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	2	2	-	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	1	1	(0)	-6%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600336 Trash Removal Costs	0	0	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600436 Postage	0	0	(0)	-1%
		5600591 Dues - Professional Association	0	0	-	0%
		5600601 Dues - Utility Association	2	2	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600896 Online Information Services	15	16	1	7%
	<b>Strategy Ping and Ext Affairs Total</b>		<b>239</b>	<b>242</b>	<b>3</b>	<b>1%</b>
<b>Gas Total</b>			<b>95,620</b>	<b>93,612</b>	<b>(2,008)</b>	<b>-2%</b>
<b>Non-Utility</b>	<b>Benefits &amp; Loadings</b>	8100110 401K Match	52	53	2	3%
		8100115 Qualified Pension	135	130	(5)	-4%
		8100120 Nonqualified Pension	1	1	0	3%
		8100130 Exec Nonqualified Deferred Comp Match	0	0	0	3%
		8100140 Other Pension - Consult	1	1	0	2%
		8100150 Active Healthcare	251	265	14	6%
		8100155 Miscellaneous Benefit Programs and Costs	8	8	0	1%
		8100160 Life LTD and Business Travel Insurance	16	17	1	3%
		8100165 Retiree Medical	1	1	(0)	-4%
		8100170 FAS 112 LTD	1	1	(0)	-5%
		8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-8%
		8100195 Workers' Compensation - Ins and Other	12	12	0	2%
		8100200 Annual Incentive	19	20	1	3%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		8100507 401K Match_OH Alloc	(1)	(1)	(0)	1%
		8100508 Qualified Pension_Overhead Allocation	(5)	(5)	(0)	3%
		8100509 Nonqualified Pension_Overhead Allocation	(0)	0	0	-695%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	0	0	-340%
		8100512 Other Pension - Consult_OH Allocation	(0)	(0)	(0)	5%
		8100513 Active Healthcare_Overhead Allocation	(6)	(6)	0	-3%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(0)	(0)	7%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	2%
		8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	4%
		8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	0%
		8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	0	-29%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(1)	(1)	(1)	108%
		8100528 Annual Incentive_Overhead Allocation	3	3	0	5%
	<b>Benefits &amp; Loadings Total</b>		<b>487</b>	<b>498</b>	<b>11</b>	<b>2%</b>
	<b>Chairman and CEO</b>	5600606 Dues - Lobbying	178	178	(0)	0%
		5600626 Contributions - Charitable	13	13	-	0%
		5600631 Contributions - Community Sponsorships	410	410	(0)	0%
	<b>Chairman and CEO Total</b>		<b>601</b>	<b>601</b>	<b>(0)</b>	<b>0%</b>
	<b>Corporate Other</b>	5660024 Loss on Investment	(350)	(322)	28	-8%
	<b>Corporate Other Total</b>		<b>(350)</b>	<b>(322)</b>	<b>28</b>	<b>-8%</b>
	<b>Customer and Innovation</b>	5540001 Productive Labor	1,477	1,521	44	3%
		5540009 Labor Budget Adjustment	36	36	(0)	0%
		5600001 Contract Labor	360	360	-	0%
		5600006 Consulting Professional Services Other	127	127	-	0%
		5600051 Outside Services Customer Care	2	2	-	0%
		5600066 Materials	36	36	-	0%
		5600091 Print and Copy Cost - Other	30	30	-	0%
		5600131 Software License Purchase - Term	422	422	-	0%
		5600191 Employee Expenses Airfare	43	43	-	0%
		5600206 Employee Expenses Mileage	25	25	-	0%
		5600211 Employee Expenses Conf Seminar Trng	3	3	-	0%
		5600216 Employee Expenses Hotel	36	36	-	0%
		5600221 Employee Expenses Meals	19	19	-	0%
		5600226 Employee Expenses Meals Non-Employee	2	2	-	0%
		5600231 Employee Expenses Parking	9	9	-	0%
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	12	12	-	0%
		5600256 Office Supplies	5	5	-	0%
		5600276 Life Events	1	1	-	0%
		5600366 Non - Energy	90	99	9	10%
		5600381 Rent - Space	72	72	-	0%
		5600436 Postage	50	50	-	0%
		5600511 Advertising - Brand Image	2	2	-	0%
		5600546 Customer Program - Advertising	500	500	-	0%
		5600591 Dues - Professional Association	2	2	-	0%
		5600616 Dues - Chamber of Commerce	0	0	-	0%
		5600631 Contributions - Community Sponsorships	115	115	(0)	0%
		5600636 Contributions - Civic and Political	20	20	0	0%
		5600641 Contributions - Economical Development	108	108	-	0%
		5600696 Deductions - Corporate Tickets	5	5	(0)	0%
		5600701 Deductions - Other	13	13	0	0%
		5600706 Bank Charges	60	60	-	0%
		5600906 Operating Co Overheads - AG	935	1,028	93	10%
		5600946 Cust Billing Svcs to Other	153	166	13	8%
	<b>Customer and Innovation Total</b>		<b>4,771</b>	<b>4,930</b>	<b>159</b>	<b>3%</b>
	<b>Energy Supply</b>	5600631 Contributions - Community Sponsorships	30	30	-	0%
		5600696 Deductions - Corporate Tickets	3	3	-	0%
	<b>Energy Supply Total</b>		<b>32</b>	<b>32</b>	<b>-</b>	<b>0%</b>
	<b>Financial Operations</b>	5600606 Dues - Lobbying	3	3	0	1%
		5600626 Contributions - Charitable	1	1	0	1%
		5600631 Contributions - Community Sponsorships	1	1	0	1%
		5600696 Deductions - Corporate Tickets	5	5	0	1%
		5600701 Deductions - Other	5	5	0	1%
		5600731 Penalties	4	4	0	0%
	<b>Financial Operations Total</b>		<b>18</b>	<b>18</b>	<b>0</b>	<b>1%</b>
	<b>General Counsel</b>	5600606 Dues - Lobbying	0	0	(0)	0%
		5600626 Contributions - Charitable	1	1	(0)	0%
		5600631 Contributions - Community Sponsorships	12	12	(0)	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600696 Deductions - Corporate Tickets	0	0	(0)	0%
		5600701 Deductions - Other	4	4	0	0%
	<b>General Counsel Total</b>		<b>18</b>	<b>18</b>	<b>(0)</b>	<b>0%</b>
	<b>Group President - Utility</b>	5540001 Productive Labor	212	218	6	3%
		5600606 Dues - Lobbying	168	168	-	0%
		5600616 Dues - Chamber of Commerce	275	275	-	0%
		5600621 Dues - Social Service	12	12	-	0%
		5600626 Contributions - Charitable	93	93	-	0%
		5600631 Contributions - Community Sponsorships	1,037	1,037	-	0%
		5600636 Contributions - Civic and Political	229	229	-	0%
		5600641 Contributions - Economical Development	335	335	-	0%
		5600696 Deductions - Corporate Tickets	358	358	-	0%
		5600701 Deductions - Other	144	143	(1)	-1%
	<b>Group President - Utility Total</b>		<b>2,862</b>	<b>2,867</b>	<b>5</b>	<b>0%</b>
	<b>HR and Employee Services</b>	5540001 Productive Labor	20	21	1	3%
		5600006 Consulting Professional Services Other	5	5	-	0%
		5600041 Outside Vendor Contract	6	6	(0)	0%
		5600066 Materials	2	2	(0)	0%
		5600091 Print and Copy Cost - Other	(2)	(2)	0	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	(0)	0%
		5600221 Employee Expenses Meals	0	0	0	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600291 Transportation Fleet Cost	2	2	-	0%
		5600296 Janitorial - Routine	11	11	0	1%
		5600306 Fire Life Safety Maintenance	1	1	0	1%
		5600311 General Interior Exterior Maintenance	19	19	0	0%
		5600316 Use Costs	27	27	(0)	0%
		5600321 Lawn Care Maintenance Costs	1	1	(0)	0%
		5600326 Sewer Maintenance Costs	0	0	(0)	0%
		5600331 Snow Removal Costs	12	12	-	0%
		5600336 Trash Removal Costs	2	2	0	2%
		5600341 Water Use Costs	2	2	0	0%
		5600351 Moves Adds Changes	8	4	(3)	-42%
		5600382 Rent - Equipment	1	1	-	0%
		5600431 Lease Costs	154	157	3	2%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600626 Contributions - Charitable	333	2,936	2,603	782%
		5600631 Contributions - Community Sponsorships	50	50	0	1%
		5600701 Deductions - Other	0	0	-	0%
		5600726 License Fees and Permits	0	0	(0)	0%
		5600861 Shared Asset Costs	78	108	30	39%
		5600871 Other	0	0	-	0%
	<b>HR and Employee Services Total</b>		<b>733</b>	<b>3,367</b>	<b>2,634</b>	<b>359%</b>
	<b>Nuclear Generation</b>	5600606 Dues - Lobbying	20	20	-	0%
		5600616 Dues - Chamber of Commerce	0	0	-	0%
		5600626 Contributions - Charitable	18	18	-	0%
		5600631 Contributions - Community Sponsorships	10	10	(0)	0%
		5600696 Deductions - Corporate Tickets	2	2	-	0%
		5600701 Deductions - Other	20	20	-	0%
	<b>Nuclear Generation Total</b>		<b>71</b>	<b>71</b>	<b>(0)</b>	<b>0%</b>
	<b>Operations Services</b>	5600616 Dues - Chamber of Commerce	22	22	-	0%
		5600631 Contributions - Community Sponsorships	67	67	-	0%
		5600696 Deductions - Corporate Tickets	6	6	-	0%
		5600701 Deductions - Other	11	11	(0)	0%
	<b>Operations Services Total</b>		<b>106</b>	<b>106</b>	<b>(0)</b>	<b>0%</b>
	<b>Strategy Plng and Ext Affairs</b>	5540001 Productive Labor	158	163	5	3%
		5600006 Consulting Professional Services Other	8	8	0	0%

**NSP-MN**  
**Schedule 3a - O&M by Cost Element**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	Account	2022 Actual	2023 Budget	Variance	% Variance
		5600066 Materials	2	2	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	6	6	0	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	2	2	0	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	-	0%
		5600216 Employee Expenses Hotel	6	6	0	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600606 Dues - Lobbying	102	102	-	0%
		5600626 Contributions - Charitable	1	1	-	0%
		5600631 Contributions - Community Sponsorships	28	28	(0)	0%
		5600896 Online Information Services	7	7	-	0%
		<b>Strategy Png and Ext Affairs Total</b>	<b>327</b>	<b>332</b>	<b>5</b>	<b>1%</b>
<b>Non-Utility Total</b>			<b>9,675</b>	<b>12,518</b>	<b>2,843</b>	<b>29%</b>
<b>Grand Total</b>			<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
417100 Expenses of nonutility operations	5,445	5,145	(299)	-5%
426100 Donations	2,658	2,662	4	0%
426300 Penalties	1	4	3	349%
426400 Expendit for cert civic, politic and related activ	1,617	1,634	17	1%
426500 Other deductions	147	230	82	56%
500000 Operation supervision and engineering	2,352	2,724	373	16%
502000 Steam expenses	19,693	19,531	(162)	-1%
505000 Electric expenses	1,531	1,515	(16)	-1%
506000 Miscellaneous steam power expenses	15,276	15,383	108	1%
507000 Rents	2,182	2,192	10	0%
510000 Maintenance supervision and engineering	1,162	2,169	1,007	87%
511000 Maintenance of structures	2,102	2,203	101	5%
512000 Maintenance of boiler plant	20,915	16,910	(4,006)	-19%
513000 Maintenance of electric plant	6,590	5,699	(892)	-14%
514000 Maintenance of miscellaneous steam plant	9,951	9,340	(611)	-6%
517000 Operation supervision and engineering	48,535	49,064	529	1%
519000 Coolants and water	7,898	7,949	51	1%
520000 Steam expenses	49,373	50,573	1,200	2%
523000 Electric expenses	2,461	2,440	(21)	-1%
524000 Miscellaneous nuclear power expenses	134,491	134,573	82	0%
525000 Rents	9,323	9,307	(16)	0%
528000 Maintenance supervision and engineering	7,190	6,801	(390)	-5%
530000 Maintenance of reactor plant equipment	42,868	43,672	804	2%
531000 Maintenance of electric plant	11,947	12,364	417	3%
532000 Maintenance of miscellaneous nuclear plant	23,600	21,910	(1,690)	-7%
535000 Operation supervision and engineering	77	82	5	6%
539000 Miscellaneous hydraulic power generation expenses	469	382	(87)	-19%
540000 Rents	78	79	1	1%
541000 Maintenance supervision and engineering	196	210	14	7%
542000 Maintenance of structures	23	23	0	1%
544000 Maintenance of electric plant	1,640	1,675	34	2%
545000 Maintenance of miscellaneous hydraulic plant	200	214	14	7%
546000 Operation supervision and engineering	3,540	3,644	104	3%
548000 Generation expenses	7,273	7,298	25	0%
549000 Miscellaneous other power generation expenses	20,175	21,478	1,303	6%
550000 Rents	13,384	15,904	2,520	19%
551000 Maintenance supervision and engineering	2,129	2,210	82	4%
552000 Maintenance of structures	3,255	3,284	29	1%
553000 Maintenance of generating and electric plant	13,647	14,561	913	7%
554000 Maint of miscellaneou other power generation plant	18,250	19,669	1,420	8%
556000 System control and load dispatching	1,587	1,632	46	3%
557000 Other expenses	4,829	4,962	132	3%
560000 Operation supervision and engineering	13,256	13,394	138	1%
561200 Load dispatch-Monitor and operate transmiss system	3,619	3,657	38	1%
561500 Reliability planning and standards development	173	178	5	3%
561700 Generation interconnection studies	564	581	17	3%
561800 Reliability planning and standards develop service	2,243	2,243	-	0%
562000 Station expenses	2,992	3,049	57	2%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
563000 Overhead line expenses	2,180	2,204	24	1%
565000 Transmission of electricity by others	120,158	128,085	7,927	7%
566000 Miscellaneous transmission expenses	8,574	8,727	154	2%
567000 Rents	1,275	1,291	16	1%
570000 Maintenance of station equipment	5,883	5,962	79	1%
571000 Maintenance of overhead lines	5,764	5,775	11	0%
575100 Operation Supervision	244	250	7	3%
575200 Day-ahead and real-time market administration	94	96	3	3%
575500 Ancillary services market administration	27	27	1	3%
575800 Rents	16	16	0	1%
580000 Operation supervision and engineering	14,516	14,632	116	1%
581000 Load dispatching	1,462	1,599	137	9%
582000 Station expenses	4,417	4,480	64	1%
583000 Overhead line expenses	2,886	2,989	103	4%
584000 Underground line expenses	9,811	10,142	331	3%
585000 Street lighting and signal system expenses	1,839	1,865	26	1%
586000 Meter expenses	2,487	2,508	21	1%
587000 Customer installations expenses	4,414	4,482	67	2%
588000 Miscellaneous distribution expenses	34,883	37,567	2,684	8%
589000 Rents	4,409	4,461	52	1%
590000 Maintenance supervision and engineering	218	215	(3)	-1%
592000 Maintenance of station equipment	4,313	4,390	77	2%
593000 Maintenance of overhead lines	47,011	51,982	4,971	11%
594000 Maintenance of underground lines	13,555	13,642	87	1%
595000 Maintenance of line transformers	1,417	1,446	29	2%
596000 Maintenance of street lighting and signal systems	1,065	1,074	9	1%
597000 Maintenance of meters	392	897	505	129%
598000 Maintenance of miscellaneous distribution plant	427	349	(78)	-18%
733000 Gas mixing expenses	69	71	2	3%
735000 Miscellaneous production expenses	1,132	1,143	11	1%
736000 Rents	1	1	0	1%
742000 Maintenance of production equipment	126	126	0	0%
759000 Other expenses	56	58	2	3%
760000 Rents	5	5	0	1%
807000 Purchased gas expenses	229	236	7	3%
813000 Other gas supply expenses	283	289	6	2%
830000 Maintenance supervision and engineering	8	8	0	3%
841000 Operation labor and expenses	1,853	1,871	18	1%
842000 Rents	31	31	0	1%
843100 Maintenance supervision and engineering	268	269	0	0%
843200 Maintenance of structures and improvements	35	36	1	3%
843500 Maintenance of liquefaction equipment	69	71	2	3%
843600 Maintenance of vaporizing equipment	17	18	0	3%
843700 Maintenance of compressor equipment	17	18	0	3%
843800 Maintenance of measuring and regulating equipment	35	36	1	3%
843900 Maintenance of other equipment	17	18	0	3%
844300 Liquefaction Processing Labor and Expenses	1,661	1,675	14	1%
846200 Other expenses	130	134	3	3%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
850000 Operation supervision and engineering	718	730	13	2%
851000 System control and load dispatching	278	284	6	2%
856000 Mains expenses	1,688	1,688	-	0%
859000 Other expenses	51	53	2	3%
860000 Rents	45	46	1	1%
863000 Maintenance of mains	67	67	0	0%
866000 Maintenance of communication equipment	0	0	0	1%
870000 Operation supervision and engineering	8,371	8,231	(140)	-2%
871000 Distribution load dispatching	3,490	3,546	56	2%
874000 Mains and services expenses	14,491	14,410	(81)	-1%
875000 Measuring and regulating station expenses-General	646	662	17	3%
876000 Measuring and regulating station expens-Industrial	5	5	0	3%
877000 Measur and regulat station exp-Cty gat chk station	185	190	5	3%
878000 Meter and house regulator expenses	(3,451)	(3,511)	(61)	2%
879000 Customer installations expenses	2,732	2,802	71	3%
880000 Other expenses	6,046	5,884	(162)	-3%
881000 Rents	736	761	25	3%
885000 Maintenance supervision and engineering	791	809	18	2%
887000 Maintenance of mains	3,059	3,082	24	1%
888000 Maintenance of Compressor Station Equipment	300	300	-	0%
889000 Maint of measur and regulati station equip-General	660	672	12	2%
890000 Maint of measur and regulat station equip-Indust	5	5	0	3%
892000 Maintenance of services	4,933	4,819	(113)	-2%
893000 Maintenance of meters and house regulators	1,361	1,396	35	3%
901000 Supervision	163	167	4	2%
902000 Meter reading expenses	33,985	37,113	3,129	9%
903000 Customer records and collection expenses	29,763	31,435	1,671	6%
904000 Uncollectable Accounts - Commodity	23,157	18,533	(4,624)	-20%
904001 Uncollectable Accounts - Non Commodity	446	416	(30)	-7%
905000 Miscellaneous customer accounts expenses	146	152	6	4%
908000 Customer assistance expenses	3,075	3,137	62	2%
909000 Informational and instruction advertising expense	1,016	1,025	9	1%
910000 Miscell customer service and informational expense	357	362	5	1%
912000 Demonstrating and selling expenses	268	268	-	0%
913000 Advertising expenses	3	2	(1)	-33%
916000 Miscellaneous Sales Expense	47	49	2	4%
920000 Administrative and general salaries	108,874	114,121	5,248	5%
921000 Office supplies and expenses	73,199	77,039	3,840	5%
922000 Administrative expenses transferred-Credit	(58,638)	(59,354)	(716)	1%
923000 Outside services employed	18,942	20,431	1,489	8%
924000 Property insurance	7,117	8,958	1,841	26%
925000 Injuries and damages	14,584	15,623	1,039	7%
926000 Employee pensions and benefits	86,045	88,732	2,687	3%
928000 Regulatory commission expenses	7,181	7,319	137	2%
929000 Duplicate charges-Credit	(5,898)	(5,898)	-	0%
930100 General advertising expenses	4,001	4,040	39	1%
930200 Miscellaneous general expenses	4,788	4,718	(69)	-1%
931000 Rents	45,609	46,478	869	2%



**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
935000 Maintenance of general plant	1,703	877	(826)	-49%
<b>Grand Total</b>	<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
417100 Expenses of nonutility operations	5,145	5,340	194	4%
426100 Donations	2,662	5,266	2,604	98%
426300 Penalties	4	4	0	0%
426400 Expendit for cert civic, politic and related activ	1,634	1,652	17	1%
426500 Other deductions	230	257	28	12%
500000 Operation supervision and engineering	2,724	2,899	175	6%
502000 Steam expenses	19,531	19,646	115	1%
505000 Electric expenses	1,515	1,698	183	12%
506000 Miscellaneous steam power expenses	15,383	16,367	984	6%
507000 Rents	2,192	2,672	480	22%
510000 Maintenance supervision and engineering	2,169	1,072	(1,097)	-51%
511000 Maintenance of structures	2,203	2,052	(151)	-7%
512000 Maintenance of boiler plant	16,910	22,385	5,476	32%
513000 Maintenance of electric plant	5,699	6,299	600	11%
514000 Maintenance of miscellaneous steam plant	9,340	9,311	(29)	0%
517000 Operation supervision and engineering	49,064	51,419	2,354	5%
519000 Coolants and water	7,949	8,224	275	3%
520000 Steam expenses	50,573	50,068	(505)	-1%
523000 Electric expenses	2,440	2,414	(26)	-1%
524000 Miscellaneous nuclear power expenses	134,573	132,205	(2,368)	-2%
525000 Rents	9,307	11,459	2,152	23%
528000 Maintenance supervision and engineering	6,801	7,088	287	4%
530000 Maintenance of reactor plant equipment	43,672	43,000	(672)	-2%
531000 Maintenance of electric plant	12,364	12,568	205	2%
532000 Maintenance of miscellaneous nuclear plant	21,910	23,232	1,321	6%
535000 Operation supervision and engineering	82	86	4	5%
539000 Miscellaneous hydraulic power generation expenses	382	351	(31)	-8%
540000 Rents	79	95	16	20%
541000 Maintenance supervision and engineering	210	211	1	0%
542000 Maintenance of structures	23	23	-	0%
544000 Maintenance of electric plant	1,675	1,213	(462)	-28%
545000 Maintenance of miscellaneous hydraulic plant	214	217	3	1%
546000 Operation supervision and engineering	3,644	3,997	354	10%
548000 Generation expenses	7,298	7,400	102	1%
549000 Miscellaneous other power generation expenses	21,478	19,960	(1,518)	-7%
550000 Rents	15,904	16,500	595	4%
551000 Maintenance supervision and engineering	2,210	2,216	6	0%
552000 Maintenance of structures	3,284	3,316	32	1%
553000 Maintenance of generating and electric plant	14,561	11,409	(3,151)	-22%
554000 Maint of miscellaneou other power generation plant	19,669	22,818	3,149	16%
556000 System control and load dispatching	1,632	1,679	47	3%
557000 Other expenses	4,962	5,428	466	9%
560000 Operation supervision and engineering	13,394	14,663	1,269	9%
561200 Load dispatch-Monitor and operate transmiss system	3,657	3,766	109	3%
561500 Reliability planning and standards development	178	183	5	3%
561700 Generation interconnection studies	581	599	18	3%
561800 Reliability planning and standards develop service	2,243	2,243	-	0%
562000 Station expenses	3,049	3,114	65	2%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
563000 Overhead line expenses	2,204	2,230	26	1%
565000 Transmission of electricity by others	128,085	133,102	5,017	4%
566000 Miscellaneous transmission expenses	8,727	8,873	145	2%
567000 Rents	1,291	1,545	254	20%
570000 Maintenance of station equipment	5,962	6,019	57	1%
571000 Maintenance of overhead lines	5,775	5,788	13	0%
575100 Operation Supervision	250	257	6	2%
575200 Day-ahead and real-time market administration	96	99	3	3%
575500 Ancillary services market administration	27	28	1	3%
575800 Rents	16	20	4	22%
580000 Operation supervision and engineering	14,632	14,896	264	2%
581000 Load dispatching	1,599	1,811	212	13%
582000 Station expenses	4,480	4,548	68	2%
583000 Overhead line expenses	2,989	3,023	34	1%
584000 Underground line expenses	10,142	10,619	477	5%
585000 Street lighting and signal system expenses	1,865	1,896	31	2%
586000 Meter expenses	2,508	2,628	120	5%
587000 Customer installations expenses	4,482	4,593	111	2%
588000 Miscellaneous distribution expenses	37,567	39,660	2,093	6%
589000 Rents	4,461	5,304	843	19%
590000 Maintenance supervision and engineering	215	233	18	8%
592000 Maintenance of station equipment	4,390	4,445	56	1%
593000 Maintenance of overhead lines	51,982	49,792	(2,189)	-4%
594000 Maintenance of underground lines	13,642	12,876	(766)	-6%
595000 Maintenance of line transformers	1,446	1,491	45	3%
596000 Maintenance of street lighting and signal systems	1,074	1,092	18	2%
597000 Maintenance of meters	897	1,655	758	84%
598000 Maintenance of miscellaneous distribution plant	349	349	-	0%
733000 Gas mixing expenses	71	74	2	3%
735000 Miscellaneous production expenses	1,143	1,155	13	1%
736000 Rents	1	1	0	22%
742000 Maintenance of production equipment	126	126	0	0%
759000 Other expenses	58	59	2	3%
760000 Rents	5	6	1	22%
807000 Purchased gas expenses	236	243	7	3%
813000 Other gas supply expenses	289	297	8	3%
830000 Maintenance supervision and engineering	8	8	0	3%
841000 Operation labor and expenses	1,871	1,891	20	1%
842000 Rents	31	38	7	22%
843100 Maintenance supervision and engineering	269	269	0	0%
843200 Maintenance of structures and improvements	36	37	1	3%
843500 Maintenance of liquefaction equipment	71	74	2	3%
843600 Maintenance of vaporizing equipment	18	18	1	3%
843700 Maintenance of compressor equipment	18	18	1	3%
843800 Maintenance of measuring and regulating equipment	36	37	1	3%
843900 Maintenance of other equipment	18	18	1	3%
844300 Liquefaction Processing Labor and Expenses	1,675	1,691	16	1%
846200 Other expenses	134	148	14	11%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
850000 Operation supervision and engineering	730	743	13	2%
851000 System control and load dispatching	284	291	8	3%
856000 Mains expenses	1,688	1,688	-	0%
859000 Other expenses	53	53	0	0%
860000 Rents	46	56	10	22%
863000 Maintenance of mains	67	67	0	0%
866000 Maintenance of communication equipment	0	0	0	1%
870000 Operation supervision and engineering	8,231	7,532	(699)	-8%
871000 Distribution load dispatching	3,546	3,625	79	2%
874000 Mains and services expenses	14,410	13,787	(623)	-4%
875000 Measuring and regulating station expenses-General	662	682	20	3%
876000 Measuring and regulating station expens-Industrial	5	5	0	3%
877000 Measur and regulat station exp-Cty gat chk station	190	195	6	3%
878000 Meter and house regulator expenses	(3,511)	(3,476)	36	-1%
879000 Customer installations expenses	2,802	2,887	84	3%
880000 Other expenses	5,884	5,203	(681)	-12%
881000 Rents	761	759	(2)	0%
885000 Maintenance supervision and engineering	809	831	22	3%
887000 Maintenance of mains	3,082	3,111	28	1%
888000 Maintenance of Compressor Station Equipment	300	300	-	0%
889000 Maint of measur and regulati station equip-General	672	687	15	2%
890000 Maint of measur and regulat station equip-Indust	5	5	0	3%
892000 Maintenance of services	4,819	4,829	9	0%
893000 Maintenance of meters and house regulators	1,396	1,435	39	3%
901000 Supervision	167	171	4	2%
902000 Meter reading expenses	37,113	35,151	(1,962)	-5%
903000 Customer records and collection expenses	31,435	25,815	(5,619)	-18%
904000 Uncollectable Accounts - Commodity	18,533	15,921	(2,612)	-14%
904001 Uncollectable Accounts - Non Commodity	416	446	30	7%
905000 Miscellaneous customer accounts expenses	152	149	(3)	-2%
908000 Customer assistance expenses	3,137	3,196	60	2%
909000 Informational and instruction advertising expense	1,025	1,034	9	1%
910000 Miscell customer service and informational expense	362	362	(0)	0%
912000 Demonstrating and selling expenses	268	268	-	0%
913000 Advertising expenses	2	1	(1)	-50%
916000 Miscellaneous Sales Expense	49	48	(1)	-2%
920000 Administrative and general salaries	114,121	118,194	4,073	4%
921000 Office supplies and expenses	77,039	78,905	1,866	2%
922000 Administrative expenses transferred-Credit	(59,354)	(63,400)	(4,047)	7%
923000 Outside services employed	20,431	18,469	(1,962)	-10%
924000 Property insurance	8,958	9,277	319	4%
925000 Injuries and damages	15,623	15,939	316	2%
926000 Employee pensions and benefits	88,732	90,694	1,962	2%
928000 Regulatory commission expenses	7,319	7,459	140	2%
929000 Duplicate charges-Credit	(5,898)	(5,898)	-	0%
930100 General advertising expenses	4,040	4,079	39	1%
930200 Miscellaneous general expenses	4,718	4,720	1	0%
931000 Rents	46,478	48,430	1,952	4%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>FERC</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
935000 Maintenance of general plant	877	1,361	484	55%
<b>Grand Total</b>	<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
<b>Benefits &amp; Loadings</b>					
	417100 Expenses of nonutility operations	281	362	81	29%
	426400 Expendit for cert civic, politic and related activ	94	109	15	16%
	426500 Other deductions	89	-	(89)	-100%
	500000 Operation supervision and engineering	183	246	63	35%
	501000 Fuel	85	-	(85)	-100%
	506000 Miscellaneous steam power expenses	577	539	(37)	-6%
	507000 Rents	8	-	(8)	-100%
	510000 Maintenance supervision and engineering	122	118	(4)	-4%
	511000 Maintenance of structures	3	-	(3)	-100%
	512000 Maintenance of boiler plant	81	-	(81)	-100%
	513000 Maintenance of electric plant	4	-	(4)	-100%
	514000 Maintenance of miscellaneous steam plant	49	-	(49)	-100%
	517000 Operation supervision and engineering	21,383	15,982	(5,401)	-25%
	520000 Steam expenses	0	-	(0)	-100%
	524000 Miscellaneous nuclear power expenses	267	148	(119)	-45%
	525000 Rents	29	-	(29)	-100%
	535000 Operation supervision and engineering	1	1	0	47%
	539000 Miscellaneous hydraulic power generation expenses	26	0	(26)	-99%
	540000 Rents	0	-	(0)	-100%
	541000 Maintenance supervision and engineering	0	1	0	147%
	546000 Operation supervision and engineering	131	246	115	88%
	548000 Generation expenses	18	-	(18)	-100%
	549000 Miscellaneous other power generation expenses	35	12	(23)	-66%
	550000 Rents	5	-	(5)	-100%
	551000 Maintenance supervision and engineering	110	118	8	7%
	552000 Maintenance of structures	1	-	(1)	-100%
	553000 Maintenance of generating and electric plant	15	-	(15)	-100%
	554000 Maint of miscellaneou other power generation plant	11	-	(11)	-100%
	556000 System control and load dispatching	140	173	33	23%
	557000 Other expenses	395	287	(107)	-27%
	560000 Operation supervision and engineering	927	869	(59)	-6%
	561200 Load dispatch-Monitor and operate transmiss system	209	186	(23)	-11%
	561500 Reliability planning and standards development	6	21	15	260%
	561700 Generation interconnection studies	4	67	63	1441%
	563000 Overhead line expenses	0	-	(0)	-100%
	566000 Miscellaneous transmission expenses	79	90	10	13%
	567000 Rents	6	-	(6)	-100%
	570000 Maintenance of station equipment	0	-	(0)	-100%
	571000 Maintenance of overhead lines	1	-	(1)	-100%
	575100 Operation Supervision	20	25	5	23%
	575200 Day-ahead and real-time market administration	15	11	(4)	-27%
	575500 Ancillary services market administration	-	3	3	#DIV/0!
	575800 Rents	0	-	(0)	-100%
	580000 Operation supervision and engineering	152	175	23	15%
	581000 Load dispatching	15	11	(3)	-21%
	583000 Overhead line expenses	4	-	(4)	-100%
	584000 Underground line expenses	7	27	19	264%
	585000 Street lighting and signal system expenses	7	-	(7)	-100%
	586000 Meter expenses	62	55	(7)	-12%
	588000 Miscellaneous distribution expenses	167	188	21	12%
	589000 Rents	10	-	(10)	-100%
	590000 Maintenance supervision and engineering	8	-	(8)	-100%
	592000 Maintenance of station equipment	1	-	(1)	-100%
	593000 Maintenance of overhead lines	29	-	(29)	-100%
	594000 Maintenance of underground lines	0	-	(0)	-100%
	597000 Maintenance of meters	6	-	(6)	-100%
	598000 Maintenance of miscellaneous distribution plant	1	-	(1)	-100%
	735000 Miscellaneous production expenses	15	0	(15)	-100%
	736000 Rents	0	-	(0)	-100%
	759000 Other expenses	-	0	0	#DIV/0!
	760000 Rents	0	-	(0)	-100%
	807000 Purchased gas expenses	2	27	25	1046%
	813000 Other gas supply expenses	18	23	5	27%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
	826000 Rents	0	-	(0)	-100%
	830000 Maintenance supervision and engineering	-	1	1	#DIV/0!
	834000 Maintenance of compressor station equipment	6	-	(6)	-100%
	841000 Operation labor and expenses	30	18	(13)	-41%
	842000 Rents	0	-	(0)	-100%
	843100 Maintenance supervision and engineering	-	2	2	#DIV/0!
	844300 Liquefaction Processing Labor and Expenses	0	2	2	2024%
	846200 Other expenses	-	0	0	#DIV/0!
	850000 Operation supervision and engineering	38	48	10	26%
	851000 System control and load dispatching	11	27	16	141%
	856000 Mains expenses	0	-	(0)	-100%
	859000 Other expenses	2	0	(2)	-91%
	860000 Rents	0	-	(0)	-100%
	866000 Maintenance of communication equipment	0	-	(0)	-100%
	870000 Operation supervision and engineering	187	206	20	10%
	871000 Distribution load dispatching	30	26	(4)	-13%
	874000 Mains and services expenses	10	74	65	678%
	878000 Meter and house regulator expenses	0	14	14	4186%
	880000 Other expenses	73	86	12	17%
	881000 Rents	5	-	(5)	-100%
	887000 Maintenance of mains	13	-	(13)	-100%
	892000 Maintenance of services	-	18	18	#DIV/0!
	893000 Maintenance of meters and house regulators	1	-	(1)	-100%
	901000 Supervision	18	15	(3)	-15%
	902000 Meter reading expenses	19	90	71	382%
	903000 Customer records and collection expenses	1,560	1,492	(68)	-4%
	905000 Miscellaneous customer accounts expenses	-	1	1	#DIV/0!
	908000 Customer assistance expenses	70	32	(38)	-54%
	910000 Miscell customer service and informational expense	81	0	(80)	-100%
	916000 Miscellaneous Sales Expense	-	0	0	#DIV/0!
	920000 Administrative and general salaries	39,181	29,329	(9,853)	-25%
	921000 Office supplies and expenses	835	969	133	16%
	922000 Administrative expenses transferred-Credit	(268)	(449)	(180)	67%
	923000 Outside services employed	23	-	(23)	-100%
	925000 Injuries and damages	1,566	1,289	(276)	-18%
	926000 Employee pensions and benefits	76,234	86,045	9,811	13%
	931000 Rents	36	-	(36)	-100%
<b>Benefits &amp; Loadings Total</b>		<b>145,679</b>	<b>139,455</b>	<b>(6,224)</b>	<b>-4%</b>
<b>Chairman and CEO</b>	426100 Donations	168	423	255	152%
	426400 Expendit for cert civic, politic and related activ	455	178	(277)	-61%
	426500 Other deductions	96	-	(96)	-100%
	920000 Administrative and general salaries	576	556	(20)	-3%
	921000 Office supplies and expenses	147	16	(131)	-89%
	923000 Outside services employed	188	157	(31)	-17%
	930200 Miscellaneous general expenses	2,523	3,155	632	25%
	931000 Rents	0	24	23	12030%
<b>Chairman and CEO Total</b>		<b>4,154</b>	<b>4,508</b>	<b>355</b>	<b>9%</b>
<b>Corporate Other</b>	417100 Expenses of nonutility operations	13	-	(13)	-100%
	421100 Gain on disposition of property	(1,298)	-	1,298	-100%
	421200 Loss on disposition of property	145	-	(145)	-100%
	426300 Penalties	8	-	(8)	-100%
	426400 Expendit for cert civic, politic and related activ	75	-	(75)	-100%
	426500 Other deductions	1,509	(436)	(1,946)	-129%
	501000 Fuel	0	-	(0)	-100%
	507000 Rents	0	-	(0)	-100%
	550000 Rents	0	-	(0)	-100%
	554000 Maint of miscellaneou other power generation plant	0	-	(0)	-100%
	560000 Operation supervision and engineering	10	-	(10)	-100%
	564000 Underground line expenses	0	-	(0)	-100%
	566000 Miscellaneous transmission expenses	(22)	-	22	-100%
	567000 Rents	0	-	(0)	-100%
	571000 Maintenance of overhead lines	4	-	(4)	-100%
	583000 Overhead line expenses	79	-	(79)	-100%



**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
	589000 Rents	0	-	(0)	-100%
	592000 Maintenance of station equipment	7	-	(7)	-100%
	593000 Maintenance of overhead lines	0	-	(0)	-100%
	735000 Miscellaneous production expenses	12	-	(12)	-100%
	842000 Rents	0	-	(0)	-100%
	860000 Rents	0	-	(0)	-100%
	870000 Operation supervision and engineering	0	-	(0)	-100%
	881000 Rents	0	-	(0)	-100%
	904001 Uncollectable Accounts - Non Commodity	316	-	(316)	-100%
	908000 Customer assistance expenses	0	-	(0)	-100%
	920000 Administrative and general salaries	(24)	-	24	-100%
	921000 Office supplies and expenses	(1,212)	-	1,212	-100%
	922000 Administrative expenses transferred-Credit	(1,541)	(2,463)	(922)	60%
	923000 Outside services employed	(0)	-	0	-100%
	929000 Duplicate charges-Credit	(5,942)	(5,898)	44	-1%
	930100 General advertising expenses	0	-	(0)	-100%
	931000 Rents	0	-	(0)	-100%
<b>Corporate Other Total</b>		<b>(7,859)</b>	<b>(8,797)</b>	<b>(939)</b>	<b>12%</b>
<b>Corporate Other - IA</b>	565000 Transmission of electricity by others	116,159	120,158	3,998	3%
<b>Corporate Other - IA Total</b>		<b>116,159</b>	<b>120,158</b>	<b>3,998</b>	<b>3%</b>
<b>Customer and Innovation</b>	417100 Expenses of nonutility operations	4,924	4,836	(88)	-2%
	426100 Donations	114	224	109	95%
	426300 Penalties	(12)	-	12	-100%
	426400 Expendit for cert civic, politic and related activ	3	20	16	522%
	426500 Other deductions	65	9	(55)	-85%
	500000 Operation supervision and engineering	8	-	(8)	-100%
	501000 Fuel	0	-	(0)	-100%
	506000 Miscellaneous steam power expenses	965	905	(59)	-6%
	507000 Rents	0	-	(0)	-100%
	511000 Maintenance of structures	3	-	(3)	-100%
	514000 Maintenance of miscellaneous steam plant	7	-	(7)	-100%
	517000 Operation supervision and engineering	20	-	(20)	-100%
	520000 Steam expenses	1	-	(1)	-100%
	523000 Electric expenses	5	-	(5)	-100%
	524000 Miscellaneous nuclear power expenses	6,323	5,792	(531)	-8%
	525000 Rents	3	-	(3)	-100%
	532000 Maintenance of miscellaneous nuclear plant	0	-	(0)	-100%
	535000 Operation supervision and engineering	0	-	(0)	-100%
	539000 Miscellaneous hydraulic power generation expenses	13	6	(7)	-55%
	540000 Rents	0	-	(0)	-100%
	546000 Operation supervision and engineering	5	-	(5)	-100%
	549000 Miscellaneous other power generation expenses	447	816	369	83%
	550000 Rents	0	-	(0)	-100%
	556000 System control and load dispatching	55	56	2	3%
	557000 Other expenses	-	16	16	#DIV/0!
	560000 Operation supervision and engineering	546	451	(96)	-18%
	561200 Load dispatch-Monitor and operate transmiss system	2,236	2,390	153	7%
	561500 Reliability planning and standards development	36	-	(36)	-100%
	566000 Miscellaneous transmission expenses	1,739	2,393	654	38%
	567000 Rents	0	-	(0)	-100%
	571000 Maintenance of overhead lines	3	-	(3)	-100%
	575800 Rents	0	-	(0)	-100%
	580000 Operation supervision and engineering	10	5	(5)	-52%
	581000 Load dispatching	612	603	(9)	-2%
	588000 Miscellaneous distribution expenses	4,115	6,526	2,411	59%
	589000 Rents	0	-	(0)	-100%
	593000 Maintenance of overhead lines	0	-	(0)	-100%
	736000 Rents	0	-	(0)	-100%
	760000 Rents	0	-	(0)	-100%
	813000 Other gas supply expenses	77	-	(77)	-100%
	840000 Operation supervision and engineering	1	-	(1)	-100%
	842000 Rents	0	-	(0)	-100%
	851000 System control and load dispatching	78	69	(9)	-12%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
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**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	859000 Other expenses	-	13	13	#DIV/0!
	860000 Rents	0	-	(0)	-100%
	866000 Maintenance of communication equipment	0	0	(0)	-24%
	870000 Operation supervision and engineering	4	-	(4)	-100%
	871000 Distribution load dispatching	635	745	110	17%
	878000 Meter and house regulator expenses	17	-	(17)	-100%
	880000 Other expenses	609	642	33	5%
	881000 Rents	0	-	(0)	-100%
	901000 Supervision	135	148	14	10%
	902000 Meter reading expenses	27,031	33,895	6,864	25%
	903000 Customer records and collection expenses	27,218	28,272	1,053	4%
	904000 Uncollectable Accounts - Commodity	12,736	22,944	10,208	80%
	904001 Uncollectable Accounts - Non Commodity	94	113	19	20%
	905000 Miscellaneous customer accounts expenses	-	-	-	#DIV/0!
	908000 Customer assistance expenses	827	2,411	1,585	192%
	909000 Informational and instruction advertising expense	1,187	922	(265)	-22%
	910000 Miscell customer service and informational expense	1,612	273	(1,338)	-83%
	912000 Demonstrating and selling expenses	-	261	261	#DIV/0!
	920000 Administrative and general salaries	23,221	31,644	8,424	36%
	921000 Office supplies and expenses	49,617	63,662	14,045	28%
	922000 Administrative expenses transferred-Credit	(28,315)	(41,685)	(13,370)	47%
	923000 Outside services employed	15,316	10,621	(4,695)	-31%
	928000 Regulatory commission expenses	15	-	(15)	-100%
	930100 General advertising expenses	4,243	3,694	(550)	-13%
	930200 Miscellaneous general expenses	110	62	(48)	-43%
	931000 Rents	32,288	43,020	10,732	33%
	935000 Maintenance of general plant	131	173	42	32%
<b>Customer and Innovation Total</b>		<b>191,130</b>	<b>226,947</b>	<b>35,817</b>	<b>19%</b>
<b>Distribution Operations</b>	417100 Expenses of nonutility operations	0	-	(0)	-100%
	426100 Donations	2	-	(2)	-100%
	426400 Expendit for cert civic, politic and related activ	0	-	(0)	-100%
	426500 Other deductions	17	-	(17)	-100%
	501000 Fuel	0	-	(0)	-100%
	502000 Steam expenses	0	-	(0)	-100%
	506000 Miscellaneous steam power expenses	1	-	(1)	-100%
	507000 Rents	0	-	(0)	-100%
	512000 Maintenance of boiler plant	0	-	(0)	-100%
	513000 Maintenance of electric plant	6	-	(6)	-100%
	514000 Maintenance of miscellaneous steam plant	3	-	(3)	-100%
	517000 Operation supervision and engineering	3	-	(3)	-100%
	520000 Steam expenses	25	-	(25)	-100%
	525000 Rents	2	-	(2)	-100%
	531000 Maintenance of electric plant	9	-	(9)	-100%
	532000 Maintenance of miscellaneous nuclear plant	7	-	(7)	-100%
	540000 Rents	0	-	(0)	-100%
	550000 Rents	0	-	(0)	-100%
	552000 Maintenance of structures	2	-	(2)	-100%
	553000 Maintenance of generating and electric plant	3	-	(3)	-100%
	560000 Operation supervision and engineering	27	1	(26)	-98%
	562000 Station expenses	86	484	398	466%
	564000 Underground line expenses	5	-	(5)	-100%
	566000 Miscellaneous transmission expenses	82	319	237	290%
	567000 Rents	0	-	(0)	-100%
	570000 Maintenance of station equipment	490	776	286	58%
	571000 Maintenance of overhead lines	5,357	5,062	(295)	-6%
	572000 Maintenance of underground lines	1	-	(1)	-100%
	575800 Rents	0	-	(0)	-100%
	580000 Operation supervision and engineering	13,528	13,713	185	1%
	581000 Load dispatching	37	848	811	2207%
	582000 Station expenses	651	1,321	670	103%
	583000 Overhead line expenses	(217)	2,886	3,104	-1428%
	584000 Underground line expenses	4,816	(2,742)	(7,558)	-157%
	585000 Street lighting and signal system expenses	715	1,839	1,124	157%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	586000 Meter expenses	105	2,432	2,327	2217%
	587000 Customer installations expenses	2,778	4,414	1,637	59%
	588000 Miscellaneous distribution expenses	19,681	21,753	2,072	11%
	589000 Rents	517	610	93	18%
	590000 Maintenance supervision and engineering	3	218	215	6157%
	591000 Maintenance of structures	285	-	(285)	-100%
	592000 Maintenance of station equipment	461	747	286	62%
	593000 Maintenance of overhead lines	53,352	47,011	(6,341)	-12%
	594000 Maintenance of underground lines	5,951	13,555	7,604	128%
	595000 Maintenance of line transformers	(0)	1,417	1,417	-2487230%
	596000 Maintenance of street lighting and signal systems	1,566	1,065	(501)	-32%
	597000 Maintenance of meters	158	392	234	148%
	598000 Maintenance of miscellaneous distribution plant	3,142	427	(2,714)	-86%
	736000 Rents	0	-	(0)	-100%
	759000 Other expenses	0	-	(0)	-100%
	760000 Rents	0	-	(0)	-100%
	813000 Other gas supply expenses	0	-	(0)	-100%
	842000 Rents	0	-	(0)	-100%
	843100 Maintenance supervision and engineering	3	-	(3)	-100%
	847200 Maintenance Structures and Improvements	0	-	(0)	-100%
	850000 Operation supervision and engineering	4	32	28	689%
	856000 Mains expenses	1	62	61	7183%
	857000 Measuring and regulating station expenses	0	-	(0)	-100%
	859000 Other expenses	0	-	(0)	-100%
	860000 Rents	0	-	(0)	-100%
	863000 Maintenance of mains	1	62	62	9214%
	865000 Maintena of measuring and regulating station equip	0	-	(0)	-100%
	870000 Operation supervision and engineering	1,707	1,997	290	17%
	874000 Mains and services expenses	417	1,019	601	144%
	875000 Measuring and regulating station expenses-General	155	-	(155)	-100%
	877000 Measur and regulat station exp-Cty gat chk station	0	-	(0)	-100%
	878000 Meter and house regulator expenses	(4,320)	(4,316)	4	0%
	879000 Customer installations expenses	341	-	(341)	-100%
	880000 Other expenses	2,753	1,412	(1,341)	-49%
	881000 Rents	2	46	44	2037%
	885000 Maintenance supervision and engineering	43	84	42	97%
	887000 Maintenance of mains	856	567	(290)	-34%
	889000 Maint of measur and regulati station equip-General	30	-	(30)	-100%
	892000 Maintenance of services	584	217	(367)	-63%
	893000 Maintenance of meters and house regulators	362	259	(102)	-28%
	902000 Meter reading expenses	6	-	(6)	-100%
	903000 Customer records and collection expenses	363	-	(363)	-100%
	904000 Uncollectable Accounts - Commodity	-	213	213	#DIV/0!
	904001 Uncollectable Accounts - Non Commodity	287	333	46	16%
	908000 Customer assistance expenses	1	-	(1)	-100%
	909000 Informational and instruction advertising expense	1	-	(1)	-100%
	920000 Administrative and general salaries	400	790	391	98%
	921000 Office supplies and expenses	184	267	84	45%
	922000 Administrative expenses transferred-Credit	0	-	(0)	-100%
	923000 Outside services employed	74	74	(1)	-1%
	925000 Injuries and damages	1	-	(1)	-100%
	928000 Regulatory commission expenses	-	50	50	#DIV/0!
	930100 General advertising expenses	2	-	(2)	-100%
	930200 Miscellaneous general expenses	130	95	(35)	-27%
	931000 Rents	1	-	(1)	-100%
<b>Distribution Operations Total</b>		<b>118,044</b>	<b>121,813</b>	<b>3,769</b>	<b>3%</b>
<b>Energy Supply</b>					
	408101 Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
	417100 Expenses of nonutility operations	0	-	(0)	-100%
	426100 Donations	7	30	23	339%
	426400 Expendit for cert civic, politic and related activ	0	-	(0)	-100%
	426500 Other deductions	44	3	(42)	-94%
	500000 Operation supervision and engineering	3,174	2,105	(1,068)	-34%
	501000 Fuel	(1,621)	-	1,621	-100%

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

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	502000 Steam expenses	21,037	19,693	(1,344)	-6%
	505000 Electric expenses	3,683	1,531	(2,152)	-58%
	506000 Miscellaneous steam power expenses	10,699	11,505	806	8%
	507000 Rents	82	112	31	38%
	510000 Maintenance supervision and engineering	3,635	1,045	(2,590)	-71%
	511000 Maintenance of structures	7,117	2,102	(5,016)	-70%
	512000 Maintenance of boiler plant	22,803	20,915	(1,888)	-8%
	513000 Maintenance of electric plant	6,113	6,515	403	7%
	514000 Maintenance of miscellaneous steam plant	11,778	9,951	(1,827)	-16%
	520000 Steam expenses	4	-	(4)	-100%
	524000 Miscellaneous nuclear power expenses	58	-	(58)	-100%
	525000 Rents	188	-	(188)	-100%
	530000 Maintenance of reactor plant equipment	149	-	(149)	-100%
	531000 Maintenance of electric plant	75	126	52	69%
	532000 Maintenance of miscellaneous nuclear plant	31	-	(31)	-100%
	535000 Operation supervision and engineering	30	76	46	156%
	538000 Electric expenses	416	-	(416)	-100%
	539000 Miscellaneous hydraulic power generation expenses	664	384	(280)	-42%
	540000 Rents	2	0	(2)	-100%
	541000 Maintenance supervision and engineering	2	196	193	8108%
	542000 Maintenance of structures	39	23	(16)	-42%
	543000 Maintenance of reservoirs, dams and waterways	62	-	(62)	-100%
	544000 Maintenance of electric plant	118	1,640	1,523	1293%
	545000 Maintenance of miscellaneous hydraulic plant	5	200	195	4111%
	546000 Operation supervision and engineering	1,771	3,294	1,523	86%
	547000 Fuel	27	-	(27)	-100%
	548000 Generation expenses	6,299	7,273	973	15%
	549000 Miscellaneous other power generation expenses	6,744	18,376	11,631	172%
	550000 Rents	6,466	12,264	5,798	90%
	551000 Maintenance supervision and engineering	1,589	2,011	422	27%
	552000 Maintenance of structures	5,915	3,255	(2,660)	-45%
	553000 Maintenance of generating and electric plant	6,069	13,647	7,579	125%
	554000 Maint of miscellaneous other power generation plant	4,864	18,250	13,386	275%
	557000 Other expenses	77	-	(77)	-100%
	560000 Operation supervision and engineering	180	440	260	144%
	561200 Load dispatch-Monitor and operate transmiss system	0	-	(0)	-100%
	562000 Station expenses	1	-	(1)	-100%
	566000 Miscellaneous transmission expenses	9	158	148	1585%
	567000 Rents	18	-	(18)	-100%
	570000 Maintenance of station equipment	26	-	(26)	-100%
	571000 Maintenance of overhead lines	0	-	(0)	-100%
	575800 Rents	0	-	(0)	-100%
	580000 Operation supervision and engineering	6	-	(6)	-100%
	582000 Station expenses	4	-	(4)	-100%
	585000 Street lighting and signal system expenses	0	-	(0)	-100%
	586000 Meter expenses	8	-	(8)	-100%
	587000 Customer installations expenses	0	-	(0)	-100%
	588000 Miscellaneous distribution expenses	6	-	(6)	-100%
	589000 Rents	56	-	(56)	-100%
	590000 Maintenance supervision and engineering	60	-	(60)	-100%
	592000 Maintenance of station equipment	28	-	(28)	-100%
	593000 Maintenance of overhead lines	5	-	(5)	-100%
	594000 Maintenance of underground lines	2	-	(2)	-100%
	598000 Maintenance of miscellaneous distribution plant	2	-	(2)	-100%
	735000 Miscellaneous production expenses	37	-	(37)	-100%
	736000 Rents	0	-	(0)	-100%
	760000 Rents	0	-	(0)	-100%
	813000 Other gas supply expenses	0	-	(0)	-100%
	826000 Rents	0	-	(0)	-100%
	841000 Operation labor and expenses	3	-	(3)	-100%
	842000 Rents	2	-	(2)	-100%
	843200 Maintenance of structures and improvements	13	-	(13)	-100%
	843600 Maintenance of vaporizing equipment	22	-	(22)	-100%

**NSP-MN**  
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**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	843700 Maintenance of compressor equipment	3	-	(3)	-100%
	843900 Maintenance of other equipment	2	-	(2)	-100%
	844300 Liquefaction Processing Labor and Expenses	2	-	(2)	-100%
	847200 Maintenance Structures and Improvements	6	-	(6)	-100%
	847300 Maintenance of LNG Processing Terminal Equipment	46	-	(46)	-100%
	851000 System control and load dispatching	0	-	(0)	-100%
	860000 Rents	1	-	(1)	-100%
	874000 Mains and services expenses	23	551	528	2291%
	875000 Measuring and regulating station expenses-General	17	-	(17)	-100%
	879000 Customer installations expenses	8	-	(8)	-100%
	880000 Other expenses	16	-	(16)	-100%
	881000 Rents	26	-	(26)	-100%
	887000 Maintenance of mains	29	-	(29)	-100%
	889000 Maint of measur and regulati station equip-General	21	-	(21)	-100%
	892000 Maintenance of services	13	-	(13)	-100%
	893000 Maintenance of meters and house regulators	10	-	(10)	-100%
	903000 Customer records and collection expenses	0	-	(0)	-100%
	909000 Informational and instruction advertising expense	0	-	(0)	-100%
	920000 Administrative and general salaries	1,654	632	(1,022)	-62%
	921000 Office supplies and expenses	316	136	(180)	-57%
	922000 Administrative expenses transferred-Credit	(2,368)	-	2,368	-100%
	923000 Outside services employed	577	278	(300)	-52%
	925000 Injuries and damages	-	-	-	#DIV/0!
	928000 Regulatory commission expenses	181	-	(181)	-100%
	930100 General advertising expenses	1	-	(1)	-100%
	930200 Miscellaneous general expenses	67	334	267	399%
	931000 Rents	36	-	(36)	-100%
<b>Energy Supply Total</b>		<b>131,391</b>	<b>159,050</b>	<b>27,659</b>	<b>21%</b>
<b>Financial Operations</b>	426100 Donations	2	1	(1)	-39%
	426300 Penalties	16	1	(15)	-95%
	426400 Expendit for cert civic, politic and related activ	5	3	(2)	-36%
	426500 Other deductions	56	10	(46)	-83%
	501000 Fuel	94	-	(94)	-100%
	506000 Miscellaneous steam power expenses	38	66	27	71%
	524000 Miscellaneous nuclear power expenses	1,229	1,161	(68)	-6%
	539000 Miscellaneous hydraulic power generation expenses	2	-	(2)	-100%
	547000 Fuel	0	-	(0)	-100%
	549000 Miscellaneous other power generation expenses	32	29	(3)	-8%
	553000 Maintenance of generating and electric plant	(0)	-	0	-100%
	555000 Purchased Power	1	-	(1)	-100%
	556000 System control and load dispatching	6	-	(6)	-100%
	557000 Other expenses	928	895	(33)	-4%
	560000 Operation supervision and engineering	19	-	(19)	-100%
	566000 Miscellaneous transmission expenses	7	231	223	3147%
	567000 Rents	11	-	(11)	-100%
	580000 Operation supervision and engineering	0	-	(0)	-100%
	588000 Miscellaneous distribution expenses	101	-	(101)	-100%
	735000 Miscellaneous production expenses	7	-	(7)	-100%
	807000 Purchased gas expenses	18	13	(5)	-27%
	813000 Other gas supply expenses	1	-	(1)	-100%
	859000 Other expenses	0	-	(0)	-100%
	880000 Other expenses	2	34	32	1579%
	903000 Customer records and collection expenses	0	-	(0)	-100%
	908000 Customer assistance expenses	-	12	12	#DIV/0!
	920000 Administrative and general salaries	13,537	14,790	1,253	9%
	921000 Office supplies and expenses	2,307	2,376	70	3%
	922000 Administrative expenses transferred-Credit	(351)	(363)	(12)	3%
	923000 Outside services employed	3,690	3,240	(450)	-12%
	924000 Property insurance	(5,463)	7,095	12,558	-230%
	925000 Injuries and damages	14,714	13,264	(1,449)	-10%
	928000 Regulatory commission expenses	3	-	(3)	-100%
	930100 General advertising expenses	0	-	(0)	-100%
	930200 Miscellaneous general expenses	445	352	(93)	-21%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	931000 Rents	0	-	(0)	-100%
	935000 Maintenance of general plant	0	-	(0)	-100%
<b>Financial Operations Total</b>		<b>31,457</b>	<b>43,210</b>	<b>11,752</b>	<b>37%</b>
<b>Gas Systems</b>	417100 Expenses of nonutility operations	0	-	(0)	-100%
	426100 Donations	24	-	(24)	-100%
	426500 Other deductions	10	-	(10)	-100%
	502000 Steam expenses	13	-	(13)	-100%
	507000 Rents	0	-	(0)	-100%
	512000 Maintenance of boiler plant	0	-	(0)	-100%
	514000 Maintenance of miscellaneous steam plant	8	-	(8)	-100%
	520000 Steam expenses	4	-	(4)	-100%
	525000 Rents	0	-	(0)	-100%
	531000 Maintenance of electric plant	14	-	(14)	-100%
	539000 Miscellaneous hydraulic power generation expenses	4	-	(4)	-100%
	540000 Rents	0	-	(0)	-100%
	550000 Rents	0	-	(0)	-100%
	552000 Maintenance of structures	1	-	(1)	-100%
	553000 Maintenance of generating and electric plant	5	-	(5)	-100%
	567000 Rents	0	-	(0)	-100%
	575800 Rents	0	-	(0)	-100%
	580000 Operation supervision and engineering	408	65	(343)	-84%
	582000 Station expenses	0	-	(0)	-100%
	583000 Overhead line expenses	0	-	(0)	-100%
	584000 Underground line expenses	165	12,526	12,361	7486%
	585000 Street lighting and signal system expenses	1	-	(1)	-100%
	586000 Meter expenses	10	-	(10)	-100%
	587000 Customer installations expenses	1	-	(1)	-100%
	588000 Miscellaneous distribution expenses	193	6	(187)	-97%
	589000 Rents	0	-	(0)	-100%
	593000 Maintenance of overhead lines	3	-	(3)	-100%
	594000 Maintenance of underground lines	8	-	(8)	-100%
	596000 Maintenance of street lighting and signal systems	0	-	(0)	-100%
	598000 Maintenance of miscellaneous distribution plant	(33)	-	33	-100%
	733000 Gas mixing expenses	60	69	10	16%
	735000 Miscellaneous production expenses	198	1,132	934	473%
	736000 Rents	0	-	(0)	-100%
	742000 Maintenance of production equipment	-	126	126	#DIV/0!
	759000 Other expenses	166	52	(114)	-69%
	760000 Rents	0	-	(0)	-100%
	813000 Other gas supply expenses	0	-	(0)	-100%
	830000 Maintenance supervision and engineering	-	7	7	#DIV/0!
	834000 Maintenance of compressor station equipment	111	-	(111)	-100%
	841000 Operation labor and expenses	1,559	1,810	250	16%
	842000 Rents	0	-	(0)	-100%
	843100 Maintenance supervision and engineering	30	267	236	782%
	843200 Maintenance of structures and improvements	134	35	(100)	-74%
	843300 Maintenance of gas holders	45	-	(45)	-100%
	843500 Maintenance of liquefaction equipment	0	69	69	60278%
	843600 Maintenance of vaporizing equipment	115	17	(97)	-85%
	843700 Maintenance of compressor equipment	8	17	10	122%
	843800 Maintenance of measuring and regulating equipment	-	35	35	#DIV/0!
	843900 Maintenance of other equipment	65	17	(47)	-73%
	844300 Liquefaction Processing Labor and Expenses	1,625	1,659	34	2%
	846200 Other expenses	57	-	(57)	-100%
	847200 Maintenance Structures and Improvements	349	-	(349)	-100%
	847300 Maintenance of LNG Processing Terminal Equipment	709	-	(709)	-100%
	847500 Maintenance of measuring and regulating equipment	1	-	(1)	-100%
	850000 Operation supervision and engineering	441	638	196	44%
	851000 System control and load dispatching	139	182	43	31%
	853000 Compressor station labor and expenses	1	-	(1)	-100%
	856000 Mains expenses	1,663	1,626	(37)	-2%
	857000 Measuring and regulating station expenses	5	-	(5)	-100%
	860000 Rents	0	-	(0)	-100%



**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	863000 Maintenance of mains	266	4	(261)	-98%
	865000 Maintena of measuring and regulating station equip	2	-	(2)	-100%
	870000 Operation supervision and engineering	2,738	6,164	3,426	125%
	871000 Distribution load dispatching	2,717	2,718	1	0%
	874000 Mains and services expenses	10,987	12,847	1,861	17%
	875000 Measuring and regulating station expenses-General	331	646	315	95%
	876000 Measuring and regulating station expens-Industrial	1	5	4	281%
	877000 Measur and regulat station exp-Cty gat chk station	6	185	179	2931%
	878000 Meter and house regulator expenses	663	851	188	28%
	879000 Customer installations expenses	1,228	2,732	1,504	123%
	880000 Other expenses	10,394	1,763	(8,631)	-83%
	881000 Rents	1	-	(1)	-100%
	885000 Maintenance supervision and engineering	627	706	79	13%
	887000 Maintenance of mains	1,895	2,492	597	31%
	888000 Maintenance of Compressor Station Equipment	312	300	(12)	-4%
	889000 Maint of measur and regulati station equip-General	354	660	306	86%
	890000 Maint of measur and regulat station equip-Indust	3	5	2	61%
	891000 Maint of meas and reg stat equip-Cty gate chk stat	8	-	(8)	-100%
	892000 Maintenance of services	3,567	4,698	1,131	32%
	893000 Maintenance of meters and house regulators	206	1,102	896	435%
	902000 Meter reading expenses	226	-	(226)	-100%
	903000 Customer records and collection expenses	5	-	(5)	-100%
	909000 Informational and instruction advertising expense	3	-	(3)	-100%
	920000 Administrative and general salaries	86	-	(86)	-100%
	930100 General advertising expenses	4	-	(4)	-100%
	930200 Miscellaneous general expenses	102	108	6	6%
	931000 Rents	0	-	(0)	-100%
<b>Gas Systems Total</b>		<b>45,052</b>	<b>58,340</b>	<b>13,288</b>	<b>29%</b>
<b>General Counsel</b>	426100 Donations	47	13	(34)	-72%
	426400 Expendit for cert civic, politic and related activ	1	0	(0)	-34%
	426500 Other deductions	2	5	2	86%
	524000 Miscellaneous nuclear power expenses	673	346	(327)	-49%
	539000 Miscellaneous hydraulic power generation expenses	23	-	(23)	-100%
	549000 Miscellaneous other power generation expenses	40	-	(40)	-100%
	557000 Other expenses	318	127	(191)	-60%
	560000 Operation supervision and engineering	0	-	(0)	-100%
	566000 Miscellaneous transmission expenses	152	173	21	14%
	580000 Operation supervision and engineering	0	-	(0)	-100%
	735000 Miscellaneous production expenses	185	-	(185)	-100%
	813000 Other gas supply expenses	149	75	(74)	-50%
	903000 Customer records and collection expenses	6	-	(6)	-100%
	910000 Miscell customer service and informational expense	2	-	(2)	-100%
	920000 Administrative and general salaries	4,330	5,202	872	20%
	921000 Office supplies and expenses	597	554	(43)	-7%
	922000 Administrative expenses transferred-Credit	(132)	-	132	-100%
	923000 Outside services employed	2,091	2,075	(16)	-1%
	925000 Injuries and damages	6	30	25	439%
	928000 Regulatory commission expenses	213	51	(162)	-76%
	930200 Miscellaneous general expenses	41	35	(5)	-13%
	931000 Rents	2	3	2	107%
<b>General Counsel Total</b>		<b>8,746</b>	<b>8,689</b>	<b>(57)</b>	<b>-1%</b>
<b>Group President - Utility</b>	417100 Expenses of nonutility operations	0	-	(0)	-100%
	426100 Donations	1,166	1,464	298	26%
	426400 Expendit for cert civic, politic and related activ	801	878	77	10%
	426500 Other deductions	352	518	166	47%
	524000 Miscellaneous nuclear power expenses	820	-	(820)	-100%
	557000 Other expenses	(30)	-	30	-100%
	580000 Operation supervision and engineering	0	-	(0)	-100%
	588000 Miscellaneous distribution expenses	10	-	(10)	-100%
	903000 Customer records and collection expenses	1	-	(1)	-100%
	908000 Customer assistance expenses	1,643	620	(1,023)	-62%
	909000 Informational and instruction advertising expense	94	94	(0)	0%
	912000 Demonstrating and selling expenses	1	7	6	800%



**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
	913000 Advertising expenses	-	3	3	#DIV/0!
	920000 Administrative and general salaries	6,683	8,897	2,214	33%
	921000 Office supplies and expenses	494	738	244	49%
	923000 Outside services employed	1,431	874	(558)	-39%
	928000 Regulatory commission expenses	7,349	7,081	(269)	-4%
	930100 General advertising expenses	65	72	6	10%
	930200 Miscellaneous general expenses	164	193	29	17%
	931000 Rents	6	8	2	34%
	935000 Maintenance of general plant	0	-	(0)	-100%
<b>Group President - Utility Total</b>		<b>21,051</b>	<b>21,445</b>	<b>393</b>	<b>2%</b>
<b>HR and Employee Services</b>	417100 Expenses of nonutility operations	41	246	205	497%
	426100 Donations	3,469	379	(3,090)	-89%
	426400 Expendit for cert civic, politic and related activ	68	94	26	38%
	426500 Other deductions	28	0	(27)	-99%
	500000 Operation supervision and engineering	96	-	(96)	-100%
	506000 Miscellaneous steam power expenses	807	2,260	1,454	180%
	507000 Rents	3,244	2,070	(1,174)	-36%
	514000 Maintenance of miscellaneous steam plant	18	-	(18)	-100%
	517000 Operation supervision and engineering	29	-	(29)	-100%
	520000 Steam expenses	0	-	(0)	-100%
	524000 Miscellaneous nuclear power expenses	12,195	19,867	7,672	63%
	525000 Rents	11,888	8,961	(2,927)	-25%
	530000 Maintenance of reactor plant equipment	6	-	(6)	-100%
	532000 Maintenance of miscellaneous nuclear plant	10	-	(10)	-100%
	535000 Operation supervision and engineering	0	-	(0)	-100%
	539000 Miscellaneous hydraulic power generation expenses	0	79	78	18434%
	540000 Rents	64	78	14	23%
	546000 Operation supervision and engineering	63	-	(63)	-100%
	548000 Generation expenses	0	-	(0)	-100%
	549000 Miscellaneous other power generation expenses	2	942	940	53379%
	550000 Rents	2,066	1,121	(945)	-46%
	560000 Operation supervision and engineering	68	2	(66)	-97%
	566000 Miscellaneous transmission expenses	319	1,445	1,126	354%
	567000 Rents	1,967	1,140	(828)	-42%
	575100 Operation Supervision	-	14	14	#DIV/0!
	575800 Rents	17	16	(1)	-6%
	580000 Operation supervision and engineering	34	5	(29)	-86%
	588000 Miscellaneous distribution expenses	380	3,874	3,494	918%
	589000 Rents	3,896	3,784	(112)	-3%
	735000 Miscellaneous production expenses	1	0	(1)	-55%
	736000 Rents	9	1	(8)	-94%
	759000 Other expenses	-	4	4	#DIV/0!
	760000 Rents	11	5	(6)	-57%
	813000 Other gas supply expenses	1	19	18	1240%
	826000 Rents	1	-	(1)	-100%
	841000 Operation labor and expenses	-	26	26	#DIV/0!
	842000 Rents	144	31	(113)	-79%
	846200 Other expenses	-	130	130	#DIV/0!
	859000 Other expenses	16	38	22	140%
	860000 Rents	65	45	(20)	-30%
	870000 Operation supervision and engineering	20	4	(16)	-81%
	880000 Other expenses	476	2,108	1,632	343%
	881000 Rents	1,814	690	(1,124)	-62%
	905000 Miscellaneous customer accounts expenses	-	145	145	#DIV/0!
	909000 Informational and instruction advertising expense	176	-	(176)	-100%
	910000 Miscell customer service and informational expense	-	83	83	#DIV/0!
	916000 Miscellanous Sales Expense	-	47	47	#DIV/0!
	920000 Administrative and general salaries	8,470	9,947	1,477	17%
	921000 Office supplies and expenses	2,597	3,418	821	32%
	922000 Administrative expenses transferred-Credit	(12,786)	(13,679)	(893)	7%
	923000 Outside services employed	728	808	80	11%
	924000 Property insurance	22	22	(1)	-3%
	930100 General advertising expenses	81	230	149	185%

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

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	930200 Miscellaneous general expenses	27	8	(18)	-69%
	931000 Rents	10,933	2,539	(8,394)	-77%
	935000 Maintenance of general plant	206	1,530	1,323	641%
<b>HR and Employee Services Total</b>		<b>53,788</b>	<b>54,575</b>	<b>786</b>	<b>1%</b>
<b>Nuclear Generation</b>	426100 Donations	106	28	(77)	-73%
	426300 Penalties	0	-	(0)	-100%
	426400 Expendit for cert civic, politic and related activ	46	20	(25)	-56%
	426500 Other deductions	22	22	0	1%
	517000 Operation supervision and engineering	33,892	32,553	(1,339)	-4%
	519000 Coolants and water	8,177	7,898	(280)	-3%
	520000 Steam expenses	49,218	49,373	154	0%
	523000 Electric expenses	2,765	2,461	(304)	-11%
	524000 Miscellaneous nuclear power expenses	104,901	107,176	2,275	2%
	525000 Rents	114	362	248	218%
	528000 Maintenance supervision and engineering	7,247	7,190	(57)	-1%
	529000 Maintenance of structures	25	-	(25)	-100%
	530000 Maintenance of reactor plant equipment	38,749	42,868	4,119	11%
	531000 Maintenance of electric plant	10,125	11,821	1,696	17%
	532000 Maintenance of miscellaneous nuclear plant	30,885	23,600	(7,284)	-24%
	553000 Maintenance of generating and electric plant	(28)	-	28	-100%
	557000 Other expenses	0	-	(0)	-100%
	909000 Informational and instruction advertising expense	0	-	(0)	-100%
	920000 Administrative and general salaries	6	-	(6)	-100%
	928000 Regulatory commission expenses	0	-	(0)	-100%
	930100 General advertising expenses	6	6	(0)	-3%
	930200 Miscellaneous general expenses	24	20	(4)	-16%
<b>Nuclear Generation Total</b>		<b>286,280</b>	<b>285,400</b>	<b>(880)</b>	<b>0%</b>
<b>Operations Services</b>	417100 Expenses of nonutility operations	1	-	(1)	-100%
	426100 Donations	29	67	38	134%
	426400 Expendit for cert civic, politic and related activ	1	22	21	1741%
	426500 Other deductions	14	17	3	21%
	501000 Fuel	(204)	-	204	-100%
	506000 Miscellaneous steam power expenses	(9)	-	9	-100%
	517000 Operation supervision and engineering	(0)	-	0	-100%
	548000 Generation expenses	3	-	(3)	-100%
	549000 Miscellaneous other power generation expenses	79	-	(79)	-100%
	556000 System control and load dispatching	1,354	1,357	3	0%
	557000 Other expenses	3,269	2,663	(606)	-19%
	560000 Operation supervision and engineering	29	-	(29)	-100%
	561500 Reliability planning and standards development	-	152	152	#DIV/0!
	561700 Generation interconnection studies	-	497	497	#DIV/0!
	566000 Miscellaneous transmission expenses	475	72	(404)	-85%
	575100 Operation Supervision	140	205	65	47%
	575200 Day-ahead and real-time market administration	93	83	(11)	-12%
	575500 Ancillary services market administration	-	23	23	#DIV/0!
	580000 Operation supervision and engineering	2	-	(2)	-100%
	583000 Overhead line expenses	0	-	(0)	-100%
	588000 Miscellaneous distribution expenses	112	-	(112)	-100%
	807000 Purchased gas expenses	2	189	187	11284%
	813000 Other gas supply expenses	159	167	8	5%
	850000 Operation supervision and engineering	0	-	(0)	-100%
	870000 Operation supervision and engineering	2	-	(2)	-100%
	880000 Other expenses	8	-	(8)	-100%
	887000 Maintenance of mains	0	-	(0)	-100%
	903000 Customer records and collection expenses	1	-	(1)	-100%
	909000 Informational and instruction advertising expense	-	-	-	#DIV/0!
	920000 Administrative and general salaries	1,209	1,259	50	4%
	921000 Office supplies and expenses	337	320	(17)	-5%
	922000 Administrative expenses transferred-Credit	(1)	-	1	-100%
	923000 Outside services employed	(4)	11	15	-397%
	930200 Miscellaneous general expenses	20	8	(12)	-61%
	931000 Rents	6	13	7	129%
	935000 Maintenance of general plant	2	-	(2)	-100%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
<b>Operations Services Total</b>		<b>7,129</b>	<b>7,125</b>	<b>(4)</b>	<b>0%</b>
<b>Risk Management</b>	426100 Donations	0	-	(0)	-100%
	426400 Expendit for cert civic, politic and related activ	56	-	(56)	-100%
	426500 Other deductions	1	-	(1)	-100%
	557000 Other expenses	444	356	(87)	-20%
	909000 Informational and instruction advertising expense	-	-	-	#DIV/0!
	920000 Administrative and general salaries	1,687	2,180	493	29%
	921000 Office supplies and expenses	236	242	6	2%
	923000 Outside services employed	409	331	(79)	-19%
<b>Risk Management Total</b>		<b>2,834</b>	<b>3,109</b>	<b>275</b>	<b>10%</b>
<b>RLJE</b>	408100 Tax Other Than Income Tax - Property	12	-	(12)	-100%
	408101 Tax Other Than Income Tax - Payroll	(0)	-	0	-100%
	408201 Tax Other Than Income Tax-Non-Utility Payroll	(0)	-	0	-100%
	417100 Expenses of nonutility operations	4	-	(4)	-100%
	426100 Donations	11	-	(11)	-100%
	426200 Life insurance	261	-	(261)	-100%
	426400 Expendit for cert civic, politic and related activ	12	-	(12)	-100%
	426500 Other deductions	(111)	-	111	-100%
	500000 Operation supervision and engineering	(48)	-	48	-100%
	501000 Fuel	(0)	-	0	-100%
	502000 Steam expenses	(804)	-	804	-100%
	505000 Electric expenses	(14)	-	14	-100%
	506000 Miscellaneous steam power expenses	(137)	-	137	-100%
	511000 Maintenance of structures	(706)	-	706	-100%
	512000 Maintenance of boiler plant	(51)	-	51	-100%
	513000 Maintenance of electric plant	(65)	-	65	-100%
	514000 Maintenance of miscellaneous steam plant	(149)	-	149	-100%
	517000 Operation supervision and engineering	2	-	(2)	-100%
	523000 Electric expenses	0	-	(0)	-100%
	524000 Miscellaneous nuclear power expenses	-	-	-	#DIV/0!
	525000 Rents	(1)	-	1	-100%
	540000 Rents	(1)	-	1	-100%
	546000 Operation supervision and engineering	48	-	(48)	-100%
	547000 Fuel	0	-	(0)	-100%
	548000 Generation expenses	818	-	(818)	-100%
	549000 Miscellaneous other power generation expenses	137	-	(137)	-100%
	550000 Rents	1	-	(1)	-100%
	552000 Maintenance of structures	706	-	(706)	-100%
	553000 Maintenance of generating and electric plant	117	-	(117)	-100%
	554000 Maint of miscellaneou other power generation plant	149	-	(149)	-100%
	555000 Purchased Power	(1)	-	1	-100%
	557000 Other expenses	1	-	(1)	-100%
	566000 Miscellaneous transmission expenses	-	-	-	#DIV/0!
	570000 Maintenance of station equipment	0	-	(0)	-100%
	575800 Rents	0	-	(0)	-100%
	583000 Overhead line expenses	2,163	-	(2,163)	-100%
	584000 Underground line expenses	675	-	(675)	-100%
	585000 Street lighting and signal system expenses	(1)	-	1	-100%
	587000 Customer installations expenses	(0)	-	0	-100%
	588000 Miscellaneous distribution expenses	(78)	-	78	-100%
	590000 Maintenance supervision and engineering	-	-	-	#DIV/0!
	591000 Maintenance of structures	(286)	-	286	-100%
	592000 Maintenance of station equipment	0	-	(0)	-100%
	593000 Maintenance of overhead lines	(1,699)	-	1,699	-100%
	594000 Maintenance of underground lines	2,030	-	(2,030)	-100%
	596000 Maintenance of street lighting and signal systems	23	-	(23)	-100%
	598000 Maintenance of miscellaneous distribution plant	(2,889)	-	2,889	-100%
	735000 Miscellaneous production expenses	(12)	-	12	-100%
	736000 Rents	0	-	(0)	-100%
	760000 Rents	0	-	(0)	-100%
	802000 Natural gas gasoline plant outlet purchases	(15)	-	15	-100%
	803000 Natural gas transmission line purchases	(28)	-	28	-100%
	807000 Purchased gas expenses	-	-	-	#DIV/0!

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	813000 Other gas supply expenses	0	-	(0)	-100%
	841000 Operation labor and expenses	0	-	(0)	-100%
	842000 Rents	0	-	(0)	-100%
	843300 Maintenance of gas holders	28	-	(28)	-100%
	843600 Maintenance of vaporizing equipment	12	-	(12)	-100%
	843900 Maintenance of other equipment	3	-	(3)	-100%
	851000 System control and load dispatching	-	-	-	#DIV/0!
	878000 Meter and house regulator expenses	2,146	-	(2,146)	-100%
	879000 Customer installations expenses	55	-	(55)	-100%
	880000 Other expenses	(2,146)	-	2,146	-100%
	887000 Maintenance of mains	0	-	(0)	-100%
	892000 Maintenance of services	-	-	-	#DIV/0!
	893000 Maintenance of meters and house regulators	176	-	(176)	-100%
	902000 Meter reading expenses	(173)	-	173	-100%
	908000 Customer assistance expenses	8	-	(8)	-100%
	909000 Informational and instruction advertising expense	(118)	-	118	-100%
	910000 Miscell customer service and informational expense	53	-	(53)	-100%
	912000 Demonstrating and selling expenses	53	-	(53)	-100%
	921000 Office supplies and expenses	86	-	(86)	-100%
	923000 Outside services employed	(17)	-	17	-100%
	925000 Injuries and damages	(0)	-	0	-100%
	926000 Employee pensions and benefits	(1)	-	1	-100%
	928000 Regulatory commission expenses	(80)	-	80	-100%
	930100 General advertising expenses	(20)	-	20	-100%
	930200 Miscellaneous general expenses	13	-	(13)	-100%
	931000 Rents	1	-	(1)	-100%
	932000 Maintenance of general plant	28	-	(28)	-100%
	935000 Maintenance of general plant	(28)	-	28	-100%
<b>RLJE Total</b>		<b>150</b>	<b>-</b>	<b>(150)</b>	<b>-100%</b>
<b>Strategy Png and Ext Affairs</b>	417100 Expenses of nonutility operations	24	-	(24)	-100%
	426100 Donations	20	29	9	48%
	426400 Expendit for cert civic, politic and related activ	460	294	(166)	-36%
	426500 Other deductions	1	-	(1)	-100%
	557000 Other expenses	771	484	(286)	-37%
	560000 Operation supervision and engineering	0	-	(0)	-100%
	588000 Miscellaneous distribution expenses	59	1,013	954	1625%
	908000 Customer assistance expenses	2	-	(2)	-100%
	910000 Miscell customer service and informational expense	1	-	(1)	-100%
	920000 Administrative and general salaries	3,358	3,647	289	9%
	921000 Office supplies and expenses	630	501	(129)	-20%
	923000 Outside services employed	263	474	211	80%
	930100 General advertising expenses	1	-	(1)	-100%
	930200 Miscellaneous general expenses	12	64	52	419%
	931000 Rents	1	2	0	22%
<b>Strategy Png and Ext Affairs Total</b>		<b>5,604</b>	<b>6,508</b>	<b>904</b>	<b>16%</b>
<b>Transmission</b>	417100 Expenses of nonutility operations	(1)	-	1	-100%
	426100 Donations	5	-	(5)	-100%
	426300 Penalties	(2)	-	2	-100%
	426400 Expendit for cert civic, politic and related activ	0	-	(0)	-100%
	426500 Other deductions	9	-	(9)	-100%
	501000 Fuel	35	-	(35)	-100%
	502000 Steam expenses	0	-	(0)	-100%
	505000 Electric expenses	6	-	(6)	-100%
	506000 Miscellaneous steam power expenses	14	-	(14)	-100%
	507000 Rents	1	-	(1)	-100%
	510000 Maintenance supervision and engineering	8	-	(8)	-100%
	511000 Maintenance of structures	2	-	(2)	-100%
	512000 Maintenance of boiler plant	18	-	(18)	-100%
	513000 Maintenance of electric plant	750	75	(675)	-90%
	514000 Maintenance of miscellaneous steam plant	1	-	(1)	-100%
	520000 Steam expenses	144	-	(144)	-100%
	523000 Electric expenses	244	-	(244)	-100%
	524000 Miscellaneous nuclear power expenses	1	-	(1)	-100%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
	525000 Rents	3	-	(3)	-100%
	528000 Maintenance supervision and engineering	15	-	(15)	-100%
	530000 Maintenance of reactor plant equipment	19	-	(19)	-100%
	531000 Maintenance of electric plant	2,167	-	(2,167)	-100%
	532000 Maintenance of miscellaneous nuclear plant	111	-	(111)	-100%
	539000 Miscellaneous hydraulic power generation expenses	2	-	(2)	-100%
	540000 Rents	0	-	(0)	-100%
	544000 Maintenance of electric plant	3	-	(3)	-100%
	548000 Generation expenses	0	-	(0)	-100%
	549000 Miscellaneous other power generation expenses	1	-	(1)	-100%
	550000 Rents	1	-	(1)	-100%
	552000 Maintenance of structures	26	-	(26)	-100%
	553000 Maintenance of generating and electric plant	126	-	(126)	-100%
	554000 Maint of miscellaneous other power generation plant	1	-	(1)	-100%
	556000 System control and load dispatching	0	-	(0)	-100%
	560000 Operation supervision and engineering	9,567	11,494	1,927	20%
	561200 Load dispatch-Monitor and operate transmiss system	1,939	1,043	(896)	-46%
	561500 Reliability planning and standards development	4	-	(4)	-100%
	561700 Generation interconnection studies	170	-	(170)	-100%
	561800 Reliability planning and standards develop service	2,113	2,243	130	6%
	562000 Station expenses	2,448	2,509	61	2%
	563000 Overhead line expenses	802	2,180	1,377	172%
	564000 Underground line expenses	46	-	(46)	-100%
	565000 Transmission of electricity by others	1	-	(1)	-100%
	566000 Miscellaneous transmission expenses	2,751	3,694	944	34%
	567000 Rents	739	136	(603)	-82%
	568000 Maintenance supervision and engineering	66	-	(66)	-100%
	570000 Maintenance of station equipment	5,193	5,107	(86)	-2%
	571000 Maintenance of overhead lines	1,839	703	(1,136)	-62%
	572000 Maintenance of underground lines	104	-	(104)	-100%
	573000 Maintenance of miscellaneous transmission plant	11	-	(11)	-100%
	575800 Rents	0	-	(0)	-100%
	580000 Operation supervision and engineering	227	553	327	144%
	581000 Load dispatching	1	-	(1)	-100%
	582000 Station expenses	2,455	3,095	640	26%
	583000 Overhead line expenses	18	-	(18)	-100%
	584000 Underground line expenses	2	-	(2)	-100%
	586000 Meter expenses	3	-	(3)	-100%
	587000 Customer installations expenses	1	-	(1)	-100%
	588000 Miscellaneous distribution expenses	732	1,525	793	108%
	589000 Rents	1	15	14	1365%
	591000 Maintenance of structures	1	-	(1)	-100%
	592000 Maintenance of station equipment	4,227	3,566	(661)	-16%
	593000 Maintenance of overhead lines	39	-	(39)	-100%
	594000 Maintenance of underground lines	48	-	(48)	-100%
	595000 Maintenance of line transformers	125	-	(125)	-100%
	598000 Maintenance of miscellaneous distribution plant	9	-	(9)	-100%
	735000 Miscellaneous production expenses	1	-	(1)	-100%
	736000 Rents	0	-	(0)	-100%
	760000 Rents	0	-	(0)	-100%
	813000 Other gas supply expenses	0	-	(0)	-100%
	826000 Rents	0	-	(0)	-100%
	841000 Operation labor and expenses	4	-	(4)	-100%
	842000 Rents	0	-	(0)	-100%
	843200 Maintenance of structures and improvements	2	-	(2)	-100%
	844300 Liquefaction Processing Labor and Expenses	0	-	(0)	-100%
	856000 Mains expenses	0	-	(0)	-100%
	860000 Rents	0	-	(0)	-100%
	863000 Maintenance of mains	3	-	(3)	-100%
	865000 Maintena of measuring and regulating station equip	0	-	(0)	-100%
	870000 Operation supervision and engineering	0	-	(0)	-100%
	874000 Mains and services expenses	1	-	(1)	-100%
	878000 Meter and house regulator expenses	2	-	(2)	-100%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2019 Actual</b>	<b>2021 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	879000 Customer installations expenses	0	-	(0)	-100%
	881000 Rents	0	-	(0)	-100%
	887000 Maintenance of mains	26	-	(26)	-100%
	889000 Maint of measur and regulati station equip-General	12	-	(12)	-100%
	892000 Maintenance of services	0	-	(0)	-100%
	909000 Informational and instruction advertising expense	0	-	(0)	-100%
	920000 Administrative and general salaries	114	-	(114)	-100%
	921000 Office supplies and expenses	0	-	(0)	-100%
	930200 Miscellaneous general expenses	160	354	194	122%
	931000 Rents	1	-	(1)	-100%
<b>Transmission Total</b>		<b>39,726</b>	<b>38,294</b>	<b>(1,432)</b>	<b>-4%</b>
<b>Grand Total</b>		<b>1,200,517</b>	<b>1,289,827</b>	<b>89,310</b>	<b>7%</b>

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
<b>Benefits &amp; Loadings</b>	417100 Expenses of nonutility operations	362	375	12	3%
	426400 Expendit for cert civic, politic and related activ	109	112	4	3%
	500000 Operation supervision and engineering	246	255	9	4%
	506000 Miscellaneous steam power expenses	539	553	14	3%
	510000 Maintenance supervision and engineering	118	126	9	7%
	517000 Operation supervision and engineering	15,982	16,517	535	3%
	524000 Miscellaneous nuclear power expenses	148	153	5	4%
	535000 Operation supervision and engineering	1	1	0	4%
	539000 Miscellaneous hydraulic power generation expenses	0	0	0	4%
	541000 Maintenance supervision and engineering	1	1	0	7%
	546000 Operation supervision and engineering	246	255	9	4%
	549000 Miscellaneous other power generation expenses	12	12	0	3%
	551000 Maintenance supervision and engineering	118	126	9	7%
	556000 System control and load dispatching	173	179	6	3%
	557000 Other expenses	287	297	10	3%
	560000 Operation supervision and engineering	869	898	29	3%
	561200 Load dispatch-Monitor and operate transmiss system	186	192	6	3%
	561500 Reliability planning and standards development	21	21	1	3%
	561700 Generation interconnection studies	67	69	2	3%
	566000 Miscellaneous transmission expenses	90	93	3	3%
	575100 Operation Supervision	25	26	1	3%
	575200 Day-ahead and real-time market administration	11	11	0	3%
	575500 Ancillary services market administration	3	3	0	3%
	580000 Operation supervision and engineering	175	181	6	3%
	581000 Load dispatching	11	12	0	3%
	584000 Underground line expenses	27	28	1	3%
	586000 Meter expenses	55	57	2	3%
	588000 Miscellaneous distribution expenses	188	194	6	3%
	735000 Miscellaneous production expenses	0	0	0	1%
	759000 Other expenses	0	0	0	3%
	807000 Purchased gas expenses	27	28	1	3%
	813000 Other gas supply expenses	23	23	1	3%
	830000 Maintenance supervision and engineering	1	1	0	3%
	841000 Operation labor and expenses	18	19	1	3%
	843100 Maintenance supervision and engineering	2	2	0	3%
	844300 Liquefaction Processing Labor and Expenses	2	2	0	3%
	846200 Other expenses	0	0	0	4%
	850000 Operation supervision and engineering	48	50	2	3%
	851000 System control and load dispatching	27	28	1	3%
	859000 Other expenses	0	0	0	4%
	870000 Operation supervision and engineering	206	213	7	3%
	871000 Distribution load dispatching	26	27	1	3%
	874000 Mains and services expenses	74	75	1	1%
	878000 Meter and house regulator expenses	14	15	0	3%
	880000 Other expenses	86	89	3	3%
	892000 Maintenance of services	18	18	1	3%
	901000 Supervision	15	16	1	3%
	902000 Meter reading expenses	90	128	37	41%
	903000 Customer records and collection expenses	1,492	1,537	46	3%
	905000 Miscellaneous customer accounts expenses	1	1	0	4%
	908000 Customer assistance expenses	32	34	2	5%
	910000 Miscell customer service and informational expense	0	0	0	4%
	916000 Miscellanous Sales Expense	0	0	0	4%
	920000 Administrative and general salaries	29,329	31,392	2,064	7%
	921000 Office supplies and expenses	969	1,014	45	5%
	922000 Administrative expenses transferred-Credit	(449)	(461)	(12)	3%
	925000 Injuries and damages	1,289	1,267	(23)	-2%
	926000 Employee pensions and benefits	86,045	88,732	2,687	3%
<b>Benefits &amp; Loadings Total</b>		<b>139,455</b>	<b>144,999</b>	<b>5,544</b>	<b>4%</b>
<b>Chairman and CEO</b>	426100 Donations	423	423	(0)	0%
	426400 Expendit for cert civic, politic and related activ	178	178	-	0%
	920000 Administrative and general salaries	556	572	17	3%
	921000 Office supplies and expenses	16	16	(0)	0%



**NSP-MN**  
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**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
	923000 Outside services employed	157	157	-	0%
	930200 Miscellaneous general expenses	3,155	3,098	(57)	-2%
	931000 Rents	24	24	-	0%
<b>Chairman and CEO Total</b>		<b>4,508</b>	<b>4,468</b>	<b>(40)</b>	<b>-1%</b>
<b>Corporate Other</b>	426500 Other deductions	(436)	(350)	86	-20%
	922000 Administrative expenses transferred-Credit	(2,463)	(2,240)	222	-9%
	929000 Duplicate charges-Credit	(5,898)	(5,898)	-	0%
<b>Corporate Other Total</b>		<b>(8,797)</b>	<b>(8,489)</b>	<b>309</b>	<b>-4%</b>
<b>Corporate Other - IA</b>	565000 Transmission of electricity by others	120,158	128,085	7,927	7%
<b>Corporate Other - IA Total</b>		<b>120,158</b>	<b>128,085</b>	<b>7,927</b>	<b>7%</b>
<b>Customer and Innovation</b>	417100 Expenses of nonutility operations	4,836	4,518	(318)	-7%
	426100 Donations	224	224	0	0%
	426400 Expendit for cert civic, politic and related activ	20	20	(0)	0%
	426500 Other deductions	9	9	0	0%
	506000 Miscellaneous steam power expenses	905	898	(8)	-1%
	524000 Miscellaneous nuclear power expenses	5,792	5,511	(281)	-5%
	539000 Miscellaneous hydraulic power generation expenses	6	6	(0)	-1%
	549000 Miscellaneous other power generation expenses	816	396	(420)	-52%
	556000 System control and load dispatching	56	57	1	2%
	557000 Other expenses	16	17	1	4%
	560000 Operation supervision and engineering	451	464	14	3%
	561200 Load dispatch-Monitor and operate transmiss system	2,390	2,393	3	0%
	566000 Miscellaneous transmission expenses	2,393	2,443	50	2%
	580000 Operation supervision and engineering	5	5	1	15%
	581000 Load dispatching	603	612	10	2%
	588000 Miscellaneous distribution expenses	6,526	6,602	76	1%
	851000 System control and load dispatching	69	69	(0)	0%
	859000 Other expenses	13	13	-	0%
	866000 Maintenance of communication equipment	0	0	0	1%
	871000 Distribution load dispatching	745	744	(1)	0%
	880000 Other expenses	642	636	(6)	-1%
	901000 Supervision	148	152	3	2%
	902000 Meter reading expenses	33,895	36,986	3,091	9%
	903000 Customer records and collection expenses	28,272	29,897	1,626	6%
	904000 Uncollectable Accounts - Commodity	22,944	18,320	(4,624)	-20%
	904001 Uncollectable Accounts - Non Commodity	113	83	(30)	-26%
	908000 Customer assistance expenses	2,411	2,458	47	2%
	909000 Informational and instruction advertising expense	922	931	9	1%
	910000 Miscell customer service and informational expense	273	275	2	1%
	912000 Demonstrating and selling expenses	261	261	-	0%
	920000 Administrative and general salaries	31,644	32,604	960	3%
	921000 Office supplies and expenses	63,662	67,339	3,678	6%
	922000 Administrative expenses transferred-Credit	(41,685)	(42,432)	(747)	2%
	923000 Outside services employed	10,621	12,114	1,493	14%
	930100 General advertising expenses	3,694	3,730	36	1%
	930200 Miscellaneous general expenses	62	62	0	0%
	931000 Rents	43,020	43,870	850	2%
	935000 Maintenance of general plant	173	173	-	0%
<b>Customer and Innovation Total</b>		<b>226,947</b>	<b>232,461</b>	<b>5,514</b>	<b>2%</b>
<b>Distribution Operations</b>	560000 Operation supervision and engineering	1	1	0	3%
	562000 Station expenses	484	494	10	2%
	566000 Miscellaneous transmission expenses	319	320	0	0%
	570000 Maintenance of station equipment	776	785	9	1%
	571000 Maintenance of overhead lines	5,062	5,064	3	0%
	580000 Operation supervision and engineering	13,713	13,808	95	1%
	581000 Load dispatching	848	975	127	15%
	582000 Station expenses	1,321	1,352	30	2%
	583000 Overhead line expenses	2,886	2,989	103	4%
	584000 Underground line expenses	(2,742)	(2,811)	(69)	3%
	585000 Street lighting and signal system expenses	1,839	1,865	26	1%
	586000 Meter expenses	2,432	2,451	19	1%
	587000 Customer installations expenses	4,414	4,482	67	2%
	588000 Miscellaneous distribution expenses	21,753	22,678	925	4%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	589000 Rents	610	610	-	0%
	590000 Maintenance supervision and engineering	218	215	(3)	-1%
	592000 Maintenance of station equipment	747	753	6	1%
	593000 Maintenance of overhead lines	47,011	51,982	4,971	11%
	594000 Maintenance of underground lines	13,555	13,642	87	1%
	595000 Maintenance of line transformers	1,417	1,446	29	2%
	596000 Maintenance of street lighting and signal systems	1,065	1,074	9	1%
	597000 Maintenance of meters	392	897	505	129%
	598000 Maintenance of miscellaneous distribution plant	427	349	(78)	-18%
	850000 Operation supervision and engineering	32	32	-	0%
	856000 Mains expenses	62	62	-	0%
	863000 Maintenance of mains	62	62	-	0%
	870000 Operation supervision and engineering	1,997	1,746	(251)	-13%
	874000 Mains and services expenses	1,019	738	(281)	-28%
	878000 Meter and house regulator expenses	(4,316)	(4,399)	(83)	2%
	880000 Other expenses	1,412	1,138	(274)	-19%
	881000 Rents	46	46	-	0%
	885000 Maintenance supervision and engineering	84	84	0	0%
	887000 Maintenance of mains	567	568	1	0%
	892000 Maintenance of services	217	217	-	0%
	893000 Maintenance of meters and house regulators	259	266	7	3%
	904000 Uncollectable Accounts - Commodity	213	213	-	0%
	904001 Uncollectable Accounts - Non Commodity	333	333	-	0%
	920000 Administrative and general salaries	790	814	24	3%
	921000 Office supplies and expenses	267	267	(0)	0%
	923000 Outside services employed	74	74	-	0%
	928000 Regulatory commission expenses	50	50	-	0%
	930200 Miscellaneous general expenses	95	95	-	0%
<b>Distribution Operations Total</b>		<b>121,813</b>	<b>127,827</b>	<b>6,013</b>	<b>5%</b>
<b>Energy Supply</b>	426100 Donations	30	30	-	0%
	426500 Other deductions	3	3	-	0%
	500000 Operation supervision and engineering	2,105	2,469	363	17%
	502000 Steam expenses	19,693	19,531	(162)	-1%
	505000 Electric expenses	1,531	1,515	(16)	-1%
	506000 Miscellaneous steam power expenses	11,505	11,527	22	0%
	507000 Rents	112	94	(18)	-16%
	510000 Maintenance supervision and engineering	1,045	2,043	998	96%
	511000 Maintenance of structures	2,102	2,203	101	5%
	512000 Maintenance of boiler plant	20,915	16,910	(4,006)	-19%
	513000 Maintenance of electric plant	6,515	5,624	(892)	-14%
	514000 Maintenance of miscellaneous steam plant	9,951	9,340	(611)	-6%
	531000 Maintenance of electric plant	126	135	9	7%
	535000 Operation supervision and engineering	76	80	5	6%
	539000 Miscellaneous hydraulic power generation expenses	384	297	(88)	-23%
	540000 Rents	0	0	-	0%
	541000 Maintenance supervision and engineering	196	209	14	7%
	542000 Maintenance of structures	23	23	0	1%
	544000 Maintenance of electric plant	1,640	1,675	34	2%
	545000 Maintenance of miscellaneous hydraulic plant	200	214	14	7%
	546000 Operation supervision and engineering	3,294	3,388	94	3%
	548000 Generation expenses	7,273	7,298	25	0%
	549000 Miscellaneous other power generation expenses	18,376	20,049	1,673	9%
	550000 Rents	12,264	14,768	2,504	20%
	551000 Maintenance supervision and engineering	2,011	2,084	73	4%
	552000 Maintenance of structures	3,255	3,284	29	1%
	553000 Maintenance of generating and electric plant	13,647	14,561	913	7%
	554000 Maint of miscellaneous other power generation plant	18,250	19,669	1,420	8%
	560000 Operation supervision and engineering	440	474	33	8%
	566000 Miscellaneous transmission expenses	158	158	-	0%
	874000 Mains and services expenses	551	500	(51)	-9%
	920000 Administrative and general salaries	632	1,560	928	147%
	921000 Office supplies and expenses	136	121	(15)	-11%
	923000 Outside services employed	278	349	71	26%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
	930200 Miscellaneous general expenses	334	318	(16)	-5%
<b>Energy Supply Total</b>		<b>159,050</b>	<b>162,501</b>	<b>3,451</b>	<b>2%</b>
<b>Financial Operations</b>	426100 Donations	1	2	0	1%
	426300 Penalties	1	4	3	349%
	426400 Expendit for cert civic, politic and related activ	3	3	0	1%
	426500 Other deductions	10	10	0	1%
	506000 Miscellaneous steam power expenses	66	59	(7)	-10%
	524000 Miscellaneous nuclear power expenses	1,161	1,196	35	3%
	549000 Miscellaneous other power generation expenses	29	39	10	33%
	557000 Other expenses	895	916	21	2%
	566000 Miscellaneous transmission expenses	231	237	7	3%
	807000 Purchased gas expenses	13	13	0	3%
	880000 Other expenses	34	35	1	3%
	908000 Customer assistance expenses	12	12	0	3%
	920000 Administrative and general salaries	14,790	15,232	442	3%
	921000 Office supplies and expenses	2,376	2,413	37	2%
	922000 Administrative expenses transferred-Credit	(363)	(366)	(4)	1%
	923000 Outside services employed	3,240	3,272	32	1%
	924000 Property insurance	7,095	8,936	1,841	26%
	925000 Injuries and damages	13,264	14,326	1,062	8%
	930200 Miscellaneous general expenses	352	355	4	1%
<b>Financial Operations Total</b>		<b>43,210</b>	<b>46,694</b>	<b>3,484</b>	<b>8%</b>
<b>Gas Systems</b>	580000 Operation supervision and engineering	65	67	1	2%
	584000 Underground line expenses	12,526	12,925	399	3%
	588000 Miscellaneous distribution expenses	6	6	-	0%
	733000 Gas mixing expenses	69	71	2	3%
	735000 Miscellaneous production expenses	1,132	1,142	11	1%
	742000 Maintenance of production equipment	126	126	0	0%
	759000 Other expenses	52	54	1	3%
	830000 Maintenance supervision and engineering	7	7	0	3%
	841000 Operation labor and expenses	1,810	1,826	16	1%
	843100 Maintenance supervision and engineering	267	267	0	0%
	843200 Maintenance of structures and improvements	35	36	1	3%
	843500 Maintenance of liquefaction equipment	69	71	2	3%
	843600 Maintenance of vaporizing equipment	17	18	0	3%
	843700 Maintenance of compressor equipment	17	18	0	3%
	843800 Maintenance of measuring and regulating equipment	35	36	1	3%
	843900 Maintenance of other equipment	17	18	0	3%
	844300 Liquefaction Processing Labor and Expenses	1,659	1,673	13	1%
	850000 Operation supervision and engineering	638	649	11	2%
	851000 System control and load dispatching	182	187	5	3%
	856000 Mains expenses	1,626	1,626	-	0%
	863000 Maintenance of mains	4	5	0	3%
	870000 Operation supervision and engineering	6,164	6,268	104	2%
	871000 Distribution load dispatching	2,718	2,774	56	2%
	874000 Mains and services expenses	12,847	13,097	250	2%
	875000 Measuring and regulating station expenses-General	646	662	17	3%
	876000 Measuring and regulating station expens-Industrial	5	5	0	3%
	877000 Measur and regulat station exp-Cty gat chk station	185	190	5	3%
	878000 Meter and house regulator expenses	851	873	22	3%
	879000 Customer installations expenses	2,732	2,802	71	3%
	880000 Other expenses	1,763	1,802	39	2%
	885000 Maintenance supervision and engineering	706	725	18	3%
	887000 Maintenance of mains	2,492	2,515	22	1%
	888000 Maintenance of Compressor Station Equipment	300	300	-	0%
	889000 Maint of measur and regulati station equip-General	660	672	12	2%
	890000 Maint of measur and regulat station equip-Indust	5	5	0	3%
	892000 Maintenance of services	4,698	4,584	(114)	-2%
	893000 Maintenance of meters and house regulators	1,102	1,130	28	3%
	930200 Miscellaneous general expenses	108	108	(0)	0%
<b>Gas Systems Total</b>		<b>58,340</b>	<b>59,339</b>	<b>999</b>	<b>2%</b>
<b>General Counsel</b>	426100 Donations	13	13	(0)	0%
	426400 Expendit for cert civic, politic and related activ	0	0	(0)	0%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
	426500 Other deductions	5	5	0	0%
	524000 Miscellaneous nuclear power expenses	346	346	-	0%
	557000 Other expenses	127	127	-	0%
	566000 Miscellaneous transmission expenses	173	173	-	0%
	813000 Other gas supply expenses	75	75	-	0%
	920000 Administrative and general salaries	5,202	5,360	157	3%
	921000 Office supplies and expenses	554	558	4	1%
	923000 Outside services employed	2,075	2,075	(0)	0%
	925000 Injuries and damages	30	30	0	0%
	928000 Regulatory commission expenses	51	51	-	0%
	930200 Miscellaneous general expenses	35	35	-	0%
	931000 Rents	3	3	-	0%
<b>General Counsel Total</b>		<b>8,689</b>	<b>8,851</b>	<b>162</b>	<b>2%</b>
<b>Group President - Utility</b>	426100 Donations	1,464	1,464	-	0%
	426400 Expendit for cert civic, politic and related activ	878	884	6	1%
	426500 Other deductions	518	514	(4)	-1%
	908000 Customer assistance expenses	620	633	13	2%
	909000 Informational and instruction advertising expense	94	94	-	0%
	912000 Demonstrating and selling expenses	7	7	-	0%
	913000 Advertising expenses	3	2	(1)	-33%
	920000 Administrative and general salaries	8,897	9,167	270	3%
	921000 Office supplies and expenses	738	738	0	0%
	923000 Outside services employed	874	756	(118)	-13%
	928000 Regulatory commission expenses	7,081	7,218	137	2%
	930100 General advertising expenses	72	72	-	0%
	930200 Miscellaneous general expenses	193	193	-	0%
	931000 Rents	8	8	-	0%
<b>Group President - Utility Total</b>		<b>21,445</b>	<b>21,749</b>	<b>305</b>	<b>1%</b>
<b>HR and Employee Services</b>	417100 Expenses of nonutility operations	246	253	7	3%
	426100 Donations	379	383	4	1%
	426400 Expendit for cert civic, politic and related activ	94	97	3	3%
	426500 Other deductions	0	0	0	2%
	506000 Miscellaneous steam power expenses	2,260	2,346	86	4%
	507000 Rents	2,070	2,098	29	1%
	524000 Miscellaneous nuclear power expenses	19,867	20,408	541	3%
	525000 Rents	8,961	9,084	123	1%
	539000 Miscellaneous hydraulic power generation expenses	79	79	1	1%
	540000 Rents	78	79	1	1%
	549000 Miscellaneous other power generation expenses	942	982	40	4%
	550000 Rents	1,121	1,136	15	1%
	560000 Operation supervision and engineering	2	2	0	3%
	566000 Miscellaneous transmission expenses	1,445	1,497	52	4%
	567000 Rents	1,140	1,155	16	1%
	575100 Operation Supervision	14	14	1	4%
	575800 Rents	16	16	0	1%
	580000 Operation supervision and engineering	5	5	0	3%
	588000 Miscellaneous distribution expenses	3,874	4,025	151	4%
	589000 Rents	3,784	3,836	52	1%
	735000 Miscellaneous production expenses	0	0	0	4%
	736000 Rents	1	1	0	1%
	759000 Other expenses	4	4	0	4%
	760000 Rents	5	5	0	1%
	813000 Other gas supply expenses	19	20	1	3%
	841000 Operation labor and expenses	26	27	1	4%
	842000 Rents	31	31	0	1%
	846200 Other expenses	130	133	3	3%
	859000 Other expenses	38	40	2	4%
	860000 Rents	45	46	1	1%
	870000 Operation supervision and engineering	4	4	0	3%
	880000 Other expenses	2,108	2,183	75	4%
	881000 Rents	690	715	25	4%
	905000 Miscellaneous customer accounts expenses	145	151	6	4%
	910000 Miscell customer service and informational expense	83	87	4	4%

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

Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
	916000 Miscellaneous Sales Expense	47	49	2	4%
	920000 Administrative and general salaries	9,947	10,228	281	3%
	921000 Office supplies and expenses	3,418	3,497	79	2%
	922000 Administrative expenses transferred-Credit	(13,679)	(13,855)	(176)	1%
	923000 Outside services employed	808	816	7	1%
	924000 Property insurance	22	22	0	2%
	930100 General advertising expenses	230	232	2	1%
	930200 Miscellaneous general expenses	8	8	-	0%
	931000 Rents	2,539	2,559	20	1%
	935000 Maintenance of general plant	1,530	704	(826)	-54%
<b>HR and Employee Services Total</b>		<b>54,575</b>	<b>55,203</b>	<b>628</b>	<b>1%</b>
<b>Nuclear Generation</b>	426100 Donations	28	28	0	0%
	426400 Expendit for cert civic, politic and related activ	20	20	-	0%
	426500 Other deductions	22	22	-	0%
	517000 Operation supervision and engineering	32,553	32,548	(6)	0%
	519000 Coolants and water	7,898	7,949	51	1%
	520000 Steam expenses	49,373	50,573	1,200	2%
	523000 Electric expenses	2,461	2,440	(21)	-1%
	524000 Miscellaneous nuclear power expenses	107,176	106,959	(218)	0%
	525000 Rents	362	223	(139)	-38%
	528000 Maintenance supervision and engineering	7,190	6,801	(390)	-5%
	530000 Maintenance of reactor plant equipment	42,868	43,672	804	2%
	531000 Maintenance of electric plant	11,821	12,228	408	3%
	532000 Maintenance of miscellaneous nuclear plant	23,600	21,910	(1,690)	-7%
	930100 General advertising expenses	6	6	-	0%
	930200 Miscellaneous general expenses	20	20	(0)	0%
<b>Nuclear Generation Total</b>		<b>285,400</b>	<b>285,400</b>	<b>(0)</b>	<b>0%</b>
<b>Operations Services</b>	426100 Donations	67	67	(0)	0%
	426400 Expendit for cert civic, politic and related activ	22	22	-	0%
	426500 Other deductions	17	17	0	0%
	556000 System control and load dispatching	1,357	1,396	38	3%
	557000 Other expenses	2,663	2,738	75	3%
	561500 Reliability planning and standards development	152	157	5	3%
	561700 Generation interconnection studies	497	512	15	3%
	566000 Miscellaneous transmission expenses	72	72	-	0%
	575100 Operation Supervision	205	211	5	3%
	575200 Day-ahead and real-time market administration	83	85	2	3%
	575500 Ancillary services market administration	23	24	1	3%
	807000 Purchased gas expenses	189	194	6	3%
	813000 Other gas supply expenses	167	172	5	3%
	920000 Administrative and general salaries	1,259	1,297	38	3%
	921000 Office supplies and expenses	320	321	1	0%
	923000 Outside services employed	11	11	-	0%
	930200 Miscellaneous general expenses	8	8	-	0%
	931000 Rents	13	13	0	0%
<b>Operations Services Total</b>		<b>7,125</b>	<b>7,316</b>	<b>191</b>	<b>3%</b>
<b>Risk Management</b>	557000 Other expenses	356	367	11	3%
	920000 Administrative and general salaries	2,180	2,226	46	2%
	921000 Office supplies and expenses	242	244	2	1%
	923000 Outside services employed	331	334	3	1%
<b>Risk Management Total</b>		<b>3,109</b>	<b>3,172</b>	<b>63</b>	<b>2%</b>
<b>Strategy Png and Ext Affairs</b>	426100 Donations	29	29	0	0%
	426400 Expendit for cert civic, politic and related activ	294	298	5	2%
	557000 Other expenses	484	499	15	3%
	588000 Miscellaneous distribution expenses	1,013	2,507	1,495	148%
	920000 Administrative and general salaries	3,647	3,668	21	1%
	921000 Office supplies and expenses	501	510	8	2%
	923000 Outside services employed	474	473	(1)	0%
	930200 Miscellaneous general expenses	64	64	(0)	0%
	931000 Rents	2	2	-	0%
<b>Strategy Png and Ext Affairs Total</b>		<b>6,508</b>	<b>8,050</b>	<b>1,542</b>	<b>24%</b>
<b>Transmission</b>	513000 Maintenance of electric plant	75	75	-	0%
	560000 Operation supervision and engineering	11,494	11,556	61	1%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	561200 Load dispatch-Monitor and operate transmiss system	1,043	1,072	29	3%
	561800 Reliability planning and standards develop service	2,243	2,243	-	0%
	562000 Station expenses	2,509	2,555	46	2%
	563000 Overhead line expenses	2,180	2,204	24	1%
	566000 Miscellaneous transmission expenses	3,694	3,735	41	1%
	567000 Rents	136	136	-	0%
	570000 Maintenance of station equipment	5,107	5,178	70	1%
	571000 Maintenance of overhead lines	703	711	8	1%
	580000 Operation supervision and engineering	553	567	13	2%
	582000 Station expenses	3,095	3,129	34	1%
	588000 Miscellaneous distribution expenses	1,525	1,555	31	2%
	589000 Rents	15	15	-	0%
	592000 Maintenance of station equipment	3,566	3,637	71	2%
	930200 Miscellaneous general expenses	354	354	0	0%
<b>Transmission Total</b>		<b>38,294</b>	<b>38,721</b>	<b>428</b>	<b>1%</b>
<b>Grand Total</b>		<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
<b>Benefits &amp; Loadings</b>					
	417100 Expenses of nonutility operations	375	383	8	2%
	426400 Expendit for cert civic, politic and related activ	112	115	3	3%
	500000 Operation supervision and engineering	255	264	8	3%
	506000 Miscellaneous steam power expenses	553	569	16	3%
	510000 Maintenance supervision and engineering	126	130	4	3%
	517000 Operation supervision and engineering	16,517	17,002	485	3%
	524000 Miscellaneous nuclear power expenses	153	158	5	3%
	535000 Operation supervision and engineering	1	1	0	3%
	539000 Miscellaneous hydraulic power generation expenses	0	0	0	3%
	541000 Maintenance supervision and engineering	1	1	0	3%
	546000 Operation supervision and engineering	255	264	8	3%
	549000 Miscellaneous other power generation expenses	12	13	0	3%
	551000 Maintenance supervision and engineering	126	130	4	3%
	556000 System control and load dispatching	179	185	6	3%
	557000 Other expenses	297	307	10	3%
	560000 Operation supervision and engineering	898	939	42	5%
	561200 Load dispatch-Monitor and operate transmiss system	192	199	7	3%
	561500 Reliability planning and standards development	21	22	1	3%
	561700 Generation interconnection studies	69	72	2	3%
	566000 Miscellaneous transmission expenses	93	96	3	4%
	575100 Operation Supervision	26	26	1	3%
	575200 Day-ahead and real-time market administration	11	12	0	3%
	575500 Ancillary services market administration	3	3	0	3%
	580000 Operation supervision and engineering	181	186	5	3%
	581000 Load dispatching	12	12	0	3%
	584000 Underground line expenses	28	29	1	3%
	586000 Meter expenses	57	58	1	2%
	588000 Miscellaneous distribution expenses	194	201	7	4%
	735000 Miscellaneous production expenses	0	0	0	2%
	759000 Other expenses	0	0	0	4%
	807000 Purchased gas expenses	28	29	1	3%
	813000 Other gas supply expenses	23	24	1	3%
	830000 Maintenance supervision and engineering	1	1	0	3%
	841000 Operation labor and expenses	19	19	1	4%
	843100 Maintenance supervision and engineering	2	2	0	3%
	844300 Liquefaction Processing Labor and Expenses	2	2	0	3%
	846200 Other expenses	0	0	0	3%
	850000 Operation supervision and engineering	50	51	2	3%
	851000 System control and load dispatching	28	29	1	3%
	859000 Other expenses	0	0	0	3%
	870000 Operation supervision and engineering	213	219	6	3%
	871000 Distribution load dispatching	27	28	1	3%
	874000 Mains and services expenses	75	78	3	4%
	878000 Meter and house regulator expenses	15	16	1	7%
	880000 Other expenses	89	91	3	3%
	892000 Maintenance of services	18	19	1	3%
	901000 Supervision	16	16	1	3%
	902000 Meter reading expenses	128	203	75	59%
	903000 Customer records and collection expenses	1,537	1,547	10	1%
	905000 Miscellaneous customer accounts expenses	1	1	0	3%
	908000 Customer assistance expenses	34	35	1	3%
	910000 Miscell customer service and informational expense	0	0	0	3%
	916000 Miscellanous Sales Expense	0	0	0	3%
	920000 Administrative and general salaries	31,392	32,888	1,496	5%
	921000 Office supplies and expenses	1,014	1,061	47	5%
	922000 Administrative expenses transferred-Credit	(461)	(474)	(14)	3%
	925000 Injuries and damages	1,267	1,269	3	0%
	926000 Employee pensions and benefits	88,732	90,694	1,962	2%
<b>Benefits &amp; Loadings Total</b>		<b>144,999</b>	<b>149,227</b>	<b>4,227</b>	<b>3%</b>
<b>Chairman and CEO</b>					
	426100 Donations	423	423	(0)	0%
	426400 Expendit for cert civic, politic and related activ	178	178	(0)	0%
	920000 Administrative and general salaries	572	590	17	3%
	921000 Office supplies and expenses	16	16	0	0%



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**(\$000's)**

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
	923000 Outside services employed	157	157	-	0%
	930200 Miscellaneous general expenses	3,098	3,100	2	0%
	931000 Rents	24	24	-	0%
<b>Chairman and CEO Total</b>		<b>4,468</b>	<b>4,487</b>	<b>19</b>	<b>0%</b>
<b>Corporate Other</b>	426500 Other deductions	(350)	(322)	28	-8%
	922000 Administrative expenses transferred-Credit	(2,240)	(1,422)	819	-37%
	929000 Duplicate charges-Credit	(5,898)	(5,898)	-	0%
<b>Corporate Other Total</b>		<b>(8,489)</b>	<b>(7,642)</b>	<b>847</b>	<b>-10%</b>
<b>Corporate Other - IA</b>	565000 Transmission of electricity by others	128,085	133,102	5,017	4%
<b>Corporate Other - IA Total</b>		<b>128,085</b>	<b>133,102</b>	<b>5,017</b>	<b>4%</b>
<b>Customer and Innovation</b>	417100 Expenses of nonutility operations	4,518	4,677	159	4%
	426100 Donations	224	224	(0)	0%
	426400 Expendit for cert civic, politic and related activ	20	20	0	0%
	426500 Other deductions	9	10	0	0%
	506000 Miscellaneous steam power expenses	898	909	11	1%
	524000 Miscellaneous nuclear power expenses	5,511	5,655	144	3%
	539000 Miscellaneous hydraulic power generation expenses	6	6	0	1%
	549000 Miscellaneous other power generation expenses	396	389	(6)	-2%
	556000 System control and load dispatching	57	59	1	3%
	557000 Other expenses	17	18	1	4%
	560000 Operation supervision and engineering	464	478	14	3%
	561200 Load dispatch-Monitor and operate transmiss system	2,393	2,461	69	3%
	566000 Miscellaneous transmission expenses	2,443	2,536	93	4%
	580000 Operation supervision and engineering	5	7	2	35%
	581000 Load dispatching	612	626	14	2%
	588000 Miscellaneous distribution expenses	6,602	13,256	6,654	101%
	851000 System control and load dispatching	69	70	1	2%
	859000 Other expenses	13	14	1	8%
	866000 Maintenance of communication equipment	0	0	0	1%
	871000 Distribution load dispatching	744	757	12	2%
	880000 Other expenses	636	641	5	1%
	901000 Supervision	152	155	3	2%
	902000 Meter reading expenses	36,986	34,949	(2,037)	-6%
	903000 Customer records and collection expenses	29,897	24,268	(5,629)	-19%
	904000 Uncollectable Accounts - Commodity	18,320	15,708	(2,612)	-14%
	904001 Uncollectable Accounts - Non Commodity	83	113	30	36%
	908000 Customer assistance expenses	2,458	2,502	44	2%
	909000 Informational and instruction advertising expense	931	940	9	1%
	910000 Miscell customer service and informational expense	275	277	2	1%
	912000 Demonstrating and selling expenses	261	261	-	0%
	920000 Administrative and general salaries	32,604	33,571	966	3%
	921000 Office supplies and expenses	67,339	69,074	1,734	3%
	922000 Administrative expenses transferred-Credit	(42,432)	(41,510)	922	-2%
	923000 Outside services employed	12,114	10,290	(1,824)	-15%
	930100 General advertising expenses	3,730	3,767	37	1%
	930200 Miscellaneous general expenses	62	62	(0)	0%
	931000 Rents	43,870	45,104	1,234	3%
	935000 Maintenance of general plant	173	173	-	0%
<b>Customer and Innovation Total</b>		<b>232,461</b>	<b>232,516</b>	<b>55</b>	<b>0%</b>
<b>Distribution Operations</b>	560000 Operation supervision and engineering	1	1	(0)	-3%
	562000 Station expenses	494	504	10	2%
	566000 Miscellaneous transmission expenses	320	319	(1)	0%
	570000 Maintenance of station equipment	785	760	(25)	-3%
	571000 Maintenance of overhead lines	5,064	5,068	4	0%
	580000 Operation supervision and engineering	13,808	14,043	235	2%
	581000 Load dispatching	975	1,172	197	20%
	582000 Station expenses	1,352	1,381	29	2%
	583000 Overhead line expenses	2,989	3,023	34	1%
	584000 Underground line expenses	(2,811)	(2,753)	57	-2%
	585000 Street lighting and signal system expenses	1,865	1,896	31	2%
	586000 Meter expenses	2,451	2,570	119	5%
	587000 Customer installations expenses	4,482	4,593	111	2%
	588000 Miscellaneous distribution expenses	22,678	18,128	(4,550)	-20%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	589000 Rents	610	610	-	0%
	590000 Maintenance supervision and engineering	215	233	18	8%
	592000 Maintenance of station equipment	753	725	(28)	-4%
	593000 Maintenance of overhead lines	51,982	49,792	(2,189)	-4%
	594000 Maintenance of underground lines	13,642	12,876	(766)	-6%
	595000 Maintenance of line transformers	1,446	1,491	45	3%
	596000 Maintenance of street lighting and signal systems	1,074	1,092	18	2%
	597000 Maintenance of meters	897	1,655	758	84%
	598000 Maintenance of miscellaneous distribution plant	349	349	-	0%
	850000 Operation supervision and engineering	32	32	-	0%
	856000 Mains expenses	62	62	-	0%
	863000 Maintenance of mains	62	62	-	0%
	870000 Operation supervision and engineering	1,746	901	(845)	-48%
	874000 Mains and services expenses	738	(189)	(928)	-126%
	878000 Meter and house regulator expenses	(4,399)	(4,391)	8	0%
	880000 Other expenses	1,138	416	(722)	-63%
	881000 Rents	46	46	-	0%
	885000 Maintenance supervision and engineering	84	84	(0)	0%
	887000 Maintenance of mains	568	569	1	0%
	892000 Maintenance of services	217	217	-	0%
	893000 Maintenance of meters and house regulators	266	271	5	2%
	904000 Uncollectable Accounts - Commodity	213	213	-	0%
	904001 Uncollectable Accounts - Non Commodity	333	333	-	0%
	920000 Administrative and general salaries	814	836	22	3%
	921000 Office supplies and expenses	267	267	0	0%
	923000 Outside services employed	74	74	-	0%
	928000 Regulatory commission expenses	50	50	-	0%
	930200 Miscellaneous general expenses	95	95	-	0%
<b>Distribution Operations Total</b>		<b>127,827</b>	<b>119,475</b>	<b>(8,351)</b>	<b>-7%</b>
<b>Energy Supply</b>	426100 Donations	30	30	-	0%
	426500 Other deductions	3	3	-	0%
	500000 Operation supervision and engineering	2,469	2,636	167	7%
	502000 Steam expenses	19,531	19,646	115	1%
	505000 Electric expenses	1,515	1,698	183	12%
	506000 Miscellaneous steam power expenses	11,527	12,501	974	8%
	507000 Rents	94	112	18	20%
	510000 Maintenance supervision and engineering	2,043	942	(1,101)	-54%
	511000 Maintenance of structures	2,203	2,052	(151)	-7%
	512000 Maintenance of boiler plant	16,910	22,385	5,476	32%
	513000 Maintenance of electric plant	5,624	6,224	600	11%
	514000 Maintenance of miscellaneous steam plant	9,340	9,311	(29)	0%
	531000 Maintenance of electric plant	135	133	(2)	-1%
	535000 Operation supervision and engineering	80	85	4	5%
	539000 Miscellaneous hydraulic power generation expenses	297	266	(30)	-10%
	540000 Rents	0	0	-	0%
	541000 Maintenance supervision and engineering	209	210	1	0%
	542000 Maintenance of structures	23	23	-	0%
	544000 Maintenance of electric plant	1,675	1,213	(462)	-28%
	545000 Maintenance of miscellaneous hydraulic plant	214	217	3	1%
	546000 Operation supervision and engineering	3,388	3,734	345	10%
	548000 Generation expenses	7,298	7,400	102	1%
	549000 Miscellaneous other power generation expenses	20,049	18,564	(1,485)	-7%
	550000 Rents	14,768	15,114	346	2%
	551000 Maintenance supervision and engineering	2,084	2,086	2	0%
	552000 Maintenance of structures	3,284	3,316	32	1%
	553000 Maintenance of generating and electric plant	14,561	11,409	(3,151)	-22%
	554000 Maint of miscellaneous other power generation plant	19,669	22,818	3,149	16%
	560000 Operation supervision and engineering	474	480	6	1%
	566000 Miscellaneous transmission expenses	158	158	-	0%
	874000 Mains and services expenses	500	514	14	3%
	920000 Administrative and general salaries	1,560	1,803	243	16%
	921000 Office supplies and expenses	121	122	1	1%
	923000 Outside services employed	349	150	(198)	-57%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
	930200 Miscellaneous general expenses	318	314	(4)	-1%
<b>Energy Supply Total</b>		<b>162,501</b>	<b>167,668</b>	<b>5,167</b>	<b>3%</b>
<b>Financial Operations</b>	426100 Donations	2	2	0	1%
	426300 Penalties	4	4	0	0%
	426400 Expendit for cert civic, politic and related activ	3	3	0	1%
	426500 Other deductions	10	10	0	1%
	506000 Miscellaneous steam power expenses	59	68	9	16%
	524000 Miscellaneous nuclear power expenses	1,196	1,232	36	3%
	549000 Miscellaneous other power generation expenses	39	33	(6)	-16%
	557000 Other expenses	916	938	22	2%
	566000 Miscellaneous transmission expenses	237	249	11	5%
	807000 Purchased gas expenses	13	14	0	3%
	880000 Other expenses	35	36	1	2%
	908000 Customer assistance expenses	12	12	0	3%
	920000 Administrative and general salaries	15,232	15,685	453	3%
	921000 Office supplies and expenses	2,413	2,472	58	2%
	922000 Administrative expenses transferred-Credit	(366)	(370)	(4)	1%
	923000 Outside services employed	3,272	3,305	33	1%
	924000 Property insurance	8,936	9,254	318	4%
	925000 Injuries and damages	14,326	14,640	314	2%
	930200 Miscellaneous general expenses	355	359	4	1%
<b>Financial Operations Total</b>		<b>46,694</b>	<b>47,943</b>	<b>1,249</b>	<b>3%</b>
<b>Gas Systems</b>	580000 Operation supervision and engineering	67	68	1	2%
	584000 Underground line expenses	12,925	13,343	418	3%
	588000 Miscellaneous distribution expenses	6	6	-	0%
	733000 Gas mixing expenses	71	74	2	3%
	735000 Miscellaneous production expenses	1,142	1,155	13	1%
	742000 Maintenance of production equipment	126	126	0	0%
	759000 Other expenses	54	55	2	3%
	830000 Maintenance supervision and engineering	7	7	0	3%
	841000 Operation labor and expenses	1,826	1,845	20	1%
	843100 Maintenance supervision and engineering	267	267	0	0%
	843200 Maintenance of structures and improvements	36	37	1	3%
	843500 Maintenance of liquefaction equipment	71	74	2	3%
	843600 Maintenance of vaporizing equipment	18	18	1	3%
	843700 Maintenance of compressor equipment	18	18	1	3%
	843800 Maintenance of measuring and regulating equipment	36	37	1	3%
	843900 Maintenance of other equipment	18	18	1	3%
	844300 Liquefaction Processing Labor and Expenses	1,673	1,689	16	1%
	850000 Operation supervision and engineering	649	660	11	2%
	851000 System control and load dispatching	187	193	6	3%
	856000 Mains expenses	1,626	1,626	-	0%
	863000 Maintenance of mains	5	5	0	3%
	870000 Operation supervision and engineering	6,268	6,408	141	2%
	871000 Distribution load dispatching	2,774	2,840	66	2%
	874000 Mains and services expenses	13,097	13,385	288	2%
	875000 Measuring and regulating station expenses-General	662	682	20	3%
	876000 Measuring and regulating station expens-Industrial	5	5	0	3%
	877000 Measur and regulat station exp-Cty gat chk station	190	195	6	3%
	878000 Meter and house regulator expenses	873	900	26	3%
	879000 Customer installations expenses	2,802	2,887	84	3%
	880000 Other expenses	1,802	1,849	46	3%
	885000 Maintenance supervision and engineering	725	747	22	3%
	887000 Maintenance of mains	2,515	2,542	27	1%
	888000 Maintenance of Compressor Station Equipment	300	300	-	0%
	889000 Maint of measur and regulati station equip-General	672	687	15	2%
	890000 Maint of measur and regulat station equip-Indust	5	5	0	3%
	892000 Maintenance of services	4,584	4,593	9	0%
	893000 Maintenance of meters and house regulators	1,130	1,164	34	3%
	930200 Miscellaneous general expenses	108	108	0	0%
<b>Gas Systems Total</b>		<b>59,339</b>	<b>60,619</b>	<b>1,280</b>	<b>2%</b>
<b>General Counsel</b>	426100 Donations	13	13	(0)	0%
	426400 Expendit for cert civic, politic and related activ	0	0	(0)	0%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
	426500 Other deductions	5	5	0	0%
	524000 Miscellaneous nuclear power expenses	346	346	-	0%
	557000 Other expenses	127	127	-	0%
	566000 Miscellaneous transmission expenses	173	173	-	0%
	813000 Other gas supply expenses	75	75	-	0%
	920000 Administrative and general salaries	5,360	5,532	172	3%
	921000 Office supplies and expenses	558	561	2	0%
	923000 Outside services employed	2,075	2,075	(0)	0%
	925000 Injuries and damages	30	30	(0)	0%
	928000 Regulatory commission expenses	51	51	-	0%
	930200 Miscellaneous general expenses	35	35	-	0%
	931000 Rents	3	3	-	0%
<b>General Counsel Total</b>		<b>8,851</b>	<b>9,025</b>	<b>174</b>	<b>2%</b>
<b>Group President - Utility</b>	426100 Donations	1,464	1,464	-	0%
	426400 Expendit for cert civic, politic and related activ	884	890	6	1%
	426500 Other deductions	514	513	(1)	0%
	908000 Customer assistance expenses	633	647	14	2%
	909000 Informational and instruction advertising expense	94	94	-	0%
	912000 Demonstrating and selling expenses	7	7	-	0%
	913000 Advertising expenses	2	1	(1)	-50%
	920000 Administrative and general salaries	9,167	9,416	249	3%
	921000 Office supplies and expenses	738	738	(0)	0%
	923000 Outside services employed	756	774	18	2%
	928000 Regulatory commission expenses	7,218	7,358	140	2%
	930100 General advertising expenses	72	72	-	0%
	930200 Miscellaneous general expenses	193	193	-	0%
	931000 Rents	8	8	-	0%
<b>Group President - Utility Total</b>		<b>21,749</b>	<b>22,174</b>	<b>425</b>	<b>2%</b>
<b>HR and Employee Services</b>	417100 Expenses of nonutility operations	253	280	27	11%
	426100 Donations	383	2,986	2,604	681%
	426400 Expendit for cert civic, politic and related activ	97	100	3	3%
	426500 Other deductions	0	0	-	0%
	506000 Miscellaneous steam power expenses	2,346	2,320	(26)	-1%
	507000 Rents	2,098	2,560	461	22%
	524000 Miscellaneous nuclear power expenses	20,408	20,771	362	2%
	525000 Rents	9,084	11,076	1,993	22%
	539000 Miscellaneous hydraulic power generation expenses	79	79	(1)	-1%
	540000 Rents	79	95	16	20%
	549000 Miscellaneous other power generation expenses	982	961	(21)	-2%
	550000 Rents	1,136	1,386	250	22%
	560000 Operation supervision and engineering	2	2	0	3%
	566000 Miscellaneous transmission expenses	1,497	1,488	(9)	-1%
	567000 Rents	1,155	1,409	254	22%
	575100 Operation Supervision	14	14	(0)	-2%
	575800 Rents	16	20	4	22%
	580000 Operation supervision and engineering	5	5	0	3%
	588000 Miscellaneous distribution expenses	4,025	3,971	(54)	-1%
	589000 Rents	3,836	4,679	843	22%
	735000 Miscellaneous production expenses	0	0	(0)	-2%
	736000 Rents	1	1	0	22%
	759000 Other expenses	4	4	(0)	-2%
	760000 Rents	5	6	1	22%
	813000 Other gas supply expenses	20	22	2	11%
	841000 Operation labor and expenses	27	26	(1)	-2%
	842000 Rents	31	38	7	22%
	846200 Other expenses	133	148	14	11%
	859000 Other expenses	40	39	(1)	-2%
	860000 Rents	46	56	10	22%
	870000 Operation supervision and engineering	4	4	0	3%
	880000 Other expenses	2,183	2,169	(14)	-1%
	881000 Rents	715	713	(2)	0%
	905000 Miscellaneous customer accounts expenses	151	148	(3)	-2%
	910000 Miscell customer service and informational expense	87	85	(2)	-2%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
	916000 Miscellaneous Sales Expense	49	48	(1)	-2%
	920000 Administrative and general salaries	10,228	10,535	306	3%
	921000 Office supplies and expenses	3,497	3,507	11	0%
	922000 Administrative expenses transferred-Credit	(13,855)	(19,625)	(5,770)	42%
	923000 Outside services employed	816	823	7	1%
	924000 Property insurance	22	23	0	2%
	930100 General advertising expenses	232	234	2	1%
	930200 Miscellaneous general expenses	8	8	-	0%
	931000 Rents	2,559	3,277	718	28%
	935000 Maintenance of general plant	704	1,188	484	69%
<b>HR and Employee Services Total</b>		<b>55,203</b>	<b>57,678</b>	<b>2,476</b>	<b>4%</b>
<b>Nuclear Generation</b>	426100 Donations	28	28	(0)	0%
	426400 Expendit for cert civic, politic and related activ	20	20	-	0%
	426500 Other deductions	22	22	-	0%
	517000 Operation supervision and engineering	32,548	34,417	1,869	6%
	519000 Coolants and water	7,949	8,224	275	3%
	520000 Steam expenses	50,573	50,068	(505)	-1%
	523000 Electric expenses	2,440	2,414	(26)	-1%
	524000 Miscellaneous nuclear power expenses	106,959	104,044	(2,915)	-3%
	525000 Rents	223	383	160	72%
	528000 Maintenance supervision and engineering	6,801	7,088	287	4%
	530000 Maintenance of reactor plant equipment	43,672	43,000	(672)	-2%
	531000 Maintenance of electric plant	12,228	12,435	207	2%
	532000 Maintenance of miscellaneous nuclear plant	21,910	23,232	1,321	6%
	930100 General advertising expenses	6	6	-	0%
	930200 Miscellaneous general expenses	20	20	-	0%
<b>Nuclear Generation Total</b>		<b>285,400</b>	<b>285,400</b>	<b>(0)</b>	<b>0%</b>
<b>Operations Services</b>	426100 Donations	67	67	-	0%
	426400 Expendit for cert civic, politic and related activ	22	22	-	0%
	426500 Other deductions	17	17	(0)	0%
	556000 System control and load dispatching	1,396	1,435	40	3%
	557000 Other expenses	2,738	3,147	409	15%
	561500 Reliability planning and standards development	157	161	5	3%
	561700 Generation interconnection studies	512	527	15	3%
	566000 Miscellaneous transmission expenses	72	72	-	0%
	575100 Operation Supervision	211	216	6	3%
	575200 Day-ahead and real-time market administration	85	88	3	3%
	575500 Ancillary services market administration	24	25	1	3%
	807000 Purchased gas expenses	194	200	6	3%
	813000 Other gas supply expenses	172	177	5	3%
	920000 Administrative and general salaries	1,297	1,336	39	3%
	921000 Office supplies and expenses	321	322	1	0%
	923000 Outside services employed	11	11	-	0%
	930200 Miscellaneous general expenses	8	8	-	0%
	931000 Rents	13	13	-	0%
<b>Operations Services Total</b>		<b>7,316</b>	<b>7,844</b>	<b>529</b>	<b>7%</b>
<b>Risk Management</b>	557000 Other expenses	367	377	10	3%
	920000 Administrative and general salaries	2,226	2,270	43	2%
	921000 Office supplies and expenses	244	247	2	1%
	923000 Outside services employed	334	337	3	1%
<b>Risk Management Total</b>		<b>3,172</b>	<b>3,231</b>	<b>59</b>	<b>2%</b>
<b>Strategy Png and Ext Affairs</b>	426100 Donations	29	29	(0)	0%
	426400 Expendit for cert civic, politic and related activ	298	303	5	2%
	557000 Other expenses	499	514	15	3%
	588000 Miscellaneous distribution expenses	2,507	2,507	-	0%
	920000 Administrative and general salaries	3,668	3,733	65	2%
	921000 Office supplies and expenses	510	519	9	2%
	923000 Outside services employed	473	473	(0)	0%
	930200 Miscellaneous general expenses	64	64	-	0%
	931000 Rents	2	2	-	0%
<b>Strategy Png and Ext Affairs Total</b>		<b>8,050</b>	<b>8,144</b>	<b>94</b>	<b>1%</b>
<b>Transmission</b>	513000 Maintenance of electric plant	75	75	-	0%
	560000 Operation supervision and engineering	11,556	12,763	1,207	10%

**NSP-MN**  
**Schedule 4 - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

<b>Business Area</b>	<b>FERC</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	561200 Load dispatch-Monitor and operate transmiss system	1,072	1,106	34	3%
	561800 Reliability planning and standards develop service	2,243	2,243	-	0%
	562000 Station expenses	2,555	2,610	54	2%
	563000 Overhead line expenses	2,204	2,230	26	1%
	566000 Miscellaneous transmission expenses	3,735	3,783	47	1%
	567000 Rents	136	136	-	0%
	570000 Maintenance of station equipment	5,178	5,259	82	2%
	571000 Maintenance of overhead lines	711	720	9	1%
	580000 Operation supervision and engineering	567	587	20	4%
	582000 Station expenses	3,129	3,168	39	1%
	588000 Miscellaneous distribution expenses	1,555	1,591	36	2%
	589000 Rents	15	15	-	0%
	592000 Maintenance of station equipment	3,637	3,721	84	2%
	930200 Miscellaneous general expenses	354	354	(0)	0%
<b>Transmission Total</b>		<b>38,721</b>	<b>40,360</b>	<b>1,639</b>	<b>4%</b>
<b>Grand Total</b>		<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2019 Actual	2021 Budget	Variance	% Variance
<b>Electric</b>					
	500000 Operation supervision and engineering	3,412	2,352	(1,061)	-31%
	501000 Fuel	(1,611)	-	1,611	-100%
	502000 Steam expenses	20,246	19,693	(553)	-3%
	505000 Electric expenses	3,676	1,531	(2,145)	-58%
	506000 Miscellaneous steam power expenses	12,954	15,276	2,322	18%
	507000 Rents	3,335	2,182	(1,153)	-35%
	510000 Maintenance supervision and engineering	3,765	1,162	(2,603)	-69%
	511000 Maintenance of structures	6,420	2,102	(4,318)	-67%
	512000 Maintenance of boiler plant	22,851	20,915	(1,935)	-8%
	513000 Maintenance of electric plant	6,808	6,590	(217)	-3%
	514000 Maintenance of miscellaneous steam plant	11,713	9,951	(1,762)	-15%
	517000 Operation supervision and engineering	55,329	48,535	(6,794)	-12%
	519000 Coolants and water	8,177	7,898	(280)	-3%
	520000 Steam expenses	49,396	49,373	(23)	0%
	523000 Electric expenses	3,014	2,461	(553)	-18%
	524000 Miscellaneous nuclear power expenses	126,468	134,491	8,023	6%
	525000 Rents	12,227	9,323	(2,904)	-24%
	528000 Maintenance supervision and engineering	7,262	7,190	(72)	-1%
	529000 Maintenance of structures	25	-	(25)	-100%
	530000 Maintenance of reactor plant equipment	38,923	42,868	3,945	10%
	531000 Maintenance of electric plant	12,389	11,947	(442)	-4%
	532000 Maintenance of miscellaneous nuclear plant	31,045	23,600	(7,445)	-24%
	535000 Operation supervision and engineering	31	77	46	149%
	538000 Electric expenses	416	-	(416)	-100%
	539000 Miscellaneous hydraulic power generation expenses	735	469	(266)	-36%
	540000 Rents	65	78	13	20%
	541000 Maintenance supervision and engineering	3	196	194	7305%
	542000 Maintenance of structures	39	23	(16)	-42%
	543000 Maintenance of reservoirs, dams and waterways	62	-	(62)	-100%
	544000 Maintenance of electric plant	121	1,640	1,520	1261%
	545000 Maintenance of miscellaneous hydraulic plant	5	200	195	4111%
	546000 Operation supervision and engineering	2,018	3,540	1,522	75%
	547000 Fuel	27	-	(27)	-100%
	548000 Generation expenses	7,138	7,273	135	2%
	549000 Miscellaneous other power generation expenses	7,519	20,175	12,656	168%
	550000 Rents	8,538	13,384	4,846	57%
	551000 Maintenance supervision and engineering	1,698	2,129	430	25%
	552000 Maintenance of structures	6,651	3,255	(3,396)	-51%
	553000 Maintenance of generating and electric plant	6,307	13,647	7,341	116%
	554000 Maint of miscellaneous other power generation plant	5,026	18,250	13,224	263%
	555000 Purchased Power	-	-	-	#DIV/0!
	556000 System control and load dispatching	1,555	1,587	32	2%
	557000 Other expenses	6,172	4,829	(1,343)	-22%
	560000 Operation supervision and engineering	11,374	13,256	1,882	17%
	561200 Load dispatch-Monitor and operate transmiss system	4,385	3,619	(766)	-17%
	561500 Reliability planning and standards development	45	173	128	283%
	561700 Generation interconnection studies	174	564	389	223%
	561800 Reliability planning and standards develop service	2,113	2,243	130	6%
	562000 Station expenses	2,534	2,992	458	18%
	563000 Overhead line expenses	803	2,180	1,377	172%
	564000 Underground line expenses	50	-	(50)	-100%
	565000 Transmission of electricity by others	116,160	120,158	3,997	3%
	566000 Miscellaneous transmission expenses	5,591	8,574	2,982	53%
	567000 Rents	2,740	1,275	(1,465)	-53%
	568000 Maintenance supervision and engineering	66	-	(66)	-100%
	570000 Maintenance of station equipment	5,710	5,883	173	3%
	571000 Maintenance of overhead lines	7,204	5,764	(1,439)	-20%
	572000 Maintenance of underground lines	105	-	(105)	-100%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2019 Actual	2021 Budget	Variance	% Variance
	573000 Maintenance of miscellaneous transmission plant	11	-	(11)	-100%
	575100 Operation Supervision	160	244	84	52%
	575200 Day-ahead and real-time market administration	109	94	(15)	-14%
	575500 Ancillary services market administration	-	27	27	#DIV/0!
	575800 Rents	18	16	(1)	-8%
	580000 Operation supervision and engineering	14,368	14,516	148	1%
	581000 Load dispatching	664	1,462	798	120%
	582000 Station expenses	3,110	4,417	1,306	42%
	583000 Overhead line expenses	2,047	2,886	839	41%
	584000 Underground line expenses	5,665	9,811	4,146	73%
	585000 Street lighting and signal system expenses	723	1,839	1,116	154%
	586000 Meter expenses	188	2,487	2,299	1223%
	587000 Customer installations expenses	2,780	4,414	1,635	59%
	588000 Miscellaneous distribution expenses	25,478	34,883	9,406	37%
	589000 Rents	4,480	4,409	(71)	-2%
	590000 Maintenance supervision and engineering	120	218	98	82%
	591000 Maintenance of structures	(0)	-	0	-100%
	592000 Maintenance of station equipment	4,724	4,313	(411)	-9%
	593000 Maintenance of overhead lines	51,730	47,011	(4,719)	-9%
	594000 Maintenance of underground lines	8,040	13,555	5,515	69%
	595000 Maintenance of line transformers	125	1,417	1,293	1038%
	596000 Maintenance of street lighting and signal systems	1,589	1,065	(524)	-33%
	597000 Maintenance of meters	164	392	228	139%
	598000 Maintenance of miscellaneous distribution plant	232	427	196	84%
	901000 Supervision	121	130	9	7%
	902000 Meter reading expenses	21,835	28,617	6,782	31%
	903000 Customer records and collection expenses	23,318	23,706	389	2%
	904000 Uncollectable Accounts - Commodity	11,065	20,177	9,112	82%
	904001 Uncollectable Accounts - Non Commodity	614	90	(524)	-85%
	905000 Miscellaneous customer accounts expenses	-	119	119	#DIV/0!
	908000 Customer assistance expenses	2,126	2,258	132	6%
	909000 Informational and instruction advertising expense	1,084	809	(276)	-25%
	910000 Miscell customer service and informational expense	1,707	331	(1,375)	-81%
	912000 Demonstrating and selling expenses	46	255	209	455%
	916000 Miscellaneous Sales Expense	-	47	47	#DIV/0!
	920000 Administrative and general salaries	95,839	102,027	6,188	6%
	921000 Office supplies and expenses	52,236	68,549	16,313	31%
	922000 Administrative expenses transferred-Credit	(42,157)	(54,977)	(12,820)	30%
	923000 Outside services employed	22,640	17,705	(4,934)	-22%
	924000 Property insurance	(6,427)	6,690	13,117	-204%
	925000 Injuries and damages	15,090	13,477	(1,613)	-11%
	926000 Employee pensions and benefits	69,730	78,752	9,023	13%
	928000 Regulatory commission expenses	6,875	6,421	(454)	-7%
	929000 Duplicate charges-Credit	(5,562)	(5,582)	(20)	0%
	930100 General advertising expenses	4,012	3,740	(272)	-7%
	930200 Miscellaneous general expenses	3,287	4,234	946	29%
	931000 Rents	37,913	39,190	1,278	3%
	935000 Maintenance of general plant	311	1,594	1,284	413%
<b>Electric Total</b>		<b>1,093,234</b>	<b>1,185,140</b>	<b>91,906</b>	<b>8%</b>
<b>Gas</b>	584000 Underground line expenses	0	-	(0)	-100%
	588000 Miscellaneous distribution expenses	-	-	-	#DIV/0!
	590000 Maintenance supervision and engineering	(48)	-	48	-100%
	733000 Gas mixing expenses	60	69	10	16%
	735000 Miscellaneous production expenses	443	1,132	689	155%
	736000 Rents	9	1	(9)	-94%
	742000 Maintenance of production equipment	-	126	126	#DIV/0!
	759000 Other expenses	166	56	(110)	-66%
	760000 Rents	11	5	(7)	-58%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2019 Actual	2021 Budget	Variance	% Variance
802000	Natural gas gasoline plant outlet purchases	(15)	-	15	-100%
803000	Natural gas transmission line purchases	(28)	-	28	-100%
807000	Purchased gas expenses	22	229	207	961%
813000	Other gas supply expenses	404	283	(121)	-30%
826000	Rents	1	-	(1)	-100%
830000	Maintenance supervision and engineering	-	8	8	#DIV/0!
834000	Maintenance of compressor station equipment	117	-	(117)	-100%
840000	Operation supervision and engineering	1	-	(1)	-100%
841000	Operation labor and expenses	1,598	1,853	256	16%
842000	Rents	146	31	(116)	-79%
843100	Maintenance supervision and engineering	33	268	235	705%
843200	Maintenance of structures and improvements	150	35	(115)	-77%
843300	Maintenance of gas holders	73	-	(73)	-100%
843500	Maintenance of liquefaction equipment	0	69	69	60278%
843600	Maintenance of vaporizing equipment	148	17	(131)	-88%
843700	Maintenance of compressor equipment	10	17	7	66%
843800	Maintenance of measuring and regulating equipment	-	35	35	#DIV/0!
843900	Maintenance of other equipment	70	17	(52)	-75%
844300	Liquefaction Processing Labor and Expenses	1,628	1,661	34	2%
846200	Other expenses	57	130	73	128%
847200	Maintenance Structures and Improvements	356	-	(356)	-100%
847300	Maintenance of LNG Processing Terminal Equipment	755	-	(755)	-100%
847500	Maintenance of measuring and regulating equipment	1	-	(1)	-100%
850000	Operation supervision and engineering	484	718	234	48%
851000	System control and load dispatching	228	278	50	22%
853000	Compressor station labor and expenses	1	-	(1)	-100%
856000	Mains expenses	1,664	1,688	24	1%
857000	Measuring and regulating station expenses	5	-	(5)	-100%
859000	Other expenses	18	51	33	186%
860000	Rents	66	45	(20)	-31%
863000	Maintenance of mains	269	67	(203)	-75%
865000	Maintena of measuring and regulating station equip	3	-	(3)	-100%
866000	Maintenance of communication equipment	0	0	(0)	-24%
870000	Operation supervision and engineering	4,658	8,371	3,714	80%
871000	Distribution load dispatching	3,382	3,490	108	3%
874000	Mains and services expenses	11,438	14,491	3,053	27%
875000	Measuring and regulating station expenses-General	502	646	143	28%
876000	Measuring and regulating station expens-Industrial	1	5	4	281%
877000	Measur and regulat station exp-Cty gat chk station	7	185	178	2731%
878000	Meter and house regulator expenses	(1,492)	(3,451)	(1,959)	131%
879000	Customer installations expenses	1,632	2,732	1,100	67%
880000	Other expenses	12,186	6,046	(6,140)	-50%
881000	Rents	1,848	736	(1,112)	-60%
885000	Maintenance supervision and engineering	670	791	121	18%
887000	Maintenance of mains	2,820	3,059	239	8%
888000	Maintenance of Compressor Station Equipment	312	300	(12)	-4%
889000	Maint of measur and regulati station equip-General	418	660	242	58%
890000	Maint of measur and regulat station equip-Indust	3	5	2	61%
891000	Maint of meas and reg stat equip-Cty gate chk stat	8	-	(8)	-100%
892000	Maintenance of services	4,164	4,933	769	18%
893000	Maintenance of meters and house regulators	755	1,361	606	80%
901000	Supervision	31	33	2	8%
902000	Meter reading expenses	5,274	5,368	94	2%
903000	Customer records and collection expenses	5,837	6,057	220	4%
904000	Uncollectable Accounts - Commodity	1,672	2,980	1,308	78%
904001	Uncollectable Accounts - Non Commodity	83	356	273	327%
905000	Miscellaneous customer accounts expenses	-	27	27	#DIV/0!
908000	Customer assistance expenses	424	817	392	92%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2019 Actual	2021 Budget	Variance	% Variance
	909000 Informational and instruction advertising expense	260	207	(53)	-20%
	910000 Miscell customer service and informational expense	42	26	(16)	-39%
	912000 Demonstrating and selling expenses	7	13	6	78%
	913000 Advertising expenses	-	3	3	#DIV/0!
	916000 Miscellaneous Sales Expense	-	0	0	#DIV/0!
	920000 Administrative and general salaries	8,649	6,847	(1,802)	-21%
	921000 Office supplies and expenses	4,936	4,650	(286)	-6%
	922000 Administrative expenses transferred-Credit	(3,606)	(3,661)	(55)	2%
	923000 Outside services employed	2,131	1,236	(895)	-42%
	924000 Property insurance	986	427	(559)	-57%
	925000 Injuries and damages	1,195	1,107	(89)	-7%
	926000 Employee pensions and benefits	6,504	7,293	789	12%
	928000 Regulatory commission expenses	806	761	(46)	-6%
	929000 Duplicate charges-Credit	(380)	(317)	63	-17%
	930100 General advertising expenses	373	262	(111)	-30%
	930200 Miscellaneous general expenses	549	554	5	1%
	931000 Rents	5,397	6,418	1,021	19%
	932000 Maintenance of general plant	28	-	(28)	-100%
	935000 Maintenance of general plant	0	108	108	216492080%
<b>Gas Total</b>		<b>93,414</b>	<b>94,819</b>	<b>1,405</b>	<b>2%</b>
<b>Non-Utility</b>	408100 Tax Other Than Income Tax - Property	12	-	(12)	-100%
	408101 Tax Other Than Income Tax - Payroll	(0)	-	0	-100%
	408201 Tax Other Than Income Tax-Non-Utility Payroll	(0)	-	0	-100%
	417100 Expenses of nonutility operations	5,289	5,445	156	3%
	421100 Gain on disposition of property	(1,298)	-	1,298	-100%
	421200 Loss on disposition of property	145	-	(145)	-100%
	426100 Donations	5,168	2,658	(2,510)	-49%
	426200 Life insurance	261	-	(261)	-100%
	426300 Penalties	11	1	(10)	-93%
	426400 Expendit for cert civic, politic and related activ	2,077	1,617	(460)	-22%
	426500 Other deductions	2,205	147	(2,058)	-93%
<b>Non-Utility Total</b>		<b>13,869</b>	<b>9,868</b>	<b>(4,001)</b>	<b>-29%</b>
<b>Grand Total</b>		<b>1,200,517</b>	<b>1,289,827</b>	<b>89,310</b>	<b>7%</b>

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2021 Budget	2022 Budget	Variance	% Variance
<b>Electric</b>	500000 Operation supervision and engineering	2,352	2,724	373	16%
	502000 Steam expenses	19,693	19,531	(162)	-1%
	505000 Electric expenses	1,531	1,515	(16)	-1%
	506000 Miscellaneous steam power expenses	15,276	15,383	108	1%
	507000 Rents	2,182	2,192	10	0%
	510000 Maintenance supervision and engineering	1,162	2,169	1,007	87%
	511000 Maintenance of structures	2,102	2,203	101	5%
	512000 Maintenance of boiler plant	20,915	16,910	(4,006)	-19%
	513000 Maintenance of electric plant	6,590	5,699	(892)	-14%
	514000 Maintenance of miscellaneous steam plant	9,951	9,340	(611)	-6%
	517000 Operation supervision and engineering	48,535	49,064	529	1%
	519000 Coolants and water	7,898	7,949	51	1%
	520000 Steam expenses	49,373	50,573	1,200	2%
	523000 Electric expenses	2,461	2,440	(21)	-1%
	524000 Miscellaneous nuclear power expenses	134,491	134,573	82	0%
	525000 Rents	9,323	9,307	(16)	0%
	528000 Maintenance supervision and engineering	7,190	6,801	(390)	-5%
	530000 Maintenance of reactor plant equipment	42,868	43,672	804	2%
	531000 Maintenance of electric plant	11,947	12,364	417	3%
	532000 Maintenance of miscellaneous nuclear plant	23,600	21,910	(1,690)	-7%
	535000 Operation supervision and engineering	77	82	5	6%
	539000 Miscellaneous hydraulic power generation expenses	469	382	(87)	-19%
	540000 Rents	78	79	1	1%
	541000 Maintenance supervision and engineering	196	210	14	7%
	542000 Maintenance of structures	23	23	0	1%
	544000 Maintenance of electric plant	1,640	1,675	34	2%
	545000 Maintenance of miscellaneous hydraulic plant	200	214	14	7%
	546000 Operation supervision and engineering	3,540	3,644	104	3%
	548000 Generation expenses	7,273	7,298	25	0%
	549000 Miscellaneous other power generation expenses	20,175	21,478	1,303	6%
	550000 Rents	13,384	15,904	2,520	19%
	551000 Maintenance supervision and engineering	2,129	2,210	82	4%
	552000 Maintenance of structures	3,255	3,284	29	1%
	553000 Maintenance of generating and electric plant	13,647	14,561	913	7%
	554000 Maint of miscellaneous other power generation plant	18,250	19,669	1,420	8%
	556000 System control and load dispatching	1,587	1,632	46	3%
	557000 Other expenses	4,829	4,962	132	3%
	560000 Operation supervision and engineering	13,256	13,394	138	1%
	561200 Load dispatch-Monitor and operate transmiss system	3,619	3,657	38	1%
	561500 Reliability planning and standards development	173	178	5	3%
	561700 Generation interconnection studies	564	581	17	3%
	561800 Reliability planning and standards develop service	2,243	2,243	-	0%
	562000 Station expenses	2,992	3,049	57	2%
	563000 Overhead line expenses	2,180	2,204	24	1%
	565000 Transmission of electricity by others	120,158	128,085	7,927	7%
	566000 Miscellaneous transmission expenses	8,574	8,727	154	2%
	567000 Rents	1,275	1,291	16	1%
	570000 Maintenance of station equipment	5,883	5,962	79	1%
	571000 Maintenance of overhead lines	5,764	5,775	11	0%
	575100 Operation Supervision	244	250	7	3%
	575200 Day-ahead and real-time market administration	94	96	3	3%
	575500 Ancillary services market administration	27	27	1	3%
	575800 Rents	16	16	0	1%
	580000 Operation supervision and engineering	14,516	14,632	116	1%
	581000 Load dispatching	1,462	1,599	137	9%
	582000 Station expenses	4,417	4,480	64	1%
	583000 Overhead line expenses	2,886	2,989	103	4%
	584000 Underground line expenses	9,811	10,142	331	3%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

<b>Utility Description</b>	<b>FERC</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Variance</b>	<b>% Variance</b>
	585000 Street lighting and signal system expenses	1,839	1,865	26	1%
	586000 Meter expenses	2,487	2,508	21	1%
	587000 Customer installations expenses	4,414	4,482	67	2%
	588000 Miscellaneous distribution expenses	34,883	37,567	2,684	8%
	589000 Rents	4,409	4,461	52	1%
	590000 Maintenance supervision and engineering	218	215	(3)	-1%
	592000 Maintenance of station equipment	4,313	4,390	77	2%
	593000 Maintenance of overhead lines	47,011	51,982	4,971	11%
	594000 Maintenance of underground lines	13,555	13,642	87	1%
	595000 Maintenance of line transformers	1,417	1,446	29	2%
	596000 Maintenance of street lighting and signal systems	1,065	1,074	9	1%
	597000 Maintenance of meters	392	897	505	129%
	598000 Maintenance of miscellaneous distribution plant	427	349	(78)	-18%
	901000 Supervision	130	133	3	2%
	902000 Meter reading expenses	28,617	31,781	3,164	11%
	903000 Customer records and collection expenses	23,706	25,038	1,331	6%
	904000 Uncollectable Accounts - Commodity	20,177	16,140	(4,036)	-20%
	904001 Uncollectable Accounts - Non Commodity	90	66	(24)	-26%
	905000 Miscellaneous customer accounts expenses	119	124	5	4%
	908000 Customer assistance expenses	2,258	2,304	46	2%
	909000 Informational and instruction advertising expense	809	816	7	1%
	910000 Miscell customer service and informational expense	331	336	4	1%
	912000 Demonstrating and selling expenses	255	255	-	0%
	916000 Miscellaneous Sales Expense	47	49	2	4%
	920000 Administrative and general salaries	102,027	106,943	4,916	5%
	921000 Office supplies and expenses	68,549	72,143	3,593	5%
	922000 Administrative expenses transferred-Credit	(54,977)	(55,633)	(656)	1%
	923000 Outside services employed	17,705	19,104	1,399	8%
	924000 Property insurance	6,690	8,519	1,829	27%
	925000 Injuries and damages	13,477	14,464	987	7%
	926000 Employee pensions and benefits	78,752	80,908	2,156	3%
	928000 Regulatory commission expenses	6,421	6,544	123	2%
	929000 Duplicate charges-Credit	(5,582)	(5,582)	-	0%
	930100 General advertising expenses	3,740	3,776	36	1%
	930200 Miscellaneous general expenses	4,234	4,168	(66)	-2%
	931000 Rents	39,190	39,952	762	2%
	935000 Maintenance of general plant	1,594	821	(773)	-49%
<b>Electric Total</b>		<b>1,185,140</b>	<b>1,221,052</b>	<b>35,912</b>	<b>3%</b>
<b>Gas</b>	733000 Gas mixing expenses	69	71	2	3%
	735000 Miscellaneous production expenses	1,132	1,143	11	1%
	736000 Rents	1	1	0	1%
	742000 Maintenance of production equipment	126	126	0	0%
	759000 Other expenses	56	58	2	3%
	760000 Rents	5	5	0	1%
	807000 Purchased gas expenses	229	236	7	3%
	813000 Other gas supply expenses	283	289	6	2%
	830000 #N/A	8	8	0	3%
	841000 Operation labor and expenses	1,853	1,871	18	1%
	842000 Rents	31	31	0	1%
	843100 Maintenance supervision and engineering	268	269	0	0%
	843200 Maintenance of structures and improvements	35	36	1	3%
	843500 Maintenance of liquefaction equipment	69	71	2	3%
	843600 Maintenance of vaporizing equipment	17	18	0	3%
	843700 Maintenance of compressor equipment	17	18	0	3%
	843800 Maintenance of measuring and regulating equipment	35	36	1	3%
	843900 Maintenance of other equipment	17	18	0	3%
	844300 Liquefaction Processing Labor and Expenses	1,661	1,675	14	1%
	846200 Other expenses	130	134	3	3%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2021 Budget	2022 Budget	Variance	% Variance
	850000 Operation supervision and engineering	718	730	13	2%
	851000 System control and load dispatching	278	284	6	2%
	856000 Mains expenses	1,688	1,688	-	0%
	859000 Other expenses	51	53	2	3%
	860000 Rents	45	46	1	1%
	863000 Maintenance of mains	67	67	0	0%
	866000 Maintenance of communication equipment	0	0	0	1%
	870000 Operation supervision and engineering	8,371	8,231	(140)	-2%
	871000 Distribution load dispatching	3,490	3,546	56	2%
	874000 Mains and services expenses	14,491	14,410	(81)	-1%
	875000 Measuring and regulating station expenses-General	646	662	17	3%
	876000 Measuring and regulating station expens-Industrial	5	5	0	3%
	877000 Measur and regulat station exp-Cty gat chk station	185	190	5	3%
	878000 Meter and house regulator expenses	(3,451)	(3,511)	(61)	2%
	879000 Customer installations expenses	2,732	2,802	71	3%
	880000 Other expenses	6,046	5,884	(162)	-3%
	881000 Rents	736	761	25	3%
	885000 Maintenance supervision and engineering	791	809	18	2%
	887000 Maintenance of mains	3,059	3,082	24	1%
	888000 #N/A	300	300	-	0%
	889000 Maint of measur and regulati station equip-General	660	672	12	2%
	890000 Maint of measur and regulat station equip-Indust	5	5	0	3%
	892000 Maintenance of services	4,933	4,819	(113)	-2%
	893000 Maintenance of meters and house regulators	1,361	1,396	35	3%
	901000 Supervision	33	34	1	2%
	902000 Meter reading expenses	5,368	5,333	(35)	-1%
	903000 Customer records and collection expenses	6,057	6,397	340	6%
	904000 Uncollectable Accounts - Commodity	2,980	2,392	(588)	-20%
	904001 Uncollectable Accounts - Non Commodity	356	350	(6)	-2%
	905000 Miscellaneous customer accounts expenses	27	28	1	4%
	908000 Customer assistance expenses	817	833	16	2%
	909000 Informational and instruction advertising expense	207	209	2	1%
	910000 Miscell customer service and informational expense	26	27	1	4%
	912000 Demonstrating and selling expenses	13	13	-	0%
	913000 Advertising expenses	3	2	(1)	-33%
	916000 Miscellaneous Sales Expense	0	0	0	4%
	920000 Administrative and general salaries	6,847	7,179	332	5%
	921000 Office supplies and expenses	4,650	4,896	246	5%
	922000 Administrative expenses transferred-Credit	(3,661)	(3,720)	(60)	2%
	923000 Outside services employed	1,236	1,326	90	7%
	924000 Property insurance	427	439	12	3%
	925000 Injuries and damages	1,107	1,159	52	5%
	926000 Employee pensions and benefits	7,293	7,824	531	7%
	928000 Regulatory commission expenses	761	775	14	2%
	929000 Duplicate charges-Credit	(317)	(317)	-	0%
	930100 General advertising expenses	262	264	2	1%
	930200 Miscellaneous general expenses	554	551	(3)	-1%
	931000 Rents	6,418	6,526	107	2%
	935000 Maintenance of general plant	108	56	(53)	-49%
<b>Gas Total</b>		<b>94,819</b>	<b>95,620</b>	<b>801</b>	<b>1%</b>
<b>Non-Utility</b>	417100 Expenses of nonutility operations	5,445	5,145	(299)	-5%
	426100 Donations	2,658	2,662	4	0%
	426300 Penalties	1	4	3	349%
	426400 Expendit for cert civic, politic and related activ	1,617	1,634	17	1%
	426500 Other deductions	147	230	82	56%
<b>Non-Utility Total</b>		<b>9,868</b>	<b>9,675</b>	<b>(193)</b>	<b>-2%</b>
<b>Grand Total</b>		<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2022 Budget	2023 Budget	Variance	% Variance
<b>Electric</b>	500000 Operation supervision and engineering	2,724	2,899	175	6%
	502000 Steam expenses	19,531	19,646	115	1%
	505000 Electric expenses	1,515	1,698	183	12%
	506000 Miscellaneous steam power expenses	15,383	16,367	984	6%
	507000 Rents	2,192	2,672	480	22%
	510000 Maintenance supervision and engineering	2,169	1,072	(1,097)	-51%
	511000 Maintenance of structures	2,203	2,052	(151)	-7%
	512000 Maintenance of boiler plant	16,910	22,385	5,476	32%
	513000 Maintenance of electric plant	5,699	6,299	600	11%
	514000 Maintenance of miscellaneous steam plant	9,340	9,311	(29)	0%
	517000 Operation supervision and engineering	49,064	51,419	2,354	5%
	519000 Coolants and water	7,949	8,224	275	3%
	520000 Steam expenses	50,573	50,068	(505)	-1%
	523000 Electric expenses	2,440	2,414	(26)	-1%
	524000 Miscellaneous nuclear power expenses	134,573	132,205	(2,368)	-2%
	525000 Rents	9,307	11,459	2,152	23%
	528000 Maintenance supervision and engineering	6,801	7,088	287	4%
	530000 Maintenance of reactor plant equipment	43,672	43,000	(672)	-2%
	531000 Maintenance of electric plant	12,364	12,568	205	2%
	532000 Maintenance of miscellaneous nuclear plant	21,910	23,232	1,321	6%
	535000 Operation supervision and engineering	82	86	4	5%
	539000 Miscellaneous hydraulic power generation expenses	382	351	(31)	-8%
	540000 Rents	79	95	16	20%
	541000 Maintenance supervision and engineering	210	211	1	0%
	542000 Maintenance of structures	23	23	-	0%
	544000 Maintenance of electric plant	1,675	1,213	(462)	-28%
	545000 Maintenance of miscellaneous hydraulic plant	214	217	3	1%
	546000 Operation supervision and engineering	3,644	3,997	354	10%
	548000 Generation expenses	7,298	7,400	102	1%
	549000 Miscellaneous other power generation expenses	21,478	19,960	(1,518)	-7%
	550000 Rents	15,904	16,500	595	4%
	551000 Maintenance supervision and engineering	2,210	2,216	6	0%
	552000 Maintenance of structures	3,284	3,316	32	1%
	553000 Maintenance of generating and electric plant	14,561	11,409	(3,151)	-22%
	554000 Maint of miscellaneous other power generation plant	19,669	22,818	3,149	16%
	556000 System control and load dispatching	1,632	1,679	47	3%
	557000 Other expenses	4,962	5,428	466	9%
	560000 Operation supervision and engineering	13,394	14,663	1,269	9%
	561200 Load dispatch-Monitor and operate transmiss system	3,657	3,766	109	3%
	561500 Reliability planning and standards development	178	183	5	3%
	561700 Generation interconnection studies	581	599	18	3%
	561800 Reliability planning and standards develop service	2,243	2,243	-	0%
	562000 Station expenses	3,049	3,114	65	2%
	563000 Overhead line expenses	2,204	2,230	26	1%
	565000 Transmission of electricity by others	128,085	133,102	5,017	4%
	566000 Miscellaneous transmission expenses	8,727	8,873	145	2%
	567000 Rents	1,291	1,545	254	20%
	570000 Maintenance of station equipment	5,962	6,019	57	1%
	571000 Maintenance of overhead lines	5,775	5,788	13	0%
	575100 Operation Supervision	250	257	6	2%
	575200 Day-ahead and real-time market administration	96	99	3	3%
	575500 Ancillary services market administration	27	28	1	3%
	575800 Rents	16	20	4	22%
	580000 Operation supervision and engineering	14,632	14,896	264	2%
	581000 Load dispatching	1,599	1,811	212	13%
	582000 Station expenses	4,480	4,548	68	2%
	583000 Overhead line expenses	2,989	3,023	34	1%
	584000 Underground line expenses	10,142	10,619	477	5%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2022 Budget	2023 Budget	Variance	% Variance
	585000 Street lighting and signal system expenses	1,865	1,896	31	2%
	586000 Meter expenses	2,508	2,628	120	5%
	587000 Customer installations expenses	4,482	4,593	111	2%
	588000 Miscellaneous distribution expenses	37,567	39,660	2,093	6%
	589000 Rents	4,461	5,304	843	19%
	590000 Maintenance supervision and engineering	215	233	18	8%
	592000 Maintenance of station equipment	4,390	4,445	56	1%
	593000 Maintenance of overhead lines	51,982	49,792	(2,189)	-4%
	594000 Maintenance of underground lines	13,642	12,876	(766)	-6%
	595000 Maintenance of line transformers	1,446	1,491	45	3%
	596000 Maintenance of street lighting and signal systems	1,074	1,092	18	2%
	597000 Maintenance of meters	897	1,655	758	84%
	598000 Maintenance of miscellaneous distribution plant	349	349	-	0%
	901000 Supervision	133	136	3	2%
	902000 Meter reading expenses	31,781	29,627	(2,154)	-7%
	903000 Customer records and collection expenses	25,038	20,562	(4,476)	-18%
	904000 Uncollectable Accounts - Commodity	16,140	13,861	(2,280)	-14%
	904001 Uncollectable Accounts - Non Commodity	66	90	24	36%
	905000 Miscellaneous customer accounts expenses	124	122	(3)	-2%
	908000 Customer assistance expenses	2,304	2,347	44	2%
	909000 Informational and instruction advertising expense	816	823	7	1%
	910000 Miscell customer service and informational expense	336	335	(0)	0%
	912000 Demonstrating and selling expenses	255	255	-	0%
	916000 Miscellaneous Sales Expense	49	48	(1)	-2%
	920000 Administrative and general salaries	106,943	110,759	3,817	4%
	921000 Office supplies and expenses	72,143	73,894	1,751	2%
	922000 Administrative expenses transferred-Credit	(55,633)	(59,371)	(3,737)	7%
	923000 Outside services employed	19,104	17,254	(1,851)	-10%
	924000 Property insurance	8,519	8,825	306	4%
	925000 Injuries and damages	14,464	14,764	300	2%
	926000 Employee pensions and benefits	80,908	82,652	1,745	2%
	928000 Regulatory commission expenses	6,544	6,669	125	2%
	929000 Duplicate charges-Credit	(5,582)	(5,582)	-	0%
	930100 General advertising expenses	3,776	3,812	37	1%
	930200 Miscellaneous general expenses	4,168	4,169	1	0%
	931000 Rents	39,952	41,358	1,406	4%
	935000 Maintenance of general plant	821	1,274	453	55%
<b>Electric Total</b>		<b>1,221,052</b>	<b>1,235,123</b>	<b>14,071</b>	<b>1%</b>
<b>Gas</b>	733000 Gas mixing expenses	71	74	2	3%
	735000 Miscellaneous production expenses	1,143	1,155	13	1%
	736000 Rents	1	1	0	22%
	742000 Maintenance of production equipment	126	126	0	0%
	759000 Other expenses	58	59	2	3%
	760000 Rents	5	6	1	22%
	807000 Purchased gas expenses	236	243	7	3%
	813000 Other gas supply expenses	289	297	8	3%
	830000 #N/A	8	8	0	3%
	841000 Operation labor and expenses	1,871	1,891	20	1%
	842000 Rents	31	38	7	22%
	843100 Maintenance supervision and engineering	269	269	0	0%
	843200 Maintenance of structures and improvements	36	37	1	3%
	843500 Maintenance of liquefaction equipment	71	74	2	3%
	843600 Maintenance of vaporizing equipment	18	18	1	3%
	843700 Maintenance of compressor equipment	18	18	1	3%
	843800 Maintenance of measuring and regulating equipment	36	37	1	3%
	843900 Maintenance of other equipment	18	18	1	3%
	844300 Liquefaction Processing Labor and Expenses	1,675	1,691	16	1%
	846200 Other expenses	134	148	14	11%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility**  
**(\$000's)**

Utility Description	FERC	2022 Budget	2023 Budget	Variance	% Variance
	850000 Operation supervision and engineering	730	743	13	2%
	851000 System control and load dispatching	284	291	8	3%
	856000 Mains expenses	1,688	1,688	-	0%
	859000 Other expenses	53	53	0	0%
	860000 Rents	46	56	10	22%
	863000 Maintenance of mains	67	67	0	0%
	866000 Maintenance of communication equipment	0	0	0	1%
	870000 Operation supervision and engineering	8,231	7,532	(699)	-8%
	871000 Distribution load dispatching	3,546	3,625	79	2%
	874000 Mains and services expenses	14,410	13,787	(623)	-4%
	875000 Measuring and regulating station expenses-General	662	682	20	3%
	876000 Measuring and regulating station expens-Industrial	5	5	0	3%
	877000 Measur and regulat station exp-Cty gat chk station	190	195	6	3%
	878000 Meter and house regulator expenses	(3,511)	(3,476)	36	-1%
	879000 Customer installations expenses	2,802	2,887	84	3%
	880000 Other expenses	5,884	5,203	(681)	-12%
	881000 Rents	761	759	(2)	0%
	885000 Maintenance supervision and engineering	809	831	22	3%
	887000 Maintenance of mains	3,082	3,111	28	1%
	888000 #N/A	300	300	-	0%
	889000 Maint of measur and regulati station equip-General	672	687	15	2%
	890000 Maint of measur and regulat station equip-Indust	5	5	0	3%
	892000 Maintenance of services	4,819	4,829	9	0%
	893000 Maintenance of meters and house regulators	1,396	1,435	39	3%
	901000 Supervision	34	35	1	2%
	902000 Meter reading expenses	5,333	5,524	191	4%
	903000 Customer records and collection expenses	6,397	5,253	(1,144)	-18%
	904000 Uncollectable Accounts - Commodity	2,392	2,060	(332)	-14%
	904001 Uncollectable Accounts - Non Commodity	350	356	6	2%
	905000 Miscellaneous customer accounts expenses	28	27	(1)	-2%
	908000 Customer assistance expenses	833	849	16	2%
	909000 Informational and instruction advertising expense	209	211	2	1%
	910000 Miscell customer service and informational expense	27	27	(0)	0%
	912000 Demonstrating and selling expenses	13	13	-	0%
	913000 Advertising expenses	2	1	(1)	-50%
	916000 Miscellaneous Sales Expense	0	0	(0)	-2%
	920000 Administrative and general salaries	7,179	7,435	256	4%
	921000 Office supplies and expenses	4,896	5,012	115	2%
	922000 Administrative expenses transferred-Credit	(3,720)	(4,030)	(309)	8%
	923000 Outside services employed	1,326	1,216	(111)	-8%
	924000 Property insurance	439	451	12	3%
	925000 Injuries and damages	1,159	1,175	16	1%
	926000 Employee pensions and benefits	7,824	8,041	217	3%
	928000 Regulatory commission expenses	775	790	14	2%
	929000 Duplicate charges-Credit	(317)	(317)	-	0%
	930100 General advertising expenses	264	267	2	1%
	930200 Miscellaneous general expenses	551	551	0	0%
	931000 Rents	6,526	7,072	546	8%
	935000 Maintenance of general plant	56	86	31	55%
<b>Gas Total</b>		<b>95,620</b>	<b>93,612</b>	<b>(2,008)</b>	<b>-2%</b>
<b>Non-Utility</b>	417100 Expenses of nonutility operations	5,145	5,340	194	4%
	426100 Donations	2,662	5,266	2,604	98%
	426300 Penalties	4	4	0	0%
	426400 Expendit for cert civic, politic and related activ	1,634	1,652	17	1%
	426500 Other deductions	230	257	28	12%
<b>Non-Utility Total</b>		<b>9,675</b>	<b>12,518</b>	<b>2,843</b>	<b>29%</b>
<b>Grand Total</b>		<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
Electric	Benefits & Loadings	500000 Operation supervision and engineering	183	246	63	35%
		501000 Fuel	85	-	(85)	-100%
		506000 Miscellaneous steam power expenses	577	539	(37)	-6%
		507000 Rents	8	-	(8)	-100%
		510000 Maintenance supervision and engineering	122	118	(4)	-4%
		511000 Maintenance of structures	3	-	(3)	-100%
		512000 Maintenance of boiler plant	81	-	(81)	-100%
		513000 Maintenance of electric plant	4	-	(4)	-100%
		514000 Maintenance of miscellaneous steam plant	49	-	(49)	-100%
		517000 Operation supervision and engineering	21,383	15,982	(5,401)	-25%
		520000 Steam expenses	0	-	(0)	-100%
		524000 Miscellaneous nuclear power expenses	267	148	(119)	-45%
		525000 Rents	29	-	(29)	-100%
		535000 Operation supervision and engineering	1	1	0	47%
		539000 Miscellaneous hydraulic power generation exper	26	0	(26)	-99%
		540000 Rents	0	-	(0)	-100%
		541000 Maintenance supervision and engineering	0	1	0	147%
		546000 Operation supervision and engineering	131	246	115	88%
		548000 Generation expenses	18	-	(18)	-100%
		549000 Miscellaneous other power generation expenses	35	12	(23)	-66%
		550000 Rents	5	-	(5)	-100%
		551000 Maintenance supervision and engineering	110	118	8	7%
		552000 Maintenance of structures	1	-	(1)	-100%
		553000 Maintenance of generating and electric plant	15	-	(15)	-100%
		554000 Maint of miscellaneou other power generation p	11	-	(11)	-100%
		556000 System control and load dispatching	140	173	33	23%
		557000 Other expenses	395	287	(107)	-27%
		560000 Operation supervision and engineering	927	869	(59)	-6%
		561200 Load dispatch-Monitor and operate transmiss sy:	209	186	(23)	-11%
		561500 Reliability planning and standards development	6	21	15	260%
		561700 Generation interconnection studies	4	67	63	1441%
		563000 Overhead line expenses	0	-	(0)	-100%
		566000 Miscellaneous transmission expenses	79	90	10	13%
		567000 Rents	6	-	(6)	-100%
		570000 Maintenance of station equipment	0	-	(0)	-100%
		571000 Maintenance of overhead lines	1	-	(1)	-100%
		575100 Operation Supervision	20	25	5	23%
		575200 Day-ahead and real-time market administration	15	11	(4)	-27%
		575500 Ancillary services market administration	-	3	3	#DIV/0!
		575800 Rents	0	-	(0)	-100%
		580000 Operation supervision and engineering	152	175	23	15%
		581000 Load dispatching	15	11	(3)	-21%
		583000 Overhead line expenses	4	-	(4)	-100%
		584000 Underground line expenses	7	27	19	264%
		585000 Street lighting and signal system expenses	7	-	(7)	-100%
		586000 Meter expenses	62	55	(7)	-12%
		588000 Miscellaneous distribution expenses	167	188	21	12%
		589000 Rents	10	-	(10)	-100%
		590000 Maintenance supervision and engineering	8	-	(8)	-100%
		592000 Maintenance of station equipment	1	-	(1)	-100%
		593000 Maintenance of overhead lines	29	-	(29)	-100%
		594000 Maintenance of underground lines	0	-	(0)	-100%
		597000 Maintenance of meters	6	-	(6)	-100%
		598000 Maintenance of miscellaneous distribution plant	1	-	(1)	-100%
		901000 Supervision	14	12	(2)	-15%
		902000 Meter reading expenses	15	72	57	382%
		903000 Customer records and collection expenses	1,244	1,188	(56)	-4%
		905000 Miscellaneous customer accounts expenses	-	1	1	#DIV/0!
		908000 Customer assistance expenses	64	26	(38)	-59%
		910000 Miscell customer service and informational expe	78	0	(78)	-100%
		916000 Miscellaneous Sales Expense	-	0	0	#DIV/0!
		920000 Administrative and general salaries	35,922	27,474	(8,448)	-24%
		921000 Office supplies and expenses	765	918	153	20%
		922000 Administrative expenses transferred-Credit	(246)	(420)	(174)	71%
		923000 Outside services employed	21	-	(21)	-100%
		925000 Injuries and damages	1,383	1,127	(255)	-18%
		926000 Employee pensions and benefits	69,731	78,752	9,022	13%
		931000 Rents	33	-	(33)	-100%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
<b>Benefits &amp; Loadings Total</b>			<b>134,442</b>	<b>128,749</b>	<b>(5,693)</b>	<b>-4%</b>
<b>Chairman and CEO</b>						
		920000 Administrative and general salaries	528	520	(7)	-1%
		921000 Office supplies and expenses	135	15	(120)	-89%
		923000 Outside services employed	172	147	(26)	-15%
		930200 Miscellaneous general expenses	2,106	2,739	634	30%
		931000 Rents	0	22	22	12252%
<b>Chairman and CEO Total</b>			<b>2,941</b>	<b>3,444</b>	<b>503</b>	<b>17%</b>
<b>Corporate Other</b>						
		501000 Fuel	0	-	(0)	-100%
		507000 Rents	0	-	(0)	-100%
		550000 Rents	0	-	(0)	-100%
		554000 Maint of miscellaneou other power generation p	0	-	(0)	-100%
		560000 Operation supervision and engineering	10	-	(10)	-100%
		564000 Underground line expenses	0	-	(0)	-100%
		566000 Miscellaneous transmission expenses	(22)	-	22	-100%
		567000 Rents	0	-	(0)	-100%
		571000 Maintenance of overhead lines	4	-	(4)	-100%
		583000 Overhead line expenses	79	-	(79)	-100%
		589000 Rents	0	-	(0)	-100%
		592000 Maintenance of station equipment	7	-	(7)	-100%
		593000 Maintenance of overhead lines	0	-	(0)	-100%
		904001 Uncollectable Accounts - Non Commodity	316	-	(316)	-100%
		908000 Customer assistance expenses	0	-	(0)	-100%
		920000 Administrative and general salaries	(22)	-	22	-100%
		921000 Office supplies and expenses	(1,104)	-	1,104	-100%
		922000 Administrative expenses transferred-Credit	(1,432)	(2,373)	(941)	66%
		923000 Outside services employed	(0)	-	0	-100%
		929000 Duplicate charges-Credit	(5,562)	(5,582)	(20)	0%
		930100 General advertising expenses	0	-	(0)	-100%
		931000 Rents	0	-	(0)	-100%
<b>Corporate Other Total</b>			<b>(7,725)</b>	<b>(7,955)</b>	<b>(230)</b>	<b>3%</b>
<b>Corporate Other - IA</b>						
<b>Corporate Other - IA Total</b>			<b>116,159</b>	<b>120,158</b>	<b>3,998</b>	<b>3%</b>
<b>Customer and Innovation</b>						
		500000 Operation supervision and engineering	8	-	(8)	-100%
		501000 Fuel	0	-	(0)	-100%
		506000 Miscellaneous steam power expenses	965	905	(59)	-6%
		507000 Rents	0	-	(0)	-100%
		511000 Maintenance of structures	3	-	(3)	-100%
		514000 Maintenance of miscellaneous steam plant	7	-	(7)	-100%
		517000 Operation supervision and engineering	20	-	(20)	-100%
		520000 Steam expenses	1	-	(1)	-100%
		523000 Electric expenses	5	-	(5)	-100%
		524000 Miscellaneous nuclear power expenses	6,323	5,792	(531)	-8%
		525000 Rents	3	-	(3)	-100%
		532000 Maintenance of miscellaneous nuclear plant	0	-	(0)	-100%
		535000 Operation supervision and engineering	0	-	(0)	-100%
		539000 Miscellaneous hydraulic power generation exper	13	6	(7)	-55%
		540000 Rents	0	-	(0)	-100%
		546000 Operation supervision and engineering	5	-	(5)	-100%
		549000 Miscellaneous other power generation expenses	447	816	369	83%
		550000 Rents	0	-	(0)	-100%
		556000 System control and load dispatching	55	56	2	3%
		557000 Other expenses	-	16	16	#DIV/0!
		560000 Operation supervision and engineering	546	451	(96)	-18%
		561200 Load dispatch-Monitor and operate transmiss sy:	2,236	2,390	153	7%
		561500 Reliability planning and standards development	36	-	(36)	-100%
		566000 Miscellaneous transmission expenses	1,739	2,393	654	38%
		567000 Rents	0	-	(0)	-100%
		571000 Maintenance of overhead lines	3	-	(3)	-100%
		575800 Rents	0	-	(0)	-100%
		580000 Operation supervision and engineering	10	5	(5)	-52%
		581000 Load dispatching	612	603	(9)	-2%
		588000 Miscellaneous distribution expenses	4,115	6,526	2,411	59%
		589000 Rents	0	-	(0)	-100%
		593000 Maintenance of overhead lines	0	-	(0)	-100%
		901000 Supervision	107	118	11	10%
		902000 Meter reading expenses	21,761	28,545	6,784	31%
		903000 Customer records and collection expenses	21,701	22,518	817	4%
		904000 Uncollectable Accounts - Commodity	11,065	20,027	8,962	81%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		904001 Uncollectable Accounts - Non Commodity	75	90	15	20%
		905000 Miscellaneous customer accounts expenses	-	-	-	#DIV/0!
		908000 Customer assistance expenses	754	2,221	1,467	195%
		909000 Informational and instruction advertising expens	962	734	(228)	-24%
		910000 Miscell customer service and informational expe	1,584	264	(1,319)	-83%
		912000 Demonstrating and selling expenses	-	253	253	#DIV/0!
		920000 Administrative and general salaries	21,283	29,633	8,350	39%
		921000 Office supplies and expenses	45,261	59,668	14,407	32%
		922000 Administrative expenses transferred-Credit	(25,949)	(39,035)	(13,085)	50%
		923000 Outside services employed	14,037	9,946	(4,091)	-29%
		928000 Regulatory commission expenses	15	-	(15)	-100%
		930100 General advertising expenses	3,890	3,459	(431)	-11%
		930200 Miscellaneous general expenses	102	60	(43)	-42%
		931000 Rents	27,784	37,673	9,890	36%
		935000 Maintenance of general plant	120	162	42	35%
	<b>Customer and Innovation Total</b>		<b>161,700</b>	<b>196,293</b>	<b>34,593</b>	<b>21%</b>
	<b>Distribution Operations</b>	501000 Fuel	0	-	(0)	-100%
		502000 Steam expenses	0	-	(0)	-100%
		506000 Miscellaneous steam power expenses	1	-	(1)	-100%
		507000 Rents	0	-	(0)	-100%
		512000 Maintenance of boiler plant	0	-	(0)	-100%
		513000 Maintenance of electric plant	6	-	(6)	-100%
		514000 Maintenance of miscellaneous steam plant	3	-	(3)	-100%
		517000 Operation supervision and engineering	3	-	(3)	-100%
		520000 Steam expenses	25	-	(25)	-100%
		525000 Rents	2	-	(2)	-100%
		531000 Maintenance of electric plant	9	-	(9)	-100%
		532000 Maintenance of miscellaneous nuclear plant	7	-	(7)	-100%
		540000 Rents	0	-	(0)	-100%
		550000 Rents	0	-	(0)	-100%
		552000 Maintenance of structures	2	-	(2)	-100%
		553000 Maintenance of generating and electric plant	3	-	(3)	-100%
		560000 Operation supervision and engineering	27	1	(26)	-98%
		562000 Station expenses	86	484	398	466%
		564000 Underground line expenses	5	-	(5)	-100%
		566000 Miscellaneous transmission expenses	82	319	237	290%
		567000 Rents	0	-	(0)	-100%
		570000 Maintenance of station equipment	490	776	286	58%
		571000 Maintenance of overhead lines	5,357	5,062	(295)	-6%
		572000 Maintenance of underground lines	1	-	(1)	-100%
		575800 Rents	0	-	(0)	-100%
		580000 Operation supervision and engineering	13,528	13,713	185	1%
		581000 Load dispatching	37	848	811	2207%
		582000 Station expenses	651	1,321	670	103%
		583000 Overhead line expenses	(217)	2,886	3,104	-1428%
		584000 Underground line expenses	4,816	(2,742)	(7,558)	-157%
		585000 Street lighting and signal system expenses	715	1,839	1,124	157%
		586000 Meter expenses	105	2,432	2,327	2217%
		587000 Customer installations expenses	2,778	4,414	1,637	59%
		588000 Miscellaneous distribution expenses	19,681	21,753	2,072	11%
		589000 Rents	517	610	93	18%
		590000 Maintenance supervision and engineering	3	218	215	6157%
		591000 Maintenance of structures	285	-	(285)	-100%
		592000 Maintenance of station equipment	461	747	286	62%
		593000 Maintenance of overhead lines	53,352	47,011	(6,341)	-12%
		594000 Maintenance of underground lines	5,951	13,555	7,604	128%
		595000 Maintenance of line transformers	(0)	1,417	1,417	-2487230%
		596000 Maintenance of street lighting and signal system	1,566	1,065	(501)	-32%
		597000 Maintenance of meters	158	392	234	148%
		598000 Maintenance of miscellaneous distribution plant	3,142	427	(2,714)	-86%
		902000 Meter reading expenses	0	-	(0)	-100%
		903000 Customer records and collection expenses	363	-	(363)	-100%
		904000 Uncollectable Accounts - Commodity	-	150	150	#DIV/0!
		904001 Uncollectable Accounts - Non Commodity	223	-	(223)	-100%
		908000 Customer assistance expenses	0	-	(0)	-100%
		909000 Informational and instruction advertising expens	1	-	(1)	-100%
		920000 Administrative and general salaries	377	740	363	96%
		921000 Office supplies and expenses	168	186	18	10%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		922000 Administrative expenses transferred-Credit	0	-	(0)	-100%
		923000 Outside services employed	23	74	51	220%
		930100 General advertising expenses	2	-	(2)	-100%
		930200 Miscellaneous general expenses	130	94	(36)	-28%
		931000 Rents	1	-	(1)	-100%
	<b>Distribution Operations Total</b>		<b>114,925</b>	<b>119,793</b>	<b>4,868</b>	<b>4%</b>
	<b>Energy Supply</b>	500000 Operation supervision and engineering	3,174	2,105	(1,068)	-34%
		501000 Fuel	(1,621)	-	1,621	-100%
		502000 Steam expenses	21,037	19,693	(1,344)	-6%
		505000 Electric expenses	3,683	1,531	(2,152)	-58%
		506000 Miscellaneous steam power expenses	10,699	11,505	806	8%
		507000 Rents	82	112	31	38%
		510000 Maintenance supervision and engineering	3,635	1,045	(2,590)	-71%
		511000 Maintenance of structures	7,117	2,102	(5,016)	-70%
		512000 Maintenance of boiler plant	22,803	20,915	(1,888)	-8%
		513000 Maintenance of electric plant	6,113	6,515	403	7%
		514000 Maintenance of miscellaneous steam plant	11,778	9,951	(1,827)	-16%
		520000 Steam expenses	4	-	(4)	-100%
		524000 Miscellaneous nuclear power expenses	58	-	(58)	-100%
		525000 Rents	188	-	(188)	-100%
		530000 Maintenance of reactor plant equipment	149	-	(149)	-100%
		531000 Maintenance of electric plant	75	126	52	69%
		532000 Maintenance of miscellaneous nuclear plant	31	-	(31)	-100%
		535000 Operation supervision and engineering	30	76	46	156%
		538000 Electric expenses	416	-	(416)	-100%
		539000 Miscellaneous hydraulic power generation exper	664	384	(280)	-42%
		540000 Rents	2	0	(2)	-100%
		541000 Maintenance supervision and engineering	2	196	193	8108%
		542000 Maintenance of structures	39	23	(16)	-42%
		543000 Maintenance of reservoirs, dams and waterways	62	-	(62)	-100%
		544000 Maintenance of electric plant	118	1,640	1,523	1293%
		545000 Maintenance of miscellaneous hydraulic plant	5	200	195	4111%
		546000 Operation supervision and engineering	1,771	3,294	1,523	86%
		547000 Fuel	27	-	(27)	-100%
		548000 Generation expenses	6,299	7,273	973	15%
		549000 Miscellaneous other power generation expenses	6,744	18,376	11,631	172%
		550000 Rents	6,466	12,264	5,798	90%
		551000 Maintenance supervision and engineering	1,589	2,011	422	27%
		552000 Maintenance of structures	5,915	3,255	(2,660)	-45%
		553000 Maintenance of generating and electric plant	6,069	13,647	7,579	125%
		554000 Maint of miscellaneous other power generation p	4,864	18,250	13,386	275%
		557000 Other expenses	77	-	(77)	-100%
		560000 Operation supervision and engineering	180	440	260	144%
		561200 Load dispatch-Monitor and operate transmiss sy:	0	-	(0)	-100%
		562000 Station expenses	1	-	(1)	-100%
		566000 Miscellaneous transmission expenses	9	158	148	1585%
		567000 Rents	18	-	(18)	-100%
		570000 Maintenance of station equipment	26	-	(26)	-100%
		571000 Maintenance of overhead lines	0	-	(0)	-100%
		575800 Rents	0	-	(0)	-100%
		580000 Operation supervision and engineering	6	-	(6)	-100%
		582000 Station expenses	4	-	(4)	-100%
		585000 Street lighting and signal system expenses	0	-	(0)	-100%
		586000 Meter expenses	8	-	(8)	-100%
		587000 Customer installations expenses	0	-	(0)	-100%
		588000 Miscellaneous distribution expenses	6	-	(6)	-100%
		589000 Rents	56	-	(56)	-100%
		590000 Maintenance supervision and engineering	60	-	(60)	-100%
		592000 Maintenance of station equipment	28	-	(28)	-100%
		593000 Maintenance of overhead lines	5	-	(5)	-100%
		594000 Maintenance of underground lines	2	-	(2)	-100%
		598000 Maintenance of miscellaneous distribution plant	2	-	(2)	-100%
		903000 Customer records and collection expenses	0	-	(0)	-100%
		909000 Informational and instruction advertising expens	0	-	(0)	-100%
		920000 Administrative and general salaries	1,600	616	(984)	-62%
		921000 Office supplies and expenses	313	132	(181)	-58%
		922000 Administrative expenses transferred-Credit	(2,368)	-	2,368	-100%
		923000 Outside services employed	573	278	(295)	-52%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		925000 Injuries and damages	-	-	-	#DIV/0!
		928000 Regulatory commission expenses	181	-	(181)	-100%
		930100 General advertising expenses	1	-	(1)	-100%
		930200 Miscellaneous general expenses	61	333	272	443%
		931000 Rents	33	-	(33)	-100%
	<b>Energy Supply Total</b>		<b>130,972</b>	<b>158,446</b>	<b>27,474</b>	<b>21%</b>
	<b>Financial Operations</b>	501000 Fuel	94	-	(94)	-100%
		506000 Miscellaneous steam power expenses	38	66	27	71%
		524000 Miscellaneous nuclear power expenses	1,229	1,161	(68)	-6%
		539000 Miscellaneous hydraulic power generation exper	2	-	(2)	-100%
		547000 Fuel	0	-	(0)	-100%
		549000 Miscellaneous other power generation expenses	32	29	(3)	-8%
		553000 Maintenance of generating and electric plant	(0)	-	0	-100%
		555000 Purchased Power	1	-	(1)	-100%
		556000 System control and load dispatching	6	-	(6)	-100%
		557000 Other expenses	928	895	(33)	-4%
		560000 Operation supervision and engineering	19	-	(19)	-100%
		566000 Miscellaneous transmission expenses	7	231	223	3147%
		567000 Rents	11	-	(11)	-100%
		580000 Operation supervision and engineering	0	-	(0)	-100%
		588000 Miscellaneous distribution expenses	101	-	(101)	-100%
		903000 Customer records and collection expenses	0	-	(0)	-100%
		908000 Customer assistance expenses	-	12	12	#DIV/0!
		920000 Administrative and general salaries	12,504	13,899	1,395	11%
		921000 Office supplies and expenses	2,118	2,219	100	5%
		922000 Administrative expenses transferred-Credit	(321)	(340)	(18)	6%
		923000 Outside services employed	3,403	3,034	(369)	-11%
		924000 Property insurance	(6,447)	6,670	13,117	-203%
		925000 Injuries and damages	13,702	12,322	(1,380)	-10%
		928000 Regulatory commission expenses	3	-	(3)	-100%
		930100 General advertising expenses	0	-	(0)	-100%
		930200 Miscellaneous general expenses	407	329	(78)	-19%
		931000 Rents	0	-	(0)	-100%
		935000 Maintenance of general plant	0	-	(0)	-100%
	<b>Financial Operations Total</b>		<b>27,839</b>	<b>40,526</b>	<b>12,687</b>	<b>46%</b>
	<b>Gas Systems</b>	502000 Steam expenses	13	-	(13)	-100%
		507000 Rents	0	-	(0)	-100%
		512000 Maintenance of boiler plant	0	-	(0)	-100%
		514000 Maintenance of miscellaneous steam plant	8	-	(8)	-100%
		520000 Steam expenses	4	-	(4)	-100%
		525000 Rents	0	-	(0)	-100%
		531000 Maintenance of electric plant	14	-	(14)	-100%
		539000 Miscellaneous hydraulic power generation exper	4	-	(4)	-100%
		540000 Rents	0	-	(0)	-100%
		550000 Rents	0	-	(0)	-100%
		552000 Maintenance of structures	1	-	(1)	-100%
		553000 Maintenance of generating and electric plant	5	-	(5)	-100%
		567000 Rents	0	-	(0)	-100%
		575800 Rents	0	-	(0)	-100%
		580000 Operation supervision and engineering	408	65	(343)	-84%
		582000 Station expenses	0	-	(0)	-100%
		583000 Overhead line expenses	0	-	(0)	-100%
		584000 Underground line expenses	165	12,526	12,361	7486%
		585000 Street lighting and signal system expenses	1	-	(1)	-100%
		586000 Meter expenses	10	-	(10)	-100%
		587000 Customer installations expenses	1	-	(1)	-100%
		588000 Miscellaneous distribution expenses	193	6	(187)	-97%
		589000 Rents	0	-	(0)	-100%
		593000 Maintenance of overhead lines	3	-	(3)	-100%
		594000 Maintenance of underground lines	8	-	(8)	-100%
		596000 Maintenance of street lighting and signal system	0	-	(0)	-100%
		598000 Maintenance of miscellaneous distribution plant	(33)	-	33	-100%
		902000 Meter reading expenses	1	-	(1)	-100%
		903000 Customer records and collection expenses	3	-	(3)	-100%
		920000 Administrative and general salaries	82	-	(82)	-100%
		930100 General advertising expenses	0	-	(0)	-100%
		930200 Miscellaneous general expenses	35	22	(14)	-39%
		931000 Rents	0	-	(0)	-100%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
	<b>Gas Systems Total</b>		<b>928</b>	<b>12,619</b>	<b>11,691</b>	<b>1260%</b>
	<b>General Counsel</b>					
		524000 Miscellaneous nuclear power expenses	673	346	(327)	-49%
		539000 Miscellaneous hydraulic power generation exper	23	-	(23)	-100%
		549000 Miscellaneous other power generation expenses	40	-	(40)	-100%
		557000 Other expenses	318	127	(191)	-60%
		560000 Operation supervision and engineering	0	-	(0)	-100%
		566000 Miscellaneous transmission expenses	152	173	21	14%
		580000 Operation supervision and engineering	0	-	(0)	-100%
		903000 Customer records and collection expenses	5	-	(5)	-100%
		910000 Miscell customer service and informational expe	2	-	(2)	-100%
		920000 Administrative and general salaries	3,865	4,818	953	25%
		921000 Office supplies and expenses	541	519	(22)	-4%
		922000 Administrative expenses transferred-Credit	(121)	-	121	-100%
		923000 Outside services employed	1,809	1,914	104	6%
		925000 Injuries and damages	5	28	23	437%
		928000 Regulatory commission expenses	213	51	(162)	-76%
		930200 Miscellaneous general expenses	37	33	(4)	-11%
		931000 Rents	1	3	2	111%
	<b>General Counsel Total</b>		<b>7,564</b>	<b>8,011</b>	<b>446</b>	<b>6%</b>
	<b>Group President - Utility</b>					
		524000 Miscellaneous nuclear power expenses	820	-	(820)	-100%
		557000 Other expenses	(30)	-	30	-100%
		580000 Operation supervision and engineering	0	-	(0)	-100%
		588000 Miscellaneous distribution expenses	10	-	(10)	-100%
		903000 Customer records and collection expenses	1	-	(1)	-100%
		908000 Customer assistance expenses	1,300	-	(1,300)	-100%
		909000 Informational and instruction advertising expens	84	74	(9)	-11%
		912000 Demonstrating and selling expenses	1	2	2	285%
		920000 Administrative and general salaries	6,125	8,356	2,230	36%
		921000 Office supplies and expenses	462	693	231	50%
		923000 Outside services employed	1,333	819	(515)	-39%
		928000 Regulatory commission expenses	6,543	6,370	(173)	-3%
		930100 General advertising expenses	55	60	5	8%
		930200 Miscellaneous general expenses	150	174	24	16%
		931000 Rents	5	7	1	19%
		935000 Maintenance of general plant	0	-	(0)	-100%
	<b>Group President - Utility Total</b>		<b>16,860</b>	<b>16,554</b>	<b>(306)</b>	<b>-2%</b>
	<b>HR and Employee Services</b>					
		500000 Operation supervision and engineering	96	-	(96)	-100%
		506000 Miscellaneous steam power expenses	807	2,260	1,454	180%
		507000 Rents	3,244	2,070	(1,174)	-36%
		514000 Maintenance of miscellaneous steam plant	18	-	(18)	-100%
		517000 Operation supervision and engineering	29	-	(29)	-100%
		520000 Steam expenses	0	-	(0)	-100%
		524000 Miscellaneous nuclear power expenses	12,195	19,867	7,672	63%
		525000 Rents	11,888	8,961	(2,927)	-25%
		530000 Maintenance of reactor plant equipment	6	-	(6)	-100%
		532000 Maintenance of miscellaneous nuclear plant	10	-	(10)	-100%
		535000 Operation supervision and engineering	0	-	(0)	-100%
		539000 Miscellaneous hydraulic power generation exper	0	79	78	18434%
		540000 Rents	64	78	14	23%
		546000 Operation supervision and engineering	63	-	(63)	-100%
		548000 Generation expenses	0	-	(0)	-100%
		549000 Miscellaneous other power generation expenses	2	942	940	53379%
		550000 Rents	2,066	1,121	(945)	-46%
		560000 Operation supervision and engineering	68	2	(66)	-97%
		566000 Miscellaneous transmission expenses	319	1,445	1,126	354%
		567000 Rents	1,967	1,140	(828)	-42%
		575100 Operation Supervision	-	14	14	#DIV/0!
		575800 Rents	17	16	(1)	-6%
		580000 Operation supervision and engineering	34	5	(29)	-86%
		588000 Miscellaneous distribution expenses	380	3,874	3,494	918%
		589000 Rents	3,896	3,784	(112)	-3%
		905000 Miscellaneous customer accounts expenses	-	119	119	#DIV/0!
		909000 Informational and instruction advertising expens	141	-	(141)	-100%
		910000 Miscell customer service and informational expe	-	67	67	#DIV/0!
		916000 Miscellaneous Sales Expense	-	47	47	#DIV/0!
		920000 Administrative and general salaries	7,803	9,335	1,532	20%
		921000 Office supplies and expenses	2,386	3,195	809	34%
		922000 Administrative expenses transferred-Credit	(11,718)	(12,809)	(1,092)	9%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		923000 Outside services employed	669	756	87	13%
		924000 Property insurance	21	20	(0)	-1%
		930100 General advertising expenses	74	215	141	192%
		930200 Miscellaneous general expenses	25	8	(16)	-66%
		931000 Rents	10,048	1,472	(8,576)	-85%
		935000 Maintenance of general plant	189	1,432	1,243	657%
	<b>HR and Employee Services Total</b>		<b>46,807</b>	<b>49,513</b>	<b>2,707</b>	<b>6%</b>
	<b>Nuclear Generation</b>	517000 Operation supervision and engineering	33,892	32,553	(1,339)	-4%
		519000 Coolants and water	8,177	7,898	(280)	-3%
		520000 Steam expenses	49,218	49,373	154	0%
		523000 Electric expenses	2,765	2,461	(304)	-11%
		524000 Miscellaneous nuclear power expenses	104,901	107,176	2,275	2%
		525000 Rents	114	362	248	218%
		528000 Maintenance supervision and engineering	7,247	7,190	(57)	-1%
		529000 Maintenance of structures	25	-	(25)	-100%
		530000 Maintenance of reactor plant equipment	38,749	42,868	4,119	11%
		531000 Maintenance of electric plant	10,125	11,821	1,696	17%
		532000 Maintenance of miscellaneous nuclear plant	30,885	23,600	(7,284)	-24%
		553000 Maintenance of generating and electric plant	(28)	-	28	-100%
		557000 Other expenses	0	-	(0)	-100%
		909000 Informational and instruction advertising expens	0	-	(0)	-100%
		920000 Administrative and general salaries	6	-	(6)	-100%
		928000 Regulatory commission expenses	0	-	(0)	-100%
		930100 General advertising expenses	6	6	(0)	-3%
		930200 Miscellaneous general expenses	24	20	(4)	-16%
	<b>Nuclear Generation Total</b>		<b>286,106</b>	<b>285,329</b>	<b>(777)</b>	<b>0%</b>
	<b>Operations Services</b>	501000 Fuel	(204)	-	204	-100%
		506000 Miscellaneous steam power expenses	(9)	-	9	-100%
		517000 Operation supervision and engineering	(0)	-	0	-100%
		548000 Generation expenses	3	-	(3)	-100%
		549000 Miscellaneous other power generation expenses	79	-	(79)	-100%
		556000 System control and load dispatching	1,354	1,357	3	0%
		557000 Other expenses	3,269	2,663	(606)	-19%
		560000 Operation supervision and engineering	29	-	(29)	-100%
		561500 Reliability planning and standards development	-	152	152	#DIV/0!
		561700 Generation interconnection studies	-	497	497	#DIV/0!
		566000 Miscellaneous transmission expenses	475	72	(404)	-85%
		575100 Operation Supervision	140	205	65	47%
		575200 Day-ahead and real-time market administration	93	83	(11)	-12%
		575500 Ancillary services market administration	-	23	23	#DIV/0!
		580000 Operation supervision and engineering	2	-	(2)	-100%
		583000 Overhead line expenses	0	-	(0)	-100%
		588000 Miscellaneous distribution expenses	112	-	(112)	-100%
		903000 Customer records and collection expenses	1	-	(1)	-100%
		909000 Informational and instruction advertising expens	-	-	-	#DIV/0!
		920000 Administrative and general salaries	968	1,110	142	15%
		921000 Office supplies and expenses	304	303	(1)	0%
		922000 Administrative expenses transferred-Credit	(1)	-	1	-100%
		923000 Outside services employed	(3)	9	12	-357%
		930200 Miscellaneous general expenses	19	7	(12)	-62%
		931000 Rents	5	12	7	134%
		935000 Maintenance of general plant	2	-	(2)	-100%
	<b>Operations Services Total</b>		<b>6,638</b>	<b>6,494</b>	<b>(144)</b>	<b>-2%</b>
	<b>Risk Management</b>	557000 Other expenses	444	356	(87)	-20%
		909000 Informational and instruction advertising expens	-	-	-	#DIV/0!
		920000 Administrative and general salaries	1,544	2,056	512	33%
		921000 Office supplies and expenses	217	227	10	5%
		923000 Outside services employed	376	287	(90)	-24%
	<b>Risk Management Total</b>		<b>2,581</b>	<b>2,926</b>	<b>345</b>	<b>13%</b>
	<b>RLJE</b>	500000 Operation supervision and engineering	(48)	-	48	-100%
		501000 Fuel	(0)	-	0	-100%
		502000 Steam expenses	(804)	-	804	-100%
		505000 Electric expenses	(14)	-	14	-100%
		506000 Miscellaneous steam power expenses	(137)	-	137	-100%
		511000 Maintenance of structures	(706)	-	706	-100%
		512000 Maintenance of boiler plant	(51)	-	51	-100%
		513000 Maintenance of electric plant	(65)	-	65	-100%
		514000 Maintenance of miscellaneous steam plant	(149)	-	149	-100%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		517000 Operation supervision and engineering	2	-	(2)	-100%
		523000 Electric expenses	0	-	(0)	-100%
		524000 Miscellaneous nuclear power expenses	-	-	-	#DIV/0!
		525000 Rents	(1)	-	1	-100%
		540000 Rents	(1)	-	1	-100%
		546000 Operation supervision and engineering	48	-	(48)	-100%
		547000 Fuel	0	-	(0)	-100%
		548000 Generation expenses	818	-	(818)	-100%
		549000 Miscellaneous other power generation expenses	137	-	(137)	-100%
		550000 Rents	1	-	(1)	-100%
		552000 Maintenance of structures	706	-	(706)	-100%
		553000 Maintenance of generating and electric plant	117	-	(117)	-100%
		554000 Maint of miscellaneou other power generation p	149	-	(149)	-100%
		555000 Purchased Power	(1)	-	1	-100%
		557000 Other expenses	1	-	(1)	-100%
		566000 Miscellaneous transmission expenses	-	-	-	#DIV/0!
		570000 Maintenance of station equipment	0	-	(0)	-100%
		575800 Rents	0	-	(0)	-100%
		583000 Overhead line expenses	2,163	-	(2,163)	-100%
		584000 Underground line expenses	675	-	(675)	-100%
		585000 Street lighting and signal system expenses	(1)	-	1	-100%
		587000 Customer installations expenses	(0)	-	0	-100%
		588000 Miscellaneous distribution expenses	(78)	-	78	-100%
		590000 Maintenance supervision and engineering	48	-	(48)	-100%
		591000 Maintenance of structures	(286)	-	286	-100%
		592000 Maintenance of station equipment	0	-	(0)	-100%
		593000 Maintenance of overhead lines	(1,699)	-	1,699	-100%
		594000 Maintenance of underground lines	2,030	-	(2,030)	-100%
		596000 Maintenance of street lighting and signal system	23	-	(23)	-100%
		598000 Maintenance of miscellaneous distribution plant	(2,889)	-	2,889	-100%
		902000 Meter reading expenses	58	-	(58)	-100%
		908000 Customer assistance expenses	7	-	(7)	-100%
		909000 Informational and instruction advertising expens	(104)	-	104	-100%
		910000 Miscell customer service and informational expe	42	-	(42)	-100%
		912000 Demonstrating and selling expenses	45	-	(45)	-100%
		921000 Office supplies and expenses	87	-	(87)	-100%
		923000 Outside services employed	(15)	-	15	-100%
		925000 Injuries and damages	(0)	-	0	-100%
		926000 Employee pensions and benefits	(1)	-	1	-100%
		928000 Regulatory commission expenses	(80)	-	80	-100%
		930100 General advertising expenses	(19)	-	19	-100%
		930200 Miscellaneous general expenses	20	-	(20)	-100%
		931000 Rents	1	-	(1)	-100%
	<b>RLJE Total</b>		<b>30</b>	<b>-</b>	<b>(30)</b>	<b>-100%</b>
	<b>Strategy Plng and Ext Affairs</b>	557000 Other expenses	771	484	(286)	-37%
		560000 Operation supervision and engineering	0	-	(0)	-100%
		588000 Miscellaneous distribution expenses	59	1,013	954	1625%
		908000 Customer assistance expenses	0	-	(0)	-100%
		910000 Miscell customer service and informational expe	1	-	(1)	-100%
		920000 Administrative and general salaries	3,142	3,470	328	10%
		921000 Office supplies and expenses	582	474	(108)	-18%
		923000 Outside services employed	241	444	203	84%
		930100 General advertising expenses	1	-	(1)	-100%
		930200 Miscellaneous general expenses	11	60	48	428%
		931000 Rents	1	2	0	24%
	<b>Strategy Plng and Ext Affairs Total</b>		<b>4,809</b>	<b>5,946</b>	<b>1,137</b>	<b>24%</b>
	<b>Transmission</b>	501000 Fuel	35	-	(35)	-100%
		502000 Steam expenses	0	-	(0)	-100%
		505000 Electric expenses	6	-	(6)	-100%
		506000 Miscellaneous steam power expenses	14	-	(14)	-100%
		507000 Rents	1	-	(1)	-100%
		510000 Maintenance supervision and engineering	8	-	(8)	-100%
		511000 Maintenance of structures	2	-	(2)	-100%
		512000 Maintenance of boiler plant	18	-	(18)	-100%
		513000 Maintenance of electric plant	750	75	(675)	-90%
		514000 Maintenance of miscellaneous steam plant	1	-	(1)	-100%
		520000 Steam expenses	144	-	(144)	-100%
		523000 Electric expenses	244	-	(244)	-100%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		524000 Miscellaneous nuclear power expenses	1	-	(1)	-100%
		525000 Rents	3	-	(3)	-100%
		528000 Maintenance supervision and engineering	15	-	(15)	-100%
		530000 Maintenance of reactor plant equipment	19	-	(19)	-100%
		531000 Maintenance of electric plant	2,167	-	(2,167)	-100%
		532000 Maintenance of miscellaneous nuclear plant	111	-	(111)	-100%
		539000 Miscellaneous hydraulic power generation exper	2	-	(2)	-100%
		540000 Rents	0	-	(0)	-100%
		544000 Maintenance of electric plant	3	-	(3)	-100%
		548000 Generation expenses	0	-	(0)	-100%
		549000 Miscellaneous other power generation expenses	1	-	(1)	-100%
		550000 Rents	1	-	(1)	-100%
		552000 Maintenance of structures	26	-	(26)	-100%
		553000 Maintenance of generating and electric plant	126	-	(126)	-100%
		554000 Maint of miscellaneou other power generation p	1	-	(1)	-100%
		556000 System control and load dispatching	0	-	(0)	-100%
		560000 Operation supervision and engineering	9,567	11,494	1,927	20%
		561200 Load dispatch-Monitor and operate transmiss sy:	1,939	1,043	(896)	-46%
		561500 Reliability planning and standards development	4	-	(4)	-100%
		561700 Generation interconnection studies	170	-	(170)	-100%
		561800 Reliability planning and standards develop servic	2,113	2,243	130	6%
		562000 Station expenses	2,448	2,509	61	2%
		563000 Overhead line expenses	802	2,180	1,377	172%
		564000 Underground line expenses	46	-	(46)	-100%
		565000 Transmission of electricity by others	1	-	(1)	-100%
		566000 Miscellaneous transmission expenses	2,751	3,694	944	34%
		567000 Rents	739	136	(603)	-82%
		568000 Maintenance supervision and engineering	66	-	(66)	-100%
		570000 Maintenance of station equipment	5,193	5,107	(86)	-2%
		571000 Maintenance of overhead lines	1,839	703	(1,136)	-62%
		572000 Maintenance of underground lines	104	-	(104)	-100%
		573000 Maintenance of miscellaneous transmission plan	11	-	(11)	-100%
		575800 Rents	0	-	(0)	-100%
		580000 Operation supervision and engineering	227	553	327	144%
		581000 Load dispatching	1	-	(1)	-100%
		582000 Station expenses	2,455	3,095	640	26%
		583000 Overhead line expenses	18	-	(18)	-100%
		584000 Underground line expenses	2	-	(2)	-100%
		586000 Meter expenses	3	-	(3)	-100%
		587000 Customer installations expenses	1	-	(1)	-100%
		588000 Miscellaneous distribution expenses	732	1,525	793	108%
		589000 Rents	1	15	14	1365%
		591000 Maintenance of structures	1	-	(1)	-100%
		592000 Maintenance of station equipment	4,227	3,566	(661)	-16%
		593000 Maintenance of overhead lines	39	-	(39)	-100%
		594000 Maintenance of underground lines	48	-	(48)	-100%
		595000 Maintenance of line transformers	125	-	(125)	-100%
		598000 Maintenance of miscellaneous distribution plant	9	-	(9)	-100%
		909000 Informational and instruction advertising expens	0	-	(0)	-100%
		920000 Administrative and general salaries	112	-	(112)	-100%
		921000 Office supplies and expenses	0	-	(0)	-100%
		930200 Miscellaneous general expenses	160	354	194	122%
		931000 Rents	1	-	(1)	-100%
	<b>Transmission Total</b>		<b>39,657</b>	<b>38,294</b>	<b>(1,364)</b>	<b>-3%</b>
<b>Electric Total</b>			<b>1,093,234</b>	<b>1,185,140</b>	<b>91,906</b>	<b>8%</b>
<b>Gas</b>	<b>Benefits &amp; Loadings</b>	735000 Miscellaneous production expenses	15	0	(15)	-100%
		736000 Rents	0	-	(0)	-100%
		759000 Other expenses	-	0	0	#DIV/0!
		760000 Rents	0	-	(0)	-100%
		807000 Purchased gas expenses	2	27	25	1046%
		813000 Other gas supply expenses	18	23	5	27%
		826000 Rents	0	-	(0)	-100%
		830000 Maintenance supervision and engineering	-	1	1	#DIV/0!
		834000 Maintenance of compressor station equipment	6	-	(6)	-100%
		841000 Operation labor and expenses	30	18	(13)	-41%
		842000 Rents	0	-	(0)	-100%
		843100 Maintenance supervision and engineering	-	2	2	#DIV/0!
		844300 Liquefaction Processing Labor and Expenses	0	2	2	2024%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		846200 Other expenses	-	0	0	#DIV/0!
		850000 Operation supervision and engineering	38	48	10	26%
		851000 System control and load dispatching	11	27	16	141%
		856000 Mains expenses	0	-	(0)	-100%
		859000 Other expenses	2	0	(2)	-91%
		860000 Rents	0	-	(0)	-100%
		866000 Maintenance of communication equipment	0	-	(0)	-100%
		870000 Operation supervision and engineering	187	206	20	10%
		871000 Distribution load dispatching	30	26	(4)	-13%
		874000 Mains and services expenses	10	74	65	678%
		878000 Meter and house regulator expenses	0	14	14	4186%
		880000 Other expenses	73	86	12	17%
		881000 Rents	5	-	(5)	-100%
		887000 Maintenance of mains	13	-	(13)	-100%
		892000 Maintenance of services	-	18	18	#DIV/0!
		893000 Maintenance of meters and house regulators	1	-	(1)	-100%
		901000 Supervision	4	3	(1)	-14%
		902000 Meter reading expenses	4	18	15	384%
		903000 Customer records and collection expenses	316	304	(13)	-4%
		905000 Miscellaneous customer accounts expenses	-	0	0	#DIV/0!
		908000 Customer assistance expenses	6	6	0	1%
		910000 Miscell customer service and informational expe	3	0	(3)	-97%
		916000 Miscellaneous Sales Expense	-	0	0	#DIV/0!
		920000 Administrative and general salaries	3,259	1,855	(1,405)	-43%
		921000 Office supplies and expenses	70	51	(19)	-28%
		922000 Administrative expenses transferred-Credit	(22)	(29)	(6)	27%
		923000 Outside services employed	2	-	(2)	-100%
		925000 Injuries and damages	183	162	(21)	-12%
		926000 Employee pensions and benefits	6,504	7,293	789	12%
		931000 Rents	3	-	(3)	-100%
	<b>Benefits &amp; Loadings Total</b>		<b>10,773</b>	<b>10,235</b>	<b>(538)</b>	<b>-5%</b>
	<b>Chairman and CEO</b>					
		920000 Administrative and general salaries	48	35	(13)	-27%
		921000 Office supplies and expenses	12	1	(11)	-92%
		923000 Outside services employed	16	10	(6)	-37%
		930200 Miscellaneous general expenses	417	415	(2)	0%
		931000 Rents	0	2	1	9488%
	<b>Chairman and CEO Total</b>		<b>494</b>	<b>463</b>	<b>(30)</b>	<b>-6%</b>
	<b>Corporate Other</b>					
		735000 Miscellaneous production expenses	12	-	(12)	-100%
		842000 Rents	0	-	(0)	-100%
		860000 Rents	0	-	(0)	-100%
		870000 Operation supervision and engineering	0	-	(0)	-100%
		881000 Rents	0	-	(0)	-100%
		908000 Customer assistance expenses	0	-	(0)	-100%
		920000 Administrative and general salaries	(2)	-	2	-100%
		921000 Office supplies and expenses	(108)	-	108	-100%
		922000 Administrative expenses transferred-Credit	(108)	(89)	19	-18%
		923000 Outside services employed	(0)	-	0	-100%
		929000 Duplicate charges-Credit	(380)	(317)	63	-17%
		931000 Rents	0	-	(0)	-100%
	<b>Corporate Other Total</b>		<b>(586)</b>	<b>(406)</b>	<b>180</b>	<b>-31%</b>
	<b>Customer and Innovation</b>					
		736000 Rents	0	-	(0)	-100%
		760000 Rents	0	-	(0)	-100%
		813000 Other gas supply expenses	77	-	(77)	-100%
		840000 Operation supervision and engineering	1	-	(1)	-100%
		842000 Rents	0	-	(0)	-100%
		851000 System control and load dispatching	78	69	(9)	-12%
		859000 Other expenses	-	13	13	#DIV/0!
		860000 Rents	0	-	(0)	-100%
		866000 Maintenance of communication equipment	0	0	(0)	-24%
		870000 Operation supervision and engineering	4	-	(4)	-100%
		871000 Distribution load dispatching	635	745	110	17%
		878000 Meter and house regulator expenses	17	-	(17)	-100%
		880000 Other expenses	609	642	33	5%
		881000 Rents	0	-	(0)	-100%
		901000 Supervision	27	30	3	11%
		902000 Meter reading expenses	5,270	5,350	80	2%
		903000 Customer records and collection expenses	5,517	5,753	236	4%
		904000 Uncollectable Accounts - Commodity	1,672	2,917	1,245	74%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		904001 Uncollectable Accounts - Non Commodity	19	23	4	21%
		908000 Customer assistance expenses	73	191	118	162%
		909000 Informational and instruction advertising expens	225	188	(38)	-17%
		910000 Miscell customer service and informational expe	28	9	(19)	-68%
		912000 Demonstrating and selling expenses	-	8	8	#DIV/0!
		920000 Administrative and general salaries	1,937	2,012	74	4%
		921000 Office supplies and expenses	4,356	3,994	(362)	-8%
		922000 Administrative expenses transferred-Credit	(2,366)	(2,650)	(284)	12%
		923000 Outside services employed	1,279	675	(604)	-47%
		930100 General advertising expenses	353	235	(118)	-33%
		930200 Miscellaneous general expenses	8	3	(5)	-64%
		931000 Rents	4,505	5,347	842	19%
		935000 Maintenance of general plant	11	11	0	1%
	<b>Customer and Innovation Total</b>		<b>24,335</b>	<b>25,565</b>	<b>1,230</b>	<b>5%</b>
	<b>Distribution Operations</b>	736000 Rents	0	-	(0)	-100%
		759000 Other expenses	0	-	(0)	-100%
		760000 Rents	0	-	(0)	-100%
		813000 Other gas supply expenses	0	-	(0)	-100%
		842000 Rents	0	-	(0)	-100%
		843100 Maintenance supervision and engineering	3	-	(3)	-100%
		847200 Maintenance Structures and Improvements	0	-	(0)	-100%
		850000 Operation supervision and engineering	4	32	28	689%
		856000 Mains expenses	1	62	61	7183%
		857000 Measuring and regulating station expenses	0	-	(0)	-100%
		859000 Other expenses	0	-	(0)	-100%
		860000 Rents	0	-	(0)	-100%
		863000 Maintenance of mains	1	62	62	9214%
		865000 Maintena of measuring and regulating station eq	0	-	(0)	-100%
		870000 Operation supervision and engineering	1,707	1,997	290	17%
		874000 Mains and services expenses	417	1,019	601	144%
		875000 Measuring and regulating station expenses-Gener	155	-	(155)	-100%
		877000 Measur and regulat station exp-Cty gat chk static	0	-	(0)	-100%
		878000 Meter and house regulator expenses	(4,320)	(4,316)	4	0%
		879000 Customer installations expenses	341	-	(341)	-100%
		880000 Other expenses	2,753	1,412	(1,341)	-49%
		881000 Rents	2	46	44	2037%
		885000 Maintenance supervision and engineering	43	84	42	97%
		887000 Maintenance of mains	856	567	(290)	-34%
		889000 Maint of measur and regulati station equip-Gener	30	-	(30)	-100%
		892000 Maintenance of services	584	217	(367)	-63%
		893000 Maintenance of meters and house regulators	362	259	(102)	-28%
		902000 Meter reading expenses	5	-	(5)	-100%
		903000 Customer records and collection expenses	0	-	(0)	-100%
		904000 Uncollectable Accounts - Commodity	-	63	63	#DIV/0!
		904001 Uncollectable Accounts - Non Commodity	64	333	269	418%
		908000 Customer assistance expenses	0	-	(0)	-100%
		920000 Administrative and general salaries	23	50	27	119%
		921000 Office supplies and expenses	15	81	66	431%
		923000 Outside services employed	51	0	(51)	-100%
		925000 Injuries and damages	1	-	(1)	-100%
		928000 Regulatory commission expenses	-	50	50	#DIV/0!
		930100 General advertising expenses	0	-	(0)	-100%
		930200 Miscellaneous general expenses	0	1	1	1816%
		931000 Rents	0	-	(0)	-100%
	<b>Distribution Operations Total</b>		<b>3,101</b>	<b>2,021</b>	<b>(1,080)</b>	<b>-35%</b>
	<b>Energy Supply</b>	735000 Miscellaneous production expenses	37	-	(37)	-100%
		736000 Rents	0	-	(0)	-100%
		760000 Rents	0	-	(0)	-100%
		813000 Other gas supply expenses	0	-	(0)	-100%
		826000 Rents	0	-	(0)	-100%
		841000 Operation labor and expenses	3	-	(3)	-100%
		842000 Rents	2	-	(2)	-100%
		843200 Maintenance of structures and improvements	13	-	(13)	-100%
		843600 Maintenance of vaporizing equipment	22	-	(22)	-100%
		843700 Maintenance of compressor equipment	3	-	(3)	-100%
		843900 Maintenance of other equipment	2	-	(2)	-100%
		844300 Liquefaction Processing Labor and Expenses	2	-	(2)	-100%
		847200 Maintenance Structures and Improvements	6	-	(6)	-100%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		847300 Maintenance of LNG Processing Terminal Equipm	46	-	(46)	-100%
		851000 System control and load dispatching	0	-	(0)	-100%
		860000 Rents	1	-	(1)	-100%
		874000 Mains and services expenses	23	551	528	2291%
		875000 Measuring and regulating station expenses-Gener	17	-	(17)	-100%
		879000 Customer installations expenses	8	-	(8)	-100%
		880000 Other expenses	16	-	(16)	-100%
		881000 Rents	26	-	(26)	-100%
		887000 Maintenance of mains	29	-	(29)	-100%
		889000 Maint of measur and regulati station equip-Gener	21	-	(21)	-100%
		892000 Maintenance of services	13	-	(13)	-100%
		893000 Maintenance of meters and house regulators	10	-	(10)	-100%
		909000 Informational and instruction advertising expens	0	-	(0)	-100%
		920000 Administrative and general salaries	54	16	(38)	-70%
		921000 Office supplies and expenses	3	4	1	39%
		923000 Outside services employed	4	0	(4)	-98%
		930100 General advertising expenses	0	-	(0)	-100%
		930200 Miscellaneous general expenses	5	1	(5)	-90%
		931000 Rents	3	-	(3)	-100%
	<b>Energy Supply Total</b>		<b>368</b>	<b>572</b>	<b>204</b>	<b>56%</b>
	<b>Financial Operations</b>	735000 Miscellaneous production expenses	7	-	(7)	-100%
		807000 Purchased gas expenses	18	13	(5)	-27%
		813000 Other gas supply expenses	1	-	(1)	-100%
		859000 Other expenses	0	-	(0)	-100%
		880000 Other expenses	2	34	32	1579%
		903000 Customer records and collection expenses	0	-	(0)	-100%
		920000 Administrative and general salaries	1,033	891	(142)	-14%
		921000 Office supplies and expenses	188	158	(31)	-16%
		922000 Administrative expenses transferred-Credit	(29)	(23)	6	-22%
		923000 Outside services employed	287	206	(81)	-28%
		924000 Property insurance	984	425	(559)	-57%
		925000 Injuries and damages	1,011	943	(69)	-7%
		930100 General advertising expenses	0	-	(0)	-100%
		930200 Miscellaneous general expenses	37	22	(15)	-40%
		931000 Rents	0	-	(0)	-100%
		935000 Maintenance of general plant	0	-	(0)	-100%
	<b>Financial Operations Total</b>		<b>3,540</b>	<b>2,669</b>	<b>(870)</b>	<b>-25%</b>
	<b>Gas Systems</b>	733000 Gas mixing expenses	60	69	10	16%
		735000 Miscellaneous production expenses	198	1,132	934	473%
		736000 Rents	0	-	(0)	-100%
		742000 Maintenance of production equipment	-	126	126	#DIV/0!
		759000 Other expenses	166	52	(114)	-69%
		760000 Rents	0	-	(0)	-100%
		813000 Other gas supply expenses	0	-	(0)	-100%
		830000 Maintenance supervision and engineering	-	7	7	#DIV/0!
		834000 Maintenance of compressor station equipment	111	-	(111)	-100%
		841000 Operation labor and expenses	1,559	1,810	250	16%
		842000 Rents	0	-	(0)	-100%
		843100 Maintenance supervision and engineering	30	267	236	782%
		843200 Maintenance of structures and improvements	134	35	(100)	-74%
		843300 Maintenance of gas holders	45	-	(45)	-100%
		843500 Maintenance of liquefaction equipment	0	69	69	60278%
		843600 Maintenance of vaporizing equipment	115	17	(97)	-85%
		843700 Maintenance of compressor equipment	8	17	10	122%
		843800 Maintenance of measuring and regulating equipm	-	35	35	#DIV/0!
		843900 Maintenance of other equipment	65	17	(47)	-73%
		844300 Liquefaction Processing Labor and Expenses	1,625	1,659	34	2%
		846200 Other expenses	57	-	(57)	-100%
		847200 Maintenance Structures and Improvements	349	-	(349)	-100%
		847300 Maintenance of LNG Processing Terminal Equipm	709	-	(709)	-100%
		847500 Maintenance of measuring and regulating equipm	1	-	(1)	-100%
		850000 Operation supervision and engineering	441	638	196	44%
		851000 System control and load dispatching	139	182	43	31%
		853000 Compressor station labor and expenses	1	-	(1)	-100%
		856000 Mains expenses	1,663	1,626	(37)	-2%
		857000 Measuring and regulating station expenses	5	-	(5)	-100%
		860000 Rents	0	-	(0)	-100%
		863000 Maintenance of mains	266	4	(261)	-98%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		865000 Maintenance of measuring and regulating station eq	2	-	(2)	-100%
		870000 Operation supervision and engineering	2,738	6,164	3,426	125%
		871000 Distribution load dispatching	2,717	2,718	1	0%
		874000 Mains and services expenses	10,987	12,847	1,861	17%
		875000 Measuring and regulating station expenses-Gener	331	646	315	95%
		876000 Measuring and regulating station expenses-Industr	1	5	4	281%
		877000 Measur and regulat station exp-Cty gat chk static	6	185	179	2931%
		878000 Meter and house regulator expenses	663	851	188	28%
		879000 Customer installations expenses	1,228	2,732	1,504	123%
		880000 Other expenses	10,394	1,763	(8,631)	-83%
		881000 Rents	1	-	(1)	-100%
		885000 Maintenance supervision and engineering	627	706	79	13%
		887000 Maintenance of mains	1,895	2,492	597	31%
		888000 Maintenance of Compressor Station Equipment	312	300	(12)	-4%
		889000 Maint of measur and regulati station equip-Gener	354	660	306	86%
		890000 Maint of measur and regulat station equip-Indus	3	5	2	61%
		891000 Maint of meas and reg stat equip-Cty gate chk st	8	-	(8)	-100%
		892000 Maintenance of services	3,567	4,698	1,131	32%
		893000 Maintenance of meters and house regulators	206	1,102	896	435%
		902000 Meter reading expenses	226	-	(226)	-100%
		903000 Customer records and collection expenses	1	-	(1)	-100%
		909000 Informational and instruction advertising expens	3	-	(3)	-100%
		920000 Administrative and general salaries	4	-	(4)	-100%
		930100 General advertising expenses	4	-	(4)	-100%
		930200 Miscellaneous general expenses	67	86	20	30%
		931000 Rents	0	-	(0)	-100%
	<b>Gas Systems Total</b>		<b>44,091</b>	<b>45,721</b>	<b>1,631</b>	<b>4%</b>
	<b>General Counsel</b>	735000 Miscellaneous production expenses	185	-	(185)	-100%
		813000 Other gas supply expenses	149	75	(74)	-50%
		903000 Customer records and collection expenses	1	-	(1)	-100%
		910000 Miscell customer service and informational expe	0	-	(0)	-100%
		920000 Administrative and general salaries	465	384	(81)	-17%
		921000 Office supplies and expenses	57	35	(21)	-38%
		922000 Administrative expenses transferred-Credit	(11)	-	11	-100%
		923000 Outside services employed	282	161	(121)	-43%
		925000 Injuries and damages	0	2	2	469%
		930200 Miscellaneous general expenses	4	2	(2)	-41%
		931000 Rents	0	0	0	55%
	<b>General Counsel Total</b>		<b>1,132</b>	<b>661</b>	<b>(471)</b>	<b>-42%</b>
	<b>Group President - Utility</b>	903000 Customer records and collection expenses	0	-	(0)	-100%
		908000 Customer assistance expenses	343	620	277	81%
		909000 Informational and instruction advertising expens	11	19	9	84%
		912000 Demonstrating and selling expenses	0	5	4	2822%
		913000 Advertising expenses	-	3	3	#DIV/0!
		920000 Administrative and general salaries	558	541	(17)	-3%
		921000 Office supplies and expenses	32	44	12	39%
		923000 Outside services employed	98	55	(43)	-44%
		928000 Regulatory commission expenses	806	711	(96)	-12%
		930100 General advertising expenses	10	12	2	17%
		930200 Miscellaneous general expenses	14	19	5	33%
		931000 Rents	0	1	1	292%
	<b>Group President - Utility Total</b>		<b>1,873</b>	<b>2,031</b>	<b>158</b>	<b>8%</b>
	<b>HR and Employee Services</b>	735000 Miscellaneous production expenses	1	0	(1)	-55%
		736000 Rents	9	1	(8)	-94%
		759000 Other expenses	-	4	4	#DIV/0!
		760000 Rents	11	5	(6)	-57%
		813000 Other gas supply expenses	1	19	18	1240%
		826000 Rents	1	-	(1)	-100%
		841000 Operation labor and expenses	-	26	26	#DIV/0!
		842000 Rents	144	31	(113)	-79%
		846200 Other expenses	-	130	130	#DIV/0!
		859000 Other expenses	16	38	22	140%
		860000 Rents	65	45	(20)	-30%
		870000 Operation supervision and engineering	20	4	(16)	-81%
		880000 Other expenses	476	2,108	1,632	343%
		881000 Rents	1,814	690	(1,124)	-62%
		905000 Miscellaneous customer accounts expenses	-	26	26	#DIV/0!
		909000 Informational and instruction advertising expens	36	-	(36)	-100%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		910000 Miscell customer service and informational expe	-	17	17	#DIV/0!
		916000 Miscellaneous Sales Expense	-	0	0	#DIV/0!
		920000 Administrative and general salaries	667	612	(55)	-8%
		921000 Office supplies and expenses	211	223	12	6%
		922000 Administrative expenses transferred-Credit	(1,069)	(870)	199	-19%
		923000 Outside services employed	59	52	(7)	-11%
		924000 Property insurance	2	1	(0)	-26%
		930100 General advertising expenses	7	15	8	113%
		930200 Miscellaneous general expenses	2	-	(2)	-100%
		931000 Rents	886	1,067	182	21%
		935000 Maintenance of general plant	17	97	80	465%
	<b>HR and Employee Services Total</b>		<b>3,376</b>	<b>4,342</b>	<b>966</b>	<b>29%</b>
	<b>Nuclear Generation</b>	920000 Administrative and general salaries	0	-	(0)	-100%
	<b>Nuclear Generation Total</b>		<b>0</b>	<b>-</b>	<b>(0)</b>	<b>-100%</b>
	<b>Operations Services</b>	807000 Purchased gas expenses	2	189	187	11284%
		813000 Other gas supply expenses	159	167	8	5%
		850000 Operation supervision and engineering	0	-	(0)	-100%
		870000 Operation supervision and engineering	2	-	(2)	-100%
		880000 Other expenses	8	-	(8)	-100%
		887000 Maintenance of mains	0	-	(0)	-100%
		903000 Customer records and collection expenses	0	-	(0)	-100%
		909000 Informational and instruction advertising expens	-	-	-	#DIV/0!
		920000 Administrative and general salaries	241	149	(92)	-38%
		921000 Office supplies and expenses	33	17	(16)	-49%
		923000 Outside services employed	(0)	2	3	-768%
		930200 Miscellaneous general expenses	1	1	(0)	-49%
		931000 Rents	0	1	0	72%
	<b>Operations Services Total</b>		<b>446</b>	<b>525</b>	<b>79</b>	<b>18%</b>
	<b>Risk Management</b>	909000 Informational and instruction advertising expens	-	-	-	#DIV/0!
		920000 Administrative and general salaries	143	123	(20)	-14%
		921000 Office supplies and expenses	20	15	(4)	-22%
		923000 Outside services employed	33	44	11	33%
	<b>Risk Management Total</b>		<b>195</b>	<b>183</b>	<b>(13)</b>	<b>-7%</b>
	<b>RLJE</b>	584000 Underground line expenses	0	-	(0)	-100%
		588000 Miscellaneous distribution expenses	-	-	-	#DIV/0!
		590000 Maintenance supervision and engineering	(48)	-	48	-100%
		735000 Miscellaneous production expenses	(12)	-	12	-100%
		736000 Rents	0	-	(0)	-100%
		760000 Rents	0	-	(0)	-100%
		802000 Natural gas gasoline plant outlet purchases	(15)	-	15	-100%
		803000 Natural gas transmission line purchases	(28)	-	28	-100%
		807000 Purchased gas expenses	-	-	-	#DIV/0!
		813000 Other gas supply expenses	0	-	(0)	-100%
		841000 Operation labor and expenses	0	-	(0)	-100%
		842000 Rents	0	-	(0)	-100%
		843300 Maintenance of gas holders	28	-	(28)	-100%
		843600 Maintenance of vaporizing equipment	12	-	(12)	-100%
		843900 Maintenance of other equipment	3	-	(3)	-100%
		851000 System control and load dispatching	-	-	-	#DIV/0!
		878000 Meter and house regulator expenses	2,146	-	(2,146)	-100%
		879000 Customer installations expenses	55	-	(55)	-100%
		880000 Other expenses	(2,146)	-	2,146	-100%
		887000 Maintenance of mains	0	-	(0)	-100%
		892000 Maintenance of services	-	-	-	#DIV/0!
		893000 Maintenance of meters and house regulators	176	-	(176)	-100%
		902000 Meter reading expenses	(231)	-	231	-100%
		908000 Customer assistance expenses	0	-	(0)	-100%
		909000 Informational and instruction advertising expens	(14)	-	14	-100%
		910000 Miscell customer service and informational expe	11	-	(11)	-100%
		912000 Demonstrating and selling expenses	7	-	(7)	-100%
		921000 Office supplies and expenses	(1)	-	1	-100%
		923000 Outside services employed	(2)	-	2	-100%
		925000 Injuries and damages	(0)	-	0	-100%
		926000 Employee pensions and benefits	(0)	-	0	-100%
		930100 General advertising expenses	(2)	-	2	-100%
		930200 Miscellaneous general expenses	(7)	-	7	-100%
		931000 Rents	0	-	(0)	-100%
		932000 Maintenance of general plant	28	-	(28)	-100%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
		935000 Maintenance of general plant	(28)	-	28	-100%
	<b>RLJE Total</b>		<b>(69)</b>	<b>-</b>	<b>69</b>	<b>-100%</b>
	<b>Strategy Plng and Ext Affairs</b>	908000 Customer assistance expenses	2	-	(2)	-100%
		910000 Miscell customer service and informational expe	0	-	(0)	-100%
		920000 Administrative and general salaries	216	177	(39)	-18%
		921000 Office supplies and expenses	48	27	(21)	-44%
		923000 Outside services employed	22	30	8	36%
		930100 General advertising expenses	0	-	(0)	-100%
		930200 Miscellaneous general expenses	1	4	3	319%
		931000 Rents	0	0	(0)	-5%
	<b>Strategy Plng and Ext Affairs Total</b>		<b>290</b>	<b>238</b>	<b>(51)</b>	<b>-18%</b>
	<b>Transmission</b>	735000 Miscellaneous production expenses	1	-	(1)	-100%
		736000 Rents	0	-	(0)	-100%
		760000 Rents	0	-	(0)	-100%
		813000 Other gas supply expenses	0	-	(0)	-100%
		826000 Rents	0	-	(0)	-100%
		841000 Operation labor and expenses	4	-	(4)	-100%
		842000 Rents	0	-	(0)	-100%
		843200 Maintenance of structures and improvements	2	-	(2)	-100%
		844300 Liquefaction Processing Labor and Expenses	0	-	(0)	-100%
		856000 Mains expenses	0	-	(0)	-100%
		860000 Rents	0	-	(0)	-100%
		863000 Maintenance of mains	3	-	(3)	-100%
		865000 Maintena of measuring and regulating station eq	0	-	(0)	-100%
		870000 Operation supervision and engineering	0	-	(0)	-100%
		874000 Mains and services expenses	1	-	(1)	-100%
		878000 Meter and house regulator expenses	2	-	(2)	-100%
		879000 Customer installations expenses	0	-	(0)	-100%
		881000 Rents	0	-	(0)	-100%
		887000 Maintenance of mains	26	-	(26)	-100%
		889000 Maint of measur and regulati station equip-Gener	12	-	(12)	-100%
		892000 Maintenance of services	0	-	(0)	-100%
		920000 Administrative and general salaries	2	-	(2)	-100%
		921000 Office supplies and expenses	0	-	(0)	-100%
		931000 Rents	0	-	(0)	-100%
	<b>Transmission Total</b>		<b>56</b>	<b>-</b>	<b>(56)</b>	<b>-100%</b>
<b>Gas Total</b>			<b>93,414</b>	<b>94,819</b>	<b>1,405</b>	<b>2%</b>
<b>Non-Utility</b>	<b>Benefits &amp; Loadings</b>	417100 Expenses of nonutility operations	281	362	81	29%
		426400 Expendit for cert civic, politic and related activ	94	109	15	16%
		426500 Other deductions	89	-	(89)	-100%
	<b>Benefits &amp; Loadings Total</b>		<b>464</b>	<b>471</b>	<b>7</b>	<b>1%</b>
	<b>Chairman and CEO</b>	426100 Donations	168	423	255	152%
		426400 Expendit for cert civic, politic and related activ	455	178	(277)	-61%
		426500 Other deductions	96	-	(96)	-100%
	<b>Chairman and CEO Total</b>		<b>719</b>	<b>601</b>	<b>(119)</b>	<b>-16%</b>
	<b>Corporate Other</b>	417100 Expenses of nonutility operations	13	-	(13)	-100%
		421100 Gain on disposition of property	(1,298)	-	1,298	-100%
		421200 Loss on disposition of property	145	-	(145)	-100%
		426300 Penalties	8	-	(8)	-100%
		426400 Expendit for cert civic, politic and related activ	75	-	(75)	-100%
		426500 Other deductions	1,509	(436)	(1,946)	-129%
	<b>Corporate Other Total</b>		<b>453</b>	<b>(436)</b>	<b>(889)</b>	<b>-196%</b>
	<b>Customer and Innovation</b>	417100 Expenses of nonutility operations	4,924	4,836	(88)	-2%
		426100 Donations	114	224	109	95%
		426300 Penalties	(12)	-	12	-100%
		426400 Expendit for cert civic, politic and related activ	3	20	16	522%
		426500 Other deductions	65	9	(55)	-85%
	<b>Customer and Innovation Total</b>		<b>5,095</b>	<b>5,089</b>	<b>(6)</b>	<b>0%</b>
	<b>Distribution Operations</b>	417100 Expenses of nonutility operations	0	-	(0)	-100%
		426100 Donations	2	-	(2)	-100%
		426400 Expendit for cert civic, politic and related activ	0	-	(0)	-100%
		426500 Other deductions	17	-	(17)	-100%
	<b>Distribution Operations Total</b>		<b>18</b>	<b>-</b>	<b>(18)</b>	<b>-100%</b>
	<b>Energy Supply</b>	408101 Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
		417100 Expenses of nonutility operations	0	-	(0)	-100%
		426100 Donations	7	30	23	339%
		426400 Expendit for cert civic, politic and related activ	0	-	(0)	-100%
		426500 Other deductions	44	3	(42)	-94%
	<b>Energy Supply Total</b>		<b>52</b>	<b>32</b>	<b>(19)</b>	<b>-37%</b>

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2019 Actual vs. 2021 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2019 Actual	2021 Budget	Variance	% Variance
	<b>Financial Operations</b>	426100 Donations	2	1	(1)	-39%
		426300 Penalties	16	1	(15)	-95%
		426400 Expendit for cert civic, politic and related activ	5	3	(2)	-36%
		426500 Other deductions	56	10	(46)	-83%
	<b>Financial Operations Total</b>		<b>79</b>	<b>15</b>	<b>(64)</b>	<b>-81%</b>
	<b>Gas Systems</b>	417100 Expenses of nonutility operations	0	-	(0)	-100%
		426100 Donations	24	-	(24)	-100%
		426500 Other deductions	10	-	(10)	-100%
	<b>Gas Systems Total</b>		<b>34</b>	<b>-</b>	<b>(34)</b>	<b>-100%</b>
	<b>General Counsel</b>	426100 Donations	47	13	(34)	-72%
		426400 Expendit for cert civic, politic and related activ	1	0	(0)	-34%
		426500 Other deductions	2	5	2	86%
	<b>General Counsel Total</b>		<b>50</b>	<b>18</b>	<b>(32)</b>	<b>-64%</b>
	<b>Group President - Utility</b>	417100 Expenses of nonutility operations	0	-	(0)	-100%
		426100 Donations	1,166	1,464	298	26%
		426400 Expendit for cert civic, politic and related activ	801	878	77	10%
		426500 Other deductions	352	518	166	47%
	<b>Group President - Utility Total</b>		<b>2,318</b>	<b>2,860</b>	<b>541</b>	<b>23%</b>
	<b>HR and Employee Services</b>	417100 Expenses of nonutility operations	41	246	205	497%
		426100 Donations	3,469	379	(3,090)	-89%
		426400 Expendit for cert civic, politic and related activ	68	94	26	38%
		426500 Other deductions	28	0	(27)	-99%
	<b>HR and Employee Services Total</b>		<b>3,606</b>	<b>720</b>	<b>(2,886)</b>	<b>-80%</b>
	<b>Nuclear Generation</b>	426100 Donations	106	28	(77)	-73%
		426300 Penalties	0	-	(0)	-100%
		426400 Expendit for cert civic, politic and related activ	46	20	(25)	-56%
		426500 Other deductions	22	22	0	1%
	<b>Nuclear Generation Total</b>		<b>174</b>	<b>71</b>	<b>(103)</b>	<b>-59%</b>
	<b>Operations Services</b>	417100 Expenses of nonutility operations	1	-	(1)	-100%
		426100 Donations	29	67	38	134%
		426400 Expendit for cert civic, politic and related activ	1	22	21	1741%
		426500 Other deductions	14	17	3	21%
	<b>Operations Services Total</b>		<b>45</b>	<b>106</b>	<b>61</b>	<b>135%</b>
	<b>Risk Management</b>	426100 Donations	0	-	(0)	-100%
		426400 Expendit for cert civic, politic and related activ	56	-	(56)	-100%
		426500 Other deductions	1	-	(1)	-100%
	<b>Risk Management Total</b>		<b>57</b>	<b>-</b>	<b>(57)</b>	<b>-100%</b>
	<b>RLJE</b>	408100 Tax Other Than Income Tax - Property	12	-	(12)	-100%
		408101 Tax Other Than Income Tax - Payroll	(0)	-	0	-100%
		408201 Tax Other Than Income Tax-Non-Utility Payroll	(0)	-	0	-100%
		417100 Expenses of nonutility operations	4	-	(4)	-100%
		426100 Donations	11	-	(11)	-100%
		426200 Life insurance	261	-	(261)	-100%
		426400 Expendit for cert civic, politic and related activ	12	-	(12)	-100%
		426500 Other deductions	(111)	-	111	-100%
	<b>RLJE Total</b>		<b>189</b>	<b>-</b>	<b>(189)</b>	<b>-100%</b>
	<b>Strategy Plng and Ext Affairs</b>	417100 Expenses of nonutility operations	24	-	(24)	-100%
		426100 Donations	20	29	9	48%
		426400 Expendit for cert civic, politic and related activ	460	294	(166)	-36%
		426500 Other deductions	1	-	(1)	-100%
	<b>Strategy Plng and Ext Affairs Total</b>		<b>505</b>	<b>323</b>	<b>(182)</b>	<b>-36%</b>
	<b>Transmission</b>	417100 Expenses of nonutility operations	(1)	-	1	-100%
		426100 Donations	5	-	(5)	-100%
		426300 Penalties	(2)	-	2	-100%
		426400 Expendit for cert civic, politic and related activ	0	-	(0)	-100%
		426500 Other deductions	9	-	(9)	-100%
	<b>Transmission Total</b>		<b>12</b>	<b>-</b>	<b>(12)</b>	<b>-100%</b>
<b>Non-Utility Total</b>			<b>13,869</b>	<b>9,868</b>	<b>(4,001)</b>	<b>-29%</b>
<b>Grand Total</b>			<b>1,200,517</b>	<b>1,289,827</b>	<b>89,310</b>	<b>7%</b>

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
Electric	Benefits & Loadings	500000 Operation supervision and engineering	246	255	9	4%
		506000 Miscellaneous steam power expenses	539	553	14	3%
		510000 Maintenance supervision and engineering	118	126	9	7%
		517000 Operation supervision and engineering	15,982	16,517	535	3%
		524000 Miscellaneous nuclear power expenses	148	153	5	4%
		535000 Operation supervision and engineering	1	1	0	4%
		539000 Miscellaneous hydraulic power generation exper	0	0	0	4%
		541000 Maintenance supervision and engineering	1	1	0	7%
		546000 Operation supervision and engineering	246	255	9	4%
		549000 Miscellaneous other power generation expenses	12	12	0	3%
		551000 Maintenance supervision and engineering	118	126	9	7%
		556000 System control and load dispatching	173	179	6	3%
		557000 Other expenses	287	297	10	3%
		560000 Operation supervision and engineering	869	898	29	3%
		561200 Load dispatch-Monitor and operate transmiss sy:	186	192	6	3%
		561500 Reliability planning and standards development	21	21	1	3%
		561700 Generation interconnection studies	67	69	2	3%
		566000 Miscellaneous transmission expenses	90	93	3	3%
		575100 Operation Supervision	25	26	1	3%
		575200 Day-ahead and real-time market administration	11	11	0	3%
		575500 Ancillary services market administration	3	3	0	3%
		580000 Operation supervision and engineering	175	181	6	3%
		581000 Load dispatching	11	12	0	3%
		584000 Underground line expenses	27	28	1	3%
		586000 Meter expenses	55	57	2	3%
		588000 Miscellaneous distribution expenses	188	194	6	3%
		901000 Supervision	12	12	0	3%
		902000 Meter reading expenses	72	102	30	41%
		903000 Customer records and collection expenses	1,188	1,225	36	3%
		905000 Miscellaneous customer accounts expenses	1	1	0	4%
		908000 Customer assistance expenses	26	27	1	5%
		910000 Miscell customer service and informational expe	0	0	0	4%
		916000 Miscellaneous Sales Expense	0	0	0	4%
		920000 Administrative and general salaries	27,474	29,407	1,933	7%
		921000 Office supplies and expenses	918	961	43	5%
		922000 Administrative expenses transferred-Credit	(420)	(431)	(11)	3%
		925000 Injuries and damages	1,127	1,104	(24)	-2%
		926000 Employee pensions and benefits	78,752	80,908	2,156	3%
		<b>Benefits &amp; Loadings Total</b>	<b>128,749</b>	<b>133,577</b>	<b>4,828</b>	<b>4%</b>
	Chairman and CEO	920000 Administrative and general salaries	520	536	16	3%
		921000 Office supplies and expenses	15	15	(0)	0%
		923000 Outside services employed	147	147	-	0%
		930200 Miscellaneous general expenses	2,739	2,686	(53)	-2%
		931000 Rents	22	22	-	0%
		<b>Chairman and CEO Total</b>	<b>3,444</b>	<b>3,406</b>	<b>(38)</b>	<b>-1%</b>
	Corporate Other	922000 Administrative expenses transferred-Credit	(2,373)	(2,151)	222	-9%
		929000 Duplicate charges-Credit	(5,582)	(5,582)	-	0%
	<b>Corporate Other Total</b>		<b>(7,955)</b>	<b>(7,733)</b>	<b>222</b>	<b>-3%</b>
	<b>Corporate Other - IA</b>	565000 Transmission of electricity by others	120,158	128,085	7,927	7%
	<b>Corporate Other - IA Total</b>		<b>120,158</b>	<b>128,085</b>	<b>7,927</b>	<b>7%</b>
	Customer and Innovation	506000 Miscellaneous steam power expenses	905	898	(8)	-1%
		524000 Miscellaneous nuclear power expenses	5,792	5,511	(281)	-5%
		539000 Miscellaneous hydraulic power generation exper	6	6	(0)	-1%
		549000 Miscellaneous other power generation expenses	816	396	(420)	-52%
		556000 System control and load dispatching	56	57	1	2%
		557000 Other expenses	16	17	1	4%
		560000 Operation supervision and engineering	451	464	14	3%
		561200 Load dispatch-Monitor and operate transmiss sy:	2,390	2,393	3	0%
		566000 Miscellaneous transmission expenses	2,393	2,443	50	2%
		580000 Operation supervision and engineering	5	5	1	15%
		581000 Load dispatching	603	612	10	2%
		588000 Miscellaneous distribution expenses	6,526	6,602	76	1%
		901000 Supervision	118	121	3	2%
		902000 Meter reading expenses	28,545	31,679	3,134	11%
		903000 Customer records and collection expenses	22,518	23,813	1,295	6%
		904000 Uncollectable Accounts - Commodity	20,027	15,991	(4,036)	-20%
		904001 Uncollectable Accounts - Non Commodity	90	66	(24)	-26%
		908000 Customer assistance expenses	2,221	2,265	44	2%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
		909000 Informational and instruction advertising expens	734	742	7	1%
		910000 Miscell customer service and informational expe	264	266	1	0%
		912000 Demonstrating and selling expenses	253	253	-	0%
		920000 Administrative and general salaries	29,633	30,532	899	3%
		921000 Office supplies and expenses	59,668	63,110	3,442	6%
		922000 Administrative expenses transferred-Credit	(39,035)	(39,734)	(699)	2%
		923000 Outside services employed	9,946	11,344	1,398	14%
		930100 General advertising expenses	3,459	3,493	34	1%
		930200 Miscellaneous general expenses	60	60	0	0%
		931000 Rents	37,673	38,415	742	2%
		935000 Maintenance of general plant	162	162	-	0%
	<b>Customer and Innovation Total</b>		<b>196,293</b>	<b>201,978</b>	<b>5,685</b>	<b>3%</b>
	<b>Distribution Operations</b>	560000 Operation supervision and engineering	1	1	0	3%
		562000 Station expenses	484	494	10	2%
		566000 Miscellaneous transmission expenses	319	320	0	0%
		570000 Maintenance of station equipment	776	785	9	1%
		571000 Maintenance of overhead lines	5,062	5,064	3	0%
		580000 Operation supervision and engineering	13,713	13,808	95	1%
		581000 Load dispatching	848	975	127	15%
		582000 Station expenses	1,321	1,352	30	2%
		583000 Overhead line expenses	2,886	2,989	103	4%
		584000 Underground line expenses	(2,742)	(2,811)	(69)	3%
		585000 Street lighting and signal system expenses	1,839	1,865	26	1%
		586000 Meter expenses	2,432	2,451	19	1%
		587000 Customer installations expenses	4,414	4,482	67	2%
		588000 Miscellaneous distribution expenses	21,753	22,678	925	4%
		589000 Rents	610	610	-	0%
		590000 Maintenance supervision and engineering	218	215	(3)	-1%
		592000 Maintenance of station equipment	747	753	6	1%
		593000 Maintenance of overhead lines	47,011	51,982	4,971	11%
		594000 Maintenance of underground lines	13,555	13,642	87	1%
		595000 Maintenance of line transformers	1,417	1,446	29	2%
		596000 Maintenance of street lighting and signal system	1,065	1,074	9	1%
		597000 Maintenance of meters	392	897	505	129%
		598000 Maintenance of miscellaneous distribution plant	427	349	(78)	-18%
		904000 Uncollectable Accounts - Commodity	150	150	-	0%
		920000 Administrative and general salaries	740	762	22	3%
		921000 Office supplies and expenses	186	186	(0)	0%
		923000 Outside services employed	74	74	-	0%
		930200 Miscellaneous general expenses	94	94	-	0%
	<b>Distribution Operations Total</b>		<b>119,793</b>	<b>126,686</b>	<b>6,894</b>	<b>6%</b>
	<b>Energy Supply</b>	500000 Operation supervision and engineering	2,105	2,469	363	17%
		502000 Steam expenses	19,693	19,531	(162)	-1%
		505000 Electric expenses	1,531	1,515	(16)	-1%
		506000 Miscellaneous steam power expenses	11,505	11,527	22	0%
		507000 Rents	112	94	(18)	-16%
		510000 Maintenance supervision and engineering	1,045	2,043	998	96%
		511000 Maintenance of structures	2,102	2,203	101	5%
		512000 Maintenance of boiler plant	20,915	16,910	(4,006)	-19%
		513000 Maintenance of electric plant	6,515	5,624	(892)	-14%
		514000 Maintenance of miscellaneous steam plant	9,951	9,340	(611)	-6%
		531000 Maintenance of electric plant	126	135	9	7%
		535000 Operation supervision and engineering	76	80	5	6%
		539000 Miscellaneous hydraulic power generation exper	384	297	(88)	-23%
		540000 Rents	0	0	-	0%
		541000 Maintenance supervision and engineering	196	209	14	7%
		542000 Maintenance of structures	23	23	0	1%
		544000 Maintenance of electric plant	1,640	1,675	34	2%
		545000 Maintenance of miscellaneous hydraulic plant	200	214	14	7%
		546000 Operation supervision and engineering	3,294	3,388	94	3%
		548000 Generation expenses	7,273	7,298	25	0%
		549000 Miscellaneous other power generation expenses	18,376	20,049	1,673	9%
		550000 Rents	12,264	14,768	2,504	20%
		551000 Maintenance supervision and engineering	2,011	2,084	73	4%
		552000 Maintenance of structures	3,255	3,284	29	1%
		553000 Maintenance of generating and electric plant	13,647	14,561	913	7%
		554000 Maint of miscellaneous other power generation p	18,250	19,669	1,420	8%
		560000 Operation supervision and engineering	440	474	33	8%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
		566000 Miscellaneous transmission expenses	158	158	-	0%
		920000 Administrative and general salaries	616	1,485	869	141%
		921000 Office supplies and expenses	132	118	(14)	-11%
		923000 Outside services employed	278	349	71	26%
		930200 Miscellaneous general expenses	333	317	(16)	-5%
	<b>Energy Supply Total</b>		<b>158,446</b>	<b>161,890</b>	<b>3,444</b>	<b>2%</b>
	<b>Financial Operations</b>	506000 Miscellaneous steam power expenses	66	59	(7)	-10%
		524000 Miscellaneous nuclear power expenses	1,161	1,196	35	3%
		549000 Miscellaneous other power generation expenses	29	39	10	33%
		557000 Other expenses	895	916	21	2%
		566000 Miscellaneous transmission expenses	231	237	7	3%
		908000 Customer assistance expenses	12	12	0	3%
		920000 Administrative and general salaries	13,899	14,314	415	3%
		921000 Office supplies and expenses	2,219	2,253	35	2%
		922000 Administrative expenses transferred-Credit	(340)	(343)	(3)	1%
		923000 Outside services employed	3,034	3,064	30	1%
		924000 Property insurance	6,670	8,498	1,828	27%
		925000 Injuries and damages	12,322	13,332	1,011	8%
		930200 Miscellaneous general expenses	329	333	3	1%
	<b>Financial Operations Total</b>		<b>40,526</b>	<b>43,911</b>	<b>3,385</b>	<b>8%</b>
	<b>Gas Systems</b>	580000 Operation supervision and engineering	65	67	1	2%
		584000 Underground line expenses	12,526	12,925	399	3%
		588000 Miscellaneous distribution expenses	6	6	-	0%
		930200 Miscellaneous general expenses	22	22	-	0%
	<b>Gas Systems Total</b>		<b>12,619</b>	<b>13,019</b>	<b>400</b>	<b>3%</b>
	<b>General Counsel</b>	524000 Miscellaneous nuclear power expenses	346	346	-	0%
		557000 Other expenses	127	127	-	0%
		566000 Miscellaneous transmission expenses	173	173	-	0%
		920000 Administrative and general salaries	4,818	4,964	146	3%
		921000 Office supplies and expenses	519	523	4	1%
		923000 Outside services employed	1,914	1,914	(0)	0%
		925000 Injuries and damages	28	28	0	0%
		928000 Regulatory commission expenses	51	51	-	0%
		930200 Miscellaneous general expenses	33	33	-	0%
		931000 Rents	3	3	-	0%
	<b>General Counsel Total</b>		<b>8,011</b>	<b>8,161</b>	<b>150</b>	<b>2%</b>
	<b>Group President - Utility</b>	909000 Informational and instruction advertising expenses	74	74	-	0%
		912000 Demonstrating and selling expenses	2	2	-	0%
		920000 Administrative and general salaries	8,356	8,609	254	3%
		921000 Office supplies and expenses	693	693	0	0%
		923000 Outside services employed	819	709	(110)	-13%
		928000 Regulatory commission expenses	6,370	6,493	123	2%
		930100 General advertising expenses	60	60	-	0%
		930200 Miscellaneous general expenses	174	174	-	0%
		931000 Rents	7	7	-	0%
	<b>Group President - Utility Total</b>		<b>16,554</b>	<b>16,821</b>	<b>267</b>	<b>2%</b>
	<b>HR and Employee Services</b>	506000 Miscellaneous steam power expenses	2,260	2,346	86	4%
		507000 Rents	2,070	2,098	29	1%
		524000 Miscellaneous nuclear power expenses	19,867	20,408	541	3%
		525000 Rents	8,961	9,084	123	1%
		539000 Miscellaneous hydraulic power generation exper	79	79	1	1%
		540000 Rents	78	79	1	1%
		549000 Miscellaneous other power generation expenses	942	982	40	4%
		550000 Rents	1,121	1,136	15	1%
		560000 Operation supervision and engineering	2	2	0	3%
		566000 Miscellaneous transmission expenses	1,445	1,497	52	4%
		567000 Rents	1,140	1,155	16	1%
		575100 Operation Supervision	14	14	1	4%
		575800 Rents	16	16	0	1%
		580000 Operation supervision and engineering	5	5	0	3%
		588000 Miscellaneous distribution expenses	3,874	4,025	151	4%
		589000 Rents	3,784	3,836	52	1%
		905000 Miscellaneous customer accounts expenses	119	124	5	4%
		910000 Miscell customer service and informational expe	67	70	3	4%
		916000 Miscellaneous Sales Expense	47	49	2	4%
		920000 Administrative and general salaries	9,335	9,599	264	3%
		921000 Office supplies and expenses	3,195	3,268	73	2%
		922000 Administrative expenses transferred-Credit	(12,809)	(12,974)	(165)	1%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
		923000 Outside services employed	756	763	7	1%
		924000 Property insurance	20	21	0	2%
		930100 General advertising expenses	215	217	2	1%
		930200 Miscellaneous general expenses	8	8	-	0%
		931000 Rents	1,472	1,492	20	1%
		935000 Maintenance of general plant	1,432	659	(773)	-54%
	<b>HR and Employee Services Total</b>		<b>49,513</b>	<b>50,059</b>	<b>546</b>	<b>1%</b>
	<b>Nuclear Generation</b>	517000 Operation supervision and engineering	32,553	32,548	(6)	0%
		519000 Coolants and water	7,898	7,949	51	1%
		520000 Steam expenses	49,373	50,573	1,200	2%
		523000 Electric expenses	2,461	2,440	(21)	-1%
		524000 Miscellaneous nuclear power expenses	107,176	106,959	(218)	0%
		525000 Rents	362	223	(139)	-38%
		528000 Maintenance supervision and engineering	7,190	6,801	(390)	-5%
		530000 Maintenance of reactor plant equipment	42,868	43,672	804	2%
		531000 Maintenance of electric plant	11,821	12,228	408	3%
		532000 Maintenance of miscellaneous nuclear plant	23,600	21,910	(1,690)	-7%
		930100 General advertising expenses	6	6	-	0%
		930200 Miscellaneous general expenses	20	20	(0)	0%
	<b>Nuclear Generation Total</b>		<b>285,329</b>	<b>285,329</b>	<b>(0)</b>	<b>0%</b>
	<b>Operations Services</b>	556000 System control and load dispatching	1,357	1,396	38	3%
		557000 Other expenses	2,663	2,738	75	3%
		561500 Reliability planning and standards development	152	157	5	3%
		561700 Generation interconnection studies	497	512	15	3%
		566000 Miscellaneous transmission expenses	72	72	-	0%
		575100 Operation Supervision	205	211	5	3%
		575200 Day-ahead and real-time market administration	83	85	2	3%
		575500 Ancillary services market administration	23	24	1	3%
		920000 Administrative and general salaries	1,110	1,143	33	3%
		921000 Office supplies and expenses	303	304	1	0%
		923000 Outside services employed	9	9	-	0%
		930200 Miscellaneous general expenses	7	7	-	0%
		931000 Rents	12	12	0	0%
	<b>Operations Services Total</b>		<b>6,494</b>	<b>6,670</b>	<b>176</b>	<b>3%</b>
	<b>Risk Management</b>	557000 Other expenses	356	367	11	3%
		920000 Administrative and general salaries	2,056	2,100	44	2%
		921000 Office supplies and expenses	227	229	2	1%
		923000 Outside services employed	287	290	3	1%
	<b>Risk Management Total</b>		<b>2,926</b>	<b>2,986</b>	<b>60</b>	<b>2%</b>
	<b>Strategy Png and Ext Affairs</b>	557000 Other expenses	484	499	15	3%
		588000 Miscellaneous distribution expenses	1,013	2,507	1,495	148%
		920000 Administrative and general salaries	3,470	3,491	21	1%
		921000 Office supplies and expenses	474	482	8	2%
		923000 Outside services employed	444	443	(1)	0%
		930200 Miscellaneous general expenses	60	60	(0)	0%
		931000 Rents	2	2	-	0%
	<b>Strategy Png and Ext Affairs Total</b>		<b>5,946</b>	<b>7,484</b>	<b>1,538</b>	<b>26%</b>
	<b>Transmission</b>	513000 Maintenance of electric plant	75	75	-	0%
		560000 Operation supervision and engineering	11,494	11,556	61	1%
		561200 Load dispatch-Monitor and operate transmiss sy:	1,043	1,072	29	3%
		561800 Reliability planning and standards develop servic	2,243	2,243	-	0%
		562000 Station expenses	2,509	2,555	46	2%
		563000 Overhead line expenses	2,180	2,204	24	1%
		566000 Miscellaneous transmission expenses	3,694	3,735	41	1%
		567000 Rents	136	136	-	0%
		570000 Maintenance of station equipment	5,107	5,178	70	1%
		571000 Maintenance of overhead lines	703	711	8	1%
		580000 Operation supervision and engineering	553	567	13	2%
		582000 Station expenses	3,095	3,129	34	1%
		588000 Miscellaneous distribution expenses	1,525	1,555	31	2%
		589000 Rents	15	15	-	0%
		592000 Maintenance of station equipment	3,566	3,637	71	2%
		930200 Miscellaneous general expenses	354	354	0	0%
	<b>Transmission Total</b>		<b>38,294</b>	<b>38,721</b>	<b>428</b>	<b>1%</b>
<b>Electric Total</b>			<b>1,185,140</b>	<b>1,221,052</b>	<b>35,912</b>	<b>3%</b>
<b>Gas</b>	<b>Benefits &amp; Loadings</b>	735000 Miscellaneous production expenses	0	0	0	1%
		759000 Other expenses	0	0	0	3%
		807000 Purchased gas expenses	27	28	1	3%
		813000 Other gas supply expenses	23	23	1	3%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
		830000 #N/A	1	1	0	3%
		841000 Operation labor and expenses	18	19	1	3%
		843100 Maintenance supervision and engineering	2	2	0	3%
		844300 Liquefaction Processing Labor and Expenses	2	2	0	3%
		846200 Other expenses	0	0	0	4%
		850000 Operation supervision and engineering	48	50	2	3%
		851000 System control and load dispatching	27	28	1	3%
		859000 Other expenses	0	0	0	4%
		870000 Operation supervision and engineering	206	213	7	3%
		871000 Distribution load dispatching	26	27	1	3%
		874000 Mains and services expenses	74	75	1	1%
		878000 Meter and house regulator expenses	14	15	0	3%
		880000 Other expenses	86	89	3	3%
		892000 Maintenance of services	18	18	1	3%
		901000 Supervision	3	3	0	3%
		902000 Meter reading expenses	18	26	8	41%
		903000 Customer records and collection expenses	304	313	9	3%
		905000 Miscellaneous customer accounts expenses	0	0	0	4%
		908000 Customer assistance expenses	6	7	0	5%
		910000 Miscell customer service and informational expe	0	0	0	4%
		916000 Miscellaneous Sales Expense	0	0	0	2%
		920000 Administrative and general salaries	1,855	1,986	131	7%
		921000 Office supplies and expenses	51	53	2	5%
		922000 Administrative expenses transferred-Credit	(29)	(29)	(1)	3%
		925000 Injuries and damages	162	163	1	1%
		926000 Employee pensions and benefits	7,293	7,824	531	7%
	<b>Benefits &amp; Loadings Total</b>		<b>10,235</b>	<b>10,936</b>	<b>700</b>	<b>7%</b>
	<b>Chairman and CEO</b>					
		920000 Administrative and general salaries	35	36	1	3%
		921000 Office supplies and expenses	1	1	(0)	0%
		923000 Outside services employed	10	10	-	0%
		930200 Miscellaneous general expenses	415	412	(4)	-1%
		931000 Rents	2	2	-	0%
	<b>Chairman and CEO Total</b>		<b>463</b>	<b>461</b>	<b>(3)</b>	<b>-1%</b>
	<b>Corporate Other</b>					
		922000 Administrative expenses transferred-Credit	(89)	(89)	-	0%
		929000 Duplicate charges-Credit	(317)	(317)	-	0%
	<b>Corporate Other Total</b>		<b>(406)</b>	<b>(406)</b>	<b>-</b>	<b>0%</b>
	<b>Customer and Innovation</b>					
		851000 System control and load dispatching	69	69	(0)	0%
		859000 Other expenses	13	13	-	0%
		866000 Maintenance of communication equipment	0	0	0	1%
		871000 Distribution load dispatching	745	744	(1)	0%
		880000 Other expenses	642	636	(6)	-1%
		901000 Supervision	30	31	1	2%
		902000 Meter reading expenses	5,350	5,307	(43)	-1%
		903000 Customer records and collection expenses	5,753	6,084	331	6%
		904000 Uncollectable Accounts - Commodity	2,917	2,329	(588)	-20%
		904001 Uncollectable Accounts - Non Commodity	23	17	(6)	-26%
		908000 Customer assistance expenses	191	193	3	1%
		909000 Informational and instruction advertising expens	188	189	2	1%
		910000 Miscell customer service and informational expe	9	9	0	3%
		912000 Demonstrating and selling expenses	8	8	-	0%
		920000 Administrative and general salaries	2,012	2,073	61	3%
		921000 Office supplies and expenses	3,994	4,230	236	6%
		922000 Administrative expenses transferred-Credit	(2,650)	(2,698)	(47)	2%
		923000 Outside services employed	675	770	95	14%
		930100 General advertising expenses	235	237	2	1%
		930200 Miscellaneous general expenses	3	3	0	0%
		931000 Rents	5,347	5,455	108	2%
		935000 Maintenance of general plant	11	11	-	0%
	<b>Customer and Innovation Total</b>		<b>25,565</b>	<b>25,712</b>	<b>147</b>	<b>1%</b>
	<b>Distribution Operations</b>					
		850000 Operation supervision and engineering	32	32	-	0%
		856000 Mains expenses	62	62	-	0%
		863000 Maintenance of mains	62	62	-	0%
		870000 Operation supervision and engineering	1,997	1,746	(251)	-13%
		874000 Mains and services expenses	1,019	738	(281)	-28%
		878000 Meter and house regulator expenses	(4,316)	(4,399)	(83)	2%
		880000 Other expenses	1,412	1,138	(274)	-19%
		881000 Rents	46	46	-	0%
		885000 Maintenance supervision and engineering	84	84	0	0%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
		887000 Maintenance of mains	567	568	1	0%
		892000 Maintenance of services	217	217	-	0%
		893000 Maintenance of meters and house regulators	259	266	7	3%
		904000 Uncollectable Accounts - Commodity	63	63	-	0%
		904001 Uncollectable Accounts - Non Commodity	333	333	-	0%
		920000 Administrative and general salaries	50	52	2	3%
		921000 Office supplies and expenses	81	81	-	0%
		923000 Outside services employed	0	0	-	0%
		928000 Regulatory commission expenses	50	50	-	0%
		930200 Miscellaneous general expenses	1	1	-	0%
	<b>Distribution Operations Total</b>		<b>2,021</b>	<b>1,140</b>	<b>(880)</b>	<b>-44%</b>
	<b>Energy Supply</b>	874000 Mains and services expenses	551	500	(51)	-9%
		920000 Administrative and general salaries	16	75	59	361%
		921000 Office supplies and expenses	4	3	(1)	-24%
		923000 Outside services employed	0	0	(0)	-98%
		930200 Miscellaneous general expenses	1	1	(0)	0%
	<b>Energy Supply Total</b>		<b>572</b>	<b>579</b>	<b>7</b>	<b>1%</b>
	<b>Financial Operations</b>	807000 Purchased gas expenses	13	13	0	3%
		880000 Other expenses	34	35	1	3%
		920000 Administrative and general salaries	891	918	27	3%
		921000 Office supplies and expenses	158	160	2	2%
		922000 Administrative expenses transferred-Credit	(23)	(23)	(0)	1%
		923000 Outside services employed	206	208	2	1%
		924000 Property insurance	425	438	12	3%
		925000 Injuries and damages	943	993	51	5%
		930200 Miscellaneous general expenses	22	23	0	1%
	<b>Financial Operations Total</b>		<b>2,669</b>	<b>2,765</b>	<b>96</b>	<b>4%</b>
	<b>Gas Systems</b>	733000 Gas mixing expenses	69	71	2	3%
		735000 Miscellaneous production expenses	1,132	1,142	11	1%
		742000 Maintenance of production equipment	126	126	0	0%
		759000 Other expenses	52	54	1	3%
		830000 #N/A	7	7	0	3%
		841000 Operation labor and expenses	1,810	1,826	16	1%
		843100 Maintenance supervision and engineering	267	267	0	0%
		843200 Maintenance of structures and improvements	35	36	1	3%
		843500 Maintenance of liquefaction equipment	69	71	2	3%
		843600 Maintenance of vaporizing equipment	17	18	0	3%
		843700 Maintenance of compressor equipment	17	18	0	3%
		843800 Maintenance of measuring and regulating equip	35	36	1	3%
		843900 Maintenance of other equipment	17	18	0	3%
		844300 Liquefaction Processing Labor and Expenses	1,659	1,673	13	1%
		850000 Operation supervision and engineering	638	649	11	2%
		851000 System control and load dispatching	182	187	5	3%
		856000 Mains expenses	1,626	1,626	-	0%
		863000 Maintenance of mains	4	5	0	3%
		870000 Operation supervision and engineering	6,164	6,268	104	2%
		871000 Distribution load dispatching	2,718	2,774	56	2%
		874000 Mains and services expenses	12,847	13,097	250	2%
		875000 Measuring and regulating station expenses-Gener	646	662	17	3%
		876000 Measuring and regulating station expenses-Industr	5	5	0	3%
		877000 Measur and regulat station exp-Cty gat chk static	185	190	5	3%
		878000 Meter and house regulator expenses	851	873	22	3%
		879000 Customer installations expenses	2,732	2,802	71	3%
		880000 Other expenses	1,763	1,802	39	2%
		885000 Maintenance supervision and engineering	706	725	18	3%
		887000 Maintenance of mains	2,492	2,515	22	1%
		888000 #N/A	300	300	-	0%
		889000 Maint of measur and regulati station equip-Gener	660	672	12	2%
		890000 Maint of measur and regulat station equip-Indus	5	5	0	3%
		892000 Maintenance of services	4,698	4,584	(114)	-2%
		893000 Maintenance of meters and house regulators	1,102	1,130	28	3%
		930200 Miscellaneous general expenses	86	86	(0)	0%
	<b>Gas Systems Total</b>		<b>45,721</b>	<b>46,320</b>	<b>599</b>	<b>1%</b>
	<b>General Counsel</b>	813000 Other gas supply expenses	75	75	-	0%
		920000 Administrative and general salaries	384	396	12	3%
		921000 Office supplies and expenses	35	35	0	1%
		923000 Outside services employed	161	161	(0)	0%
		925000 Injuries and damages	2	2	0	0%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
		930200 Miscellaneous general expenses	2	2	-	0%
		931000 Rents	0	0	-	0%
	<b>General Counsel Total</b>		<b>661</b>	<b>672</b>	<b>12</b>	<b>2%</b>
	<b>Group President - Utility</b>	908000 Customer assistance expenses	620	633	13	2%
		909000 Informational and instruction advertising expens	19	19	-	0%
		912000 Demonstrating and selling expenses	5	5	-	0%
		913000 Advertising expenses	3	2	(1)	-33%
		920000 Administrative and general salaries	541	558	16	3%
		921000 Office supplies and expenses	44	44	-	0%
		923000 Outside services employed	55	48	(7)	-14%
		928000 Regulatory commission expenses	711	725	14	2%
		930100 General advertising expenses	12	12	-	0%
		930200 Miscellaneous general expenses	19	19	-	0%
		931000 Rents	1	1	-	0%
	<b>Group President - Utility Total</b>		<b>2,031</b>	<b>2,066</b>	<b>36</b>	<b>2%</b>
	<b>HR and Employee Services</b>	735000 Miscellaneous production expenses	0	0	0	4%
		736000 Rents	1	1	0	1%
		759000 Other expenses	4	4	0	4%
		760000 Rents	5	5	0	1%
		813000 Other gas supply expenses	19	20	1	3%
		841000 Operation labor and expenses	26	27	1	4%
		842000 Rents	31	31	0	1%
		846200 Other expenses	130	133	3	3%
		859000 Other expenses	38	40	2	4%
		860000 Rents	45	46	1	1%
		870000 Operation supervision and engineering	4	4	0	3%
		880000 Other expenses	2,108	2,183	75	4%
		881000 Rents	690	715	25	4%
		905000 Miscellaneous customer accounts expenses	26	28	1	4%
		910000 Miscell customer service and informational expe	17	17	1	4%
		916000 Miscellaneous Sales Expense	0	0	0	4%
		920000 Administrative and general salaries	612	629	17	3%
		921000 Office supplies and expenses	223	228	5	2%
		922000 Administrative expenses transferred-Credit	(870)	(881)	(11)	1%
		923000 Outside services employed	52	53	0	1%
		924000 Property insurance	1	1	0	2%
		930100 General advertising expenses	15	15	0	1%
		931000 Rents	1,067	1,067	(1)	0%
		935000 Maintenance of general plant	97	45	(53)	-54%
	<b>HR and Employee Services Total</b>		<b>4,342</b>	<b>4,410</b>	<b>69</b>	<b>2%</b>
	<b>Operations Services</b>	807000 Purchased gas expenses	189	194	6	3%
		813000 Other gas supply expenses	167	172	5	3%
		920000 Administrative and general salaries	149	153	4	3%
		921000 Office supplies and expenses	17	17	0	0%
		923000 Outside services employed	2	2	-	0%
		930200 Miscellaneous general expenses	1	1	-	0%
		931000 Rents	1	1	-	0%
	<b>Operations Services Total</b>		<b>525</b>	<b>540</b>	<b>15</b>	<b>3%</b>
	<b>Risk Management</b>	920000 Administrative and general salaries	123	126	2	2%
		921000 Office supplies and expenses	15	16	0	1%
		923000 Outside services employed	44	44	0	1%
	<b>Risk Management Total</b>		<b>183</b>	<b>186</b>	<b>3</b>	<b>2%</b>
	<b>Strategy Plng and Ext Affairs</b>	920000 Administrative and general salaries	177	177	(0)	0%
		921000 Office supplies and expenses	27	28	1	2%
		923000 Outside services employed	30	30	(0)	0%
		930200 Miscellaneous general expenses	4	4	-	0%
		931000 Rents	0	0	-	0%
	<b>Strategy Plng and Ext Affairs Total</b>		<b>238</b>	<b>239</b>	<b>0</b>	<b>0%</b>
<b>Gas Total</b>			<b>94,819</b>	<b>95,620</b>	<b>801</b>	<b>1%</b>
<b>Non-Utility</b>	<b>Benefits &amp; Loadings</b>	417100 Expenses of nonutility operations	362	375	12	3%
		426400 Expendit for cert civic, politic and related activ	109	112	4	3%
	<b>Benefits &amp; Loadings Total</b>		<b>471</b>	<b>487</b>	<b>16</b>	<b>3%</b>
	<b>Chairman and CEO</b>	426100 Donations	423	423	(0)	0%
		426400 Expendit for cert civic, politic and related activ	178	178	-	0%
	<b>Chairman and CEO Total</b>		<b>601</b>	<b>601</b>	<b>(0)</b>	<b>0%</b>
	<b>Corporate Other</b>	426500 Other deductions	(436)	(350)	86	-20%
	<b>Corporate Other Total</b>		<b>(436)</b>	<b>(350)</b>	<b>86</b>	<b>-20%</b>
	<b>Customer and Innovation</b>	417100 Expenses of nonutility operations	4,836	4,518	(318)	-7%
		426100 Donations	224	224	0	0%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2021 Budget vs. 2022 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2021 Budget	2022 Budget	Variance	% Variance
		426400 Expendit for cert civic, politic and related activ	20	20	(0)	0%
		426500 Other deductions	9	9	0	0%
	<b>Customer and Innovation Total</b>		<b>5,089</b>	<b>4,771</b>	<b>(318)</b>	<b>-6%</b>
	<b>Energy Supply</b>	426100 Donations	30	30	-	0%
		426500 Other deductions	3	3	-	0%
	<b>Energy Supply Total</b>		<b>32</b>	<b>32</b>	<b>-</b>	<b>0%</b>
	<b>Financial Operations</b>	426100 Donations	1	2	0	1%
		426300 Penalties	1	4	3	349%
		426400 Expendit for cert civic, politic and related activ	3	3	0	1%
		426500 Other deductions	10	10	0	1%
	<b>Financial Operations Total</b>		<b>15</b>	<b>18</b>	<b>3</b>	<b>19%</b>
	<b>General Counsel</b>	426100 Donations	13	13	(0)	0%
		426400 Expendit for cert civic, politic and related activ	0	0	(0)	0%
		426500 Other deductions	5	5	0	0%
	<b>General Counsel Total</b>		<b>18</b>	<b>18</b>	<b>0</b>	<b>0%</b>
	<b>Group President - Utility</b>	426100 Donations	1,464	1,464	-	0%
		426400 Expendit for cert civic, politic and related activ	878	884	6	1%
		426500 Other deductions	518	514	(4)	-1%
	<b>Group President - Utility Total</b>		<b>2,860</b>	<b>2,862</b>	<b>2</b>	<b>0%</b>
	<b>HR and Employee Services</b>	417100 Expenses of nonutility operations	246	253	7	3%
		426100 Donations	379	383	4	1%
		426400 Expendit for cert civic, politic and related activ	94	97	3	3%
		426500 Other deductions	0	0	0	2%
	<b>HR and Employee Services Total</b>		<b>720</b>	<b>733</b>	<b>13</b>	<b>2%</b>
	<b>Nuclear Generation</b>	426100 Donations	28	28	0	0%
		426400 Expendit for cert civic, politic and related activ	20	20	-	0%
		426500 Other deductions	22	22	-	0%
	<b>Nuclear Generation Total</b>		<b>71</b>	<b>71</b>	<b>0</b>	<b>0%</b>
	<b>Operations Services</b>	426100 Donations	67	67	(0)	0%
		426400 Expendit for cert civic, politic and related activ	22	22	-	0%
		426500 Other deductions	17	17	0	0%
	<b>Operations Services Total</b>		<b>106</b>	<b>106</b>	<b>0</b>	<b>0%</b>
	<b>Strategy Plng and Ext Affairs</b>	426100 Donations	29	29	0	0%
		426400 Expendit for cert civic, politic and related activ	294	298	5	2%
	<b>Strategy Plng and Ext Affairs Total</b>		<b>323</b>	<b>327</b>	<b>5</b>	<b>1%</b>
<b>Non-Utility Total</b>			<b>9,868</b>	<b>9,675</b>	<b>(193)</b>	<b>-2%</b>
<b>Grand Total</b>			<b>1,289,827</b>	<b>1,326,347</b>	<b>36,520</b>	<b>3%</b>

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
Electric	Benefits & Loadings	500000 Operation supervision and engineering	255	264	8	3%
		506000 Miscellaneous steam power expenses	553	569	16	3%
		510000 Maintenance supervision and engineering	126	130	4	3%
		517000 Operation supervision and engineering	16,517	17,002	485	3%
		524000 Miscellaneous nuclear power expenses	153	158	5	3%
		535000 Operation supervision and engineering	1	1	0	3%
		539000 Miscellaneous hydraulic power generatio	0	0	0	3%
		541000 Maintenance supervision and engineering	1	1	0	3%
		546000 Operation supervision and engineering	255	264	8	3%
		549000 Miscellaneous other power generation e	12	13	0	3%
		551000 Maintenance supervision and engineering	126	130	4	3%
		556000 System control and load dispatching	179	185	6	3%
		557000 Other expenses	297	307	10	3%
		560000 Operation supervision and engineering	898	939	42	5%
		561200 Load dispatch-Monitor and operate trans	192	199	7	3%
		561500 Reliability planning and standards develo	21	22	1	3%
		561700 Generation interconnection studies	69	72	2	3%
		566000 Miscellaneous transmission expenses	93	96	3	4%
		575100 Operation Supervision	26	26	1	3%
		575200 Day-ahead and real-time market adminis	11	12	0	3%
		575500 Ancillary services market administration	3	3	0	3%
		580000 Operation supervision and engineering	181	186	5	3%
		581000 Load dispatching	12	12	0	3%
		584000 Underground line expenses	28	29	1	3%
		586000 Meter expenses	57	58	1	2%
		588000 Miscellaneous distribution expenses	194	201	7	4%
		901000 Supervision	12	13	0	3%
		902000 Meter reading expenses	102	161	60	59%
		903000 Customer records and collection expense	1,225	1,232	8	1%
		905000 Miscellaneous customer accounts expens	1	1	0	3%
		908000 Customer assistance expenses	27	28	1	3%
		910000 Miscell customer service and information	0	0	0	3%
		916000 Miscellaneous Sales Expense	0	0	0	3%
		920000 Administrative and general salaries	29,407	30,808	1,401	5%
		921000 Office supplies and expenses	961	1,006	45	5%
		922000 Administrative expenses transferred-Crec	(431)	(444)	(13)	3%
		925000 Injuries and damages	1,104	1,110	6	1%
		926000 Employee pensions and benefits	80,908	82,652	1,745	2%
	<b>Benefits &amp; Loadings Total</b>		<b>133,577</b>	<b>137,447</b>	<b>3,870</b>	<b>3%</b>
	<b>Chairman and CEO</b>	920000 Administrative and general salaries	536	552	16	3%
		921000 Office supplies and expenses	15	15	0	0%
		923000 Outside services employed	147	147	-	0%
		930200 Miscellaneous general expenses	2,686	2,688	2	0%
		931000 Rents	22	22	-	0%
	<b>Chairman and CEO Total</b>		<b>3,406</b>	<b>3,424</b>	<b>18</b>	<b>1%</b>
	<b>Corporate Other</b>	922000 Administrative expenses transferred-Crec	(2,151)	(1,332)	819	-38%
		929000 Duplicate charges-Credit	(5,582)	(5,582)	-	0%
	<b>Corporate Other Total</b>		<b>(7,733)</b>	<b>(6,914)</b>	<b>819</b>	<b>-11%</b>
	<b>Corporate Other - IA</b>	565000 Transmission of electricity by others	128,085	133,102	5,017	4%
	<b>Corporate Other - IA Total</b>		<b>128,085</b>	<b>133,102</b>	<b>5,017</b>	<b>4%</b>
	<b>Customer and Innovation</b>	506000 Miscellaneous steam power expenses	898	909	11	1%
		524000 Miscellaneous nuclear power expenses	5,511	5,655	144	3%
		539000 Miscellaneous hydraulic power generatio	6	6	0	1%
		549000 Miscellaneous other power generation e	396	389	(6)	-2%
		556000 System control and load dispatching	57	59	1	3%
		557000 Other expenses	17	18	1	4%
		560000 Operation supervision and engineering	464	478	14	3%
		561200 Load dispatch-Monitor and operate trans	2,393	2,461	69	3%
		566000 Miscellaneous transmission expenses	2,443	2,536	93	4%
		580000 Operation supervision and engineering	5	7	2	35%
		581000 Load dispatching	612	626	14	2%
		588000 Miscellaneous distribution expenses	6,602	13,256	6,654	101%
		901000 Supervision	121	124	3	2%
		902000 Meter reading expenses	31,679	29,466	(2,213)	-7%
		903000 Customer records and collection expense	23,813	19,329	(4,484)	-19%
		904000 Uncollectable Accounts - Commodity	15,991	13,711	(2,280)	-14%
		904001 Uncollectable Accounts - Non Commodity	66	90	24	36%
		908000 Customer assistance expenses	2,265	2,307	42	2%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		909000 Informational and instruction advertising	742	749	7	1%
		910000 Miscell customer service and information	266	267	1	0%
		912000 Demonstrating and selling expenses	253	253	-	0%
		920000 Administrative and general salaries	30,532	31,436	905	3%
		921000 Office supplies and expenses	63,110	64,737	1,627	3%
		922000 Administrative expenses transferred-Crec	(39,734)	(38,871)	863	-2%
		923000 Outside services employed	11,344	9,636	(1,708)	-15%
		930100 General advertising expenses	3,493	3,527	34	1%
		930200 Miscellaneous general expenses	60	60	(0)	0%
		931000 Rents	38,415	39,496	1,081	3%
		935000 Maintenance of general plant	162	162	-	0%
	<b>Customer and Innovation Total</b>		<b>201,978</b>	<b>202,878</b>	<b>900</b>	<b>0%</b>
	<b>Distribution Operations</b>	560000 Operation supervision and engineering	1	1	(0)	-3%
		562000 Station expenses	494	504	10	2%
		566000 Miscellaneous transmission expenses	320	319	(1)	0%
		570000 Maintenance of station equipment	785	760	(25)	-3%
		571000 Maintenance of overhead lines	5,064	5,068	4	0%
		580000 Operation supervision and engineering	13,808	14,043	235	2%
		581000 Load dispatching	975	1,172	197	20%
		582000 Station expenses	1,352	1,381	29	2%
		583000 Overhead line expenses	2,989	3,023	34	1%
		584000 Underground line expenses	(2,811)	(2,753)	57	-2%
		585000 Street lighting and signal system expense	1,865	1,896	31	2%
		586000 Meter expenses	2,451	2,570	119	5%
		587000 Customer installations expenses	4,482	4,593	111	2%
		588000 Miscellaneous distribution expenses	22,678	18,128	(4,550)	-20%
		589000 Rents	610	610	-	0%
		590000 Maintenance supervision and engineerin	215	233	18	8%
		592000 Maintenance of station equipment	753	725	(28)	-4%
		593000 Maintenance of overhead lines	51,982	49,792	(2,189)	-4%
		594000 Maintenance of underground lines	13,642	12,876	(766)	-6%
		595000 Maintenance of line transformers	1,446	1,491	45	3%
		596000 Maintenance of street lighting and signal	1,074	1,092	18	2%
		597000 Maintenance of meters	897	1,655	758	84%
		598000 Maintenance of miscellaneous distributic	349	349	-	0%
		904000 Uncollectable Accounts - Commodity	150	150	-	0%
		920000 Administrative and general salaries	762	783	21	3%
		921000 Office supplies and expenses	186	186	0	0%
		923000 Outside services employed	74	74	-	0%
		930200 Miscellaneous general expenses	94	94	-	0%
	<b>Distribution Operations Total</b>		<b>126,686</b>	<b>120,814</b>	<b>(5,872)</b>	<b>-5%</b>
	<b>Energy Supply</b>	500000 Operation supervision and engineering	2,469	2,636	167	7%
		502000 Steam expenses	19,531	19,646	115	1%
		505000 Electric expenses	1,515	1,698	183	12%
		506000 Miscellaneous steam power expenses	11,527	12,501	974	8%
		507000 Rents	94	112	18	20%
		510000 Maintenance supervision and engineerin	2,043	942	(1,101)	-54%
		511000 Maintenance of structures	2,203	2,052	(151)	-7%
		512000 Maintenance of boiler plant	16,910	22,385	5,476	32%
		513000 Maintenance of electric plant	5,624	6,224	600	11%
		514000 Maintenance of miscellaneous steam pla	9,340	9,311	(29)	0%
		531000 Maintenance of electric plant	135	133	(2)	-1%
		535000 Operation supervision and engineering	80	85	4	5%
		539000 Miscellaneous hydraulic power generatio	297	266	(30)	-10%
		540000 Rents	0	0	-	0%
		541000 Maintenance supervision and engineerin	209	210	1	0%
		542000 Maintenance of structures	23	23	-	0%
		544000 Maintenance of electric plant	1,675	1,213	(462)	-28%
		545000 Maintenance of miscellaneous hydraulic	214	217	3	1%
		546000 Operation supervision and engineering	3,388	3,734	345	10%
		548000 Generation expenses	7,298	7,400	102	1%
		549000 Miscellaneous other power generation e	20,049	18,564	(1,485)	-7%
		550000 Rents	14,768	15,114	346	2%
		551000 Maintenance supervision and engineerin	2,084	2,086	2	0%
		552000 Maintenance of structures	3,284	3,316	32	1%
		553000 Maintenance of generating and electric p	14,561	11,409	(3,151)	-22%
		554000 Maint of miscellaneous other power gene	19,669	22,818	3,149	16%
		560000 Operation supervision and engineering	474	480	6	1%



**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		566000 Miscellaneous transmission expenses	158	158	-	0%
		920000 Administrative and general salaries	1,485	1,713	228	15%
		921000 Office supplies and expenses	118	118	1	1%
		923000 Outside services employed	349	149	(199)	-57%
		930200 Miscellaneous general expenses	317	313	(4)	-1%
	<b>Energy Supply Total</b>		<b>161,890</b>	<b>167,027</b>	<b>5,137</b>	<b>3%</b>
	<b>Financial Operations</b>	506000 Miscellaneous steam power expenses	59	68	9	16%
		524000 Miscellaneous nuclear power expenses	1,196	1,232	36	3%
		549000 Miscellaneous other power generation expenses	39	33	(6)	-16%
		557000 Other expenses	916	938	22	2%
		566000 Miscellaneous transmission expenses	237	249	11	5%
		908000 Customer assistance expenses	12	12	0	3%
		920000 Administrative and general salaries	14,314	14,740	426	3%
		921000 Office supplies and expenses	2,253	2,308	54	2%
		922000 Administrative expenses transferred-Cre	(343)	(346)	(3)	1%
		923000 Outside services employed	3,064	3,095	31	1%
		924000 Property insurance	8,498	8,804	306	4%
		925000 Injuries and damages	13,332	13,626	294	2%
		930200 Miscellaneous general expenses	333	336	3	1%
	<b>Financial Operations Total</b>		<b>43,911</b>	<b>45,094</b>	<b>1,183</b>	<b>3%</b>
	<b>Gas Systems</b>	580000 Operation supervision and engineering	67	68	1	2%
		584000 Underground line expenses	12,925	13,343	418	3%
		588000 Miscellaneous distribution expenses	6	6	-	0%
		930200 Miscellaneous general expenses	22	22	-	0%
	<b>Gas Systems Total</b>		<b>13,019</b>	<b>13,439</b>	<b>420</b>	<b>3%</b>
	<b>General Counsel</b>	524000 Miscellaneous nuclear power expenses	346	346	-	0%
		557000 Other expenses	127	127	-	0%
		566000 Miscellaneous transmission expenses	173	173	-	0%
		920000 Administrative and general salaries	4,964	5,123	159	3%
		921000 Office supplies and expenses	523	525	2	0%
		923000 Outside services employed	1,914	1,914	(0)	0%
		925000 Injuries and damages	28	28	(0)	0%
		928000 Regulatory commission expenses	51	51	-	0%
		930200 Miscellaneous general expenses	33	33	-	0%
		931000 Rents	3	3	-	0%
	<b>General Counsel Total</b>		<b>8,161</b>	<b>8,322</b>	<b>162</b>	<b>2%</b>
	<b>Group President - Utility</b>	909000 Informational and instruction advertising	74	74	-	0%
		912000 Demonstrating and selling expenses	2	2	-	0%
		920000 Administrative and general salaries	8,609	8,843	234	3%
		921000 Office supplies and expenses	693	693	(0)	0%
		923000 Outside services employed	709	725	16	2%
		928000 Regulatory commission expenses	6,493	6,619	125	2%
		930100 General advertising expenses	60	60	-	0%
		930200 Miscellaneous general expenses	174	174	-	0%
		931000 Rents	7	7	-	0%
	<b>Group President - Utility Total</b>		<b>16,821</b>	<b>17,197</b>	<b>376</b>	<b>2%</b>
	<b>HR and Employee Services</b>	506000 Miscellaneous steam power expenses	2,346	2,320	(26)	-1%
		507000 Rents	2,098	2,560	461	22%
		524000 Miscellaneous nuclear power expenses	20,408	20,771	362	2%
		525000 Rents	9,084	11,076	1,993	22%
		539000 Miscellaneous hydraulic power generation	79	79	(1)	-1%
		540000 Rents	79	95	16	20%
		549000 Miscellaneous other power generation expenses	982	961	(21)	-2%
		550000 Rents	1,136	1,386	250	22%
		560000 Operation supervision and engineering	2	2	0	3%
		566000 Miscellaneous transmission expenses	1,497	1,488	(9)	-1%
		567000 Rents	1,155	1,409	254	22%
		575100 Operation Supervision	14	14	(0)	-2%
		575800 Rents	16	20	4	22%
		580000 Operation supervision and engineering	5	5	0	3%
		588000 Miscellaneous distribution expenses	4,025	3,971	(54)	-1%
		589000 Rents	3,836	4,679	843	22%
		905000 Miscellaneous customer accounts expenses	124	121	(3)	-2%
		910000 Miscellaneous customer service and information	70	68	(1)	-2%
		916000 Miscellaneous Sales Expense	49	48	(1)	-2%
		920000 Administrative and general salaries	9,599	9,887	288	3%
		921000 Office supplies and expenses	3,268	3,279	10	0%
		922000 Administrative expenses transferred-Cre	(12,974)	(18,377)	(5,403)	42%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		923000 Outside services employed	763	770	7	1%
		924000 Property insurance	21	21	0	2%
		930100 General advertising expenses	217	219	2	1%
		930200 Miscellaneous general expenses	8	8	-	0%
		931000 Rents	1,492	1,817	325	22%
		935000 Maintenance of general plant	659	1,112	453	69%
	<b>HR and Employee Services Total</b>		<b>50,059</b>	<b>49,808</b>	<b>(252)</b>	<b>-1%</b>
	<b>Nuclear Generation</b>	517000 Operation supervision and engineering	32,548	34,417	1,869	6%
		519000 Coolants and water	7,949	8,224	275	3%
		520000 Steam expenses	50,573	50,068	(505)	-1%
		523000 Electric expenses	2,440	2,414	(26)	-1%
		524000 Miscellaneous nuclear power expenses	106,959	104,044	(2,915)	-3%
		525000 Rents	223	383	160	72%
		528000 Maintenance supervision and engineerin	6,801	7,088	287	4%
		530000 Maintenance of reactor plant equipment	43,672	43,000	(672)	-2%
		531000 Maintenance of electric plant	12,228	12,435	207	2%
		532000 Maintenance of miscellaneous nuclear pl	21,910	23,232	1,321	6%
		930100 General advertising expenses	6	6	-	0%
		930200 Miscellaneous general expenses	20	20	-	0%
	<b>Nuclear Generation Total</b>		<b>285,329</b>	<b>285,329</b>	<b>(0)</b>	<b>0%</b>
	<b>Operations Services</b>	556000 System control and load dispatching	1,396	1,435	40	3%
		557000 Other expenses	2,738	3,147	409	15%
		561500 Reliability planning and standards develo	157	161	5	3%
		561700 Generation interconnection studies	512	527	15	3%
		566000 Miscellaneous transmission expenses	72	72	-	0%
		575100 Operation Supervision	211	216	6	3%
		575200 Day-ahead and real-time market adminis	85	88	3	3%
		575500 Ancillary services market administration	24	25	1	3%
		920000 Administrative and general salaries	1,143	1,178	34	3%
		921000 Office supplies and expenses	304	305	1	0%
		923000 Outside services employed	9	9	-	0%
		930200 Miscellaneous general expenses	7	7	-	0%
		931000 Rents	12	12	-	0%
	<b>Operations Services Total</b>		<b>6,670</b>	<b>7,183</b>	<b>513</b>	<b>8%</b>
	<b>Risk Management</b>	557000 Other expenses	367	377	10	3%
		920000 Administrative and general salaries	2,100	2,141	41	2%
		921000 Office supplies and expenses	229	231	2	1%
		923000 Outside services employed	290	293	3	1%
	<b>Risk Management Total</b>		<b>2,986</b>	<b>3,042</b>	<b>56</b>	<b>2%</b>
	<b>Strategy Png and Ext Affairs</b>	557000 Other expenses	499	514	15	3%
		588000 Miscellaneous distribution expenses	2,507	2,507	-	0%
		920000 Administrative and general salaries	3,491	3,554	63	2%
		921000 Office supplies and expenses	482	491	9	2%
		923000 Outside services employed	443	443	(0)	0%
		930200 Miscellaneous general expenses	60	60	-	0%
		931000 Rents	2	2	-	0%
	<b>Strategy Png and Ext Affairs Total</b>		<b>7,484</b>	<b>7,570</b>	<b>86</b>	<b>1%</b>
	<b>Transmission</b>	513000 Maintenance of electric plant	75	75	-	0%
		560000 Operation supervision and engineering	11,556	12,763	1,207	10%
		561200 Load dispatch-Monitor and operate trans	1,072	1,106	34	3%
		561800 Reliability planning and standards develo	2,243	2,243	-	0%
		562000 Station expenses	2,555	2,610	54	2%
		563000 Overhead line expenses	2,204	2,230	26	1%
		566000 Miscellaneous transmission expenses	3,735	3,783	47	1%
		567000 Rents	136	136	-	0%
		570000 Maintenance of station equipment	5,178	5,259	82	2%
		571000 Maintenance of overhead lines	711	720	9	1%
		580000 Operation supervision and engineering	567	587	20	4%
		582000 Station expenses	3,129	3,168	39	1%
		588000 Miscellaneous distribution expenses	1,555	1,591	36	2%
		589000 Rents	15	15	-	0%
		592000 Maintenance of station equipment	3,637	3,721	84	2%
		930200 Miscellaneous general expenses	354	354	(0)	0%
	<b>Transmission Total</b>		<b>38,721</b>	<b>40,360</b>	<b>1,639</b>	<b>4%</b>
<b>Electric Total</b>			<b>1,221,052</b>	<b>1,235,123</b>	<b>14,071</b>	<b>1%</b>
<b>Gas</b>	<b>Benefits &amp; Loadings</b>	735000 Miscellaneous production expenses	0	0	0	2%
		759000 Other expenses	0	0	0	4%
		807000 Purchased gas expenses	28	29	1	3%
		813000 Other gas supply expenses	23	24	1	3%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		830000 #N/A	1	1	0	3%
		841000 Operation labor and expenses	19	19	1	4%
		843100 Maintenance supervision and engineering	2	2	0	3%
		844300 Liquefaction Processing Labor and Expenses	2	2	0	3%
		846200 Other expenses	0	0	0	3%
		850000 Operation supervision and engineering	50	51	2	3%
		851000 System control and load dispatching	28	29	1	3%
		859000 Other expenses	0	0	0	3%
		870000 Operation supervision and engineering	213	219	6	3%
		871000 Distribution load dispatching	27	28	1	3%
		874000 Mains and services expenses	75	78	3	4%
		878000 Meter and house regulator expenses	15	16	1	7%
		880000 Other expenses	89	91	3	3%
		892000 Maintenance of services	18	19	1	3%
		901000 Supervision	3	3	0	3%
		902000 Meter reading expenses	26	41	15	59%
		903000 Customer records and collection expense	313	315	2	1%
		905000 Miscellaneous customer accounts expenses	0	0	0	3%
		908000 Customer assistance expenses	7	7	0	3%
		910000 Miscell customer service and information	0	0	0	3%
		916000 Miscellaneous Sales Expense	0	0	0	8%
		920000 Administrative and general salaries	1,986	2,081	95	5%
		921000 Office supplies and expenses	53	56	2	5%
		922000 Administrative expenses transferred-Credit	(29)	(30)	(1)	3%
		925000 Injuries and damages	163	159	(4)	-2%
		926000 Employee pensions and benefits	7,824	8,041	217	3%
	<b>Benefits &amp; Loadings Total</b>		<b>10,936</b>	<b>11,282</b>	<b>346</b>	<b>3%</b>
	<b>Chairman and CEO</b>					
		920000 Administrative and general salaries	36	37	1	3%
		921000 Office supplies and expenses	1	1	-	0%
		923000 Outside services employed	10	10	-	0%
		930200 Miscellaneous general expenses	412	412	0	0%
		931000 Rents	2	2	-	0%
	<b>Chairman and CEO Total</b>		<b>461</b>	<b>462</b>	<b>1</b>	<b>0%</b>
	<b>Corporate Other</b>					
		922000 Administrative expenses transferred-Credit	(89)	(89)	-	0%
		929000 Duplicate charges-Credit	(317)	(317)	-	0%
	<b>Corporate Other Total</b>		<b>(406)</b>	<b>(406)</b>	<b>-</b>	<b>0%</b>
	<b>Customer and Innovation</b>					
		851000 System control and load dispatching	69	70	1	2%
		859000 Other expenses	13	14	1	8%
		866000 Maintenance of communication equipment	0	0	0	1%
		871000 Distribution load dispatching	744	757	12	2%
		880000 Other expenses	636	641	5	1%
		901000 Supervision	31	32	1	2%
		902000 Meter reading expenses	5,307	5,483	176	3%
		903000 Customer records and collection expense	6,084	4,939	(1,146)	-19%
		904000 Uncollectable Accounts - Commodity	2,329	1,997	(332)	-14%
		904001 Uncollectable Accounts - Non Commodity	17	23	6	36%
		908000 Customer assistance expenses	193	195	2	1%
		909000 Informational and instruction advertising	189	191	2	1%
		910000 Miscell customer service and information	9	10	0	3%
		912000 Demonstrating and selling expenses	8	8	-	0%
		920000 Administrative and general salaries	2,073	2,134	61	3%
		921000 Office supplies and expenses	4,230	4,337	107	3%
		922000 Administrative expenses transferred-Credit	(2,698)	(2,639)	59	-2%
		923000 Outside services employed	770	654	(116)	-15%
		930100 General advertising expenses	237	239	2	1%
		930200 Miscellaneous general expenses	3	3	(0)	0%
		931000 Rents	5,455	5,608	153	3%
		935000 Maintenance of general plant	11	11	-	0%
	<b>Customer and Innovation Total</b>		<b>25,712</b>	<b>24,708</b>	<b>(1,004)</b>	<b>-4%</b>
	<b>Distribution Operations</b>					
		850000 Operation supervision and engineering	32	32	-	0%
		856000 Mains expenses	62	62	-	0%
		863000 Maintenance of mains	62	62	-	0%
		870000 Operation supervision and engineering	1,746	901	(845)	-48%
		874000 Mains and services expenses	738	(189)	(928)	-126%
		878000 Meter and house regulator expenses	(4,399)	(4,391)	8	0%
		880000 Other expenses	1,138	416	(722)	-63%
		881000 Rents	46	46	-	0%
		885000 Maintenance supervision and engineering	84	84	(0)	0%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		887000 Maintenance of mains	568	569	1	0%
		892000 Maintenance of services	217	217	-	0%
		893000 Maintenance of meters and house regula	266	271	5	2%
		904000 Uncollectable Accounts - Commodity	63	63	-	0%
		904001 Uncollectable Accounts - Non Commodity	333	333	-	0%
		920000 Administrative and general salaries	52	53	1	3%
		921000 Office supplies and expenses	81	81	-	0%
		923000 Outside services employed	0	0	-	0%
		928000 Regulatory commission expenses	50	50	-	0%
		930200 Miscellaneous general expenses	1	1	-	0%
	<b>Distribution Operations Total</b>		<b>1,140</b>	<b>(1,338)</b>	<b>(2,479)</b>	<b>-217%</b>
	<b>Energy Supply</b>	874000 Mains and services expenses	500	514	14	3%
		920000 Administrative and general salaries	75	90	15	20%
		921000 Office supplies and expenses	3	3	0	9%
		923000 Outside services employed	0	1	1	51750%
		930200 Miscellaneous general expenses	1	1	-	0%
	<b>Energy Supply Total</b>		<b>579</b>	<b>609</b>	<b>30</b>	<b>5%</b>
	<b>Financial Operations</b>	807000 Purchased gas expenses	13	14	0	3%
		880000 Other expenses	35	36	1	2%
		920000 Administrative and general salaries	918	945	27	3%
		921000 Office supplies and expenses	160	164	4	2%
		922000 Administrative expenses transferred-Crec	(23)	(24)	(0)	1%
		923000 Outside services employed	208	210	2	1%
		924000 Property insurance	438	450	12	3%
		925000 Injuries and damages	993	1,014	20	2%
		930200 Miscellaneous general expenses	23	23	0	1%
	<b>Financial Operations Total</b>		<b>2,765</b>	<b>2,831</b>	<b>66</b>	<b>2%</b>
	<b>Gas Systems</b>	733000 Gas mixing expenses	71	74	2	3%
		735000 Miscellaneous production expenses	1,142	1,155	13	1%
		742000 Maintenance of production equipment	126	126	0	0%
		759000 Other expenses	54	55	2	3%
		830000 #N/A	7	7	0	3%
		841000 Operation labor and expenses	1,826	1,845	20	1%
		843100 Maintenance supervision and engineerin	267	267	0	0%
		843200 Maintenance of structures and improvem	36	37	1	3%
		843500 Maintenance of liquefaction equipment	71	74	2	3%
		843600 Maintenance of vaporizing equipment	18	18	1	3%
		843700 Maintenance of compressor equipment	18	18	1	3%
		843800 Maintenance of measuring and regulatin	36	37	1	3%
		843900 Maintenance of other equipment	18	18	1	3%
		844300 Liquefaction Processing Labor and Expen	1,673	1,689	16	1%
		850000 Operation supervision and engineering	649	660	11	2%
		851000 System control and load dispatching	187	193	6	3%
		856000 Mains expenses	1,626	1,626	-	0%
		863000 Maintenance of mains	5	5	0	3%
		870000 Operation supervision and engineering	6,268	6,408	141	2%
		871000 Distribution load dispatching	2,774	2,840	66	2%
		874000 Mains and services expenses	13,097	13,385	288	2%
		875000 Measuring and regulating station expens	662	682	20	3%
		876000 Measuring and regulating station expens	5	5	0	3%
		877000 Measur and regulat station exp-Cty gat cl	190	195	6	3%
		878000 Meter and house regulator expenses	873	900	26	3%
		879000 Customer installations expenses	2,802	2,887	84	3%
		880000 Other expenses	1,802	1,849	46	3%
		885000 Maintenance supervision and engineerin	725	747	22	3%
		887000 Maintenance of mains	2,515	2,542	27	1%
		888000 #N/A	300	300	-	0%
		889000 Maint of measur and regulati station equ	672	687	15	2%
		890000 Maint of measur and regulat station equi	5	5	0	3%
		892000 Maintenance of services	4,584	4,593	9	0%
		893000 Maintenance of meters and house regula	1,130	1,164	34	3%
		930200 Miscellaneous general expenses	86	86	0	0%
	<b>Gas Systems Total</b>		<b>46,320</b>	<b>47,180</b>	<b>860</b>	<b>2%</b>
	<b>General Counsel</b>	813000 Other gas supply expenses	75	75	-	0%
		920000 Administrative and general salaries	396	408	13	3%
		921000 Office supplies and expenses	35	36	0	0%
		923000 Outside services employed	161	161	(0)	0%
		925000 Injuries and damages	2	2	(0)	0%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		930200 Miscellaneous general expenses	2	2	-	0%
		931000 Rents	0	0	-	0%
	<b>General Counsel Total</b>		<b>672</b>	<b>685</b>	<b>13</b>	<b>2%</b>
	<b>Group President - Utility</b>	908000 Customer assistance expenses	633	647	14	2%
		909000 Informational and instruction advertising	19	19	-	0%
		912000 Demonstrating and selling expenses	5	5	-	0%
		913000 Advertising expenses	2	1	(1)	-50%
		920000 Administrative and general salaries	558	573	15	3%
		921000 Office supplies and expenses	44	44	-	0%
		923000 Outside services employed	48	49	1	2%
		928000 Regulatory commission expenses	725	740	14	2%
		930100 General advertising expenses	12	12	-	0%
		930200 Miscellaneous general expenses	19	19	-	0%
		931000 Rents	1	1	-	0%
	<b>Group President - Utility Total</b>		<b>2,066</b>	<b>2,110</b>	<b>44</b>	<b>2%</b>
	<b>HR and Employee Services</b>	735000 Miscellaneous production expenses	0	0	(0)	-2%
		736000 Rents	1	1	0	22%
		759000 Other expenses	4	4	(0)	-2%
		760000 Rents	5	6	1	22%
		813000 Other gas supply expenses	20	22	2	11%
		841000 Operation labor and expenses	27	26	(1)	-2%
		842000 Rents	31	38	7	22%
		846200 Other expenses	133	148	14	11%
		859000 Other expenses	40	39	(1)	-2%
		860000 Rents	46	56	10	22%
		870000 Operation supervision and engineering	4	4	0	3%
		880000 Other expenses	2,183	2,169	(14)	-1%
		881000 Rents	715	713	(2)	0%
		905000 Miscellaneous customer accounts expens	28	27	(1)	-2%
		910000 Miscell customer service and information	17	17	(0)	-2%
		916000 Miscellaneous Sales Expense	0	0	(0)	-2%
		920000 Administrative and general salaries	629	648	19	3%
		921000 Office supplies and expenses	228	229	0	0%
		922000 Administrative expenses transferred-Crec	(881)	(1,248)	(367)	42%
		923000 Outside services employed	53	53	0	1%
		924000 Property insurance	1	1	0	2%
		930100 General advertising expenses	15	15	0	1%
		931000 Rents	1,067	1,460	393	37%
		935000 Maintenance of general plant	45	76	31	69%
	<b>HR and Employee Services Total</b>		<b>4,410</b>	<b>4,504</b>	<b>93</b>	<b>2%</b>
	<b>Operations Services</b>	807000 Purchased gas expenses	194	200	6	3%
		813000 Other gas supply expenses	172	177	5	3%
		920000 Administrative and general salaries	153	158	5	3%
		921000 Office supplies and expenses	17	17	0	0%
		923000 Outside services employed	2	2	-	0%
		930200 Miscellaneous general expenses	1	1	-	0%
		931000 Rents	1	1	-	0%
	<b>Operations Services Total</b>		<b>540</b>	<b>555</b>	<b>16</b>	<b>3%</b>
	<b>Risk Management</b>	920000 Administrative and general salaries	126	128	2	2%
		921000 Office supplies and expenses	16	16	0	1%
		923000 Outside services employed	44	45	0	1%
	<b>Risk Management Total</b>		<b>186</b>	<b>189</b>	<b>3</b>	<b>2%</b>
	<b>Strategy Png and Ext Affairs</b>	920000 Administrative and general salaries	177	179	2	1%
		921000 Office supplies and expenses	28	28	1	2%
		923000 Outside services employed	30	30	(0)	0%
		930200 Miscellaneous general expenses	4	4	-	0%
		931000 Rents	0	0	-	0%
	<b>Strategy Png and Ext Affairs Total</b>		<b>239</b>	<b>242</b>	<b>3</b>	<b>1%</b>
<b>Gas Total</b>			<b>95,620</b>	<b>93,612</b>	<b>(2,008)</b>	<b>-2%</b>
<b>Non-Utility</b>	<b>Benefits &amp; Loadings</b>	417100 Expenses of nonutility operations	375	383	8	2%
		426400 Expendit for cert civic, politic and related	112	115	3	3%
	<b>Benefits &amp; Loadings Total</b>		<b>487</b>	<b>498</b>	<b>11</b>	<b>2%</b>
	<b>Chairman and CEO</b>	426100 Donations	423	423	(0)	0%
		426400 Expendit for cert civic, politic and related	178	178	(0)	0%
	<b>Chairman and CEO Total</b>		<b>601</b>	<b>601</b>	<b>(0)</b>	<b>0%</b>
	<b>Corporate Other</b>	426500 Other deductions	(350)	(322)	28	-8%
	<b>Corporate Other Total</b>		<b>(350)</b>	<b>(322)</b>	<b>28</b>	<b>-8%</b>
	<b>Customer and Innovation</b>	417100 Expenses of nonutility operations	4,518	4,677	159	4%
		426100 Donations	224	224	(0)	0%

**NSP-MN**  
**Schedule 4a - O&M by FERC Account**  
**2022 Budget vs. 2023 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		426400 Expendit for cert civic, politic and related	20	20	0	0%
		426500 Other deductions	9	10	0	0%
	<b>Customer and Innovation Total</b>		<b>4,771</b>	<b>4,930</b>	<b>159</b>	<b>3%</b>
	<b>Energy Supply</b>	426100 Donations	30	30	-	0%
		426500 Other deductions	3	3	-	0%
	<b>Energy Supply Total</b>		<b>32</b>	<b>32</b>	<b>-</b>	<b>0%</b>
	<b>Financial Operations</b>	426100 Donations	2	2	0	1%
		426300 Penalties	4	4	0	0%
		426400 Expendit for cert civic, politic and related	3	3	0	1%
		426500 Other deductions	10	10	0	1%
	<b>Financial Operations Total</b>		<b>18</b>	<b>18</b>	<b>0</b>	<b>1%</b>
	<b>General Counsel</b>	426100 Donations	13	13	(0)	0%
		426400 Expendit for cert civic, politic and related	0	0	(0)	0%
		426500 Other deductions	5	5	0	0%
	<b>General Counsel Total</b>		<b>18</b>	<b>18</b>	<b>(0)</b>	<b>0%</b>
	<b>Group President - Utility</b>	426100 Donations	1,464	1,464	-	0%
		426400 Expendit for cert civic, politic and related	884	890	6	1%
		426500 Other deductions	514	513	(1)	0%
	<b>Group President - Utility Total</b>		<b>2,862</b>	<b>2,867</b>	<b>5</b>	<b>0%</b>
	<b>HR and Employee Services</b>	417100 Expenses of nonutility operations	253	280	27	11%
		426100 Donations	383	2,986	2,604	681%
		426400 Expendit for cert civic, politic and related	97	100	3	3%
		426500 Other deductions	0	0	-	0%
	<b>HR and Employee Services Total</b>		<b>733</b>	<b>3,367</b>	<b>2,634</b>	<b>359%</b>
	<b>Nuclear Generation</b>	426100 Donations	28	28	(0)	0%
		426400 Expendit for cert civic, politic and related	20	20	-	0%
		426500 Other deductions	22	22	-	0%
	<b>Nuclear Generation Total</b>		<b>71</b>	<b>71</b>	<b>(0)</b>	<b>0%</b>
	<b>Operations Services</b>	426100 Donations	67	67	-	0%
		426400 Expendit for cert civic, politic and related	22	22	-	0%
		426500 Other deductions	17	17	(0)	0%
	<b>Operations Services Total</b>		<b>106</b>	<b>106</b>	<b>(0)</b>	<b>0%</b>
	<b>Strategy PIng and Ext Affairs</b>	426100 Donations	29	29	(0)	0%
		426400 Expendit for cert civic, politic and related	298	303	5	2%
	<b>Strategy PIng and Ext Affairs Total</b>		<b>327</b>	<b>332</b>	<b>5</b>	<b>1%</b>
<b>Non-Utility Total</b>			<b>9,675</b>	<b>12,518</b>	<b>2,843</b>	<b>29%</b>
<b>Grand Total</b>			<b>1,326,347</b>	<b>1,341,253</b>	<b>14,907</b>	<b>1%</b>

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
Customer and Innovation	A.0001704.008	ITC- BUS SYS WIND Freeborn MN	2,000		
	A.0001707.008	ITC-BUS SYS Dakota Range WIND SD	277,684	1,000	
	A.0001722.002	ITC-Purch BUS SYS Net Eq Comm WIND	4,000		
	D.0001723.004	ADMS SW MN	3,462,011		
	D.0001723.027	Purch ADMS EL Net Server GO MN	550,200		
	D.0001723.039	ADMS-B5-Chestnut-Workstation	3		
	D.0001723.040	ADMS-B5-Rice Street-Workstation	6		
	D.0001771.014	Cert Key CIP SW MN-10752	75,204		
	D.0001781.036	Security Projects - Common - MN	12,001,192	8,735,638	1,716,879
	D.0001783.024	ITC-Verint Call Log SW MN-10777	51		
	D.0001792.040	Peoplesoft Upgrade SW MN	9,812,570	9,655,886	2,078,840
	D.0001804.085	BS-Fcst-BD-SW-CM-M	9,326,477	9,494,529	9,201,051
	D.0001804.355	CIP Substation Ph2 SW MN -10659	528,138		
	D.0001807.001	Security Tech Refresh SW MN	99,573		
	D.0001826.370	Purch Synchrophasor Net HW MN	1,000		
	D.0001840.108	Purch Sec Camera HW MN	86,010		
	D.0001900.049	PURCH FAN HW CM COMM MN	350,000	46,533,444	12,792,921
	D.0001901.008	AGIS Meter Data Mgmt (MDM) SW MN	2,992,055	1,714,325	811,500
	D.0001901.033	Purch AMI Server HW MN	700,000		3,692,924
	D.0001901.050	AMI-B5-NSPM-HE License	7,842,479	9,108,307	6,362,000
	D.0001908.018	AGIS-B5-Capital-Comm-Contingency-NS			14,000,000
	D.0001908.053	AGIS-B5-Cap-SW-Cont-AMI-NSPM			3,856,020
	D.0002008.019	ITC EDS2-A2A SW MN-200074	533,518		
	D.0002011.007	ITC-2020-21 WAN Circuit HW MN		11,000	
	D.0002011.008	ITC-2020-21 WAN Black Dog HW MN	1,000		
	D.0002011.011	ITC - WAN HW MN	147,720		
	D.0002011.013	ITC - WAN Routine HW NSPMN	3,676,068	2,324,788	7,824,788
	D.0002020.019	ITC Operational Reporting SW MN-200	2,226,000	2,226,000	2,226,000
	D.0002032.001	Cash Management System SW MN	353		
	D.0002032.006	ITC-Cash Mngmt Sys Replcmnt-SW MN	72,603		
	D.0002037.022	CXT Cust Serv Console SW MN-10786	6,114,284	1,284,290	
	D.0002038.004	DEMS Ph4 HW MN-10756	8,584,308	623,397	
	D.0002038.010	ITC-Purch DEMS HW MN	1,776,991	(378,006)	
	D.0002059.001	BUD-IT Blanket-Net Strategy HW MN	(4,298,796)	(3,133,272)	1,321,104
	D.0002060.001	BUD-IT Blanket Core Tech HW MN	(1,666,500)	(1,250,000)	(1,336,650)
	D.0002061.001	IT-Blanket-Service Delivery SW MN	5,509,124	51,448,863	37,340,310
	D.0002073.006	ITC-Safety Observations & SW 20016	1,464		
	D.0002082.001	Video Conf SW MN	475,944	453,276	906,560
	D.0002085.005	ITC-landworks upgrade SW 200122 MN	587,483		
	D.0002106.001	Purch VOIP Refresh HW MN	516,561	375,000	375,000
	D.0002107.007	ITC-NMS 2.X Upgrade-SW-MN	1,309,289		
	D.0002109.001	Purch Rugged Tablet HW MN	500,000	500,000	500,000
	D.0002111.001	SubTran Portal SW MN	153,682		
	D.0002111.008	ITC-SubTran Portal App SW 200123 MN	609,000		
	D.0002113.006	ITC-Purchase Power Agrmnt-SW MN	645,610		
	D.0002125.001	DR Tech SW MN	5,030,000	5,030,000	
	D.0002137.010	ITC-CRS Tech Stack SW 200171 MN	1,753,114		
	D.0002146.005	Purch SPAM Filter HW MN	200,000		
	D.0002151.001	Tec Lic 2021 SW-MN	3,761,510		
	D.0002152.001	Tec Lic 2022 SW-MN		2,507,670	
	D.0002153.001	Tec Lic 2023 SW-MN			2,507,670
	D.0002164.002	Sharepoint Nuclear EL SW MN only	349,326		
	D.0002174.001	BUD-Purch MT Security Servers Nuc M	3,189,252		
	D.0002180.008	TAHA Data Tools SW MN-10784	344		
	D.0002180.014	TAHA Data LIC SW MN-10785	1,035,689		
	D.0002180.018	ITC-TAHA WS3-SW-MN	2,064		
	D.0002181.005	ITC-Strategic Fiber Deploy -HW MN	6,833,635	4,568,937	1,374,644
	D.0002187.003	Cyber Security Data SW MN-10743	1,464		
	D.0002187.007	ITC-Purch Cyber Security HW GO MN	1,000		



**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	D.0002194.012	ITC-Purch VDI Nodes HW MN	2,500,000	2,500,000	2,500,000
	D.0002206.003	Security AMAG SW MN-10766	5,124		
	D.0002210.001	BUD-ITC-Purch 2020 IT INFS Ref HW M	134,502		
	D.0002210.005	ITC-IT INFS Ref Valkyrie HW MN	30,000		
	D.0002210.011	ITC-IT INFS Ref Non-Valyrie HW CO	30,000		
	D.0002210.016	ITC - IT INFS F5 Equip Pan HW MN	3,000		
	D.0002213.001	ITC-Purch 2020 Storage HW MN	2,000,000	2,000,000	2,000,000
	D.0002223.006	ITC-Customer Care IVR Up SW 200162	169,836		
	D.0002235.001	BUD-ITC-SCCM 2021 SW MN	515,792		
	D.0002246.001	BUD-CXT NSPMN			1,218,164
	D.0002246.005	Dist Intelligence NSPM	2,297,381	3,481,602	1,343,493
	D.0002247.003	CXT-My Acct SW MN-10778	989,961	195,884	-
	D.0002248.003	CXT-XE COM SW MN-10779	989,961	195,885	-
	D.0002249.003	CXT-Mobile App PH1 SW MN-10780	989,961	195,884	-
	D.0002250.003	CXT-Cust API PH1 SW MN-10781	4,791,884	654,085	-
	D.0002251.003	CXT-Cust Data SW MN-10782	2,434,306	814,137	-
	D.0002253.003	CXT-CIAM SW MN-10787	724,775	286,895	-
	D.0002254.007	BUD-RPA Future Releases - MN	1,996,429		
	D.0002257.003	ITC-Data Discovery-SW MN	9,697		
	D.0002258.002	Xcel Lab MN Furn	4,421,501	4,855,847	-
	D.0002258.003	Xcel Lab MN Tech	-	-	-
	D.0002258.005	Xcel Lab MN Reno	-	-	-
	D.0002269.009	ITC-OT Shared Services Ph 2 HW MN	500,000	1,500,000	1,373,300
	D.0002272.007	CEC-Homesmart Ph2 SW MN-10722 NEW	1,422,499	477,280	
	D.0002273.003	CEC-Builders Call SW MN-10723	984,682	315,143	-
	D.0002281.001	ITC - NSP MN System Replacement	100		
	D.0002281.002	ITC - MN System Repl. Verint Call H	100		
	D.0002282.011	ITC-Mainframe Refresh SW 200172 MN	553,960	50,360	805,760
	D.0002283.009	ITC - Avaya Ref Cloud Depl MN SW-10	2,041,600		
	D.0002284.001	ITC-Emptoris Replacement-SW MN	17,754		
	D.0002296.001	ITC Security Remediation SW MN-2000	1,036,530		
	D.0002301.001	ITC-GasPlanSCADA Rplmnt-HW-MN-Wesco	91,125		
	D.0002305.001	ITC-Primavera Upgrade-SW MN	144,840		
	D.0002308.001	ITC-BUD Upgrade- SW MN	1,332,828		
	D.0002309.001	ITC-MRAS Upg to 64 Bit OS-SW MN	230,230		
	D.0002320.012	ITC-VDI Refresh SW Ph 2 SW 200148 M	1,992,380		1,008,800
	D.0002329.003	ITC-Upgrade Corporate Fina SW 20009	609,352		
	D.0002333.001	ITC ISO Intrfc & Stlmt Rpl SW MN-20	2,596,644	133,092	
	D.0002340.008	ITC - Oracle Exadata Refresh HW MN	602,045		
	D.0002341.001	ITC Watt Net Meter SW Upg SW MN-200	1,638		
	D.0002345.001	ITC Fleet Parts Rplcmnt SW MN-20012	37,682		
	D.0002346.003	ITC-Legal Hold Custodian SW 200071	133,545		
	D.0002350.003	ITC-SAS BookRunner Upgra SW 200134	2,217,369	2,225,572	260,664
	D.0002354.001	ITC-PC Refreshes-Routine HW-NSPM	2,125,000	2,500,000	3,273,301
	D.0002355.001	ITC-Printer Refreshes-Routine HW-NS	125,000	400,000	625,000
	D.0002356.001	ITC - IT INFS Network Refresh HW NS	1,500,000	1,625,024	2,125,012
	D.0002366.003	ITC-Service Now SW 200074 MN	519,100		
<b>Customer and Innovation Total</b>			<b>143,593,869</b>	<b>176,241,761</b>	<b>124,085,054</b>
<b>Distribution Operations</b>					
	A.0000226.009	SUB Plymouth-Area Power Grid Upgrad	874,000		
	A.0000226.010	LINE Plymouth-Area Power Grid Upgra	2,000,000		
	A.0000226.022	COMM Plymouth-Area Power Grid Upgra	100,000		
	A.0000390.014	LINE Install Wilson WIL TR4 & Feede	7,900,000	150,000	
	A.0000390.015	SUB Install Wilson WIL TR4 & Feeder	2,500,000		
	A.0000718.003	LINE Install Stockyards STY TR3 & F		2,280,000	2,280,000
	A.0000718.004	SUB Install Stockyards STY TR3 & Fe		2,000,000	1,500,000
	A.0000986.002	Aldrich Mitigation	100,000	4,000,000	4,000,000
	A.0001469.001	SUB Install Cherry Creek TR02 34.5			2,100,000
	A.0001470.001	SUB Install Salida Crossing 34.5kV	100,000	2,700,000	
	A.0001470.002	LINE Install Salida Crossing 34.5kV		200,000	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001471.001	SUB Reinf Daytons Bluff DBL Sub		1,250,000	1,250,000
	A.0001471.002	LINE Reinf Daytons Bluff DBL Sub	100,000	3,650,006	3,650,004
	A.0005502.015	Serve Essig from Local REA	100,000	2,150,000	
	A.0005502.016	LINE Install Feeder Tie Crooked Lak		1,200,000	
	A.0005502.024	LINE Install Wyoming WYO Feeder		2,106,000	
	A.0005502.032	LINE Convert Bridgewater BRG Area 4			500,000
	A.0005502.221	Convert Rosefield ROS Area 4kV		450,000	
	A.0005503.021	Install Baytown BYT Feeders		2,100,000	2,100,000
	A.0005503.025	Install Minnehaha MHA072		800,000	
	A.0005503.156	LINE C Install Chemolite CHE065 Fee	1,748,000		
	A.0005508.122	LINE Convert Mayville MAY 4kV		200,000	
	A.0005508.123	LINE Convert Larimore LAR 4kV			600,000
	A.0005509.013	ELR STP Vault Tops	1,000,000	800,000	800,000
	A.0005509.014	ELR MPLS Vault Tops		1,800,000	1,800,000
	A.0005512.008	MPLS UG Network Vault Blanket	500,000	500,000	500,000
	A.0005512.012	STP UG Network Vault Blanket	250,004	250,004	250,004
	A.0005517.040	LAND Install Birch Area Sub			700,000
	A.0005521.001	MN Failed Sub Equip Replacement	2,000,000	2,000,000	2,000,000
	A.0005521.006	ND Failed Sub Equip Replacement	250,000	250,000	250,000
	A.0005521.023	T ND Install Direct Metering		300,000	300,000
	A.0005521.051	ELR MN Sub Feeder Breakers	4,025,008	4,025,008	5,025,008
	A.0005521.052	ELR MN Sub Switches	500,000	500,000	500,000
	A.0005521.091	ELR MN Sub Relays	510,000	600,000	600,000
	A.0005521.092	ELR MN Sub Regulators	300,000	340,000	400,000
	A.0005521.093	ELR MN Sub Fences	375,008	425,008	500,000
	A.0005521.094	ELR MN Sub TRs	2,000,000	5,000,000	10,000,000
	A.0005521.095	Reserve TR 69/13.8 kV 28 MVA		550,000	
	A.0005521.103	ELR MN Sub Retirements	400,000	400,000	400,000
	A.0005521.106	SD Failed Sub Equip Replacement	250,000	250,000	250,000
	A.0005521.133	SUB Convert Larimore LAR 4kV			100,000
	A.0005521.135	SUB Convert Bird Island BIS 4kV			100,000
	A.0005521.137	SUB Convert Montevideo MTV 4kV		100,000	1,700,000
	A.0005521.212	MN Failed Sub TR Replacement	1,600,000	1,600,000	1,600,000
	A.0005522.001	MN Dist Subs Capacity WCF Blanket	2,000,000	2,000,000	3,500,000
	A.0005522.005	Minnesota-Sub Capac Reinforcem	100,000	100,000	100,000
	A.0005522.033	SUB Reinforce Fair Park FAP TR1 & F	700,000		
	A.0005522.277	SUB Install Wyoming WYO Feeder		500,000	
	A.0005522.279	SUB C Install Chemolite CHE065 Feed	540,000		
	A.0005522.354	SUB Install Birch Area Sub			100,000
	A.0005549.020	ELR MN Sub RTUs	450,000	480,000	480,000
	A.0005553.001	Sub Fiber Communication Cutover	1,000,000	5,000,000	5,000,000
	A.0005585.003	NSM - MN CAPITALIZED ELECTRIC LOCAT	400,000	400,000	400,000
	A.0005586.003	NSM - ND CAPITALIZED ELECTRIC LOCAT	138,000	142,000	146,000
	A.0005587.003	NSM - SD CAPITALIZED ELECTRIC LOCAT	31,000	32,000	33,000
	A.0006059.002	MN-Dist Electric Tools and Equip	1,343,000	1,343,000	1,342,916
	A.0006059.003	ND-Dist Electric Tools and Equip	81,000	81,000	81,000
	A.0006059.004	SD-Dist Dist Tools and Equip	117,000	117,000	117,000
	A.0006059.014	MN-Dist Subs Tools and Equip	575,944	576,000	576,000
	A.0006059.020	MN-DistLogistics	233,000	233,000	233,000
	A.0006059.021	SD-Dist Logistics	5,000	5,000	5,000
	A.0006059.024	MN-Dist Tools Common	113,000	113,000	113,000
	A.0006059.473	Logistics - NSPM - Tools - ND	18,000	18,000	18,000
	A.0006059.474	Nspm Metering Sys-Tools & Equi	80,000	80,000	80,000
	A.0006059.477	Logistics - Fencing - NSPM	11,000	11,000	11,000
	A.0006059.478	Logistics - Security Equipment	38,000	44,000	44,000
	A.0006059.479	Logistics Security Equipment N	11,000	11,000	11,000
	A.0006059.511	Tools and Equipment WCF	3,000,000	2,000,000	1,000,000
	A.0006062.001	Distribution CIAC MN Elec	(3,702,000)	(3,813,000)	(3,813,000)
	A.0006062.003	Distribution CIAC SD Elec	(630,000)	(649,000)	(649,000)

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0006062.004	Distribution CIAC ND Elec	(450,000)	(464,000)	(464,000)
	A.0010003.001	MN - OH Extension Blanket	2,362,000	2,448,000	2,537,000
	A.0010003.002	MN - UG Extension Blanket	19,760,000	22,482,000	26,244,000
	A.0010003.003	MN - OH New Services Blanket	783,000	813,000	843,000
	A.0010003.004	MN - UG New Services Blanket	8,551,000	8,871,000	9,206,000
	A.0010003.005	MN - OH New Street Light Blanket	338,000	348,000	358,000
	A.0010003.006	MN - UG New Street Light Blanket	22,000	23,000	24,000
	A.0010003.007	MN - New Business Network Blanket	288,000	296,000	304,000
	A.0010004.001	ND - OH Extension Blanket	31,000	33,000	34,000
	A.0010004.002	ND - UG Extension Blanket	516,000	533,000	551,000
	A.0010004.003	ND - OH New Services Blanket	49,000	51,000	53,000
	A.0010004.004	ND - UG New Services Blanket	273,000	282,000	292,000
	A.0010004.005	ND - OH New Street Light Blanket	47,000	48,000	50,000
	A.0010005.001	SD - OH Extension Blanket	665,000	693,000	722,000
	A.0010005.002	SD - UG Extension Blanket	3,205,000	3,336,000	3,474,000
	A.0010005.003	SD - OH New Services Blanket	117,000	122,000	126,000
	A.0010005.004	SD - UG New Services Blanket	888,000	927,000	967,000
	A.0010005.005	SD - OH New Street Light Blanket	35,000	36,000	37,000
	A.0010005.006	SD - UG New Street Light Blanket	174,000	179,000	184,000
	A.0010011.001	MN - OH Relocation Blanket	12,451,000	12,687,000	12,937,000
	A.0010011.002	MN - UG Relocation Blanket	8,101,000	8,327,000	8,568,000
	A.0010011.003	MN - UG Service Conversion Blanket	944,000	970,002	998,000
	A.0010011.004	MN - Mandate WCF Blanket	3,000,000	3,000,000	5,000,000
	A.0010012.001	ND - OH Relocation Blanket	238,000	244,000	251,000
	A.0010012.002	ND - UG Relocation Blanket	55,000	57,000	58,000
	A.0010012.003	ND - UG Service Conversion Blanket	28,000	28,000	29,001
	A.0010013.001	SD - OH Relocation Blanket	656,000	674,000	693,000
	A.0010013.002	SD - UG Relocation Blanket	207,000	213,000	219,000
	A.0010013.003	SD - UG Service Conversion Blanket	42,000	43,009	44,000
	A.0010019.001	MN - OH Rebuild Blanket	15,002,000	15,421,000	15,864,000
	A.0010019.002	MN - UG Conversion/Rebuild Blanket	5,796,000	5,958,000	6,129,009
	A.0010019.003	MN - OH Services Renewal Blanket	260,000	267,000	275,010
	A.0010019.004	MN - UG Services Renewal Blanket	6,922,000	7,116,000	7,321,009
	A.0010019.005	MN - OH Street Light Rebuild Blanke	1,006,000	1,034,000	1,064,000
	A.0010019.006	MN - UG Street Light Rebuild Blanke	2,085,000	2,143,000	2,205,000
	A.0010019.008	MN - Pole Replacement Blanket	30,700,000	26,700,000	26,700,000
	A.0010019.009	MN - Line Asset Health WCF Blanket	15,474,000	14,290,895	18,653,000
	A.0010019.010	MN - Pole Transfer (3rd Party) Blan	500,000	500,000	500,000
	A.0010019.018	MN TR and Secondary Replacements			2,400,000
	A.0010019.019	MN Targeted Undergrounding			4,000,000
	A.0010019.020	MN Low Cost Reclosers (Single Ph)			1,400,000
	A.0010019.021	MN Pole Top Reinforcements			1,100,000
	A.0010019.022	MN High Customer Count Taps		3,000,000	3,000,000
	A.0010019.023	MN Pole Fire Mitigation			2,000,000
	A.0010019.024	MN Porcelain Cutouts		3,000,000	3,000,000
	A.0010019.025	MN Cable Isolation Activities	200,000	200,000	200,000
	A.0010020.001	ND - OH Rebuild Blanket	405,002	416,000	428,000
	A.0010020.002	ND - UG Conversion/Rebuild Blanket	301,001	309,001	318,001
	A.0010020.003	ND - OH Services Renewal Blanket	44,000	45,002	46,000
	A.0010020.004	ND - UG Services Renewal Blanket	250,004	257,002	264,000
	A.0010020.005	ND - OH Street Light Rebuild Blanke	100,000	103,000	106,000
	A.0010020.006	ND - UG Street Light Rebuild Blanke	10,000	10,000	10,000
	A.0010020.007	ND - Pole Replacement Blanket	600,000	600,000	600,000
	A.0010021.001	SD - OH Rebuild Blanket	537,000	552,000	568,000
	A.0010021.002	SD - UG Conversion/Rebuild Blanket	217,009	223,009	230,002
	A.0010021.003	SD - OH Services Renewal Blanket	43,000	44,000	45,000
	A.0010021.004	SD - UG Services Renewal Blanket	26,000	26,000	27,003
	A.0010021.005	SD - OH Street Light Rebuild Blanke	66,000	68,000	70,000
	A.0010021.006	SD - UG Street Light Rebuild Blanke	95,000	97,000	100,000

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0010021.007	SD - Pole Replacement Blanket	1,600,000	1,600,000	1,600,000
	A.0010027.001	MN - URD Cable Replacement Blanket	28,000,000	29,500,000	29,500,000
	A.0010027.002	MN - Feeder Cable Replace Proactive	5,000,000	14,000,000	15,000,000
	A.0010027.003	MN - REMS Blanket	900,000	900,000	900,000
	A.0010027.004	MN - FPIP Blanket	1,000,000	1,000,000	1,000,000
	A.0010027.006	MN Cable Assessment			3,000,000
	A.0010028.001	ND - URD Cable Replacement Blanket	1,000,000	1,000,000	1,000,000
	A.0010028.003	ND - REMS Blanket	25,000	25,000	25,000
	A.0010028.004	ND - FPIP Blanket	500,000	500,000	500,000
	A.0010029.001	SD - URD Cable Replacement Blanket	2,000,000	2,000,000	2,000,000
	A.0010029.003	SD - REMS Blanket	50,000	50,000	50,000
	A.0010029.004	SD - FPIP Blanket	500,000	500,000	500,000
	A.0010035.001	MN - OH Reinforcement Blanket	904,000	929,000	956,000
	A.0010035.002	MN - UG Reinforcement Blanket	1,915,002	1,968,000	2,025,002
	A.0010035.004	MN - Line Capacity WCF Blanket	2,000,000	2,000,000	3,500,000
	A.0010035.007	MN Community Resiliency		2,000,000	3,000,000
	A.0010035.008	MN Feeder Exit Capacity			3,000,000
	A.0010036.001	ND - OH Reinforcement Blanket	49,000	50,008	52,000
	A.0010036.002	ND - UG Reinforcement Blanket	61,000	64,000	65,008
	A.0010037.001	SD - OH Reinforcement Blanket	108,000	111,000	115,002
	A.0010037.002	SD - UG Reinforcement Blanket	48,000	49,000	51,000
	A.0010069.003	MPLS Mandates WCF	1,353,000	10,000,000	10,000,000
	A.0010069.004	MN LED Post Top Conversion	1,000,000	1,000,000	1,000,000
	A.0010070.001	Relocation Minot Flood Protection	1,000,000	1,000,000	
	A.0010077.002	LINE Convert Clarks Grove CKG 8kV		400,000	
	A.0010077.006	LINE Convert Montevideo MTV 4kV			800,000
	A.0010077.011	LINE Convert Sacred Heart SCH Area		250,000	
	A.0010077.012	Rebuild Clara City CLC221	1,000,000	1,000,000	
	A.0010077.022	T Rebuild West St Cloud to Millwood	1,500,000	2,000,000	1,500,000
	A.0010077.024	Rebuild Sacred Heart SCH211	1,000,000	1,000,000	
	A.0010077.025	ELR STP Network TR		300,000	500,000
	A.0010077.026	ELR MPLS Network TR		650,008	900,000
	A.0010077.032	Rebuild Downtown St. Paul Manholes	993,008		
	A.0010077.037	LINE Install Lake Yankton LAY061 Ne		180,000	
	A.0010077.038	MN Arrestor Replacement Program		1,000,000	
	A.0010077.039	SE Region Reliability Initiative	2,000,000	3,000,000	3,000,000
	A.0010077.040	Relocate STP Tunnel Feeders	2,500,000	5,000,000	5,000,000
	A.0010093.017	Install Feeder Tie EBL064		150,000	
	A.0010093.023	LINE Install Goodview GVW Feeder			600,000
	A.0010093.024	LINE Reinforce Fair Park FAP TR1 &	200,000		
	A.0010093.028	LINE Reinforce Kasson KAN TR1 & Fee		350,002	
	A.0010093.030	LINE Convert Butterfield BTF 4kV			500,000
	A.0010093.044	LINE Install Albany ALB TR			100,000
	A.0010093.048	LINE Install Fiesta City FIC Feeder			917,000
	A.0010093.056	LINE Install Elm Creek ECK 34.5kV T	2,350,006	2,350,006	
	A.0010093.071	Reinforce Basset Creek BCR062		250,000	
	A.0010093.074	Reinforce Glenwood GLD Sub Equip		700,000	
	A.0010093.077	Extend Saint Louis Park SLP092			1,056,000
	A.0010093.078	LINE Install Midtown MDT Feeder		2,216,000	
	A.0010093.079	Install Feeder Tie SOU083 to MDT074		100,000	
	A.0010093.080	Extend Terminal TER064			161,002
	A.0010093.084	LINE Install Hyland Lake feeder		1,486,000	
	A.0010093.086	Reinforce Medicine Lake MEL074	425,002		
	A.0010093.088	Reinforce Saint Louis Park SLP087			150,000
	A.0010093.094	C Install East Bloomington EBL Feed	1,300,000		
	A.0010093.096	LINE C Reinforce Green Isle Fdr	200,000		
	A.0010093.104	Install Feeder Tie ALD081-ALD098		356,000	
	A.0010093.106	Install Brooklyn Park BRP071 Switch	30,001		
	A.0010093.107	Reinforce Twin Lake TWL072	30,001		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0010093.108	Extend Woodbury WDY321 for WDY312		584,000	
	A.0010093.109	LINE Install STY083 and STY084			1,530,004
	A.0010093.110	Reinforce Shepard SHP062 and SHP071			270,000
	A.0010093.112	Reinforce Belgrade feeder BEG001		50,000	
	A.0010093.113	LINE Reinforce TSS TR01			1,900,000
	A.0010093.114	C Reinforce Ada ADA081 Feeder	400,000		
	A.0010093.116	C LINE Reinforce Waseca TR2	1,500,000		
	A.0010093.117	MN EV Grid Improvements		2,000,000	4,000,000
	A.0010094.004	Install GAT022 Fdr Tie Switches		165,008	
	A.0010094.005	Reinforce Nordic Feeders		1,812,000	1,812,000
	A.0010095.009	Install Stepdown Falls FLS081			240,000
	A.0010101.001	SUB MN Feeder Load Monitoring	3,800,000	3,800,000	3,800,000
	A.0010101.002	COMM MN Feeder Load Monitoring	1,200,000	1,200,000	1,200,000
	A.0010101.006	T Revenue Metering Mapleton	100,000		
	A.0010101.007	T Revenue Metering Minnesota Lake	100,000		
	A.0010101.012	Install Network Monitoring St. Paul	600,000	1,100,000	1,100,000
	A.0010101.013	Install Network Monitoring Mpls	600,000	1,200,006	1,200,006
	A.0010101.014	NSPM Cybersecurity Measures	2,000,000	1,800,000	800,000
	A.0010125.002	ELR MN Sub Batteries	480,000	480,000	480,000
	A.0010125.005	SUB Convert Clarks Grove CKG 8kV	100,000	1,600,000	
	A.0010125.006	SUB Convert Lafayette LAF 4kV			100,000
	A.0010125.014	ELR MPLS Network Protectors	700,000	1,700,000	1,450,004
	A.0010125.015	ELR STP Network Protectors		750,004	350,004
	A.0010125.024	Reserve Low Impedance Mobile	2,500,000		
	A.0010125.029	T Replace Coon Creek CNC Relays	380,000		
	A.0010125.030	ELR Mobile Substation Renewal	2,500,000	5,000,000	5,000,000
	A.0010126.001	SUB Convert Mayville MAY 4kV		750,000	
	A.0010126.004	ELR ND Sub VARIOUS	1,700,000	1,700,000	1,700,000
	A.0010126.005	Rebuild Thompson TOM Sub		100,000	1,900,000
	A.0010127.002	RETIRE Convert Sacred Heart SCH Are		75,006	
	A.0010127.003	ELR SD Sub VARIOUS	1,700,000	1,700,000	1,700,000
	A.0010133.011	SUB Install Goodview GVW Feeder			500,000
	A.0010133.016	SUB Reinforce Kasson KAN TR1 & Feed	100,000	2,400,000	
	A.0010133.020	SUB Convert Butterfield BTF 4kV			600,000
	A.0010133.033	SUB Install Albany ALB TR		100,000	2,700,000
	A.0010133.038	SUB Install Fiesta City FIC Feeder			500,000
	A.0010133.044	Install Midtown MDT TR2	1,800,000		
	A.0010133.046	SUB Install Cannon Falls Trans CTF			100,000
	A.0010133.047	SUB Install Elm Creek ECK 34.5kV TR	3,250,000		
	A.0010133.055	SUB Install Feeder Tie Crooked Lake		50,000	
	A.0010133.065	SUB Reinforce Veseli VES TR1 & Feed			100,000
	A.0010133.067	Install Hiawatha West HWW TR2	200,000		
	A.0010133.070	SUB Install Midtown MDT Feeder		500,000	
	A.0010133.073	SUB Install Hyland Lake HYL TR3 & F	100,000	3,400,000	
	A.0010133.075	SUB C Reinforce Green Isle TR1 & Fd	1,800,000		
	A.0010133.076	T Revenue Metering Mapleton	200,000		
	A.0010133.077	T Revenue Metering Minnesota Lake	200,000		
	A.0010133.079	SUB Reinforce Faribault FAB TR1			100,000
	A.0010133.080	Reinforce Pine Bend PBE061	150,000		
	A.0010133.081	SUB Install STY083 and STY084			100,000
	A.0010133.082	SUB Reinforce Feeders RAM073 RAM061		260,000	
	A.0010133.083	SUB Reinforce TSS TR01			900,001
	A.0010133.085	C SUB Reinforce Waseca TR2	500,000		
	A.0010143.002	Relocation EDINA SWLRT Road Project	150,000		
	A.0010143.005	Relocation MPLS SWLRT Road Project	150,000		
	A.0010147.002	LINE Install Louise LOU TR2 & Feede		1,812,000	
	A.0010147.003	SUB Install Louise LOU TR2 & Feeder	100,000	3,480,000	
	A.0010148.002	SUB Install Raptor RPO Sub	2,900,000		
	A.0010148.003	LINE Install Raptor RPO Sub	525,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area		Description	Budget by Year		
			2021	2022	2023
WSBL2	A.0010148.004	COMM Install Raptor RPO Sub	100,000		
	A.0010149.001	SUB Install Western WES TR3 & Feede		100,000	3,900,000
	A.0010149.002	LINE Install Western WES TR3 & Feed			1,400,000
	A.0010151.001	Rebuild Yellow Medicine YLM211 & YL	1,000,000	1,800,000	1,800,000
	A.0010154.001	VAULT Relocation 4th Street Road Pr	1,982,000		
	A.0010154.002	LINE Relocation 4th Street Road Pro	6,355,000		
	A.0010167.001	LINE Relocation Hennepin Ave Road P	10,000		
	A.0010174.001	SUB Install Great Plains Area Sub	2,350,000	5,200,000	
	A.0010174.002	LINE Install Great Plains Area Sub	2,659,000	3,459,006	
	A.0010180.001	MN Electric Vehicle Program	1,860,000	1,090,000	450,000
	A.0010180.005	MN Electric Vehicle Program FLEET	5,173,000	3,626,000	5,100,000
	A.0010180.006	MN Electric Vehicle Program PUBLIC	3,998,000	5,153,000	5,100,000
	A.0010180.007	MN Electric Vehicle Program SUBSCRI	4,000	4,000	
	A.0010180.008	MN Electric Vehicle Program RESIDEN	482,000	801,000	1,211,000
	D.0001723.046	ADMS Data - NSPM	1,779,500	1,212,000	3,000,700
	D.0001900.016	FAN - AGIS - NSPM	6,924,894	7,221,306	4,356,840
	D.0001901.043	AMI-DIST-NSPM-MN Full AMI	6,326,253	107,009,425	84,759,914
	D.0001901.056	AMI-DIST-NSPM-ND Full AMI		9,157,626	8,548,368
	D.0001901.057	AMI-DIST-NSPM-SD Full AMI		8,918,630	8,548,368
	D.0001904.040	IVVO-Comm-Dist Blanket-NSPM	-	-	-
	D.0001907.025	AGIS - Interconnection Portal - MN	-	(0)	-
	D.0001908.038	AGIS-Dist-Capital-Line-AMI-Contin-N			20,241,984
	D.0001908.064	AGIS-Dist-Cap-ADMS-IVVO-Cont-NSPM	-	-	-
	D.0005014.004	MN Elec Distribution Transformers	23,000,000	23,000,000	25,000,000
	D.0005014.005	ND Electric Distribution Transforme	1,500,000	1,500,000	1,500,000
	D.0005014.006	SD Electric Distribution Transforme	1,500,000	1,500,000	1,500,000
	D.0005014.021	MN-Electric Meter Blanket	6,000,000	6,000,000	6,000,000
	D.0005014.022	ND-Electric Meter Blanket	300,000	300,000	300,000
	D.0005014.023	SD-Electric Meter Blanket	300,000	300,000	300,000
<b>Distribution Operations Total</b>			<b>348,779,647</b>	<b>523,333,987</b>	<b>540,818,174</b>
Energy Supply	A.0001559.005	BLLC8 U8 Exhaust Silencer Repl	1,279,789		
	A.0001559.006	BLLC7 U7 Exhaust Silencer Repl	287,122	1,284,726	
	A.0001559.014	BLL8-U8 CT Control System Repl	1,043,921		
	A.0001559.015	BLL7-U7 CT Control System Repl	1,043,921		
	A.0001559.048	BLL8C-CESP GSU 171-227 MVA 18-115kV	1,069,512	763,938	
	A.0001559.052	BLL0 - Black Start Conversion	191,000	60,000	9,130,873
	A.0001559.104	BLL0C LCI Controls Replacement	417,655		
	A.0001559.112	BLL7C U7-Excitation System Replacem	368,000		
	A.0001559.114	BLL8C U8 Excitation System Replacem	368,000		
	A.0001559.115	BLL8-Replace u8 battery	65,001		
	A.0001559.500	BLL Emergent Fund -Other prod	150,000	25,000	25,000
	A.0001561.014	IVH3C U3-4 UG Cable Replace	363,101		
	A.0001561.015	IVH5C U5-6 UG Cable Replacemen		373,340	
	A.0001561.029	IVH3C Gas Valve Ctrl Repl	99,954	288,205	
	A.0001561.030	IVH3C Turbine Controls	1,124,948	1,276,365	
	A.0001561.032	IVH5C Turbine Controls		1,067,881	1,463,730
	A.0001561.039	IVHC Gas Vlv Ctrl Rplc		108,893	318,710
	A.0001561.115	IVH0 OTS Security Monitor and Log	46,818		
	A.0001561.500	IVH Emergent Fund -Other prod	175,000	25,000	25,000
	A.0001562.007	REW0613-Condenser Retube	50,000	300,000	
	A.0001562.030	REWOC RDF WALKING FLOOR REPLAC	389,000		
	A.0001562.031	REW1C U1 TURBINE BLADE REPLACE	400,000		
	A.0001562.038	REWO - EPA 316b-Traveling Screens -	980,593		
	A.0001562.039	REWO - EPA 316b-Svc Water Pumps - 2	120,000	130,000	
	A.0001562.043	REWO - 316b-Control System - 23726		270,000	80,000
	A.0001562.051	REW1C REPLACE U1 TRAVELING GRA		250,000	
	A.0001562.060	REWO - 316b - Fish Return Line - 23		50,000	360,000
	A.0001562.086	REW1C U1 GENERATOR REWIND	1,800,000		
	A.0001562.134	REW1C Repl Chutes U1 and Refract	105,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001562.135	REWOC Repl Baghouse Controls	25,000	325,000	
	A.0001562.136	REWOC C9 Internal Repl		218,000	
	A.0001562.138	REWOC Replace Scalping Conveyor		450,000	
	A.0001562.139	REW2C Repl U2 Trvlg Gate Bed		250,000	
	A.0001562.149	REW1C-REW1 - Replace U1 Superheater	150,000	300,000	
	A.0001562.153	REW2C-REW2 - Replace U2 Superheater		100,000	400,000
	A.0001562.154	REW0-Replace Duct Scrubber Controls	50,000	375,000	
	A.0001562.155	REW2-Replace Bus 21 Switchgear	150,000	450,000	
	A.0001562.156	REW1-Replace Bus 11 Switchgear	150,000	450,000	
	A.0001562.159	REW0 Repl 40% CW internals-22045			25,000
	A.0001562.160	REW1-Replace Bin 12 Augers 2024-138		20,000	85,000
	A.0001562.161	REW0-North Center Capping phase 1-2		802,950	
	A.0001562.162	REW1-Replace U1 Baghouse Bags 2023-			394,000
	A.0001562.163	REW2-Rep 22 Screw Feeder Augers-121			100,000
	A.0001562.164	REW2-Rep 21 Screw Feeder Augers-121			100,000
	A.0001562.165	REW1-Repl U1 CEMS Analyzers-22051			125,000
	A.0001562.166	REW1-Electronic Overspeed-24216	200,000		
	A.0001562.167	REW1-SKF Monitoring System-24217	35,000		
	A.0001562.168	REW2-SKF Monitoring System-24218		15,000	
	A.0001562.169	REW2-Electronic Overspeed-24219	50,000	150,000	
	A.0001562.170	REW2-Replace U2 CEMS Analyzers-2428			125,000
	A.0001562.500	REW Emergent Fund -Steam prod	595,000	295,000	295,000
	A.0001564.016	HNI0C Replace Horseshoe Flashb x	20,004	20,004	140,000
	A.0001564.027	HNI4C Replace Unit 4 Shaft Seals	80,000		
	A.0001565.037	WLM1C Replace U1 Rear Wall		185,000	265,000
	A.0001565.042	WLM2C Replace U2 Rear Wall			185,000
	A.0001565.052	WLM0-Replace Lime Mixer Grit S	3,000	148,000	
	A.0001565.065	WLM1C C7 & C8 VFD		70,000	
	A.0001565.077	WLM0C Slaker PLC Replacement	92,000	425,000	
	A.0001565.081	WLM2C Repl U2 Boiler Tubes 201			337,000
	A.0001565.082	WLM0-EPA 316b Final Construction	400,000	750,000	20,000
	A.0001565.083	WLM0-Cap WLM Landfill Cells 8, 9, 1			863,000
	A.0001565.085	WLM1 -Replace U1 CEMS Analyzers -23	200,000		
	A.0001565.086	WLM2 -Replace U2 CEMS Analyzers -23	200,000		
	A.0001565.111	WLM0C Replace U0 Scalping Conveyor	4,000	746,000	
	A.0001565.114	WLM0C Landfill Cell 7 and 6 Cap		450,000	
	A.0001565.115	WLM0C DCS Software Hardware Upgrade	159,500	500	
	A.0001565.116	WLM1C U1 Static Exciter			220,000
	A.0001565.117	WLM1C Replace U1 Gratebed 2018	297,000	159,160	
	A.0001565.118	WLM1C Replace U1 Baghouse Bags	1,745,500	1,000	
	A.0001565.119	WLM1C Replace U1 Boiler Tubes 2022			232,500
	A.0001565.120	WLM1C Replace U1 B11 Screw Auger 21	160,000		
	A.0001565.122	WLM2C U2 Static Exciter			220,000
	A.0001565.123	WLM2C Replace U2 B22 Screw Auger 20			99,000
	A.0001565.124	WLM2C Replace U2 Baghouse Bag		1,744,500	2,000
	A.0001565.125	WLM2-Replace U2 Boiler Grates 2022		454,000	
	A.0001565.127	WLM1-Replace U1 Lower Air Htr-12315			93,000
	A.0001565.128	WLM1-Replace U1 B12 Screw Auger 123		160,000	
	A.0001565.129	WLM1-Replace U1 Superhtr Bundle -12			315,000
	A.0001565.130	WLM2-Replace U2 Lower Air Htr-12354			94,000
	A.0001565.132	WLM0-Replace Overhead Bridge Crane-		500,000	
	A.0001565.133	WLM1 Turbine Electronic Overspeed-2			180,000
	A.0001565.134	WLM2 Turbine Electronic Overspeed-2		180,000	95,000
	A.0001565.500	WLM Emergent Fund -Steam prod	285,000	285,000	285,000
	A.0001566.168	NBL0 - Gearbox Replacements	1,980,000	2,310,000	2,970,000
	A.0001566.169	NBL0 - Replace Generators		699,996	700,000
	A.0001566.170	NBL0-SCADA Replacement-24237	620,000		
	A.0001566.171	NBL OTS Security Monitor and Log	46,818		
	A.0001568.011	MNV0C Powerhouse Demolition- 23849	407,760	11,359,212	



**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001569.010	SHC0-LPI Steam & Cond Extension-239	1,016,000		
	A.0001571.011	ANSC0 Replace U4 Silencer	438,770	507,056	
	A.0001571.023	ANS2-C-U2 replace vanes and bl	1,270,000	5,698,000	3,757,000
	A.0001571.073	ANS0C Replace Admin Battery	45,000		
	A.0001571.079	ANS3C Rpl U3 Generator Breaker and	801,930		
	A.0001571.081	ANS4C U4-LCI Controls Replacement	173,000	298,000	
	A.0001571.082	ANS4C U4-Ex 2100 E -Excitation Sys	193,000	357,000	
	A.0001571.085	ANS4C Replace Unit 4 Battery	75,000		
	A.0001571.088	ANS2-ANS U2 Generator Inspection-22	155,500	598,261	112,994
	A.0001571.090	ANS4 - U4 Hot Gas Path - 10341	1,055,000	3,895,000	
	A.0001571.091	ANS4-CT4 Turning Gear Reduction - 2	160,098		
	A.0001571.094	ANS0C TBS Odorizer Rplc	186,450		
	A.0001571.500	ANS Emergent Fund -Other prod	882,415	250,000	250,000
	A.0001572.027	ASK1C-Admin Bldg HVAC Replace	288,083		
	A.0001572.048	ASK1C-Inst Emerson DCS Evergre	1,359,604		
	A.0001572.107	ASK1C Inst GRF Damper Drives	129,573		
	A.0001572.122	ASK1C- Replace SCR Catalyst 20	2,164,000		
	A.0001572.152	ASK1-480V Plant Swgr Bus 3-4 R	297,232		
	A.0001572.161	ASK1-Nuva Feeder PLC Replaceme	525,000		
	A.0001572.176	ASK1C Repl Hydrojet PC HF Sens	284,915		
	A.0001572.177	ASK1C Repl ID Fan Suction Exp	495,000		
	A.0001572.214	ASK1C AQCS Battery Replacement		500,000	
	A.0001572.222	ASK99C 480V Coal Yrd Swgr Bus3-4 Rp	268,480		
	A.0001572.232	ASK1C-TurboToc PLC Upgrade		500,000	
	A.0001572.233	ASK99C-Transfer House 1 Control Sys		451,928	
	A.0001572.234	ASK99C-Transfer House 2 Control Sys		451,928	
	A.0001572.235	ASK1C-ELG Improvements		305,001	2,752,191
	A.0001572.236	ASK1C-Econ Outlet Exp Joint		244,998	
	A.0001572.239	ASK1-Main Station Battery Repl-2053			41,000
	A.0001572.242	ASK1-Repl AQCS Baghouse Bags 2023-1		26,000	2,221,409
	A.0001572.243	ASK1-480V Plant Swgr Bus 5-6 Repl-1			50,000
	A.0001572.246	ASK1-Protective Relay Upgrades-2423	302,080	60,416	
	A.0001572.251	ASK1-11&12 Travel Water Screen - 23		289,992	
	A.0001572.252	ASK1-13&14 Travel Water Screen - 23			299,000
	A.0001572.500	ASK Emergent Fund -Steam prod	500,000	500,000	500,000
	A.0001573.010	BDS5C Cooling Water Strainer R	113,643		
	A.0001573.056	BDS2C U2 LP Steam to Crossover	185,000	772,171	
	A.0001573.059	BDS5C CT Remote Monitoring			150,000
	A.0001573.070	BDS5C U5 Ovation System Evergr	300,000	882,500	5,000
	A.0001573.088	BDS0 -Rplc Statn#9 Air Compressor-2	106,152		
	A.0001573.102	BDS0C Office Area Heaters		41,424	
	A.0001573.107	BDS0C Vehicle Fueling Station			153,975
	A.0001573.112	BDS2 - Ovhl 22 Circ Water Pump - 23	249,684		
	A.0001573.117	BDS2C Water Induction Monitor		214,995	
	A.0001573.118	BDS0 -#52 Cooling Wtr Instrument - 2	64,992		
	A.0001573.120	BDS2 -Rplc Circ Pump Disch Valves -		104,995	
	A.0001573.123	BDS0 - Install U3 Turbine Floor - 2		312,693	
	A.0001573.128	BDS5C CT Expansion Joint		176,676	
	A.0001573.169	BDS0C Reverse Osmosis 2nd Pass		485,000	1,615,000
	A.0001573.171	BDS0C Admin Bldg Fire Protection		357,390	
	A.0001573.178	BDS0C Heating System Sample Panel			95,000
	A.0001573.179	BDS0C GSU Containment Const Spare			176,566
	A.0001573.182	BDS2C U2 Turning Gear Replace	111,000	314,000	
	A.0001573.184	BDS2C Automated Trap Bypass Valve	310,000	890,000	
	A.0001573.186	BDS2C Redundant LO Vapor Extractor		215,000	
	A.0001573.203	BDS5C-Repl U5 Fuel Gas Heater CV		62,496	
	A.0001573.205	BDS0C-Replace Fire Protection Panel		979,000	
	A.0001573.206	BDS0C-Replace CV Positioners			243,846
	A.0001573.207	BDS2C-Install Lube Oil Trip Manifol		94,619	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001573.210	BDS0C-Replace Obsolete EDG Controls	487,993		
	A.0001573.212	BDS2C-Replace U2 Turbine L-0 Blades	380,000	2,145,000	
	A.0001573.215	BDS6-Install 62 Air Compressor-2276	291,664		
	A.0001573.217	BDS0-Repl Discharge Gate Comm Ctrl			337,337
	A.0001573.218	BDS5-Replace SCR catalyst-15648			153,000
	A.0001573.221	BDS2 -Ovhl #21 Cndnsr Vcm Pump - 23		74,952	
	A.0001573.222	BDS2 - Ovhl #22 Cndnsr Vcm Pump - 2		74,952	
	A.0001573.223	BDS2 -Rplc Turbine Valve Internal -		395,004	
	A.0001573.224	BDS5 - Ovhl U5 Hot Gas Path - 22403		8,850,504	
	A.0001573.225	BDS5 - Rplc U5 Duct Burner PLC - 23		165,204	
	A.0001573.226	BDS0 -BlackDog Rd Erosion Wall -232		2,692,000	
	A.0001573.227	BDS0 -Process Net Virtualization -2	68,002		
	A.0001573.229	BDS0 - Rplc #41 Screen Wash Pump -			90,000
	A.0001573.230	BDS0 -Install High Water Road Gate-	195,201		
	A.0001573.270	BDS2-21 CWP Motor Rewind-24029	50,004		
	A.0001573.271	BDS5-Replace CT Inlet Filters-19102		195,003	
	A.0001573.272	BDS5-Repl U5 LP Drum Feedwater CV-2		64,992	
	A.0001573.273	BDS5-U5 Overspeed Probe 24030		35,004	
	A.0001573.274	BDS5-Repl 5 CT Compartment Dampers-		86,004	
	A.0001573.275	BDS0-Plant Admin Area Roof Repl-240			94,992
	A.0001573.276	BDS0-Plant Flood Berm Hght to 720'-			490,000
	A.0001573.281	BDS0-480V Load Centers Repl -17548	395,000	752,866	
	A.0001573.283	BDS0-Install Security Badge Readers			224,000
	A.0001573.500	BDS Emergent Fund -Other prod	1,600,000	1,000,000	2,000,000
	A.0001574.025	SHC3C U3 Rpl Aux Cool HX Ball		69,030	249,570
	A.0001574.046	SHC3C U3 Waterwall Repl	-	-	-
	A.0001574.053	SHCJC UJ Stackr Buckt Wheel Sy			500,000
	A.0001574.087	SHC3C U3 Landfill Cell 4 2019	3,008,547		
	A.0001574.115	SHC3C U3 Repl FABRIC FILTER BA	916,464		
	A.0001574.172	SHCCC 2018 Small Project routi	250,000	250,000	250,000
	A.0001574.174	SHCJC 2018 Small Project routi	200,000	200,000	200,000
	A.0001574.180	SHC1C 2018 Small Project Routi	500,000	500,000	500,000
	A.0001574.190	SHC3C 2018 Small Project Routi	442,500	442,500	885,000
	A.0001574.195	SHC2C 2018 Small Project Routi	400,000	400,000	
	A.0001574.198	SHCCC 2017 Emergent Work	500,000	500,000	500,000
	A.0001574.200	SHC1C #13 Boiler FeedPump Over	72,500	101,500	
	A.0001574.286	SHCJC Replace Auxiliary Boilers	1,392,980		
	A.0001574.288	SHC1 - Rplc Hot & Int. AH Basket -	1,505,000		
	A.0001574.298	SHC99 - Barn #51 Discharge Chute -	457,600		
	A.0001574.300	SHC99 - Rplc RCD DS Pipe 2021 - 234	68,800		
	A.0001574.302	SHC99-CESP-2021 #2 CC Rotor Asmbl-2	104,000		
	A.0001574.303	SHC99 -CESP-2021 #4 CC Rotor Asmbl-	104,000		
	A.0001574.304	SHC2 -Turb Ctrl Vlv Internals 2022-	158,332	316,665	
	A.0001574.306	SHC99-CESP 2022 #1 CC Rotor Asmbl-2		104,000	
	A.0001574.307	SHC3 - Replace U3 Inverter - 23426		464,625	361,375
	A.0001574.308	SHC3 - Replace U3 TCS HMI - 22765		38,723	41,171
	A.0001574.309	SHC3 - Turb Cntrl Vlv Intl 2023 -		83,584	167,168
	A.0001574.310	SHC99 - Rplc RCD DS Pipe 2023 - 234			68,800
	A.0001574.311	SHC99 -CESP 2023 #3 CC Rotor Asmbl-			104,000
	A.0001574.313	SHC99-RR Return Track Crossing '23-			52,000
	A.0001574.314	SHC1 -Turb Ctrl Vlv Internals 2024-			215,910
	A.0001574.347	SHC1C Boiler Ignitor Replaceme	97,000		
	A.0001574.358	SHC1C North Blr Bldg Roof Repl		85,000	
	A.0001574.417	SHC3C Bearing Fire Protect Pip		5,900	53,738
	A.0001574.419	SHC3C Control Room Roof Repl	173,652		
	A.0001574.421	SHC3C Fan Control Room Roof Re			60,534
	A.0001574.463	SHC3-U3 Stock Fdr Speed repl		108,557	
	A.0001574.464	SHC3-U3 landfill capping 2020	480,850		
	A.0001574.468	SHC3C Secoal Detector repl	89,442		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001574.471	SHC99-SHC99-Rpl SR Slew Drives	492,348		
	A.0001574.482	SHC1-U1 Mill 2021 Fall	375,000		
	A.0001574.491	SHC1C Mill 2022 Spring		375,000	
	A.0001574.493	SHC1C Mill OH 2022 Fall		375,000	
	A.0001574.504	SHC2-U2 Mill OH 2021 Fall	375,000		
	A.0001574.523	SHC3C Mill OH 2021 Fall	383,500		
	A.0001574.524	SHC3C Mill OH 2021 Spring	383,500		
	A.0001574.525	SHC3C Mill OH 2022 Fall		383,500	
	A.0001574.526	SHC3C Mill OH 2022 Spring		383,500	
	A.0001574.533	SHC0C Seal Wtr Pump Strainer	313,101		
	A.0001574.535	SHC3C BFP Overhaul 33			102,660
	A.0001574.545	SHC Cmbnd-Cycle Gen Plant Other Pro	2,490,000	22,410,000	41,499,996
	A.0001574.572	SHC99 -CESP-2024 #4 CC Rotor Asmbl-			104,000
	A.0001574.666	SHC3C CT Vibration System	49,170	9,834	
	A.0001574.671	SHC3C CW Valve & EXJ Rplcmnt		107,970	457,400
	A.0001574.672	SHC3C 36_1 & 36_2 FWHs Replace	7,578	759,072	1,041,857
	A.0001574.673	SHC3C 1st Floor HVAC PLC Replace	279,365	15,635	
	A.0001574.677	SHC3C Air Comp Controls Replace			105,457
	A.0001574.682	SHCJC 3, 4 Xshr Fdr Floor Resto		352,988	
	A.0001574.687	SHCJC 3A Gate to 4A-B Upgrade		170,061	
	A.0001574.724	SHC0C Close Bottom Ash Pond 1			400,000
	A.0001574.731	SHC0C Fuel Oil Pump F.P.	250,000	50,000	
	A.0001574.732	SHC0C U1_2 Computer Room F.P.	70,002		
	A.0001574.733	SHC0C Electric & Electronic Room FP	8,330	1,666	
	A.0001574.734	SHC0C Fire Prot Admin_Mapper Bldg	271,859		
	A.0001574.737	SHC0 Air Comp Controls U0			130,000
	A.0001574.738	SHC0 2RSA H_Bushng Rplcmnt	242,749	6,168	
	A.0001574.741	SHC0C Service H2O Pipe Rplc	315,724		
	A.0001574.762	SHC1C Rewind BCP Motor 2021	199,998		
	A.0001574.764	SHC1C Bus 13 14 Prot Relays Rplc	412,337		
	A.0001574.769	SHC3C CR HVAC PLC 2nd Flr Replace		69,620	
	A.0001574.790	SHC0-CS1 Gas Bottle Storage 21784	133,001		
	A.0001574.791	SHC3-SHC3-Haul Road 2019 19889			171,100
	A.0001574.795	SHC1-Upgrade U1 BMS HMI 21987	237,034		
	A.0001574.798	SHC1-Level 2 Mill OH 2021 Spring 15	375,000		
	A.0001574.799	SHC2-Level 2 Mill OH 2021 Spring 15	375,000		
	A.0001574.800	SHC3-SHC3-Haul Road 2021 19888	171,100		
	A.0001574.801	SHC3-Landfl Mtnc Grg Lim Rcv HVAC P	184,119	6,807	
	A.0001574.802	SHC2-Level 2 Mill OH 2022 Spring 15		375,000	
	A.0001574.803	SHC3-Haul Road 2022 15792		171,100	
	A.0001574.804	SHC3-U3 DCS Workstation Upgrade 202		573,216	469,029
	A.0001574.805	SHC0-Coal conveyor F.P. 20631		62,500	12,500
	A.0001574.808	SHC99 Stormwater Management 22619	2,764,000		
	A.0001574.814	SHC3-U3 landfill capping 2022-11340			283,702
	A.0001574.815	SHC3-U3 Level 2 Mill OH 2023 Fall-1			383,500
	A.0001574.816	SHC3-U3 Level 2 Mill OH 2023 Sprg-1			383,500
	A.0001574.817	SHC1-U1 DCS HW & Security Server-22	320,000		
	A.0001574.818	SHC1-Turb Ctrl Vlv Internals 2021-2	300,000		
	A.0001574.819	SHC1-U1 TCS HMI Repl-22764	78,000		
	A.0001574.820	SHC1-U1 Level 2 Mill OH 2023 Sprg-1			375,000
	A.0001574.821	SHC1-U1 Level 2 Mill OH 2023 Fall-1			375,000
	A.0001574.824	SHC99-Tunnel Dust Collectors F.P.-2			80,004
	A.0001574.826	SHC99-3 Plow Fdr Obsolete upgrade-2			45,599
	A.0001574.838	SHC99-Replace #6 well-24053	20,000		
	A.0001574.840	SHC99-Chemistry Lab Fire Protectn-2		95,196	
	A.0001574.841	SHC3-Computer Room Fire Protect-241	142,776		
	A.0001574.842	SHC3-U3 Control Room Fire Protect-2	110,328		
	A.0001574.843	SHC1-Unit 1 ID Fan VFD Install-2416			1,238,500
	A.0001574.844	SHC0-Pond 3S Ring Dike Phase II-242			240,000

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001574.845	SHC0-Pond 3S Ring Dike Phase I-2420	500,000		
	A.0001574.846	SHC3-2022 SHC SDA MTR purchase-2421	211,360		
	A.0001574.847	SHC3-LFLeachate Truck Fill Station-			67,606
	A.0001574.848	SHC99-New RPF on 53 conv-24287	745,600	338,400	
	A.0001574.850	SHC3-Foxboro Cyber Security Suite-2	295,000		
	A.0001574.855	SHC99 BUD OTS-Security Monitor and	46,818		
	A.0001574.856	SHC1 BUD OTS-Security Monitor and L	31,570		
	A.0001574.857	SHC2 BUD OTS-Security Monitor and L	31,570		
	A.0001575.018	HBC0C 316b Entrainment Counter		20,004	20,004
	A.0001575.037	HBC0C Warming Line to Intake	134,000	691,000	
	A.0001575.041	HBC7C U7 Exh Exp Joint	180,423		
	A.0001575.042	HBC8C U8Exh Exp Joint	190,892		
	A.0001575.046	HBC8C U8 CT Servo Replace 2	60,000		
	A.0001575.051	HBC7C U7 CT Servo Replace 2			60,000
	A.0001575.094	HBC0C Plant Instrum M&D			50,000
	A.0001575.162	HBC8C Exh Exp Joint (EE00) Rplc		42,000	126,000
	A.0001575.164	HBC9C-Replace Seal Steam Superheate	305,900		
	A.0001575.167	HBC0-Evergreen Upgrade #2-16185		300,000	670,000
	A.0001575.168	HBC0 -New Instrmnt Air Compressor -2	95,000		
	A.0001575.169	HBC0 - Boiler Feed Pump CESP - 2373	333,000	164,234	
	A.0001575.170	HBC8 - U8 CT Ovhl Major Outage - 10		2,887,000	8,663,700
	A.0001575.171	HBC0 - Rmv & Rplc BFP Spare YR1 -23		40,152	
	A.0001575.172	HBC0 - Rmv & Rplc BFP Spare YR2 - 2			42,408
	A.0001575.174	HBC8- Rplc LP Lower Prehtr Header-1			730,369
	A.0001575.180	HBC9-HRH CRH Blk Vlv Vent Automate-	164,667		
	A.0001575.182	HBC0-Install Aux Circ Strainer Byp-	82,340		
	A.0001575.186	HBC8 Condensate Iso Vlv Install-240	23,865		
	A.0001575.500	HBR Emergent Fund -Other prod	1,685,823	1,375,576	823,502
	A.0001576.005	GDM0 - Gearbox replacements	1,320,000	1,320,000	1,320,000
	A.0001576.006	GDM0C Generator Replacements 2	317,090	1,181,785	350,000
	A.0001576.019	GDM0-SCADA Replacement-24236	640,000		
	A.0001576.020	GDM OTS Security Monitor and Log	46,818		
	A.0001576.021	GDM Eagle Take New - 22846	80,000		
	A.0001576.500	GDM Emergent Fund -Wind prod	285,000		
	A.0001579.016	RIV7C-U7 Turbine Roof Replace		260,000	
	A.0001579.017	RIV7C-71 UPS Battery Replaceme			70,000
	A.0001579.063	RIV0C Emerson DCS Evergreen 20	764,842		
	A.0001579.069	RIV0C -- Instrument Air Sys Rep		646,556	
	A.0001579.072	RIV0C -- Replace Water Treamen	431,429	2,088,531	5,000
	A.0001579.073	RIV0C -- Replace 61 Battery		75,538	
	A.0001579.077	RIV0C -- DP Mon & Gen Gas Drye	174,100		
	A.0001579.078	RIV0C -- Inst Water Panel Auto	237,857		
	A.0001579.079	RIV0C --U10 CT Cntrl Sys Upg	927,000		
	A.0001579.080	RIV0C --U10 CT Compressor Upgr	2,093,700		
	A.0001579.083	RIV0C --Aux boiler Controls Up		650,000	
	A.0001579.084	RIV0C --U9 CT Control System U	927,000		
	A.0001579.085	RIV0C -- Inst U9 Auto Tuning P	380,379		
	A.0001579.086	RIV0C -- Inst U10 Auto Tuning	380,379		
	A.0001579.093	RIV9C-Install Preheater Harps Unit	756,436		
	A.0001579.097	RIV10C-Install Preheater Harps Unit	765,436		
	A.0001579.101	RIV7 - Rplc L-1 LP Rotor Blading -	4,138,100		
	A.0001579.115	RIV0-U0 Install CEMS power red		78,460	
	A.0001579.127	RIV7C-Install Circ Water Pumps CESP	561,000		
	A.0001579.135	RIV0C 62 Battery Replace		76,410	
	A.0001579.137	RIV10C U10 Major Inspection No. 1	5,613,700		
	A.0001579.138	RIV10C U10 Comb Dynamics Replace	226,700		
	A.0001579.139	RIV9C U9 Comb Dynamics Replace	226,700		
	A.0001579.142	RIV10 - Rplc Compressor Bleed Vlv -	78,500		
	A.0001579.143	RIV0C-LCI Hardware and Ctrls Replac	435,734		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001579.144	RIV10 -Rplc Lube Oil Pump -23387	95,000		
	A.0001579.148	RIV9-Repl Combustion Air Purifiers-	191,000		
	A.0001579.149	RIV10-Repl ExpJoints 10 CT Outlet-2	240,000		
	A.0001579.150	RIV10-Repl Unit 10 FW Reg Valve-241	180,000		
	A.0001579.151	RIV9-Boiler FW isolation valves-241	95,004		
	A.0001579.152	RIV10-New FW isolation valves U10-2	95,004		
	A.0001579.153	RIV9-Replace HP FW valve Unit 9-241	170,004		
	A.0001579.154	RIV10-Fuel Gas Valve Exchange-24191	126,996		
	A.0001579.155	RIV10-All New Lowr Pen Seals HRSg-2	160,008		
	A.0001579.156	RIV0-Replace Obsolete EDG Controls-			424,924
	A.0001579.157	RIV9-Replace U 9 HRSg Exp joints-24	240,000		
	A.0001579.158	RIV9-Repl HRSg penetration seals-24	159,996		
	A.0001579.500	RIV Emergent Fund -Other prod	1,825,690	1,387,193	1,000,000
	A.0001580.007	CWF0-Courtenay Gearbox Replacement	799,997	800,000	700,000
	A.0001580.008	CWF1-Generator Rplacments	390,000	390,000	390,000
	A.0001580.009	CWF1-Transformer Replacements	130,000	130,000	130,000
	A.0001580.010	CWF FAA Radar Lighting System-23131	717,500		
	A.0001580.013	CWF0 Install Capacitor Bank 23896	304,610		
	A.0001580.014	CWF0 OTS Security Monitor and Log	46,818		
	A.0001591.003	-17052 ANS2C Repl U2 gen break	286,000	709,000	
	A.0001591.004	-17478 ANS0C BOP Evrgren Ctrl	399,000	503,509	
	A.0001591.007	-12186 ANS4C U4 Repl Mark V Cn	608,000	792,000	
	A.0001610.006	BWF0-Borders Gearbox Replacment	800,000	800,000	800,004
	A.0001610.007	BWF Generator Replacements	130,000	130,000	130,000
	A.0001610.008	BWF Transformer Replacements	130,000	130,000	130,000
	A.0001610.009	BWF FAA Radar Lighting System-23132	717,500		
	A.0001610.010	BWF0-Border WD Tower Climb System-2	899,996		
	A.0001610.011	BWFO - Oil Particle Count System-24	189,250	110,750	
	A.0001610.012	BWFO OTS Security Monitor and Log	46,818		
	A.0001611.009	PVW0-Pleasant Valley Gearbox Replac	800,000	800,000	800,004
	A.0001611.010	PVW1-Generator Replacements	130,000	130,000	130,000
	A.0001611.011	PVW1-Transformer Replacements	130,000	130,000	130,000
	A.0001611.012	PVW OTS Security Monitor and Log	46,818		
	A.0001611.013	PVW0-PVW Eagle Take Permit New-2148	160,000		
	A.0001636.001	BDS0C Phase I Demo Site Remedi	6,776,842	5,907,682	4,525,003
	A.0001701.011	BS1 Gearbox Replacements		444,708	444,708
	A.0001701.015	BS1 - Replace Generator - 23547		158,124	158,124
	A.0001701.016	BS1 - Replace Transformer - 23567		98,832	98,832
	A.0001701.019	BS1 OTS Security Monitor and Log	46,818		
	A.0001701.020	BS1-Blazing Star 1 PCMM 23572-New	212,508		
	A.0001701.021	BS1-Blazing Star 1 ETP 23578-New	120,000	168,000	192,000
	A.0001702.001	BS2-G100-Blazing Star II Wind Farm	16,169,131		
	A.0001702.007	BS2 Gearbox Replacements			444,708
	A.0001702.012	BS2 - Replace Generator - 23548			158,124
	A.0001702.013	BS2 - Replace Transformer - 23568			98,832
	A.0001702.017	BS2 Eagle Take Permit New-23579	72,000	96,000	192,000
	A.0001702.018	BS2 Blazing Star 2 PCMM-New-23573	212,508	212,508	
	A.0001703.007	FXW Gearbox Replacements		506,943	664,944
	A.0001703.010	FXW - Replace Generator - 23549		158,124	158,124
	A.0001703.011	FXW - Replace Transformer - 23566		98,832	98,832
	A.0001703.012	FXW OTS Security Monitor and Log	46,818		
	A.0001703.013	FXW Foxtail PCMM New -23574	212,508		
	A.0001704.001	FBW G100-Freeborn Wind Farm	37,678,327		
	A.0001704.003	FBW G100-Freeborn Wind Farm TSG Tli	6,077		
	A.0001704.006	FBW Gearbox Replacement			592,944
	A.0001704.010	FBW - Replace Generator - 23545			159,996
	A.0001704.011	FBW - Replace Transformer - 23569			98,832
	A.0001704.014	FBW Freeborn PCMM NEW-23575	212,508	212,508	
	A.0001705.001	CRW G100-Crowned Ridge BOT Wind Far	1,250,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001705.007	CRW Gearbox Replacement		857,652	857,652
	A.0001705.010	CRW0-Crowned Ridge PCMM - 23571		293,640	293,640
	A.0001705.013	CRW Crowned Ridge PCMM New-23571	212,508		
	A.0001706.006	LBW Gearbox Replacement		296,472	296,472
	A.0001706.009	LBW - Replace Generator - 23551		158,124	158,124
	A.0001706.012	LBW0 OTS Security Monitor and Log	46,818		
	A.0001706.013	LBW Lake Benton PCMM New -23577	212,508		
	A.0001707.001	DKR0 Dakota Range Wind Turbines	230,470,198	(7,156,446)	
	A.0001707.003	DKR0 Dakota Range Wind TSG 345Kv Li	47,651		
	A.0001707.004	DKR0 Dakota Range Wind TSG Sub	10,591,605		
	A.0001707.012	DKR Dakota Range PCMM New-23576		212,508	212,508
	A.0001721.003	JWF0 OTS Security Monitor and Log	46,818		
	A.0003000.128	CWF Tools & Misc Equipment	9,999	29,997	9,999
	A.0003000.214	C100C PMO Tool Blanket-New	45,000		
	A.0003000.273	SER-MMR-RSOM Repl Phased Array ET-1			64,002
	A.0003000.491	SER-CHM-Evolution Test Set	102,000		
	A.0003000.492	SER-CSC-Floor Scale Replace	4,991		
	A.0003000.563	SER0C CSC Drum Packer Crusher		21,000	
	A.0003000.564	SER0C CSC Rolloff Container 1		8,000	
	A.0003000.565	SER0C CSC Rolloff Container 2		8,000	
	A.0003000.567	SER0C MMR Alloy Analyzer 2022		38,000	
	A.0003000.577	SER0C MMR Video Probe 2021	55,002		
	A.0003000.578	SER0C MMR Video Probe 2022		55,000	
	A.0003000.583	SER0C PMO DAS Upgrade 2021	51,000		
	A.0003000.657	ANS0C Tools and Equip Ca	20,000	20,000	20,004
	A.0003000.658	ASK0C- Tool Blanket	150,000	150,000	150,000
	A.0003000.659	BLLOC Tools Blanket	20,000	20,000	20,004
	A.0003000.661	BDS0C Tool Blanket	40,315	42,852	42,845
	A.0003000.662	BRDR Small Tools Equip	29,997	29,997	9,999
	A.0003000.667	GDM0C Grand Mead Cap Tool	10,000	29,997	9,999
	A.0003000.669	HBC0C HB CC Tool Blanket	50,000	50,000	50,001
	A.0003000.671	HNIC0 Misc Tools and Equ	15,000	15,000	15,000
	A.0003000.672	IVH0C Misc tools and Equip	20,000	20,000	20,000
	A.0003000.676	NBLCo Misc Tools and Equi	20,000	20,000	19,998
	A.0003000.678	PLV Tools Equip	19,998	29,997	9,999
	A.0003000.679	RIV0C-Tool Blanket	60,000	60,000	60,000
	A.0003000.680	REW0C Tool Blanket	315,000	15,000	15,000
	A.0003000.682	SHJC Tools and Equip pur	200,000	296,000	200,004
	A.0003000.685	WLM0C Tools & Equipment B	29,997		
	A.0003000.697	SER-MMR- Misc Tools & Equip	117,000	86,630	15,000
	A.0003000.698	SER-CHM-Misc Tools-MN	245,000	274,960	266,624
	A.0003000.699	SER-SMC-Misc Tools & Equipment	125,000	100,000	100,000
	A.0003000.703	C100C CSC Tank Ladder and Platform	20,000		
	A.0003000.707	C100C CSC Aerosol Can Crusher		32,180	
	A.0003000.708	C100C MTR-Replaced Failed Equip 21	36,000		
	A.0003000.730	SER-PMO Perf.Emiss Test NPSM	5,000	5,000	54,005
	A.0003000.748	BS10-Blazing Star 1 Tools and Equip	55,168	30,168	30,168
	A.0003000.749	CRW0-Crowned Ridge Tools-Equip	35,000		
	A.0003000.750	FTW0-Foxtail Tools and Equipment	55,168	30,168	30,168
	A.0003000.751	LBW0-Lake Benton Tools-Equip	35,000		
	A.0003000.752	FBW0 Freeborn Tools and Equipment	25,000		
	A.0005014.142	BS10-Blazing Star 1 Build Furn & Eq	10,056	10,056	10,056
	A.0005014.143	FBW0-Freeborn Building Furn & Equip	84,996		
	A.0005014.144	FTW0-Foxtail Building Furn & Equip	10,056	10,056	10,056
<b>Energy Supply Total</b>			<b>406,207,599</b>	<b>122,353,978</b>	<b>117,189,044</b>
<b>Gas Systems</b>	A.0006059.009	MN-Dist Gas Tools and Equip	1,461,000	938,000	965,000
	A.0006059.010	ND-Dist Dist Tools and Equip	37,000	38,000	39,000
	A.0006062.002	Distribution CIAC MN Gas	(510,000)	(523,000)	(538,000)
	A.0006062.005	Distribution CIAC ND Gas	(51,000)	(52,000)	(53,000)

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	D.0005014.012	Minnesota-Gas Meter Blanket	10,429,000	10,515,000	10,598,000
	D.0005014.014	ND-Gas Meter Blanket	666,000	671,000	679,000
	E.0000002.061	ND Programmatic Service Replacement	150,000	150,000	150,000
	E.0000006.039	Capitalized Locating Costs-Gas	405,000	416,000	427,000
	E.0000006.064	Capitalized Locating Costs-Gas	151,000	155,000	159,000
	E.0000007.053	IP Line Assessments	4,340,000	18,600,000	18,220,000
	E.0000007.075	Renew Aldyl-A & steel	156,000	450,000	150,000
	E.0000009.006	Newport-Reg/Meter Station Inst	10,000	11,000	11,000
	E.0000009.022	St Paul-Syst Reg & Mtr Station Inst	151,000	155,000	159,000
	E.0000009.027	Southeast-Sys Reg & Mtr Inst	7,000	7,000	8,000
	E.0000009.032	MN-Transmission Reg and Meter	4,000	4,000	4,000
	E.0000009.048	Northwest-Sys Reg & Mtr Station Ins	1,000	1,000	1,000
	E.0000009.067	ND-Trans Reg/Mtr Sta Blanket	20,000	21,000	22,000
	E.0000016.001	Gas Plants & Holders-Smal	101,000	104,000	107,000
	E.0000018.041	ASV/REV Instalation on High Pr	420,000		
	E.0000018.052	NSPM TIMP Mitigation of ILI Re	1,500,000	500,000	500,000
	E.0000018.055	NSPM Pre 1950 Trans and IP Pip		1,360,000	14,450,000
	E.0000018.102	NSPM Pipe Trans and IP - GUIC Bette	7,700,000	2,030,000	1,170,000
	E.0000021.006	Maplewood Gas Production/Manuf	235,000	36,000	37,000
	E.0000021.008	Sibley Gas Production/Manufacturing	1,434,000	86,000	288,000
	E.0000024.014	NSPM Comm Equip - Dist Meter/R	42,000	43,000	44,000
	E.0000024.017	NSPM Comm Equip - Trans Meter/	4,000	4,000	4,000
	E.0000043.001	MN/STP/Cty Rd B Repl-Rice-Hamline	5,940,000	11,680,000	
	E.0000045.001	MN/NPT/Langdon Line Replacement	14,150,000		
	E.0010001.001	MN - Gas New Mains Blanket	3,887,000	6,861,000	7,126,000
	E.0010001.002	MN - Gas New Services Blanket	7,516,000	7,803,000	8,103,000
	E.0010001.003	MN - Gas New Business WCF	1,919,000	1,038,000	855,000
	E.0010001.004	MN/Meter Module Meter Exchange			6,405,000
	E.0010002.001	ND - Gas New Mains Blanket	1,007,000	1,762,000	1,841,000
	E.0010002.002	ND - Gas New Services Blanket	2,849,000	2,973,000	3,104,000
	E.0010002.003	ND - Gas New Business WCF	713,000	1,386,000	3,993,000
	E.0010002.004	ND/Meter Module Meter Exchanges			498,000
	E.0010006.001	MN - Gas Main Relocations Blanket	10,562,000	11,055,000	12,953,000
	E.0010006.002	MN - Gas Mandates WCF	2,450,000	2,173,000	930,000
	E.0010007.001	ND - Gas Main Relocations Blanket	1,621,000	1,695,000	1,980,000
	E.0010007.002	ND - Gas Mandates WCF	204,000	397,000	170,000
	E.0010011.001	MN - Gas Main Renewal Blanket	1,026,000	1,489,000	1,085,000
	E.0010011.002	MN - Gas Services Renewal/Cutoff Bl	2,630,000	3,719,000	2,779,000
	E.0010011.003	Programmatic Main Replacement - Mai	8,497,000	10,872,500	9,737,500
	E.0010011.004	Programmatic Main Replacement - Ser	7,348,000	7,500,000	7,770,000
	E.0010011.005	NSPM Install 6" and 4" Dist. Valves	455,000	437,500	422,500
	E.0010011.006	MN - Gas Asset Health WCF	230,000	1,158,000	65,000
	E.0010011.008	MN/Inside Meter Move-out Purchase	735,000		4,403,000
	E.0010011.009	MN/Inside Meter Move-out Svc Renewa	4,165,000		24,950,000
	E.0010011.010	ND/Inside Meter Move-out Purchase		174,000	177,000
	E.0010011.011	ND/Inside Meter Move-out Svc Renewa		985,000	1,004,000
	E.0010011.012	MN/GDIST/NSPM Casings Renewal Progr	2,650,000	590,000	1,760,000
	E.0010012.001	ND - Gas Main Renewal Blanket	349,000	358,000	369,000
	E.0010012.002	ND - Gas Services Renewal/Cutoff Bl	345,000	351,000	365,000
	E.0010012.003	ND - Gas Asset Health WCF	213,000	386,000	93,000
	E.0010016.001	MN - Gas Main Reinforcements Blanke	2,769,000	2,813,000	3,059,000
	E.0010016.002	MN - Gas Capacity WCF	291,000	386,000	273,000
	E.0010017.001	ND - Gas Main Reinforcements Blanke	101,000	104,000	107,000
	E.0010023.001	MN - Gas Communication Equip. Blank	234,000	234,000	21,000
	E.0010023.002	MN/Meter Module Replacement		8,155,000	16,310,000
	E.0010024.002	ND/Meter Module Replacement		1,569,000	3,139,000
	E.0010033.016	MN/St Cloud/Sartell Sys Cap HP Pipe	3,000,000	150,000	
	E.0010033.018	MN/Becker / Big Lake Entitlement	2,250,000		
	E.0010034.003	ND/Fargo/System Cap. - Pipeline	10,000,000	15,075,000	500,000



**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	E.0010038.001	Install 2 inch pe main Saint Paul	279,000		
	E.0010038.030	MN/WBL/Stillwater/Cty Rd 5 relocate	380,000	250,000	
	E.0010038.035	MN/BRD/County Rd 13 Relo Phase 2	5,470,000		
	E.0010048.013	MN/St Cloud/Sartell Sys Cap HP Reg	1,425,000		
	E.0010048.014	MN/St Cloud/Sartell Sys Cap Pipe	3,475,000	150,000	
	E.0010049.001	ND/Grand Forks/ TBS Pipe Reinforcem	7,500,000	300,000	
	E.0010053.008	MN/Wescott LNG TANK T2 STAIRS	1,000,000		
	E.0010073.006	MN/GTRAN/NSPM Casings Renewal Progr	300,000	2,380,000	1,190,000
	E.0010073.007	MN/Delano Supply Request Reinforcem		6,500,000	
	E.0010076.012	ND/Fargo/System Cap.Reinforcement-		1,425,000	
	E.0010080.014	MN/Wescott Gas Production-LNG	4,263,000	517,000	1,812,000
<b>Gas Systems Total</b>			<b>153,061,000</b>	<b>152,571,000</b>	<b>176,950,000</b>
<b>HR and Employee Services</b>	A.0005014.099	Office Furn & Equipment - Common -	40,000	40,000	40,000
	A.0006059.483	Tools & Equipment - Common - MN	350,000	350,000	350,000
	D.0001779.244	Unbudgeted Emergencies - Common - M	500,000	500,000	500,000
	D.0001806.040	414 Nic AHU Rplc	2,327,500	1,263,500	
	D.0001806.042	414 Nic ElevatorModernization-Ph1	806,000	806,000	
	D.0001806.078	Mechanical - Electric - MN - Routin	82,215		
	D.0001806.079	Mechanical - Electric - ND - Routin	17,063	199,631	
	D.0001806.089	414 Nic UPS battery Rplc #1,2		420,000	
	D.0001806.090	Fargo Co-Ray Vac Heaters	562,039		
	D.0001806.100	Centre Pt Boilers-VAVs Rplc	1,900,000		
	D.0001806.106	Mechanical - Common - MN - Routine		325,000	
	D.0001806.109	Grand Forks Mechanical projects	602,006		
	D.0001806.110	Newport HVAC & Electrical Rplc		100,000	1,390,818
	D.0001810.104	Brainerd New SC	5,470,821		
	D.0001810.108	Sioux Falls Renovation	4,018,850	4,038,178	4,038,178
	D.0001810.114	Newport Outbuilding Construction	872,953		
	D.0001810.115	White Bear Lake Outbuilding Constru	853,559		
	D.0001810.116	Rice Street Meter Shop Expansion		150,000	666,480
	D.0001810.117	New Jordan Service Center	500,000	2,963,281	
	D.0001810.118	Shorewood New SC	2,268,000	1,065,000	12,550,529
	D.0001810.119	Minneapolis New Ops Ctr	14,100,000	17,000,000	
	D.0001811.062	Roads & Gates - Common - MN - Routi			300,000
	D.0001811.087	Rice St Atwater Empl Lot Rplc	100,000	827,029	
	D.0001811.088	Rice St East Yard Rplc	200,000	1,494,369	
	D.0001811.094	Edina Parking-Yard Pavement Rplc	110,881	1,308,722	
	D.0001811.095	Montrose Apron Rplc	593,671		
	D.0001811.102	Winona Parking Lot Rplc	461,761		
	D.0001811.105	St Cloud Pavement Rplc	167,223	1,956,511	
	D.0001813.008	Faribault SC Renovation	869,098		
	D.0001813.036	Grand Forks Office Renovation	335,961	4,352,068	
	D.0001813.122	HQ Conf Room Upgrade		400,000	
	D.0001813.129	Newport Siding Replacement	100,000	1,215,745	
	D.0001813.148	Albany New Construction	312,500	3,746,279	
	D.0001813.154	CSC MP - New Service Center design/	297,000	5,305,122	24,465,498
	D.0001813.166	St Cloud Cold Storage	266,617	7,379,082	
	D.0001813.172	Fargo Cold Storage Building			107,000
	D.0001813.181	414 Nic Reliability	5,600,000		
	D.0001814.043	Electrical - Electric - MN - Routin		60,000	
	D.0001823.012	NSPM Energy Management	400,000	400,000	400,000
	D.0001823.079	Grand Forks Roof Replacement	1,123,013		
	D.0001823.082	Newport Roof Replacement	75,000	1,407,114	
	D.0001834.011	Rice St Warehouse Roof	300,000	3,739,702	
	D.0001834.049	Red Wing Roof Rplc	851,077		
	D.0001834.052	White Bear Lake Roof Rplc			100,000
<b>HR and Employee Services Total</b>			<b>47,434,808</b>	<b>62,812,333</b>	<b>44,908,503</b>
<b>Nuclear Generation</b>	A.0000015.001	PI Misc Tools & Equipment	800,000	800,000	800,000
	A.0000016.002	MT 2026 ISFSI Expansion	1,020,833	805,563	380,688

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0000017.002	MNGP Fire Alarm Panel C-300			546,150
	A.0000017.004	MNGP EDG Rplc & Voltage Reg			568,001
	A.0000017.013	MNGP Off-Gas H2 & O2 Monitorin	622,048		
	A.0000017.039	MNGP Replace RDS-1000 Dewateri		812,540	
	A.0000017.046	MNGP ATWS Leve/Pressure Ardec		180,741	171,340
	A.0000017.047	MNGP RPS Level Instruments-ARD		206,084	139,295
	A.0000017.048	MNGP RHRSW Cbls		2,200,000	600,000
	A.0000017.082	MNGP RPS MG Set Generator Rplc	321,280		
	A.0000017.083	MNGP UPS Rplc			120,000
	A.0000017.085	MNGP Turbine Generator Indicat		1,026,491	223,118
	A.0000017.089	MNGP A702-M702/1 Cable Rplc		150,000	
	A.0000017.091	MNGP Generator Condition Monit	251,645		
	A.0000017.124	MNGP EDG Cable DIV 1		205,842	474,236
	A.0000017.127	MNGP 2020/2021 Position Ind Pr	450,863		
	A.0000017.130	MNGP RX Bldg Piping Modificati	72,563		
	A.0000017.143	MT #16 250V DC Battery Rplc	346,357		
	A.0000017.144	MT #12 125V DC Battery Rplc	41,033	414,010	368,234
	A.0000017.147	MT Rplc SR Inverter Y71	1,866,650	1,178,749	1,532,839
	A.0000017.148	MT 2021 Maintenance Blanket	1,500,000		
	A.0000017.149	MT 2021 Emergent Work Blanket	1,649,493		
	A.0000017.165	MT 2022 Maintenance Blanket		1,683,394	
	A.0000017.166	MT 2022 Emergent Work Blanket		2,000,000	
	A.0000017.168	MT CRD Rebuild and Rplc (RFO30)	1,254,631		
	A.0000017.169	MT CRD Rebuild and Rplc (RFO31)		634,695	1,472,066
	A.0000017.170	MT Rplc #11 125VDC Battery	368,234		
	A.0000017.171	MT Rplc #13 250VDC Battery	7,000	578,853	346,357
	A.0000017.172	MT Rplc #17 250 VDC Battery	7,000	578,853	346,357
	A.0000017.176	MT Cooling Tower Upgrades Ph II	9,887,500		
	A.0000017.177	MT Cooling Tower Upgrades Ph III	2,980,000	9,705,000	
	A.0000017.179	MT EDG Voltage Regulator Ph II	1,606,319		
	A.0000017.180	MT Rplc OTB MSIV D Internals (1R31)	1,201,657		
	A.0000017.181	MT RPS/ECCS/ATWS/APR PWR Supplies	14,000	727,074	371,730
	A.0000017.184	MT Rplc RLC DFCS Controllers	150,880		
	A.0000017.186	MT Online ION Chromatograph		316,215	
	A.0000017.189	MT SRM/IRM Undervessel Cbl Ph IV	243,352		
	A.0000017.191	MT Rplc Diesel Fuel Oil Lvl Instr			374,926
	A.0000017.192	MT 2022/2023 Position Ind Pr		4,865	525,420
	A.0000017.193	MT 2023 LPRMs		8,652	1,776,990
	A.0000017.194	MT Rplc Bleach House Tank/Pump			652,562
	A.0000017.195	MT Rplc SR Inverter Y81			2,138,579
	A.0000017.198	MT Obsolete EQ RFO30	490,168		
	A.0000017.200	MT Rplc Simulator Hrdwre (10 yr)			160,000
	A.0000017.202	MT 2023 Emergent Work Blanket			2,000,000
	A.0000017.203	MT 2023 Maintenance Blanket			1,721,411
	A.0000017.213	MT Rplc Div 1 FSW Pipe	2,478,435		
	A.0000017.214	MT Rplc Div 2 FSW Pipe	10,000	86,000	2,365,549
	A.0000017.215	MT Rplc Turbine Stop Vlvs	53,887	2,400,000	3,600,010
	A.0000017.223	MT Equipment Sensors	250,000	450,000	450,000
	A.0000017.224	MT Automation/Innovation	3,757,878	3,659,582	4,487,470
	A.0000017.226	MT 2021 Outage Improvements	884,357		
	A.0000017.227	MT 2023 Outage Improvements			1,000,000
	A.0000017.232	MT Rosemount Obsolescence Part II	270,756	119,306	306,353
	A.0000017.233	MT Rplc MO-2076 Valve	1,207,267		
	A.0000017.235	MT FAC Damaged Pipe Phase II	2,165,586		
	A.0000017.236	MT Stator Cooler HX Replc	554,332		
	A.0000017.246	MT 2021 MS-13-1 Valve Rplc	123,488		
	A.0000017.247	MT 2021 MO-1180-1183 Valve Rplc	340,838		
	A.0000017.248	MT Spent Fuel Pool Cleanout	500,000	2,020,907	
	A.0000017.249	MT 2021 AN2 Relief Valves	177,446		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0000017.250	MT 12FWH LTs			528,000
	A.0000017.251	MT Rplc HTB Fuel Oil Skid		150,710	
	A.0000024.012	PI ETAP Software Upgrade	711,000		
	A.0000024.014	PI Robotics	100,000	100,000	150,000
	A.0000024.015	PI 3D Printing		50,000	
	A.0000027.006	PI Facilities Infrastruct Upgr	300,000	300,000	300,000
	A.0000027.019	PI Vessel Inspection Head Stand			600,000
	A.0000027.020	PI Warehouse #1 Heating	144,875		
	A.0000027.021	PI Paint Storage Shed Heating		104,563	
	A.0000027.022	PI Paint Storage Room Heating		86,098	
	A.0000027.023	PI Paint Room Heating		86,098	
	A.0000027.024	PI Carpenter Shop Heating		105,140	
	A.0000027.025	PI Steel Fabrication Shop Heating		80,260	
	A.0000027.026	PI Mechanical Shop Area Upgrade			500,000
	A.0000028.026	PI Security Computer Servers			500,000
	A.0000029.002	MNGP Off-Gas Condenser Control	50,089	301,008	356,519
	A.0000029.031	MT 2022 Regulatory Mandated Blanket		900,000	
	A.0000029.036	MT 2023 Regulatory Mandated Blanket			1,000,000
	A.0000029.038	MT 2nd License Renewal	2,700,000	5,500,000	5,600,000
	A.0000030.004	MNGP 12.5KV Retail Loop Imp	50,000	1,250,000	
	A.0000031.016	MNGP A509-X301/1Cable Replc	113,393		
	A.0000031.045	MT Risk Informed Completion Times	313,975		
	A.0000031.054	MT Robotics	100,000	100,000	150,000
	A.0000031.057	MT 2021 IT Blanket	100,000		
	A.0000031.060	MT Replace X-ray's	2,554		
	A.0000031.065	MT 2022 IT Blanket		100,000	
	A.0000031.066	MT Risk Informed Eng Prgm	124,038		
	A.0000031.068	MT 2023 IT Blanket			100,000
	A.0000031.069	MT 3D Printing	50,000		50,000
	A.0000031.072	MT 2022 SCBA Equipment		518,066	
	A.0000033.027	MT 2021 Facilities Blanket	200,000		
	A.0000033.029	MT 2022 Facilities Blanket		200,000	
	A.0000033.030	MT 2023 Facilities Blanket			200,000
	A.0000033.038	MT 2021 Turbine Deck Outage Power	115,643		
	A.0000033.039	MT Turbine Bldg Elevator Lift	175,213		
	A.0000033.040	MT 2021 V-CH-17/V-AC-22 Chlr Rplc	149,861		
	A.0000033.041	MT 2021 V-EAC-14A Chlr Rplc	10,000	208,303	
	A.0000033.042	MT 2022 V-EAC-14B Chlr Rplc	10,000	208,303	
	A.0000035.045	PI-NMC RD Rad Monitor Repl		1,725,000	214,938
	A.0000035.079	PI Proc Controls Repl	135,326		
	A.0000035.126	PI 123 CT Pump Mtr Rewind	250,000	350,000	
	A.0000035.183	PI 121 CT Pump Mtr Rewind		250,000	350,000
	A.0000035.186	PI CT11,CT12 Transformer Repl	3,130,600	7,325,350	4,644,050
	A.0000035.192	PI Capital Emergent Work	1,789,430	2,262,421	2,584,796
	A.0000035.216	PI 121/122 Control Rm Chillers		300,000	2,000,000
	A.0000035.262	PI 14 FCU Motor Rewind	400,000		
	A.0000035.273	PI 11 Safety-Related Batt Repl		440,000	10,000
	A.0000035.281	PI 11 RCP Motor Rewind	1,550,000	1,500,000	
	A.0000035.290	PI NIS Drawers Replacement (8) - Un		1,000,000	4,000,000
	A.0000035.293	PI 21 Safety-Related Battery Repl	425,000	10,000	
	A.0000035.294	PI 31 Battery Replacement		380,000	
	A.0000035.297	PI 43 Battery Replacement			380,000
	A.0000035.300	PI NUS Proc Controls Foxboro Mod Re	11,710		
	A.0000035.301	PI 2021 Misc Minor Improvement	400,000		
	A.0000035.311	PI ERCS Computer Rm AC Repl		500,000	1,350,000
	A.0000035.313	PI 121-128 Intake Travelling Screen	5,528,508	9,340,713	
	A.0000035.314	PI U1 1A MSR Crossover Valve Repl		500,000	
	A.0000035.315	PI CL-43-2 12 CL Pump Disch Ck Valv		120,000	
	A.0000035.316	PI 2CL-43-2 22 CL Pump Disch Ck Val		120,000	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0000035.318	PI 121 Hydrogen Recombiner Analyzer	803,000		
	A.0000035.321	PI 2022 Misc Minor Improvements		400,000	
	A.0000035.323	PI Security Explosive Detector Repl	1,857,824	7,500	
	A.0000035.324	PI 12 RCP Motor Rewind		3,500,000	17,500
	A.0000035.327	PI Neutron Flux Monitor (NFM) Repl		1,000,000	1,000,000
	A.0000035.332	PI Boric Acid Heat Trace Sys Repl			150,000
	A.0000035.335	PI Sentinel Access Software Upgr			400,000
	A.0000035.336	PI 44 Battery Replacement			390,000
	A.0000035.337	PI U2 1A MSR Crossover Valve Repl			500,000
	A.0000035.339	PI U2 Reheat Stop Valve CV-31174			300,000
	A.0000035.340	PI U2 Intercept Stop Valve CV-31175			300,000
	A.0000035.341	PI U2 Reheat Stop Valve CV-31176	300,000		
	A.0000035.342	PI U2 Intercept Stop Valve CV-31177	300,000		
	A.0000035.343	PI U1 Reheat Stop Valve CV-31166		300,000	
	A.0000035.344	PI U1 Intercept Stop Valve CV-31167		300,000	
	A.0000035.345	PI 2023 Misc Minor Improvements			400,000
	A.0000035.347	PI Beacon Server Repl	336,424		
	A.0000035.348	PI Aux Bldg Crane Control Sys Repl	2,151,777		
	A.0000035.349	PI NIS Drawers Replacement(12)-Unit			1,000,000
	A.0000035.351	PI U2 Core Exit Thermocouple Repl			750,000
	A.0000035.352	PI U2 Condenser Steam Bellow Repl			4,688,096
	A.0000035.356	PI U1 Condenser Steam Bellow Repl		4,688,096	
	A.0000035.362	PI Spare CL Pump	1,292,130	1,894,415	
	A.0000035.367	PI Equipment Sensors (A/I)	250,000	450,000	450,000
	A.0000035.368	PI CL Chemical Treatment Upgrade	2,118,494	615,000	
	A.0000035.382	PI Analog Proc Controls Repl-Ph II	1,677,500	2,152,700	1,697,800
	A.0000035.385	PI U2 Pressure Switches SPV (lube o			400,000
	A.0000035.390	PI CL Hdr Artificial Load Line	500,000	1,500,000	
	A.0000035.391	PI Reverse Osmosis RWST Prep	500,004		
	A.0000035.392	PI Outage Improvements	1,000,000	2,000,000	1,000,000
	A.0000035.393	PI Automation/Innovation	3,757,878	4,659,582	5,037,470
	A.0000035.394	PI 22 RCP Seal Replacement	1,500,000		
	A.0000035.396	PI Cathodic Protection GB JB-3,JB-4	-	310,000	
	A.0000035.398	PI CL Supply Header Piping Repl	1,400,000		
	A.0000035.402	PI 2021 Capital Maintenance	3,000,000		
	A.0000035.403	PI 2022 Capital Maintenance		3,000,000	
	A.0000035.404	PI 2023 Capital Maintenance			3,000,000
	A.0000035.413	PI Condensate Polishing PLC Repl			1,800,000
	A.0000035.415	PI RMU Flow Rotameter Repl			265,000
	A.0000035.416	PI RP GEM-5 Exit Monitors			255,180
	A.0000035.417	PI Omicron Testing Equipment	123,250		
	A.0000035.418	PI JL Shepard Instrument Calibrator	655,200		
	A.0000035.419	PI RP Smear Counter Repl		192,000	
	A.0000035.420	PI RP Remote Monitoring Equipment		96,422	
	A.0000035.422	PI RP Remote Wireless Cameras			76,682
	A.0000040.025	PI NFPA 805-10 Loss OCT 4KV Br	52,000		
	A.0000040.046	PI U1 Rx Control Cluster Assemblies	15,000		
	A.0000040.047	PI U2 Rx Control Cluster Assemblies	3,522,335	15,000	
	A.0000040.051	PI Regulatory/Mandated Blanket			1,000,000
	A.0000040.062	PI 10CFR50.69 Risk Informed Eng Pro	123,040		
	A.0000040.063	PI Risk Informed Completion Times	313,975		
	A.0000040.069	PI U2 Baffle Bolt Replacement		4,000,000	23,000,000
	A.0000040.071	PI Operating Cycle	2,750,158	670,223	265,074
	A.0000040.072	PI Common Emergency Plan	271,060		
	A.0000042.006	PI TN-40H Transport License		1,059,936	
	A.0000042.007	PI ISFSI Expansion	6,980,381		
	A.0000042.008	PI TN-40T Transport License	120,000		
	A.0000042.009	PI TN-40HT Design (Zirlo Fuel LAR)			750,000
	A.0000045.001	PI TN-40 Casks (48-64)	10,295,476	15,469,740	12,583,518

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0000053.005	PI IT Capital Blanket	150,000	150,000	150,000
	A.0000053.006	PI Wireless Network Expansion	3,600,000	2,300,000	75,000
	A.0000054.006	MT Wireless Network Expansion	2,193,408		
	A.0000066.001	PI General Transportation	100,000	100,000	100,000
	A.0000067.001	MT Misc Tools & Equipment	500,000	500,000	500,000
	A.0000068.001	MT General Transportation	100,000	100,000	100,000
	A.0000069.001	PI Misc Office Furniture	100,000	100,000	100,000
	A.0000073.005	PI 122 Cooling Tower Rebuild		5,366,414	5,625,855
	A.0000073.007	PI 121 Cooling Tower Rebuild	5,653,804		
	A.0006010.001	Nuclear Enrichment Fuel Commod	(17,224,118)	17,065,240	(16,949,039)
	A.0006010.003	Nuclear Conversion Fuel Commod	(2,956,155)	276,769	(3,413,166)
	A.0006010.009	Monticello Reload 30 (C31)	75,801,005		
	A.0006010.013	PI Unit 2 Reload 31 (C32)	71,966,895		
	A.0006010.017	PI Unit 1 Reload 32 (C33)	1,002,071	74,810,913	
	A.0006010.019	Nuclear Uranium Fuel Commodity	(26,161,290)	(8,213,330)	(22,880,930)
	A.0006010.020	PI Unit 2 Reload 32 (C33)	11,630	261,311	72,124,085
	A.0006010.021	Monticello Reload 31 (C32)	1,966,527	2,879,532	75,119,798
	A.0006010.022	PI Unit 1 Reload 33 (C34)			290,449
	A.0006010.023	PI Unit 2 Reload 33 (C34)			12,342
	A.0006010.024	Monticello Reload 32 (C33)			229,781
<b>Nuclear Generation Total</b>			<b>223,839,674</b>	<b>213,402,912</b>	<b>228,248,478</b>
<b>Operations Services</b>					
	A.0006056.001	MN-Dist Fleet New Unit Purchase Gas	3,314,000	2,512,000	2,149,000
	A.0006056.002	MN-Dist Fleet NewUnit Prchse El Ops	11,506,000	9,747,250	7,926,750
	A.0006056.003	MN-Dist Fleet New Unit Purchase Com	1,306,000	995,500	1,173,750
	A.0006056.091	MN Transportation Units Over 50K	3,185,000	5,555,000	7,555,000
	A.0006056.204	MN-Gas Op Fleet New Unit Purchase <	386,000	286,000	286,000
	A.0006056.205	MN-Dist Fleet NewUnit Prchse El Ops	717,000	819,500	807,500
	A.0006056.206	MN-Dist Fleet New Unit Purchase Com	344,000	254,500	276,250
	A.0006056.215	ND-DIST Fleet New Unit Purchase El	802,000	782,500	689,500
	A.0006056.216	SD-Dist Fleet New Unit Purchase El	1,325,000	1,000,750	926,250
	A.0006056.217	ND-Dist Fleet New Unit Purchase Gas	300,000	502,000	465,000
	A.0006056.221	Fleet New El Trans MN <\$50K	115,000	345,000	445,000
	A.0006056.235	SER-SMC-Vehicles <\$50K	900,000	1,142,400	1,142,400
	A.0006056.241	SER-CSC-Vehicle Purchase <\$50K			40,002
	A.0006056.242	MN- Fleet New Unit Purch Nuclear	300,000	300,000	300,000
	A.0006056.246	MN - Dist Fleet Transp Tools Common	750,000	220,000	
	A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON		220,000	220,000
	A.0006056.255	Fleet-PHEV-NSPM < \$50K COMMON	700,000	735,000	
	A.0006056.256	Fleet-PHEV-NSPM-SD-Electric	35,000		
	A.0006056.257	Fleet-PHEV-NSPM-ND-COMMON	35,000	35,000	
<b>Operations Services Total</b>			<b>26,020,000</b>	<b>25,452,400</b>	<b>24,402,402</b>
<b>Transmission</b>					
	A.0000076.002	IA Tariff Fund NSP	2,400,898	6,000,000	4,000,000
	A.0000155.002	Black Dog Wilson 115kV Uprates Sub	3,212,500		
	A.0000177.043	NSPM S&E 69kV Line	7,503,288	7,200,000	7,200,000
	A.0000177.050	ND S&E B 69kV Line	100,000	100,000	100,000
	A.0000177.055	SD S&E B 69kV Line	100,000	100,000	100,000
	A.0000177.056	NSPM Priority Defects 69kV Line	1,000,000	1,000,000	1,000,000
	A.0000226.013	Hollydale TR Expansion TAM	483,300	22,200	
	A.0000226.021	Line5409 In/Out at HOL	341,300		
	A.0000233.005	Line Capacity-MN Line	10,000		
	A.0000276.026	NSPM Reloc B 69kV Line	1,500,000	1,500,000	1,500,000
	A.0000276.035	ND Reloc B 60kV Line	50,000	50,000	50,000
	A.0000276.056	SD Reloc B 69kV Line	50,000	50,000	50,000
	A.0000287.018	MN Unserviceable Breaker Replacemen	567,167	575,000	575,000
	A.0000351.004	NSPM Major Line Rebuild,L	100,000	37,755,695	36,500,000
	A.0000351.013	NSM0795 West St Cloud Millwood Tap	930,003	6,395,010	2,400,000
	A.0000351.022	NSM0808 AIR RLK Rebuild Line	3,688,000		
	A.0000351.026	NSM0730 - West Sioux Falls - Line 7	30,000	1,367,500	
	A.0000351.030	NSM0752 Belgrade - Paynesville Rebu	5,031,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0000351.033	NSPM 0795 Avon - Albany	4,970,000	21,000	
	A.0000351.034	NSM0730 SOS - WSF Rebuild	30,000	1,367,500	
	A.0000351.035	NSM0779 - Canisota Juntion - Salem,	1,874,000		
	A.0000351.036	NSM0794 BLD DGC Rebuild	50,000	2,754,000	
	A.0000351.037	NSM0703 FRM PKN Rebuild	50,000	841,000	
	A.0000351.038	NSM0703 FRM NOF Rebuild	50,000	2,940,000	
	A.0000351.039	NSM5401 MLK WAK Rebuild	50,000	3,819,000	
	A.0000351.040	NSM0752 Belgrade - Paynesville PH2	50,000	2,600,000	
	A.0000385.001	Line 0717 GRI to CAR Rbld Line	232,000	3,750,000	
	A.0000390.001	Wilson Breaker & 1/2 Sub	480,000		
	A.0000390.013	WilSub Breaker and Half Comm	86,500		
	A.0000393.006	Eden Prairie Fault Record Comm	341,000		
	A.0000393.007	Kohlman Lk Fault Recorder Comm	400,000		
	A.0000393.008	Elm Creek - Install Fault Recorder	361,000		
	A.0000393.009	Inver Hills - Install Fault Recorde	301,000		
	A.0000394.009	NSPM ELR Breakers Sub			1,500,000
	A.0000394.016	Souris - Repalce Breaker 5T70	37,000	306,000	
	A.0000394.026	Fifth St-Replace Bkrs 5M760,5M765,5	1,300,000		
	A.0000394.027	Hugo-Replace Bkrs 5P196 & 5P197	20,000	850,000	
	A.0000394.028	Inver Grove-Replace 4P8,4P9,4P10	20,000	850,000	
	A.0000394.029	Minnesota Valley-Replace 69 kV & 11			885,000
	A.0000394.030	Prairie-Replace Bkrs 4G8 & 4G9		20,000	600,000
	A.0000394.031	Arlington-Replace Bkrs 4S191,4S192,	720,000		
	A.0000394.032	Rogers Lake-Replace Bkr 5P69	350,000		
	A.0000394.033	Rose Place-Replace Bkr 5P50	350,000		
	A.0000394.034	Wakefield-Replace Bkr 5N28			19,998
	A.0000394.035	Winthrop-Replace Brk 4S54	1,200,000		
	A.0000394.036	Wilmarth-Replace Bkr 5S19		10,000	400,000
	A.0000394.037	Westgate-Replace Bkrs 4M3 & 4M5			19,998
	A.0000395.016	NSPM 2016 ELR Relays, Sub			1,500,000
	A.0000395.029	NSPM ELR Relays Sub	185,000		
	A.0000395.061	Airport Relaying - RLK	210,000		
	A.0000395.062	Black Dog Relaying-BLL,BRV,CDV		20,000	750,000
	A.0000395.064	Elliot Park Relaying-MST,RIV	680,000		
	A.0000395.065	Fifth St Relaying - RIV	330,000		
	A.0000395.066	Ft Ridgely Relaying - WLM		20,000	330,000
	A.0000395.067	Koch Relaying - JNC		20,000	330,000
	A.0000395.068	Lincoln Co Relaying - CHC,CEN	529,988		
	A.0000395.069	Main St Relaying - ELP,RIV	780,000		
	A.0000395.071	Moore Lake Relaying - RIV	20,000	330,000	
	A.0000395.072	Osseo Relaying - Bus1 TT			20,009
	A.0000395.073	Paynesville Relaying - WAK			20,000
	A.0000395.074	Prairie Relaying - NOR1,NOR2		20,000	800,000
	A.0000395.075	Riverside Relaying - MOL,TWL	20,000	680,000	
	A.0000395.076	Riverside Relaying-ELP,FST,MST	1,000,000		
	A.0000395.077	Rogers Lake Relaying-AIR	260,000		
	A.0000395.080	Tanners Lake Relaying - WDY	380,000		
	A.0000395.081	Twin Lakes Relaying - RIV	20,000	300,000	
	A.0000395.082	Wakefield Relaying - PAT			20,000
	A.0000395.083	West Coon Rapids Relaying-ECK			20,000
	A.0000395.084	Wilmarth Relaying - FTR		20,000	510,000
	A.0000395.090	Cedarvale Replace Relaying to BDS	20,000	327,000	
	A.0000395.096	Red Rock Relaying	290,000		
	A.0000498.004	NSPM Major Line Refurbish		3,324,000	10,000,000
	A.0000498.022	NSPM0815 BDS -WIL 115kV Refurb	2,131,000		
	A.0000498.024	NSM0752 Brooten Paynesville Refurb	1,330,000		
	A.0000498.025	NSM0734 West Gate Excelsor Line	3,135,000		
	A.0000498.028	NSPM0857 BDS -NMC 115kV Refurb	2,110,000		
	A.0000498.031	NSM0746 Prairie Minnkota Refurb	405,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0000498.037	NSM0735 CAR STB Refurb		183,000	
	A.0000498.038	NSM0735 CAR YAM Refurb		154,000	
	A.0000498.039	NSM0735 DLO STB Refurb		539,000	
	A.0000498.040	NSM0701 CRO to GFD Refurb	50,000	3,486,000	
	A.0000498.041	NSM5400 ALB-PAT-WAK Refurb	50,000	3,395,000	
	A.0000498.046	NSM0761 LAK ZUM Refurb	381,000	1,287,000	
	A.0000498.048	NSM0772 Prairie IC-Emerado Refurb	456,337		
	A.0000498.049	786 - Minnkota - Larimore, Line	767,100		
	A.0000504.025	NSPM T-Line ELR 2016 69kV, Line	3,400,000	3,500,000	4,300,000
	A.0000504.039	ND 69kV T-line ELR, Line	100,000	100,000	100,000
	A.0000504.043	SD 69kV T-line ELR, Line	100,000	100,000	100,000
	A.0000506.002	NSPM ELR Transformers	300,000	5,700,000	3,000,000
	A.0000585.008	ND S&E, Sub	65,000	65,000	65,000
	A.0000585.009	NSPM S&E, Sub	1,500,000	1,500,000	1,500,000
	A.0000585.013	SD S&E, Sub	65,000	65,000	65,000
	A.0000657.005	NSPM NSPM ELR - RTU,Comm	100,000	1,000,000	1,000,000
	A.0000657.025	AS King RTU Comm	30		
	A.0000660.001	ARL Main Bus Reconfig(USE) Sub	25,000	1,250,000	
	A.0000660.003	GRI Trans DE and Switches Sub	375,625		
	A.0000705.006	NSPM Switch Replacements,		500,000	1,600,000
	A.0000705.019	Gleason Lake 4M58, Line		25,000	200,000
	A.0000705.020	Gleason Lake 4M17, Line		25,000	200,000
	A.0000705.021	Fairfax Muni Tap 450 453 Line	25,000	420,000	
	A.0000705.022	Bush Park Munni 4N41 4N42 & 4N	25,000	386,000	
	A.0000705.031	NSM0789 Wells Ck 4H21 4H22 4H2	25,000	416,000	
	A.0000705.035	NSM0733 Reynolds Repl SW 130 131	367,000		
	A.0000705.037	0733 Thompson Rpl SW 120 121	340,000		
	A.0000705.041	NSPM GRE Switch Replacements 69kV,	100,000	100,000	100,000
	A.0000705.048	NSM0719 Sleepy Eye switch	25,000	325,000	
	A.0000705.056	NSM0793 Villard 4N33 4N34		25,000	325,000
	A.0000705.059	NSM0760 Frontenac SW 541 & 542	520,000		
	A.0000705.060	NSM0752 Brooten SW 686 687 Line	884,000		
	A.0000710.004	NSPM Physical Security Sub Infrastr	12,488,000	14,824,008	15,150,004
	A.0000710.010	NSPM Physical Security Comm	5,500,010	3,650,007	4,510,004
	A.0000710.011	NSPM ND Physical Security Comm	65,003	450,002	
	A.0000710.017	Arden Physical Security Comm	345,000		
	A.0000710.030	Arden Hills Physical Security Infra	1,200,000		
	A.0000710.044	Wilmarth Physical Security Infrast	1,201,000		
	A.0000710.045	Crandall Physical Security Infrastr	800,090		
	A.0000714.016	NSM5538 Galloping Mitigation Line	2,140,000		
	A.0000714.017	NSM5545 Galloping Mitigation Line	1,450,000		
	A.0000714.018	NSM5547 Galloping Mitigation Line M	1,040,001		
	A.0000714.019	NSM5547 Galloping Mitigation Line S	320,001		
	A.0000714.020	NSM5538 Galloping Mitigation Line S	60,001		
	A.0000714.022	NSM5531 Galloping Mitigation Line	3,182,001		
	A.0000714.024	NSM 5537 Galloping Mitigation Line	2,200,001		
	A.0000715.001	Rosemount TR2 Sub	60,000		
	A.0000715.002	Rosemount TR2 Sub Comm	12,000		
	A.0000718.001	Stockyards DCP TR3 Sub	320,000	970,000	
	A.0000718.002	0818/5529 Tap Relo Line		139,000	
	A.0000719.002	Belle Plaine New Sub			383,800
	A.0000725.001	(TBD)Cannon Falls Site Imprvmn	300,000		
	A.0000727.001	Line 714 rebuild Line	213,100	1,381,000	
	A.0000738.001	NERC 754 Protection Sys MNSub	6,560,000	3,949,995	4,300,000
	A.0000738.003	Prairie Island NERC Order 754 Upgra	1,000,000		
	A.0000738.004	Monticello NERC Order 754 Upgrade	400,000		
	A.0000738.008	Forbes 500kV NERC Order 754	190,000		
	A.0000738.010	Parkers Lake 345kV NERC Order 754	250,000		
	A.0000738.011	Blue Lake 345kV NERC Order 754	225,000		



**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0000738.016	Chisago 345kV NERC Order 754	296,000		
	A.0000743.004	NSPM Triple Ckt Pole Repl 2016	351,919	2,400,000	2,000,000
	A.0000744.001	DCP - Hatton TR Line			151,500
	A.0000745.002	NSPM SD Phy Security Infrstruc	6	2,870,002	
	A.0000745.004	NSPM (ND) Physical Security Infrstu	6	2,600,002	
	A.0000751.003	MN Unserviceable Relay	500,000	500,000	500,000
	A.0000752.006	NSPM Geo Mag Dist (GMD)	100,000	1,000,000	2,000,000
	A.0000772.001	NSP System Load Growth ? 2018	912	8,910,423	6,781,100
	A.0000772.003	NSP System Load Growth - 2019	455	6,982,551	8,786,401
	A.0000835.001	Huntley Wilmarth Precertification	50		
	A.0000835.003	Huntley Wilmarth 345 ROW N/S	1,456,000	63,000	
	A.0000835.004	Huntley Wilmarth 345 Line N S	21,762,000	4,149,000	
	A.0000835.005	Wilmarth 345 Sub Expansion for HW L	2,708,700	90,000	
	A.0000835.006	0982 WLM-Crandall HW 2nd Circuit N/	3,585,000		
	A.0000855.001	NSPM Transmission UAV	1,436,000		
	A.0000895.004	RRK Sub TR9 & TR10 Replacement	7,272,000	7,632,000	9,977,000
	A.0000895.006	Temp By-Pass BCK-RRK	150,063	99	210,036
	A.0000898.002	G621 Chanarambie Wind Interc Sub Ne	833,700		
	A.0000901.001	HIBTAC 500kV Relocation Line	13,886,020		
	A.0000943.007	2020 NSPM NERC TPL(MN-TACT)	4,000	4,000	4,000
	A.0000943.008	2021 NSPM NERC TPL (MN-TACT)	1,000	8,000,000	5,000,000
	A.0000943.010	Red Rock Bkr Replacement	10,100		
	A.0000943.011	Riverside Bkr Replacement	10,100		
	A.0000943.013	St Louis Park Bkr Replacement	1,599,000		
	A.0000943.014	West Coon Rapids Bkr Replacement	499,800		
	A.0000943.016	AS King Bkr Replacement	310,100		
	A.0000943.017	Black Dog Bkr Replacement	20,100		
	A.0000943.018	Chisago Bkr Replacement	125,100		
	A.0000943.019	Coon Creek Bkr Replacement	811,600		
	A.0000943.020	Jim Falls Bkr Replacement	11,000		
	A.0000943.021	Sheyenne Bkr Replacement	10,100		
	A.0000957.005	NSPM Electro Mag Pulse (EMP)	52,500	137,500	
	A.0000986.001	Aldrich DCP Upgrade Feeders, Sub		1,000,000	
	A.0001014.001	NSPM - ELR - Nuclear	3,615,000	7,400,000	9,500,000
	A.0001019.001	NSPM Tools STAC	12,000	12,000	12,000
	A.0001019.003	NSPM STAC Tools	12,000	12,000	12,000
	A.0001157.001	ASK-Repl/Add DFR shelves	170,000		
	A.0001157.002	BLL-Repl/Add DFR shelves	190,000		
	A.0001157.003	RRK-Repl/Add DFR shelves	90,000		
	A.0001157.004	TER-Repl/Add DFR shelves	90,000		
	A.0001157.005	WLM-Repl/Add DFR shelves	100,000		
	A.0001178.001	Prairie Sub Remve 40 MVAR Capbank	763,400		
	A.0001179.001	FBS Retire Forbes SVC	1,000,200		
	A.0001179.003	Forbes Comm	25,000		
	A.0001184.001	Lincoln Co 30MVAR Cap Bank Sub	1,600,000		
	A.0001185.001	Falls 40MVAR Cap Bank Sub	500,000	1,400,000	
	A.0001253.001	NSPM Gen Retirement Replmnt	308	18,130,005	63,378,330
	A.0001253.002	NSPM Gen Retirement Reliability	982	15,813,142	24,338,541
	A.0001299.002	NSM0953 NOB SPK Repl OPGW MN	120,698	8,820,000	
	A.0001320.007	NSPM Comm Network Program Comm	4,000,000	16,100,000	25,899,993
	A.0001320.017	AS King - Private Comm Network	280,000	20,000	
	A.0001320.018	Black Dog - Private Comm Network	280,000	20,000	
	A.0001320.019	Prairie Island - Private Comm Netwo	280,000	20,000	
	A.0001320.020	Rosemount - Private Comm Network	280,000	20,000	
	A.0001357.002	NSPM 2017 COMM Circuit Upgrades	170,000	170,000	170,000
	A.0001365.001	0827 SCL SNL	1,250,036		
	A.0001365.002	0827 SNL LIB	500,000	37	
	A.0001365.003	5573 SNL SHC	500,009	37	
	A.0001365.004	5574 SNL SHC	500,009	37	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area and Project**

Business Area	WBSL2	Description	Budget by Year		
			2021	2022	2023
	A.0001365.005	Snuffys Landing Sub	8,790,000	3,000,000	
	A.0001378.002	SNFU Development Pre Con	1,000,000	33,500,000	35,000,000
	A.0001387.001	East River Wellington Interconnecti	848,000		
	A.0001412.001	J512/J569/J587/J590 Line 0982 HNA S	34,500,000		
	A.0001413.001	Hiawatha West TR2 Install	10,000		
	A.0001424.001	Fair Park TR1 Feeder	550,000		
	A.0001424.002	Fair Park RTU Comm	15,000		
	A.0001438.001	Long Lake-Baytown Ln 0801Uprate	719,000	4,235,000	
	A.0001450.003	Line 0860 ROW			3,000,000
	A.0001456.001	Monitoring Logging RTCA MN	1,232,000	1,848,000	1,848,000
	A.0001456.002	Asset Management Software MN	93,000	744,000	1,023,000
	A.0001460.001	J569 RCY SUB - NU SELF FUND	1,385,000		
	A.0002058.008	0981 King - St Croix River Refb	420,000	2,600,000	2,487,000
	A.0006059.085	Tool Blanket MN Subs	300,000	300,000	300,000
	A.0006059.087	NSPM Sys Protect Comm Eng Testing E	100,000	100,000	100,000
	A.0006059.445	Tool Blanket MN Line	147,000	154,350	162,068
	A.0006059.447	NSPM Training Center Tools	592,000	75,000	75,000
	A.0006059.449	NSP COM Tool Sub	340,418	1,000,000	1,000,000
	A.0006059.450	NSP Ops Eng Ofc Eq	60,000	60,000	60,000
	A.0006059.451	NSPM COM Tools (BU 8640)	135,000	135,000	140,000
	A.0006059.452	Survey Group Tool B Line	60,000	50,000	50,000
	A.0006059.453	Civil Dept Tool B Line	300,000	2,000,000	2,000,000
	A.0006059.496	EPZ Mats MN	50,000	250,000	50,000
	A.0010148.007	South Washington Sub In Out	435,000		
	A.0010148.008	South Washington Sub TAM	820,000		
	A.0010174.004	Great Plains 5503 Line	60,000	1,200,000	1,800,000
	A.0010174.005	Great Plains Sub TAM	120,000	1,200,000	1,800,000
<b>Transmission Total</b>			<b>233,037,635</b>	<b>303,942,102</b>	<b>317,714,782</b>

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
Customer and Innovation	Common	D.0001771.014 Cert Key CIP SW MN-10752	75,204		
		D.0001781.036 Security Projects - Common - MN	12,001,192	8,735,638	1,716,879
		D.0001783.024 ITC-Verint Call Log SW MN-10777	51		
		D.0001792.040 Peoplesoft Upgrade SW MN	9,812,570	9,655,886	2,078,840
		D.0001804.085 BS-Fcst-BD-SW-CM-M	9,326,477	9,494,529	9,201,051
		D.0001804.355 CIP Substation Ph2 SW MN -10659	528,138		
		D.0001807.001 Security Tech Refresh SW MN	99,573		
		D.0001840.108 Purch Sec Camera HW MN	86,010		
		D.0001900.049 PURCH FAN HW CM COMM MN	350,000	46,533,444	12,792,921
		D.0001908.018 AGIS-BS-Capital-Comm-Contingency-NS			14,000,000
		D.0002008.019 ITC EDS2-A2A SW MN-200074	533,518		
		D.0002011.007 ITC-2020-21 WAN Circuit HW MN		11,000	
		D.0002011.008 ITC-2020-21 WAN Black Dog HW MN	1,000		
		D.0002011.011 ITC - WAN HW MN	147,720		
		D.0002011.013 ITC - WAN Routine HW NSPMN	3,676,068	2,324,788	7,824,788
		D.0002020.019 ITC Operational Reporting SW MN-200	2,226,000	2,226,000	2,226,000
		D.0002032.001 Cash Management System SW MN	353		
		D.0002032.006 ITC-Cash Mngmt Sys Replcmnt-SW MN	72,603		
		D.0002037.022 CXT Cust Serv Console SW MN-10786	6,114,284	1,284,290	
		D.0002059.001 BUD-IT Blanket-Net Strategy HW MN	(4,298,796)	(3,133,272)	1,321,104
		D.0002060.001 BUD-IT Blanket Core Tech HW MN	(1,666,500)	(1,250,000)	(1,336,650)
		D.0002061.001 IT-Blanket-Service Delivery SW MN	5,509,124	51,448,863	37,340,310
		D.0002073.006 ITC-Safety Observations & SW 20016	1,464		
		D.0002082.001 Video Conf SW MN	475,944	453,276	906,560
		D.0002085.005 ITC-landworks upgrade SW 200122 MN	587,483		
		D.0002106.001 Purch VOIP Refresh HW MN	516,561	375,000	375,000
		D.0002109.001 Purch Rugged Tablet HW MN	500,000	500,000	500,000
		D.0002113.006 ITC-Purchase Power Agrmnt-SW MN	645,610		
		D.0002125.001 DR Tech SW MN	5,030,000	5,030,000	
		D.0002137.010 ITC-CRS Tech Stack SW 200171 MN	1,753,114		
		D.0002146.005 Purch SPAM Filter HW MN	200,000		
		D.0002151.001 Tec Lic 2021 SW-MN	3,761,510		
		D.0002152.001 Tec Lic 2022 SW-MN		2,507,670	
		D.0002153.001 Tec Lic 2023 SW-MN			2,507,670
		D.0002180.018 ITC-TAHA WS3-SW-MN	2,064		
		D.0002181.005 ITC-Strategic Fiber Deploy -HW MN	6,833,635	4,568,937	1,374,644
		D.0002187.003 Cyber Security Data SW MN-10743	1,464		
		D.0002187.007 ITC-Purch Cyber Security HW GO MN	1,000		
		D.0002194.012 ITC-Purch VDI Nodes HW MN	2,500,000	2,500,000	2,500,000
		D.0002206.003 Security AMAG SW MN-10766	5,124		
		D.0002210.001 BUD-ITC-Purch 2020 IT INFS Ref HW M	134,502		
		D.0002210.005 ITC-IT INFS Ref Valkyrie HW MN	30,000		
		D.0002210.011 ITC-IT INFS Ref Non-Valyrie HW CO	30,000		
		D.0002210.016 ITC - IT INFS FS Equip Pan HW MN	3,000		
		D.0002213.001 ITC-Purch 2020 Storage HW MN	2,000,000	2,000,000	2,000,000
		D.0002223.006 ITC-Customer Care IVR Up SW 200162	169,836		
		D.0002235.001 BUD-ITC-SCCM 2021 SW MN	515,792		
		D.0002246.001 BUD-CXT NSPMN			1,218,164
		D.0002246.005 Dist Intelligence NSPM	2,297,381	3,481,602	1,343,493
		D.0002247.003 CXT-My Acct SW MN-10778	989,961	195,884	-
		D.0002248.003 CXT-XE COM SW MN-10779	989,961	195,885	-
		D.0002249.003 CXT-Mobile App PH1 SW MN-10780	989,961	195,884	-
		D.0002250.003 CXT-Cust API PH1 SW MN-10781	4,791,884	654,085	-
		D.0002251.003 CXT-Cust Data SW MN-10782	2,434,306	814,137	-
		D.0002253.003 CXT-CIAM SW MN-10787	724,775	286,895	-
		D.0002254.007 BUD-RPA Future Releases - MN	1,996,429		
		D.0002257.003 ITC-Data Discovery-SW MN	9,697		
		D.0002258.002 Xcel Lab MN Furn	4,421,501	4,855,847	-
		D.0002258.003 Xcel Lab MN Tech	-	-	-
		D.0002258.005 Xcel Lab MN Reno	-	-	-

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		D.0002269.009 ITC-OT Shared Services Ph 2 HW MN	500,000	1,500,000	1,373,300
		D.0002273.003 CEC-Builders Call SW MN-10723	984,682	315,143	-
		D.0002281.001 ITC - NSP MN System Replacement	100		
		D.0002281.002 ITC - MN System Repl. Verint Call H	100		
		D.0002282.011 ITC-Mainframe Refresh SW 200172 MN	553,960	50,360	805,760
		D.0002283.009 ITC - Avaya Ref Cloud Depl MN SW-10	2,041,600		
		D.0002284.001 ITC-Emptoris Replacement-SW MN	17,754		
		D.0002296.001 ITC Security Remediation SW MN-2000	1,036,530		
		D.0002305.001 ITC-Primavera Upgrade-SW MN	144,840		
		D.0002308.001 ITC-BUD Upgrade- SW MN	1,332,828		
		D.0002309.001 ITC-MRAS Upg to 64 Bit OS-SW MN	230,230		
		D.0002320.012 ITC-VDI Refresh SW Ph 2 SW 200148 M	1,992,380		1,008,800
		D.0002329.003 ITC-Upgrade Corporate Fina SW 20009	609,352		
		D.0002340.008 ITC - Oracle Exadata Refresh HW MN	602,045		
		D.0002345.001 ITC Fleet Parts Rplcmnt SW MN-20012	37,682		
		D.0002346.003 ITC-Legal Hold Custodian SW 200071	133,545		
		D.0002354.001 ITC-PC Refreshes-Routine HW-NSPM	2,125,000	2,500,000	3,273,301
		D.0002355.001 ITC-Printer Refreshes-Routine HW-NS	125,000	400,000	625,000
		D.0002356.001 ITC - IT INFS Network Refresh HW NS	1,500,000	1,625,024	2,125,012
		D.0002366.003 ITC-Service Now SW 200074 MN	519,100		
	<b>Common Total</b>		<b>104,425,275</b>	<b>162,336,794</b>	<b>109,101,946</b>
	<b>Electric</b>	A.0001704.008 ITC- BUS SYS WIND Freeborn MN	2,000		
		A.0001707.008 ITC-BUS SYS Dakota Range WIND SD	277,684	1,000	
		A.0001722.002 ITC-Purch BUS SYS Net Eq Comm WIND	4,000		
		D.0001723.004 ADMS SW MN	3,462,011		
		D.0001723.027 Purch ADMS EL Net Server GO MN	550,200		
		D.0001723.039 ADMS-BS-Chestnut-Workstation	3		
		D.0001723.040 ADMS-BS-Rice Street-Workstation	6		
		D.0001826.370 Purch Synchrophasor Net HW MN	1,000		
		D.0001901.008 AGIS Meter Data Mgmt (MDM) SW MN	2,992,055	1,714,325	811,500
		D.0001901.033 Purch AMI Server HW MN	700,000		3,692,924
		D.0001901.050 AMI-BS-NSPM-HE License	7,842,479	9,108,307	6,362,000
		D.0001908.053 AGIS-BS-Cap-SW-Cont-AMI-NSPM			3,856,020
		D.0002038.004 DEMS Ph4 HW MN-10756	8,584,308	623,397	
		D.0002038.010 ITC-Purch DEMS HW MN	1,776,991	(378,006)	
		D.0002107.007 ITC-NMS 2.X Upgrade-SW-MN	1,309,289		
		D.0002111.001 SubTran Portal SW MN	153,682		
		D.0002111.008 ITC-SubTran Portal App SW 200123 MN	609,000		
		D.0002164.002 Sharepoint Nuclear EL SW MN only	349,326		
		D.0002174.001 BUD-Purch MT Security Servers Nuc M	3,189,252		
		D.0002180.008 TAHA Data Tools SW MN-10784	344		
		D.0002180.014 TAHA Data LIC SW MN-10785	1,035,689		
		D.0002333.001 ITC ISO Intrfc & Stlmt Rpl SW MN-20	2,596,644	133,092	
		D.0002341.001 ITC Watt Net Meter SW Upg SW MN-200	1,638		
		D.0002350.003 ITC-SAS BookRunner Upgra SW 200134	2,217,369	2,225,572	260,664
	<b>Electric Total</b>		<b>37,654,971</b>	<b>13,427,687</b>	<b>14,983,108</b>
	<b>Gas</b>	D.0002301.001 ITC-GasPlanSCADA Rplmnt-HW-MN-Wesco	91,125		
	<b>Gas Total</b>		<b>91,125</b>		
	<b>Non-utility</b>	D.0002272.007 CEC-Homesmart Ph2 SW MN-10722 NEW	1,422,499	477,280	
	<b>Non-utility Total</b>		<b>1,422,499</b>	<b>477,280</b>	
<b>Customer and Innovation Total</b>			<b>143,593,869</b>	<b>176,241,761</b>	<b>124,085,054</b>
<b>Distribution Operations</b>	<b>Common</b>	A.0006059.020 MN-DistLogistics	233,000	233,000	233,000
		A.0006059.024 MN-Dist Tools Common	113,000	113,000	113,000
		A.0006059.473 Logistics - NSPM - Tools - ND	18,000	18,000	18,000
		A.0006059.477 Logistics - Fencing - NSPM	11,000	11,000	11,000
		A.0006059.478 Logistics - Security Equipment	38,000	44,000	44,000
		A.0006059.479 Logistics Security Equipment N	11,000	11,000	11,000
	<b>Common Total</b>		<b>424,000</b>	<b>430,000</b>	<b>430,000</b>
	<b>Electric</b>	A.0000226.009 SUB Plymouth-Area Power Grid Upgrad	874,000		
		A.0000226.010 LINE Plymouth-Area Power Grid Upgra	2,000,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000226.022 COMM Plymouth-Area Power Grid Upgra	100,000		
		A.0000390.014 LINE Install Wilson WIL TR4 & Feede	7,900,000	150,000	
		A.0000390.015 SUB Install Wilson WIL TR4 & Feeder	2,500,000		
		A.0000718.003 LINE Install Stockyards STY TR3 & F		2,280,000	2,280,000
		A.0000718.004 SUB Install Stockyards STY TR3 & Fe		2,000,000	1,500,000
		A.0000986.002 Aldrich Mitigation	100,000	4,000,000	4,000,000
		A.0001469.001 SUB Install Cherry Creek TR02 34.5			2,100,000
		A.0001470.001 SUB Install Salida Crossing 34.5kV	100,000	2,700,000	
		A.0001470.002 LINE Install Salida Crossing 34.5kV		200,000	
		A.0001471.001 SUB Reinf Dayton's Bluff DBL Sub		1,250,000	1,250,000
		A.0001471.002 LINE Reinf Dayton's Bluff DBL Sub	100,000	3,650,006	3,650,004
		A.0005502.015 Serve Essig from Local REA	100,000	2,150,000	
		A.0005502.016 LINE Install Feeder Tie Crooked Lak		1,200,000	
		A.0005502.024 LINE Install Wyoming WYO Feeder		2,106,000	
		A.0005502.032 LINE Convert Bridgewater BRG Area 4			500,000
		A.0005502.221 Convert Rosefield ROS Area 4kV		450,000	
		A.0005503.021 Install Baytown BYT Feeders		2,100,000	2,100,000
		A.0005503.025 Install Minnehaha MHA072		800,000	
		A.0005503.156 LINE C Install Chemolite CHE065 Fee	1,748,000		
		A.0005508.122 LINE Convert Mayville MAY 4kV		200,000	
		A.0005508.123 LINE Convert Larimore LAR 4kV			600,000
		A.0005509.013 ELR STP Vault Tops	1,000,000	800,000	800,000
		A.0005509.014 ELR MPLS Vault Tops		1,800,000	1,800,000
		A.0005512.008 MPLS UG Network Vault Blanket	500,000	500,000	500,000
		A.0005512.012 STP UG Network Vault Blanket	250,004	250,004	250,004
		A.0005517.040 LAND Install Birch Area Sub			700,000
		A.0005521.001 MN Failed Sub Equip Replacement	2,000,000	2,000,000	2,000,000
		A.0005521.006 ND Failed Sub Equip Replacement	250,000	250,000	250,000
		A.0005521.023 T ND Install Direct Metering		300,000	300,000
		A.0005521.051 ELR MN Sub Feeder Breakers	4,025,008	4,025,008	5,025,008
		A.0005521.052 ELR MN Sub Switches	500,000	500,000	500,000
		A.0005521.091 ELR MN Sub Relays	510,000	600,000	600,000
		A.0005521.092 ELR MN Sub Regulators	300,000	340,000	400,000
		A.0005521.093 ELR MN Sub Fences	375,008	425,008	500,000
		A.0005521.094 ELR MN Sub TRs	2,000,000	5,000,000	10,000,000
		A.0005521.095 Reserve TR 69/13.8 kV 28 MVA		550,000	
		A.0005521.103 ELR MN Sub Retirements	400,000	400,000	400,000
		A.0005521.106 SD Failed Sub Equip Replacement	250,000	250,000	250,000
		A.0005521.133 SUB Convert Larimore LAR 4kV			100,000
		A.0005521.135 SUB Convert Bird Island BIS 4kV			100,000
		A.0005521.137 SUB Convert Montevideo MTV 4kV		100,000	1,700,000
		A.0005521.212 MN Failed Sub TR Replacement	1,600,000	1,600,000	1,600,000
		A.0005522.001 MN Dist Subs Capacity WCF Blanket	2,000,000	2,000,000	3,500,000
		A.0005522.005 Minnesota-Sub Capac Reinforcem	100,000	100,000	100,000
		A.0005522.033 SUB Reinforce Fair Park FAP TR1 & F	700,000		
		A.0005522.277 SUB Install Wyoming WYO Feeder		500,000	
		A.0005522.279 SUB C Install Chemolite CHE065 Feed	540,000		
		A.0005522.354 SUB Install Birch Area Sub			100,000
		A.0005549.020 ELR MN Sub RTUs	450,000	480,000	480,000
		A.0005553.001 Sub Fiber Communication Cutover	1,000,000	5,000,000	5,000,000
		A.0005585.003 NSM - MN CAPITALIZED ELECTRIC LOCAT	400,000	400,000	400,000
		A.0005586.003 NSM - ND CAPITALIZED ELECTRIC LOCAT	138,000	142,000	146,000
		A.0005587.003 NSM - SD CAPITALIZED ELECTRIC LOCAT	31,000	32,000	33,000
		A.0006059.002 MN-Dist Electric Tools and Equip	1,343,000	1,343,000	1,342,916
		A.0006059.003 ND-Dist Electric Tools and Equip	81,000	81,000	81,000
		A.0006059.004 SD-Dist Dist Tools and Equip	117,000	117,000	117,000
		A.0006059.014 MN-Dist Subs Tools and Equip	575,944	576,000	576,000
		A.0006059.021 SD-Dist Logistics	5,000	5,000	5,000
		A.0006059.474 Nspm Metering Sys-Tools & Equi	80,000	80,000	80,000
		A.0006059.511 Tools and Equipment WCF	3,000,000	2,000,000	1,000,000

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0006062.001 Distribution CIAC MN Elec	(3,702,000)	(3,813,000)	(3,813,000)
		A.0006062.003 Distribution CIAC SD Elec	(630,000)	(649,000)	(649,000)
		A.0006062.004 Distribution CIAC ND Elec	(450,000)	(464,000)	(464,000)
		A.0010003.001 MN - OH Extension Blanket	2,362,000	2,448,000	2,537,000
		A.0010003.002 MN - UG Extension Blanket	19,760,000	22,482,000	26,244,000
		A.0010003.003 MN - OH New Services Blanket	783,000	813,000	843,000
		A.0010003.004 MN - UG New Services Blanket	8,551,000	8,871,000	9,206,000
		A.0010003.005 MN - OH New Street Light Blanket	338,000	348,000	358,000
		A.0010003.006 MN - UG New Street Light Blanket	22,000	23,000	24,000
		A.0010003.007 MN - New Business Network Blanket	288,000	296,000	304,000
		A.0010004.001 ND - OH Extension Blanket	31,000	33,000	34,000
		A.0010004.002 ND - UG Extension Blanket	516,000	533,000	551,000
		A.0010004.003 ND - OH New Services Blanket	49,000	51,000	53,000
		A.0010004.004 ND - UG New Services Blanket	273,000	282,000	292,000
		A.0010004.005 ND - OH New Street Light Blanket	47,000	48,000	50,000
		A.0010005.001 SD - OH Extension Blanket	665,000	693,000	722,000
		A.0010005.002 SD - UG Extension Blanket	3,205,000	3,336,000	3,474,000
		A.0010005.003 SD - OH New Services Blanket	117,000	122,000	126,000
		A.0010005.004 SD - UG New Services Blanket	888,000	927,000	967,000
		A.0010005.005 SD - OH New Street Light Blanket	35,000	36,000	37,000
		A.0010005.006 SD - UG New Street Light Blanket	174,000	179,000	184,000
		A.0010011.001 MN - OH Relocation Blanket	12,451,000	12,687,000	12,937,000
		A.0010011.002 MN - UG Relocation Blanket	8,101,000	8,327,000	8,568,000
		A.0010011.003 MN - UG Service Conversion Blanket	944,000	970,002	998,000
		A.0010011.004 MN - Mandate WCF Blanket	3,000,000	3,000,000	5,000,000
		A.0010012.001 ND - OH Relocation Blanket	238,000	244,000	251,000
		A.0010012.002 ND - UG Relocation Blanket	55,000	57,000	58,000
		A.0010012.003 ND - UG Service Conversion Blanket	28,000	28,000	29,001
		A.0010013.001 SD - OH Relocation Blanket	656,000	674,000	693,000
		A.0010013.002 SD - UG Relocation Blanket	207,000	213,000	219,000
		A.0010013.003 SD - UG Service Conversion Blanket	42,000	43,009	44,000
		A.0010019.001 MN - OH Rebuild Blanket	15,002,000	15,421,000	15,864,000
		A.0010019.002 MN - UG Conversion/Rebuild Blanket	5,796,000	5,958,000	6,129,009
		A.0010019.003 MN - OH Services Renewal Blanket	260,000	267,000	275,010
		A.0010019.004 MN - UG Services Renewal Blanket	6,922,000	7,116,000	7,321,009
		A.0010019.005 MN - OH Street Light Rebuild Blanke	1,006,000	1,034,000	1,064,000
		A.0010019.006 MN - UG Street Light Rebuild Blanke	2,085,000	2,143,000	2,205,000
		A.0010019.008 MN - Pole Replacement Blanket	30,700,000	26,700,000	26,700,000
		A.0010019.009 MN - Line Asset Health WCF Blanket	15,474,000	14,290,895	18,653,000
		A.0010019.010 MN - Pole Transfer (3rd Party) Blan	500,000	500,000	500,000
		A.0010019.018 MN TR and Secondary Replacements			2,400,000
		A.0010019.019 MN Targeted Undergrounding			4,000,000
		A.0010019.020 MN Low Cost Reclosers (Single Ph)			1,400,000
		A.0010019.021 MN Pole Top Reinforcements			1,100,000
		A.0010019.022 MN High Customer Count Taps		3,000,000	3,000,000
		A.0010019.023 MN Pole Fire Mitigation			2,000,000
		A.0010019.024 MN Porcelain Cutouts		3,000,000	3,000,000
		A.0010019.025 MN Cable Isolation Activities	200,000	200,000	200,000
		A.0010020.001 ND - OH Rebuild Blanket	405,002	416,000	428,000
		A.0010020.002 ND - UG Conversion/Rebuild Blanket	301,001	309,001	318,001
		A.0010020.003 ND - OH Services Renewal Blanket	44,000	45,002	46,000
		A.0010020.004 ND - UG Services Renewal Blanket	250,004	257,002	264,000
		A.0010020.005 ND - OH Street Light Rebuild Blanke	100,000	103,000	106,000
		A.0010020.006 ND - UG Street Light Rebuild Blanke	10,000	10,000	10,000
		A.0010020.007 ND - Pole Replacement Blanket	600,000	600,000	600,000
		A.0010021.001 SD - OH Rebuild Blanket	537,000	552,000	568,000
		A.0010021.002 SD - UG Conversion/Rebuild Blanket	217,009	223,009	230,002
		A.0010021.003 SD - OH Services Renewal Blanket	43,000	44,000	45,000
		A.0010021.004 SD - UG Services Renewal Blanket	26,000	26,000	27,003
		A.0010021.005 SD - OH Street Light Rebuild Blanke	66,000	68,000	70,000

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year			
			2021	2022	2023	
		A.0010021.006	SD - UG Street Light Rebuild Blanke	95,000	97,000	100,000
		A.0010021.007	SD - Pole Replacement Blanket	1,600,000	1,600,000	1,600,000
		A.0010027.001	MN - URD Cable Replacement Blanket	28,000,000	29,500,000	29,500,000
		A.0010027.002	MN - Feeder Cable Replace Proactive	5,000,000	14,000,000	15,000,000
		A.0010027.003	MN - REMS Blanket	900,000	900,000	900,000
		A.0010027.004	MN - FPIP Blanket	1,000,000	1,000,000	1,000,000
		A.0010027.006	MN Cable Assessment			3,000,000
		A.0010028.001	ND - URD Cable Replacement Blanket	1,000,000	1,000,000	1,000,000
		A.0010028.003	ND - REMS Blanket	25,000	25,000	25,000
		A.0010028.004	ND - FPIP Blanket	500,000	500,000	500,000
		A.0010029.001	SD - URD Cable Replacement Blanket	2,000,000	2,000,000	2,000,000
		A.0010029.003	SD - REMS Blanket	50,000	50,000	50,000
		A.0010029.004	SD - FPIP Blanket	500,000	500,000	500,000
		A.0010035.001	MN - OH Reinforcement Blanket	904,000	929,000	956,000
		A.0010035.002	MN - UG Reinforcement Blanket	1,915,002	1,968,000	2,025,002
		A.0010035.004	MN - Line Capacity WCF Blanket	2,000,000	2,000,000	3,500,000
		A.0010035.007	MN Community Resiliency		2,000,000	3,000,000
		A.0010035.008	MN Feeder Exit Capacity			3,000,000
		A.0010036.001	ND - OH Reinforcement Blanket	49,000	50,008	52,000
		A.0010036.002	ND - UG Reinforcement Blanket	61,000	64,000	65,008
		A.0010037.001	SD - OH Reinforcement Blanket	108,000	111,000	115,002
		A.0010037.002	SD - UG Reinforcement Blanket	48,000	49,000	51,000
		A.0010069.003	MPLS Mandates WCF	1,353,000	10,000,000	10,000,000
		A.0010069.004	MN LED Post Top Conversion	1,000,000	1,000,000	1,000,000
		A.0010070.001	Relocation Minot Flood Protection	1,000,000	1,000,000	
		A.0010077.002	LINE Convert Clarks Grove CKG 8kV		400,000	
		A.0010077.006	LINE Convert Montevideo MTV 4kV			800,000
		A.0010077.011	LINE Convert Sacred Heart SCH Area		250,000	
		A.0010077.012	Rebuild Clara City CLC221	1,000,000	1,000,000	
		A.0010077.022	T Rebuild West St Cloud to Millwood	1,500,000	2,000,000	1,500,000
		A.0010077.024	Rebuild Sacred Heart SCH211	1,000,000	1,000,000	
		A.0010077.025	ELR STP Network TR		300,000	500,000
		A.0010077.026	ELR MPLS Network TR		650,008	900,000
		A.0010077.032	Rebuild Downtown St. Paul Manholes	993,008		
		A.0010077.037	LINE Install Lake Yankton LAY061 Ne		180,000	
		A.0010077.038	MN Arrestor Replacement Program		1,000,000	
		A.0010077.039	SE Region Reliability Initiative	2,000,000	3,000,000	3,000,000
		A.0010077.040	Relocate STP Tunnel Feeders	2,500,000	5,000,000	5,000,000
		A.0010093.017	Install Feeder Tie EBL064		150,000	
		A.0010093.023	LINE Install Goodview GVW Feeder			600,000
		A.0010093.024	LINE Reinforce Fair Park FAP TR1 &	200,000		
		A.0010093.028	LINE Reinforce Kasson KAN TR1 & Fee		350,002	
		A.0010093.030	LINE Convert Butterfield BTF 4kV			500,000
		A.0010093.044	LINE Install Albany ALB TR			100,000
		A.0010093.048	LINE Install Fiesta City FIC Feeder			917,000
		A.0010093.056	LINE Install Elm Creek ECK 34.5kV T	2,350,006	2,350,006	
		A.0010093.071	Reinforce Basset Creek BCR062		250,000	
		A.0010093.074	Reinforce Glenwood GLD Sub Equip		700,000	
		A.0010093.077	Extend Saint Louis Park SLP092			1,056,000
		A.0010093.078	LINE Install Midtown MDT Feeder		2,216,000	
		A.0010093.079	Install Feeder Tie SOU083 to MDT074		100,000	
		A.0010093.080	Extend Terminal TER064			161,002
		A.0010093.084	LINE Install Hyland Lake feeder		1,486,000	
		A.0010093.086	Reinforce Medicine Lake MEL074	425,002		
		A.0010093.088	Reinforce Saint Louis Park SLP087			150,000
		A.0010093.094	C Install East Bloomington EBL Feed	1,300,000		
		A.0010093.096	LINE C Reinforce Green Isle Fdr	200,000		
		A.0010093.104	Install Feeder Tie ALD081-ALD098		356,000	
		A.0010093.106	Install Brooklyn Park BRP071 Switch	30,001		
		A.0010093.107	Reinforce Twin Lake TWL072	30,001		



**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0010093.108 Extend Woodbury WDY321 for WDY312		584,000	
		A.0010093.109 LINE Install STY083 and STY084			1,530,004
		A.0010093.110 Reinforce Shepard SHP062 and SHP071			270,000
		A.0010093.112 Reinforce Belgrade feeder BEG001		50,000	
		A.0010093.113 LINE Reinforce TSS TR01			1,900,000
		A.0010093.114 C Reinforce Ada ADA081 Feeder	400,000		
		A.0010093.116 C LINE Reinforce Waseca TR2	1,500,000		
		A.0010093.117 MN EV Grid Improvements		2,000,000	4,000,000
		A.0010094.004 Install GAT022 Fdr Tie Switches		165,008	
		A.0010094.005 Reinforce Nordic Feeders		1,812,000	1,812,000
		A.0010095.009 Install Stepdown Falls FLS081			240,000
		A.0010101.001 SUB MN Feeder Load Monitoring	3,800,000	3,800,000	3,800,000
		A.0010101.002 COMM MN Feeder Load Monitoring	1,200,000	1,200,000	1,200,000
		A.0010101.006 T Revenue Metering Mapleton	100,000		
		A.0010101.007 T Revenue Metering Minnesota Lake	100,000		
		A.0010101.012 Install Network Monitoring St. Paul	600,000	1,100,000	1,100,000
		A.0010101.013 Install Network Monitoring Mpls	600,000	1,200,006	1,200,006
		A.0010101.014 NSPM Cybersecurity Measures	2,000,000	1,800,000	800,000
		A.0010125.002 ELR MN Sub Batteries	480,000	480,000	480,000
		A.0010125.005 SUB Convert Clarks Grove CKG 8kV	100,000	1,600,000	
		A.0010125.006 SUB Convert Lafayette LAF 4kV			100,000
		A.0010125.014 ELR MPLS Network Protectors	700,000	1,700,000	1,450,004
		A.0010125.015 ELR STP Network Protectors		750,004	350,004
		A.0010125.024 Reserve Low Impedance Mobile	2,500,000		
		A.0010125.029 T Replace Coon Creek CNC Relays	380,000		
		A.0010125.030 ELR Mobile Substation Renewal	2,500,000	5,000,000	5,000,000
		A.0010126.001 SUB Convert Mayville MAY 4kV		750,000	
		A.0010126.004 ELR ND Sub VARIOUS	1,700,000	1,700,000	1,700,000
		A.0010126.005 Rebuild Thompson TOM Sub		100,000	1,900,000
		A.0010127.002 RETIRE Convert Sacred Heart SCH Are		75,006	
		A.0010127.003 ELR SD Sub VARIOUS	1,700,000	1,700,000	1,700,000
		A.0010133.011 SUB Install Goodview GVW Feeder			500,000
		A.0010133.016 SUB Reinforce Kasson KAN TR1 & Feed	100,000	2,400,000	
		A.0010133.020 SUB Convert Butterfield BTF 4kV			600,000
		A.0010133.033 SUB Install Albany ALB TR		100,000	2,700,000
		A.0010133.038 SUB Install Fiesta City FIC Feeder			500,000
		A.0010133.044 Install Midtown MDT TR2	1,800,000		
		A.0010133.046 SUB Install Cannon Falls Trans CTF			100,000
		A.0010133.047 SUB Install Elm Creek ECK 34.5kV TR	3,250,000		
		A.0010133.055 SUB Install Feeder Tie Crooked Lake		50,000	
		A.0010133.065 SUB Reinforce Veseli VES TR1 & Feed			100,000
		A.0010133.067 Install Hiawatha West HWW TR2	200,000		
		A.0010133.070 SUB Install Midtown MDT Feeder		500,000	
		A.0010133.073 SUB Install Hyland Lake HYL TR3 & F	100,000	3,400,000	
		A.0010133.075 SUB C Reinforce Green Isle TR1 & Fd	1,800,000		
		A.0010133.076 T Revenue Metering Mapleton	200,000		
		A.0010133.077 T Revenue Metering Minnesota Lake	200,000		
		A.0010133.079 SUB Reinforce Faribault FAB TR1			100,000
		A.0010133.080 Reinforce Pine Bend PBE061	150,000		
		A.0010133.081 SUB Install STY083 and STY084			100,000
		A.0010133.082 SUB Reinforce Feeders RAM073 RAM061		260,000	
		A.0010133.083 SUB Reinforce TSS TR01			900,001
		A.0010133.085 C SUB Reinforce Waseca TR2	500,000		
		A.0010143.002 Relocation EDINA SWLRT Road Project	150,000		
		A.0010143.005 Relocation MPLS SWLRT Road Project	150,000		
		A.0010147.002 LINE Install Louise LOU TR2 & Feeder		1,812,000	
		A.0010147.003 SUB Install Louise LOU TR2 & Feeder	100,000	3,480,000	
		A.0010148.002 SUB Install Raptor RPO Sub	2,900,000		
		A.0010148.003 LINE Install Raptor RPO Sub	525,000		
		A.0010148.004 COMM Install Raptor RPO Sub	100,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0010149.001 SUB Install Western WES TR3 & Feede		100,000	3,900,000
		A.0010149.002 LINE Install Western WES TR3 & Feed			1,400,000
		A.0010151.001 Rebuild Yellow Medicine YLM211 & YL	1,000,000	1,800,000	1,800,000
		A.0010154.001 VAULT Relocation 4th Street Road Pr	1,982,000		
		A.0010154.002 LINE Relocation 4th Street Road Pro	6,355,000		
		A.0010167.001 LINE Relocation Hennepin Ave Road P	10,000		
		A.0010174.001 SUB Install Great Plains Area Sub	2,350,000	5,200,000	
		A.0010174.002 LINE Install Great Plains Area Sub	2,659,000	3,459,006	
		A.0010180.001 MN Electric Vehicle Program	1,860,000	1,090,000	450,000
		A.0010180.005 MN Electric Vehicle Program FLEET	5,173,000	3,626,000	5,100,000
		A.0010180.006 MN Electric Vehicle Program PUBLIC	3,998,000	5,153,000	5,100,000
		A.0010180.007 MN Electric Vehicle Program SUBSCRI	4,000	4,000	
		A.0010180.008 MN Electric Vehicle Program RESIDEN	482,000	801,000	1,211,000
		D.0001723.046 ADMS Data - NSPM	1,779,500	1,212,000	3,000,700
		D.0001900.016 FAN - AGIS - NSPM	6,924,894	7,221,306	4,356,840
		D.0001901.043 AMI-DIST-NSPM-MN Full AMI	6,326,253	107,009,425	84,759,914
		D.0001901.056 AMI-DIST-NSPM-ND Full AMI		9,157,626	8,548,368
		D.0001901.057 AMI-DIST-NSPM-SD Full AMI		8,918,630	8,548,368
		D.0001904.040 IVVO-Comm-Dist Blanket-NSPM	-	-	-
		D.0001907.025 AGIS - Interconnection Portal - MN	-	(0)	-
		D.0001908.038 AGIS-Dist-Capital-Line-AMI-Contin-N			20,241,984
		D.0001908.064 AGIS-Dist-Cap-ADMS-IVVO-Cont-NSPM	-	-	-
		D.0005014.004 MN Elec Distribution Transformers	23,000,000	23,000,000	25,000,000
		D.0005014.005 ND Electric Distribution Transforme	1,500,000	1,500,000	1,500,000
		D.0005014.006 SD Electric Distribution Transforme	1,500,000	1,500,000	1,500,000
		D.0005014.021 MN-Electric Meter Blanket	6,000,000	6,000,000	6,000,000
		D.0005014.022 ND-Electric Meter Blanket	300,000	300,000	300,000
		D.0005014.023 SD-Electric Meter Blanket	300,000	300,000	300,000
	<b>Electric Total</b>		<b>348,355,647</b>	<b>522,903,987</b>	<b>540,388,174</b>
<b>Distribution Operations Total</b>			<b>348,779,647</b>	<b>523,333,987</b>	<b>540,818,174</b>
<b>Energy Supply</b>	<b>Electric</b>	A.0001559.005 BLLC8 U8 Exhaust Silencer Repl	1,279,789		
		A.0001559.006 BLLC7 U7 Exhaust Silencer Repl	287,122	1,284,726	
		A.0001559.014 BLL8-U8 CT Control System Repl	1,043,921		
		A.0001559.015 BLL7-U7 CT Control System Repl	1,043,921		
		A.0001559.048 BLL8C-CESP GSU 171-227 MVA 18-115kV	1,069,512	763,938	
		A.0001559.052 BLL0 - Black Start Conversion	191,000	60,000	9,130,873
		A.0001559.104 BLL0C LCI Controls Replacement	417,655		
		A.0001559.112 BLL7C U7-Excitation System Replacem	368,000		
		A.0001559.114 BLL8C U8 Excitation System Replacem	368,000		
		A.0001559.115 BLL8-Replace u8 battery	65,001		
		A.0001559.500 BLL Emergent Fund -Other prod	150,000	25,000	25,000
		A.0001561.014 IVH3C U3-4 UG Cable Replace	363,101		
		A.0001561.015 IVH5C U5-6 UG Cable Replacemen		373,340	
		A.0001561.029 IVH3C Gas Valve Ctrl Repl	99,954	288,205	
		A.0001561.030 IVH3C Turbine Controls	1,124,948	1,276,365	
		A.0001561.032 IVH5C Turbine Controls		1,067,881	1,463,730
		A.0001561.039 IVHC Gas Vlv Ctrl Rplc		108,893	318,710
		A.0001561.115 IVH0 OTS Security Monitor and Log	46,818		
		A.0001561.500 IVH Emergent Fund -Other prod	175,000	25,000	25,000
		A.0001562.007 REW0613-Condenser Retube	50,000	300,000	
		A.0001562.030 REW0C RDF WALKING FLOOR REPLAC	389,000		
		A.0001562.031 REW1C U1 TURBINE BLADE REPLACE	400,000		
		A.0001562.038 REW0 - EPA 316b-Traveling Screens -	980,593		
		A.0001562.039 REW0 - EPA 316b-Svc Water Pumps - 2	120,000	130,000	
		A.0001562.043 REW0 - 316b-Control System - 23726		270,000	80,000
		A.0001562.051 REW1C REPLACE U1 TRAVELING GRA		250,000	
		A.0001562.060 REW0 - 316b - Fish Return Line - 23		50,000	360,000
		A.0001562.086 REW1C U1 GENERATOR REWIND	1,800,000		
		A.0001562.134 REW1C Repl Chutes U1 and Refract	105,000		
		A.0001562.135 REW0C Repl Baghouse Controls	25,000	325,000	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001562.136 REW0C C9 Internal Repl		218,000	
		A.0001562.138 REW0C Replace Scalping Conveyor		450,000	
		A.0001562.139 REW2C Repl U2 Trvlg Gate Bed		250,000	
		A.0001562.149 REW1C-REW1 - Replace U1 Superheater	150,000	300,000	
		A.0001562.153 REW2C-REW2 - Replace U2 Superheater		100,000	400,000
		A.0001562.154 REW0-Replace Duct Scrubber Controls	50,000	375,000	
		A.0001562.155 REW2-Replace Bus 21 Switchgear	150,000	450,000	
		A.0001562.156 REW1-Replace Bus 11 Switchgear	150,000	450,000	
		A.0001562.159 REW0 Repl 40% CW internals-22045			25,000
		A.0001562.160 REW1-Replace Bin 12 Augers 2024-138		20,000	85,000
		A.0001562.161 REW0-North Center Capping phase 1-2		802,950	
		A.0001562.162 REW1-Replace U1 Baghouse Bags 2023-			394,000
		A.0001562.163 REW2-Rep 22 Screw Feeder Augers-121			100,000
		A.0001562.164 REW2-Rep 21 Screw Feeder Augers-121			100,000
		A.0001562.165 REW1-Repl U1 CEMS Analyzers-22051			125,000
		A.0001562.166 REW1-Electronic Overspeed-24216	200,000		
		A.0001562.167 REW1-SKF Monitoring System-24217	35,000		
		A.0001562.168 REW2-SKF Monitoring System-24218		15,000	
		A.0001562.169 REW2-Electronic Overspeed-24219	50,000	150,000	
		A.0001562.170 REW2-Replace U2 CEMS Analyzers-2428			125,000
		A.0001562.500 REW Emergent Fund -Steam prod	595,000	295,000	295,000
		A.0001564.016 HNI0C Replace Horseshoe Flashb x	20,004	20,004	140,000
		A.0001564.027 HNI4C Replace Unit 4 Shaft Seals	80,000		
		A.0001565.037 WLM1C Replace U1 Rear Wall		185,000	265,000
		A.0001565.042 WLM2C Replace U2 Rear Wall			185,000
		A.0001565.052 WLM0-Replace Lime Mixer Grit S	3,000	148,000	
		A.0001565.065 WLM1C C7 & C8 VFD		70,000	
		A.0001565.077 WLM0C Slaker PLC Replacement	92,000	425,000	
		A.0001565.081 WLM2C Repl U2 Boiler Tubes 201			337,000
		A.0001565.082 WLM0-EPA 316b Final Construction	400,000	750,000	20,000
		A.0001565.083 WLM0-Cap WLM Landfill Cells 8, 9, 1			863,000
		A.0001565.085 WLM1 -Replace U1 CEMS Analyzers -23	200,000		
		A.0001565.086 WLM2 -Replace U2 CEMS Analyzers -23	200,000		
		A.0001565.111 WLM0C Replace U0 Scalping Conveyor	4,000	746,000	
		A.0001565.114 WLM0C Landfill Cell 7 and 6 Cap		450,000	
		A.0001565.115 WLM0C DCS Software Hardware Upgrade	159,500	500	
		A.0001565.116 WLM1C U1 Static Exciter			220,000
		A.0001565.117 WLM1C Replace U1 Gratebed 2018	297,000	159,160	
		A.0001565.118 WLM1C Replace U1 Baghouse Bags	1,745,500	1,000	
		A.0001565.119 WLM1C Replace U1 Boiler Tubes 2022			232,500
		A.0001565.120 WLM1C Replace U1 B11 Screw Auger 21	160,000		
		A.0001565.122 WLM2C U2 Static Exciter			220,000
		A.0001565.123 WLM2C Replace U2 B22 Screw Auger 20			99,000
		A.0001565.124 WLM2C Replace U2 Baghouse Bag		1,744,500	2,000
		A.0001565.125 WLM2-Replace U2 Boiler Grates 2022		454,000	
		A.0001565.127 WLM1-Replace U1 Lower Air Htr-12315			93,000
		A.0001565.128 WLM1-Replace U1 B12 Screw Auger 123		160,000	
		A.0001565.129 WLM1-Replace U1 Superhtr Bundle -12			315,000
		A.0001565.130 WLM2-Replace U2 Lower Air Htr-12354			94,000
		A.0001565.132 WLM0-Replace Overhead Bridge Crane-		500,000	
		A.0001565.133 WLM1 Turbine Electronic Overspeed-2			180,000
		A.0001565.134 WLM2 Turbine Electronic Overspeed-2		180,000	95,000
		A.0001565.500 WLM Emergent Fund -Steam prod	285,000	285,000	285,000
		A.0001566.168 NBLO - Gearbox Replacements	1,980,000	2,310,000	2,970,000
		A.0001566.169 NBLO - Replace Generators		699,996	700,000
		A.0001566.170 NBLO-SCADA Replacement-24237	620,000		
		A.0001566.171 NBL OTS Security Monitor and Log	46,818		
		A.0001568.011 MNV0C Powerhouse Demolition- 23849	407,760	11,359,212	
		A.0001571.011 ANSCO Replace U4 Silencer	438,770	507,056	
		A.0001571.023 ANS2-C-U2 replace vanes and bl	1,270,000	5,698,000	3,757,000

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001571.073 ANSOC Replace Admin Battery	45,000		
		A.0001571.079 ANS3C Rpl U3 Generator Breaker and	801,930		
		A.0001571.081 ANS4C U4-LCI Controls Replacement	173,000	298,000	
		A.0001571.082 ANS4C U4-Ex 2100 E -Excitation Sys	193,000	357,000	
		A.0001571.085 ANS4C Replace Unit 4 Battery	75,000		
		A.0001571.088 ANS2-ANS U2 Generator Inspection-22	155,500	598,261	112,994
		A.0001571.090 ANS4 - U4 Hot Gas Path - 10341	1,055,000	3,895,000	
		A.0001571.091 ANS4-CT4 Turning Gear Reduction - 2	160,098		
		A.0001571.094 ANSOC TBS Odorizer Rplc	186,450		
		A.0001571.500 ANS Emergent Fund -Other prod	882,415	250,000	250,000
		A.0001572.027 ASK1C-Admin Bldg HVAC Replace	288,083		
		A.0001572.048 ASK1C-Inst Emerson DCS Evergre	1,359,604		
		A.0001572.107 ASK1C Inst GRF Damper Drives	129,573		
		A.0001572.122 ASK1C- Replace SCR Catalyst 20	2,164,000		
		A.0001572.152 ASK1-480V Plant Swgr Bus 3-4 R	297,232		
		A.0001572.161 ASK1-Nuva Feeder PLC Replaceme	525,000		
		A.0001572.176 ASK1C Repl Hydrojet PC HF Sens	284,915		
		A.0001572.177 ASK1C Repl ID Fan Suction Exp	495,000		
		A.0001572.214 ASK1C AQCS Battery Replacement		500,000	
		A.0001572.222 ASK99C 480V Coal Yrd Swgr Bus3-4 Rp	268,480		
		A.0001572.232 ASK1C-TurboToc PLC Upgrade		500,000	
		A.0001572.233 ASK99C-Transfer House 1 Control Sys		451,928	
		A.0001572.234 ASK99C-Transfer House 2 Control Sys		451,928	
		A.0001572.235 ASK1C-ELG Improvements		305,001	2,752,191
		A.0001572.236 ASK1C-Econ Outlet Exp Joint		244,998	
		A.0001572.239 ASK1-Main Station Battery Repl-2053			41,000
		A.0001572.242 ASK1-Repl AQCS Baghouse Bags 2023-1		26,000	2,221,409
		A.0001572.243 ASK1-480V Plant Swgr Bus 5-6 Repl-1			50,000
		A.0001572.246 ASK1-Protective Relay Upgrades-2423	302,080	60,416	
		A.0001572.251 ASK1-11&12 Travel Water Screen - 23		289,992	
		A.0001572.252 ASK1-13&14 Travel Water Screen - 23			299,000
		A.0001572.500 ASK Emergent Fund -Steam prod	500,000	500,000	500,000
		A.0001573.010 BDS5C Cooling Water Strainer R	113,643		
		A.0001573.056 BDS2C U2 LP Steam to Crossover	185,000	772,171	
		A.0001573.059 BDS5C CT Remote Monitoring			150,000
		A.0001573.070 BDS5C U5 Ovation System Evergr	300,000	882,500	5,000
		A.0001573.088 BDS0 -Rplc Statn#9 Air Compressor-2	106,152		
		A.0001573.102 BDS0C Office Area Heaters		41,424	
		A.0001573.107 BDS0C Vehicle Fueling Station			153,975
		A.0001573.112 BDS2 - Ovhl 22 Circ Water Pump - 23	249,684		
		A.0001573.117 BDS2C Water Induction Monitor		214,995	
		A.0001573.118 BDS0 -#52 Cooling Wtr Instrument -2	64,992		
		A.0001573.120 BDS2 -Rplc Circ Pump Disch Valves -		104,995	
		A.0001573.123 BDS0 - Install U3 Turbine Floor - 2		312,693	
		A.0001573.128 BDS5C CT Expansion Joint		176,676	
		A.0001573.169 BDS0C Reverse Osmosis 2nd Pass		485,000	1,615,000
		A.0001573.171 BDS0C Admin Bldg Fire Protection		357,390	
		A.0001573.178 BDS0C Heating System Sample Panel			95,000
		A.0001573.179 BDS0C GSU Containment Const Spare			176,566
		A.0001573.182 BDS2C U2 Turning Gear Replace	111,000	314,000	
		A.0001573.184 BDS2C Automated Trap Bypass Valve	310,000	890,000	
		A.0001573.186 BDS2C Redundant LO Vapor Extractor		215,000	
		A.0001573.203 BDS5C-Repl U5 Fuel Gas Heater CV		62,496	
		A.0001573.205 BDS0C-Replace Fire Protection Panel		979,000	
		A.0001573.206 BDS0C-Replace CV Positioners			243,846
		A.0001573.207 BDS2C-Install Lube Oil Trip Manifol		94,619	
		A.0001573.210 BDS0C-Replace Obsolete EDG Controls	487,993		
		A.0001573.212 BDS2C-Replace U2 Turbine L-0 Blades	380,000	2,145,000	
		A.0001573.215 BDS6-Install 62 Air Compressor-2276	291,664		
		A.0001573.217 BDS0-Repl Discharge Gate Comm Ctrl			337,337

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001573.218 BDS5-Replace SCR catalyst-15648			153,000
		A.0001573.221 BDS2 -Ovhl #21 Cndnsr Vcm Pump - 23		74,952	
		A.0001573.222 BDS2 - Ovhl #22 Cndnsr Vcm Pump - 2		74,952	
		A.0001573.223 BDS2 -Rplc Turbine Valve Internal -		395,004	
		A.0001573.224 BDS5 - Ovhl U5 Hot Gas Path - 22403		8,850,504	
		A.0001573.225 BDS5 - Rplc U5 Duct Burner PLC - 23		165,204	
		A.0001573.226 BDS0 -BlackDog Rd Erosion Wall -232		2,692,000	
		A.0001573.227 BDS0 -Process Net Virtualization -2	68,002		
		A.0001573.229 BDS0 - Rplc #41 Screen Wash Pump -			90,000
		A.0001573.230 BDS0 -Install High Water Road Gate-	195,201		
		A.0001573.270 BDS2-21 CWP Motor Rewind-24029	50,004		
		A.0001573.271 BDS5-Replace CT Inlet Filters-19102		195,003	
		A.0001573.272 BDS5-Repl U5 LP Drum Feedwater CV-2		64,992	
		A.0001573.273 BDS5-U5 Overspeed Probe 24030		35,004	
		A.0001573.274 BDS5-Repl 5 CT Compartment Dampers-		86,004	
		A.0001573.275 BDS0-Plant Admin Area Roof Repl-240			94,992
		A.0001573.276 BDS0-Plant Flood Berm Hght to 720'-			490,000
		A.0001573.281 BDS0-480V Load Centers Repl -17548	395,000	752,866	
		A.0001573.283 BDS0-Install Security Badge Readers			224,000
		A.0001573.500 BDS Emergent Fund -Other prod	1,600,000	1,000,000	2,000,000
		A.0001574.025 SHC3C U3 Rpl Aux Cool HX Ball		69,030	249,570
		A.0001574.046 SHC3C U3 Waterwall Repl	-	-	-
		A.0001574.053 SHCJC UJ Stackr Buckt Wheel Sy			500,000
		A.0001574.087 SHC3C U3 Landfill Cell 4 2019	3,008,547		
		A.0001574.115 SHC3C U3 Repl FABRIC FILTER BA	916,464		
		A.0001574.172 SHCCC 2018 Small Project routi	250,000	250,000	250,000
		A.0001574.174 SHCJC 2018 Small Project routi	200,000	200,000	200,000
		A.0001574.180 SHC1C 2018 Small Project Routi	500,000	500,000	500,000
		A.0001574.190 SHC3C 2018 Small Project Routi	442,500	442,500	885,000
		A.0001574.195 SHC2C 2018 Small Project Routi	400,000	400,000	
		A.0001574.198 SHCCC 2017 Emergent Work	500,000	500,000	500,000
		A.0001574.200 SHC1C #13 Boiler FeedPump Over	72,500	101,500	
		A.0001574.286 SHCJC Replace Auxiliary Boilers	1,392,980		
		A.0001574.288 SHC1 - Rplc Hot & Int. AH Basket -	1,505,000		
		A.0001574.298 SHC99 - Barn #51 Discharge Chute -	457,600		
		A.0001574.300 SHC99 - Rplc RCD DS Pipe 2021 - 234	68,800		
		A.0001574.302 SHC99-CESP-2021 #2 CC Rotor Asmbl-2	104,000		
		A.0001574.303 SHC99 -CESP-2021 #4 CC Rotor Asmbl-	104,000		
		A.0001574.304 SHC2 -Turb Ctrl Vlv Internals 2022-	158,332	316,665	
		A.0001574.306 SHC99-CESP 2022 #1 CC Rotor Asmbl-2		104,000	
		A.0001574.307 SHC3 - Replace U3 Inverter - 23426		464,625	361,375
		A.0001574.308 SHC3 - Replace U3 TCS HMI - 22765		38,723	41,171
		A.0001574.309 SHC3 - Turb Cntrl Vlv Intl 2023 -		83,584	167,168
		A.0001574.310 SHC99 - Rplc RCD DS Pipe 2023 - 234			68,800
		A.0001574.311 SHC99 -CESP 2023 #3 CC Rotor Asmbl-			104,000
		A.0001574.313 SHC99-RR Return Track Crossing '23-			52,000
		A.0001574.314 SHC1 -Turb Ctrl Vlv Internals 2024-			215,910
		A.0001574.347 SHC1C Boiler Ignitor Replaceme	97,000		
		A.0001574.358 SHC1C North Blr Bldg Roof Repl		85,000	
		A.0001574.417 SHC3C Bearing Fire Protect Pip		5,900	53,738
		A.0001574.419 SHC3C Control Room Roof Repl	173,652		
		A.0001574.421 SHC3C Fan Control Room Roof Re			60,534
		A.0001574.463 SHC3-U3 Stock Fdr Speed repl		108,557	
		A.0001574.464 SHC3-U3 landfill capping 2020	480,850		
		A.0001574.468 SHC3C Secoal Detector repl	89,442		
		A.0001574.471 SHC99-SHC99-Rpl SR Slew Drives	492,348		
		A.0001574.482 SHC1-U1 Mill 2021 Fall	375,000		
		A.0001574.491 SHC1C Mill 2022 Spring		375,000	
		A.0001574.493 SHC1C Mill OH 2022 Fall		375,000	
		A.0001574.504 SHC2-U2 Mill OH 2021 Fall	375,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001574.523 SHC3C Mill OH 2021 Fall	383,500		
		A.0001574.524 SHC3C Mill OH 2021 Spring	383,500		
		A.0001574.525 SHC3C Mill OH 2022 Fall		383,500	
		A.0001574.526 SHC3C Mill OH 2022 Spring		383,500	
		A.0001574.533 SHCOC Seal Wtr Pump Strainer	313,101		
		A.0001574.535 SHC3C BFP Overhaul 33			102,660
		A.0001574.545 SHC Cmbnd-Cycle Gen Plant Other Pro	2,490,000	22,410,000	41,499,996
		A.0001574.572 SHC99 -CESP-2024 #4 CC Rotor Asmbl-			104,000
		A.0001574.666 SHC3C CT Vibration System	49,170	9,834	
		A.0001574.671 SHC3C CW Valve & EXJ Rplcmnt		107,970	457,400
		A.0001574.672 SHC3C 36_1 & 36_2 FWHS Replace	7,578	759,072	1,041,857
		A.0001574.673 SHC3C 1st Floor HVAC PLC Replace	279,365	15,635	
		A.0001574.677 SHC3C Air Comp Controls Replace			105,457
		A.0001574.682 SHCJC 3, 4 Xshr Fdr Floor Resto		352,988	
		A.0001574.687 SHCJC 3A Gate to 4A-B Upgrade		170,061	
		A.0001574.724 SHCOC Close Bottom Ash Pond 1			400,000
		A.0001574.731 SHCOC Fuel Oil Pump F.P.	250,000	50,000	
		A.0001574.732 SHCOC U1_2 Computer Room F.P.	70,002		
		A.0001574.733 SHCOC Electric & Electronic Room FP	8,330	1,666	
		A.0001574.734 SHCOC Fire Prot Admin_Mapper Bldg	271,859		
		A.0001574.737 SHC0 Air Comp Controls U0			130,000
		A.0001574.738 SHC0 2RSA H_Bushng Rplcmnt	242,749	6,168	
		A.0001574.741 SHCOC Service H2O Pipe Rplc	315,724		
		A.0001574.762 SHC1C Rewind BCP Motor 2021	199,998		
		A.0001574.764 SHC1C Bus 13 14 Prot Relays Rplc	412,337		
		A.0001574.769 SHC3C CR HVAC PLC 2nd Flr Replace		69,620	
		A.0001574.790 SHC0-CS1 Gas Bottle Storage 21784	133,001		
		A.0001574.791 SHC3-SHC3-Haul Road 2019 19889			171,100
		A.0001574.795 SHC1-Upgrade U1 BMS HMI 21987	237,034		
		A.0001574.798 SHC1-Level 2 Mill OH 2021 Spring 15	375,000		
		A.0001574.799 SHC2-Level 2 Mill OH 2021 Spring 15	375,000		
		A.0001574.800 SHC3-SHC3-Haul Road 2021 19888	171,100		
		A.0001574.801 SHC3-Landfl Mtnc Grg Lim Rcv HVAC P	184,119	6,807	
		A.0001574.802 SHC2-Level 2 Mill OH 2022 Spring 15		375,000	
		A.0001574.803 SHC3-Haul Road 2022 15792		171,100	
		A.0001574.804 SHC3-U3 DCS Workstation Upgrade 202		573,216	469,029
		A.0001574.805 SHC0-Coal conveyor F.P. 20631		62,500	12,500
		A.0001574.808 SHC99 Stormwater Management 22619	2,764,000		
		A.0001574.814 SHC3-U3 landfill capping 2022-11340			283,702
		A.0001574.815 SHC3-U3 Level 2 Mill OH 2023 Fall-1			383,500
		A.0001574.816 SHC3-U3 Level 2 Mill OH 2023 Sprg-1			383,500
		A.0001574.817 SHC1-U1 DCS HW & Security Server-22	320,000		
		A.0001574.818 SHC1-Turb Ctrl Vlv Internals 2021-2	300,000		
		A.0001574.819 SHC1-U1 TCS HMI Repl-22764	78,000		
		A.0001574.820 SHC1-U1 Level 2 Mill OH 2023 Sprg-1			375,000
		A.0001574.821 SHC1-U1 Level 2 Mill OH 2023 Fall-1			375,000
		A.0001574.824 SHC99-Tunnel Dust Collectors F.P.-2			80,004
		A.0001574.826 SHC99-3 Plow Fdr Obsolete upgrade-2			45,599
		A.0001574.838 SHC99-Replace #6 well-24053	20,000		
		A.0001574.840 SHC99-Chemistry Lab Fire Protectn-2		95,196	
		A.0001574.841 SHC3-Computer Room Fire Protect-241	142,776		
		A.0001574.842 SHC3-U3 Control Room Fire Protect-2	110,328		
		A.0001574.843 SHC1-Unit 1 ID Fan VFD Install-2416			1,238,500
		A.0001574.844 SHC0-Pond 3S Ring Dike Phase II-242			240,000
		A.0001574.845 SHC0-Pond 3S Ring Dike Phase I-2420	500,000		
		A.0001574.846 SHC3-2022 SHC SDA MTR purchase-2421	211,360		
		A.0001574.847 SHC3-LFLeachate Truck Fill Station-			67,606
		A.0001574.848 SHC99-New RPF on 53 conv-24287	745,600	338,400	
		A.0001574.850 SHC3-Foxboro Cyber Security Suite-2	295,000		
		A.0001574.855 SHC99 BUD OTS-Security Monitor and	46,818		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001574.856 SHC1 BUD OTS-Security Monitor and L	31,570		
		A.0001574.857 SHC2 BUD OTS-Security Monitor and L	31,570		
		A.0001575.018 HBC0C 316b Entrainment Counter		20,004	20,004
		A.0001575.037 HBC0C Warming Line to Intake	134,000	691,000	
		A.0001575.041 HBC7C U7 Exh Exp Joint	180,423		
		A.0001575.042 HBC8C U8Exh Exp Joint	190,892		
		A.0001575.046 HBC8C U8 CT Servo Replace 2	60,000		
		A.0001575.051 HBC7C U7 CT Servo Replace 2			60,000
		A.0001575.094 HBC0C Plant Instrum M&D			50,000
		A.0001575.162 HBC8C Exh Exp Joint (EE00) Rplc		42,000	126,000
		A.0001575.164 HBC9C-Replace Seal Steam Superheate	305,900		
		A.0001575.167 HBC0-Evergreen Upgrade #2-16185		300,000	670,000
		A.0001575.168 HBC0 -New Instmnt Air Compressor -2	95,000		
		A.0001575.169 HBC0 - Boiler Feed Pump CESP - 2373	333,000	164,234	
		A.0001575.170 HBC8 - U8 CT Ovhl Major Outage - 10		2,887,000	8,663,700
		A.0001575.171 HBC0 - Rmv & Rplc BFP Spare YR1 -23		40,152	
		A.0001575.172 HBC0 - Rmv & Rplc BFP Spare YR2 - 2			42,408
		A.0001575.174 HBC8- Rplc LP Lower Prehtr Header-1			730,369
		A.0001575.180 HBC9-HRH CRH Blk Vlv Vent Automate-	164,667		
		A.0001575.182 HBC0-Install Aux Circ Strainer Byp-	82,340		
		A.0001575.186 HBC8 Condensate Iso Vlv Install-240	23,865		
		A.0001575.500 HBR Emergent Fund -Other prod	1,685,823	1,375,576	823,502
		A.0001576.005 GDM0 - Gearbox replacements	1,320,000	1,320,000	1,320,000
		A.0001576.006 GDM0C Generator Replacements 2	317,090	1,181,785	350,000
		A.0001576.019 GDM0-SCADA Replacement-24236	640,000		
		A.0001576.020 GDM OTS Security Monitor and Log	46,818		
		A.0001576.021 GDM Eagle Take New - 22846	80,000		
		A.0001576.500 GDM Emergent Fund -Wind prod	285,000		
		A.0001579.016 RIV7C-U7 Turbine Roof Replace		260,000	
		A.0001579.017 RIV7C-71 UPS Battery Replaceme			70,000
		A.0001579.063 RIV0C Emerson DCS Evergreen 20	764,842		
		A.0001579.069 RIV0C -- Instument Air Sys Rep		646,556	
		A.0001579.072 RIV0C -- Replace Water Treamen	431,429	2,088,531	5,000
		A.0001579.073 RIV0C -- Replace 61 Battery		75,538	
		A.0001579.077 RIV0C -- DP Mon & Gen Gas Drye	174,100		
		A.0001579.078 RIV0C -- Inst Water Panel Auto	237,857		
		A.0001579.079 RIV0C --U10 CT Cntrl Sys Upg	927,000		
		A.0001579.080 RIV0C --U10 CT Compressor Upgr	2,093,700		
		A.0001579.083 RIV0C --Aux boiler Controls Up		650,000	
		A.0001579.084 RIV0C --U9 CT Control System U	927,000		
		A.0001579.085 RIV0C -- Inst U9 Auto Tuning P	380,379		
		A.0001579.086 RIV0C -- Inst U10 Auto Tuning	380,379		
		A.0001579.093 RIV9C-Install Preheater Harps Unit	756,436		
		A.0001579.097 RIV10C-Install Preheater Harps Unit	765,436		
		A.0001579.101 RIV7 - Rplc L-1 LP Rotor Blading -	4,138,100		
		A.0001579.115 RIV0-U0 Install CEMS power red		78,460	
		A.0001579.127 RIV7C-Install Circ Water Pumps CESP	561,000		
		A.0001579.135 RIV0C 62 Battery Replace		76,410	
		A.0001579.137 RIV10C U10 Major Inspection No. 1	5,613,700		
		A.0001579.138 RIV10C U10 Comb Dynamics Replace	226,700		
		A.0001579.139 RIV9C U9 Comb Dynamics Replace	226,700		
		A.0001579.142 RIV10 - Rplc Compressor Bleed Vlv -	78,500		
		A.0001579.143 RIV0C-LCI Hardware and Ctrl's Replac	435,734		
		A.0001579.144 RIV10 -Rplc Lube Oil Pump -23387	95,000		
		A.0001579.148 RIV9-Repl Combustion Air Purifiers-	191,000		
		A.0001579.149 RIV10-Repl ExpJoints 10 CT Outlet-2	240,000		
		A.0001579.150 RIV10-Repl Unit 10 FW Reg Valve-241	180,000		
		A.0001579.151 RIV9-Boiler FW isolation valves-241	95,004		
		A.0001579.152 RIV10-New FW isolation valves U10-2	95,004		
		A.0001579.153 RIV9-Replace HP FW valve Unit 9-241	170,004		



**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001579.154 RIV10-Fuel Gas Valve Exchange-24191	126,996		
		A.0001579.155 RIV10-All New Lowr Pen Seals HRSG-2	160,008		
		A.0001579.156 RIV0-Replace Obsolete EDG Controls-			424,924
		A.0001579.157 RIV9-Replace U 9 HRSG Exp joints-24	240,000		
		A.0001579.158 RIV9-Repl HRSG penetration seals-24	159,996		
		A.0001579.500 RIV Emergent Fund -Other prod	1,825,690	1,387,193	1,000,000
		A.0001580.007 CWF0-Courtenay Gearbox Replacement	799,997	800,000	700,000
		A.0001580.008 CWF1-Generator Rplacments	390,000	390,000	390,000
		A.0001580.009 CWF1-Transformer Replacements	130,000	130,000	130,000
		A.0001580.010 CWF FAA Radar Lighting System-23131	717,500		
		A.0001580.013 CWF0 Install Capacitor Bank 23896	304,610		
		A.0001580.014 CWF0 OTS Security Monitor and Log	46,818		
		A.0001591.003 -17052 ANS2C Repl U2 gen break	286,000	709,000	
		A.0001591.004 -17478 ANSOC BOP Evrgren Ctrl	399,000	503,509	
		A.0001591.007 -12186 ANS4C U4 Repl Mark V Cn	608,000	792,000	
		A.0001610.006 BWF0-Borders Gearbox Replacment	800,000	800,000	800,004
		A.0001610.007 BWF Generator Replacements	130,000	130,000	130,000
		A.0001610.008 BWF Transformer Replacements	130,000	130,000	130,000
		A.0001610.009 BWF FAA Radar Lighting System-23132	717,500		
		A.0001610.010 BWF0-Border WD Tower Climb System-2	899,996		
		A.0001610.011 BWF0 - Oil Particle Count System-24	189,250	110,750	
		A.0001610.012 BWF0 OTS Security Monitor and Log	46,818		
		A.0001611.009 PVW0-Pleasant Valley Gearbox Replac	800,000	800,000	800,004
		A.0001611.010 PVW1-Generator Replacements	130,000	130,000	130,000
		A.0001611.011 PVW1-Transformer Replacements	130,000	130,000	130,000
		A.0001611.012 PVW OTS Security Monitor and Log	46,818		
		A.0001611.013 PVW0-PVW Eagle Take Permit New-2148	160,000		
		A.0001636.001 BDS0C Phase I Demo Site Remedi	6,776,842	5,907,682	4,525,003
		A.0001701.011 BS1 Gearbox Replacements		444,708	444,708
		A.0001701.015 BS1 - Replace Generator - 23547		158,124	158,124
		A.0001701.016 BS1 - Replace Transformer - 23567		98,832	98,832
		A.0001701.019 BS1 OTS Security Monitor and Log	46,818		
		A.0001701.020 BS1-Blazing Star 1 PCMM 23572-New	212,508		
		A.0001701.021 BS1-Blazing Star 1 ETP 23578-New	120,000	168,000	192,000
		A.0001702.001 BS2-G100-Blazing Star II Wind Farm	16,169,131		
		A.0001702.007 BS2 Gearbox Replacements			444,708
		A.0001702.012 BS2 - Replace Generator - 23548			158,124
		A.0001702.013 BS2 - Replace Transformer - 23568			98,832
		A.0001702.017 BS2 Eagle Take Permit New-23579	72,000	96,000	192,000
		A.0001702.018 BS2 Blazing Star 2 PCMM-New-23573	212,508	212,508	
		A.0001703.007 FXW Gearbox Replacements		506,943	664,944
		A.0001703.010 FXW - Replace Generator - 23549		158,124	158,124
		A.0001703.011 FXW - Replace Transformer - 23566		98,832	98,832
		A.0001703.012 FXW OTS Security Monitor and Log	46,818		
		A.0001703.013 FXW Foxtail PCMM New -23574	212,508		
		A.0001704.001 FBW G100-Freeborn Wind Farm	37,678,327		
		A.0001704.003 FBW G100-Freeborn Wind Farm TSG Tli	6,077		
		A.0001704.006 FBW Gearbox Replacement			592,944
		A.0001704.010 FBW - Replace Generator - 23545			159,996
		A.0001704.011 FBW - Replace Transformer - 23569			98,832
		A.0001704.014 FBW Freeborn PCMM NEW-23575	212,508	212,508	
		A.0001705.001 CRW G100-Crowned Ridge BOT Wind Far	1,250,000		
		A.0001705.007 CRW Gearbox Replacement		857,652	857,652
		A.0001705.010 CRW0-Crowned Ridge PCMM - 23571		293,640	293,640
		A.0001705.013 CRW Crowned Ridge PCMM New-23571	212,508		
		A.0001706.006 LBW Gearbox Replacement		296,472	296,472
		A.0001706.009 LBW - Replace Generator - 23551		158,124	158,124
		A.0001706.012 LBW0 OTS Security Monitor and Log	46,818		
		A.0001706.013 LBW Lake Benton PCMM New -23577	212,508		
		A.0001707.001 DKR0 Dakota Range Wind Turbines	230,470,198	(7,156,446)	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001707.003 DKR0 Dakota Range Wind TSG 345Kv Li	47,651		
		A.0001707.004 DKR0 Dakota Range Wind TSG Sub	10,591,605		
		A.0001707.012 DKR Dakota Range PCMM New-23576		212,508	212,508
		A.0001721.003 JWF0 OTS Security Monitor and Log	46,818		
		A.0003000.128 CWF Tools & Misc Equipment	9,999	29,997	9,999
		A.0003000.214 C100C PMO Tool Blanket-New	45,000		
		A.0003000.273 SER-MMR-RSOM Repl Phased Array ET-1			64,002
		A.0003000.491 SER-CHM-Evolution Test Set	102,000		
		A.0003000.492 SER-CSC-Floor Scale Replace	4,991		
		A.0003000.563 SEROC CSC Drum Packer Crusher		21,000	
		A.0003000.564 SEROC CSC Rolloff Container 1		8,000	
		A.0003000.565 SEROC CSC Rolloff Container 2		8,000	
		A.0003000.567 SEROC MMR Alloy Analyzer 2022		38,000	
		A.0003000.577 SEROC MMR Video Probe 2021	55,002		
		A.0003000.578 SEROC MMR Video Probe 2022		55,000	
		A.0003000.583 SEROC PMO DAS Upgrade 2021	51,000		
		A.0003000.657 ANSOC Tools and Equip Ca	20,000	20,000	20,004
		A.0003000.658 ASK0C- Tool Blanket	150,000	150,000	150,000
		A.0003000.659 BLL0C Tools Blanket	20,000	20,000	20,004
		A.0003000.661 BDS0C Tool Blanket	40,315	42,852	42,845
		A.0003000.662 BRDR Small Tools Equip	29,997	29,997	9,999
		A.0003000.667 GDM0C Grand Mead Cap Tool	10,000	29,997	9,999
		A.0003000.669 HBC0C HB CC Tool Blanket	50,000	50,000	50,001
		A.0003000.671 HNICO Misc Tools and Equ	15,000	15,000	15,000
		A.0003000.672 IVH0C Misc tools and Equip	20,000	20,000	20,000
		A.0003000.676 NBLCo Misc Tools and Equi	20,000	20,000	19,998
		A.0003000.678 PLV Tools Equip	19,998	29,997	9,999
		A.0003000.679 RIV0C-Tool Blanket	60,000	60,000	60,000
		A.0003000.680 REW0C Tool Blanket	315,000	15,000	15,000
		A.0003000.682 SHCJC Tools and Equip pur	200,000	296,000	200,004
		A.0003000.685 WLM0C Tools & Equipment B	29,997		
		A.0003000.697 SER-MMR- Misc Tools & Equip	117,000	86,630	15,000
		A.0003000.698 SER-CHM-Misc Tools-MN	245,000	274,960	266,624
		A.0003000.699 SER-SMC-Misc Tools & Equipment	125,000	100,000	100,000
		A.0003000.703 C100C CSC Tank Ladder and Platform	20,000		
		A.0003000.707 C100C CSC Aerosol Can Crusher		32,180	
		A.0003000.708 C100C MTR-Replaced Failed Equip 21	36,000		
		A.0003000.730 SER-PMO Perf.Emiss Test NSPM	5,000	5,000	54,005
		A.0003000.748 BS10-Blazing Star 1 Tools and Equip	55,168	30,168	30,168
		A.0003000.749 CRW0-Crowned Ridge Tools-Equip	35,000		
		A.0003000.750 FTW0-Foxtail Tools and Equipment	55,168	30,168	30,168
		A.0003000.751 LBW0-Lake Benton Tools-Equip	35,000		
		A.0003000.752 FBW0 Freeborn Tools and Equipment	25,000		
		A.0005014.142 BS10-Blazing Star 1 Build Furn & Eq	10,056	10,056	10,056
		A.0005014.143 FBW0-Freeborn Building Furn & Equip	84,996		
		A.0005014.144 FTW0-Foxtail Building Furn & Equip	10,056	10,056	10,056
	<b>Electric Total</b>		<b>405,191,599</b>	<b>122,353,978</b>	<b>117,189,044</b>
	<b>Non-utility</b>	A.0001569.010 SHC0-LPI Steam & Cond Extension-239	1,016,000		
	<b>Non-utility Total</b>		<b>1,016,000</b>		
<b>Energy Supply Total</b>			<b>406,207,599</b>	<b>122,353,978</b>	<b>117,189,044</b>
<b>Gas Systems</b>	<b>Gas</b>	A.0006059.009 MN-Dist Gas Tools and Equip	1,461,000	938,000	965,000
		A.0006059.010 ND-Dist Dist Tools and Equip	37,000	38,000	39,000
		A.0006062.002 Distribution CIAC MN Gas	(510,000)	(523,000)	(538,000)
		A.0006062.005 Distribution CIAC ND Gas	(51,000)	(52,000)	(53,000)
		D.0005014.012 Minnesota-Gas Meter Blanket	10,429,000	10,515,000	10,598,000
		D.0005014.014 ND-Gas Meter Blanket	666,000	671,000	679,000
		E.0000002.061 ND Programmatic Service Replacement	150,000	150,000	150,000
		E.0000006.039 Capitalized Locating Costs-Gas	405,000	416,000	427,000
		E.0000006.064 Capitalized Locating Costs-Gas	151,000	155,000	159,000
		E.0000007.053 IP Line Assessments	4,340,000	18,600,000	18,220,000

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year			
			2021	2022	2023	
		E.0000007.075	Renew Aldyl-A & steel	156,000	450,000	150,000
		E.0000009.006	Newport-Reg/Meter Station Inst	10,000	11,000	11,000
		E.0000009.022	St Paul-Syst Reg & Mtr Station Inst	151,000	155,000	159,000
		E.0000009.027	Southeast-Sys Reg & Mtr Inst	7,000	7,000	8,000
		E.0000009.032	MN-Transmission Reg and Meter	4,000	4,000	4,000
		E.0000009.048	Northwest-Sys Reg & Mtr Station Ins	1,000	1,000	1,000
		E.0000009.067	ND-Trans Reg/Mtr Sta Blanket	20,000	21,000	22,000
		E.0000016.001	Gas Plants & Holders-Smal	101,000	104,000	107,000
		E.0000018.041	ASV/REV Instalation on High Pr	420,000		
		E.0000018.052	NSPM TIMP Mitigation of ILI Re	1,500,000	500,000	500,000
		E.0000018.055	NSPM Pre 1950 Trans and IP Pip		1,360,000	14,450,000
		E.0000018.102	NSPM Pipe Trans and IP - GUIC Bette	7,700,000	2,030,000	1,170,000
		E.0000021.006	Maplewood Gas Production/Manuf	235,000	36,000	37,000
		E.0000021.008	Sibley Gas Production/Manufacturing	1,434,000	86,000	288,000
		E.0000024.014	NSPM Comm Equip - Dist Meter/R	42,000	43,000	44,000
		E.0000024.017	NSPM Comm Equip - Trans Meter/	4,000	4,000	4,000
		E.0000043.001	MN/STP/Cty Rd B Repl-Rice-Hamline	5,940,000	11,680,000	
		E.0000045.001	MN/NPT/Langdon Line Replacement	14,150,000		
		E.0010001.001	MN - Gas New Mains Blanket	3,887,000	6,861,000	7,126,000
		E.0010001.002	MN - Gas New Services Blanket	7,516,000	7,803,000	8,103,000
		E.0010001.003	MN - Gas New Business WCF	1,919,000	1,038,000	855,000
		E.0010001.004	MN/Meter Module Meter Exchange			6,405,000
		E.0010002.001	ND - Gas New Mains Blanket	1,007,000	1,762,000	1,841,000
		E.0010002.002	ND - Gas New Services Blanket	2,849,000	2,973,000	3,104,000
		E.0010002.003	ND - Gas New Business WCF	713,000	1,386,000	3,993,000
		E.0010002.004	ND/Meter Module Meter Exchanges			498,000
		E.0010006.001	MN - Gas Main Relocations Blanket	10,562,000	11,055,000	12,953,000
		E.0010006.002	MN - Gas Mandates WCF	2,450,000	2,173,000	930,000
		E.0010007.001	ND - Gas Main Relocations Blanket	1,621,000	1,695,000	1,980,000
		E.0010007.002	ND - Gas Mandates WCF	204,000	397,000	170,000
		E.0010011.001	MN - Gas Main Renewal Blanket	1,026,000	1,489,000	1,085,000
		E.0010011.002	MN - Gas Services Renewal/Cutoff BI	2,630,000	3,719,000	2,779,000
		E.0010011.003	Programmatic Main Replacement - Mai	8,497,000	10,872,500	9,737,500
		E.0010011.004	Programmatic Main Replacement - Ser	7,348,000	7,500,000	7,770,000
		E.0010011.005	NSPM Install 6" and 4" Dist. Valves	455,000	437,500	422,500
		E.0010011.006	MN - Gas Asset Health WCF	230,000	1,158,000	65,000
		E.0010011.008	MN/Inside Meter Move-out Purchase	735,000		4,403,000
		E.0010011.009	MN/Inside Meter Move-out Svc Renewa	4,165,000		24,950,000
		E.0010011.010	ND/Inside Meter Move-out Purchase		174,000	177,000
		E.0010011.011	ND/Inside Meter Move-out Svc Renewa		985,000	1,004,000
		E.0010011.012	MN/GDIST/NSPM Casings Renewal Progr	2,650,000	590,000	1,760,000
		E.0010012.001	ND - Gas Main Renewal Blanket	349,000	358,000	369,000
		E.0010012.002	ND - Gas Services Renewal/Cutoff BI	345,000	351,000	365,000
		E.0010012.003	ND - Gas Asset Health WCF	213,000	386,000	93,000
		E.0010016.001	MN - Gas Main Reinforcements Blanke	2,769,000	2,813,000	3,059,000
		E.0010016.002	MN - Gas Capacity WCF	291,000	386,000	273,000
		E.0010017.001	ND - Gas Main Reinforcements Blanke	101,000	104,000	107,000
		E.0010023.001	MN - Gas Communication Equip. Blank	234,000	234,000	21,000
		E.0010023.002	MN/Meter Module Replacement		8,155,000	16,310,000
		E.0010024.002	ND/Meter Module Replacement		1,569,000	3,139,000
		E.0010033.016	MN/St Cloud/Sartell Sys Cap HP Pipe	3,000,000	150,000	
		E.0010033.018	MN/Becker / Big Lake Entitlement	2,250,000		
		E.0010034.003	ND/Fargo/System Cap. - Pipeline	10,000,000	15,075,000	500,000
		E.0010038.001	Install 2 inch pe main Saint Paul	279,000		
		E.0010038.030	MN/WBL/Stillwater/Cty Rd 5 relocate	380,000	250,000	
		E.0010038.035	MN/BRD/County Rd 13 Relo Phase 2	5,470,000		
		E.0010048.013	MN/St Cloud/Sartell Sys Cap HP Reg	1,425,000		
		E.0010048.014	MN/St Cloud/Sartell Sys Cap Pipe	3,475,000	150,000	
		E.0010049.001	ND/Grand Forks/ TBS Pipe Reinforcem	7,500,000	300,000	
		E.0010053.008	MN/Wescott LNG TANK T2 STAIRS	1,000,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		E.0010073.006 MN/GTRAN/NSPM Casings Renewal Progr	300,000	2,380,000	1,190,000
		E.0010073.007 MN/Delano Supply Request Reinforcem		6,500,000	
		E.0010076.012 ND/Fargo/System Cap.Reinforcement-		1,425,000	
		E.0010080.014 MN/Wescott Gas Production-LNG	4,263,000	517,000	1,812,000
	<b>Gas Total</b>		<b>153,061,000</b>	<b>152,571,000</b>	<b>176,950,000</b>
<b>Gas Systems Total</b>			<b>153,061,000</b>	<b>152,571,000</b>	<b>176,950,000</b>
<b>HR and Employee Services</b>	<b>Common</b>	A.0005014.099 Office Furn & Equipment - Common -	40,000	40,000	40,000
		A.0006059.483 Tools & Equipment - Common - MN	350,000	350,000	350,000
		D.0001779.244 Unbudgeted Emergencies - Common - M	500,000	500,000	500,000
		D.0001806.040 414 Nic AHU Rplc	2,327,500	1,263,500	
		D.0001806.042 414 Nic ElevatorModernization-Ph1	806,000	806,000	
		D.0001806.089 414 Nic UPS battery Rplc #1,2		420,000	
		D.0001806.090 Fargo Co-Ray Vac Heaters	562,039		
		D.0001806.100 Centre Pt Boilers-VAVs Rplc	1,900,000		
		D.0001806.106 Mechanical - Common - MN - Routine		325,000	
		D.0001806.109 Grand Forks Mechanical projects	602,006		
		D.0001806.110 Newport HVAC & Electrical Rplc		100,000	1,390,818
		D.0001810.114 Newport Outbuilding Construction	872,953		
		D.0001810.115 White Bear Lake Outbuilding Constru	853,559		
		D.0001810.116 Rice Street Meter Shop Expansion		150,000	666,480
		D.0001810.119 Minneapolis New Ops Ctr	14,100,000	17,000,000	
		D.0001811.062 Roads & Gates - Common - MN - Routi			300,000
		D.0001811.087 Rice St Atwater Empl Lot Rplc	100,000	827,029	
		D.0001811.088 Rice St East Yard Rplc	200,000	1,494,369	
		D.0001811.095 Montrose Apron Rplc	593,671		
		D.0001811.102 Winona Parking Lot Rplc	461,761		
		D.0001811.105 St Cloud Pavement Rplc	167,223	1,956,511	
		D.0001813.008 Faribault SC Renovation	869,098		
		D.0001813.036 Grand Forks Office Renovation	335,961	4,352,068	
		D.0001813.122 HQ Conf Room Upgrade		400,000	
		D.0001813.129 Newport Siding Replacement	100,000	1,215,745	
		D.0001813.148 Albany New Construction	312,500	3,746,279	
		D.0001813.166 St Cloud Cold Storage	266,617	7,379,082	
		D.0001813.172 Fargo Cold Storage Building			107,000
		D.0001813.181 414 Nic Reliability	5,600,000		
		D.0001823.012 NSPM Energy Management	400,000	400,000	400,000
		D.0001823.079 Grand Forks Roof Replacement	1,123,013		
		D.0001823.082 Newport Roof Replacement	75,000	1,407,114	
		D.0001834.011 Rice St Warehouse Roof	300,000	3,739,702	
		D.0001834.049 Red Wing Roof Rplc	851,077		
		D.0001834.052 White Bear Lake Roof Rplc			100,000
	<b>Common Total</b>		<b>34,669,978</b>	<b>47,872,399</b>	<b>3,854,298</b>
	<b>Electric</b>	D.0001806.078 Mechanical - Electric - MN - Routin	82,215		
		D.0001806.079 Mechanical - Electric - ND - Routin	17,063	199,631	
		D.0001810.108 Sioux Falls Renovation	4,018,850	4,038,178	4,038,178
		D.0001810.117 New Jordan Service Center	500,000	2,963,281	
		D.0001810.118 Shorewood New SC	2,268,000	1,065,000	12,550,529
		D.0001811.094 Edina Parking-Yard Pavement Rplc	110,881	1,308,722	
		D.0001813.154 CSC MP - New Service Center design/	297,000	5,305,122	24,465,498
		D.0001814.043 Electrical - Electric - MN - Routin		60,000	
	<b>Electric Total</b>		<b>7,294,009</b>	<b>14,939,934</b>	<b>41,054,205</b>
	<b>Gas</b>	D.0001810.104 Brainerd New SC	5,470,821		
	<b>Gas Total</b>		<b>5,470,821</b>		
<b>HR and Employee Services Total</b>			<b>47,434,808</b>	<b>62,812,333</b>	<b>44,908,503</b>
<b>Nuclear Generation</b>	<b>Electric</b>	A.0000015.001 PI Misc Tools & Equipment	800,000	800,000	800,000
		A.0000016.002 MT 2026 ISFSI Expansion	1,020,833	805,563	380,688
		A.0000017.002 MNGP Fire Alarm Panel C-300			546,150
		A.0000017.004 MNGP EDG Rplc & Voltage Reg			568,001
		A.0000017.013 MNGP Off-Gas H2 & O2 Monitorin	622,048		
		A.0000017.039 MNGP Replace RDS-1000 Dewateri		812,540	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000017.046 MNGP ATWS Leve/Pressure Ardec		180,741	171,340
		A.0000017.047 MNGP RPS Level Instruments-ARD		206,084	139,295
		A.0000017.048 MNGP RHRSW Cbls		2,200,000	600,000
		A.0000017.082 MNGP RPS MG Set Generator Rplc	321,280		
		A.0000017.083 MNGP UPS Rplc			120,000
		A.0000017.085 MNGP Turbine Generator Indicat		1,026,491	223,118
		A.0000017.089 MNGP A702-M702/1 Cable Rplc		150,000	
		A.0000017.091 MNGP Generator Condition Monit	251,645		
		A.0000017.124 MNGP EDG Cable DIV 1		205,842	474,236
		A.0000017.127 MNGP 2020/2021 Position Ind Pr	450,863		
		A.0000017.130 MNGP RX Bldg Piping Modificati	72,563		
		A.0000017.143 MT #16 250V DC Battery Rplc	346,357		
		A.0000017.144 MT #12 125V DC Battery Rplc	41,033	414,010	368,234
		A.0000017.147 MT Rplc SR Inverter Y71	1,866,650	1,178,749	1,532,839
		A.0000017.148 MT 2021 Maintenance Blanket	1,500,000		
		A.0000017.149 MT 2021 Emergent Work Blanket	1,649,493		
		A.0000017.165 MT 2022 Maintenance Blanket		1,683,394	
		A.0000017.166 MT 2022 Emergent Work Blanket		2,000,000	
		A.0000017.168 MT CRD Rebuild and Rplc (RFO30)	1,254,631		
		A.0000017.169 MT CRD Rebuild and Rplc (RFO31)		634,695	1,472,066
		A.0000017.170 MT Rplc #11 125VDC Battery	368,234		
		A.0000017.171 MT Rplc #13 250VDC Battery	7,000	578,853	346,357
		A.0000017.172 MT Rplc #17 250 VDC Battery	7,000	578,853	346,357
		A.0000017.176 MT Cooling Tower Upgrades Ph II	9,887,500		
		A.0000017.177 MT Cooling Tower Upgrades Ph III	2,980,000	9,705,000	
		A.0000017.179 MT EDG Voltage Regulator Ph II	1,606,319		
		A.0000017.180 MT Rplc OTB MSIV D Internals (1R31)	1,201,657		
		A.0000017.181 MT RPS/ECCS/ATWS/APR PWR Supplies	14,000	727,074	371,730
		A.0000017.184 MT Rplc RLC DFCS Controllers	150,880		
		A.0000017.186 MT Online ION Chromatograph		316,215	
		A.0000017.189 MT SRM/IRM Undervessel Cbl Ph IV	243,352		
		A.0000017.191 MT Rplc Diesel Fuel Oil Lvl Instr			374,926
		A.0000017.192 MT 2022/2023 Position Ind Pr		4,865	525,420
		A.0000017.193 MT 2023 LPRMs		8,652	1,776,990
		A.0000017.194 MT Rplc Bleach House Tank/Pump			652,562
		A.0000017.195 MT Rplc SR Inverter Y81			2,138,579
		A.0000017.198 MT Obsolete EQ RFO30	490,168		
		A.0000017.200 MT Rplc Simulator Hrdwre (10 yr)			160,000
		A.0000017.202 MT 2023 Emergent Work Blanket			2,000,000
		A.0000017.203 MT 2023 Maintenance Blanket			1,721,411
		A.0000017.213 MT Rplc Div 1 FSW Pipe	2,478,435		
		A.0000017.214 MT Rplc Div 2 FSW Pipe	10,000	86,000	2,365,549
		A.0000017.215 MT Rplc Turbine Stop Vlvs	53,887	2,400,000	3,600,010
		A.0000017.223 MT Equipment Sensors	250,000	450,000	450,000
		A.0000017.224 MT Automation/Innovation	3,757,878	3,659,582	4,487,470
		A.0000017.226 MT 2021 Outage Improvements	884,357		
		A.0000017.227 MT 2023 Outage Improvements			1,000,000
		A.0000017.232 MT Rosemount Obsolescence Part II	270,756	119,306	306,353
		A.0000017.233 MT Rplc MO-2076 Valve	1,207,267		
		A.0000017.235 MT FAC Damaged Pipe Phase II	2,165,586		
		A.0000017.236 MT Stator Cooler HX Replc	554,332		
		A.0000017.246 MT 2021 MS-13-1 Valve Rplc	123,488		
		A.0000017.247 MT 2021 MO-1180-1183 Valve Rplc	340,838		
		A.0000017.248 MT Spent Fuel Pool Cleanout	500,000	2,020,907	
		A.0000017.249 MT 2021 AN2 Relief Valves	177,446		
		A.0000017.250 MT 12FWH LTs			528,000
		A.0000017.251 MT Rplc HTB Fuel Oil Skid		150,710	
		A.0000024.012 PI ETAP Software Upgrade	711,000		
		A.0000024.014 PI Robotics	100,000	100,000	150,000
		A.0000024.015 PI 3D Printing		50,000	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000027.006 PI Facilities Infrastruct Upgr	300,000	300,000	300,000
		A.0000027.019 PI Vessel Inspection Head Stand			600,000
		A.0000027.020 PI Warehouse #1 Heating	144,875		
		A.0000027.021 PI Paint Storage Shed Heating		104,563	
		A.0000027.022 PI Paint Storage Room Heating		86,098	
		A.0000027.023 PI Paint Room Heating		86,098	
		A.0000027.024 PI Carpenter Shop Heating		105,140	
		A.0000027.025 PI Steel Fabrication Shop Heating		80,260	
		A.0000027.026 PI Mechanical Shop Area Upgrade			500,000
		A.0000028.026 PI Security Computer Servers			500,000
		A.0000029.002 MNGP Off-Gas Condenser Control	50,089	301,008	356,519
		A.0000029.031 MT 2022 Regulatory Mandated Blanket		900,000	
		A.0000029.036 MT 2023 Regulatory Mandated Blanket			1,000,000
		A.0000029.038 MT 2nd License Renewal	2,700,000	5,500,000	5,600,000
		A.0000030.004 MNGP 12.5KV Retail Loop Imp	50,000	1,250,000	
		A.0000031.016 MNGP A509-X301/1Cable Replc	113,393		
		A.0000031.045 MT Risk Informed Completion Times	313,975		
		A.0000031.054 MT Robotics	100,000	100,000	150,000
		A.0000031.057 MT 2021 IT Blanket	100,000		
		A.0000031.060 MT Replace X-ray's	2,554		
		A.0000031.065 MT 2022 IT Blanket		100,000	
		A.0000031.066 MT Risk Informed Eng Prgm	124,038		
		A.0000031.068 MT 2023 IT Blanket			100,000
		A.0000031.069 MT 3D Printing	50,000		50,000
		A.0000031.072 MT 2022 SCBA Equipment		518,066	
		A.0000033.027 MT 2021 Facilities Blanket	200,000		
		A.0000033.029 MT 2022 Facilities Blanket		200,000	
		A.0000033.030 MT 2023 Facilities Blanket			200,000
		A.0000033.038 MT 2021 Turbine Deck Outage Power	115,643		
		A.0000033.039 MT Turbine Bldg Elevator Lift	175,213		
		A.0000033.040 MT 2021 V-CH-17/V-AC-22 Chlr Rplc	149,861		
		A.0000033.041 MT 2021 V-EAC-14A Chlr Rplc	10,000	208,303	
		A.0000033.042 MT 2022 V-EAC-14B Chlr Rplc	10,000	208,303	
		A.0000035.045 PI-NMC RD Rad Monitor Repl		1,725,000	214,938
		A.0000035.079 PI Proc Controls Repl	135,326		
		A.0000035.126 PI 123 CT Pump Mtr Rewind	250,000	350,000	
		A.0000035.183 PI 121 CT Pump Mtr Rewind		250,000	350,000
		A.0000035.186 PI CT11,CT12 Transformer Repl	3,130,600	7,325,350	4,644,050
		A.0000035.192 PI Capital Emergent Work	1,789,430	2,262,421	2,584,796
		A.0000035.216 PI 121/122 Control Rm Chillers		300,000	2,000,000
		A.0000035.262 PI 14 FCU Motor Rewind	400,000		
		A.0000035.273 PI 11 Safety-Related Batt Repl		440,000	10,000
		A.0000035.281 PI 11 RCP Motor Rewind	1,550,000	1,500,000	
		A.0000035.290 PI NIS Drawers Replacement (8) - Un		1,000,000	4,000,000
		A.0000035.293 PI 21 Safety-Related Battery Repl	425,000	10,000	
		A.0000035.294 PI 31 Battery Replacement		380,000	
		A.0000035.297 PI 43 Battery Replacement			380,000
		A.0000035.300 PI NUS Proc Controls Foxboro Mod Re	11,710		
		A.0000035.301 PI 2021 Misc Minor Improvement	400,000		
		A.0000035.311 PI ERCS Computer Rm AC Repl		500,000	1,350,000
		A.0000035.313 PI 121-128 Intake Travelling Screen	5,528,508	9,340,713	
		A.0000035.314 PI U1 1A MSR Crossover Valve Repl		500,000	
		A.0000035.315 PI CL-43-2 12 CL Pump Disch Ck Valv		120,000	
		A.0000035.316 PI 2CL-43-2 22 CL Pump Disch Ck Val		120,000	
		A.0000035.318 PI 121 Hydrogen Recombiner Analyzer	803,000		
		A.0000035.321 PI 2022 Misc Minor Improvements		400,000	
		A.0000035.323 PI Security Explosive Detector Repl	1,857,824	7,500	
		A.0000035.324 PI 12 RCP Motor Rewind		3,500,000	17,500
		A.0000035.327 PI Neutron Flux Monitor (NFM) Repl		1,000,000	1,000,000
		A.0000035.332 PI Boric Acid Heat Trace Sys Repl			150,000

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000035.335 PI Sentinel Access Software Upgr			400,000
		A.0000035.336 PI 44 Battery Replacement			390,000
		A.0000035.337 PI U2 1A MSR Crossover Valve Repl			500,000
		A.0000035.339 PI U2 Reheat Stop Valve CV-31174			300,000
		A.0000035.340 PI U2 Intercept Stop Valve CV-31175			300,000
		A.0000035.341 PI U2 Reheat Stop Valve CV-31176	300,000		
		A.0000035.342 PI U2 Intercept Stop Valve CV-31177	300,000		
		A.0000035.343 PI U1 Reheat Stop Valve CV-31166		300,000	
		A.0000035.344 PI U1 Intercept Stop Valve CV-31167		300,000	
		A.0000035.345 PI 2023 Misc Minor Improvements			400,000
		A.0000035.347 PI Beacon Server Repl	336,424		
		A.0000035.348 PI Aux Bldg Crane Control Sys Repl	2,151,777		
		A.0000035.349 PI NIS Drawers Replacement(12)-Unit			1,000,000
		A.0000035.351 PI U2 Core Exit Thermocouple Repl			750,000
		A.0000035.352 PI U2 Condenser Steam Bellow Repl			4,688,096
		A.0000035.356 PI U1 Condenser Steam Bellow Repl		4,688,096	
		A.0000035.362 PI Spare CL Pump	1,292,130	1,894,415	
		A.0000035.367 PI Equipment Sensors (A/I)	250,000	450,000	450,000
		A.0000035.368 PI CL Chemical Treatment Upgrade	2,118,494	615,000	
		A.0000035.382 PI Analog Proc Controls Repl-Ph II	1,677,500	2,152,700	1,697,800
		A.0000035.385 PI U2 Pressure Switches SPV (lube o			400,000
		A.0000035.390 PI CL Hdr Artificial Load Line	500,000	1,500,000	
		A.0000035.391 PI Reverse Osmosis RWST Prep	500,004		
		A.0000035.392 PI Outage Improvements	1,000,000	2,000,000	1,000,000
		A.0000035.393 PI Automation/Innovation	3,757,878	4,659,582	5,037,470
		A.0000035.394 PI 22 RCP Seal Replacement	1,500,000		
		A.0000035.396 PI Cathodic Protection GB JB-3,JB-4	-	310,000	
		A.0000035.398 PI CL Supply Header Piping Repl	1,400,000		
		A.0000035.402 PI 2021 Capital Maintenance	3,000,000		
		A.0000035.403 PI 2022 Capital Maintenance		3,000,000	
		A.0000035.404 PI 2023 Capital Maintenance			3,000,000
		A.0000035.413 PI Condensate Polishing PLC Repl			1,800,000
		A.0000035.415 PI RMU Flow Rotameter Repl			265,000
		A.0000035.416 PI RP GEM-5 Exit Monitors			255,180
		A.0000035.417 PI Omicron Testing Equipment	123,250		
		A.0000035.418 PI JL Shepard Instrument Calibrator	655,200		
		A.0000035.419 PI RP Smear Counter Repl		192,000	
		A.0000035.420 PI RP Remote Monitoring Equipment		96,422	
		A.0000035.422 PI RP Remote Wireless Cameras			76,682
		A.0000040.025 PI NFPA 805-10 Loss OCT 4KV Br	52,000		
		A.0000040.046 PI U1 Rx Control Cluster Assemblies	15,000		
		A.0000040.047 PI U2 Rx Control Cluster Assemblies	3,522,335	15,000	
		A.0000040.051 PI Regulatory/Mandated Blanket			1,000,000
		A.0000040.062 PI 10CFR50.69 Risk Informed Eng Pro	123,040		
		A.0000040.063 PI Risk Informed Completion Times	313,975		
		A.0000040.069 PI U2 Baffle Bolt Replacement		4,000,000	23,000,000
		A.0000040.071 PI Operating Cycle	2,750,158	670,223	265,074
		A.0000040.072 PI Common Emergency Plan	271,060		
		A.0000042.006 PI TN-40H Transport License		1,059,936	
		A.0000042.007 PI ISFSI Expansion	6,980,381		
		A.0000042.008 PI TN-40T Transport License	120,000		
		A.0000042.009 PI TN-40HT Design (Zirlo Fuel LAR)			750,000
		A.0000045.001 PI TN-40 Casks (48-64)	10,295,476	15,469,740	12,583,518
		A.0000053.005 PI IT Capital Blanket	150,000	150,000	150,000
		A.0000053.006 PI Wireless Network Expansion	3,600,000	2,300,000	75,000
		A.0000054.006 MT Wireless Network Expansion	2,193,408		
		A.0000066.001 PI General Transportation	100,000	100,000	100,000
		A.0000067.001 MT Misc Tools & Equipment	500,000	500,000	500,000
		A.0000068.001 MT General Transportation	100,000	100,000	100,000
		A.0000069.001 PI Misc Office Furniture	100,000	100,000	100,000



**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000073.005 PI 122 Cooling Tower Rebuild		5,366,414	5,625,855
		A.0000073.007 PI 121 Cooling Tower Rebuild	5,653,804		
	<b>Electric Total</b>		<b>119,433,109</b>	<b>126,322,477</b>	<b>123,715,158</b>
	<b>Nuclear Fuel</b>	A.0006010.001 Nuclear Enrichment Fuel Commod	(17,224,118)	17,065,240	(16,949,039)
		A.0006010.003 Nuclear Conversion Fuel Commod	(2,956,155)	276,769	(3,413,166)
		A.0006010.009 Monticello Reload 30 (C31)	75,801,005		
		A.0006010.013 PI Unit 2 Reload 31 (C32)	71,966,895		
		A.0006010.017 PI Unit 1 Reload 32 (C33)	1,002,071	74,810,913	
		A.0006010.019 Nuclear Uranium Fuel Commodity	(26,161,290)	(8,213,330)	(22,880,930)
		A.0006010.020 PI Unit 2 Reload 32 (C33)	11,630	261,311	72,124,085
		A.0006010.021 Monticello Reload 31 (C32)	1,966,527	2,879,532	75,119,798
		A.0006010.022 PI Unit 1 Reload 33 (C34)			290,449
		A.0006010.023 PI Unit 2 Reload 33 (C34)			12,342
		A.0006010.024 Monticello Reload 32 (C33)			229,781
	<b>Nuclear Fuel Total</b>		<b>104,406,565</b>	<b>87,080,435</b>	<b>104,533,320</b>
<b>Nuclear Generation Total</b>			<b>223,839,674</b>	<b>213,402,912</b>	<b>228,248,478</b>
<b>Operations Services</b>	<b>Common</b>	A.0006056.003 MN-Dist Fleet New Unit Purchase Com	1,306,000	995,500	1,173,750
		A.0006056.206 MN-Dist Fleet New Unit Purchase Com	344,000	254,500	276,250
		A.0006056.246 MN - Dist Fleet Transp Tools Common	750,000	220,000	
		A.0006056.254 Fleet-PHEV-NSPM > \$50K COMMON		220,000	220,000
		A.0006056.255 Fleet-PHEV-NSPM < \$50K COMMON	700,000	735,000	
		A.0006056.257 Fleet-PHEV-NSPM-ND-COMMON	35,000	35,000	
	<b>Common Total</b>		<b>3,135,000</b>	<b>2,460,000</b>	<b>1,670,000</b>
	<b>Electric</b>	A.0006056.002 MN-Dist Fleet NewUnit Prchse El Ops	11,506,000	9,747,250	7,926,750
		A.0006056.091 MN Transportation Units Over 50K	3,185,000	5,555,000	7,555,000
		A.0006056.205 MN-Dist Fleet NewUnit Prchse El Ops	717,000	819,500	807,500
		A.0006056.215 ND-DIST Fleet New Unit Purchase El	802,000	782,500	689,500
		A.0006056.216 SD-Dist Fleet New Unit Purchase El	1,325,000	1,000,750	926,250
		A.0006056.221 Fleet New El Trans MN <\$50K	115,000	345,000	445,000
		A.0006056.235 SER-SMC-Vehicles <\$50K	900,000	1,142,400	1,142,400
		A.0006056.241 SER-CSC-Vehicle Purchase <\$50K			40,002
		A.0006056.242 MN- Fleet New Unit Purch Nuclear	300,000	300,000	300,000
		A.0006056.256 Fleet-PHEV-NSPM-SD-Electric	35,000		
	<b>Electric Total</b>		<b>18,885,000</b>	<b>19,692,400</b>	<b>19,832,402</b>
	<b>Gas</b>	A.0006056.001 MN-Dist Fleet New Unit Purchase Gas	3,314,000	2,512,000	2,149,000
		A.0006056.204 MN-Gas Op Fleet New Unit Purchase <	386,000	286,000	286,000
		A.0006056.217 ND-Dist Fleet New Unit Purchase Gas	300,000	502,000	465,000
	<b>Gas Total</b>		<b>4,000,000</b>	<b>3,300,000</b>	<b>2,900,000</b>
<b>Operations Services Total</b>			<b>26,020,000</b>	<b>25,452,400</b>	<b>24,402,402</b>
<b>Transmission</b>	<b>Electric</b>	A.0000076.002 IA Tariff Fund NSP	2,400,898	6,000,000	4,000,000
		A.0000155.002 Black Dog Wilson 115kV Uprates Sub	3,212,500		
		A.0000177.043 NSPM S&E 69kV Line	7,503,288	7,200,000	7,200,000
		A.0000177.050 ND S&E B 69kV Line	100,000	100,000	100,000
		A.0000177.055 SD S&E B 69kV Line	100,000	100,000	100,000
		A.0000177.056 NSPM Priority Defects 69kV Line	1,000,000	1,000,000	1,000,000
		A.0000226.013 Hollydale TR Expansion TAM	483,300	22,200	
		A.0000226.021 Line5409 In/Out at HOL	341,300		
		A.0000233.005 Line Capacity-MN Line	10,000		
		A.0000276.026 NSPM Reloc B 69kV Line	1,500,000	1,500,000	1,500,000
		A.0000276.035 ND Reloc B 60kV Line	50,000	50,000	50,000
		A.0000276.056 SD Reloc B 69kV Line	50,000	50,000	50,000
		A.0000287.018 MN Unserviceable Breaker Replacemen	567,167	575,000	575,000
		A.0000351.004 NSPM Major Line Rebuild,L	100,000	37,755,695	36,500,000
		A.0000351.013 NSM0795 West St Cloud Millwood Tap	930,003	6,395,010	2,400,000
		A.0000351.022 NSM0808 AIR RLK Rebuild Line	3,688,000		
		A.0000351.026 NSM0730 - West Sioux Falls - Line 7	30,000	1,367,500	
		A.0000351.030 NSM0752 Belgrade - Paynesville Rebu	5,031,000		
		A.0000351.033 NSPM 0795 Avon - Albany	4,970,000	21,000	
		A.0000351.034 NSM0730 SOS - WSF Rebuild	30,000	1,367,500	
		A.0000351.035 NSM0779 - Canisota Juntion - Salem,	1,874,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000351.036 NSM0794 BLD DGC Rebuild	50,000	2,754,000	
		A.0000351.037 NSM0703 FRM PKN Rebuild	50,000	841,000	
		A.0000351.038 NSM0703 FRM NOF Rebuild	50,000	2,940,000	
		A.0000351.039 NSM5401 MLK WAK Rebuild	50,000	3,819,000	
		A.0000351.040 NSM0752 Belgrade - Paynesville PH2	50,000	2,600,000	
		A.0000385.001 Line 0717 GRI to CAR Rbld Line	232,000	3,750,000	
		A.0000390.001 Wilson Breaker & 1/2 Sub	480,000		
		A.0000390.013 WilSub Breaker and Half Comm	86,500		
		A.0000393.006 Eden Prairie Fault Record Comm	341,000		
		A.0000393.007 Kohlman Lk Fault Recorder Comm	400,000		
		A.0000393.008 Elm Creek - Install Fault Recorder	361,000		
		A.0000393.009 Inver Hills - Install Fault Recorde	301,000		
		A.0000394.009 NSPM ELR Breakers Sub			1,500,000
		A.0000394.016 Souris - Repalce Breaker 5T70	37,000	306,000	
		A.0000394.026 Fifth St-Replace Bkrs 5M760,5M765,5	1,300,000		
		A.0000394.027 Hugo-Replace Bkrs 5P196 & 5P197	20,000	850,000	
		A.0000394.028 Inver Grove-Replace 4P8,4P9,4P10	20,000	850,000	
		A.0000394.029 Minnesota Valley-Replace 69 kV & 11			885,000
		A.0000394.030 Prairie-Replace Bkrs 4G8 & 4G9		20,000	600,000
		A.0000394.031 Arlington-Replace Bkrs 4S191,4S192,	720,000		
		A.0000394.032 Rogers Lake-Replace Bkr 5P69	350,000		
		A.0000394.033 Rose Place-Replace Bkr 5P50	350,000		
		A.0000394.034 Wakefield-Replace Bkr 5N28			19,998
		A.0000394.035 Winthrop-Replace Brk 4S54	1,200,000		
		A.0000394.036 Wilmarth-Replace Bkr 5S19		10,000	400,000
		A.0000394.037 Westgate-Replace Bkrs 4M3 & 4M5			19,998
		A.0000395.016 NSPM 2016 ELR Relays, Sub			1,500,000
		A.0000395.029 NSPM ELR Relays Sub	185,000		
		A.0000395.061 Airport Relaying - RLK	210,000		
		A.0000395.062 Black Dog Relaying-BLL,BRV,CDV		20,000	750,000
		A.0000395.064 Elliot Park Relaying-MST,RIV	680,000		
		A.0000395.065 Fifth St Relaying - RIV	330,000		
		A.0000395.066 Ft Ridgely Relaying - WLM		20,000	330,000
		A.0000395.067 Koch Relaying - JNC		20,000	330,000
		A.0000395.068 Lincoln Co Relaying - CHC,CEN	529,988		
		A.0000395.069 Main St Relaying - ELP,RIV	780,000		
		A.0000395.071 Moore Lake Relaying - RIV	20,000	330,000	
		A.0000395.072 Osseo Relaying - Bus1 TT			20,009
		A.0000395.073 Paynesville Relaying - WAK			20,000
		A.0000395.074 Prairie Relaying - NOR1,NOR2		20,000	800,000
		A.0000395.075 Riverside Relaying - MOL,TWL	20,000	680,000	
		A.0000395.076 Riverside Relaying-ELP,FST,MST	1,000,000		
		A.0000395.077 Rogers Lake Relaying-AIR	260,000		
		A.0000395.080 Tanners Lake Relaying - WDY	380,000		
		A.0000395.081 Twin Lakes Relaying - RIV	20,000	300,000	
		A.0000395.082 Wakefield Relaying - PAT			20,000
		A.0000395.083 West Coon Rapids Relaying-ECK			20,000
		A.0000395.084 Wilmarth Relaying - FTR		20,000	510,000
		A.0000395.090 Cedarvale Replace Relaying to BDS	20,000	327,000	
		A.0000395.096 Red Rock Relaying	290,000		
		A.0000498.004 NSPM Major Line Refurbish		3,324,000	10,000,000
		A.0000498.022 NSPM0815 BDS -WIL 115kV Refurb	2,131,000		
		A.0000498.024 NSM0752 Brooten Paynesville Refurb	1,330,000		
		A.0000498.025 NSM0734 West Gate Excelsor Line	3,135,000		
		A.0000498.028 NSPM0857 BDS -NMC 115kV Refurb	2,110,000		
		A.0000498.031 NSM0746 Prairie Minnkota Refurb	405,000		
		A.0000498.037 NSM0735 CAR STB Refurb		183,000	
		A.0000498.038 NSM0735 CAR YAM Refurb		154,000	
		A.0000498.039 NSM0735 DLO STB Refurb		539,000	
		A.0000498.040 NSM0701 CRO to GFD Refurb	50,000	3,486,000	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000498.041 NSM5400 ALB-PAT-WAK Refurb	50,000	3,395,000	
		A.0000498.046 NSM0761 LAK ZUM Refurb	381,000	1,287,000	
		A.0000498.048 NSM0772 Prairie IC-Emerado Refurb	456,337		
		A.0000498.049 786 - Minnkota - Larimore, Line	767,100		
		A.0000504.025 NSPM T-Line ELR 2016 69kV, Line	3,400,000	3,500,000	4,300,000
		A.0000504.039 ND 69kV T-line ELR, Line	100,000	100,000	100,000
		A.0000504.043 SD 69kV T-line ELR, Line	100,000	100,000	100,000
		A.0000506.002 NSPM ELR Transformers	300,000	5,700,000	3,000,000
		A.0000585.008 ND S&E, Sub	65,000	65,000	65,000
		A.0000585.009 NSPM S&E, Sub	1,500,000	1,500,000	1,500,000
		A.0000585.013 SD S&E, Sub	65,000	65,000	65,000
		A.0000657.005 NSPM NSPM ELR - RTU,Comm	100,000	1,000,000	1,000,000
		A.0000657.025 AS King RTU Comm	30		
		A.0000660.001 ARL Main Bus Reconfig(USE) Sub	25,000	1,250,000	
		A.0000660.003 GRI Trans DE and Switches Sub	375,625		
		A.0000705.006 NSPM Switch Replacements,		500,000	1,600,000
		A.0000705.019 Gleason Lake 4M58, Line		25,000	200,000
		A.0000705.020 Gleason Lake 4M17, Line		25,000	200,000
		A.0000705.021 Fairfax Muni Tap 450 453 Line	25,000	420,000	
		A.0000705.022 Bush Park Munni 4N41 4N42 & 4N	25,000	386,000	
		A.0000705.031 NSM0789 Wells Ck 4H21 4H22 4H2	25,000	416,000	
		A.0000705.035 NSM0733 Reynolds Repl SW 130 131	367,000		
		A.0000705.037 0733 Thompson Rpl SW 120 121	340,000		
		A.0000705.041 NSPM GRE Switch Replacements 69kV,	100,000	100,000	100,000
		A.0000705.048 NSM0719 Sleepy Eye switch	25,000	325,000	
		A.0000705.056 NSM0793 Villard 4N33 4N34		25,000	325,000
		A.0000705.059 NSM0760 Frontenac SW 541 & 542	520,000		
		A.0000705.060 NSM0752 Brooten SW 686 687 Line	884,000		
		A.0000710.004 NSPM Physical Security Sub Infrastr	12,488,000	14,824,008	15,150,004
		A.0000710.010 NSPM Physical Security Comm	5,500,010	3,650,007	4,510,004
		A.0000710.011 NSPM ND Physical Security Comm	65,003	450,002	
		A.0000710.017 Arden Physical Security Comm	345,000		
		A.0000710.030 Arden Hills Physical Security Infra	1,200,000		
		A.0000710.044 Wilmarth Physical Security Infrast	1,201,000		
		A.0000710.045 Crandall Physical Security Infrastr	800,090		
		A.0000714.016 NSM5538 Galloping Mitigation Line	2,140,000		
		A.0000714.017 NSM5545 Galloping Mitigation Line	1,450,000		
		A.0000714.018 NSM5547 Galloping Mitigation Line M	1,040,001		
		A.0000714.019 NSM5547 Galloping Mitigation Line S	320,001		
		A.0000714.020 NSM5538 Galloping Mitigation Line S	60,001		
		A.0000714.022 NSM5531 Galloping Mitigation Line	3,182,001		
		A.0000714.024 NSM 5537 Galloping Mitigation Line	2,200,001		
		A.0000715.001 Rosemount TR2 Sub	60,000		
		A.0000715.002 Rosemount TR2 Sub Comm	12,000		
		A.0000718.001 Stockyards DCP TR3 Sub	320,000	970,000	
		A.0000718.002 0818/5529 Tap Relo Line		139,000	
		A.0000719.002 Belle Plaine New Sub			383,800
		A.0000725.001 (TBD)Cannon Falls Site Imprvmn	300,000		
		A.0000727.001 Line 714 rebuild Line	213,100	1,381,000	
		A.0000738.001 NERC 754 Protection Sys MNSub	6,560,000	3,949,995	4,300,000
		A.0000738.003 Prairie Island NERC Order 754 Upgra	1,000,000		
		A.0000738.004 Monticello NERC Order 754 Upgrade	400,000		
		A.0000738.008 Forbes 500kV NERC Order 754	190,000		
		A.0000738.010 Parkers Lake 345kV NERC Order 754	250,000		
		A.0000738.011 Blue Lake 345kV NERC Order 754	225,000		
		A.0000738.016 Chisago 345kV NERC Order 754	296,000		
		A.0000743.004 NSPM Triple Ckt Pole Repl 2016	351,919	2,400,000	2,000,000
		A.0000744.001 DCP - Hatton TR Line			151,500
		A.0000745.002 NSPM SD Phy Security Infrsturc	6	2,870,002	
		A.0000745.004 NSPM (ND) Physical Security Infrstu	6	2,600,002	

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0000751.003 MN Unserviceable Relay	500,000	500,000	500,000
		A.0000752.006 NSPM Geo Mag Dist (GMD)	100,000	1,000,000	2,000,000
		A.0000772.001 NSP System Load Growth ? 2018	912	8,910,423	6,781,100
		A.0000772.003 NSP System Load Growth - 2019	455	6,982,551	8,786,401
		A.0000835.001 Huntley Wilmarth Precertification	50		
		A.0000835.003 Huntley Wilmarth 345 ROW N/S	1,456,000	63,000	
		A.0000835.004 Huntley Wilmarth 345 Line N S	21,762,000	4,149,000	
		A.0000835.005 Wilmarth 345 Sub Expansion for HW L	2,708,700	90,000	
		A.0000835.006 0982 WLM-Crandall HW 2nd Circuit N/	3,585,000		
		A.0000855.001 NSPM Transmission UAV	1,436,000		
		A.0000895.004 RRR Sub TR9 & TR10 Replacement	7,272,000	7,632,000	9,977,000
		A.0000895.006 Temp By-Pass BCK-RRK	150,063	99	210,036
		A.0000898.002 G621 Chanarambie Wind Interc Sub Ne	833,700		
		A.0000901.001 HIBTAC 500kV Relocation Line	13,886,020		
		A.0000943.007 2020 NSPM NERC TPL(MN-TACT)	4,000	4,000	4,000
		A.0000943.008 2021 NSPM NERC TPL (MN-TACT)	1,000	8,000,000	5,000,000
		A.0000943.010 Red Rock Bkr Replacement	10,100		
		A.0000943.011 Riverside Bkr Replacement	10,100		
		A.0000943.013 St Louis Park Bkr Replacement	1,599,000		
		A.0000943.014 West Coon Rapids Bkr Replacement	499,800		
		A.0000943.016 AS King Bkr Replacement	310,100		
		A.0000943.017 Black Dog Bkr Replacement	20,100		
		A.0000943.018 Chisago Bkr Replacement	125,100		
		A.0000943.019 Coon Creek Bkr Replacement	811,600		
		A.0000943.020 Jim Falls Bkr Replacement	11,000		
		A.0000943.021 Sheyenne Bkr Replacement	10,100		
		A.0000957.005 NSPM Electro Mag Pulse (EMP)	52,500	137,500	
		A.0000986.001 Aldrich DCP Upgrade Feeders, Sub		1,000,000	
		A.0001014.001 NSPM - ELR - Nuclear	3,615,000	7,400,000	9,500,000
		A.0001019.001 NSPM Tools STAC	12,000	12,000	12,000
		A.0001019.003 NSPM STAC Tools	12,000	12,000	12,000
		A.0001157.001 ASK-Repl/Add DFR shelves	170,000		
		A.0001157.002 BLL-Repl/Add DFR shelves	190,000		
		A.0001157.003 RRR-Repl/Add DFR shelves	90,000		
		A.0001157.004 TER-Repl/Add DFR shelves	90,000		
		A.0001157.005 WLM-Repl/Add DFR shelves	100,000		
		A.0001178.001 Prairie Sub Remve 40 MVAR Capbank	763,400		
		A.0001179.001 FBS Retire Forbes SVC	1,000,200		
		A.0001179.003 Forbes Comm	25,000		
		A.0001184.001 Lincoln Co 30MVAR Cap Bank Sub	1,600,000		
		A.0001185.001 Falls 40MVAR Cap Bank Sub	500,000	1,400,000	
		A.0001253.001 NSPM Gen Retirement Replmnt	308	18,130,005	63,378,330
		A.0001253.002 NSPM Gen Retirement Reliability	982	15,813,142	24,338,541
		A.0001299.002 NSM0953 NOB SPK Repl OPGW MN	120,698	8,820,000	
		A.0001320.007 NSPM Comm Network Program Comm	4,000,000	16,100,000	25,899,993
		A.0001320.017 AS King - Private Comm Network	280,000	20,000	
		A.0001320.018 Black Dog - Private Comm Network	280,000	20,000	
		A.0001320.019 Prairie Island - Private Comm Netwo	280,000	20,000	
		A.0001320.020 Rosemount - Private Comm Network	280,000	20,000	
		A.0001357.002 NSPM 2017 COMM Circuit Upgrades	170,000	170,000	170,000
		A.0001365.001 0827 SCL SNL	1,250,036		
		A.0001365.002 0827 SNL LIB	500,000	37	
		A.0001365.003 5573 SNL SHC	500,009	37	
		A.0001365.004 5574 SNL SHC	500,009	37	
		A.0001365.005 Snuffys Landing Sub	8,790,000	3,000,000	
		A.0001378.002 SNFU Development Pre Con	1,000,000	33,500,000	35,000,000
		A.0001387.001 East River Wellington Interconnecti	848,000		
		A.0001412.001 J512/J569/J587/J590 Line 0982 HNA S	34,500,000		
		A.0001413.001 Hiawatha West TR2 Install	10,000		
		A.0001424.001 Fair Park TR1 Feeder	550,000		

**NSPM**  
**Schedule 5 - Capital Budget**  
**Total Company - By Business Area, Utility, and Project**

Bus Area	Utility	Project Name	Budget by Year		
			2021	2022	2023
		A.0001424.002 Fair Park RTU Comm	15,000		
		A.0001438.001 Long Lake-Baytown Ln 0801Uprate	719,000	4,235,000	
		A.0001450.003 Line 0860 ROW			3,000,000
		A.0001456.001 Monitoring Logging RTCA MN	1,232,000	1,848,000	1,848,000
		A.0001456.002 Asset Management Software MN	93,000	744,000	1,023,000
		A.0001460.001 J569 RCY SUB - NU SELF FUND	1,385,000		
		A.0002058.008 0981 King - St Croix River Refb	420,000	2,600,000	2,487,000
		A.0006059.085 Tool Blanket MN Subs	300,000	300,000	300,000
		A.0006059.087 NSPM Sys Protect Comm Eng Testing E	100,000	100,000	100,000
		A.0006059.445 Tool Blanket MN Line	147,000	154,350	162,068
		A.0006059.447 NSPM Training Center Tools	592,000	75,000	75,000
		A.0006059.449 NSP COM Tool Sub	340,418	1,000,000	1,000,000
		A.0006059.450 NSP Ops Eng Ofc Eq	60,000	60,000	60,000
		A.0006059.451 NSPM COM Tools (BU 8640)	135,000	135,000	140,000
		A.0006059.452 Survey Group Tool B Line	60,000	50,000	50,000
		A.0006059.453 Civil Dept Tool B Line	300,000	2,000,000	2,000,000
		A.0006059.496 EPZ Mats MN	50,000	250,000	50,000
		A.0010148.007 South Washington Sub In Out	435,000		
		A.0010148.008 South Washington Sub TAM	820,000		
		A.0010174.004 Great Plains 5503 Line	60,000	1,200,000	1,800,000
		A.0010174.005 Great Plains Sub TAM	120,000	1,200,000	1,800,000
	<b>Electric Total</b>		<b>233,037,635</b>	<b>303,942,102</b>	<b>317,714,782</b>
<b>Transmission Total</b>			<b>233,037,635</b>	<b>303,942,102</b>	<b>317,714,782</b>

## Supplemental Reports

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### 2017 - 2019 Financial Performance Team (FPT) Operating and Maintenance Expense Reports

This section contains explanations for significant differences between the NSPM Company's year end actual and budget business area departmental operating and maintenance expenses for the previous three years. Together, these reports indicate the Company's historical actual versus budget performance and provide explanations for variances. The internal process for compiling and reporting O&M and capital expenditure variance information changed in 2019, resulting in a different deliverable for that year. Under the current process, Monthly Performance Review meetings are held with each business area and the final deliverable is a summarized presentation with explanations for the capital and O&M variance drivers for NSPM. The total variance for NSPM and each business area is provided along with a description of primary variance drivers.

The total operating and maintenance amounts summarized on the FPT reports include NSPM Company electric, gas and non-utility expenditures. Therefore, they do not match the total operating and maintenance expenses identified on the NSPM Company's five historical electric utility operating and maintenance expense schedules included in Section B, NSPM Electric Utility O&M Expense.

**2017 NSPM FPT Report****Actuals vs. Budget****Dollars in Millions**

<b>Business Area</b>	<b>Actuals</b>	<b>Budget</b>	<b>Variance</b>	<b>Variance %</b>
Energy Supply	144.3	151.4	(7.1)	-4.7%
Distribution Operations	117.9	120.5	(2.6)	-2.2%
Gas	35.2	36.0	(0.8)	-2.2%
Transmission	41.1	41.1	0.0	0.1%
Operations Services	76.0	75.1	0.8	1.1%
Nuclear	316.0	328.2	(12.2)	-3.7%
Utilities and Corporate Services	151.0	152.8	(1.8)	-1.2%
Financial Operations	42.7	42.9	(0.2)	-0.6%
Corporate Secretary	10.1	10.4	(0.3)	-2.9%
General Counsel	9.8	11.4	(1.5)	-13.6%
Chief Executive Officer	3.8	5.3	(1.5)	-28.1%
Corporate Other	114.5	100.5	14.1	14.0%
Benefits	150.7	133.5	17.2	12.9%
<b>Total</b>	<b>1,213.1</b>	<b>1,209.0</b>	<b>4.1</b>	<b>0.3%</b>

**Energy Supply**

King outage cancelled, lower chemical usage and maintenance,  
and lower service organization costs

(4.5)

Lower wind maintenance costs

(0.9)

Other

(1.7)

**Total Energy Supply**

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(7.1)**Distribution**

Other

(2.6)

**Total Distribution**

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(2.6)



**2017 NSPM FPT Report****Actuals vs. Budget****Dollars in Millions**

<b>Business Area</b>	<b>Actuals</b>	<b>Budget</b>	<b>Variance</b>	<b>Variance %</b>
Gas			(0.8)	
Transmission			0.0	
Operations Services			0.8	
<b><u>Nuclear</u></b>				
Lower labor costs (driven by lower headcount and favorable O&M and capital splits)			(3.5)	
Favorable refueling outage costs			(3.5)	
Contractor savings - security, flowserve credit, and other reductions			(4.6)	
Lower NRC and MN EP fees			(3.4)	
Other (primarily severance and consulting costs)			2.8	
<b>Total Nuclear</b>			<b>(12.2)</b>	
<b><u>Utilities and Corporate Services</u></b>				
Favorable O&M and capital splits for business systems			(0.5)	
Lower consulting costs			(0.3)	
Other			(1.0)	
<b>Total Utilities and Corporate Services</b>			<b>(1.8)</b>	
Financial Operations - primarily favorable insurance expenses (higher NEIL distribution)			(0.2)	
Corporate Secretary - primarily driven by lower labor			(0.3)	
General Counsel - lower outside counsel spending			(1.5)	
Chief Executive Officer - lower charitable contributions and consulting spend			(1.5)	
<b><u>Corporate Other</u></b>				
Interchange			4.0	
Service company tax expense (driven by impact of TCJA on the XES deferred tax asset)			8.9	
A/P Accrual			1.4	
Other			(0.3)	
<b>Total Corporate Other</b>			<b>14.1</b>	

**2017 NSPM FPT Report****Actuals vs. Budget****Dollars in Millions**

<b>Business Area</b>	<b>Actuals</b>	<b>Budget</b>	<b>Variance</b>	<b>Variance %</b>
<b><u>Benefits</u></b>				
PSP and RSU - reflecting updated performance			10.3	
Wealth op and deferred compensation interest (due to higher marker returns)			1.7	
Pension actuarial changes and FAS 88 settlement			1.8	
Annual incentive - driven by performance			1.0	
Lower benefits driven by headcount reductions			3.0	
Lower active healthcare costs - based on claims			(2.1)	
Other (primarily driven by O&M and capital splits, partially offset by lower workers' compensation insurance)			1.5	
<b>Total Benefits</b>			<b>17.2</b>	

FPT Report - O&M Actual vs. Budget  
Northern States Power Co. (Minnesota Company)  
December 2018

Company	Bus Area	2018 Actuals	2018 Budget	Variance
10 Northern States Power - MN	Energy Supply	155,673	154,216	1,458
	Distribution Operations	127,581	119,536	8,046
	Gas Systems	40,554	35,184	5,370
	Transmission	40,422	40,828	(406)
	Operations Services	8,449	8,997	(548)
	Nuclear Generation Bus Area	308,003	328,616	(20,613)
	Utilities & Corp Services	192,997	161,632	31,366
	Group President - Utility	22,924	22,330	593
	HR and Employee Services	47,743	50,604	(2,861)
	Financial Operations	34,674	36,094	(1,420)
	Corp Secretary & Exec Svcs	5,321	5,854	(533)
	General Counsel	10,266	10,476	(210)
	Benefits & Loadings	134,045	134,009	36
	Chief Executive Officer	2,788	2,466	322
10 Northern States Power - MN Total		1,223,344	1,204,900	18,445

**FPT Report - O&M Actual vs. Budget**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

**O&M (thousands of \$)**

<b>December 2018</b>	<b>YTD Actuals vs. YTD Budget</b>
<b>Energy Supply</b>	
<u>Electric</u>	
<b>Permanent</b>	<b>1,325</b>
Vestas contract savings for Borders, Courtenay, and Pleasant Valley	(6,900)
Environmental fee accrual for 2016 - 2018 fees	4,600
Sherco - labor and materials for additional overhaul and scrubber work	2,800
High Bridge, unexpected outage work, including drum work and repair costs	1,800
King: Higher outage special construction and contract labor than expected	1,100
Wind underruns due to shift to capital work and reduced scope to O&M work	(1,500)
Overaccrual reversal from December at King, Black Dog, Riverside, Sherco, and Wilmarth	(945)
Service org underrun spend and decrease in headcount	(880)
Riverside, 2019 pullforwards	500
Fibrominn O&M less than originally expected	(500)
Angus Anson & Blue Lake emergent relay and compressor work	500
Inver, emergent work, primarily GCB bottle replacements	400
Wilmarth, additional fall outage cleaning that was not originally budgeted for	350
Other	133
<b>Total Energy Supply</b>	<b>1,458</b>
<b>Distribution Operations</b>	
<u>Electric</u>	
<b>Timing</b>	<b>6,796</b>
Increased Veg Mgmt spending - Management Initiative	2,500
<b>Permanent</b>	<b>4,296</b>
Impact of Mutual Aid - Puerto Rico (revenue offset)	4,296
Other	1,250
<b>Total Distribution Operations</b>	<b>8,046</b>

**FPT Report - O&M Actual vs. Budget**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

**O&M (thousands of \$)**

December 2018	YTD Actuals vs. YTD Budget
<b>Gas Systems</b>	
<u>Gas</u>	
<b>Timing</b>	
Increased Gas Transmission Ops labor & contractor spend for gas control & dispatch	1,944
Increased Gas Emergency Response labor spend	1,031
Lower GUIC contractor spend	(1,037)
Lower Damage Prevention South spend on labor & contractors	(672)
<b>Permanent</b>	
St. Cloud & Fargo MPG write-off	4,148
Other	(44)
<b>Total Gas Systems</b>	<b>5,370</b>
<b>Transmission</b>	
<u>Electric</u>	
<b>Timing</b>	
Accelerated Spend - pull forward from 2019 - for preventative maintenance on substations	871
Increased support for both Energy Supply & Nuclear Prairie Island outage from the Subs team	(544)
Labor Credits due to timing of the IBW accrual and incorrect charging from other departments	(261)
Lack of contractor resources in order to execute both Capital and O&M initiatives	(450)
Crane certification costs not as high as anticipated due to low participation	(124)
Year-end Inventory Reserve Adjustment	122
Cancelled Projects costs not able to meet capital policy written off to O&M	118
Other	(138)
<b>Total Transmission</b>	<b>(406)</b>
<b>Nuclear</b>	
<u>Electric</u>	
<b>Outage Explanation</b>	
<b>Permanent</b>	<b>(2,197)</b>
PI: U2 2017 refueling outage costs (reduction in contractor incentive)	(423)
PI: U1 2018 refueling outage costs - final outage costs came in under budget	(1,774)
<b>Timing</b>	<b>(277)</b>
MT: Timing of prep work and milestones for 2019 outage	(277)
<b>Outage Subtotal</b>	<b>(2,474)</b>
<b>Non-Outage Explanations:</b>	

**FPT Report - O&M Actual vs. Budget**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

**O&M (thousands of \$)**

<b>December 2018</b>	<b>YTD Actuals vs. YTD Budget</b>
<b>Permanent</b>	<b>(19,000)</b>
Decrease in Net Outage O&M (2018 impacts of lower outages in 2017)	(6,000)
DSC (Dry Cask Storage) 11-15 remediation - favorable outcome	(6,000)
Better than expected performance on savings initiatives	(7,000)
<b>Timing</b>	<b>(6)</b>
MT Unplanned Outage - Generator Hydrogen Cooler Leak - higher contractor/materials/OT/Premium	758
Base Labor - Lower headcount	(5,691)
	4,766
Contractor/Materials/Other - Cost overruns due to site maintenance facility work and other pullforward costs	
Fees - Lower regulatory fees due primarily to MN EP (Emergency Preparedness) fee true-up for FY 2018	(326)
Other - OT, Other Comp, Employee Expenses, etc.	487
<b>Non-outage Subtotal</b>	<b>(19,006)</b>
<b>Nuclear Outage Cost Deferral Amortization</b>	
Electric	
<b>Outage Cost Deferral</b>	
<b>Permanent</b>	<b>2,254</b>
PI: U2 2017 and U1 2018 refueling outage costs - final costs came in under budget	2,254
<b>Timing</b>	<b>384</b>
MT: Timing of prep work and milestones for 2019 outage	384
<b>Outage Cost Deferral Subtotal</b>	<b>2,638</b>
<b>Outage Amortization</b>	
<b>Permanent</b>	<b>(1,765)</b>
PI: U2 2017 and U1 2018 refueling outage costs - final costs came in under budget	(1,765)
<b>Outage Amortization Subtotal</b>	<b>(1,765)</b>
<b>Nuclear Outage Cost Deferral Amortization</b>	<b>873</b>
Other	(6)
<b>Total Nuclear</b>	<b>(20,613)</b>

**FPT Report - O&M Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

O&M (thousands of \$)

**YTD Actuals vs. YTD Forecast**  
**NSPM**

**Customer and Innovation**

**Business Systems**

**Business Systems Full Year: Business Systems overruns are one of two primary driver of the variance for Customer and Innovation area**

- Over-run in Network is due to the timing of Wireline/Wireless savings not yet realized and the timing of an expected Motorola credit (now expected early 2019).
- Over-run in Software is due to an increased volume of software purchases, audit true-ups, and project work that results in trailing O&M maintenance expense. Partially offset by:
- Under-run in Labor is driven by open headcount / partially offset with a over-run in Contract/Consulting Labor (AGIS costs are included).
- Under-run in IT Hardware Maintenance and Equipment Maintenance, is due to lower on-going maintenance costs along with invoices being reclassified from directly expensed to the Prepaid Hardware account.
- Under-run in DSS and Mainframe Services is due to billing true-up with NTT.
- Under-run in Donation, Dues, and Fees is due to timing of paying professional dues.

**CCIO**

Contract/Consulting: Second major overrun driver of Customer and Innovation area is due to non budgeted consulting costs to support cost reduction initiatives, AGIS, and Stabilize and Optimize Labor: Higher expenses due to the re-org and higher O&M allocation versus capital.

**FPT Report - O&M Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

O&M (thousands of \$)

**YTD Actuals vs. YTD Forecast**  
**NSPM**

**Customer Solutions**

Unfavorable due to Salesforce.com email quota increase to support ongoing marketing email campaigns for remainder of the year

**Enterprise Security**

Contract Labor - higher spending driven by several factors: Increased reliance due to vacant internal positions, several consulting/special assessment costs that were not budgeted for, increased spend related to maintenance/repairs of physical security equipment, and increased spend on employee screening for new hires across the company.

Other - Remainder of unfavorable variance driven by levels of employee expense spend and material purchases made in conjunction with the aforementioned maintenance/repairs.

**Customer & Brand Strategy**

Favorable labor underrun due to open positions and PTO utilization

Unfavorable advertising increase due to several campaigns

**Customer Care**

Lower labor due to open positions; partially offset by additional Safety material purchases

**Bad Debt**

Increase bad debt expense due to higher AR; partially offset by lower write-off

Decrease due to Annual Bad debt provision true-up

Write offs for Kmart, Mattress Firm and Sears bankruptcies

Other (variance driven by items listed above)

31,366

**Total Customer and Innovation**

**31,366**



**FPT Report - O&M Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

O&M (thousands of \$)

	<b>YTD Actuals vs. YTD Forecast NSPM</b>
<b>Financial Operations</b>	
Other (primarily labor reductions and higher than expected NEIL insurance distribution; partially offset by higher consulting)	(1,420)
<b>Total Financial Operations</b>	<b>(1,420)</b>
<b>Corp Secretary &amp; Exec Svcs</b>	
Other (primarily labor reductions)	(533)
<b>Total Corp Secretary &amp; Exec Svcs</b>	<b>(533)</b>
<b>General Counsel</b>	
Lower labor and lower outside counsel spending	(210)
<b>Total General Counsel</b>	<b>(210)</b>

**FPT Report - O&M Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

O&M (thousands of \$)

	YTD Actuals vs. YTD Forecast NSPM
<b>HRES</b>	
Other (primarily lower labor costs; partially offset by office moves / workspace setups and snow removal)	(2,861)
<b>Total HRES</b>	<b>(2,861)</b>
<b>Group President</b>	
Regulatory Fees - NSPM President \$412K	412
Other (primarily driven by higher than expected consulting costs)	181
<b>Total Group President</b>	<b>593</b>
<b>Chief Executive Officer</b>	
Other (primarily executive search firm fees and relocation costs; partially offset by lower Chairman's fund contributions)	322
<b>Total Chief Executive Officer</b>	<b>322</b>

**FPT Report - O&M Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

O&M (thousands of \$)

	YTD Actuals vs. YTD Forecast NSPM
<b>Corporate Other</b>	
NSP MN Data Center Refund	(2,327)
Other (primarily driven by a lower than expected BMO accrual)	(5,274)
<b>Total Corporate Other</b>	<b>(7,601)</b>
<b>Benefits</b>	
Actuarial costs mainly related to effects of ratemaking and service to non-service accounting change	3,474
Workers compensation expense increase	1,260
Health and welfare mainly due to lower claims	(4,775)
Annual Incentive Performance adjustments, offset by prior year true up	2,489
Long-term incentive accruals mainly due to higher performance	4,329
Wealth Op and def comp interest expense adjustments to actual performance	(2,419)
Other mainly due to favorable splits	(4,322)
<b>Total Benefits</b>	<b>36</b>
<b>Operation Services</b>	
Other - primarily driven by lower labor (re-org shifted costs to Customer and Innovation area)	(548)
<b>Total Operation Services</b>	<b>(548)</b>

# NSPM

## YE O&M Deviations to Budget

Dollars in Millions

**Benefits** is driven by market activity:

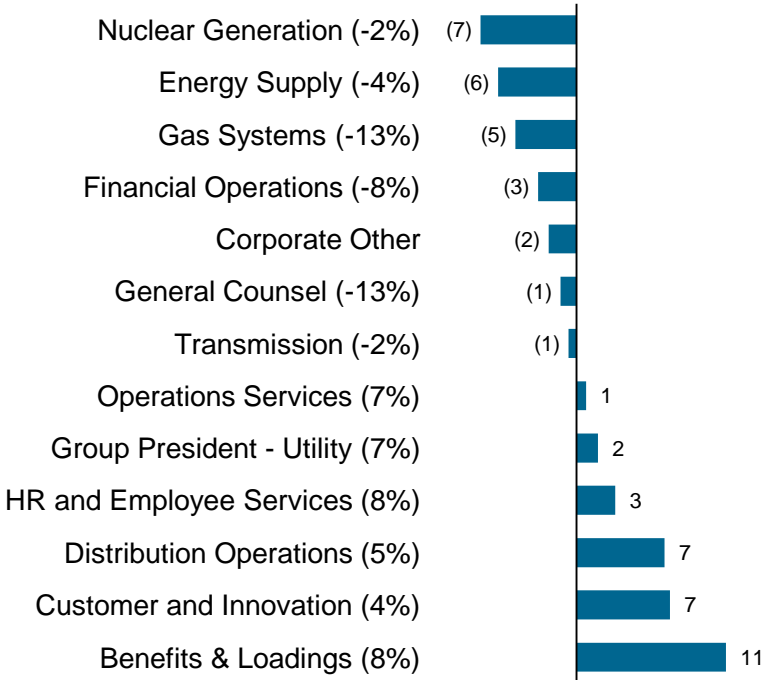
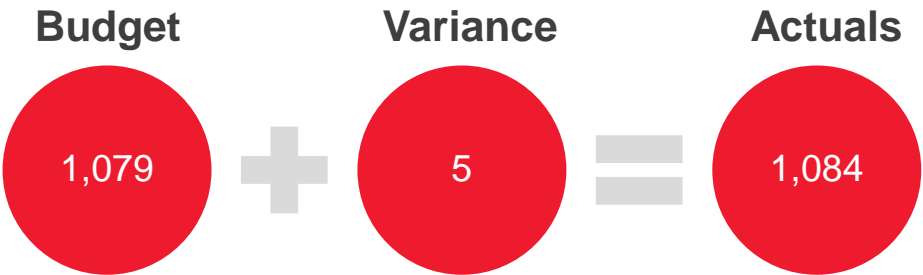
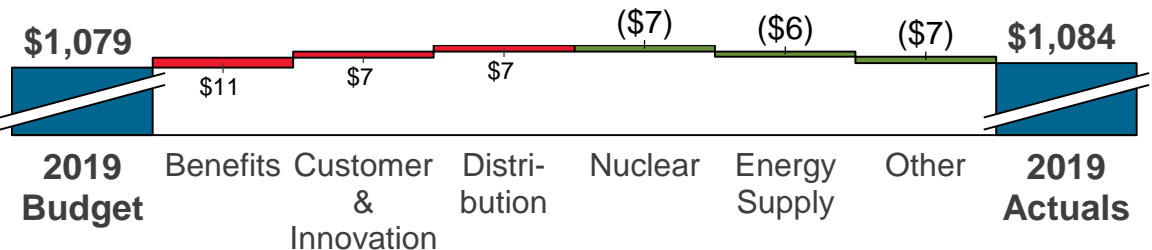
- \$8.9M related to LTI performance updates
- \$5.2M for deferred compensation interest expense
- \$3M higher annual incentive
- \$(7.4M) lower active healthcare costs

**Customer & Innovation** is primarily driven by EY support of CXT

**Distribution** relates to weather events, revenue neutral work, support of GER/leaks and training

**Nuclear** is driven by \$(9M) of labor and \$(1.5M) of regulatory fees, offset by \$3.6M of inventory write-offs

**Energy Supply** due to MEC move to non-regulated, cost savings initiatives, along with (\$2.6M) in Wind



## Supplemental Reports

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### 2017 – 2019 NSPM Company Electric Utility Operating and Maintenance Expenses

This section contains summaries of the most recent three years of historical operating and maintenance expenses for the NSPM Company electric utility. The annual schedules provide the actual and budget expenditures including the variance and percent variance for the periods of 2017 through 2019. The expenses are summarized by FERC functional class and listed by FERC account. The expenses summarized in these schedules reflect the departmental expenses incurred by the Company's business areas as well as the NSP transmission interchange agreement charges from NSPW to NSPM. These summaries do not include non-utility below the line FERC accounts. The purpose of these schedules is to enable comparison of the NSPM Company's annual actual and budget electric utility operating and maintenance expenses by FERC account over the most recent three historical years.

**NSP Minnesota Company**  
**Electric Operating and Maintenance Expenses**  
**By Functional Class and FERC Account**

**2017**

Functional Class	Sub-Functional Class	CFR FERC Account	2017 Budget	2017 Actuals	Variance	% Variance	
Production	Steam	500 - Strm Prod Op & Supr	1,099,296	3,676,860	2,577,564	234.5%	
		501 - Strm Gen Fuel	(275,336)	(826,471)	(551,134)	200.2%	
		502 - Steam Expenses Major	29,172,247	24,340,610	(4,831,637)	-16.6%	
		505 - Strm Gen Elec Exp. Major	1,510,394	4,040,486	2,530,091	167.5%	
		506 - Misc Steam Pwr Exp	20,642,326	13,924,056	(6,718,270)	-32.5%	
		507 - Strm Pow Gen Rents	3,292,531	3,259,384	(33,148)	-1.0%	
		510 - Strm Maint Super&Eng	1,890,907.75	2,957,689	1,066,782	56.4%	
		511 - Strm Maint of Structures	2,339,423	5,369,444	3,030,021	129.5%	
		512 - Strm Maint of Boiler Plt	18,691,468	23,979,849	5,288,381	28.3%	
		513 - Strm Maint of Elec Plant	5,201,010	7,377,091	2,176,082	41.8%	
		514 - Strm Maint of Misc Strm Plt	24,335,164	11,965,103	(12,370,061)	-50.8%	
		Steam Total		107,899,432	100,064,102	(7,835,330)	-7.3%
		Nuclear	517 - Nuc Oper Super & Eng	66,666,770	65,468,746	(1,198,024)	-1.8%
			519 - Nuclear coolants & Wtr	9,153,215	9,165,290	12,075	0.1%
	520 - Nuclear Steam Expense		48,704,603	50,048,519	1,343,915	2.8%	
	523 - Nuclear Electric Expense		2,325,747	2,521,413	195,666	8.4%	
	524 - Nuclear Power Misc Exp		130,030,791	130,537,219	506,427	0.4%	
	525 - Nuclear Gen Rents		11,149,228	11,718,071	568,844	5.1%	
	528 - Nuc Maint Super & Eng		6,083,546	5,229,084	(854,462)	-14.0%	
	529 - Nuc Maint of Structures		66,601	419,818	353,217	530.3%	
	530 - Nuc Mtc of React Plt Equip		43,810,500	39,119,015	(4,691,485)	-10.7%	
	531 - Nuc Maint of Elect Plant		11,330,507	11,596,004	265,497	2.3%	
	532 - Nuc Mtc of Misc Nuc Plant		29,413,203	31,371,710	1,958,507	6.7%	
	Nuclear Total			358,734,712	357,194,889	(1,539,823)	-0.4%
	Hydro	535 - Hyd Oper Super & Eng	57,559	18,122	(39,437)	-68.5%	
		536 - Hyd Oper Water for Pwr	0	0	0	NA	
		537 - Hydro Oper Hydraulic Exp	407	0	(407)	-100.0%	
		538 - Hyd Oper Electric Exp	12,000	425,694	413,694	3447.5%	
		539 - Hydro Oper Misc Gen Exp	315,235	121,102	(194,133)	-61.6%	
		540 - Hyd Oper Rents	28,996	41,316	12,320	42.5%	
		541 - Hydro Mtc Super& Eng	0	14,841	14,841	NA	
		542 - Hyd Maint of Structures	22,000	81,784	59,785	271.7%	
		543 - Hydro Mtc Resv, Dams	22,000	30,160	8,160	37.1%	
		544 - Hyd Maint of Elec Plant	84,647	308,887	224,240	264.9%	
		545 - Hyd Mt Misc Hyd Plnt Mjr	58,297	418	(57,879)	-99.3%	
		Hydro Total		601,140	1,042,324	441,184	73.4%
		Other	546 - Oth Oper Super&Eng	2,614,455	1,456,943	(1,157,512)	-44.3%
	547 - Oth Oper Fuel		0	0	0	NA	
	548 - Oth Oper Gen Exp		7,467,157	6,888,806	(578,351)	-7.7%	
	549 - Oth Oper Misc Gen Exp		18,375,913	18,006,000	(369,912)	-2.0%	
	550 - Oth Oper Rents		1,487,170	2,655,703	1,168,533	78.6%	
	551 - Oth Maint Super & Eng		176,023	1,141,460	965,436	548.5%	
	552 - Oth Maint of Structures		2,474,369	6,722,810	4,248,441	171.7%	
	553 - Oth Mtc of Gen & Ele Plant		14,985,072	10,371,752	(4,613,320)	-30.8%	
	554 - Oth Mtc Misc Gen Plt Mjr		2,151,493	2,489,712	338,219	15.7%	
	Other Total		49,731,653	49,733,187	1,534	0.0%	
	Purchased Demand	556 - Load Dispatch	1,050,427	1,348,427	297,999	28.4%	
		557 - Other Power Oth Exp	4,083,822	4,644,532	560,710	13.7%	
	Purchased Demand Total			5,134,249	5,992,958	858,709	1.7%
	Energy Markets	575.1 - Operation Supervision	226,720	250,256	23,536	10.4%	
		575.2 - DA & RT Mkt Admin	365,025	106,626	(258,399)	-70.8%	
		575.3 - Trans Rights Mkt Admin	0	0	0	NA	
		575.5 - Ancillary Serv Mkt Admin	167,714	12,234	(155,479)	-92.7%	
		575.6 - Mkt Monitoring/Compliance	34,529	12,811	(21,719)	-62.9%	
		575.8 - Regional Market Rents	0	0	0	NA	
	Energy Markets Total			793,988	381,927	(412,061)	-51.9%
Production Total			522,895,174	514,409,387	(8,485,787)	-1.6%	

**NSP Minnesota Company**  
**Electric Operating and Maintenance Expenses**  
**By Functional Class and FERC Account**

**2017**

Functional Class	Sub-Functional Class	CFR FERC Account	2017 Budget	2017 Actuals	Variance	% Variance
Transmission		560 - Trans Oper Super & Eng	7,104,158	12,049,937	4,945,779	69.6%
		561.1 - Load Disp-Reliability	145,024	2,548	(142,476)	-98.2%
		561.2 - Load Disp-Monitor/Operate	7,018,673	4,468,695	(2,549,978)	-36.3%
		561.3 - Load Disp-Trans Serv/Sch	82,232	0	(82,232)	-100.0%
		561.5 - Rel/Plan/Standards Dev	355,525	5,299	(350,226)	-98.5%
		561.6 - Trans Service Studies	69,088	0	(69,088)	-100.0%
		561.7 - Gen Interconn Studies	283,999	55,873	(228,127)	-80.3%
		561.8 - Rel/Plan/Standards Dev Serv	2,379,372	2,311,435	(67,937)	-2.9%
		562 - Trans Oper Station Exp	2,294,255	1,242,591	(1,051,664)	-45.8%
		563 - Trans Oper OH Lines	2,285,738	1,242,924	(1,042,814)	-45.6%
		564 - UG Line Exp	827	5,763	4,936	596.8%
		565 - Trans of Elec By Others	0	0	0	NA
		566 - Trans Oper Misc Exp	111,600,760	116,474,221	4,873,462	4.4%
		567 - Trans Rents	3,014,939	3,498,285	483,346	16.0%
		568 - Trans Mtce Super & Eng	2,927	118,220	115,293	3939.0%
		569 - Trans Maint of Structures	0	0	0	NA
		570 - Tran Mnt of Station Equip	8,177,542	4,916,167	(3,261,375)	-39.9%
		571 - Trans Mt of Overhead Line	7,443,709	8,124,927	681,218	9.2%
		572 - Trans Maint of UG lines	218,448	22,321	(196,127)	-89.8%
		573 - Trans Mtc of Misc Plt Mjr	(36,954)	39,528	76,482	-207.0%
Transmission Total			152,440,262	154,578,734	2,138,472	1.4%
Distribution		580 - Dist Oper Sup & Eng	9,560,294	11,150,217	1,589,923	16.6%
		581 - Dist Load Dispatching	7,798,767	256,427	(7,542,340)	-96.7%
		582 - Dist Op Station Exp	3,110,383	4,528,926	1,418,543	45.6%
		583 - Dist Oper Overhead Lines	5,730,140	2,522,941	(3,207,198)	-56.0%
		584 - Dist Op UG Elec lines	7,066,372	7,021,215	(45,157)	-0.6%
		585 - Dist Oper Streetlight	1,777,792	1,208,765	(569,027)	-32.0%
		586 - Dist Oper Meter Exp	3,195,856	942,016	(2,253,840)	-70.5%
		587 - Dist Oper Cust Install	4,319,275	5,100,327	781,052	18.1%
		588 - Dist Oper Misc Exp	13,637,754	18,462,165	4,824,411	35.4%
		589 - Dist Rents	4,496,718	4,300,647	(196,072)	-4.4%
		590 - Dist Mtc Super & Eng	249,445	95,015	(154,431)	-61.9%
		591 Dist Mt of Structures Mjr	0	2,519	2,519	NA
		592 - Dist Mt of Station Equip	7,282,665	8,227,071	944,406	13.0%
		593 - Dist Mtc of Overhead Lines	41,000,145	41,592,302	592,157	1.4%
		594 - Dist Mt of Undergrnd Line	12,423,276	7,814,475	(4,608,802)	-37.1%
		595 - Dist Mt of Line Transform	2,964,356	2,288,415	(675,942)	-22.8%
		596 - Dist Mtc of Streetlights	863,300	1,439,756	576,456	66.8%
		597 - Dist Mtc of Meters	149,965	102,106	(47,859)	-31.9%
		598 - Dist Maint of Dist Plant	670	1,288,711	1,288,042	192348.4%
Distribution Total			125,627,175	118,344,016	(7,283,159)	-5.8%
Customer Accounting		901 - Cust Acct Supervise	(298,425)	108,716	407,140	-136.4%
		902 - Cust Acct Meter Read	19,856,660	19,773,721	(82,939)	-0.4%
		903 - Cust Acct Recrds & Coll	24,515,826	22,506,350	(2,009,476)	-8.2%
		904 - Cust Acct Uncollect	12,267,030	13,011,947	744,917	6.1%
		905 - Cust Acct Misc	29	(82)	(111)	-384.4%
Customer Accounting Total			56,341,120	55,400,652	(940,468)	-1.7%
Customer Service & Info		908 - Customer Asst Expense	2,187,193	2,177,735	(9,459)	-0.4%
		909 - Cust Serv Instruct Adver	1,639,649	1,777,604	137,956	8.4%
		910 - Cust Serv Misc	0	133,259	133,259	NA
Customer Service & Info Total			3,826,842	4,088,598	261,756	6.8%
Sales		912 - Sales Demo & Sales	919	4,808	3,889	423.3%
Sales Total			919	4,808	3,889	423.3%

**NSP Minnesota Company**  
**Electric Operating and Maintenance Expenses**  
**By Functional Class and FERC Account**

**2017**

Functional Class	Sub-Functional Class	CFR FERC Account	2017 Budget	2017 Actuals	Variance	% Variance
Administrative & General		920 - A&G Salaries	74,921,316	85,857,392	10,936,076	14.6%
		921 - A&G Office & Supplies	56,391,334	60,480,277	4,088,943	7.3%
		922 - A&G Admn Transfer Crdt	(46,846,427)	(47,462,274)	(615,847)	1.3%
		923 - A&G Outside Services	25,102,282	30,014,840	4,912,558	19.6%
		924 - A&G Property Insurance	8,211,249	2,706,000	(5,505,249)	-67.0%
		925 - A&G Injuries & Damages	14,217,314	11,396,187	(2,821,127)	-19.8%
		926 - A&G Pen & Ben	79,895,179	80,954,615	1,059,436	1.3%
		928 - A&G Regulatory Comm Exp	8,120,821	6,264,837	(1,855,984)	-22.9%
		929 - A&G Duplicate Chrg Crdt	(5,271,971)	(5,576,918)	(304,947)	5.8%
		930.1 - A&G General Advertising	3,243,128	3,085,801	(157,327)	-4.9%
		930.2 - A&G Misc General Exp	2,749,061	3,451,950	702,890	25.6%
		931 - A&G Rents	37,805,138	34,251,853	(3,553,285)	-9.4%
		935 - A&G Maint of Gen PLT	2,333	1,219,769	1,217,437	52186.6%
Administrative & General Total			258,540,757	266,644,331	8,103,574	3.1%
Total O&M FERC Accounts			1,119,672,248	1,113,470,525	(6,201,723)	-0.6%



**NSP Minnesota Company**  
**Electric Operating and Maintenance Expenses**  
**By Functional Class and FERC Account**

**2018**

Functional Class	Sub-Functional Class	CFR FERC Account	2018 Budget	2018 Actuals	Variance	% Variance	
Production	Steam	500 - Stm Prod Op & Supr	3,569,676	3,465,490	(104,186)	-2.9%	
		501 - Stm Gen Fuel	42,052	133,835	91,783	218.3%	
		502 - Steam Expenses Major	28,841,655	25,430,816	(3,410,838)	-11.8%	
		505 - Stm Gen Elec Exp. Major	1,955,353	3,698,247	1,742,894	89.1%	
		506 - Misc Steam Pwr Exp	20,718,182	15,383,472	(5,334,710)	-25.7%	
		507 - Stm Pow Gen Rents	4,648,279	4,606,393	(41,886)	-0.9%	
		510 - Stm Maint Super&Eng	4,275,660	3,701,428	(574,233)	-13.4%	
		511 - Stm Maint of Structures	2,249,675	5,715,120	3,465,445	154.0%	
		512 - Stm Maint of Boiler Plt	12,708,806	25,986,583	13,277,777	104.5%	
		513 - Stm Maint of Elec Plant	5,782,095	13,323,980	7,541,884	130.4%	
		514 - Stm Maint of Misc Stm Plt	17,478,130	11,506,279	(5,971,851)	-34.2%	
		Steam Total	102,269,564	112,951,643	10,682,079	10.4%	
		Nuclear	517 - Nuc Oper Super & Eng	53,997,145	58,197,932	4,200,787	7.8%
			519 - Nuclear coolants & Wtr	9,284,807	8,885,718	(399,089)	-4.3%
	520 - Nuclear Steam Expense		51,399,919	49,629,249	(1,770,670)	-3.4%	
	523 - Nuclear Electric Expense		1,493,739	2,824,271	1,330,532	89.1%	
	524 - Nuclear Power Misc Exp		144,871,232	127,914,289	(16,956,943)	-11.7%	
	525 - Nuclear Gen Rents		17,335,560	13,089,705	(4,245,854)	-24.5%	
	528 - Nuc Maint Super & Eng		4,597,907	5,044,952	447,046	9.7%	
	529 - Nuc Maint of Structures		20,711	142,945	122,234	590.2%	
	530 - Nuc Mtc of React Plt Equip		43,355,688	40,743,588	(2,612,099)	-6.0%	
	531 - Nuc Maint of Elect Plant		10,923,890	9,787,389	(1,136,500)	-10.4%	
	532 - Nuc Mtc of Misc Nuc Plant		30,964,117	32,043,555	1,079,438	3.5%	
	Nuclear Total		368,244,714	348,303,595	(19,941,119)	-5.4%	
	Hydro	535 - Hyd Oper Super & Eng	4,520	31,859	27,339	604.8%	
		536 - Hyd Oper Water for Pwr	0	0	0	NA	
		537 - Hydro Oper Hydraulic Exp	0	0	0	NA	
		538 - Hyd Oper Electric Exp	0	369,350	369,350	NA	
		539 - Hydro Oper Misc Gen Exp	373,432	449,236	75,804	20.3%	
		540 - Hyd Oper Rents	119,408	50,140	(69,268)	-58.0%	
		541 - Hydro Mtc Super& Eng	0	8,644	8,644	NA	
		542 - Hyd Maint of Structures	22,440	37,215	14,775	65.8%	
		543 - Hydro Mtc Resv, Dams	0	207,436	207,436	NA	
		544 - Hyd Maint of Elec Plant	0	107,266	107,266	NA	
		545 - Hyd Mt Misc Hyd Plnt Mjr	182,339	1,397	(180,943)	-99.2%	
		Hydro Total	702,140	1,262,542	560,402	79.8%	
		Other	546 - Oth Oper Super&Eng	2,441,451	1,462,689	(978,762)	-40.1%
	547 - Oth Oper Fuel		0	0	0	NA	
	548 - Oth Oper Gen Exp		9,572,667	7,756,781	(1,815,886)	-19.0%	
	549 - Oth Oper Misc Gen Exp		22,783,020	9,807,631	(12,975,389)	-57.0%	
	550 - Oth Oper Rents		2,010,679	6,181,665	4,170,986	207.4%	
	551 - Oth Maint Super & Eng		177,106	1,783,205	1,606,099	906.9%	
	552 - Oth Maint of Structures		1,973,511	9,901,943	7,928,433	401.7%	
	553 - Oth Mtc of Gen & Ele Plant		18,661,433	9,706,726	(8,954,707)	-48.0%	
	554 - Oth Mtc Misc Gen Plt Mjr		1,485,021	3,667,049	2,182,028	146.9%	
	Other Total	59,104,889	50,267,690	(8,837,198)	-15.0%		
Purchased Demand	556 - Load Dispatch	901,788	1,686,912	785,123	87.1%		
	557 - Other Power Oth Exp	4,278,823	5,042,157	763,334	17.8%		
Purchased Demand Total		5,180,612	6,729,069	1,548,457	29.9%		
Energy Markets	575.1 - Operation Supervision	231,080	213,710	(17,370)	-7.5%		
	575.2 - DA & RT Mkt Admin	417,713	90,488	(327,225)	-78.3%		
	575.3 - Trans Rights Mkt Admin	0	0	0	NA		
	575.5 - Ancillary Serv Mkt Admin	199,477	300	(199,177)	-99.8%		
	575.6 - Mkt Monitoring/Compliance	50,098	1,997	(48,101)	-96.0%		
	575.8 - Regional Market Rents	0	11,027	11,027	NA		
Energy Markets Total		898,368	317,522	(580,846)	-64.7%		
Production Total			536,400,286	519,832,061	(16,568,224)	-3.1%	

**NSP Minnesota Company**  
**Electric Operating and Maintenance Expenses**  
**By Functional Class and FERC Account**

**2018**

Functional Class	Sub-Functional Class	CFR FERC Account	2018 Budget	2018 Actuals	Variance	% Variance
Transmission		560 - Trans Oper Super & Eng	15,409,276	12,044,941	(3,364,336)	-21.8%
		561 - Trans Oper Load Dispatch	0	0	0	NA
		561.1 - Load Disp-Reliability	0	0	0	NA
		561.2 - Load Disp-Monitor/Operate	5,437,103	4,907,757	(529,346)	-9.7%
		561.3 - Load Disp-Trans Serv/Sch	0	0	0	NA
		561.5 - Rel/Plan/Standards Dev	23,970	1,270	(22,699)	-94.7%
		561.6 - Trans Service Studies	0	0	0	NA
		561.7 - Gen Interconn Studies	0	184,532	184,532	NA
		561.8 - Rel/Plan/Standards Dev Serv	2,519,000	2,295,749	(223,251)	-8.9%
		562 - Trans Oper Station Exp	950,840	2,835,782	1,884,942	198.2%
		563 - Trans Oper OH Lines	203,971	543,045	339,074	166.2%
		564 - UG Line Exp	0	34,349	34,349	NA
		565 - Trans of Elec By Others	101,369,000	96,780,594	(4,588,406)	-4.5%
		566 - Trans Oper Misc Exp	19,254,341	6,560,541	(12,693,799)	-65.9%
		567 - Trans Rents	3,044,309	2,889,594	(154,715)	-5.1%
		568 - Trans Mtce Super & Eng	0	38,639	38,639	NA
		569 - Trans Maint of Structures	17,303	0	(17,303)	-100.0%
		570 - Tran Mnt of Station Equip	4,249,868	4,794,615	544,748	12.8%
		571 - Trans Mt of Overhead Line	6,561,226	7,095,160	533,934	8.1%
		572 - Trans Maint of UG lines	0	24,862	24,862	NA
		573 - Trans Mtc of Misc Plt Mjr	0	21,151	21,151	NA
Transmission Total			159,040,207	141,052,582	(17,987,625)	-11.3%
Distribution		580 - Dist Oper Sup & Eng	7,400,857	7,622,482	221,625	3.0%
		581 - Dist Load Dispatching	8,513,700	1,624,788	(6,888,912)	-80.9%
		582 - Dist Op Station Exp	1,293,727	4,596,832	3,303,105	255.3%
		583 - Dist Oper Overhead Lines	5,842,120	1,757,945	(4,084,175)	-69.9%
		584 - Dist Op UG Elec lines	6,962,357	1,064,810	(5,897,546)	-84.7%
		585 - Dist Oper Streetlight	1,803,238	187,718	(1,615,519)	-89.6%
		586 - Dist Oper Meter Exp	3,290,117	1,682,761	(1,607,356)	-48.9%
		587 - Dist Oper Cust Install	4,225,536	3,104,799	(1,120,737)	-26.5%
		588 - Dist Oper Misc Exp	15,321,080	31,796,781	16,475,701	107.5%
		589 - Dist Rents	6,495,201	3,925,985	(2,569,216)	-39.6%
		590 - Dist Mtc Super & Eng	214,776	92,286	(122,490)	-57.0%
		591 Dist Mt of Structures Mjr	0	41,783	41,783	NA
		592 - Dist Mt of Station Equip	663,478	8,195,160	7,531,682	1135.2%
		593 - Dist Mtc of Overhead Lines	37,898,640	46,844,810	8,946,170	23.6%
		594 - Dist Mt of Undergrnd Line	12,195,670	6,258,189	(5,937,481)	-48.7%
		595 - Dist Mt of Line Transform	1,316,965	381,758	(935,208)	-71.0%
		596 - Dist Mtc of Streetlights	872,547	2,461,662	1,589,115	182.1%
		597 - Dist Mtc of Meters	149,551	116,148	(33,403)	-22.3%
		598 - Dist Maint of Dist Plant	651	6,928,512	6,927,861	1064858.2%
Distribution Total			114,460,211	128,685,210	14,224,999	12.4%
Customer Accounting		901 - Cust Acct Supervise	55,219	77,304	22,086	40.0%
		902 - Cust Acct Meter Read	20,265,499	21,230,378	964,879	4.8%
		903 - Cust Acct Recrds & Coll	21,703,702	20,760,549	(943,153)	-4.3%
		904 - Cust Acct Uncollect	12,311,853	13,718,359	1,406,506	11.4%
		905 - Cust Acct Misc	27	250	223	823.6%
Customer Accounting Total			54,336,299	55,786,840	1,450,541	2.7%
Customer Service & Info		908 - Customer Asst Expense	1,607,054	1,803,516	196,462	12.2%
		909 - Cust Serv Instruct Adver	834,752	1,383,166	548,414	65.7%
		910 - Cust Serv Misc	51,297	314,922	263,626	513.9%
Customer Service & Info Total			2,493,103	3,501,604	1,008,502	40.5%
Sales		912 - Sales Demo & Sales	0	66	66	NA
Sales Total			0	66	66	NA

**NSP Minnesota Company**  
**Electric Operating and Maintenance Expenses**  
**By Functional Class and FERC Account**

**2018**

Functional Class	Sub-Functional Class	CFR FERC Account	2018 Budget	2018 Actuals	Variance	% Variance
Administrative & General		920 - A&G Salaries	92,574,300	83,040,317	(9,533,983)	-10.3%
		921 - A&G Office & Supplies	29,260,512	59,319,663	30,059,151	102.7%
		922 - A&G Admn Transfer Crdt	(46,518,827)	(40,906,362)	5,612,466	-12.1%
		923 - A&G Outside Services	21,706,800	33,023,798	11,316,998	52.1%
		924 - A&G Property Insurance	4,428,497	731,717	(3,696,780)	-83.5%
		925 - A&G Injuries & Damages	13,611,795	15,016,507	1,404,712	10.3%
		926 - A&G Pen & Ben	88,587,535	73,510,256	(15,077,278)	-17.0%
		928 - A&G Regulatory Comm Exp	5,258,807	5,612,397	353,590	6.7%
		929 - A&G Duplicate Chrg Crdt	(5,199,386)	(5,602,402)	(403,016)	7.8%
		930.1 - A&G General Advertising	3,620,237	4,073,171	452,934	12.5%
		930.2 - A&G Misc General Exp	3,508,894	3,613,421	104,527	3.0%
		931 - A&G Rents	38,129,134	34,485,243	(3,643,891)	-9.6%
		935 - A&G Maint of Gen PLT	1,545,213	687,260	(857,953)	-55.5%
Administrative & General Total			250,513,509	266,604,987	16,091,477	6.4%
Total O&M FERC Accounts			1,117,243,614	1,115,463,349	(1,780,265)	-0.2%

**NSP Minnesota Company**  
**Electric Operating and Maintenance Expenses**  
**By Functional Class and FERC Account**

**2019**

Functional Class	Sub-Functional Class	CFR FERC Account	2019 Budget	2019 Actuals	Variance	% Variance
Production	Steam	500 - Stm Prod Op & Supr	537,426	3,412,405	2,874,979	535.0%
		501 - Stm Gen Fuel	0	(1,611,213)	(1,611,213)	NA
		502 - Steam Expenses Major	27,457,672	20,245,803	(7,211,869)	-26.3%
		505 - Stm Gen Elec Exp. Major	1,849,478	3,675,614	1,826,136	98.7%
		506 - Misc Steam Pwr Exp	16,230,173	12,953,741	(3,276,432)	-20.2%
		507 - Stm Pow Gen Rents	3,497,247	3,335,498	(161,749)	-4.6%
		510 - Stm Maint Super&Eng	4,657,716	3,765,365	(892,351)	-19.2%
		511 - Stm Maint of Structures	2,556,054	6,419,921	3,863,868	151.2%
		512 - Stm Maint of Boiler Plt	16,464,671	22,850,699	6,386,028	38.8%
		513 - Stm Maint of Elec Plant	4,809,248	6,807,557	1,998,309	41.6%
		514 - Stm Maint of Misc Stm Plt	16,293,846	11,713,257	(4,580,589)	-28.1%
		<b>Steam Total</b>	<b>94,353,530</b>	<b>93,568,648</b>	<b>(784,882)</b>	<b>-0.8%</b>
	Nuclear	517 - Nuc Oper Super & Eng	53,126,002	55,329,104	2,203,103	4.1%
		519 - Nuclear coolants & Wtr	8,770,737	8,177,235	(593,501)	-6.8%
		520 - Nuclear Steam Expense	48,334,221	49,396,126	1,061,904	2.2%
		523 - Nuclear Electric Expense	2,396,980	3,013,734	616,755	25.7%
		524 - Nuclear Power Misc Exp	137,900,434	126,467,553	(11,432,881)	-8.3%
		525 - Nuclear Gen Rents	11,573,336	12,227,308	653,973	5.7%
		528 - Nuc Maint Super & Eng	6,175,666	7,262,125	1,086,459	17.6%
		529 - Nuc Maint of Structures	8,311	24,683	16,371	197.0%
		530 - Nuc Mtc of React Plt Equip	40,459,338	38,923,379	(1,535,959)	-3.8%
		531 - Nuc Maint of Elect Plant	9,274,144	12,388,829	3,114,685	33.6%
		532 - Nuc Mtc of Misc Nuc Plant	27,259,297	31,045,081	3,785,784	13.9%
		<b>Nuclear Total</b>	<b>345,278,466</b>	<b>344,255,158</b>	<b>(1,023,308)</b>	<b>-0.3%</b>
	Hydro	535 - Hyd Oper Super & Eng	(9,417)	30,977	40,394	-428.9%
		536 - Hyd Oper Water for Pwr	0	0	0	NA
		537 - Hydro Oper Hydraulic Exp	0	0	0	NA
		538 - Hyd Oper Electric Exp	0	416,335	416,335	NA
		539 - Hydro Oper Misc Gen Exp	368,215	735,450	367,235	99.7%
		540 - Hyd Oper Rents	50,506	65,141	14,635	29.0%
		541 - Hydro Mtc Super& Eng	0	2,653	2,653	NA
		542 - Hyd Maint of Structures	22,668	39,246	16,578	73.1%
		543 - Hydro Mtc Resv, Dams	0	62,498	62,498	NA
		544 - Hyd Maint of Elec Plant	0	120,543	120,543	NA
		545 - Hyd Mt Misc Hyd Plnt Mjr	161,931	4,755	(157,177)	-97.1%
		<b>Hydro Total</b>	<b>593,903</b>	<b>1,477,597</b>	<b>883,695</b>	<b>148.8%</b>
	Other	546 - Oth Oper Super&Eng	1,204,679	2,018,024	813,346	67.5%
		547 - Oth Oper Fuel	0	26,799	26,799	NA
		548 - Oth Oper Gen Exp	12,354,179	7,138,051	(5,216,128)	-42.2%
		549 - Oth Oper Misc Gen Exp	13,427,843	7,518,551	(5,909,292)	-44.0%
		550 - Oth Oper Rents	4,555,394	8,538,449	3,983,055	87.4%
		551 - Oth Maint Super & Eng	456,381	1,698,454	1,242,073	272.2%
		552 - Oth Maint of Structures	3,819,044	6,650,945	2,831,901	74.2%
		553 - Oth Mtc of Gen & Ele Plant	13,678,494	6,306,898	(7,371,596)	-53.9%
		554 - Oth Mtc Misc Gen Plt Mjr	1,064,800	5,025,921	3,961,121	372.0%
		<b>Other Total</b>	<b>50,560,814</b>	<b>44,922,093</b>	<b>(5,638,721)</b>	<b>-11.2%</b>
Purchased Demand		556 - Load Dispatch	94,416	1,555,041	1,460,625	1547.0%
		557 - Other Power Oth Exp	3,016,570	6,172,138	3,155,568	104.6%
	<b>Purchased Demand Total</b>		<b>3,110,985</b>	<b>7,727,178</b>	<b>4,616,193</b>	<b>148.4%</b>
Energy Markets		575.1 - Operation Supervision	223,317	160,006	(63,311)	-28.4%
		575.2 - DA & RT Mkt Admin	403,554	108,514	(295,040)	-73.1%
		575.3 - Trans Rights Mkt Admin	0	0	0	NA
		575.5 - Ancillary Serv Mkt Admin	202,258	0	(202,258)	-100.0%
		575.6 - Mkt Monitoring/Compliance	50,805	0	(50,805)	-100.0%
		575.8 - Regional Market Rents	19,434	17,521	(1,914)	-9.8%
	<b>Energy Markets Total</b>		<b>899,369</b>	<b>286,041</b>	<b>(613,328)</b>	<b>-68.2%</b>
<b>Production Total</b>			<b>494,797,067</b>	<b>492,236,715</b>	<b>(2,560,351)</b>	<b>-0.5%</b>

Transmission	560 - Trans Oper Super & Eng	11,889,103	11,373,546	(515,558)	-4.3%
	561 - Trans Oper Load Dispatch	0	0	0	NA
	561.1 - Load Disp-Reliability	0	0	0	NA
	561.2 - Load Disp-Monitor/Operate	4,759,424	4,384,777	(374,647)	-7.9%
	561.3 - Load Disp-Trans Serv/Sch	0	0	0	NA
	561.5 - Rel/Plan/Standards Dev	23,856	45,025	21,169	88.7%
	561.6 - Trans Service Studies	0	0	0	NA
	561.7 - Gen Interconn Studies	77,448	174,447	96,999	125.2%
	561.8 - Rel/Plan/Standards Dev Serv	2,284,584	2,113,193	(171,391)	-7.5%
	562 - Trans Oper Station Exp	465,697	2,534,494	2,068,797	444.2%
	563 - Trans Oper OH Lines	461,306	802,711	341,405	74.0%
	564 - UG Line Exp	0	50,459	50,459	NA
	565 - Trans of Elec By Others	115,600,000	116,160,129	560,129	0.5%
	566 - Trans Oper Misc Exp	7,639,623	5,591,337	(2,048,285)	-26.8%
	567 - Trans Rents	1,964,270	2,740,456	776,187	39.5%
	568 - Trans Mtce Super & Eng	0	66,476	66,476	NA
	569 - Trans Maint of Structures	0	0	0	NA
	570 - Tran Mnt of Station Equip	12,244,583	5,709,691	(6,534,891)	-53.4%
	571 - Trans Mt of Overhead Line	6,810,298	7,203,906	393,608	5.8%
	572 - Trans Maint of UG lines	0	105,270	105,270	NA
	573 - Trans Mtc of Misc Plt Mjr	0	10,766	10,766	NA
Transmission Total		164,220,191	159,066,683	(5,153,508)	-3.1%
Distribution	580 - Dist Oper Sup & Eng	7,608,910	14,368,219	6,759,310	88.8%
	581 - Dist Load Dispatching	8,272,952	663,877	(7,609,075)	-92.0%
	582 - Dist Op Station Exp	1,270,186	3,110,278	1,840,092	144.9%
	583 - Dist Oper Overhead Lines	3,109,746	2,047,233	(1,062,513)	-34.2%
	584 - Dist Op UG Elec lines	7,044,513	5,664,913	(1,379,599)	-19.6%
	585 - Dist Oper Streetlight	1,814,652	723,085	(1,091,566)	-60.2%
	586 - Dist Oper Meter Exp	2,816,146	188,026	(2,628,119)	-93.3%
	587 - Dist Oper Cust Install	4,305,880	2,779,769	(1,526,111)	-35.4%
	588 - Dist Oper Misc Exp	17,797,260	25,477,607	7,680,347	43.2%
	589 - Dist Rents	4,558,192	4,480,484	(77,708)	-1.7%
	590 - Dist Mtc Super & Eng	203,645	120,138	(83,507)	-41.0%
	591 Dist Mt of Structures Mjr	0	(0)	(0)	NA
	592 - Dist Mt of Station Equip	5,341,093	4,724,281	(616,812)	-11.5%
	593 - Dist Mtc of Overhead Lines	43,026,057	51,730,498	8,704,441	20.2%
	594 - Dist Mt of Undergrnd Line	12,963,060	8,040,318	(4,922,742)	-38.0%
	595 - Dist Mt of Line Transform	1,351,739	124,501	(1,227,238)	-90.8%
	596 - Dist Mtc of Streetlights	870,522	1,588,926	718,404	82.5%
	597 - Dist Mtc of Meters	(100,920)	164,279	265,199	-262.8%
	598 - Dist Maint of Dist Plant	(29,350)	231,578	260,929	-889.0%
Distribution Total		122,224,280	126,228,011	4,003,731	3.3%
Customer Accounting	901 - Cust Acct Supervise	96,832	121,386	24,554	25.4%
	902 - Cust Acct Meter Read	19,418,918	21,835,052	2,416,135	12.4%
	903 - Cust Acct Recrds & Coll	20,668,966	23,317,809	2,648,843	12.8%
	904 - Cust Acct Uncollect	12,494,780	11,678,777	(816,003)	-6.5%
	905 - Cust Acct Misc	0	0	0	NA
Customer Accounting Total		52,679,495	56,953,024	4,273,529	8.1%
Customer Service & Info	908 - Customer Asst Expense	1,229,883	2,126,184	896,301	72.9%
	909 - Cust Serv Instruct Adver	1,135,329	1,084,253	(51,076)	-4.5%
	910 - Cust Serv Misc	1,063,499	1,706,565	643,066	60.5%
Customer Service & Info Total		3,428,711	4,917,002	1,488,291	43.4%
Sales	912 - Sales Demo & Sales	0	46,029	46,029	NA
Sales Total		0	46,029	46,029	NA
Administrative & General	920 - A&G Salaries	94,105,623	95,838,854	1,733,231	1.8%
	921 - A&G Office & Supplies	46,834,913	52,236,243	5,401,330	11.5%
	922 - A&G Admn Transfer Crdt	(41,868,818)	(42,157,400)	(288,582)	0.7%
	923 - A&G Outside Services	23,606,729	22,639,828	(966,901)	-4.1%
	924 - A&G Property Insurance	2,996,031	(6,426,703)	(9,422,734)	-314.5%
	925 - A&G Injuries & Damages	9,322,803	15,090,156	5,767,354	61.9%
	926 - A&G Pen & Ben	76,934,414	69,729,655	(7,204,759)	-9.4%
	928 - A&G Regulatory Comm Exp	6,317,699	6,875,058	557,359	8.8%
	929 - A&G Duplicate Chrg Crdt	(5,327,088)	(5,562,067)	(234,979)	4.4%
	930.1 - A&G General Advertising	3,735,282	4,011,565	276,283	7.4%
	930.2 - A&G Misc General Exp	3,270,251	3,287,410	17,159	0.5%
	931 - A&G Rents	39,821,908	37,912,855	(1,909,052)	-4.8%
	935 - A&G Maint of Gen PLT	1,233,523	310,659	(922,864)	-74.8%
Administrative & General Total		260,983,270	253,786,114	(7,197,156)	-2.8%
Total O&M FERC Accounts		1,098,333,014	1,093,233,578	(5,099,436)	-0.5%

## Supplemental Reports

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### 2017 - 2019 Financial Performance Team (FPT) Capital Expenditure Reports

This section contains explanations for significant differences between the NSPM Company's year end actual and budget business area departmental capital expenditures for the previous three years. Together, these reports indicate the Company's historical actual versus budget performance and provide explanations for variances. The internal process for compiling and reporting O&M and capital expenditure variance information changed in 2019, resulting in a different deliverable format for that year. Under the current process, Monthly Performance Review meetings are held with each business area and the final deliverable is a summarized presentation with explanations for the capital and O&M variance drivers for NSPM. The total variance for NSPM and each business area is provided along with a description of primary variance drivers. The same rigor is involved in analyzing and presenting the monthly variances by business area, only the consolidated deliverable format has changed.

The total capital expenditure amounts summarized on the FPT reports include NSPM Company electric, gas and common utility expenditures.

**FPT Report - Capital Actual vs. Budget**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

	<b>Bus Area</b>	<b>December Act YTD</b>	<b>December YTD KPI Budget</b>	<b>December YTD to KPI Bud Var</b>
Northern States Power MN	Energy Supply	<u>125,800</u>	<u>273,191</u>	<u>(147,391)</u>
	<i>Energy Supply Wind</i>	14,523	171,272	(156,749)
	<i>Energy Supply</i>	111,277	101,919	9,358
	Distribution Operations	229,499	235,877	(6,378)
	Gas Systems	80,063	83,595	(3,532)
	Transmission	119,341	118,431	911
	Operations Services	28,748	41,465	(12,716)
	Nuclear Generation Bus Area	252,441	263,662	(11,220)
	Utilities & Corp Services	110,257	88,436	21,822
<b>10 Northern States Power - MN Total</b>		<b>946,150</b>	<b>1,104,656</b>	<b>(158,506)</b>

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. KPI Forecast</b>
<b>Energy Supply C&amp;H</b>	
<u>Electric</u>	
<b>Timing - Between Years</b>	<b>10,050</b>
Inver Hills - Fuel oil tanks sale: Project is still pending PUC approval. Hearing was held at the Dec 21st PUC meeting with a written response in January and close in February scheduled.	5,183
Anson-U4 Replace Comp EGVs - S17: Moved a payment into 2017 for a 2018 project.	542
AS King 12 BFPT Steam Path Replace: Accelerated payments from Jan & Feb 2018 to December 2017.	2,067
AS King 13 BFPT Steam Path Replace: Accelerated payments from Jan & Feb 2018 to December 2017.	1,754
Black Dog Rplc 2 RSA TrAnsonformer-NEW: Project pushed out to early fall of this year.	(881)
Black Dog RSA Feed to Bus 21: Project pushed out to future months. The new U6 construction progress is affecting this project. Tied to the B Dog OH which will be completed in May 2018.	(891)
Black Dog-Repl Compressor Row 3 Diaphragms: Delivered the row 3 compressor diaphragms one month early.	406
Sherco U1 Turbine Replacement: Moved costs into December from 2018 at management request.	378
Sherco Bucket Replacement: Moved costs into December from 2018 at management request.	1,223
HBC Evergreen Ovations Upgra: Project was accelerated from 2018 to 2017 with an original ISD of 8/2018 but was put in service 12/17.	541
Black Dog Black Dog U6 Simple Cycl: Timing of the receipt of stack material orders and contractor activities.	(1,940)
Anson U3 Major Overhaul: Over haul project was accelerated from 2020 into 2017 and 2018	1,668
<b>Emergent/Overrun-Funded</b>	<b>5,100</b>
Inver Hills Emergent Fund -Other prod: Emergent projects that materialized during the year. Drivers are gate fencing for the Tank Sale \$196K, fuel meter upgrades \$71K and Battery Charger replacements \$54K	341
Red Wing U2 GENERATOR Red WingIND: Emergent as of October when generator broke down.	706
AS King Emergent Fund -Steam prod: Overrun due to the Ovation Software upgrade done in December	479
Black Dog U5 Major Overhaul -22750: Emergent project starting in December 2017	1,131
Sherco 12 Mill L2 OH - Emergent-22572: Emergent project that replaced another budgeted project.	360
Wilmarth Emergent Fund: Emergent turbine work discovered during Spring Overhaul.	1,203
Riverside Emergent Fund -Other prod: Overrun primarily due to the emergence of three larger projects; Generator Stator Rewedge (430k), Replace Row 1&2 Shroud Blocks (\$419K) and Ovation Software (\$222K).	879
<b>Cancelled offset with Emergent</b>	<b>(1,760)</b>
Sherco 1C Replace Turbine EHC Controls Rep: Project costs came in under forecast due to savings realized due to use of best practices during construction.	(664)
Sherco Pond 4 Construction: Project is being canceled after work had begun.	(1,096)
Other Cancelled	-



**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. KPI Forecast</b>
<b>Cancelled/Perm Underrun</b>	<b>(4,958)</b>
SHCCC 2017 Emergent Work: Timing of when projects emerge against what is expected in the forecast.	(2,132)
Black Dog U5 CT HGP: Deleted scope from combustion turbine parts order.	(726)
Sherco Repl U3 Boiler Fin Super: Project realized savings from lessons learned- pipes and other materials came in less than projected.	(1,245)
Sherco DCS Controls Repl Ph II: Project was cancelled	(855)
<b>Other</b>	<b>615</b>
Anson Hwy 100 land sale project: Land sale gain was posted to the capital project later moved to the reserve.	615
Other	<b>312</b>
<b>Total Energy Supply - C/H</b>	<b>9,358</b>
<b>Energy Supply Wind</b>	
<u>Electric</u>	
<b>Timing - Between Years</b>	<b>(154,954)</b>
WIND - Wind Expansion Project: Original budget assumed that wind projects that used safe harbor turbines would take possession of them upon approval of the projects. However, possession of the turbines was taken upon delivery, which resulted in a shift of costs from 2017 into later years.	(166,676)
WIND - G100-Blazing Star I Wind Farm: Individual Wind Farms are offset in Wind Expansion Project	1,379
WIND - G100-Blazing Star II Wind Farm: Individual Wind Farms are offset in Wind Expansion Project	910
WIND - FOX G100-Foxtail Wind Farm: Individual Wind Farms are offset in Wind Expansion Project	3,651
WIND - G100-Freeborn Wind Farm: Individual Wind Farms are offset in Wind Expansion Project	1,439
WIND - G100-Crowned Ridge BOT Wind Farm: Individual Wind Farms are offset in Wind Expansion Project	2,496
Wind - Dakota Range Wind Turbines: Individual Wind Farms are offset in Wind Expansion Project	1,847
<b>Emergent/Overrun - Funded</b>	<b>771</b>
Courtenay Wind Farm Cons: Payment for road improvements	389
Border Wind ND Sequoia W: Remaining charges for monitoring or remediation work done by contractors.	382
<b>Cancelled/Perm Underrun</b>	<b>(2,258)</b>
WIND - Grand Meadow Gearbox Replacements: Timing of when failures happen versus forecast.	(1,320)
WIND - Pleasant Valley Wind: True-up of the retention accrual was done in July, resulting in a \$630K credit to the project; anticipated payments to contractors will not take place, as contract parameters were not met.	(938)
<b>Other</b>	<b>(761)</b>
WIND - Courtenay Wind Xmsn Serving Generation: Fleet credit entry posted in June to correct 2016 over allocation of Fleet charges to open projects. This entry was not anticipated so was not included in the forecast.	(761)
Other	453
<b>Total Energy Supply - Wind</b>	<b>(156,749)</b>

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

Month of December	YTD Actual vs. KPI Forecast
<b>Distribution</b>	
<u>Electric</u>	
<b>Cancelled Offset with Emergent</b>	<b>(9,301)</b>
Dist Subs - less failures than anticipated	(830)
Elec New Business - lower material costs for LED streetlight replacement, and less extension and new service work than anticipated	(1,361)
Elec Recon - emergency feeder cable replacements and relocate duct line MH & feeder underrun	(3,765)
Other - unanticipated sales tax filing	(3,345)
<b>Cancelled/Perm Underrun</b>	<b>(4,361)</b>
Dist Subs - unanticipated sales tax filing and less failures than anticipated	(1,647)
Solar (Community Solar Gardens) - Timing Between Years - developers slow to start projects	(2,714)
<b>Data Alignment</b>	<b>6,313</b>
Other - transportation blanket and mixed work adjustments	6,313
<b>Emergent/Overrun - Funded</b>	<b>25,564</b>
Dist Subs - feeder breaker replacement approved increase	564
Elec Recon - storm adjustments, increase in overhead and underground rebuild/relocate projects and URD Cable replacement program	22,048
Other - increased fleet purchases and approved increase for VAR Network Devices	1,525
Purchase - meter purchases approved increased	1,428
<b>Timing - Between Years</b>	<b>(1,006)</b>
Dist Subs - Sub cap reinforcement projects and portion of Install WCSTR2 and 2 fdr bays deferred to 2018, offset by accelerated Fifth Street switch	(795)
Elec Recon - relocate UG to OH Facilities for SWLRT and portion of 500MCM Cable replacement - deferred to 2018; offset by deferred customer p	(211)
<b>Other</b>	<b>(17,473)</b>
CIAC - underrun	3,478
Dist Subs - working capital funds allocated to other projects	(1,000)
Elec New Business - working capital funds allocated to other projects	(1,000)
Elec Recon - working capital funds allocated to other projects	(19,022)
Other - increase in tool purchases	70
<b>AGIS - Timing between years</b>	<b>(6,089)</b>
Other	<b>(25)</b>
<b>Total Distribution</b>	<b>(6,378)</b>

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. KPI Forecast</b>
<b>Gas Systems</b>	
<u>Gas</u>	
<b>Cancelled/Perm Underrun</b>	<b>(23,573)</b>
CIAC - Lower than forecasted collections	642
Gas New Bus - ND Mains and Services, and MN Reinforcement Routine work is lower than original forecast	(2,562)
Gas Recon - Routine and GUIC Service Renewal work lower than forecasted	(6,489)
HP Gas - Black Dog -driven by scope change and resource constraints	(12,625)
Other - Tools and Equipment	(2,539)
<b>Emergent/Overrun - Funded</b>	<b>22,769</b>
Gas New Bus - NSPM Pipe Trans and Faribault Foods project spend higher than expected	8,463
Gas Recon - Increased activity in Main Relocation and Renewal Routine work ahead of forecast	3,123
HP Gas - Black Dog spending	7,654
Other - Fleet and MDC training center spend higher than budgeted	3,530
<b>Timing - Between Years</b>	<b>(780)</b>
Gas Recon - Main Relocation project has been moved to future years	(780)
<b>Other</b>	<b>(1,837)</b>
Gas New Bus - Working Capital allocated to other projects	(2,479)
Gas Recon - East Metro actuals higher than expected	24
Other - Fleet projects not aligned with forecast	619
Other	(111)
<b>Total Gas Systems</b>	<b>(3,532)</b>

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. KPI Forecast</b>
<b>Transmission</b>	
<u>Electric</u>	
<b>Cancelled/Perm Underrun</b>	<b>(29,805)</b>
PRA Bkr 1/2-MPC Fossum IA-Project Canceled,	(6,801)
BSSB-345kV Non Shared Line-Permanent forecast reduction due to estimated cost of conductor dispute	(2,769)
Fleet New EI Trans MN <\$50K-(Forecast is based on historical data), less activity than forecasted	(1,901)
H081 Wind Hawks Nest Lake Sub-More CIAC received than anticipated in April.	(1,807)
Fleet Elec Tran Salvage, NSPM-Forecast is based on historical data, more activity than forecasted	(1,628)
CapX N. Rochester-River line-Joint Venture Accounting trued up billing to partners, Xcel received refund.	(1,570)
CAPX Hampton-N.Rochester 345kV-Joint Venture Accounting trued up billing to partners, Xcel received refund.	(1,561)
NSPM 2016 S&E 345kV Line-Large unanticipated credit for Transportation Fleet Cost.	(1,490)
0894 Rebuild Line-Permitting costs lower than anticipated.	(1,435)
NSP System Load Growth - 2019-Bucket not needed.	(1,410)
NSP COM Tool Sub-Forecast is based on historical data, less activity than forecasted	(1,400)
SD 2015 Reloc B Line-Blanket-some of the money was moved to a different project and some won't be realized.	(1,368)
0814 Rebuild Line-Permitting costs lower than anticipated.	(1,123)
Maple River-Red River 2nd 115k-Offsets with 5571 MPR RED 2nd 115kV Circuit Line.	(922)
GIST-IV Computer Software NSPM-Forecast is based on historical data, less activity than forecasted	(686)
J426 Chanarambie EDF Inter Sub Network-Offsets with CIAC in within the same Level 1.	(614)
0958 Cedar Mountain to Helena-Sold some farms that weren't expected-offsets part of Buy the Farm.	(501)
Hollydale 115kV Conversion Sub	(420)
MnTACT 2017Sub-Placeholder for MISO annual transmission assessment. Projects never emerged.	(400)
<b>Emergent/Overrun - Unfunded</b>	<b>35,113</b>
Transportation Blanket Trans M-Unanticipated Fleet utilization, offset was booked to numerous capital projects	7,030
NSPM 2016 S&E 69kV Line-There was a severe storm that caused more damage than was anticipated.	5,433
MN Transportation Units Over 50K-Forecast is based on historical data, more activity than forecasted	4,014
NSPM 2016 S&E 230kV Line-More storms/damage than anticipated.	2,382
Line 0795 rebuild for G858/H07-Less of this project was reimbursable than anticipated.	1,938
NSPM 2016 S&E 115kV Line-Overall the storm and danger pole replacement activity has been more than anticipated.	1,652
Line 0794 69kV DGC-WSU line-Higher construction costs than originally forecasted.	1,603
Line 5556 ROW-Easement required by court (emergent)	1,433
500kV 5702 FBS Str803 Insl Repl-Emergency insulator project (emergent). I	1,405
5571 MPR RED 2nd 115kV Circuit Line-Offsets with Maple River-Red River 2nd 115kv-difference is payment made to city of Fargo for utility relocations.	1,313
SD 2016 Reloc B 115kV, Line-A relocation project for the SD100 HWY	1,187
0844 ROW-Project (emergent)	1,000
NSPM 2016 S&E 34.5kV Line-More storms/damage than anticipated.	811
Civil Dept Tool B Line-Forecast is based on historical data, more activity than forecasted	604

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. KPI Forecast</b>
Chisago Rpl Spare 500kV Reator-Labor and materials cost higher than anticipated.	581
NSPM Transmission UAV-Additional scope added to the project.	573
Tool Blanket MN Line-Forecast is based on historical data, more activity than forecasted	565
EPZ Mats MN-Forecast is based on historical data, more activity than forecasted	545
Split Rock Replace Pumps on TR10 sub-Approved at Out-of-Cycle.	533
H081 Wind HNL Sub DIRECT-Offsets with CIAC in within the same Level 1.	511
<b>Other</b>	<b>737</b>
5568 Split Rock to Falls Line-Costs offset with Final Cutover Sioux Falls WSF.	(2,470)
NSPM T-Line ELR 2016 69kV, Line-Offsets with NSPM Tline ELR 2016 115kV Line	(521)
NSPM Tline ELR 2016 115kV Line-Offsets with NSPM T-line ELR 2016 69kV, Line	560
SD 115kV T Line ELR Line-Transfer of funds from placeholder.	700
Final Cutover Sioux Falls WSF-Costs offset with 5568 Split Rock to Falls Line.	2,468

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. KPI Forecast</b>
<b>Timing - Between Years</b>	<b>(5,155)</b>
Magic City Sub-Permitting delays have caused construction to push back.	(2,771)
New 230kV Line 0924-Permitting delays have caused construction to push back.	(2,356)
New 230kV Line ROW-Delayed due to land owner payments.	(2,244)
Red River-Maple River Sub-Project delayed because of local permitting process, which prohibited submittal of the State CPCN. Work is not allowed to start until all permits received.	(1,750)
CAPX BRK BTF STF CHX1360 Land-Forecast is based on historical data, more activity than forecasted	(1,658)
CAPX BRK BTF STF LCX 1066 Land-Forecast is based on historical data, more activity than forecasted	(1,329)
Hugo Training Center Outside S-Project deferred to 2020 due to strategic financial directive.	(750)
5571 MPR-RED ROW, ROW-Delays in permitting, which is causing delays in land acquisition.	(719)
Maple River 115kV MPC IA-Cold weather delays to the project pushed civil construction for foundation piers and slabs to begin in January instead of Dec. as forecasted.	(681)
Granite City Relaying - BENWSC-Unable to acquire materials in December, pushed to 2018.	(618)
Big Swan-Delano cap&pin rplmnt-Material delays due to demand from hurricane restoration projects in 2017.	(550)
NSM0734 W gate - Excelsior Line-Project moved to 2021 during budget create.	(550)
NSM0752 Brooten - Paynesville-As projects were reprioritized during the 2017 Budget Create, this project was moved to 2021.	(550)
Main St Relaying - GPH FST - B-Delayed for OPGW project to catch up.	(490)
Chemolite Relaying - CGR-RRK --Project was delayed due to the Baily Rd project taking priority.	(431)
NSPM SD Phy Security Infrsturc-Awarding of contract for metal fencing has caused the project to be delayed.	(424)
CAPX BRK BTF STF CHX1360 Bldg-Forecast is based on historical data, more activity than forecasted	(412)
Inver Grove Relaying - IVH PKN-Project was delayed due to the Baily Rd project taking priority.	(408)
Inver Hills Relaying - CHE IVG-Project was delayed due to the Baily Rd project taking priority.	(402)
Chaska In-and-Out-Progress on condemnation delayed.	(400)
ROW Acquisition Line 0924-Land acquisition occurred sooner than anticipated.	618
NSPM Network Predevelopment 115kV Line-Costs will be moved from the predevelopment Level 2 to active work orders in 2018.	639
Huntley Wilmarth Precertification-April forecast assumed billing ITC Midwest for 50% of the costs to date. However, the necessary agreements to allo	751
Maple River-Red River Pre Cons-Transfer out of preconstruction order can't happen until permit is received.	756
CAPX Hampton-N.Rochester 345kV-Timing related to buying/selling property-will move to 2018	894
CapX BTF Accrual Building-Forecast is based on historical data, less activity than forecasted	1,538
NSPM Physical Security Comm-Spend accelerated from 2018.	1,709
Pomerleau Lake Sub-Accelerated spend due to favorable permitting .	2,563
CapX BTF Accrual Land-Forecast is based on historical data, less activity than forecasted	4,868
Other	21
<b>Total Transmission</b>	<b>911</b>

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2017**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. KPI Forecast</b>
<b>Nuclear Generation</b>	
<u>Electric</u>	
<b>Timing - Between Years:</b>	<b>(3,355)</b>
PI ISFSI Expansion - Change in scope of project to pad expansion rather than cask consolidation has moved LAR and engineering costs out to future years	(2,986)
PI U1 Generator Replacement LCM - Milestone not met, pre-outage work not started as scheduled. Costs will move to 2018.	(2,646)
PI 4.16 KV Bus Modifications - Contract issuance for hardware moved to 2018	(2,256)
PI 12 Reactor Coolant Pump Refurb - Delay in issuance of refurbishment contract	(1,164)
PI 1R Transformer Replacement - Vendor did not meet milestone due to transformer testing issues	(1,098)
MT Security Vehicle Barrier System - Project was pulled forward to 2018	2,996
MNGP IRMs - Project pulled forward due to underruns on other projects	4,486
Other - projects with variances under \$1M	(686)
<b>Cancelled/Perm Underrun:</b>	<b>(13,830)</b>
PI 2M 2RS 2RX Transformer - Initial estimates too high due to contract savings related to combined project negotiations, reduction in construction costs and reduced contingency.	(4,951)
PI Unit 2 Reload 29(C30) - Cancelled 3-D Kinetics component and did not need to use Emergency Core Redesign funds	(1,120)
Other - projects with variances under \$1M	(7,760)
<b>Cancelled Offset with Emergent:</b>	<b>(3,869)</b>
MNGP 2018 Dry Fuel Storage Loading - Schedule moved up and efficiencies achieved, savings used for other projects	(1,783)
MNGP Long Range Plan Basic Budget	(1,662)
Other - projects with variances under \$1M	(425)
<b>Emergent/Overrun - Funded:</b>	<b>10,803</b>
PI Capital Maintenance Work - 2017 maintenance work that qualified for capital treatment, partially offset by emergent work placeholder	3,534
PI 124 CT Structural & Fan Drives - Structural work pulled forward and approved by Financial Council	1,129
PI 124 CT Deck Header Valves - Scope of project expanded and approved by Financial Council	1,073
MNGP Reactor Building Roof - Project was added due to underruns on other projects	1,023
Other - projects with variances under \$1M	4,044
Other	(968)
<b>Total Nuclear Generation</b>	<b>(11,220)</b>

FPT Report - Capital Actual vs. Forecast  
Northern States Power Co. (Minnesota Company)  
December 2017

**Capital (thousands of \$)**

Month of December	YTD Actual vs. KPI Forecast NSPM
<b>Utilities and Corp Services</b>	
<b>HR and Business Services</b>	
<b>Timing - Between Years</b>	<b>485</b>
Security Projects - Common - AMAG Replacement Project	(256)
414 Nic Plumbing Rplc Ph 1-3	(454)
St. Cloud Roof Replacement	(136)
Misc Building Projects: Small facilities upgrades, including furniture & Energy Management	1,331
<b>Emergent/Overrun - Funded</b>	-
<b>Business Systems</b>	
<b>Timing Between Years</b>	<b>9,872</b>
Annual Refreshes ((Email, Environment, PC Planned and Unplanned, Storage)	1,380
Next Generation Desktop - Accelerated Microsoft license purchase.	15,533
Annual Refresh (Network)	(1,346)
IT Blanket -By design the IT blanket carries forecast but no actuals and no Wos. IT Blanket is used as an adjustment account to the approved plan as needed.	(3,789)
ADMS - Advanced Distribution Management System - Underrun on software spending in 2017. Offset by higher hardware costs.	(4,102)
ADMS HW - Advanced Distribution Management System - Work began ahead of schedule. Leverage volume discounts and purchased all hardware in advance.	6,206
NSP - MN System Replacement (State Wide Radio) - Delayed project start. Project reprioritization, equipment orders moved to 2018.	(4,010)
<b>Other</b>	<b>13,840</b>
Business Systems Other	13,840
Other	(2,375)
<b>Total Utilities and Corp Services</b>	<b>21,822</b>
<b>Operations Services</b>	
<b>PTT Variance</b>	<b>(12,977)</b>
Forecasted contingency not spent in 2017. While the contingency amount was not spent in that year, the Company still intended to spend that amount on the SAP project.	(13,319)
Additional Mobile Devices Required	342
Other	261
<b>Total Operations Services</b>	<b>(12,716)</b>



**FPT Report - Capital Actual vs. Budget**  
**Northern States Power Co. (Minnesota Company)**  
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	<b>Bus Area</b>	<b>Dec 2018 Act YTD</b>	<b>Dec YTD Budget</b>	<b>Dec YTD to Bud Var</b>
Northern States Power MN	Energy Supply	<u>504,635</u>	<u>530,872</u>	<u>(26,237)</u>
	<i>Energy Supply Wind</i>	312,225	317,881	(5,656)
	<i>Energy Supply Fiber-Minn</i>	98,300	105,996	(7,696)
	<i>Energy Supply</i>	94,110	106,995	(12,885)
	Distribution Operations	229,018	235,500	(6,482)
	Gas Systems	110,024	92,807	17,217
	Transmission	122,638	128,591	(5,953)
	Operations Services	25,139	17,989	7,150
	Nuclear Generation Bus Area	231,664	230,575	1,089
	Customer and Innovation	82,156	110,430	(28,274)
	HR and Employee Services	27,018	26,996	22
	OpCo AP Accruals	1,227	0	1,227
<b>10 Northern States Power - MN Total</b>		<b>1,333,519</b>	<b>1,373,759</b>	<b>(40,241)</b>

**FPT Report - Capital Actual vs. Forecast**  
**Northern States Power Co. (Minnesota Company)**  
**December 2018**

**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
<b>Energy Supply C&amp;H</b>	
<b><u>Timing - Between Years - Energy Supply</u></b>	<b>(1,008)</b>
<b>High Bridge Evergreen Ovations Upgrade:</b> In serviced in December ahead of the November forecast of January. In service true up of material and services costs occurred in January. Completion as built being sent in for August business.	(662)
<b>Inver Hills Fuel Oil Tank Sales:</b> Sale was forecast to close in December; approval process was slower than anticipated and the sale closed on February 28th.	(2,032)
<b>St. Anthony Falls Replace Horseshoe Flashb:</b> Delays due to conflicts with MnDOT bridge construction. Work on lock and dam is delayed until ownership issue is resolved.	(525)
<b>High Bridge U8 Hot Gas Path:</b> Project accelerated from fall of 2019 to spring of 2019, resulting in early spending needing to occur.	2,861
<b>Black Dog Reverse Osmosis 2nd Pass:</b> Project was pushed out to future years.	(650)
<b><u>Emergent/Overrun - Funded - Energy Supply</u></b>	<b>9,170</b>
<b>Black Dog U5 Major Overhaul:</b> Project emerged after the November forecast as a result of extreme CT vibrations.	3,937
<b>Black Dog U6 Simple Cycle:</b> Craft labor for startup support and construction completion and punch list items are exceeding the forecast.	1,593
<b>Black Dog Rplc 2 RSA Transformer:</b> Cost of the transformer was higher than anticipated.	545
<b>High Bridge Emergent Fund -Other prod:</b> Fuel Gas heater Emergent projects for U8 &U7 with \$800K of spend is main driver.	563
<b>Wilmarth Emergent Fund -Steam prod:</b> Variance drivers are the Generator Rotor rewind project for \$525K, Gen Bank Tube Replacement \$178K and Control Panel Replacement \$117K which emerged in 2018.	856
<b>MNV0C Coal Yard Closure:</b> Mobilized in November and was given approval to accelerate spend in December.	1,162
<b>Mankato Energy Center Purchase:</b> Purchase of the plant was not in the forecast.	514
<b><u>Cancelled/Perm Underrun - Energy Supply</u></b>	<b>(21,167)</b>
<b>Black Dog U5CT HGP:</b> Project under budget due to various combustion turbine parts that were not required to be replaced.	(542)
<b>AS King 1C 12 &amp; 13 BFPT Steam Path Replacement:</b> Project cost reduced due to contracting efficiencies and minimal discovery during the project.	(2,181)
<b>AS King Replace Cyclone Sec Air Dam:</b> This project is a permanent underrun due to better contract pricing on Materials and Construction services from the last time we completed this type of work.	(1,102)
<b>AS King Emergent Fund -Steam prod:</b> Emergent discovery work at other sites was higher priority and funds were allocated there.	(1,355)
<b>Black Dog U2 Boiler Feeds Replaced:</b> Project came in under estimates due to lower labor costs.	(763)
<b>Black Dog Phase I Demo Site Remediation:</b> Activities began one month later and project experienced weather delays. .	(1,333)

**FPT Report - Capital Actual vs. Forecast**  
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<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
<b>Sherco Land Sale Northern Metals Parcel 1:</b> Timing of the sale was not known so was not forecasted in November.	(1,257)
<b>Sherco Unit 1 Turbine Replacement:</b> Project costs came in slightly below forecast	(673)
<b>Black Dog Emergent Fund:</b> Emergent projects year-to-date are less than anticipated in the forecast. Underrun is partially offsetting the Major Overhaul.	(5,224)
<b>Sherco Small Project Routines and Emergent work:</b> Timing of when spend is budgeted and projects emerge, but don't expect to spend the underrun in 2018.	(3,158)
<b>Black Dog U5 Stack Lighting:</b> Regulatory approvals delayed the project. Materials were delivered in December and have a chance to in service in 2018. Design changes will cause a total project underrun.	(653)
<b>AS King Emergent Fund:</b> Timing of when spend is budgeted and projects emerge.	
<b>AnsonU3 Major Overhaul:</b> Combustion Turbine parts cost less than originally budgeted.	(1,682)
<b>Inver Hills Repl U 1 and 2 Underg Wiring:</b> Construction approach was modified, reducing the need and amount of installed electrical duct banks, resulting in lower construction costs.	(577)
<b>High Bridge ST L-O Blade Replacement:</b> Labor costs came in under the original estimates.	(667)
<b>Other</b>	<b>120</b>
<b>Total Energy Supply - C/H</b>	<b>(12,885)</b>
<b>Energy Supply FiberMinn</b>	
FibroMinn Purchase	(7,696)
<b>Total Energy Supply - FiberMinn</b>	<b>(7,696)</b>
<b>Energy Supply Wind</b>	
<u>Electric</u>	
<u><b>Emergent/Overrun - Funded- Wind</b></u>	<b>66,782</b>
<b>Foxtail Wind Farm:</b> PSA Close moved from December 2017 to March 2018. Vestas payment of \$21M was made for turbine components in December.	41,980
<b>Blazing Star I Wind Farm:</b> Vestas payment for \$26M turbine components that were not in the forecast.	22,658
<b>Foxtail Wind Farm TSG Sub:</b> Variance is due to the transformer cost which was forecasted in the plant account.	2,144

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**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
<b><u>Timing - Between Years - WIND</u></b>	<b>(70,719)</b>
<b>Blazing Star I Wind Farm TSG Sub:</b> Construction accelerated and dollars moved from 2019.	4,006
<b>Blazing Star I Wind Farm Tline GIA:</b> Delay MISO studies resulting in approximately \$5M moved to 2019 and beyond. The remaining \$10M will not be spent in 2018.	(17,221)
<b>J460 Blazing Star 1 Wind Interc:</b> Partial offset with GIA	1,701
<b>Dakota Range Wind 345Kv Line GIA:</b> Project true up payment schedule altered and payments moving to 2019 & 2020.	(6,023)
<b>Dakota Range Wind Turbines:</b> PSA closed in December 2018 in the face of supreme court appeal. A \$5MM holdback has been applied (and is being held until 2019) when the appeal process is fully resolved.	(4,582)
<b>Blazing Star II Wind Farm:</b> Delay in MISO studies on the GIA costs. Decision on turbine size is still pending causing further delays. Remaining cost for the year will be for project support and all other dollars were moved to 2019 in the July Forecast.	(22,442)
<b>BS2-Blazing Star II Wind Farm TSG SUB:</b> Expect to spend close to \$1.7M, which is being pushed into 2019.	(882)
<b>BS2-Blazing Star II Wind Farm Tline GIA:</b> MISO study on the GIA costs are still pending and not expected until early 2019.	(6,000)
<b>Freeborn Wind Farm:</b> Written order for site permit received in December with appeal period extending into January. PSA payment of \$13M will be scheduled for mid January to coincide with the end of the appeal period. \$6M of BOP payments incorporated into construction payments in 2019 when the Full Notice To Proceed (FNTTP) is issued.	(19,872)
<b>FXW-Fox Tail Wind Farm:</b> Siting and Land Rights activity on the project were not forecast for 2018.	596
<b><u>Cancelled/Perm Underrun</u></b>	<b>(1,320)</b>
<b>Grand Meadows Gearbox Replacement 2018:</b> Budget assumed Gearbox failures would happen but failures didn't materialize in 2018.	(1,320)
<b>Other</b>	
Other	(399)
<b>Total Energy Supply - Wind</b>	<b>(5,656)</b>
<b>Distribution</b>	
<b><u>Electric</u></b>	
<b>Timing - Between Years</b>	<b>(36,719)</b>
Capacity	(9,303)
Mandates	(5,000)
New Business	(22,416)

**FPT Report - Capital Actual vs. Forecast**  
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**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
<b>Data Alignment - Other</b>	<b>4,472</b>
Asset Health & Reliability	(306)
Capacity	(3,191)
New Business	7,969
<b>Cancelled Offset with Emergent</b>	<b>(30,353)</b>
Asset Health & Reliability	(15,048)
Capacity	(1,052)
Tools & Comm.	(4,254)
Mandates	(10,000)
<b>Emergent/Overrun - Funded</b>	<b>57,908</b>
Asset Health & Reliability	24,196
Capacity	2,213
Tools & Comm.	629
Mandates	16,036
New Business	14,833
<b>Other</b>	<b>1,375</b>
Capacity	1,375
<b>AGIS</b>	<b>(3,784)</b>
Timing- Between Years	(2,000)
Data Alignment - Other	(1,784)
Other	618
<b>Total Distribution</b>	<b>(6,482)</b>
<b>Gas Systems</b>	
<u>Gas</u>	
<b>Cancelled/Perm Underrun</b>	<b>(17,967)</b>
GUIC	(17,967)

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**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
<b>Data Alignment - Other</b>	<b>16,762</b>
GUIC	17,561
Mandates	1,154
New Business	(1,953)
<b>Emergent/Overrun - Funded</b>	<b>19,542</b>
Asset Health	4,075
GUIC	2,061
Mandates	3,914
New Business	9,492
<b>Other</b>	<b>(6,599)</b>
Asset Health	(729)
Mandates	(1,055)
New Business	(4,815)
<b>Timing- Between Years</b>	<b>5,010</b>
Asset Health	1,049
New Business	3,961
<b>Timing- Current Year</b>	<b>492</b>
Asset Health	(804)
Capacity	(560)
New Business	1,856
Other	(23)
<b>Total Gas Systems</b>	<b>17,217</b>

**FPT Report - Capital Actual vs. Forecast**  
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**Capital (thousands of \$)**

<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
<b>Transmission</b>	
<u>Electric</u>	
<b>Cancelled Offset with Emergent</b>	<b>(609)</b>
NSPM Network Predevelopment 115kV Line - Funds spent on the predevelopment of the Network were journaled to the resulting projects.	(609)
<b>Cancelled/Perm Underrun</b>	<b>(26,151)</b>
Pomerleau Lake Sub - Project risk has been mitigated resulting in less cost than originally anticipated.	(4,084)
NSPM SD Phy Security Infrsturc - Final scope had lower volume of SD physical Security Subs than originally selected for evaluation.	(3,425)
Black Dog-Wilson 115kV uprates - Project cancelled.	(2,770)
New 230kV Line 0924 - Reduced spend due to favorable site conditions and release of project risk	(2,134)
0850 Rebuild Ward - MGCLine - This portion of the original project scope was cancelled.	(2,044)
Huntley Wilmarth Precertification - Budget did not account for billing ITC for the project to-date-costs	(1,967)
BSSB-345kV Non Shared Line - Credit for settlement of dispute with contractor.	(1,926)
SD 2016 Reloc B 115kV, Line - Invoicing for a SD DOT relocation project that had been completed in a prior year.	(1,524)
Eastwood 115kV BKR Sub	(1,500)
NSPM Reloc B 69kV Line - This is a bucket that holds funds for Reloc projects.	(1,423)
Magic City Sub - Reduced spend due to favorable site conditions and release of project risk	(1,356)
New 115kV Line Line 5572 - Less labor than anticipated due to unit bid pricing.	(1,332)
NSPM Priority Defects 69kV Line - Funds are held in this Level 2 until defects are identified, then the projects are created using the S&E Level 2 for th	(975)
NSM0808 AIR RLK Rebuild Line - Initial forecast did not account for billing ITC for their project share	(771)
Scrap Transmission Poles and M - Scrap material sold.	(554)
Replace Maple River Trans #6 C019 - Project canceled by requestor.	776
CapX BTF Accrual Land - Buy The Farm activity has not happened as anticipated.	858
<b>Emergent/Overrun - Funded</b>	<b>1,048</b>
NSPM Sub Comm Network Grp 2 Line - T	1,048
<b>Emergent/Overrun - Unfunded</b>	<b>38,852</b>
CAPX Hampton-N.Rochester 345kV - Additional project close out costs that weren't anticipated.	6,431
NSM0953 MN Gallop Mitigate SPK-NOB, Line - This project was originally budgeted for 2020, but multiple galloping events and resulting outages advanced the project into 2018.	2,825
NSPM 2016 S&E 69kV Line - High priority defects on structures and crossarms discovered through site inspections.	2,203
Line 0850 Rebuild - Payment to SPP for power purchased related to wind that was unknown in November.	1,750
NSPM 2016 S&E Sub - Unexpected repairs to transformer pump at the Split Rock substation.	1,526
Remove 115kV Line 0850 - Budget allocated from another parent due to revised scope.	1,516
Lock and Key MN - Out of cycle approval.	1,480
NSPM 2016 S&E 115kV Line - High priority defects on structures and crossarms discovered through site inspections.	1,421

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<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
NSPM 2016 S&E 345kV Line - Emergent pole replacements needed.	1,406
NSPM Tline ELR 2016 115kV Line - End of Life replacements to prevent transmission line failures is greater than originally predicted at this voltage.	1,276
NSPM ND Physical Security Comm - Spend taken from bucket to accelerate project.	1,179
Spare Transformer Replacement	1,162
Adams Replace Reactor #3 Sub - More work was able to be done in the winter than anticipated.	971
Granite City Relaying - BENWSC - More work was able to be done early in the year than anticipated.	924
0814 Rebuild Line - Additional labor resources to meet outage limitation and completion date	907
NSPM 2016 Reloc B 115kV, Line - Funds taken from the Reloc bucket for multiple 115kV relocations.	792
Line 0898 Hyland Lake to Dean Lake - Construction had to use a specialized method instead of the planned standardized method to complete the project due to construction and outage difficulties.	727
0894 Rebuild Line - Additional labor resources to meet outage limitation and completion date	692
NSPM (ND) Physical Security Infrstruc - Project scope and definition evolved after November.	683
Terminal Relaying - GPH - BB S - Unable to coordinate required outages in late 2017 which pushed spend into 2018	561
CAPX 0955(MN)Alexandria-ND Bor - Costs associated with BTF activity.	558
J432 BOK Sub Wind Interc Network Sub - Out of cycle approval.	544
Main St Relaying - GPH FST - B - Unable to coordinate required outages in late 2017 which pushed spend into 2018	522
Medina to Pomerleau Line purchase - Line asset purchase; value was not identified in Nov 2017	507
GIST-IV Computer Software NSPM - Scope changed since Nov 2017.	504
<b>Other</b>	<b>91</b>
Big Swan-Delano cap&pin rplmnt	(1,320)
CAPX 0999(ND)ND Border to Biso	(992)
CAPX-0955 Alexandria-ND Border	1,028
NSM0790 CRO VCT Replc Cap Pin	1,375
<b>Timing - Between Years</b>	<b>(19,688)</b>
NSPM Physical Security Sub Infrastruc - Security installation running behind schedule; some will be made up in 2018.	(7,088)
J426 Chanarambie EDF Inter Sub Network - Payment timing shift from customer on reimbursable project to fall, will be net \$0.	(3,473)
5571 MPR RED 2nd 115kV Circuit Line - Coordination with relocations is slowing construction.	(2,729)
Twin Cities Fault Current Sub Term - Delays in final project scope development delayed project to 2019	(2,345)
Wilson Breaker & 1/2 Sub - Delay in construction start to take advantage of synergy with distribution work.	(2,345)
NSPM Reloc B 345kV, Line - Advance payment for the relocation of a 345kV transmission line.	(1,582)
GRE Moon Lake Switching Station - Project delayed during budget create.	(1,367)
Lake Hazeltine Sub - Delay in material delivery.	(1,301)
NERC 754 Protection Sys MNSub - Delayed construction start due to outage constraints.	(963)
SWERU Permitting Activities - Spend pushed to 2019 due to scope changes.	(924)



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**Capital (thousands of \$)**

**Month of December**

**YTD Actual vs. Budget**

Riverview Road Sub Interconnect T Line - Permitting and easement acquisition delays have pushed back material orders and deliveries by 3 months. This has caused \$700k to be moved out of 2018 and into 2019	(887)
NSPM Transmission UAV - Project on temporary hold due to dispute with UAV contractor.	(703)
69kV Great River Ln Ext line - Project was delayed due to asset purchase from GRE being delayed.	(582)
Maple River-Red River 2nd 115k - Coordination with relocations is slowing construction.	(526)
Waterville Sub TAM Sub - Accelerated to match Distribution portion.	525
NSPM Physical Security Comm - Camera equipment purchase accelerated into 2018.	580
J426 Chanarambie EDF Inter Sub Direct - Timing of CIAC, net \$0.	2,209
Chaska In and Out Line - Project timeline accelerated around school to finish during summer.	3,814
Other	504

**Total Transmission**

**(5,953)**

**Nuclear Generation**

Electric

**Timing - Current Years**

**Timing - Between Years:**

**(833)**

PI Proc Controls Repl - A portion of the implementation scheduled for 2018 was moved to 2020.	(1,855)
MNGP NEI 09-05 Security Compliance - Project on hold until 2019 for completion	(1,365)
MT Risk Informed Engineering Program - Delayed based on contract status	(647)
PI RP Electronic Dosimetry Repl Ph 1 - Upgrade of plant dosimetry equipment originally planned for 2020 moved up to 2018.	765
MNGP Byron Station Electric Vo - Installation worked scheduled in 2017 moved to 2018	1,122
MNGP EDG Rplc & Voltage Reg - Vendor (MPR) milestone deliverable delay, forecast anticipated return of materials to inventory in November, now moved to January 2019	1,414
Other - projects with variances under \$500k	(267)

**Cancelled/Perm Underrun:**

**Cancelled Offset with Emergent:**

**(16,068)**

MNGP 2018 Dry Fuel Storage Load - lower overall costs	(3,043)
PI-9 TN-40 Casks (39-47) - Labor and support costs associated with Spring cask loading campaign came in lower than expected, due partly to early in-service.	(2,118)

**FPT Report - Capital Actual vs. Forecast**  
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<b>Month of December</b>	<b>YTD Actual vs. Budget</b>
PI ISFSI Expansion - Milestones on cask transport vehicle and pad expansion (LAR) moved out to later in the year due to change in project scope. Year-end underrun related to competitive bid process for LAR.	(1,713)
MNGP Fukushima Phase II - Project in-serviced in late June, saved dollars to offset other projects	(901)
MNGP 2018 Capital Emergent Work - Allocation of funding to offset scope changes/emergent issues	(878)
MNGP HPCI Turb Control Replacement - Project deferred due to higher risk/priority projects	(750)
PI Sfgds CL Pump Redesign - Project management and installation done utilizing internal resources rather than contractors	(697)
PI 22 RCP Motor Rewind - Scope of work was reduced following as-found inspection that was completed by motor vendor.	(651)
PI 11 RCP Motor Replacement - Project management did not have an installation estimate from BHI at the time of the November forecast. The installation costs came in lower than the initial forecast.	(620)
Other - projects with variances under \$600k	(4,697)
<b>Emergent/Overrun - Funded:</b>	<b>17,976</b>
PI U1 Generator Replacement LCM - Engineering delays/EC quality issues, duplex strainer procurement, and increased constructor of choice costs.	5,362
PI 123 Cooling Tower Rebuild - Scope of work was changed to rebuild entire tower at once rather than rebuild a portion over mutple years. This, along with the temp building construction and a shift in milestone, moved more cost into 2018.	3,799
MNGP Security Mods Post Reduction - Changes in scope and project timing, additional dollars approved/authorized. Project is now in-service and working through final close-out.	2,515
PI Capital Maintenance Work - higher than anticipated spend	1,465
PI U2 Speed Control Upgrade - Construction & planning costs came in higher than expected along with unexpected power cell failures.	1,069
PI Turbine Bldg East Door - Work was originally forecasted as part of the generator replacement project. Management decision to set up as independent project.	1,007
PI BFB Inspection Interval LAR - Emergent/unbudgeted project for license amendment related to baffle bolt inspections.	893
MT Steam Chase Air Handler - Emergent project; project offset with blanket dollars and other projects underspending	625
Other - projects with variances under \$600k	1,241
Other	14
<b>Total Nuclear Generation</b>	<b>1,089</b>

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**Capital (thousands of \$)**

<b>Month of December</b>	<b>Actual vs. Budget NSPM</b>
<b>Utilities and Corp Services</b>	
<b>HR and Business Services</b>	
<b>Timing - Between Years</b>	<b>22</b>
414 Nicollet Plumbing - Some project scope carried over from 2017, along with additional scope approved	1,143
Other 414 Nicollet Work - Soffit replacement and other scope increased due to Edina being deferred in MN	1,038
Winona Service Center Remodel - Late year spend has pushed project past expected budget for 2018	783
<b>Timing - Between Years</b>	
Edina Service Center Renovation - Project cancelled	(3,183)
Montevideo HVAC & Paving - Work accelerated because of other MN deferrals	1,246
Rice Street Property - Land acquisition will not occur in 2018	(1,011)
Other projects with smaller +/- spend variances	6

**FPT Report - Capital Actual vs. Forecast**  
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**Capital (thousands of \$)**

<b>Month of December</b>	<b>Actual vs. Budget</b>
<b>Business Systems</b>	
Other	(28,275)
<b>Timing - Between Years</b>	
Project contingency amounts not used	(7,428)
Network Strategy - Distribution System Intelligence Connectivity; Schedule/forecast revised in 2018; 3 sites installed in 2018, remainder pushed to 2019	(11,677)
AMI; Delays in MN approval; work not beginning until 2019, forecast revised.	(3,436)
<b>Network Strategy</b>	
<b>IT Blanket</b>	
IT Blanket; Used to fund emergent work. This project contains a budget, but no actuals post to it.	(9,594)
<b>Other</b>	
Smallworld LNI-PNI - Project not in Nov 2017 budget baseline	1,767
ESB Environment Refresh & Testing - Project is new and not part of budget, and has absorbed unexpected work moved from another project.	2,712
<b>Timing - Current Year</b>	
<b>AGIS</b>	

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<b>Month of December</b>	<b>Actual vs. Budget</b>
<b>Network Strategy</b>	
NSP- MN System Replacement; Project added to portfolio after budget creation.	3,417
Annual Refresh (Network)	(2,217)
<b>Security</b>	
Security Technology Refresh; Security Blanket fund- less project work than anticipated	(4,050)
Certificate & Key Management	1,093
<b>Core Technology</b>	
Next Generation Desktop; PCRs created to reduce plan and carry into 2019 Project initiated in December 2017	(6,082)
Annual Refreshes (Email, Environment, PC Planned and Unplanned, Storage)	858
Tapeless Data Center - Project not in 2018 baseline	1,995
IT Service Request Automation - No baseline Forecast as of Nov 2017 . Project started in January 2018	1,371
<b>Emergent/Overrun - Funded</b>	
<b>Network Strategy</b>	
Minnesota Metro Radio Refresh; Project has been deprioritized, will not continue.	(5,600)
CIP Substation Compliance Reporting Work Stream 2 - Additional \$2.1M funding approved Nov. 2017 after Nov. forecast submitted and \$357k approved Jan. 2018. Additional spend due to increase in Infrastructure costs.	1,203
IT Blanket - Network Strategy; IT Blanket, actuals not applicable. Approved Plan was reduced and this is the method Business Systems chose to reflect that change.	4,760
Other; Other	1,363
<b>Enterprise Security</b>	
Unbudgeted ESS owned security projects	1,269

**FPT Report - Capital Actual vs. Forecast**  
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**Capital (thousands of \$)**

Month of December	Actual vs. Budget
Other	1
<b>Total Utilities and Corp Services</b>	<b>(28,252)</b>
<b>Operations Services</b>	
Fleet: More vehicles purchased over the original budget.	253
PTT: Stabilize and Optimize project spend	6,897
<b>Total Operations Services</b>	<b>7,150</b>

# YE Capex Deviation to Budget

Dollars in Millions

**Energy Supply** is primarily driven by the \$650M MEC move to non-regulated and other wind farms contributed \$701M

**Customer & Innovation** is primarily related to AGIS spend, security technology refresh, DEMS upgrade and SAP continuous improvements

**HR & ES** reflects the delay in the Chestnut Service Center land acquisition (budgeted in February)

**Distribution** includes program spending related to asset health and reliability projects \$29M (which includes storm and pole activity) and capacity of \$9M

**Nuclear** is primarily unbudgeted projects at Prairie Island to install a residual heat removal purification system and to reduce contract security staff

**Transmission** includes impact of storms and priority pole replacements and line defects along with storm related breakers issues

