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

Application for Authority to  
Increase Gas Rates in Minnesota  
Docket No. G002/GR-23-413

November 1, 2023

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Volume 5

Budget Documentation



## **BUDGET DOCUMENTATION Volume 5**

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## Introduction

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The purpose of the budget summary, process, and documentation contained in Volume 5 of this filing is to provide information supporting the 2024 operating and maintenance (O&M) expense and 2024 capital expenditure budgets for the utility companies that make up Northern States Power Company – Minnesota (NSPM).

This Executive Summary is designed to provide an overview of the Budget Documentation and explain how the different components fit together.

First, there is a description of the budgeting process.

Next, Volume 5 includes Supplemental Reports for the most recent three historical annual periods. The Supplemental Reports section provides Xcel Energy Financial Performance Team (FPT) Reports summarizing total NSPM Company actual and budget O&M and capital expenditures by business area, including the annual budget variance and explanations. The total O&M amounts on the FPT reports include NSPM Company electric, gas, and non-utility expenditures. This section also contains summaries of the most recent three years of historical O&M expenses for NSPM Gas. Three annual schedules provide the actual and budget expenditures, including the variance and percent variance. The O&M expenses are organized by functional class and listed by FERC account.

Next, Summary-level NSPM Gas Utility (NSPM Gas) reports are provided. These reports show the 2022 actual versus 2024 budget O&M expenses, summarized across all business areas:

Summary Report 1 compares O&M expense by function between the 2022 actual and 2024 budget for NSPM Gas. The report includes an analysis of the major categories of cost changes over the two-year period.

Summary Report 2 compares O&M expense by cost element between the 2022 actual and 2024 budget (2A) periods for NSPM Gas.

Summary Report 3 compares O&M expense by FERC account between the 2022 actual and 2024 budget (3A) periods for NSPM Gas.

These reports reflect NSPM total gas utility costs. These exhibits reflect business area costs in total prior to Minnesota gas jurisdictional allocations and any test year adjustments, so not all of the above costs are reflected in the cost of service, nor are the costs all part of our request for rate recovery in this proceeding.

The next section, Variance Explanations, compares the 2022 actual versus 2024 budget O&M expenses by FERC account. The Variance Explanations then provide, for any variances of at least  $\pm\$500,000$  and at least five percent, an explanation of the reasons for the observed variance.

The budget documentation then includes an Inflation Trend Analysis in which S&P Global inflation data is used to compare inflation-adjusted 2022 actuals to the 2024



budget amounts. This analysis includes both (1) analytical explanations (by FERC account) for significant differences between the 2024 budget and levels expected based on S&P Global-inflated 2022 actuals and (2) a numeric summary of the inflated 2022 actual amounts compared to the 2024 budget amounts.

Supporting Schedules are then provided, which provide information on billings, O&M by cost element, O&M by FERC account, and capital budgets. The billing information is provided for the 2024 budget. O&M information is provided in several formats by cost element and FERC account, providing variance information to allow comparisons between 2022 to 2024. Finally, capital budget information for 2024 is included by business area and by business area by utility.

Next are the budget translation documents, which consist of translation reports linking cost element, cost activity, and project budgeting mechanisms on a common and consistent basis to ensure a proper audit trail.

Volume 5 concludes with the capital substitution/contingent process and reports for the business areas that involve the majority of capital spending. These provide information about capital substitutions and contingent fund processes.

## **Xcel Energy Operating Companies**

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Budget information for the following companies was developed during the budget effort:

- Northern States Power Company – Minnesota (NSPM), aka Operating Company (OpCo)
- Northern States Power Company – Wisconsin (NSPW)
- Public Service Company of Colorado (PSCo)
- Southwestern Public Service Company (SPS)
- Xcel Energy Services Inc. (XES), aka Service Company (Svc Co), which includes services provided to the subsidiaries of Xcel Energy

The materials provided within Volume 5 include budget information specific to NSPM as well as any XES costs that are allocated to NSPM.

NSPM is a direct subsidiary of Xcel Energy Inc. NSPM is an operating utility engaged in the generation, transmission, distribution, and sale of electricity in Minnesota, North Dakota, and South Dakota. NSPM also purchases, distributes, and sells natural gas to retail customers and transports customer-owned gas in Minnesota and North Dakota. NSPM provides electric utility service to approximately 1.5 million customers and gas utility service to approximately 0.5 million customers.

NSPW is a direct subsidiary of Xcel Energy Inc. NSPW is an operating utility engaged in the generation, transmission, distribution, and sale of electricity to approximately 300,000 customers in northwestern Wisconsin and in the western portion of the Upper Peninsula of Michigan. NSPW is also engaged in the purchase, distribution, and sale of natural gas to retail customers and transports customer-owned gas in the same service territory to approximately 100,000 customers.



PSCo is a direct subsidiary of Xcel Energy Inc. PSCo is an operating utility engaged principally in the generation, purchase, transmission, distribution, and sale of electricity and the purchase, transportation, distribution, and sale of natural gas. PSCo serves approximately 1.5 million electric and 1.4 million natural gas customers in Colorado.

SPS is a direct subsidiary of Xcel Energy Inc. SPS is an operating utility engaged primarily in the generation, purchase, transmission, distribution, and sale of electricity. SPS serves approximately 400,000 electric customers in portions of Texas and New Mexico. A major portion of SPS' retail electric operating revenues is derived from operations in Texas.

XES is a direct subsidiary of Xcel Energy Inc. XES provides various administrative, managerial, environmental, and other support services to the other subsidiary companies of Xcel Energy Inc.



## **Budget Process**

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The annual budget process is comprised of several activities to project earnings and rate base for each Xcel Energy subsidiary as well as Xcel Energy in total. The portions of the annual process covered in this documentation are mainly business area operating and maintenance (O&M) expense and business area capital expenditures.

The business area O&M expense and the capital budget are developed within each business area in Xcel Energy. The budgeting effort associated with these items is coordinated by Corporate and each business area finance group.

The O&M and capital budgets are developed at the Xcel Energy subsidiary company level. O&M expense budgeted at Xcel Energy Services (XES) are assigned to each of the other Xcel Energy subsidiaries as part of the budget process, resulting in complete O&M budgets for each subsidiary company. Capital investments are not budgeted at XES and therefore, no assignment process is necessary.

Once the budgets are developed and XES expenses are assigned, the Revenue Requirements business area assigns each utility's total expense to the proper jurisdictions (based on profit center and common allocations). In addition, in the development of the cost of service projections, Revenue Requirements may make specific regulatory adjustments to the budget levels consistent with the requirements of that jurisdiction.

### ***Business Area Operating and Maintenance Expenses***

Each business area is responsible for developing an operating and maintenance expense budget for each legal entity and XES. There are two primary types of expenses included as part of these budgets: labor expenses and non-labor expenses.

#### Labor

Labor expense budgets are created by identifying projected employee levels and appropriate wage rates. The wage rate of each active employee is loaded into the system at the beginning of the budget process. Estimated overall wage percentage increases for each Xcel Energy subsidiary and labor category (union vs. non-union, etc.) are also loaded into the budget system and applied to each employee's wage rate to estimate the budget year total labor dollars.

Employee benefit and other employee wage-related costs including payroll taxes, medical costs, pension costs, etc. are budgeted at a Corporate level.

#### Non-labor

Non-labor expenses are budgeted into several categories for each business area.

#### Overall

Each labor and non-labor budget record is assigned to an internal order (IO) which is attached to a work breakdown structure (WBS). The IO has an independent attribute called an SAP requesting cost center, which identifies which business area owns that budget. In addition, the budgeted information is linked to attributes on the IO, which includes cost element (GAAP account), regulatory indicator (FERC account), and profit center, which identifies which state/utility the charge is related to, in order



to assign the expense to the appropriate legal entity. The assignment to the profit center is used as the basis to develop electric or gas cost of service, as there are separate profit centers for common, electric, gas, thermal, or other. Common costs are allocated by FERC account to electric, gas, and thermal utilities as applicable.

### ***Business Area Capital Expenditures***

Each Business Area identifies its capital requirements for the budget year and at least four additional years (resulting in a required five-year capital projection) and assigns them to individual budget projects.

### ***Jurisdictional Assignment***

Revenue Requirements is responsible for assigning each utility operating and maintenance expense and the capital expenditure amounts to the jurisdictions served. The assignments are based on various factors consistent with the requirements of that jurisdiction.

### ***Budget Review***

Budgets are reviewed at several levels in the Xcel Energy organization. Business area management reviews the developed budget several times during the budget cycle. Prior to the budget cycle closing, budgets are reviewed and accepted at the executive management level of Xcel Energy. The earnings budgets and capital budgets are then presented to the Board of Directors to complete the review process.





## **Supplemental Reports**

### **2020 - 2022 Financial Performance Team (FPT) O&M Reports**

This section contains explanations for significant differences between the NSPM Company's year-end actual and budget business area departmental O&M expenses for the previous three years. The purpose of these schedules is to provide the Company's historical actual versus budget performance and provide explanations for variances. The total variance for NSPM and each business area is provided along with a description of primary variance drivers.

The total O&M amounts summarized on the FPT reports include NSPM Company electric, gas, and non-utility expenditures. Therefore, they do not match the total O&M expenses identified on the NSPM Company's three-year historical gas utility O&M expense schedules.

# 2020 O&M Deviations to Budget

## Dollars in Millions

**Realized O&M Reductions** is driven by the corporate O&M initiative for reducing costs across the company

**Energy Supply** is due to wind delays and plant overhaul / hydro underruns

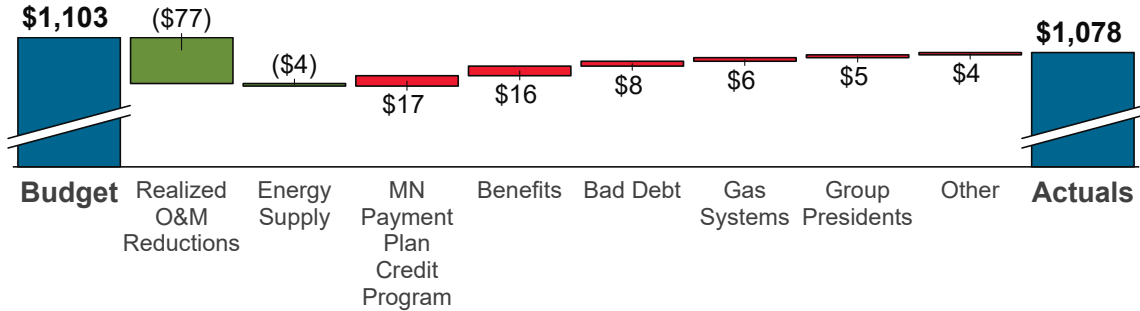
**MN Payment Plan Credit Program** is a program to help customer bills with the impact of COVID-19 that was funded as part of the MN rate case stay-out settlement

**Benefits** is driven by Performance Share Plan and actuarial costs offset by lower active healthcare claims and capital/O&M splits

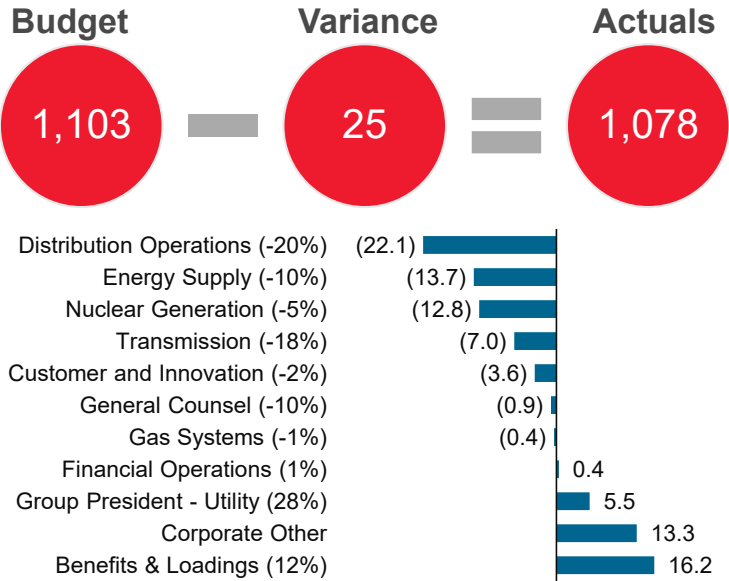
**Bad Debt** primarily due to COVID impact

**Gas Systems** is due to increased rates and ticket volumes for Damage Prevention work

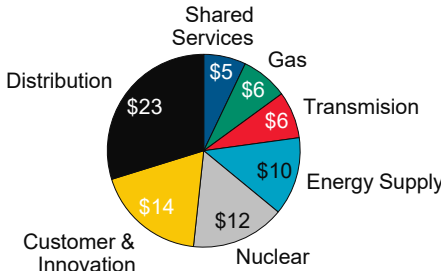
**Group President** is primarily due to write-off of deferred NSPM rate case expenses to stay out of rate case and the ND Resource Treatment Framework (RTF) payments



## 2020 FPT O&M Report



YTD Realized Savings = \$77M



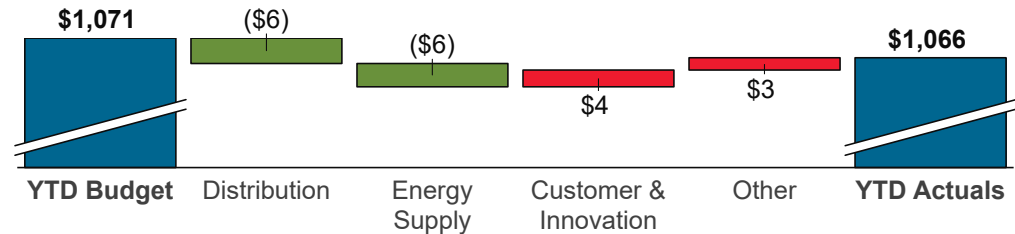
# 2021 O&M Deviations to Budget

## Dollars in Millions

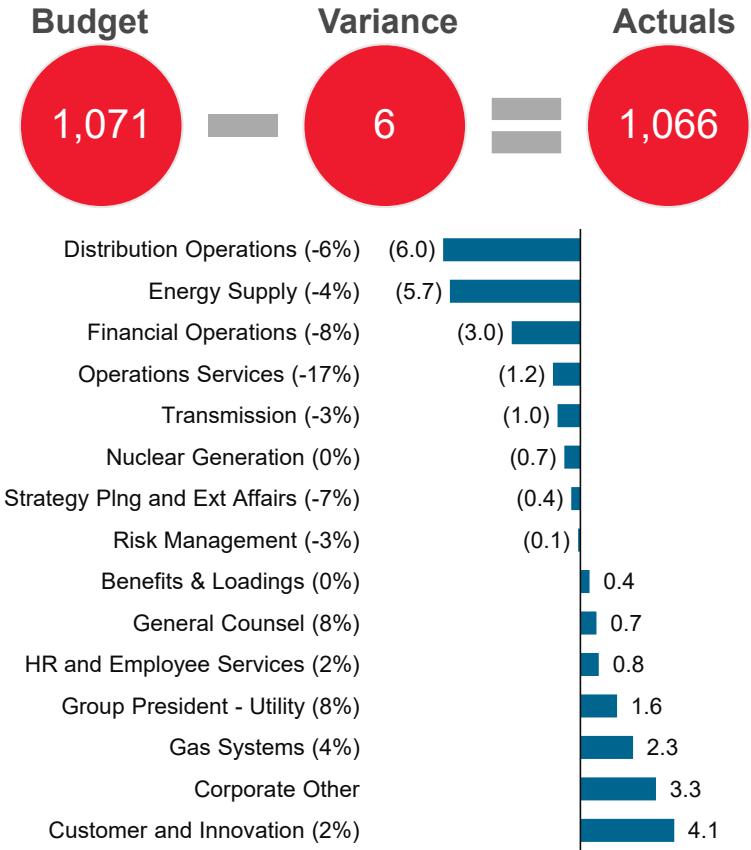
**Distribution** is due to timing of Vegetation Management spend due to storm activity response and industry wide staffing shortages (\$7.4M) and AGIS (\$4.9M) partially offset by storm activity (\$3.4M)

**Energy Supply** is due to liquidated damages (\$4.9M), wind emergent work/contingency (\$4.7M), and King Economic outage (\$1.1M), partially offset by other pressures

**Customer & Innovation** is due to bad debt related to higher sales and increased reserves as the AR continue to age (\$4.9M) and E&Y contract labor for ESEM (\$1.5M), partially offset by IT costs from savings in software maintenance (\$2.4M)



## 2021 FPT O&M Report



# 2022 O&M Deviations to Budget

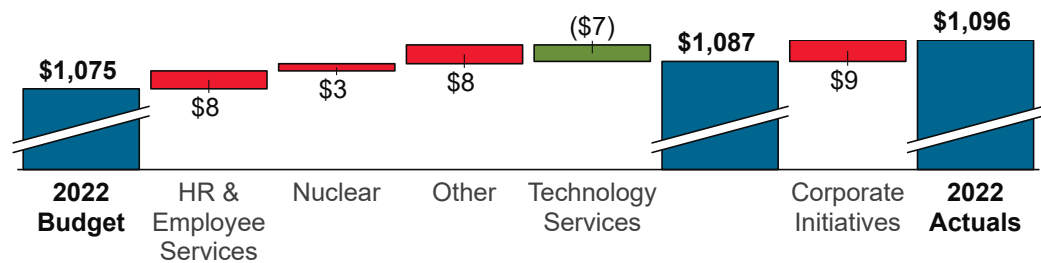
## Dollars in Millions

**HR & Employee Services** is due to facilities costs associated with maintenance/materials, increased aviation, enterprise learning organization and increased headcount for service demand

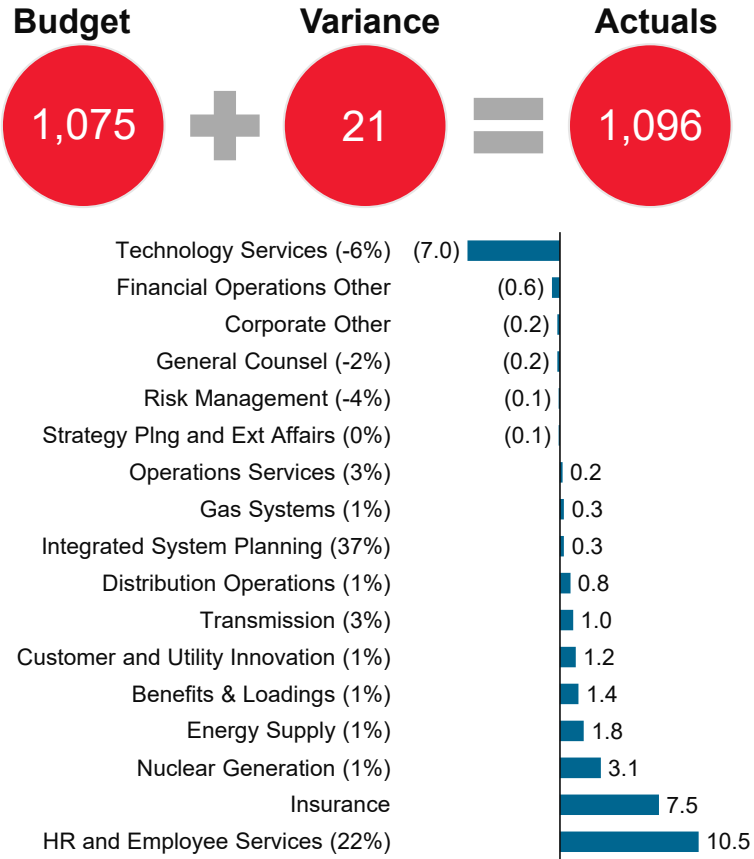
**Nuclear** is primarily due to base labor capital/O&M (delayed WPO plans) splits and PTO timing (\$3.2M) and higher diesel and preventive maintenance (\$1.6M) partially offset by lower contract spend for various projects (\$2.3M)

**Technology Services** is due to software costs and AGIS, partially offset by outside services for various programs

**Corporate Initiatives** is driven by two insurance captive distributions not taken (\$5.6M) and prefunding of the foundation (\$2.9M)



## 2022 FPT O&M Report





## **Supplemental Reports**

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### 2020 – 2022 NSPM Company Gas 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 gas utility. The annual schedules provide the actual and budget expenditures including the variance and percent variance for the periods of 2020 through 2022. 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. 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 gas utility operating and maintenance expenses by FERC account over the most recent three historical years.



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

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

		<u>2020 Actuals</u>	<u>2020 Budget</u>	<u>Change</u>	<u>% Change</u>
	<b>Manufactured Gas Production Expenses</b>				
710	MFD PRD-E&S	-	-	-	0.0%
717	MFD PRD EXP-Liquified Petroleum	-	-	-	0.0%
723	P/A-Fuel for LP Gas Process	-	-	-	0.0%
728	Liquefied Petroleum Gas - Excluded	-	-	-	0.0%
733	Gas Mix Expenses	61,107	425,986	(364,878)	-85.7%
735	Miscellaneous Production Expenses	(57,932)	14,803	(72,735)	-491.4%
736	Rents	2,030	4,059	(2,029)	-50.0%
741	Gas Production-Maintenance of Structures	-	-	-	0.0%
742	Maintenance of Production Equipment	-	113,019	(113,019)	-100.0%
	<b>Total Manufactured Gas Production Expenses</b>	<b>5,206</b>	<b>557,867</b>	<b>(552,661)</b>	<b>-99.1%</b>
	<b>Natural Gas Production and Gathering</b>				
750	Operation Supervision & Engineering	-	-	-	0.0%
751	Production Maps and Records	-	-	-	0.0%
752	Gas Wells Expenses	-	-	-	0.0%
753	Field Lines Expenses	-	-	-	0.0%
754	Field Compressor Station Expenses	-	-	-	0.0%
755	Field Compressor Fuel and Power	-	-	-	0.0%
756	Field Measuring and Regulating Station Expenses	-	-	-	0.0%
757	Purification Expenses	-	-	-	0.0%
758	Gas Well Royalties	-	-	-	0.0%
759	Other Expenses	61,624	59,227	2,397	3.9%
760	Rents	3,232	6,385	(3,153)	-97.6%
761	Maintenance Supervision & Engineering	-	-	-	0.0%
762	Maintenance of Structures and Improvements	-	-	-	0.0%
763	Maintenance of Producing Gas Wells	-	-	-	0.0%
764	Maintenance of Field Lines	-	-	-	0.0%
765	Maintenance of Field Compressor Station Equipment	-	-	-	0.0%
766	Maintenance of Field Meas and Reg Sta Equipment	-	-	-	0.0%
767	Maintenance of Purification Equipment	-	-	-	0.0%
768	Maintenance of Drilling and Cleaning Equipment	-	-	-	0.0%
769	Maintenance of Other Equipment	-	-	-	0.0%
	<b>Total Natural Gas Production and Gathering</b>	<b>64,856</b>	<b>65,613</b>	<b>(757)</b>	<b>-1.2%</b>
	<b>Products Extraction</b>				
770	Operation Supervision & Engineering	-	-	-	0.0%
771	Operation Labor	-	-	-	0.0%
772	Gas Shrinkage	-	-	-	0.0%
773	Fuel	-	-	-	0.0%
774	Power	-	-	-	0.0%
775	Materials	-	-	-	0.0%
776	Operation Supplies and Expenses	-	-	-	0.0%
777	Gas Processed by Others	-	-	-	0.0%
778	Royalties on Products Extracted	-	-	-	0.0%
779	Marketing Expenses	-	-	-	0.0%
780	Products Purchased for Resale	-	-	-	0.0%
781	Variation in Products Inventory	-	-	-	0.0%
782	Extracted Products Used by the Utility-CR	-	-	-	0.0%
783	Rents	-	-	-	0.0%
784	Maintenance Supervision & Engineering	-	-	-	0.0%
785	Maintenance of Structures and Improvements	-	-	-	0.0%
786	Maintenance of Extraction and Refining Equipment	-	-	-	0.0%
787	Maintenance of Pipe Lines	-	-	-	0.0%
788	Maintenance of Extracted Products Storage Equipment	-	-	-	0.0%
789	Maintenance of Compressor Equipment	-	-	-	0.0%
790	Maintenance of Gas Measuring and Reg Equipment	-	-	-	0.0%
791	Maintenance of Other Equipment	-	-	-	0.0%
	<b>Total Products Extraction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Exploration and Development</b>				
795	Delay Rentals	-	-	-	0.0%
796	Nonproductive Well Drilling	-	-	-	0.0%
797	Abandoned Leases	-	-	-	0.0%
798.0	Other Exploration	-	-	-	0.0%
	<b>Total Exploration and Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

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

Other Gas Supply Expenses					
800.0	Natural Gas Well Head Purchases	-	-	-	0.0%
800.1	Natural Gas Well Head Purchases, Intracompany Transfers	-	-	-	0.0%
801.0	Natural Gas Field Line Purchases	-	-	-	0.0%
802	Natural Gas Gasoline Plant Outlet Purchases	-	-	-	0.0%
803	Natural Gas Transmission Line Purchases	27,638	-	27,638	100.0%
804	Natural Gas City Gate Purchases - Excluded	-	-	-	0.0%
804.1	Liquefied Natural Gas Purchases - Excluded	-	-	-	0.0%
805	Other Gas Purchases	-	-	-	0.0%
805.1	Purchased Gas Cost Adjustments - Excluded	-	-	-	0.0%
806	Exchange Gas	-	-	-	0.0%
807	Purchased Gas Expense	10,402	254,511	(244,109)	-2346.8%
807.1	Well Expenses-Purchased Gas	-	-	-	0.0%
807.2	Operation of Purchased Gas Measuring Stations	-	-	-	0.0%
807.3	Maintenance of Purchased Gas Measuring Stations	-	-	-	0.0%
807.4	Purchased Gas Calculations Expenses	-	-	-	0.0%
807.5	Other Purchased Gas Expenses	-	-	-	0.0%
808.1	Gas Withdrawn from Storage-Debit - Excluded	-	-	-	0.0%
808.2	Gas Delivered to Storage-Credit - Excluded	-	-	-	0.0%
809.1	Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-	-	0.0%
809.2	Deliveries of Natural Gas for Processing-Credit	-	-	-	0.0%
810.0	Gas Used for Compressor Station Fuel-Credit	-	-	-	0.0%
811.0	Gas Used for Products Extraction-Credit	-	-	-	0.0%
812	Gas Used for Other Utility Operations-Credit	-	-	-	0.0%
813	Other Gas Supply Expenses	615,825	297,975	317,850	51.6%
Total Other Gas Supply Expenses		653,865	552,486	101,379	18.3%
Underground Storage Expenses					
814	Operation Supervision & Engineering	-	-	-	0.0%
815	Maps and Records	-	-	-	0.0%
816	Wells Expenses	-	-	-	0.0%
817	Lines Expenses	-	-	-	0.0%
818	Compressor Station Expenses	-	-	-	0.0%
819	Compressor Station Fuel and Power	-	-	-	0.0%
820	Measuring and Regulating Station Expenses	-	-	-	0.0%
821	Purification Expenses	-	-	-	0.0%
822	Exploration and Development	-	-	-	0.0%
823	Gas Losses	-	-	-	0.0%
824	Other Expenses	93	-	93	100.0%
825	Storage Well Royalties	-	-	-	0.0%
826	Rents	73	-	73	100.0%
830	Maintenance Supervision & Engineering	-	7,472	(7,472)	n/a
831	Maintenance of Structures and Improvements	-	-	-	0.0%
832	Maintenance of Reservoirs and Wells	-	-	-	0.0%
833	Maintenance of Lines	-	-	-	0.0%
834	Maintenance of Compressor Station Equipment	19,614	-	19,614	100.0%
835	Maint of Measuring and Regulating Station Equipment	-	-	-	0.0%
836	Maintenance of Purification Equipment	-	-	-	0.0%
837	Maintenance of Other Equipment	-	-	-	0.0%
Total Underground Storage Expenses		19,780	7,472	12,309	164.7%
Storage Expenses					
840	Operation Supervision & Engineering	-	-	-	0.0%
841	Operation Labor and Expenses	1,315,413	3,649,976	(2,334,563)	-177.5%
842	Other Storage Expense	29,260	62,754	(33,495)	-114.5%
843	Other Storage Expense-Maintenance Super	-	-	-	0.0%
843.1	Maintenance Supervision and Engineering	-	267,928	(267,928)	n/a
843.2	Maintenance of Structures and Improvements	89,228	34,079	55,149	61.8%
843.3	Maintenance of Gas Holders	(29,716)	-	(29,716)	100.0%
843.4	Maintenance of Purification Equipment	-	-	-	0.0%
843.5	Maintenance of Liquification Equipment	-	68,158	(68,158)	n/a
843.6	Maintenance of Vaporizing Equipment	154,485	19,909	134,576	87.1%
843.7	Maintenance of Compressor Equipment	4,524	17,039	(12,515)	-276.6%
843.8	Maintenance of Measuring and Reg Equipment	528	34,079	(33,551)	-6356.9%
843.9	Maintenance of Other Equipment	36,434	17,039	19,395	53.2%
844.1	Operation Supervision & Engineering	130,538	-	130,538	100.0%
844.2	LNG Processing Terminal Labor and Expenses	-	-	-	0.0%
844.3	Liquefaction Processing Labor and Expenses	677,204	14,944	662,260	97.8%
844.5	Measuring and Regulating Labor and Expenses	-	-	-	0.0%
846.2	Other Expenses	147,699	-	147,699	100.0%
847.1	Maintenance Supervision and Engineering	23,700	-	23,700	100.0%
847.2	Maintenance of Structures and Improvements	272,439	-	272,439	100.0%
847.3	Maintenance of LNG Processing Terminal Equipment	1,494,659	-	1,494,659	100.0%
847.5	Maintenance of Measuring and Regulating Equipment	512	-	512	100.0%
Total Storage Expenses		4,346,908	4,185,905	161,003	3.8%



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

<b>Transmission Expenses</b>					
850	Operation Supervision & Engineering	529,184	693,387	(164,203)	-31.0%
851	System Control & Load Dispatching	148,655	1,350,045	(1,201,390)	-808.2%
852	Communication System Expenses	-	-	-	0.0%
853	Compressor Station Labor and Expenses	-	-	-	0.0%
854	Gas for Compressor Station Fuel	-	-	-	0.0%
855	Other Fuel and Power for Compressor Stations	-	-	-	0.0%
856	Mains Expenses	1,885,166	1,888,360	(3,194)	-0.2%
857	Measuring and Regulating Station Expenses	19,715	-	19,715	100.0%
858	Transmission and Compression of Gas by Others - Excluded	-	-	-	0.0%
859	Other Expenses	85,466	128,761	(43,295)	-50.7%
860	Rents	54,782	41,587	13,195	24.1%
861	Maintenance Supervision & Engineering	-	-	-	0.0%
862	Maintenance of Structures and Improvements	-	-	-	0.0%
863	Maintenance of Mains	77,641	90,565	(12,924)	-16.6%
864	Maintenance of Compressor Station Equipment	-	-	-	0.0%
865	Maint of Measuring and Regulating Station Equipment	13,043	-	13,043	100.0%
866	Maintenance of Communication Equipment	64	74	(11)	-16.9%
867	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Transmission Expenses</b>		<b>2,813,716</b>	<b>4,192,780</b>	<b>(1,379,063)</b>	<b>-32.9%</b>
<b>Distribution Expenses</b>					
870	Operation Supervision & Engineering	4,762,833	7,858,635	(3,095,803)	-65.0%
871	Distribution Load Dispatching	3,755,043	2,118,031	1,637,011	43.6%
872	Compressor Station Labor and Expenses	-	-	-	0.0%
873	Compressor Station Fuel and Power	-	-	-	0.0%
874	Mains and Services Expenses	11,391,084	9,109,909	2,281,175	20.0%
875	Measuring and Regulating Station Expenses-General	568,368	834,678	(266,311)	-46.9%
876	Measuring and Regulating Station Expenses-Industrial	6,809	31,221	(24,413)	-358.5%
877	Measur and Regul Station Exp-City Gate Check Station	33,906	54,047	(20,141)	-59.4%
878	Meter and House Regulator Expenses	(1,879,276)	(1,277,943)	(601,333)	32.0%
879	Customer Installations Expenses	1,448,099	3,937,482	(2,489,383)	-171.9%
880	Other Expenses	9,983,906	9,306,775	677,131	6.8%
881	Rents	1,529,441	3,278,433	(1,748,992)	-114.4%
885	Maintenance Supervision & Engineering	702,922	918,354	(215,432)	-30.6%
886	Maintenance of Structures and Improvements	-	-	-	0.0%
887	Maintenance of Mains	2,398,136	3,015,455	(617,319)	-25.7%
888	Maintenance of Compressor Station Equipment	574,690	-	574,690	100.0%
889	Maint of Measuring and Regulating Station Equip-General	351,819	654,594	(302,775)	-86.1%
890	Maint of Measuring and Regulating Station Equip-Industrial	1,432	65,928	(64,496)	-4503.9%
891	Maint of Measur and Regul Station Equip-City Gate Check Static	1,977	43,350	(41,373)	-2092.2%
892	Maintenance of Services	4,467,531	3,399,263	1,068,268	23.9%
893	Maintenance of Meters and House Regulators	1,155,552	2,701,613	(1,546,061)	-133.8%
894	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Distribution Expenses</b>		<b>41,254,271</b>	<b>46,049,825</b>	<b>(4,795,554)</b>	<b>-10.4%</b>
<b>Total Gas Functional O&amp;M</b>		<b>49,158,603</b>	<b>55,611,947</b>	<b>(6,453,344)</b>	<b>-11.6%</b>
<b>Customer Accounts Expenses</b>					
901	Supervision	30,748	23,891	6,857	22.3%
902	Meter Reading Expenses	5,419,553	5,255,549	164,003	3.0%
903	Customer Records & Collection Expenses	5,298,513	6,309,303	(1,010,790)	-19.1%
904	Uncollectible Accounts - Commodity	2,904,117	1,804,819	1,099,298	37.9%
904.001	Uncollectible Accounts - Non Commodity	178,726	482,315	(303,589)	-169.9%
905	Misc. Customer Accounts Expenses	35,355	-	35,355	100.0%
<b>Customer Service &amp; Informational Expenses</b>					
907	Supervision	-	-	-	0.0%
908	Customer Assistance Expenses	977,169	1,073,497	(96,328)	-9.9%
909	Informational & Instructional Expenses	217,134	266,514	(49,380)	-22.7%
910	Misc. Customer Service & Informational Expenses	23,352	115,897	(92,545)	-396.3%
<b>Sales Expenses</b>					
911	Supervision	-	-	-	0.0%
912	Demonstrating & Selling Expenses	41,000	-	41,000	100.0%
913	Advertising Expenses	-	10,000	(10,000)	n/a
916	Misc. Sales Expenses	268	-	268	100.0%
<b>Total Customers &amp; Sales Expenses</b>		<b>15,125,933</b>	<b>15,341,784</b>	<b>(215,851)</b>	<b>-1.4%</b>

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

<b>A&amp;G Expenses</b>					
920	Administrative & General Salaries	8,322,787	8,881,044	(558,257)	-6.7%
921	Office Supplies & Expenses	4,007,670	5,291,208	(1,283,538)	-32.0%
922	Administrative Expenses Transferred-Credit	(3,738,933)	(110,844)	(3,628,089)	97.0%
923	Outside Services Employed	1,558,698	2,075,038	(516,339)	-33.1%
924	Property Insurance	308,675	530,947	(222,272)	-72.0%
925	Injuries & Damages	1,323,107	617,095	706,012	53.4%
926	Employee Pension & Benefits	6,949,303	7,439,661	(490,358)	-7.1%
927	Franchise Requirements	-	-	-	0.0%
928	Regulatory Commission Expenses	789,078	1,005,544	(216,465)	-27.4%
929	Duplicate Charges-Credit	(130,939)	(283,968)	153,029	-116.9%
930.1	General Advertising Expenses	271,574	339,938	(68,364)	-25.2%
930.2	Misc. General Expenses	459,918	628,757	(168,838)	-36.7%
931	Rents	5,435,413	(460,573)	5,895,986	108.5%
932	Maintenance of Structures	14,719	-	14,719	100.0%
935	Maintenance of General Plant	(0)	71,429	(71,429)	656265590.4%
<b>Total A&amp;G</b>		<b>25,571,071</b>	<b>26,025,276</b>	<b>(454,204)</b>	<b>-1.7%</b>
<b>Total Customers &amp; Sales &amp; A&amp;G</b>		<b>40,697,004</b>	<b>41,367,059</b>	<b>(670,055)</b>	<b>-1.6%</b>
<b>Total</b>		<b>89,855,607</b>	<b>96,979,006</b>	<b>(7,123,400)</b>	<b>-7.3%</b>

**Summary Report 1**  
**2021 Actual vs. 2021 Budget**  
**O&M by FERC**  
**NSP-MN Gas**

**FERC-Based NSPM Gas O&M Analysis**  
**2021 Actuals versus 2021 Budget**

		<u>2021 Actuals</u>	<u>2021 Budget</u>	<u>Change</u>	<u>% Change</u>
	<b>Manufactured Gas Production Expenses</b>				
710	MFD PRD-E&S	-	-	-	0.0%
717	MFD PRD EXP-Liquified Petroleum	-	-	-	0.0%
723	P/A-Fuel for LP Gas Process	-	-	-	0.0%
728	Liquefied Petroleum Gas - Excluded	-	-	-	0.0%
733	Gas Mix Expenses	-	-	-	0.0%
735	Miscellaneous Production Expenses	(458,613)	752,588	(1,211,202)	-160.9%
736	Rents	1,862	3,053	(1,190)	-39.0%
741	Gas Production-Maintenance of Structures	-	-	-	0.0%
742	Maintenance of Production Equipment	-	-	-	0.0%
	<b>Total Manufactured Gas Production Expenses</b>	<b>(456,751)</b>	<b>755,641</b>	<b>(1,212,392)</b>	<b>-160.4%</b>
	<b>Natural Gas Production and Gathering</b>				
750	Operation Supervision & Engineering	-	-	-	0.0%
751	Production Maps and Records	-	-	-	0.0%
752	Gas Wells Expenses	-	-	-	0.0%
753	Field Lines Expenses	-	-	-	0.0%
754	Field Compressor Station Expenses	-	-	-	0.0%
755	Field Compressor Fuel and Power	-	-	-	0.0%
756	Field Measuring and Regulating Station Expenses	-	-	-	0.0%
757	Purification Expenses	-	-	-	0.0%
758	Gas Well Royalties	-	-	-	0.0%
759	Other Expenses	15,462	1,411	14,051	90.9%
760	Rents	720	1,661	(941)	-130.8%
761	Maintenance Supervision & Engineering	-	-	-	0.0%
762	Maintenance of Structures and Improvements	-	-	-	0.0%
763	Maintenance of Producing Gas Wells	-	-	-	0.0%
764	Maintenance of Field Lines	-	-	-	0.0%
765	Maintenance of Field Compressor Station Equipment	-	-	-	0.0%
766	Maintenance of Field Meas and Reg Sta Equipment	-	-	-	0.0%
767	Maintenance of Purification Equipment	-	-	-	0.0%
768	Maintenance of Drilling and Cleaning Equipment	-	-	-	0.0%
769	Maintenance of Other Equipment	-	-	-	0.0%
	<b>Total Natural Gas Production and Gathering</b>	<b>16,182</b>	<b>3,072</b>	<b>13,110</b>	<b>426.8%</b>
	<b>Products Extraction</b>				
770	Operation Supervision & Engineering	-	-	-	0.0%
771	Operation Labor	-	-	-	0.0%
772	Gas Shrinkage	-	-	-	0.0%
773	Fuel	-	-	-	0.0%
774	Power	-	-	-	0.0%
775	Materials	-	-	-	0.0%
776	Operation Supplies and Expenses	-	-	-	0.0%
777	Gas Processed by Others	-	-	-	0.0%
778	Royalties on Products Extracted	-	-	-	0.0%
779	Marketing Expenses	-	-	-	0.0%
780	Products Purchased for Resale	-	-	-	0.0%
781	Variation in Products Inventory	-	-	-	0.0%
782	Extracted Products Used by the Utility-CR	-	-	-	0.0%
783	Rents	-	-	-	0.0%
784	Maintenance Supervision & Engineering	-	-	-	0.0%
785	Maintenance of Structures and Improvements	-	-	-	0.0%
786	Maintenance of Extraction and Refining Equipment	-	-	-	0.0%
787	Maintenance of Pipe Lines	-	-	-	0.0%
788	Maintenance of Extracted Products Storage Equipment	-	-	-	0.0%
789	Maintenance of Compressor Equipment	-	-	-	0.0%
790	Maintenance of Gas Measuring and Reg Equipment	-	-	-	0.0%
791	Maintenance of Other Equipment	-	-	-	0.0%
	<b>Total Products Extraction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Exploration and Development</b>				
795	Delay Rentals	-	-	-	0.0%
796	Nonproductive Well Drilling	-	-	-	0.0%
797	Abandoned Leases	-	-	-	0.0%
798.0	Other Exploration	-	-	-	0.0%
	<b>Total Exploration and Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**Summary Report 1**  
**2021 Actual vs. 2021 Budget**  
**O&M by FERC**  
**NSP-MN Gas**

	Other Gas Supply Expenses				
800.0	Natural Gas Well Head Purchases	-	-	-	0.0%
800.1	Natural Gas Well Head Purchases, Intracompany Transfers	-	-	-	0.0%
801.0	Natural Gas Field Line Purchases	-	-	-	0.0%
802	Natural Gas Gasoline Plant Outlet Purchases	-	-	-	0.0%
803	Natural Gas Transmission Line Purchases	-	-	-	0.0%
804	Natural Gas City Gate Purchases - Excluded	-	-	-	0.0%
804.1	Liquefied Natural Gas Purchases - Excluded	-	-	-	0.0%
805	Other Gas Purchases	-	-	-	0.0%
805.1	Purchased Gas Cost Adjustments - Excluded	-	-	-	0.0%
806	Exchange Gas	-	-	-	0.0%
807	Purchased Gas Expense	12,770	220,412	(207,642)	-1626.1%
807.1	Well Expenses-Purchased Gas	-	-	-	0.0%
807.2	Operation of Purchased Gas Measuring Stations	-	-	-	0.0%
807.3	Maintenance of Purchased Gas Measuring Stations	-	-	-	0.0%
807.4	Purchased Gas Calculations Expenses	-	-	-	0.0%
807.5	Other Purchased Gas Expenses	-	-	-	0.0%
808.1	Gas Withdrawn from Storage-Debit - Excluded	-	-	-	0.0%
808.2	Gas Delivered to Storage-Credit - Excluded	-	-	-	0.0%
809.1	Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-	-	0.0%
809.2	Deliveries of Natural Gas for Processing-Credit	-	-	-	0.0%
810.0	Gas Used for Compressor Station Fuel-Credit	-	-	-	0.0%
811.0	Gas Used for Products Extraction-Credit	-	-	-	0.0%
812	Gas Used for Other Utility Operations-Credit	-	-	-	0.0%
813	Other Gas Supply Expenses	526,064	278,512	247,552	47.1%

<b>Total Other Gas Supply Expenses</b>	<b>538,833</b>	<b>498,924</b>	<b>39,910</b>	<b>8.0%</b>
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Underground Storage Expenses					
814	Operation Supervision & Engineering	-	-	-	0.0%
815	Maps and Records	-	-	-	0.0%
816	Wells Expenses	-	-	-	0.0%
817	Lines Expenses	-	-	-	0.0%
818	Compressor Station Expenses	-	-	-	0.0%
819	Compressor Station Fuel and Power	-	-	-	0.0%
820	Measuring and Regulating Station Expenses	-	-	-	0.0%
821	Purification Expenses	-	-	-	0.0%
822	Exploration and Development	-	-	-	0.0%
823	Gas Losses	-	-	-	0.0%
824	Other Expenses	-	-	-	0.0%
825	Storage Well Royalties	-	-	-	0.0%
826	Rents	-	-	-	0.0%
830	Maintenance Supervision & Engineering	-	-	-	0.0%
831	Maintenance of Structures and Improvements	-	-	-	0.0%
832	Maintenance of Reservoirs and Wells	-	-	-	0.0%
833	Maintenance of Lines	-	-	-	0.0%
834	Maintenance of Compressor Station Equipment	26,135	-	26,135	100.0%
835	Maint of Measuring and Regulating Station Equipment	-	-	-	0.0%
836	Maintenance of Purification Equipment	-	-	-	0.0%
837	Maintenance of Other Equipment	-	-	-	0.0%

<b>Total Underground Storage Expenses</b>	<b>26,135</b>	<b>-</b>	<b>26,135</b>	<b>n/a</b>
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Storage Expenses					
840	Operation Supervision & Engineering	-	-	-	0.0%
841	Operation Labor and Expenses	807,409	538,401	269,008	33.3%
842	Other Storage Expense	19,861	32,598	(12,737)	-64.1%
843	Other Storage Expense-Maintenance Super	-	-	-	0.0%
843.1	Maintenance Supervision and Engineering	14,819	-	14,819	100.0%
843.2	Maintenance of Structures and Improvements	99,037	-	99,037	100.0%
843.3	Maintenance of Gas Holders	5,257	-	5,257	100.0%
843.4	Maintenance of Purification Equipment	-	-	-	0.0%
843.5	Maintenance of Liquification Equipment	-	-	-	0.0%
843.6	Maintenance of Vaporizing Equipment	291,422	-	291,422	100.0%
843.7	Maintenance of Compressor Equipment	1,184	-	1,184	100.0%
843.8	Maintenance of Measuring and Reg Equipment	-	-	-	0.0%
843.9	Maintenance of Other Equipment	79,224	-	79,224	100.0%
844.1	Operation Supervision & Engineering	76,588	-	76,588	100.0%
844.2	LNG Processing Terminal Labor and Expenses	137	-	137	100.0%
844.3	Liquefaction Processing Labor and Expenses	299,971	1,427,963	(1,127,992)	-376.0%
844.5	Measuring and Regulating Labor and Expenses	1,209	-	1,209	100.0%
846.2	Other Expenses	260,466	103,570	156,896	60.2%
847.1	Maintenance Supervision and Engineering	(23,700)	-	(23,700)	100.0%
847.2	Maintenance of Structures and Improvements	606,804	-	606,804	100.0%
847.3	Maintenance of LNG Processing Terminal Equipment	1,770,976	2,200,627	(429,651)	-24.3%
847.5	Maintenance of Measuring and Regulating Equipment	16,740	-	16,740	100.0%

<b>Total Storage Expenses</b>	<b>4,327,403</b>	<b>4,303,158</b>	<b>24,245</b>	<b>0.6%</b>
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**Summary Report 1**  
**2021 Actual vs. 2021 Budget**  
**O&M by FERC**  
**NSP-MN Gas**

<b>Transmission Expenses</b>					
850	Operation Supervision & Engineering	482,746	1,360,568	(877,821)	-181.8%
851	System Control & Load Dispatching	133,929	70,911	63,019	47.1%
852	Communication System Expenses	-	-	-	0.0%
853	Compressor Station Labor and Expenses	-	-	-	0.0%
854	Gas for Compressor Station Fuel	-	-	-	0.0%
855	Other Fuel and Power for Compressor Stations	-	-	-	0.0%
856	Mains Expenses	858,348	2,020,825	(1,162,476)	-135.4%
857	Measuring and Regulating Station Expenses	7,571	-	7,571	100.0%
858	Transmission and Compression of Gas by Others - Excluded	-	-	-	0.0%
859	Other Expenses	71,754	68,590	3,164	4.4%
860	Rents	53,924	64,828	(10,904)	-20.2%
861	Maintenance Supervision & Engineering	-	-	-	0.0%
862	Maintenance of Structures and Improvements	-	-	-	0.0%
863	Maintenance of Mains	86,592	15,664	70,928	81.9%
864	Maintenance of Compressor Station Equipment	-	-	-	0.0%
865	Maint of Measuring and Regulating Station Equipment	4,446	-	4,446	100.0%
866	Maintenance of Communication Equipment	64	62	2	3.5%
867	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Transmission Expenses</b>		<b>1,699,376</b>	<b>3,601,447</b>	<b>(1,902,071)</b>	<b>-52.8%</b>
<b>Distribution Expenses</b>					
870	Operation Supervision & Engineering	5,449,854	5,177,638	272,216	5.0%
871	Distribution Load Dispatching	3,885,229	3,520,224	365,005	9.4%
872	Compressor Station Labor and Expenses	-	-	-	0.0%
873	Compressor Station Fuel and Power	-	-	-	0.0%
874	Mains and Services Expenses	12,942,543	12,440,787	501,755	3.9%
875	Measuring and Regulating Station Expenses-General	469,089	-	469,089	100.0%
876	Measuring and Regulating Station Expenses-Industrial	-	-	-	0.0%
877	Measur and Regul Station Exp-City Gate Check Station	67,844	-	67,844	100.0%
878	Meter and House Regulator Expenses	(3,357,008)	(2,918,620)	(438,388)	13.1%
879	Customer Installations Expenses	1,455,979	997,275	458,704	31.5%
880	Other Expenses	8,511,361	10,745,463	(2,234,102)	-26.2%
881	Rents	1,073,674	1,558,592	(484,917)	-45.2%
885	Maintenance Supervision & Engineering	714,204	558,472	155,733	21.8%
886	Maintenance of Structures and Improvements	-	-	-	0.0%
887	Maintenance of Mains	1,688,171	1,763,826	(75,655)	-4.5%
888	Maintenance of Compressor Station Equipment	114,689	218,594	(103,905)	-90.6%
889	Maint of Measuring and Regulating Station Equip-General	460,850	196,725	264,125	57.3%
890	Maint of Measuring and Regulating Station Equip-Industrial	205	-	205	100.0%
891	Maint of Measur and Regul Station Equip-City Gate Check Static	32,783	-	32,783	100.0%
892	Maintenance of Services	5,295,022	4,785,180	509,842	9.6%
893	Maintenance of Meters and House Regulators	3,812,501	759,692	3,052,810	80.1%
894	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Distribution Expenses</b>		<b>42,616,991</b>	<b>39,803,847</b>	<b>2,813,145</b>	<b>7.1%</b>
<b>Total Gas Functional O&amp;M</b>		<b>48,768,169</b>	<b>48,966,088</b>	<b>(197,919)</b>	<b>-0.4%</b>
<b>Customer Accounts Expenses</b>					
901	Supervision	32,559	(42,217)	74,776	229.7%
902	Meter Reading Expenses	5,457,913	5,092,541	365,372	6.7%
903	Customer Records & Collection Expenses	5,850,713	5,812,028	38,684	0.7%
904	Uncollectible Accounts - Commodity	3,035,663	2,356,349	679,314	22.4%
904.001	Uncollectible Accounts - Non Commodity	170,404	187,455	(17,051)	-10.0%
905	Misc. Customer Accounts Expenses	30,193	21,281	8,912	29.5%
<b>Customer Service &amp; Informational Expenses</b>					
907	Supervision	-	-	-	0.0%
908	Customer Assistance Expenses	968,024	822,217	145,808	15.1%
909	Informational & Instructional Expenses	212,686	207,087	5,599	2.6%
910	Misc. Customer Service & Informational Expenses	31,379	51,080	(19,701)	-62.8%
<b>Sales Expenses</b>					
911	Supervision	-	-	-	0.0%
912	Demonstrating & Selling Expenses	37,700	20,529	17,171	45.5%
913	Advertising Expenses	-	-	-	0.0%
916	Misc. Sales Expenses	46	77	(30)	-65.9%
<b>Total Customers &amp; Sales Expenses</b>		<b>15,827,281</b>	<b>14,528,427</b>	<b>1,298,853</b>	<b>8.9%</b>

Summary Report 1  
2021 Actual vs. 2021 Budget  
O&M by FERC  
NSP-MN Gas

<b>A&amp;G Expenses</b>					
920	Administrative & General Salaries	7,117,395	6,532,642	584,752	8.2%
921	Office Supplies & Expenses	4,166,983	3,616,322	550,661	13.2%
922	Administrative Expenses Transferred-Credit	(3,953,535)	(3,742,859)	(210,676)	5.3%
923	Outside Services Employed	1,495,131	1,291,786	203,344	13.6%
924	Property Insurance	399,986	439,637	(39,651)	-9.9%
925	Injuries & Damages	1,267,933	867,152	400,781	31.6%
926	Employee Pension & Benefits	8,057,329	7,126,038	931,290	11.6%
927	Franchise Requirements	-	-	-	0.0%
928	Regulatory Commission Expenses	1,288,005	578,772	709,233	55.1%
929	Duplicate Charges-Credit	(160,847)	(316,656)	155,809	-96.9%
930.1	General Advertising Expenses	229,924	261,655	(31,732)	-13.8%
930.2	Misc. General Expenses	527,180	504,362	22,818	4.3%
931	Rents	5,829,818	5,578,279	251,539	4.3%
932	Maintenance of Structures	60,693	-	60,693	100.0%
935	Maintenance of General Plant	0	53,041	(53,041)	-232628785.2%
<b>Total A&amp;G</b>		<b>26,325,993</b>	<b>22,790,172</b>	<b>3,535,821</b>	<b>15.5%</b>
<b>Total Customers &amp; Sales &amp; A&amp;G</b>		<b>42,153,274</b>	<b>37,318,599</b>	<b>4,834,674</b>	<b>13.0%</b>
<b>Total</b>		<b>90,921,443</b>	<b>86,284,688</b>	<b>4,636,755</b>	<b>5.4%</b>

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

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

		<u>2022 Actuals</u>	<u>2022 Budget</u>	<u>Change</u>	<u>% Change</u>
	<b>Manufactured Gas Production Expenses</b>				
710	MFD PRD-E&S	-	-	-	0.0%
717	MFD PRD EXP-Liquified Petroleum	-	-	-	0.0%
723	P/A-Fuel for LP Gas Process	-	-	-	0.0%
728	Liquefied Petroleum Gas - Excluded	-	-	-	0.0%
733	Gas Mix Expenses	-	-	-	0.0%
735	Miscellaneous Production Expenses	(143,453)	1,001,623	(1,145,075)	-114.3%
736	Rents	162	1,439	(1,277)	-88.7%
741	Gas Production-Maintenance of Structures	-	-	-	0.0%
742	Maintenance of Production Equipment	-	-	-	0.0%
	<b>Total Manufactured Gas Production Expenses</b>	<u>(143,291)</u>	<u>1,003,062</u>	<u>(1,146,353)</u>	<u>-114.3%</u>
	<b>Natural Gas Production and Gathering</b>				
750	Operation Supervision & Engineering	-	-	-	0.0%
751	Production Maps and Records	-	-	-	0.0%
752	Gas Wells Expenses	-	-	-	0.0%
753	Field Lines Expenses	-	-	-	0.0%
754	Field Compressor Station Expenses	-	-	-	0.0%
755	Field Compressor Fuel and Power	-	-	-	0.0%
756	Field Measuring and Regulating Station Expenses	-	-	-	0.0%
757	Purification Expenses	-	-	-	0.0%
758	Gas Well Royalties	-	-	-	0.0%
759	Other Expenses	-	-	-	0.0%
760	Rents	-	-	-	0.0%
761	Maintenance Supervision & Engineering	-	-	-	0.0%
762	Maintenance of Structures and Improvements	-	-	-	0.0%
763	Maintenance of Producing Gas Wells	-	-	-	0.0%
764	Maintenance of Field Lines	-	-	-	0.0%
765	Maintenance of Field Compressor Station Equipment	-	-	-	0.0%
766	Maintenance of Field Meas and Reg Sta Equipment	-	-	-	0.0%
767	Maintenance of Purification Equipment	-	-	-	0.0%
768	Maintenance of Drilling and Cleaning Equipment	-	-	-	0.0%
769	Maintenance of Other Equipment	-	-	-	0.0%
	<b>Total Natural Gas Production and Gathering</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	<b>Products Extraction</b>				
770	Operation Supervision & Engineering	-	-	-	0.0%
771	Operation Labor	-	-	-	0.0%
772	Gas Shrinkage	-	-	-	0.0%
773	Fuel	-	-	-	0.0%
774	Power	-	-	-	0.0%
775	Materials	-	-	-	0.0%
776	Operation Supplies and Expenses	-	-	-	0.0%
777	Gas Processed by Others	-	-	-	0.0%
778	Royalties on Products Extracted	-	-	-	0.0%
779	Marketing Expenses	-	-	-	0.0%
780	Products Purchased for Resale	-	-	-	0.0%
781	Variation in Products Inventory	-	-	-	0.0%
782	Extracted Products Used by the Utility-CR	-	-	-	0.0%
783	Rents	-	-	-	0.0%
784	Maintenance Supervision & Engineering	-	-	-	0.0%
785	Maintenance of Structures and Improvements	-	-	-	0.0%
786	Maintenance of Extraction and Refining Equipment	-	-	-	0.0%
787	Maintenance of Pipe Lines	-	-	-	0.0%
788	Maintenance of Extracted Products Storage Equipment	-	-	-	0.0%
789	Maintenance of Compressor Equipment	-	-	-	0.0%
790	Maintenance of Gas Measuring and Reg Equipment	-	-	-	0.0%
791	Maintenance of Other Equipment	-	-	-	0.0%
	<b>Total Products Extraction</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
	<b>Exploration and Development</b>				
795	Delay Rentals	-	-	-	0.0%
796	Nonproductive Well Drilling	-	-	-	0.0%
797	Abandoned Leases	-	-	-	0.0%
798.0	Other Exploration	-	-	-	0.0%
	<b>Total Exploration and Development</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>

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

Other Gas Supply Expenses					
800.0	Natural Gas Well Head Purchases	-	-	-	0.0%
800.1	Natural Gas Well Head Purchases, Intracompany Transfers	-	-	-	0.0%
801.0	Natural Gas Field Line Purchases	-	-	-	0.0%
802	Natural Gas Gasoline Plant Outlet Purchases	-	-	-	0.0%
803	Natural Gas Transmission Line Purchases	-	-	-	0.0%
804	Natural Gas City Gate Purchases - Excluded	-	-	-	0.0%
804.1	Liquefied Natural Gas Purchases - Excluded	-	-	-	0.0%
805	Other Gas Purchases	-	-	-	0.0%
805.1	Purchased Gas Cost Adjustments - Excluded	-	-	-	0.0%
806	Exchange Gas	-	-	-	0.0%
807	Purchased Gas Expense	24,632	201,982	(177,350)	-720.0%
807.1	Well Expenses-Purchased Gas	-	-	-	0.0%
807.2	Operation of Purchased Gas Measuring Stations	-	-	-	0.0%
807.3	Maintenance of Purchased Gas Measuring Stations	-	-	-	0.0%
807.4	Purchased Gas Calculations Expenses	-	-	-	0.0%
807.5	Other Purchased Gas Expenses	-	-	-	0.0%
808.1	Gas Withdrawn from Storage-Debit - Excluded	-	-	-	0.0%
808.2	Gas Delivered to Storage-Credit - Excluded	-	-	-	0.0%
809.1	Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-	-	0.0%
809.2	Deliveries of Natural Gas for Processing-Credit	-	-	-	0.0%
810.0	Gas Used for Compressor Station Fuel-Credit	-	-	-	0.0%
811.0	Gas Used for Products Extraction-Credit	-	-	-	0.0%
812	Gas Used for Other Utility Operations-Credit	-	-	-	0.0%
813	Other Gas Supply Expenses	1,568,688	216,833	1,351,855	86.2%

<b>Total Other Gas Supply Expenses</b>	<b>1,593,319</b>	<b>418,815</b>	<b>1,174,505</b>	<b>280.4%</b>
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Underground Storage Expenses					
814	Operation Supervision & Engineering	-	-	-	0.0%
815	Maps and Records	-	-	-	0.0%
816	Wells Expenses	-	-	-	0.0%
817	Lines Expenses	-	-	-	0.0%
818	Compressor Station Expenses	-	-	-	0.0%
819	Compressor Station Fuel and Power	-	-	-	0.0%
820	Measuring and Regulating Station Expenses	-	-	-	0.0%
821	Purification Expenses	-	-	-	0.0%
822	Exploration and Development	-	-	-	0.0%
823	Gas Losses	-	-	-	0.0%
824	Other Expenses	2,294	-	2,294	100.0%
825	Storage Well Royalties	-	-	-	0.0%
826	Rents	2,160	-	2,160	100.0%
830	Maintenance Supervision & Engineering	-	-	-	0.0%
831	Maintenance of Structures and Improvements	-	-	-	0.0%
832	Maintenance of Reservoirs and Wells	-	-	-	0.0%
833	Maintenance of Lines	-	-	-	0.0%
834	Maintenance of Compressor Station Equipment	108,335	-	108,335	100.0%
835	Maint of Measuring and Regulating Station Equipment	-	-	-	0.0%
836	Maintenance of Purification Equipment	-	-	-	0.0%
837	Maintenance of Other Equipment	-	-	-	0.0%

<b>Total Underground Storage Expenses</b>	<b>112,789</b>	<b>-</b>	<b>112,789</b>	<b>n/a</b>
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Storage Expenses					
840	Operation Supervision & Engineering	-	(32)	32	n/a
841	Operation Labor and Expenses	1,601,590	1,568,975	32,615	2.0%
842	Other Storage Expense	42,275	24,155	18,120	42.9%
843	Other Storage Expense-Maintenance Super	-	-	-	0.0%
843.1	Maintenance Supervision and Engineering	267,734	-	267,734	100.0%
843.2	Maintenance of Structures and Improvements	221,181	-	221,181	100.0%
843.3	Maintenance of Gas Holders	54,210	-	54,210	100.0%
843.4	Maintenance of Purification Equipment	-	-	-	0.0%
843.5	Maintenance of Liquification Equipment	-	-	-	0.0%
843.6	Maintenance of Vaporizing Equipment	179,663	-	179,663	100.0%
843.7	Maintenance of Compressor Equipment	282	-	282	100.0%
843.8	Maintenance of Measuring and Reg Equipment	731	-	731	100.0%
843.9	Maintenance of Other Equipment	43,475	-	43,475	100.0%
844.1	Operation Supervision & Engineering	-	-	-	0.0%
844.2	LNG Processing Terminal Labor and Expenses	-	-	-	0.0%
844.3	Liquefaction Processing Labor and Expenses	528,700	727,854	(199,154)	-37.7%
844.5	Measuring and Regulating Labor and Expenses	511	-	511	100.0%
846.2	Other Expenses	488,916	74,963	413,952	84.7%
847.1	Maintenance Supervision and Engineering	-	-	-	0.0%
847.2	Maintenance of Structures and Improvements	1,545,912	-	1,545,912	100.0%
847.3	Maintenance of LNG Processing Terminal Equipment	2,274,809	2,763,137	(488,327)	-21.5%
847.5	Maintenance of Measuring and Regulating Equipment	25,999	-	25,999	100.0%
847.8	Maintenance of Other Equipment	3,873	-	3,873	100.0%

<b>Total Storage Expenses</b>	<b>7,279,861</b>	<b>5,159,051</b>	<b>2,120,810</b>	<b>41.1%</b>
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**Summary Report 1**  
**2022 Actual vs. 2022 Budget**  
**O&M by FERC**  
**NSP-MN Gas**

<b>Transmission Expenses</b>					
850	Operation Supervision & Engineering	383,881	723,113	(339,232)	-88.4%
851	System Control & Load Dispatching	120,164	105,502	14,662	12.2%
852	Communication System Expenses	-	-	-	0.0%
853	Compressor Station Labor and Expenses	-	-	-	0.0%
854	Gas for Compressor Station Fuel	-	-	-	0.0%
855	Other Fuel and Power for Compressor Stations	-	-	-	0.0%
856	Mains Expenses	309,319	1,381,710	(1,072,390)	-346.7%
857	Measuring and Regulating Station Expenses	16,660	-	16,660	100.0%
858	Transmission and Compression of Gas by Others - Excluded	-	-	-	0.0%
859	Other Expenses	100,079	46,543	53,536	53.5%
860	Rents	55,152	55,014	139	0.3%
861	Maintenance Supervision & Engineering	-	-	-	0.0%
862	Maintenance of Structures and Improvements	-	-	-	0.0%
863	Maintenance of Mains	141,409	17,081	124,328	87.9%
864	Maintenance of Compressor Station Equipment	-	-	-	0.0%
865	Maint of Measuring and Regulating Station Equipment	32,556	-	32,556	100.0%
866	Maintenance of Communication Equipment	4,911	27	4,884	99.5%
867	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Transmission Expenses</b>		<b>1,164,131</b>	<b>2,328,989</b>	<b>(1,164,857)</b>	<b>-50.0%</b>
<b>Distribution Expenses</b>					
870	Operation Supervision & Engineering	6,941,085	8,403,965	(1,462,880)	-21.1%
871	Distribution Load Dispatching	3,714,508	3,535,771	178,737	4.8%
872	Compressor Station Labor and Expenses	-	-	-	0.0%
873	Compressor Station Fuel and Power	-	-	-	0.0%
874	Mains and Services Expenses	11,579,839	16,168,715	(4,588,876)	-39.6%
875	Measuring and Regulating Station Expenses-General	409,668	452,579	(42,911)	-10.5%
876	Measuring and Regulating Station Expenses-Industrial	-	-	-	0.0%
877	Measur and Regul Station Exp-City Gate Check Station	157,995	1,172	156,823	99.3%
878	Meter and House Regulator Expenses	(3,776,315)	(5,689,339)	1,913,024	-50.7%
879	Customer Installations Expenses	1,400,465	1,136,633	263,832	18.8%
880	Other Expenses	8,297,232	6,791,797	1,505,435	18.1%
881	Rents	1,173,646	1,119,064	54,582	4.7%
885	Maintenance Supervision & Engineering	626,549	292,304	334,245	53.3%
886	Maintenance of Structures and Improvements	-	-	-	0.0%
887	Maintenance of Mains	1,447,127	1,385,277	61,850	4.3%
888	Maintenance of Compressor Station Equipment	-	218,923	(218,923)	n/a
889	Maint of Measuring and Regulating Station Equip-General	534,243	306,717	227,525	42.6%
890	Maint of Measuring and Regulating Station Equip-Industrial	-	-	-	0.0%
891	Maint of Measur and Regul Station Equip-City Gate Check Static	4,017	1,279	2,738	68.2%
892	Maintenance of Services	5,637,207	5,230,767	406,440	7.2%
893	Maintenance of Meters and House Regulators	4,494,688	1,458,769	3,035,919	67.5%
894	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Distribution Expenses</b>		<b>42,641,951</b>	<b>40,814,392</b>	<b>1,827,559</b>	<b>4.5%</b>
<b>Total Gas Functional O&amp;M</b>		<b>52,648,761</b>	<b>49,724,308</b>	<b>2,924,453</b>	<b>5.9%</b>
<b>Customer Accounts Expenses</b>					
901	Supervision	33,283	(84,853)	118,136	354.9%
902	Meter Reading Expenses	4,447,541	4,441,377	6,164	0.1%
903	Customer Records & Collection Expenses	6,113,445	5,772,232	341,214	5.6%
904	Uncollectible Accounts - Commodity	2,390,179	2,610,766	(220,587)	-9.2%
904.001	Uncollectible Accounts - Non Commodity	297,588	20,977	276,611	93.0%
905	Misc. Customer Accounts Expenses	67,697	95,764	(28,067)	-41.5%
<b>Customer Service &amp; Informational Expenses</b>					
907	Supervision	-	-	-	0.0%
908	Customer Assistance Expenses	1,199,916	886,779	313,137	26.1%
909	Informational & Instructional Expenses	225,602	231,841	(6,239)	-2.8%
910	Misc. Customer Service & Informational Expenses	35,813	35,364	449	1.3%
<b>Sales Expenses</b>					
911	Supervision	-	-	-	0.0%
912	Demonstrating & Selling Expenses	67,578	18,754	48,823	72.2%
913	Advertising Expenses	-	-	-	0.0%
916	Misc. Sales Expenses	22	-	22	100.0%
<b>Total Customers &amp; Sales Expenses</b>		<b>14,878,663</b>	<b>14,029,001</b>	<b>849,662</b>	<b>6.1%</b>

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

<b>A&amp;G Expenses</b>					
920	Administrative & General Salaries	6,969,286	7,012,515	(43,229)	-0.6%
921	Office Supplies & Expenses	4,713,346	4,523,782	189,564	4.0%
922	Administrative Expenses Transferred-Credit	(4,209,300)	(4,467,531)	258,231	-6.1%
923	Outside Services Employed	1,582,317	1,431,520	150,796	9.5%
924	Property Insurance	471,906	584,411	(112,505)	-23.8%
925	Injuries & Damages	1,676,916	1,232,592	444,323	26.5%
926	Employee Pension & Benefits	8,270,052	7,725,900	544,152	6.6%
927	Franchise Requirements	-	-	-	0.0%
928	Regulatory Commission Expenses	1,693,745	580,393	1,113,352	65.7%
929	Duplicate Charges-Credit	(470,231)	(316,656)	(153,575)	32.7%
930.1	General Advertising Expenses	256,591	250,439	6,152	2.4%
930.2	Misc. General Expenses	510,997	494,737	16,259	3.2%
931	Rents	5,821,133	6,304,764	(483,632)	-8.3%
932	Maintenance of Structures	71,842	-	71,842	100.0%
935	Maintenance of General Plant	0	46,437	(46,437)	-248313560.0%
<b>Total A&amp;G</b>		<b>27,358,600</b>	<b>25,403,307</b>	<b>1,955,293</b>	<b>7.7%</b>
<b>Total Customers &amp; Sales &amp; A&amp;G</b>		<b>42,237,263</b>	<b>39,432,307</b>	<b>2,804,956</b>	<b>7.1%</b>
<b>Total</b>		<b>94,886,024</b>	<b>89,156,616</b>	<b>5,729,408</b>	<b>6.4%</b>



## **Supplemental Reports**

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### 2020 - 2022 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. 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.

## 2020 Capex Deviations to Budget Dollars in Millions

**Energy Supply** is primarily due to Wind delays (\$158M) and Sherco AUX Boiler (\$7M)

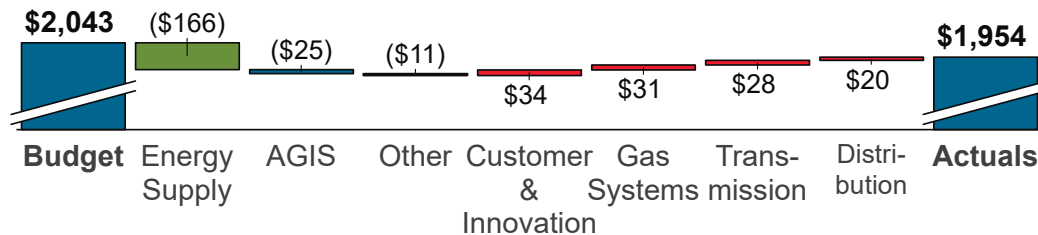
**AGIS** is primarily driven by FAN (\$14M), AMI (\$9M) and FLISR (\$4M)

**Customer and Innovation (excluding AGIS)** is primarily driven Infrastructure (\$29M), Network (\$14M) and CXT (\$3M), partially offset by Operations Delivery (\$8M) and Corporate (\$4M)

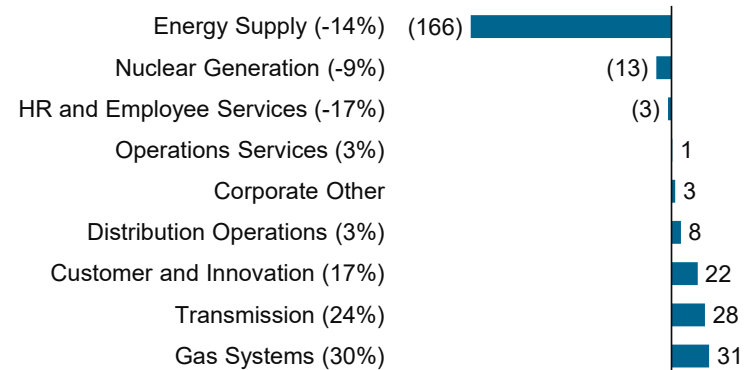
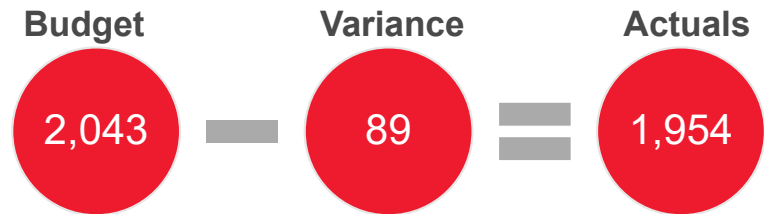
**Gas Systems** is primarily due to New Business (\$9M), Asset Health (\$5M), Mandates (\$4M), GUIC (\$8M) and Capacity (\$3M)

**Transmission** is primarily due to Storm & Emergency Line and Sub (\$22M) for priority pole replacements and NSP Reloc B (\$5M)

**Distribution (excluding AGIS)** is related to incremental work



## 2020 FPT Capital Report



## 2021 NSPM Capex Deviations to Budget

### Dollars in Millions

**Gas Systems** is primarily MN Gas Plants (\$43M), St Cloud Reinforcement (\$6M) and copper removal (\$4M)

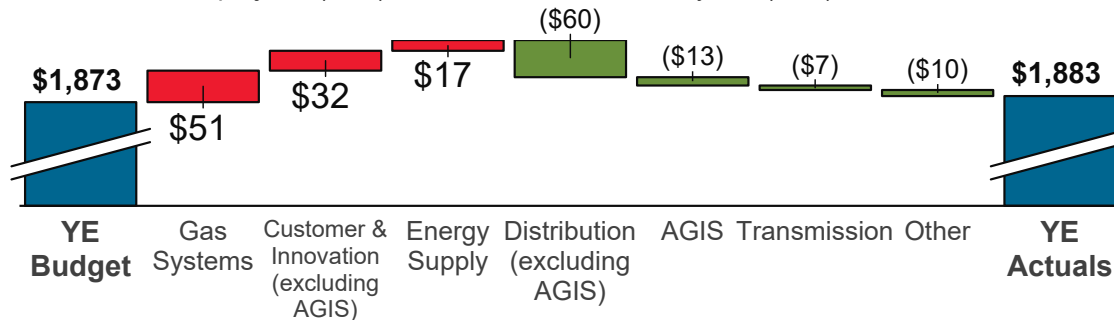
**Customer and Innovation, excluding AGIS** is primarily due to Business Systems (\$44M) for Nuclear Lighthouse (\$16M), Digital Ops Factory (\$8M) and Lifecycle Mgmt (\$5M). In addition, Enterprise Security is under budget (\$8M)

**Energy Supply** is primarily Wind (\$31M) for Nobles Wind (\$19M), Northern Wind (\$19M), partially offset by LD credit for Freeborn and Dakota Range (\$9M). Additional underruns in Gas or Oil (\$10M) for Sherco AUX Boilers and CC

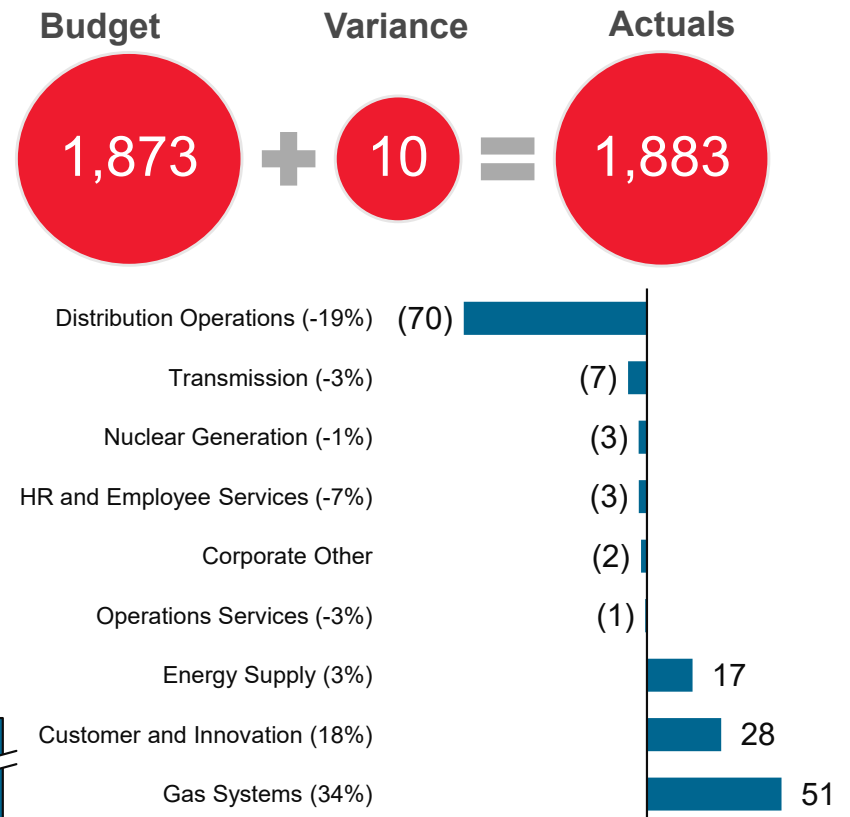
**Distribution, excluding AGIS**, is primarily EV Program delays (\$36M) and resource limits pushing spend into 2022

**AGIS** is primarily AMI (\$11M) and ADMS (\$3M)

**Transmission** is primarily due to Interconnection (\$13M) including self funded interconnection projects (\$5M) and Helena – Scott County line (\$9M)



## 2021 FPT Capital Report



# 2022 NSPM Capex Deviations to Budget

## Dollars in Millions

**Energy Supply** is primarily for Solar due to Sherco Solar (\$21M) and Wind (\$60M) for Northern Wind and Nobles & Grand Meadow Repower delays, partially offset by Blue Lake Black Start (\$7M)

**AGIS** is primarily AMI meter delays (\$70M), ADMS (\$1M) and FLISR (\$3M) for material deliveries

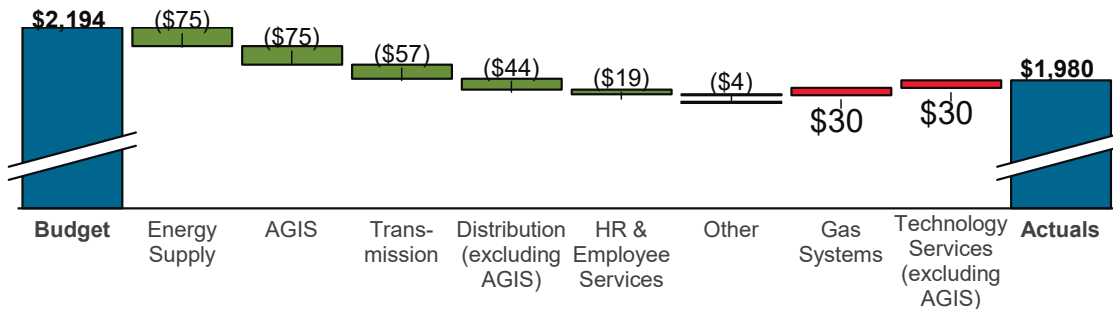
**Transmission** is due to engineering, equipment, permitting, material, and right of way (ROW) acquisition delays (\$42M) for large projects and several small projects variances for (\$14M) including Long Lake – Baytown Line Uprate (\$3M)

**Distribution, excluding AGIS**, is primarily due to EV Programs (\$87M), Subs Asset Health (\$20M) and Capacity Substation projects (\$8M), partially offset by Asset Health for Storms (\$56M) and Mandates (\$13M)

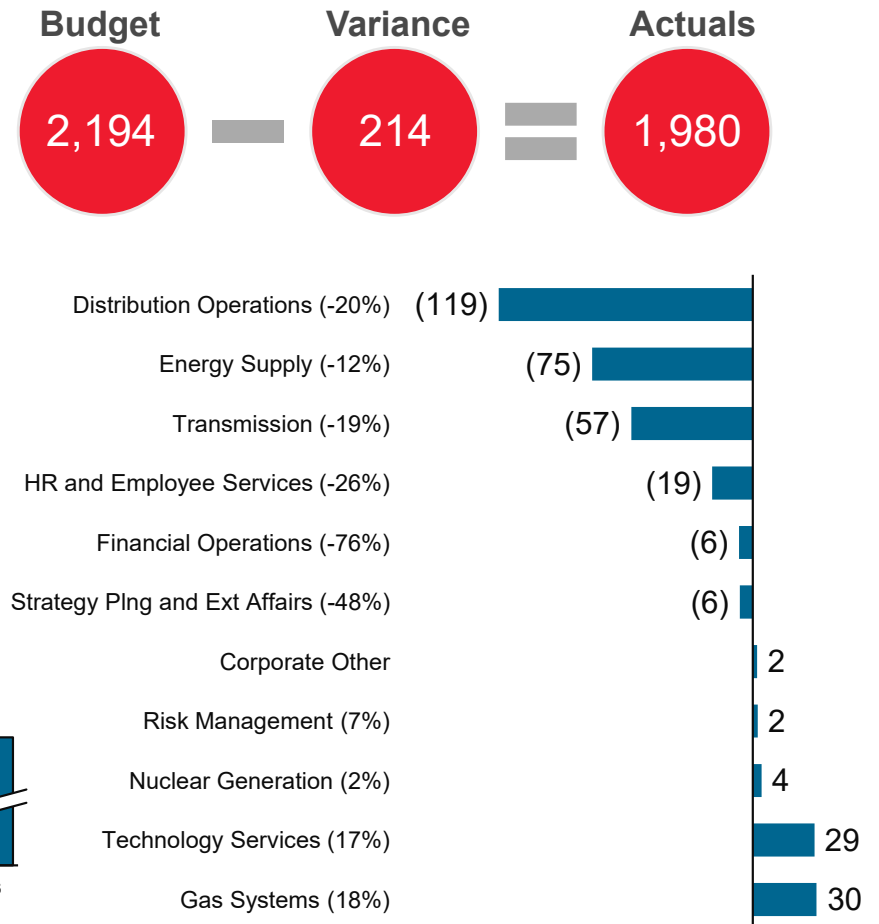
**HR & Employee Services** is primarily Belle Plaine, Grand Forks and Belgrade Service Centers delays along with Property Service blankets (\$9M)

**Gas Systems** is primarily Mandates (\$14M) and New Business (\$10M) and Capacity (\$8M)

**Technology Services, excluding AGIS**, is primarily due to Nuclear Asset Mgmt & Maintenance (\$11M) and Nuclear Online Work Mgmt (OWN) (\$9M), Licenses and Refreshes (\$8M) and CXT (\$9M) partially offset by Distributed Intelligence (\$18M)



## 2022 FPT Capital Report





## Summary Reports

There are three summary reports for NSPM Gas:

### Summary Report

- 1 Operating and Maintenance expense comparisons with variance explanations by FERC function between 2022 Actual and 2024 Budget for NSPM Gas
- 2 Operating and Maintenance expense comparison by cost element between 2022 Actual and 2024 Budget for NSPM Gas
- 3 Operating and Maintenance expense comparison by FERC account between 2022 Actual and 2024 Budget for NSPM Gas

Summary Report 1  
2022 Actual vs. 2024 Budget  
O&M by Function

Northern States Power - MN

Gas

(Thousands of Dollars)

Function	2022 Actual	2024 Budget	2022 - 2024 Variance	2022 - 2024 % Change	Avg Annual % Change	
Manufactured Gas Production Expenses	(143)	1,020	1,164	-812.0%	N/A	(1)
Natural Gas Production and Gathering	0	0	0	0.0%	0.0%	
Products Extraction	0	0	0	0.0%	0.0%	
Exploration and Development	0	0	0	0.0%	0.0%	
Other Gas Supply Expenses	1,593	1,412	(181)	-11.4%	-5.9%	
Underground Storage Expenses	113	139	27	23.7%	11.2%	
Storage Expenses	7,280	6,405	(874)	-12.0%	-6.2%	(2)
Transmission Expenses	1,164	2,464	1,300	111.7%	45.5%	(3)
Distribution Expenses	42,642	44,728	2,086	4.9%	2.4%	(4)
Total Gas Functional O&M	52,649	56,170	3,521	6.7%	3.3%	
Customer Accounts	13,350	13,959	609	4.6%	2.3%	
Customer Service	1,461	1,156	(306)	-20.9%	-11.1%	
Sales	68	43	(25)	-36.3%	-20.2%	
Administrative & General	27,359	31,554	4,195	15.3%	7.4%	(5)
Sum:	94,886	102,881	7,995	8.4%	4.1%	

The variances are primarily made up of the following costs:

(1) Manufactured Gas Production Expenses

2022-2024 Original Variance	1,164	-812.0%	N/A
Increase from 2022 for anticipated remediation costs related to NSPM Manufactured Gas Plants (MGP) and an increase for a one time insurance recovery in 2022	(1,300)		
Remaining Variance	(136)		

(2) Storage Expenses

2022-2024 Original Variance	(874)	-12.0%	-6.2%
Gas Plants contract outside vendor decrease due to specific compressor station projects that are not occurring in 2024 (thermal insulation repair)	338		
Remaining Variance	(536)		

(3) Transportation Expenses

2022-2024 Original Variance	1,300	111.7%	45.5%
Increase related to Integrity Management contractor outside vendor spend driven by increased GUIC Rider, specifically TIMP assessments and Cross-Bore	(1,464)		
Remaining Variance	(164)		

(4) Distribution Expenses

2022-2024 Original Variance	2,086	4.9%	2.4%
Increase primarily related to labor, materials and transportation for insourcing expenses tied to locate activities, higher contract costs and volumes related to COV locate activities in support of providing safe and reliable gas systems, more gas compliance work in support of gas system integrity and higher costs due to Gas Operations NSM Whitebear increased service territory	(4,787)		
Increase primarily related to labor (\$3,760K) for training expenses driven by increased operator qualification requirements in support of maintaining a safe and reliable gas system; partially offset by a BA-wide reduction in Employee Expenses (-\$38K) and decrease in Facility Costs for Gas Plants (-\$29K); Gas Engineering and Operations VP reduction (-\$1,608K) driven by a change in the mix of projects impacting IT Costs (Application Development & Maintenance and Software) assigned to Gas Expenses	(2,085)		
Decrease related to First Set Credit forecast labor and higher operational credits	2,636		
Decrease attributable to continuous improvement savings related to GFEE Application; Reduction primarily driven by decreased labor (-\$2M) and COV spend (\$486K)	2,486		
Remaining Variance	336		

(5) Administrative & General

2022-2024 Original Variance	4,195	15.3%	7.4%
Increased Benefit Costs primarily due to higher Def Comp \$0.5M, RSUs \$0.3M and AIP \$0.2M	(1,070)		
Increased IT Costs driven by an increase of App Dev & Maint: \$0.1M; Software: \$0.4M; and Network: \$0.3M to support the capital assets build as a result of business demands.	(810)		
Increased Benefit Costs primarily due to higher Active Health and Welfare \$1.0M, partially offset by lower Qualified Pension -\$0.3M	(790)		
Remaining Variance	1,525		



**Summary Report 2A**  
**Total Company-O&M Gas Utility and Non-Utility**  
**2022 Actual vs. 2024 Budget**  
**O&M by Cost Component**

**Northern States Power - MN**  
**Gas**

(Thousands of Dollars)

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
5540001	Productive Labor	35,008	43,996	8,989	26%
5540009	Labor Budget Adjustment	-	(2,061)	(2,061)	#DIV/0!
5540080	Labor Load Other Pension - Consult	1	-	(1)	-100%
5540180	Premium Time Labor	272	-	(272)	-100%
5540185	Other Compensation Accruals	27	-	(27)	-100%
5540200	Medical Insurance Non Loading	26	-	(26)	-100%
5540205	Workers Comp Non Loading	5	-	(5)	-100%
5540210	Incentive Non Loading	409	484	76	18%
5540220	Labor Overtime	4,893	1	(4,891)	-100%
5540230	Incentive	33	-	(33)	-100%
5540240	Performance Share Plan & Deferred Comp I	352	445	94	27%
5540250	Restricted Stock Units	332	672	340	103%
5540255	Other Benefits Compensation	(177)	206	383	-216%
5540260	Other Compensation	84	-	(84)	-100%
5540270	Welfare Fund	359	-	(359)	-100%
5600001	Contract Labor	2,004	485	(1,518)	-76%
5600006	Consulting Professional Services Other	1,584	1,038	(546)	-34%
5600016	Consulting Professional Eng and Design	16	-	(16)	-100%
5600021	Consulting Professional Services Legal	295	168	(127)	-43%
5600026	Consulting Professional Svcs Accounting	135	196	61	45%
5600031	Consulting Legal Regulatory	790	12	(778)	-99%
5600041	Outside Vendor Contract	2,003	16,927	14,924	745%
5600051	Outside Services	4,244	2,354	(1,889)	-45%
5600066	Materials	1,634	6,840	5,206	319%
5600068	Material Consumption	343	0	(343)	-100%
5600069	Service Consumption	5,869	-	(5,869)	-100%
5600070	Material - Direct Purchase	7,302	5	(7,297)	-100%
5600071	MS Inventory Adjust - Obsolete Materials	-	34	34	#DIV/0!
5600075	Transportation Fuel	32	75	43	136%
5600091	Print and Copy Cost - Other	103	40	(63)	-61%
5600096	Print and Copy Cost - SEC Filings	-	2	2	#DIV/0!
5600101	Legal - Other	1	1	0	14%
5600106	Equipment Maintenance	12	29	17	143%
5600111	Equipment Maintenance - Customer Care	7	10	3	34%
5600116	IT Hardware Maintenance	209	189	(20)	-9%
5600121	IT Hardware Purchases	59	52	(7)	-12%
5600126	Software License Purchase - Perpetual	2	10	8	464%
5600131	Software License Purchase - Term	1,008	1,104	96	10%
5600136	Software Maintenance	1,959	1,999	40	2%
5600141	Network Services	18	48	30	171%
5600146	Network Voice	0	182	182	257118%
5600151	Network Data	918	821	(97)	-11%
5600156	Network Telecommunication	1	1	0	27%
5600161	Network Radio	75	49	(26)	-35%
5600166	Mainframe Services	24	25	2	8%
5600171	Distributed Systems Services	35	47	12	35%
5600176	Application Development and Maintenance	1,314	708	(606)	-46%
5600186	Software - ASP	183	173	(10)	-6%
5600191	Employee Expenses Airfare	69	84	14	20%
5600196	Employee Expenses Car Rental	10	12	2	16%
5600201	Employee Expenses Taxi and Bus	7	8	0	4%
5600206	Employee Expenses Mileage	207	127	(80)	-39%

**Summary Report 2A**  
**Total Company-O&M Gas Utility and Non-Utility**  
**2022 Actual vs. 2024 Budget**  
**O&M by Cost Component**

**Northern States Power - MN**  
**Gas**

(Thousands of Dollars)

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
5600211	Employee Expenses Conf Seminar Trng	80	93	12	15%
5600216	Employee Expenses Hotel	140	129	(11)	-8%
5600221	Employee Expenses Meals	362	240	(121)	-34%
5600226	Employee Expenses Meals Non-Employee	17	23	6	36%
5600231	Employee Expenses Parking	11	13	2	19%
5600236	Employee Expenses Per Diem	26	12	(14)	-55%
5600241	Employee Expenses Safety Equipment	264	138	(126)	-48%
5600246	Employee Expenses Other	145	152	7	5%
5600251	Employee Expense Personal Communication	77	54	(23)	-30%
5600256	Office Supplies	121	148	28	23%
5600261	Workforce Administration Expense	28	50	22	80%
5600271	Safety Recognition	8	7	(1)	-9%
5600276	Life Events	5	6	1	10%
5600281	Employee Performance Recognition	74	75	1	2%
5600291	Transportation Fleet Cost	-	4,296	4,296	#DIV/0!
5600296	Janitorial - Routine	223	242	19	9%
5600301	Janitorial - Special	10	-	(10)	-100%
5600306	Fire Life Safety Maintenance	40	35	(4)	-11%
5600311	General Interior Exterior Maintenance	322	365	43	14%
5600316	Use Costs	1,619	1,518	(101)	-6%
5600321	Lawn Care Maintenance Costs	38	23	(15)	-39%
5600326	Sewer Maintenance Costs	-	2	2	#DIV/0!
5600331	Snow Removal Costs	237	211	(26)	-11%
5600336	Trash Removal Costs	113	122	10	9%
5600341	Water Use Costs	65	35	(30)	-46%
5600351	Moves Adds Changes	36	23	(13)	-35%
5600356	Energy	2,527	3,099	572	23%
5600361	AR - Reserve Change	(137)	-	137	-100%
5600366	Non - Energy	298	21	(277)	-93%
5600376	Miscellaneous Bad Debt - Concessions	(0)	-	0	-100%
5600381	Rent - Space	5	19	14	263%
5600382	Rent - Equipment	21	13	(8)	-40%
5600396	Rent - Equipment Customer Care	-	0	0	#DIV/0!
5600431	Lease Costs	798	935	137	17%
5600436	Postage	1,028	1,151	123	12%
5600441	Injuries and Damages A&G	4	-	(4)	-100%
5600451	Insurance - Property	530	783	253	48%
5600456	Insurance - General Liability	601	557	(44)	-7%
5600461	Insurance - Excess Liability	519	841	323	62%
5600466	Insurance - Auto Liability	32	66	34	107%
5600471	Insurance - Directors and Officers	114	131	17	15%
5600476	Insurance - Fiduciary	31	33	1	5%
5600481	Insurance - Other	8	6	(2)	-23%
5600482	Insurance - Cyber	42	61	19	46%
5600506	Insurance - Surplus	(90)	-	90	-100%
5600511	Advertising - Brand Image	73	121	48	66%
5600516	Advertising - General	25	29	4	17%
5600521	Advertising - Brand Sponsorship	158	164	7	4%
5600526	Advertising - Conservation DSM	5	-	(5)	-100%
5600531	Advertising - Conservation Other	0	0	0	197%
5600536	Communication - Conservation DSM	1	-	(1)	-100%
5600541	Communication - Conservation Other	0	-	(0)	-100%

**Summary Report 2A**  
**Total Company-O&M Gas Utility and Non-Utility**  
**2022 Actual vs. 2024 Budget**  
**O&M by Cost Component**

**Northern States Power - MN**  
**Gas**

(Thousands of Dollars)

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
5600546	Customer Program - Advertising	15	30	15	98%
5600561	Customer Program - Promotion	48	13	(35)	-73%
5600566	Customer Program - Non-Recoverable	1	2	0	38%
5600571	Safety Advertising	172	197	25	15%
5600576	Safety Information	50	0	(49)	-99%
5600581	Mandated Regulatory Notices	0	1	1	1872%
5600586	Mandated Inserts Communication	4	19	15	379%
5600591	Dues - Professional Association	22	46	24	108%
5600596	Dues - Utility Association Other	36	59	22	61%
5600601	Dues - Utility Association	365	401	36	10%
5600656	Fees - Directors	89	111	23	26%
5600661	Fees - Remarketing and Rating	34	37	2	6%
5600671	Fees - Regulatory Direct	316	252	(65)	-20%
5600676	Fees - Regulatory Indirect	570	376	(194)	-34%
5600681	Fees - Regulatory NARUC	-	0	0	#DIV/0!
5600691	Shareholder Related Expenses	9	34	25	265%
5600706	Bank Charges	68	1,757	1,689	2470%
5600712	Quarterly BMO Rebates	(59)	(44)	16	-26%
5600716	Gas Cleanup Costs	(273)	1,020	1,293	-474%
5600721	Environmental Permits and Fees	15	1	(14)	-93%
5600726	License Fees and Permits	476	520	44	9%
5600776	O and M Credits - Meter Transfer Install	(6,895)	(7,831)	(935)	14%
5600781	O and M Credits - Other	(223)	(213)	10	-4%
5600791	O and M Credits - AG to Capital	(84)	(270)	(186)	220%
5600796	O and M Credits - Company Elec and Gas	(474)	(523)	(50)	10%
5600801	O and M Credits - Company Use Electric	(0)	-	0	-100%
5600861	Shared Asset Costs	6,356	8,971	2,615	41%
5600866	Shared Assets - Owning Co Credit	(3,866)	(5,849)	(1,982)	51%
5600871	Other	85	(1,605)	(1,689)	-1994%
5600896	Online Information Services	339	583	243	72%
5600951	Purchasing Overhead Expense	-	0	0	#DIV/0!
5610000	External Settlement Labor	796	-	(796)	-100%
5610001	External Settlement Labor Ben-Injuries	11	-	(11)	-100%
5610002	External Settlement Labor Ben-Pension	205	-	(205)	-100%
5610003	External Settlement Contract Labor	1	-	(1)	-100%
5610004	External Settlement Consulting	0	-	(0)	-100%
5610005	External Settlement Contract Outside Ven	7,479	-	(7,479)	-100%
5610006	External Settlement Materials	50	-	(50)	-100%
5610007	External Settlement Employee Expense	12	-	(12)	-100%
5610008	External Settlement Transportation	67	-	(67)	-100%
5610009	External Settlement Miscellaneous	(22)	-	22	-100%
5610011	External Settlement Overhead	89	-	(89)	-100%
5610017	External Settlement Incentive	1	-	(1)	-100%
8000000	Prod Labor Bargaining Benefit Group 1	(550)	-	550	-100%
8000005	Prod Labor Bargaining Benefit Group 6	(124)	-	124	-100%
8000020	Prod Labor Non-Bargaining Benefit Grp 1	(143)	-	143	-100%
8000021	Prod Labor Non-Bargaining Benefit Grp 2	(4)	-	4	-100%
8000023	Prod Labor Non-Bargaining Benefit Grp 4	6	-	(6)	-100%
8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	0	-	(0)	-100%
8000036	Productive Labor Bargaining No Load	(0)	-	0	-100%
8000037	Productive Labor Non-Barg No Load	(3)	-	3	-100%

**Summary Report 2A**  
**Total Company-O&M Gas Utility and Non-Utility**  
**2022 Actual vs. 2024 Budget**  
**O&M by Cost Component**

**Northern States Power - MN**  
**Gas**

(Thousands of Dollars)

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
8000100	Premium	7	-	(7)	-100%
8000105	Overtime	43	-	(43)	-100%
8000110	Other Compensation	(2)	-	2	-100%
8000115	Other Compensation Craft Welfare Fund	(84)	-	84	-100%
8000120	Incentive	(0)	-	0	-100%
8010000	Budget Prod Labor Barg Benefit Group 1	-	(102)	(102)	#DIV/0!
8010020	Budget Prod Labor Non-Barg Benefit Grp 1	-	(48)	(48)	#DIV/0!
8010105	Budget Overtime	-	25	25	#DIV/0!
8100000	Non-Prod Labor Bargaining Benefit Grp 1	3,366	-	(3,366)	-100%
8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	3,416	-	(3,416)	-100%
8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	48	-	(48)	-100%
8100105	Pension & Insurance	10,240	-	(10,240)	-100%
8100110	401K Match	-	1,214	1,214	#DIV/0!
8100115	Qualified Pension	-	2,281	2,281	#DIV/0!
8100120	Nonqualified Pension	-	33	33	#DIV/0!
8100130	Exec Nonqualified Deferred Comp Match	-	5	5	#DIV/0!
8100140	Other Pension - Consult	-	63	63	#DIV/0!
8100150	Active Healthcare	-	5,360	5,360	#DIV/0!
8100155	Miscellaneous Benefit Programs and Costs	-	249	249	#DIV/0!
8100160	Life LTD and Business Travel Insurance	-	323	323	#DIV/0!
8100165	Retiree Medical	-	8	8	#DIV/0!
8100170	FAS 112 LTD	-	13	13	#DIV/0!
8100190	Workers' Compensation - FAS 112 Costs	-	21	21	#DIV/0!
8100195	Workers' Compensation - Ins and Other	425	361	(63)	-15%
8100200	Annual Incentive	1,966	1,620	(345)	-18%
8100260	Purchasing - Overhead	318	-	(318)	-100%
8100315	Warehouse - Overhead	303	-	(303)	-100%
8100507	401K Match_OH Alloc	-	10	10	#DIV/0!
8100508	Qualified Pension_Overhead Allocation	-	(260)	(260)	#DIV/0!
8100509	Nonqualified Pension_Overhead Allocation	-	(17)	(17)	#DIV/0!
8100511	Exec Nonqual Def Comp Match_OH Alloc	-	(0)	(0)	#DIV/0!
8100512	Other Pension - Consult_OH Allocation	-	(21)	(21)	#DIV/0!
8100513	Active Healthcare_Overhead Allocation	-	(153)	(153)	#DIV/0!
8100514	Misc Benefit Programs and Costs_OH Alloc	-	(5)	(5)	#DIV/0!
8100515	Life LTD and Bus Travel Ins_OH Alloc	-	(8)	(8)	#DIV/0!
8100516	Retiree Medical_Overhead Allocation	-	(2)	(2)	#DIV/0!
8100517	FAS 112 LTD_Overhead Allocation	-	(0)	(0)	#DIV/0!
8100526	Workers' Comp-FAS 112_OH Allocation	-	1	1	#DIV/0!
8100527	Workers' Comp-Ins and Other_OH Alloc	-	(8)	(8)	#DIV/0!
8100528	Annual Incentive_Overhead Allocation	-	196	196	#DIV/0!
8100530	Purchasing_OH Allocation	(19)	-	19	-100%
8100531	Warehouse_OH Allocation	(0)	-	0	-100%
8100550	Fleet-Base Rates	6,316	-	(6,316)	-100%
8100551	Fleet-Idle Time	(1,991)	-	1,991	-100%
8100552	Fleet Allocation	(0)	-	0	-100%
8110000	Budget Non-Prod Labor Barg Benefit Grp 1	-	(23)	(23)	#DIV/0!
8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	-	(3)	(3)	#DIV/0!
8110040	Budget Attrition	-	6	6	#DIV/0!
8200500	Facilities - Labor	(18)	-	18	-100%
8200501	Fac - Incentive	(0)	-	0	-100%
8200505	Facilities - Labor Benefits Inj and Dam	(0)	-	0	-100%
8200506	Facilities - Labor Benefits Pens and Ben	(4)	-	4	-100%

**Summary Report 2A**  
**Total Company-O&M Gas Utility and Non-Utility**  
**2022 Actual vs. 2024 Budget**  
**O&M by Cost Component**

**Northern States Power - MN**  
**Gas**

(Thousands of Dollars)

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
8200515	Facilities - Consulting	(0)	-	0	-100%
8200520	Facilities - Contract Outside Vendors	(6)	-	6	-100%
8200525	Facilities - Materials	(2)	-	2	-100%
8200530	Facilities - Employee Expense	(0)	-	0	-100%
8200535	Facilities - Transportation	(1)	-	1	-100%
8200540	Facilities - Miscellaneous	(193)	-	193	-100%
8200550	Facilities - Overhead	(0)	-	0	-100%
8300100	Labor-Settle_Direct	(9,026)	-	9,026	-100%
8300101	Incentive-Settle_Direct	(445)	-	445	-100%
8300105	Labor Benefits Inj and Dam-Settle_Direct	(84)	-	84	-100%
8300106	Labor Benefits Pens and Ben-Settle_Dir	(2,198)	-	2,198	-100%
8300110	Contract Labor-Settle_Direct	(1,078)	-	1,078	-100%
8300115	Consulting-Settle_Direct	(587)	-	587	-100%
8300120	Contract Outside Vendors-Settle_Dir	(2,116)	-	2,116	-100%
8300125	Materials-Settle_Direct	(2,988)	-	2,988	-100%
8300130	Employee Expense-Settle_Direct	(271)	-	271	-100%
8300135	Transportation-Settle_Direct	(12)	-	12	-100%
8300140	Miscellaneous-Settle_Direct	(115)	-	115	-100%
8300150	Overhead-Settle_Direct	(142)	-	142	-100%
RLJE		4	-	(4)	-100%
<b>Grand Total</b>		<b>94,886</b>	<b>102,881</b>	<b>7,995</b>	<b>8%</b>



**Summary Report 3A**  
**Total Company-Gas and Non-Utility**  
**2022 Actual vs. 2024 Budget**  
**O&M by FERC Account**

**Northern States Power - MN**  
**Gas**

(Thousands of Dollars)

<b>FERC</b>	<b>FERC Description</b>	<b>2022 Actual</b>	<b>2024 Budget</b>	<b>Variance</b>	<b>% Variance</b>
735000	Miscellaneous Production Expenses	(143)	1,020	1,164	-811%
736000	Rents	0	0	(0)	-31%
759000	Other expenses	-	0	0	#DIV/0!
807000	Purchased Gas Expense	25	280	255	1037%
813000	Other Gas Supply Expenses	1,569	1,132	(437)	-28%
824000	Other expenses	2	5	3	116%
826000	Rents	2	4	2	102%
834000	Maintenance of Compressor Station Equipment	108	130	22	20%
841000	Operation Labor and Expenses	1,602	1,783	182	11%
842000	Other Storage Expense	42	68	26	61%
843100	Maintenance Supervision and Engineering	268	204	(64)	-24%
843200	Maintenance of Structures and Improvements	221	243	22	10%
843300	Maintenance of Gas Holders	54	-	(54)	-100%
843600	Maintenance of Vaporizing Equipment	180	133	(47)	-26%
843700	Maintenance of Compressor Equipment	0	-	(0)	-100%
843800	Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
843900	Maintenance of Other Equipment	43	35	(9)	-20%
844300	Liquefaction Processing Labor and Expenses	529	156	(373)	-70%
844500	Measuring and Regulating Labor and Expenses	1	-	(1)	-100%
846200	Other expenses	489	550	61	12%
847200	Maintenance of Structures and Improvements	1,546	1,029	(516)	-33%
847300	Maintenance of LNG Processing Terminal Equipment	2,275	2,203	(71)	-3%
847500	Maintenance of Measuring and Regulating Equipment	26	-	(26)	-100%
847800	Maintenance of Other Equipment	4	-	(4)	-100%
850000	Operation Supervision & Engineering	384	500	116	30%
851000	System Control & Load Dispatching	120	88	(32)	-27%
856000	Mains Expenses	309	1,773	1,464	473%
857000	Measuring and Regulating Station Expenses	17	-	(17)	-100%
859000	Other expenses	100	55	(45)	-45%
860000	Rents	55	41	(14)	-25%
863000	Maintenance of Mains	141	7	(134)	-95%
865000	Maint of Measuring and Regulating Station Equipment	33	-	(33)	-100%
866000	Maintenance of Communication Equipment	5	0	(5)	-100%
870000	Operation Supervision & Engineering	6,941	7,263	321	5%
871000	Distribution Load Dispatching	3,715	3,389	(326)	-9%
874000	Mains and Services Expenses	11,580	16,464	4,884	42%
875000	Measuring and Regulating Station Expenses-General	410	445	35	9%
877000	Measur and Regul Station Exp-City Gate Check Station	158	-	(158)	-100%
878000	Meter and House Regulator Expenses	(3,776)	(6,321)	(2,545)	67%
879000	Customer Installations Expenses	1,400	1,163	(237)	-17%
880000	Other expenses	8,297	10,347	2,050	25%
881000	Rents	1,174	1,278	105	9%
885000	Maintenance Supervision & Engineering	627	1,469	842	134%
887000	Maintenance of Mains	1,447	904	(544)	-38%
889000	Maint of Measuring and Regulating Station Equip-General	534	191	(343)	-64%
891000	Maint of Measur and Regul Station Equip-City Gate Check	4	-	(4)	-100%

**Summary Report 3A**  
**Total Company-Gas and Non-Utility**  
**2022 Actual vs. 2024 Budget**  
**O&M by FERC Account**

**Northern States Power - MN**  
**Gas**

(Thousands of Dollars)

<b>FERC</b>	<b>FERC Description</b>	<b>2022 Actual</b>	<b>2024 Budget</b>	<b>Variance</b>	<b>% Variance</b>
892000	Maintenance of Services	5,637	3,520	(2,117)	-38%
893000	Maintenance of Meters and House Regulators	4,495	4,617	122	3%
901000	Supervision	33	36	3	8%
902000	Meter reading expenses	4,448	2,501	(1,947)	-44%
903000	Customer records and collection expenses	6,113	8,214	2,101	34%
904000	Uncollectable Accounts - Commodity	2,390	3,099	709	30%
904001	Uncollectable Accounts - Non Commodity	298	21	(277)	-93%
905000	Miscellaneous customer accounts expenses	68	88	20	30%
908000	Customer assistance expenses	1,200	907	(293)	-24%
909000	Informational and instruction advertising expense	226	217	(8)	-4%
910000	Miscell customer service and informational expense	36	31	(4)	-12%
912000	Demonstrating and selling expenses	68	43	(25)	-36%
916000	Miscellaneous Sales Expense	0	0	(0)	-97%
920000	Administrative and general salaries	6,969	8,922	1,952	28%
921000	Office supplies and expenses	4,713	5,670	956	20%
922000	Administrative expenses transferred-Credit	(4,209)	(6,394)	(2,184)	52%
923000	Outside services employed	1,582	1,802	220	14%
924000	Property insurance	472	850	378	80%
925000	Injuries and damages	1,677	2,005	328	20%
926000	Employee pensions and benefits	8,270	9,093	823	10%
928000	Regulatory commission expenses	1,694	629	(1,065)	-63%
929000	Duplicate charges-Credit	(470)	(523)	(53)	11%
930100	General advertising expenses	257	316	59	23%
930200	Miscellaneous general expenses	511	626	115	23%
931000	Rents	5,821	8,458	2,637	45%
932000	Maintenance of Meters and House Regulators	72	-	(72)	-100%
935000	Maintenance of general plant	0	101	101	539158258%
<b>Grand Total</b>		<b>94,886</b>	<b>102,881</b>	<b>7,995</b>	<b>8%</b>

## **Variance Explanations**

This section contains explanations for significant changes between the 2022 actual and 2024 budget operating and maintenance expenses, shown by FERC account, for the NSPM Company - gas utility. The explanations are aggregated to include each business area's activities that contributed a variance within the specific FERC account of at least  $\pm\$500,000$  and at least  $\pm 5\%$  over the two-year period. These explanations cover the variances shown in Schedule 4 of the budget documentation.



Gas O&M, Customer & Sales, & A&G Expenses - Summary of 2022 Actuals versus 2024 Budget

	2022 Actuals	2024 Budget	Change	Change %
Manufactured Gas Production Expenses	\$ (143,291)	\$ 1,020,290	\$ 1,163,581	-812.0%
Natural Gas Production and Gathering	\$ -	\$ 44	\$ 44	#DIV/0!
Products Extraction	\$ -	\$ -	\$ -	#DIV/0!
Exploration and Development	\$ -	\$ -	\$ -	#DIV/0!
Other Gas Supply Expenses	\$ 1,593,319	\$ 1,412,272	\$ (181,047)	-11.4%
Underground Storage Expenses	\$ 112,789	\$ 139,486	\$ 26,697	23.7%
Storage Expenses	\$ 7,279,861	\$ 6,405,467	\$ (874,394)	-12.0%
Transmission Expenses	\$ 1,164,131	\$ 2,464,422	\$ 1,300,290	111.7%
Distribution Expenses	\$ 42,641,951	\$ 44,727,580	\$ 2,085,628	4.9%
<b>Total Gas Functional O&amp;M</b>	<b>\$ 52,648,761</b>	<b>\$ 56,169,561</b>	<b>\$ 3,520,800</b>	<b>6.7%</b>
Total Customer & Sales Expense	\$ 14,878,663	\$ 15,157,843	\$ 279,180	1.9%
Total Administrative & General Expenses	\$ 27,358,600	\$ 31,553,834	\$ 4,195,234	15.3%
<b>Total Customer &amp; Sales &amp; Administrative &amp; General</b>	<b>\$ 42,237,263</b>	<b>\$ 46,711,677</b>	<b>\$ 4,474,414</b>	<b>10.6%</b>
<b>Total</b>	<b>\$ 94,886,024</b>	<b>\$ 102,881,238</b>	<b>\$ 7,995,214</b>	<b>8.4%</b>

**Summary Report 1**  
**2022 Actual vs. 2024 Budget**  
**O&M by FERC**  
**MN Gas**

**FERC-Based Gas O&M Analysis**  
**2022 Actuals versus 2024 Budget**

	<u>2022 Actuals</u>	<u>2024 Budget</u>	<u>Change</u>	<u>% Change</u>	<u>Ref #</u>
<b>Manufactured Gas Production Expenses</b>					
710 MFD PRD-E&S	-	-	-	0.0%	
717 MFD PRD EXP-Liquified Petroleum	-	-	-	0.0%	
723 P/A-Fuel for LP Gas Process	-	-	-	0.0%	
728 Liquefied Petroleum Gas - Excluded	-	-	-	0.0%	
733 Gas Mix Expenses	-	-	-	0.0%	
735 Miscellaneous Production Expenses	(143,453)	1,020,178	1,163,631	-811.2%	1
736 Rents	162	112	(50)	-30.9%	
741 Gas Production-Maintenance of Structures	-	-	-	0.0%	
742 Maintenance of Production Equipment	-	-	-	0.0%	
<b>Total Manufactured Gas Production Expenses</b>	<b>(143,291)</b>	<b>1,020,290</b>	<b>1,163,581</b>	<b>-812.0%</b>	
<b>Natural Gas Production and Gathering</b>					
750 Operation Supervision & Engineering	-	-	-	0.0%	
751 Production Maps and Records	-	-	-	0.0%	
752 Gas Wells Expenses	-	-	-	0.0%	
753 Field Lines Expenses	-	-	-	0.0%	
754 Field Compressor Station Expenses	-	-	-	0.0%	
755 Field Compressor Fuel and Power	-	-	-	0.0%	
756 Field Measuring and Regulating Station Expenses	-	-	-	0.0%	
757 Purification Expenses	-	-	-	0.0%	
758 Gas Well Royalties	-	-	-	0.0%	
759 Other Expenses	-	44	44	#DIV/0!	
760 Rents	-	-	-	0.0%	
761 Maintenance Supervision & Engineering	-	-	-	0.0%	
762 Maintenance of Structures and Improvements	-	-	-	0.0%	
763 Maintenance of Producing Gas Wells	-	-	-	0.0%	
764 Maintenance of Field Lines	-	-	-	0.0%	
765 Maintenance of Field Compressor Station Equipment	-	-	-	0.0%	
766 Maintenance of Field Meas and Reg Sta Equipment	-	-	-	0.0%	
767 Maintenance of Purification Equipment	-	-	-	0.0%	
768 Maintenance of Drilling and Cleaning Equipment	-	-	-	0.0%	
769 Maintenance of Other Equipment	-	-	-	0.0%	
<b>Total Natural Gas Production and Gathering</b>	<b>-</b>	<b>44</b>	<b>44</b>	<b>#DIV/0!</b>	
<b>Products Extraction</b>					
770 Operation Supervision & Engineering	-	-	-	0.0%	
771 Operation Labor	-	-	-	0.0%	
772 Gas Shrinkage	-	-	-	0.0%	
773 Fuel	-	-	-	0.0%	
774 Power	-	-	-	0.0%	
775 Materials	-	-	-	0.0%	
776 Operation Supplies and Expenses	-	-	-	0.0%	
777 Gas Processed by Others	-	-	-	0.0%	
778 Royalties on Products Extracted	-	-	-	0.0%	
779 Marketing Expenses	-	-	-	0.0%	
780 Products Purchased for Resale	-	-	-	0.0%	
781 Variation in Products Inventory	-	-	-	0.0%	
782 Extracted Products Used by the Utility-CR	-	-	-	0.0%	
783 Rents	-	-	-	0.0%	
784 Maintenance Supervision & Engineering	-	-	-	0.0%	
785 Maintenance of Structures and Improvements	-	-	-	0.0%	
786 Maintenance of Extraction and Refining Equipment	-	-	-	0.0%	
787 Maintenance of Pipe Lines	-	-	-	0.0%	
788 Maintenance of Extracted Products Storage Equipment	-	-	-	0.0%	
789 Maintenance of Compressor Equipment	-	-	-	0.0%	
790 Maintenance of Gas Measuring and Reg Equipment	-	-	-	0.0%	
791 Maintenance of Other Equipment	-	-	-	0.0%	
<b>Total Products Extraction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	
<b>Exploration and Development</b>					
795 Delay Rentals	-	-	-	0.0%	
796 Nonproductive Well Drilling	-	-	-	0.0%	
797 Abandoned Leases	-	-	-	0.0%	
798.0 Other Exploration	-	-	-	0.0%	
<b>Total Exploration and Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

**Summary Report 1**  
**2022 Actual vs. 2024 Budget**  
**O&M by FERC**  
**MN Gas**

Other Gas Supply Expenses					
800.0	Natural Gas Well Head Purchases	-	-	-	0.0%
800.1	Natural Gas Well Head Purchases, Intracompany Transfers	-	-	-	0.0%
801.0	Natural Gas Field Line Purchases	-	-	-	0.0%
802	Natural Gas Gasoline Plant Outlet Purchases	-	-	-	0.0%
803	Natural Gas Transmission Line Purchases	-	-	-	0.0%
804	Natural Gas City Gate Purchases - Excluded	-	-	-	0.0%
804.1	Liquefied Natural Gas Purchases - Excluded	-	-	-	0.0%
805	Other Gas Purchases	-	-	-	0.0%
805.1	Purchased Gas Cost Adjustments - Excluded	-	-	-	0.0%
806	Exchange Gas	-	-	-	0.0%
807	Purchased Gas Expense	24,632	280,114	255,482	1037.2%
807.1	Well Expenses-Purchased Gas	-	-	-	0.0%
807.2	Operation of Purchased Gas Measuring Stations	-	-	-	0.0%
807.3	Maintenance of Purchased Gas Measuring Stations	-	-	-	0.0%
807.4	Purchased Gas Calculations Expenses	-	-	-	0.0%
807.5	Other Purchased Gas Expenses	-	-	-	0.0%
808.1	Gas Withdrawn from Storage-Debit - Excluded	-	-	-	0.0%
808.2	Gas Delivered to Storage-Credit - Excluded	-	-	-	0.0%
809.1	Withdrawals of Liquefied Natural Gas for Processing-Debit	-	-	-	0.0%
809.2	Deliveries of Natural Gas for Processing-Credit	-	-	-	0.0%
810.0	Gas Used for Compressor Station Fuel-Credit	-	-	-	0.0%
811.0	Gas Used for Products Extraction-Credit	-	-	-	0.0%
812	Gas Used for Other Utility Operations-Credit	-	-	-	0.0%
813	Other Gas Supply Expenses	1,568,688	1,132,158	(436,530)	-27.8%
Total Other Gas Supply Expenses		1,593,319	1,412,272	(181,047)	-11.4%
Underground Storage Expenses					
814	Operation Supervision & Engineering	-	-	-	0.0%
815	Maps and Records	-	-	-	0.0%
816	Wells Expenses	-	-	-	0.0%
817	Lines Expenses	-	-	-	0.0%
818	Compressor Station Expenses	-	-	-	0.0%
819	Compressor Station Fuel and Power	-	-	-	0.0%
820	Measuring and Regulating Station Expenses	-	-	-	0.0%
821	Purification Expenses	-	-	-	0.0%
822	Exploration and Development	-	-	-	0.0%
823	Gas Losses	-	-	-	0.0%
824	Other Expenses	2,294	4,955	2,661	116.0%
825	Storage Well Royalties	-	-	-	0.0%
826	Rents	2,160	4,362	2,202	102.0%
830	Maintenance Supervision & Engineering	-	-	-	0.0%
831	Maintenance of Structures and Improvements	-	-	-	0.0%
832	Maintenance of Reservoirs and Wells	-	-	-	0.0%
833	Maintenance of Lines	-	-	-	0.0%
834	Maintenance of Compressor Station Equipment	108,335	130,168	21,833	20.2%
835	Maint of Measuring and Regulating Station Equipment	-	-	-	0.0%
836	Maintenance of Purification Equipment	-	-	-	0.0%
837	Maintenance of Other Equipment	-	-	-	0.0%
Total Underground Storage Expenses		112,789	139,486	26,697	23.7%
Storage Expenses					
840	Operation Supervision & Engineering	-	-	-	0.0%
841	Operation Labor and Expenses	1,601,590	1,783,178	181,589	11.3%
842	Other Storage Expense	42,275	68,081	25,806	61.0%
843	Other Storage Expense-Maintenance Super	-	-	-	0.0%
843.1	Maintenance Supervision and Engineering	267,734	204,181	(63,554)	-23.7%
843.2	Maintenance of Structures and Improvements	221,181	243,396	22,215	10.0%
843.3	Maintenance of Gas Holders	54,210	-	(54,210)	-100.0%
843.4	Maintenance of Purification Equipment	-	-	-	0.0%
843.5	Maintenance of Liquification Equipment	-	-	-	0.0%
843.6	Maintenance of Vaporizing Equipment	179,663	132,937	(46,726)	-26.0%
843.7	Maintenance of Compressor Equipment	282	-	(282)	-100.0%
843.8	Maintenance of Measuring and Reg Equipment	731	-	(731)	-100.0%
843.9	Maintenance of Other Equipment	43,475	34,809	(8,666)	-19.9%
844.3	Liquefaction Processing Labor and Expenses	528,700	156,165	(372,535)	-70.5%
844.5	Measuring and Regulating Labor and Expenses	511	-	(511)	-100.0%
846.2	Other Expenses	488,916	549,910	60,994	12.5%
847.2	Maintenance of Structures and Improvements	1,545,912	1,029,454	(516,458)	-33.4%
847.3	Maintenance of LNG Processing Terminal Equipment	2,274,809	2,203,357	(71,453)	-3.1%
847.5	Maintenance of Measuring and Regulating Equipment	25,999	-	(25,999)	-100.0%
847.8	Maintenance of Other Equipment	3,873	-	(3,873)	-100.0%
Total Storage Expenses		7,279,861	6,405,467	(874,394)	-12.0%

Summary Report 1  
2022 Actual vs. 2024 Budget  
O&M by FERC  
MN Gas

<b>Transmission Expenses</b>					
850	Operation Supervision & Engineering	383,881	500,191	116,310	30.3%
851	System Control & Load Dispatching	120,164	88,154	(32,011)	-26.6%
852	Communication System Expenses	-	-	-	0.0%
853	Compressor Station Labor and Expenses	-	-	-	0.0%
854	Gas for Compressor Station Fuel	-	-	-	0.0%
855	Other Fuel and Power for Compressor Stations	-	-	-	0.0%
856	Mains Expenses	309,319	1,772,916	1,463,596	473.2% 3
857	Measuring and Regulating Station Expenses	16,660	-	(16,660)	-100.0%
858	Transmission and Compression of Gas by Others - Excluded	-	-	-	0.0%
859	Other Expenses	100,079	55,096	(44,983)	-44.9%
860	Rents	55,152	41,143	(14,009)	-25.4%
861	Maintenance Supervision & Engineering	-	-	-	0.0%
862	Maintenance of Structures and Improvements	-	-	-	0.0%
863	Maintenance of Mains	141,409	6,917	(134,492)	-95.1%
864	Maintenance of Compressor Station Equipment	-	-	-	0.0%
865	Maint of Measuring and Regulating Station Equipment	32,556	-	(32,556)	-100.0%
866	Maintenance of Communication Equipment	4,911	5	(4,906)	-99.9%
867	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Transmission Expenses</b>		<b>1,164,131</b>	<b>2,464,422</b>	<b>1,300,290</b>	<b>111.7%</b>
<b>Distribution Expenses</b>					
870	Operation Supervision & Engineering	6,941,085	7,262,542	321,457	4.6%
871	Distribution Load Dispatching	3,714,508	3,388,531	(325,977)	-8.8%
872	Compressor Station Labor and Expenses	-	-	-	0.0%
873	Compressor Station Fuel and Power	-	-	-	0.0%
874	Mains and Services Expenses	11,579,839	16,463,875	4,884,036	42.2% 4
875	Measuring and Regulating Station Expenses-General	409,668	445,057	35,389	8.6%
876	Measuring and Regulating Station Expenses-Industrial	-	-	-	0.0%
877	Measur and Regul Station Exp-City Gate Check Station	157,995	-	(157,995)	-100.0%
878	Meter and House Regulator Expenses	(3,776,315)	(6,321,454)	(2,545,139)	67.4% 5
879	Customer Installations Expenses	1,400,465	1,163,158	(237,307)	-16.9%
880	Other Expenses	8,297,232	10,346,748	2,049,516	24.7% 6
881	Rents	1,173,646	1,278,256	104,610	8.9%
885	Maintenance Supervision & Engineering	626,549	1,469,024	842,475	134.5% 7
886	Maintenance of Structures and Improvements	-	-	-	0.0%
887	Maintenance of Mains	1,447,127	903,584	(543,543)	-37.6% 8
888	Maintenance of Compressor Station Equipment	-	-	-	0.0%
889	Maint of Measuring and Regulating Station Equip-General	534,243	191,281	(342,962)	-64.2%
890	Maint of Measuring and Regulating Station Equip-Industrial	-	-	-	0.0%
891	Maint of Measur and Regul Station Equip-City Gate Check Static	4,017	-	(4,017)	-100.0%
892	Maintenance of Services	5,637,207	3,520,367	(2,116,839)	-37.6% 9
893	Maintenance of Meters and House Regulators	4,494,688	4,616,610	121,923	2.7%
894	Maintenance of Other Equipment	-	-	-	0.0%
<b>Total Distribution Expenses</b>		<b>42,641,951</b>	<b>44,727,580</b>	<b>2,085,628</b>	<b>4.9%</b>
<b>Total Gas Functional O&amp;M</b>		<b>52,648,761</b>	<b>56,169,561</b>	<b>3,520,800</b>	<b>6.7%</b>

**FERC-Based Gas O&M Analysis**  
**2022 Actuals versus 2024 Budget**

<b>Ref #</b>	<b>Gas O&amp;M</b>	<b>Variance</b>
	<b>735     Miscellaneous Production Expenses</b>	
	Gas Systems - Budget increase from 2022 for anticipated remediation costs related to NSPM Manufactured Gas Plants (MGP) (\$1.0M) and an increase for a one time insurance recovery in 2022 (-\$300k)	1,300
	Other	(136)
1	<b>Total 735 Miscellaneous Production Expenses</b>	<b>1,164</b>
	<b>847.2     Maintenance of Structures and Improvements</b>	
	Gas Systems - Gas Plants COV Budget decrease due to specific compressor station projects that are not occurring in 2024 (thermal insulation repair)	(338)
	Other	(178)
2	<b>Total 847.2 Maintenance of Structures and Improvements</b>	<b>(516)</b>
	<b>856     Mains Expenses</b>	
	Gas Systems: Budget increase related to Integrity Management COV spend driven by increased GUIC Rider, specifically TIMP assessments and Cross-Bore	1,464
	Other	(0)
3	<b>Total 856 Mains Expenses</b>	<b>1,464</b>
	<b>874     Mains and Services Expenses</b>	
	Gas Systems: Budget increase primarily related to labor, materials and transportation for insourcing expenses tied to locate activities, and increases in contract costs and volumes related to COV locate activities in support of providing safe and reliable gas systems - \$2,882; Budget increase in labor, materials, COV and transportation related to gas compliance work in support of gas system integrity - \$871; Budget increase in labor, materials, COV, and transportation due to Gas Ops NSM Whitebear increased service territory - \$1,034	4,787
	Other	97
4	<b>Total 874 Mains and Services Expenses</b>	<b>4,884</b>
	<b>878     Meter and House Regulator Expenses</b>	
	Gas Systems - Budget decrease related to First Set Credit forecast labor (-\$1.7M) and Operational Credits (-\$936K)	(2,636)
	Other	91
5	<b>Total 878 Meter and House Regulator Expenses</b>	<b>(2,545)</b>
	<b>880     Other Expenses</b>	
	Gas Systems - Budget increase primarily related to labor (\$3,760K) for training expenses driven by increased operator qualification requirements in support of maintaining a safe and reliable gas system; partially offset by a BA-wide reduction in Employee Expenses (-\$38K) and decrease in Facility Costs for Gas Plants (-\$29K); Gas Engineering and Operations VP reduction (-\$1,608K) driven by a change in the mix of projects impacting IT Costs (Application Development & Maintenance and Software) assigned to Gas Expenses	2,085
	Other	(35)
6	<b>Total 880 Other Expenses</b>	<b>2,050</b>
	<b>885     Maintenance Supervision &amp; Engineering</b>	
	Gas Systems - Budget increase primarily related to labor for increased gas emergency response support, to ensure safe and reliable systems.	858
	Other	(15)
7	<b>Total 885 Maintenance Supervision &amp; Engineering</b>	<b>842</b>
	<b>887     Maintenance of Mains</b>	
	Gas Systems: Budget decrease in COV related to declined Service Consumption (-\$554K); Budget decrease in labor, COV, and transportation primarily related to main repairs and restorations (-\$233K); Budget decrease in labor, COV, materials and transportation related to alignment with capital policy for cathodic protection anode system installation costs (-\$99K)	(886)
	Other	342
8	<b>Total 887 Maintenance of Mains</b>	<b>(544)</b>
	<b>892     Maintenance of Services</b>	
	Gas Systems - Budget decrease attributable to CI savings related to GFEE Application; Reduction primarily driven by decreased labor (-\$2M) and COV spend (\$486K)	(2,486)
	Other	369
9	<b>Total 892 Maintenance of Services</b>	<b>(2,117)</b>

Summary Report 1  
2022 Actual vs. 2024 Budget  
O&M by FERC  
MN Gas

FERC-Based Gas O&M Analysis  
2022 Actuals versus 2024 Budget

		2022 Actuals	2024 Budget	Change	% Change	Ref #
Customer Accounts Expenses						
901	Supervision	33,283	35,898	2,615	7.9%	
902	Meter Reading Expenses	4,447,541	2,500,747	(1,946,794)	-43.8%	10
903	Customer Records & Collection Expenses	6,113,445	8,214,427	2,100,982	34.4%	11
904	Uncollectible Accounts - Commodity	2,390,179	3,099,237	709,058	29.7%	12
904.001	Uncollectible Accounts - Non Commodity	297,588	21,087	(276,501)	-92.9%	
905	Misc. Customer Accounts Expenses	67,697	87,709	20,012	29.6%	
Customer Service & Informational Expenses						
907	Supervision	-	-	-	0.0%	
908	Customer Assistance Expenses	1,199,916	906,934	(292,982)	-24.4%	
909	Informational & Instructional Expenses	225,602	217,326	(8,276)	-3.7%	
910	Misc. Customer Service & Informational Expenses	35,813	31,402	(4,411)	-12.3%	
Sales Expenses						
911	Supervision	-	-	-	0.0%	
912	Demonstrating & Selling Expenses	67,578	43,076	(24,502)	-36.3%	
913	Advertising Expenses	-	-	-	0.0%	
916	Misc. Sales Expenses	22	1	(21)	-97.2%	
Total Customers & Sales Expenses		14,878,663	15,157,843	279,180	1.9%	
A&G Expenses						
920	Administrative & General Salaries	6,969,286	8,921,643	1,952,357	28.0%	13
921	Office Supplies & Expenses	4,713,346	5,669,597	956,251	20.3%	14
922	Administrative Expenses Transferred-Credit	(4,209,300)	(6,393,573)	(2,184,273)	51.9%	15
923	Outside Services Employed	1,582,317	1,802,187	219,870	13.9%	
924	Property Insurance	471,906	849,683	377,777	80.1%	
925	Injuries & Damages	1,676,916	2,005,189	328,274	19.6%	
926	Employee Pension & Benefits	8,270,052	9,092,735	822,683	9.9%	16
927	Franchise Requirements	-	-	-	0.0%	
928	Regulatory Commission Expenses	1,693,745	628,560	(1,065,185)	-62.9%	17
929	Duplicate Charges-Credit	(470,231)	(523,044)	(52,813)	11.2%	
930.1	General Advertising Expenses	256,591	315,878	59,286	23.1%	
930.2	Misc. General Expenses	510,997	626,212	115,215	22.5%	
931	Rents	5,821,133	8,457,939	2,636,806	45.3%	18
932	Maintenance of Structures	71,842	-	(71,842)	-100.0%	
935	Maintenance of General Plant	-	100,829	100,829	#DIV/0!	
Total A&G		27,358,600	31,553,834	4,195,234	15.3%	
Total Customers & Sales & A&G		42,237,263	46,711,677	4,474,414	10.6%	

FERC-Based Electric O&M Analysis  
2022 Actuals versus 2024 Budget

Ref #	Gas O&M	Variance
10	<b>902 Meter Reading Expenses</b>	
	Customer & Innovation - (\$2M) decrease due to higher anticipated Automated Metering Infrastructure savings in 2024 offset by \$0.4M increase due to annual merit increase from 2022 to 2024.	(1,632)
	Other	(315)
	<b>Total 902 Meter Reading Expenses</b>	<b>(1,947)</b>
11	<b>903 Customer Records &amp; Collection Expenses</b>	
	Customer & Innovation - \$380K increase due to anticipated credit card fees charges as a result of customer credit card fees' waiver, \$193K increase due to increased headcount in various Contact Centers to maintain service level and annual merit increase from 2022 to 2024, \$164K increase due to annual postage rate increase from 2022 to 2024, and \$36K increase due to anticipated higher safety material purchases and fleet charges	773
	Customer & Innovation - In the MN Electric reconsideration hearing, the PUC approved recovery of the cost of waiving fees for customers who pay by credit card totaling \$1.3M.	1,314
	Other	14
	<b>Total 903 Customer Records &amp; Collection Expenses</b>	<b>2,101</b>
12	<b>904 Uncollectible Accounts - Commodity</b>	
	Customer & Innovation - \$764K increase due to incremental COVID-19 reversal related to 2020 AR since it passed 24 months credit cycle in 2022, \$298K increase due to bad debt provision true-up recorded in 2022, offset by (\$159K) decrease due to lower billed commodity revenue as a result of anticipated lower fuel revenue in 2024, and (\$187K) decrease due to anticipated text to pay savings in 2024.	716
	Other	(7)
	<b>Total 904 Uncollectible Accounts - Commodity</b>	<b>709</b>
13	<b>920 Administrative &amp; General Salaries</b>	
	Benefits and Loadings- Mainly due to higher Def Comp \$0.5M, RSUs \$0.3M and AIP \$0.2M	1,070
	Technology Services -Technology Services increase of \$0.3M driven by an increase of headcount and merit increases from 2022 to 2024 forecast.	305
	Integrated Systems Planning - The increase of 342k is due to the timing of the creation of the Integrated Systems Planning (ISP) business area.	342
	Other	236
	<b>Total 920 Administrative &amp; General Salaries</b>	<b>1,952</b>
14	<b>921 Office Supplies &amp; Expenses</b>	
	Technology Services -Technology Services increase driven by an increase of IT Costs (App Dev & Maint: \$0.1M; Software: \$0.4M; and Network: \$0.3M) to support the capital assets built as a result of business demands.	810
	Other	146
	<b>Total 921 Office Supplies &amp; Expenses</b>	<b>956</b>
15	<b>922 Administrative Expenses Transferred-Credit</b>	
	Technology Services -Technology Services (\$1.9M) due to changes in the shared asset credit related to Network Equipment and Advanced Grid AMI shared assets. These credits are partially offset by shared asset expense in FERC 931 (Network costs) and FERC 902 (AMI costs). Shared asset costs are an allocation of Business Systems costs to or from NSPM operating company, depending on where the asset was purchased and how and investment will be utilized between Xcel Energy operating companies. This number fluctuates in part on the basis of the jurisdiction in which an investment is purchased, consistent with the Company's cost allocation policy. The variance from 2022 is due to a change in asset utilization by operating companies.	(1,956)
	Other	(229)
	<b>Total 922 Administrative Expenses Transferred-Credit</b>	<b>(2,184)</b>
16	<b>926 Employee Pension &amp; Benefits</b>	
	Benefits & Loadings- Mainly due to higher Active Health and Welfare \$1.0M partially offset by lower Qualified Pension -\$0.3M	790
	Other	32
	<b>Total 926 Employee Pension &amp; Benefits</b>	<b>823</b>
17	<b>928 Regulatory Commission Expenses</b>	
	General Counsel - Legal Regulatory Consulting charges due to Storm URI	(807)
	Other	(258)
	<b>Total 928 Regulatory Commission Expenses</b>	<b>(1,065)</b>
18	<b>931 Rents</b>	
	Technology Services Technology Services \$2.5M due to changes in the shared asset credit related to Network Equipment and Advanced Grid AMI shared assets. These credits are partially offset by shared credits in FERC 922 (Network costs). Shared asset costs are an allocation of Business Systems costs to or from NSPM operating company, depending on where the asset was purchased and how and investment will be utilized between Xcel Energy operating companies. This number fluctuates in part on the basis of the jurisdiction in which an investment is purchased, consistent with the Company's cost allocation policy. The variance from 2022 is due to a change in asset utilization by operating companies.	2,519
	Other	118
	<b>Total 931 Rents</b>	<b>2,637</b>

Before the Minnesota Public Utilities Commission  
State of Minnesota

In the Matter of the Application of Northern States Power Company Minnesota  
d/b/a Xcel Energy  
For Authority to Increase Rates for the Gas Utility  
Service in the State of Minnesota

Docket No. G002/GR-23-413

*S&P Global Guideline Analysis*

*November 2023*



## **OVERVIEW OF COMPARISON OF 2024 NSPM OPERATING EXPENSES TO S&P GLOBAL-INFLATED 2022 ACTUAL EXPENSES**

### **Background**

The Company has prepared an analysis comparing budgeted 2024 operating expenses to 2022 actual expenses, inflated to 2024 levels using S&P Global industry indexing as a guideline for future cost increases.

### **Analysis Provided**

The analysis consists of analytical explanations (by FERC account number) for significant differences between the 2024 budget amounts and the 2022 actual costs and provides the respective expected costs levels based on S&P Global-Inflated 2022 actuals.

### **Use of Indexing**

The corresponding 2023 and 2024 S&P Global Index for each FERC account was applied to the 2022 actuals to create a guideline expectation for 2024 for comparison to 2024 budget amounts included in NSPM's 2024 test year rate filing.

Certain accounts, such as gas production and gathering, do not have a S&P Global Index, because few utilities are gas producers. For amounts that did not have a S&P Global Index available, the 2022 actuals were not inflated in determining a 2024 expectation.

### **Budgeting by FERC Account**

NSPM 2024 expenses have been budgeted by FERC account. In addition to this comparison of S&P Global guideline expenses to 2024 budget accounts, the Budget Documentation filed with this case (Volume 5) includes a summary of operating and maintenance expenses by FERC account and cost object account for 2024 budget and the 2022 actual amounts. Finally, budget workpapers that provide additional support are available for review upon request.

**Explanations of Deviations**

Explanations were provided for all significant deviations between the 2024 budgeted expense of \$102.881 million and the S&P Global escalated 2022 amounts. These explanations are on a FERC account-by-account basis within the following exhibit NSPM O&M Inflation Analysis. We have also provided an overall explanation of the aggregate deviation for each major expense category (production, distribution, etc.). Deviation explanations for certain smaller accounts were also included to provide the Commission with further information on the cost of labor and materials, or changes in the scope of project activity, from 2022 to 2024.

In this regard, it is important to understand that the S&P Global Index for individual FERC accounts represents a projected average benchmark for all utilities across the country at a point in time (in our case, the second quarter of 2023). Reasonable variations from the national average should be expected because NSPM, or any other individual utility, would not necessarily reflect the national average. In any year, individual utilities will have their own operating and maintenance programs designed to address the unique needs of their facilities at that time.

## ***EXPLANATIONS OF 2024 DEVIATIONS FROM S&P GLOBAL GUIDELINES***

### **Summary**

NSPM's total 2024 budgeted O&M levels are \$7,995K higher than the 2022 actual levels and are \$4,077K higher than the S&P Global expectations for 2024 cost levels based on hypothetical indexed growth of 2022 actual costs levels.

	Production & Storage	Transmission	Distribution	Cust. Accts	Cust Serv & Inform	Sales	A&G	Total
S&P Global-Inflated 2024 Guideline	8,837,872	1,197,857	43,970,471	13,999,513	1,479,483	72,846	29,246,680	98,804,722
2024 NSPM Budget	8,977,560	2,464,422	44,727,580	13,959,105	1,155,662	43,076	31,553,834	102,881,238
<b>Deviation</b>	<b>139,688</b>	<b>1,266,564</b>	<b>757,109</b>	<b>(40,408)</b>	<b>(323,821)</b>	<b>(29,770)</b>	<b>2,307,153</b>	<b>4,076,516</b>
% Deviation	1.6%	105.7%	1.7%	-0.3%	-21.9%	-40.9%	7.9%	4.1%

### **PRODUCTION AND STORAGE EXPENSES**

The 2024 budgeted production and storage expenses are higher than 2022 production and storage expenses, as escalated using the appropriate S&P Global indexes to 2024 levels by \$140K due to anticipated remediation costs for former MGP plants and an increase due to a one-time insurance recovery in 2022 (that will not repeat in 2024).

### **MANUFACTURED GAS PRODUCTION**

#### **FERC 735 – Gas Miscellaneous Production Expenses**

The costs included within this account shall include the cost labor and other expenses incurred in manufacturing gas production operations.

#### **FERC 736 – Gas Production Rents**

The costs included within this account include rents for property of others used, occupied or operated in connection with manufactured gas production operations.

### **NATURAL GAS PRODUCTION & GATHERING**

#### **FERC 759 – Other Gas Production Expenses**

The costs included within this account consist of labor, materials used and expenses incurred in producing and gathering natural gas that are not specifically provided for or are not readily assignable to other gas production expense accounts.

## OTHER GAS SUPPLY EXPENSES

### *FERC 807 – Purchased Gas Expenses*

This account includes expenses incurred directly in connection with the purchase of gas for resale. This account includes expenses of computing volumes of gas purchased, and items directly related to gas purchases which are not includible in other accounts.

### *FERC 813 – Gas Supply Expenses - Steam*

The costs included within this account consist of labor, materials used and expenses incurred in connection with gas supply functions which are not includible in other accounts.

## UNDERGROUND STORAGE EXPENSES

### *FERC 824 – Other Gas Storage Expenses*

The costs included within this account consist of labor, materials used and expenses incurred in operating underground storage plant, and other underground storage expenses which are not includible in other accounts.

### *FERC 826 – Rents*

The costs included within this account include rents for property of others used in connection with the storage of gas underground, other than rents and royalties paid with respect to storage wells and gas lands utilized for the building of gas in underground storage.

### *FERC 834 – Maintenance of Compressor Station Equipment*

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of compressor station equipment.

## STORAGE EXPENSES

### *FERC 840 – Other Gas Storage – Supervision and Engineering*

The costs included within this account consist of labor, materials used and expenses incurred in the general supervision and direction of the operation of other storage facilities.

### *FERC 841 – Other Gas Storage – Operation and Labor Expenses*

The costs included within this account consist of labor, materials used and expenses incurred in operating storage holders and other storage equipment.

### *FERC 842 – Other Gas Storage – Rents*

The costs included within this account include rents for property of others used, occupied or operated in connection with other storage operations.

### *FERC 843.1 – Other Gas Storage – Maintenance Supervision and Engineering*

The costs included within this account consist of labor, materials used and expenses incurred in the general supervision and direction of maintenance of other storage facilities.

### *FERC 843.2 – Other Gas Storage – Maintenance of Structures & Improvements*

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of structures.

### *FERC 843.3 – Other Gas Storage – Maintenance of Gas Holders*

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of gas holders.

### *FERC 843.4 – Other Gas Storage – Maintenance of Purification Equipment*

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of purification equipment.

FERC 843.5 – Other Gas Storage – Maintenance of Liquefaction Equipment

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of liquefaction equipment.

FERC 843.6 – Other Gas Storage – Maintenance of Vaporizing Equipment

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of vaporizing equipment.

FERC 843.7 – Other Gas Storage – Maintenance of Compressor Equipment

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of compressor equipment.

FERC 843.8 – Other Gas Storage – Maintenance of Measuring & Regulating Equipment

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of measuring and regulating equipment.

FERC 843.9 – Other Gas Storage – Miscellaneous Equipment Maintenance Expenses

The costs included within this account consist of labor, materials used and expenses incurred in maintenance of miscellaneous equipment.

LIQUIFIED NATURAL GAS EXPENSESFERC 847.2 – LNG – Maintenance of Structures and Improvements

The costs included within this account consist of labor, materials used and expenses incurred in maintenance of structures and improvements.

FERC 847.3 – LNG – Maintenance of LNG Processing Terminal Equipment

The costs included within this account consist of labor, materials used and expenses incurred in maintenance of LNG terminal processing equipment.

FERC 847.5 – LNG – Maintenance of Measuring and Regulating Equipment

The costs included within this account consist of labor, materials and expenses incurred in the maintenance of measuring and regulating equipment.

*FERC 847.8 – LNG – Maintenance of Other Equipment*

This account includes the cost of labor, materials used and expenses incurred in the maintenance of equipment, the book cost of which is included in account 364.8, Other Equipment.

**TRANSMISSION EXPENSES**

The 2024 budgeted transmission expenses are higher than the 2022 transmission expenses, as escalated using the appropriate S&P Global Indexes to 2024 levels by \$1,267K. This increase related to Integrity Management contractor outside vendor spend driven by increased GUIC Rider, specifically TIMP assessments and Cross-Bore.

**TRANSMISSION OPERATION EXPENSES***FERC 850 – Transmission Operation Supervision and Engineering*

The costs included within this account consist of labor and expenses incurred in the general supervision and direction of the operation of the transmission system as a whole.

*FERC 851 – System Control and Load Dispatching*

The costs included within this account consist of labor, materials used and expenses incurred in dispatching and controlling the supply and flow of gas through the system.

*FERC 856 – Transmission – Mains Expenses*

The costs included within this account consist of labor, materials used and expenses incurred in operating transmission mains.

*FERC 859 – Transmission – Miscellaneous Equipment Expenses*

The costs included within this account consist of labor, materials used and expenses incurred in operating transmission equipment and other transmission system expenses which are not includible in other accounts.

*FERC 860 – Transmission - Rents*

The costs included within this account include rents for property of others used, occupied or operated in connection with the operation of the transmission system.

This account also includes costs associated with rentals paid for regulator sites, railroad crossings, rights-of-way and payments to governmental bodies.

### TRANSMISSION MAINTENANCE EXPENSES

#### FERC 861 – Transmission Maintenance Supervision and Engineering

The costs included within this account consist of labor and expenses incurred in the general supervision and direction of maintenance of the transmission system as a whole.

#### FERC 863 – Transmission – Maintenance of Mains

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of transmission mains.

#### FERC 865 – Transmission Maintenance of Measuring and Regulating Equipment

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of measuring and regulating station equipment.

#### FERC 866 – Transmission Maintenance of communication equipment

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of communication equipment.

### DISTRIBUTION EXPENSES

The 2024 budgeted distribution expenses are higher than the 2022 distribution expenses, as escalated using the appropriate S&P Global Indexes to 2024 levels, by \$757K primarily due to increased labor, materials and transportation for insourcing expenses tied to locate activities, higher contract costs and volumes related to contract outside vendor locate activities in support of providing safe and reliable gas systems, more gas compliance work in support of gas system integrity and higher costs due to Gas Operations NSM Whitebear increased service territory.



## DISTRIBUTION OPERATION EXPENSES

### *FERC 870 – Distribution Operation Supervision and Engineering*

The costs included within this account consist of labor and expenses incurred in the general supervision and direction of the operation of the distribution system.

### *FERC 871 – Distribution Load Dispatching*

The costs included within this account consist of labor, materials used and expenses incurred in dispatching and controlling the supply and flow of gas through the distribution system.

### *FERC 874 – Distribution Mains and Services Expenses*

The costs included in this account consist of labor, materials used and expenses incurred in the operation of distribution system mains and services.

### *FERC 875 – Distribution Measuring and Regulating Station - General*

The costs included within this account consist of labor, materials used and expenses incurred in the operation of general distribution measuring and regulating stations.

### *FERC 876 – Distribution Measuring and Regulating Station - Industrial*

The costs included within this account consist of labor, materials used and expenses incurred in the operation of large measuring and regulating stations located on local distribution systems to serve specific commercial and industrial customers.

### *FERC 877 – Distribution Measuring and Regulating Station – City Gate*

The costs included within this account consist of labor, materials used and expenses incurred in the operation of measuring and regulating stations used to measure and regulate the receipt of gas at entry points to the distribution system.

### *FERC 878 – Meter and House Regulator Expenses*

The costs included within this account consist of labor, materials used and expenses incurred in connection with removing, resetting, changing, testing, and servicing customer meters and house regulators.

*FERC 879 – Customer Installations Expenses*

The costs included within this account consist of labor, materials used and expenses incurred in work on customer installations.

*FERC 880 – Miscellaneous Distribution Expenses*

The costs included within this account consist of labor, materials used and expenses incurred in the distribution system operation not provided for elsewhere.

*FERC 881 – Distribution Rents*

The costs included within this account consist of rents of property used, occupied or operated in connection with the distribution system.

**DISTRIBUTION MAINTENANCE EXPENSES***FERC 885 – Distribution Maintenance Supervision and Engineering*

The costs included in this account consist of labor and expenses incurred in the general supervision and direction of maintenance of the distribution system.

*FERC 887 – Distribution - Maintenance of Mains*

The costs included in this account consist of labor, materials used and expenses incurred in the maintenance of distribution mains.

*FERC 888 – Maintenance Compressor Station Equipment*

The costs included within this account consist of labor, materials used and expenses incurred in maintenance of distribution compressor station equipment.

*FERC 889 – Maintenance of Measuring and Regulating Station - General*

The costs included within this account consist of labor, materials used and expenses incurred in maintenance of distribution general measuring and regulating station equipment.

*FERC 890 – Maintenance of Measuring and Regulating Station - Industrial*

The costs included within this account consist of labor, materials used and expenses incurred in maintenance of distribution industrial measuring and regulating station equipment.

*FERC 891 – Maintenance of Measuring and Regulating Station – City Gate*

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of measuring and regulating stations used to measure and regulate the receipt of gas at entry points to the distribution system.

*FERC 892 – Distribution Maintenance of Services*

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of distribution services.

*FERC 893 – Maintenance of Meters and House Regulators*

The costs included within this account consist of labor, materials used and expenses incurred in the maintenance of meters and house regulators.

**CUSTOMER ACCOUNTS EXPENSES**

The 2024 budgeted Customer Accounts expenses are lower than the 2022 Customer Accounts expenses, as escalated using the appropriate S&P Global Indexes to 2024 levels by \$40K (immaterial variance as amount is less than \$500K).

**CUSTOMER ACCOUNTS EXPENSES***FERC 901 – Supervision*

The costs included within this account consist of labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities.

*FERC 902 – Meter Reading Expenses*

The costs included within this account consist of labor and materials used and expenses incurred in reading customer meters.

FERC 903 – Customer Records and Collection Expenses

The costs included within this account consist of labor, materials used and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collection and complaints.

FERC 904 – Uncollectible Accounts

The costs included within this account consist of amounts to provide for losses from uncollectible utility revenues.

FERC 905 – Miscellaneous Customer Accounts Expenses

The costs included within this account consist of labor, materials used and expenses incurred that are not covered in other customer accounts.

**CUSTOMER SERVICE AND INFORMATIONAL EXPENSES**

The 2024 budgeted Customer Service and Informational Expenses are lower than the 2022 Customer Service and Informational Expenses, as escalated using the appropriate S&P Global Indexes to 2024 levels, by (\$324K) (immaterial variance as amount is less than \$500K).

**CUSTOMER SERVICE EXPENSES**FERC 908 – Customer Assistance Expenses

The costs included within this account consist of labor, materials used and expenses incurred in providing instructions or assistance to customers to encourage safe, efficient and economical use of the utility's service.

FERC 909 – Informational and Instructional Expenses

The costs included within this account consist of labor, materials used, and expenses incurred in activities to convey information to customers regarding the use of gas services. The use of gas services includes the safety aspects and conservation of natural gas energy.

FERC 910 – Miscellaneous Customer Service and Informational Expenses

The costs included within this account consist of labor, materials used, and expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

**SALES EXPENSES**

The 2024 budgeted Sales Expenses are lower than the 2022 costs, escalated by the appropriate S&P Global index to 2024 levels, by (\$30K) (immaterial variance as amount is less than \$500K).

**SALES EXPENSES**FERC 912 – Demonstration and Selling Expenses

This account includes the cost of labor, materials used, and expenses incurred in promotional, demonstrating, and selling activities.

FERC 913 – Advertising Expenses

This account includes the cost of labor, materials used, and expenses incurred in advertising designed to promote or retain the use of utility services.

**ADMINISTRATIVE AND GENERAL EXPENSES**

The total 2024 budgeted gas Administrative and General expenses are higher than the 2022 costs escalated by the appropriate S&P Global index to 2024 levels, by \$2,307K), primarily due to higher benefit costs related to higher active health and welfare costs, incentives, and increased IT costs to support the capital asset build as a result of business demands related to application development and maintenance, software and network costs. It should also be noted that although the analysis shows a variance of around \$2.3 million for the account titled Rents, that is offset by a negative variance of almost the same amount in the account titled Administrative Expenses Transferred.

## ADMINISTRATIVE AND GENERAL EXPENSES

### FERC 920 – Administrative and General Salaries

The costs included within this account consist of the total compensation expenses associated with employees of the Company that are properly chargeable to utility operations and not chargeable directly to a particular operating function.

### FERC 921 – Office Supplies and Expenses

The costs included within this account consist of office supplies and expenses incurred in connection with the general administration of the Company's operation.

### FERC 922 – Administrative Expenses Transferred – Credit

This account includes a credit for administrative expenses recorded in FERC accounts 920 and 921 which are transferred to construction and non-utility accounts.

### FERC 923 – Outside Services Employed

The costs included within this account consist of fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or other account.

### FERC 924 – Property Insurance

The costs included within this account consist of the cost of insurance to protect the utility against losses and damages to property used in its utility operation.

### FERC 925 – Injuries and Damages

The costs included within this account consist of the cost of insurance or reserve accruals for injuries and damage claims, losses not covered by insurance, and expenses incurred in settlement of injuries and damages claims.

### FERC 926 – Employee Pension and Benefits

The costs included within this account primarily consist of employee medical and pension costs.

FERC 928 – Regulatory Commission Expenses

The costs included within this account consist of expenses properly incurred by the Company in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for pay and expenses of such commission.

FERC 929 – Duplicate Charges – Credit

This account includes credits for charges that may be made to operating expenses or to other accounts for the use of utility service from its own supply.

FERC 930.1 – General Advertising Expenses

This account includes the cost of labor, materials used and expenses incurred in advertising and related activities.

FERC 930.2 – Miscellaneous General Expenses

This account includes the cost of labor and expenses incurred in connection with the general management of the utility not provided for elsewhere.

FERC 931 – Rents

The costs included within this account consist of rents of property used, occupied or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility.

FERC 932 – Maintenance of Structures

The costs included within this account consist of costs assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property, office furniture and equipment.

FERC 935 – Maintenance of General Plant

The costs included within this account consist of costs assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of general plant.

	Production & Storage	Transmission	Distribution	Cust. Accts	Cust Serv & Inform	Sales	A&G	Total
S&P Global-Inflated 2024 Guideline	8,837,872	1,197,857	43,970,471	13,999,513	1,479,483	72,846	29,246,680	98,804,722
2024 NSPM Budget	8,977,560	2,464,422	44,727,580	13,959,105	1,155,662	43,076	31,553,834	102,881,238
<b>Deviation</b>	<b>139,688</b>	<b>1,266,564</b>	<b>757,109</b>	<b>(40,408)</b>	<b>(323,821)</b>	<b>(29,770)</b>	<b>2,307,153</b>	<b>4,076,516</b>
% Deviation	1.6%	105.7%	1.7%	-0.3%	-21.9%	-40.9%	7.9%	4.1%



		2022 Actuals	S&P Global Index	2023 Inflated	S&P Global Index	2024 Inflated	2024 Budget	2024 Budget Compared to S&P Global Deviation	% Deviation	2024B - 2022A Deviation
Manufactured Gas Production Expenses			[PROTECTED DATA BEGINS]							
710	MFD PRD-E&S	-				-	-	-	0.0%	-
717	MFD PRD EXP-Liquified Petroleum	-				-	-	-	0.0%	-
723	P/A-Fuel for LP Gas Process	-				-	-	-	0.0%	-
728	Liquefied Petroleum Gas - Excluded	-				-	-	-	0.0%	-
733	Gas Mix Expenses	-				-	-	-	0.0%	-
735	Miscellaneous Production Expenses	(143,453)				(143,453)	1,020,178	1,163,631	-811.2%	1,163,631
736	Rents	162				162	112	(50)	-30.9%	(50)
741	Gas Production-Maintenance of Structures	-				-	-	-	0.0%	-
742	Maintenance of Production Equipment	-				-	-	-	0.0%	-
Total Manufactured Gas Production Expenses		(143,291)				(143,291)	1,020,290	1,163,581	-812.0%	1,163,581
Natural Gas Production and Gathering										
750	Operation Supervision & Engineering	-				-	-	-	0.0%	-
751	Production Maps and Records	-				-	-	-	0.0%	-
752	Gas Wells Expenses	-				-	-	-	0.0%	-
753	Field Lines Expenses	-				-	-	-	0.0%	-
754	Field Compressor Station Expenses	-				-	-	-	0.0%	-
755	Field Compressor Fuel and Power	-				-	-	-	0.0%	-
756	Field Measuring and Regulating Station Expenses	-				-	-	-	0.0%	-
757	Purification Expenses	-				-	-	-	0.0%	-
758	Gas Well Royalties	-				-	-	-	0.0%	-
759	Other Expenses	-				-	44	44	0.0%	44
760	Rents	-				-	-	-	0.0%	-
761	Maintenance Supervision & Engineering	-				-	-	-	0.0%	-
762	Maintenance of Structures and Improvements	-				-	-	-	0.0%	-
763	Maintenance of Producing Gas Wells	-				-	-	-	0.0%	-
764	Maintenance of Field Lines	-				-	-	-	0.0%	-
765	Maintenance of Field Compressor Station Equipment	-				-	-	-	0.0%	-
766	Maintenance of Field Meas and Reg Sta Equipment	-				-	-	-	0.0%	-
767	Maintenance of Purification Equipment	-				-	-	-	0.0%	-
768	Maintenance of Drilling and Cleaning Equipment	-				-	-	-	0.0%	-
769	Maintenance of Other Equipment	-				-	-	-	0.0%	-
Total Natural Gas Production and Gathering		-				-	44	44	0.0%	44
Products Extraction										
770	Operation Supervision & Engineering	-				-	-	-	0.0%	-
771	Operation Labor	-				-	-	-	0.0%	-
772	Gas Shrinkage	-				-	-	-	0.0%	-
773	Fuel	-				-	-	-	0.0%	-
774	Power	-				-	-	-	0.0%	-
775	Materials	-				-	-	-	0.0%	-
776	Operation Supplies and Expenses	-				-	-	-	0.0%	-
777	Gas Processed by Others	-				-	-	-	0.0%	-
778	Royalties on Products Extracted	-				-	-	-	0.0%	-
779	Marketing Expenses	-				-	-	-	0.0%	-
780	Products Purchased for Resale	-				-	-	-	0.0%	-
781	Variation in Products Inventory	-				-	-	-	0.0%	-
782	Extracted Products Used by the Utility-CR	-				-	-	-	0.0%	-
783	Rents	-				-	-	-	0.0%	-
784	Maintenance Supervision & Engineering	-				-	-	-	0.0%	-
785	Maintenance of Structures and Improvements	-				-	-	-	0.0%	-
786	Maintenance of Extraction and Refining Equipment	-				-	-	-	0.0%	-
787	Maintenance of Pipe Lines	-				-	-	-	0.0%	-
788	Maintenance of Extracted Products Storage Equipment	-				-	-	-	0.0%	-
789	Maintenance of Compressor Equipment	-				-	-	-	0.0%	-
790	Maintenance of Gas Measuring and Reg Equipment	-				-	-	-	0.0%	-
791	Maintenance of Other Equipment	-				-	-	-	0.0%	-
Total Products Extraction		-				-	-	-	0.0%	-
Exploration and Development										
795	Delay Rentals	-				-	-	-	0.0%	-
796	Nonproductive Well Drilling	-				-	-	-	0.0%	-
797	Abandoned Leases	-				-	-	-	0.0%	-
798	Other Exploration	-				-	-	-	0.0%	-

		2022 Actuals	S&P Global Index	2023 Inflated	S&P Global Index	2024 Inflated	2024 Budget	2024 Budget Compared to S&P Global Deviation	% Deviation	2024B - 2022A Deviation
Total Exploration and Development		-				-	-	-	0.0%	-
Other Gas Supply Expenses										
800	Natural Gas Well Head Purchases	-				-	-	-	0.0%	-
800.1	Natural Gas Well Head Purchases, Intracompany Transfers	-				-	-	-	0.0%	-
801	Natural Gas Field Line Purchases	-				-	-	-	0.0%	-
802	Natural Gas Gasoline Plant Outlet Purchases	-				-	-	-	0.0%	-
803	Natural Gas Transmission Line Purchases	-				-	-	-	0.0%	-
804	Natural Gas City Gate Purchases - Excluded	-				-	-	-	0.0%	-
804.1	Liquefied Natural Gas Purchases - Excluded	-				-	-	-	0.0%	-
805	Other Gas Purchases	-				-	-	-	0.0%	-
805.1	Purchased Gas Cost Adjustments - Excluded	-				-	-	-	0.0%	-
806	Exchange Gas	-				-	-	-	0.0%	-
807	Purchased Gas Expense	24,632				24,632	280,114	255,482	1037.2%	255,482
807.1	Well Expenses-Purchased Gas	-				-	-	-	0.0%	-
807.2	Operation of Purchased Gas Measuring Stations	-				-	-	-	0.0%	-
807.3	Maintenance of Purchased Gas Measuring Stations	-				-	-	-	0.0%	-
807.4	Purchased Gas Calculations Expenses	-				-	-	-	0.0%	-
807.5	Other Purchased Gas Expenses	-				-	-	-	0.0%	-
808.1	Gas Withdrawn from Storage-Debit - Excluded	-				-	-	-	0.0%	-
808.2	Gas Delivered to Storage-Credit - Excluded	-				-	-	-	0.0%	-
809.1	Withdrawals of Liquefied Natural Gas for Processing-Debit	-				-	-	-	0.0%	-
809.2	Deliveries of Natural Gas for Processing-Credit	-				-	-	-	0.0%	-
810	Gas Used for Compressor Station Fuel-Credit	-				-	-	-	0.0%	-
811	Gas Used for Products Extraction-Credit	-				-	-	-	0.0%	-
812	Gas Used for Other Utility Operations-Credit	-				-	-	-	0.0%	-
813	Other Gas Supply Expenses	1,568,688				1,568,688	1,132,158	(436,530)	-27.8%	(436,530)
Total Other Gas Supply Expenses		1,593,319				1,593,319	1,412,272	(181,047)	-11.4%	(181,047)
Underground Storage Expenses										
814	Operation Supervision & Engineering	-				-	-	-	0.0%	-
815	Maps and Records	-				-	-	-	0.0%	-
816	Wells Expenses	-				-	-	-	0.0%	-
817	Lines Expenses	-				-	-	-	0.0%	-
818	Compressor Station Expenses	-				-	-	-	0.0%	-
819	Compressor Station Fuel and Power	-				-	-	-	0.0%	-
820	Measuring and Regulating Station Expenses	-				-	-	-	0.0%	-
821	Purification Expenses	-				-	-	-	0.0%	-
822	Exploration and Development	-				-	-	-	0.0%	-
823	Gas Losses	-				-	-	-	0.0%	-
824	Other Expenses	2,294				2,250	4,955	2,706	120.3%	2,661
825	Storage Well Royalties	-				-	-	-	0.0%	-
826	Rents	2,160				2,265	4,362	2,097	92.6%	2,202
830	Maintenance Supervision & Engineering	-				-	-	-	0.0%	-
831	Maintenance of Structures and Improvements	-				-	-	-	0.0%	-
832	Maintenance of Reservoirs and Wells	-				-	-	-	0.0%	-
833	Maintenance of Lines	-				-	-	-	0.0%	-
834	Maintenance of Compressor Station Equipment	108,335				111,933	130,168	18,235	16.3%	21,833
835	Maint of Measuring and Regulating Station Equipment	-				-	-	-	0.0%	-
836	Maintenance of Purification Equipment	-				-	-	-	0.0%	-
837	Maintenance of Other Equipment	-				-	-	-	0.0%	-
Total Underground Storage Expenses		112,789				116,448	139,486	23,038	19.8%	26,697
Storage Expenses										
840	Operation Supervision & Engineering	-				-	-	-	0.0%	-
841	Operation Labor and Expenses	1,601,590				1,616,021	1,783,178	167,157	10.3%	181,589
842	Other Storage Expense	42,275				44,331	68,081	23,750	53.6%	25,806
843	Other Storage Expense-Maintenance Super	-				-	-	-	0.0%	-
843.1	Maintenance Supervision and Engineering	267,734				289,579	204,181	(85,399)	-29.5%	(63,554)
843.2	Maintenance of Structures and Improvements	221,181				211,309	243,396	32,086	15.2%	22,215
843.3	Maintenance of Gas Holders	54,210				54,212	-	(54,212)	0.0%	(54,210)
843.4	Maintenance of Purification Equipment	-				-	-	-	0.0%	-
843.5	Maintenance of Liquification Equipment	-				-	-	-	0.0%	-
843.6	Maintenance of Vaporizing Equipment	179,663				195,728	132,937	(62,791)	-32.1%	(46,726)
843.7	Maintenance of Compressor Equipment	282				290	-	(290)	0.0%	(282)

		2022 Actuals	S&P Global Index	2023 Inflated	S&P Global Index	2024 Inflated	2024 Budget	2024 Budget Compared to S&P Global Deviation	% Deviation	2024B - 2022A Deviation
843.8	Maintenance of Measuring and Reg Equipment	731				759	-	(759)	0.0%	(731)
843.9	Maintenance of Other Equipment	43,475				43,891	34,809	(9,083)	-20.7%	(8,666)
Total Storage Expenses		2,411,140				2,456,121	2,466,582	10,460	0.4%	55,442
Liquefied Natural Gas Terminaling & Processing Expenses										
844.1	Operations Supervision and Engineering	-				-	-	-	0.0%	-
844.3	Liquefaction Processing Labor and Expenses	528,700				534,748	156,165	(378,582)	-70.8%	(372,535)
844.5	Measuring and Regulating Labor and Expenses	511				530	-	(530)	0.0%	(511)
846.2	Other Expenses	488,916				479,529	549,910	70,380	14.7%	60,994
847.1	Maintenance Supervision and Engineering	-				-	-	-	0.0%	-
847.2	Maintenance of Structures and Improvements	1,545,912				1,476,918	1,029,454	(447,464)	-30.3%	(516,458)
847.3	Maintenance of LNG Processing Terminal Equipment	2,274,809				2,296,548	2,203,357	(93,191)	-4.1%	(71,453)
847.5	Maintenance of Measuring and Regulating Equipment	25,999				27,001	-	(27,001)	0.0%	(25,999)
847.8	Maintenance of other equipment	3,873				4,065	-	(4,065)	0.0%	(3,873)
Total Liquefied Natural Gas Terminaling & Processing Expenses		4,868,721				4,815,274	3,938,886	(876,389)	-18.2%	(929,835)
Transmission Expenses										
850	Operation Supervision & Engineering	383,881				415,224	500,191	84,966	20.5%	116,310
851	System Control & Load Dispatching	120,164				126,673	88,154	(38,519)	-30.4%	(32,011)
852	Communication System Expenses	-				-	-	-	0.0%	-
853	Compressor Station Labor and Expenses	-				-	-	-	0.0%	-
854	Gas for Compressor Station Fuel	-				-	-	-	0.0%	-
855	Other Fuel and Power for Compressor Stations	-				-	-	-	0.0%	-
856	Mains Expenses	309,319				298,934	1,772,916	1,473,982	493.1%	1,463,596
857	Measuring and Regulating Station Expenses	16,660				17,350	-	(17,350)	0.0%	(16,660)
858	Transmission and Compression of Gas by Others - Excluded	-				-	-	-	0.0%	-
859	Other Expenses	100,079				99,069	55,096	(43,973)	-44.4%	(44,983)
860	Rents	55,152				57,836	41,143	(16,692)	-28.9%	(14,009)
861	Maintenance Supervision & Engineering	-				-	-	-	0.0%	-
862	Maintenance of Structures and Improvements	-				-	-	-	0.0%	-
863	Maintenance of Mains	141,409				143,946	6,917	(137,028)	-95.2%	(134,492)
864	Maintenance of Compressor Station Equipment	-				-	-	-	0.0%	-
865	Maint of Measuring and Regulating Station Equipment	32,556				33,723	-	(33,723)	0.0%	(32,556)
866	Maintenance of Communication Equipment	4,911				5,103	5	(5,098)	-99.9%	(4,906)
867	Maintenance of Other Equipment	-				-	-	-	0.0%	-
Total Transmission Expenses		1,164,131				1,197,857	2,464,422	1,266,564	105.7%	1,300,290
Distribution Expenses										
870	Operation Supervision & Engineering	6,941,085				7,512,109	7,262,542	(249,567)	-3.3%	321,457
871	Distribution Load Dispatching	3,714,508				3,898,958	3,388,531	(510,427)	-13.1%	(325,977)
872	Compressor Station Labor and Expenses	-				-	-	-	0.0%	-
873	Compressor Station Fuel and Power	-				-	-	-	0.0%	-
874	Mains and Services Expenses	11,579,839				11,332,472	16,463,875	5,131,403	45.3%	4,884,036
875	Measuring and Regulating Station Expenses-General	409,668				427,796	445,057	17,261	4.0%	35,389
876	Measuring and Regulating Station Expenses-Industrial	-				-	-	-	0.0%	-
877	Measur and Regul Station Exp-City Gate Check Station	157,995				164,986	-	(164,986)	0.0%	(157,995)
878	Meter and House Regulator Expenses	(3,776,315)				(3,902,081)	(6,321,454)	(2,419,373)	62.0%	(2,545,139)
879	Customer Installations Expenses	1,400,465				1,458,470	1,163,158	(295,311)	-20.2%	(237,307)
880	Other Expenses	8,297,232				8,634,743	10,346,748	1,712,004	19.8%	2,049,516
881	Rents	1,173,646				1,230,750	1,278,256	47,506	3.9%	104,610
885	Maintenance Supervision & Engineering	626,549				677,393	1,469,024	791,632	116.9%	842,475
886	Maintenance of Structures and Improvements	-				-	-	-	0.0%	-
887	Maintenance of Mains	1,447,127				1,473,455	903,584	(569,871)	-38.7%	(543,543)
888	Maintenance of Compressor Station Equipment	-				-	-	-	0.0%	-
889	Maint of Measuring and Regulating Station Equip-General	534,243				553,511	191,281	(362,230)	-65.4%	(342,962)
890	Maint of Measuring and Regulating Station Equip-Industrial	-				-	-	-	0.0%	-
891	Maint of Measur and Regul Station Equip-City Gate Check Station	4,017				4,162	-	(4,162)	0.0%	(4,017)
892	Maintenance of Services	5,637,207				5,851,334	3,520,367	(2,330,966)	-39.8%	(2,116,839)
893	Maintenance of Meters and House Regulators	4,494,688				4,652,413	4,616,610	(35,803)	-0.8%	121,923
894	Maintenance of Other Equipment	-				-	-	-	0.0%	-
Total Distribution Expenses		42,641,951				43,970,471	44,727,580	757,109	1.7%	2,085,628
Customer Accounts Expenses										
901	Supervision	33,283				36,077	35,898	(179)	-0.5%	2,615
902	Meter Reading Expenses	4,447,541				4,682,163	2,500,747	(2,181,415)	-46.6%	(1,946,794)

		2022 Actuals	S&P Global Index	2023 Inflated	S&P Global Index	2024 Inflated	2024 Budget	2024 Budget Compared to S&P Global Deviation	% Deviation	2024B - 2022A Deviation
903	Customer Records & Collection Expenses	6,113,445				6,524,340	8,214,427	1,690,087	25.9%	2,100,982
904	Uncollectible Accounts	2,687,767				2,687,767	3,120,324	432,557	16.1%	432,557
905	Misc. Customer Accounts Expenses	67,697				69,167	87,709	18,542	26.8%	20,012
Total Customer Accounts Expenses		13,349,733				13,999,513	13,959,105	(40,408)	-0.3%	609,372
Customer Service & Informational Expenses										
906	Customer Service & Informational Expenses	-				-	-	-	0.0%	-
907	Supervision	-				-	-	-	0.0%	-
908	Customer Assistance Expenses	1,199,916				1,223,125	906,934	(316,191)	-25.9%	(292,982)
909	Informational & Instructional Expenses	225,602				220,379	217,326	(3,053)	-1.4%	(8,276)
910	Misc. Customer Service & Informational Expenses	35,813				35,979	31,402	(4,577)	-12.7%	(4,411)
Total Customer Service & Informational Expenses		1,461,331				1,479,483	1,155,662	(323,821)	-21.9%	(305,669)
Sales Expenses										
911	Supervision	-				-	-	-	0.0%	-
912	Demonstrating & Selling Expenses	67,578				72,824	43,076	(29,748)	-40.8%	(24,502)
913	Advertising Expenses	-				-	-	-	0.0%	-
916	Misc. Sales Expenses	22				23	1	(22)	-97.3%	(21)
Total Sales Expenses		67,599				72,846	43,076	(29,770)	-40.9%	(24,523)
A&G Expenses										
920	Administrative & General Salaries	6,969,286				7,505,539	8,921,643	1,416,104	18.9%	1,952,357
921	Office Supplies & Expenses	4,713,346				4,888,827	5,669,597	780,770	16.0%	956,251
922	Administrative Expenses Transferred-Credit	(4,209,300)				(4,209,300)	(6,393,573)	(2,184,273)	51.9%	(2,184,273)
923	Outside Services Employed	1,582,317				1,659,770	1,802,187	142,418	8.6%	219,870
924	Property Insurance	471,906				499,270	849,683	350,412	70.2%	377,777
925	Injuries & Damages	1,676,916				1,760,520	2,005,189	244,670	13.9%	328,274
926	Employee Pension & Benefits	8,270,052				8,832,004	9,092,735	260,731	3.0%	822,683
927	Franchise Requirements	-				-	-	-	0.0%	-
928	Regulatory Commission Expenses	1,693,745				1,744,052	628,560	(1,115,492)	-64.0%	(1,065,185)
929	Duplicate Charges-Credit	(470,231)				(470,231)	(523,044)	(52,813)	11.2%	(52,813)
930.1	General Advertising Expenses	256,591				250,549	315,878	65,328	26.1%	59,286
930.2	Misc. General Expenses	510,997				521,827	626,212	104,385	20.0%	115,215
931	Rents	5,821,133				6,191,241	8,457,939	2,266,697	36.6%	2,636,806
932	Maintenance of Structures	71,842				72,613	-	(72,613)	0.0%	(71,842)
935	Maintenance of General Plant	0				0.0	100,829	100,829	539158258.5%	100,829
Total A&G Expenses		27,358,600				29,246,680	31,553,834	2,307,153	7.9%	4,195,234
Total O&M Expense		94,886,024				98,804,722	102,881,238	4,076,516	4.1%	7,995,214

PROTECTED DATA ENDS]

**Table A26**  
**Gas Storage Expenses: Combined Labor, Materials and Services**  
**(TREND 232)**  
**(2012=1.000)**

	2022	2023	2024
UNDERGROUND STORAGE	[PROTECTED DATA BEGINS]		
<b>Total Operation and Maintenance: JGUSOM</b>			
Percent Change			
<b>Operation: JGUSO</b>			
Percent Change			
Supervision and Eng. 814: JGS&E814			
Percent Change			
Maps and Records 815: JGUS815			
Percent Change			
Wells 816: JGUS816			
Percent Change			
Lines 817: JGUS817			
Percent Change			
Compressor Stations 818: JGUS818			
Percent Change			
Comp. Sta. Fuel & Power 819*: JGUS819MS			
Percent Change			
Mea. and Reg. Stations 820: JGUS820			
Percent Change			
Purification Expenses 821: JGUS821			
Percent Change			
Exploration and Develop. 822: JGUS822			
Percent Change			
Other Expenses 824: JGUS824			
Percent Change			
Rents 826: JRENT			
Percent Change			
<b>Maintenance: JGUSM</b>			
Percent Change			
Supervision and Eng. 830: JGS&E830			
Percent Change			
Structures 831: JGUS831			
Percent Change			
Reservoirs and Wells 832: JGUS832			
Percent Change			
Lines 833: JGUS833			
Percent Change			
Comp. Sta. Equip. 834: JGUS834			
Percent Change			
Mea. and Reg. Sta. Equip. 835: JGUS835			
Percent Change			
Purification Equip. 836: JGUS836			
Percent Change			
Other Equip. 837: JGUS837			
Percent Change			
OTHER STORAGE			
<b>Total Operation and Maintenance: JGOSOM</b>			
Percent Change			
<b>Operation: JGOSO</b>			
Percent Change			
Supervision and Eng. 840: JGS&E840			
Percent Change			
Operation Expenses 841: JGOS841			
Percent Change			
Rents 842: JRENT			
Percent Change			
Fuel 842.1*: JGOS8421MS			
Percent Change			

	2022	2023	2024
Power 842.2*: JGOS8422MS			
Percent Change			
<b>Maintenance: JGOSM</b>			
Percent Change			
Supervision and Eng. 843.1: JGS&E8431			
Percent Change			
Structures 843.2: JGOS8432			
Percent Change			
Gas Holders 843.3: JGOS8433			
Percent Change			
Purification Equip. 843.4: JGOS8434			
Percent Change			
Liquefaction Equip. 843.5: JGOS8435			
Percent Change			
Vaporizing Equip. 843.6: JGOS8436			
Percent Change			
Comp. Sta. Equip. 843.7: JGOS8437			
Percent Change			
Mea. and Reg. Sta. Equip 843.8: JGOS8438			
Percent Change			
Other Equip. 843.9: JGOS8439			
Percent Change			

PROTECTED DATA ENDS]

\* These accounts receive no weight in forming the total operation and total operation and maintenance cost indexes

Table A27

**LNG Terminaling and Processing Expenses: Combined Labor, Materials and Services  
(TREND 232)  
(2012=1.000)**

	2022	2023	2024
LNG TERMINALING and PROCESSING	[PROTECTED DATA BEGINS]		
<b>Total Operation and Maintenance: JGLNGOM</b>			
Percent Change			
<b>Operation: JGLNGO</b>			
Percent Change			
Supervision and Eng. 844.1: JGS&E8441			
Percent Change			
LNG and Liquef. Proc. 844.2&.3: JGLNG8442&3			
Percent Change			
LNG Transportation 844.4: JGLNG8444			
Percent Change			
Mea. and Reg. Stations 844.5: JGLNG8445			
Percent Change			
Compressor Stations 844.6: JGLNG8446			
Percent Change			
Communication Expenses 844.7: JGLNG8447			
Percent Change			
System Control & Load Disp. 844.8: JGLNG8448			
Percent Change			
Fuel 845.1*: JGLNG8451MS			
Percent Change			
Power 845.2*: JGLNG8452MS			
Percent Change			
Rents 845.3: JRENT			
Percent Change			
Other Expenses 846.2: JGLNG8462			
Percent Change			
<b>Maintenance: JGLNGM</b>			
Percent Change			
Supervision and Eng. 847.1: JGS&E8471			
Percent Change			
Structures 847.2: JGLNG8472			
Percent Change			
LNG Processing Equip. 847.3: JGLNG8473			
Percent Change			
LNG Trans. Equip. 847.4: JGLNG8474			
Percent Change			
Mea. and Reg. Sta. Equip. 847.5: JGLNG8475			
Percent Change			
Comp. Sta. Equip. 847.6: JGLNG8476			
Percent Change			
Communication Equip. 847.7: JGLNG8477			
Percent Change			
Other Equip. 847.8: JGLNG8478			
Percent Change			

PROTECTED DATA ENDS]

\* These accounts receive no weight in forming the total operation and total operation and maintenance cost indexes

Table A28

Gas Transmission and Distribution Expenses: Combined Labor, Materials and Services  
(TREND 232)  
(2012=1.000)

	2022	2023	2024
TRANSMISSION EXPENSES	[PROTECTED DATA BEGINS]		
<b>Total Operation and Maintenance: JGTOM</b>			
Percent Change			
<b>Operation: JGTO</b>			
Percent Change			
Supervision and Eng.: JGS&E850			
Percent Change			
System Control & Load Dispatching 851:: JGT851			
Percent Change			
Communication Expenses 852: JGT852			
Percent Change			
Compressor Stations 853: JGT853			
Percent Change			
Gas For Comp. Stations 854*: JGT854MS			
Percent Change			
Other Fuel & Power for Comp. Stat. 855*: JGT855MS			
Percent Change			
Mains 856: JGT856			
Percent Change			
Mea. and Reg. Stations 857: JGT857			
Percent Change			
Other Expenses 859: JGT859			
Percent Change			
Rents 860: JRENT			
Percent Change			
<b>Maintenance: JGTM</b>			
Percent Change			
Supervision and Eng. 861: JGS&E861			
Percent Change			
Structures 862: JGT862			
Percent Change			
Mains 863: JGT863			
Percent Change			
Comp. Sta. Equip 864: JGT864			
Percent Change			
Mea. and Reg. Sta. Equip. 865: JGT865			
Percent Change			
Communication Equip. 866: JGT866			
Percent Change			
Other Equip. 867: JGT867			
Percent Change			
DISTRIBUTION EXPENSES			
<b>Total Operation and Maintenance: JGDOM</b>			
Percent Change			
<b>Operation: JGDO</b>			
Percent Change			
Supervision and Eng. 870: JGS&E870			
Percent Change			
Load Dispatching 871: JGD871			
Percent Change			
Compressor Stations 872: JGD872			
Percent Change			
Comp. Sta. Fuel and Power 873*: JGD873			
Percent Change			
Mains 874: JGD874			
Percent Change			
Mea. and Reg. Stations 875-77: JGD875&6&7			
Percent Change			



	2022	2023	2024
Meter and House Regulators 878: JGD878			
Percent Change			
Cus. Installations 879: JGD879			
Percent Change			
Other Expenses 880: JGD880			
Percent Change			
Rents 881: JRENT			
Percent Change			
<b>Maintenance: JGDM</b>			
Percent Change			
Supervision and Eng. 885: JGS&E885			
Percent Change			
Structures 886: JGD886			
Percent Change			
Mains 887: JGD887			
Percent Change			
Comp. Sta. Equip 888: JGD888			
Percent Change			
Mea. and Reg. Sta. Equip 889-91: JGD889&90&91			
Percent Change			
Services 892: JGD892			
Percent Change			
Meter and House Regulators 893: JGD893			
Percent Change			
Other Equip 894: JGD894			
Percent Change			

PROTECTED DATA ENDS]

\* These accounts are given no weight in forming the total operation and total operation and maintenance cost indexes

Table A29

**Gas Customer Accounts; Customer Service and Information; Sales; and Administrative and General Expenses:  
Combined Labor, Materials and Services  
(TREND 232)  
(2012=1.000)**

	2022	2023	2024
CUSTOMER ACCOUNTS	[PROTECTED DATA BEGINS]		
<b>Operation: JGCAO</b>			
Percent Change			
Supervision and Eng. 901: JES&E901			
Percent Change			
Meter Reading Exp. 902: JGCA902			
Percent Change			
Cus. Records and Collections 903: JGCA903			
Percent Change			
Miscellaneous 905: JGCA905			
Percent Change			
CUSTOMER SERVICE and INFORMATION			
<b>Operation: JGCSIO</b>			
Percent Change			
Supervision 907: JES&E907			
Percent Change			
Customer Assistance 908: JGCSI908			
Percent Change			
Info. and Instruc. Advertising 909: JGCSI909			
Percent Change			
Miscellaneous 910: JGCSI910			
Percent Change			
SALES			
<b>Operation: JGSALO</b>			
Percent Change			
Supervision 911: JES&E911			
Percent Change			
Demonstr. and Selling 912: JGSAL912			
Percent Change			
Advertising 913: JGSAL913			
Percent Change			
Miscellaneous 916: JGSAL916			
Percent Change			
ADMINISTRATIVE and GENERAL			
<b>Total Operation and Maintenance: JGADGOM</b>			
Percent Change			
<b>Operation: JGADGO</b>			
Percent Change			
Admin and General 920: JGADG920			
Percent Change			
Office Supplies 921: JGADG921MS			
Percent Change			
Outside Services 923: JGADG923MS			
Percent Change			
Property Insurance 924: JGADG924MS			
Percent Change			
Injuries and Damages 925: JGADG925MS			
Percent Change			
Pensions and Benefits 926: JGADG926MS			
Percent Change			
Franchise Fees 927: JGADG927MS			
Percent Change			
Regulatory Commission Exp. 928: JGADG928MS			
Percent Change			
General Advertising 930.1: JGADG9301			

Percent Change  
Miscellaneous 930.2: JGADG9302  
Percent Change  
Rents 931: JRENT931  
Percent Change

**Maintenance**

General Plant 932: JGADG932  
Percent Change

2022	2023	2024

PROTECTED DATA ENDS]



## **Supporting Schedules**

The following budget schedules are included for each business area:

### **Schedule 1 – Analysis of Billings (excluding interchange)**

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.

### **Schedule 2 – Service Company Billings Only (excluding interchange)**

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.

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

This schedule summarizes and compares the 2022 actual and 2024 budget operating and maintenance expenses by cost component for the total NSPM Gas Company by Business Area.

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

This schedule summarizes and compares the 2022 actual and 2024 budget operating and maintenance expenses by FERC account for the total NSPM Gas Company by Business Area.

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

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

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

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

## Analysis of Billings - 2024 Budget Schedule 1

### Northern States Power - MN (\$000's)

Business Area	Op Co Direct	Svc Co Direct	Svc Co Alloc	Svc Co Subtotal	Total
Benefits & Loadings	82,697	8,933.75	54,940.05	63,874	146,571
Chairman and CEO	-	0.00	4,837.05	4,837	4,837
Corporate Other	(10,961)	-1,196.56	4,465.70	3,269	(7,692)
Customer and Utility Innovation	83,062	4,619.33	30,064.04	34,683	117,745
Distribution Operations	100,593	15,105.30	1,087.85	16,193	116,786
Energy Supply	143,425	5,494.88	7,039.93	12,535	155,959
Financial Operations	22,250	3,213.45	31,142.74	34,356	56,606
Gas Systems	57,884	5,469.45	0.00	5,469	63,353
General Counsel	3,695	0.00	5,960.71	5,961	9,656
HR and Employee Services	11,273	30,317.82	22,987.44	53,305	64,578
Integrated System Planning	-	0.00	6,864.47	6,864	6,864
Nuclear Generation	271,252	691.88	0.00	692	271,944
Operations Services	33	3,832.13	5,214.00	9,046	9,079
Risk Management	207	-105.86	3,818.54	3,713	3,920
Strategy Plng and Ext Affairs	465	-64.93	16,431.89	16,367	16,832
Technology Services	(63,870)	13,082.58	168,174.26	181,257	117,387
Transmission	21,668	2,852.16	3,949.57	6,802	28,470
<b>Grand Total</b>	<b>\$ 723,671</b>	<b>\$ 92,245</b>	<b>\$ 366,978</b>	<b>\$ 459,224</b>	<b>\$ 1,182,894</b>

## Service Company Billings Only - 2024 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	63,874	90,163	154,037
Chairman and CEO	4,837	6,884	11,721
Corporate Other	3,269	5,263	8,532
Customer and Utility Innovation	34,683	47,336	82,020
Distribution Operations	16,193	6,319	22,512
Energy Supply	12,535	16,996	29,530
Financial Operations	34,356	51,810	86,167
Gas Systems	5,469	0	5,469
General Counsel	5,961	9,248	15,209
HR and Employee Services	53,305	80,495	133,800
Integrated System Planning	6,864	9,946	16,811
Nuclear Generation	692	2,468	3,159
Operations Services	9,046	13,568	22,614
Risk Management	3,713	5,498	9,211
Strategy Plng and Ext Affairs	16,367	22,461	38,828
Technology Services	181,257	229,766	411,023
Transmission	6,802	11,530	18,331
<b>Grand Total</b>	<b>\$ 459,224 \$</b>	<b>609,750 \$</b>	<b>1,068,974</b>

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
5540001	Productive Labor	35,008	43,996	8,989	26%
5540009	Labor Budget Adjustment	-	(2,061)	(2,061)	#DIV/0!
5540080	Labor Load Other Pension - Consult	1	-	(1)	-100%
5540180	Premium Time Labor	272	-	(272)	-100%
5540185	Other Compensation Accruals	27	-	(27)	-100%
5540200	Medical Insurance Non Loading	26	-	(26)	-100%
5540205	Workers Comp Non Loading	5	-	(5)	-100%
5540210	Incentive Non Loading	409	484	76	18%
5540220	Labor Overtime	4,893	1	(4,891)	-100%
5540230	Incentive	33	-	(33)	-100%
5540240	Performance Share Plan & Deferred Comp I	352	445	94	27%
5540250	Restricted Stock Units	332	672	340	103%
5540255	Other Benefits Compensation	(177)	206	383	-216%
5540260	Other Compensation	84	-	(84)	-100%
5540270	Welfare Fund	359	-	(359)	-100%
5600001	Contract Labor	2,004	485	(1,518)	-76%
5600006	Consulting Professional Services Other	1,584	1,038	(546)	-34%
5600016	Consulting Professional Eng and Design	16	-	(16)	-100%
5600021	Consulting Professional Services Legal	295	168	(127)	-43%
5600026	Consulting Professional Svcs Accounting	135	196	61	45%
5600031	Consulting Legal Regulatory	790	12	(778)	-99%
5600041	Outside Vendor Contract	2,003	16,927	14,924	745%
5600051	Outside Services	4,244	2,354	(1,889)	-45%
5600066	Materials	1,634	6,840	5,206	319%
5600068	Material Consumption	343	0	(343)	-100%
5600069	Service Consumption	5,869	-	(5,869)	-100%
5600070	Material - Direct Purchase	7,302	5	(7,297)	-100%
5600071	MS Inventory Adjust - Obsolete Materials	-	34	34	#DIV/0!
5600075	Transportation Fuel	32	75	43	136%
5600091	Print and Copy Cost - Other	103	40	(63)	-61%
5600096	Print and Copy Cost - SEC Filings	-	2	2	#DIV/0!
5600101	Legal - Other	1	1	0	14%
5600106	Equipment Maintenance	12	29	17	143%
5600111	Equipment Maintenance - Customer Care	7	10	3	34%
5600116	IT Hardware Maintenance	209	189	(20)	-9%
5600121	IT Hardware Purchases	59	52	(7)	-12%
5600126	Software License Purchase - Perpetual	2	10	8	464%
5600131	Software License Purchase - Term	1,008	1,104	96	10%
5600136	Software Maintenance	1,959	1,999	40	2%
5600141	Network Services	18	48	30	171%
5600146	Network Voice	0	182	182	257118%
5600151	Network Data	918	821	(97)	-11%
5600156	Network Telecommunication	1	1	0	27%
5600161	Network Radio	75	49	(26)	-35%
5600166	Mainframe Services	24	25	2	8%
5600171	Distributed Systems Services	35	47	12	35%
5600176	Application Development and Maintenance	1,314	708	(606)	-46%
5600186	Software - ASP	183	173	(10)	-6%
5600191	Employee Expenses Airfare	69	84	14	20%
5600196	Employee Expenses Car Rental	10	12	2	16%
5600201	Employee Expenses Taxi and Bus	7	8	0	4%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
5600206	Employee Expenses Mileage	207	127	(80)	-39%
5600211	Employee Expenses Conf Seminar Trng	80	93	12	15%
5600216	Employee Expenses Hotel	140	129	(11)	-8%
5600221	Employee Expenses Meals	362	240	(121)	-34%
5600226	Employee Expenses Meals Non-Employee	17	23	6	36%
5600231	Employee Expenses Parking	11	13	2	19%
5600236	Employee Expenses Per Diem	26	12	(14)	-55%
5600241	Employee Expenses Safety Equipment	264	138	(126)	-48%
5600246	Employee Expenses Other	145	152	7	5%
5600251	Employee Expense Personal Communication	77	54	(23)	-30%
5600256	Office Supplies	121	148	28	23%
5600261	Workforce Administration Expense	28	50	22	80%
5600271	Safety Recognition	8	7	(1)	-9%
5600276	Life Events	5	6	1	10%
5600281	Employee Performance Recognition	74	75	1	2%
5600291	Transportation Fleet Cost	-	4,296	4,296	#DIV/0!
5600296	Janitorial - Routine	223	242	19	9%
5600301	Janitorial - Special	10	-	(10)	-100%
5600306	Fire Life Safety Maintenance	40	35	(4)	-11%
5600311	General Interior Exterior Maintenance	322	365	43	14%
5600316	Use Costs	1,619	1,518	(101)	-6%
5600321	Lawn Care Maintenance Costs	38	23	(15)	-39%
5600326	Sewer Maintenance Costs	-	2	2	#DIV/0!
5600331	Snow Removal Costs	237	211	(26)	-11%
5600336	Trash Removal Costs	113	122	10	9%
5600341	Water Use Costs	65	35	(30)	-46%
5600351	Moves Adds Changes	36	23	(13)	-35%
5600356	Energy	2,527	3,099	572	23%
5600361	AR - Reserve Change	(137)	-	137	-100%
5600366	Non - Energy	298	21	(277)	-93%
5600376	Miscellaneous Bad Debt - Concessions	(0)	-	0	-100%
5600381	Rent - Space	5	19	14	263%
5600382	Rent - Equipment	21	13	(8)	-40%
5600396	Rent - Equipment Customer Care	-	0	0	#DIV/0!
5600431	Lease Costs	798	935	137	17%
5600436	Postage	1,028	1,151	123	12%
5600441	Injuries and Damages A&G	4	-	(4)	-100%
5600451	Insurance - Property	530	783	253	48%
5600456	Insurance - General Liability	601	557	(44)	-7%
5600461	Insurance - Excess Liability	519	841	323	62%
5600466	Insurance - Auto Liability	32	66	34	107%
5600471	Insurance - Directors and Officers	114	131	17	15%
5600476	Insurance - Fiduciary	31	33	1	5%
5600481	Insurance - Other	8	6	(2)	-23%
5600482	Insurance - Cyber	42	61	19	46%
5600506	Insurance - Surplus	(90)	-	90	-100%
5600511	Advertising - Brand Image	73	121	48	66%
5600516	Advertising - General	25	29	4	17%
5600521	Advertising - Brand Sponsorship	158	164	7	4%
5600526	Advertising - Conservation DSM	5	-	(5)	-100%
5600531	Advertising - Conservation Other	0	0	0	197%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
5600536	Communication - Conservation DSM	1	-	(1)	-100%
5600541	Communication - Conservation Other	0	-	(0)	-100%
5600546	Customer Program - Advertising	15	30	15	98%
5600561	Customer Program - Promotion	48	13	(35)	-73%
5600566	Customer Program - Non-Recoverable	1	2	0	38%
5600571	Safety Advertising	172	197	25	15%
5600576	Safety Information	50	0	(49)	-99%
5600581	Mandated Regulatory Notices	0	1	1	1872%
5600586	Mandated Inserts Communication	4	19	15	379%
5600591	Dues - Professional Association	22	46	24	108%
5600596	Dues - Utility Association Other	36	59	22	61%
5600601	Dues - Utility Association	365	401	36	10%
5600656	Fees - Directors	89	111	23	26%
5600661	Fees - Remarketing and Rating	34	37	2	6%
5600671	Fees - Regulatory Direct	316	252	(65)	-20%
5600676	Fees - Regulatory Indirect	570	376	(194)	-34%
5600681	Fees - Regulatory NARUC	-	0	0	#DIV/0!
5600691	Shareholder Related Expenses	9	34	25	265%
5600706	Bank Charges	68	1,757	1,689	2470%
5600712	Quarterly BMO Rebates	(59)	(44)	16	-26%
5600716	Gas Cleanup Costs	(273)	1,020	1,293	-474%
5600721	Environmental Permits and Fees	15	1	(14)	-93%
5600726	License Fees and Permits	476	520	44	9%
5600776	O and M Credits - Meter Transfer Install	(6,895)	(7,831)	(935)	14%
5600781	O and M Credits - Other	(223)	(213)	10	-4%
5600791	O and M Credits - AG to Capital	(84)	(270)	(186)	220%
5600796	O and M Credits - Company Elec and Gas	(474)	(523)	(50)	10%
5600801	O and M Credits - Company Use Electric	(0)	-	0	-100%
5600861	Shared Asset Costs	6,356	8,971	2,615	41%
5600866	Shared Assets - Owning Co Credit	(3,866)	(5,849)	(1,982)	51%
5600871	Other	85	(1,605)	(1,689)	-1994%
5600896	Online Information Services	339	583	243	72%
5600951	Purchasing Overhead Expense	-	0	0	#DIV/0!
5610000	External Settlement Labor	796	-	(796)	-100%
5610001	External Settlement Labor Ben-Injuries	11	-	(11)	-100%
5610002	External Settlement Labor Ben-Pension	205	-	(205)	-100%
5610003	External Settlement Contract Labor	1	-	(1)	-100%
5610004	External Settlement Consulting	0	-	(0)	-100%
5610005	External Settlement Contract Outside Ven	7,479	-	(7,479)	-100%
5610006	External Settlement Materials	50	-	(50)	-100%
5610007	External Settlement Employee Expense	12	-	(12)	-100%
5610008	External Settlement Transportation	67	-	(67)	-100%
5610009	External Settlement Miscellaneous	(22)	-	22	-100%
5610011	External Settlement Overhead	89	-	(89)	-100%
5610017	External Settlement Incentive	1	-	(1)	-100%
8000000	Prod Labor Bargaining Benefit Group 1	(550)	-	550	-100%
8000005	Prod Labor Bargaining Benefit Group 6	(124)	-	124	-100%
8000020	Prod Labor Non-Bargaining Benefit Grp 1	(143)	-	143	-100%
8000021	Prod Labor Non-Bargaining Benefit Grp 2	(4)	-	4	-100%
8000023	Prod Labor Non-Bargaining Benefit Grp 4	6	-	(6)	-100%
8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	0	-	(0)	-100%
8000036	Productive Labor Bargaining No Load	(0)	-	0	-100%
8000037	Productive Labor Non-Barg No Load	(3)	-	3	-100%
8000100	Premium	7	-	(7)	-100%
8000105	Overtime	43	-	(43)	-100%
8000110	Other Compensation	(2)	-	2	-100%
8000115	Other Compensation Craft Welfare Fund	(84)	-	84	-100%
8000120	Incentive	(0)	-	0	-100%
8010000	Budget Prod Labor Barg Benefit Group 1	-	(102)	(102)	#DIV/0!
8010020	Budget Prod Labor Non-Barg Benefit Grp 1	-	(48)	(48)	#DIV/0!
8010105	Budget Overtime	-	25	25	#DIV/0!
8100000	Non-Prod Labor Bargaining Benefit Grp 1	3,366	-	(3,366)	-100%
8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	3,416	-	(3,416)	-100%
8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	48	-	(48)	-100%
8100105	Pension & Insurance	10,240	-	(10,240)	-100%
8100110	401K Match	-	1,214	1,214	#DIV/0!
8100115	Qualified Pension	-	2,281	2,281	#DIV/0!
8100120	Nonqualified Pension	-	33	33	#DIV/0!
8100130	Exec Nonqualified Deferred Comp Match	-	5	5	#DIV/0!
8100140	Other Pension - Consult	-	63	63	#DIV/0!
8100150	Active Healthcare	-	5,360	5,360	#DIV/0!
8100155	Miscellaneous Benefit Programs and Costs	-	249	249	#DIV/0!
8100160	Life LTD and Business Travel Insurance	-	323	323	#DIV/0!
8100165	Retiree Medical	-	8	8	#DIV/0!
8100170	FAS 112 LTD	-	13	13	#DIV/0!
8100190	Workers' Compensation - FAS 112 Costs	-	21	21	#DIV/0!
8100195	Workers' Compensation - Ins and Other	425	361	(63)	-15%
8100200	Annual Incentive	1,966	1,620	(345)	-18%
8100260	Purchasing - Overhead	318	-	(318)	-100%
8100315	Warehouse - Overhead	303	-	(303)	-100%
8100507	401K Match_OH Alloc	-	10	10	#DIV/0!
8100508	Qualified Pension_Overhead Allocation	-	(260)	(260)	#DIV/0!
8100509	Nonqualified Pension_Overhead Allocation	-	(17)	(17)	#DIV/0!
8100511	Exec Nonqual Def Comp Match_OH Alloc	-	(0)	(0)	#DIV/0!
8100512	Other Pension - Consult_OH Allocation	-	(21)	(21)	#DIV/0!
8100513	Active Healthcare_Overhead Allocation	-	(153)	(153)	#DIV/0!
8100514	Misc Benefit Programs and Costs_OH Alloc	-	(5)	(5)	#DIV/0!
8100515	Life LTD and Bus Travel Ins_OH Alloc	-	(8)	(8)	#DIV/0!
8100516	Retiree Medical_Overhead Allocation	-	(2)	(2)	#DIV/0!
8100517	FAS 112 LTD_Overhead Allocation	-	(0)	(0)	#DIV/0!
8100526	Workers' Comp-FAS 112_OH Allocation	-	1	1	#DIV/0!
8100527	Workers' Comp-Ins and Other_OH Alloc	-	(8)	(8)	#DIV/0!
8100528	Annual Incentive_Overhead Allocation	-	196	196	#DIV/0!
8100530	Purchasing_OH Allocation	(19)	-	19	-100%
8100531	Warehouse_OH Allocation	(0)	-	0	-100%
8100550	Fleet-Base Rates	6,316	-	(6,316)	-100%
8100551	Fleet-Idle Time	(1,991)	-	1,991	-100%
8100552	Fleet Allocation	(0)	-	0	-100%
8110000	Budget Non-Prod Labor Barg Benefit Grp 1	-	(23)	(23)	#DIV/0!
8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	-	(3)	(3)	#DIV/0!
8110040	Budget Attrition	-	6	6	#DIV/0!

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities**  
**(\$000's)**

<b>Account</b>	<b>Cost Element Name</b>	<b>2022 Actual</b>	<b>2024 Budget</b>	<b>Variance</b>	<b>% Variance</b>
8200500	Facilities - Labor	(18)	-	18	-100%
8200501	Fac - Incentive	(0)	-	0	-100%
8200505	Facilities - Labor Benefits Inj and Dam	(0)	-	0	-100%
8200506	Facilities - Labor Benefits Pens and Ben	(4)	-	4	-100%
8200515	Facilities - Consulting	(0)	-	0	-100%
8200520	Facilities - Contract Outside Vendors	(6)	-	6	-100%
8200525	Facilities - Materials	(2)	-	2	-100%
8200530	Facilities - Employee Expense	(0)	-	0	-100%
8200535	Facilities - Transportation	(1)	-	1	-100%
8200540	Facilities - Miscellaneous	(193)	-	193	-100%
8200550	Facilities - Overhead	(0)	-	0	-100%
8300100	Labor-Settle_Direct	(9,026)	-	9,026	-100%
8300101	Incentive-Settle_Direct	(445)	-	445	-100%
8300105	Labor Benefits Inj and Dam-Settle_Direct	(84)	-	84	-100%
8300106	Labor Benefits Pens and Ben-Settle_Dir	(2,198)	-	2,198	-100%
8300110	Contract Labor-Settle_Direct	(1,078)	-	1,078	-100%
8300115	Consulting-Settle_Direct	(587)	-	587	-100%
8300120	Contract Outside Vendors-Settle_Dir	(2,116)	-	2,116	-100%
8300125	Materials-Settle_Direct	(2,988)	-	2,988	-100%
8300130	Employee Expense-Settle_Direct	(271)	-	271	-100%
8300135	Transportation-Settle_Direct	(12)	-	12	-100%
8300140	Miscellaneous-Settle_Direct	(115)	-	115	-100%
8300150	Overhead-Settle_Direct	(142)	-	142	-100%
RLJE		4	-	(4)	-100%
<b>Grand Total</b>		<b>94,886</b>	<b>102,881</b>	<b>7,995</b>	<b>8%</b>

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
Benefits & Loadings	5540001	Productive Labor	21	65	44	212%
	5540080	Labor Load Other Pension - Consult	1	0	(1)	-100%
	5540200	Medical Insurance Non Loading	26	0	(26)	-100%
	5540205	Workers Comp Non Loading	5	0	(5)	-100%
	5540210	Incentive Non Loading	409	484	76	18%
	5540220	Labor Overtime	2	0	(2)	-100%
	5540240	Performance Share Plan & Deferred Comp I	352	445	94	27%
	5540250	Restricted Stock Units	332	672	340	103%
	5540255	Other Benefits Compensation	(177)	206	383	-216%
	5600001	Contract Labor	0	0	(0)	-100%
	5600091	Print and Copy Cost - Other	0	0	(0)	-100%
	5600191	Employee Expenses Airfare	0	0	(0)	-100%
	5600216	Employee Expenses Hotel	0	0	(0)	-100%
	5600221	Employee Expenses Meals	0	0	(0)	-100%
	5600246	Employee Expenses Other	0	0	(0)	-100%
	5600251	Employee Expense Personal Communication	0	0	(0)	-100%
	5600256	Office Supplies	0	0	(0)	-100%
	5600281	Employee Performance Recognition	74	75	1	2%
	5600436	Postage	1	0	(1)	-100%
	5600781	O and M Credits - Other	(27)	(32)	(5)	17%
	5600871	Other	0	0	(0)	-100%
	5610001	External Settlement Labor Ben-Injuries	11	0	(11)	-100%
	5610002	External Settlement Labor Ben-Pension	205	0	(205)	-100%
	5610017	External Settlement Incentive	1	0	(1)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(0)	0	0	-100%
	8000037	Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	3	0	(3)	-100%
	8100105	Pension & Insurance	10,240	0	(10,240)	-100%
	8100110	401K Match	0	1,214	1,214	#DIV/0!
	8100115	Qualified Pension	0	2,281	2,281	#DIV/0!
	8100120	Nonqualified Pension	0	33	33	#DIV/0!
	8100130	Exec Nonqualified Deferred Comp Match	0	5	5	#DIV/0!
	8100140	Other Pension - Consult	0	63	63	#DIV/0!
	8100150	Active Healthcare	0	5,360	5,360	#DIV/0!
	8100155	Miscellaneous Benefit Programs and Costs	0	249	249	#DIV/0!
	8100160	Life LTD and Business Travel Insurance	0	323	323	#DIV/0!
	8100165	Retiree Medical	0	8	8	#DIV/0!
	8100170	FAS 112 LTD	0	13	13	#DIV/0!
	8100190	Workers' Compensation - FAS 112 Costs	0	21	21	#DIV/0!
	8100195	Workers' Compensation - Ins and Other	425	361	(63)	-15%
	8100200	Annual Incentive	1,966	1,620	(345)	-18%
	8100507	401K Match_OH Alloc	0	10	10	#DIV/0!
	8100508	Qualified Pension_Overhead Allocation	0	(260)	(260)	#DIV/0!
	8100509	Nonqualified Pension_Overhead Allocation	0	(17)	(17)	#DIV/0!
	8100511	Exec Nonqual Def Comp Match_OH Alloc	0	(0)	(0)	#DIV/0!
	8100512	Other Pension - Consult_OH Allocation	0	(21)	(21)	#DIV/0!
	8100513	Active Healthcare_Overhead Allocation	0	(153)	(153)	#DIV/0!
	8100514	Misc Benefit Programs and Costs_OH Alloc	0	(5)	(5)	#DIV/0!
	8100515	Life LTD and Bus Travel Ins_OH Alloc	0	(8)	(8)	#DIV/0!
	8100516	Retiree Medical_Overhead Allocation	0	(2)	(2)	#DIV/0!
	8100526	Workers' Comp-FAS 112_OH Allocation	0	1	1	#DIV/0!
	8100527	Workers' Comp-Ins and Other_OH Alloc	0	(8)	(8)	#DIV/0!
	8100528	Annual Incentive_Overhead Allocation	0	196	196	#DIV/0!
	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	(4)	0	4	-100%
	8300101	Incentive-Settle_Direct	(445)	0	445	-100%
	8300105	Labor Benefits Inj and Dam-Settle_Direct	(84)	0	84	-100%
	8300106	Labor Benefits Pens and Ben-Settle_Dir	(2,198)	0	2,198	-100%
<b>Benefits &amp; Loadings Total</b>			<b>11,139</b>	<b>13,201</b>	<b>2,062</b>	<b>19%</b>
Chairman and CEO	5540001	Productive Labor	32	38	6	18%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5540185	Other Compensation Accruals	21	0	(21)	-100%
	5600006	Consulting Professional Services Other	22	32	10	43%
	5600066	Materials	0	0	(0)	-75%
	5600091	Print and Copy Cost - Other	0	0	(0)	-16%
	5600191	Employee Expenses Airfare	0	0	0	228%
	5600196	Employee Expenses Car Rental	0	0	(0)	-32%
	5600201	Employee Expenses Taxi and Bus	0	0	(0)	-100%
	5600211	Employee Expenses Conf Seminar Trng	0	0	(0)	-61%
	5600216	Employee Expenses Hotel	1	0	(1)	-85%
	5600221	Employee Expenses Meals	1	0	(1)	-88%
	5600226	Employee Expenses Meals Non-Employee	0	0	(0)	-78%
	5600231	Employee Expenses Parking	0	0	0	236%
	5600241	Employee Expenses Safety Equipment	0	0	(0)	-100%
	5600246	Employee Expenses Other	4	6	1	30%
	5600251	Employee Expense Personal Communication	0	0	0	215%
	5600256	Office Supplies	0	0	0	29%
	5600276	Life Events	0	0	(0)	-64%
	5600381	Rent - Space	1	2	1	185%
	5600436	Postage	0	0	(0)	-25%
	5600601	Dues - Utility Association	325	342	17	5%
	5600656	Fees - Directors	89	111	23	26%
	5600871	Other	0	0	(0)	-100%
	5600896	Online Information Services	2	3	2	112%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	0	0	(0)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	0	0	(0)	-100%
	8100260	Purchasing - Overhead	0	0	(0)	-100%
<b>Chairman and CEO Total</b>			<b>499</b>	<b>534</b>	<b>35</b>	<b>7%</b>
<b>Corporate Other</b>						
	5600001	Contract Labor	(0)	0	0	-100%
	5600006	Consulting Professional Services Other	(0)	305	305	-127743%
	5600041	Outside Vendor Contract	(0)	0	0	-100%
	5600066	Materials	(0)	0	0	-100%
	5600116	IT Hardware Maintenance	(1)	0	1	-100%
	5600121	IT Hardware Purchases	(1)	0	1	-100%
	5600126	Software License Purchase - Perpetual	(2)	0	2	-100%
	5600131	Software License Purchase - Term	(5)	0	5	-100%
	5600136	Software Maintenance	(31)	0	31	-100%
	5600151	Network Data	(0)	0	0	-100%
	5600186	Software - ASP	(1)	0	1	-100%
	5600191	Employee Expenses Airfare	0	0	(0)	-100%
	5600316	Use Costs	3	0	(3)	-100%
	5600361	AR - Reserve Change	7	0	(7)	-100%
	5600712	Quarterly BMO Rebates	(59)	(44)	16	-26%
	5600781	O and M Credits - Other	(123)	(144)	(21)	17%
	5600791	O and M Credits - AG to Capital	(84)	(38)	46	-55%
	5600796	O and M Credits - Company Elec and Gas	(474)	(523)	(50)	10%
	5600801	O and M Credits - Company Use Electric	(0)	0	0	-100%
	5600871	Other	85	0	(85)	-100%
	5600896	Online Information Services	(1)	0	1	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	(0)	0	0	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(1)	0	1	-100%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	(0)	0	0	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	0	0	(0)	-100%
	8100550	Fleet-Base Rates	35	0	(35)	-100%
<b>Corporate Other Total</b>			<b>(654)</b>	<b>(444)</b>	<b>210</b>	<b>-32%</b>
<b>Customer and Utility Innovation</b>						
	5540001	Productive Labor	4,102	5,762	1,660	40%
	5540009	Labor Budget Adjustment	0	(222)	(222)	#DIV/0!
	5540180	Premium Time Labor	8	0	(8)	-100%
	5540220	Labor Overtime	164	0	(164)	-100%
	5540230	Incentive	33	0	(33)	-100%
	5540260	Other Compensation	36	0	(36)	-100%
	5600001	Contract Labor	167	45	(122)	-73%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600006	Consulting Professional Services Other	91	253	162	179%
	5600016	Consulting Professional Eng and Design	1	0	(1)	-100%
	5600021	Consulting Professional Services Legal	2	0	(2)	-100%
	5600026	Consulting Professional Svcs Accounting	0	0	(0)	-100%
	5600041	Outside Vendor Contract	59	0	(59)	-100%
	5600051	Outside Services	4,209	2,281	(1,928)	-46%
	5600066	Materials	7	43	37	549%
	5600070	Material - Direct Purchase	1	0	(1)	-100%
	5600075	Transportation Fuel	0	0	(0)	-100%
	5600091	Print and Copy Cost - Other	52	27	(25)	-48%
	5600111	Equipment Maintenance - Customer Care	7	10	3	34%
	5600141	Network Services	1	0	(1)	-100%
	5600151	Network Data	9	6	(3)	-32%
	5600191	Employee Expenses Airfare	11	27	16	139%
	5600196	Employee Expenses Car Rental	1	1	0	5%
	5600201	Employee Expenses Taxi and Bus	1	2	1	104%
	5600206	Employee Expenses Mileage	60	63	3	5%
	5600211	Employee Expenses Conf Seminar Trng	9	15	6	68%
	5600216	Employee Expenses Hotel	16	34	18	110%
	5600221	Employee Expenses Meals	15	22	7	49%
	5600226	Employee Expenses Meals Non-Employee	6	6	(0)	-3%
	5600231	Employee Expenses Parking	2	5	2	110%
	5600241	Employee Expenses Safety Equipment	3	2	(1)	-28%
	5600246	Employee Expenses Other	13	11	(2)	-18%
	5600251	Employee Expense Personal Communication	12	11	(1)	-11%
	5600256	Office Supplies	2	12	9	407%
	5600261	Workforce Administration Expense	1	0	(1)	-100%
	5600271	Safety Recognition	0	1	0	425%
	5600276	Life Events	2	1	(0)	-32%
	5600291	Transportation Fleet Cost	0	36	36	#DIV/0!
	5600296	Janitorial - Routine	0	0	(0)	-100%
	5600336	Trash Removal Costs	0	0	(0)	-100%
	5600351	Moves Adds Changes	0	0	0	#DIV/0!
	5600356	Energy	2,527	3,099	572	23%
	5600361	AR - Reserve Change	(144)	0	144	-100%
	5600366	Non - Energy	21	21	(0)	-1%
	5600376	Miscellaneous Bad Debt - Concessions	(0)	0	0	-100%
	5600381	Rent - Space	2	14	13	818%
	5600382	Rent - Equipment	1	1	0	11%
	5600431	Lease Costs	0	0	(0)	-100%
	5600436	Postage	977	1,131	154	16%
	5600441	Injuries and Damages A&G	4	0	(4)	-100%
	5600511	Advertising - Brand Image	71	88	17	24%
	5600516	Advertising - General	23	29	7	30%
	5600521	Advertising - Brand Sponsorship	158	164	7	4%
	5600526	Advertising - Conservation DSM	5	0	(5)	-100%
	5600531	Advertising - Conservation Other	0	0	0	234%
	5600536	Communication - Conservation DSM	1	0	(1)	-100%
	5600541	Communication - Conservation Other	0	0	(0)	-100%
	5600546	Customer Program - Advertising	4	4	1	15%
	5600561	Customer Program - Promotion	27	13	(13)	-51%
	5600566	Customer Program - Non-Recoverable	1	2	0	38%
	5600571	Safety Advertising	162	197	35	22%
	5600576	Safety Information	0	0	0	1038%
	5600581	Mandated Regulatory Notices	0	1	1	1872%
	5600586	Mandated Inserts Communication	4	19	15	379%
	5600591	Dues - Professional Association	11	7	(4)	-38%
	5600596	Dues - Utility Association Other	35	56	21	60%
	5600601	Dues - Utility Association	10	15	4	43%
	5600671	Fees - Regulatory Direct	316	252	(65)	-20%
	5600676	Fees - Regulatory Indirect	570	376	(194)	-34%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600681	Fees - Regulatory NARUC	0	0	0	#DIV/0!
	5600706	Bank Charges	0	1,694	1,694	755253%
	5600726	License Fees and Permits	1	0	(1)	-87%
	5600781	O and M Credits - Other	(24)	0	24	-100%
	5600791	O and M Credits - AG to Capital	0	(26)	(26)	#DIV/0!
	5600871	Other	0	0	(0)	-96%
	5600896	Online Information Services	2	9	7	415%
	5610000	External Settlement Labor	0	0	(0)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	(1)	0	1	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	2	0	(2)	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(0)	0	0	-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%
	8000037	Productive Labor Non-Barg No Load	(0)	0	0	-100%
	8000105	Overtime	6	0	(6)	-100%
	8000120	Incentive	(0)	0	0	-100%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	77	0	(77)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	689	0	(689)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	8	0	(8)	-100%
	8100260	Purchasing - Overhead	83	0	(83)	-100%
	8100315	Warehouse - Overhead	0	0	(0)	-100%
	8100550	Fleet-Base Rates	36	0	(36)	-100%
<b>Customer and Utility Innovation Total</b>			<b>14,769</b>	<b>15,621</b>	<b>852</b>	<b>6%</b>
<b>Distribution Operations</b>	5540001	Productive Labor	2,437	910	(1,526)	-63%
	5540180	Premium Time Labor	0	0	(0)	-100%
	5540220	Labor Overtime	170	0	(170)	-100%
	5540230	Incentive	0	0	(0)	-100%
	5540260	Other Compensation	2	0	(2)	-100%
	5540270	Welfare Fund	1	0	(1)	-100%
	5600001	Contract Labor	423	0	(423)	-100%
	5600006	Consulting Professional Services Other	6	0	(6)	-100%
	5600041	Outside Vendor Contract	9	315	306	3527%
	5600066	Materials	1	0	(1)	-100%
	5600068	Material Consumption	8	0	(8)	-100%
	5600070	Material - Direct Purchase	805	0	(805)	-100%
	5600071	MS Inventory Adjust - Obsolete Materials	0	34	34	#DIV/0!
	5600075	Transportation Fuel	0	0	(0)	-100%
	5600091	Print and Copy Cost - Other	2	0	(2)	-100%
	5600151	Network Data	2	0	(2)	-100%
	5600191	Employee Expenses Airfare	0	0	(0)	-41%
	5600196	Employee Expenses Car Rental	0	0	(0)	-100%
	5600201	Employee Expenses Taxi and Bus	0	0	0	68%
	5600206	Employee Expenses Mileage	58	0	(58)	-100%
	5600211	Employee Expenses Conf Seminar Trng	0	0	(0)	-100%
	5600216	Employee Expenses Hotel	9	0	(9)	-97%
	5600221	Employee Expenses Meals	7	0	(7)	-97%
	5600226	Employee Expenses Meals Non-Employee	0	0	(0)	-100%
	5600231	Employee Expenses Parking	0	0	(0)	-91%
	5600241	Employee Expenses Safety Equipment	1	0	(1)	-100%
	5600246	Employee Expenses Other	2	7	5	282%
	5600251	Employee Expense Personal Communication	12	0	(12)	-99%
	5600256	Office Supplies	3	0	(3)	-100%
	5600261	Workforce Administration Expense	2	0	(2)	-100%
	5600276	Life Events	0	0	(0)	-100%
	5600316	Use Costs	0	0	(0)	-100%
	5600366	Non - Energy	276	0	(276)	-100%
	5600381	Rent - Space	0	0	(0)	-100%
	5600436	Postage	1	0	(1)	-100%
	5600721	Environmental Permits and Fees	0	0	(0)	-100%
	5600726	License Fees and Permits	6	0	(6)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	(2)	0	2	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	8000005	Prod Labor Bargaining Benefit Group 6	(2)	0	2	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	58	0	(58)	-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%
	8000036	Productive Labor Bargaining No Load	0	0	(0)	-100%
	8000037	Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8000105	Overtime	0	0	(0)	-100%
	8000115	Other Compensation Craft Welfare Fund	0	0	(0)	-100%
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	0	1	1	#DIV/0!
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	0	0	(0)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	479	0	(479)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	5	0	(5)	-100%
	8100260	Purchasing - Overhead	7	0	(7)	-100%
	8100315	Warehouse - Overhead	30	0	(30)	-100%
	8100550	Fleet-Base Rates	7	0	(7)	-100%
	8100551	Fleet-Idle Time	(1)	0	1	-100%
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	0	0	0	#DIV/0!
	8110040	Budget Attrition	0	(0)	(0)	#DIV/0!
	8300100	Labor-Settle_Direct	(2,474)	0	2,474	-100%
	8300110	Contract Labor-Settle_Direct	(351)	0	351	-100%
	8300125	Materials-Settle_Direct	(652)	0	652	-100%
	8300130	Employee Expense-Settle_Direct	(76)	0	76	-100%
	8300140	Miscellaneous-Settle_Direct	(9)	0	9	-100%
	8300150	Overhead-Settle_Direct	(30)	0	30	-100%
<b>Distribution Operations Total</b>			<b>1,234</b>	<b>1,268</b>	<b>34</b>	<b>3%</b>
<b>Energy Supply</b>	5540001	Productive Labor	652	411	(241)	-37%
	5540180	Premium Time Labor	1	0	(1)	-100%
	5540220	Labor Overtime	125	1	(124)	-99%
	5540270	Welfare Fund	251	0	(251)	-100%
	5600006	Consulting Professional Services Other	0	4	4	781%
	5600066	Materials	0	1	0	27%
	5600069	Service Consumption	1	0	(1)	-100%
	5600091	Print and Copy Cost - Other	0	0	0	#DIV/0!
	5600191	Employee Expenses Airfare	0	0	0	210%
	5600196	Employee Expenses Car Rental	0	0	0	551%
	5600201	Employee Expenses Taxi and Bus	0	0	0	838%
	5600206	Employee Expenses Mileage	3	1	(3)	-82%
	5600211	Employee Expenses Conf Seminar Trng	1	0	(1)	-94%
	5600216	Employee Expenses Hotel	0	1	0	109%
	5600221	Employee Expenses Meals	0	0	0	257%
	5600226	Employee Expenses Meals Non-Employee	0	0	0	#DIV/0!
	5600231	Employee Expenses Parking	0	0	0	1848%
	5600246	Employee Expenses Other	0	0	0	551%
	5600251	Employee Expense Personal Communication	1	0	(1)	-98%
	5600256	Office Supplies	0	0	0	#DIV/0!
	5600291	Transportation Fleet Cost	0	16	16	#DIV/0!
	5600436	Postage	0	0	0	#DIV/0!
	5600591	Dues - Professional Association	1	0	(1)	-86%
	5600601	Dues - Utility Association	3	8	5	168%
	5600721	Environmental Permits and Fees	13	1	(12)	-92%
	5600726	License Fees and Permits	6	0	(6)	-100%
	5600871	Other	0	0	(0)	-100%
	5600896	Online Information Services	0	0	0	#DIV/0!
	8000000	Prod Labor Bargaining Benefit Group 1	9	0	(9)	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	4	0	(4)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	2	0	(2)	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(0)	0	0	-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	3	0	(3)	-100%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	8000115	Other Compensation Craft Welfare Fund	3	0	(3)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	40	0	(40)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100260	Purchasing - Overhead	0	0	(0)	-100%
	8100550	Fleet-Base Rates	16	0	(16)	-100%
	8100551	Fleet-Idle Time	(5)	0	5	-100%
<b>Energy Supply Total</b>			<b>1,133</b>	<b>444</b>	<b>(689)</b>	<b>-61%</b>
<b>Financial Operations</b>	5540001	Productive Labor	1,109	1,178	68	6%
	5540220	Labor Overtime	0	0	(0)	-100%
	5540260	Other Compensation	3	0	(3)	-100%
	5600001	Contract Labor	14	5	(9)	-62%
	5600006	Consulting Professional Services Other	92	21	(72)	-77%
	5600021	Consulting Professional Services Legal	5	8	3	68%
	5600026	Consulting Professional Svcs Accounting	130	158	27	21%
	5600041	Outside Vendor Contract	4	1	(3)	-75%
	5600051	Outside Services	0	0	(0)	-100%
	5600066	Materials	4	4	(0)	-2%
	5600091	Print and Copy Cost - Other	3	1	(2)	-77%
	5600131	Software License Purchase - Term	16	1	(15)	-95%
	5600136	Software Maintenance	(0)	0	0	-3658%
	5600186	Software - ASP	(21)	0	21	-100%
	5600191	Employee Expenses Airfare	5	3	(2)	-33%
	5600196	Employee Expenses Car Rental	0	0	(0)	-45%
	5600201	Employee Expenses Taxi and Bus	1	1	0	3%
	5600206	Employee Expenses Mileage	1	0	(0)	-37%
	5600211	Employee Expenses Conf Seminar Trng	2	3	1	31%
	5600216	Employee Expenses Hotel	6	4	(1)	-23%
	5600221	Employee Expenses Meals	3	3	0	2%
	5600226	Employee Expenses Meals Non-Employee	0	0	0	33%
	5600231	Employee Expenses Parking	0	0	(0)	-63%
	5600241	Employee Expenses Safety Equipment	0	0	(0)	-100%
	5600246	Employee Expenses Other	(1)	1	2	-274%
	5600251	Employee Expense Personal Communication	2	2	(0)	-2%
	5600256	Office Supplies	1	2	1	127%
	5600276	Life Events	0	0	0	77%
	5600291	Transportation Fleet Cost	0	0	0	#DIV/0!
	5600296	Janitorial - Routine	0	0	(0)	-100%
	5600351	Moves Adds Changes	0	0	0	#DIV/0!
	5600381	Rent - Space	0	3	3	4257%
	5600431	Lease Costs	4	0	(4)	-100%
	5600436	Postage	16	1	(16)	-96%
	5600451	Insurance - Property	530	783	253	48%
	5600456	Insurance - General Liability	601	557	(44)	-7%
	5600461	Insurance - Excess Liability	519	841	323	62%
	5600466	Insurance - Auto Liability	30	63	34	114%
	5600471	Insurance - Directors and Officers	114	131	17	15%
	5600476	Insurance - Fiduciary	31	33	1	5%
	5600481	Insurance - Other	8	6	(2)	-23%
	5600482	Insurance - Cyber	42	61	19	46%
	5600506	Insurance - Surplus	(90)	0	90	-100%
	5600511	Advertising - Brand Image	0	0	(0)	-100%
	5600516	Advertising - General	1	0	(1)	-100%
	5600591	Dues - Professional Association	1	21	21	2323%
	5600596	Dues - Utility Association Other	0	0	0	921%
	5600601	Dues - Utility Association	0	0	(0)	-100%
	5600661	Fees - Remarketing and Rating	34	37	2	6%
	5600691	Shareholder Related Expenses	9	34	25	265%
	5600706	Bank Charges	68	63	(5)	-8%
	5600726	License Fees and Permits	5	5	(1)	-12%
	5600781	O and M Credits - Other	(42)	(27)	15	-35%
	5600791	O and M Credits - AG to Capital	0	(42)	(42)	#DIV/0!

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600871	Other	0	1	1	7507%
	5600896	Online Information Services	11	13	2	19%
	5600951	Purchasing Overhead Expense	0	0	0	#DIV/0!
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(2)	0	2	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	0	0	(0)	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	0	0	(0)	-100%
	8000037	Productive Labor Non-Barg No Load	(0)	0	0	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	172	0	(172)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	2	0	(2)	-100%
	8100260	Purchasing - Overhead	4	0	(4)	-100%
<b>Financial Operations Total</b>			<b>3,447</b>	<b>3,980</b>	<b>533</b>	<b>15%</b>
<b>Gas Systems</b>	5540001	Productive Labor	22,077	29,899	7,822	35%
	5540009	Labor Budget Adjustment	0	(1,512)	(1,512)	#DIV/0!
	5540180	Premium Time Labor	257	0	(257)	-100%
	5540220	Labor Overtime	4,296	0	(4,296)	-100%
	5540260	Other Compensation	9	0	(9)	-100%
	5540270	Welfare Fund	98	0	(98)	-100%
	5600001	Contract Labor	1,046	0	(1,046)	-100%
	5600006	Consulting Professional Services Other	697	0	(697)	-100%
	5600016	Consulting Professional Eng and Design	5	0	(5)	-100%
	5600041	Outside Vendor Contract	1,554	16,238	14,684	945%
	5600051	Outside Services	26	0	(26)	-100%
	5600066	Materials	1,535	6,657	5,122	334%
	5600068	Material Consumption	329	0	(329)	-100%
	5600069	Service Consumption	5,864	0	(5,864)	-100%
	5600070	Material - Direct Purchase	6,468	0	(6,468)	-100%
	5600075	Transportation Fuel	1	0	(1)	-100%
	5600091	Print and Copy Cost - Other	56	19	(37)	-66%
	5600121	IT Hardware Purchases	0	0	(0)	-100%
	5600136	Software Maintenance	55	0	(55)	-100%
	5600151	Network Data	172	0	(172)	-100%
	5600161	Network Radio	1	0	(1)	-100%
	5600191	Employee Expenses Airfare	29	18	(12)	-39%
	5600196	Employee Expenses Car Rental	6	5	(2)	-26%
	5600201	Employee Expenses Taxi and Bus	3	0	(3)	-100%
	5600206	Employee Expenses Mileage	72	54	(18)	-25%
	5600211	Employee Expenses Conf Seminar Trng	36	23	(14)	-38%
	5600216	Employee Expenses Hotel	69	44	(25)	-37%
	5600221	Employee Expenses Meals	287	189	(98)	-34%
	5600226	Employee Expenses Meals Non-Employee	7	4	(3)	-37%
	5600231	Employee Expenses Parking	5	3	(2)	-42%
	5600236	Employee Expenses Per Diem	24	10	(13)	-56%
	5600241	Employee Expenses Safety Equipment	259	130	(129)	-50%
	5600246	Employee Expenses Other	101	95	(6)	-6%
	5600251	Employee Expense Personal Communication	36	18	(18)	-50%
	5600256	Office Supplies	107	124	17	16%
	5600261	Workforce Administration Expense	9	23	14	145%
	5600271	Safety Recognition	7	6	(1)	-9%
	5600276	Life Events	3	4	1	26%
	5600291	Transportation Fleet Cost	0	4,193	4,193	#DIV/0!
	5600296	Janitorial - Routine	17	14	(3)	-18%
	5600301	Janitorial - Special	1	0	(1)	-100%
	5600306	Fire Life Safety Maintenance	14	12	(2)	-13%
	5600311	General Interior Exterior Maintenance	39	20	(19)	-49%
	5600316	Use Costs	1,100	1,029	(71)	-6%
	5600321	Lawn Care Maintenance Costs	5	2	(3)	-52%
	5600336	Trash Removal Costs	64	76	12	19%
	5600341	Water Use Costs	25	0	(25)	-100%
	5600382	Rent - Equipment	13	7	(6)	-43%
	5600436	Postage	13	0	(13)	-100%
	5600516	Advertising - General	1	0	(1)	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

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GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600591	Dues - Professional Association	1	0	(1)	-100%
	5600596	Dues - Utility Association Other	1	1	0	2%
	5600601	Dues - Utility Association	19	34	15	81%
	5600716	Gas Cleanup Costs	(273)	1,020	1,293	-474%
	5600721	Environmental Permits and Fees	1	0	(1)	-100%
	5600726	License Fees and Permits	456	503	47	10%
	5600776	O and M Credits - Meter Transfer Install	(6,895)	(7,831)	(935)	14%
	5600871	Other	2	(1,607)	(1,608)	-100933%
	5600896	Online Information Services	0	0	(0)	-100%
	5610000	External Settlement Labor	790	0	(790)	-100%
	5610003	External Settlement Contract Labor	1	0	(1)	-100%
	5610004	External Settlement Consulting	0	0	(0)	-100%
	5610005	External Settlement Contract Outside Ven	7,479	0	(7,479)	-100%
	5610006	External Settlement Materials	50	0	(50)	-100%
	5610007	External Settlement Employee Expense	12	0	(12)	-100%
	5610008	External Settlement Transportation	67	0	(67)	-100%
	5610009	External Settlement Miscellaneous	(20)	0	20	-100%
	5610011	External Settlement Overhead	89	0	(89)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	(100)	0	100	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	(123)	0	123	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(9)	0	9	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	8	0	(8)	-100%
	8000037	Productive Labor Non-Barg No Load	(0)	0	0	-100%
	8000100	Premium	11	0	(11)	-100%
	8000105	Overtime	115	0	(115)	-100%
	8000115	Other Compensation Craft Welfare Fund	(87)	0	87	-100%
	8010000	Budget Prod Labor Barg Benefit Group 1	0	(102)	(102)	#DIV/0!
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	0	(49)	(49)	#DIV/0!
	8010105	Budget Overtime	0	25	25	#DIV/0!
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	3,244	0	(3,244)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	1,457	0	(1,457)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	30	0	(30)	-100%
	8100260	Purchasing - Overhead	163	0	(163)	-100%
	8100315	Warehouse - Overhead	272	0	(272)	-100%
	8100530	Purchasing_OH Allocation	(19)	0	19	-100%
	8100531	Warehouse_OH Allocation	(0)	0	0	-100%
	8100550	Fleet-Base Rates	6,184	0	(6,184)	-100%
	8100551	Fleet-Idle Time	(1,985)	0	1,985	-100%
	8100552	Fleet Allocation	(0)	0	0	-100%
	8110000	Budget Non-Prod Labor Barg Benefit Grp 1	0	(23)	(23)	#DIV/0!
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	0	(3)	(3)	#DIV/0!
	8110040	Budget Attrition	0	6	6	#DIV/0!
	8300100	Labor-Settle_Direct	(6,552)	0	6,552	-100%
	8300110	Contract Labor-Settle_Direct	(727)	0	727	-100%
	8300115	Consulting-Settle_Direct	(587)	0	587	-100%
	8300120	Contract Outside Vendors-Settle_Dir	(2,116)	0	2,116	-100%
	8300125	Materials-Settle_Direct	(2,336)	0	2,336	-100%
	8300130	Employee Expense-Settle_Direct	(194)	0	194	-100%
	8300135	Transportation-Settle_Direct	(12)	0	12	-100%
	8300140	Miscellaneous-Settle_Direct	(106)	0	106	-100%
	8300150	Overhead-Settle_Direct	(112)	0	112	-100%
<b>Gas Systems Total</b>			<b>45,095</b>	<b>49,377</b>	<b>4,282</b>	<b>9%</b>
<b>General Counsel</b>						
	5540001	Productive Labor	377	483	105	28%
	5540185	Other Compensation Accruals	6	0	(6)	-100%
	5540220	Labor Overtime	1	0	(1)	-100%
	5540260	Other Compensation	3	0	(3)	-100%
	5600001	Contract Labor	4	0	(4)	-95%
	5600006	Consulting Professional Services Other	30	11	(18)	-62%
	5600021	Consulting Professional Services Legal	284	160	(123)	-43%
	5600026	Consulting Professional Svcs Accounting	4	0	(4)	-100%
	5600031	Consulting Legal Regulatory	790	12	(778)	-99%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600041	Outside Vendor Contract	0	0	(0)	-100%
	5600051	Outside Services	0	0	(0)	-100%
	5600066	Materials	0	1	0	333%
	5600091	Print and Copy Cost - Other	0	0	(0)	-14%
	5600096	Print and Copy Cost - SEC Filings	0	2	2	#DIV/0!
	5600101	Legal - Other	1	1	0	14%
	5600191	Employee Expenses Airfare	2	1	(1)	-35%
	5600196	Employee Expenses Car Rental	0	1	0	573%
	5600201	Employee Expenses Taxi and Bus	0	0	(0)	-2%
	5600206	Employee Expenses Mileage	1	0	(0)	-63%
	5600211	Employee Expenses Conf Seminar Trng	1	2	1	72%
	5600216	Employee Expenses Hotel	2	1	(0)	-7%
	5600221	Employee Expenses Meals	1	0	(0)	-51%
	5600226	Employee Expenses Meals Non-Employee	0	0	(0)	-80%
	5600231	Employee Expenses Parking	0	0	0	14%
	5600241	Employee Expenses Safety Equipment	0	0	0	133%
	5600246	Employee Expenses Other	0	0	(0)	-38%
	5600251	Employee Expense Personal Communication	1	1	0	6%
	5600256	Office Supplies	0	0	0	27%
	5600276	Life Events	0	0	0	46%
	5600291	Transportation Fleet Cost	0	1	1	#DIV/0!
	5600431	Lease Costs	0	0	(0)	-19%
	5600436	Postage	0	0	(0)	-21%
	5600591	Dues - Professional Association	2	3	0	8%
	5600601	Dues - Utility Association	0	0	(0)	-100%
	5600726	License Fees and Permits	0	0	0	32%
	5600781	O and M Credits - Other	(7)	(10)	(3)	51%
	5600791	O and M Credits - AG to Capital	0	(23)	(23)	#DIV/0!
	5600871	Other	0	0	(0)	-100%
	5600896	Online Information Services	12	14	2	16%
	5610000	External Settlement Labor	(0)	0	0	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	2	0	(2)	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	0	0	(0)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	57	0	(57)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100260	Purchasing - Overhead	22	0	(22)	-100%
	8100550	Fleet-Base Rates	2	0	(2)	-100%
<b>General Counsel Total</b>			<b>1,599</b>	<b>663</b>	<b>(937)</b>	<b>-59%</b>
<b>HR and Employee Services</b>						
	5540001	Productive Labor	1,215	1,547	331	27%
	5540009	Labor Budget Adjustment	0	(229)	(229)	#DIV/0!
	5540185	Other Compensation Accruals	3	0	(3)	-100%
	5540220	Labor Overtime	15	0	(15)	-100%
	5540260	Other Compensation	21	0	(21)	-100%
	5540270	Welfare Fund	8	0	(8)	-100%
	5600001	Contract Labor	51	11	(40)	-78%
	5600006	Consulting Professional Services Other	64	131	66	103%
	5600041	Outside Vendor Contract	121	201	80	66%
	5600051	Outside Services	8	0	(8)	-100%
	5600066	Materials	57	127	70	123%
	5600068	Material Consumption	4	0	(4)	-99%
	5600069	Service Consumption	0	0	(0)	-100%
	5600070	Material - Direct Purchase	27	5	(22)	-81%
	5600075	Transportation Fuel	31	75	44	144%
	5600091	Print and Copy Cost - Other	(20)	(9)	12	-57%
	5600106	Equipment Maintenance	12	29	17	143%
	5600131	Software License Purchase - Term	1	4	3	270%
	5600151	Network Data	2	0	(2)	-99%
	5600191	Employee Expenses Airfare	6	24	17	268%
	5600196	Employee Expenses Car Rental	1	4	3	224%
	5600201	Employee Expenses Taxi and Bus	1	4	3	556%
	5600206	Employee Expenses Mileage	11	7	(4)	-39%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600211	Employee Expenses Conf Seminar Trng	23	32	10	43%
	5600216	Employee Expenses Hotel	18	33	15	82%
	5600221	Employee Expenses Meals	38	19	(19)	-50%
	5600226	Employee Expenses Meals Non-Employee	2	11	10	541%
	5600231	Employee Expenses Parking	1	1	(0)	-11%
	5600236	Employee Expenses Per Diem	0	0	(0)	-100%
	5600241	Employee Expenses Safety Equipment	1	5	4	384%
	5600246	Employee Expenses Other	11	4	(7)	-66%
	5600251	Employee Expense Personal Communication	5	10	5	94%
	5600256	Office Supplies	4	5	1	34%
	5600261	Workforce Administration Expense	11	24	13	124%
	5600271	Safety Recognition	1	0	(1)	-79%
	5600276	Life Events	0	1	0	149%
	5600291	Transportation Fleet Cost	0	46	46	#DIV/0!
	5600296	Janitorial - Routine	206	227	21	10%
	5600301	Janitorial - Special	9	0	(9)	-100%
	5600306	Fire Life Safety Maintenance	26	23	(3)	-10%
	5600311	General Interior Exterior Maintenance	283	345	63	22%
	5600316	Use Costs	516	489	(27)	-5%
	5600321	Lawn Care Maintenance Costs	33	21	(12)	-37%
	5600326	Sewer Maintenance Costs	0	2	2	#DIV/0!
	5600331	Snow Removal Costs	237	211	(26)	-11%
	5600336	Trash Removal Costs	48	46	(2)	-5%
	5600341	Water Use Costs	40	35	(4)	-11%
	5600351	Moves Adds Changes	36	23	(13)	-37%
	5600381	Rent - Space	(1)	0	1	-100%
	5600382	Rent - Equipment	7	3	(4)	-57%
	5600431	Lease Costs	755	883	128	17%
	5600436	Postage	8	11	2	25%
	5600466	Insurance - Auto Liability	2	3	0	18%
	5600511	Advertising - Brand Image	1	33	32	5243%
	5600516	Advertising - General	0	0	(0)	-100%
	5600531	Advertising - Conservation Other	0	0	(0)	-100%
	5600536	Communication - Conservation DSM	0	0	(0)	-100%
	5600561	Customer Program - Promotion	21	0	(21)	-100%
	5600571	Safety Advertising	1	0	(1)	-100%
	5600576	Safety Information	50	0	(50)	-100%
	5600591	Dues - Professional Association	4	10	6	162%
	5600596	Dues - Utility Association Other	0	1	1	461%
	5600601	Dues - Utility Association	0	2	2	5009850%
	5600706	Bank Charges	0	0	0	#DIV/0!
	5600721	Environmental Permits and Fees	1	0	(1)	-100%
	5600726	License Fees and Permits	2	11	9	510%
	5600791	O and M Credits - AG to Capital	0	(38)	(38)	#DIV/0!
	5600861	Shared Asset Costs	1,200	1,310	110	9%
	5600866	Shared Assets - Owning Co Credit	(839)	(964)	(125)	15%
	5600871	Other	(3)	15	18	-644%
	5600896	Online Information Services	10	5	(5)	-54%
	5600951	Purchasing Overhead Expense	0	0	0	#DIV/0!
	8000000	Prod Labor Bargaining Benefit Group 1	(1)	0	1	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	(0)	0	0	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(13)	0	13	-100%
	8000037	Productive Labor Non-Barg No Load	(2)	0	2	-100%
	8000115	Other Compensation Craft Welfare Fund	(0)	0	0	-100%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	41	0	(41)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	162	0	(162)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	1	0	(1)	-100%
	8100260	Purchasing - Overhead	5	0	(5)	-100%
	8100315	Warehouse - Overhead	1	0	(1)	-100%
	8100550	Fleet-Base Rates	32	0	(32)	-100%
	8200500	Facilities - Labor	(18)	0	18	-100%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
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GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	8200515	Facilities - Consulting	(0)	0	0	-100%
	8200520	Facilities - Contract Outside Vendors	(6)	0	6	-100%
	8200525	Facilities - Materials	(2)	0	2	-100%
	8200530	Facilities - Employee Expense	(0)	0	0	-100%
	8200535	Facilities - Transportation	(1)	0	1	-100%
	8200540	Facilities - Miscellaneous	(193)	0	193	-100%
	8200550	Facilities - Overhead	(0)	0	0	-100%
<b>HR and Employee Services Total</b>			<b>4,412</b>	<b>4,828</b>	<b>416</b>	<b>9%</b>
<b>Integrated System Planning</b>						
	5540001	Productive Labor	26	368	342	1336%
	5600006	Consulting Professional Services Other	4	81	77	1922%
	5600066	Materials	0	0	0	58%
	5600091	Print and Copy Cost - Other	0	0	0	984%
	5600191	Employee Expenses Airfare	1	0	(1)	-100%
	5600196	Employee Expenses Car Rental	0	0	(0)	-100%
	5600201	Employee Expenses Taxi and Bus	0	0	(0)	-100%
	5600206	Employee Expenses Mileage	0	0	(0)	-100%
	5600211	Employee Expenses Conf Seminar Trng	0	0	(0)	-100%
	5600216	Employee Expenses Hotel	1	0	(1)	-100%
	5600221	Employee Expenses Meals	0	0	(0)	-100%
	5600226	Employee Expenses Meals Non-Employee	0	0	(0)	-100%
	5600231	Employee Expenses Parking	0	0	(0)	-100%
	5600246	Employee Expenses Other	0	16	16	111572%
	5600251	Employee Expense Personal Communication	0	0	(0)	-100%
	5600256	Office Supplies	0	0	(0)	-37%
	5600276	Life Events	0	0	0	#DIV/0!
	5600591	Dues - Professional Association	0	0	0	104%
	5600726	License Fees and Permits	0	0	0	#DIV/0!
	5600871	Other	0	3	3	#DIV/0!
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(0)	0	0	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	0	0	(0)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	1	0	(1)	-100%
	8100260	Purchasing - Overhead	0	0	(0)	-100%
<b>Integrated System Planning Total</b>			<b>33</b>	<b>469</b>	<b>436</b>	<b>1335%</b>
<b>Journal Entries</b>	RLJE		4	0	(4)	-100%
<b>Journal Entries Total</b>			<b>4</b>	<b>0</b>	<b>(4)</b>	<b>-100%</b>
<b>Nuclear Generation</b>						
	5540001	Productive Labor	5	0	(5)	-100%
	8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	0	0	(0)	-100%
<b>Nuclear Generation Total</b>			<b>5</b>	<b>0</b>	<b>(5)</b>	<b>-100%</b>
<b>Operations Services</b>						
	5540001	Productive Labor	317	639	322	102%
	5540220	Labor Overtime	0	0	(0)	-100%
	5540260	Other Compensation	1	0	(1)	-100%
	5600001	Contract Labor	3	0	(3)	-100%
	5600006	Consulting Professional Services Other	5	56	51	1115%
	5600051	Outside Services	0	0	(0)	-100%
	5600066	Materials	0	0	(0)	-64%
	5600069	Service Consumption	4	0	(4)	-100%
	5600091	Print and Copy Cost - Other	0	0	(0)	-64%
	5600151	Network Data	0	0	(0)	-100%
	5600191	Employee Expenses Airfare	5	1	(4)	-82%
	5600196	Employee Expenses Car Rental	0	0	(0)	-15%
	5600201	Employee Expenses Taxi and Bus	0	0	(0)	-90%
	5600206	Employee Expenses Mileage	0	0	0	1%
	5600211	Employee Expenses Conf Seminar Trng	1	1	0	8%
	5600216	Employee Expenses Hotel	4	1	(3)	-70%
	5600221	Employee Expenses Meals	2	0	(1)	-89%
	5600226	Employee Expenses Meals Non-Employee	0	0	0	865%
	5600231	Employee Expenses Parking	1	0	(0)	-86%
	5600241	Employee Expenses Safety Equipment	0	0	(0)	-56%
	5600246	Employee Expenses Other	6	0	(6)	-100%
	5600251	Employee Expense Personal Communication	1	2	0	8%
	5600256	Office Supplies	0	0	(0)	-70%

**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
**2022 Actual vs. 2024 Budget**  
**Total Company - All Utilities (By Business Area)**  
**(\$000's)**

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600271	Safety Recognition	0	0	0	400%
	5600276	Life Events	0	0	(0)	-66%
	5600291	Transportation Fleet Cost	0	2	2	#DIV/0!
	5600381	Rent - Space	0	0	0	70%
	5600382	Rent - Equipment	0	0	0	#DIV/0!
	5600516	Advertising - General	0	0	(0)	-100%
	5600591	Dues - Professional Association	0	0	(0)	-10%
	5600601	Dues - Utility Association	0	1	1	#DIV/0!
	5600726	License Fees and Permits	0	0	(0)	-100%
	5600896	Online Information Services	41	2	(39)	-95%
	8000000	Prod Labor Bargaining Benefit Group 1	(22)	0	22	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	(0)	0	0	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(8)	0	8	-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%
	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%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	1	0	(1)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	48	0	(48)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100260	Purchasing - Overhead	0	0	(0)	-100%
	8100550	Fleet-Base Rates	0	0	(0)	-100%
<b>Operations Services Total</b>			<b>410</b>	<b>706</b>	<b>296</b>	<b>72%</b>
<b>Risk Management</b>	5540001	Productive Labor	760	169	(592)	-78%
	5540180	Premium Time Labor	4	0	(4)	-100%
	5540220	Labor Overtime	83	0	(83)	-100%
	5540260	Other Compensation	2	0	(2)	-100%
	5600001	Contract Labor	5	1	(4)	-76%
	5600006	Consulting Professional Services Other	13	2	(11)	-84%
	5600026	Consulting Professional Svcs Accounting	0	38	38	#DIV/0!
	5600066	Materials	0	0	0	72778%
	5600091	Print and Copy Cost - Other	0	0	0	2%
	5600191	Employee Expenses Airfare	0	1	1	243%
	5600196	Employee Expenses Car Rental	0	0	0	158%
	5600201	Employee Expenses Taxi and Bus	0	0	0	176%
	5600206	Employee Expenses Mileage	0	0	(0)	-54%
	5600211	Employee Expenses Conf Seminar Trng	0	2	1	328%
	5600216	Employee Expenses Hotel	0	1	1	241%
	5600221	Employee Expenses Meals	0	1	1	218%
	5600226	Employee Expenses Meals Non-Employee	0	0	0	23299%
	5600231	Employee Expenses Parking	0	0	(0)	-5%
	5600246	Employee Expenses Other	0	0	(0)	-100%
	5600251	Employee Expense Personal Communication	0	0	0	82%
	5600256	Office Supplies	0	0	0	295%
	5600261	Workforce Administration Expense	1	0	(1)	-100%
	5600276	Life Events	0	0	(0)	-7%
	5600351	Moves Adds Changes	0	0	0	#DIV/0!
	5600436	Postage	1	2	1	60%
	5600511	Advertising - Brand Image	1	0	(1)	-100%
	5600591	Dues - Professional Association	0	1	0	73%
	5600596	Dues - Utility Association Other	0	0	(0)	-100%
	5600726	License Fees and Permits	0	0	0	1626%
	5600871	Other	0	(18)	(18)	-950698%
	5600896	Online Information Services	3	7	5	171%
	5600951	Purchasing Overhead Expense	0	0	0	#DIV/0!
	8000000	Prod Labor Bargaining Benefit Group 1	(437)	0	437	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	(2)	0	2	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(164)	0	164	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(4)	0	4	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(0)	0	0	-100%

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

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	8000036	Productive Labor Bargaining No Load	(0)	0	0	-100%
	8000037	Productive Labor Non-Barg No Load	(0)	0	0	-100%
	8000100	Premium	(4)	0	4	-100%
	8000105	Overtime	(82)	0	82	-100%
	8000110	Other Compensation	(2)	0	2	-100%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	0	0	(0)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	22	0	(22)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100260	Purchasing - Overhead	0	0	(0)	-100%
<b>Risk Management Total</b>			<b>204</b>	<b>209</b>	<b>5</b>	<b>3%</b>
<b>Strategy Plng and Ext Affairs</b>	5540001	Productive Labor	550	732	182	33%
	5540009	Labor Budget Adjustment	0	1	1	#DIV/0!
	5540220	Labor Overtime	0	0	(0)	-100%
	5540260	Other Compensation	3	0	(3)	-100%
	5600001	Contract Labor	22	20	(2)	-10%
	5600006	Consulting Professional Services Other	9	20	11	127%
	5600041	Outside Vendor Contract	244	160	(84)	-34%
	5600051	Outside Services	1	74	73	10541%
	5600066	Materials	25	2	(23)	-92%
	5600068	Material Consumption	1	0	(1)	-100%
	5600069	Service Consumption	0	0	(0)	-100%
	5600070	Material - Direct Purchase	1	0	(1)	-100%
	5600075	Transportation Fuel	0	0	(0)	-100%
	5600091	Print and Copy Cost - Other	9	1	(8)	-90%
	5600121	IT Hardware Purchases	13	5	(7)	-57%
	5600126	Software License Purchase - Perpetual	0	0	(0)	-100%
	5600131	Software License Purchase - Term	6	0	(6)	-100%
	5600151	Network Data	1	0	(1)	-100%
	5600186	Software - ASP	1	0	(1)	-100%
	5600191	Employee Expenses Airfare	5	3	(2)	-38%
	5600196	Employee Expenses Car Rental	1	1	0	15%
	5600201	Employee Expenses Taxi and Bus	1	0	(1)	-75%
	5600206	Employee Expenses Mileage	1	1	0	7%
	5600211	Employee Expenses Conf Seminar Trng	3	12	9	286%
	5600216	Employee Expenses Hotel	7	3	(3)	-49%
	5600221	Employee Expenses Meals	3	2	(1)	-37%
	5600226	Employee Expenses Meals Non-Employee	0	0	(0)	-18%
	5600231	Employee Expenses Parking	1	0	(0)	-51%
	5600236	Employee Expenses Per Diem	2	1	(0)	-20%
	5600241	Employee Expenses Safety Equipment	0	0	(0)	-93%
	5600246	Employee Expenses Other	5	1	(5)	-90%
	5600251	Employee Expense Personal Communication	2	2	0	4%
	5600256	Office Supplies	1	1	(0)	-7%
	5600261	Workforce Administration Expense	4	3	(1)	-17%
	5600276	Life Events	0	0	0	85%
	5600296	Janitorial - Routine	0	0	(0)	-100%
	5600306	Fire Life Safety Maintenance	0	0	(0)	-100%
	5600311	General Interior Exterior Maintenance	0	0	(0)	-31%
	5600351	Moves Adds Changes	0	0	0	#DIV/0!
	5600381	Rent - Space	3	0	(3)	-100%
	5600382	Rent - Equipment	0	0	(0)	-100%
	5600431	Lease Costs	1	1	(0)	-6%
	5600436	Postage	1	1	(0)	-4%
	5600511	Advertising - Brand Image	0	0	(0)	-100%
	5600591	Dues - Professional Association	1	1	0	51%
	5600601	Dues - Utility Association	6	1	(6)	-89%
	5600726	License Fees and Permits	0	0	(0)	-22%
	5600791	O and M Credits - AG to Capital	0	(4)	(4)	#DIV/0!
	5600871	Other	0	1	1	257%
	5600896	Online Information Services	15	19	4	27%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(8)	0	8	-100%



**NSP-MN**  
**Schedule 3 - O&M by Cost Element**  
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GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(0)	0	0	-100%
	8000037	Productive Labor Non-Barg No Load	(0)	0	0	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	87	0	(87)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100260	Purchasing - Overhead	3	0	(3)	-100%
	8100315	Warehouse - Overhead	0	0	(0)	-100%
	8100550	Fleet-Base Rates	1	0	(1)	-100%
<b>Strategy Plng and Ext Affairs Total</b>			<b>1,030</b>	<b>1,064</b>	<b>34</b>	<b>3%</b>
<b>Technology Services</b>						
	5540001	Productive Labor	1,253	1,796	543	43%
	5540009	Labor Budget Adjustment	0	(99)	(99)	#DIV/0!
	5540180	Premium Time Labor	0	0	(0)	-100%
	5540185	Other Compensation Accruals	(3)	0	3	-100%
	5540220	Labor Overtime	11	0	(11)	-100%
	5540260	Other Compensation	5	0	(5)	-100%
	5600001	Contract Labor	268	403	134	50%
	5600006	Consulting Professional Services Other	551	122	(429)	-78%
	5600016	Consulting Professional Eng and Design	10	0	(10)	-100%
	5600021	Consulting Professional Services Legal	4	0	(4)	-100%
	5600041	Outside Vendor Contract	12	12	(0)	-1%
	5600051	Outside Services	0	0	(0)	-100%
	5600066	Materials	5	6	0	5%
	5600091	Print and Copy Cost - Other	0	0	0	3%
	5600116	IT Hardware Maintenance	210	189	(20)	-10%
	5600121	IT Hardware Purchases	47	46	(1)	-2%
	5600126	Software License Purchase - Perpetual	3	10	7	198%
	5600131	Software License Purchase - Term	989	1,099	110	11%
	5600136	Software Maintenance	1,936	1,999	63	3%
	5600141	Network Services	17	48	32	192%
	5600146	Network Voice	0	182	182	257118%
	5600151	Network Data	733	815	83	11%
	5600156	Network Telecommunication	1	1	0	27%
	5600161	Network Radio	75	49	(25)	-34%
	5600166	Mainframe Services	24	25	2	8%
	5600171	Distributed Systems Services	35	47	12	35%
	5600176	Application Development and Maintenance	1,314	708	(606)	-46%
	5600186	Software - ASP	204	173	(31)	-15%
	5600191	Employee Expenses Airfare	5	5	0	6%
	5600196	Employee Expenses Car Rental	0	0	(0)	-59%
	5600201	Employee Expenses Taxi and Bus	1	0	(0)	-43%
	5600206	Employee Expenses Mileage	1	1	(0)	-19%
	5600211	Employee Expenses Conf Seminar Trng	3	3	(0)	-3%
	5600216	Employee Expenses Hotel	8	6	(2)	-24%
	5600221	Employee Expenses Meals	5	3	(2)	-40%
	5600226	Employee Expenses Meals Non-Employee	1	0	(1)	-64%
	5600231	Employee Expenses Parking	1	3	3	427%
	5600236	Employee Expenses Per Diem	0	0	(0)	-100%
	5600241	Employee Expenses Safety Equipment	0	1	1	1149%
	5600246	Employee Expenses Other	2	12	10	467%
	5600251	Employee Expense Personal Communication	4	8	3	75%
	5600256	Office Supplies	3	4	1	52%
	5600261	Workforce Administration Expense	0	0	(0)	-100%
	5600276	Life Events	0	0	(0)	-81%
	5600291	Transportation Fleet Cost	0	3	3	#DIV/0!
	5600296	Janitorial - Routine	0	1	1	1996%
	5600311	General Interior Exterior Maintenance	0	0	(0)	-100%
	5600341	Water Use Costs	0	0	(0)	-100%
	5600351	Moves Adds Changes	0	0	(0)	-100%
	5600381	Rent - Space	0	0	0	85%
	5600382	Rent - Equipment	0	1	1	125017%
	5600431	Lease Costs	37	51	13	36%
	5600436	Postage	8	6	(2)	-27%

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

GAAP Cost Owner	Account	Cost Element Name	2022 Actual	2024 Budget	Variance	% Variance
	5600546	Customer Program - Advertising	11	26	14	126%
	5600571	Safety Advertising	9	0	(9)	-100%
	5600591	Dues - Professional Association	1	4	3	233%
	5600596	Dues - Utility Association Other	0	0	0	#DIV/0!
	5600601	Dues - Utility Association	3	0	(3)	-100%
	5600726	License Fees and Permits	0	1	0	12%
	5600791	O and M Credits - AG to Capital	0	(98)	(98)	#DIV/0!
	5600861	Shared Asset Costs	5,156	7,661	2,505	49%
	5600866	Shared Assets - Owning Co Credit	(3,028)	(4,885)	(1,857)	61%
	5600871	Other	0	0	(0)	-100%
	5600896	Online Information Services	246	511	265	108%
	5610000	External Settlement Labor	6	0	(6)	-100%
	5610009	External Settlement Miscellaneous	(1)	0	1	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	0	0	(0)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(1)	0	1	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(0)	0	0	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	0	0	(0)	-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	3	0	(3)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	198	0	(198)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	0	0	(0)	-100%
	8100260	Purchasing - Overhead	30	0	(30)	-100%
	8100315	Warehouse - Overhead	0	0	(0)	-100%
	8100550	Fleet-Base Rates	3	0	(3)	-100%
<b>Technology Services Total</b>			<b>10,421</b>	<b>10,961</b>	<b>540</b>	<b>5%</b>
<b>Transmission</b>						
	5540001	Productive Labor	73	0	(73)	-100%
	5540180	Premium Time Labor	2	0	(2)	-100%
	5540220	Labor Overtime	25	0	(25)	-100%
	5540270	Welfare Fund	1	0	(1)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	4	0	(4)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	0	0	(0)	-100%
	8000100	Premium	0	0	(0)	-100%
	8000105	Overtime	1	0	(1)	-100%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	0	0	(0)	-100%
	8100550	Fleet-Base Rates	0	0	(0)	-100%
	8100551	Fleet-Idle Time	(0)	0	0	-100%
<b>Transmission Total</b>			<b>106</b>	<b>0</b>	<b>(106)</b>	<b>-100%</b>
<b>Grand Total</b>			<b>94,886</b>	<b>102,881</b>	<b>7,995</b>	<b>8%</b>

## Schedule 4 - O&amp;M by FERC Account

2022 Actual vs. 2024 Budget

Supporting Schedules Sch 4 - Page 1 of 2

Total Company - All Utilities

(\$000's)

FERC	FERC Description	2022 Actual	2024 Budget	Variance	% Variance
735000	Miscellaneous Production Expenses	(143)	1,020	1,164	-811%
736000	Rents	0	0	(0)	-31%
759000	Other expenses	-	0	0	#DIV/0!
807000	Purchased Gas Expense	25	280	255	1037%
813000	Other Gas Supply Expenses	1,569	1,132	(437)	-28%
824000	Other expenses	2	5	3	116%
826000	Rents	2	4	2	102%
834000	Maintenance of Compressor Station Equipment	108	130	22	20%
841000	Operation Labor and Expenses	1,602	1,783	182	11%
842000	Other Storage Expense	42	68	26	61%
843100	Maintenance Supervision and Engineering	268	204	(64)	-24%
843200	Maintenance of Structures and Improvements	221	243	22	10%
843300	Maintenance of Gas Holders	54	-	(54)	-100%
843600	Maintenance of Vaporizing Equipment	180	133	(47)	-26%
843700	Maintenance of Compressor Equipment	0	-	(0)	-100%
843800	Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
843900	Maintenance of Other Equipment	43	35	(9)	-20%
844300	Liquefaction Processing Labor and Expenses	529	156	(373)	-70%
844500	Measuring and Regulating Labor and Expenses	1	-	(1)	-100%
846200	Other expenses	489	550	61	12%
847200	Maintenance of Structures and Improvements	1,546	1,029	(516)	-33%
847300	Maintenance of LNG Processing Terminal Equipn	2,275	2,203	(71)	-3%
847500	Maintenance of Measuring and Regulating Equip	26	-	(26)	-100%
847800	Maintenance of Other Equipment	4	-	(4)	-100%
850000	Operation Supervision & Engineering	384	500	116	30%
851000	System Control & Load Dispatching	120	88	(32)	-27%
856000	Mains Expenses	309	1,773	1,464	473%
857000	Measuring and Regulating Station Expenses	17	-	(17)	-100%
859000	Other expenses	100	55	(45)	-45%
860000	Rents	55	41	(14)	-25%
863000	Maintenance of Mains	141	7	(134)	-95%
865000	Maint of Measuring and Regulating Station Equip	33	-	(33)	-100%
866000	Maintenance of Communication Equipment	5	0	(5)	-100%
870000	Operation Supervision & Engineering	6,941	7,263	321	5%
871000	Distribution Load Dispatching	3,715	3,389	(326)	-9%
874000	Mains and Services Expenses	11,580	16,464	4,884	42%
875000	Measuring and Regulating Station Expenses-Gen	410	445	35	9%
877000	Measur and Regul Station Exp-City Gate Check St	158	-	(158)	-100%
878000	Meter and House Regulator Expenses	(3,776)	(6,321)	(2,545)	67%
879000	Customer Installations Expenses	1,400	1,163	(237)	-17%
880000	Other expenses	8,297	10,347	2,050	25%
881000	Rents	1,174	1,278	105	9%
885000	Maintenance Supervision & Engineering	627	1,469	842	134%
887000	Maintenance of Mains	1,447	904	(544)	-38%
889000	Maint of Measuring and Regulating Station Equip	534	191	(343)	-64%
891000	Maint of Measur and Regul Station Equip-City Ga	4	-	(4)	-100%
892000	Maintenance of Services	5,637	3,520	(2,117)	-38%

## Schedule 4 - O&amp;M by FERC Account

2022 Actual vs. 2024 Budget

Supporting Schedules Sch 4 - Page 2 of 2

Total Company - All Utilities

(\$000's)

FERC	FERC Description	2022 Actual	2024 Budget	Variance	% Variance
893000	Maintenance of Meters and House Regulators	4,495	4,617	122	3%
901000	Supervision	33	36	3	8%
902000	Meter reading expenses	4,448	2,501	(1,947)	-44%
903000	Customer records and collection expenses	6,113	8,214	2,101	34%
904000	Uncollectable Accounts - Commodity	2,390	3,099	709	30%
904001	Uncollectable Accounts - Non Commodity	298	21	(277)	-93%
905000	Miscellaneous customer accounts expenses	68	88	20	30%
908000	Customer assistance expenses	1,200	907	(293)	-24%
909000	Informational and instruction advertising expens	226	217	(8)	-4%
910000	Miscell customer service and informational expe	36	31	(4)	-12%
912000	Demonstrating and selling expenses	68	43	(25)	-36%
916000	Miscellaneous Sales Expense	0	0	(0)	-97%
920000	Administrative and general salaries	6,969	8,922	1,952	28%
921000	Office supplies and expenses	4,713	5,670	956	20%
922000	Administrative expenses transferred-Credit	(4,209)	(6,394)	(2,184)	52%
923000	Outside services employed	1,582	1,802	220	14%
924000	Property insurance	472	850	378	80%
925000	Injuries and damages	1,677	2,005	328	20%
926000	Employee pensions and benefits	8,270	9,093	823	10%
928000	Regulatory commission expenses	1,694	629	(1,065)	-63%
929000	Duplicate charges-Credit	(470)	(523)	(53)	11%
930100	General advertising expenses	257	316	59	23%
930200	Miscellaneous general expenses	511	626	115	23%
931000	Rents	5,821	8,458	2,637	45%
932000	Maintenance of Meters and House Regulators	72	-	(72)	-100%
935000	Maintenance of general plant	0	101	101	539158258%
<b>Grand Total</b>		<b>94,886</b>	<b>102,881</b>	<b>7,995</b>	<b>8%</b>



NSP-MN  
Schedule 4 - O&M by FERC Account  
2022 Actual vs. 2024 Budget  
Total Company - All Utilities (By Business Area)  
(\$000's)

Business Area	FERC	FERC Description	2022 Actual	2024 Budget	Variance	% Variance
Benefits & Loadings	735000	Miscellaneous Production Expenses	347	0	(346)	-100%
	807000	Purchased Gas Expense	2,939	33,955	31,016	1055%
	813000	Other Gas Supply Expenses	14,480	24,706	10,226	71%
	824000	Other expenses	9	18	9	93%
	834000	Maintenance of Compressor Station Equipment	10,670	14,783	4,113	39%
	841000	Operation Labor and Expenses	80,159	104,442	24,283	30%
	843100	Maintenance Supervision and Engineering	25,128	20,092	(5,036)	-20%
	846200	Other expenses	298	301	3	1%
	850000	Operation Supervision & Engineering	33,793	44,718	10,925	32%
	851000	System Control & Load Dispatching	6,327	8,221	1,893	30%
	859000	Other expenses	1,391	167	(1,224)	-88%
	863000	Maintenance of Mains	142		(142)	-100%
	870000	Operation Supervision & Engineering	182,848	154,584	(28,264)	-15%
	871000	Distribution Load Dispatching	36,931	49,037	12,107	33%
	874000	Mains and Services Expenses	48,774	74,916	26,142	54%
	880000	Other expenses	81,793	73,402	(8,391)	-10%
	887000	Maintenance of Mains	17,229		(17,229)	-100%
	892000	Maintenance of Services		17,967	17,967	#DIV/O!
	893000	Maintenance of Meters and House Regulators	1,374		(1,374)	-100%
	901000	Supervision	3,841	3,886	46	1%
	902000	Meter reading expenses	15,272	8,353	(6,919)	-45%
	903000	Customer records and collection expenses	346,313	438,510	92,197	27%
	905000	Miscellaneous customer accounts expenses	983	1,079	97	10%
	908000	Customer assistance expenses	11,854	7,091	(4,763)	-40%
	910000	Miscell customer service and informational expense	178	145	(33)	-19%
	912000	Demonstrating and selling expenses	118	-	(118)	-100%
	920000	Administrative and general salaries	1,538,855	2,608,607	1,069,752	70%
	921000	Office supplies and expenses	76,302	75,161	(1,140)	-1%
	922000	Administrative expenses transferred-Credit	(27,128)	(31,665)	(4,537)	17%
	923000	Outside services employed	147		(147)	-100%
	925000	Injuries and damages	357,229	375,391	18,162	5%
	926000	Employee pensions and benefits	8,270,052	9,092,735	822,683	10%
Benefits & Loadings Total			11,138,646	13,200,602	2,061,956	19%
Chairman and CEO	920000	Administrative and general salaries	54,074	37,878	(16,195)	-30%
	921000	Office supplies and expenses	7,226	5,209	(2,017)	-28%
	923000	Outside services employed	15,483	18,471	2,989	19%
	930200	Miscellaneous general expenses	421,872	471,287	49,415	12%
	931000	Rents	562	1,604	1,042	185%
	932000	Maintenance of Meters and House Regulators	1		(1)	-100%
Chairman and CEO Total			499,218	534,449	35,231	7%
Corporate Other	735000	Miscellaneous Production Expenses	94		(94)	-100%
	856000	Mains Expenses	232		(232)	-100%
	863000	Maintenance of Mains	75		(75)	-100%
	870000	Operation Supervision & Engineering	8,348		(8,348)	-100%
	874000	Mains and Services Expenses	2,155		(2,155)	-100%
	878000	Meter and House Regulator Expenses	9		(9)	-100%
	887000	Maintenance of Mains	24,061		(24,061)	-100%
	889000	Maint of Measuring and Regulating Station Equip-General	24		(24)	-100%
	892000	Maintenance of Services	193		(193)	-100%
	893000	Maintenance of Meters and House Regulators	58		(58)	-100%
	903000	Customer records and collection expenses	528		(528)	-100%
	904000	Uncollectable Accounts - Commodity	7,196		(7,196)	-100%
	920000	Administrative and general salaries	(1,128)		1,128	-100%
	921000	Office supplies and expenses	42,188		(42,188)	-100%
	922000	Administrative expenses transferred-Credit	(267,049)	(225,857)	41,192	-15%
	923000	Outside services employed	(485)	304,913	305,399	-62929%
	929000	Duplicate charges-Credit	(470,231)	(523,044)	(52,813)	11%
Corporate Other Total			(653,733)	(443,988)	209,745	-32%
Customer and Utility Innovation	850000	Operation Supervision & Engineering	12,626	4,800	(7,826)	-62%
	870000	Operation Supervision & Engineering	319		(319)	-100%
	901000	Supervision	29,442	32,011	2,569	9%
	902000	Meter reading expenses	3,993,678	2,361,937	(1,631,740)	-41%
	903000	Customer records and collection expenses	4,555,749	6,643,204	2,087,455	46%
	904000	Uncollectable Accounts - Commodity	2,382,983	3,099,237	716,254	30%
	904001	Uncollectable Accounts - Non Commodity	21,285	21,087	(198)	-1%
	905000	Miscellaneous customer accounts expenses	(8)		8	-100%
	908000	Customer assistance expenses	1,186,530	899,843	(286,687)	-24%
	909000	Informational and instruction advertising expense	166,297	217,326	51,029	31%
	910000	Miscell customer service and informational expense	80	44	(36)	-45%
	912000	Demonstrating and selling expenses	33,666	17,427	(16,239)	-48%
	920000	Administrative and general salaries	857,014	986,313	129,299	15%
	921000	Office supplies and expenses	61,796	85,117	23,321	38%
	922000	Administrative expenses transferred-Credit		(26,199)	(26,199)	#DIV/O!
	923000	Outside services employed	270,096	272,590	2,494	1%
	925000	Injuries and damages	4,389		(4,389)	-100%
	928000	Regulatory commission expenses	886,815	628,560	(258,255)	-29%
	930100	General advertising expenses	251,992	283,180	31,188	12%
	930200	Miscellaneous general expenses	45,190	70,750	25,560	57%
	931000	Rents	1,789	14,143	12,354	691%
	935000	Maintenance of general plant	7,382	9,905	2,523	34%
Customer and Utility Innovation Total			14,769,109	15,621,275	852,166	6%
Distribution Operations	813000	Other Gas Supply Expenses	4		(4)	-100%
	824000	Other expenses	2		(2)	-100%

NSP-MN  
Schedule 4 - O&M by FERC Account  
2022 Actual vs. 2024 Budget  
Total Company - All Utilities (By Business Area)  
(\$000's)

Business Area	FERC	FERC Description	2022 Actual	2024 Budget	Variance	% Variance
	841000	Operation Labor and Expenses	22,831		(22,831)	-100%
	846200	Other expenses	49		(49)	-100%
	859000	Other expenses	37		(37)	-100%
	863000	Maintenance of Mains	1,775		(1,775)	-100%
	870000	Operation Supervision & Engineering	755,860	1,056,579	300,720	40%
	874000	Mains and Services Expenses	4,261		(4,261)	-100%
	878000	Meter and House Regulator Expenses	2,310	86,771	84,461	3656%
	879000	Customer Installations Expenses	1,015		(1,015)	-100%
	880000	Other expenses	(3,735)	105,682	109,417	-2929%
	881000	Rents	310		(310)	-100%
	885000	Maintenance Supervision & Engineering	24,173	8,968	(15,205)	-63%
	887000	Maintenance of Mains	95,208		(95,208)	-100%
	889000	Maint of Measuring and Regulating Station Equip-General	761		(761)	-100%
	892000	Maintenance of Services	3,223		(3,223)	-100%
	893000	Maintenance of Meters and House Regulators	11,055		(11,055)	-100%
	902000	Meter reading expenses	1,354		(1,354)	-100%
	903000	Customer records and collection expenses	106		(106)	-100%
	904001	Uncollectable Accounts - Non Commodity	276,303		(276,303)	-100%
	905000	Miscellaneous customer accounts expenses	19		(19)	-100%
	910000	Miscell customer service and informational expense	28		(28)	-100%
	920000	Administrative and general salaries	37,753	8,882	(28,871)	-76%
	921000	Office supplies and expenses	7,344	1,110	(6,234)	-85%
	923000	Outside services employed	(9,071)		9,071	-100%
	931000	Rents	1		(1)	-100%
Distribution Operations Total			1,232,978	1,267,994	35,016	3%
Energy Supply	735000	Miscellaneous Production Expenses	5		(5)	-100%
	813000	Other Gas Supply Expenses	177		(177)	-100%
	824000	Other expenses	51		(51)	-100%
	841000	Operation Labor and Expenses	102,954		(102,954)	-100%
	843200	Maintenance of Structures and Improvements	95,088		(95,088)	-100%
	843300	Maintenance of Gas Holders	684		(684)	-100%
	843600	Maintenance of Vaporizing Equipment	6,151		(6,151)	-100%
	843900	Maintenance of Other Equipment	2,656		(2,656)	-100%
	844300	Liquefaction Processing Labor and Expenses	7,382		(7,382)	-100%
	846200	Other expenses	5,785		(5,785)	-100%
	847200	Maintenance of Structures and Improvements	174,056		(174,056)	-100%
	847300	Maintenance of LNG Processing Terminal Equipment	229,447		(229,447)	-100%
	847500	Maintenance of Measuring and Regulating Equipment	316		(316)	-100%
	859000	Other expenses	1,461		(1,461)	-100%
	863000	Maintenance of Mains	1,492		(1,492)	-100%
	870000	Operation Supervision & Engineering	5,810		(5,810)	-100%
	874000	Mains and Services Expenses	292,285	407,752	115,466	40%
	875000	Measuring and Regulating Station Expenses-General	980		(980)	-100%
	878000	Meter and House Regulator Expenses	356		(356)	-100%
	879000	Customer Installations Expenses	1,327		(1,327)	-100%
	880000	Other expenses	42,092		(42,092)	-100%
	887000	Maintenance of Mains	46,141		(46,141)	-100%
	889000	Maint of Measuring and Regulating Station Equip-General	52,533		(52,533)	-100%
	892000	Maintenance of Services	18,978		(18,978)	-100%
	893000	Maintenance of Meters and House Regulators	8,499		(8,499)	-100%
	903000	Customer records and collection expenses	45		(45)	-100%
	905000	Miscellaneous customer accounts expenses	757		(757)	-100%
	910000	Miscell customer service and informational expense	1,156		(1,156)	-100%
	916000	Miscellaneous Sales Expense	1		(1)	-100%
	920000	Administrative and general salaries	28,557	22,629	(5,928)	-21%
	921000	Office supplies and expenses	1,179	1,689	511	43%
	923000	Outside services employed	1,511	4,114	2,603	172%
	930200	Miscellaneous general expenses	2,913	7,801	4,888	168%
Energy Supply Total			1,132,826	443,986	(688,840)	-61%
Financial Operations	735000	Miscellaneous Production Expenses	377		(377)	-100%
	807000	Purchased Gas Expense	19,217	6,788	(12,430)	-65%
	813000	Other Gas Supply Expenses	1,268		(1,268)	-100%
	859000	Other expenses	501		(501)	-100%
	870000	Operation Supervision & Engineering	(1,088)		1,088	-100%
	880000	Other expenses	6,239	30,851	24,612	394%
	903000	Customer records and collection expenses	47,913		(47,913)	-100%
	920000	Administrative and general salaries	1,256,323	1,139,887	(116,437)	-9%
	921000	Office supplies and expenses	163,005	164,618	1,613	1%
	922000	Administrative expenses transferred-Credit	(41,938)	(68,934)	(26,996)	64%
	923000	Outside services employed	195,381	192,647	(2,734)	-1%
	924000	Property insurance	469,597	846,963	377,365	80%
	925000	Injuries and damages	1,315,298	1,629,798	314,501	24%
	928000	Regulatory commission expenses	8		(8)	-100%
	930100	General advertising expenses	713		(713)	-100%
	930200	Miscellaneous general expenses	9,435	34,479	25,044	265%
	931000	Rents	4,321	2,614	(1,707)	-40%
	935000	Maintenance of general plant	3		(3)	-100%
Financial Operations Total			3,446,574	3,979,711	533,136	15%
Gas Systems	735000	Miscellaneous Production Expenses	(146,756)	1,020,000	1,166,756	-795%
	813000	Other Gas Supply Expenses	0	862,857	862,857	2157142900%
	834000	Maintenance of Compressor Station Equipment	97,665	115,386	17,721	18%
	841000	Operation Labor and Expenses	1,345,472	1,600,943	255,472	19%
	843100	Maintenance Supervision and Engineering	242,606	184,089	(58,517)	-24%



NSP-MN  
Schedule 4 - O&M by FERC Account  
2022 Actual vs. 2024 Budget  
Total Company - All Utilities (By Business Area)  
(\$000's)

Business Area	FERC	FERC Description	2022 Actual	2024 Budget	Variance	% Variance
	843200	Maintenance of Structures and Improvements	126,093	243,396	117,303	93%
	843300	Maintenance of Gas Holders	53,526		(53,526)	-100%
	843600	Maintenance of Vaporizing Equipment	173,512	132,937	(40,575)	-23%
	843700	Maintenance of Compressor Equipment	282		(282)	-100%
	843800	Maintenance of Measuring and Reg Equipment	731		(731)	-100%
	843900	Maintenance of Other Equipment	40,818	34,809	(6,010)	-15%
	844300	Liquefaction Processing Labor and Expenses	521,318	156,165	(365,153)	-70%
	844500	Measuring and Regulating Labor and Expenses	511		(511)	-100%
	846200	Other expenses	350,549	394,198	43,649	12%
	847200	Maintenance of Structures and Improvements	1,367,707	1,029,454	(338,253)	-25%
	847300	Maintenance of LNG Processing Terminal Equipment	2,044,552	2,203,357	158,805	8%
	847500	Maintenance of Measuring and Regulating Equipment	25,684		(25,684)	-100%
	847800	Maintenance of Other Equipment	3,873		(3,873)	-100%
	850000	Operation Supervision & Engineering	332,821	450,672	117,851	35%
	851000	System Control & Load Dispatching	60,940	59,085	(1,855)	-3%
	856000	Mains Expenses	309,088	1,772,916	1,463,828	474%
	857000	Measuring and Regulating Station Expenses	14,327		(14,327)	-100%
	863000	Maintenance of Mains	129,140	6,917	(122,223)	-95%
	865000	Maint of Measuring and Regulating Station Equipment	20,669		(20,669)	-100%
	866000	Maintenance of Communication Equipment	643		(643)	-100%
	870000	Operation Supervision & Engineering	5,964,576	6,088,883	124,307	2%
	871000	Distribution Load Dispatching	3,022,564	3,070,802	48,238	2%
	874000	Mains and Services Expenses	11,222,847	15,981,207	4,758,360	42%
	875000	Measuring and Regulating Station Expenses-General	408,656	445,057	36,401	9%
	877000	Measur and Regul Station Exp-City Gate Check Station	157,995		(157,995)	-100%
	878000	Meter and House Regulator Expenses	(3,779,101)	(6,408,225)	(2,629,124)	70%
	879000	Customer Installations Expenses	1,398,035	1,163,158	(234,877)	-17%
	880000	Other expenses	5,994,248	8,060,241	2,065,993	34%
	885000	Maintenance Supervision & Engineering	602,376	1,460,056	857,680	142%
	887000	Maintenance of Mains	1,789,242	903,584	(885,658)	-49%
	889000	Maint of Measuring and Regulating Station Equip-General	570,998	191,281	(379,717)	-67%
	891000	Maint of Measur and Regul Station Equip-City Gate Check Station	4,017		(4,017)	-100%
	892000	Maintenance of Services	6,120,078	3,502,400	(2,617,678)	-43%
	893000	Maintenance of Meters and House Regulators	4,473,545	4,616,610	143,065	3%
	902000	Meter reading expenses	3,304		(3,304)	-100%
	903000	Customer records and collection expenses	132		(132)	-100%
	905000	Miscellaneous customer accounts expenses	2		(2)	-100%
	920000	Administrative and general salaries	3,606		(3,606)	-100%
	930100	General advertising expenses	1,474		(1,474)	-100%
	930200	Miscellaneous general expenses	19,970	35,196	15,225	76%
Gas Systems Total			45,094,335	49,377,431	4,283,096	9%
General Counsel	735000	Miscellaneous Production Expenses	1,759		(1,759)	-100%
	813000	Other Gas Supply Expenses	122,659	54,897	(67,761)	-55%
	903000	Customer records and collection expenses	1,764		(1,764)	-100%
	920000	Administrative and general salaries	443,896	482,737	38,841	9%
	921000	Office supplies and expenses	27,242	27,311	69	0%
	922000	Administrative expenses transferred-Credit	(6,727)	(33,129)	(26,402)	392%
	923000	Outside services employed	201,530	128,328	(73,202)	-36%
	928000	Regulatory commission expenses	806,923	-	(806,923)	-100%
	930200	Miscellaneous general expenses	19	2,406	2,387	12867%
	931000	Rents	249	200	(48)	-19%
General Counsel Total			1,599,313	662,751	(936,562)	-59%
HR and Employee Services	735000	Miscellaneous Production Expenses	173	178	5	3%
	736000	Rents	162	112	(50)	-31%
	759000	Other expenses		44	44	#DIV/0!
	813000	Other Gas Supply Expenses	11,992	10,737	(1,255)	-10%
	824000	Other expenses	2,230	4,937	2,707	121%
	826000	Rents	2,160	4,362	2,202	102%
	841000	Operation Labor and Expenses	44,897	77,794	32,897	73%
	842000	Other Storage Expense	42,275	68,081	25,806	61%
	846200	Other expenses	134,645	155,411	20,767	15%
	850000	Operation Supervision & Engineering	4,535		(4,535)	-100%
	859000	Other expenses	82,156	41,633	(40,523)	-49%
	860000	Rents	55,152	41,143	(14,009)	-25%
	870000	Operation Supervision & Engineering	6,197	(37,504)	(43,700)	-705%
	880000	Other expenses	1,841,013	1,868,445	27,431	1%
	881000	Rents	1,173,336	1,278,256	104,920	9%
	903000	Customer records and collection expenses	74		(74)	-100%
	905000	Miscellaneous customer accounts expenses	67,507	86,630	19,123	28%
	908000	Customer assistance expenses	19		(19)	-100%
	909000	Informational and instruction advertising expense	50,108		(50,108)	-100%
	910000	Miscell customer service and informational expense	34,644	31,213	(3,431)	-10%
	912000	Demonstrating and selling expenses	21,145		(21,145)	-100%
	916000	Miscellanous Sales Expense	21	1	(20)	-97%
	920000	Administrative and general salaries	634,148	762,034	127,886	20%
	921000	Office supplies and expenses	226,853	426,712	199,860	88%
	922000	Administrative expenses transferred-Credit	(838,908)	(1,002,261)	(163,353)	19%
	923000	Outside services employed	131,421	155,351	23,930	18%
	924000	Property insurance	2,308	2,720	412	18%
	930100	General advertising expenses	1,069	32,698	31,628	2958%
	930200	Miscellaneous general expenses	122	2,353	2,231	1834%
	931000	Rents	617,033	726,199	109,166	18%
	935000	Maintenance of general plant	63,659	90,893	27,235	43%

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Schedule 4 - O&M by FERC Account  
2022 Actual vs. 2024 Budget  
Total Company - All Utilities (By Business Area)  
(\$000's)

Business Area	FERC	FERC Description	2022 Actual	2024 Budget	Variance	% Variance
HR and Employee Services Total			4,412,144	4,828,172	416,028	9%
Integrated System Planning	850000	Operation Supervision & Engineering	103		(103)	-100%
	870000	Operation Supervision & Engineering	711		(711)	-100%
	920000	Administrative and general salaries	25,840	368,137	342,297	1325%
	921000	Office supplies and expenses	1,991	19,509	17,518	880%
	923000	Outside services employed	4,000	80,879	76,879	1922%
Integrated System Planning Total			32,645	468,525	435,880	1335%
Journal Entries	813000	Other Gas Supply Expenses	1,185,869		(1,185,869)	-100%
	846200	Other expenses	(2,438)		2,438	-100%
	847200	Maintenance of Structures and Improvements	3,003		(3,003)	-100%
	851000	System Control & Load Dispatching	138		(138)	-100%
	874000	Mains and Services Expenses	6,551		(6,551)	-100%
	887000	Maintenance of Mains	(551,260)		551,260	-100%
	889000	Maint of Measuring and Regulating Station Equip-General	(127,181)		127,181	-100%
	892000	Maintenance of Services	(506,473)		506,473	-100%
	905000	Miscellaneous customer accounts expenses	(1,572)		1,572	-100%
	910000	Miscell customer service and informational expense	(289)		289	-100%
	921000	Office supplies and expenses	(1,832)		1,832	-100%
	923000	Outside services employed	(2,410)		2,410	-100%
	930200	Miscellaneous general expenses	2,564		(2,564)	-100%
	932000	Maintenance of Meters and House Regulators	71,841		(71,841)	-100%
	935000	Maintenance of general plant	(71,110)		71,110	-100%
Journal Entries Total			5,404	-	(5,404)	-100%
Nuclear Generation	841000	Operation Labor and Expenses	5,257		(5,257)	-100%
	920000	Administrative and general salaries	5		(5)	-100%
Nuclear Generation Total			5,262	-	(5,262)	-100%
Operations Services	807000	Purchased Gas Expense	2,476	239,371	236,896	9570%
	813000	Other Gas Supply Expenses	157,424	178,960	21,536	14%
	870000	Operation Supervision & Engineering	3,090		(3,090)	-100%
	920000	Administrative and general salaries	220,095	220,814	719	0%
	921000	Office supplies and expenses	15,186	10,333	(4,853)	-32%
	923000	Outside services employed	11,387	55,812	44,425	390%
	930100	General advertising expenses	116		(116)	-100%
	930200	Miscellaneous general expenses	-	807	807	#DIV/0!
	931000	Rents	86	147	61	70%
	935000	Maintenance of general plant	2		(2)	-100%
Operations Services Total			409,863	706,245	296,382	72%
Risk Management	870000	Operation Supervision & Engineering	1,922		(1,922)	-100%
	902000	Meter reading expenses	1,231		(1,231)	-100%
	903000	Customer records and collection expenses	308		(308)	-100%
	920000	Administrative and general salaries	174,065	168,816	(5,249)	-3%
	921000	Office supplies and expenses	6,951	17,026	10,075	145%
	922000	Administrative expenses transferred-Credit	-	(17,903)	(17,903)	#DIV/0!
	923000	Outside services employed	18,472	41,217	22,745	123%
	930100	General advertising expenses	1,073		(1,073)	-100%
Risk Management Total	930200	Miscellaneous general expenses	17		(17)	-100%
			204,039	209,157	5,119	3%
Strategy Plng and Ext Affairs	870000	Operation Supervision & Engineering	164		(164)	-100%
	902000	Meter reading expenses	748		(748)	-100%
	903000	Customer records and collection expenses	12,132		(12,132)	-100%
	908000	Customer assistance expenses	1,513		(1,513)	-100%
	920000	Administrative and general salaries	617,589	733,333	115,744	19%
	921000	Office supplies and expenses	112,395	60,260	(52,135)	-46%
	922000	Administrative expenses transferred-Credit	-	(4,434)	(4,434)	#DIV/0!
	923000	Outside services employed	275,646	273,574	(2,072)	-1%
	930100	General advertising expenses	154		(154)	-100%
	930200	Miscellaneous general expenses	6,244	673	(5,571)	-89%
	931000	Rents	3,800	619	(3,182)	-84%
	935000	Maintenance of general plant	44	31	(14)	-31%
Strategy Plng and Ext Affairs Total			1,030,430	1,064,056	33,626	3%
Technology Services	813000	Other Gas Supply Expenses	74,812		(74,812)	-100%
	824000	Other expenses	1		(1)	-100%
	841000	Operation Labor and Expenses	11		(11)	-100%
	846200	Other expenses	14		(14)	-100%
	850000	Operation Supervision & Engineering	2		(2)	-100%
	851000	System Control & Load Dispatching	52,759	20,847	(31,911)	-60%
	859000	Other expenses	14,523	13,295	(1,228)	-8%
	866000	Maintenance of Communication Equipment	37	5	(32)	-87%
	870000	Operation Supervision & Engineering	11,350		(11,350)	-100%
	871000	Distribution Load Dispatching	654,888	268,692	(386,196)	-59%
	880000	Other expenses	330,614	208,127	(122,487)	-37%
	902000	Meter reading expenses	431,955	130,457	(301,498)	-70%
	903000	Customer records and collection expenses	1,148,381	1,132,713	(15,668)	-1%
	905000	Miscellaneous customer accounts expenses	6		(6)	-100%
	909000	Informational and instruction advertising expense	9,197		(9,197)	-100%
	910000	Miscell customer service and informational expense	8		(8)	-100%
	912000	Demonstrating and selling expenses	12,649	25,649	13,000	103%
	920000	Administrative and general salaries	1,076,829	1,381,574	304,745	28%
	921000	Office supplies and expenses	3,965,520	4,775,540	810,020	20%
	922000	Administrative expenses transferred-Credit	(3,027,551)	(4,983,192)	(1,955,641)	65%
	923000	Outside services employed	469,210	274,290	(194,920)	-42%
	930200	Miscellaneous general expenses	2,652	462	(2,190)	-83%
	931000	Rents	5,193,291	7,712,413	2,519,122	49%



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Schedule 4 - O&M by FERC Account  
2022 Actual vs. 2024 Budget  
Total Company - All Utilities (By Business Area)  
(\$000's)

Business Area	FERC	FERC Description	2022 Actual	2024 Budget	Variance	% Variance
	935000	Maintenance of general plant	19		(19)	-100%
Technology Services Total			10,421,177	10,960,871	539,694	5%
Transmission	735000	Miscellaneous Production Expenses	548		(548)	-100%
	813000	Other Gas Supply Expenses	1		(1)	-100%
	824000	Other expenses	1		(1)	-100%
	841000	Operation Labor and Expenses	10		(10)	-100%
	846200	Other expenses	13		(13)	-100%
	847200	Maintenance of Structures and Improvements	1,146		(1,146)	-100%
	847300	Maintenance of LNG Processing Terminal Equipment	810		(810)	-100%
	857000	Measuring and Regulating Station Expenses	2,333		(2,333)	-100%
	859000	Other expenses	9		(9)	-100%
	863000	Maintenance of Mains	8,786		(8,786)	-100%
	865000	Maint of Measuring and Regulating Station Equipment	11,886		(11,886)	-100%
	866000	Maintenance of Communication Equipment	4,231		(4,231)	-100%
	870000	Operation Supervision & Engineering	978		(978)	-100%
	871000	Distribution Load Dispatching	125		(125)	-100%
	874000	Mains and Services Expenses	2,966		(2,966)	-100%
	875000	Measuring and Regulating Station Expenses-General	32		(32)	-100%
	878000	Meter and House Regulator Expenses	110		(110)	-100%
	879000	Customer Installations Expenses	87		(87)	-100%
	880000	Other expenses	4,967		(4,967)	-100%
	887000	Maintenance of Mains	26,506		(26,506)	-100%
	889000	Maint of Measuring and Regulating Station Equip-General	37,107		(37,107)	-100%
	892000	Maintenance of Services	1,208		(1,208)	-100%
	893000	Maintenance of Meters and House Regulators	156		(156)	-100%
	905000	Miscellaneous customer accounts expenses	5		(5)	-100%
	910000	Miscell customer service and informational expense	7		(7)	-100%
	920000	Administrative and general salaries	1,764		(1,764)	-100%
Transmission Total			105,793	-	(105,793)	-100%
Grand Total			94,886,024	102,881,238	7,995,214	8%

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**Schedule 5 - Capital Budget (Additions)**  
**Total Company - By Business Area and Project**

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Business Area	WBSL2	Description	Budget by Year
			2024
Customer and Innovation	D.0001781.036	Security Projects - Common - MN	3,857,611
	D.0001781.073	ND Security Projects - Common	4,717
	D.0001807.001	IT Security Blanket SW MN	4,066,195
	D.0001896.008	ITC-FireEye IDS-IPS SW 200148 MN	93,404
	D.0001897.001	ITC-Red Team Program Development N	0
	D.0001897.010	ITC-Red Team Prog Dev SW 200148 MN	464,351
	D.0001916.003	ITC-PLTE HW NP MN	9,890,559
	D.0001916.011	ITC-Private LTE SW 200165 MN	4,134,999
	D.0001916.019	ITC-PLTE-Intangible-MN	9,060,916
	D.0001917.001	ITC-LMR IP Enablement NP MN	1,000,000
	D.0001918.001	ITC-Customer Modeling Server NP MN	1
	D.0001924.013	ITC-Cust Exp Agile Del Team SW MN	17,412,317
	D.0001926.003	ITC-ESB Modernization SW 200165 MN	4,942,942
	D.0001926.007	ITC-ESB Modernization SW 200148 MN	228,064
	D.0001927.001	ITC-Marshall Operation Center NP M	540,540
	D.0001935.003	ITC-Fleet Mgmt SW Upgrade 200094 MN	22,275
	D.0001938.002	ITC-Enterprise Gas SCADA Upgrade SW	363,321
	D.0001938.004	ITC-GAS Scada Upgrade NP MN	100
	D.0001939.003	ITC-SharePoint on-premises SW 20009	221,400
	D.0001940.003	ITC-End User Enhancements SW 200148	1,078,362
	D.0001945.003	ITC-FCS Upgrade 3 SW 200170 MN	67,768
	D.0001947.001	ITC-Network Voice Enhance SW 200148	645,557
	D.0001948.001	ITC-Route and Switch Enhancements N	203,302
	D.0001964.003	ITC-Network Security Enhan SW 20017	308,856
	D.0001968.003	ITC- Network Transport SW 200148 MN	156,551
	D.0001973.003	ITC-Fleet Customer Access SW 200094	0
	D.0001974.003	ITC-JANA CIM CLOUD Hosting SW 20012	71,033
	D.0001987.003	ITC-Gas Transaction System SW 20012	1,719,133
	D.0001987.007	ITC-Gas Transaction System SW 20016	10
	D.0001991.003	ITC-Unix & Linux Access SW 200148 M	24,600
	D.0001993.003	ITC-Grideon Emergency Mgmt SW 20014	265,125
	D.0002011.013	ITC - WAN Routine HW NSPMN	1,957,944
	D.0002011.018	ITC-Shorewood LMR Tower Move HW NP	44,968
	D.0002020.015	BUD-SAP Continous Improve SW MN	917,475
	D.0002021.017	ITC-Purch FITI Belle Plaine SC HW M	242,444
	D.0002021.021	ITC-Purch FITI Chestnut SC HW MN NP	692,573
	D.0002021.023	ITC-BUD-Facility IT Invest HW NP MN	34,892
	D.0002021.037	ITC-FITI Grand Forks SC HW NoDak NP	241,998
	D.0002021.050	ITC-FITI Marshall Ops Center NP MN	21,624
	D.0002044.001	Enterprise Metadata Manager SW MN	985,439
	D.0002059.001	BUD-IT Blanket-Net Strategy HW MN	6,809,467
	D.0002061.001	IT-Blanket-Service Delivery SW MN	3,865,725
	D.0002082.001	Video Conf SW MN	929,180
	D.0002086.001	2022 Remittance SW MN	65,476
	D.0002106.001	Purch VOIP Refresh HW MN	1,782,312
	D.0002109.005	ITC-Rugged Tablets Refresh Routine	125,000
	D.0002125.035	ITC-Resiliency HCI Platform NP MN	1,400,293
	D.0002131.001	OSI PI ENV CM SW MN	63,858
	D.0002181.007	ITC-Strategic Fiber Refresh NP MN	500,001
	D.0002223.006	ITC-Customer Care IVR Up SW 200162	696,400
	D.0002269.009	ITC-OT Shared Services Ph 2 HW MN	1
	D.0002298.010	ITC-EDDM Platform SW 200184 MN	201,119
	D.0002298.023	ITC-UAS Operations Suite SW 200181	184,803
	D.0002298.029	ITC-UNITI Suite SW 200181 MN	850,077
	D.0002298.041	ITC-UAS Work Suite SW 200181 MN	70,080
	D.0002301.012	ITC-GasPlantSCADA Rpl Ph2 SW MN	1,313,766
	D.0002301.016	ITC-Gas Plant SCADA Rep Ph2 HW MN W	135,762
	D.0002301.017	ITC-Gas Plant SCADA Rep Ph2 HW MN S	1,288
	D.0002301.018	ITC-Gas Plant SCADA Rep Ph2 HW MN M	34,105
	D.0002354.001	ITC-PC Refreshes-Routine HW-NSPM	1,560,000

**NSP-MN**  
**Schedule 5 - Capital Budget (Additions)**  
**Total Company - By Business Area and Project**

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Business Area	WBSL2	Description	Budget by Year 2024
	D.0002355.001	ITC-Printer Refreshes-Routine HW-NS	768,000
	D.0002371.003	Vulnerability and Patch Management	1,019,489
	D.0002375.001	ITC-Bundle for Mobility HW MN	150,001
	D.0002376.001	ITC-Infrastructure Modernization HW	1,000,000
	D.0002384.003	ITC-Analog Security Camera Routine	125,000
	D.0002403.003	BUD - NSPM AMAG	984
	D.0002417.001	ITC-Reprivata Sensors SW 200148 MN	194,194
	D.0002418.015	ITC-SIEM+SOAR Phase 3 SW 200148 MN	49,200
	D.0002427.016	ITC-ES APM Phase 2 Wave 3 SW 200137	89,963
	D.0002430.009	ITC-RTSE Release2 SW 200119 MN	0
	D.0002446.001	ITC-SC Procure to Pay SW 200074 MN	319,424
	D.0002449.003	ITC-Alteryx SW 200074 MN	0
	D.0002449.007	ITC-Alteryx Server HW NP MN	1
	D.0002450.003	ITC-Multi-Stat Cust Refun SW 200171	18,001
	D.0002462.003	ITC-MV90xi to IEE Conv SW 200170 MN	536,972
	D.0002473.001	ITC-Exemption Certificate SW 200171	17,634
	D.0002482.005	ITC-LFCM End User NP Routine HW MN	1,125,000
	D.0002485.001	ITC-LFCM Network Services NP MN	4,947,523
	D.0002486.001	ITC-Srv Acct Remediation SW 200148	104,172
	D.0002488.005	ITC-LFCM OT Modernization NP Rout H	2,600,000
	D.0002489.005	ITC-LFCM Infra Svcs NP Rout HW MN	1,800,000
	D.0002492.007	ITC-Employee Digital Intra SW 20016	24,300
	D.0002496.003	ITC-Kafka Expansion SW 200148 MN	1,590,942
	D.0002518.001	ITC-LFCM Data Storage Rout HW NP MN	2,400,000
	D.0002520.009	ITC-Energy Demand and Load SW 20018	41,900
	D.0002524.002	OT Monitoring 2023 HW NSPM	218,537
	D.0002535.005	ITC-Cyber-Recovery SW 200172 MN	25,025
	D.0002546.003	ITC-Stratg Mgmt Portfolio SW 200074	44,170
	D.0002552.001	ITC-Full Packet Capture HW MN	225,000
<b>Customer and Innovation</b>	<b>Total</b>		<b>106,007,511</b>
<b>Distribution Operations</b>	A.0006059.020	MN-DistLogistics	51
	A.0006059.024	MN-Dist Tools Common	2,916
<b>Distribution Operations</b>	<b>Total</b>		<b>2,967</b>
<b>Gas Systems</b>	A.0006059.009	MN-Dist Gas Tools and Equip	871,000
	A.0006059.010	ND-Dist Dist Tools and Equip	81,000
	A.0006059.523	MN-Gas Tools & Equip	481,000
	A.0006062.002	Distribution CIAC MN Gas	(165,000)
	D.0001855.001	MN/Gas GPS Data Model Project	42,560
	D.0005014.012	Minnesota-Gas Meter Blanket	11,134,000
	E.0000004.003	MNGD New Mains-MN	288
	E.0000006.039	Capitalized Locating Costs-Gas	0
	E.0000009.027	Southeast-Sys Reg & Mtr Inst	(44)
	E.0000012.025	MN-Placeholder Discrete Proj with n	214,564
	E.0000016.001	Gas Plants & Holders-Smal	7,824
	E.0000021.006	Maplewood Gas Production/Manuf	257,697
	E.0000021.008	Sibley Gas Production/Manufacturing	754,366
	E.0000041.018	MN/Wescott/Boiler Building Louvres	489,370
	E.0000068.005	MN/Wescott/GT-101 Gas Emission Cont	95,626
	E.0000068.006	MN/Wescott/Instrument Air Communica	340,806
	E.0000068.008	MN/Wescott/C102/C103 Redundant Cont	241,488
	E.0000068.009	MN/Wescott/MRL Instrumentation Cont	288,820
	E.0000068.010	MN/Wescott/WEG Skid Replacement	695,953
	E.0000068.011	MN/Wescott/Exchanger Platforms	953,756
	E.0000068.013	MN/Wescott/Increase Subyard Transfo	0
	E.0000068.014	MN/Wescott/Permanent Ethylene Tank	533,978
	E.0000068.016	MN/Wescott/C101 Instrument-Software	592,779
	E.0000068.017	MN/Wescott/V101/ V101A Recirc Loop	525,904
	E.0000068.018	MN/Wescott/C201/C301 Slide Valve Re	169,219
	E.0000068.019	MN/Wescott/Abandon Heater Skid	72,500
	E.0000068.024	MN/Wescott/E104 Bypass Piping	68,448
	E.0000068.029	MN/Wescott/Vaporization AreaStairwy	383,516

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		<b>Budget by Year</b>	
<b>Business Area</b>	<b>WBSL2</b>	<b>Description</b>	<b>2024</b>
	E.0000086.001	MN/MPW/MAPLEWOOD/AIR DRYER	1,770,122
	E.0000088.001	MN/Lake Elmo 1B/Relocate TBS	749,452
	E.0010001.001	MN - Gas New Mains Blanket	8,449,300
	E.0010001.002	MN - Gas New Services Blanket	11,087,799
	E.0010001.003	MN - Gas New Business WCF	1,394,000
	E.0010001.004	MN/Meter Module Meter Exchange	5,329,000
	E.0010006.001	MN - Gas Main Relocationss Blanket	9,304,623
	E.0010006.002	MN - Gas Mandates WCF	5,042,000
	E.0010011.001	MN - Gas Main Renewal Blanket	985,746
	E.0010011.002	MN - Gas Service Renewal Blanket	2,754,842
	E.0010011.003	Programmatic Main Replacement - Mai	7,437,219
	E.0010011.004	Programmatic Main Replacement - Ser	5,834,000
	E.0010011.005	NSPM Install 6" and 4" Dist. Valves	595,217
	E.0010011.008	MN/Inside Meter Move-out Purchase	745,000
	E.0010011.009	MN/Inside Meter Move-out Svc Renewa	2,825,000
	E.0010011.012	MN/GDIST/NSPM Casings Renewal Progr	2,919,000
	E.0010011.016	MN Gas Cathodic Protection Blanket	389,000
	E.0010011.019	NSM-MN-Gas-Locates	787,000
	E.0010016.001	MN - Gas Main Reinforcements Blanke	2,796,888
	E.0010023.002	MN/Meter Module Replacement	16,326,000
	E.0010024.002	ND/Meter Module Replacement	2,107,000
	E.0010033.024	MN/NPT/CTG/M030 System Replacement	447,734
	E.0010033.031	MN/Saint Michael IP Reinforcement	1,515,553
	E.0010038.030	MN/WBL/Stillwater/Cty Rd 5 relocate	867,114
	E.0010038.037	MN/NPT/IGH/Dawn Ave Recon	435,746
	E.0010038.040	MN/NW/Breckenridge Ave Reconstructn	551,263
	E.0010043.002	MN/STP/Forest St Bridge Xing	1,785,398
	E.0010043.019	MN - Programmatic Main Replacements	11,224,328
	E.0010043.028	MN/NSPM-St Cloud/ Renew 8 inch Dist	(0)
	E.0010048.025	MN/STC/Darrow Ave SE Delano 6"PE R	(0)
	E.0010048.030	MN/R4349 HP Pipeline Reinforcement	0
	E.0010053.006	NSPM/GDIST/PRESSURE MONITOR ERXs MN	102,099
	E.0010053.015	MN/Scada Build Out	820,487
	E.0010073.006	MN/GTRAN/NSPM Casings Renewal Progr	837,781
	E.0010073.011	NSPM MN MAOP RECONFIRMATION	3,235,866
	E.0010073.015	MN/Faribault/TBS#1 Rebuild_HP Line	652,052
	E.0010073.018	MN/NSPM/TL0209/ECL/MAOP & Casing Pr	178,913
	E.0010075.005	MN/Sauk Rapids\ 2nd Ave S AG Reg	603,901
	E.0010075.036	MN/NPT/WSP/R361 Reg Station Rebuild	387,358
	E.0010075.037	MN/STP/RSV/R037 Reg Rebuild	225,795
	E.0010075.041	MN/NPT/CTG/M030 System Reg	188,719
	E.0010075.042	MN/STP/STP/R178 Reg Rebuild	187,780
	E.0010075.044	MN/NW/R1008 Reinforcement Project	358,484
	E.0010075.055	MN/Faribault/TBS#1 Rebuild_ Odorize	270,784
	E.0010080.014	MN/Wescott Gas Production-LNG	925,448
	E.0010080.035	MN/Wescott/Upgrade Fire Protection	14,495,053
	E.0010083.007	MN/SIBLEY/SLTKU1 - Truck Unloading	3,324,163
	E.0010083.011	MN/MAPLEWOOD/MWFWP1-MWFRD1	30,747,278
	E.0010083.026	MN/SIBLEY/Tank Bank Upgrade 1 & 2	(11,592)
	E.0010083.028	MN/MW/Tanks Banks 3,4,6 Piping Upgr	(0)
<b>Gas Systems</b>	<b>Total</b>		<b>183,117,134</b>

**NSP-MN**  
**Schedule 5 - Capital Budget (Additions)**  
**Total Company - By Business Area and Project**

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				Budget by Year
Business Area	WBSL2	Description		2024
HR and Employee Services	A.0005014.055	Office Furniture & equipment		(4)
	A.0005014.096	Office Furn & Equipment - Common -		422,841
	A.0005014.099	Office Furn & Equipment - Common -		16,531
	A.0006059.481	Tools & Equipment - Gas - MN		2,975
	A.0006059.483	Tools & Equipment - Common - MN		8,730
	D.0001779.244	Unbudgeted Emergencies - Common - M		(1,950,208)
	D.0001806.110	Newport HVAC & Electrical Rplc		1,333,876
	D.0001810.181	Marshall Ops Control Center		171,481
	D.0001814.003	Electrical		(298)
	D.0001814.089	Mankato Electrical Upgrades		1,334,183
	D.0001823.087	Misc Bldg - MN - Common - Routine		5,453,275
	D.0001834.055	Edina Roof Rplc		2,955,509
	D.0002420.001	NSPM Fleet EV Charging		26,769
HR and Employee Services	Total			9,775,660
Operations Services	A.0001727.001	COS-CAP-UAS-NSPM-Common		50,000
	A.0001727.005	COS-CAP-UAS-NSPM-TOOLS Common		1,667
	A.0001996.001	NSPM Fleet Charging Stations		2,565,262
	A.0006056.001	MN-Dist Fleet New Unit Purchase Gas		1,798,946
	A.0006056.003	MN-Dist Fleet New Unit Purchase Com		781,836
	A.0006056.204	MN-Gas Op Fleet New Unit Purchase <		124,366
	A.0006056.206	MN-Dist Fleet New Unit Purchase Com		272,408
	A.0006056.217	ND-Dist Fleet New Unit Purchase Gas		157,969
	A.0006056.246	MN - Dist Fleet Transp Tools Common		2,232,500
	A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON		80,000
	A.0006056.288	Fleet-PHEV-NSPM Dist < \$50K COMMON		43,050
	A.0006056.291	Fleet-PHEV-NSPM-ND-Dist COMMON		42,000
	A.0006056.328	Fleet-PHEV-ND GAS		90,000
	A.0006056.354	NSPM PHEV >\$50K Gas		80,000
	A.0006056.365	MN-Dist ADD Unit Purchase Common >		937,000
	A.0006056.371	MN-Dist Fleet ADD Purchase Gas >\$50		1,268,000
	A.0006059.551	NSPM-WHSE Cap Tools & Equipment		300,000
Operations Services	Total			10,825,003
Grand Total				309,728,276

**NSP-MN**  
**Schedule 5 - Capital Budget (Additions)**  
**Total Company - By Business Area, Utility, and Project**

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Supporting Schedules Sch 5  
by Bus Area, Utility, Project- Page 1 of 4

Bus Area	Utility	Project Name	Budget by Year
			2024
Customer and Innovation	Gas	D.0001938.002 ITC-Enterprise Gas SCADA Upgrade SW	363,321
		D.0001938.004 ITC-GAS Scada Upgrade NP MN	100
		D.0001974.003 ITC-JANA CIM CLOUD Hosting SW 20012	71,033
		D.0001987.003 ITC-Gas Transaction System SW 20012	1,719,133
		D.0001987.007 ITC-Gas Transaction System SW 20016	10
		D.0001991.003 ITC-Unix & Linux Access SW 200148 M	24,600
		D.0002301.012 ITC-GasPlantSCADA Rpl Ph2 SW MN	1,313,766
		D.0002301.016 ITC-Gas Plant SCADA Rep Ph2 HW MN W	135,762
		D.0002301.017 ITC-Gas Plant SCADA Rep Ph2 HW MN S	1,288
		D.0002301.018 ITC-Gas Plant SCADA Rep Ph2 HW MN M	34,105
	<b>Gas Total</b>		<b>3,663,118</b>
	<b>Common</b>	D.0001781.036 Security Projects - Common - MN	3,857,611
		D.0001781.073 ND Security Projects - Common	4,717
		D.0001807.001 IT Security Blanket SW MN	4,066,195
		D.0001896.008 ITC-FireEye IDS-IPS SW 200148 MN	93,404
		D.0001897.001 ITC-Red Team Program Development N	0
		D.0001897.010 ITC-Red Team Prog Dev SW 200148 MN	464,351
		D.0001916.003 ITC-PLTE HW NP MN	9,890,559
		D.0001916.011 ITC-Private LTE SW 200165 MN	4,134,999
		D.0001916.019 ITC-PLTE-Intangible-MN	9,060,916
		D.0001917.001 ITC-LMR IP Enablement NP MN	1,000,000
		D.0001918.001 ITC-Customer Modeling Server NP MN	1
		D.0001924.013 ITC-Cust Exp Agile Del Team SW MN	17,412,317
		D.0001926.003 ITC-ESB Modernization SW 200165 MN	4,942,942
		D.0001926.007 ITC-ESB Modernization SW 200148 MN	228,064
		D.0001927.001 ITC-Marshall Operation Center NP M	540,540
		D.0001935.003 ITC-Fleet Mgmt SW Upgrade 200094 MN	22,275
		D.0001939.003 ITC-SharePoint on-premises SW 20009	221,400
		D.0001940.003 ITC-End User Enhancements SW 200148	1,078,362
		D.0001945.003 ITC-FCS Upgrade 3 SW 200170 MN	67,768
		D.0001947.001 ITC-Network Voice Enhance SW 200148	645,557
		D.0001948.001 ITC-Route and Switch Enhancements N	203,302
		D.0001964.003 ITC-Network Security Enhan SW 20017	308,856
		D.0001968.003 ITC- Network Transport SW 200148 MN	156,551
		D.0001973.003 ITC-Fleet Customer Access SW 200094	0
		D.0001993.003 ITC-Grideon Emergency Mgmt SW 20014	265,125
		D.0002011.013 ITC - WAN Routine HW NSPMN	1,957,944
		D.0002011.018 ITC-Shorewood LMR Tower Move HW NP	44,968
		D.0002020.015 BUD-SAP Continous Improve SW MN	917,475
		D.0002021.017 ITC-Purch FITI Belle Plaine SC HW M	242,444
		D.0002021.021 ITC-Purch FITI Chestnut SC HW MN NP	692,573
		D.0002021.023 ITC-BUD-Facility IT Invest HW NP MN	34,892
		D.0002021.037 ITC-FITI Grand Forks SC HW NoDak NP	241,998
		D.0002021.050 ITC-FITI Marshall Ops Center NP MN	21,624
		D.0002044.001 Enterprise Metadata Manager SW MN	985,439
		D.0002059.001 BUD-IT Blanket-Net Strategy HW MN	6,809,467
		D.0002061.001 IT-Blanket-Service Delivery SW MN	3,865,725
		D.0002082.001 Video Conf SW MN	929,180
		D.0002086.001 2022 Remittance SW MN	65,476
		D.0002106.001 Purch VOIP Refresh HW MN	1,782,312
		D.0002109.005 ITC-Rugged Tablets Refresh Routine	125,000
		D.0002125.035 ITC-Resiliency HCI Platform NP MN	1,400,293
		D.0002131.001 OSI PI ENV CM SW MN	63,858
		D.0002181.007 ITC-Strategic Fiber Refresh NP MN	500,001
		D.0002223.006 ITC-Customer Care IVR Up SW 200162	696,400
		D.0002269.009 ITC-OT Shared Services Ph 2 HW MN	1
		D.0002298.010 ITC-EDDM Platform SW 200184 MN	201,119
		D.0002298.023 ITC-UAS Operations Suite SW 200181	184,803
		D.0002298.029 ITC-UNITI Suite SW 200181 MN	850,077
		D.0002298.041 ITC-UAS Work Suite SW 200181 MN	70,080
		D.0002354.001 ITC-PC Refreshes-Routine HW-NSPM	1,560,000
		D.0002355.001 ITC-Printer Refreshes-Routine HW-NS	768,000
		D.0002371.003 Vulnerability and Patch Management	1,019,489
		D.0002375.001 ITC-Bundle for Mobility HW MN	150,001



				Budget by Year
Bus Area	Utility	Project Name		2024
		D.0002376.001	ITC-Infrastructure Modernization HW	1,000,000
		D.0002384.003	ITC-Analog Security Camera Routine	125,000
		D.0002403.003	BUD - NSPM AMAG	984
		D.0002417.001	ITC-Reprivata Sensors SW 200148 MN	194,194
		D.0002418.015	ITC-SIEM+SOAR Phase 3 SW 200148 MN	49,200
		D.0002427.016	ITC-ES APM Phase 2 Wave 3 SW 200137	89,963
		D.0002430.009	ITC-RTSE Release2 SW 200119 MN	0
		D.0002446.001	ITC-SC Procure to Pay SW 200074 MN	319,424
		D.0002449.003	ITC-Alteryx SW 200074 MN	0
		D.0002449.007	ITC-Alteryx Server HW NP MN	1
		D.0002450.003	ITC-Multi-Stat Cust Refun SW 200171	18,001
		D.0002462.003	ITC-MV90xi to IEE Conv SW 200170 MN	536,972
		D.0002473.001	ITC-Exemption Certificate SW 200171	17,634
		D.0002482.005	ITC-LFCM End User NP Routine HW MN	1,125,000
		D.0002485.001	ITC-LFCM Network Services NP MN	4,947,523
		D.0002486.001	ITC-Srv Acct Remediation SW 200148	104,172
		D.0002488.005	ITC-LFCM OT Modernization NP Rout H	2,600,000
		D.0002489.005	ITC-LFCM Infra Svcs NP Rout HW MN	1,800,000
		D.0002492.007	ITC-Employee Digital Intra SW 20016	24,300
		D.0002496.003	ITC-Kafka Expansion SW 200148 MN	1,590,942
		D.0002518.001	ITC-LFCM Data Storage Rout HW NP MN	2,400,000
		D.0002520.009	ITC-Energy Demand and Load SW 20018	41,900
		D.0002524.002	OT Monitoring 2023 HW NSPM	218,537
		D.0002535.005	ITC-Cyber-Recovery SW 200172 MN	25,025
		D.0002546.003	ITC-Stratg Mgmt Portfolio SW 200074	44,170
		D.0002552.001	ITC-Full Packet Capture HW MN	225,000
	<b>Common Total</b>			<b>102,344,393</b>
<b>Customer and Innovation</b>	<b>Total</b>			<b>106,007,511</b>
<b>Distribution Operations</b>	<b>Common</b>	A.0006059.020	MN-DistLogistics	51
		A.0006059.024	MN-Dist Tools Common	2,916
	<b>Common Total</b>			<b>2,967</b>
<b>Distribution Operations</b>	<b>Total</b>			<b>2,967</b>
<b>Gas Systems</b>	<b>Gas</b>	A.0006059.009	MN-Dist Gas Tools and Equip	871,000
		A.0006059.010	ND-Dist Dist Tools and Equip	81,000
		A.0006059.523	MN-Gas Tools & Equip	481,000
		A.0006062.002	Distribution CIAC MN Gas	(165,000)
		D.0001855.001	MN/Gas GPS Data Model Project	42,560
		D.0005014.012	Minnesota-Gas Meter Blanket	11,134,000
		E.0000004.003	MNGD New Mains-MN	288
		E.0000006.039	Capitalized Locating Costs-Gas	0
		E.0000009.027	Southeast-Sys Reg & Mtr Inst	(44)
		E.0000012.025	MN-Placeholder Discrete Proj with n	214,564
		E.0000016.001	Gas Plants & Holders-Smal	7,824
		E.0000021.006	Maplewood Gas Production/Manuf	257,697
		E.0000021.008	Sibley Gas Production/Manufacturing	754,366
		E.0000041.018	MN/Wescott/Boiler Building Louvres	489,370
		E.0000068.005	MN/Wescott/GT-101 Gas Emission Cont	95,626
		E.0000068.006	MN/Wescott/Instrument Air Communica	340,806
		E.0000068.008	MN/Wescott/C102/C103 Redundant Cont	241,488
		E.0000068.009	MN/Wescott/MRL Instrumentation Cont	288,820
		E.0000068.010	MN/Wescott/WEG Skid Replacement	695,953
		E.0000068.011	MN/Wescott/Exchanger Platforms	953,756
		E.0000068.013	MN/Wescott/Increase Subyard Transfo	0
		E.0000068.014	MN/Wescott/Permanent Ethylene Tank	533,978
		E.0000068.016	MN/Wescott/C101 Instrument-Software	592,779
		E.0000068.017	MN/Wescott/V101/ V101A Recirc Loop	525,904
		E.0000068.018	MN/Wescott/C201/C301 Slide Valve Re	169,219
		E.0000068.019	MN/Wescott/Abandon Heater Skid	72,500
		E.0000068.024	MN/Wescott/E104 Bypass Piping	68,448
		E.0000068.029	MN/Wescott/Vaporization AreaStairwy	383,516
		E.0000086.001	MN/MPW/MAPLEWOOD/AIR DRYER	1,770,122
		E.0000088.001	MN/Lake Elmo 1B/Relocate TBS	749,452
		E.0010001.001	MN - Gas New Mains Blanket	8,449,300
		E.0010001.002	MN - Gas New Services Blanket	11,087,799
		E.0010001.003	MN - Gas New Business WCF	1,394,000

				Budget by Year
Bus Area	Utility	Project Name		2024
		E.0010001.004	MN/Meter Module Meter Exchange	5,329,000
		E.0010006.001	MN - Gas Main Relocationss Blanket	9,304,623
		E.0010006.002	MN - Gas Mandates WCF	5,042,000
		E.0010011.001	MN - Gas Main Renewal Blanket	985,746
		E.0010011.002	MN - Gas Service Renewal Blanket	2,754,842
		E.0010011.003	Programmatic Main Replacement - Mai	7,437,219
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		E.0010043.002	MN/STP/Forest St Bridge Xing	1,785,398
		E.0010043.019	MN - Programmatic Main Replacements	11,224,328
		E.0010043.028	MN/NSPM-St Cloud/ Renew 8 inch Dist	(0)
		E.0010048.025	MN/STC/Darrow Ave SE Delano 6"PE R	(0)
		E.0010048.030	MN/R4349 HP Pipeline Reinforcement	0
		E.0010053.006	NSPM/GDIST/PRESSURE MONITOR ERXs MN	102,099
		E.0010053.015	MN/Scada Build Out	820,487
		E.0010073.006	MN/GTRAN/NSPM Casings Renewal Progr	837,781
		E.0010073.011	NSPM MN MAOP RECONFIRMATION	3,235,866
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		E.0010073.018	MN/NSPM/TL0209/ECL/MAOP & Casing Pr	178,913
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		E.0010075.036	MN/NPT/WSP/R361 Reg Station Rebuild	387,358
		E.0010075.037	MN/STP/RSV/R037 Reg Rebuild	225,795
		E.0010075.041	MN/NPT/CTG/M030 System Reg	188,719
		E.0010075.042	MN/STP/STP/R178 Reg Rebuild	187,780
		E.0010075.044	MN/NW/R1008 Reinforcement Project	358,484
		E.0010075.055	MN/Faribault/TBS#1 Rebuild_ Odorize	270,784
		E.0010080.014	MN/Wescott Gas Production-LNG	925,448
		E.0010080.035	MN/Wescott/Upgrade Fire Protection	14,495,053
		E.0010083.007	MN/SIBLEY/SLTKU1 - Truck Unloading	3,324,163
		E.0010083.011	MN/MAPLEWOOD/MWFWP1-MWFRD1	30,747,278
		E.0010083.026	MN/SIBLEY/Tank Bank Upgrade 1 & 2	(11,592)
		E.0010083.028	MN/MW/Tanks Banks 3,4,6 Piping Upgr	(0)
	<b>Gas Total</b>			<b>183,117,134</b>
<b>Gas Systems</b>	<b>Total</b>			<b>183,117,134</b>



				Budget by Year
Bus Area	Utility	Project Name		2024
HR and Employee Services	Gas	A.0006059.481	Tools & Equipment - Gas - MN	2,975
	Gas Total			<b>2,975</b>
	Common	A.0005014.055	Office Furniture & equipment	(4)
		A.0005014.096	Office Furn & Equipment - Common -	422,841
		A.0005014.099	Office Furn & Equipment - Common -	16,531
		A.0006059.483	Tools & Equipment - Common - MN	8,730
		D.0001779.244	Unbudgeted Emergencies - Common - M	(1,950,208)
		D.0001806.110	Newport HVAC & Electrical Rplc	1,333,876
		D.0001810.181	Marshall Ops Control Center	171,481
		D.0001814.003	Electrical	(298)
		D.0001814.089	Mankato Electrical Upgrades	1,334,183
		D.0001823.087	Misc Bldg - MN - Common - Routine	5,453,275
		D.0001834.055	Edina Roof Rplc	2,955,509
		D.0002420.001	NSPM Fleet EV Charging	26,769
		Common Total		<b>9,772,685</b>
HR and Employee Services	Total			<b>9,775,660</b>
Operations Services	Gas	A.0006056.001	MN-Dist Fleet New Unit Purchase Gas	1,798,946
		A.0006056.204	MN-Gas Op Fleet New Unit Purchase <	124,366
		A.0006056.217	ND-Dist Fleet New Unit Purchase Gas	157,969
		A.0006056.328	Fleet-PHEV-ND GAS	90,000
		A.0006056.354	NSPM PHEV >\$50K Gas	80,000
		A.0006056.371	MN-Dist Fleet ADD Purchase Gas >\$50	1,268,000
		Gas Total		<b>3,519,281</b>
	Common	A.0001727.001	COS-CAP-UAS-NSPM-Common	50,000
		A.0001727.005	COS-CAP-UAS-NSPM-TOOLS Common	1,667
		A.0001996.001	NSPM Fleet Charging Stations	2,565,262
		A.0006056.003	MN-Dist Fleet New Unit Purchase Com	781,836
		A.0006056.206	MN-Dist Fleet New Unit Purchase Com	272,408
		A.0006056.246	MN - Dist Fleet Transp Tools Common	2,232,500
		A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON	80,000
		A.0006056.288	Fleet-PHEV-NSPM Dist < \$50K COMMON	43,050
		A.0006056.291	Fleet-PHEV-NSPM-ND-Dist COMMON	42,000
		A.0006056.365	MN-Dist ADD Unit Purchase Common >	937,000
		A.0006059.551	NSPM-WHSE Cap Tools & Equipment	300,000
		Common Total		<b>7,305,723</b>
Operations Services	Total			<b>10,825,003</b>
Grand Total				<b>309,728,276</b>

## Budget Translation Analysis of Miscellaneous Expenses

## **Filing Requirement**

The Commission order in Docket No. E-002/GR-91-001 states, as item 6b, the following requirement: “the Company shall file translation reports linking cost element, cost activity, and project budgeting mechanisms on a common and consistent basis to ensure a proper audit trail” (page 92 of the November 27, 1991 Order).

The body of the Commission order in Docket No. E-002/GR-91-001 states on page 25 in item 2: “File translation reports linking cost element, cost activity, and project budgeting mechanisms on a common and consistent basis to ensure an accurate accounting for expenses contained in ‘default’ cost elements like MS16.” (The budget system used by the Company at the time of the 1991 electric rate case filing identified components of cost using various cost elements such as Labor 10, Employee Expenses 11 etc. In that budget system a miscellaneous cost element Other Expenses 16 was used for items not specifically assignable to other cost components.)

The Commission order in Docket No. E-002/GR - 92-1185 states as item 10 the following requirement:

“In its next general rate case filing, the Company shall be exempted from including the following items: ...translation reports linking cost element, cost activity, and project budgeting mechanisms on a common and consistent basis to assure an audit trail ...Separately but contemporaneously with its next general rate case filing, however, the Company shall file this information with the Commission, serve copies on the Department and the RUD-OAG and make this information available for review by other parties upon their request.”

## **Compliance**

The Company implemented a new budget system in 2014, Financial Management System (FMS), and a new financial management system in 2016, Systems, Applications, and Products in Data Processing (SAP). FMS is configured to build budgets consistent with actual accounting data. FMS assigns labor and non-labor costs to an SAP cost center, an SAP cost element, and an SAP internal order. This accounting string is used to assign the cost to the appropriate legal

entity as well as provide the translation to the appropriate FERC account and the basis to develop electric or gas cost of service studies.

To address the requirement to provide additional information on miscellaneous other costs, descriptions for all of the Operating and Maintenance SAP cost elements were reviewed to identify those where the descriptions were not clear. Through this process two SAP cost objects were identified:

5600871 Other  
5600781 O&M Credits - Other

The attached document provides additional descriptive details of the 2024 budgeted costs/credits included in these two SAP cost elements for the NSPM legal entity gas utility.

**Legal Entity - NSP-MN  
Gas Utility**

<b><u>Object Account</u></b>	<b><u>Business Area</u></b>	<b><u>Additional Description of Cost/Credit</u></b>	<b><u>2024 Budget</u></b>
5600871 Other	All other miscellenaous costs across many Business Areas	Miscellaneous charges across many Business Areas that were not included in other cost elements.	\$2,224
5600871 Other	Gas Systems	Projected savings to Base Labor, OT, and COV related to process improvement projects focused on increased workflow efficiencies and automation. This was forecasted to this account as the specific details are being finalized.	(\$1,606,798)
5600781 O and M Credits - Other	Benefits & Loadings	Credit related to the Human Resources Call Center which is already reflected in the NSPM labor loadings.	(\$31,665)
5600781 O and M Credits - Other	Corporate Other	Non-regulated overhead allocation for non-regulated activities for NSPM are allocated a portion of administrative and general costs to insure the regulated utility isn't subsidizing the non-utility business. The overhead allocation methods for NSPM are described in their Cost Assignment and Allocation Manuals (CAAM) filed with their respective Public Utilities Commission which amounted to (\$144K) in the 2024 Budget.	(\$144,157)
5600781 O and M Credits - Other	All other miscellenaous costs across many Business Areas	Miscellaneous charges across many Business Areas that were not included in other cost elements.	(\$37,469)

## **Capital Substitution/Contingent Fund Process and Reports**

## **Filing Requirement**

The Commission order in Docket No. E-002/GR-92-1185 states as item 10 the following requirement:

“In its next general rate case filing, the Company shall be exempted from including the following items: month-by-month and year-end summary reports of contingency fund transactions and project substitutions. Separately but contemporaneously with its next general rate case filing, however, the Company shall file this information with the Commission, serve copies on the Department and the RUD-OAG and make this information available for review by other parties upon their request.”

## **Compliance**

At the time of NSP’s electric rate case filing in 1992, the Company would set aside a portion of the capital budget authorization for each business area into a contingency fund. During the year the contingent fund would be utilized for one of the following reasons:

- (1) Existing project requiring additional authorization
- (2) Existing project returning unused authorization
- (3) New project requiring original authorization
- (4) Canceled project returning authorization

A contingent fund summary report was prepared that showed the projects that either required or returned amounts to the contingency fund. The contingent fund transactions represented a transfer of project authorization amounts. These amounts were not necessarily indicative of capital expenditure budget deviations.

Beginning in the mid-1990s, the Company moved away from the use of contingency funds as a general practice, and no longer routinely authorized unspecified capital budget amounts. Instead, business areas were required to budget all non-blanket capital related expenditures on a project-specific basis. During the year, as budgeted projects were changed or eliminated, and new projects were identified, each business area evaluated the changes and with consideration of the total budgeted amount available, revised its

project list accordingly. If additional money was required to fund the updated project list, approval from the executive finance committee was necessary.

The Company's current process is similar. Each business area is responsible for identifying specific non-blanket projects in the budgeting process. Throughout the year each business area manages its capital spending in accordance with the approved budget levels. As new projects are identified, and changes to existing projects are made and approved, the project lists are updated. On a monthly basis, the capital budget for each business area is reviewed by the executive Financial Council. This review includes a comparison of year-to-date expenditures as compared to the budget, a year-end forecast, and a status review of deviations. If it is necessary to reassign the capital budget it is done at the discretion of the Financial Council and is based on the benefits of the projects being funded.

Summaries of the processes used for Gas Operations and Technology Services, which are the business areas representing a majority of the 2024 capital budget, are included as Attachments A and B.



## **Technology Services**

### **Capital Project Substitution and Change Process**

#### **Technology Funding Process**

The Technology Investment Governance process is used throughout the year to evaluate new projects that were not identified in the original budget. New projects considered for funding may be a result of any of the following:

- New regulatory requirements
- Changes in business direction after the creation of the budget, resulting in shifts to specific project priority
- Where the Portfolio Management categorization and ranking process identifies projects with higher value

#### **“Repurposing” Process**

As projects are eliminated, changed, or come in under the allocated budget amount, the associated funds may be “repurposed”. A portfolio prioritization and balancing process is used to evaluate new demand or changes to the existing projects. This means that the dollars may be allocated to other existing projects, or to new projects identified through the Technology Investment Governance process stated above. If an existing project changes in scope, size, timing, etc., the forecast is updated to reflect the new budgeted amount.

The Technology Services exhibit provided lists projects by Unifier ID, which is the project ID used by the organization based on its data strategy. Each SAP work breakdown structure (WBS) is tied to a Unifier project ID. Exhibit 1 is a list of projects that were budgeted and not executed in 2022, and those that were not funded, but spent in 2022.



			Total Company		
			Activity Year		
Shell No.	Project ID	Testimony Name	2022 Actuals	2022 Budget (2021 Rate Case)	Variance
	A.0001896.001	Remittance Process	(100)	-	(100)
	D.0001726.055	Work and Asset Ph 1	1,332	-	1,332
BSPRJ000007	D.0001804.399	Wireless Project	(1,248)	-	(1,248)
BSPRJ000775	D.0001826.188	Demand Response Management System Replacement PROJECT	19	-	19
BSPRJ000776	D.0001744.016	IrthNet Damage Prevention Project	(443)	-	(443)
BSPRJ000829	D.0001840.035	VoIP Refresh 2017-2020	(25,715)	-	(25,715)
BSPRJ000850	D.0001804.293	eSOMS Project	(289)	-	(289)
BSPRJ000934	D.0001804.355	CIP Substation Compliance Reporting Work Stream 2	758,073	-	758,073
BSPRJ000947	D.0002240.002	Core HR Application (Payroll Benefits)	1,142,813	3,654,257	(2,511,444)
BSPRJ000947	D.0002240.006	Core HR Application (Payroll Benefits)	8,028,248	3,654,257	4,373,990
BSPRJ000947	D.0002240.014	Core HR Application (Payroll Benefits)	1,922,246	-	1,922,246
BSPRJ000954	D.0001805.001	Next Generation Desktop	3,006	-	3,006
BSPRJ000954	D.0001805.013	Next Generation Desktop	(4,934)	-	(4,934)
BSPRJ000965	D.0002020.031	SAP Continuous Improvements	151,286	-	151,286
BSPRJ000965	D.0002020.039	SAP Continuous Improvements	1,585	-	1,585
BSPRJ000965	D.0002020.043	SAP Continuous Improvements	3,514	-	3,514
BSPRJ000965	D.0002020.049	SAP Continuous Improvements	132,895	-	132,895
BSPRJ000965	D.0002020.051	SAP Continuous Improvements	930,269	-	930,269
BSPRJ000965	D.0002020.057	SAP Continuous Improvements	47,037	-	47,037
BSPRJ000967	D.0002021.001	Facility IT Investments	1,519,086	1,002,428	516,657
BSPRJ000967	D.0002021.017	Facility IT Investments	98,938	-	98,938
BSPRJ000967	D.0002021.021	Facility IT Investments	183,708	-	183,708
BSPRJ000967	D.0002021.034	Facility IT Investments	6,112	-	6,112
BSPRJ000967	D.0002021.035	Facility IT Investments	24,524	-	24,524
BSPRJ000967	D.0002021.037	Facility IT Investments	7,534	-	7,534
BSPRJ001026	D.0002262.001	Real Property Asset Management Upgrade or Replace	296,979	100,931	196,047
BSPRJ001050	D.0002210.020	Annual Refresh	105,551	-	105,551
BSPRJ001053	D.0002213.001	Annual Refresh	204	-	204
BSPRJ001074	D.0002041.001	eGRC Phase IV - SOx and Corp Compliance	4,541	-	4,541
BSPRJ001074	D.0002041.013	eGRC Phase IV - SOx and Corp Compliance	219	-	219
BSPRJ001090	D.0002085.005	2017 Landworks Refresh	109,147	-	109,147
BSPRJ001109	D.0002469.003	BI Environment refresh	49,355	194,841	(145,486)
BSPRJ001109	D.0002469.007	BI Environment refresh	65,298	-	65,298
BSPRJ001109	D.0002469.011	BI Environment refresh	67,634	-	67,634
BSPRJ001114	D.0002072.001	Replace Meeting Planner	12	-	12
BSPRJ001130	D.0002032.006	Cash Management System Replacement	308,818	-	308,818
BSPRJ001150	D.0002054.006	GOLD Replacement	1,419,255	-	1,419,255
BSPRJ001167	D.0002011.008	WAN NSPMN	45,701	1,000	44,701
BSPRJ001167	D.0002011.011	WAN NSPMN	33,396	-	33,396
BSPRJ001167	D.0002011.013	WAN NSPMN	2,445,235	3,999,000	(1,553,765)
BSPRJ001167	D.0002011.016	WAN NSPMN	240,542	-	240,542
BSPRJ001167	D.0002011.018	WAN NSPMN	5,835	-	5,835
BSPRJ001184	D.0002003.001	2017 Oracle Licenses	10,805	-	10,805
BSPRJ001189	D.0002003.007	2018 Oracle License	15,051	-	15,051
BSPRJ001191	D.0002265.001	2020 Oracle Licenses	30,419	-	30,419
BSPRJ001258	D.0002501.005	Data Loss Prevention	431,801	-	431,801
BSPRJ001264	D.0002282.007	Mainframe Modernization	(83,747)	-	(83,747)
BSPRJ001265	D.0002082.015	Video Conferencing Enablement	365,847	-	365,847
BSPRJ001265	D.0002082.019	Video Conferencing Enablement	1,324,361	-	1,324,361
BSPRJ001286	D.0002320.012	VDI Refresh	287,083	-	287,083
BSPRJ001286	D.0002320.018	VDI Refresh	2,219,863	-	2,219,863
BSPRJ001290	D.0002225.009	Data Center Refresh	429	-	429
BSPRJ001305	D.0001826.363	Microsoft Core Server Licensing	438	-	438
BSPRJ001379	D.0002133.006	Business Objects - Refresh	23,073	-	23,073
BSPRJ001397	D.0002124.005	Gas Transmission Risk (GTR) Calc	53,631	-	53,631
BSPRJ001414	D.0002125.005	DR Technology Refresh	36,468	-	36,468
BSPRJ001414	D.0002125.009	DR Technology Refresh	(18,197)	-	(18,197)
BSPRJ001414	D.0002125.013	DR Technology Refresh	86,616	-	86,616
BSPRJ001414	D.0002125.017	DR Technology Refresh	40,479	-	40,479
BSPRJ001414	D.0002125.029	DR Technology Refresh	472,219	-	472,219
BSPRJ001414	D.0002125.035	DR Technology Refresh	2,851,600	-	2,851,600
BSPRJ001414	D.0002125.037	DR Technology Refresh	187,136	-	187,136
BSPRJ001417	D.0002143.001	Technology License 2019	7,332	-	7,332
BSPRJ001422	D.0002109.005	Rugged Tablets Refresh	391,765	1,286,000	(894,235)
BSPRJ001435	D.0002106.005	VoIP Refresh	55,814	-	55,814
BSPRJ001435	D.0002106.014	VoIP Refresh	1,293,318	-	1,293,318
BSPRJ001444	D.0002153.005	Technology License	55,995	-	55,995
BSPRJ001444	D.0002153.011	Technology License	1,287,923	-	1,287,923
BSPRJ001444	D.0002153.017	Technology License	4,030,914	-	4,030,914
BSPRJ001470	D.0002438.007	Unified Data Platform	165,698	-	165,698
BSPRJ001486	D.0001796.011	Smallworld LNI-PNI	(315)	-	(315)
BSPRJ001506	D.0002301.001	Gas Plant SCADA Replacement	(1,829,018)	-	(1,829,018)
BSPRJ001506	D.0002301.002	Gas Plant SCADA Replacement	47,801	-	47,801
BSPRJ001506	D.0002301.003	Gas Plant SCADA Replacement	9,795	-	9,795

Shell No.	Project ID	Testimony Name	2022 Actuals	2022 Budget (2021 Rate Case)	Variance
BSPRJ001506	D.0002301.008	Gas Plant SCADA Replacement	6,416,155	-	6,416,155
BSPRJ001506	D.0002301.010	Gas Plant SCADA Replacement	16,304	-	16,304
BSPRJ001506	D.0002301.011	Gas Plant SCADA Replacement	13,062	-	13,062
BSPRJ001539	D.0002308.001	Bentley OpenUtilities Designer (BUD) Upgrade	1,101,826	-	1,101,826
BSPRJ001568	D.0002329.003	Upgrade Corporate Financial Model (CFM)	15,740	-	15,740
BSPRJ001635	D.0002340.001	Oracle Exadata Refresh	231,521	-	231,521
BSPRJ001661	D.0002401.001	Aclara Upgrade	40,634	-	40,634
BSPRJ001662	D.0002356.001	Annual Refresh	1,834,858	3,500,004	(1,665,145)
BSPRJ001662	D.0002356.011	Annual Refresh	2,721	-	2,721
BSPRJ001663	D.0002354.001	Lifecycle Management (LFCM) Projects	3,148,828	1,526,116	1,622,712
BSPRJ001664	D.0002355.001	Lifecycle Management (LFCM) Projects	813,575	600,000	213,575
BSPRJ001667	D.0002366.003	ServiceNow	20,889	-	20,889
BSPRJ001687	D.0002376.001	Infrastructure Modernization	66,287	5,000,000	(4,933,713)
BSPRJ001687	D.0002376.004	Infrastructure Modernization	656,861	-	656,861
BSPRJ001687	D.0002376.015	Infrastructure Modernization	84,817	-	84,817
BSPRJ001687	D.0002376.023	Infrastructure Modernization	(575)	-	(575)
BSPRJ001687	D.0002376.027	Infrastructure Modernization	502,127	-	502,127
BSPRJ001687	D.0002376.031	Infrastructure Modernization	42	-	42
BSPRJ001687	D.0002376.037	Infrastructure Modernization	42	-	42
BSPRJ001687	D.0002376.043	Infrastructure Modernization	120,844	-	120,844
BSPRJ001687	D.0002376.045	Infrastructure Modernization	246,538	-	246,538
BSPRJ001687	D.0002376.047	Infrastructure Modernization	543,901	-	543,901
BSPRJ001694	D.0002370.003	F5 Renewal	70,176	-	70,176
BSPRJ001696	D.0002373.001	Motorola LMR Core Upgrade	529,057	258,356	270,701
BSPRJ001696	D.0002373.016	Motorola LMR Core Upgrade	22	-	22
BSPRJ001708	D.0002378.003	O365 Email Legal Hold	135,172	45,410	89,762
BSPRJ001723	D.0002456.001	Distribution and Gas Capital Planning	345,231	221,141	124,090
BSPRJ001724	D.0002386.007	Ansible Automation and Licensing	195,743	-	195,743
BSPRJ001754	D.0002409.003	Integration Resiliency	479,794	75,619	404,175
BSPRJ001754	D.0002409.007	Integration Resiliency	80,177	-	80,177
BSPRJ001754	D.0002409.015	Integration Resiliency	65,069	-	65,069
BSPRJ001786	D.0002512.019	ServiceNow Enhancements	110,349	-	110,349
BSPRJ001792	D.0002445.001	Powerplan Upgrade	490,143	-	490,143
BSPRJ001793	D.0002500.001	Fabric Refresh	1,182,209	650,000	532,209
BSPRJ001796	D.0002485.005	Lifecycle Management (LFCM) Projects	1,385,002	-	1,385,002
BSPRJ001796	D.0002485.015	Lifecycle Management (LFCM) Projects	215,930	-	215,930
BSPRJ001796	D.0002485.021	Lifecycle Management (LFCM) Projects	665,659	-	665,659
BSPRJ001797	D.0002482.005	Lifecycle Management (LFCM) Projects	1,507,432	2,326,444	(819,012)
BSPRJ001798	D.0002489.005	Lifecycle Management (LFCM) Projects	669,219	2,609,781	(1,940,561)
BSPRJ001804	D.0002488.005	Lifecycle Management (LFCM) Projects	2,005,052	3,813,097	(1,808,045)
BSPRJ001843	D.0002517.001	SD-WAN Implementation	1,532,171	-	1,532,171
BSPRJ001843	D.0002517.005	SD-WAN Implementation	421,112	-	421,112
BSPRJ001845	D.0002520.009	Energy Demand and Load Forecasting	371,386	-	371,386
BSPRJ001865	D.0002518.001	Lifecycle Management (LFCM) Projects	5,307,314	-	5,307,314
BSPRJ001874	D.0001856.001	Monitoring Device Management System (MDMS) Replacement	2,907,270	-	2,907,270
BSPRJ001877	D.0001850.001	Network Security Orchestrator	543,430	-	543,430
BSPRJ001877	D.0001850.007	Network Security Orchestrator	2,105	-	2,105
BSPRJ001939	D.0001988.003	Archer Enhancements	257,550	-	257,550
BSPRJ001945	D.0002286.021	PI For DC5 Electric	105,044	-	105,044
BSPRJ001946	D.0001977.003	Automation Capability Enablement (ACE)	240,068	-	240,068
BSPRJ001985	D.0002523.005	OT Asset Management - Enterprise Field Device Management Solution	991,174	-	991,174
BSPRJ001985	D.0002523.013	OT Asset Management - Enterprise Field Device Management Solution	6,588	-	6,588
BSPRJ002017	D.0002532.003	Geospatial Data Lake	1,149,614	-	1,149,614
	D.0002248.003	XE.COM	931,159	-	931,159
	D.0002250.003	Customer API Ph 1	276,028	-	276,028
	D.0002250.011	Customer API Ph 2	889,062	-	889,062
	D.0002251.003	Customer Data	67,459	-	67,459
	D.0002251.007	Customer Data Ph 2	766,320	-	766,320
	D.0002253.003	CIAM	58,785	-	58,785
	D.0002255.003	Contact Center	(17)	-	(17)
	D.0002256.003	Analytics, AI, and NLU	(17)	-	(17)
	D.0002273.003	Builder's Call	(46,281)	-	(46,281)
	D.0002273.007	NCC Ph 2	45,779	-	45,779
	D.0002390.001	Billing and Payments	16,141	-	16,141
	D.0002391.001	N:/IVR	(173,221)	-	(173,221)
	D.0002393.001	Outages	965	-	965
BSPRJ000833	D.0001792.149	Enhanced Customer Outage Experience(aka XE.com Remediation)	(525)	-	(525)
BSPRJ001014	D.0002223.006	Customer Care IVR Upgrades	691,657	-	691,657
BSPRJ001014	D.0002223.012	Customer Care IVR Upgrades	(1,477)	-	(1,477)
BSPRJ001027	D.0002209.009	2020 Handheld Mobile Collector Refresh	19,520	249,609	(230,089)
BSPRJ001027	D.0002209.015	2020 Handheld Mobile Collector Refresh	205,311	9,000	196,311
BSPRJ001071	D.0002137.006	CRS Tech Stack Upgrade	465,548	-	465,548
BSPRJ001071	D.0002137.010	CRS Tech Stack Upgrade	1,701,839	12,217	1,689,622
BSPRJ001505	D.0002199.003	Voice Agent Project Idea	(275)	-	(275)
BSPRJ001518	D.0002253.007	Customer Identity Access Management	7,306	-	7,306
BSPRJ001559	D.0002300.009	Enterprise Purge Archive	229,504	3,328	226,176



Shell No.	Project ID	Testimony Name	2022 Actuals	2022 Budget (2021 Rate Case)	Variance
BSPRJ001991	D.0002522.003	Business Portal	11,094	-	11,094
BSPRJ001992	D.0002247.009	MyAccount and Mobile App Enhancements	1,070,058	-	1,070,058
BSPRJ001993	D.0001924.017	Energy and Utilities Cloud	852,488	-	852,488
BSPRJ001994	D.0002389.003	Agent Console	1,017,221	-	1,017,221
BSPRJ001995	D.0002249.013	Text To Pay	7,892	-	7,892
BSPRJ001999	D.0002249.003	Mobile App	2,523,374	-	2,523,374
BSPRJ002011	D.0002247.003	My Account	2,965,599	-	2,965,599
	D.0002371.003	Vulnerability and Patch Management	357,851	231,996	125,855
	D.0002382.003	Axio Risk Dashboard	248,072	-	248,072
	D.0002515.003	ITC - OT Monitoring 2021	2,199,439	-	2,199,439
BSPRJ000738	D.0001771.004	Certificate & Key Management	(25,020)	-	(25,020)
BSPRJ000738	D.0001771.014	Certificate & Key Management	506,795	-	506,795
BSPRJ001103	D.0002206.003	Security Services Upgrade	118,010	-	118,010
BSPRJ001103	D.0002206.007	Security Services Upgrade	18,883	-	18,883
BSPRJ001144	D.0002008.019	Enterprise Database Security Phase II	(1,718)	-	(1,718)
BSPRJ001309	D.0002098.001	Cyber Ark (Support and Services Account)	(69)	-	(69)
BSPRJ001309	D.0002098.014	Cyber Ark (Support and Services Account)	(25,049)	-	(25,049)
BSPRJ001329	D.0001840.130	Security Camera Upgrade	(8,886)	-	(8,886)
BSPRJ001468	D.0002312.001	SailPoint Phase 5	260	-	260
BSPRJ001566	D.0002276.001	Documentum 16.4 Upgrade	579,635	-	579,635
BSPRJ001589	D.0002269.017	OT Shared Services	23,213	-	23,213
BSPRJ001624	D.0002347.003	Risk Assessment as a Service	105,560	-	105,560
BSPRJ001677	D.0002416.001	Verint Security Camera Server Replacement	718,906	575,000	143,906
BSPRJ001683	D.0002413.003	SailPoint 2021	2,422,262	-	2,422,262
BSPRJ001683	D.0002413.008	SailPoint 2021	1,085,178	-	1,085,178
BSPRJ001683	D.0002413.014	SailPoint 2021	116,055	-	116,055
BSPRJ001711	D.0002384.003	Analog Security Camera Upgrade	748,551	500,000	248,551
BSPRJ001722	D.0002414.007	Multi-Factor Authentication - Maturation Phase 2	9,633	-	9,633
BSPRJ001738	D.0002415.007	Socially-Engineered Attack Prevention	28,392	-	28,392
BSPRJ001739	D.0002417.001	Reprivata monitoring sensors	527,537	-	527,537
BSPRJ001739	D.0002417.007	Reprivata monitoring sensors	20,417	-	20,417
BSPRJ001740	D.0002418.001	SIEM+SOAR	803,310	860,525	(57,215)
BSPRJ001740	D.0002418.007	SIEM+SOAR	125,389	-	125,389
BSPRJ001741	D.0002419.001	Risk and Compliance Tool Buildout	718	-	718
BSPRJ001762	D.0002410.003	Terrain Analytics	332,281	-	332,281
BSPRJ001763	D.0002411.003	Deception Servers	96,436	-	96,436
BSPRJ001826	D.0002486.001	Service Account Remediation	46,708	1,474,800	(1,428,092)
BSPRJ001873	D.0001845.003	PingFed to Azure SSO Migration	617,354	-	617,354
BSPRJ001918	D.0001896.001	FireEye IDS-IPS	1,866,593	-	1,866,593
BSPRJ001918	D.0001896.008	FireEye IDS-IPS	237,843	-	237,843
BSPRJ001919	D.0001897.001	Red Team Program Development	3,734	-	3,734
BSPRJ001919	D.0001897.010	Red Team Program Development	83,190	-	83,190
BSPRJ001920	D.0001914.003	Tanium Enforce and PWC Accelerators	620,893	-	620,893
BSPRJ001921	D.0001898.001	Endpoint Detection and Response	1,608,922	-	1,608,922
BSPRJ001951	D.0001991.003	Unix and Linux Access Control	29,251	-	29,251
BSPRJ001956	D.0001993.003	Grideon Emergency Management	136,642	-	136,642
	D.0002254.018	RPA Release	66,750	-	66,750
	D.0002254.023	RPA Release	1,223,337	-	1,223,337
BSPRJ001821	D.0002277.003	Crew Time Entry App	858	3,784,194	(3,783,337)
	D.0002277.009	Work and Asset Ph 1	(16,991)	-	(16,991)
	D.0002277.013	EXT Time Entry App	220	-	220
	D.0002322.003	Outage Employee Experience	(134,793)	-	(134,793)
	D.0002363.002	Data Science Models	-	578,556	(578,556)
	D.0002363.006	Distribution and Gas Data Science	7,363	-	7,363
	D.0002363.013	Res Data Science Models	188,606	-	188,606
	D.0002363.029	Dist/Gas Data Science Phs2 NSPM	17,041	-	17,041
	D.0002363.032	Data Science Models Phs2 - NSPM	287,630	-	287,630
	D.0002383.003	Distributed Intelligence	(3,769)	-	(3,769)
	D.0002399.019	QR Code	827	-	827
	D.0001839.183	Mobile Computing Infrastructure	431	-	431
	D.0001804.390	eSOMS Project	(1,373)	-	(1,373)
BSPRJ001042	D.0001839.625	ESB Environment Refresh	(670)	-	(670)
BSPRJ001134	D.0002074.006	Enterprise Data Management Tool	557,498	-	557,498
BSPRJ001161	D.0001796.031	Network Inventory and Planning Solution	(113)	-	(113)
BSPRJ001195	D.0002073.006	Safety Observations & Predictive Analytics	1,618	-	1,618
BSPRJ001326	D.0002100.011	Basic Private Cloud Services	(3,250)	-	(3,250)
BSPRJ001362	D.0002113.006	Purchase Power Agreement Contract Management	15,983	-	15,983
BSPRJ001389	D.0002466.001	eSOMS Upgrade	496,570	-	496,570
BSPRJ001480	D.0002185.003	Network Automation Platform Implementation	(1,182)	-	(1,182)
BSPRJ001483	D.0002181.005	Strategic Fiber Deployment	4,536,868	5,611,979	(1,075,111)
BSPRJ001532	D.0002380.003	Fleet Capital Asset Management (CAM)	31,914	-	31,914
BSPRJ001580	D.0002298.010	Unmanned Aircraft Systems Program	874,534	-	874,534
BSPRJ001580	D.0002298.016	Unmanned Aircraft Systems Program	81,010	-	81,010
BSPRJ001593	D.0002283.001	Avaya Cloud Voice Deployment	27,139	-	27,139
BSPRJ001593	D.0002283.009	Avaya Cloud Voice Deployment	39,880	255,200	(215,320)
BSPRJ001640	D.0002492.007	Employee Digital Experience Intranet Platform	774,407	-	774,407

Shell No.	Project ID	Testimony Name	2022 Actuals	2022 Budget (2021 Rate Case)	Variance
BSPRJ001645	D.0002446.005	Supply Chain Procure to Pay	89,947	-	89,947
BSPRJ001665	D.0002379.003	Gas Estimation Tool (GET)	10,647	-	10,647
BSPRJ001669	D.0002364.003	Business Systems Resiliency Project	1,464	-	1,464
BSPRJ001670	D.0002367.001	Kafka Data Streaming	31,632	-	31,632
BSPRJ001700	D.0002396.049	FERC Cost Traceability Process Improvement	(629,571)	-	(629,571)
BSPRJ001701	D.0002454.001	FARR replacement	419,381	357,516	61,865
BSPRJ001730	D.0002395.007	Digital Ops Factory	1,610,424	431,416	1,179,008
BSPRJ001746	D.0002402.003	iSeries Software Functionality	411,621	152,868	258,753
BSPRJ001747	D.0002430.003	Real Time Scheduling Engine	6,836,327	815,250	6,021,077
BSPRJ001776	D.0002429.001	Return to Office Remediation	223,341	-	223,341
BSPRJ001776	D.0002429.015	Return to Office Remediation	31,779	-	31,779
BSPRJ001776	D.0002429.021	Return to Office Remediation	516	-	516
BSPRJ001785	D.0002465.002	Field Modem Management	36,121	-	36,121
BSPRJ001785	D.0002465.003	Field Modem Management	3,779	-	3,779
BSPRJ001786	D.0002512.001	ServiceNow Enhancements	1,519,662	891,000	628,662
BSPRJ001801	D.0002443.003	Gas Frontline Enablement and Experience	3,456,915	581,250	2,875,665
BSPRJ001892	D.0002535.005	Cyber-Recovery Solution	722,973	-	722,973
BSPRJ001900	D.0001946.005	Network App Services Enhancements	74,729	-	74,729
BSPRJ001904	D.0001948.005	Route and Switch Enhancements	542,483	-	542,483
BSPRJ001907	D.0001968.007	Network Transport Enhancements	16,086	-	16,086
BSPRJ001911	D.0001895.005	SAP ADR to Capital	22,969	-	22,969
BSPRJ001911	D.0001895.009	SAP ADR to Capital	59,953	-	59,953
BSPRJ001911	D.0001895.013	SAP ADR to Capital	213,608	-	213,608
BSPRJ001911	D.0001895.019	SAP ADR to Capital	181,069	-	181,069
BSPRJ001911	D.0001895.023	SAP ADR to Capital	43,459	-	43,459
BSPRJ001933	D.0001916.003	Private LTE	14,672	-	14,672
BSPRJ001933	D.0001916.019	Private LTE	3,483,055	-	3,483,055
BSPRJ001938	D.0001940.007	End User Services Enhancements	367,520	-	367,520
BSPRJ001940	D.0001919.003	Gas Emergency Respond - EXT	1,156,166	-	1,156,166
BSPRJ002004	D.0002521.003	Application Maturity Model	96,924	-	96,924
BSPRJ001635	D.0002340.008	ITC - Oracle Exadata Refresh HW MN	-	145,600	(145,600)
BSPRJ001435	D.0002106.001	Purch VOIP Refresh HW MN	-	2,500,000	(2,500,000)
BSPRJ001414	D.0002125.001	DR Tech SW MN	-	5,030,000	(5,030,000)
BSPRJ001444	D.0002153.001	Technology License SW-MN	-	2,507,670	(2,507,670)
BSPRJ001439	D.0002149.001	DRMS PH 2 SW MN	-	1,946,000	(1,946,000)
BSPRJ001402	D.0002260.001	ITC - 2022 Oracle Licenses SW - MN	-	1,516,814	(1,516,814)
BSPRJ001841	D.0002504.001	ITC-CASB beyond MCAS Upgrd SW 20014	-	1,474,800	(1,474,800)
BSPRJ001388	D.0002176.001	SAP Purge Archive SW MN	-	1,221,480	(1,221,480)
BSPRJ001264	D.0002062.001	Mainframe Modernization SW MN	-	1,133,198	(1,133,198)
BSPRJ001766	D.0002440.003	ITC-IEE 8.2 to 10.0 Conv SW 200170	-	817,650	(817,650)
BSPRJ001391	D.0002161.001	OSI Soft PI Ent Agree SW MN	-	583,840	(583,840)
BSPRJ001837	D.0002503.001	ITC-Orbus iServer SW 200148 MN	-	491,600	(491,600)
BSPRJ001218	D.0002086.001	2022 Remittance SW MN	-	475,834	(475,834)
BSPRJ001265	D.0002082.001	Video Conf SW MN	-	453,279	(453,279)
BSPRJ001517	D.0002339.001	ITC Tech Business Mgmt SW MN-200097	-	407,485	(407,485)
BSPRJ001775	D.0002452.001	ITC-Loss Prevent. Tracking SW 20009	-	399,350	(399,350)
BSPRJ001769	D.0002458.003	ITC-ARCS Replacement SW 200170 MN	-	124,425	(124,425)
BSPRJ001771	D.0002462.003	ITC-MV90xi to IEE Conv SW 200170 MN	-	42,660	(42,660)
	D.0002246.001	BUD-CXT NSPMN	-	4,182,244	(4,182,244)
BSPRJ000993	D.0002222.002	BUD-ITC CRS App SW MN	-	1,749,345	(1,749,345)
BSPRJ001071	D.0002137.001	CRS Tech Stack SW MN	-	169,117	(169,117)
BSPRJ001589	D.0002269.009	ITC-OT Shared Services Ph 2 HW MN	-	1,500,000	(1,500,000)
BSPRJ001680	D.0002478.001	ITC-Firewall Rule Mgmt SW 200148 MN	-	2,598,106	(2,598,106)
BSPRJ001678	D.0002497.001	ITC-Vulnerability Scanning SW 20014	-	1,032,360	(1,032,360)
BSPRJ000995	D.0001807.001	IT Security Blanket SW MN	-	1,032,283	(1,032,283)
BSPRJ001542	D.0002296.001	ITC Security Remediation SW MN-2000	-	1,023,960	(1,023,960)
BSPRJ001830	D.0002506.001	ITC-Mandiant Sec Validation SW 2001	-	737,400	(737,400)
BSPRJ001258	D.0002501.001	ITC-Data Loss Prevention SW 200148	-	737,400	(737,400)
BSPRJ001729	D.0002509.001	ITC-Enterprise File Encryp SW 20014	-	737,400	(737,400)
BSPRJ001682	D.0002499.001	ITC-PingFed MDHA SW 200148 MN	-	624,332	(624,332)
BSPRJ001679	D.0002498.001	ITC-Tanium Refresh License SW 20014	-	491,600	(491,600)
BSPRJ001834	D.0002505.001	ITC-Visitor Management SW 200148 MN	-	245,800	(245,800)
BSPRJ001827	D.0002507.001	ITC-PingFed v10 Upgrade SW 200148 M	-	245,800	(245,800)
BSPRJ001288	D.0002059.001	BUD-IT Blanket-Net Strategy HW MN	-	7,912,324	(7,912,324)
BSPRJ001293	D.0002061.001	IT-Blanket-Service Delivery SW MN	-	2,037,560	(2,037,560)
BSPRJ001784	D.0002428.001	IT-Blanket-Dgtl Analytic and Innov	-	(570,635)	570,635
BSPRJ001689	D.0002374.001	ITC-User Modernization HW MN	-	475,000	(475,000)
BSPRJ001753	D.0002449.007	ITC-Alteryx Server HW NP MN	-	250,000	(250,000)
BSPRJ001821	D.0002432.003	ITC-EXT Mobile Application SW 20007	-	4,455,000	(4,455,000)
BSPRJ000965	D.0002020.015	BUD-SAP Continous Improve SW MN	-	2,226,000	(2,226,000)
	D.0002254.007	BUD-RPA Future Releases - MN	-	1,424,076	(1,424,076)
BSPRJ001645	D.0002446.001	ITC-SC Procure to Pay SW 200074 MN	-	2,243,984	(2,243,984)
BSPRJ001183	D.0002044.001	Enterprise Metadata Manager SW MN	-	1,087,870	(1,087,870)
BSPRJ001640	D.0002492.003	ITC-Emp Dig Exp Intranet SW 200148	-	1,081,520	(1,081,520)
BSPRJ001838	D.0002491.003	ITC-MDO Supply Chain SW 200074 MN	-	913,275	(913,275)
BSPRJ001700	D.0002494.001	ITC-FERC Cost Traceability SW 20007	-	786,404	(786,404)

Shell No.	Project ID	Testimony Name	2022 Actuals	2022 Budget (2021 Rate Case)	Variance
BSPRJ001840	D.0002496.003	ITC-Kafka Expansion SW 200148 MN	-	737,400	(737,400)
BSPRJ001753	D.0002449.003	ITC-Alteryx SW 200074 MN	-	445,500	(445,500)
BSPRJ001779	D.0002451.003	ITC-Worktool Consolidation SW 20017	-	348,000	(348,000)
BSPRJ001777	D.0002450.003	ITC-Multi-Stat Cust Refun SW 200171	-	348,000	(348,000)
BSPRJ001470	D.0002438.003	ITC-Data Science Tool SW 200074 MN	-	304,277	(304,277)
BSPRJ001647	D.0002473.001	ITC-Exemption Certificate SW 200171	-	301,743	(301,743)
BSPRJ001622	D.0002457.001	ITC Bananatag Int Email Anl SW 2001	-	190,512	(190,512)
BSPRJ001758	D.0002459.001	ITC-SharePoint Arch Align SW 200148	-	166,161	(166,161)
BSPRJ001765	D.0002460.003	ITC-Enterprise Lat Long Ma SW 20017	-	69,600	(69,600)
BSPRJ001750	D.0002463.001	ITC-SAP Acct Recon Tool SW 200074 M	-	9,943	(9,943)
BSPRJ000996	D.0002398.005	ITC-EDX Signal Microwave SW 200184	-	4,198	(4,198)
BSPRJ001803	D.0002436.003	ITC-Gas Integrity Mngmt SW 200131 M	-	581,250	(581,250)
Grand Total			134,922,330	118,102,180	16,820,150

## **Gas Operations**

### **Capital Project Substitution and Change Process**

The Gas Investment Delivery area within Gas Operations analyzes emerging projects. It scores the projects through a risk model and funds them based on the authorized budget levels established through the Corporate Budgeting process.

During the “budget” year, Stage Gate and Capital Review Committee (CRC) processes are used to add new projects, modify current, or cancel existing projects. New projects identified through the Stage Gate or CRC processes are scored and funded as funds become available from modified or canceled projects.

### **Management of Undesignated Capital Account**

The undesignated capital account contains an amount of money that has been budgeted and set aside for unanticipated capital projects (catastrophic event, emergent new business work, emergent mandated relocation work, unexpected regulatory action, etc.). This fund, representing \$6,436,000 in the 2024 Budget is used to fund new projects that are identified and approved throughout the year that were not included in the budget. This money is a placeholder in the budget system and never charged against. If a project fits the criteria and is approved, the money is moved to that specific project and deducted from the undesignated account as necessary. The same can be true in reverse. If a project is cancelled for a reason (not needed, under budget, out of time, project cancelled, etc.) then the money that was budgeted is reduced from the specific project and added back to the undesignated account.

Exhibit 1 is a list of projects that were funded and not executed in 2022, and those that were not funded, but were emerging projects. Approximately 22 percent of the latter category relate to the GUIC.





## Projects With Actuals and No Budget

Project ID	Project Description	Major Category	2022 Actuals	2022 Budget
E.0010043.019	MN - Programmatic Main Replacements	GUIC	\$ 11,108,745	\$ -
E.0010075.033	MN/Delano Convert Inst TBS-Reg Stat	Reliability	\$ 7,000,707	\$ -
E.0010080.017	MN/Maplewood Truck Unloading Statio	Plants	\$ 5,389,902	\$ -
E.0010033.029	MN/NW/New Main/Sherco Electrical PI	New Business	\$ 2,751,689	\$ -
E.0010073.012	MN/WIN/TH43 & TH61 Winona Reconstru	Relocations	\$ 2,730,898	\$ -
E.0010083.013	MN/MAPLEWOOD/MWPAC 1&2 - Add Air Co	Plants	\$ 2,519,753	\$ -
E.0010073.014	MN/WIN/TH43 & TH61 Winona Reconst-G	Relocations	\$ 2,493,894	\$ -
E.0010075.051	MN/STP/County Rd B Replace-Rice to	GUIC	\$ 2,435,649	\$ -
E.0010083.011	MN/MAPLEWOOD/MWFWP1-MWFRD1	Plants	\$ 1,872,500	\$ -
E.0010033.018	MN/Becker / Big Lake Entitlement	Reliability	\$ 1,745,439	\$ -
E.0010083.012	MN/SIBLEY/SLFWP1 - SLFRD1	Plants	\$ 1,380,760	\$ -
E.0010080.046	MN/Wescott/Tank 2- Outlet valve req	Plants	\$ 1,333,559	\$ -
A.0006059.546	MN/Wescott/Integrity Verification M	Plants	\$ 1,256,390	\$ -
E.0010038.053	MN/NSPM/METRO/GOLD LINE RELOC PROG	Relocations	\$ 1,221,565	\$ -
E.0010048.028	MN/NW/RNFC/STC/ST AUGUSTA/CNTY 75	Reliability	\$ 1,064,000	\$ -
E.0010043.026	MN/GDIST/NSPM Casings Renewal Progr	GUIC	\$ 1,052,261	\$ -
E.0010080.045	MN/WESCOTT/WLCPSV - Add liquefactio	Plants	\$ 976,923	\$ -
E.0010038.050	MN/WBL/2022 Washington Co Recon/Wil	Relocations	\$ 913,313	\$ -
E.0010080.036	MN/Wescott/Thermal Relief Upgrades	Plants	\$ 893,240	\$ -
E.0010048.034	MN/NPT/2022 Reinforcement/Woodbury	Reliability	\$ 835,673	\$ -
E.0010080.019	MN/Inver Grove Heights/Wescott Flow	Plants	\$ 773,724	\$ -
E.0010043.028	MN/NSPM-St Cloud/ Renew 8 inch Dist	Reliability	\$ 708,544	\$ -
E.0010038.051	MN/STP/2022 Recon/Concord St 6820f	Relocations	\$ 679,184	\$ -
E.0000041.015	MN/Wescott/T-1 Purge and Decommissio	Plants	\$ 664,170	\$ -
E.0010038.061	MN/NW/STC/RLC/SARTELL/RIVERSIDE	Relocations	\$ 655,224	\$ -
E.0010080.040	MN/Wescott - Pipe Integrity Verific	Plants	\$ 647,621	\$ -
E.0010048.033	MN/NPT/2022 Reinforcement/Woodbury	Reliability	\$ 644,866	\$ -
E.0010011.019	NSM-MN-Gas-Locates	Safety	\$ 644,394	\$ -
E.0010075.047	MN/NW/Reinforcemnt/STC/35thStNE Reg	Reliability	\$ 612,767	\$ -
E.0010083.007	MN/SIBLEY/SLTKU1 - Truck Unloading	Plants	\$ 611,589	\$ -
E.0010075.030	MN/Pine Bend RNG Interconnect/Reg	New Business	\$ 540,255	\$ -
E.0010038.058	MN/WG/MTR/REL/CENTER	Relocations	\$ 539,008	\$ -
E.0010038.068	MN/STC/ISANTI/COUNTY 5/RELOCATION	Relocations	\$ 536,193	\$ -
A.0006059.548	MN/Maplewood/Integrity Verification	Plants	\$ 503,219	\$ -
A.0006059.547	MN/Sibley/Integrity Verification	Plants	\$ 456,687	\$ -
E.0010038.052	MN/NPT/2022 Recon/70th St 6400ft 4	Relocations	\$ 438,674	\$ -
E.0010033.016	MN/St Cloud/Sartell Sys Cap HP Pipe	Reliability	\$ 434,664	\$ -
E.0010038.059	Relocate existing distribution main	Relocations	\$ 430,815	\$ -
E.0010038.055	MN/NW/REL/STC/COOPER	Relocations	\$ 430,808	\$ -
E.0010038.066	MN/WATERTOWN/ST BONIFACIOUS CONFLIC	Relocations	\$ 426,425	\$ -
E.0010043.020	MN/STP/FLH/M007 System Replacement	Reliability	\$ 424,424	\$ -
E.0000041.026	MN/Wescott/Odorizer rebuild and rep	Reliability	\$ 419,887	\$ -
E.0010083.006	MN/MAPLEWOOD/MWBMS1 - Boiler Manage	Plants	\$ 366,973	\$ -
E.0010038.069	MNRDW\2023 Road Reconstruction\E 7t	Relocations	\$ 364,221	\$ -
E.0000008.007	NW\Howard Lake Reinforcemnt	Reliability	\$ 353,478	\$ -
E.0010083.010	MN/SIBLEY/SLBMS1 - Boiler Managemen	Plants	\$ 353,267	\$ -
E.0010038.065	MN/STP/Larpenteur Ave E/2800ft 8in	Relocations	\$ 352,987	\$ -
E.0010075.032	MN/STP/ RSV/ R059 Reg Station Rebui	Reliability	\$ 349,051	\$ -
E.0010048.032	MN/WBL/Buffalo St Reinforcement	Reliability	\$ 339,577	\$ -
E.0010038.047	MN/COSMOS N VENUS ST/RECON	Relocations	\$ 305,004	\$ -
E.0010048.036	MN/WBL/Lake Ave/3300ft 6in reinforc	Reliability	\$ 291,473	\$ -
E.0010033.033	MN/NPT/Cottage Grove Logistics Park	New Business	\$ 275,856	\$ -
E.0010048.035	MN/GRT/Dellwood Rd N/5400ft 4in rei	Reliability	\$ 269,513	\$ -
E.0010043.030	MN/NSPM/TL0209/ECL/MAOP&Casing Proj	GUIC	\$ 263,281	\$ -
E.0010038.064	MN/BRD/REL/HWY 371	Relocations	\$ 261,706	\$ -
E.0010075.028	MN/Delano/Convert/ Install TBS-Reg	Reliability	\$ 256,683	\$ -
E.0010011.020	NSM-MN-GasDist-Mixed-OQ	Reliability	\$ 244,973	\$ -
E.0010033.024	MN/NPT/CTG/M030 System Replacement	Reliability	\$ 241,834	\$ -
E.0010073.016	MN/TIMP Assessment Sleeve Repair In	GUIC	\$ 221,261	\$ -
E.0010011.016	MN Gas Cathodic Protection Blanket	Reliability	\$ 215,897	\$ -
E.0010048.037	MN/NW/BRD/Whitefish/FatherFoleyDr 4	Reliability	\$ 212,287	\$ -
E.0010080.047	MN/Wescott/WV1031 - Replace V103A T	Plants	\$ 190,728	\$ -
E.0010080.026	MN/Maplewood/Leaking Valve Replacem	Plants	\$ 189,212	\$ -
E.0010048.031	MN/NPT/2022 Reinforcement/Robert S	Reliability	\$ 159,674	\$ -
E.0010048.025	MN/STC/Darrow Ave SE Delano 6"PE R	Reliability	\$ 151,195	\$ -
E.0010048.014	MN/St Cloud/Sartell Sys Cap Pipe	Reliability	\$ 147,321	\$ -

E.0010038.070	MN/New Brighton/H005 Old HWY 8 Relo	GUIC	\$	135,216	\$	-
E.0010080.048	MN/Wescott/Add Liquefaction & Boil	Plants	\$	135,191	\$	-
E.0010048.022	MN/NW/Reinforcement/STC/35th St NE	Reliability	\$	134,144	\$	-
E.0010075.056	MN/SCL/East St Cloud Odorizer Proje	Reliability	\$	133,360	\$	-
E.0010038.062	MN/NW/STC/REL/CLEAR LAKE LINE-A	Relocations	\$	128,547	\$	-
E.0000018.041	ASV/REV Installation on High Pr	GUIC	\$	113,072	\$	-
E.0010073.019	MN/NSPM/TL0209/ECL/MAOP & Casing 24	GUIC	\$	107,413	\$	-
E.0010075.049	NSPM Reg Stations - Pilot Heater In	Reliability	\$	86,721	\$	-
E.0010048.027	MN/NW/STC/SAUK RAPIDS/MGSL RNFC	Reliability	\$	85,171	\$	-
E.0010080.049	MN/Wescott/Dual Strainers MRL C101	Plants	\$	83,285	\$	-
E.0010073.010	NSPM/IGH/Rich Valley Sta/ R506 Inle	Reliability	\$	83,139	\$	-
E.0000004.084	MN - Service Retro Fit AG Prot	New Business	\$	75,330	\$	-
E.0010043.001	STP/STP/Lafayette Bridge Xing	Reliability	\$	59,278	\$	-
E.0010075.048	NW/Reinforcement/STC/Sauk Rapid Reg	Reliability	\$	53,909	\$	-
E.0010043.022	MN/NPT/STP/M002 System Replacement	Reliability	\$	52,686	\$	-
E.0010038.049	MN/St Cloud - Service Controls Upgr	Relocations	\$	48,806	\$	-
E.0010011.021	NSM-MN-GasDist-Mixed-OQ-GER	Reliability	\$	46,611	\$	-
D.0001855.001	MN/Gas GPS Data Model Project	Reliability	\$	32,505	\$	-
E.0010033.030	MN/NW/Reinforcement/Delano New Busi	New Business	\$	26,663	\$	-
E.0010043.025	MN/NW/New Main/Shakopee/Marystown R	Reliability	\$	24,064	\$	-
E.0010080.015	MN/Sibley Valve Replacement	Plants	\$	20,824	\$	-
E.0010083.009	MN/SIBLEY/Tank Bank Electrical and	Plants	\$	20,393	\$	-
E.0010083.028	MN/MW/Tanks Banks 3,4,6 Piping Upgr	Plants	\$	18,144	\$	-
E.0010080.039	MN/Wescott C105 New Compressor inst	Plants	\$	15,617	\$	-
E.0010083.025	MN/MAPLEWOOD/Tank Bank Upgrade 1,2	Plants	\$	15,021	\$	-
E.0010075.053	MN/NW/REL/WSTC/MN BLVD	Reliability	\$	12,861	\$	-
E.0010038.043	MN/WYO/Fiori gas main Relocations	Relocations	\$	10,266	\$	-
E.0010038.001	Install 2 inch pe main Saint Paul	Relocations	\$	10,078	\$	-
E.0010075.063	MN/STP/R537 Pilot Heater Replacemen	Reliability	\$	8,770	\$	-
E.0010075.038	MN/STP/STP/R378 Reg Rebuild	Reliability	\$	8,161	\$	-
E.0010053.001	MN/CP/ GAS Rectifier Compliance Rea	Reliability	\$	8,089	\$	-
E.0010011.014	MN/R&R/Copper Service Renewal	Reliability	\$	7,591	\$	-
E.0010011.013	MN/R&R/Distribution Isolation Valve	Reliability	\$	5,906	\$	-
E.0010048.020	MN/NW/Reinforcement/STC/Ridgewood L	Reliability	\$	4,051	\$	-
E.0010054.003	NSPM/GDIST/PRESSURE MONITOR ERXs ND	Reliability	\$	3,917	\$	-
E.0010075.054	MN/STC/2022 RegStn Upgrades	Reliability	\$	3,457	\$	-
E.0010033.027	MN/NPT/WBD/Woodbury Dr Recon	Relocations	\$	2,715	\$	-
A.0006059.516	NSPM-Gas OT Cyber Security	Reliability	\$	2,411	\$	-
E.0010043.017	MN/SE/LC/LAKESHORE DR (HWY61) 2020	Relocations	\$	1,898	\$	-
E.0010083.026	MN/SIBLEY/Tank Bank Upgrade 1 & 2	Plants	\$	1,564	\$	-
E.0010053.007	NSPM/GDIST/PRESSURE MONITOR ERXs Ma	Reliability	\$	1,404	\$	-
E.0010054.002	NSPM/GDIST/PRESSURE MONITOR ERXs ND	Reliability	\$	1,211	\$	-
E.0010075.060	MN/WBL/SHV/R398 Block Valve Replace	Reliability	\$	769	\$	-
E.0000041.022	MN/Wescott/C107 Compressor Upgrades	Plants	\$	707	\$	-
E.0000009.068	Wyoming-Meter & Reg Relocations	Relocations	\$	537	\$	-
E.0010038.035	MN/BRD/County Rd 13 Relo Phase 2	Relocations	\$	475	\$	-
E.0010033.025	MN/NW/Kandiyohi Farmtap	Reliability	\$	201	\$	-
E.0000024.017	NSPM Comm Equip - Trans Meter/	Reliability	\$	115	\$	-
E.0010075.027	MN/Filter Separator Installation Pr	Reliability	\$	27	\$	-
E.0010083.005	MN/MAPLEWOOD/Tank Bank Catwalk and	Plants	\$	5	\$	-
E.0000009.091	Replace obsolete regulators -	Reliability	\$	-	\$	-
E.0000041.003	MN/Wescott LPG Plant Prod	Plants	\$	-	\$	-
E.0010075.035	MN/NPT/MPW/ M024 Retirement	New Business	\$	-	\$	-
E.0010075.046	MN/STP/STP/M009 System Replace-Reg	GUIC	\$	-	\$	-
E.0010033.026	MN/STP/STP/Highland Bridge Backbone	New Business	\$	(0)	\$	-
E.0010083.008	MN/SIBLEY/Catwalk and Stairs for Ta	Plants	\$	(9)	\$	-
E.0010075.026	MN\BRD\Filter Separator Installatio	Reliability	\$	(51)	\$	-
E.0010038.046	MN/STP/Recon/Cleveland Ave	Relocations	\$	(5,547)	\$	-
E.0010011.007	MN - Quarantine Pipe Replacement 20	Reliability	\$	(34,893)	\$	-
E.0000007.032	NSPM Week 4 SES Accrual	Reliability	\$	(49,207)	\$	-
E.0010080.034	MN/Wescott/Process Relief Upgrades	Plants	\$	(51,411)	\$	-
E.0010073.008	MN/Pine Bend RNG Interconnect Pipe	New Business	\$	(59,560)	\$	-
A.0006062.017	Gas Clring Wo_s- Credits for CRS	New Business	\$	(62,884)	\$	-
E.0000004.074	NSPM Gas Mains Parent CRFS Tra	New Business	\$	(131,160)	\$	-
E.0010080.025	MN/Wescott/Install VFD on motors	Plants	\$	(1,176,055)	\$	-
			\$	69,838,973		

**Projects With Budget and No Actuals**

<b>Project ID</b>	<b>Project Description</b>	<b>Major Category</b>	<b>2022 Actuals</b>	<b>2022 Budget</b>
E.0010073.007	MN/Delano Supply Request Install	Reliability	\$ -	\$ 6,500,000
E.0010023.002	MN/Meter Module Replacement	Reliability	\$ -	\$ 6,225,868
E.0000012.025	MN - Work Planning Optimization	Reliability	\$ -	\$ 4,347,000
E.0000018.102	NSPM Pipe Trans and IP - GUIC Bette	Reliability	\$ -	\$ 4,210,000
E.0010011.006	MN - Gas Asset Health WCF	Reliability	\$ -	\$ 3,016,000
E.0010001.003	MN - Gas New Business WCF	New Business	\$ -	\$ 1,656,000
E.0010006.002	MN - Gas Mandates WCF	Relocation	\$ -	\$ 1,482,000
E.0000007.053	IP Line Assessments	GUIC	\$ -	\$ 1,440,000
E.0000018.055	NSPM Pre 1950 Trans and IP Pip	GUIC	\$ -	\$ 1,360,000
E.0010024.002	ND/Meter Module Replacement	Reliability	\$ -	\$ 1,059,364
E.0010016.002	MN - Gas Capacity WCF	Reliability	\$ -	\$ 752,000
E.0010011.008	MN/Inside Meter Move-out Purchase	Safety	\$ -	\$ 452,000
E.0010080.038	MN/Wescott/GT101 Turbine overhaul	Safety - Plants	\$ -	\$ 436,962
E.0010038.026	MN/WBL/FRL/N Shore Cir 8700 of new	Relocation	\$ -	\$ 430,000
E.0010038.030	MN/WBL/Stillwater/Cty Rd 5 relocate	Relocation	\$ -	\$ 380,000
E.0010043.010	MN\BRD\ Filter Separator Installati	Reliability	\$ -	\$ 350,000
E.0010080.021	MN/Wescott/Replace C107 Boil Off Co	Safety - Plants	\$ -	\$ 349,569
E.0010053.008	MN/Wescott LNG TANK T2 STAIRS	Safety - Plants	\$ -	\$ 221,624
E.0000021.050	Sibley Resurfacing project	Safety - Plants	\$ -	\$ 214,111
E.0010048.010	MN/SCL/East St Cloud Odorizer Proje	Reliability	\$ -	\$ 186,000
E.0000016.001	Gas Plants & Holders-Smal	Plants	\$ -	\$ 159,054
E.0010080.037	MN/Inver Grove Heights/Wescott Ligh	Safety - Plants	\$ -	\$ 131,089
E.0000009.022	St Paul-Syst Reg & Mtr Station Inst	New Business	\$ -	\$ 101,000
E.0000009.006	Newport-Reg/Meter Station Inst	New Business	\$ -	\$ 38,000
E.0010053.011	NSPM-Gas Security Monitoring & Logg	Reliability	\$ -	\$ 35,460
E.0000024.014	NSPM Comm Equip - Dist Meter/R	Reliability	\$ -	\$ 16,843
E.0010023.001	MN - Gas Communication Equip. Blank	Reliability	\$ -	\$ 13,297
E.0010053.013	NSPM-Gas OT-Asset Management	Reliability	\$ -	\$ 3,546
				<b>\$ 35,566,788</b>