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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
711160	Reg Labor Load-Incentive	575,517.22	920
711190	Overtime	25,094,971.52	920
711270	Other Compensation	59,471.59	920
711275	Other Comp- Welfare Fund	9,937,913.62	566
712110	Contract Labor	10,851,278.00	923
713000	Consulting/Prof Svcs-Other	10,451,647.67	923
713005	NMC Consult & Professnl Fees	-42,227.86	517
713050	Contract LT Outside Vendor	73,073,935.73	923
713055	Outside Srvcs-Cust Care	1,018.36	921
713100	Consulting/Prof Svcs-Legal	2,849.21	923
714000	Materials	49,058,682.91	921
714070	Chemicals - Other Chemicals	367,543.75	502
714075	Chemicals - Lime	0.00	502
714082	Chemicals - Ammonia	348,400.00	502
714084	Chemicals - Sulfuric Acid	0.00	502
714100	Print/Copy-Other	25,342.56	921
714500	Equipment Maintenance	1,279,243.71	588
714501	Equip Maint-Cust Care	128,443.05	932
715100	IT Hardware Maintenance	2,088.60	586
715200	IT Hardware Purchases	9,005.97	921
715300	Software Purchases	2,810.92	921
715400	Software - term lic purch	0.02	921
715500	Software Maintenance	10.66	921
715600	Personal Communication Devices	294,470.22	921
715700	Network Services	7,529.09	921
715710	Network Voice	22,695.92	921
715730	Network Telecom	54,821.04	921
715800	Mainframe Services	18.47	921
715810	Distributed Systems Services	22,751.54	921
715820	App Dev & Maint	12,559.39	921
721005	EE Exp Airfare	185,236.55	921
721010	EE Exp Car Rental	71,145.93	921
721015	EE Exp Taxi/Bus	6,573.67	921
721020	EE Exp Mileage	577,138.50	921
721025	EE Exp Conf/Semnrs/Trng	148,530.96	921
721030	EE Exp Hotel	282,577.61	921
721035	EE Exp Meals/EE's	380,317.89	921
721040	EE Exp Meals/Incl.Non-EE's	19,290.88	921
721045	EE Exp Parking	38,608.39	921
721050	EE Exp Per Diem	1,902,551.98	562
721055	EE Exp Safety Equip	272,549.53	921
721060	EE Exp Other	248,098.50	921
721500	Office Supplies	61,690.72	921
721700	Workforce Admin Expense	982.06	921
721800	Safety Recognition	130,209.79	921
721810	Life Events/Career Events	3,592.02	921
721850	Employee Performance Recogntn	25,893.24	921
722000	Transportation Fleet Cost	6,473,240.62	921
723021	Routine Janitorial	141,583.44	586
723027	General Interior/Exterior Main	107,716.98	517
723031	Electric Use Costs	130,858.06	580
723032	Gas Use Costs	25,849.43	921
723033	Lawn Care Maint Costs	1,075.32	588

Line	FERC Account Name & Number	Balance	To Ferc Form

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
723034	Sewer Maint Costs	235,313.92	506
723035	Snow Removal Costs	100,390.48	580
723036	Trash Removal Costs	5,893.98	580
723037	Water Use Costs	187,070.90	580
723040	Moves/Adds/Changes	158,334.99	562
723130	Equipment Rental	1,545,775.79	921
723300	Lease Costs	8,229.99	931
723400	Postage	57,408.37	921
723810	Professional Association Dues	18,378.62	921
723890	Environmental Permits & Fees	-1,404.14	870
723895	License Fees & Permits	68,629.29	921
724040	Nuclear Outage Cost Amort	62,141,582.48	517
725000	Other	-38,297,363.28	921
725005	Online Information Services	685.14	921
751010	Depreciation - Electric	404,800,547.93	403
751020	Depreciation - Gas	35,402,063.17	403
751040	Depreciation - Common	20,483,520.98	403
751200	Decommissioning Depr Exp	21,327,606.00	403
751300	ARC Depre Expense-Common	-125,043.52	403.1
751310	ARC Depr Expense - Electric	7,667,455.41	403.1
751320	ARC Depr Expense - Gas	11,347.53	403.1
752165	Amort Intang Software Elect	19,766,787.07	404
752166	Amort Intang Software Gas	840,264.16	404.3
752168	Amort Intang Software Common	24,392,421.09	404
752950	DL Pre-funded AFUDC-Amortiz	-4,067,223.15	405
753100	ITC Grant Revenue Hydro	-173,004.00	405
0	0	25,711.78	502
519391	RES Rider (Over/Under)	2,974,272.36	407.3
519392	TCR Rider Over/Under	-0.60	407.3
519393	SD TCR Rider Over/Under	317,172.64	407.3
519396	SD Infrastructure Over/Under	1,417,089.05	407.3
519397	NOL Tracker Revenue	3,803.41	407.3
752903	Renew Dev Fund Amortization	23,146,919.43	407.3
752904	MN State Energy Policy Rider	337,364.98	407.3
752905	Regulatory Debits	503,129.69	407.3
752906	Private Fuel Strorage	194,645.42	407.3
752911	MN RES Amortization	665,259.57	407.3
0	0	-25,711.78	502
519389	ND TCR Over/Under Recovery	-2,137,036.00	407.4
519392	TCR Rider Over/Under	-12,269,706.11	407.3
519393	SD TCR Rider Over/Under	0.00	407.3
751050	Theo Res Amort Exp Interchange	-125,619,771.95	407.4
752921	ARO Reg Credits Electric	-97,766,857.86	407.4
752922	ARO Reg Credits Gas	-32,661.73	407.4
752924	ARO Reg Credits Common	76,634.67	407.4
0	0	0.00	502
618104	Fuel Hand-Lab Load-Taxes	854,472.62	408.1
618424	Fuel Proc-Lab Load-Taxes	42,878.57	408.1
618434	Nuc Fuel Proc-Lab Taxes Load	44,390.40	408.1
652400	Gas Trans-Property Tax MN & WI	1,040,463.17	408.1
762000	Property Taxes	187,333,791.55	408.1
7[redacted]	Payroll Taxes	33,777,772.87	408.1
7[redacted]	Sales & Use Tax	5,037.05	408.1

Line	FERC Account Name & Number	Balance	To Ferc Form

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
766000	Other Taxes	432,868.10	408.1
0	0	-44,884.58	502
911100	Federal Income Taxes	-825,566.99	409.1
0	0	-12,598.42	502
911200	Curr St Inc Taxes-Minnesota	17,318,261.11	409.1
0	0	0.00	502
911100	Federal Income Taxes	3,711,534.18	409.1
911200	Curr St Inc Taxes-Minnesota	-463,724.40	409.1
921100	Federal Oper Def Income:FIN 48	520,619,108.48	410.1
921200	Def Op Tax-Minnesota	82,460,624.22	410.1
921500	Fed Oper Cr Def Inc Tax:FIN 48	-10,082,417.46	410.1
921600	Def Op Tax Cr-MN: FIN 48	-45,960.00	410.1
0	0	0.00	502
921500	Fed Oper Cr Def Inc Tax:FIN 48	-371,294,900.21	410.1
921600	Def Op Tax Cr-MN: FIN 48	-47,820,169.22	410.1
931000	Investment Tax Credit	-1,734,848.19	411.4
770325	Loss On Disp of PPE	173,039.27	411.7
515229	REC Sales - North Dakota	-771,004.90	411.8
519365	Record Gain/Loss of S02 Allowa	-57,133.14	411.8
752051	ARO Accretion Expense Electric	90,099,402.45	411.10
752052	ARO Accretion Expense Gas	21,314.20	411.10
752054	ARO Accretion Expense Common	48,408.85	411.10
572100	Miscellaneous Nonreg Revenues	-7,911,609.62	417
572400	Service Revenues-NonReg	-20,531,138.01	417
0	0	131.64	502
681000	Non-Reg Cost of Goods Sold	1,871,811.70	417.1
681005	COGS Sales/Services	3,263,186.99	417.1
681007	COGS Subscript Time/Materials	2,057,603.78	417.1
681009	COGS Shared Rev-Repl Plan	9,818,723.14	417.1
681011	COGS Subscription Incentives	230,611.60	417.1
681100	Non-Trad Cost of Goods Sold	128,721.86	417.1
711142	Productive Labor	703,698.43	920
711143	Reg Labor Loading-NonProductiv	145,483.77	920
711144	Reg Labor Loading-Pension&401K	147,640.80	926
711145	Reg Labor Loading-Insurance	138,658.99	926
711149	Reg Labor Loading-Inj & Dam	12,964.89	925
711150	Premium Time	2,307.39	581
711160	Reg Labor Load-Incentive	1,358.44	920
711190	Overtime	27,630.41	920
711270	Other Compensation	200.00	920
712110	Contract Labor	586,536.79	923
713000	Consulting/Prof Svcs-Other	95,148.18	923
713050	Contract LT Outside Vendor	34,477.94	923
713055	Outside Srvcs-Cust Care	4,238.34	921
713100	Consulting/Prof Svcs-Legal	5,724.50	923
714000	Materials	95,271.73	921
714100	Print/Copy-Other	143.21	921
715400	Software - term lic purch	70,306.53	921
715600	Personal Communication Devices	5,971.85	921
715710	Network Voice	30,549.97	921
715810	Distributed Systems Services	5,147.74	921
715820	App Dev & Maint	50,209.52	921
721005	EE Exp Airfare	1,429.82	921

Line	FERC Account Name & Number	Balance	To Ferc Form

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
721010	EE Exp Car Rental	864.84	921
721020	EE Exp Mileage	20,694.98	921
721025	EE Exp Conf/Semnrs/Trng	1,839.00	921
721030	EE Exp Hotel	5,043.22	921
721035	EE Exp Meals/EE's	3,015.15	921
721040	EE Exp Meals/Incl.Non-EE's	2,162.32	921
721045	EE Exp Parking	661.25	921
721050	EE Exp Per Diem	54.00	562
721060	EE Exp Other	19.90	921
721500	Office Supplies	6,267.47	921
721810	Life Events/Career Events	91.23	921
721850	Employee Performance Recogntn	3,919.08	921
722000	Transportation Fleet Cost	4,161.49	921
723031	Electric Use Costs	1,625.37	580
723032	Gas Use Costs	3,029.99	921
723037	Water Use Costs	12.07	580
723060	Non-Energy	81,616.52	904
723070	Misc Bad Debt-Concessions	18,084.34	905
723110	Space	72,000.00	931
723130	Equipment Rental	351.65	921
723135	Elec Transmission Rents	-710.23	567
723300	Lease Costs	10,542.73	931
723400	Postage	54,257.28	921
723410	Cust Billing Srvcs to Other	159,518.00	903
723710	Brand/Image Advertising	1,830.57	930.1
723750	Customer Program Advertising	511,478.00	909
723760	Customer Program Promotion	166.91	909
723810	Professional Association Dues	700.00	921
723836	Chamber of Commerce Dues	280.00	417.1
723855	Other Deductions	2,542.29	417.1
723860	Bank Charges	32,863.33	921
723895	License Fees & Permits	-13.39	921
725000	Other	24,740.92	921
725100	Operating Co. Overheads	310,990.41	921
751100	Depreciation Exp - Non-Utility	681,507.66	417.1
580000	Equity in Subs-NSP Nucl	57,073.68	418.1
821300	Int Inc-Miscellaneous	-947,158.33	419
821400	Int Inc-Assoc Companies	-11,811.94	419
821410	Int Inc-Temporary Cash Invest	-15,491.81	419
821420	Int Inc-Customer Financing	-0.01	419
821440	Int Inc-Rabbi-Nonqual Def Comp	-25,080.64	419
827000	Realized Gains/Losses-Rabbi Tr	-83,191.07	419
824050	AFCE-Equity	-39,589,823.78	419.1
824064	Pre-Funded AFUDC-Equity	14,237,286.23	419.1
824070	AFCE-Equity SD Shortterm	128,000.00	419.1
824130	CIP Carrying Chgs	1,436,447.40	419.1
519395	Other Hedging Rev Electric	-2,915,147.50	421
751200	Decommissioning Depr Exp	-14,189,136.00	403
770330	Gain on Investment (421)	-127,100.00	421
825250	Misc Non-Operating Income	-1,058,643.31	421
848000	Non-Op Exp Miscellaneous	5,646.05	421
7[redacted]	Gain on Disp of PPESys/Op Unit	-248,097.64	421.1
7[redacted]	Loss on Disp of PPESys/Op Unit	791.86	421.2

Line	FERC Account Name & Number	Balance	To Ferc Form

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
723833	Charitable Contributions	4,460,182.10	426.1
723834	Community Sponsorships	1,030,275.23	426.1
723837	Economic Development-Contribut	368,375.01	426.1
821120	OSB Cash Surrender Value	10,697.11	426.2
821140	Wealthop Cash Surrender Value	-3,777,568.68	426.2
830240	Wealthop Premium Expense	1,130,874.29	426.2
723897	Penalties	-406,817.97	426.3
711142	Productive Labor	257,568.54	920
711143	Reg Labor Loading-NonProductiv	49,658.26	920
711144	Reg Labor Loading-Pension&401K	50,464.06	926
711145	Reg Labor Loading-Insurance	47,710.65	926
711149	Reg Labor Loading-Inj & Dam	2,983.15	925
711160	Reg Labor Load-Incentive	15,166.85	920
711270	Other Compensation	123,536.72	920
712110	Contract Labor	18,047.21	923
713000	Consulting/Prof Svcs-Other	511,522.85	923
713050	Contract LT Outside Vendor	1,163.16	923
713100	Consulting/Prof Svcs-Legal	67,042.11	923
714000	Materials	33,461.66	921
714100	Print/Copy-Other	5,596.51	921
715600	Personal Communication Devices	3,296.23	921
715710	Network Voice	8,420.42	921
715810	Distributed Systems Services	500.20	921
721005	EE Exp Airfare	24,111.02	921
721010	EE Exp Car Rental	1,631.66	921
721015	EE Exp Taxi/Bus	8,438.82	921
721020	EE Exp Mileage	4,016.13	921
721025	EE Exp Conf/Semnrs/Trng	2,897.07	921
721030	EE Exp Hotel	23,725.32	921
721035	EE Exp Meals/EE's	21,152.55	921
721040	EE Exp Meals/Incl.Non-EE's	13,659.02	921
721045	EE Exp Parking	3,627.31	921
721060	EE Exp Other	469.59	921
721500	Office Supplies	1,301.86	921
721850	Employee Performance Recogntn	112.99	921
722000	Transportation Fleet Cost	46.20	921
723040	Moves/Adds/Changes	484.76	562
723300	Lease Costs	123,148.53	931
723400	Postage	917.43	921
723810	Professional Association Dues	1,990.77	921
723820	Utility Association Dues	141.60	930.2
723823	Dues - Lobbying	395,574.85	426.4
723835	Civic & Political	295,649.63	426.4
723836	Chamber of Commerce Dues	296,370.85	417.1
723855	Other Deductions	8,449.64	417.1
725000	Other	20.32	921
725005	Online Information Services	4,685.94	921
519390	Other Elec Revenue	-878,341.00	456
721851	Non-Recoverable Recognition	107,199.21	426.5
723480	Injuries & Damages	90,171.24	925
723850	Social Service Dues	24,724.42	426.5
723854	Deductions-Corp Tickets	215,772.35	426.5
723855	Other Deductions	231,809.49	417.1

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
723900	Environmental Reserves	-1,950.00	426.5
770335	Loss on Investment (426.5)	-1,194,252.65	426.5
830200	Deferred Compensation	1,806,733.15	426.5
830220	Wealthop Loan Interest	2,397,410.61	426.5
762000	Property Taxes	66,000.00	408.1
764000	Payroll Taxes	113,150.42	408.1
0	0	44,884.57	502
912100	Federal Non-Oper Income Tax	4,687,065.95	409.2
0	0	12,598.43	502
912200	State Non-Oper Income Tax	7,932,739.15	409.2
912100	Federal Non-Oper Income Tax	149.44	409.2
912200	State Non-Oper Income Tax	-168,047.95	409.2
922100	Federal Non-Oper Income:FIN 48	26,491,720.53	410.2
922200	Def Non-Op Tax-Minnesota	14,823,746.64	410.2
922300	Federal Non-Op Cr Def In:FIN48	-441,691.03	410.2
922400	Def Non-Op Tax Cr-MN:FIN48	-514,964.42	410.2
922300	Federal Non-Op Cr Def In:FIN48	-25,814,012.29	410.2
922400	Def Non-Op Tax Cr-MN:FIN48	-20,720,382.31	410.2
861110	FMB - 5.25% - due 7/15/35	189,762,924.81	427
863110	FMB - 5.25% - due 7/15/35	3,583,928.97	428
863610	Reacq Db-8%Retail Note-Due2042	1,927,811.09	428.1
862220	Interest to Associated Co	169,392.78	430
862221	Money Pool Int Exp - Interco	25,513.01	430
862100	Commercial Paper	293,939.12	431
862300	Customer Deposits	7,906.80	431
862500	Miscellaneous	2,887,657.91	431
862510	Credit Line Fees	999,583.32	431
864000	AFDC Borrowed Funds	-17,509,412.13	432
864100	AFDC Carrying Chgs - Debt	470,734.03	432
864200	Pre-Funded AFUDC-Debt	6,327,512.80	432
511710	Bill Rev-MN-Interdept	938,217.79	
521610	Billed- Inrdprtmntl & Xfrs MN	86,153.67	
521611	Billed Rev-Serv & Facility	14,100	
521612	Billed Rev-Commodity	55,270.72	
521613	Billed Rev-Demand	9,713.64	
521614	Billed Rev-Adjustments	652,963.24	
521615	Billed Rev-Riders	10,193.23	
524271	Firm Trans Gas Rev Serv & Faci	15,600	489.2
524272	Firm Trans Gas Rev Commodity	875,637.19	489.2
524273	Firm Trans Gas Rev Demand	3,670,352.64	489.2
524275	Firm Trans Gas Rev Riders	192,203.26	489.2
580000	Equity in Subs-NSP Nucl	-57,073.68	418.1
651100	Purch Gas-Demand System	-5,582,187.59	804
724110	Misc O&M Cr-Co Use Electric	-938,217.79	929
821400	Int Inc-Assoc Companies	4,839.14	419
862220	Interest to Associated Co	-4,839.14	430
711142	Productive Labor	1,410.22	920
711143	Reg Labor Loading-NonProductiv	242.47	920
711144	Reg Labor Loading-Pension&401K	237.84	926
711145	Reg Labor Loading-Insurance	245.12	926
711149	Reg Labor Loading-Inj & Dam	3.49	925
7[redacted]	Reg Labor Load-Incentive	253.62	920
7[redacted]	License Fees & Permits	1,459	921

Line	FERC Account Name & Number	Balance	To Ferc Form

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				Line	FERC Account Name & Number	Balance	To Ferc Form
#	Account Name		Balance	FERC			
764000	Payroll Taxes		131.6	408.1			
821400	Int Inc-Assoc Companies		-16,635.65	419			
862220	Interest to Associated Co		12,430.86	430			
912100	Federal Non-Oper Income Tax		-116,134.14	409.2			
912200	State Non-Oper Income Tax		313,715.33	409.2			
922100	Federal Non-Oper Income:FIN 48		116,203.92	410.2			
922200	Def Non-Op Tax-Minnesota		-313,694.18	410.2			
515208	Billed Mkt Prop Rev-FIRM		35,015,503.09				
515210	Unbilled Market Based Revenue		1,645,915.82				
515211	Prop FTR Fin Trans Rghts Auct		2,609,531.15	456			
515221	Blld Prop Rev - Capacity		1,117,300.05				
515222	Unbilled Prop Rev-Capacity		-613,400.04				
519370	JOA-Other Elec Rev		-31,401.00	456			
563000		0.00	-27,701,486.13	0			
631020	Purch Pwr-Prop Capacity		-476,760.00	555			
632105	ERCOT Admin/Ancillary		-27,250,001.70	555			
633450	Pur Pwr Prop Trading		-9,713.54	555			
633500	Energy Trading Mkt to Mkt		-12,041,962.94	557			
713000	Consulting/Prof Svcs-Other		0.00	923			
633700	Electric Futures		1,082,562.71	557			
638210	Trans Admin Prop-FERC 561.4		-922,936.49	561.4			
639000	Deferred Fuel MN		-291,310.54	557			
670200			27,868,159.56	0			
572100	Miscellaneous Nonreg Revenues		-30,088.87	417			
711142	Productive Labor		2,759.94	920			
711143	Reg Labor Loading-NonProductiv		475.68	920			
711144	Reg Labor Loading-Pension&401K		471.7	926			
711145	Reg Labor Loading-Insurance		499.31	926			
711149	Reg Labor Loading-Inj & Dam		6.44	925			
711160	Reg Labor Load-Incentive		481.93	920			
711170	Pension-Non-Loading		-0.36	926			
711171	Medical Insur-Non-Loading		-0.01	926			
711190	Overtime		0.59	920			
711231	Performance Share Plan		46.3	920			
711232	Restricted Stock Units		137.66	920			
711270	Other Compensation		16.86	920			
712110	Contract Labor		12.85	923			
713000	Consulting/Prof Svcs-Other		46.18	923			
713050	Contract LT Outside Vendor		4.71	923			
713055	Outside Srvcs-Cust Care		0.01	921			
713100	Consulting/Prof Svcs-Legal		12.83	923			
713120	Consult/Legal - Regulatory		0.31	923			
713150	Consulting/Prof Svcs-Acctg		53.46	923			
714000	Materials		15.37	921			
714100	Print/Copy-Other		0.57	921			
714200	Print/Copy-SEC Filings		2.25	930.2			
714300	Legal-Other		0.02	921			
714500	Equipment Maintenance		12.31	588			
715100	IT Hardware Maintenance		0.12	586			
715200	IT Hardware Purchases		0.22	921			
715300	Software Purchases		1.37	921			
715400	Software - term lic purch		2.49	921			
715500	Software Maintenance		17.74	921			

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
715600	Personal Communication Devices	0.82	921
715710	Network Voice	0.06	921
715730	Network Telecom	0.01	921
715810	Distributed Systems Services	24.36	921
715820	App Dev & Maint	19.83	921
715900	Software - ASP	1.75	921
721005	EE Exp Airfare	3.41	921
721010	EE Exp Car Rental	0.06	921
721015	EE Exp Taxi/Bus	1.28	921
721020	EE Exp Mileage	0.27	921
721025	EE Exp Conf/Semnrs/Trng	7.27	921
721030	EE Exp Hotel	4.46	921
721035	EE Exp Meals/EE's	1.93	921
721040	EE Exp Meals/Incl.Non-EE's	0.3	921
721045	EE Exp Parking	0.11	921
721060	EE Exp Other	3.22	921
721500	Office Supplies	0.89	921
721700	Workforce Admin Expense	1.11	921
721850	Employee Performance Recogntn	5.16	921
721851	Non-Recoverable Recognition	0.35	426.5
722000	Transportation Fleet Cost	17.53	921
723040	Moves/Adds/Changes	1.93	562
723130	Equipment Rental	0.28	921
723144	Equip Rental-Cust Care	0.02	931
723300	Lease Costs	715.05	931
723400	Postage	3.67	921
723530	Excess Liability Insurance	0.15	925
723535	Auto Liab/Physical Damage	0.7	924
723540	Directors and Officers Insuran	38.84	925
723545	Fiduciary Insurance	13.26	925
723550	Other Insurance	4.93	925
723710	Brand/Image Advertising	0.63	930.1
723810	Professional Association Dues	2.58	921
723821	Electric Util Assoc Dues	0.14	930.2
723822	Gas Utility Assoc. Dues	0.11	930.2
723823	Dues - Lobbying	0.22	426.4
723833	Charitable Contributions	0.31	426.1
723834	Community Sponsorships	0.34	426.1
723836	Chamber of Commerce Dues	0.3	417.1
723845	Directors Fees	27.5	930.2
723846	Shareholder Related	10.35	930.2
723850	Social Service Dues	0.09	426.5
723854	Deductions-Corp Tickets	0.16	426.5
723855	Other Deductions	0.41	417.1
723860	Bank Charges	0.85	921
723895	License Fees & Permits	359.48	921
723897	Penalties	0.09	426.3
724500	Shared Asset Costs	75.99	931
725000	Other	0.69	921
725005	Online Information Services	5.73	921
764000	Payroll Taxes	256.15	408.1
7[redacted]	Other Taxes	108,360.49	408.1
8[redacted]	OSB Cash Surrender Value	0.28	426.2

Line	FERC Account Name & Number	Balance	To Ferc Form

Reconcile 2014 GAAP to FERC Form 1
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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	FERC
821140	Wealthop Cash Surrender Value	-5.02	426.2
821300	Int Inc-Miscellaneous	-93	419
830200	Deferred Compensation	29.46	426.5
830220	Wealthop Loan Interest	2.46	426.5
830240	Wealthop Premium Expense	1.17	426.2
862220	Interest to Associated Co	634.35	430
862500	Miscellaneous	0.01	431
912100	Federal Non-Oper Income Tax	-20,250.98	409.2
912200	State Non-Oper Income Tax	-15,578.06	409.2
922100	Federal Non-Oper Income:FIN 48	-10,551.12	410.2
922200	Def Non-Op Tax-Minnesota	18,049.03	410.2
		-404,915,096.84	502

Line	FERC Account Name & Number	Balance	To Ferc Form

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FERC Account		Description	Total NSPM 2014 FERC	RIS Total Co Unadj 2014 Ann Rpt	Total Co Adjusted 2014 Ann Rpt	Total Co 2016 TY Adjusted	Dollar increase (decrease)	% increase (decrease)	Explanation	Exhibit__(CRB-1), Schedule 4
400	440	Revenue-Electric Residential Sales	(1,286,558,090)	(1,256,127,563)	(1,236,365,763)	(1,266,416,084)	(30,050,321)	2.4%	Does not exceed +-10%	Page 2, Line 2, Total column
400	442	Revenue-Electric C&I Sales Small	(1,497,774,351)	(1,452,342,510)	(1,429,493,794)	(1,494,946,498)	(65,452,705)	4.6%	Does not exceed +-10%	Page 2, Line 2, Total column
400	443	Revenue-Electric C&I Sales Large	(674,209,749)	(673,360,230)	(662,766,712)	(690,126,331)	(27,359,619)	4.1%	Does not exceed +-10%	Page 2, Line 2, Total column
400	444	Revenue-Electric Street & Highway Lighting	(27,074,906)	(26,331,725)	(25,917,466)	(26,731,497)	(814,031)	3.1%	Does not exceed +-10%	Page 2, Line 2, Total column
400	445	Revenue-Electric Other Public Authorities	(9,196,760)	(8,964,232)	(8,823,204)	(9,711,028)	(887,824)	10.1%	Sales volumes have increased in this account between 2014 and 2016 which drives the increase.	Page 2, Line 2, Total column
400	447	Revenue-Electric Sales for Resale	(135,007,695)	(138,388,231)	(98,358,244)		98,358,244	(100.0%)	Asset and Non Asset Revenue Removal. For GAAP reporting purposes, amounts are recorded to FERC Account 447, For COSS purposes, amounts are eliminated. 447 Revenue amounts are included in the Fuel Clause.	
400	448	Revenue-Electric Interdepartmental Sales	(938,218)	(938,218)	(938,218)	(808,739)	129,479	(13.8%)	Sales have decreased in this account between 2014 and 2016 which drives the decrease. Sales Volumes have decreased more than 10%.	Page 2, Line 3, Total column
400	449.1	Revenue-Electric Provision for Rate Refunds	85,881,373		0		0			
400	450	Revenue-Electric Forfeited Discounts	(6,554,056)	(6,554,056)	(6,554,056)	(7,030,632)	(476,576)	7.3%	Does not exceed +-10%	Page 2, Line 5, Total column
400	451	Revenue-Electric Miscellaneous Services	(3,157,793)	(3,157,793)	(3,157,793)	(3,200,044)	(42,251)	1.3%	Does not exceed +-10%	Page 2, Line 5, Total column
400	454	Revenue-Electric Other Rents	(4,300,152)	(4,300,152)	(4,300,152)	(5,119,938)	(819,786)	19.1%		Page 2, Line 5, Total column
400	456	Revenue-Electric Other	(474,061,838)	(468,351,334)	(479,566,882)	(631,117,564)	(151,550,682)	31.6%	Does not exceed +-10%	Page 2, Line 5, Total column
400	456.1	Revenue frm Trnsm of Elctrcty Oths	(206,579,869)	(198,587,335)	(198,587,335)	0	0	0.0%	Included. Portion reported with FERC 456	
400	480	Revenue-Gas Residential	(412,722,711)						Excluded. Gas	
400	481	Revenue-Gas C&I	(331,068,701)						Excluded. Gas	
400	484	Revenue-Gas Interdepartmental Sales	(828,395)						Excluded. Gas	
400	487	Revenue-Gas Forfeited Discounts	(1,610,325)						Excluded. Gas	
400	488	Revenue-Gas Miscellaneous Service	(667,272)						Excluded. Gas	
400	489	Revenue-Gas Transport for Others	(9,646,360)						Excluded. Gas	
400	495	Revenue-Gas Other	(6,121,826)						Excluded. Gas	
400	496	Revenue-Provision for Rate Refund	0						Excluded. Gas	
400	412	Revenue - Plant Leased to Ohers	0						Excluded. Non-utility	
	999	COSS adj Revenue, no FERC acct specified			0	(24,031,501)	(24,031,501)		Not allowed return on certain assets, and the Company chose to present these adjustments as a revenue credit	Page 2, Line 5, Total column
		Total Revenue	(5,002,197,694)	(4,237,403,380)	(4,154,829,619)	(4,159,239,857)	(202,997,573)	4.9%		Page 2, Line 6 Total Column
401	500	Steam-Operation E&S	5,232,228	5,232,228	5,232,228	7,490,079	2,257,851	43.2%	Higher Energy Supply labor costs in FERC 500, 506, 546, 548, and 553 are offset by decreases in FERC 505, 510, 511, and 512. Overall ES labor costs are decreasing.	Page 2, Line 20, Total column
401	501	Steam-Operation Fuel	388,611,699	388,611,700	388,611,700	486,644,687	98,032,987	25.2%	Changes in Cost of Fuel; recovered through the Fuel Clause Adjustment	Page 2, Line 13, Total column
401	502	Steam-Operation Expenses	19,984,537	19,984,538	19,984,538	22,714,927	2,730,389	13.7%	Sherco environmental fees are higher in 2016 due to the extended outage at Unit 2 in 2012-2013. Since fees are based on emission output of the two previous years, 2014 costs were lower based on the partial years of operation in 2012 and 2013; as opposed to 2016, which will be based on full years of operation in 2014 and 2015.	Page 2, Line 20, Total column
401	505	Steam-Operation Electric Expenses	4,912,845	4,912,845	4,912,845	1,403,263	(3,509,582)	(71.4%)	Higher Energy Supply labor costs in FERC 500, 506, 546, 548, and 553 are offset by decreases in FERC 505, 510, 511, and 512. Overall ES labor costs are decreasing.	Page 2, Line 20, Total column
401	506	Steam-Operation Misc Steam Power Exp	21,414,796	21,414,796	21,414,796	21,339,286	(75,510)	(0.4%)	Does not exceed +-10%	Page 2, Line 20, Total column
401	507	Steam-Operation Rents	2,889,343	2,889,343	2,889,343	3,436,780	547,437	18.9%	Rent increases are driven by the 401 Nicollet building, but also impacted by shifts between the various Rent FERCs based on shifts in labor costs across the organization	Page 2, Line 20, Total column
401	508	Steam-Operation Supplies & Exp	0				0	0.0%	Not budgeted to this account	
401	509	Steam-Operation SO2 allowances	0				0	0.0%	Not budgeted to this account	
401	517	Nuclear-Operation E&S	83,284,140	83,284,140	80,048,131	72,236,156	(7,811,975)	(9.8%)	Does not exceed +-10%	Page 2, Line 20, Total column
401	518	Nuclear-Fuel Expense	119,411,936	119,411,936	119,411,936	119,231,923	(180,013)	(0.2%)	Does not exceed +-10%	Page 2, Line 20, Total column
401	519	Nuclear-Coolants & Water	8,334,095	8,334,095	8,334,095	8,938,619	604,524	7.3%	Does not exceed +-10%	Page 2, Line 20, Total column
401	520	Nuclear-Steam Expense	51,321,186	51,321,186	51,321,186	51,127,449	(193,737)	(0.4%)	Does not exceed +-10%	Page 2, Line 20, Total column
401	523	Nuclear-Electric Expense	3,438,776	3,438,776	3,438,776	2,234,575	(1,204,202)	(35.0%)	Nuclear Generation non-outage cost decreased. Expenses related to the 2014 Operator Licensing Class were included in FERC 523 until such time of class graduation. The 2016 class expenses have been budgeted in FERC 520.	Page 2, Line 20, Total column
401	524	Nuclear-Misc Expenses	140,746,027	140,746,027	140,551,894	146,104,705	5,552,810	4.0%	Does not exceed +-10%	Page 2, Line 20, Total column
401	525	Nuclear-Rents	10,473,975	10,473,975	10,473,975	12,762,554	2,288,579	21.9%	Rent increases are driven by the 401 Nicollet building, but also impacted by shifts between the various Rent FERCs based on shifts in labor costs across the organization	Page 2, Line 20, Total column
401	535	Hydro-Operation E&S	1,600	1,600	1,600	36,374	34,774	2173.3%	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
401	536	Hyd Oper Water for Pwr	0	0	0	0	0	0.0%	Not budgeted to this account	

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FERC Account	Description	Total NSPM 2014 FERC	RIS Total Co Unadj 2014 Ann Rpt	Total Co Adjusted 2014 Ann Rpt	Total Co 2016 TY Adjusted	Dollar increase (decrease)	% increase (decrease)	Explanation	Exhibit__(CRB-1), Schedule 4
401	537 Hydro-Hydraulic Exp	1,249	1,249	1,249	472	(777)	(62.2%)	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
401	538 Hydro-Electric Exp	194,687	194,687	194,687	12,000	(182,687)	(93.8%)	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
401	539 Hydro-Misc Hydro Power Gen Exp	144,847	144,847	144,847	285,298	140,451	97.0%	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
401	540 Hydro-Operation Rents	21,450	21,450	21,450	22,085	635	3.0%	Does not exceed +-10%	Page 2, Line 20, Total column
401	546 Other Generation-Operation E&S	1,152,385	1,152,385	1,152,385	2,179,760	1,027,375	89.2%	Higher Energy Supply labor costs in FERC 500, 506, 546, 548, and 553 are offset by decreases in FERC 505, 510, 511, and 512. Overall ES labor costs are decreasing.	Page 2, Line 20, Total column
401	547 Other-Fuel	122,566,273	122,566,273	122,566,273	19,348,363	(103,217,910)	(84.2%)	Changes in Cost of Fuel; recovered through the Fuel Clause Adjustment	Page 2, Line 13, Total column
401	548 Other-Generation Expenses	7,034,203	7,034,203	7,034,203	7,705,895	671,692	9.5%	Does not exceed +-10%	Page 2, Line 20, Total column
401	549 Other-Misc Power Generation Exp	6,215,817	6,215,817	6,215,817	15,424,978	9,209,160	148.2%	Increased wind maintenance and easement costs related to Pleasant Valley (operational end of 2015), Borders (operational at the end of 2015) and Courtenay (operational 2016) wind farms.	Page 2, Line 20, Total column
401	550 Other-Rents	1,191,121	1,191,121	1,191,121	1,451,085	259,964	21.8%	Rent increases are driven by the 401 Nicollet building, but also impacted by shifts between the various Rent FERCs based on shifts in labor costs across the organization	Page 2, Line 20, Total column
401	555 Purchased Power	830,958,840	830,958,840	791,053,933	656,965,389	(134,088,544)	(17.0%)	Changes in Cost of Fuel; recovered through the Fuel Clause Adjustment	Page 2, Line 13, Total column
401	556 System Control & Load Dispatch	1,339,885	1,339,882	1,339,882	1,100,394	(239,488)	(17.9%)	The decrease is due to reduced Commercial Operations labor costs for Energy Trading.	Page 2, Line 20, Total column
401	557 Other Power Supply Expenses	108,689,927	108,689,927	108,848,310	72,186,438	(36,661,872)	(33.7%)	RESEARCH IN RIS - I suspect changes in reporting FERC code with implementation of RIS	Page 2, Line 20, Total column
401	560 Trans-Operation E&S	9,411,005	9,411,005	9,411,005	6,941,603	(2,469,403)	(26.2%)	Transmission System Operations costs decreased due primarily to lower contractor costs driven by the completion of system protection engineering compliance activities in 2014, and shifting budgeted 2016 work scope expenses to FERC account 570 - Transmission Maintenance of Station Equipment.	Page 2, Line 23, Total column
401	561 Trans-Load Dispatching	0			0		0.0%	Not budgeted to this account	Page 2, Line 23, Total column
401	561.1 Load Disp-Reliability	52,216	52,216	52,216	48,011	(4,204)	(8.1%)	Does not exceed +-10%	Page 2, Line 23, Total column
401	561.2 Load Disp-Monitor/Operate	6,039,176	6,039,118	6,039,118	6,994,767	955,649	15.8%	Increased Business Systems costs related to contractual increases on existing software agreements, increased demand due to enterprise system upgrades and replacement projects requiring software maintenance to support the systems used for monitoring and operating the transmission system.	Page 2, Line 23, Total column
401	561.3 Load Disp-Trans Serv/Sch	48,570	48,570	48,570	25,715	(22,855)	(47.1%)	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 23, Total column
401	561.4 Load Disp-Sch/Con/Disp Serv	6,245,482	6,245,482	6,245,482	6,429,773	184,291	3.0%	Does not exceed +-10%	Page 2, Line 23, Total column
401	561.5 Rel/Plan/Standards Dev	503,377	503,377	503,377	926,982	423,605	84.2%	Transmission labor costs increased due primarily to support studies, policy requirements and system protection. Additional consulting and travel costs for FERC Order 1000 requirements for regional planning and inter-regional planning and competition. This increase is partially offset by reductions in other FERC accounts.	Page 2, Line 23, Total column
401	561.6 Trans Service Studies	169	169	169	38,085	37,917	22467.8%	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 23, Total column
401	561.7 Gen Interconn Studies	(181,171)	(181,171)	(181,171)	138,173	319,344	(176.3%)	Actuals and Budgeted expenses recorded in different FERC codes	Page 2, Line 23, Total column
401	561.8 Rel/Plan/Standards Dev Serv	2,435,880	2,435,880	2,435,880	2,621,478	185,597	7.6%	Does not exceed +-10%	Page 2, Line 23, Total column
401	562 Trans-Station Expense	1,028,140	1,028,140	1,028,140	1,869,816	841,676	81.9%	Increased Transmission labor and consulting due to substation compliance maintenance requirements. This increase is partially offset by reductions in other FERC accounts.	Page 2, Line 23, Total column
401	563 Trans-Overhead Line Expense	2,905,718	2,905,718	2,905,718	2,266,373	(639,345)	(22.0%)	The transmission area costs decreased for transmission construction contractor costs. This reduction partially offsets increased expenses within FERC 562.	Page 2, Line 23, Total column
401	564 Trans-Underground Line Expense	10,331	10,331	10,331	804	(9,527)	(92.2%)	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 23, Total column
401	565 Trans-Trans of Electricity by Others	145,642,831	136,036,128	145,642,831	70,528,625	(75,114,206)	(51.6%)	Changes in Transmission Expense Budget, including RECB projects removed through the TCR Removal Adjustment	Page 2, Line 23, Total column

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FERC Account	Description	Total NSPM 2014 FERC	RIS Total Co Unadj 2014 Ann Rpt	Total Co Adjusted 2014 Ann Rpt	Total Co 2016 TY Adjusted	Dollar increase (decrease)	% increase (decrease)	Explanation	Exhibit__(CRB-1), Schedule 4
401	566 Trans-Misc Trans Expenses	81,177,872	81,177,872	81,177,872	117,130,556	35,952,685	44.3%	Maintenance work plan items increase to ensure on-going maintenance schedule is preserved. (FERC 566 contains Transmission Interchange expense recorded on Line 22 and other base O&M expenses recorded on Line 23)	Page 2, Line 22, Total column
401	567 Trans-Rents	2,214,467	2,214,467	2,214,467	2,356,712	142,245	6.4%	Does not exceed +-10%	Page 2, Line 23, Total column
401	575.1 Operation Supervision	182,346	182,346	182,346	207,941	25,595	14.0%	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 21, Total column
401	575.2 DA & RT Mkt Admin	50,292	50,292	50,292	386,397	336,106	668.3%	Merit increase and incremental headcount for Commercial (Power) Operations real time traders.	Page 2, Line 21, Total column
401	575.3 Trans Rights Mkt Admin	0	0	0	0	0	0.0%	Not budgeted to this account	Page 2, Line 21, Total column
401	575.4 Cap Mkt Admin	0				0	0.0%	Not budgeted to this account	
401	575.5 Ancillary Serv Mkt Admin	6,658	6,658	6,658	180,876	174,218	2616.6%	Actuals and Budgeted expenses recorded in different FERC codes	Page 2, Line 21, Total column
401	575.6 Mkt Monitoring/Compliance	21,544	21,544	21,544	39,058	17,514	81.3%	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 21, Total column
401	575.7 Mkt Fac/Mon/Comp serv	8,261,156	8,261,156	8,261,156	7,238,400	(1,022,756)	(12.4%)	Changes in Transmission Expense Budget, including RECB projects removed through the TCR Removal Adjustment	Page 2, Line 21, Total column
401	575.8 Regional Markets Rents	15,022	15,022	15,022	17,666	2,644	17.6%	Actuals and Budgeted expenses recorded in different FERC codes	Page 2, Line 21, Total column
401	580 Dist-Operation E&S	10,863,731	10,863,731	10,863,731	10,095,196	(768,535)	(7.1%)	Distribution Operations costs decreased due primarily to incremental materials costs in 2014 for small tools and one-time purchases for engineering, partially offset by increased labor cost due to two years of annual 3% merit increases. Transmission Substation Operations and Maintenance labor costs decreased due primarily to shifting 2016 costs to various other FERC accounts. Consulting costs are reduced due primarily by completion of system protection engineering compliance activities in 2014.	Page 2, Line 24, Total column
401	581 Dist-Load Dispactching	6,591,431	6,591,399	6,591,399	7,645,232	1,053,833	16.0%	Business Systems cost increased due primarily to two years of annual labor merit increases, contractual labor increases and hardware and software maintenance cost increases.	Page 2, Line 24, Total column
401	582 Dist-Station Exp	2,359,426	2,359,426	2,359,426	3,020,231	660,805	28.0%	Transmission substation maintenance labor costs increased due to two years of annual 3% merit increases, filling of vacant positions and to shifting from FERC 592 due to work scope changes.	Page 2, Line 24, Total column
401	583 Dist-Overhead Line Exp	650,070	650,070	650,070	1,722,617	1,072,546	165.0%	Incremental increase for the Pole Inspection Program that identifies priority 1 and priority 2 poles for potential replacements (contractor costs).	Page 2, Line 24, Total column
401	584 Dist-Underground Line Exp	5,048,209	5,048,209	5,048,209	7,003,743	1,955,534	38.7%	Distribution Operations materials costs increased due primarily increased underground maintenance work. Gas System contractor costs increased due primarily to vendor price increases and increased damage prevention ticket volume assumptions.	Page 2, Line 24, Total column
401	585 Dist-Street Lighting & Signals	1,942,074	1,942,074	1,942,074	1,825,055	(117,019)	(6.0%)	Does not exceed +-10%	Page 2, Line 24, Total column
401	586 Dist-Meter Expenses	2,433,924	2,433,924	2,433,924	3,220,186	786,262	32.3%	The Distribution Operations costs increased for incremental new meter sets based on new business assumptions. Labor costs increased due primarily to two years of 3% annual merit increases and filling vacant positions.	Page 2, Line 24, Total column
401	587 Dist-Customer Installation	1,524,419	1,524,419	1,524,419	4,102,902	2,578,484	169.1%	2014 Reversal of CIAC credit adjustment between revenue and capital booked incorrectly against O&M. Labor increase driven by 3% annual merit increases in 2015 and 2016 and filling vacant positions.	Page 2, Line 24, Total column
401	588 Dist-Misc Exp	13,934,686	13,934,686	13,934,686	18,096,104	4,161,417	29.9%	The increase is due to a shift from FERC 593 Maintenance of Overhead Lines, of contractor costs for Pole Replacements based on a formal pole inspection program which programmatically identifies poles in need of replacement. Fleet costs increased due to increased base rates driven by fuel, maintenance and materials due to the nature of the business.	Page 2, Line 24, Total column
401	589 Dist-Rents	3,788,499	3,788,499	3,788,499	4,267,658	479,159	12.6%	Rent increases are driven by the 401 Nicollet building, but also impacted by shifts between the various Rent FERC accounts based on shifts in labor costs across the organization.	Page 2, Line 24, Total column
401	710 Manuf Gas-Operation E&S	18,000	18,000	0				Excluded - Gas Expense	
401	728 Manuf Gas-Liquified Petroleum Gas	2,127,440	2,127,440	0				Excluded - Gas Expense	
401	733 Manuf Gas-Gas Mixing Exp	536,137	536,137	0				Excluded - Gas Expense	
401	735 Manuf Gas-Misc Production Exp	82,595	82,595	0				Excluded - Gas Expense	
401	736 Gas Prod-Rents	35,007	35,007	0				Excluded - Gas Expense	
401	759 Gas Prod-Other Exp	37,298	37,298	0				Excluded - Gas Expense	
401	760 Gas Prod-Rents	990	990	0				Excluded - Gas Expense	
401	783 Gas Prod-Extract Rents	0						Excluded - Gas Expense	

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FERC Account	Description	Total NSPM 2014 FERC	RIS Total Co Unadj 2014 Ann Rpt	Total Co Adjusted 2014 Ann Rpt	Total Co 2016 TY Adjusted	Dollar increase (decrease)	% increase (decrease)	Explanation	Exhibit__(CRB-1), Schedule 4
401	804 Gas Supply-City Gate Purchase	512,005,282	512,005,282	0				Excluded - Gas Expense	
401	804.1 Gas Supply-LNG Purchases	0						Excluded - Gas Expense	
401	805.1 Gas Supply-PGA	(24,406,846)	(24,406,846)	0				Excluded - Gas Expense	
401	807 Gas Supply-Purchased Gas Exp	101,476	101,476	0				Excluded - Gas Expense	
401	808.1 Gas Supply-Withdrawn from Storage	78,548,122	78,548,122	0				Excluded - Gas Expense	
401	808.2 Gas Supply-Delivered to Storage	(80,939,725)	(80,939,725)	0				Excluded - Gas Expense	
401	812 Gas Used for Other Utility Ops Credit	0	0	0				Excluded - Gas Expense	
401	813 Gas Supply-Other Exp	322,932	322,932	0				Excluded - Gas Expense	
401	821 Gas Storage-Purification Exp	0						Excluded - Gas Expense	
401	824 Gas Storage-Other Exp	18,208	18,208	0				Excluded - Gas Expense	
401	826 Gas Storage - Rent	542	542	0				Excluded - Gas Expense	
401	840 Gas Storage-Operation E&S	73,250	73,250	0				Excluded - Gas Expense	
401	841 Gas Storage-Labor & Exp	3,566,419	3,566,419	0				Excluded - Gas Expense	
401	842 Gas Storage-Other Exp	90,882	90,882	0				Excluded - Gas Expense	
401	842.1 Oth Strg Exp-Fuel	0						Excluded - Gas Expense	
401	850 Gas Trans-Operation E&S	319,310	319,310	0				Excluded - Gas Expense	
401	851 Gas Trans-System Control & Load Disp	840,680	840,680	0				Excluded - Gas Expense	
401	853 Gas Trans-Compr Stn Labor & Exp	0	0	0				Excluded - Gas Expense	
401	856 Gas Trans-Mains	589,119	589,119	0				Excluded - Gas Expense	
401	857 Gas Trans-Meas & Reg Station Exp	1,027	1,027	0				Excluded - Gas Expense	
401	858 Gas Trans-Trans of Gas by Others	49,682,531	49,682,531	0				Excluded - Gas Expense	
401	859 Gas Trans-Other Expenses	6,509	6,509	0				Excluded - Gas Expense	
401	860 Gas Trans-Rents	64,301	64,301	0				Excluded - Gas Expense	
401	870 Gas Dist-Operation E&S	4,502,183	4,502,183	0				Excluded - Gas Expense	
401	871 Gas Dist-Load Dispatching	1,706,400	1,706,400	0				Excluded - Gas Expense	
401	874 Gas Dist-Mains	7,102,439	7,102,439	0				Excluded - Gas Expense	
401	875 Gas Dist-Meas & Reg Station	695,695	695,695	0				Excluded - Gas Expense	
401	876 Gas Dist-Meas & Reg Station Indust	10,926	10,926	0				Excluded - Gas Expense	
401	877 Gas Dist-Meas & Reg Station City	13,995	13,995	0				Excluded - Gas Expense	
401	878 Gas Dist-Meters & Regulators	(737,733)	(737,733)	0				Excluded - Gas Expense	
401	879 Gas Dist-Customer Installations	3,070,617	3,070,617	0				Excluded - Gas Expense	
401	880 Gas Dist-Other Expenses	7,028,483	7,028,483	0				Excluded - Gas Expense	
401	881 Gas Dist-Rents	1,376,708	1,376,708	0				Excluded - Gas Expense	
401	901 Cust Accts-Supervision	185,786	148,797	148,797	136,706	(12,091)	(8.1%)	Does not exceed +-10%	Page 2, Line 25, Total column
401	902 Cust Accts-Meter Reading	22,992,270	18,585,668	18,585,668	19,428,127	842,460	4.5%	Does not exceed +-10%	Page 2, Line 25, Total column
401	903 Cust Accts-Records & Collection	31,297,277	25,068,497	25,068,497	25,612,808	544,312	2.2%	Does not exceed +-10%	Page 2, Line 25, Total column
401	904 Cust Accts-Uncollectible Accounts	16,846,735	14,244,378	14,244,378	12,769,867	(1,474,510)	(10.4%)	The decrease is due to the decrease in the commodity bad debt expense to billed commodity revenue percentage used in the 2016 budget, which was 0.37% as compared to 0.39% in 2014. The anticipated 0.01% ratio year over year improvement from 2014 is based on various collection initiatives. This decrease is partially offset by a increase in commodity bad debt expense due to increased billed commodity revenues used in the 2016 budget, compared to in 2014.	Page 2, Line 25, Total column
401	905 Cust Accts-Misc Expenses	38	30	30	30	(0)	(0.6%)	Does not exceed +-10%	Page 2, Line 25, Total column
401	906 Cust Serv & Information	0	0	0	0	0		Not budgeted to this account	
401	908 Cust Serv-Cust Assistance Exp	141,398,143	123,006,387	123,207,921	91,625,290	(31,582,630)	(25.6%)	Changes in CIP forecast level; decrease due to Strategic Communications contractor and consulting costs being budgeted in FERC 923 based on the nature of the work being performed rather than FERC 908.	Page 2, Line 26, Total column
401	909 Cust Serv-Inform & Instruct Adv	1,519,892	1,073,392	1,073,357	829,111	(244,246)	(22.8%)	Regulatory treatment of Windsource Advertising (removed in 2016 TY for Rate Case purposes)	Page 2, Line 26, Total column
401	912 Sales-Demo & Selling Exp	10,675	9,009	89,267	119,410	30,143	33.8%	Economic Development Donations inclusion increased from $30k to $50K	Page 2, Line 27, Total column
401	913 Sales-Advertising Exp	9,185				0		Not budgeted to this account	
401	920 A&G-Salaries	71,659,904	66,301,093	51,088,104	55,060,918	3,972,813	7.8%	Does not exceed +-10%	Page 2, Line 28, Total column
401	921 A&G-Office Supplies & Exp	56,623,225	52,439,137	51,568,613	52,331,679	763,066	1.5%	Does not exceed +-10%	Page 2, Line 28, Total column
401	922 A&G-Admin Transfer Credit	(36,808,817)	(34,406,201)	(34,406,201)	(46,107,105)	(11,700,904)	34.0%	Business Systems costs included in FERC 931 increased from 2014 actuals to the 2016 budget primarily in total Xcel Energy network equipment capital additions. The capital additions in this asset class are primarily tied to replacing our aging infrastructure and enhancing our communication capabilities. Because many of the capital additions are assets of NSPM, NSPM electric is also receiving a larger credit in FERC 922 of ($13.7M) which offsets the FERC 931 cost increase. The net change related to network shared assets is a decrease from 2014 actuals to the 2016 budget.	Page 2, Line 28, Total column
401	923 A&G-Outside Service	24,922,423	23,331,471	23,263,183	24,148,052	884,870	3.8%	Does not exceed +-10%	Page 2, Line 28, Total column
401	924 A&G-Property Insurance	10,137,350	9,627,603	9,619,819	10,226,869	607,049	6.3%	Does not exceed +-10%	Page 2, Line 28, Total column
401	925 A&G-Injuries & Damages	16,698,853	15,565,804	15,564,993	15,291,362	(273,631)	(1.8%)	Does not exceed +-10%	Page 2, Line 28, Total column
401	926 A&G[redacted]s & Benefits	91,299,524	83,065,607	82,949,296	84,483[redacted]	1,534,230	1.8%	Changes to Pension Costs; discussed in the Direct Testimony of Mr. Richard Schrubbe	Page 2, Line 28, Total colum[redacted]

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FERC Account	Description	Total NSPM 2014 FERC	RIS Total Co Unadj 2014 Ann Rpt	Total Co Adjusted 2014 Ann Rpt	Total Co 2016 TY Adjusted	Dollar increase (decrease)	% increase (decrease)	Explanation	Exhibit__(CRB-1), Schedule 4
401	928 A&G-Regulatory Commission Exp	13,512,117	12,703,189	10,366,416	6,150,298	(4,216,118)	(40.7%)	Financial Operations costs have decreased ($2,755K). The change is caused primarily by 2014 rate case expense write-offs of ($2,984K) for Minnesota and ($138K) for North Dakota. No write-off expenses are included in the 2016 budget. In addition, regulatory fees are expected to increase $370K. 'Nuclear Generation decreased ($1,450K). Payments to the Mdewakanton Dakota Tribal Council at Prairie Island related to on-site spent fuel storage have shifted from FERC 928 to FERC 524. 2014 actual cost of $1,450K were posted to FERC 928. 2016 budgeted cost of $2,500K reflected in FERC 524 also reflect an increase of $1,050K.	Page 2, Line 28, Total column
401	929 A&G-Duplicate Charge Credit	(4,777,495)	(4,257,282)	(4,257,282)	(4,986,149)	(728,867)	17.1%	Corporate Other cost decreased due to increased company use credits for utility service used by company owned facilities.	Page 2, Line 28, Total column
401	930.1 A&G-General Advertising	3,819,420	3,518,540	14,441	202,387	187,946	1301.4%	Regulatory treatment of Advertising in the 2014 Annual Report; FERC 930.1 was reduced by full amount of non-recoverable advertising expense.	Page 2, Line 28, Total column
401	930.2 A&G-Misc General Exp	3,995,705	3,566,735	5,309,859	5,259,876	(49,983)	(0.9%)	Does not exceed +-10%	Page 2, Line 28, Total column
401	931.0 A&G-Rents	27,793,379	24,328,890	24,312,279	34,713,290	10,401,011	42.8%	Business Systems costs included in FERC 931 increased from 2014 actuals to the 2016 budget primarily in total Xcel Energy network equipment capital additions. The capital additions in this asset class are primarily tied to replacing our aging infrastructure and enhancing our communication capabilities. Because many of the capital additions are assets of NSPM, NSPM electric is also receiving a larger credit in FERC 922 of ($13.7M) which offsets the FERC 931 cost increase. The net change related to network shared assets is a decrease from 2014 actuals to the 2016 budget.	Page 2, Line 28, Total column
						0			
						0			
	Total Operation Expenses	3,316,402,205	3,251,580,560	2,629,410,092	2,407,066,621	(222,343,471)	(8.5%)		
						0			
402	510 Steam-Maint E&S	2,884,282	2,884,282	2,884,282	2,008,848	(875,434)	(30.4%)	Higher Energy Supply labor costs in FERC 500, 506, 546, 548, and 553 are offset by decreases in FERC 505, 510, 511, and 512. Overall ES labor costs are decreasing.	Page 2, Line 20, Total column
402	511 Steam-Maint of Structures	8,080,768	8,080,769	8,080,769	2,784,311	(5,296,457)	(65.5%)	Higher Energy Supply labor costs in FERC 500, 506, 546, 548, and 553 are offset by decreases in FERC 505, 510, 511, and 512. Overall ES labor costs are decreasing.	Page 2, Line 20, Total column
402	512 Steam-Maint of Boiler Plant	41,795,530	41,795,530	41,795,530	39,704,208	(2,091,322)	(5.0%)	Does not exceed +-10%	Page 2, Line 20, Total column
402	513 Steam-Maint of Electric Plant	7,364,749	7,364,749	7,364,749	4,931,682	(2,433,066)	(33.0%)	Sherco: Sherco 2 outage budgeted in 2016 is higher than the Unit 3 outage 2014 (offset by increase in FERC 512).	Page 2, Line 20, Total column
402	514 Steam-Maint of Misc Plant	15,094,294	15,094,294	15,094,294	18,325,365	3,231,071	21.4%	Chemical costs at the A.S. King plant were budgeted to FERC 514. However, the 2014 actual chemical costs were recorded in FERC 502. The higher costs at A.S. King are driven by shorter periods of plant shut down time that results from a planned six week outage rather than a fourteen week outage that occurred in 2014.	Page 2, Line 20, Total column
402	515 Steam-Maint of Steam Prod Plant	0				0		Not budgeted to this account	Page 2, Line 20, Total column
402	528 Nuclear-Maint E&S	12,742,279	12,742,279	12,742,279	6,183,520	(6,558,760)	(51.5%)	Lower nuclear outage amortization expenses in the 2016 budget as compared to 2014 actual costs, due to the larger scope of the 2013 Prairie Island #2 and Monticello outages, which were amortized in 2014.	Page 2, Line 20, Total column
402	529 Nuclear-Maint of Structures	646,661	646,661	646,661	9,368	(637,293)	(98.6%)	Lower nuclear outage amortization expenses in the 2016 budget as compared to 2014 actual costs. Most of the decrease in amortization is due to the larger scope of the 2013 Prairie Island #2 and Monticello outages, which were amortized in 2014.	Page 2, Line 20, Total column
402	530 Nuclear-Maint of Reactor Plant Equip	39,220,988	39,220,988	39,220,988	48,934,011	9,713,023	24.8%	Higher nuclear outage amortization expenses in the 2016 budget as compared to 2014 actual costs. Offsetting the higher amortization in this FEC account are lower costs amortization costs reflected in various other nuclear FERC accounts. Nuclear Generation non-outage cost increased due to budgeting mechanical maintenance material costs and labor costs in FERC 530 while the 2014 actual costs were recorded to other FERC accounts based on the type of work. The increase in FERC 530 is offset by decreases in FERC accounts 531 and 532.	Page 2, Line 20, Total column

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FERC Account	Description	Total NSPM 2014 FERC	RIS Total Co Unadj 2014 Ann Rpt	Total Co Adjusted 2014 Ann Rpt	Total Co 2016 TY Adjusted	Dollar increase (decrease)	% increase (decrease)	Explanation	Exhibit__(CRB-1), Schedule 4
402	531 Nuclear-Maint of Electric Plant	19,309,350	19,309,350	19,309,350	13,522,861	(5,786,488)	(30.0%)	Higher nuclear outage amortization expenses in the 2016 budget as compared to 2014 actual costs. Offsetting the higher amortization in this FEC account are lower costs amortization costs reflected in various other nuclear FERC accounts. Nuclear Generation non-outage cost increased due to budgeting mechanical maintenance material costs and labor costs in FERC 530 while the 2014 actual costs were recorded to other FERC accounts based on the type of work. The increase in FERC 530 is offset by decreases in FERC accounts 531 and 532.	Page 2, Line 20, Total column
402	532 Nuclear-Maint of Misc Plant	40,951,887	40,951,887	40,951,887	25,463,010	(15,488,877)	(37.8%)	Nuclear Generation non-outage cost decreased primarily due to forced outages in 2014. Contract Services decreased and labor decreased primarily related to the unanticipated force outages and regulatory inspection work in 2014. Materials costs also decreased primarily related to the unanticipated force outages and regulatory inspection work in 2014. In addition, Mechanical Maintenance materials are budgeted in FERC 530. Actuals come through to the proper FERC based on the type of work. This decrease in FERC 532 is primarily offset by decreases in FERC 530. Lower nuclear outage amortization expenses of in the 2016 budget as compared to 2014 actual costs. Most of the decrease in amortization is due to the larger scope of the 2013 Prairie Island #2 and Monticello outages, which were amortized in 2014.	Page 2, Line 20, Total column
402	541 Hydro-Maint Supervision & Engineering	22,674	22,674	22,674	5,509	(17,165)	(75.7%)	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
402	542 Hydro-Maint of Structures	122,787	122,787	122,787	22,000	(100,787)	(82.1%)	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
402	543 Hydro-Maint of Res, Dams & Waterways	107,611	107,611	107,611	22,000	(85,611)	(79.6%)	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
402	544 Hydro-Maint of Electric Plant	37,579	37,579	37,579	88,144	50,564	134.6%	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
402	545 Hydro-Maint of Misc Hydro Plant	1,643	1,643	1,643	59,713	58,071	3535.4%	Increases in expenses offset by a decrease in another Hydro related FERC code. Actuals and budget are sometimes booked in different FERC codes, depending on the actual work being done.	Page 2, Line 20, Total column
402	551 Other-Maint E&S	633,108	633,108	633,108	310,346	(322,762)	(51.0%)		Page 2, Line 20, Total column
402	552 Other-Maint of Structures	3,903,252	3,903,252	3,903,252	3,242,151	(661,101)	(16.9%)	Riverside - shift of non-labor costs between FERC accounts 549, 552 and 553 based on nature of work between periods. Overall non-labor costs for this plant are down across all FERC accounts.	Page 2, Line 20, Total column
402	553 Other-Maint of Gen & Electric Plant	11,816,311	11,816,311	11,816,311	17,225,836	5,409,525	45.8%	Increased wind maintenance costs related to Pleasant Valley and Borders wind farms becoming operational at the end of 2015. Nobles warranty period expires at the end of 2014 so higher material maintenance costs.	Page 2, Line 20, Total column
402	554 Other-Maint of Misc Power Gen Plant	2,370,029	2,370,029	2,370,029	1,866,543	(503,486)	(21.2%)	Energy Supply reflects a decrease in budgeted costs due to a shift in the scope of work at Grand Meadows and Nobles wind farms. Offsets are included in FERC accounts 549 and 553.	Page 2, Line 20, Total column
402	568 Trans-Maint E&S	128,951	128,951	128,951	122,444	(6,507)	(5.0%)	Does not exceed +-10%	Page 2, Line 23, Total column
402	569 Trans-Maint of Structures	0	0	0	0	0	0.0%	Not budgeted to this account	
402	570 Trans-Maint of Station Equip	6,326,544	6,326,544	6,326,544	7,715,399	1,388,855	22.0%	EUC Contracting increased for maintenance of substation equipment. Substation labor, overtime per diem and contractor costs increased for additional cost due to system expansion to maintain NERC compliance on the bulk electric system; increased apprenticeship program to ensure compliance on expanding system and to perpetuate the knowledge of highly skilled Relay Technicians.	Page 2, Line 23, Total column
402	571 Trans-Maint of Overhead Lines	8,504,553	8,504,553	8,504,553	8,544,818	40,265	0.5%	Does not exceed +-10%	Page 2, Line 23, Total column
402	572 Trans-Maint of UG Lines	186,883	186,883	186,883	219,019	32,136	17.2%	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 23, Total column
402	573 Tra[redacted]f Misc Trans Plant	167,488	167,488	167,488	21[redacted]	(145,690)	(87.0%)	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 23, Total colu[redacted]

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402	590 Dist-Maint E&S	471,625	471,625	471,625	439,486	(32,139)	(6.8%)	Does not exceed +-10%	Page 2, Line 24, Total column
402	591 Dist-Maint of Major Structures	9	9	9	0	(9)	(100.0%)	Immaterial dollar amount	Page 2, Line 24, Total column
402	592 Dist-Maint of Station Equip	8,802,578	8,802,578	8,802,578	8,061,380	(741,198)	(8.4%)	Does not exceed +-10%	Page 2, Line 24, Total column
402	593 Dist-Maint of Overhead Lines	42,424,018	42,424,018	42,424,018	39,080,420	(3,343,598)	(7.9%)	Does not exceed +-10%	Page 2, Line 24, Total column
402	594 Dist-Maint of Underground Lines	12,247,154	12,247,154	12,247,154	12,450,334	203,181	1.7%	Does not exceed +-10%	Page 2, Line 24, Total column
402	595 Dist-Maint of Line Transformers	3,098,907	3,098,907	3,098,907	2,595,297	(503,610)	(16.3%)	Labor costs decreased due shifting to other FERC accounts based on work scope changes. Materials costs decreased due to expected reduction of corrective maintenance due to increased preventive maintenance.	Page 2, Line 24, Total column
402	596 Dist-Maint of Street Lights & Signals	1,495,473	1,495,473	1,495,473	909,230	(586,243)	(39.2%)	Distribution Operations costs decreased based on expected reduction in contract outside vendor costs for street light maintenance.	Page 2, Line 24, Total column
402	597 Dist-Maint of Meters	84,838	84,838	84,838	153,910	69,072	81.4%	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 24, Total column
402	598 Dist-Maint of Misc Dist Plant	16,744	16,744	16,744	770	(15,974)	(95.4%)	Actual and Budget expenses recorded in different FERC codes; Immaterial amount	Page 2, Line 24, Total column
402	741 Manuf Gas-Maint of Structures	0	0	0	0			Excluded - Gas Expense	
402	742 Manuf Gas-Maint of Production Equip	185,590	186,590	0	0			Excluded - Gas Expense	
402	834 Mtce of Compression Station	6,222	6,222	0	0			Excluded - Gas Expense	
402	843 Gas Storage-Maint E&S	647,138	647,140	0	0			Excluded - Gas Expense	
402	843.2 Gas Storage-Maint of Structures and Improve	46,720	45,721	0	0			Excluded - Gas Expense	
402	843.4 Gas Storage-Maint of Purification Equip	369	369	0	0			Excluded - Gas Expense	
402	843.5 Gas Storage-Maint of Liquefaction Equip	104,003	104,003	0	0			Excluded - Gas Expense	
402	843.6 Gas Storage-Maint of Vaporizing Equip	5,851	5,851	0	0			Excluded - Gas Expense	
402	843.7 Gas Storage-Maint of Compressor Equip	14,271	14,271	0	0			Excluded - Gas Expense	
402	843.8 Gas Storage-Maint of Meas & Reg Equip	27,223	27,223	0	0			Excluded - Gas Expense	
402	843.9 Gas Storage-Maint of Other Equip	2,116	2,116	0	0			Excluded - Gas Expense	
402	861 Gas Trans-Maint E&S	23	23	0	0			Excluded - Gas Expense	
402	863 Gas Trans-Maint of Mains	117,714	117,714	0	0			Excluded - Gas Expense	
402	864 Gas Trans-Maint of Compr Stn Equipt	178	178	0	0			Excluded - Gas Expense	
402	865 Gas Trans-Maint of Meas & Reg Station	97,770	97,770	0	0			Excluded - Gas Expense	
402	866 Gas Dist-Maint Communications Equip't	125	125	0	0			Excluded - Gas Expense	
402	885 Gas Dist-Maint E&S	697,542	697,542	0	0			Excluded - Gas Expense	
402	887 Gas Dist-Maint of Mains	2,050,074	2,050,074	0	0			Excluded - Gas Expense	
402	889 Gas Dist-Maint of Meas & Reg Station	709,278	709,278	0	0			Excluded - Gas Expense	
402	890 Gas Dist-Maint of Meas & Reg Indust	5,522	5,522	0	0			Excluded - Gas Expense	
402	891 Gas Dist-Maint of Meas & Reg City	48,992	48,992	0	0			Excluded - Gas Expense	
402	892 Gas Dist-Maint of Services	1,241,012	1,241,012	0	0			Excluded - Gas Expense	
402	893 Gas Dist-Maint of Meters & Regulators	2,016,633	2,016,633	0	0			Excluded - Gas Expense	
402	932 A&G-Maint of General Plant	129,348	129,348	0	0	0		Actual and Budget expenses recorded in different FERC codes	
402	935 A&G-Maint of General Plant	1,429,551	1,429,551	1,193,138	1,220,202	27,065	2.3%	Does not exceed +-10%	Page 2, Line 28, Total column
	Total Maintenance	300,644,812	300,644,813	292,254,683	266,243,933	(26,010,750)	(8.9%)		Total Operating Expenses
	403 Depreciation Expense	482,013,738	328,355,159	328,355,159	545,308,098	63,294,360	19.3%	Changes in Depreciation in forecast period. See Perkett Direct Testimony	Page 2, Line 32, Total column
	403.1 Depreciation Expense-ARO	7,553,759							
	404 Amortization of Limited Ter	40,339,937	20,254,356	20,254,356	39,447,139	19,192,783	94.8%	RDF Rider Amorization increase	Page 2, Line 31, Total column
	404.3 Amortization Other Limit Term Gas	4,659,536							
	405 Amortization of Oth Elec	(4,240,227)							Page 2, Line 32, Total column
	Total Amortization	40,759,246	20,254,356	20,254,356	39,447,139				
	406 Amortization of Plant Acq	0		2,921,664,775					
	407.3 Regulatory Debits	29,585,368							Page 2, Line 32, Total column
	407.4 Regulatory Credits	(237,775,111)							Page 2, Line 32, Total column
	408.1 Taxes Other than Income	223,531,674	200,218,033	200,218,033	241,808,700	41,590,668	18.6%	Increase in Property Taxes	Page 2, Line 43, Total column
	409.1 Income Tax Utility Operating Income (Federal)	(870,452)			(62,466,024)				Page 2, Line 44, Total column
	409.1 Income Tax Utility Operating Income (State)	17,305,663			(16,778,055)				Page 2, Line 44, Total column
	410.1 Prov for Deferred Income Tax-Utility	596,199,165	184,439,767	184,439,767	221,528,956	37,089,189	6.2%	Does not exceed +-10%	Page 2, Line 41, Total column
	411.1 Prov for Deferred Income Tax-Credit	(419,115,069)				0			Page 2, Line 41, Total column
	411.4 Investment Tax Credit	(1,734,848)	(1,457,530)	(1,457,530)	(1,485,889)	(28,359)	1.6%	Does not exceed +-10%	Page 2, Line 36, Total column
	411.6 Gain from Disposition-Utility less than op unit	0							
	411.7 Loss on Disposal of Utility less than op unit	173,039							
	411.8 Gain from Disposition-Emissions Allowances	(828,138)							Page 2, Line 32, Total column
	411.9 Loss on Disposition - Emissions Allowances	0							
	411.10 Accretion Expense	90,169,126							
	412 Revenue from Plant Leased to Others	0							
	413 Expense of Plant Leased to Others	0							
	Total Operating Expenses	4,444,014,177	4,284,035,158	3,653,474,560	3,640,673,479	66,442,998	1.8%		Total Operating Expenses
	Operating Income	(558,183,517)	46,631,778	(501,355,059)	(439,322,299)				Page 2, Line 48, Total column Operating Inc

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	FERC Account	Description	Total NSPM 2014 FERC	RIS Total Co Unadj 2014 Ann Rpt	Total Co Adjusted 2014 Ann Rpt	Total Co 2016 TY Adjusted	Dollar increase (decrease)	% increase (decrease)	Explanation	Exhibit__(CRB-1), Schedule 4
	415	Revenue from Merch/Jobbing			3,653,474,560					
	416	Costs & Expenses of Merchandise	0		(4,154,829,619)					
	417	Revenue from Non Utility Operations	(28,442,748)		(501,355,059)					
	417.1	Expense from Non Utility Operations	21,552,098							
	418.1	Equity Earnings of Subsidiary Companies	57,074							
	419	Interest & Dividend Income	(1,082,734)							
	419.1	AFUDC	(23,788,090)	(35,533,861)	(35,533,861)	(39,297,916)	(3,764,055)	10.6%	Changes in AFUDC in forecast period. See Perkett Direct Testimony	Page 2, Line 50 and 51, Total column
***	999	Not Valid	0							
	421	Miscellaneous Non Operating Income	(18,284,381)							
	421.1	Gain from Disposition-Utility operating unit	(248,098)							
		Total Other Income	(50,236,879)	(35,533,861)	(35,533,861)	(39,297,916)	(3,764,055)	10.6%		
	421.2	Loss from Disposition-Utility operating unit	792							
	426.1	Donations	5,858,832							Page 2, Line 29, Total column
	426.2	Life Insurance	(2,635,997)							
	426.3	Penalties	(406,818)							
	426.4	Expenditures for Civic & Political	2,428,762							
	426.5	Other Deductions	2,799,277							
		Total Other Deductions	8,044,848	0	0	0				
	408.2	Taxes Other Income & Deductions	179,150							
	409.2	Income Tax Other Income & Deductions-Federal	4,731,951							
	409.2	Income Tax Other Income & Deductions-Other	7,945,338							
	410.2	Prov for Deferred Income Tax-NonOp	40,190,913							
	411.2	Prov for Deferred Income Tax-Credit NonOp	(46,534,395)							
	420	Investment Tax Credit	0							
		Total Taxes on Other Income & Deductions	6,512,957	0	0	0				
		Net Other Income & Deductions	(35,679,074)	(35,533,861)	(35,533,861)	(39,297,916)				
	427	Interest on Long Term Debt	189,762,925							
	428	Amortization Debt Discount & Expense	3,583,929							
	428.1	Amort of Loss on Reacq Debt	1,927,811							
	430	Interest & Dividend	194,906							
	431	Other Interest Expense	4,189,087							Page 2, Line 32, Total column
	432	AFUDC	(10,711,165)	0						Page 2, Line 50 and 51, Total column
		Total Interest Charges	188,947,493	0	0	0				
		Net Income	(404,915,098)	11,097,917	(536,888,920)	(478,620,215)				

Reconcile 2014 FERC Form 1 to 2014 actual COSS
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Schedule IS - 7

FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
400	440 Revenue-Electric Residential Sales	1,265,876,932	(539,152)	(0.0%)	Does not exceed +-10%	1,265,356,303	(520,629)	(0.0%)	Does not exceed +-10%
400	442 Revenue-Electric C&I Sales Small	1,494,310,054	(636,444)	(0.0%)	Does not exceed +-10%	1,493,695,476	(614,578)	(0.0%)	Does not exceed +-10%
400	443 Revenue-Electric C&I Sales Large	689,832,523	(293,808)	(0.0%)	Does not exceed +-10%	689,548,810	(283,714)	(0.0%)	Does not exceed +-10%
400	444 Revenue-Electric Street & Highway Lighting	26,720,117	(11,380)	(0.0%)	Does not exceed +-10%	26,709,127	(10,989)	(0.0%)	Does not exceed +-10%
400	445 Revenue-Electric Other Public Authorities	9,706,894	(4,134)	(0.0%)	Does not exceed +-10%	9,702,902	(3,992)	(0.0%)	Does not exceed +-10%
400	447 Revenue-Electric Sales for Resale		0	0.0%	Does not exceed +-10%		0	0.0%	Does not exceed +-10%
400	448 Revenue-Electric Interdepartmental Sales	808,212	(527)	(0.1%)	Does not exceed +-10%	807,704	(508)	(0.1%)	Does not exceed +-10%
400	449.1 Revenue-Electric Provision for Rate Refunds		0	0.0%	Does not exceed +-10%		0	0.0%	Does not exceed +-10%
400	450 Revenue-Electric Forfeited Discounts	7,181,139	150,508	2.1%	Does not exceed +-10%	7,291,218	110,078	1.5%	Does not exceed +-10%
400	451 Revenue-Electric Miscellaneous Services	3,268,549	68,505	2.1%	Does not exceed +-10%	3,318,652	50,103	1.5%	Does not exceed +-10%
400	454 Revenue-Electric Other Rents	5,229,543	109,605	2.1%	Does not exceed +-10%	5,309,705	80,163	1.5%	Does not exceed +-10%
400	456 Revenue-Electric Other	638,894,698	7,777,134	1.2%	Does not exceed +-10%	645,853,727	6,959,029	1.1%	Does not exceed +-10%
400	456.1 Revenue frm Trnsm of Elctrcty Oths								
400	480 Revenue-Gas Residential								
400	481 Revenue-Gas C&I								
400	484 Revenue-Gas Interdepartmental Sales								
400	487 Revenue-Gas Forfeited Discounts								
400	488 Revenue-Gas Miscellaneous Service								
400	489 Revenue-Gas Transport for Others								
400	495 Revenue-Gas Other								
400	496 Revenue-Provision for Rate Refund								
400	412 Revenue - Plant Leased to Ohers								
	999 COSS adj Revenue, no FERC acct specified	26,973,709	2,942,208	12.2%	Includes Non-Decoupled sales adjustment in the 2017 Plan Year	30,322,270	3,348,560	12.4%	Includes Non-Decoupled sales adjustment in the 2018 Plan Year
	Total Revenue	(4,168,802,370)				(4,177,915,893)			
401	500 Steam-Operation E&S	7,671,678	181,599	2.4%	Does not exceed +-10%	7,880,872	209,194	2.7%	Does not exceed +-10%
401	501 Steam-Operation Fuel	486,644,687	0	0.0%	Does not exceed +-10%	486,644,687	0	0.0%	Does not exceed +-10%
401	502 Steam-Operation Expenses	23,854,779	1,139,852	5.0%	Does not exceed +-10%	24,847,315	992,536	4.2%	Does not exceed +-10%
401	505 Steam-Operation Electric Expenses	1,469,296	66,033	4.7%	Does not exceed +-10%	1,536,366	67,070	4.6%	Does not exceed +-10%
401	506 Steam-Operation Misc Steam Power Exp	21,669,334	330,048	1.5%	Does not exceed +-10%	22,058,589	389,255	1.8%	Does not exceed +-10%
401	507 Steam-Operation Rents	3,522,305	85,525	2.5%	Does not exceed +-10%	3,610,862	88,557	2.5%	Does not exceed +-10%
401	508 Steam-Operation Supplies & Exp								
401	509 Steam-Operation SO2 allowances								
401	517 Nuclear-Operation E&S	74,831,172	2,595,016	3.6%	Does not exceed +-10%	76,871,695	2,040,523	2.7%	Does not exceed +-10%
401	518 Nuclear-Fuel Expense	119,231,923	0	0.0%	Does not exceed +-10%	119,231,923	0	0.0%	Does not exceed +-10%
401	519 Nuclear-Coolants & Water	9,195,007	256,388	2.9%	Does not exceed +-10%	9,533,591	338,584	3.7%	Does not exceed +-10%
401	520 Nuclear-Steam Expense	51,879,858	752,408	1.5%	Does not exceed +-10%	52,853,064	973,207	1.9%	Does not exceed +-10%
401	523 Nuclear-Electric Expense	2,219,023	(15,552)	(0.7%)	Does not exceed +-10%	2,304,833	85,810	3.9%	Does not exceed +-10%
401	524 Nuclear-Misc Expenses	148,204,526	2,099,821	1.4%	Does not exceed +-10%	150,874,533	2,670,008	1.8%	Does not exceed +-10%
401	525 Nuclear-Rents	13,080,154	317,600	2.5%	Does not exceed +-10%	13,409,014	328,860	2.5%	Does not exceed +-10%
401	535 Hydro-Operation E&S	37,256	882	2.4%	Does not exceed +-10%	38,272	1,016	2.7%	Does not exceed +-10%
401	536 Hyd Oper Water for Pwr								

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FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
401	537 Hydro-Hydraulic Exp	491	19	4.1%	Does not exceed +-10%	512	20	4.1%	Does not exceed +-10%
401	538 Hydro-Electric Exp	12,452	452	3.8%	Does not exceed +-10%	13,099	647	5.2%	Does not exceed +-10%
401	539 Hydro-Misc Hydro Power Gen Exp	292,321	7,022	2.5%	Does not exceed +-10%	298,090	5,770	2.0%	Does not exceed +-10%
401	540 Hydro-Operation Rents	22,635	550	2.5%	Does not exceed +-10%	23,204	569	2.5%	Does not exceed +-10%
401	546 Other Generation-Operation E&S	2,232,609	52,849	2.4%	Does not exceed +-10%	2,293,488	60,880	2.7%	Does not exceed +-10%
401	547 Other-Fuel	19,348,363	0	0.0%	Does not exceed +-10%	19,348,363	0	0.0%	Does not exceed +-10%
401	548 Other-Generation Expenses	8,006,789	300,894	3.9%	Does not exceed +-10%	8,398,414	391,625	4.9%	Does not exceed +-10%
401	549 Other-Misc Power Generation Exp	15,834,074	409,096	2.7%	Does not exceed +-10%	16,163,599	329,525	2.1%	Does not exceed +-10%
401	550 Other-Rents	1,487,196	36,111	2.5%	Does not exceed +-10%	1,524,587	37,391	2.5%	Does not exceed +-10%
401	555 Purchased Power	652,081,484				647,510,710			
401	556 System Control & Load Dispatch	1,123,950	23,557	2.1%	Does not exceed +-10%	1,141,179	17,229	1.5%	Does not exceed +-10%
401	557 Other Power Supply Expenses	72,592,783	23,557	2.1%		73,469,840			
401	560 Trans-Operation E&S	7,109,904	168,301	2.4%	Does not exceed +-10%	7,303,779	193,875	2.7%	Does not exceed +-10%
401	561 Trans-Load Dispatching	0	0	0.0%	Does not exceed +-10%	0	0	0.0%	Does not exceed +-10%
401	561.1 Load Disp-Reliability	47,869	(142)	(0.3%)	Does not exceed +-10%	47,714	(155)	(0.3%)	Does not exceed +-10%
401	561.2 Load Disp-Monitor/Operate	6,974,060	(20,706)	(0.3%)	Does not exceed +-10%	6,951,416	(22,645)	(0.3%)	Does not exceed +-10%
401	561.3 Load Disp-Trans Serv/Sch	25,639	(76)	(0.3%)	Does not exceed +-10%	25,556	(83)	(0.3%)	Does not exceed +-10%
401	561.4 Load Disp-Sch/Con/Disp Serv	6,410,739	(19,034)	(0.3%)	Does not exceed +-10%	6,389,923	(20,816)	(0.3%)	Does not exceed +-10%
401	561.5 Rel/Plan/Standards Dev	924,238	(2,744)	(0.3%)	Does not exceed +-10%	921,237	(3,001)	(0.3%)	Does not exceed +-10%
401	561.6 Trans Service Studies	37,973	(113)	(0.3%)	Does not exceed +-10%	37,849	(123)	(0.3%)	Does not exceed +-10%
401	561.7 Gen Interconn Studies	137,764	(409)	(0.3%)	Does not exceed +-10%	137,317	(447)	(0.3%)	Does not exceed +-10%
401	561.8 Rel/Plan/Standards Dev Serv	2,613,717	(7,760)	(0.3%)	Does not exceed +-10%	2,605,231	(8,487)	(0.3%)	Does not exceed +-10%
401	562 Trans-Station Expense	1,915,325	45,510	2.4%	Does not exceed +-10%	1,971,757	56,432	2.9%	Does not exceed +-10%
401	563 Trans-Overhead Line Expense	2,309,188	42,815	1.9%	Does not exceed +-10%	2,364,115	54,928	2.4%	Does not exceed +-10%
401	564 Trans-Underground Line Expense	819	15	1.9%	Does not exceed +-10%	839	19	2.4%	Does not exceed +-10%
401	565 Trans-Trans of Electricity by Others	73,525,700	2,997,075	4.2%	Does not exceed +-10%	75,643,717	2,118,017	2.9%	Does not exceed +-10%

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FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
401 566	Trans-Misc Trans Expenses	118,769,854	1,639,298	1.4%	Does not exceed +-10%	124,580,569	5,810,715	4.9%	Does not exceed +-10%
401 567	Trans-Rents	2,415,359	58,647	2.5%	Does not exceed +-10%	2,476,086	60,727	2.5%	Does not exceed +-10%
401 575.1	Operation Supervision	213,863	5,923	2.8%	Does not exceed +-10%	219,721	5,858	2.7%	Does not exceed +-10%
401 575.2	DA & RT Mkt Admin	389,558	3,160	0.8%	Does not exceed +-10%	392,610	3,052	0.8%	Does not exceed +-10%
401 575.3	Trans Rights Mkt Admin								
401 575.4	Cap Mkt Admin								
401 575.5	Ancillary Serv Mkt Admin	181,267	391	0.2%	Does not exceed +-10%	181,549	282	0.2%	Does not exceed +-10%
401 575.6	Mkt Monitoring/Compliance	38,561	(497)	(1.3%)	Does not exceed +-10%	38,009	(552)	(1.4%)	Does not exceed +-10%
401 575.7	Mkt Fac/Mon/Comp serv	7,370,103	131,703	1.8%	Does not exceed +-10%	7,526,393	156,289	2.1%	Does not exceed +-10%
401 575.8	Regional Markets Rents	17,494	(172)	(1.0%)	Does not exceed +-10%	17,675	181	1.0%	Does not exceed +-10%
401 580	Dist-Operation E&S	10,339,957	244,761	2.4%	Does not exceed +-10%	10,621,911	281,954	2.7%	Does not exceed +-10%
401 581	Dist-Load Dispactching	7,721,130	75,898	1.0%	Does not exceed +-10%	7,814,060	92,930	1.2%	Does not exceed +-10%
401 582	Dist-Station Exp	3,087,673	67,442	2.2%	Does not exceed +-10%	3,172,954	85,281	2.8%	Does not exceed +-10%
401 583	Dist-Overhead Line Exp	1,765,350	42,734	2.5%	Does not exceed +-10%	1,818,959	53,609	3.0%	Does not exceed +-10%
401 584	Dist-Underground Line Exp	7,177,487	173,745	2.5%	Does not exceed +-10%	7,395,447	217,960	3.0%	Does not exceed +-10%
401 585	Dist-Street Lighting & Signals	1,858,858	33,803	1.9%	Does not exceed +-10%	1,903,353	44,495	2.4%	Does not exceed +-10%
401 586	Dist-Meter Expenses	3,281,004	60,818	1.9%	Does not exceed +-10%	3,357,402	76,399	2.3%	Does not exceed +-10%
401 587	Dist-Customer Installation	4,199,819	96,917	2.4%	Does not exceed +-10%	4,307,996	108,177	2.6%	Does not exceed +-10%
401 588	Dist-Misc Exp	18,303,015	206,911	1.1%	Does not exceed +-10%	18,507,656	204,641	1.1%	Does not exceed +-10%
401 589	Dist-Rents	4,373,860	106,202	2.5%	Does not exceed +-10%	4,483,827	109,967	2.5%	Does not exceed +-10%
401 710	Manuf Gas-Operation E&S				Excluded - Gas Expense				Excluded - Gas Expense
401 728	Manuf Gas-Liquified Petroleum Gas				Excluded - Gas Expense				Excluded - Gas Expense
401 733	Manuf Gas-Gas Mixing Exp				Excluded - Gas Expense				Excluded - Gas Expense
401 735	Manuf Gas-Misc Production Exp				Excluded - Gas Expense				Excluded - Gas Expense
401 736	Gas Prod-Rents				Excluded - Gas Expense				Excluded - Gas Expense
401 759	Gas Prod-Other Exp				Excluded - Gas Expense				Excluded - Gas Expense
401 760	Gas Prod-Rents				Excluded - Gas Expense				Excluded - Gas Expense
401 783	Gas Prod-Extract Rents				Excluded - Gas Expense				Excluded - Gas Expense

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FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
401	804 Gas Supply-City Gate Purchase				Excluded - Gas Expense				Excluded - Gas Expense
401	804.1 Gas Supply-LNG Purchases				Excluded - Gas Expense				Excluded - Gas Expense
401	805.1 Gas Supply-PGA				Excluded - Gas Expense				Excluded - Gas Expense
401	807 Gas Supply-Purchased Gas Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	808.1 Gas Supply-Withdrawn from Storage				Excluded - Gas Expense				Excluded - Gas Expense
401	808.2 Gas Supply-Delivered to Storage				Excluded - Gas Expense				Excluded - Gas Expense
401	812 Gas Used for Other Utility Ops Credit				Excluded - Gas Expense				Excluded - Gas Expense
401	813 Gas Supply-Other Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	821 Gas Storage-Purification Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	824 Gas Storage-Other Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	826 Gas Storage - Rent				Excluded - Gas Expense				Excluded - Gas Expense
401	840 Gas Storage-Operation E&S				Excluded - Gas Expense				Excluded - Gas Expense
401	841 Gas Storage-Labor & Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	842 Gas Storage-Other Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	842.1 Oth Strg Exp-Fuel				Excluded - Gas Expense				Excluded - Gas Expense
401	850 Gas Trans-Operation E&S				Excluded - Gas Expense				Excluded - Gas Expense
401	851 Gas Trans-System Control & Load Disp				Excluded - Gas Expense				Excluded - Gas Expense
401	853 Gas Trans-Compr Stn Labor & Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	856 Gas Trans-Mains				Excluded - Gas Expense				Excluded - Gas Expense
401	857 Gas Trans-Meas & Reg Station Exp				Excluded - Gas Expense				Excluded - Gas Expense
401	858 Gas Trans-Trans of Gas by Others				Excluded - Gas Expense				Excluded - Gas Expense
401	859 Gas Trans-Other Expenses				Excluded - Gas Expense				Excluded - Gas Expense
401	860 Gas Trans-Rents				Excluded - Gas Expense				Excluded - Gas Expense
401	870 Gas Dist-Operation E&S				Excluded - Gas Expense				Excluded - Gas Expense
401	871 Gas Dist-Load Dispatching				Excluded - Gas Expense				Excluded - Gas Expense
401	874 Gas Dist-Mains				Excluded - Gas Expense				Excluded - Gas Expense
401	875 Gas Dist-Meas & Reg Station				Excluded - Gas Expense				Excluded - Gas Expense
401	876 Gas Dist-Meas & Reg Station Indust				Excluded - Gas Expense				Excluded - Gas Expense
401	877 Gas Dist-Meas & Reg Station City				Excluded - Gas Expense				Excluded - Gas Expense
401	878 Gas Dist-Meters & Regulators				Excluded - Gas Expense				Excluded - Gas Expense
401	879 Gas Dist-Customer Installations				Excluded - Gas Expense				Excluded - Gas Expense
401	880 Gas Dist-Other Expenses				Excluded - Gas Expense				Excluded - Gas Expense
401	881 Gas Dist-Rents				Excluded - Gas Expense				Excluded - Gas Expense
401	901 Cust Accts-Supervision	140,097	3,391	2.5%	Does not exceed +-10%	144,035	3,939	2.8%	Does not exceed +-10%
401	902 Cust Accts-Meter Reading	19,836,496	408,369	2.1%	Does not exceed +-10%	20,296,594	460,098	2.3%	Does not exceed +-10%
401	903 Cust Accts-Records & Collection	26,249,573	636,765	2.5%	Does not exceed +-10%	26,986,537	736,963	2.8%	Does not exceed +-10%
401	904 Cust Accts-Uncollectible Accounts	12,547,717	(222,150)	(1.7%)	Does not exceed +-10%	12,382,134	(165,584)	(1.3%)	Does not exceed +-10%
401	905 Cust Accts-Misc Expenses	30	0	0.4%	Does not exceed +-10%	30	0	0.2%	Does not exceed +-10%
401	906 Cust Serv & Information								
401	908 Cust Serv-Cust Assistance Exp	91,625,290	0	(0.0%)	Does not exceed +-10%	91,625,290	0	0.0%	Does not exceed +-10%
401	909 Cust Serv-Inform & Instruct Adv	848,273	19,162	2.3%	Does not exceed +-10%	867,022	18,749	2.2%	Does not exceed +-10%
401	912 Sales-Demo & Selling Exp	121,487	2,077	1.7%	Does not exceed +-10%	124,094	2,608	2.1%	Does not exceed +-10%
401	913 Sales-Advertising Exp								
401	920 A&G-Salaries	56,634,598	1,573,680	2.9%	Does not exceed +-10%	58,246,936	1,612,338	2.8%	Does not exceed +-10%
401	921 A&G-Office Supplies & Exp	53,276,744	945,065	1.8%	Does not exceed +-10%	54,266,176	989,432	1.9%	Does not exceed +-10%
401	922 A&G-Admin Transfer Credit	(47,094,139)	(987,033)	2.1%	Does not exceed +-10%	(47,816,036)	(721,897)	1.5%	Does not exceed +-10%
401	923 A&G-Outside Service	24,665,324	517,271	2.1%	Does not exceed +-10%	25,196,006	530,683	2.2%	Does not exceed +-10%
401	924 A&G-Property Insurance	10,470,733	243,865	2.4%	Does not exceed +-10%	10,700,605	229,872	2.2%	Does not exceed +-10%
401	925 A&G-Injuries & Damages	16,842,153	1,550,791	10.1%	Changes in Medical Insurance costs in forecast p	17,627,796	785,642	4.7%	Does not exceed +-10%
401	926 A&[redacted]s & Benefits	85,250,558	767,031	0.9%	Does not exceed +-10%	87,427,161	2,176,603	2.6%	Does not exceed +-10%

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FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
401	928 A&G-Regulatory Commission Exp	6,289,337	139,039	2.3%	Does not exceed +-10%	6,441,957	152,621	2.4%	Does not exceed +-10%
401	929 A&G-Duplicate Charge Credit	(5,092,889)	(106,740)	2.1%	Does not exceed +-10%	(5,170,957)	(78,068)	1.5%	Does not exceed +-10%
401	930.1 A&G-General Advertising	207,009	4,622	2.3%	Does not exceed +-10%	211,537	4,528	2.2%	Does not exceed +-10%
401	930.2 A&G-Misc General Exp	5,354,053	94,178	1.8%	Does not exceed +-10%	5,448,281	94,228	1.8%	Does not exceed +-10%
401	931.0 A&G-Rents	35,199,088	485,798	1.4%	Does not exceed +-10%	35,885,485	686,397	2.0%	Does not exceed +-10%
	Total Operation Expenses								
402	510 Steam-Maint E&S	2,057,553	48,705	2.4%	Does not exceed +-10%	2,113,659	56,106	2.7%	Does not exceed +-10%
402	511 Steam-Maint of Structures	2,888,132	103,820	3.7%	Does not exceed +-10%	3,004,149	116,018	4.0%	Does not exceed +-10%
402	512 Steam-Maint of Boiler Plant	40,504,321	800,113	2.0%	Does not exceed +-10%	41,442,912	938,591	2.3%	Does not exceed +-10%
402	513 Steam-Maint of Electric Plant	5,041,270	109,588	2.2%	Does not exceed +-10%	5,162,114	120,844	2.4%	Does not exceed +-10%
402	514 Steam-Maint of Misc Plant	18,646,125	320,760	1.8%	Does not exceed +-10%	19,042,697	396,572	2.1%	Does not exceed +-10%
402	515 Steam-Maint of Steam Prod Plant								
402	528 Nuclear-Maint E&S	6,885,067	701,547	11.3%	Flucuations in nuclear outage amortization	7,311,013	425,946	6.2%	Does not exceed +-10%
402	529 Nuclear-Maint of Structures	487	(8,881)	(94.8%)	Flucuations in nuclear outage amortization	0			Does not exceed +-10%
402	530 Nuclear-Maint of Reactor Plant Equip	53,423,273	4,489,262	9.2%	Does not exceed +-10%	52,616,981	(806,293)	(1.5%)	Does not exceed +-10%

Reconcile 2014 FERC Form 1 to 2014 actual COSS
Income Statement

Schedule IS - 7

FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
402	531 Nuclear-Maint of Electric Plant	9,891,636	(3,631,225)	(26.9%)	Flucuations in nuclear outage amortization	9,947,597	55,960	0.6%	Does not exceed +-10%
402	532 Nuclear-Maint of Misc Plant	24,259,618	(1,203,392)	(4.7%)	Does not exceed +-10%	23,285,251	(974,367)	(4.0%)	Does not exceed +-10%
402	541 Hydro-Maint Supervision & Engineering	5,642	134	2.4%	Does not exceed +-10%	5,796	154	2.7%	Does not exceed +-10%
402	542 Hydro-Maint of Structures	22,820	820	3.7%	Does not exceed +-10%	23,737	917	4.0%	Does not exceed +-10%
402	543 Hydro-Maint of Res, Dams & Waterways	22,596	596	2.7%	Does not exceed +-10%	23,288	692	3.1%	Does not exceed +-10%
402	544 Hydro-Maint of Electric Plant	90,102	1,958	2.2%	Does not exceed +-10%	92,261	2,159	2.4%	Does not exceed +-10%
402	545 Hydro-Maint of Misc Hydro Plant	60,777	1,063	1.8%	Does not exceed +-10%	62,051	1,274	2.1%	Does not exceed +-10%
402	551 Other-Maint E&S	317,871	7,524	2.4%	Does not exceed +-10%	326,538	8,668	2.7%	Does not exceed +-10%
402	552 Other-Maint of Structures	3,363,043	120,892	3.7%	Does not exceed +-10%	3,498,138	135,095	4.0%	Does not exceed +-10%
402	553 Other-Maint of Gen & Electric Plant	17,529,946	304,109	1.8%	Does not exceed +-10%	17,886,837	356,891	2.0%	Does not exceed +-10%
402	554 Other-Maint of Misc Power Gen Plant	1,899,215	32,671	1.8%	Does not exceed +-10%	1,939,608	40,393	2.1%	Does not exceed +-10%
402	568 Trans-Maint E&S	125,412	2,969	2.4%	Does not exceed +-10%	128,832	3,420	2.7%	Does not exceed +-10%
402	569 Trans-Maint of Structures								
402	570 Trans-Maint of Station Equip	7,918,810	203,411	2.6%	Does not exceed +-10%	8,151,837	233,027	2.9%	Does not exceed +-10%
402	571 Trans-Maint of Overhead Lines	8,706,980	162,163	1.9%	Does not exceed +-10%	8,946,505	239,524	2.8%	Does not exceed +-10%
402	572 Trans-Maint of UG Lines	224,179	5,160	2.4%	Does not exceed +-10%	231,104	6,924	3.1%	Does not exceed +-10%
402	573 Tr[redacted]f Misc Trans Plant	22,208	411	1.9%	Does not exceed +-10%	22,724	516	2.3%	Does not exceed +-10%

Reconcile 2014 FERC Form 1 to 2014 actual COSS
Income Statement

Schedule IS - 7

FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
402 590	Dist-Maint E&S	450,141	10,655	2.4%	Does not exceed +-10%	462,416	12,275	2.7%	Does not exceed +-10%
402 591	Dist-Maint of Major Structures		0		Immaterial dollar amount				Does not exceed +-10%
402 592	Dist-Maint of Station Equip	8,273,913	212,532	2.6%	Does not exceed +-10%	8,517,389	243,477	2.9%	Does not exceed +-10%
402 593	Dist-Maint of Overhead Lines	39,822,085	741,665	1.9%	Does not exceed +-10%	40,917,568	1,095,483	2.8%	Does not exceed +-10%
402 594	Dist-Maint of Underground Lines	12,743,671	293,337	2.4%	Does not exceed +-10%	13,137,300	393,629	3.1%	Does not exceed +-10%
402 595	Dist-Maint of Line Transformers	2,637,035	41,737	1.6%	Does not exceed +-10%	2,681,505	44,471	1.7%	Does not exceed +-10%
402 596	Dist-Maint of Street Lights & Signals	929,549	20,320	2.2%	Does not exceed +-10%	951,285	21,736	2.3%	Does not exceed +-10%
402 597	Dist-Maint of Meters	156,765	2,854	1.9%	Does not exceed +-10%	159,833	3,069	2.0%	Does not exceed +-10%
402 598	Dist-Maint of Misc Dist Plant	790	20	2.6%	Does not exceed +-10%	814	24	3.0%	Does not exceed +-10%
402 741	Manuf Gas-Maint of Structures				Excluded - Gas Expense				Excluded - Gas Expense
402 742	Manuf Gas-Maint of Production Equip				Excluded - Gas Expense				Excluded - Gas Expense
402 834	Mtce of Compression Station				Excluded - Gas Expense				Excluded - Gas Expense
402 843	Gas Storage-Maint E&S				Excluded - Gas Expense				Excluded - Gas Expense
402 843.2	Gas Storage-Maint of Structures and Improve				Excluded - Gas Expense				Excluded - Gas Expense
402 843.4	Gas Storage-Maint of Purification Equip				Excluded - Gas Expense				Excluded - Gas Expense
402 843.5	Gas Storage-Maint of Liquefaction Equip				Excluded - Gas Expense				Excluded - Gas Expense
402 843.6	Gas Storage-Maint of Vaporizing Equip				Excluded - Gas Expense				Excluded - Gas Expense
402 843.7	Gas Storage-Maint of Compressor Equip				Excluded - Gas Expense				Excluded - Gas Expense
402 843.8	Gas Storage-Maint of Meas & Reg Equip				Excluded - Gas Expense				Excluded - Gas Expense
402 843.9	Gas Storage-Maint of Other Equip				Excluded - Gas Expense				Excluded - Gas Expense
402 861	Gas Trans-Maint E&S				Excluded - Gas Expense				Excluded - Gas Expense
402 863	Gas Trans-Maint of Mains				Excluded - Gas Expense				Excluded - Gas Expense
402 864	Gas Trans-Maint of Compr Stn Equipt				Excluded - Gas Expense				Excluded - Gas Expense
402 865	Gas Trans-Maint of Meas & Reg Station				Excluded - Gas Expense				Excluded - Gas Expense
402 866	Gas Dist-Maint Communications Equip't				Excluded - Gas Expense				Excluded - Gas Expense
402 885	Gas Dist-Maint E&S				Excluded - Gas Expense				Excluded - Gas Expense
402 887	Gas Dist-Maint of Mains				Excluded - Gas Expense				Excluded - Gas Expense
402 889	Gas Dist-Maint of Meas & Reg Station				Excluded - Gas Expense				Excluded - Gas Expense
402 890	Gas Dist-Maint of Meas & Reg Indust				Excluded - Gas Expense				Excluded - Gas Expense
402 891	Gas Dist-Maint of Meas & Reg City				Excluded - Gas Expense				Excluded - Gas Expense
402 892	Gas Dist-Maint of Services				Excluded - Gas Expense				Excluded - Gas Expense
402 893	Gas Dist-Maint of Meters & Regulators				Excluded - Gas Expense				Excluded - Gas Expense
402 932	A&G-Maint of General Plant				Excluded - Gas Expense				Excluded - Gas Expense
402 935	A&G-Maint of General Plant	1,231,944	11,741	1.0%	Does not exceed +-10%	1,248,216	16,272	1.3%	Does not exceed +-10%
	Total Maintenance	2,693,607,799	24,798,363	1.0%		2,719,329,967	29,416,371	1.0%	Does not exceed +-10%
403	Depreciation Expense	622,164,342	76,856,245	14.1%	Changes in Depreciation in forecast period. See Perkett Direct Testimony	652,924,731	30,760,388	4.9%	Does not exceed +-10%
403.1	Depreciation Expense-ARO								
404	Amortization of Limited Ter	39,447,139	0	0.0%	Does not exceed +-10%	39,447,139	0	0.0%	Does not exceed +-10%
404.3	Amortization Other Limit Term Gas								
405	Amortization of Oth Elec								
	Total Amortization								
406	Amortization of Plant Acq								
407.3	Regulatory Debits								
407.4	Regulatory Credits								
408.1	Taxes Other than Income	252,150,822	10,342,121	4.3%	Does not exceed +-10%	258,908,865	6,758,044	2.7%	Does not exceed +-10%
409.1	Income Tax Utility Operating Income (Federal)	(71,107,390)				11,557,009			
409.1	Income Tax Utility Operating Income (State)	13,410,404				(95,391,300)			
410.1	Prov for Deferred Income Tax-Utility	147,774,075	(73,754,881)	(33.3%)	Difference driven due to book vs tax differences	150,726,965	2,952,890	2.0%	Does not exceed +-10%
411.1	Prov for Deferred Income Tax-Credit								
411.4	Investment Tax Credit	(1,485,889)	(0)	0.0%	Does not exceed +-10%	(1,485,889)	0	(0.0%)	Does not exceed +-10%
411.6	Gain from Disposition-Utility less than op unit								
411.7	Loss on Disposal of Utility less than op unit								
411.8	Gain from Disposition-Emissions Allowances								
411.9	Loss on Disposition - Emissions Allowances								
411.10	Accretion Expense								
412	Revenue from Plant Leased to Others								
413	Expense of Plant Leased to Others								
	Total Operating Expenses	3,695,961,302				3,736,017,487			
	Operating Income	(472,841,068)				(441,898,406)			

Reconcile 2014 FERC Form 1 to 2014 actual COSS
Income Statement

Schedule IS - 7

	FERC Account	Description	TOTAL NSPM 2017 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation	TOTAL NSPM 2018 Plan Year	Dollar increase (decrease)	% increase (decrease)	Explanation
	415	Revenue from Merch/Jobbing								
	416	Costs & Expenses of Merchandise								
	417	Revenue from Non Utility Operations								
	417.1	Expense from Non Utility Operations								
	418.1	Equity Earnings of Subsidiary Companies								
	419	Interest & Dividend Income								
	419.1	AFUDC	(46,398,203)	(7,100,287)	18.1%	Changes in AFUDC in forecast period. See Perkett Direct Testimony	(38,951,926)	7,446,278	(16.0%)	Changes in AFUDC in forecast period. See Perkett Direct Testimony
***	999	Not Valid								
	421	Miscellaneous Non Operating Income								
	421.1	Gain from Disposition-Utility operating unit								
		Total Other Income								
	421.2	Loss from Disposition-Utility operating unit								
	426.1	Donations								
	426.2	Life Insurance								
	426.3	Penalties								
	426.4	Expenditures for Civic & Political								
	426.5	Other Deductions								
		Total Other Deductions								
	408.2	Taxes Other Income & Deductions								
	409.2	Income Tax Other Income & Deductions-Federal								
	409.2	Income Tax Other Income & Deductions-Other								
	410.2	Prov for Deferred Income Tax-NonOp								
	411.2	Prov for Deferred Income Tax-Credit NonOp								
	420	Investment Tax Credit								
		Total Taxes on Other Income & Deductions								
		Net Other Income & Deductions								
	427	Interest on Long Term Debt								
	428	Amortization Debt Discount & Expense								
	428.1	Amort of Loss on Reacq Debt								
	430	Interest & Dividend								
	431	Other Interest Expense								
	432	AFUDC								
		Total Interest Charges								
		Net Income								

Northern States Power Company Minnesota
2014 Total Company JCOSS Tie Out
Amounts in $000

Schedule IS - 8

Line No. Schedule 4	NSPM - 02 Income Statement Schedule	Dec - 2014 Amounts Per Annual report JCOSS Total	Amounts calculated Per Response	Difference
1	Operating Revenues			
6	Total Operating Revenues	4,154,829	4,154,830	(1)
7				
8	Expenses			
29	Total Operating Expenses	2,921,665	2,921,665	(0)
30				
31	Depreciation	328,355	328,355	(0)
32	Amortization	20,254	20,254	0
33				
34	Taxes:			
43	Total Taxes Other Than Income	383,200	383,200	0
44	Total State & Federal Income Taxes	(0)	0	(0)
45				
46	Total Taxes	383,200	383,200	0
47	Total Expenses	3,653,475	3,653,475	(0)
48	Total Operating Income	501,354	501,355	(1)
49				
50	AFDC Debt	10,876	35,534	0
51	AFDC Equity	24,658		

Northern States Power Company Minnesota
2016 Total Company JCOSS Tie Out
Amounts in $000

Schedule IS - 9

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2016 Amounts Per Annual report JCOSS Total	Amounts calculated Per Response	Difference
1	Operating Revenues			
6	Total Operating Revenues	4,159,240	4,159,240	0
7				
8	Expenses			
29	Total Operating Expenses	2,673,311	2,673,311	0
30		0		
31	Depreciation	545,308	545,308	0
32	Amortization	39,447	39,447	0
33		0		
34	Taxes:	0		
43	Total Taxes Other Than Income	461,852	461,852	0
44	Total State & Federal Income Taxes	(79,244)	(79,244)	0
45				
46	Total Taxes	382,608	382,608	0
47	Total Expenses	3,640,673	3,640,673	0
48	Total Operating Income	518,566	518,566	(0)
49				
50	AFDC Debt	12,939	39,298	0
51	AFDC Equity	26,359		

Northern States Power Company Minnesota
2017 Total Company JCOSS Tie Out
Amounts in $000

Schedule IS - 10

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2017 Amounts Per Annual report JCOSS Total	Amounts calculated Per Response	Difference
1	Operating Revenues			
6	Total Operating Revenues	4,168,802	4,168,802	0
7				
8	Expenses			
29	Total Operating Expenses	2,693,608	2,693,608	0
30				
31	Depreciation	622,164	622,164	0
32	Amortization	39,447	39,447	0
33				
34	Taxes:			
43	Total Taxes Other Than Income	398,439	398,439	0
44	Total State & Federal Income Taxes	(57,697)	(57,697)	0
45				
46	Total Taxes	340,742	340,742	0
47	Total Expenses	3,695,961	3,695,961	0
48	Total Operating Income	472,841	472,841	(0)
49				
50	AFDC Debt	17,374	46,398	0
51	AFDC Equity	29,024		
52				

Northern States Power Company Minnesota
2018 Total Company JCOSS Tie Out
Amounts in $000

Schedule IS - 11

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2018 Amounts Per Annual report JCOSS Total	Amounts calculated Per Response	Difference
1	Operating Revenues			
6	Total Operating Revenues	4,177,916	4,177,916	0
7				
8	Expenses			
29	Total Operating Expenses	2,719,330	2,719,330	0
30				
31	Depreciation	652,925	652,925	0
32	Amortization	39,447	39,447	0
33				
34	Taxes:			
43	Total Taxes Other Than Income	408,150	408,150	0
44	Total State & Federal Income Taxes	(83,834)	(83,834)	0
45				
46	Total Taxes	324,316	324,316	0
47	Total Expenses	3,736,017	3,736,017	0
48	Total Operating Income	441,898	441,898	(0)
49				
50	AFDC Debt	16,280	38,952	0
51	AFDC Equity	22,672		