

Northern States Power Company
Unadjusted Base OM by FERC Code with Labor Designator

Year	Reporting Line	Account Major	Total			MN Electric			Other		
			Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor
Dec - 2016	Operating Expenses - Production - Fixed IA Investment	Sub-Total Operating Expenses - Production - Fixed IA	53,592,339	53,592,339		46,810,818	46,810,818		6,781,521	6,781,521	
Dec - 2016	Operating Expenses - Production - Variable	510-Stm Maint Super&Eng	2,008,848	1,826,918	181,930	1,754,283	1,595,407	158,876	254,565	231,511	23,055
Dec - 2016	Operating Expenses - Production - Variable	512-Stm Maint of Boiler Plt	39,704,208	15,650,681	24,053,526	34,672,811	13,667,396	21,005,415	5,031,397	1,983,286	3,048,111
Dec - 2016	Operating Expenses - Production - Variable	513-Stm Maint of Elec Plant	4,931,682	2,004,938	2,926,745	4,306,730	1,750,868	2,555,862	624,953	254,070	370,883
Dec - 2016	Operating Expenses - Production - Variable	518-Nuclear Fuel Expense	2,718,060		2,718,060	2,373,498		2,373,498	344,562		344,562
Dec - 2016	Operating Expenses - Production - Variable	528-Nuc Mtce Supervision&Eng	6,183,520	3,783,339	2,400,181	5,399,932	3,303,906	2,096,025	783,588	479,432	304,156
Dec - 2016	Operating Expenses - Production - Variable	530-Nuc Mtce Rctr Plant Equip	48,934,011	13,421,547	35,512,464	42,732,995	11,720,742	31,012,254	6,201,016	1,700,805	4,500,211
Dec - 2016	Operating Expenses - Production - Variable	531-Nuc Mtce of Elec Plant	13,522,861	5,479,268	8,043,593	11,809,217	4,784,925	7,024,293	1,713,644	694,344	1,019,300
Dec - 2016	Operating Expenses - Production - Variable	540-Hyd Oper Rents	22,085		22,085	19,286		19,286	2,799		2,799
Dec - 2016	Operating Expenses - Production - Variable	541-Hydro Mtc Super& Eng	5,509	5,509		4,811	4,811		698	698	
Dec - 2016	Operating Expenses - Production - Variable	544-Hyd Maint of Elec Plant	88,144	6,144	82,000	76,974	5,365	71,609	11,170	779	10,391
Dec - 2016	Operating Expenses - Production - Variable	557-Purchased Power Other	3,994,303	3,671,481	322,823	3,488,137	3,206,223	281,914	506,166	465,257	40,909
Dec - 2016	Operating Expenses - Production - Variable	Sub-Total Operating Expenses - Production - Variable	122,113,230	45,849,824	76,263,407	106,638,673	40,039,642	66,599,031	15,474,557	5,810,181	9,664,376
Dec - 2016	Operating Expenses - Production - Purchased Demand	555-Purchased Power	154,139,924		154,139,924	134,635,212		134,635,212	19,504,712		19,504,712
Dec - 2016	Operating Expenses - Production - Purchased Demand	Sub-Total Operating Expenses - Production - Purchas	154,139,924		154,139,924	134,635,212		134,635,212	19,504,712		19,504,712
Dec - 2016	Operating Expenses - Regional Markets	575.1-Operations Supervision	207,941	174,020	33,921	181,628	152,000	29,628	26,313	22,020	4,292
Dec - 2016	Operating Expenses - Regional Markets	575.2-DA & RT Mkt Admin	386,397	386,397		337,503	337,503		48,894	48,894	
Dec - 2016	Operating Expenses - Regional Markets	575.5-Ancillary Serv Mkt Admin	180,876	180,876		157,988	157,988		22,888	22,888	
Dec - 2016	Operating Expenses - Regional Markets	575.6-Mkt Monitoring/Compliance	39,058	39,058		34,115	34,115		4,942	4,942	
Dec - 2016	Operating Expenses - Regional Markets	575.7-Mkt Fac/Mon/Comp Serv	7,238,400		7,238,400	6,322,460		6,322,460	915,940		915,940
Dec - 2016	Operating Expenses - Regional Markets	575.8-Regional Market Rents	17,666		17,666	15,431		15,431	2,235		2,235
Dec - 2016	Operating Expenses - Regional Markets	Sub-Total Operating Expenses - Regional Markets	8,070,338	780,351	7,289,987	7,049,125	681,606	6,367,519	1,021,212	98,745	922,468
Dec - 2016	Operating Expenses - Transmission	560-Trans Oper Super & Eng	6,941,603	6,233,076	708,527	6,063,219	5,444,349	618,870	878,383	788,727	89,656
Dec - 2016	Operating Expenses - Transmission	561.1-Load Disp-Reliability	48,011	48,011		41,936	41,936		6,075	6,075	
Dec - 2016	Operating Expenses - Transmission	561.2-Load Disp-Monitor/Operat	6,994,767	3,726,842	3,267,925	6,109,656	3,255,251	2,854,405	885,111	471,591	413,520
Dec - 2016	Operating Expenses - Transmission	561.3-Load Disp-Trans Serv/Sch	25,715	25,715		22,461	22,461		3,254	3,254	
Dec - 2016	Operating Expenses - Transmission	561.4-Load Disp-Sch/Con/Disp Serv	6,429,773		6,429,773	5,616,156		5,616,156	813,617		813,617
Dec - 2016	Operating Expenses - Transmission	561.5 - Rel/Plan/Stnd/Dev	926,982	866,996	59,986	809,682	757,287	52,395	117,299	109,709	7,591
Dec - 2016	Operating Expenses - Transmission	561.6-Trans Service Studies	38,085	38,085		33,266	33,266		4,819	4,819	
Dec - 2016	Operating Expenses - Transmission	561.7-Gen Interconn Studies	138,173	92,501	45,672	120,689	80,796	39,893	17,484	11,705	5,779
Dec - 2016	Operating Expenses - Transmission	561.8-Rel/Plan/Standards Dev Serv	2,621,478		2,621,478	2,289,759		2,289,759	331,719		331,719
Dec - 2016	Operating Expenses - Transmission	562-Trans Oper Station Exp	1,869,816	1,045,254	824,562	1,633,211	912,988	720,223	236,605	132,265	104,339
Dec - 2016	Operating Expenses - Transmission	563-Trans Oper OH Lines	2,467,151	843,733	1,623,418	2,154,960	736,968	1,417,993	312,191	106,765	205,426
Dec - 2016	Operating Expenses - Transmission	564-Trans Oper UG Lines	804		804	702		702	102		102
Dec - 2016	Operating Expenses - Transmission	565-Purchased Power	191,799,414		191,799,414	167,529,308		167,529,308	24,270,106		24,270,106
Dec - 2016	Operating Expenses - Transmission	566-Trans Oper Misc Exp	5,542,373	1,558,139	3,984,234	4,841,047	1,360,973	3,480,073	701,326	197,165	504,161
Dec - 2016	Operating Expenses - Transmission	567-Trans Rents	2,356,712		2,356,712	2,058,496		2,058,496	298,216		298,216
Dec - 2016	Operating Expenses - Transmission	568-Trans Mtce Super & Eng	122,444	119,604	2,840	106,950	104,469	2,481	15,494	15,135	359
Dec - 2016	Operating Expenses - Transmission	570-Tran Mnt of Station Equip	7,715,399	4,762,975	2,952,424	6,739,100	4,160,273	2,578,827	976,299	602,702	373,597
Dec - 2016	Operating Expenses - Transmission	571-Trans Mt of Overhead Lines	8,544,818	838,733	7,706,085	7,463,565	732,600	6,730,965	1,081,253	106,132	975,120
Dec - 2016	Operating Expenses - Transmission	572-Trans Mt of Underground Lines	219,019	314	218,705	191,305	274	191,030	27,714	40	27,675
Dec - 2016	Operating Expenses - Transmission	573-Trans Miscellaneous Plant	21,797	59,462	(37,665)	19,039	51,938	(32,899)	2,758	7,524	(4,766)
Dec - 2016	Operating Expenses - Transmission	Sub-Total Operating Expenses - Transmission	244,824,334	20,259,440	224,564,894	213,844,507	17,695,831	196,148,677	30,979,826	2,563,609	28,416,217

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			Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor
Dec - 2016	Operating Expenses - Transmission IA	566-Trans Oper Misc Exp	111,588,183	111,588,183	0	97,467,926	97,467,926	0	14,120,257	14,120,257	
Dec - 2016	Operating Expenses - Transmission IA	Sub-Total Operating Expenses - Transmission IA	111,588,183	111,588,183	0	97,467,926	97,467,926	0	14,120,257	14,120,257	
Dec - 2016	Operating Expenses - Distribution	580-Dist Oper Sup & Eng	10,095,196	7,030,954	3,064,243	8,561,400	6,058,682	2,502,718	1,533,796	972,271	561,525
Dec - 2016	Operating Expenses - Distribution	581-Dist Load Dispatching	7,645,232	6,282,813	1,362,419	6,849,595	5,635,289	1,214,306	795,637	647,524	148,113
Dec - 2016	Operating Expenses - Distribution	582-Dist Op Station Exp	3,020,231	2,272,380	747,851	2,769,266	2,108,409	660,857	250,965	163,971	86,994
Dec - 2016	Operating Expenses - Distribution	583-Dist Oper Overhead Lines	1,722,617	2,276,435	(553,818)	1,219,108	1,796,362	(577,254)	503,508	480,073	23,436
Dec - 2016	Operating Expenses - Distribution	584-Dist Op UG Elec lines	7,003,743	2,886,992	4,116,750	5,473,242	2,370,992	3,102,250	1,530,501	516,001	1,014,500
Dec - 2016	Operating Expenses - Distribution	585-Dist Oper Streetlight	1,825,055	888,855	936,200	1,413,858	654,110	759,749	411,196	234,745	176,451
Dec - 2016	Operating Expenses - Distribution	586-Dist Oper Meter Exp	3,220,186	3,334,890	(114,704)	2,683,158	2,862,824	(179,666)	537,028	472,065	64,962
Dec - 2016	Operating Expenses - Distribution	587-Dist Oper Cust Install	4,102,902	3,473,704	629,198	3,614,250	3,077,739	536,511	488,653	395,965	92,688
Dec - 2016	Operating Expenses - Distribution	588-Dist Oper Misc Exp	18,096,104	7,018,673	11,077,431	15,941,650	6,275,273	9,666,376	2,154,454	743,399	1,411,054
Dec - 2016	Operating Expenses - Distribution	589-Dist Rents	4,267,658		4,267,658	3,764,610		3,764,610	503,048		503,048
Dec - 2016	Operating Expenses - Distribution	590-Dist Mtc Super & Eng	439,486	452,174	(12,688)	355,585	383,869	(28,284)	83,901	68,305	15,595
Dec - 2016	Operating Expenses - Distribution	592-Dist Mt of Station Equip	8,061,380	5,500,447	2,560,934	7,066,102	4,826,324	2,239,778	995,278	674,122	321,156
Dec - 2016	Operating Expenses - Distribution	593-Dist Mtc of Overhead Lines	39,080,420	8,530,178	30,550,242	34,588,561	7,205,737	27,382,823	4,491,860	1,324,441	3,167,419
Dec - 2016	Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	12,450,334	7,919,742	4,530,592	10,428,264	6,739,010	3,689,254	2,022,070	1,180,732	841,338
Dec - 2016	Operating Expenses - Distribution	595-Dist Mt of Line Transform	2,595,297	1,791,202	804,096	2,419,845	1,697,256	722,589	175,452	93,946	81,506
Dec - 2016	Operating Expenses - Distribution	596-Dist Mtc of Streetlights	909,230	309,739	599,490	744,091	245,005	499,086	165,138	64,734	100,405
Dec - 2016	Operating Expenses - Distribution	597-Dist Mtc of Meters	153,910	40,591	113,320	130,396	34,995	95,401	23,515	5,596	17,919
Dec - 2016	Operating Expenses - Distribution	598 - Dist Mtc of Misc Plant	770		770	330		330	440		440
Dec - 2016	Operating Expenses - Distribution	Sub-Total Operating Expenses - Distribution	124,689,750	60,009,768	64,679,982	108,023,311	51,971,878	56,051,433	16,666,439	8,037,890	8,628,549
Dec - 2016	Operating Expenses - Customer Accounting	901-Cust Acct Supervise	136,706	91,669	45,037	119,416	80,075	39,341	17,290	11,594	5,696
Dec - 2016	Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	19,428,127	960,165	18,467,963	15,586,121	598,507	14,987,615	3,842,006	361,658	3,480,348
Dec - 2016	Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	25,612,808	13,849,474	11,763,335	22,373,428	12,097,862	10,275,567	3,239,380	1,751,612	1,487,768
Dec - 2016	Operating Expenses - Customer Accounting	904-Cust Acct Uncollect	13,498,727		13,498,727	11,964,825		11,964,825	1,533,903		1,533,903
Dec - 2016	Operating Expenses - Customer Accounting	905-Cust Acct Misc	30		30	30		30			
Dec - 2016	Operating Expenses - Customer Accounting	Sub-Total Operating Expenses - Customer Accountin	58,676,399	14,901,307	43,775,092	50,043,821	12,776,443	37,267,378	8,632,578	2,124,864	6,507,714
Dec - 2016	Operating Expenses - Customer Service & Information	908-Customer Asst Expense	87,886,254	1,264,528	86,621,726	86,707,587	1,114,979	85,592,608	1,178,667	149,549	1,029,118
Dec - 2016	Operating Expenses - Customer Service & Information	909-Cust Serv Instrct Adver	1,047,765		1,047,765	876,110		876,110	171,656		171,656
Dec - 2016	Operating Expenses - Customer Service & Information	Sub-Total Operating Expenses - Customer Service & I	88,934,019	1,264,528	87,669,492	87,583,696	1,114,979	86,468,718	1,350,323	149,549	1,200,774
Dec - 2016	Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	7,179	6,260	920	6,271	5,468	803	908	792	116
Dec - 2016	Operating Expenses - Sales, Econ Dvlp & Other	Sub-Total Operating Expenses - Sales, Econ Dvlp & O	7,179	6,260	920	6,271	5,468	803	908	792	116
Dec - 2016	Operating Expenses - Administrative & General	920-A&G Salaries	69,383,272	69,383,272		60,089,208	60,089,208		9,294,064	9,294,064	
Dec - 2016	Operating Expenses - Administrative & General	921-A&G Office & Supplies	55,429,063	(33,707)	55,462,770	48,343,683	(29,443)	48,373,126	7,085,380	(4,264)	7,089,644
Dec - 2016	Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	(46,107,105)		(46,107,105)	(40,273,583)		(40,273,583)	(5,833,523)		(5,833,523)
Dec - 2016	Operating Expenses - Administrative & General	923-A&G Outside Services	24,224,677		24,224,677	21,158,199		21,158,199	3,066,478		3,066,478
Dec - 2016	Operating Expenses - Administrative & General	924-A&G Property Insurance	10,242,630		10,242,630	8,946,602		8,946,602	1,296,028		1,296,028
Dec - 2016	Operating Expenses - Administrative & General	925-A&G Injuries & Damages	15,292,238	3,649,498	11,642,740	13,344,401	3,174,696	10,169,705	1,947,837	474,801	1,473,035
Dec - 2016	Operating Expenses - Administrative & General	926-A&G Pen & Ben	91,415,718	91,415,718		79,597,979	79,597,979		11,817,739	11,817,739	
Dec - 2016	Operating Expenses - Administrative & General	926.3-Deferred Pension Exp	(4,758,701)	(4,758,701)		(4,488,836)	(4,488,836)		(269,865)	(269,865)	
Dec - 2016	Operating Expenses - Administrative & General	928-A&G Regulatory Comm Exp	6,150,298		6,150,298	5,372,676		5,372,676	777,622		777,622

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Year	Reporting Line	Account Major	Total			MN Electric			Other		
			Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor
		929-A&G Duplicate Chrg Crdt	(4,986,149)		(4,986,149)	(4,355,301)		(4,355,301)	(630,848)		(630,848)
Dec - 2016	Operating Expenses - Administrative & General										475,689
Dec - 2016	Operating Expenses - Administrative & General	930.1-A&G General Advertising	3,267,330		3,267,330	2,791,642		2,791,642	475,689		475,689
			3,565,202		3,565,202	3,082,804		3,082,804	482,398		482,398
Dec - 2016	Operating Expenses - Administrative & General	930.2-A&G Misc General Exp							4,443,419		4,443,419
			34,758,247		34,758,247	30,314,827		30,314,827	226,961		226,961
Dec - 2016	Operating Expenses - Administrative & General	931-A&G Rents									
			1,788,116		1,788,116	1,561,154		1,561,154	21,312,476		21,312,476
Dec - 2016	Operating Expenses - Administrative & General	935-A&G Maint of Gen PLT					138,343,604	87,141,851	34,179,380		12,866,903
Dec - 2016	Operating Expenses - Administrative & General	Sub-Total Operating Expenses - Administrative & Gei	259,664,835	159,656,081	100,008,754	225,485,455					
		TOTAL UNADJUSTED OM EXPENSES	2,910,984,160	717,775,297	2,193,208,863	2,550,865,806	625,152,164	1,925,713,643	360,118,354	92,623,134	267,495,220

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Adjusted OM by FERC Code with Labor Designator

Default Year Dec	Reporting Line	Account Major	Total			MN Electric			Other		
			0-Empty	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor
Dec - 2016	Operating Expenses - Fuel	501-Stm Gen Fuel	486,644,687	8,867,947	477,776,740	424,976,099	7,744,183	417,231,916	61,668,588	1,123,764	60,544,824
Dec - 2016	Operating Expenses - Fuel	518-Nuclear Fuel Expense	116,513,863		116,513,863	101,748,993		101,748,993	14,764,870		14,764,870
Dec - 2016	Operating Expenses - Fuel	547-Fuel - Other Power	19,348,363		19,348,363	16,896,500		16,896,500	2,451,863		2,451,863
Dec - 2016	Operating Expenses - Fuel	555-Purchased Power	502,242,473		502,242,473	439,928,067		439,928,067	62,314,407		62,314,407
Dec - 2016	Operating Expenses - Fuel	557-Purchased Power Other	13,699,215	13,699,215		11,963,223	11,963,223		1,735,992	1,735,992	
Dec - 2016	Operating Expenses - Fuel	Sub-Total Operating Expenses - Fuel	1,138,448,601	22,567,162	1,115,881,439	995,512,882	19,707,406	975,805,476	142,935,720	2,859,756	140,075,964
Dec - 2016	Operating Expenses - Variable IA Production Fuel	557-Purchased Power Other	5,726,196	5,726,196		5,000,561	5,000,561		725,635	725,635	
Dec - 2016	Operating Expenses - Variable IA Production Fuel	Sub-Total Operating Expenses - Variable IA Production F	5,726,196	5,726,196		5,000,561	5,000,561		725,635	725,635	
Dec - 2016	Operating Expenses - Purchased Energy - Windsourc	555-Purchased Power	582,992		582,992	582,992		582,992			
Dec - 2016	Operating Expenses - Purchased Energy - Windsourc	Sub-Total Operating Expenses - Purchased Energy - Win	582,992		582,992	582,992		582,992			
Dec - 2016	Operating Expenses - Production - Fixed	500-Stm Prod Op & Supr	7,490,079	6,138,162	1,351,916	6,542,292	5,361,445	1,180,846	947,787	776,717	171,070
Dec - 2016	Operating Expenses - Production - Fixed	502-Steam Expenses Major	22,714,927	11,183,989	11,530,938	19,840,603	9,768,778	10,071,825	2,874,324	1,415,211	1,459,113
Dec - 2016	Operating Expenses - Production - Fixed	505-Stm Gen Elec Exp. Major	1,403,263	182,086	1,221,177	1,225,696	159,045	1,066,651	177,568	23,041	154,527
Dec - 2016	Operating Expenses - Production - Fixed	506-Misc Steam Pwr Exp	21,339,286	11,643,662	9,695,624	18,639,034	10,170,285	8,468,749	2,700,252	1,473,377	1,226,875
Dec - 2016	Operating Expenses - Production - Fixed	507-Stm Pow Gen Rents	3,436,780		3,436,780	3,001,893		3,001,893	434,887		434,887
Dec - 2016	Operating Expenses - Production - Fixed	511-Stm Maint of Structures	2,784,311	837,085	1,947,226	2,431,987	731,161	1,700,826	352,324	105,924	246,400
Dec - 2016	Operating Expenses - Production - Fixed	514-Stm Maint of Misc Stm Plt	18,325,365	7,439,505	10,885,860	16,006,492	6,498,118	9,508,374	2,318,873	941,388	1,377,486
Dec - 2016	Operating Expenses - Production - Fixed	517-Nuc Oper Supervision&Eng	72,236,156	50,346,702	21,889,454	63,095,465	43,975,881	19,119,584	9,140,691	6,370,821	2,769,870
Dec - 2016	Operating Expenses - Production - Fixed	519-Nuclear Coolants & Water	8,938,619	5,278,454	3,660,165	7,807,535	4,610,524	3,197,011	1,131,084	667,930	463,154
Dec - 2016	Operating Expenses - Production - Fixed	520-Nuclear Steam Expense	51,127,449	39,877,388	11,250,062	44,657,833	34,831,343	9,826,490	6,469,616	5,046,045	1,423,572
Dec - 2016	Operating Expenses - Production - Fixed	523-Nuclear Electric Expense	2,234,575	2,072,097	162,478	1,951,814	1,809,896	141,918	282,761	6,320,255	12,167,688
Dec - 2016	Operating Expenses - Production - Fixed	524-Nuclear Power Misc Exp	146,104,705	49,947,091	96,157,613	127,616,761	43,626,836	83,989,925	18,487,943		1,614,961
Dec - 2016	Operating Expenses - Production - Fixed	525-Nuclear Gener Rents	12,762,554		12,762,554	11,147,593		11,147,593	1,614,961		1,185
Dec - 2016	Operating Expenses - Production - Fixed	529-Nuc Mtce of Structures	9,368		9,368	8,183		8,183			1,185
Dec - 2016	Operating Expenses - Production - Fixed	532-Nuc Mtce of Misc Nuc Plant	25,463,010	14,217,457	11,245,553	22,240,946	12,418,394	9,822,552	3,222,064	1,799,063	1,423,001
Dec - 2016	Operating Expenses - Production - Fixed	535-Hyd Oper Super & Eng	36,374	2,743	33,631	31,772	2,396	29,375	4,603	347	4,256
Dec - 2016	Operating Expenses - Production - Fixed	537-Hydro Oper Hydraulic Exp	472	472		413	413		60	60	
Dec - 2016	Operating Expenses - Production - Fixed	538-Hyd Oper Electric Exp	12,000		12,000	10,482		10,482	1,518		1,518
Dec - 2016	Operating Expenses - Production - Fixed	539-Hydro Oper Misc Gen Exp	285,298	177,951	107,347	249,197	155,433	93,763	36,101	22,518	13,584
Dec - 2016	Operating Expenses - Production - Fixed	542-Hyd Maint of Structures	22,000		22,000	19,216		19,216	2,784		2,784
Dec - 2016	Operating Expenses - Production - Fixed	543-Hydro Mtc Resv. Dams	22,000		22,000	19,216		19,216	2,784		2,784
Dec - 2016	Operating Expenses - Production - Fixed	545-Hyd Mt Misc Hyd Plnt Mjr	59,713	59,713		52,157	52,157		7,556	7,556	
Dec - 2016	Operating Expenses - Production - Fixed	546-Oth Oper Super&Eng	2,179,760	2,004,927	174,833	1,903,935	1,751,225	152,710	275,825	253,701	22,123
Dec - 2016	Operating Expenses - Production - Fixed	548-Oth Oper Gen Exp	7,705,895	6,465,935	1,239,960	6,730,799	5,647,742	1,083,057	975,096	818,193	156,903
Dec - 2016	Operating Expenses - Production - Fixed	549-Oth Oper Misc Gen Exp	15,424,978	1,697,432	13,727,546	13,362,821	1,482,641	11,880,181	2,062,157	214,791	1,847,365
Dec - 2016	Operating Expenses - Production - Fixed	550-Oth Oper Rents	1,451,085		1,451,085	1,267,466		1,267,466	183,619		183,619
Dec - 2016	Operating Expenses - Production - Fixed	551 - Other Oper Super & Eng	310,346	293,810	16,536	271,075	256,632	14,444	39,271	37,178	2,092
Dec - 2016	Operating Expenses - Production - Fixed	552-Oth Maint of Structures	3,242,151	1,264,106	1,978,045	2,831,892	1,104,147	1,727,745	410,259	159,959	250,300
Dec - 2016	Operating Expenses - Production - Fixed	553-Oth Mtc of Gen & Ele Plant	17,225,836	4,568,954	12,656,882	15,046,096	3,990,803	11,055,293	2,179,740	578,151	1,601,589
Dec - 2016	Operating Expenses - Production - Fixed	554-Oth Mtc Misc Gen Plt Mjr	1,866,543	456,373	1,410,170	1,630,353	398,624	1,231,729	236,191	57,749	178,442
Dec - 2016	Operating Expenses - Production - Fixed	556-Load Dispatch	1,100,394	970,424	129,970	961,151	847,628	113,523	139,243	122,797	16,446
Dec - 2016	Operating Expenses - Production - Fixed	Sub-Total Operating Expenses - Production - Fixed	447,315,293	217,126,520	230,188,772	390,602,168	189,651,547	200,950,620	56,713,125	27,474,973	29,238,152
Dec - 2016	Operating Expenses - Production - Fixed IA Investment	557-Purchased Power Other	53,592,339	53,592,339		46,810,818	46,810,818		6,781,521	6,781,521	
Dec - 2016	Operating Expenses - Production - Fixed IA Investment	Sub-Total Operating Expenses - Production - Fixed IA In	53,592,339	53,592,339		46,810,818	46,810,818		6,781,521	6,781,521	
Dec - 2016	Operating Expenses - Production - Fixed IA O&M	557-Purchased Power Other	(4,825,615)		(4,825,615)	(4,214,987)		(4,214,987)	(610,629)		(610,629)
Dec - 2016	Operating Expenses - Production - Fixed IA O&M	Sub-Total Operating Expenses - Production - Fixed IA OI	(4,825,615)		(4,825,615)	(4,214,987)		(4,214,987)	(610,629)		(610,629)

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Northern States Power Company
Adjusted OM by FERC Code with Labor Designator

Default Year Dec	Reporting Line	Account Major	Total			MN Electric			Other		
			0-Empty	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor
Dec - 2016	Operating Expenses - Production - Variable	510-Stm Maint Super&Eng	2,008,848	1,826,918	181,930	1,754,283	1,595,407	158,876	254,565	231,511	23,055
Dec - 2016	Operating Expenses - Production - Variable	512-Stm Maint of Boiler Plt	39,704,208	15,650,681	24,053,526	34,672,811	13,667,396	21,005,415	5,031,397	1,983,286	3,048,111
Dec - 2016	Operating Expenses - Production - Variable	513-Stm Maint of Elec Plant	4,931,682	2,004,938	2,926,745	4,306,730	1,750,868	2,555,862	624,953	254,070	370,883
Dec - 2016	Operating Expenses - Production - Variable	518-Nuclear Fuel Expense	2,718,060		2,718,060	2,373,498		344,562			344,562
Dec - 2016	Operating Expenses - Production - Variable	528-Nuc Mtce Supervision&Eng	6,183,520	3,783,339	2,400,181	5,399,932	3,303,906	2,096,025	783,588	479,432	304,156
Dec - 2016	Operating Expenses - Production - Variable	530-Nuc Mtce Rctr Plant Equip	48,934,011	13,421,547	35,512,464	42,732,995	11,720,742	31,012,254	6,201,016	1,700,805	4,500,211
Dec - 2016	Operating Expenses - Production - Variable	531-Nuc Mtce of Elec Plant	13,522,861	5,479,268	8,043,593	11,809,217	4,784,925	7,024,293	1,713,644	694,344	1,019,300
Dec - 2016	Operating Expenses - Production - Variable	540-Hyd Oper Rents	22,085		22,085	19,286		19,286	2,799		2,799
Dec - 2016	Operating Expenses - Production - Variable	541-Hydro Mtc Super& Eng	5,509	5,509		4,811	4,811		698	698	
Dec - 2016	Operating Expenses - Production - Variable	544-Hyd Maint of Elec Plant	88,144	6,144	82,000	76,974	5,365	71,609	11,170	779	10,391
Dec - 2016	Operating Expenses - Production - Variable	557-Purchased Power Other	3,994,303	3,671,481	322,823	3,488,137	3,206,223	281,914	506,166	465,257	40,909
Dec - 2016	Operating Expenses - Production - Variable	Sub-Total Operating Expenses - Production - Variable	122,113,230	45,849,824	76,263,407	106,638,673	40,039,642	66,599,031	15,474,557	5,810,181	9,664,376
Dec - 2016	Operating Expenses - Production - Purchased Demand	555-Purchased Power	154,139,924		154,139,924	134,635,212		134,635,212	19,504,712		19,504,712
Dec - 2016	Operating Expenses - Production - Purchased Demand	Sub-Total Operating Expenses - Production - Purchased	154,139,924		154,139,924	134,635,212		134,635,212	19,504,712		19,504,712
Dec - 2016	Operating Expenses - Regional Markets	575.1-Operations Supervision	207,941	174,020	33,921	181,628	152,000	29,628	26,313	22,020	4,292
Dec - 2016	Operating Expenses - Regional Markets	575.2-DA & RT Mkt Admin	386,397	386,397		337,503	337,503		48,894	48,894	
Dec - 2016	Operating Expenses - Regional Markets	575.5-Ancillary Serv Mkt Admin	180,876	180,876		157,988			22,888	22,888	
Dec - 2016	Operating Expenses - Regional Markets	575.6-Mkt Monitoring/Compliance	39,058	39,058		34,115	34,115		4,942	4,942	
Dec - 2016	Operating Expenses - Regional Markets	575.7-Mkt Fac/Mon/Comp Serv	7,238,400		7,238,400	6,322,460		6,322,460	915,940		915,940
Dec - 2016	Operating Expenses - Regional Markets	575.8-Regional Market Rents	17,666		17,666	15,431		15,431	2,235		2,235
Dec - 2016	Operating Expenses - Regional Markets	Sub-Total Operating Expenses - Regional Markets	8,070,338	780,351	7,289,987	7,049,125	681,606	6,367,519	1,021,212	98,745	922,468
Dec - 2016	Operating Expenses - Transmission	560-Trans Oper Super & Eng	6,941,603	6,233,076	708,527	6,063,219	5,444,349	618,870	878,383	788,727	89,656
Dec - 2016	Operating Expenses - Transmission	561.1-Load Disp-Reliability	48,011	48,011		41,936	41,936		6,075	6,075	
Dec - 2016	Operating Expenses - Transmission	561.2-Load Disp-Monitor/Operat	6,994,767	3,726,842	3,267,925	6,109,656	3,255,251	2,854,405	885,111	471,591	413,520
Dec - 2016	Operating Expenses - Transmission	561.3-Load Disp-Trans Serv/Sch	25,715	25,715		22,461			3,254	3,254	
Dec - 2016	Operating Expenses - Transmission	561.4-Load Disp-Sch/Con/Disp Serv	6,429,773		6,429,773	5,616,156		5,616,156	813,617		813,617
Dec - 2016	Operating Expenses - Transmission	561.5 - Rel/Plan/Std/Dev	926,982	866,996	59,986	809,682	757,287	52,395	117,299	109,709	7,591
Dec - 2016	Operating Expenses - Transmission	561.6-Trans Service Studies	38,085	38,085		33,266			4,819	4,819	
Dec - 2016	Operating Expenses - Transmission	561.7-Gen Interconn Studies	138,173	92,501	45,672	120,689	80,796	39,893	17,484	11,705	5,779
Dec - 2016	Operating Expenses - Transmission	561.8-Rel/Plan/Standards Dev Serv	2,621,478		2,621,478	2,289,759		2,289,759	331,719		331,719
Dec - 2016	Operating Expenses - Transmission	562-Trans Oper Station Exp	1,869,816	1,045,254	824,562	1,633,211	912,988		236,605	132,265	104,339
Dec - 2016	Operating Expenses - Transmission	563-Trans Oper OH Lines	2,266,373	843,733	1,422,640	1,954,182	736,968	1,217,214	312,191	106,765	205,426
Dec - 2016	Operating Expenses - Transmission	564-Trans Oper UG Lines	804		804	702		702	102		102
Dec - 2016	Operating Expenses - Transmission	565-Purchased Power	70,528,625		70,528,625	61,604,004		61,604,004	8,924,622		8,924,622
Dec - 2016	Operating Expenses - Transmission	566-Trans Oper Misc Exp	5,542,373	1,558,139	3,984,234	4,841,047	1,360,973	3,480,073	701,326	197,165	504,161
Dec - 2016	Operating Expenses - Transmission	567-Trans Rents	2,356,712		2,356,712	2,058,496		2,058,496	298,216		298,216
Dec - 2016	Operating Expenses - Transmission	568-Trans Mtce Super & Eng	122,444	119,604	2,840	106,950	104,469		15,494	15,135	359
Dec - 2016	Operating Expenses - Transmission	570-Tran Mnt of Station Equip	7,715,399	4,762,975	2,952,424	6,739,100	4,160,273	2,578,827	976,299	602,702	373,597
Dec - 2016	Operating Expenses - Transmission	571-Trans Mt of Overhead Lines	8,544,818	838,733	7,706,085	7,463,565	732,600	6,730,965	1,081,253	106,132	975,120
Dec - 2016	Operating Expenses - Transmission	572-Trans Mt of Underground Lines	219,019	314	218,705	191,305	274	191,030	27,714	40	27,675
Dec - 2016	Operating Expenses - Transmission	573-Trans Miscellaneous Plant	21,797	59,462	(37,665)	19,039	51,938	(32,899)	2,758	7,524	(4,766)
Dec - 2016	Operating Expenses - Transmission	Sub-Total Operating Expenses - Transmission	123,352,767	20,259,440	103,093,326	107,718,425	17,695,831	90,022,594	15,634,342	2,563,609	13,070,733
Dec - 2016	Operating Expenses - Transmission IA	566-Trans Oper Misc Exp	111,588,183	111,588,183	0	97,467,926	97,467,926	0	14,120,257	14,120,257	
Dec - 2016	Operating Expenses - Transmission IA	Sub-Total Operating Expenses - Transmission IA	111,588,183	111,588,183	0	97,467,926	97,467,926	0	14,120,257	14,120,257	
Dec - 2016	Operating Expenses - Distribution	580-Dist Oper Sup & Eng	10,095,196	7,030,954	3,064,243	8,561,400	6,058,682	2,502,718	1,533,796	972,271	561,525
Dec - 2016	Operating Expenses - Distribution	581-Dist Load Dispatching	7,645,232	6,282,813	1,362,419	6,849,595	5,635,289	1,214,306	795,637	647,524	148,113
Dec - 2016	Operating Expenses - Distribution	582-Dist Op Station Exp	3,020,231	2,272,380	747,851	2,769,266	2,108,409	660,857	250,965	163,971	86,994

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Northern States Power Company
Adjusted OM by FERC Code with Labor Designator

Default Year Dec	Reporting Line	Account Major	Total			MN Electric			Other		
			O-Empty	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor
					(553,818)	1,219,108	1,796,362	(577,254)	503,508	480,073	23,436
Dec - 2016	Operating Expenses - Distribution	583-Dist Oper Overhead Lines	1,722,617	2,276,435							
Dec - 2016	Operating Expenses - Distribution	584-Dist Op UG Elec lines	7,003,743	2,886,992	4,116,750	5,473,242	2,370,992	3,102,250	1,530,501	516,001	1,014,500
Dec - 2016	Operating Expenses - Distribution	585-Dist Oper Streetlight	1,825,055	888,855	936,200	1,413,858	654,110	759,749	411,196	234,745	176,451
Dec - 2016	Operating Expenses - Distribution	586-Dist Oper Meter Exp	3,220,186	3,334,890	(114,704)	2,683,158	2,862,824	(179,666)	537,028	472,065	64,962
Dec - 2016	Operating Expenses - Distribution	587-Dist Oper Cust Install	4,102,902	3,473,704	629,198	3,614,250	3,077,739	536,511	488,653	395,965	92,688
Dec - 2016	Operating Expenses - Distribution	588-Dist Oper Misc Exp	18,096,104	7,018,673	11,077,431	15,941,650	6,275,273	9,666,376	2,154,454	743,399	1,411,054
Dec - 2016	Operating Expenses - Distribution	589-Dist Rents	4,267,658		4,267,658	3,764,610			503,048		503,048
Dec - 2016	Operating Expenses - Distribution	590-Dist Mtc Super & Eng	439,486	452,174	(12,688)	355,585	383,869	(28,284)	83,901	68,305	15,595
Dec - 2016	Operating Expenses - Distribution	592-Dist Mt of Station Equip	8,061,380	5,500,447	2,560,934	7,066,102	4,826,324	2,239,778	995,278	674,122	321,156
Dec - 2016	Operating Expenses - Distribution	593-Dist Mtc of Overhead Lines	39,080,420	8,530,178	30,550,242	34,588,561	7,205,737	27,382,823	4,491,860	1,324,441	3,167,419
Dec - 2016	Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	12,450,334	7,919,742	4,530,592	10,428,264	6,739,010	3,689,254	2,022,070	1,180,732	841,338
Dec - 2016	Operating Expenses - Distribution	595-Dist Mt of Line Transform	2,595,297	1,791,202	804,096	2,419,845	1,697,256	722,589	175,452	93,946	81,506
Dec - 2016	Operating Expenses - Distribution	596-Dist Mtc of Streetlights	909,230	309,739	599,490	744,091	245,005	499,086	165,138	64,734	100,405
Dec - 2016	Operating Expenses - Distribution	597-Dist Mtc of Meters	153,910	40,591	113,320	130,396	34,995	95,401	23,515	5,596	17,919
Dec - 2016	Operating Expenses - Distribution	598 - Dist Mtc of Misc Plant	770		770	330		330	440		440
Dec - 2016	Operating Expenses - Distribution	Sub-Total Operating Expenses - Distribution	124,689,750	60,009,768	64,679,982	108,023,311	51,971,878	56,051,433	16,666,439	8,037,890	8,628,549
Dec - 2016	Operating Expenses - Customer Accounting	901-Cust Acct Supervise	136,706	91,669	45,037	119,416	80,075	39,341	17,290	11,594	5,696
Dec - 2016	Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	19,428,127	960,165	18,467,963	15,586,121	598,507	14,987,615	3,842,006	361,658	3,480,348
Dec - 2016	Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	25,612,808	13,849,474	11,763,335	22,373,428	12,097,862	10,275,567	3,239,380	1,751,612	1,487,768
Dec - 2016	Operating Expenses - Customer Accounting	904-Cust Acct Uncollect	12,769,867		12,769,867	11,235,965		11,235,965	1,533,903		1,533,903
Dec - 2016	Operating Expenses - Customer Accounting	905-Cust Acct Misc	30		30	30		30			
Dec - 2016	Operating Expenses - Customer Accounting	Sub-Total Operating Expenses - Customer Accounting	57,947,539	14,901,307	43,046,231	49,314,960	12,776,443	36,538,517	8,632,578	2,124,864	6,507,714
Dec - 2016	Operating Expenses - Customer Service & Information	908-Customer Asst Expense	91,625,290	1,235,616	90,389,674	90,452,848	1,086,068	89,366,780	1,172,443	149,549	1,022,894
Dec - 2016	Operating Expenses - Customer Service & Information	909-Cust Serv Instruct Adver	829,111	(218,654)	1,047,765	657,456	(218,654)	876,110	171,656		171,656
Dec - 2016	Operating Expenses - Customer Service & Information	Sub-Total Operating Expenses - Customer Service & Infr	92,454,402	1,016,962	91,437,439	91,110,303	867,414	90,242,890	1,344,098	149,549	1,194,550
Dec - 2016	Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	119,410	6,260	113,150	68,502	5,468	63,034	50,908	792	50,116
Dec - 2016	Operating Expenses - Sales, Econ Dvlp & Other	Sub-Total Operating Expenses - Sales, Econ Dvlp & Othe	119,410	6,260	113,150	68,502	5,468	63,034	50,908	792	50,116
Dec - 2016	Operating Expenses - Administrative & General	920-A&G Salaries	55,060,918	55,060,918		47,577,934	47,577,934		7,482,983	7,482,983	
Dec - 2016	Operating Expenses - Administrative & General	921-A&G Office & Supplies	52,331,679	(53,505)	52,385,184	45,434,044	(46,736)	45,480,780	6,897,635	(6,769)	6,904,404
Dec - 2016	Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	(46,107,105)		(46,107,105)	(40,273,583)		(40,273,583)	(5,833,523)		(5,833,523)
Dec - 2016	Operating Expenses - Administrative & General	923-A&G Outside Services	24,148,052		24,148,052	21,091,269		21,091,269	3,056,783		3,056,783
Dec - 2016	Operating Expenses - Administrative & General	924-A&G Property Insurance	10,226,869		10,226,869	8,932,835		8,932,835	1,294,034		1,294,034
Dec - 2016	Operating Expenses - Administrative & General	925-A&G Injuries & Damages	15,291,362	3,648,623	11,642,740	13,343,632	3,173,927	10,169,705	1,947,731	474,696	1,473,035
Dec - 2016	Operating Expenses - Administrative & General	926-A&G Pen & Ben	89,242,227		89,242,227	77,706,590		77,706,590	11,535,637	11,535,637	
Dec - 2016	Operating Expenses - Administrative & General	926.3-SPS Deferred Pension Exp	(4,758,701)	(4,758,701)		(4,488,836)	(4,488,836)		(269,865)	(269,865)	
Dec - 2016	Operating Expenses - Administrative & General	928-A&G Regulatory Comm Exp	6,150,298		6,150,298	5,372,676		5,372,676	777,622		777,622
Dec - 2016	Operating Expenses - Administrative & General	929-A&G Duplicate Chrg Crdt	(4,986,149)		(4,986,149)	(4,355,301)		(4,355,301)	(630,848)		(630,848)
Dec - 2016	Operating Expenses - Administrative & General	930.1-A&G General Advertising	202,387		202,387	144,272		144,272	58,115		58,115
Dec - 2016	Operating Expenses - Administrative & General	930.2-A&G Misc General Exp	5,259,876		5,259,876	4,753,584		4,753,584	506,292		506,292
Dec - 2016	Operating Expenses - Administrative & General	931-A&G Rents	34,713,290		34,713,290	30,275,189		30,275,189	4,438,101		4,438,101
Dec - 2016	Operating Expenses - Administrative & General	933-A&G Maint of Gen PLT	1,220,202		1,220,202	1,065,093		1,065,093	155,109		155,109
Dec - 2016	Operating Expenses - Administrative & General	Sub-Total Operating Expenses - Administrative & Gener	237,995,206	143,139,561	94,855,645	206,579,399	123,922,879	82,656,520	31,415,807	19,216,683	12,199,124
		TOTAL ADJUSTED OM EXPENSES	2,673,310,555	696,563,874	1,976,746,680	2,342,900,271	606,599,420	1,736,300,851	330,410,284	89,964,455	240,445,829

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