

Northern States Power Company
Electric Utility - State of Minnesota
FORECAST EXPENSES
ADJUSTMENT SUMMARY
Amounts in dollars

Docket No. E002/GR-15-826
Workpaper M3
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		A	B	C	D = B - A	E - C - B	CRB-1 Sch 7 Reference			
		Forecast			Year-over-year change					
Line No.		2016	2017	2018	2017 / 2016	2018 / 2017	Line	Column (2017)	Column (2018)	Workpaper Reference
1	Bad Debt Expense									
2	Operating Expenses - Customer Accounting									
3	904-Cust Acct Uncollect	11,235,965	10,989,843	10,838,349	(246,122)	(151,494)	Line 13	col. 5	col. 19	Vol 4B, Tab A16, Bad Debt Expense. See also Mr. Gersack Direct
4										
5	FERC 925 & 926									
6	Other Operating Rev - Non-Retail									
7	456-Other Electric Revenues	8,576,506	8,676,221	8,796,231	99,716	120,010	Line 4	col. 6	col. 20	FERC 925 / 926 associated with Interchange billings to NSPW
8										
9	Operating Expenses - Fuel and Purchased Energy									
10	557-Purchased Power Other	535,646	522,179	527,610	(13,467)	5,431	Line 9	col. 6	col. 20	
11										
12	Operating Expenses - Production									
13	557-Purchased Power Other	2,638,017	2,569,324	2,597,853	(68,693)	28,529	Line 10	col. 6	col. 20	
14										
15	Operating Expenses - Transmission									
16	566-Trans Oper Misc Exp	1,149,417	1,129,455	1,128,004	(19,963)	(1,451)	Line 11	col. 6	col. 20	
17										
18	Operating Expenses - Administrative & General									
19	925-A&G Injuries & Damages	13,343,632	14,697,624	15,383,248	1,353,992	685,625				Volume 4A, Section V. O&M, Tab O1
20	926-A&G Pen & Ben	77,706,590	76,731,007	78,131,812	(975,583)	1,400,805				Volume 4A, Section V. O&M, Tab O1
21	926.3-Deferred Pension Exp	(4,488,836)	(2,684,104)	(2,061,293)	1,804,732	622,811				Volume 4A, Section V. O&M, Tab O1
22	Sub-Total Operating Expenses - A&G	86,561,385	88,744,527	91,453,767	2,183,142	2,709,240	Line 16	col. 6	col. 20	See also Mr. Schrubbe Direct Testimony
23										
24	Purchased Demand									
25	Operating Expenses - Production									
26	555-Purchased Power	134,635,212	130,369,311	126,376,919	(4,265,901)	(3,992,392)	Line 10	col. 4	col. 18	Volume 4A, Tab O2-1 Cost of Goods
27										
28	Transmission Rev/Exp									
29	Other Operating Rev - Non-Retail									
30	456-Other Electric Revenues	89,487,667	93,235,411	96,141,102	3,747,743	2,905,691	Line 4	col. 9	col. 23	Volume 4A, Tab R2
31										
32	Operating Expenses - Transmission									
33	565-Purchased Power	61,604,004	64,221,832	66,071,837	2,617,828	1,850,005	Line 11	col. 9	col. 23	Volume 4A, Tab O2-2
34	566-Trans Oper Misc Exp	5,357,029	5,274,713	5,315,406	(82,316)	40,693	Line 11	col. 9	col. 23	Volume 4A, Tab O2-2
35	575.1-Operations Supervision	181,628	186,801	191,918	5,173	5,117	Line 10	col. 9	col. 23	Volume 4A, Tab O1
36	575.2-DA & RT Mkt Admin	337,503	340,263	342,929	2,760	2,666	Line 10	col. 9	col. 23	Volume 4A, Tab O1
37	575.5-Ancillary Serv Mkt Admin	157,988	158,330	158,576	342	246	Line 10	col. 9	col. 23	Volume 4A, Tab O1
38	575.6-Mkt Monitoring/Compliance	34,115	33,682	33,199	(434)	(482)	Line 10	col. 9	col. 23	Volume 4A, Tab O1
39	575.7-Mkt Fac/Mon/Comp Serv	6,322,460	6,437,498	6,574,010	115,038	136,513	Line 10	col. 9	col. 23	Volume 4A, Tab O1
40	575.8-Regional Market Rents	15,431	15,280	15,438	(150)	158	Line 10	col. 9	col. 23	Volume 4A, Tab O1
41	Sub-Total Operating Expenses - Transmission	74,010,157	76,668,399	78,703,314	2,658,241	2,034,916	Line 17	col. 9	col. 23	

Additional Detail Reference		A pg 3	B pg 3	C pg 3	D = B - A	E = C - B
Line No.	MYRP M4 Non Decoupled revenue	Non-Decoupled Sales			Year-over-year Change	
		2016	2017	2018	2017 / 2016	2018 / 2017
1	Operating Revenues					
2	Retail Revenue	2,974,027	2,974,027	2,974,027		
3	Interdepartmental	777	777	777		
4	Other Operating		4,766	9,917	4,766	5,150
5	Total Revenue	2,974,826	2,979,591	2,984,741	4,766	5,150
6						
7	Taxes					
8	Property					
9	Deferred Income Tax and ITC					
10	Federal and State Income Tax	1,230,685	1,232,657	1,234,787	1,972	2,131
11	Payroll and Other					
12	Total Taxes	1,230,685	1,232,657	1,234,787	1,972	2,131
13						
14	Total Expenses	1,230,685	1,232,657	1,234,787	1,972	2,131
15						
16	Total Operating Income	1,744,140	1,746,934	1,749,954	2,794	3,019
22	Income Deficiency	(1,744,140)	(1,746,934)	(1,749,954)	(2,794)	(3,019)
23	Revenue Deficiency	(2,974,826)	(2,979,591)	(2,984,741)	(4,766)	(5,150)
24						
25	Calculation of Income Taxes					
26	State Taxable Income	1,744,140	1,746,934	1,749,954	2,794	3,019
27	State Income Tax Before Credits	170,926	171,200	171,495	274	296
28	State Tax Credits					
29	Federal Tax Deductions					
30	Federal Taxable Income	1,573,214	1,575,735	1,578,458	2,520	2,723
31	Federal Income Tax Before Credits	550,625	551,507	552,460	882	953
32	Federal Tax Credits					
33	Total Income Taxes	721,551	722,707	723,956	1,156	1,249
34						
37	State Tax Rate	9.80%	9.80%	9.80%		
38	Composite Tax Rate (t)	41.37%	41.37%	41.37%		
39	Revenue Conversion Factor = 1 / (1 - t)	1.70561	1.70561	1.70561		

Additional Detail Reference		A pg 4	B pg 4	C pg 4	D = B - A	E = C - B
Line No.	MYRP M4 TCR revenue	Change in TCR Revenue			Year-over-year Change	
		2016	2017	2018	2017 / 2016	2018 / 2017
1	Operating Revenues					
2	Retail Revenue	59,066	57,581	56,147	(1,485)	(1,434)
3	Interdepartmental	21	20	20	(1)	(1)
4	Other Operating					
5	Total Revenue	59,087	57,602	56,167	(1,485)	(1,434)
6						
7	Taxes					
8	Property					
9	Deferred Income Tax and ITC					
10	Federal and State Income Tax	24,444	23,830	23,236	(615)	(593)
11	Payroll and Other					
12	Total Taxes	24,444	23,830	23,236	(615)	(593)
13						
14	Total Expenses	24,444	23,830	23,236	(615)	(593)
15						
16	Total Operating Income	34,643	33,772	32,931	(871)	(841)
22	Income Deficiency	(34,643)	(33,772)	(32,931)	871	841
23	Revenue Deficiency	(59,087)	(57,602)	(56,167)	1,485	1,434
24						
25	Calculation of Income Taxes					
26	State Taxable Income	59,087	57,602	56,167	(1,485)	(1,434)
27	State Income Tax Before Credits	5,791	5,645	5,504	(146)	(141)
28	State Tax Credits					
29	Federal Tax Deductions					
30	Federal Taxable Income	53,297	51,957	50,663	(1,340)	(1,294)
31	Federal Income Tax Before Credits	18,654	18,185	17,732	(469)	(453)
32	Federal Tax Credits					
33	Total Income Taxes	24,444	23,830	23,236	(615)	(593)
34						
37	State Tax Rate	9.80%	9.80%	9.80%		
38	Composite Tax Rate (t)	41.37%	41.37%	41.37%		
39	Revenue Conversion Factor = 1 / (1 - t)	1.70561	1.70561	1.70561		

Northern States Power Company
Electric Utility - State of Minnesota
NON-DECOUPLED SALES FORECAST ADJUSTMENT SUMMARY
Amounts in thousands

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Workpaper M4

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	2016	2017	2018	2017- 2016	2018- 2017	2018- 2016
Present Base Revenue Including CCRC						
SCI	796,032	800,685	803,836	4,653	3,151	7,804
LCI	389,255	389,691	392,007	436	2,316	2,752
OPA	5,270	5,207	5,195	-63	-12	-75
Demand	1,190,557	1,195,582	1,201,038	5,026	5,455	10,481
MWH						
SCI	12,599,248	12,672,503	12,722,706	73,255	50,204	123,459
LCI	8,351,402	8,361,801	8,409,141	10,400	47,340	57,739
OPA	62,916	62,139	62,060	-777	-78	-855
Demand	21,013,565	21,096,443	21,193,908	82,877	97,465	180,342
CCRC / MWH				3.13000	3.13000	3.13000
CCRC Change = MWH Change x CCRC						
SCI				229	157	386
LCI				33	148	181
OPA				-2	0	-3
Demand				259	305	564
Present Base Revenue Excluding CCRC Change						
SCI	796,032	800,478	803,618	4,424	2,994	7,418
LCI	389,255	389,551	391,679	403	2,168	2,571
OPA	5,270	5,202	5,190	-61	-12	-73
Demand	1,190,557	1,195,231	1,200,487	4,766	5,150	9,917

Northern Power Company
Electric Utility, State of Minnesota
CHANGE in TCR REVENUE FORECAST ADJUSTMENT SUMMARY
Amounts in dollars

From 2015 TCR Filing: DOCKET NO. E002/M-150891

Annual Tracker Summary			
	2016	2017	2018
	Forecast	Forecast	Forecast
Legacy Projects	-	-	-
CAPX2020 - Brookings	40,475,384	39,461,230	38,472,406
CAPX2020 - Fargo	18,611,685	18,140,394	17,694,806
CAPX2020 - La Crosse Local	5,827,371	7,063,438	6,835,387
CAPX2020 - La Crosse MISO	6,971,744	6,790,614	6,620,419
CAPX2020 - La Crosse MISO - WI	13,522,327	13,189,718	12,818,666
Big Stone-Brookings	1,921,637	5,196,753	7,990,087
LaCrosse - Madison	2,717,735	8,101,228	13,236,926
RECB - 26 & 26(a)	(19,875,653)	(9,146,286)	(10,526,346)
Transmission Projects	70,172,230	88,797,089	93,142,352
TCR True-up Carryover	8,087,398	167,431	-
Revenue Requirement (RR)	78,259,629	88,964,520	93,142,352
Revenue Collections (RC)	78,092,198	88,964,520	93,142,352
Balance	167,431	-	-

Calculation for Adjustment:

CAPX2020 - Brookings	40,475,384	39,461,230	38,472,406
CAPX2020 - Fargo	18,611,685	18,140,394	17,694,806
Total	59,087,069	57,601,624	56,167,213
Annual Change		(1,485,446)	(1,434,411)
Retail		(1,484,918)	(1,433,903)
Interdepartmental		(527)	(508)
Total		(1,485,446)	(1,434,411)

Northern States Power Company
Electric Utility - State of Minnesota
ESCALATED OM
ADJUSTMENT SUMMARY
Amounts in dollars

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Line No.	Summary	A 2016	B 17 Esc %	C = A * B 2017 / 2016	D = A + C 2017	E 18 Esc %	F = D * E 2018 / 2017	G = D + F 2018	Workpaper Reference
1	Total Escalated Revenue	276,963,883	0.18%	486,231	277,450,114	0.33%	911,120	278,361,234	CRB-1 Schedule 7, Line 5, col. 10
2	Total Escalated Expense	935,408,100	1.74%	16,275,196	951,683,297	1.77%	16,886,762	968,570,059	CRB-1 Schedule 7, Line 17, col. 10
3	Total Escalated Payroll Taxes	27,550,369	2.50%	688,069	28,238,438	1.86%	524,521	28,762,959	CRB-1 Schedule 7, Line 26, col. 10
4									
5									
6	Other Operating Rev - Non-Retail								
7	456-Other Electric Revenues	276,963,883	0.18%	486,231	277,450,114	0.33%	911,120	278,361,234	Volume 4A, Revenue Tab R-2, CRB-1 Schedule 7, Line 4, col. 10 (2017) and col. 24 (2018)
8									
9	Operating Expenses - Fuel and Purchased Energy Total								
10	557-Purchased Power Other	15,790,560	0.34%	53,971	15,844,531	0.39%	61,413	15,905,944	CRB-1 Schedule 7, Line 9, col. 10
11									
12	Operating Expenses - Power Production Total								
13	500-Strm Prod Op & Supr	6,542,292	2.42%	158,620	6,700,911	2.73%	182,723	6,883,634	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
14	502-Steam Expenses Major	19,840,603	5.02%	995,616	20,836,219	4.16%	866,941	21,703,160	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
15	505-Strm Gen Elec Exp. Major	1,225,696	4.71%	57,677	1,283,373	4.56%	58,583	1,341,956	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
16	506-Misc Steam Pwr Exp	18,639,034	1.55%	288,284	18,927,318	1.80%	339,999	19,267,317	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
17	507-Strm Pow Gen Rents	3,001,893	2.49%	74,703	3,076,596	2.51%	77,351	3,153,947	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
18	510-Strm Maint Super&Eng	1,754,283	2.42%	42,533	1,796,816	2.73%	48,996	1,845,812	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
19	511-Strm Maint of Structures	2,431,987	3.73%	90,683	2,522,670	4.02%	101,337	2,624,007	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
20	512-Strm Maint of Boiler Plt	34,672,811	2.02%	698,721	35,371,532	2.32%	819,651	36,191,183	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
21	513-Strm Maint of Elec Plant	4,306,730	2.22%	95,700	4,402,430	2.40%	105,530	4,507,960	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
22	514-Strm Maint of Misc Strm Plt	16,006,492	1.75%	280,171	16,286,663	2.13%	346,390	16,633,053	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
23	517-Nuc Oper Supervision&Eng	63,095,465	3.59%	2,266,645	65,362,110	2.73%	1,782,317	67,144,427	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
24	518-Nuclear Fuel Expense	2,373,498	0.00%		2,373,498	0.00%		2,373,498	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
25	519-Nuclear Coolants & Water	7,807,535	2.87%	223,944	8,031,480	3.68%	295,740	8,327,220	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
26	520-Nuclear Steam Expense	44,657,833	1.47%	657,199	45,315,032	1.88%	850,058	46,165,090	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
27	523-Nuclear Electric Expense	1,951,814	-0.70%	(13,584)	1,938,230	3.87%	74,951	2,013,182	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
28	524-Nuclear Power Misc Exp	127,616,761	1.44%	1,834,112	129,450,873	1.80%	2,332,147	131,783,021	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
29	525-Nuclear Gener Rents	11,147,593	2.49%	277,411	11,425,004	2.51%	287,246	11,712,251	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
30	528-Nuc Mtce Supervision&Eng	5,399,932	11.35%	612,646	6,012,577	6.19%	371,969	6,384,546	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
31	529-Nuc Mtce of Structures	8,183	-94.81%	(7,758)	425	-100.00%	(425)		2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
32	530-Nuc Mtce Rctr Plant Equip	42,732,995	9.17%	3,920,374	46,653,369	-1.51%	(704,118)	45,949,252	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
33	531-Nuc Mtce of Elec Plant	11,809,217	-26.85%	(3,171,069)	8,638,148	0.57%	48,869	8,687,017	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
34	532-Nuc Mtce of Misc Nuc Plant	22,240,946	-4.73%	(1,051,116)	21,189,831	-4.02%	(851,072)	20,338,759	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
35	535-Hyd Oper Super & Eng	31,772	2.42%	770	32,542	2.73%	887	33,429	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
36	537-Hydro Oper Hydraulic Exp	413	4.06%	17	429	4.12%	18	447	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
37	538-Hyd Oper Electric Exp	10,482	3.77%	395	10,876	5.20%	565	11,442	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
38	539-Hydro Oper Misc Gen Exp	249,197	2.46%	6,134	255,331	1.97%	5,040	260,370	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
39	540-Hyd Oper Rents	19,286	2.49%	480	19,766	2.51%	497	20,263	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
40	541-Hydro Mtc Super& Eng	4,811	2.42%	117	4,927	2.73%	134	5,062	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
41	542-Hyd Maint of Structures	19,216	3.73%	717	19,933	4.02%	801	20,733	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
42	543-Hydro Mtc Resv, Dams	19,216	2.71%	521	19,737	3.06%	604	20,341	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
43	544-Hyd Maint of Elec Plant	76,974	2.22%	1,710	78,684	2.40%	1,886	80,570	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
44	545-Hyd Mt Misc Hyd Plnt Mjr	52,157	1.78%	929	53,086	2.10%	1,113	54,199	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
45	546-Oth Oper Super&Eng	1,903,935	2.42%	46,161	1,950,097	2.73%	53,176	2,003,273	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
46	548-Oth Oper Gen Exp	6,730,799	3.90%	262,819	6,993,618	4.89%	342,069	7,335,687	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
47	549-Oth Oper Misc Gen Exp	13,362,821	2.65%	354,404	13,717,225	2.08%	285,471	14,002,697	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
48	550-Oth Oper Rents	1,267,466	2.49%	31,541	1,299,007	2.51%	32,660	1,331,667	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
49	551 - Other Oper Super & Eng	271,075	2.42%	6,572	277,648	2.73%	7,571	285,219	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
50	552-Oth Maint of Structures	2,831,892	3.73%	105,595	2,937,487	4.02%	118,001	3,055,488	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
51	553-Oth Mtc of Gen & Ele Plant	15,046,096	1.77%	265,628	15,311,724	2.04%	311,731	15,623,454	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
52	554-Oth Mtc Misc Gen Plt Mjr	1,630,353	1.75%	28,537	1,658,890	2.13%	35,282	1,694,172	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
53	556-Load Dispatch	961,151	2.14%	20,576	981,727	1.53%	15,049	996,776	2016: Volume 4A, O&M Tab O-1, 2017/2018: CRB-1 Schedule 10
54	557-Purchased Power Other	17,917,271	2.76%	495,160	18,412,431	2.85%	524,121	18,936,552	Volume 4A, O&M Tab O-4 Interchange
55	Sub-Total Operating Expenses - Power Production Total	511,669,974	1.95%	9,960,297	521,630,272	1.76%	9,171,861	530,802,133	CRB-1 Schedule 7, Line 10, col. 10

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Line No.	Summary	2016	17 Esc %	2017 / 2016	2017	18 Esc %	2018 / 2017	2018	Worksheet Reference
56									
57	Operating Expenses - Total Transmission Including IA								
58	560-Trans Oper Super & Eng	6,063,219	2.42%	147,004	6,210,224	2.73%	169,343	6,379,566	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
59	561.1-Load Disp-Reliability	41,936	-0.30%	(124)	41,812	-0.32%	(136)	41,676	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
60	561.2-Load Disp-Monitor/Operat	6,109,656	-0.30%	(18,086)	6,091,570	-0.32%	(19,779)	6,071,791	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
61	561.3-Load Disp-Trans Serv/Sch	22,461	-0.30%	(66)	22,395	-0.32%	(73)	22,322	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
62	561.4-Load Disp-Sch/Con/Disp Serv	5,616,156	-0.30%	(16,625)	5,599,530	-0.32%	(18,182)	5,581,349	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
63	561.5 - Rel/Plan/Strnd/Dev	809,682	-0.30%	(2,397)	807,285	-0.32%	(2,621)	804,664	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
64	561.6-Trans Service Studies	33,266	-0.30%	(98)	33,168	-0.32%	(108)	33,060	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
65	561.7-Gen Interconn Studies	120,689	-0.30%	(357)	120,332	-0.32%	(391)	119,941	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
66	561.8-Rel/Plan/Standards Dev Serv	2,289,759	-0.30%	(6,778)	2,282,980	-0.32%	(7,413)	2,275,567	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
67	562-Trans Oper Station Exp	1,633,211	2.43%	39,751	1,672,962	2.95%	49,291	1,722,253	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
68	563-Trans Oper OH Lines	1,954,182	1.89%	36,917	1,991,099	2.38%	47,361	2,038,461	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
69	564-Trans Oper UG Lines	702	1.89%	13	716	2.38%	17	733	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
70	566-Trans Oper Misc Exp	9,375,066	1.82%	170,432	9,545,499	2.22%	211,875	9,757,374	Volume 4A, O&M Tab O-4 Interchange
71	567-Trans Rents	2,058,496	2.49%	51,226	2,109,722	2.51%	53,042	2,162,765	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
72	568-Trans Mtce Super & Eng	106,950	2.42%	2,593	109,543	2.73%	2,987	112,530	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
73	570-Tran Mnt of Station Equip	6,739,100	2.64%	177,671	6,916,771	2.94%	203,540	7,120,311	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
74	571-Trans Mt of Overhead Lines	7,463,565	1.90%	141,643	7,605,208	2.75%	209,215	7,814,423	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
75	572-Trans Mt of Underground Lines	191,305	2.36%	4,507	195,812	3.09%	6,048	201,860	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
76	573-Trans Miscellaneous Plant	19,039	1.88%	359	19,398	2.33%	451	19,849	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
77	Sub-Total Operating Expenses - Total Transmission Including IA	50,648,440	1.44%	727,584	51,376,025	1.76%	904,469	52,280,494	CRB-1 Schedule 7, Line 11, col. 10
78									
79	Operating Expenses - Distribution								
80	580-Dist Oper Sup & Eng	8,561,400	2.42%	207,574	8,768,974	2.73%	239,116	9,008,089	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
81	581-Dist Load Dispatching	6,849,595	0.99%	68,000	6,917,595	1.20%	83,259	7,000,853	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
82	582-Dist Op Station Exp	2,769,266	2.23%	61,838	2,831,104	2.76%	78,194	2,909,298	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
83	583-Dist Oper Overhead Lines	1,219,108	2.48%	30,243	1,249,351	3.04%	37,939	1,287,290	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
84	584-Dist Op UG Elec lines	5,473,242	2.48%	135,777	5,609,019	3.04%	170,330	5,779,349	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
85	585-Dist Oper Streetlight	1,413,858	1.85%	26,187	1,440,046	2.39%	34,470	1,474,515	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
86	586-Dist Oper Meter Exp	2,683,158	1.89%	50,675	2,733,834	2.33%	63,658	2,797,491	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
87	587-Dist Oper Cust Install	3,614,250	2.36%	85,374	3,699,624	2.58%	95,293	3,794,917	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
88	588-Dist Oper Misc Exp	15,941,650	1.14%	182,277	16,123,927	1.12%	180,277	16,304,204	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
89	589-Dist Rents	3,764,610	2.49%	93,683	3,858,293	2.51%	97,005	3,955,298	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
90	590-Dist Mtc Super & Eng	355,585	2.42%	8,621	364,206	2.73%	9,931	374,137	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
91	592-Dist Mt of Station Equip	7,066,102	2.64%	186,293	7,252,395	2.94%	213,416	7,465,811	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
92	593-Dist Mtc of Overhead Lines	34,588,561	1.90%	656,419	35,244,979	2.75%	969,569	36,214,548	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
93	594-Dist Mt of Undergrnd Line	10,428,264	2.36%	245,696	10,673,960	3.09%	329,699	11,003,659	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
94	595-Dist Mt of Line Transform	2,419,845	1.61%	38,916	2,458,761	1.69%	41,464	2,500,225	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
95	596-Dist Mtc of Streetlights	744,091	2.23%	16,629	760,720	2.34%	17,788	778,508	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
96	597-Dist Mtc of Meters	130,396	1.85%	2,418	132,814	1.96%	2,600	135,414	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
97	598 - Dist Mtc of Misc Plant	330	2.62%	9	339	2.98%	10	349	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
98	Sub-Total Operating Expenses - Distribution	108,023,311	1.94%	2,096,628	110,119,939	2.42%	2,664,019	112,783,958	CRB-1 Schedule 7, Line 12, col. 10
99									
100	Operating Expenses - Customer Accounting								
101	901-Cust Acct Supervise	119,416	2.48%	2,962	122,378	2.81%	3,440	125,818	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
102	902-Cust Acct Meter Read	15,586,121	2.10%	327,612	15,913,733	2.32%	369,111	16,282,844	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
103	903-Cust Acct Recrds & Coll	22,373,428	2.49%	556,230	22,929,658	2.81%	643,756	23,573,414	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
104	905-Cust Acct Misc	30	0.38%	0	30	0.16%	0	30	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
105	Sub-Total Operating Expenses - Customer Accounting	38,078,996	2.33%	886,804	38,965,800	2.61%	1,016,307	39,982,107	CRB-1 Schedule 7, Line 13, col. 10
106									
107	Operating Expenses - Customer Service & Information								
108	908-Customer Asst Expense	90,452,848	0.00%		90,452,848	0.00%		90,452,848	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
109	909-Cust Serv Instruct Adver	657,456	2.31%	15,194	672,650	2.21%	14,868	687,518	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
110	Sub-Total Operating Expenses - Customer Service & Information	91,110,303	0.02%	15,194	91,125,498	0.02%	14,868	91,140,365	CRB-1 Schedule 7, Line 14, col. 10
111									

Northern States Power Company
Electric Utility - State of Minnesota
ESCALATED OM
ADJUSTMENT SUMMARY
Amounts in dollars

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Workpaper M5
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Line No.	Summary	A 2016	B 17 Esc %	C = A * B 2017 / 2016	D = A + C 2017	E 18 Esc %	F = D * E 2018 / 2017	G = D + F 2018	Workpaper Reference
112	Operating Expenses - Sales, Econ Dvlp & Other								
113	912-Sales Demo & Sales	68,502	1.74%	1,191	69,693	2.15%	1,496	71,189	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
114	Sub-Total Operating Expenses - Sales, Econ Dvlp & Other	68,502	1.74%	1,191	69,693	2.15%	1,496	71,189	CRB-1 Schedule 7, Line 15, col. 10
115									
116	Operating Expenses - Administrative & General								
117	920-A&G Salaries	47,577,934	2.86%	1,359,811	48,937,746	2.85%	1,393,215	50,330,961	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
118	921-A&G Office & Supplies	45,434,044	1.81%	820,500	46,254,544	1.86%	859,019	47,113,563	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
119	922-A&G Admn Transfer Crdt	(40,273,583)	2.14%	(862,153)	(41,135,736)	1.53%	(630,562)	(41,766,297)	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
120	923-A&G Outside Services	21,091,269	2.14%	451,792	21,543,062	2.15%	463,506	22,006,568	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
121	924-A&G Property Insurance	8,932,835	2.38%	213,008	9,145,843	2.20%	200,786	9,346,629	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
122	928-A&G Regulatory Comm Exp	5,372,676	2.26%	121,459	5,494,136	2.43%	133,324	5,627,459	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
123	929-A&G Duplicate Chrg Crdt	(4,355,301)	2.14%	(93,236)	(4,448,537)	1.53%	(68,191)	(4,516,728)	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
124	930.1-A&G General Advertising	144,272	2.28%	3,295	147,567	2.19%	3,228	150,795	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
125	930.2-A&G Misc General Exp	4,753,584	1.79%	85,112	4,838,697	1.76%	85,158	4,923,855	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
126	931-A&G Rents	30,275,189	1.40%	423,688	30,698,878	1.95%	598,641	31,297,519	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
127	935-A&G Maint of Gen PLT	1,065,093	0.96%	10,249	1,075,342	1.32%	14,204	1,089,546	2016: Volume 4A, O&M Tab O-2, 2017/2018: CRB-1 Schedule 10
128	Sub-Total Operating Expenses - Administrative & General	120,018,014	2.11%	2,533,526	122,551,540	2.49%	3,052,329	125,603,869	CRB-1 Schedule 7, Line 16, col. 10
129									
130									
131	Taxes Other than Income								
132	408.3-Payroll Taxes	27,550,369	2.50%	688,069	28,238,438	1.86%	524,521	28,762,959	CRB-1 Schedule 7, Line 26, col. 10
133	Sub-Total Taxes Other than Income	27,550,369	2.50%	688,069	28,238,438	1.86%	524,521	28,762,959	

NUCLEAR O&M EXPENSE									
Line No.	Summary	A 2016	B 2017 Escalation Factor	C=A*B 2017 / 2016	D=A+C 2017	E 2018 Escalation Factor	F=D*E 2018 / 2017	G=D+F 2018	b Workpaper Reference
1	517-Nuc Oper Supervision&Eng	57,293,311	2.425%	1,389,092	58,682,404	2.727%	1,600,173	60,282,576	CRB-1 Schedule 8, Global Insight Factors, FERC Account 517
2	519-Nuclear Coolants & Water	7,097,649	4.388%	311,444	7,409,093	3.819%	282,971	7,692,064	CRB-1 Schedule 8, Global Insight Factors, FERC Account 519
3	520-Nuclear Steam Expense	37,781,164	3.712%	1,402,422	39,183,586	2.990%	1,171,626	40,355,212	CRB-1 Schedule 8, Global Insight Factors, FERC Account 520
4	523-Nuclear Electric Expense	1,811,632	3.327%	60,266	1,871,898	3.963%	74,192	1,946,091	CRB-1 Schedule 8, Global Insight Factors, FERC Account 523
5	524-Nuclear Power Misc Exp	124,874,585	1.547%	1,931,396	126,805,981	1.796%	2,277,866	129,083,847	CRB-1 Schedule 8, Global Insight Factors, FERC Account 524
6	525-Nuclear Gener Rents	11,147,593	2.489%	277,411	11,425,004	2.514%	287,246	11,712,251	CRB-1 Schedule 8, Global Insight Factors, FERC Account 525
7	528-Nuc Mtce Supervision&Eng	3,237,367	2.425%	78,491	3,315,858	2.727%	90,418	3,406,276	CRB-1 Schedule 8, Global Insight Factors, FERC Account 528
8	529-Nuc Mtce of Structures		3.729%			4.017%			CRB-1 Schedule 8, Global Insight Factors, FERC Account 529
9	530-Nuc Mtce Rctr Plant Equip	18,804,195	2.727%	512,850	19,317,045	2.896%	559,388	19,876,433	CRB-1 Schedule 8, Global Insight Factors, FERC Account 530
10	531-Nuc Mtce of Elec Plant	5,775,326	2.222%	128,334	5,903,660	2.397%	141,516	6,045,176	CRB-1 Schedule 8, Global Insight Factors, FERC Account 531
11	532-Nuc Mtce of Misc Nuc Plant	9,743,248	1.762%	171,687	9,914,935	2.025%	200,773	10,115,709	CRB-1 Schedule 8, Global Insight Factors, FERC Account 532
12	Total	277,566,069		6,263,395	283,829,464		6,686,171	290,515,635	

NUCLEAR AMORTIZATION EXPENSE									
Line No.	Summary	a 2016	b 2017	c 2018	d=b-a 2017 / 2016	e=c-b 2018 / 2017	f=d/a 2017 Growth Rate	g=e/b 2018 Growth Rate	Workpaper Reference
18	517-Nuc Oper Supervision&Eng	5,802,153	6,679,706	7,056,732	877,552	377,026	15.12%	5.64%	
19	519-Nuclear Coolants & Water	709,886	622,386	635,155	(87,500)	12,768	-12.33%	2.05%	
20	520-Nuclear Steam Expense	6,876,669	6,131,446	5,809,878	(745,224)	(321,567)	-10.84%	-5.24%	
21	523-Nuclear Electric Expense	140,182	66,332	67,091	(73,849)	758	-52.68%	1.14%	
22	524-Nuclear Power Misc Exp	2,742,177	2,644,893	2,699,174	(97,283)	54,281	-3.55%	2.05%	
23	528-Nuc Mtce Supervision&Eng	2,162,565	2,696,720	2,978,271	534,155	281,551	24.70%	10.44%	
24	529-Nuc Mtce of Structures	8,183	425		(7,758)	(425)	-94.81%	-100.00%	
25	530-Nuc Mtce Rctr Plant Equip	23,928,801	27,336,325	26,072,819	3,407,525	(1,263,507)	14.24%	-4.62%	
26	531-Nuc Mtce of Elec Plant	6,033,892	2,734,489	2,641,842	(3,299,402)	(92,647)	-54.68%	-3.39%	
27	532-Nuc Mtce of Misc Nuc Plant	12,497,698	11,274,895	10,223,050	(1,222,803)	(1,051,844)	-9.78%	-9.33%	
28	Total	60,902,205	60,187,617	58,184,012	(714,588)	(2,003,605)	-1.17%	-3.33%	AHE-1 Schedule 15 Nuclear Outage Accounting, Expense Amortization

TOTAL NUCLEAR RELATED EXPENSE									
Line No.	Summary	a 2016	b 2017	c 2018	d=b-a 2017 / 2016	e=c-b 2018 / 2017	f=d/a 2017 Hybrid Escalation Factor	g=e/b 2017 Hybrid Escalation Factor	Workpaper Reference
34	517-Nuc Oper Supervision&Eng	63,095,465	65,362,109	67,339,308	2,266,645	1,977,199	3.592%	3.025%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
35	519-Nuclear Coolants & Water	7,807,535	8,031,480	8,327,219	223,945	295,739	2.868%	3.682%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
36	520-Nuclear Steam Expense	44,657,833	45,315,032	46,165,090	657,199	850,059	1.472%	1.876%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
37	523-Nuclear Electric Expense	1,951,814	1,938,231	2,013,181	(13,583)	74,950	-0.696%	3.867%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
38	524-Nuclear Power Misc Exp	127,616,761	129,450,874	131,783,022	1,834,113	2,332,148	1.437%	1.802%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
39	525-Nuclear Gener Rents	11,147,593	11,425,004	11,712,251	277,411	287,246	2.489%	2.514%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
40	528-Nuc Mtce Supervision&Eng	5,399,932	6,012,578	6,384,547	612,646	371,969	11.345%	6.187%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
41	529-Nuc Mtce of Structures	8,183	425		(7,758)	(425)	-94.812%	-100.000%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
42	530-Nuc Mtce Rctr Plant Equip	42,732,995	46,653,370	45,949,252	3,920,374	(704,118)	9.174%	-1.509%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
43	531-Nuc Mtce of Elec Plant	11,809,217	8,638,149	8,687,018	(3,171,068)	48,869	-26.852%	0.566%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
44	532-Nuc Mtce of Misc Nuc Plant	22,240,946	21,189,830	20,338,759	(1,051,116)	(851,071)	-4.726%	-4.016%	2016: Volume 4A, Tab O1, 2017/2018: CRB-1 Schedule 10
45	Total	338,468,274	344,017,081	348,699,646	5,548,807	4,682,565			

M6. Non Retail Revenue

Northern States Power Company
Electric Utility - State of Minnesota
NON RETAIL REVENUE ADJUSTMENT SUMMARY
Amounts in dollars

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Workpaper M6
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Line No.	Summary	A	B	C = A * B	D = A + C	E	F = D * E	G = D + F	Workpaper Reference
		2016	17 Esc %	2017 / 2016	2017	18 Esc %	2018 / 2017	2018	
1	Other Operating Rev - Non-Retail								
2	450-Forfeited Discounts	6,058,059	2.14%	129,687	6,187,746	1.53%	94,851	6,282,597	Volume 4A, Revenue Tab R-2
3	451-Misc Service Revenues	2,493,029	2.14%	53,369	2,546,398	1.53%	39,033	2,585,431	Volume 4A, Revenue Tab R-2
4	454-Rent from Electric Property	4,472,383	2.14%	95,742	4,568,125	1.53%	70,024	4,638,149	Volume 4A, Revenue Tab R-2
5	456-Other Electric Revenues	1,424,937	40.79%	581,274	2,006,211	8.64%	173,281	2,179,492	Volume 4A, Revenue Tab R-2
6	Sub-Total Other Operating Rev - Non-Retail	14,448,407	5.95%	860,073	15,308,480	2.46%	377,189	15,685,669	CRB-1 Sch 7, Line 4, col. 11 (2017) and col. 25 (2018)

Line No.		NSPM Electric			Year-over-year change		Minnesota Jurisdiction			Year-over-year change		Workpaper Ref
		2016	2017	2018	2017 / 2016	2018 / 2017	2016	2017	2018	2017 / 2016	2018 / 2017	
	<u>Additional Detail</u>	<u>pg 2 & 8</u>	<u>pg 3 & 8</u>	<u>pg 4 & 8</u>	<u>pg 9</u>	<u>pg 9</u>						
1												
2	Operating Expenses - Fuel and Purchased Energy						87.33%	87.33%	87.33%			
3	557-Purchased Power Other											
4	Capital Forecast	730,098	728,715	725,113	(1,383)	(3,602)	637,578	636,371	633,225	(1,208)	(3,145)	M1, pg 3-12, row 42
5	Escalated O&M	18,756,495	18,818,297	18,888,622	61,802	70,325	16,379,634	16,433,605	16,495,018	53,971	61,413	M5, row 10
6	FERC 925 & 926	613,374	597,953	604,172	(15,421)	6,219	535,646	522,179	527,610	(13,467)	5,431	M3, row 10
7	Sub-Total Operating Expen	20,099,966	20,144,965	20,217,906	44,999	72,942	17,552,858	17,592,155	17,655,853	39,296	63,698	
8												
9	Operating Expenses - Production						87.35%	87.35%	87.35%			
10	557-Purchased Power Other											
11	Capital Forecast	34,052,656	33,960,679	34,489,239	(91,977)	528,560	29,743,667	29,663,329	30,125,005	(80,338)	461,676	M1, row 43
12	Escalated O&M	16,519,494	17,014,517	17,540,334	495,023	525,817	14,429,134	14,861,517	15,320,797	432,383	459,280	M5, row 54
13	FERC 925 & 926	3,020,189	2,941,544	2,974,207	(78,645)	32,663	2,638,017	2,569,324	2,597,853	(68,693)	28,529	M3, row 13
14	Sub-Total Operating Expen	53,592,339	53,916,740	55,003,779	324,401	1,087,039	46,810,818	47,094,170	48,043,656	283,351	949,486	
15												
16	Operating Expenses - Transmission						87.35%	87.35%	87.35%			
17	566-Trans Oper Misc Exp											
18	Capital Forecast	98,948,277	100,509,547	106,032,765	1,561,270	5,523,218	86,427,461	87,791,170	92,615,485	1,363,709	4,824,315	M1, pg 3-12, row 44
19	Escalated O&M	10,733,240	10,928,363	11,170,932	195,123	242,570	9,375,066	9,545,499	9,757,374	170,432	211,875	M5, row 70
20	FERC 925 & 926	1,315,934	1,293,080	1,291,419	(22,855)	(1,661)	1,149,417	1,129,455	1,128,004	(19,963)	(1,451)	M3, row 16
21	Transmission Rev/Exp	590,732	603,823	618,207	13,091	14,384	515,982	527,416	539,980	11,434	12,564	Portion of M3, row 38
22	Sub-Total Operating Expen	111,588,183	113,334,813	119,113,323	1,746,630	5,778,510	97,467,926	98,993,539	104,040,842	1,525,613	5,047,303	
23												
24	Total Expense	185,280,489	187,396,518	194,335,008	2,116,029	6,938,491	161,831,603	163,679,863	169,740,351	1,848,261	6,060,488	
25												
26	<u>Additional Detail</u>	<u>pg 5 & 10</u>	<u>pg 6 & 10</u>	<u>pg 7 & 10</u>	<u>pg 11</u>	<u>pg 11</u>						
27	NSPM-Interchange Billings to NSPW (Rev)						87.35%	87.35%	87.35%			
28	Other Operating Rev - Non-Retail											
29	456-Other Electric Revenues											
30	Capital Forecast	194,957,824	206,077,683	208,022,519	11,119,860	1,944,836	170,287,861	180,000,613	181,699,373	9,712,752	1,698,760	M1, pg 3-12, row 37
31	Escalated O&M	310,867,006	312,231,487	313,429,874	1,364,481	1,198,387	271,493,412	272,685,150	273,731,864	1,191,737	1,046,714	Portion of M5, row 7
32	FERC 925 & 926	9,819,358	9,933,514	10,070,912	114,156	137,398	8,576,506	8,676,221	8,796,231	99,716	120,010	M3, row 7
33	Net Operating Loss	4,823,351	3,665,026	2,154,813	(1,158,325)	(1,510,213)	4,213,009	3,201,258	1,882,145	(1,011,752)	(1,319,112)	M8, row 6
34	Transmission Rev/Exp	(5,454,143)	(3,006,306)	(3,371,190)	2,447,837	(364,884)	(4,763,981)	(2,625,891)	(2,944,603)	2,138,090	(318,712)	Portion of M3, row 34
35	Sub-Total Other Operating	515,013,396	528,901,404	530,306,928	13,888,008	1,405,524	449,806,807	461,937,351	463,165,010	12,130,544	1,227,660	

2016 Test Year NSPW Interchange Bill

G1 - I/A Full Bill	Jan - 2016	Feb - 2016	Mar - 2016	Apr - 2016	May - 2016	Jun - 2016	Jul - 2016	Aug - 2016	Sep - 2016	Oct - 2016	Nov - 2016	Dec - 2016	2016
Demand CP													
NSPM	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643
NSPW	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064
Total	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707
Demand CP to use	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064
Demand Factor													
NSPM	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%
NSPW	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%
Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Energy Requirements:													
NSP (Minn) Adj for losses	3,225,674	2,898,192	2,977,383	2,697,843	2,811,272	3,104,046	3,534,606	3,404,136	2,949,139	2,872,872	2,827,974	3,120,851	36,423,987
NSP (Wisc) Adj for losses	634,479	582,979	604,321	546,539	545,625	592,937	647,864	637,190	563,181	563,021	564,016	640,007	7,122,158
Total	3,860,153	3,481,171	3,581,703	3,244,382	3,356,897	3,696,983	4,182,469	4,041,326	3,512,319	3,435,893	3,391,990	3,760,858	43,546,145
Energy Requirements to use	634,479	582,979	604,321	546,539	545,625	592,937	647,864	637,190	563,181	563,021	564,016	640,007	7,122,158
Production Expenses:													
Fixed:													
Fixed Charges	3,415,315	3,423,862	3,446,618	3,443,654	3,464,427	3,462,293	3,448,940	3,430,649	3,420,479	3,432,917	3,483,034	3,517,939	41,390,128
O & M Expenses	1,808,707	1,803,507	1,941,540	1,901,558	1,935,541	2,025,687	1,909,286	2,448,185	2,024,900	1,830,447	1,856,873	821,779	22,308,011
Total Demand Costs	5,224,022	5,227,369	5,388,158	5,345,212	5,399,968	5,487,980	5,358,226	5,878,835	5,445,380	5,263,365	5,339,907	4,339,718	63,698,139
Demand Rate	4,909.19	4,912.33	5,063.43	5,023.07	5,074.53	5,157.24	5,035.30	5,524.54	5,117.20	4,946.16	5,018.09	4,078.18	59,859
Power Sales	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31
Total Prod Fixed Charge	4,395,224	4,398,039	4,533,319	4,497,186	4,543,256	4,617,305	4,508,136	4,946,149	4,581,463	4,428,324	4,492,723	3,651,216	53,592,339
Variable:													
Fuel	1,079,911	947,586	775,585	806,752	1,325,824	1,527,173	1,947,211	1,700,654	2,178,930	952,718	1,033,016	1,042,747	15,318,106
Fuel Handling	155,093	150,874	154,076	173,898	159,358	152,166	155,048	159,805	159,017	171,884	170,750	164,787	1,926,757
Net Purchases	157,650	142,830	164,734	153,071	150,730	155,014	154,518	140,971	152,796	160,436	155,319	157,872	1,845,943
Fuel Carrying Charge	69,721	66,503	70,968	76,388	75,066	75,113	75,580	74,158	72,789	72,146	72,375	72,192	872,997
Miscellaneous Revenues													
O & M Expenses	301,967	306,918	417,827	361,631	340,028	323,461	307,704	314,184	311,397	386,510	357,761	319,549	4,048,937
Total Variable Costs	1,764,342	1,614,710	1,583,190	1,571,740	2,051,007	2,232,927	2,640,061	2,389,772	2,874,929	1,743,694	1,789,221	1,757,147	24,012,740
Unit Rate	2.780771	2.769758	2.619784	2.875805	3.759002	3.765874	4.075027	3.750487	5.104806	3.097031	3.172290	2.745513	3.371554
Energy Sales	530,192	485,349	502,357	454,471	456,940	497,840	547,510	536,725	472,878	470,762	470,232	531,093	5,961,633
Total Prod Variable Billed to NSPW	1,474,343	1,344,300	1,316,067	1,306,969	1,717,639	1,874,801	2,231,117	2,012,980	2,413,950	1,457,964	1,491,712	1,458,123	20,099,966
Total Prod Costs Billed	5,869,567	5,742,340	5,849,386	5,804,155	6,260,895	6,492,106	6,739,252	6,959,130	6,995,413	5,886,289	5,984,435	5,109,339	73,692,306
Transmission Expenses:													
Fixed:													
Fixed Charges	9,720,910	9,710,756	9,766,852	9,823,489	9,815,648	9,850,625	9,879,837	9,865,218	9,845,335	9,826,953	9,844,806	9,935,873	117,886,303
Miscellaneous Revenues	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(25,992)
O & M Expenses	993,498	1,147,755	1,034,759	1,129,891	1,327,675	1,194,234	1,325,813	1,369,622	1,312,717	1,355,535	1,179,711	1,398,622	14,769,832
Total Demand Costs	10,712,242	10,856,345	10,799,445	10,951,214	11,141,156	11,042,693	11,203,484	11,232,675	11,155,887	11,180,322	11,022,351	11,332,329	132,630,142
Demand Rate	10,066.65	10,202.07	10,148.60	10,291.22	10,469.71	10,377.18	10,528.29	10,555.72	10,483.56	10,506.52	10,358.07	10,649.37	
Power Sales	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	
Total Trans Fixed Billed	9,012,730	9,133,971	9,086,098	9,213,788	9,373,596	9,290,754	9,426,035	9,450,595	9,385,989	9,406,548	9,273,639	9,534,439	111,588,183
Total Costs Assigned	14,882,297	14,876,310	14,935,484	15,017,943	15,634,491	15,782,860	16,165,288	16,409,725	16,381,402	15,292,837	15,258,074	14,643,778	185,280,489

2017 Plan Year NSPW Interchange Bill

G1 - I/A Full Bill	Jan - 2017	Feb - 2017	Mar - 2017	Apr - 2017	May - 2017	Jun - 2017	Jul - 2017	Aug - 2017	Sep - 2017	Oct - 2017	Nov - 2017	Dec - 2017	2017
Demand CP													
NSPM	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	
NSPW	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	
Total	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	
Demand CP to use	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	
Demand Factor													
NSPM	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	
NSPW	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	
Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
Energy Requirements:													
NSP (Minn) Adj for losses	3,225,674	2,898,192	2,977,383	2,697,843	2,811,272	3,104,046	3,534,606	3,404,136	2,949,139	2,872,872	2,827,974	3,120,851	36,423,987
NSP (Wisc) Adj for losses	634,479	582,979	604,321	546,539	545,625	592,937	647,864	637,190	563,181	563,021	564,016	640,007	7,122,158
Total	3,860,153	3,481,171	3,581,703	3,244,382	3,356,897	3,696,983	4,182,469	4,041,326	3,512,319	3,435,893	3,391,990	3,760,858	43,546,145
Energy Requirements to use	634,479	582,979	604,321	546,539	545,625	592,937	647,864	637,190	563,181	563,021	564,016	640,007	7,122,158
Production Expenses:													
Fixed:													
Fixed Charges	3,459,492	3,440,835	3,426,395	3,411,968	3,420,012	3,433,567	3,425,975	3,417,246	3,428,904	3,466,494	3,486,654	3,485,114	41,302,655
O & M Expenses	1,857,009	1,883,230	1,992,323	1,965,439	1,997,274	2,053,826	1,942,184	2,488,760	2,066,356	1,867,191	1,870,715	796,750	22,781,056
Total Demand Costs	5,316,501	5,324,065	5,418,719	5,377,406	5,417,286	5,487,393	5,368,159	5,906,006	5,495,260	5,333,684	5,357,369	4,281,864	64,083,711
Demand Rate	4,996.09	5,003.20	5,092.15	5,053.33	5,090.80	5,156.69	5,044.64	5,550.07	5,164.08	5,012.24	5,034.50	4,023.81	
Power Sales	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	
Total Prod Fixed Charge	4,473,031	4,479,394	4,559,031	4,524,273	4,557,826	4,616,810	4,516,493	4,969,009	4,623,429	4,487,488	4,507,415	3,602,540	53,916,740
Variable:													
Fuel	1,079,911	947,586	775,585	806,752	1,325,824	1,527,173	1,947,211	1,700,654	2,178,930	952,718	1,033,016	1,042,747	15,318,106
Fuel Handling	155,355	152,199	154,191	174,500	160,034	151,261	154,520	158,879	158,498	171,757	169,492	162,757	1,923,444
Net Purchases	157,650	142,830	164,734	153,071	150,730	155,014	154,518	140,971	152,796	160,436	155,319	157,872	1,845,943
Fuel Carrying Charge	69,589	66,377	70,833	76,243	74,923	74,970	75,437	74,018	72,651	72,009	72,238	72,055	871,344
Miscellaneous Revenues													
O & M Expenses	308,033	317,638	425,902	370,630	348,666	325,524	310,895	315,964	314,854	393,049	359,309	317,315	4,107,779
Total Variable Costs	1,770,538	1,626,629	1,591,245	1,581,196	2,060,178	2,233,943	2,642,581	2,390,486	2,877,730	1,749,969	1,789,373	1,752,747	24,066,615
Unit Rate	2.790538	2.790203	2.633113	2.893108	3.775811	3.767587	4.078915	3.751607	5.109779	3.108177	3.172560	2.738638	
Energy Sales	530,192	485,349	502,357	454,471	456,940	497,840	547,510	536,725	472,878	470,762	470,232	531,093	
Total Prod Variable Billed to NSPW	1,479,521	1,354,223	1,322,763	1,314,833	1,725,320	1,875,654	2,233,245	2,013,581	2,416,302	1,463,211	1,491,839	1,454,472	20,144,965
Total Prod Costs Billed	5,952,552	5,833,618	5,881,794	5,839,106	6,283,146	6,492,464	6,749,738	6,982,591	7,039,731	5,950,699	5,999,253	5,057,012	74,061,705
Transmission Expenses:													
Fixed:													
Fixed Charges	10,003,659	10,003,309	9,995,192	9,978,580	9,971,740	9,955,986	9,940,254	9,965,257	9,990,128	9,984,486	9,980,226	9,979,207	119,748,024
Miscellaneous Revenues	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(25,992)
O & M Expenses	1,018,445	1,180,367	1,053,977	1,153,827	1,356,825	1,208,890	1,342,638	1,384,388	1,327,382	1,373,501	1,185,536	1,398,322	14,984,099
Total Demand Costs	11,019,939	11,181,510	11,047,003	11,130,241	11,326,399	11,162,710	11,280,726	11,347,479	11,315,344	11,355,820	11,163,597	11,375,363	134,706,130
Demand Rate	10,355.80	10,507.64	10,381.24	10,459.46	10,643.79	10,489.97	10,600.87	10,663.60	10,633.40	10,671.44	10,490.80	10,689.81	
Power Sales	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	
Total Trans Fixed Billed	9,271,610	9,407,548	9,294,380	9,364,413	9,529,450	9,391,730	9,491,023	9,547,185	9,520,149	9,554,203	9,392,476	9,570,646	113,334,813
Total Costs Assigned	15,224,162	15,241,165	15,176,175	15,203,519	15,812,596	15,884,194	16,240,761	16,529,776	16,559,880	15,504,902	15,391,730	14,627,658	187,396,518

2018 Plan Year NSPW Interchange Bill

G1 - I/A Full Bill	Jan - 2018	Feb - 2018	Mar - 2018	Apr - 2018	May - 2018	Jun - 2018	Jul - 2018	Aug - 2018	Sep - 2018	Oct - 2018	Nov - 2018	Dec - 2018	2018
Demand CP													
NSPM	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	
NSPW	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	
Total	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	6,707	
Demand CP to use	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	
Demand Factor													
NSPM	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	84.1349%	
NSPW	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	15.8651%	
Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
Energy Requirements:													
NSP (Minn) Adj for losses	3,225,674	2,898,192	2,977,383	2,697,843	2,811,272	3,104,046	3,534,606	3,404,136	2,949,139	2,872,872	2,827,974	3,120,851	36,423,987
NSP (Wisc) Adj for losses	634,479	582,979	604,321	546,539	545,625	592,937	647,864	637,190	563,181	563,021	564,016	640,007	7,122,158
Total	3,860,153	3,481,171	3,581,703	3,244,382	3,356,897	3,696,983	4,182,469	4,041,326	3,512,319	3,435,893	3,391,990	3,760,858	43,546,145
Energy Requirements to use	634,479	582,979	604,321	546,539	545,625	592,937	647,864	637,190	563,181	563,021	564,016	640,007	7,122,158
Production Expenses:													
Fixed:													
Fixed Charges	3,376,485	3,357,438	3,346,432	3,339,335	3,351,723	3,382,725	3,387,748	3,456,018	3,591,229	3,710,496	3,808,204	3,843,646	41,951,479
O & M Expenses	1,908,939	1,936,523	2,048,286	2,020,186	2,054,002	2,110,604	1,996,454	2,556,830	2,127,947	1,919,302	1,922,885	822,295	23,424,252
Total Demand Costs	5,285,424	5,293,960	5,394,718	5,359,522	5,405,725	5,493,329	5,384,202	6,012,848	5,719,176	5,629,798	5,731,088	4,665,941	65,375,731
Demand Rate	4,966.89	4,974.91	5,069.60	5,036.52	5,079.94	5,162.26	5,059.71	5,650.47	5,374.50	5,290.51	5,385.69	4,384.74	
Power Sales	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	
Total Prod Fixed Charge	4,446,884	4,454,066	4,538,839	4,509,226	4,548,099	4,621,805	4,529,991	5,058,901	4,811,821	4,736,622	4,821,843	3,925,683	55,003,779
Variable:													
Fuel	1,079,911	947,586	775,585	806,752	1,325,824	1,527,173	1,947,211	1,700,654	2,178,930	952,718	1,033,016	1,042,747	15,318,106
Fuel Handling	155,693	152,406	154,269	174,813	160,231	151,341	154,840	159,073	158,568	172,061	169,674	162,943	1,925,912
Net Purchases	157,650	142,830	164,734	153,071	150,730	155,014	154,518	140,971	152,796	160,436	155,319	157,872	1,845,943
Fuel Carrying Charge	69,245	66,048	70,483	75,867	74,553	74,600	75,064	73,652	72,292	71,653	71,881	71,699	867,037
Miscellaneous Revenues													
O & M Expenses	314,983	324,467	434,883	379,078	356,206	332,173	317,929	322,738	321,223	401,966	367,091	324,131	4,196,868
Total Variable Costs	1,777,482	1,633,337	1,599,953	1,589,581	2,067,544	2,240,301	2,649,562	2,397,088	2,883,810	1,758,834	1,796,981	1,759,393	24,153,866
Unit Rate	2,801,482	2,801,709	2,647,523	2,908,449	3,789,311	3,778,310	4,089,691	3,761,968	5,120,575	3,123,922	3,186,048	2,749,022	
Energy Sales	530,192	485,349	502,357	454,471	456,940	497,840	547,510	536,725	472,878	470,762	470,232	531,093	
Total Prod Variable Billed to NSPW	1,485,324	1,359,808	1,330,002	1,321,805	1,731,489	1,880,992	2,239,145	2,019,143	2,421,407	1,470,624	1,498,181	1,459,987	20,217,906
Total Prod Costs Billed	5,932,208	5,813,874	5,868,841	5,831,031	6,279,588	6,502,797	6,769,136	7,078,044	7,233,228	6,207,246	6,320,024	5,385,669	75,221,685
Transmission Expenses:													
Fixed:													
Fixed Charges	9,870,207	9,865,426	9,972,241	10,332,259	10,580,927	10,541,541	10,498,921	10,524,566	10,561,883	10,611,621	10,702,658	12,256,191	126,318,441
Miscellaneous Revenues	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(2,166)	(25,992)
O & M Expenses	1,038,176	1,203,441	1,071,727	1,177,553	1,384,224	1,230,963	1,371,773	1,413,070	1,352,510	1,403,256	1,208,581	1,426,559	15,281,834
Total Demand Costs	10,906,217	11,066,701	11,041,802	11,507,645	11,962,985	11,770,338	11,868,528	11,935,470	11,912,227	12,012,711	11,909,074	13,680,585	141,574,283
Demand Rate	10,248.93	10,399.75	10,376.35	10,814.12	11,242.01	11,060.98	11,153.25	11,216.16	11,194.32	11,288.74	11,191.35	12,856.10	
Power Sales	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	895.31	
Total Trans Fixed Billed	9,175,930	9,310,953	9,290,005	9,681,941	10,065,040	9,902,957	9,985,570	10,041,891	10,022,336	10,106,877	10,019,682	11,510,141	119,113,323
Total Costs Assigned	15,108,138	15,124,827	15,158,846	15,512,972	16,344,628	16,405,754	16,754,706	17,119,934	17,255,563	16,314,123	16,339,707	16,895,810	194,335,008