

2022 FTY WORKPAPERS
Volume 3

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Northern States Power Company
State of North Dakota Gas Jurisdiction
2020 Historical Year

Cost of Service Study (COSS)

	2020 Actual Year		
	Total	ND Gas	Other
<u>Composite Income Tax Rate</u>			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite)	1.322837	1.322837	1.322837
<u>Weighted Cost of Capital</u>			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	5.35%	5.35%	5.35%
Cost of Long Term Debt	4.33%	4.33%	4.33%
Cost of Common Equity	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.16%	0.16%	0.16%
Ratio of Long Term Debt	47.22%	47.22%	47.22%
Ratio of Common Equity	52.62%	52.62%	52.62%
Weighted Cost of STD	0.01%	0.01%	0.01%
Weighted Cost of LTD	2.04%	2.04%	2.04%
Weighted Cost of Debt	2.05%	2.05%	2.05%
<u>Weighted Cost of Equity</u>	<u>5.53%</u>	<u>5.53%</u>	<u>5.53%</u>
Required Rate of Return	7.58%	7.58%	7.58%
<u>Rate Base</u>			
Plant Investment	1,678,747	164,958	1,513,788
<u>Depreciation Reserve</u>	<u>710,191</u>	<u>73,432</u>	<u>636,759</u>
Net Utility Plant	968,555	91,526	877,029
CWIP	4,987	461	4,526
Accumulated Deferred Taxes	222,991	19,764	203,227
DTA - NOL Average Balance			
DTA - Federal Tax Credit Average Balance	=	=	=
Total Accum Deferred Taxes	222,991	19,764	203,227
Cash Working Capital	(9,930)	(152)	(9,778)
Materials and Supplies	1,331	149	1,182
Fuel Inventory	17,532	2,014	15,518
Non-plant Assets and Liabilities	38,359	2,135	36,224
Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits	(372)	(42)	(330)
Prepays and Other	4,597	519	4,078
<u>Regulatory Amortizations</u>	<u>462</u>	<u>462</u>	=
Total Other Rate Base Items	50,413	3,746	46,667
Total Rate Base	800,964	75,968	724,995
<u>Operating Revenues</u>			
Retail	496,453	60,327	436,126
Interdepartmental			
<u>Other Operating Rev - Non-Retail</u>	<u>9,349</u>	<u>398</u>	<u>8,950</u>
Total Operating Revenues	505,802	60,725	445,076

	2020 Actual Year		
	Total	ND Gas	Other
<u>Expenses</u>			
Operating Expenses:			
Purchased Gas	268,967	37,200	231,767
Gas Production & Storage	6,073	777	5,296
Gas Transmission	2,814	316	2,498
Gas Distribution	40,107	5,263	34,843
Customer Accounting	13,867	1,320	12,547
Customer Service & Information	15,762	183	15,579
Sales, Econ Dvlp & Other	41	5	37
<u>Administrative & General</u>	<u>24,299</u>	<u>2,829</u>	<u>21,470</u>
Total Operating Expenses	371,930	47,892	324,038
Depreciation	47,859	5,050	42,809
Amortization	2,898	23	2,875
<u>Taxes:</u>			
Property Taxes	19,083	1,190	17,892
ITC Amortization	(107)	(0)	(107)
Deferred Taxes	3,282	323	2,960
Deferred Taxes - NOL	(1,949)	(186)	(1,764)
Less State Tax Credits deferred			
Less Federal Tax Credits deferred			
Deferred Income Tax & ITC	1,226	137	1,089
Payroll & Other Taxes	2,751	367	2,384
Total Taxes Other Than Income	23,060	1,695	21,365
<u>Income Before Taxes</u>			
Total Operating Revenues	505,802	60,725	445,076
less: Total Operating Expenses	371,930	47,892	324,038
Book Depreciation	47,859	5,050	42,809
Amortization	2,898	23	2,875
<u>Taxes Other than Income</u>	<u>23,060</u>	<u>1,695</u>	<u>21,365</u>
Total Before Tax Book Income	60,055	6,066	53,989
<u>Tax Additions</u>			
Book Depreciation	47,859	5,050	42,809
Deferred Income Taxes and ITC	1,226	137	1,089
Nuclear Fuel Burn (ex. D&D)			
Nuclear Outage Accounting			
Avoided Tax Interest	1,894	50	1,844
<u>Other Book Additions</u>	<u>23</u>	<u>23</u>	-
Total Tax Additions	51,002	5,260	45,742
<u>Tax Deductions</u>			
Total Rate Base	800,964	75,968	724,995
Weighted Cost of Debt	0.00%	0.00%	0.00%
Debt Interest Expense	16,420	1,557	14,862
Nuclear Outage Accounting			
Tax Depreciation and Removals	68,617	6,329	62,288
NOL Utilized / (Generated)	(6,962)	(663)	(6,299)
<u>Other Tax / Book Timing Differences</u>	<u>(2,262)</u>	<u>393</u>	<u>(2,655)</u>
Total Tax Deductions	75,813	7,617	68,196

	2020 Actual Year		
	Total	ND Gas	Other
State Taxes			
State Taxable Income	35,244	3,708	31,536
State Income Tax Rate	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
State Taxes before Credits	1,519	160	1,359
<u>Less State Tax Credits applied</u>	-	-	-
Total State Income Taxes	1,519	160	1,359
Federal Taxes			
Federal Sec 199 Production Deduction			
Federal Taxable Income	33,725	3,548	30,176
Federal Income Tax Rate	<u>0.02%</u>	<u>0.02%</u>	<u>0.02%</u>
Federal Tax before Credits	7,082	745	6,337
<u>Less Federal Tax Credits</u>	-	-	-
Total Federal Income Taxes	7,082	745	6,337
Total Taxes			
Total Taxes Other than Income	23,060	1,695	21,365
Total Federal and State Income Taxes	8,601	905	7,696
Total Taxes	31,661	2,600	29,062
Total Operating Revenues	505,802	60,725	445,076
Total Expenses	454,348	55,565	398,783
AFDC Debt			
AFDC Equity			
Net Income	51,454	5,161	46,293
Rate of Return (ROR)			
Total Operating Income	51,454	5,161	46,293
Total Rate Base	<u>800,964</u>	<u>75,968</u>	<u>724,995</u>
ROR (Operating Income / Rate Base)	6.42%	6.79%	6.39%
Return on Equity (ROE)			
Net Operating Income	51,454	5,161	46,293
Debt Interest (Rate Base * Weighted Cost of D	(16,420)	(1,557)	(14,862)
Earnings Available for Common	35,034	3,603	31,431
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>421,467</u>	<u>39,975</u>	<u>381,493</u>
ROE (earnings for Common / Equity)	8.31%	9.01%	8.24%
Revenue Deficiency			
Required Operating Income (Rate Base * Requi	60,713	5,758	54,955
<u>Net Operating Income</u>	51,454	5,161	46,293
Operating Income Deficiency	9,259	598	8,662
Revenue Conversion Factor (1/(1--Composite	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * r	12,249	791	11,458
Total Revenue Requirements			
Total Retail Revenues	496,453	60,327	436,126
<u>Revenue Deficiency</u>	<u>12,249</u>	<u>791</u>	<u>11,458</u>
Total Revenue Requirements	508,701	61,117	447,584

Northern States Power Company
State of North Dakota Gas Jurisdiction
2021 Current Year

Cost of Service Study
(COSS)\$000

	Dec - 2021		
	Total	ND Gas	Other
<u>Composite Income Tax Rate</u>			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
<u>Weighted Cost of Capital</u>			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.31%	1.31%	1.31%
Cost of Long Term Debt	4.13%	4.13%	4.13%
Cost of Common Equity	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.26%	0.26%
Ratio of Long Term Debt	47.22%	47.22%	47.22%
Ratio of Common Equity	52.52%	52.52%	52.52%
Weighted Cost of STD			
Weighted Cost of LTD	1.95%	1.95%	1.95%
Weighted Cost of Debt	1.95%	1.95%	1.95%
<u>Weighted Cost of Equity</u>	<u>5.51%</u>	<u>5.51%</u>	<u>5.51%</u>
Required Rate of Return	7.46%	7.46%	7.46%
<u>Rate Base</u>			
Plant Investment	1,841,635	192,588	1,649,047
<u>Depreciation Reserve</u>	<u>747,702</u>	<u>77,919</u>	<u>669,783</u>
Net Utility Plant	1,093,933	114,670	979,263
CWIP	4,480	406	4,074
Accumulated Deferred Taxes	217,339	19,572	197,767
DTA - NOL Average Balance	(975)	(93)	(882)
DTA - Federal Tax Credit Average Balance	-	-	-
Total Accum Deferred Taxes	216,365	19,479	196,885
Cash Working Capital	(4,738)	820	(5,558)
Materials and Supplies	1,331	150	1,181
Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities	10,605	1,181	9,424
Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits	(374)	(42)	(331)
Prepays and Other	4,603	523	4,080
<u>Regulatory Amortizations</u>	<u>454</u>	<u>454</u>	-
Total Other Rate Base Items	27,846	3,844	24,002
Total Rate Base	909,895	99,440	810,455
<u>Operating Revenues</u>			
Retail	546,372	65,612	480,760
Interdepartmental			
<u>Other Operating Rev - Non-Retail</u>	<u>6,962</u>	<u>538</u>	<u>6,424</u>
Total Operating Revenues	553,334	66,150	487,184

Northern States Power Company
State of North Dakota Gas Jurisdiction
2021 Current Year

Cost of Service Study (COSS)
\$000

<u>Expenses</u>			
Operating Expenses:			
Purchased Gas	308,977	43,059	265,918
Gas Production & Storage	5,555	705	4,850
Gas Transmission	3,220	378	2,842
Gas Distribution	40,317	5,234	35,082
Customer Accounting	13,499	1,293	12,206
Customer Service & Information	15,479	150	15,330
Sales, Econ Dvlp & Other	(32)	10	(42)
<u>Administrative & General</u>	<u>22,104</u>	<u>2,314</u>	<u>19,790</u>
Total Operating Expenses	409,119	53,142	355,977
Depreciation	58,043	6,306	51,738
Amortization	23	23	
<u>Taxes:</u>			
Property Taxes	21,671	1,284	20,387
ITC Amortization	(107)	(0)	(107)
Deferred Taxes	1,804	98	1,706
Deferred Taxes - NOL			
Less State Tax Credits deferred			
Less Federal Tax Credits deferred			
Deferred Income Tax & ITC	1,698	98	1,600
Payroll & Other Taxes	2,866	271	2,595
Total Taxes Other Than Income	26,234	1,653	24,581
<u>Income Before Taxes</u>			
Total Operating Revenues	553,334	66,150	487,184
less: Total Operating Expenses	409,119	53,142	355,977
Book Depreciation	58,043	6,306	51,738
Amortization	23	23	
<u>Taxes Other than Income</u>	<u>26,234</u>	<u>1,653</u>	<u>24,581</u>
Total Before Tax Book Income	59,915	5,026	54,889
<u>Tax Additions</u>			
Book Depreciation	58,043	6,306	51,738
Deferred Income Taxes and ITC	1,698	98	1,600
Nuclear Fuel Burn (ex. D&D)			
Nuclear Outage Accounting			
Avoided Tax Interest	1,118	348	769
<u>Other Book Additions</u>	<u>23</u>	<u>23</u>	-
Total Tax Additions	60,881	6,775	54,107
<u>Tax Deductions</u>			
Total Rate Base	909,895	99,440	810,455
Weighted Cost of Debt	<u>1.95%</u>	<u>1.95%</u>	<u>1.95%</u>
Debt Interest Expense	17,743	1,939	15,804
Nuclear Outage Accounting			
Tax Depreciation and Removals	70,464	7,265	63,199
NOL Utilized / (Generated)			
<u>Other Tax / Book Timing Differences</u>	<u>1,496</u>	<u>196</u>	<u>1,300</u>
Total Tax Deductions	89,703	9,400	80,303

Northern States Power Company
State of North Dakota Gas Jurisdiction
2021 Current Year

Cost of Service Study (COSS)
\$000

State Taxes			
State Taxable Income	31,093	2,401	28,692
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits	1,340	103	1,237
<u>Less State Tax Credits applied</u>	-	-	-
Total State Income Taxes	1,340	103	1,237
Federal Taxes			
Federal Sec 199 Production Deduction			
Federal Taxable Income	29,753	2,297	27,456
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
Federal Tax before Credits	6,248	482	5,766
<u>Less Federal Tax Credits</u>	-	-	-
Total Federal Income Taxes	6,248	482	5,766
Total Taxes			
Total Taxes Other than Income	26,234	1,653	24,581
Total Federal and State Income Taxes	7,588	586	7,002
Total Taxes	33,822	2,239	31,584
Total Operating Revenues	553,334	66,150	487,184
Total Expenses	501,007	61,710	439,298
AFDC Debt			
AFDC Equity			
Net Income			
	52,327	4,440	47,886
Rate of Return (ROR)			
Total Operating Income	52,327	4,440	47,886
<u>Total Rate Base</u>	<u>909,895</u>	<u>99,440</u>	<u>810,455</u>
ROR (Operating Income / Rate Base)	5.75%	4.47%	5.91%
Return on Equity (ROE)			
Net Operating Income	52,327	4,440	47,886
Debt Interest (Rate Base * Weighted Cost of Debt)	(17,743)	(1,939)	(15,804)
Earnings Available for Common	34,584	2,501	32,083
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>477,877</u>	<u>52,226</u>	<u>425,651</u>
ROE (earnings for Common / Equity)	7.24%	4.79%	7.54%
Revenue Deficiency			
Required Operating Income (Rate Base * Required Return)	67,878	7,418	60,460
<u>Net Operating Income</u>	<u>52,327</u>	<u>4,440</u>	<u>47,886</u>
Operating Income Deficiency	15,551	2,978	12,573
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)			
	20,572	3,939	16,633
Total Revenue Requirements			
Total Retail Revenues	546,372	65,612	480,760
<u>Revenue Deficiency</u>	<u>20,572</u>	<u>3,939</u>	<u>16,633</u>
Total Revenue Requirements	566,944	69,551	497,393

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Cost of Service Study (COSS)

	2022 Test Year		
	Total	ND Gas	Other
<u>Composite Income Tax Rate</u>			
State Tax Rate	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
<u>Weighted Cost of Capital</u>			
Active Rates and Ratios Version	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.09%	1.09%	1.09%
Cost of Long Term Debt	4.10%	4.10%	4.10%
Cost of Common Equity	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.43%	0.43%	0.43%
Ratio of Long Term Debt	47.03%	47.03%	47.03%
Ratio of Common Equity	52.54%	52.54%	52.54%
Weighted Cost of STD			
Weighted Cost of LTD	1.93%	1.93%	1.93%
Weighted Cost of Debt	1.93%	1.93%	1.93%
<u>Weighted Cost of Equity</u>	<u>5.52%</u>	<u>5.52%</u>	<u>5.52%</u>
Required Rate of Return	7.45%	7.45%	7.45%
<u>Rate Base</u>			
Plant Investment	2,025,108	222,855	1,802,253
<u>Depreciation Reserve</u>	<u>793,837</u>	<u>82,973</u>	<u>710,864</u>
Net Utility Plant	1,231,271	139,882	1,091,389
CWIP	3,373	188	3,186
Accumulated Deferred Taxes	219,895	19,875	200,020
DTA - NOL Average Balance	(975)	(93)	(882)
DTA - Federal Tax Credit Average Balance	-	-	-
Total Accum Deferred Taxes	218,920	19,783	199,138
Cash Working Capital	(5,183)	648	(5,830)
Materials and Supplies	1,331	150	1,181
Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities	12,975	1,463	11,512
Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits	(374)	(42)	(331)
Prepays and Other	4,603	523	4,080
<u>Regulatory Amortizations</u>	<u>440</u>	<u>440</u>	-
Total Other Rate Base Items	29,758	3,940	25,818
Total Rate Base	1,045,482	124,227	921,255
<u>Operating Revenues</u>			
Retail	567,419	67,303	500,117
Interdepartmental			
<u>Other Operating Rev - Non-Retail</u>	<u>6,315</u>	<u>550</u>	<u>5,764</u>
Total Operating Revenues	573,734	67,853	505,881

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Cost of Service Study (COSS)

<u>Expenses</u>			
Operating Expenses:			
Purchased Gas	318,027	43,934	274,093
Gas Production & Storage	5,020	635	4,385
Gas Transmission	3,294	387	2,908
Gas Distribution	41,033	5,129	35,904
Customer Accounting	14,801	1,613	13,188
Customer Service & Information	17,425	149	17,276
Sales, Econ Dvlp & Other	(30)	10	(40)
<u>Administrative & General</u>	<u>24,291</u>	<u>2,508</u>	<u>21,783</u>
Total Operating Expenses	423,862	54,365	369,497
Depreciation	59,720	6,892	52,829
Amortization	667	440	227
<u>Taxes:</u>			
Property Taxes	23,188	1,587	21,600
ITC Amortization	(107)	(0)	(107)
Deferred Taxes	3,505	551	2,954
Deferred Taxes - NOL			
Less State Tax Credits deferred			
Less Federal Tax Credits deferred			
Deferred Income Tax & ITC	3,399	551	2,848
Payroll & Other Taxes	2,937	263	2,674
Total Taxes Other Than Income	29,523	2,401	27,122
<u>Income Before Taxes</u>			
Total Operating Revenues	573,734	67,853	505,881
less: Total Operating Expenses	423,862	54,365	369,497
Book Depreciation	59,720	6,892	52,829
Amortization	667	440	227
<u>Taxes Other than Income</u>	<u>29,523</u>	<u>2,401</u>	<u>27,122</u>
Total Before Tax Book Income	59,961	3,755	56,206
<u>Tax Additions</u>			
Book Depreciation	59,720	6,892	52,829
Deferred Income Taxes and ITC	3,399	551	2,848
Nuclear Fuel Burn (ex. D&D)			
Nuclear Outage Accounting			
Avoided Tax Interest	917	30	887
<u>Other Book Additions</u>	<u>23</u>	<u>23</u>	-
Total Tax Additions	64,059	7,495	56,564
<u>Tax Deductions</u>			
Total Rate Base	1,045,482	124,227	921,255
Weighted Cost of Debt	<u>1.93%</u>	<u>1.93%</u>	<u>1.93%</u>
Debt Interest Expense	20,178	2,398	17,780
Nuclear Outage Accounting			
Tax Depreciation and Removals	79,550	9,612	69,938
NOL Utilized / (Generated)			
<u>Other Tax / Book Timing Differences</u>	<u>(791)</u>	<u>(88)</u>	<u>(703)</u>
Total Tax Deductions	98,936	11,921	87,015

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Cost of Service Study (COSS)

State Taxes			
State Taxable Income	25,084	(671)	25,755
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits	1,081	(29)	1,110
<u>Less State Tax Credits applied</u>	-	-	-
Total State Income Taxes	1,081	(29)	1,110
Federal Taxes			
Federal Sec 199 Production Deduction			
Federal Taxable Income	24,003	(642)	24,645
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
Federal Tax before Credits	5,041	(135)	5,175
<u>Less Federal Tax Credits</u>	-	-	-
Total Federal Income Taxes	5,041	(135)	5,175
Total Taxes			
Total Taxes Other than Income	29,523	2,401	27,122
Total Federal and State Income Taxes	6,122	(164)	6,285
Total Taxes	35,645	2,237	33,408
Total Operating Revenues	573,734	67,853	505,881
Total Expenses	519,894	63,934	455,960
AFDC Debt			
AFDC Equity			
Net Income			
	53,840	3,919	49,921
Rate of Return (ROR)			
Total Operating Income	53,840	3,919	49,921
<u>Total Rate Base</u>	<u>1,045,482</u>	<u>124,227</u>	<u>921,255</u>
ROR (Operating Income / Rate Base)	5.15%	3.15%	5.42%
Return on Equity (ROE)			
Net Operating Income	53,840	3,919	49,921
Debt Interest (Rate Base * Weighted Cost of Debt)	(20,178)	(2,398)	(17,780)
Earnings Available for Common	33,662	1,521	32,141
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>549,296</u>	<u>65,269</u>	<u>484,027</u>
ROE (earnings for Common / Equity)	6.13%	2.33%	6.64%
Revenue Deficiency			
Required Operating Income (Rate Base * Required Return)	77,888	9,255	68,633
<u>Net Operating Income</u>	<u>53,840</u>	<u>3,919</u>	<u>49,921</u>
Operating Income Deficiency	24,049	5,336	18,713
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)			
	31,813	7,059	24,754
Total Revenue Requirements			
Total Retail Revenues	567,419	67,303	500,117
<u>Revenue Deficiency</u>	<u>31,813</u>	<u>7,059</u>	<u>24,754</u>
Total Revenue Requirements	599,232	74,362	524,870

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2022		
	Total	ND Gas	Other
Plant Investment			
Base Plant	2,000,707	218,208	1,782,499
Base Plant Maplewood	11,855	1,501	10,354
Base Plant ND Programmatic Service Replacement	614	614	
Base Plant ND Renew Aldyl-A & Steel	540	540	
Base Plant Sibley	8,578	1,086	7,492
Base Plant Wescott	7,159	906	6,253
NSPM-Black Dog Pipeline	(4,345)		(4,345)
Subtotal Plant Investment	2,025,108	222,855	1,802,253
Depreciation Reserve			
Base Plant	792,241	82,758	709,483
Base Plant Maplewood	757	96	661
Base Plant ND Programmatic Service Replacement	(55)	(55)	
Base Plant ND Renew Aldyl-A & Steel	(10)	(10)	
Base Plant Sibley	421	53	368
Base Plant Wescott	237	30	207
NSPM-Black Dog Pipeline	(249)		(249)
NSPM-ND Gas Depreciation Study TD&G	623	117	505
NSPM-ND Gas Remaining Life	(126)	(16)	(110)
Subtotal Depreciation Reserve	793,837	82,973	710,864
CWIP			
Base Plant	23,959	1,334	22,625
NSPM-Exclude CWIP and AFDC for Dakotas	(20,586)	(1,146)	(19,440)
Subtotal CWIP	3,373	188	3,186
Accumulated Deferred Taxes			
Base Plant	217,554	19,564	197,990
Base Plant Maplewood	(3)	(0)	(2)
Base Plant ND Programmatic Service Replacement	22	22	
Base Plant ND Renew Aldyl-A & Steel	8	8	
Base Plant Sibley	37	5	32
Base Plant Wescott	41	5	36
NSPM-ADIT Prorate for IRS	(115)	(19)	(97)
NSPM-Black Dog Pipeline	(346)		(346)
NSPM-ND Gas Depreciation Study TD&G	(175)	(33)	(142)
NSPM-ND Gas Remaining Life	35	4	31
NSPM-Non-Plant	2,837	319	2,518
NSPM-Non-Plant Tax Reform Excess ADIT ND	0		
Subtotal Accumulated Deferred Taxes	219,895	19,875	200,020

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2022		
	Total	ND Gas	Other
DTA - NOL Average Balance			
NSPM-NOL/Credits/199	(975)	(93)	(882)
Subtotal DTA - NOL Average Balance	(975)	(93)	(882)
Cash Working Capital			
NSPM-Cash Working Capital	(5,183)	648	(5,830)
Subtotal Cash Working Capital	(5,183)	648	(5,830)
Materials and Supplies			
NSPM-M&S_PrePays	1,331	150	1,181
Subtotal Materials and Supplies	1,331	150	1,181
Fuel Inventory			
NSPM-M&S_PrePays	17,532	2,098	15,434
Subtotal Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities			
NSPM-Non-Plant	12,975	1,463	11,512
Subtotal Non-plant Assets and Liabilities	12,975	1,463	11,512
Customer Advances			
NSPM-Customer Advances	(1,566)	(1,340)	(226)
Subtotal Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits			
NSPM-Customer Deposits	(374)	(42)	(331)
Subtotal Customer Deposits	(374)	(42)	(331)
Prepays and Other			
NSPM-M&S_PrePays	937	106	832
NSPM-Misc Debits & Credits	3,665	417	3,248
Subtotal Prepays and Other	4,603	523	4,080
Regulatory Amortizations			
NSPM-ND Gas Income Tax Tracker Amortization	23	23	
NSPM-NOL Tax Reform ADIT ARAM	417	417	
Subtotal Regulatory Amortizations	440	440	

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2022		
	Total	ND Gas	Other
Depreciation			
Base Plant	57,487	6,558	50,929
Base Plant Maplewood	1,100	139	961
Base Plant ND Programmatic Service Replacement	11	11	
Base Plant ND Renew Aldyl-A & Steel	10	10	
Base Plant Sibley	647	82	565
Base Plant Wescott	363	46	317
NSPM-Black Dog Pipeline	(60)		(60)
NSPM-ND Gas Depreciation Study TD&G	415	78	337
NSPM-ND Gas Remaining Life	(252)	(32)	(220)
Subtotal Depreciation	59,720	6,892	52,829
Amortization			
NSPM-Amortization Rate Case Expense	635	408	227
NSPM-ND Gas Income Tax Tracker Amortization	9	9	
NSPM-NOL Tax Reform ADIT ARAM	23	23	
Subtotal Amortization	667	440	227
Property Taxes			
NSPM-Property Taxes	23,188	1,587	21,600
Subtotal Property Taxes	23,188	1,587	21,600
ITC Amortization			
Base Plant	(107)	(0)	(107)
Subtotal ITC Amortization	(107)	(0)	(107)
Deferred Taxes			
Base Plant	3,223	465	2,758
Base Plant Maplewood	(66)	(8)	(58)
Base Plant ND Programmatic Service Replacement	44	44	
Base Plant ND Renew Aldyl-A & Steel	17	17	
Base Plant Sibley	(7)	(1)	(6)
Base Plant Wescott	41	5	36
NSPM-Black Dog Pipeline	(67)		(67)
NSPM-ND Gas Depreciation Study TD&G	(117)	(22)	(95)
NSPM-ND Gas Remaining Life	71	9	62
NSPM-Non-Plant	365	42	324
Subtotal Deferred Taxes	3,505	551	2,954

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2022		
	Total	ND Gas	Other
Avoided Tax Interest			
Base Plant	800	15	785
Base Plant Maplewood	37	5	32
Base Plant Sibley	15	2	13
Base Plant Wescott	66	8	58
Subtotal Avoided Tax Interest	917	30	887
Other Book Additions			
NSPM-NOL Tax Reform ADIT ARAM	23	23	
Subtotal Other Book Additions	23	23	
Tax Depreciation and Removals			
Base Plant	77,492	9,107	68,385
Base Plant Maplewood	859	109	750
Base Plant ND Programmatic Service Replacement	168	168	
Base Plant ND Renew Aldyl-A & Steel	70	70	
Base Plant Sibley	620	79	542
Base Plant Wescott	517	66	452
NSPM-Black Dog Pipeline	(297)		(297)
NSPM-Tax Timing & Credits	120	13	106
Subtotal Tax Depreciation and Removals	79,550	9,612	69,938
Other Tax / Book Timing Differences			
NSPM-Non-Plant	1,305	148	1,157
NSPM-Transportation Book to Tax Depr	(2,096)	(237)	(1,860)
Subtotal Other Tax / Book Timing Differences	(791)	(88)	(703)

Northern States Power Company
 State of ND Gas
 2022 Test Year
 (\$000's)

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
Plant Investment	Intangible	Common	Gas A&G	60,519	68,450	64,485	6,831	7,726	7,279	53,688	60,724	57,206
Plant Investment	Intangible	Gas	Gas Distribution	10,490	10,490	10,490	1,184	1,184	1,184	9,306	9,306	9,306
Plant Investment	Intangible		Subtotal Intangible	71,009	78,940	74,975	8,015	8,910	8,463	62,994	70,030	66,512
Plant Investment	Gas Production	Gas	Gas LPG Production	37,092	47,290	42,191	4,695	5,986	5,340	32,397	41,304	36,850
Plant Investment	Gas Production		Subtotal Gas Production	37,092	47,290	42,191	4,695	5,986	5,340	32,397	41,304	36,850
Plant Investment	General	Common	Gas Distribution	33,143	38,964	36,054	3,741	4,398	4,069	29,402	34,566	31,984
Plant Investment	General	Gas	Gas Distribution	87,995	101,345	94,670	9,932	11,439	10,686	78,062	89,906	83,984
Plant Investment	General	Gas	Gas Distribution (GDDAY)	13	13	13	2	2	2	11	11	11
Plant Investment	General		Subtotal General	121,150	140,322	130,736	13,675	15,839	14,757	107,476	124,484	115,980
Plant Investment	Gas Storage	Gas	Gas LNG Storage	68,815	78,775	73,795	8,710	9,971	9,341	60,104	68,804	64,454
Plant Investment	Gas Storage		Subtotal Gas Storage	68,815	78,775	73,795	8,710	9,971	9,341	60,104	68,804	64,454
Plant Investment	Gas Transmission	Gas	Gas Mains	126,514	139,603	133,059	3,916	3,902	3,909	122,598	135,701	129,150
Plant Investment	Gas Transmission		Subtotal Gas Transmission	126,514	139,603	133,059	3,916	3,902	3,909	122,598	135,701	129,150
Plant Investment	Gas Distribution	Gas	Gas Distribution	556,451	559,533	557,992	68,161	68,466	68,313	488,290	491,067	489,679
Plant Investment	Gas Distribution	Gas	Gas Mains	952,508	1,080,903	1,016,706	106,609	118,856	112,732	845,899	962,047	903,973
Plant Investment	Gas Distribution		Subtotal Gas Distribution	1,508,960	1,640,436	1,574,698	174,770	187,322	181,046	1,334,190	1,453,114	1,393,652
Plant Investment			Subtotal Plant Investment	1,933,540	2,125,366	2,029,453	213,781	231,929	222,855	1,719,759	1,893,437	1,806,598

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
Depreciation Reserve	Intangible	Common	Gas A&G	32,542	38,763	35,652	3,673	4,375	4,024	28,869	34,388	31,628
Depreciation Reserve	Intangible	Gas	Gas Distribution	7,071	8,239	7,655	798	930	864	6,272	7,309	6,791
Depreciation Reserve	Intangible		Subtotal Intangible	39,612	47,002	43,307	4,471	5,305	4,888	35,141	41,697	38,419
Depreciation Reserve	Gas Production	Gas	Gas LPG Production	17,236	21,003	19,119	2,182	2,658	2,420	15,054	18,344	16,699
Depreciation Reserve	Gas Production		Subtotal Gas Production	17,236	21,003	19,119	2,182	2,658	2,420	15,054	18,344	16,699
Depreciation Reserve	General	Common	Gas Distribution	12,825	15,427	14,126	1,448	1,741	1,594	11,377	13,686	12,532
Depreciation Reserve	General	Gas	Gas Distribution	39,337	43,829	41,583	4,440	4,947	4,694	34,897	38,882	36,889
Depreciation Reserve	General	Gas	Gas Distribution (GDDAY)	8	8	8	1	1	1	7	7	7
Depreciation Reserve	General		Subtotal General	52,170	59,264	55,717	5,889	6,689	6,289	46,281	52,574	49,428
Depreciation Reserve	Gas Storage	Gas	Gas LNG Storage	61,906	64,662	63,284	7,836	8,185	8,010	54,070	56,477	55,274
Depreciation Reserve	Gas Storage		Subtotal Gas Storage	61,906	64,662	63,284	7,836	8,185	8,010	54,070	56,477	55,274
Depreciation Reserve	Gas Transmission	Gas	Gas Mains	29,979	31,209	30,594	1,657	1,709	1,683	28,322	29,500	28,911
Depreciation Reserve	Gas Transmission		Subtotal Gas Transmission	29,979	31,209	30,594	1,657	1,709	1,683	28,322	29,500	28,911
Depreciation Reserve	Gas Distribution	Gas	Gas Distribution	311,792	321,757	316,774	31,182	32,405	31,794	280,610	289,351	284,981
Depreciation Reserve	Gas Distribution	Gas	Gas Mains	257,539	272,049	264,794	26,923	28,653	27,788	230,616	243,396	237,006
Depreciation Reserve	Gas Distribution		Subtotal Gas Distribution	569,331	593,806	581,569	58,105	61,058	59,581	511,226	532,748	521,987
Depreciation Reserve			Subtotal Depreciation Reserve	770,235	816,945	793,590	80,139	85,605	82,872	690,095	731,341	710,718

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
CWIP	Intangible	Common	Gas A&G	265	358	312	30	40	35	235	318	277
CWIP	Intangible		Subtotal Intangible	265	358	312	30	40	35	235	318	277
CWIP	Gas Production	Gas	Gas LPG Production	32	33	33	4	4	4	28	29	28
CWIP	Gas Production		Subtotal Gas Production	32	33	33	4	4	4	28	29	28
CWIP	General	Common	Gas Distribution	374	279	326	42	31	37	332	247	289
CWIP	General	Gas	Gas Distribution	164	102	133	19	12	15	146	91	118
CWIP	General	Gas	Gas Distribution (GDDAY)	142	151	147	18	19	19	124	132	128
CWIP	General		Subtotal General	680	532	606	79	62	70	602	470	536
CWIP	Gas Storage	Gas	Gas LNG Storage	37	30	33	5	4	4	32	26	29
CWIP	Gas Storage		Subtotal Gas Storage	37	30	33	5	4	4	32	26	29
CWIP	Gas Transmission	Gas	Gas Mains	72	118	95				72	118	95
CWIP	Gas Transmission		Subtotal Gas Transmission	72	118	95				72	118	95
CWIP	Gas Distribution	Gas	Gas Distribution	0	0	0				0	0	0
CWIP	Gas Distribution	Gas	Gas Mains	3,864	724	2,294	73	75	74	3,792	649	2,221
CWIP	Gas Distribution		Subtotal Gas Distribution	3,864	724	2,294	73	75	74	3,792	649	2,221
CWIP			Subtotal CWIP	4,951	1,796	3,373	190	185	188	4,760	1,611	3,186

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg	Dec - 2021	Dec - 2022	BOY/EOY Avg
Accumulated Deferred Taxes	Intangible	Common	Gas A&G	5,142	5,189	5,165	580	586	583	4,561	4,603	4,582
Accumulated Deferred Taxes	Intangible	Gas	Gas Distribution	390	350	370	44	39	42	346	310	328
Accumulated Deferred Taxes	Intangible		Subtotal Intangible	5,531	5,538	5,535	624	625	625	4,907	4,913	4,910
Accumulated Deferred Taxes	Gas Production	Gas	Gas LPG Production	(403)	(840)	(622)	(51)	(106)	(79)	(352)	(734)	(543)
Accumulated Deferred Taxes	Gas Production		Subtotal Gas Production	(403)	(840)	(622)	(51)	(106)	(79)	(352)	(734)	(543)
Accumulated Deferred Taxes	General	Common	Gas Distribution	1,760	1,746	1,753	199	197	198	1,562	1,549	1,555
Accumulated Deferred Taxes	General	Gas	Gas Distribution	8,989	9,997	9,493	1,015	1,128	1,071	7,975	8,869	8,422
Accumulated Deferred Taxes	General	Gas	Gas Distribution (GDDAY)	3	3	3	0	0	0	3	3	3
Accumulated Deferred Taxes	General		Subtotal General	10,752	11,746	11,249	1,214	1,326	1,270	9,539	10,420	9,979
Accumulated Deferred Taxes	Gas Storage	Gas	Gas LNG Storage	(3,242)	(3,337)	(3,289)	(410)	(422)	(416)	(2,831)	(2,914)	(2,873)
Accumulated Deferred Taxes	Gas Storage		Subtotal Gas Storage	(3,242)	(3,337)	(3,289)	(410)	(422)	(416)	(2,831)	(2,914)	(2,873)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas Production	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas A&G	3,406	3,527	3,467	384	398	391	3,022	3,129	3,075
Accumulated Deferred Taxes	Other Rate Base	Electric	Gas A&G	(7)	(7)	(7)	(1)	(1)	(1)	(6)	(6)	(6)
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Distribution	0	0	0						
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Production	(317)	(298)	(308)	(38)	(35)	(36)	(280)	(263)	(271)
Accumulated Deferred Taxes	Other Rate Base		Subtotal Other Rate Base	3,082	3,221	3,151	346	362	354	2,735	2,859	2,797
Accumulated Deferred Taxes	Gas Transmission	Gas	Gas Mains	20,951	22,064	21,507	723	712	718	20,227	21,352	20,790
Accumulated Deferred Taxes	Gas Transmission		Subtotal Gas Transmission	20,951	22,064	21,507	723	712	718	20,227	21,352	20,790
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Distribution	74,207	74,293	74,250	9,303	9,617	9,460	64,904	64,676	64,790
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Mains	108,236	109,822	109,029	7,940	8,114	8,027	100,297	101,708	101,002
Accumulated Deferred Taxes	Gas Distribution		Subtotal Gas Distribution	182,444	184,114	183,279	17,243	17,731	17,487	165,201	166,383	165,792
Accumulated Deferred Taxes	Not Applicable	Common	Gas A&G	(202)	0	(101)	(23)		(11)	(179)		(90)
Accumulated Deferred Taxes	Not Applicable		Subtotal Not Applicable	(202)	0	(101)	(23)		(11)	(179)		(90)
Accumulated Deferred Taxes	Tax Timing Differences	Electric	Gas A&G	(225)	(202)	(213)	(25)	(23)	(24)	(199)	(179)	(189)
Accumulated Deferred Taxes	Tax Timing Differences		Subtotal Tax Timing Differences	(225)	(202)	(213)	(25)	(23)	(24)	(199)	(179)	(189)
Accumulated Deferred Taxes			Subtotal Accumulated Deferred Taxes	218,687	222,305	220,496	19,641	20,205	19,923	199,047	202,101	200,574

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2022	Dec - 2022	Dec - 2022
Depreciation			
Intangible			
Gas A&G	6,221	702	5,519
Gas Distribution	1,169	132	1,037
Subtotal Intangible	7,390	834	6,556
Gas Production			
Gas LPG Production	3,770	477	3,292
Subtotal Gas Production	3,770	477	3,292
General			
Gas Distribution	5,058	571	4,488
Gas Distribution (GDDAY)	0	0	0
Subtotal General	5,059	571	4,488
Gas Storage			
Gas LNG Storage	3,237	410	2,827
Subtotal Gas Storage	3,237	410	2,827
Gas Transmission			
Gas Mains	2,055	66	1,990
Subtotal Gas Transmission	2,055	66	1,990
Gas Distribution			
Gas Distribution	17,724	2,177	15,547
Gas Mains	20,383	2,310	18,072
Subtotal Gas Distribution	38,107	4,488	33,619
Subtotal Depreciation	59,617	6,845	52,772

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2022	Dec - 2022	Dec - 2022

ITC Amortization

General

Gas Distribution	(0)	(0)	(0)
Subtotal General	(0)	(0)	(0)

Gas Storage

Gas LNG Storage	(1)	(0)	(1)
Subtotal Gas Storage	(1)	(0)	(1)

Gas Transmission

Gas Mains	(5)		(5)
Subtotal Gas Transmission	(5)		(5)

Gas Distribution

Gas Mains	(101)		(101)
Subtotal Gas Distribution	(101)		(101)

Subtotal ITC Amortization

(107)	(0)	(107)
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SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2022	Dec - 2022	Dec - 2022
Deferred Taxes			
Intangible			
Gas A&G	47	5	42
Gas Distribution	(40)	(4)	(35)
Subtotal Intangible	7	1	6
Gas Production			
Gas LPG Production	(437)	(55)	(382)
Subtotal Gas Production	(437)	(55)	(382)
General			
Gas Distribution	993	112	881
Gas Distribution (GDDAY)	0	0	0
Subtotal General	993	112	881
Gas Storage			
Gas LNG Storage	(95)	(12)	(83)
Subtotal Gas Storage	(95)	(12)	(83)
Other Rate Base			
Gas A&G	121	14	107
Gas Production	19	2	16
Subtotal Other Rate Base	140	16	124
Gas Transmission			
Gas Mains	1,114	(11)	1,125
Subtotal Gas Transmission	1,114	(11)	1,125

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2022	Dec - 2022	Dec - 2022
Gas Distribution			
Gas Distribution	86	314	(228)
Gas Mains	1,585	174	1,411
Subtotal Gas Distribution	1,671	488	1,183
Not Applicable			
Gas A&G	202	23	179
Subtotal Not Applicable	202	23	179
Tax Timing Differences			
Gas A&G	23	3	21
Subtotal Tax Timing Differences	23	3	21
Subtotal Deferred Taxes	3,618	564	3,054

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2022	Dec - 2022	Dec - 2022
Avoided Tax Interest			
Gas Production			
Gas LPG Production	54	7	47
Subtotal Gas Production	54	7	47
General			
Gas Distribution	65	7	58
Gas Distribution (GDDAY)	23	3	20
Subtotal General	89	10	78
Gas Storage			
Gas LNG Storage	90	11	78
Subtotal Gas Storage	90	11	78
Gas Transmission			
Gas Mains	36		36
Subtotal Gas Transmission	36		36
Gas Distribution			
Gas Distribution	0		0
Gas Mains	650	1	648
Subtotal Gas Distribution	650	1	648
Subtotal Avoided Tax Interest	917	30	887

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2022	Dec - 2022	Dec - 2022

Tax Depreciation and Removals

Intangible

Gas A&G	7,074	798	6,275
Gas Distribution	995	112	883
Subtotal Intangible	8,069	911	7,159

Gas Production

Gas LPG Production	2,200	279	1,922
Subtotal Gas Production	2,200	279	1,922

General

Gas Distribution	11,278	1,273	10,005
Gas Distribution (GDDAY)	1	0	1
Subtotal General	11,279	1,273	10,006

Gas Storage

Gas LNG Storage	2,946	373	2,573
Subtotal Gas Storage	2,946	373	2,573

Gas Transmission

Gas Mains	6,180	43	6,138
Subtotal Gas Transmission	6,180	43	6,138

Gas Distribution

Gas Distribution	18,003	3,839	14,164
Gas Mains	31,049	2,881	28,167
Subtotal Gas Distribution	49,051	6,720	42,331

Not Applicable

Gas A&G	120	13	106
Subtotal Not Applicable	120	13	106

Subtotal Tax Depreciation and Removals

79,846	9,612	70,235
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SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2022		
	Total	ND Gas	Other
Plant Investment			
Base Plant	2,000,707	218,208	1,782,499
Base Plant Maplewood	11,855	1,501	10,354
Base Plant ND Programmatic Service Replacement	614	614	
Base Plant ND Renew Aldyl-A & Steel	540	540	
Base Plant Sibley	8,578	1,086	7,492
Base Plant Wescott	7,159	906	6,253
Subtotal Plant Investment	2,029,453	222,855	1,806,598
Depreciation Reserve			
Base Plant	792,241	82,758	709,483
Base Plant Maplewood	757	96	661
Base Plant ND Programmatic Service Replacement	(55)	(55)	
Base Plant ND Renew Aldyl-A & Steel	(10)	(10)	
Base Plant Sibley	421	53	368
Base Plant Wescott	237	30	207
Subtotal Depreciation Reserve	793,590	82,872	710,718
CWIP			
Base Plant	23,959	1,334	22,625
NSPM-Exclude CWIP and AFDC for Dakotas	(20,586)	(1,146)	(19,440)
Subtotal CWIP	3,373	188	3,186
Accumulated Deferred Taxes			
Base Plant	217,554	19,564	197,990
Base Plant Maplewood	(3)	(0)	(2)
Base Plant ND Programmatic Service Replacement	22	22	
Base Plant ND Renew Aldyl-A & Steel	8	8	
Base Plant Sibley	37	5	32
Base Plant Wescott	41	5	36
NSPM-Non-Plant	2,837	319	2,518
NSPM-Non-Plant Tax Reform Excess ADIT ND	0		
Subtotal Accumulated Deferred Taxes	220,496	19,923	200,574
Materials and Supplies			
NSPM-M&S_PrePays	1,331	150	1,181
Subtotal Materials and Supplies	1,331	150	1,181
Fuel Inventory			
NSPM-M&S_PrePays	17,532	2,098	15,434
Subtotal Fuel Inventory	17,532	2,098	15,434

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2022		
	Total	ND Gas	Other
Non-plant Assets and Liabilities			
NSPM-Non-Plant	12,975	1,463	11,512
Subtotal Non-plant Assets and Liabilities	12,975	1,463	11,512
Customer Advances			
NSPM-Customer Advances	(1,566)	(1,340)	(226)
Subtotal Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits			
NSPM-Customer Deposits	(374)	(42)	(331)
Subtotal Customer Deposits	(374)	(42)	(331)
Prepays and Other			
NSPM-M&S_PrePays	937	106	832
NSPM-Misc Debits & Credits	3,665	417	3,248
Subtotal Prepays and Other	4,603	523	4,080
Depreciation			
Base Plant	57,487	6,558	50,929
Base Plant Maplewood	1,100	139	961
Base Plant ND Programmatic Service Replacement	11	11	
Base Plant ND Renew Aldyl-A & Steel	10	10	
Base Plant Sibley	647	82	565
Base Plant Wescott	363	46	317
Subtotal Depreciation	59,617	6,845	52,772
Property Taxes			
NSPM-Property Taxes	23,188	1,587	21,600
Subtotal Property Taxes	23,188	1,587	21,600
ITC Amortization			
Base Plant	(107)	(0)	(107)
Subtotal ITC Amortization	(107)	(0)	(107)

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2022		
	Total	ND Gas	Other
Deferred Taxes			
Base Plant	3,223	465	2,758
Base Plant Maplewood	(66)	(8)	(58)
Base Plant ND Programmatic Service Replacement	44	44	
Base Plant ND Renew Aldyl-A & Steel	17	17	
Base Plant Sibley	(7)	(1)	(6)
Base Plant Wescott	41	5	36
NSPM-Non-Plant	365	42	324
Subtotal Deferred Taxes	3,618	564	3,054
Avoided Tax Interest			
Base Plant	800	15	785
Base Plant Maplewood	37	5	32
Base Plant Sibley	15	2	13
Base Plant Wescott	66	8	58
Subtotal Avoided Tax Interest	917	30	887
Tax Depreciation and Removals			
Base Plant	77,492	9,107	68,385
Base Plant Maplewood	859	109	750
Base Plant ND Programmatic Service Replacement	168	168	
Base Plant ND Renew Aldyl-A & Steel	70	70	
Base Plant Sibley	620	79	542
Base Plant Wescott	517	66	452
NSPM-Tax Timing & Credits	120	13	106
Subtotal Tax Depreciation and Removals	79,846	9,612	70,235
Other Tax / Book Timing Differences			
NSPM-Non-Plant	1,305	148	1,157
NSPM-Transportation Book to Tax Depr	(2,096)	(237)	(1,860)
Subtotal Other Tax / Book Timing Differences	(791)	(88)	(703)

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Gas	Other
Plant Investment			
Base Plant	1,836,189	191,349	1,644,840
Base Plant Maplewood	4,402	557	3,845
Base Plant Sibley	3,402	431	2,972
Base Plant Wescott	1,987	251	1,735
NSPM-Black Dog Pipeline	(4,345)		(4,345)
Subtotal Plant Investment	1,841,635	192,588	1,649,047
Depreciation Reserve			
Base Plant	747,504	77,857	669,647
Base Plant Maplewood	103	13	90
Base Plant Sibley	49	6	43
Base Plant Wescott	28	3	24
NSPM-Black Dog Pipeline	(189)		(189)
NSPM-ND Gas Depreciation Study TD&G	208	39	168
Subtotal Depreciation Reserve	747,702	77,919	669,783
CWIP			
Base Plant	29,708	2,554	27,154
NSPM-Exclude CWIP and AFDC for Dakotas	(25,228)	(2,149)	(23,080)
Subtotal CWIP	4,480	406	4,074
Accumulated Deferred Taxes			
Base Plant	215,475	19,336	196,139
Base Plant Maplewood	15	2	13
Base Plant Sibley	20	3	18
Base Plant Wescott	10	1	9
NSPM-ADIT Prorate for IRS	(31)	1	(31)
NSPM-Black Dog Pipeline	(275)		(275)
NSPM-ND Gas Depreciation Study TD&G	(58)	(11)	(47)
NSPM-Non-Plant	2,182	241	1,942
NSPM-Non-Plant Tax Reform Excess ADIT ND	0		
Subtotal Accumulated Deferred Taxes	217,339	19,572	197,767
DTA - NOL Average Balance			
NSPM-NOL/Credits/199	(975)	(93)	(882)
Subtotal DTA - NOL Average Balance	(975)	(93)	(882)
Cash Working Capital			
NSPM-Cash Working Capital	(4,738)	820	(5,558)
Subtotal Cash Working Capital	(4,738)	820	(5,558)

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Gas	Other
Materials and Supplies			
NSPM-M&S_PrePays	1,331	150	1,181
Subtotal Materials and Supplies	1,331	150	1,181
Fuel Inventory			
NSPM-M&S_PrePays	17,532	2,098	15,434
Subtotal Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities			
NSPM-Non-Plant	10,605	1,181	9,424
Subtotal Non-plant Assets and Liabilities	10,605	1,181	9,424
Customer Advances			
NSPM-Customer Advances	(1,566)	(1,340)	(226)
Subtotal Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits			
NSPM-Customer Deposits	(374)	(42)	(331)
Subtotal Customer Deposits	(374)	(42)	(331)
Prepays and Other			
NSPM-M&S_PrePays	937	106	832
NSPM-Misc Debits & Credits	3,665	417	3,248
Subtotal Prepays and Other	4,603	523	4,080
Regulatory Amortizations			
NSPM-ND Gas Income Tax Tracker Amortization	14	14	
NSPM-NOL Tax Reform ADIT ARAM	440	440	
Subtotal Regulatory Amortizations	454	454	
Depreciation			
Base Plant	57,329	6,182	51,146
Base Plant Maplewood	207	26	180
Base Plant Sibley	98	12	85
Base Plant Wescott	55	7	48
NSPM-Black Dog Pipeline	(60)		(60)
NSPM-ND Gas Depreciation Study TD&G	415	78	337
Subtotal Depreciation	58,043	6,306	51,738
Amortization			
NSPM-NOL Tax Reform ADIT ARAM	23	23	
Subtotal Amortization	23	23	

SMC - Financial Category Summary by Record Type [SAP] Adjustment Summary	Dec - 2021		
	Total	ND Gas	Other
Property Taxes			
NSPM-Property Taxes	21,671	1,284	20,387
Subtotal Property Taxes	21,671	1,284	20,387
ITC Amortization			
Base Plant	(107)	(0)	(107)
Subtotal ITC Amortization	(107)	(0)	(107)
Deferred Taxes			
Base Plant	962	(6)	967
Base Plant Maplewood	30	4	27
Base Plant Sibley	40	5	35
Base Plant Wescott	21	3	18
NSPM-Black Dog Pipeline	(76)		(76)
NSPM-ND Gas Depreciation Study TD&G	(117)	(22)	(95)
NSPM-Non-Plant	944	114	830
Subtotal Deferred Taxes	1,804	98	1,706
Avoided Tax Interest			
Base Plant	986	332	654
Base Plant Maplewood	44	6	38
Base Plant Sibley	37	5	33
Base Plant Wescott	51	6	44
Subtotal Avoided Tax Interest	1,118	348	769
Other Book Additions			
NSPM-NOL Tax Reform ADIT ARAM	23	23	
Subtotal Other Book Additions	23	23	
Tax Depreciation and Removals			
Base Plant	69,945	7,159	62,786
Base Plant Maplewood	328	42	287
Base Plant Sibley	254	32	222
Base Plant Wescott	147	19	128
NSPM-Black Dog Pipeline	(330)		(330)
NSPM-Tax Timing & Credits	120	13	106
Subtotal Tax Depreciation and Removals	70,464	7,265	63,199
Other Tax / Book Timing Differences			
NSPM-Non-Plant	3,368	408	2,961
NSPM-Transportation Book to Tax Depr	(1,872)	(211)	(1,661)
Subtotal Other Tax / Book Timing Differences	1,496	196	1,300

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
Plant Investment	Intangible	Common	Gas A&G	50,024	60,519	55,272	5,646	6,831	6,239	44,378	53,688	49,033
Plant Investment	Intangible	Gas	Gas Distribution	8,574	10,490	9,532	968	1,184	1,076	7,606	9,306	8,456
Plant Investment	Intangible		Subtotal Intangible	58,598	71,009	64,804	6,614	8,015	7,315	51,984	62,994	57,489
Plant Investment	Gas Production	Gas	Gas LPG Production	17,503	37,092	27,297	2,215	4,695	3,455	15,287	32,397	23,842
Plant Investment	Gas Production		Subtotal Gas Production	17,503	37,092	27,297	2,215	4,695	3,455	15,287	32,397	23,842
Plant Investment	General	Common	Gas Distribution	28,934	33,143	31,039	3,266	3,741	3,503	25,668	29,402	27,535
Plant Investment	General	Gas	Gas Distribution	72,780	87,995	80,387	8,215	9,932	9,073	64,565	78,062	71,314
Plant Investment	General	Gas	Gas Distribution (GDDAY)	11	13	12	1	2	1	9	11	10
Plant Investment	General		Subtotal General	101,725	121,150	111,438	11,482	13,675	12,578	90,243	107,476	98,859
Plant Investment	Gas Storage	Gas	Gas LNG Storage	61,760	68,815	65,287	7,817	8,710	8,264	53,942	60,104	57,023
Plant Investment	Gas Storage		Subtotal Gas Storage	61,760	68,815	65,287	7,817	8,710	8,264	53,942	60,104	57,023
Plant Investment	Gas Transmission	Gas	Gas Mains	118,779	126,514	122,647	3,930	3,916	3,923	114,848	122,598	118,723
Plant Investment	Gas Transmission		Subtotal Gas Transmission	118,779	126,514	122,647	3,930	3,916	3,923	114,848	122,598	118,723
Plant Investment	Gas Distribution	Gas	Gas Distribution	552,215	556,451	554,333	68,259	68,161	68,210	483,956	488,290	486,123
Plant Investment	Gas Distribution	Gas	Gas Mains	847,842	952,508	900,175	71,077	106,609	88,843	776,764	845,899	811,332
Plant Investment	Gas Distribution		Subtotal Gas Distribution	1,400,057	1,508,960	1,454,508	139,337	174,770	157,053	1,260,720	1,334,190	1,297,455
Plant Investment			Subtotal Plant Investment	1,758,421	1,933,540	1,845,981	171,396	213,781	192,588	1,587,025	1,719,759	1,653,392

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
Depreciation Reserve	Intangible	Common	Gas A&G	27,108	32,542	29,825	3,060	3,673	3,366	24,048	28,869	26,458
Depreciation Reserve	Intangible	Gas	Gas Distribution	5,884	7,071	6,477	664	798	731	5,220	6,272	5,746
Depreciation Reserve	Intangible		Subtotal Intangible	32,992	39,612	36,302	3,724	4,471	4,097	29,268	35,141	32,204
Depreciation Reserve	Gas Production	Gas	Gas LPG Production	14,364	17,236	15,800	1,818	2,182	2,000	12,546	15,054	13,800
Depreciation Reserve	Gas Production		Subtotal Gas Production	14,364	17,236	15,800	1,818	2,182	2,000	12,546	15,054	13,800
Depreciation Reserve	General	Common	Gas Distribution	10,256	12,825	11,540	1,158	1,448	1,303	9,098	11,377	10,238
Depreciation Reserve	General	Gas	Gas Distribution	35,585	39,337	37,461	4,017	4,440	4,228	31,569	34,897	33,233
Depreciation Reserve	General	Gas	Gas Distribution (GDDAY)	26	8	17	3	1	2	23	7	15
Depreciation Reserve	General		Subtotal General	45,867	52,170	49,018	5,177	5,889	5,533	40,690	46,281	43,485
Depreciation Reserve	Gas Storage	Gas	Gas LNG Storage	55,960	61,906	58,933	7,083	7,836	7,460	48,877	54,070	51,474
Depreciation Reserve	Gas Storage		Subtotal Gas Storage	55,960	61,906	58,933	7,083	7,836	7,460	48,877	54,070	51,474
Depreciation Reserve	Gas Transmission	Gas	Gas Mains	28,901	29,979	29,440	1,606	1,657	1,632	27,295	28,322	27,808
Depreciation Reserve	Gas Transmission		Subtotal Gas Transmission	28,901	29,979	29,440	1,606	1,657	1,632	27,295	28,322	27,808
Depreciation Reserve	Gas Distribution	Gas	Gas Distribution	301,889	311,792	306,840	29,952	31,182	30,567	271,937	280,610	276,274
Depreciation Reserve	Gas Distribution	Gas	Gas Mains	245,160	257,539	251,350	26,259	26,923	26,591	218,901	230,616	224,759
Depreciation Reserve	Gas Distribution		Subtotal Gas Distribution	547,049	569,331	558,190	56,211	58,105	57,158	490,838	511,226	501,032
Depreciation Reserve			Subtotal Depreciation Reserve	725,133	770,235	747,684	75,620	80,139	77,880	649,513	690,095	669,804

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
CWIP	Intangible	Common	Gas A&G	786	265	526	89	30	59	697	235	466
CWIP	Intangible	Gas	Gas Distribution	14		7	2		1	12		6
CWIP	Intangible		Subtotal Intangible	800	265	533	90	30	60	710	235	472
CWIP	Gas Production	Gas	Gas LPG Production	529	32	280	67	4	35	462	28	245
CWIP	Gas Production		Subtotal Gas Production	529	32	280	67	4	35	462	28	245
CWIP	General	Common	Gas Distribution	280	374	327	32	42	37	248	332	290
CWIP	General	Gas	Gas Distribution	684	164	424	77	19	48	606	146	376
CWIP	General	Gas	Gas Distribution (GDDAY)	8	142	75	1	18	10	7	124	66
CWIP	General		Subtotal General	971	680	826	110	79	94	862	602	732
CWIP	Gas Storage	Gas	Gas LNG Storage	269	37	153	34	5	19	235	32	134
CWIP	Gas Storage		Subtotal Gas Storage	269	37	153	34	5	19	235	32	134
CWIP	Gas Transmission	Gas	Gas Mains	(91)	72	(10)				(91)	72	(10)
CWIP	Gas Transmission		Subtotal Gas Transmission	(91)	72	(10)				(91)	72	(10)
CWIP	Gas Distribution	Gas	Gas Distribution	(0)	0	(0)				(0)	0	(0)
CWIP	Gas Distribution	Gas	Gas Mains	1,531	3,864	2,698	320	73	196	1,211	3,792	2,501
CWIP	Gas Distribution		Subtotal Gas Distribution	1,531	3,864	2,698	320	73	196	1,211	3,792	2,501
CWIP			Subtotal CWIP	4,010	4,951	4,480	621	190	406	3,388	4,760	4,074

Reporting Line - Unadjusted	FERC Function	Utility Class	Functional Use	Total			ND Gas			Other		
				Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg	Dec - 2020	Dec - 2021	BOY/EOY Avg
Accumulated Deferred Taxes	Intangible	Common	Gas A&G	5,301	5,142	5,221	598	580	589	4,702	4,561	4,632
Accumulated Deferred Taxes	Intangible	Gas	Gas Distribution	385	390	387	43	44	44	342	346	344
Accumulated Deferred Taxes	Intangible		Subtotal Intangible	5,686	5,531	5,608	642	624	633	5,044	4,907	4,975
Accumulated Deferred Taxes	Gas Production	Gas	Gas LPG Production	54	(403)	(174)	7	(51)	(22)	47	(352)	(152)
Accumulated Deferred Taxes	Gas Production		Subtotal Gas Production	54	(403)	(174)	7	(51)	(22)	47	(352)	(152)
Accumulated Deferred Taxes	General	Common	Gas Distribution	1,752	1,760	1,756	198	199	198	1,554	1,562	1,558
Accumulated Deferred Taxes	General	Gas	Gas Distribution	8,167	8,989	8,578	922	1,015	968	7,245	7,975	7,610
Accumulated Deferred Taxes	General	Gas	Gas Distribution (GDDAY)	3	3	3	0	0	0	2	3	3
Accumulated Deferred Taxes	General		Subtotal General	9,922	10,752	10,337	1,120	1,214	1,167	8,802	9,539	9,170
Accumulated Deferred Taxes	Gas Storage	Gas	Gas LNG Storage	(1,831)	(3,242)	(2,536)	(232)	(410)	(321)	(1,599)	(2,831)	(2,215)
Accumulated Deferred Taxes	Gas Storage		Subtotal Gas Storage	(1,831)	(3,242)	(2,536)	(232)	(410)	(321)	(1,599)	(2,831)	(2,215)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas Distribution	(1)		(1)	(0)		(0)	(1)		(1)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas Production	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Accumulated Deferred Taxes	Other Rate Base	Common	Gas A&G	3,256	3,406	3,331	368	384	376	2,889	3,022	2,955
Accumulated Deferred Taxes	Other Rate Base	Electric	Gas A&G	(9)	(7)	(8)	(1)	(1)	(1)	(8)	(6)	(7)
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Distribution	0	0	0						
Accumulated Deferred Taxes	Other Rate Base	Gas	Gas Production	(880)	(317)	(599)	(109)	(38)	(73)	(771)	(280)	(525)
Accumulated Deferred Taxes	Other Rate Base		Subtotal Other Rate Base	2,366	3,082	2,724	258	346	302	2,108	2,735	2,422
Accumulated Deferred Taxes	Gas Transmission	Gas	Gas Mains	19,867	20,951	20,409	733	723	728	19,133	20,227	19,680
Accumulated Deferred Taxes	Gas Transmission		Subtotal Gas Transmission	19,867	20,951	20,409	733	723	728	19,133	20,227	19,680
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Distribution	74,551	74,207	74,379	9,219	9,303	9,261	65,332	64,904	65,118
Accumulated Deferred Taxes	Gas Distribution	Gas	Gas Mains	106,760	108,236	107,498	7,851	7,940	7,895	98,909	100,297	99,603
Accumulated Deferred Taxes	Gas Distribution		Subtotal Gas Distribution	181,311	182,444	181,877	17,070	17,243	17,157	164,241	165,201	164,721
Accumulated Deferred Taxes	Not Applicable	Common	Gas A&G	(405)	(202)	(304)	(46)	(23)	(34)	(359)	(179)	(269)
Accumulated Deferred Taxes	Not Applicable		Subtotal Not Applicable	(405)	(202)	(304)	(46)	(23)	(34)	(359)	(179)	(269)
Accumulated Deferred Taxes	Tax Timing Differences	Electric	Gas A&G	(251)	(225)	(238)	(28)	(25)	(27)	(222)	(199)	(211)
Accumulated Deferred Taxes	Tax Timing Differences		Subtotal Tax Timing Differences	(251)	(225)	(238)	(28)	(25)	(27)	(222)	(199)	(211)
Accumulated Deferred Taxes			Subtotal Accumulated Deferred Taxes	216,719	218,687	217,703	19,524	19,641	19,582	197,195	199,047	198,121

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2021	Dec - 2021	Dec - 2021
Depreciation			
Intangible			
Gas A&G	5,434	613	4,820
Gas Distribution	1,187	134	1,053
Subtotal Intangible	6,620	747	5,873
Gas Production			
Gas LPG Production	2,948	373	2,575
Subtotal Gas Production	2,948	373	2,575
General			
Gas Distribution	4,438	501	3,937
Gas Distribution (GDDAY)	0	0	0
Subtotal General	4,439	501	3,938
Gas Storage			
Gas LNG Storage	6,030	763	5,267
Subtotal Gas Storage	6,030	763	5,267
Gas Transmission			
Gas Mains	1,914	66	1,848
Subtotal Gas Transmission	1,914	66	1,848
Gas Distribution			
Gas Distribution	17,606	2,173	15,433
Gas Mains	18,131	1,604	16,527
Subtotal Gas Distribution	35,737	3,777	31,960
Subtotal Depreciation	57,688	6,228	51,460

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2021	Dec - 2021	Dec - 2021
ITC Amortization			
General			
Gas Distribution	(0)	(0)	(0)
Subtotal General	(0)	(0)	(0)
Gas Storage			
Gas LNG Storage	(1)	(0)	(1)
Subtotal Gas Storage	(1)	(0)	(1)
Gas Transmission			
Gas Mains	(5)		(5)
Subtotal Gas Transmission	(5)		(5)
Gas Distribution			
Gas Mains	(101)		(101)
Subtotal Gas Distribution	(101)		(101)
Subtotal ITC Amortization	(107)	(0)	(107)

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2021	Dec - 2021	Dec - 2021
Deferred Taxes			
Intangible			
Gas A&G	(159)	(18)	(141)
Gas Distribution	5	1	4
Subtotal Intangible	(155)	(17)	(137)
Gas Production			
Gas LPG Production	(457)	(58)	(399)
Subtotal Gas Production	(457)	(58)	(399)
General			
Gas Distribution	831	94	737
Gas Distribution (GDDAY)	0	0	0
Subtotal General	831	94	737
Gas Storage			
Gas LNG Storage	(1,382)	(175)	(1,207)
Subtotal Gas Storage	(1,382)	(175)	(1,207)
Other Rate Base			
Gas A&G	152	17	135
Gas Distribution	1	0	1
Gas Production	563	71	492
Subtotal Other Rate Base	716	89	627
Gas Transmission			
Gas Mains	1,084	(10)	1,094
Subtotal Gas Transmission	1,084	(10)	1,094

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2021	Dec - 2021	Dec - 2021
Gas Distribution			
Gas Distribution	(308)	82	(390)
Gas Mains	1,440	91	1,350
Subtotal Gas Distribution	1,132	173	960
Not Applicable			
Gas A&G	202	23	179
Subtotal Not Applicable	202	23	179
Tax Timing Differences			
Gas A&G	26	3	23
Subtotal Tax Timing Differences	26	3	23
Subtotal Deferred Taxes	1,997	120	1,877

SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2021	Dec - 2021	Dec - 2021

Avoided Tax Interest

Gas Production

Gas LPG Production	108	14	94
Subtotal Gas Production	108	14	94

General

Gas Distribution	144	16	128
Gas Distribution (GDDAY)	5	1	4
Subtotal General	149	17	132

Gas Storage

Gas LNG Storage	71	9	62
Subtotal Gas Storage	71	9	62

Gas Transmission

Gas Mains	36		36
Subtotal Gas Transmission	36		36

Gas Distribution

Gas Distribution	0		0
Gas Mains	754	309	445
Subtotal Gas Distribution	754	309	445

Subtotal Avoided Tax Interest

1,118	348	769
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SMC - Income Statement Unadjusted	Total	ND Gas	Other
	Dec - 2021	Dec - 2021	Dec - 2021
Tax Depreciation and Removals			
Intangible			
Gas A&G	5,694	643	5,051
Gas Distribution	1,241	140	1,101
Subtotal Intangible	6,935	783	6,152
Gas Production			
Gas LPG Production	1,402	177	1,224
Subtotal Gas Production	1,402	177	1,224
General			
Gas Distribution	10,023	1,131	8,892
Gas Distribution (GDDAY)	1	0	0
Subtotal General	10,024	1,131	8,892
Gas Storage			
Gas LNG Storage	1,953	247	1,706
Subtotal Gas Storage	1,953	247	1,706
Gas Transmission			
Gas Mains	5,868	46	5,822
Subtotal Gas Transmission	5,868	46	5,822
Gas Distribution			
Gas Distribution	15,290	2,550	12,740
Gas Mains	29,202	2,316	26,886
Subtotal Gas Distribution	44,493	4,866	39,627
Not Applicable			
Gas A&G	120	13	106
Subtotal Not Applicable	120	13	106
Subtotal Tax Depreciation and Removals	70,794	7,265	63,529

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021		
	Total	ND Gas	Other
Plant Investment			
Base Plant	1,836,189	191,349	1,644,840
Base Plant Maplewood	4,402	557	3,845
Base Plant Sibley	3,402	431	2,972
Base Plant Wescott	1,987	251	1,735
Subtotal Plant Investment	1,845,981	192,588	1,653,392
Depreciation Reserve			
Base Plant	747,504	77,857	669,647
Base Plant Maplewood	103	13	90
Base Plant Sibley	49	6	43
Base Plant Wescott	28	3	24
Subtotal Depreciation Reserve	747,684	77,880	669,804
CWIP			
Base Plant	29,708	2,554	27,154
NSPM-Exclude CWIP and AFDC for Dakotas	(25,228)	(2,149)	(23,080)
Subtotal CWIP	4,480	406	4,074
Accumulated Deferred Taxes			
Base Plant	215,475	19,336	196,139
Base Plant Maplewood	15	2	13
Base Plant Sibley	20	3	18
Base Plant Wescott	10	1	9
NSPM-Non-Plant	2,182	241	1,942
NSPM-Non-Plant Tax Reform Excess ADIT ND	0		
Subtotal Accumulated Deferred Taxes	217,703	19,582	198,121
Materials and Supplies			
NSPM-M&S_PrePays	1,331	150	1,181
Subtotal Materials and Supplies	1,331	150	1,181
Fuel Inventory			
NSPM-M&S_PrePays	17,532	2,098	15,434
Subtotal Fuel Inventory	17,532	2,098	15,434
Non-plant Assets and Liabilities			
NSPM-Non-Plant	10,605	1,181	9,424
Subtotal Non-plant Assets and Liabilities	10,605	1,181	9,424

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021		
	Total	ND Gas	Other
Customer Advances			
NSPM-Customer Advances	(1,566)	(1,340)	(226)
Subtotal Customer Advances	(1,566)	(1,340)	(226)
Customer Deposits			
NSPM-Customer Deposits	(374)	(42)	(331)
Subtotal Customer Deposits	(374)	(42)	(331)
Prepays and Other			
NSPM-M&S_PrePays	937	106	832
NSPM-Misc Debits & Credits	3,665	417	3,248
Subtotal Prepays and Other	4,603	523	4,080
Depreciation			
Base Plant	57,329	6,182	51,146
Base Plant Maplewood	207	26	180
Base Plant Sibley	98	12	85
Base Plant Wescott	55	7	48
Subtotal Depreciation	57,688	6,228	51,460
Property Taxes			
NSPM-Property Taxes	21,671	1,284	20,387
Subtotal Property Taxes	21,671	1,284	20,387
ITC Amortization			
Base Plant	(107)	(0)	(107)
Subtotal ITC Amortization	(107)	(0)	(107)
Deferred Taxes			
Base Plant	962	(6)	967
Base Plant Maplewood	30	4	27
Base Plant Sibley	40	5	35
Base Plant Wescott	21	3	18
NSPM-Non-Plant	944	114	830
Subtotal Deferred Taxes	1,997	120	1,877

SMC - Financial Category Summary by Record Type - Unadjusted [SAP]	Dec - 2021		
	Total	ND Gas	Other
Avoided Tax Interest			
Base Plant	986	332	654
Base Plant Maplewood	44	6	38
Base Plant Sibley	37	5	33
Base Plant Wescott	51	6	44
Subtotal Avoided Tax Interest	1,118	348	769
Tax Depreciation and Removals			
Base Plant	69,945	7,159	62,786
Base Plant Maplewood	328	42	287
Base Plant Sibley	254	32	222
Base Plant Wescott	147	19	128
NSPM-Tax Timing & Credits	120	13	106
Subtotal Tax Depreciation and Removals	70,794	7,265	63,529
Other Tax / Book Timing Differences			
NSPM-Non-Plant	3,368	408	2,961
NSPM-Transportation Book to Tax Depr	(1,872)	(211)	(1,661)
Subtotal Other Tax / Book Timing Differences	1,496	196	1,300

Northern States Power Company
 Gas Utility
 Non-Plant Assets & Liabilities - 2022 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
78-Timing Difference Activity														
SchM-107 - Pension Expense	13,760	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(3,696)	(44,348)
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(4,652)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(3,421)	(41,052)
SchM-112 - Post Employment Benefits FAS 112	1,366	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	65,151
SchM-113 - Retiree Medical - FAS 106	40,343	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	37,639	451,665
SchM-114 - Severance Accrual	624													
SchM-115 - Workers Compensation	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(2,059)
SchM-116 - Bad Debt Reserve - Net of RDF	(5,495)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	108													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	7,703	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	6,932	83,179
SchM-171 - Employee Retention	(1,138)	250	250	250	250	250	250	250	250	250	250	250	250	2,996
SchM-173 - Environmental Remediation - Gas	167,482	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	5,607	67,285
SchM-244 - PERFORMANCE RECOGNITION AWARDS	560	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(244)
SchM-301 - Cares Act Payroll Deferral	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	722,591
Sub-Total 78-Timing Difference Activity	280,706	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	108,764	1,305,164

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)
SchM-107 - Pension Expense	21,287,555	21,283,860	21,280,164	21,276,468	21,272,773	21,269,077	21,265,381	21,261,686	21,257,990	21,254,295	21,250,599	21,246,903	21,243,208	21,265,381
SchM-108 - Accrued Vacation Paid	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)
SchM-109 - Employee Incentive	(1,368,488)	(1,371,909)	(1,375,330)	(1,378,751)	(1,382,173)	(1,385,594)	(1,389,015)	(1,392,436)	(1,395,857)	(1,399,278)	(1,402,699)	(1,406,120)	(1,409,541)	(1,389,015)
SchM-112 - Post Employment Benefits FAS 112	(992,064)	(986,634)	(981,205)	(975,776)	(970,347)	(964,917)	(959,488)	(954,059)	(948,630)	(943,200)	(937,771)	(932,342)	(926,913)	(959,488)
SchM-113 - Retiree Medical - FAS 106	(2,855,699)	(2,818,060)	(2,780,421)	(2,742,783)	(2,705,144)	(2,667,505)	(2,629,866)	(2,592,227)	(2,554,589)	(2,516,950)	(2,479,311)	(2,441,672)	(2,404,034)	(2,629,866)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(47,164)	(47,335)	(47,507)	(47,679)	(47,850)	(48,022)	(48,193)	(48,365)	(48,537)	(48,708)	(48,880)	(49,051)	(49,223)	(48,193)
SchM-120 - Medical Deductions-Self Insured	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)
SchM-127 - Litigation Reserve	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)
SchM-131 - Deferred Rent	(768,097)	(761,166)	(754,234)	(747,303)	(740,371)	(733,440)	(726,508)	(719,576)	(712,645)	(705,713)	(698,782)	(691,850)	(684,919)	(726,508)
SchM-171 - Employee Retention	(2,996)	(2,747)	(2,497)	(2,247)	(1,998)	(1,748)	(1,498)	(1,248)	(999)	(749)	(499)	(250)		(1,498)
SchM-173 - Environmental Remediation - Gas	(134,570)	(128,963)	(123,356)	(117,749)	(112,142)	(106,535)	(100,927)	(95,320)	(89,713)	(84,106)	(78,499)	(72,892)	(67,285)	(100,927)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(24,394)	(24,414)	(24,435)	(24,455)	(24,475)	(24,495)	(24,516)	(24,536)	(24,556)	(24,577)	(24,597)	(24,617)	(24,638)	(24,516)
SchM-301 - Cares Act Payroll Deferral	(722,591)	(662,375)	(602,159)	(541,943)	(481,727)	(421,511)	(361,295)	(301,079)	(240,864)	(180,648)	(120,432)	(60,216)		(361,295)
Sub-Total Non-Plant End Bal	12,322,170	12,430,933	12,539,697	12,648,461	12,757,224	12,865,988	12,974,752	13,083,515	13,192,279	13,301,043	13,409,806	13,518,570	13,627,334	12,974,752

Northern States Power Company
 Gas Utility
 Non-Plant Assets & Liabilities - 2022 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
78-Timing Difference Activity														
SchM-107 - Pension Expense	1,553	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(5,006)
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(525)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(386)	(4,634)
SchM-112 - Post Employment Benefits FAS 112	154	613	613	613	613	613	613	613	613	613	613	613	613	7,354
SchM-113 - Retiree Medical - FAS 106	4,554	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	4,248	50,980
SchM-114 - Severance Accrual	70													
SchM-115 - Workers Compensation	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(232)
SchM-116 - Bad Debt Reserve - Net of RDF	(620)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	12													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	869	782	782	782	782	782	782	782	782	782	782	782	782	9,389
SchM-171 - Employee Retention	(128)	28	28	28	28	28	28	28	28	28	28	28	28	338
SchM-173 - Environmental Remediation - Gas	21,199	710	710	710	710	710	710	710	710	710	710	710	710	8,517
SchM-244 - PERFORMANCE RECOGNITION AWARDS	63	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(28)
SchM-301 - Cares Act Payroll Deferral	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	81,560
Sub-Total 78-Timing Difference Activity	33,979	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	12,353	148,239

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
SchM-107 - Pension Expense	2,402,769	2,402,352	2,401,935	2,401,518	2,401,100	2,400,683	2,400,266	2,399,849	2,399,432	2,399,015	2,398,598	2,398,180	2,397,763	2,400,266
SchM-108 - Accrued Vacation Paid	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)
SchM-109 - Employee Incentive	(154,464)	(154,850)	(155,236)	(155,622)	(156,009)	(156,395)	(156,781)	(157,167)	(157,553)	(157,939)	(158,325)	(158,712)	(159,098)	(156,781)
SchM-112 - Post Employment Benefits FAS 112	(111,976)	(111,363)	(110,751)	(110,138)	(109,525)	(108,912)	(108,299)	(107,687)	(107,074)	(106,461)	(105,848)	(105,235)	(104,623)	(108,299)
SchM-113 - Retiree Medical - FAS 106	(322,328)	(318,080)	(313,832)	(309,583)	(305,335)	(301,087)	(296,838)	(292,590)	(288,342)	(284,093)	(279,845)	(275,596)	(271,348)	(296,838)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(5,323)	(5,343)	(5,362)	(5,382)	(5,401)	(5,420)	(5,440)	(5,459)	(5,478)	(5,498)	(5,517)	(5,537)	(5,556)	(5,440)
SchM-120 - Medical Deductions-Self Insured	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)
SchM-127 - Litigation Reserve	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)
SchM-131 - Deferred Rent	(86,697)	(85,914)	(85,132)	(84,350)	(83,567)	(82,785)	(82,002)	(81,220)	(80,438)	(79,655)	(78,873)	(78,091)	(77,308)	(82,002)
SchM-171 - Employee Retention	(338)	(310)	(282)	(254)	(225)	(197)	(169)	(141)	(113)	(85)	(56)	(28)		(169)
SchM-173 - Environmental Remediation - Gas	(17,033)	(16,324)	(15,614)	(14,904)	(14,195)	(13,485)	(12,775)	(12,065)	(11,356)	(10,646)	(9,936)	(9,226)	(8,517)	(12,775)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(2,753)	(2,756)	(2,758)	(2,760)	(2,763)	(2,765)	(2,767)	(2,769)	(2,772)	(2,774)	(2,776)	(2,779)	(2,781)	(2,767)
SchM-301 - Cares Act Payroll Deferral	(81,560)	(74,764)	(67,967)	(61,170)	(54,374)	(47,577)	(40,780)	(33,983)	(27,187)	(20,390)	(13,593)	(6,797)		(40,780)
Sub-Total Non-Plant End Bal	1,388,984	1,401,337	1,413,690	1,426,043	1,438,397	1,450,750	1,463,103	1,475,456	1,487,809	1,500,163	1,512,516	1,524,869	1,537,222	1,463,103

Northern States Power Company
Gas Utility
Non-Plant Assets & Liabilities - 2021 Current Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													Annual Total
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	
78-Timing Difference Activity														
SchM-107 - Pension Expense	89,331	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	13,760	165,121
SchM-108 - Accrued Vacation Paid	(11,166)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	6,424	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(55,821)
SchM-112 - Post Employment Benefits FAS 112	(2,107)	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	16,391
SchM-113 - Retiree Medical - FAS 106	34,037	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	40,343	484,117
SchM-114 - Severance Accrual	0	624	624	624	624	624	624	624	624	624	624	624	624	7,491
SchM-115 - Workers Compensation	(1,374)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(2,059)
SchM-116 - Bad Debt Reserve - Net of RDF	(75,521)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(5,495)	(65,937)
SchM-117 - Prepaid Insurance - Total	57,678	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	(2,588)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-119 - Electric Vehicle Credit		108	108	108	108	108	108	108	108	108	108	108	108	1,293
SchM-120 - Medical Deductions-Self Insured	(10,200)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-127 - Litigation Reserve	3,089													
SchM-131 - Deferred Rent	3,624	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	7,703	92,433
SchM-171 - Employee Retention	(823)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(1,138)	(13,656)
SchM-173 - Environmental Remediation - Gas	212,346	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	167,482	2,009,784
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(829)	560	560	560	560	560	560	560	560	560	560	560	560	6,722
SchM-301 - Cares Act Payroll Deferral	(120,432)	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	60,216	722,591
Sub-Total 78-Timing Difference Activity	181,488	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	280,706	3,368,469

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													BOY/EOY Average
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)
SchM-107 - Pension Expense	21,122,434	21,136,194	21,149,954	21,163,714	21,177,474	21,191,234	21,204,995	21,218,755	21,232,515	21,246,275	21,260,035	21,273,795	21,287,555	21,204,995
SchM-108 - Accrued Vacation Paid	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)	(1,709,585)
SchM-109 - Employee Incentive	(1,312,667)	(1,317,319)	(1,321,971)	(1,326,622)	(1,331,274)	(1,335,926)	(1,340,578)	(1,345,229)	(1,349,881)	(1,354,533)	(1,359,185)	(1,363,837)	(1,368,488)	(1,340,578)
SchM-112 - Post Employment Benefits FAS 112	(1,008,454)	(1,007,088)	(1,005,722)	(1,004,356)	(1,002,991)	(1,001,625)	(1,000,259)	(998,893)	(997,527)	(996,161)	(994,795)	(993,429)	(992,064)	(1,000,259)
SchM-113 - Retiree Medical - FAS 106	(3,339,816)	(3,299,473)	(3,259,130)	(3,218,787)	(3,178,444)	(3,138,101)	(3,097,757)	(3,057,414)	(3,017,071)	(2,976,728)	(2,936,385)	(2,896,042)	(2,855,699)	(3,097,757)
SchM-114 - Severance Accrual	(7,491)	(6,867)	(6,243)	(5,619)	(4,994)	(4,370)	(3,746)	(3,121)	(2,497)	(1,873)	(1,249)	(624)		(3,746)
SchM-115 - Workers Compensation	(45,105)	(45,276)	(45,448)	(45,619)	(45,791)	(45,963)	(46,134)	(46,306)	(46,477)	(46,649)	(46,821)	(46,992)	(47,164)	(46,134)
SchM-119 - Electric Vehicle Credit	(1,293)	(1,186)	(1,078)	(970)	(862)	(754)	(647)	(539)	(431)	(323)	(216)	(108)		(647)
SchM-120 - Medical Deductions-Self Insured	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)	(303,270)
SchM-127 - Litigation Reserve	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)	(35,005)
SchM-131 - Deferred Rent	(860,531)	(852,828)	(845,125)	(837,422)	(829,720)	(822,017)	(814,314)	(806,611)	(798,909)	(791,206)	(783,503)	(775,800)	(768,097)	(814,314)
SchM-171 - Employee Retention	10,660	9,522	8,384	7,246	6,108	4,970	3,832	2,694	1,556	418	(720)	(1,858)	(2,996)	3,832
SchM-173 - Environmental Remediation - Gas	(2,144,354)	(1,976,872)	(1,809,390)	(1,641,908)	(1,474,426)	(1,306,944)	(1,139,462)	(971,980)	(804,498)	(637,016)	(469,534)	(302,052)	(134,570)	(1,139,462)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(31,116)	(30,556)	(29,996)	(29,435)	(28,875)	(28,315)	(27,755)	(27,195)	(26,635)	(26,074)	(25,514)	(24,954)	(24,394)	(27,755)
SchM-301 - Cares Act Payroll Deferral	(1,445,181)	(1,384,966)	(1,324,750)	(1,264,534)	(1,204,318)	(1,144,102)	(1,083,886)	(1,023,670)	(963,454)	(903,238)	(843,022)	(782,807)	(722,591)	(1,083,886)
Sub-Total Non-Plant End Bal	8,887,763	9,173,964	9,460,164	9,746,365	10,032,565	10,318,766	10,604,966	10,891,167	11,177,367	11,463,568	11,749,768	12,035,969	12,322,170	10,604,966

Northern States Power Company
Gas Utility
Non-Plant Assets & Liabilities - 2021 Current Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
78-Timing Difference Activity														
SchM-107 - Pension Expense	10,083	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	18,638
SchM-108 - Accrued Vacation Paid	(1,260)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	725	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(6,301)
SchM-112 - Post Employment Benefits FAS 112	(238)	154	154	154	154	154	154	154	154	154	154	154	154	1,850
SchM-113 - Retiree Medical - FAS 106	3,842	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	54,643
SchM-114 - Severance Accrual	0	70	70	70	70	70	70	70	70	70	70	70	70	846
SchM-115 - Workers Compensation	(155)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(232)
SchM-116 - Bad Debt Reserve - Net of RDF	(8,524)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(620)	(7,442)
SchM-117 - Prepaid Insurance - Total	6,510	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	(292)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-119 - Electric Vehicle Credit	12	12	12	12	12	12	12	12	12	12	12	12	12	146
SchM-120 - Medical Deductions-Self Insured	(1,151)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-127 - Litigation Reserve	349													
SchM-131 - Deferred Rent	409	869	869	869	869	869	869	869	869	869	869	869	869	10,433
SchM-171 - Employee Retention	(93)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(128)	(1,541)
SchM-173 - Environmental Remediation - Gas	26,878	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	21,199	254,392
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(94)	63	63	63	63	63	63	63	63	63	63	63	63	759
SchM-301 - Cares Act Payroll Deferral	(13,593)	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	6,797	81,560
Sub-Total 78-Timing Difference Activity	23,395	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	33,979	407,750

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)
SchM-107 - Pension Expense	2,384,131	2,385,684	2,387,238	2,388,791	2,390,344	2,391,897	2,393,450	2,395,003	2,396,556	2,398,110	2,399,663	2,401,216	2,402,769	2,393,450
SchM-108 - Accrued Vacation Paid	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)	(192,964)
SchM-109 - Employee Incentive	(148,163)	(148,688)	(149,213)	(149,739)	(150,264)	(150,789)	(151,314)	(151,839)	(152,364)	(152,889)	(153,414)	(153,939)	(154,464)	(151,314)
SchM-112 - Post Employment Benefits FAS 112	(113,826)	(113,672)	(113,518)	(113,364)	(113,210)	(113,055)	(112,901)	(112,747)	(112,593)	(112,439)	(112,285)	(112,130)	(111,976)	(112,901)
SchM-113 - Retiree Medical - FAS 106	(376,972)	(372,418)	(367,865)	(363,311)	(358,757)	(354,204)	(349,650)	(345,096)	(340,543)	(335,989)	(331,436)	(326,882)	(322,328)	(349,650)
SchM-114 - Severance Accrual	(846)	(775)	(705)	(634)	(564)	(493)	(423)	(352)	(282)	(211)	(141)	(70)		(423)
SchM-115 - Workers Compensation	(5,091)	(5,110)	(5,130)	(5,149)	(5,169)	(5,188)	(5,207)	(5,227)	(5,246)	(5,265)	(5,285)	(5,304)	(5,323)	(5,207)
SchM-119 - Electric Vehicle Credit	(146)	(134)	(122)	(109)	(97)	(85)	(73)	(61)	(49)	(36)	(24)	(12)		(73)
SchM-120 - Medical Deductions-Self Insured	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)	(34,231)
SchM-127 - Litigation Reserve	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)	(3,951)
SchM-131 - Deferred Rent	(97,130)	(96,260)	(95,391)	(94,522)	(93,652)	(92,783)	(91,913)	(91,044)	(90,174)	(89,305)	(88,436)	(87,566)	(86,697)	(91,913)
SchM-171 - Employee Retention	1,203	1,075	946	818	689	561	433	304	176	47	(81)	(210)	(338)	433
SchM-173 - Environmental Remediation - Gas	(271,426)	(250,226)	(229,027)	(207,828)	(186,628)	(165,429)	(144,230)	(123,030)	(101,831)	(80,632)	(59,432)	(38,233)	(17,033)	(144,230)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(3,512)	(3,449)	(3,386)	(3,322)	(3,259)	(3,196)	(3,133)	(3,070)	(3,006)	(2,943)	(2,880)	(2,817)	(2,753)	(3,133)
SchM-301 - Cares Act Payroll Deferral	(163,121)	(156,324)	(149,527)	(142,730)	(135,934)	(129,137)	(122,340)	(115,544)	(108,747)	(101,950)	(95,154)	(88,357)	(81,560)	(122,340)
Sub-Total Non-Plant End Bal	973,791	1,008,391	1,042,990	1,077,589	1,112,189	1,146,788	1,181,387	1,215,987	1,250,586	1,285,186	1,319,785	1,354,384	1,388,984	1,181,387

Northern States Power Company
Gas Utility
Non-Plant Deferred - 2022 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
6-ADIT Activity														
SchM-107 - Pension Expense	3,853	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(12,418)
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(1,303)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(958)	(11,495)
SchM-112 - Post Employment Benefits FAS 112	382	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	1,520	18,243
SchM-113 - Retiree Medical - FAS 106	11,297	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	10,539	126,471
SchM-114 - Severance Accrual	175													
SchM-115 - Workers Compensation	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(577)
SchM-116 - Bad Debt Reserve - Net of RDF	(1,539)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	108													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	2,157	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	23,291
SchM-171 - Employee Retention	(319)	70	70	70	70	70	70	70	70	70	70	70	70	839
SchM-173 - Environmental Remediation - Gas	46,897	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	18,841
SchM-244 - PERFORMANCE RECOGNITION AWARDS	157	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(68)
SchM-301 - Cares Act Payroll Deferral	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	202,333
Sub-Total 6-ADIT Activity	78,678	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	30,455	365,460

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
74-ADIT End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)
SchM-107 - Pension Expense	5,960,750	5,959,715	5,958,680	5,957,645	5,956,610	5,955,576	5,954,541	5,953,506	5,952,471	5,951,436	5,950,401	5,949,367	5,948,332	5,954,541
SchM-108 - Accrued Vacation Paid	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)
SchM-109 - Employee Incentive	(383,192)	(384,150)	(385,108)	(386,066)	(387,024)	(387,981)	(388,939)	(389,897)	(390,855)	(391,813)	(392,771)	(393,729)	(394,687)	(388,939)
SchM-112 - Post Employment Benefits FAS 112	(277,789)	(276,268)	(274,748)	(273,228)	(271,708)	(270,187)	(268,667)	(267,147)	(265,627)	(264,107)	(262,586)	(261,066)	(259,546)	(268,667)
SchM-113 - Retiree Medical - FAS 106	(799,627)	(789,088)	(778,549)	(768,009)	(757,470)	(746,931)	(736,391)	(725,852)	(715,313)	(704,774)	(694,234)	(683,695)	(673,156)	(736,391)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(13,206)	(13,254)	(13,302)	(13,351)	(13,399)	(13,447)	(13,495)	(13,543)	(13,591)	(13,639)	(13,687)	(13,735)	(13,783)	(13,495)
SchM-116 - Bad Debt Reserve - Net of RDF	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)	(809,249)
SchM-117 - Prepaid Insurance - Total	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175
SchM-118 - Inventory Reserve	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)
SchM-120 - Medical Deductions-Self Insured	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)
SchM-127 - Litigation Reserve	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)
SchM-131 - Deferred Rent	(215,076)	(213,135)	(211,194)	(209,253)	(207,312)	(205,371)	(203,430)	(201,489)	(199,548)	(197,607)	(195,667)	(193,726)	(191,785)	(203,430)
SchM-171 - Employee Retention	(839)	(769)	(699)	(629)	(559)	(489)	(420)	(350)	(280)	(210)	(140)	(70)		(420)
SchM-173 - Environmental Remediation - Gas	(37,681)	(36,111)	(34,541)	(32,971)	(31,401)	(29,831)	(28,261)	(26,691)	(25,121)	(23,551)	(21,981)	(20,411)	(18,841)	(28,261)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(6,831)	(6,836)	(6,842)	(6,848)	(6,853)	(6,859)	(6,865)	(6,870)	(6,876)	(6,882)	(6,887)	(6,893)	(6,899)	(6,865)
SchM-301 - Cares Act Payroll Deferral	(202,333)	(185,472)	(168,611)	(151,750)	(134,889)	(118,028)	(101,167)	(84,306)	(67,444)	(50,583)	(33,722)	(16,861)		(101,167)
Sub-Total 74-ADIT End Bal	2,654,292	2,684,747	2,715,202	2,745,657	2,776,112	2,806,567	2,837,022	2,867,477	2,897,932	2,928,387	2,958,842	2,989,297	3,019,752	2,837,022

Northern States Power Company
Gas Utility
Non-Plant Deferred - 2022 Test Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	Annual Total
6-ADIT Activity														
SchM-107 - Pension Expense	435	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(1,402)
SchM-108 - Accrued Vacation Paid	0													
SchM-109 - Employee Incentive	(147)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(108)	(1,297)
SchM-112 - Post Employment Benefits FAS 112	43	172	172	172	172	172	172	172	172	172	172	172	172	2,059
SchM-113 - Retiree Medical - FAS 106	1,275	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	14,275
SchM-114 - Severance Accrual	20													
SchM-115 - Workers Compensation	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(65)
SchM-116 - Bad Debt Reserve - Net of RDF	(174)													
SchM-117 - Prepaid Insurance - Total	(0)													
SchM-118 - Inventory Reserve	0													
SchM-119 - Electric Vehicle Credit	12													
SchM-120 - Medical Deductions-Self Insured	0													
SchM-131 - Deferred Rent	243	219	219	219	219	219	219	219	219	219	219	219	219	2,629
SchM-171 - Employee Retention	(36)	8	8	8	8	8	8	8	8	8	8	8	8	95
SchM-173 - Environmental Remediation - Gas	5,936	199	199	199	199	199	199	199	199	199	199	199	199	2,385
SchM-244 - PERFORMANCE RECOGNITION AWARDS	18	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(8)
SchM-301 - Cares Act Payroll Deferral	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	22,838
Sub-Total 6-ADIT Activity	9,523	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	3,459	41,508

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2021	Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	BOY/EOY Average
74-ADIT End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)
SchM-107 - Pension Expense	672,802	672,685	672,568	672,451	672,335	672,218	672,101	671,984	671,867	671,751	671,634	671,517	671,400	672,101
SchM-108 - Accrued Vacation Paid	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)
SchM-109 - Employee Incentive	(43,252)	(43,360)	(43,468)	(43,576)	(43,684)	(43,792)	(43,900)	(44,008)	(44,117)	(44,225)	(44,333)	(44,441)	(44,549)	(43,900)
SchM-112 - Post Employment Benefits FAS 112	(31,355)	(31,183)	(31,011)	(30,840)	(30,668)	(30,497)	(30,325)	(30,153)	(29,982)	(29,810)	(29,639)	(29,467)	(29,295)	(30,325)
SchM-113 - Retiree Medical - FAS 106	(90,256)	(89,066)	(87,876)	(86,687)	(85,497)	(84,308)	(83,118)	(81,928)	(80,739)	(79,549)	(78,360)	(77,170)	(75,980)	(83,118)
SchM-114 - Severance Accrual														
SchM-115 - Workers Compensation	(1,491)	(1,496)	(1,501)	(1,507)	(1,512)	(1,518)	(1,523)	(1,529)	(1,534)	(1,539)	(1,545)	(1,550)	(1,556)	(1,523)
SchM-116 - Bad Debt Reserve - Net of RDF	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)	(91,342)
SchM-117 - Prepaid Insurance - Total	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525
SchM-118 - Inventory Reserve	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
SchM-120 - Medical Deductions-Self Insured	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)
SchM-127 - Litigation Reserve	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)
SchM-131 - Deferred Rent	(24,276)	(24,057)	(23,838)	(23,619)	(23,400)	(23,181)	(22,962)	(22,743)	(22,523)	(22,304)	(22,085)	(21,866)	(21,647)	(22,962)
SchM-171 - Employee Retention	(95)	(87)	(79)	(71)	(63)	(55)	(47)	(39)	(32)	(24)	(16)	(8)		(47)
SchM-173 - Environmental Remediation - Gas	(4,770)	(4,571)	(4,372)	(4,173)	(3,975)	(3,776)	(3,577)	(3,378)	(3,180)	(2,981)	(2,782)	(2,584)	(2,385)	(3,577)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(771)	(772)	(772)	(773)	(774)	(774)	(775)	(775)	(776)	(777)	(777)	(778)	(779)	(775)
SchM-301 - Cares Act Payroll Deferral	(22,838)	(20,935)	(19,031)	(17,128)	(15,225)	(13,322)	(11,419)	(9,516)	(7,613)	(5,709)	(3,806)	(1,903)		(11,419)
Sub-Total 74-ADIT End Bal	297,817	301,276	304,735	308,194	311,653	315,112	318,571	322,030	325,489	328,948	332,407	335,866	339,325	318,571

Northern States Power Company
 Gas Utility
 Non-Plant Deferred - 2021 Current Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
6-ADIT Activity														
SchM-102 - Fuel Tax Credit - Inc Addback	(0)													
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(0)													
SchM-107 - Pension Expense	25,014	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	3,853	46,236
SchM-108 - Accrued Vacation Paid	(3,127)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	1,799	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(1,303)	(15,631)
SchM-112 - Post Employment Benefits FAS 112	(590)	382	382	382	382	382	382	382	382	382	382	382	382	4,590
SchM-113 - Retiree Medical - FAS 106	9,531	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	11,297	135,558
SchM-114 - Severance Accrual	0	175	175	175	175	175	175	175	175	175	175	175	175	2,098
SchM-115 - Workers Compensation	(385)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(577)
SchM-116 - Bad Debt Reserve - Net of RDF	(21,147)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(1,539)	(18,463)
SchM-117 - Prepaid Insurance - Total	16,151	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	(725)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-119 - Electric Vehicle Credit		108	108	108	108	108	108	108	108	108	108	108	108	1,293
SchM-120 - Medical Deductions-Self Insured	(2,856)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-127 - Litigation Reserve	865													
SchM-131 - Deferred Rent	1,015	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	25,882
SchM-171 - Employee Retention	(231)	(319)	(319)	(319)	(319)	(319)	(319)	(319)	(319)	(319)	(319)	(319)	(319)	(3,824)
SchM-173 - Environmental Remediation - Gas	59,459	46,897	46,897	46,897	46,897	46,897	46,897	46,897	46,897	46,897	46,897	46,897	46,897	562,761
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(232)	157	157	157	157	157	157	157	157	157	157	157	157	1,882
SchM-301 - Cares Act Payroll Deferral	(33,722)	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	16,861	202,333
Sub-Total 6-ADIT Activity	50,819	78,678	78,678	78,678	78,678	78,678	78,678	78,678	78,678	78,678	78,678	78,678	78,678	944,140

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	Total Company													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
74-ADIT End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)	(279,605)
SchM-107 - Pension Expense	5,914,514	5,918,367	5,922,220	5,926,073	5,929,926	5,933,779	5,937,632	5,941,485	5,945,338	5,949,191	5,953,044	5,956,897	5,960,750	5,937,632
SchM-108 - Accrued Vacation Paid	(478,703)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)	(478,702)
SchM-109 - Employee Incentive	(367,561)	(368,864)	(370,166)	(371,469)	(372,771)	(374,074)	(375,376)	(376,679)	(377,982)	(379,284)	(380,587)	(381,889)	(383,192)	(375,376)
SchM-112 - Post Employment Benefits FAS 112	(282,378)	(281,996)	(281,613)	(281,231)	(280,848)	(280,466)	(280,083)	(279,701)	(279,319)	(278,936)	(278,554)	(278,171)	(277,789)	(280,083)
SchM-113 - Retiree Medical - FAS 106	(935,185)	(923,889)	(912,592)	(901,296)	(889,999)	(878,703)	(867,406)	(856,110)	(844,813)	(833,517)	(822,220)	(810,924)	(799,627)	(867,406)
SchM-114 - Severance Accrual	(2,098)	(1,923)	(1,748)	(1,573)	(1,398)	(1,224)	(1,049)	(874)	(699)	(524)	(350)	(175)	(1,049)	(1,049)
SchM-115 - Workers Compensation	(12,630)	(12,678)	(12,726)	(12,774)	(12,822)	(12,870)	(12,918)	(12,966)	(13,014)	(13,062)	(13,110)	(13,158)	(13,206)	(12,918)
SchM-116 - Bad Debt Reserve - Net of RDF	(790,786)	(792,324)	(793,863)	(795,401)	(796,940)	(798,479)	(800,017)	(801,556)	(803,094)	(804,633)	(806,172)	(807,710)	(809,249)	(800,017)
SchM-117 - Prepaid Insurance - Total	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175	350,175
SchM-118 - Inventory Reserve	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)	(57,373)
SchM-119 - Electric Vehicle Credit	(1,293)	(1,186)	(1,078)	(970)	(862)	(754)	(647)	(539)	(431)	(323)	(216)	(108)	(647)	(647)
SchM-120 - Medical Deductions-Self Insured	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)	(84,919)
SchM-127 - Litigation Reserve	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)	(9,802)
SchM-131 - Deferred Rent	(240,958)	(238,801)	(236,644)	(234,487)	(232,331)	(230,174)	(228,017)	(225,860)	(223,703)	(221,546)	(219,389)	(217,233)	(215,076)	(228,017)
SchM-171 - Employee Retention	2,985	2,666	2,348	2,029	1,710	1,392	1,073	754	436	117	(202)	(520)	(839)	1,073
SchM-173 - Environmental Remediation - Gas	(600,443)	(553,546)	(506,649)	(459,752)	(412,855)	(365,959)	(319,062)	(272,165)	(225,268)	(178,371)	(131,475)	(84,578)	(37,681)	(319,062)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(8,713)	(8,556)	(8,399)	(8,242)	(8,085)	(7,929)	(7,772)	(7,615)	(7,458)	(7,301)	(7,144)	(6,987)	(6,831)	(7,772)
SchM-301 - Cares Act Payroll Deferral	(404,667)	(387,806)	(370,944)	(354,083)	(337,222)	(320,361)	(303,500)	(286,639)	(269,778)	(252,917)	(236,056)	(219,194)	(202,333)	(303,500)
Sub-Total 74-ADIT End Bal	1,710,153	1,788,831	1,867,509	1,946,187	2,024,866	2,103,544	2,182,222	2,260,901	2,339,579	2,418,257	2,496,935	2,575,614	2,654,292	2,182,222

Northern States Power Company
 Gas Utility
 Non-Plant Deferred - 2021 Current Year

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	Annual Total
6-ADIT Activity														
SchM-102 - Fuel Tax Credit - Inc Addback	(0)													
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(0)													
SchM-107 - Pension Expense	2,823	435	435	435	435	435	435	435	435	435	435	435	435	5,219
SchM-108 - Accrued Vacation Paid	(353)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-109 - Employee Incentive	203	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(1,764)
SchM-112 - Post Employment Benefits FAS 112	(67)	43	43	43	43	43	43	43	43	43	43	43	43	518
SchM-113 - Retiree Medical - FAS 106	1,076	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	15,301
SchM-114 - Severance Accrual	0	20	20	20	20	20	20	20	20	20	20	20	20	237
SchM-115 - Workers Compensation	(43)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(65)
SchM-116 - Bad Debt Reserve - Net of RDF	(2,387)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(174)	(2,084)
SchM-117 - Prepaid Insurance - Total	1,823	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-118 - Inventory Reserve	(82)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-119 - Electric Vehicle Credit		12	12	12	12	12	12	12	12	12	12	12	12	146
SchM-120 - Medical Deductions-Self Insured	(322)	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-127 - Litigation Reserve	98													
SchM-131 - Deferred Rent	115	243	243	243	243	243	243	243	243	243	243	243	243	2,921
SchM-171 - Employee Retention	(26)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(432)
SchM-173 - Environmental Remediation - Gas	7,526	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	5,936	71,233
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(26)	18	18	18	18	18	18	18	18	18	18	18	18	212
SchM-301 - Cares Act Payroll Deferral	(3,806)	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	1,903	22,838
Sub-Total 6-ADIT Activity	6,551	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	9,523	114,280

SMC - Nonplant 13mo avg, All Jurs and Total Co [SAP]	NSPM ND Gas Retail													
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	BOY/EOY Average
74-ADIT End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)	(46)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)	(32,822)
SchM-107 - Pension Expense	667,583	668,018	668,453	668,888	669,323	669,757	670,192	670,627	671,062	671,497	671,932	672,367	672,802	670,192
SchM-108 - Accrued Vacation Paid	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)	(54,032)
SchM-109 - Employee Incentive	(41,487)	(41,634)	(41,781)	(41,928)	(42,075)	(42,222)	(42,369)	(42,517)	(42,664)	(42,811)	(42,958)	(43,105)	(43,252)	(42,369)
SchM-112 - Post Employment Benefits FAS 112	(31,873)	(31,829)	(31,786)	(31,743)	(31,700)	(31,657)	(31,614)	(31,570)	(31,527)	(31,484)	(31,441)	(31,398)	(31,355)	(31,614)
SchM-113 - Retiree Medical - FAS 106	(105,556)	(104,281)	(103,006)	(101,731)	(100,456)	(99,181)	(97,906)	(96,631)	(95,356)	(94,081)	(92,806)	(91,531)	(90,256)	(97,906)
SchM-114 - Severance Accrual	(237)	(217)	(197)	(178)	(158)	(138)	(118)	(99)	(79)	(59)	(39)	(20)	(118)	(118)
SchM-115 - Workers Compensation	(1,426)	(1,431)	(1,436)	(1,442)	(1,447)	(1,453)	(1,458)	(1,464)	(1,469)	(1,474)	(1,480)	(1,485)	(1,491)	(1,458)
SchM-116 - Bad Debt Reserve - Net of RDF	(89,258)	(89,431)	(89,605)	(89,779)	(89,952)	(90,126)	(90,300)	(90,473)	(90,647)	(90,821)	(90,994)	(91,168)	(91,342)	(90,300)
SchM-117 - Prepaid Insurance - Total	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525	39,525
SchM-118 - Inventory Reserve	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)
SchM-119 - Electric Vehicle Credit	(146)	(134)	(122)	(109)	(97)	(85)	(73)	(61)	(49)	(36)	(24)	(12)	(12)	(73)
SchM-120 - Medical Deductions-Self Insured	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)	(9,585)
SchM-127 - Litigation Reserve	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)	(1,106)
SchM-131 - Deferred Rent	(27,197)	(26,954)	(26,711)	(26,467)	(26,224)	(25,980)	(25,737)	(25,493)	(25,250)	(25,006)	(24,763)	(24,519)	(24,276)	(25,737)
SchM-171 - Employee Retention	337	301	265	229	193	157	121	85	49	13	(23)	(59)	(95)	121
SchM-173 - Environmental Remediation - Gas	(76,002)	(70,066)	(64,130)	(58,194)	(52,258)	(46,322)	(40,386)	(34,450)	(28,514)	(22,578)	(16,642)	(10,706)	(4,770)	(40,386)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(983)	(966)	(948)	(930)	(913)	(895)	(877)	(860)	(842)	(824)	(806)	(789)	(771)	(877)
SchM-301 - Cares Act Payroll Deferral	(45,676)	(43,772)	(41,869)	(39,966)	(38,063)	(36,160)	(34,257)	(32,354)	(30,450)	(28,547)	(26,644)	(24,741)	(22,838)	(34,257)
Sub-Total 74-ADIT End Bal	183,537	193,060	202,584	212,107	221,630	231,154	240,677	250,200	259,724	269,247	278,770	288,293	297,817	240,677

Roll Forwards provided in:

Testimony of Laurie J. Wold

Schedule 2

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Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materials & Supplies, Fuel Inventory and Prepayments

000's					**DON'T** **USE**	GAS		ELECTRIC		
TOTAL COMPANY BUSINESS UNIT ALLOCATIONS		Allocator			NSP (MN) Co Totals	Gas Utility	Electrlc Utility	Production	ElecTrans	ElecDist
Source		Utility	Business	Jurisdiction Gas/Elec	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave
				DEFAULTS				DEMAND	DEMAND	CUST
Prepayments										
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	8,761	687	8,074	4,433	1,684	1,957
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand	-		-	-		
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand	77		77	77		
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand	534		534	534		
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	1	0	1	1	0	0
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand	-		-	-		
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand	2,412		2,412	2,412		
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer	35	7	28			28
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	59	5	54	30	11	13
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand	514		514		514	
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand	5,501		5,501	5,501		
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults	-	-	-	-	-	-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	2,179	171	2,008	1,102	419	487
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults	332	26	306	168	64	74
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer	-	-	-			-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults	508	42	466	352	25	89
Total Prepayments					20,913	937	19,976	14,610	2,718	2,648

To COSS Inputs.xls

Materials & Supplies

	Direct	Direct	C10-D10/Defaults	177,242	1,331	175,911	157,097	8,702	10,113
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To COSS Input Section

Fuel Inventory

2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy	93,160		93,160	93,160		
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To COSS Input Section

Gas In Storage

Propane	Rate Wkpr	Gas	Energy Markets	Design Day	1,795	1,795				
Gas Stored Underground	Rate Wkpr	Gas	Energy Markets	Load Dispatch	13,212	13,212				
LNG Stored	Rate Wkpr	Gas	Energy Markets	Design Day	2,524	2,524				
Total Gas In Storage					17,532	17,532				

To COSS Input Section

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

					Gas	Electric				
Gas					100.0000%	0.0000%	100.0000%			
Electric					0.0000%	100.0000%	100.0000%			
Labor					8.2365%	91.7635%	100.0000%			
Customer Billls					20.3854%	79.6146%	100.0000%			
PTDG					7.8400%	92.1600%	100.0000%			
					<u>Sub Business Unit</u>			<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>
					LABOR-Elec MN			75.5308%	5.4117%	19.0575%
					PTD			54.9000%	20.8600%	24.2400%
<u>JURISDICTION</u>	<u>MN</u>	<u>ND</u>	<u>SD</u>	<u>Wholesale</u>						
ELECTRIC										
ENERGY	86.4586%	6.7281%	6.8133%	0.0000%	100.0000%					
DEMAND	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%					
CUSTOMERS	87.2649%	6.2113%	6.5238%	0.0000%	100.0000%					
DEMAND-Tran	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%					
GAS										
Load Disp (D11)	88.2614%	11.7386%			100.0000%					
CUSTOMERS	88.7128%	11.2872%			100.0000%					
DESIGN DAY	87.3423%	12.6577%			100.0000%					

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materials & Supplies, Fuel Inventory and Prepayments

					DON'T **USE**	GAS	ELECTRIC				
000's					MN Juris Totals	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist	
MN JURISDICTION ALLOCATIONS					EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	
Source					Utility	Business	Jurisdiction Gas/Elec	Defaults	DEMAND	DEMAND	CUST
Prepayments								-			
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		609	7,025	3,853	1,464	1,708	
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand			-	-			
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand			67	67	-	-	
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand			464	464			
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		0	1	1	0	0	
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand			-	-			
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand			2,097	2,097			
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer		6	24			24	
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		4	47	26	10	11	
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand			447		447		
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand			4,782	4,782			
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults		-	-	-	-	-	
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		152	1,747	958	364	425	
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		23	267	146	56	65	
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer		-	-			-	
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults		37	406	306	22	78	
Total Prepayments						832	17,373	12,700	2,362	2,311	

To COSS Inputs.xls

Materials & Supplies

Direct	Direct	C10-D10/Defaults		1,181	152,945	136,556	7,564	8,825
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To COSS Input Section

Fuel Inventory

2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy		80,545	80,545		
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To COSS Input Section

Gas In Storage

Propane	Rate Wkpr	Gas	Energy Markets	Design Day		1,568			
Gas Stored Underground	Rate Wkpr	Gas	Energy Markets	Load Dispatch		11,661			
LNG Stored	Rate Wkpr	Gas	Energy Markets	Design Day		2,205			
Total Gas In Storage						15,434			

To COSS Input Section

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materials & Supplies, Fuel Inventory and Prepayments

000's

ND JURISDICTION ALLOCATIONS	Source	Allocator			**DON'T** **USE**	GAS	ELECTRIC			
		Utility	Business	Jurisdiction	ND Juris	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist
				Gas/Elec	Totals	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave
				Defaults	EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave
				Defaults			-	DEMAND	DEMAND	CUST
Prepayments				Defaults		78	497	272	103	122
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults						
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand			-	-		
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand			5	5		
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand			33	33		
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		0	0	0	0	0
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand			-	-		
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand			148	148		
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer		1	2			2
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		1	4	2	1	1
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand			32		32	
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand			338	338		
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults		-	-	-	-	-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		19	124	68	26	30
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults		3	19	10	4	5
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer			-			-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults		5	29	22	2	6
Total Prepayments						106	1,229	897	168	165

To COSS Inputs.xls

Materials & Supplies

	Direct	Direct	C10-D10/Defaults		150	10,805	9,643	534	628
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To COSS Input Section

Fuel Inventory

2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy		-	6,268	6,268		
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To COSS Input Section

Gas In Storage

Propane	Rate Wkpr	Gas	Energy Markets	Design Day		227				
Gas Stored Underground	Rate Wkpr	Gas	Energy Markets	Load Dispatch		1,551				
LNG Stored	Rate Wkpr	Gas	Energy Markets	Design Day		319				
Total Gas In Storage						2,098				

To COSS Input Section

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materlals & Supplles, Fuel Inventory and Prepayments

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SD JURISDICTION ALLOCATIONS					**DON'T** **USE**	GAS		ELECTRIC		
					SD Juris Totals	Gas Utility	Electrlc Utility	Production	ElecTrans	ElecDist
Source	Utility	Business	Jurisdiction Gas/Elec	EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	
Prepayments				DEFAULTS			-	DEMAND	DEMAND	CUST
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			552	307	117	128
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand			-	-		
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand			5	5		
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand			37	37		
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			0	0	0	0
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand			-	-		
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand			167	167		
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer			2			2
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			4	2	1	1
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand			36		36	
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand			382	382		
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults			-	-	-	-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			137	76	29	32
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults			21	12	4	5
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer			-			-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults			32	24	2	6
Total Prepayments							1,375	1,014	189	173

To COSS Input Section

Materials & Supplies

Direct	Direct	C10-D10/Defaults		-	12,162	10,898	604	660
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To COSS Input Section

Fuel Inventory

2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy		-	6,347	6,347		
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To COSS Input Section

Xcel Energy
Sub Business Units and Jurisdictional
Materials and Supplies, Prepayments, and Fuel Inventories
Actual December 2019 - December 2020 - 13 Mo Avg

Manual Inputs for Materlals & Supplles, Fuel Inventory and Prepayments

					DON'T **USE**	GAS	ELECTRIC				
Wholesale JURISDICTION ALLOCATIONS					Wholesale Juris Totals	Gas Utility	Electric Utility	Production	ElecTrans	ElecDist	
					EOY	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	13 Mon. Ave	
					Source	Utility	Business	Jurisdiction Gas/Elec			
					DEFULTS			-	DEMAND	DEMAND	CUST
Prepayments											
Prepaid Insurance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults				-	-	-	-
Prepaid Insurance - Neil	Rate Wkpr	Elec	Nuclear	Demand				-	-	-	-
Prepaid Other	Rate Wkpr	Elec	MN Generation	Demand				-	-	-	-
Prepaid NRC Fees	Rate Wkpr	Elec	Nuclear	Demand				-	-	-	-
Prepaid Other Corporate Services IT	Rate Wkpr	PTDG	PSTDG/PTD	Defaults				-	-	-	-
Prepaid Air Quality Fees	Rate Wkpr	Elec	Elec Prod	Demand				-	-	-	-
Prepaid Other ES	Rate Wkpr	Elec	Elec Prod	Demand				-	-	-	-
Prepaid Other DU	Rate Wkpr	Cust Bls	Distribution	Customer				-	-	-	-
Prepaid Other Benefits	Rate Wkpr	PTDG	PSTDG/PTD	Defaults				-	-	-	-
Prepaid Transmission	Rate Wkpr	Elec	Transmission	Demand				-	-	-	-
Prepaid OtherNuclear	Rate Wkpr	Elec	Elec Prod	Demand				-	-	-	-
Prepaid Regulatory Fees	Rate Wkpr	Labor	Glabor/Labor	Defaults				-	-	-	-
Prepaid I/T Other	Rate Wkpr	PTDG	PSTDG/PTD	Defaults				-	-	-	-
Prepaid Hardware Maintenance	Rate Wkpr	PTDG	PSTDG/PTD	Defaults				-	-	-	-
Prepaid Auto Licensing	Rate Wkpr	Cust Bls	Distribution	Customer				-	-	-	-
Prepaid Other Rent/Lease	Rate Wkpr	Labor	Glabor/Labor	Defaults				-	-	-	-
Total Prepayments								-	-	-	-

To COSS Input Section

Materials & Supplies

	Direct	Direct	C10-D10/Defaults		-	-	-	-	-
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To COSS Input Section

Fuel Inventory

2020 Actual	Rate Wkpr	Electric	Energy Markets	Energy		-	-	-	-
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To COSS Input Section

NORTHERN STATES POWER COMPANY
All Utilities
Prepayments By Account (FERC 165)
Actual December 2019 through December 2020 - 13 Mo Avg

	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	2020 Oct	2020 Nov	2020 Dec	2019 Dec	13 MONTH TOTAL	13 MONTH AVERAGE
1241001 Prepaid Insurance	8,828,178	13,421,973	11,491,408	9,623,120	7,692,555	5,824,267	4,369,865	6,545,269	6,290,203	9,405,196	8,743,819	14,971,222	6,685,317	113,892,393	8,760,953
1241011 Prepaid Insurance-Neil	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)	(0)
Total Mn Co Prepaid Insurance	8,828,178	13,421,973	11,491,408	9,623,120	7,692,555	5,824,267	4,369,865	6,545,269	6,290,203	9,405,196	8,743,819	14,971,222	6,685,317	113,892,393	8,760,953
1245001 Prepaid Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245051 Prepaid Other Corporate Services IT	0	0	0	0	0	0	0	0	0	0	0	18,812	0	18,812	1,447
1245091 Other Prepaid Benefits	75,372	73,218	71,065	68,911	66,758	64,604	62,451	60,297	58,144	55,990	53,837	51,683	(0)	762,329	58,641
1242021 Prepaid Transmission	372,953	745,906	559,429	372,953	745,906	559,429	372,953	745,906	559,429	372,953	730,164	543,688	0	6,681,668	513,974
1245026 Prepaid Energy Supply	1,953,311	2,789,257	2,048,951	2,129,380	2,520,714	3,776,430	4,569,778	3,775,304	2,169,459	2,868,387	2,295,109	1,042,190	(576,367)	31,361,902	2,412,454
1245041 Prepaid Distribution	0	0	0	0	0	0	0	0	0	0	0	453,877	(0)	453,877	34,914
1245056 Prepaid Other Nuclear	6,562,717	7,224,604	7,849,033	6,797,206	5,917,441	5,662,677	4,782,912	3,903,148	3,648,383	5,241,700	3,078,876	4,935,289	5,913,013	71,517,000	5,501,308
1245066 Prepaid Regulatory Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245071 Prepaid Other Commercial Accounting	166,078	150,904	135,814	120,723	105,633	90,543	75,452	60,362	45,271	30,181	15,090	0	0	996,052	76,619
1245076 Prepaid Other Operations Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242051 Prepaid NRC Fees	351,537	615,694	560,580	735,261	678,808	606,723	539,757	559,177	510,572	468,096	403,295	556,930	352,915	6,939,346	533,796
1242056 Prepaid Air Quality Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242071 Prepaid Auto Licensing	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)	(0)
1242091 Prepaid Other IT	2,333,416	2,281,718	2,258,979	2,206,502	2,154,026	2,123,230	2,067,072	2,010,914	1,954,757	1,898,599	1,844,710	1,786,060	3,400,647	28,320,630	2,178,510
1242096 Hardware Maintenance	354,488	332,349	309,991	287,743	275,885	252,680	345,259	332,002	318,745	313,447	370,635	612,016	216,229	4,321,468	332,421
1245081 Prepaid Other Rent/Lease	499,573	499,573	499,573	507,066	507,066	507,066	507,066	507,066	507,066	553,197	507,066	507,066	499,573	6,608,020	508,309
To: M&S_Prepay_Fuel_Summary.xls															
TOTAL MN CO PREPAYMENTS	21,497,622	28,135,195	25,784,823	22,848,866	20,664,792	19,467,649	17,692,566	18,499,444	16,062,028	21,207,745	18,042,603	25,478,835	16,491,327	271,873,496	20,913,346

Notes:
Source - SAP

NORTHERN STATES POWER COMPANY
All Utilities
Prepayments By Account (FERC 165)
Actual December 2019 through December 2020 - 13 Mo Avg

	2020 Jan	2020 Feb	2020 Mar	2020 Apr	2020 May	2020 Jun	2020 Jul	2020 Aug	2020 Sep	2020 Oct	2020 Nov	2020 Dec	2019 Dec	13 MONTH TOTAL	13 MONTH AVERAGE
1242031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242036	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242038	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1242040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1244006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1244011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245106	746,366	373,184	1,060,427	706,952	353,476	938,942	625,961	312,981	1,083,134	722,090	361,045	1,626,468	1,119,549	10,030,575	771,583
1245061	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1245096	0	0	0	0	0	0	0	0	0	0	0	0	974,698	974,698	74,977
1242041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1248016	14,583	0	0	0	0	0	0	0	0	42	0	8,405	15,375	38,405	2,954
TOTAL EXCLUDED	760,950	373,184	1,060,427	706,952	353,476	938,942	625,961	312,981	1,083,134	722,131	361,045	1,634,872	2,109,623	11,043,679	849,514
TOTAL INCL PREPAYMENTS	21,497,622	28,135,195	25,784,823	22,848,866	20,664,792	19,467,649	17,692,566	18,499,444	16,062,028	21,207,745	18,042,603	25,478,835	16,491,327	271,873,496	20,913,346
Total C165, G165, N165 - worksheet	22,258,572	28,508,379	26,845,250	23,555,818	21,018,269	20,406,591	18,318,527	18,812,426	17,145,162	21,929,877	18,403,648	27,113,707	18,600,950	282,917,174	21,762,860
FAGLB03 - SAP Acct Bal	22,258,572	28,508,379	26,845,250	23,555,818	21,018,269	20,406,591	18,318,527	18,812,426	17,145,162	21,929,877	18,403,648	27,113,707	18,600,950	282,917,174	21,762,860
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

INFORMATION ONLY
TO TIE TO FERC FORM 1

Following are not included in ratebase

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1241001	Prepaid Insurance	9165000	Prepayments	6,507,977.86	8,345,408.05	13,904,662.32	12,003,411.07	10,163,974.14	8,191,104.86	6,281,876.54	4,729,498.41	3,177,120.29	4,003,633.48	8,475,034.14	7,855,190.32	6,685,317.18	6,685,317.18
1241011	Prepaid Insurance - Nail NML - WCR-GO	9165000	Prepayments	7,461,529.52	7,561,719.99	7,652,214.61	1,279,305.08	1,376,263.60	1,476,454.07	1,573,412.59	685,173.54	785,364.01	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
1242021	Prepays - Transmission Expense	9165000	Prepayments	518,607.51	345,738.34	691,476.68	518,607.51	345,738.34	691,476.68	518,607.51	345,738.34	172,869.17	518,607.51	345,738.34	172,869.17	0.00	0.00
1242031	Prepays - Operating	9165000	Prepayments	1,524,655.96	637,666.40	1,108,195.07	1,792,377.98	833,305.95	767,460.98	922,460.98	767,460.98	0.00	0.00	0.00	0.00	0.00	0.00
1242036	Prepays - Capital	9165000	Prepayments	467,659.62	177,310.26	158,999.75	194,801.01	321,760.96	451,129.66	69,863.71	386,829.97	0.00	0.00	0.00	0.00	0.00	0.00
1242037	Prepaid Capital - CAPX Fargo	9165000	Prepayments	32,058.91	34,898.40	10,210.63	46,891.31	68,114.06	21,887.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242038	Prepaid Capital - CAPX Brookings	9165000	Prepayments	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242039	Prepaid Capital - CAPX LaCrosse	9165000	Prepayments	2,168,697.48	26,625.25	40,394.54	91,508.20	24,301.01	233,485.35	226,754.61	83,801.34	0.00	0.00	0.00	0.00	0.00	0.00
1242040	Prepaid Capital - CAPX BSSB	9165000	Prepayments	125,986.17	58,971.97	59,153.38	59,217.61	59,357.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242041	Prepays - Facility Fees	9165000	Prepayments	-	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
1242051	Prepays - Nuclear Fees	9165000	Prepayments	239,572.34	127,982.68	152,094.88	283,426.88	455,448.89	388,028.72	336,247.35	309,648.38	300,753.88	217,102.54	267,968.37	350,413.71	352,915.37	352,915.37
1242056	Prepays - Air Quality Fees	9165000	Prepayments	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1242071	Prepays - Auto Licensing	9165000	Prepayments	89,946.20	358,357.14	570,738.94	507,397.17	444,949.11	383,520.82	329,425.49	275,330.16	221,234.83	167,139.50	(0.00)	(0.00)	(0.00)	(0.00)
1242091	Prepays - Other IT	9165000	Prepayments	22,954.97	22,328.81	21,702.65	14,984.26	16,104.69	87,841.31	-	0.00	0.00	863,837.85	849,533.86	933,179.50	3,400,647.11	3,400,647.11
1242096	Prepays - Hardware Maintenance	9165000	Prepayments	253,695.04	-	11,433.41	77,962.18	33,342.66	400,315.14	366,972.48	366,972.48	366,972.48	150,538.64	135,681.33	136,567.88	216,229.39	216,229.39
1244006	Prepays - Income Taxes - Federal	9165000	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1244011	Prepays - Income Taxes - State	9165000	Prepayments	2,677.00	2,677.00	2,677.00	19,085,605.35	18,060,134.07	17,054,751.26	21,324,235.12	14,458,585.30	0.00	0.00	0.00	0.00	0.00	0.00
1245001	Prepays - Other	9165000	Prepayments	6,299.70	4,429.14	9,238.87	14,661.10	14,661.10	14,661.10	(0.00)	(0.00)	(0.00)	(0.00)	(7,500.00)	589,792.78	0.00	0.00
1245006	Prepays - Other Brand Advertising RE	9165000	Prepayments	0.05	-	240,184.66	182,406.22	121,604.14	60,802.06	0.00	0.00	0.00	0.00	0.00	417,697.60	0.00	0.00
1245026	Prepays - Other Energy Supply	9165000	Prepayments	484,926.67	1,209,598.45	2,946,382.41	4,410,113.35	3,473,429.22	3,426,058.68	3,748,002.14	3,948,843.04	2,538,485.52	2,345,193.31	1,779,261.54	660,881.47	(576,367.34)	(576,367.34)
1245041	Prepays - Other Distribution Utility	9165000	Prepayments	(0.04)	(0.04)	(0.04)	21,707.96	21,707.96	16,883.96	14,471.96	12,059.96	9,647.96	7,235.96	4,823.96	2,411.96	(0.04)	(0.04)
1245051	Prepays - Other Corporate	9165000	Prepayments	0.00	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
1245056	Prepays - Other Nuclear	9165000	Prepayments	1,921,984.80	8,034,249.26	6,018,650.10	6,244,419.86	7,172,355.97	6,482,781.77	5,680,916.25	4,806,800.73	5,137,935.21	3,683,569.69	5,208,262.93	3,117,206.17	5,913,013.41	5,913,013.41
1245061		9165000	Prepayments	0.00	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00
1245066	Prepays - Regulatory Fees	9165000	Prepayments	0.00	-	-	-	-	-	-	-	-	-	-	-	-	0.00
1245071	Prepays - Other Commercial Accounting	9165000	Prepayments	0.01	0.01	0.01	0.01	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245076	Prepays - Other Operations Services	9165000	Prepayments	0.02	-	-	-	-	-	-	-	-	-	-	-	-	-
1245081	Prepays - Other Rent/Lease	9165000	Prepayments	492,189.99	492,189.99	492,189.99	492,189.99	492,189.99	492,189.99	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84	499,572.84
1245091	Prepays - Other Benefits	9165000	Prepayments	(0.53)	27,710.31	25,191.15	22,671.99	20,152.83	17,633.67	15,114.51	12,595.35	10,076.19	7,557.03	5,037.87	2,518.71	(0.45)	(0.45)

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1245096	Prepays - Other DSM	9165000	Prepayments	(0.09)	(0.09)	894,128.01	853,405.12	568,936.71	284,468.30	(0.16)	0.00	407,182.45	271,349.11	180,899.40	493,333.00	974,698.42	974,698.42
1245101		9165000	Prepayments	0.00	-	-	-	-	-	-	-	-	-	-	-	-	0.00
1245106	Prepays - Other - Regulatory Fees	9165000	Prepayments	527,554.29	262,013.29	265,542.07	625,854.83	1,038,043.02	593,481.94	593,481.94	362,415.51	98,990.82	1,249,134.71	942,380.13	281,118.03	1,119,549.13	1,119,549.13
1248016	Prepaid Interest - Commercial Paper	9165000	Prepayments	65,694.44	55,308.33	4,784.72	-	-	35,705.55	45,963.89	43,069.71	622.22	0.00	0.00	0.00	15,375.00	15,375.00
			Sum:		27,785,182.94	35,280,245.81	48,822,926.04	45,125,876.13	41,572,123.65	42,547,379.75	32,094,396.04	13,726,827.87	13,984,472.17	18,686,694.71	15,512,753.14	18,600,950.02	18,600,950.02

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	007/2020	008/2020	009/2020	010/2020	011/2020	012/2020	Sum:
1245081	Prepays - Other Rent/Lease	9165000	Prepayments	499,572.84	499,572.84	499,572.84	499,572.84	507,066.44	507,066.44	507,066.44	507,066.44	507,066.44	507,066.44	553,197.04	507,066.44	507,066.44	507,066.44
1245091	Prepays - Other Benefits	9165000	Prepayments	(0.45)	75,371.69	73,218.20	71,064.71	68,911.22	66,757.73	64,604.24	62,450.75	60,297.26	58,143.77	55,990.28	53,836.79	51,683.30	51,683.30
1245096	Prepays - Other DSM	9165000	Prepayments	974,698.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245101		9165000	Prepayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1245106	Prepays - Other - Regulatory Fees	9165000	Prepayments	1,119,549.13	746,366.44	373,183.75	1,060,426.99	706,951.71	353,476.43	938,941.59	625,961.44	312,981.29	1,083,133.88	722,089.63	361,045.38	1,626,467.73	1,626,467.73
1248016	Prepaid Interest - Commercial Paper	9165000	Prepayments	15,375.00	14,583.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.67	0.00	8,404.72	8,404.72
			Sum:		22,258,572.15	28,508,378.64	26,845,249.88	23,555,817.75	21,018,268.67	20,406,590.81	18,318,527.06	18,812,425.70	17,145,162.04	21,929,876.57	18,403,647.90	27,113,707.26	27,113,707.26

2019				
Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryforward	0.00	0.00	0.00	22,914,667.87
001	16,621,516.01	11,751,000.94	4,870,515.07	27,785,182.94
002	145,933,000.39	138,437,937.52	7,495,062.87	35,280,245.81
003	38,290,502.86	24,747,822.63	13,542,680.23	48,822,926.04
004	4,933,614.48	8,630,664.39	-3,697,049.91	45,125,876.13
005	366,972.48	3,920,724.96	-3,553,752.48	41,572,123.65
006	4,998,405.40	4,023,149.30	975,256.10	42,547,379.75
007	44,531.68	10,497,515.39	-10,452,983.71	32,094,396.04
008	143,757.76	18,511,325.93	-18,367,568.17	13,726,827.87
009	6,046,008.92	5,788,364.62	257,644.30	13,984,472.17
010	9,724,107.80	5,021,885.26	4,702,222.54	18,686,694.71
011	232,863.97	3,406,805.54	-3,173,941.57	15,512,753.14
012	6,447,742.89	3,359,546.01	3,088,196.88	18,600,950.02
013	0.00	0.00	0.00	18,600,950.02
Total	233,783,024.64	238,096,742.49	-4,313,717.85	18,600,950.02

2020				
Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryforward	0.00	0.00	0.00	18,600,950.02
001	21,632,705.86	17,975,083.73	3,657,622.13	22,258,572.15
002	18,527,110.80	12,277,304.31	6,249,806.49	28,508,378.64
003	4,844,406.52	6,507,535.28	-1,663,128.76	26,845,249.88
004	0.00	3,289,432.13	-3,289,432.13	23,555,817.75
005	0.00	2,537,549.08	-2,537,549.08	21,018,268.67
006	5,568,150.00	6,179,827.86	-611,677.86	20,406,590.81
007	0.00	2,088,063.75	-2,088,063.75	18,318,527.06
008	4,833,307.08	4,339,408.44	493,898.64	18,812,425.70
009	16,417,249.30	18,084,512.96	-1,667,263.66	17,145,162.04
010	5,145,758.78	361,044.25	4,784,714.53	21,929,876.57
011	0.00	3,526,228.67	-3,526,228.67	18,403,647.90
012	31,947,435.88	23,237,376.52	8,710,059.36	27,113,707.26
013	0.00	0.00	0.00	27,113,707.26
Total	108,916,124.22	100,403,366.98	8,512,757.24	27,113,707.26

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Account Number 9165000 Prepayments
Company Code 0010 Northern States Power MN
Fiscal Year 2019

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All Documents in Currency * Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryfor...				22,914,667.87
1	16,621,516.01	11,751,000.94	4,870,515.07	27,785,182.94
2	145,933,000.39	138,437,937.52	7,495,062.87	35,280,245.81
3	38,290,502.86	24,747,822.63	13,542,680.23	48,822,926.04
4	4,933,614.48	8,630,664.39	3,697,049.91-	45,125,876.13
5	366,972.48	3,920,724.96	3,553,752.48-	41,572,123.65
6	4,998,405.40	4,023,149.30	975,256.10	42,547,379.75
7	44,531.68	10,497,515.39	10,452,983.71-	32,094,396.04
8	143,757.76	18,511,325.93	18,367,568.17-	13,726,827.87
9	6,046,008.92	5,788,364.62	257,644.30	13,984,472.17
10	9,724,107.80	5,021,885.26	4,702,222.54	18,686,694.71
11	232,863.97	3,406,805.54	3,173,941.57-	15,512,753.14
12	6,447,742.89	3,359,546.01	3,088,196.88	18,600,950.02
13				18,600,950.02
Total	233,783,024.64	238,096,742.49	4,313,717.85-	18,600,950.02

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Account Edit Goto Environment System Help


Balance Display: G/L Accounts For the Ledger 0L 

Document Currency Document Currency Document Currency Individual Account

Account Number 9165000 Prepayments
Company Code 0010 Northern States Power MN
Fiscal Year 2020

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All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor...				18,600,950.02
1	21,632,705.86	17,975,083.73	3,657,622.13	22,258,572.15
2	18,527,110.80	12,277,304.31	6,249,806.49	28,508,378.64
3	4,844,406.52	6,507,535.28	1,663,128.76-	26,845,249.88
4		3,289,432.13	3,289,432.13-	23,555,817.75
5		2,537,549.08	2,537,549.08-	21,018,268.67
6	5,568,150.00	6,179,827.86	611,677.86-	20,406,590.81
7		2,088,063.75	2,088,063.75-	18,318,527.06
8	4,833,307.08	4,339,408.44	493,898.64	18,812,425.70
9	16,417,249.30	18,084,512.96	1,667,263.66-	17,145,162.04
10	5,145,758.78	361,044.25	4,784,714.53	21,929,876.57
11		3,526,228.67	3,526,228.67-	18,403,647.90
12	31,947,435.88	23,237,376.52	8,710,059.36	27,113,707.26
13				27,113,707.26
Total	108,916,124.22	100,403,366.98	8,512,757.24	27,113,707.26



Xcel Energy
Sub Business Unit
Materials & Supplies
December 2019 - December 2020 Actual 13 month average

Electric	Gas
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		13 mo Ave	Production	Elec Trans	Elec Dist	Gas Dist	Check
NSP Inv Dir Assigned/Allocated	(1)	180,752,367	160,518,165	8,740,087	10,157,398	1,336,716	180,752,367
135300 & 135500 Residual	(2)	(792,510)	(703,793)	(38,321)	(44,535)	(5,861)	(792,510)
137100	(3)	(2,717,532)	(2,717,532)				(2,717,532)
Total M&S		177,242,325	157,096,840	8,701,766	10,112,863	1,330,855	177,242,325
Total M&S - \$000's		177,242	157,097	8,702	10,113	1,331	

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To: M&S_Prepay_Fuel_Summary.xls
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- (1) Inventory 13 sheet - Adam Kveberg, Bob Bauman, Chuck Jacobs; allocated based on analysis of individual functions
- (2) GL-13 mo sheet - General Ledger; allocated to Business Unit based on composite of NSP Inventory allocated to Business Unit
- (3) Account for money received from SMMPA for their portion of M&S at Sherco; direct assign to MN Generation

Source: SAP and JDE Business Objects Query

SAP	JDE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Dec-19	13 Mo Ave
1101001		0	0	0	0	0	0	0	0	0	0	0	0	120,968	9,305
1101072	135300	126,556,193	126,729,113	127,455,585	128,103,617	129,538,191	129,712,325	129,956,183	129,760,788	129,024,375	129,082,084	129,423,784	128,748,480	126,612,015	128,515,595
1101051	135120	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1101066	135135	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1101082	135175	53,168,059	53,413,856	53,093,454	53,318,992	53,381,125	53,441,622	53,711,915	53,838,626	53,413,496	54,227,520	54,404,915	54,287,701	52,236,270	53,533,658
1101251	135350	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)	(137,838)
1101256	135350	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,739,469)	(1,421,062)	(1,445,555)
1101301	135350	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(658,492)	(736,135)	(658,492)	(664,465)
1103001	136500	373,425	373,425	350,955	350,955	0	0	233,970	0	38,448	(52,195)	222,106	47,953	0	149,157
1103011	136500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135 Included		177,880,284	178,299,002	178,682,601	179,556,172	180,701,923	180,936,555	181,684,677	181,382,022	180,258,927	181,040,017	181,833,413	180,470,692	176,751,861	179,959,857
NSP Inv		178,676,615	179,095,332	179,478,931	180,346,793	181,496,524	181,732,885	182,481,007	182,179,447	181,055,258	181,836,348	182,629,744	181,344,665	177,427,223	180,752,367
NSP Inventory Included															180,752,367
															To M&S
To be allocated based on NSP Inventory Composite by Business Unit															
135300 & 500 Residual		(796,331)	(796,331)	(796,330)	(790,620)	(794,601)	(796,331)	(796,330)	(797,425)	(796,331)	(796,331)	(796,331)	(873,973)	(675,363)	(792,510)
															To M&S
1103051	137100	(2,751,833)	(2,751,833)	(2,751,833)	(2,721,547)	(2,721,547)	(2,721,547)	(2,721,547)	(2,721,547)	(2,721,547)	(2,663,768)	(2,663,768)	(2,663,768)	(2,751,833)	(2,717,532)
															To M&S
INFORMATION ONLY TO TIE TO FERC FORM 1															
Following are not included in ratebase															
1103056	137500	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1103201	139110	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1103251	139110	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
FERC Form 1															
Object Accts		175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249	179,169,645	177,806,924	174,000,028	177,242,325
154		175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249	179,169,645	177,806,924	174,000,028	177,242,325
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
															Total M&S 177,242,325
RL Ledger		175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249	179,169,645	177,806,924	174,000,028	
AA Ledger		175,128,452	175,547,169	175,930,769	176,834,625	177,980,376	178,215,007	178,963,129	178,660,475	177,537,379	178,376,249	179,169,645	177,806,924	174,000,028	
Diff AA/RL		0	0	0	0	0	0	0	0	0	0	0	0	0	

XCEL INVENTORY														
SUMMARY INVENTORY														
	REF	Jan-2020	Feb-2020	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020	Dec-2020	Dec-2019
T & D & S		18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
GAS INVENTORY		1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,398,248	1,400,722	1,375,766	1,356,989	1,308,670	1,280,195	1,298,660
GENERATION		159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161,899,680	161,669,373	160,455,489	160,890,003	161,685,499	160,880,750	158,567,370
ELECTRIC PROTECTION		0	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL OFFICE		0	0	0	0	0	0	0	0	0	0	0	0	0
FLEET SUPPLIES	TR	0	0	0	0	0	0	0	0	0	0	0	0	0
E.R.C.	2698	0	0	0	0	0	0	0	0	0	0	0	0	0
HALON GAS	2607	0	0	0	0	0	0	0	0	0	0	0	0	0
WESCOTT GAS	GP	0	0	0	0	0	0	0	0	0	0	0	0	0
TOOL WAREHOUSE		0	0	0	0	0	0	0	0	0	0	0	0	0
XCEL NORTH MN INVENTORY		178,676,615	179,095,332	179,478,931	180,346,793	181,496,524	181,732,885	182,481,007	182,179,447	181,055,258	181,836,348	182,629,744	181,344,665	177,427,223
XCEL NORTH WI INVENTORY		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL XCEL NORTH INVENTORY		178,676,615	179,095,332	179,478,931	180,346,793	181,496,524	181,732,885	182,481,007	182,179,447	181,055,258	181,836,348	182,629,744	181,344,665	177,427,223
Xcel North MN - MAJOR FUNCTION INVENTORY														
T & D		18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
SUBSTATION		0	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC METERS	12	0	0	0	0	0	0	0	0	0	0	0	0	0
HFU ELECTRIC	58	0	0	0	0	0	0	0	0	0	0	0	0	0
HE ELECTRIC	59	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL T & D & S		18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
* TRANSFORMERS	DS	0	0	0	0	0	0	0	0	0	0	0	0	0
T&D&S COMBINED TOTAL		18,282,198	18,555,090	18,829,606	18,807,458	18,803,464	18,903,216	19,183,079	19,109,352	19,224,003	19,589,356	19,635,575	19,183,720	17,561,193
GAS EQUIPMENT	23	1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,398,248	1,400,722	1,375,766	1,356,989	1,308,670	1,280,195	1,298,660
GAS METERS	19	0	0	0	0	0	0	0	0	0	0	0	0	0
HE GAS	60	0	0	0	0	0	0	0	0	0	0	0	0	0
HFU GAS	62	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL GAS		1,306,137	1,310,932	1,302,159	1,339,554	1,358,006	1,341,275	1,398,248	1,400,722	1,375,766	1,356,989	1,308,670	1,280,195	1,298,660
T,D,S & GAS TOTAL		19,588,335	19,866,022	20,131,765	20,147,012	20,161,470	20,244,491	20,581,327	20,510,074	20,599,769	20,946,345	20,944,245	20,463,915	18,859,853
POWER PLANTS		33,579,724	33,547,834	32,961,688	33,166,270	33,217,926	33,197,131	33,130,588	33,329,647	32,813,727	33,281,176	33,460,671	33,823,786	33,376,417
NUCLEAR PLANTS	INV	125,508,556	125,681,477	126,385,478	127,033,510	128,117,129	128,291,263	128,769,092	128,339,726	127,641,761	127,608,827	128,224,828	127,056,964	125,190,953
TOTAL GENERATION		159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161,899,680	161,669,373	160,455,489	160,890,003	161,685,499	160,880,750	158,567,370
* GEN CAPITAL SPARES	730R1	0	0	0	0	0	0	0	0	0	0	0	0	0
COMBINED GENERATION TOTAL		159,088,280	159,229,310	159,347,166	160,199,781	161,335,054	161,488,394	161,899,680	161,669,373	160,455,489	160,890,003	161,685,499	160,880,750	158,567,370
ELECTRIC PROTECTION	EP	0	0	0	0	0	0	0	0	0	0	0	0	0
P & E BREAKER SHOP	66	0	0	0	0	0	0	0	0	0	0	0	0	0
P & E BREAKER SHOP	69	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ELECTRIC PROT		0	0	0	0	0	0	0	0	0	0	0	0	0
XCEL NORTH WI - MAJOR FUNCTION INVENTORY														
WISCONSIN	RV	0	0	0	0	0	0	0	0	0	0	0	0	0
WISCONSIN- HEAT STORAGE	RV	0	0	0	0	0	0	0	0	0	0	0	0	0
WISCONSIN- TOTAL	RV	0	0	0	0	0	0	0	0	0	0	0	0	0
*TRANSFORMERS	RV	0	0	0	0	0	0	0	0	0	0	0	0	0
WISCONSIN-COMBINED	RV	0	0	0	0	0	0	0	0	0	0	0	0	0
* Transformers (Capital Assets and Generation) (Capitalized Spares) are not included in General Ledger Total Inventory														
XCEL SOUTH PSCo														
Generation		0	0	0	0	0	0	0	0	0	0	0	0	0
T & D & S		0	0	0	0	0	0	0	0	0	0	0	0	0
XCEL SOUTH SPS														
Generation		0	0	0	0	0	0	0	0	0	0	0	0	0
T & D & S		0	0	0	0	0	0	0	0	0	0	0	0	0
XCEL SOUTH SPS														
Generation		0	0	0	0	0	0	0	0	0	0	0	0	0
T & D & S		0	0	0	0	0	0	0	0	0	0	0	0	0

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1101001	Inventory - Materials and Supplies	9154000	Plant materials and operating supplies													120,968.13	120,968.13
1101072	Plant Materials and Supplies - NMC Stand Alone	9154000	Plant materials and operating supplies	125,869,026.69	126,421,858.79	127,312,324.92	127,608,878.59	126,781,836.61	127,417,954.33	127,948,600.23	128,094,709.95	128,942,805.29	128,631,212.38	127,337,771.26	126,377,851.77	126,612,015.13	126,612,015.13
1101082	Plant Materials and Supplies - ES Inv Control	9154000	Plant materials and operating supplies	54,897,659.50	54,107,263.92	54,143,717.96	54,234,431.52	54,249,379.85	54,165,861.96	54,113,698.77	54,297,800.85	54,216,121.88	52,743,481.54	52,138,347.58	52,101,582.81	52,236,269.64	52,236,269.64
1101251	Allowance for Obsolete Reserve	9154000	Plant materials and operating supplies	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(357,226.19)	(137,838.19)	(137,838.19)
1101256	Allowance for Obsolete Reserve - Nuclear	9154000	Plant materials and operating supplies	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,921,061.75)	(1,421,061.75)	(1,421,061.75)
1101301	Allowance for Obsolete Reserve - Energy Supply	9154000	Plant materials and operating supplies	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(652,554.23)	(658,492.39)	(658,492.39)
1103001	Suspense Items	9154000	Plant materials and operating supplies	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	347,484.23	1,069,314.23	810,402.00	(30,000.00)	163,380.00	631,320.56	631,320.56	-	-
1103011	Suspense Items - Reel Charges	9154000	Plant materials and operating supplies	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	266,798.58	-	-	-
1103051	General Materials and Supplies-Cr Joint -Sherco	9154000	Plant materials and operating supplies	(2,829,232.55)	(2,829,232.55)	(2,829,232.55)	(2,829,232.55)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,807,144.23)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)
			Sum:		175,005,846.57	175,932,766.74	176,320,033.97	175,530,028.64	176,460,112.70	177,660,425.41	177,731,724.98	177,657,739.35	176,066,886.10	174,691,563.20	173,428,080.36	174,000,027.96	174,000,027.96

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	007/2020	008/2020	009/2020	010/2020	011/2020	012/2020	Sum:
1101001	Inventory - Materials and Supplies	9154000	Plant materials and operating supplies	120,968.13	-	-	-	-	-	-	-	-	-	-	-	-	-
1101072	Plant Materials and Supplies - NMC Stand Alone	9154000	Plant materials and operating supplies	126,612,015.13	126,556,192.90	126,729,113.41	127,455,584.66	128,103,616.96	129,538,190.65	129,712,324.61	129,956,183.47	129,760,787.70	129,024,375.35	129,082,084.35	129,423,784.09	128,748,479.50	128,748,479.50
1101082	Plant Materials and Supplies - ES Inv Control	9154000	Plant materials and operating supplies	52,236,269.64	53,168,058.56	53,413,855.81	53,093,453.81	53,318,992.40	53,381,124.72	53,441,622.22	53,711,915.18	53,838,626.42	53,413,495.67	54,227,520.22	54,404,915.24	54,287,701.36	54,287,701.36
1101251	Allowance for Obsolete Reserve	9154000	Plant materials and operating supplies	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)	(137,838.19)
1101256	Allowance for Obsolete Reserve - Nuclear	9154000	Plant materials and operating supplies	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,421,061.75)	(1,739,468.53)	(1,739,468.53)
1101301	Allowance for Obsolete Reserve - Energy Supply	9154000	Plant materials and operating supplies	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(658,492.39)	(736,134.75)	(736,134.75)
1103001	Suspense Items	9154000	Plant materials and operating supplies	-	373,425.00	373,425.00	350,955.00	350,955.00	-	-	233,970.28	-	38,447.89	(52,195.11)	222,106.01	47,953.00	47,953.00
1103051	General Materials and Supplies-Cr Joint-Sherco	9154000	Plant materials and operating supplies	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,751,832.61)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,721,547.11)	(2,663,768.21)	(2,663,768.21)	(2,663,768.21)	(2,663,768.21)
				Sum:	175,128,451.52	175,547,169.28	175,930,768.53	176,834,624.92	177,980,375.93	178,215,007.39	178,963,129.49	178,660,474.68	177,537,379.47	178,376,248.92	179,169,644.80	177,806,924.18	177,806,924.18

2019					2020				
Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryforward	0.00	0.00	0.00	175,243,410.05	Bal.Carryforward	0.00	0.00	0.00	174,000,027.96
001	3,624,445.51	3,862,008.99	-237,563.48	175,005,846.57	001	2,277,036.61	1,148,613.05	1,128,423.56	175,128,451.52
002	983,133.18	56,213.01	926,920.17	175,932,766.74	002	1,109,153.35	690,435.59	418,717.76	175,547,169.28
003	2,445,666.49	2,058,399.26	387,267.23	176,320,033.97	003	1,822,726.03	1,439,126.78	383,599.25	175,930,768.53
004	1,178,343.72	1,968,349.05	-790,005.33	175,530,028.64	004	1,073,488.46	169,632.07	903,856.39	176,834,624.92
005	1,287,462.60	357,378.54	930,084.06	176,460,112.70	005	1,245,957.48	100,206.47	1,145,751.01	177,980,375.93
006	2,628,336.25	1,428,023.54	1,200,312.71	177,660,425.41	006	615,663.28	381,031.82	234,631.46	178,215,007.39
007	337,562.13	266,262.56	71,299.57	177,731,724.98	007	924,320.62	176,198.52	748,122.10	178,963,129.49
008	1,064,179.42	1,138,165.05	-73,985.63	177,657,739.35	008	414,793.58	717,448.39	-302,654.81	178,660,474.68
009	2,318,948.69	3,909,801.94	-1,590,853.25	176,066,886.10	009	5,417,458.08	6,540,553.29	-1,123,095.21	177,537,379.47
010	1,375,451.30	2,750,774.20	-1,375,322.90	174,691,563.20	010	838,869.45	0.00	838,869.45	178,376,248.92
011	387,415.44	1,650,898.28	-1,263,482.84	173,428,080.36	011	1,203,211.21	409,815.33	793,395.88	179,169,644.80
012	10,438,759.20	9,866,811.60	571,947.60	174,000,027.96	012	4,817,269.49	6,179,990.11	-1,362,720.62	177,806,924.18
013	0.00	0.00	0.00	174,000,027.96	013	0.00	0.00	0.00	177,806,924.18
Total	28,069,703.93	29,313,086.02	-1,243,382.09	174,000,027.96	Total	21,759,947.64	17,953,051.42	3,806,896.22	177,806,924.18

ECC Report - Toode - FAGLB03

Balance Display: G/L Accounts For the Ledger 0L

Account Number: 9154000 Plant Mat & Oper Sup
 Company Code: 0010 Northern States Power MN
 Fiscal Year: 2020

Display More Chars

All Documents in Currency * Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryfor...				174,000,027.96
1	2,277,036.61	1,148,613.05	1,128,423.56	175,128,451.52
2	1,109,153.35	690,435.59	418,717.76	175,547,169.28
3	1,822,726.03	1,439,126.78	383,599.25	175,930,768.53
4	1,073,488.46	169,632.07	903,856.39	176,834,624.92
5	1,245,957.48	100,206.47	1,145,751.01	177,980,375.93
6	615,663.28	381,031.82	234,631.46	178,215,007.39
7	924,320.62	176,198.52	748,122.10	178,963,129.49
8	414,793.58	717,448.39	-302,654.81	178,660,474.68
9	5,417,458.08	6,540,553.29	-1,123,095.21	177,537,379.47
10	838,869.45		838,869.45	178,376,248.92
11	1,203,211.21	409,815.33	793,395.88	179,169,644.80
12	4,817,269.49	6,179,990.11	-1,362,720.62	177,806,924.18
13				177,806,924.18
Total	21,759,947.64	17,953,051.42	3,806,896.22	177,806,924.18

Account Edit Goto Environment System Help

Balance Display: G/L Accounts For the Ledger OL

Document Currency Document Currency Document Currency Individual Account

Account Number 9154000 Plant Mat & Oper Sup
Company Code 0010 Northern States Power MN
Fiscal Year 2019

Display More Chars
All Documents in Currency * Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor...				175,243,410.05
1	3,624,445.51	3,862,008.99	237,563.48	175,005,846.57
2	983,133.18	56,213.01	926,920.17	175,932,766.74
3	2,445,666.49	2,058,399.26	387,267.23	176,320,033.97
4	1,178,343.72	1,968,349.05	790,005.33	175,530,028.64
5	1,287,462.60	357,378.54	930,084.06	176,460,112.70
6	2,628,336.25	1,428,023.54	1,200,312.71	177,660,425.41
7	337,562.13	266,262.56	71,299.57	177,731,724.98
8	1,064,179.42	1,138,165.05	73,985.63	177,805,710.61
9	2,318,948.69	3,909,801.94	1,590,853.25	176,066,886.10
10	1,375,451.30	2,750,774.20	1,375,322.90	174,691,563.20
11	367,415.44	1,650,898.28	1,263,482.84	173,428,080.36
12	10,438,759.20	9,866,811.60	571,947.60	174,000,027.96
13				174,000,027.96
Total	28,069,703.93	29,313,086.02	1,243,382.09	174,000,027.96

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SAP

Materials & Supplies - FERC 154
Nuclear Inventory Accounts
December 2019 - December 2020 Actual 13 month average

SAP	JDE	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Dec-19	13 Mo Ave
1101072	135300	126,556,193	126,729,113	127,455,585	128,103,617	129,538,191	129,712,325	129,956,183	129,760,788	129,024,375	129,082,084	129,423,784	128,748,480	126,612,015	128,515,595
1101256	135350	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,421,062)	(1,739,469)	(1,421,062)	(1,445,555)
1103001	136500	373,425	373,425	350,955	350,955	0	0	233,970	0	38,448	(52,195)	222,106	47,953	0	149,157
		125,508,556	125,681,477	126,385,478	127,033,510	128,117,129	128,291,263	128,769,092	128,339,726	127,641,761	127,608,827	128,224,828	127,056,964	125,190,953	127,219,197

XCEL ENERGY
All Utilities
Fuel Supplies Summary
Actual December 19 through December 20 - 13 Mo Avg

ACCOUNTS	2020 JAN	2020 FEB	2020 MAR	2020 APR	2020 MAY	2020 JUN	2020 JUL	2020 AUG	2020 SEP	2020 OCT	2020 NOV	2020 DEC	2019 DEC	TOTAL	13 MONTH AVERAGE
ELECTRIC															
FERC 151															
1105001 COAL	86,871,792	87,655,846	83,649,632	84,226,455	86,942,240	81,013,992	66,391,828	59,315,030	64,908,849	73,238,707	74,091,267	72,216,430	87,574,668	1,008,096,735	77,545,903
1105022 OTHER	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	3,331	43,307	3,331
1105006 OIL	4,834,095	4,808,445	4,811,931	4,669,393	4,804,245	4,533,226	4,262,358	4,331,552	4,495,792	4,632,543	4,675,442	4,700,414	4,867,076	60,426,512	4,648,193
1105011 Gas Stored GEN	10,247,511	11,243,150	7,690,042	9,929,108	10,677,594	9,494,725	8,685,235	10,322,752	12,227,872	13,396,865	13,753,824	13,557,600	10,678,440	141,904,720	10,915,748
1105012 N. GAS	39,001	35,473	0	105,787	313,647	19,216	(22,859)	(1)	39,676	12,282	11,785	48,256	39,001	641,262	49,328
1105016 WOOD	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)
1105021 RDF	0	0	0	0	(34,918)	0	0	0	0	2,050	3,182	0	0	(29,687)	(2,284)
151 TOTAL	101,995,729	103,746,245	96,154,937	98,934,075	102,706,140	95,064,491	79,319,893	73,972,663	81,675,520	91,285,778	92,538,830	90,526,031	103,162,517	1,211,082,850	93,160,219
86.7326% MN Juris	For Annual Report E-28											78,515,580	89,475,533		
FERC 152 & 153(N/A)															
145XXX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MN Juris	0 For Annual Report E-28														
TOTAL ELECTRIC	101,995,729	103,746,245	96,154,937	98,934,075	102,706,140	95,064,491	79,319,893	73,972,663	81,675,520	91,285,778	92,538,830	90,526,031	103,162,517	1,211,082,850	93,160,219
GAS - PROPANE															
FERC 151															
1106001 FIRM	911,146	910,807	910,807	910,807	910,807	910,807	910,807	910,807	910,807	910,807	910,807	910,807	911,146	11,841,169	910,859
1106006 NON-FIRM	890,575	888,959	888,959	888,959	888,959	888,959	888,959	888,959	829,352	888,959	888,959	888,959	890,575	11,500,088	884,622
TOTAL GAS-PROPANE	1,801,721	1,799,766	1,799,766	1,799,766	1,799,766	1,799,766	1,799,766	1,799,766	1,740,159	1,799,766	1,799,766	1,799,766	1,801,721	23,341,257	1,795,481
GAS - GAS STORED UNDERGROUND															
FERC 164.1															
1106011	13,387,090	2,553,462	2,713,666	1,339,976	1,848,258	6,374,018	10,556,327	15,420,668	21,013,920	27,036,625	25,560,080	22,208,411	21,749,241	171,761,743	13,212,442
GAS - LIQUID NATURAL GAS STORED															
FERC 164.2															
1106021	2,383,312	2,319,591	2,247,051	2,182,021	2,184,621	2,496,060	2,570,174	2,753,061	2,875,704	2,848,476	2,784,791	2,726,625	2,441,952	32,813,437	2,524,111
Total Gas Stored	15,770,402	4,873,053	4,960,717	3,521,997	4,032,878	8,870,078	13,126,501	18,173,729	23,889,624	29,885,101	28,344,871	24,935,036	24,191,193	204,575,180	15,736,552

To: M&S Prepay Fuel Summary.xls

XCEL ENERGY

All Utilities

Actual December 19 through December 20 - 13 Mo Avg

FUEL SUPPLIES

							Total				
	E151	G151	TOTAL 151	E152	G152	TOTAL 152	Propane	G164.1	G164.2	Total Storage	Total Gas
JAN 20	101,995,729	1,801,721	103,797,450	0	0	0	1,801,721	13,387,090	2,383,312	15,770,402	17,572,123
FEB 20	103,746,245	1,799,766	105,546,011	0	0	0	1,799,766	2,553,462	2,319,591	4,873,053	6,672,819
MAR 20	96,154,937	1,799,766	97,954,702	0	0	0	1,799,766	2,713,666	2,247,051	4,960,717	6,760,482
APR 20	98,934,075	1,799,766	100,733,841	0	0	0	1,799,766	1,339,976	2,182,021	3,521,997	5,321,763
MAY 20	102,706,140	1,799,766	104,505,906	0	0	0	1,799,766	1,848,258	2,184,621	4,032,878	5,832,644
JUN 20	95,064,491	1,799,766	96,864,257	0	0	0	1,799,766	6,374,018	2,496,060	8,870,078	10,669,844
JULY 20	79,319,893	1,799,766	81,119,659	0	0	0	1,799,766	10,556,327	2,570,174	13,126,501	14,926,267
AUG 20	73,972,663	1,799,766	75,772,429	0	0	0	1,799,766	15,420,668	2,753,061	18,173,729	19,973,495
SEP 20	81,675,520	1,740,159	83,415,679	0	0	0	1,740,159	21,013,920	2,875,704	23,889,624	25,629,782
OCT 20	91,285,778	1,799,766	93,085,543	0	0	0	1,799,766	27,036,625	2,848,476	29,885,101	31,684,866
NOV 20	92,538,830	1,799,766	94,338,596	0	0	0	1,799,766	25,560,080	2,784,791	28,344,871	30,144,637
DEC 20	90,526,031	1,799,766	92,325,796	0	0	0	1,799,766	22,208,411	2,726,625	24,935,036	26,734,802
DEC 19	103,162,517	1,801,721	104,964,238	0	0	0	1,801,721	21,749,241	2,441,952	24,191,193	25,992,914
Total	1,211,082,850	23,341,257	1,234,424,107	0	0	0	23,341,257	171,761,743	32,813,437	204,575,180	227,916,437
AVG	93,160,219	1,795,481	94,955,701	0	0	0	1,795,481	13,212,442	2,524,111	15,736,552	17,532,034
Bus. Unit Total Avg				93,160,219	1,795,481	94,955,701					

Summary of Fuel Detail.

Ties to SAP Balance by FERC account.

XCEL ENERGY

All Utilities

Fuel Supplies Reconcile AA & RL Ledgers (SAP and GL)

Actual December 19 through December 20 - 13 Mo Avg

151 & 152 Total	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2019
	Jan Act LTD	Feb Act LTD	Mar Act LTD	Apr Act LTD	May Act LTD	Jun Act LTD	Jul Act LTD	Aug Act LTD	Sep Act LTD	Oct Act LTD	Nov Act LTD	Dec Act LTD	Dec Act LTD
AA Ledger	103,797,450	105,546,011	97,954,702	100,733,841	104,505,906	96,864,257	81,119,659	75,772,429	83,415,679	93,085,543	94,338,596	92,325,796	104,964,238
RL Ledger	<u>103,797,450</u>	<u>105,546,011</u>	<u>97,954,702</u>	<u>100,733,841</u>	<u>104,505,906</u>	<u>96,864,257</u>	<u>81,119,659</u>	<u>75,772,429</u>	<u>83,415,679</u>	<u>93,085,543</u>	<u>94,338,596</u>	<u>92,325,796</u>	<u>104,964,238</u>
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0

164.1 & 164.2 Total

	Jan Act LTD	Feb Act LTD	Mar Act LTD	Apr Act LTD	May Act LTD	Jun Act LTD	Jul Act LTD	Aug Act LTD	Sep Act LTD	Oct Act LTD	Nov Act LTD	Dec Act LTD	Dec Act LTD
AA Ledger	15,770,402	4,873,053	4,960,717	3,521,997	4,032,878	8,870,078	13,126,501	18,173,729	23,889,624	29,885,101	28,344,871	24,935,036	24,191,193
RL Ledger	<u>15,770,402</u>	<u>4,873,053</u>	<u>4,960,717</u>	<u>3,521,997</u>	<u>4,032,878</u>	<u>8,870,078</u>	<u>13,126,501</u>	<u>18,173,729</u>	<u>23,889,624</u>	<u>29,885,101</u>	<u>28,344,871</u>	<u>24,935,036</u>	<u>24,191,193</u>
Difference	0	0	0	0	0	0	0	0	0	0	0	0	0

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2019	002/2019	003/2019	004/2019	005/2019	006/2019	007/2019	008/2019	009/2019	010/2019	011/2019	012/2019	Sum:
1105001	Inventory - Coal	9151000	Fuel stock	63,459,849.26	51,754,241.77	46,088,905.60	44,225,711.56	60,833,919.77	71,480,899.17	66,312,495.82	68,677,767.78	73,427,937.80	82,129,771.98	84,867,446.31	84,007,566.71	87,574,667.50	87,574,667.50
1105006	Inventory - Oil	9151000	Fuel stock	5,289,304.49	3,992,600.11	4,765,097.93	5,291,265.84	5,117,103.62	4,524,718.82	4,710,138.99	4,629,878.37	4,763,856.30	5,160,484.52	5,162,640.92	5,077,707.12	4,867,076.46	4,867,076.46
1105011	Inventory - Natural Gas Stored Gen	9151000	Fuel stock	19,661,379.66	14,092,841.98	12,005,290.40	7,962,482.98	9,011,541.41	10,405,301.87	10,336,175.54	10,344,731.81	11,814,877.10	13,647,190.37	13,630,389.68	11,892,898.08	10,678,440.06	10,678,440.06
1105012	Inventory - Natural Gas	9151000	Fuel stock	39,054.02	39,054.45	39,774.56	38,232.47	38,232.43	290,127.06	31,955.81	31,955.68	40,910.93	40,910.92	40,910.84	39,001.46	39,001.44	39,001.44
1105016	Inventory - Wood	9151000	Fuel stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105021	Inventory - RDF	9151000	Fuel stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1105022	Inventory - Other	9151000	Fuel stock	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34
1106001	Inventory - Butane LP Resale	9151000	Fuel stock	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22	911,146.22
1106006	Inventory - Butane LP Non-Firm	9151000	Fuel stock	1,000,477.48	971,972.32	971,972.32	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	893,493.27	890,574.85	890,574.85
1106011	Inventory - Natural Gas Resale	9164100	Gas stored-current	29,511,023.58	15,017,583.42	8,477,023.51	3,053,422.83	1,278,152.87	2,241,433.16	7,728,373.47	13,482,003.05	18,803,999.87	23,830,346.04	28,887,864.86	27,425,008.10	21,749,241.30	21,749,241.30
1106021	Inventory - LNG Stored	9164200	Liquefied natural gas stored	3,194,683.39	3,104,989.48	2,632,831.96	2,484,424.56	2,411,208.96	2,344,874.54	2,298,766.42	2,586,868.31	2,605,000.86	2,629,624.15	2,572,939.20	2,507,274.98	2,441,951.90	2,441,951.90
			Sum:		89,887,761.09	75,895,373.84	64,863,511.07	80,498,129.89	93,095,325.45	93,225,876.88	101,561,175.83	113,264,553.69	129,246,298.81	136,970,162.64	132,757,427.28	129,155,431.07	129,155,431.07

GL Account Key	GL Account Text	Regulatory Account Key	Regulatory Account Text	Beginning Balance	001/2020	002/2020	003/2020	004/2020	005/2020	006/2020	007/2020	008/2020	009/2020	010/2020	011/2020	012/2020	Sum:
1105001	Inventory - Coal	9151000	Fuel stock	87,574,667.50	86,871,791.60	87,655,846.31	83,649,631.81	84,226,455.25	86,942,240.45	81,013,992.47	66,391,828.25	59,315,029.50	64,908,848.62	73,238,706.79	74,091,267.09	72,216,429.71	72,216,429.71
1105006	Inventory - Oil	9151000	Fuel stock	4,867,076.46	4,834,094.56	4,808,444.77	4,811,931.41	4,669,393.22	4,804,245.48	4,533,225.70	4,262,357.95	4,331,551.61	4,495,792.37	4,632,543.11	4,675,441.97	4,700,413.58	4,700,413.58
1105011	Inventory - Natural Gas Stored Gen	9151000	Fuel stock	10,678,440.06	10,247,510.52	11,243,150.26	7,690,042.00	9,929,108.33	10,677,594.21	9,494,725.48	8,685,235.18	10,322,751.97	12,227,872.33	13,396,865.44	13,753,823.57	13,557,600.20	13,557,600.20
1105012	Inventory - Natural Gas	9151000	Fuel stock	39,001.44	39,001.40	35,472.59	0.00	105,786.93	313,646.50	19,215.97	(22,859.46)	(1.04)	39,675.75	12,281.68	11,784.62	48,255.92	48,255.92
1105016	Inventory - Wood	9151000	Fuel stock	0.00	0.00	0.00	0.00	(0.01)	(0.02)	(0.03)	(0.04)	(0.05)	(0.05)	(0.06)	(0.07)	0.00	0.00
1105021	Inventory - RDF	9151000	Fuel stock	0.00	0.00	0.00	0.00	0.00	(34,917.75)	0.00	0.00	0.00	0.00	2,049.56	3,181.68	0.00	0.00
1105022	Inventory - Other	9151000	Fuel stock	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34	3,331.34
1106001	Inventory - Butane LP Resale	9151000	Fuel stock	911,146.22	911,146.22	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93	910,806.93
1106006	Inventory - Butane LP Non Firm	9151000	Fuel stock	890,574.85	890,574.85	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69	888,958.69	829,351.63	888,958.69	888,958.69	888,958.69	888,958.69
1106011	Inventory - Natural Gas Resale	9164100	Gas stored-current	21,749,241.30	13,387,089.52	2,553,462.21	2,713,666.10	1,339,976.26	1,848,257.66	6,374,018.31	10,556,326.81	15,420,668.40	21,013,919.56	27,036,624.98	25,560,080.34	22,208,411.30	22,208,411.30
1106021	Inventory - LNG Stored	9164200	Liquefied natural gas stored	2,441,951.90	2,383,312.12	2,319,590.89	2,247,050.56	2,182,021.15	2,184,620.62	2,496,060.00	2,570,174.21	2,753,060.90	2,875,704.13	2,848,475.65	2,784,790.64	2,726,624.67	2,726,624.67
				Sum:	119,567,852.13	110,419,063.99	102,915,418.84	104,255,838.09	108,538,784.11	105,734,334.86	94,246,159.86	93,946,158.25	107,305,302.61	122,970,644.11	122,683,466.80	117,260,832.34	117,260,832.34

2019				
Period	Debit	Credit	Balance	Cumulative balance
Bal Carryforward	0.00	0.00	0.00	90,364,542.47
001	103,011,261.91	121,610,616.19	-18,599,354.28	71,765,188.19
002	9,539,650.99	16,519,320.81	-6,979,669.82	64,785,518.37
003	105,155,521.23	110,615,375.92	-4,539,854.69	59,325,663.68
004	34,966,208.76	17,483,104.38	17,483,104.38	76,808,768.06
005	19,175,055.34	7,474,805.65	11,700,249.69	88,509,017.75
006	56,701,369.88	62,011,650.64	-5,310,280.76	83,198,736.99
007	19,377,196.17	17,083,628.69	2,293,567.48	85,492,304.47
008	25,816,117.26	19,452,868.77	6,363,248.49	91,855,552.96
009	63,066,455.11	52,135,679.45	10,930,775.66	102,786,328.62
010	59,795,637.11	57,072,607.15	2,723,029.96	105,509,358.58
011	17,640,391.82	20,324,606.20	-2,684,214.38	102,825,144.20
012	45,844,032.29	43,704,938.62	2,139,093.67	104,964,237.87
013	0.00	0.00	0.00	104,964,237.87
Total	560,088,897.87	545,489,202.47	14,599,695.40	104,964,237.87

2020				
Period	Debit	Credit	Balance	Cumulative balance
Bal Carryforward	0.00	0.00	0.00	104,964,237.87
001	50,397,263.30	51,564,050.68	-1,166,787.38	103,797,450.49
002	59,714,342.75	56,965,782.35	2,748,560.40	106,546,010.89
003	44,214,306.88	51,805,615.59	-7,591,308.71	97,954,702.18
004	10,128,231.88	7,349,093.38	2,779,138.50	100,733,840.68
005	14,633,385.45	10,861,320.30	3,772,065.15	104,505,905.83
006	45,716,942.12	53,358,591.40	-7,641,649.28	96,864,256.55
007	15,807,192.27	31,551,789.98	-15,744,597.71	81,119,658.84
008	70,977,861.22	76,325,091.11	-5,347,229.89	75,772,428.95
009	132,894,336.54	125,251,086.57	7,643,249.97	83,415,678.92
010	11,767,172.80	2,097,308.24	9,669,864.56	93,085,543.48
011	17,828,531.03	16,575,478.69	1,253,052.34	94,338,595.82
012	70,927,684.85	72,940,484.30	-2,012,799.45	92,325,796.37
013	0.00	0.00	0.00	92,325,796.37
Total	544,007,251.09	556,645,692.59	-12,638,441.50	92,325,796.37

ECC Report - Tcode - FAGLB03

The screenshot displays the SAP 'Balance Display: G/L Accounts For the Ledger OL' window. The account number is 9151000, 'Fuel stock', with company code 0010, 'Northern States Power MN', and fiscal year 2019. The display is set to 'All Documents in Currency' with a company code currency of USD. The table below shows the account's activity from 2019 to 2020, matching the data in the tables above.

Period	Debit	Credit	Balance	Cumulative balance
Bal Carryfor...				90,364,542.47
1	103,011,261.91	121,610,616.19	-18,599,354.28	71,765,188.19
2	9,539,650.99	16,519,320.81	-6,979,669.82	64,785,518.37
3	105,155,521.23	110,615,375.92	-4,539,854.69	59,325,663.68
4	34,966,208.76	17,483,104.38	17,483,104.38	76,808,768.06
5	19,175,055.34	7,474,805.65	11,700,249.69	88,509,017.75
6	56,701,369.88	62,011,650.64	-5,310,280.76	83,198,736.99
7	19,377,196.17	17,083,628.69	2,293,567.48	85,492,304.47
8	25,816,117.26	19,452,868.77	6,363,248.49	91,855,552.96
9	63,066,455.11	52,135,679.45	10,930,775.66	102,786,328.62
10	59,795,637.11	57,072,607.15	2,723,029.96	105,509,358.58
11	17,640,391.82	20,324,606.20	-2,684,214.38	102,825,144.20
12	45,844,032.29	43,704,938.62	2,139,093.67	104,964,237.87
13				104,964,237.87
Total	560,088,897.87	545,489,202.47	14,599,695.40	104,964,237.87

Account Edit Goto Environment System Help

Balance Display: G/L Accounts For the Ledger 0L

XcelEnergy

Document Currency Document Currency Document Currency Individual Account

Account Number 9151000 Fuel stock
Company Code 0010 Northern States Power MN
Fiscal Year 2020

Display More Chars
All Documents in Currency * Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor...				104,964,237.87
1	50,397,263.30	51,564,050.68	1,166,787.38-	103,797,450.49
2	58,714,342.75	56,965,782.35	1,748,560.40	105,546,010.89
3	44,214,306.88	51,805,615.59	7,591,308.71-	97,954,702.18
4	10,128,231.88	7,349,093.38	2,779,138.50	100,733,840.68
5	14,633,385.45	10,861,320.30	3,772,065.15	104,505,905.83
6	45,716,942.12	53,358,591.40	7,641,649.28-	96,864,256.55
7	15,807,192.27	31,551,789.98	15,744,597.71-	81,119,658.84
8	70,977,861.22	76,325,091.11	5,347,229.89-	75,772,428.95
9	132,894,336.54	125,251,086.57	7,643,249.97	83,415,678.92
10	11,767,172.80	2,097,308.24	9,669,864.56	93,085,543.48
11	17,828,531.03	16,575,478.69	1,253,052.34	94,338,595.82
12	70,927,604.85	72,940,484.30	2,012,799.45-	92,325,796.37
13				92,325,796.37
Total	544,007,251.09	556,645,692.59	12,638,441.50-	92,325,796.37

SAP

2019				
Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryforward	0.00	0.00	0.00	29,511,023.58
001	28,986,880.32	43,480,320.48	-14,493,440.16	15,017,583.42
002	0.00	6,540,559.91	-6,540,559.91	8,477,023.51
003	10,847,201.36	16,270,802.04	-5,423,600.68	3,053,422.83
004	1,775,269.96	3,550,539.92	-1,775,269.96	1,278,152.87
005	963,280.29	0.00	963,280.29	2,241,433.16
006	10,973,880.62	5,486,940.31	5,486,940.31	7,728,373.47
007	5,753,629.58	0.00	5,753,629.58	13,482,003.05
008	5,321,996.82	0.00	5,321,996.82	18,803,999.87
009	10,052,692.34	5,026,346.17	5,026,346.17	23,830,346.04
010	10,115,037.64	5,057,518.82	5,057,518.82	28,887,864.86
011	0.00	1,462,856.76	-1,462,856.76	27,425,008.10
012	5,675,766.80	11,351,533.60	-5,675,766.80	21,749,241.30
013	0.00	0.00	0.00	21,749,241.30
Total	90,465,635.73	98,227,418.01	-7,761,782.28	21,749,241.30

2020				
Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor	0.00	0.00	0.00	21,749,241.30
001	8,362,151.78	16,724,303.56	-8,362,151.78	13,387,089.52
002	10,833,627.31	21,667,254.62	-10,833,627.31	2,553,462.21
003	320,407.78	160,203.89	160,203.89	2,713,666.10
004	0.00	1,373,689.84	-1,373,689.84	1,339,976.26
005	508,281.40	0.00	508,281.40	1,848,257.66
006	9,051,521.30	4,525,760.65	4,525,760.65	6,374,018.31
007	4,182,308.50	0.00	4,182,308.50	10,556,326.81
008	9,728,893.18	4,864,341.59	4,864,341.59	15,420,668.40
009	27,966,255.80	22,373,004.64	5,593,251.16	21,013,919.56
010	6,022,705.42	0.00	6,022,705.42	27,036,624.98
011	0.00	1,476,544.64	-1,476,544.64	25,560,080.34
012	6,703,338.08	10,055,007.12	-3,351,669.04	22,208,411.30
013	0.00	0.00	0.00	22,208,411.30
Total	83,679,280.55	83,220,110.55	459,170.00	22,208,411.30

ECC Report - Tcode - FAGLB03

Balance Display: G/L Accounts For the Ledger OL

Account Number: 9164100 Gas stored-current
 Company Code: 0010 Northern States Power MN
 Fiscal Year: 2019

Display More Chars
 All Documents in Currency * Display Currency: USD Company code currenc

Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor...				29,511,023.58
1	28,986,880.32	43,480,320.48	14,493,440.16	15,017,583.42
2		6,540,559.91	6,540,559.91	8,477,023.51
3	10,847,201.36	16,270,802.04	5,423,600.68	3,053,422.83
4	1,775,269.96	3,550,539.92	1,775,269.96	1,278,152.87
5	963,280.29		963,280.29	2,241,433.16
6	10,973,880.62	5,486,940.31	5,486,940.31	7,728,373.47
7	5,753,629.58		5,753,629.58	13,482,003.05
8	5,321,996.82		5,321,996.82	18,803,999.87
9	10,052,692.34	5,026,346.17	5,026,346.17	23,830,346.04
10	10,115,037.64	5,057,518.82	5,057,518.82	28,887,864.86
11		1,462,856.76	-1,462,856.76	27,425,008.10
12	5,675,766.80	11,351,533.60	-5,675,766.80	21,749,241.30
13				21,749,241.30
Total	90,465,635.73	98,227,418.01	7,761,782.28	21,749,241.30

Account Edit Goto Environment System Help

Balance Display: G/L Accounts For the Ledger 0L

Xcel Energy

Document Currency Document Currency Document Currency Individual Account

Account Number 9164100 Gas stored-current
Company Code 0010 Northern States Power MN
Fiscal Year 2020

Display More Chars
All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryfor...				21,749,241.30
1	8,362,151.78	16,724,303.56	8,362,151.78	13,387,089.52
2	10,833,627.31	21,667,254.62	10,833,627.31	2,553,462.21
3	320,407.78	160,203.89	160,203.89	2,713,666.10
4		1,373,689.84	1,373,689.84	1,339,976.26
5	508,281.40		508,281.40	1,848,257.66
6	9,051,521.30	4,525,760.65	4,525,760.65	6,374,018.31
7	4,182,308.50		4,182,308.50	10,556,326.81
8	9,728,683.18	4,864,341.59	4,864,341.59	15,420,668.40
9	27,966,255.80	22,373,004.64	5,593,251.16	21,013,919.56
10	6,022,705.42		6,022,705.42	27,036,624.98
11		1,476,544.64	1,476,544.64	25,560,080.34
12	6,703,338.08	10,055,007.12	3,351,669.04	22,208,411.30
13				22,208,411.30
Total	83,679,280.55	83,220,110.55	459,170.00	22,208,411.30

SAP

2019					2020				
Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryforward	0.00	0.00	0.00	3,194,683.39	Bal. Carryforward	0.00	0.00	0.00	2,441,951.90
001	179,387.82	269,081.73	-89,693.91	3,104,989.48	001	58,639.78	117,279.56	-58,639.78	2,383,312.12
002	0.00	472,157.52	-472,157.52	2,632,831.96	002	63,721.23	127,442.46	-63,721.23	2,319,590.89
003	296,814.80	445,222.20	-148,407.40	2,484,424.56	003	72,540.33	145,080.66	-72,540.33	2,247,050.56
004	73,215.60	146,431.20	-73,215.60	2,411,208.96	004	0.00	65,029.41	-65,029.41	2,182,021.15
005	0.00	66,334.42	-66,334.42	2,344,874.54	005	2,599.47	0.00	2,599.47	2,184,620.62
006	46,108.12	92,216.24	-46,108.12	2,298,766.42	006	622,878.76	311,439.38	311,439.38	2,496,060.00
007	288,101.89	0.00	288,101.89	2,586,868.31	007	74,114.21	0.00	74,114.21	2,570,174.21
008	18,132.55	0.00	18,132.55	2,605,000.86	008	365,773.38	182,886.69	182,886.69	2,753,060.90
009	49,246.58	24,623.29	24,623.29	2,629,624.15	009	613,216.15	490,572.92	122,643.23	2,875,704.13
010	56,684.95	113,369.90	-56,684.95	2,572,939.20	010	0.00	27,228.48	-27,228.48	2,848,475.65
011	0.00	65,664.22	-65,664.22	2,507,274.98	011	0.00	63,685.01	-63,685.01	2,784,790.64
012	65,323.08	130,646.16	-65,323.08	2,441,951.90	012	116,331.94	174,497.91	-58,165.97	2,726,624.67
013	0.00	0.00	0.00	2,441,951.90	013	0.00	0.00	0.00	2,726,624.67
Total	1,073,015.39	1,825,746.88	-752,731.49	2,441,951.90	Total	1,989,815.25	1,705,142.48	284,672.77	2,726,624.67

ECC Report - Tcode - FAGLB03

Balance Display: G/L Accounts For the Ledger 0L

Account Number: 9164200 Liqui Nat Gas Stored
 Company Code: 0010 Northern States Power MN
 Fiscal Year: 2019

Display More Chars

All Documents in Currency * Display Currency: USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor...				3,194,683.39
1	179,387.82	269,081.73	89,693.91-	3,104,989.48
2		472,157.52	472,157.52-	2,632,831.96
3	296,814.80	445,222.20	148,407.40-	2,484,424.56
4	73,215.60	146,431.20	73,215.60-	2,411,208.96
5		66,334.42	66,334.42-	2,344,874.54
6	46,108.12	92,216.24	46,108.12-	2,298,766.42
7	288,101.89		288,101.89	2,586,868.31
8	18,132.55		18,132.55	2,605,000.86
9	49,246.58	24,623.29	24,623.29	2,629,624.15
10	56,684.95	113,369.90	56,684.95-	2,572,939.20
11		65,664.22	65,664.22-	2,507,274.98
12	65,323.08	130,646.16	65,323.08-	2,441,951.90
13				2,441,951.90
Total	1,073,015.39	1,825,746.88	752,731.49-	2,441,951.90

Account Edit Goto Environment System Help

Balance Display: G/L Accounts For the Ledger OL

Document Currency Document Currency Document Currency Individual Account

Account Number 9164200 Liqui Nat Gas Stored
Company Code 0010 Northern States Power MN
Fiscal Year 2020

Display More Chars
All Documents in Currency * Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor...				2,441,951.90
1	58,639.78	117,279.56	58,639.78-	2,383,312.12
2	63,721.23	127,442.46	63,721.23-	2,319,590.89
3	72,540.33	145,080.66	72,540.33-	2,247,050.56
4		65,029.41	65,029.41-	2,182,021.15
5	2,599.47		2,599.47	2,184,620.62
6	622,878.76	311,439.38	311,439.38	2,496,060.00
7	74,114.21		74,114.21	2,570,174.21
8	365,773.38	182,886.69	182,886.69	2,753,060.90
9	613,216.15	490,572.92	122,643.23	2,875,704.13
10		27,228.48	27,228.48-	2,848,475.65
11		63,685.01	63,685.01-	2,784,790.64
12	116,331.94	174,497.91	58,165.97-	2,726,624.67
13				2,726,624.67
Total	1,989,815.25	1,705,142.48	284,672.77	2,726,624.67

SAP

Northern States Power Company
Gas Utility - State of North Dakota

2022 Property Taxes

	-----2022 Property Taxes Total----->				-----NSPM Jurisdiction Total----->					
	2022 Total Minn 1	2022 Total No Dak 2	2022 Total So Dak 3	2022 Total NSPM 4	2022 Total Minn 5	2022 Total No Dak 6	2022 Total So Dak 7	2022 Total Wholesale 8	2022 Total NSPM 9	
Electric										
1 Production	106,159,800	2,241,600	3,042,000	111,443,400	96,871,841	6,840,619	7,730,940	0	111,443,400	
2 Transmission	50,839,200	2,012,400	1,412,400	54,264,000	47,168,819	3,330,833	3,764,348	0	54,264,000	
3 Distribution	59,796,000	1,976,400	1,737,600	63,510,000	59,796,000	1,976,400	1,737,600	0	63,510,000	
4 Common	0	0	0	0	0	0	0	0	0	
5 Total Electric	216,795,000	6,230,400	6,192,000	229,217,400	203,836,660	12,147,852	13,232,888	0	229,217,400	
Gas										
6 Production	1,136,400	0	0	1,136,400	992,558	143,842	0	0	1,136,400	
7 Transmission	1,612,800	31,200	0	1,644,000	1,612,800	31,200	0	0	1,644,000	
8 Distribution	18,994,800	1,412,400	0	20,407,200	18,994,800	1,412,400	0	0	20,407,200	
9 Common	0	0	0	0	0	0	0	0	0	
10 Total Gas	21,744,000	1,443,600	0	23,187,600	21,600,158	1,587,442	0	0	23,187,600	
11 Total Operating	238,539,000	7,674,000	6,192,000	252,405,000	225,436,818	13,735,294	13,232,888	0	252,405,000	
Common										
Non-Utility	66,000	0	0	66,000					Total Property Tax	252,471,000
Gen Off #7045	0	0	0	0					Less Non-Utility	66,000
Bal of Comm	0	0	0	0					Total Operating	252,405,000
	66,000	0	0	66,000						
Common w/o NU	0	0	0	0						

Allocators:

		-----NSPM Jurisdiction Allocators----->				
		Minn	No Dak	So Dak	Wholesale	TOTAL
NSPM Company Allocators						
Electric	Productio E12CP	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
	Transmiss E12CPT	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
		Minn	No Dak			TOTAL
Gas	Productio GDDAY	87.3423%	12.6577%			100.0000%
Interchange Agreement Demand Allocators						
		NSPM CO	NSPW CO			TOTAL
Electric	Productio 36 month CP	83.6271%	16.3729%			100.0000%
	Transmiss 36 month CP	83.6271%	16.3729%			100.0000%
3 Factor Utility Allocator(Common)						
		Electric	Gas			
		93.5946%	6.4054%			100.0000%

Northern States Power Company
Gas Utility - State of North Dakota

2021 Property Taxes

	-----2021 Property Taxes Total----->				-----NSPM Jurisdiction Total----->					
	2021 Total Minn 1	2021 Total No Dak 2	2021 Total So Dak 3	2021 Total NSPM 4	2021 Total Minn 5	2021 Total No Dak 6	2021 Total So Dak 7	2021 Total Wholesale 8	2021 Total NSPM 9	
Electric										
1 Production	95,493,600	2,230,800	2,227,200	99,951,600	86,882,628	6,135,229	6,933,742	0	99,951,600	
2 Transmission	45,612,000	1,878,000	1,410,000	48,900,000	42,506,178	3,001,580	3,392,242	0	48,900,000	
3 Distribution	54,176,400	1,850,400	1,690,800	57,717,600	54,176,400	1,850,400	1,690,800	0	57,717,600	
4 Common	0	0	0	0	0	0	0	0	0	
5 Total Electric	195,282,000	5,959,200	5,328,000	206,569,200	183,565,207	10,987,209	12,016,784	0	206,569,200	
Gas										
6 Production	1,050,000	0	0	1,050,000	917,094	132,906	0	0	1,050,000	
7 Transmission	1,520,400	30,000	0	1,550,400	1,520,400	30,000	0	0	1,550,400	
8 Distribution	17,949,600	1,120,800	0	19,070,400	17,949,600	1,120,800	0	0	19,070,400	
9 Common	0	0	0	0	0	0	0	0	0	
10 Total Gas	20,520,000	1,150,800	0	21,670,800	20,387,094	1,283,706	0	0	21,670,800	
11 Total Operating	215,802,000	7,110,000	5,328,000	228,240,000	203,952,301	12,270,915	12,016,784	0	228,240,000	
Common										
Non-Utility	66,000	0	0	66,000					Total Property Tax	228,306,000
Gen Off #7045	0	0	0	0					Less Non-Utility	66,000
Bal of Comm	0	0	0	0					Total Operating	228,240,000

	66,000	0	0	66,000						
Common w/o NU	0	0	0	0						

Allocators:

		-----NSPM Jurisdiction Allocators----->				
		Minn	No Dak	So Dak	Wholesale	TOTAL
NSPM Company Allocators						
Electric	Productio E12CP	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
	Transmiss E12CPT	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
		Minn	No Dak			TOTAL
Gas	Productio GDDAY	87.3423%	12.6577%			100.0000%
			-----Interchange Agreement Allocators----->			
		NSPM CO	NSPW CO			TOTAL
Electric	Productio 36 month CP	83.8210%	16.1790%			100.0000%
	Transmiss 36 month CP	83.8210%	16.1790%			100.0000%
3 Factor Utility Allocator(Common)						
		Electric	Gas			
		93.5946%	6.4054%			100.0000%

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2022 Test Year & 2021 Current Year
Meals and Entertainment

	Utility Allocator	1,451,000	Electric	Gas		
	Labor		91.7635%	8.2365%		
			1,331,488	119,512	1,451,000	
Electric	SubBU Allocator					
	Labor - Elec MN					
	Production	75.5308%	1,005,684			
	Transmission	5.4117%	72,056			
	Distribution	19.0575%	253,748			
			1,331,488			
Electric	Jurisdiction Allocator		MN	ND	SD	Total
	Demand		86.9247%	6.1382%	6.9371%	100.0000%
	Customers		87.2649%	6.2113%	6.5238%	100.0000%
	Production		874,188	61,731	69,765	1,005,684
	Transmission		62,635	4,423	4,999	72,056
	Distribution		221,433	15,761	16,554	253,748
			1,158,256	81,915	91,318	1,331,488
Gas	Jurisdiction Allocator		MN	ND		Total
	Customers		88.7128%	11.2872%		100.0000%
			106,022	13,490		119,512

Northern States Power Co. (MN)
A&G Expense Adjustment for Interest on Customer Deposits
Interest on Customer Deposits

Rate Base Adjustment

13 Mo Average from December 2019 - December 2020
FERC Account 235
SAP Accounts 2249001 / 2249006 / 2249011

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
CRS Energy - 13 Mo Avg	\$ (1,431,199)	\$ (1,057,599)	\$ (922,912)	\$ (65,691)	\$ (68,996)	\$ (373,600)	\$ (331,431)	\$ (42,169)
Solar Gardens - 13 Mo Avg	\$ (33,722,999)	\$ (33,722,999)	\$ (33,722,999)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest on Customer Deposits check	\$ (35,154,198)	\$ (34,780,598)	\$ (34,645,912)	\$ (65,691)	\$ (68,996)	\$ (373,600)	\$ (331,431)	\$ (42,169)
	\$ -							
Utility Split - Customers	100.00%	73.90%				26.10%		
Jurisdiction Allocator - Customers		100.00%	87.26%	6.21%	6.52%	100.00%	88.71%	11.29%

O&M Adjustment

12 Month Calendar Year ending December 2020
IO 200000003681
Cost Elements 6060046 and 4280463

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
Total Interest on Customer Deposits check	\$ 23,046	\$ 17,030	\$ 14,861	\$ 1,058	\$ 1,111	\$ 6,016	\$ 5,337	\$ 679
Utility Split - Customers	100.00%	73.90%				26.10%		
Jurisdiction Allocator - Customers		100.00%	87.26%	6.21%	6.52%	100.00%	88.71%	11.29%

Fiscal Year 2020

	FERC 9235000	Check	Sum	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011	
Jan 20	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95	Dec-19
Feb	-44,499,852.48	0.00	-44,499,852.48	-39,329,589.58	-3,630,075.95	-1,540,186.95	
Mar	-38,378,085.08	0.00	-38,378,085.08	-33,406,565.85	-3,489,162.28	-1,482,356.95	
Apr	-37,193,370.65	0.00	-37,193,370.65	-31,205,964.42	-4,535,822.28	-1,451,583.95	
May	-34,964,921.72	0.00	-34,964,921.72	-30,162,432.49	-3,376,022.28	-1,426,466.95	
Jun	-34,531,472.59	0.00	-34,531,472.59	-29,526,255.66	-3,579,946.98	-1,425,269.95	
Jul	-32,524,233.96	0.00	-32,524,233.96	-27,553,846.53	-3,579,946.98	-1,390,440.45	
Aug	-29,971,501.87	0.00	-29,971,501.87	-25,797,974.44	-2,779,946.98	-1,393,580.45	
Sep	-29,228,440.81	0.00	-29,228,440.81	-24,858,029.04	-2,982,963.32	-1,387,448.45	
Oct	-28,510,735.03	0.00	-28,510,735.03	-23,759,223.26	-3,382,963.32	-1,368,548.45	
Nov	-28,949,501.55	0.00	-28,949,501.55	-23,207,577.78	-4,398,463.32	-1,343,460.45	
Dec 20	-29,129,352.58	0.00	-29,129,352.58	-22,753,078.91	-5,041,722.22	-1,334,551.45	
				DirectMN	Direct MN	All Juris	
	-35,154,198.14	Month Average	-35,154,198.14	-30,012,446.36	-3,710,552.91	-1,431,198.87	

Northern States Power Co (MN)
 CUSTOMER ADVANCES
 FERC 252
 Actual year December 2019 - December 2020

AC21 FERC	AC20 Util	Ovr-Rd Desc	2020												2019	13 Month Total	13 Month Average	
			Jan Act LTD	Feb Act LTD	Mar Act LTD	Apr Act LTD	May Act LTD	Jun Act LTD	Jul Act LTD	Aug Act LTD	Sep Act LTD	Oct Act LTD	Nov Act LTD	Dec Act LTD	Dec Act LTD			
25200	Electric	2443001	1002	(7,307,853)	(7,312,457)	(7,304,851)	(7,181,023)	(7,212,376)	(7,563,315)	(7,572,805)	(7,432,951)	(7,349,047)	(6,435,994)	(6,481,244)	(6,457,036)	(7,772,351)	(93,383,302)	(7,183,331)
25200	Electric	2443001	1003	(40,521)	(40,521)	(40,521)	(37,823)	(37,823)	(29,718)	(29,718)	(29,718)	(107,973)	(107,799)	(79,471)	(105,661)	(42,336)	(729,602)	(56,123)
25200	Electric	2443001	1004	(1,450,155)	(1,442,914)	(1,623,771)	(1,616,570)	(1,603,838)	(1,627,376)	(1,627,699)	(1,578,295)	(1,673,582)	(1,597,181)	(1,579,639)	(1,356,251)	(1,508,453)	(20,285,723)	(1,560,440)
			Electric Total	(8,798,530)	(8,795,892)	(8,969,142)	(8,835,415)	(8,854,037)	(9,220,408)	(9,230,222)	(9,040,964)	(9,130,602)	(8,140,974)	(8,140,354)	(7,918,947)	(9,323,140)	(114,398,628)	(8,799,894)
25200	Gas	2443001	1009	(401,894)	(377,219)	(320,558)	(168,753)	(133,763)	(147,013)	(147,013)	(158,513)	(156,263)	(172,633)	(179,344)	(179,344)	(401,894)	(2,944,205)	(226,477)
25200	Gas	2443001		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Gas MN Total	(401,894)	(377,219)	(320,558)	(168,753)	(133,763)	(147,013)	(147,013)	(158,513)	(156,263)	(172,633)	(179,344)	(179,344)	(401,894)	(2,944,205)	(226,477)
25200	Gas	2443001	1010	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,334,824)	(1,347,574)	(1,347,574)	(1,347,574)	(1,347,574)	(1,347,574)	(1,334,824)	(17,416,458)	(1,339,728)
			Gas Total	(1,736,718)	(1,712,043)	(1,655,382)	(1,503,577)	(1,468,587)	(1,481,837)	(1,481,837)	(1,506,087)	(1,503,837)	(1,520,207)	(1,526,918)	(1,526,918)	(1,736,718)	(20,360,662)	(1,566,205)
			Grand Total	(10,535,247)	(10,507,934)	(10,624,524)	(10,338,992)	(10,322,624)	(10,702,245)	(10,712,059)	(10,547,050)	(10,634,438)	(9,661,181)	(9,667,272)	(9,445,865)	(11,059,858)	(134,759,290)	(10,366,099)

BusObj Query: Customer Advances - FERC Detail Report

Profit Center
 1002 & 1009 Minnesota
 1003 & 1010 North Dakota
 1004 South Dakota

2020					2019				
Period	Debit	Credit	Balance	Cumulative balance	Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryforward	0.00	0.00	0.00	-11,059,857.52	Bal.Carryforward	0.00	0.00	0.00	-13,745,985.56
001	1,049,220.44	524,610.22	524,610.22	-10,535,247.30	001	2,092,492.00	1,495,423.40	597,068.60	-13,148,916.96
002	68,436.07	41,123.15	27,312.92	-10,507,934.38	002	160,903.16	74,353.07	86,550.09	-13,062,366.87
003	309,390.67	425,980.16	-116,589.49	-10,624,523.87	003	894,112.20	1,140,083.30	-245,971.10	-13,308,337.97
004	285,531.70	0.00	285,531.70	-10,338,992.17	004	614,184.64	350,354.66	263,829.98	-13,044,507.99
005	47,721.64	31,353.51	16,368.13	-10,322,624.04	005	1,033,100.01	9,563.34	1,023,536.67	-12,020,971.32
006	437,458.73	817,079.77	-379,621.04	-10,702,245.08	006	4,423,478.81	3,986,456.44	437,022.37	-11,583,948.95
007	0.00	9,813.44	-9,813.44	-10,712,058.52	007	49,096.26	310,627.96	-261,531.70	-11,845,480.65
008	402,766.26	237,758.13	165,008.13	-10,547,050.39	008	300,537.48	191,563.90	108,973.58	-11,736,507.07
009	1,124,935.79	1,212,323.89	-87,388.10	-10,634,438.49	009	2,366,238.01	1,194,667.28	1,171,570.73	-10,564,936.34
010	989,627.69	16,370.00	973,257.69	-9,661,180.80	010	556,355.80	1,101,821.60	-545,465.80	-11,110,402.14
011	45,870.10	51,961.41	-6,091.31	-9,667,272.11	011	174,779.00	74,497.12	100,281.88	-11,010,120.26
012	526,649.11	305,242.13	221,406.98	-9,445,865.13	012	567,255.23	616,992.49	-49,737.26	-11,059,857.52
013	0.00	0.00	0.00	-9,445,865.13	013	0.00	0.00	0.00	-11,059,857.52
Total	5,287,608.20	3,673,615.81	1,613,992.39	-9,445,865.13	Total	13,232,532.60	10,546,404.56	2,686,128.04	-11,059,857.52

ECC Report - Tcode - FAGLB03

Balance Display: G/L Accounts For the Ledger OL

Account Number: 9252000 Cust Adva for Constr
Company Code: 0010 Northern States Power MN
Fiscal Year: 2020

Display More Chars
All Documents in Currency: * Display Currency: USD Company code currenc

Period	Debit	Credit	Balance	Cumulative balance
Bal.Carryfor...				11,059,857.52-
1	1,049,220.44	524,610.22	524,610.22	10,535,247.30-
2	68,436.07	41,123.15	27,312.92	10,507,934.38-
3	309,390.67	425,980.16	-116,589.49	-10,624,523.87-
4	285,531.70		285,531.70	-10,338,992.17-
5	47,721.64	31,353.51	16,368.13	-10,322,624.04-
6	437,458.73	817,079.77	-379,621.04	-10,702,245.08-
7		9,813.44	-9,813.44	-10,712,058.52-
8	402,766.26	237,758.13	165,008.13	-10,547,050.39-
9	1,124,935.79	1,212,323.89	-87,388.10	-10,634,438.49-
10	989,627.69	16,370.00	973,257.69	-9,661,180.80-
11	45,870.10	51,961.41	-6,091.31	-9,667,272.11-
12	526,649.11	305,242.13	221,406.98	-9,445,865.13-
13				-9,445,865.13-
Total	5,287,608.20	3,673,615.81	1,613,992.39	-9,445,865.13-

Account Edit Goto Environment System Help

Balance Display: G/L Accounts For the Ledger OL

Document Currency Document Currency Document Currency Individual Account

Account Number 9252000 Cust Adva for Constr
 Company Code 0010 Northern States Power MN
 Fiscal Year 2019

Display More Chars

All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cumulative balance
Bal. Carryfor...				13,745,985.56-
1	2,092,492.00	1,495,423.40	597,068.60	13,148,916.96-
2	160,903.16	74,353.07	86,550.09	13,062,366.87-
3	894,112.20	1,140,083.30	245,971.10-	13,308,337.97-
4	614,184.64	350,354.66	263,829.98	13,044,507.99-
5	1,033,100.01	9,563.34	1,023,536.67	12,020,971.32-
6	4,423,478.81	3,986,456.44	437,022.37	11,583,948.95-
7	49,096.26	310,627.96	261,531.70-	11,845,480.65-
8	300,537.48	191,563.90	108,973.58	11,736,507.07-
9	2,366,238.01	1,194,667.28	1,171,570.73	10,564,936.34-
10	556,355.80	1,101,821.60	545,465.80-	11,110,402.14-
11	174,779.00	74,497.12	100,281.88	11,010,120.26-
12	567,255.23	616,992.49	49,737.26-	11,059,857.52-
13				11,059,857.52-
Total	13,232,532.60	10,546,404.56	2,686,128.04	11,059,857.52-

4,445 bytes passed

SAP

NORTHERN STATES POWER COMPANY**FERC/NSP Account Summary****Actual December 2019 through December 2020 - 13 Mo Avg**

FERC		13 Month Average	Include	Electric Amount	Electric MN	Electric ND	Electric SD	Gas Amount	Gas MN	Gas ND
135 Total	13500 WORKING FUNDS	\$ 120,058	\$ 120,058	\$ 95,584	\$ 83,411	\$ 5,937	\$ 6,236	\$ 24,474	\$ 21,712	\$ 2,762
143 Total	14300 OTHER ACCOUNTS RECEIVABLE	\$ 57,931,738	\$ 19,588,979	\$ 15,643,699	\$ 13,664,935	\$ 972,296	\$ 1,006,468	\$ 3,945,280	\$ 3,496,751	\$ 448,529
182.3 Total	18230 OTHER REGULATORY ASSETS	\$ 3,824,031,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184 Total	18400 CLEARING ACCOUNTS	\$ (15,808)	\$ (15,808)	\$ (15,277)	\$ (13,251)	\$ (982)	\$ (1,043)	\$ (530)	\$ (402)	\$ (128)
185 Total	18500 TEMPORARY FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186 Total	18600 MISCELLANEOUS DEFERRED DEBITS	\$ 38,863,919	\$ 811,565	\$ 811,565	\$ 708,211	\$ 50,409	\$ 52,945	\$ -	\$ -	\$ -
232 Total	23200 ACCOUNTS PAYABLE	\$ (518,522,345)	\$ (1,491,816)	\$ (1,187,704)	\$ (1,036,448)	\$ (73,772)	\$ (77,483)	\$ (304,113)	\$ (269,787)	\$ (34,326)
253 Total	25300 OTHER DEFERRED CREDITS	\$ (338,738,512)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
254 Total	25400 OTHER REGULATORY LIABILITIES	\$ (3,716,364,055)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ (652,693,932)	\$ 19,012,979	\$ 15,347,868	\$ 13,406,858	\$ 953,887	\$ 987,122	\$ 3,665,111	\$ 3,248,274	\$ 416,837

Table with columns for months (Dec 19 to Dec 20) and rows for various accounting categories like 'EBRC Accs SAP Acct', 'EBRC 182', 'EBRC 183', 'EBRC 184', 'EBRC 185', and 'EBRC 186'. Each row contains 12 columns of numerical data.

Table with columns for '13 Mo Average', 'Incl/Excl', 'Method', 'Eltz Job Method', 'Eltz Amt', 'MN', 'ND', 'SD', 'Gas Job Method', 'Gas Amt', 'MN', 'ND'. It contains detailed financial data with multiple columns of values and some text annotations.

	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20
Pen Ldr Lead Clng	184	142611											
Pen Ldr Lead CU-NMC	184	142615											
Pen Ldr Lead-Adj	184	142616											
Pen Ldr Lead-Adj-NMC	184	142618											
Active Health Cr	184	142617	78	(18)									
Active Health Cr-Adj	184	142617	78	(18)									
Reserve Medical	184	142624											
Reserve Medical	184	142624											
AS 112 LT Eshby	184	142623											
Medical-Bon Lead Clg	184	142620											
Medical-Bond/Adj-NMC	184	142626											
Medical-Bonding Expense	184	142624			87	(243)	(553)	(124)					
Medical-Bon Lead-Adj	184	142621	(51)	(72)									
Medical-Bond/Adj-NMC	184	142624											
FICA	184	142624	(1)	(12)									
FICA - NMC	184	142624	(1)	(12)									
Federal Unemployment	184	142621											
Federal Unemployment	184	142626											
State Unemployment	184	142626											
State Unemployment-NMC	184	142626											
PR Tax Ldr Clng FICA	184	142624											
PRFrdLd-Chr FICA-NMC	184	142626											
PRFrdLd-Chr FICA	184	142626											
PRFrdLd-C3-ForBus-NMC	184	142626											
PRFrdLd-C3-ForBus	184	142626											
PRFrdLd-C3-Sch-NMC	184	142626											
PRFrdLd-C3-Sch	184	142626											
PR Tax Lead-Adj	184	142626											
PR Tax Lead-Adj-NMC	184	142626											
WC Ld Cov - FAS 112	184	142629	(719)	(435)									
WC Ld Cov FAS112-NMC	184	142629											
WC Loading-Adj	184	142630											
WC Loading-Adj-NMC	184	142630											
WC Loading Clring	184	142631											
WC Load Clng-NMC	184	142631											
Transportation Costs	184	142634											
Transportation Costs	184	142634											
Temperature Controls	184	142631	18,330	7,300	3,483	3,109	1,464	(617)	1,101	18,429	6,276	1,322	
Payroll Related Cost	184	142631	183	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236
Payroll Related Clring	184	142631	(172,660)	383,072		(111,077)	366,512		(500,242)	(176,659)		(70,706)	219,611
Facilities Costs	184	142636											
Facilities Clring	184	142636											
FTI			(179,060)	366,672	3,376	(16,661)	364,672	(1,171)	(46,000)	(17,000)	(1,360)	(66,000)	(219,611)

UIC - US No. Activity

	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20
RA CP-ISM Income Defr Debit ST	186	143024	4,413,608	6,988,861	7,481,731	2,098,909	2,398,066	11,609,920	13,149,708	14,843,241	16,482,936		
RA Other Deferred Debit ST	186	143024											
PR-Facility Clring	186	143024	1,780,380	1,470,217	1,618,421	1,687,035	1,473,177	1,478,179	1,520,888	1,487,107	1,481,101	1,481,641	1,508,524
RA CP-ISM Income Defr Debit	186	143024	13,333,348	11,750,411	10,867,210	30,652,596	10,751,421	10,639,478	14,873,218	15,451,001	14,513,643	11,271,868	14,041,244
RA Def Tax Credit not Rf	186	143024	5,520,266	5,520,266	5,520,266	5,520,266	5,520,266	5,520,266	5,520,266	5,520,266	5,520,266	5,520,266	5,520,266
RA Other Deferred Debit ST	186	143024	1,864,680	1,864,680	1,864,680	1,864,680	1,864,680	1,864,680	1,864,680	1,864,680	1,864,680	1,864,680	1,864,680
Noncurrent Income Tax Receivable - Fede	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
Noncurrent Income Tax Receivable - State	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
Noncurrent Rec-UTB	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
Noncurrent Interest Receivable - Income	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
Customer Receivable	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
Noncurrent Receivable - Del Debit Expense	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
Del-RVA RP Share MTM	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
Reserves	186	143024	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566	1,508,566
FTI			3,402,212	37,331,611	35,966,078	35,260,653	36,637,510	46,736,628	42,926,514	41,010,657	43,866,521	35,260,653	48,248,261

	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20
Yield - VISA Trust	186	143024	4,413,608	6,988,861	7,481,731	2,098,909	2,398,066	11,609,920	13,149,708	14,843,241	16,482,936		
Good/Buyback/Ret - RI Reclass	186	143024	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)	(47,417,414)
AP-Reserve Account - Net/Inv	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Final Payroll Check	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Employee Union Pans	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Employee Union Way Fund	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - 401K Prog - Withholding	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - 401K Prog - Withholding Starting	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Union Welfare Fund	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Payroll Emp Political Fund	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Payroll Emp Political Expense	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Plan Spent - C and Healthcare	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Payroll Health Spent Accr RFA	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Plan Spent - Transportation	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Payroll Exp Auto Ins	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Non-PCA	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Payscale Fund	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP-Purple Investment	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Payscale Fund - Capacity C Pay	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Financial Trust	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - Whelton	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - MBO - MBO	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - RTO - BO - MBO	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - RTO - BO - MBO	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - RTO - MBO - NYSD	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - RTO - MBO - FPM	186	143024	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)	(14,838,111)
AP - RTO - MBO - NYSD	186	143024	(14,838,										

Main financial table with columns for months (Dec 19 to Dec 20) and rows for various categories like AP - Tax Lab, AP - Spec Charge, AP - ES Voucher Payable, etc.

Summary table with columns for 13 Mo Average, Includ?*, Includ? Amt, Method, Elec Juris Method, Elec Amt, MN, ND, SD, Gas Juris Method, Gas Amt, MN, ND, and a final total row.

**Xcel Energy
2022 Budget**

Method	Electric	Gas	Check
3 Factor	93.5946%	6.4054%	100.00%
Customer Bills	79.6146%	20.3854%	100.00%
Labor	91.7635%	8.2365%	100.00%
PTDG	92.1600%	7.8400%	100.00%
N/A	0.00%	0.00%	Logic
Electric	100.00%	0.00%	Logic
Gas	0.00%	100.00%	Logic

**Northern States Power (MN)
2022 Budget Allocations**

	MN	ND	SD		Total
ECustomerMN/ND	3.5621%	96.4379%			100.0000%
ECustomerMN/SD	7.5298%		92.4702%		100.0000%
ECustomerMN/SD/ND	87.2649%	6.2113%	6.5238%	0.0000%	100.0000%
ECustomerND/SD	5.6363%	46.0238%	48.3399%		100.0000%
EDemandProd	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
EDemandTran	86.9247%	6.1382%	6.9371%	0.0000%	100.0000%
EBadDebt	88.2900%	5.7200%	5.9900%	0.0000%	100.0000%
EDirectMN	100.0000%				100.0000%
EDirectND		100.0000%			100.0000%
EDirectSD			100.0000%		100.0000%
EEnergy	86.4586%	6.7281%	6.8133%	0.0000%	100.0000%
ETwoFactorAlloc	87.0750%	6.1963%	6.7287%	0.0000%	100.0000%
ELabor	86.8700%	6.3758%	6.7542%	0.0000%	100.0000%
N/A					0.0000%
E Open Line					0.0000%
E Open Line					0.0000%
GCommodityStudy	85.4601%	14.5399%			100.0000%
GCustomerMN/ND	22.1301%	77.8699%			100.0000%
GCustomerMN/SD	0.0000%	0.0000%	0.0000%		0.0000%
GCustomerMN/SD/ND	88.7128%	11.2872%	0.0000%		100.0000%
GCustomerSD/ND	0.0000%	0.0000%	0.0000%		0.0000%
GDemandStudy	87.5345%	12.4655%			100.0000%
GDesignDayDemand	87.3423%	12.6577%			100.0000%
GDirectMN	100.0000%				100.0000%
GDirectND		100.0000%			100.0000%
GDirectSD			100.0000%		100.0000%
GLimitedFirm/Standby	94.5086%	5.4914%			100.0000%
GLoadDispatch	88.2614%	11.7386%			100.0000%
GPGATrueUpStudy	173.0400%	-73.0400%			100.0000%
GLabor	84.9595%	15.0405%			100.0000%
GBad Debt	88.1000%	11.9000%			100.0000%

Line No.	Record Type Validation		
		Dec - 2021	Dec - 2022
1	Composite Income Tax Rate		
2	State Tax Rate	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%
4	<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>
5	Composite Tax Rate	24.40%	24.40%
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
7			
8	<u>Weighted Cost of Capital</u>		
9	Active Rates and Ratios Version	Proposed	Proposed
10	Cost of Short Term Debt	1.31%	1.09%
11	Cost of Long Term Debt	4.13%	4.10%
12	Cost of Common Equity	10.50%	10.50%
13	Ratio of Short Term Debt	0.26%	0.43%
14	Ratio of Long Term Debt	47.22%	47.03%
15	Ratio of Common Equity	52.52%	52.54%
16	Weighted Cost of STD		
17	Weighted Cost of LTD	1.95%	1.93%
18	Weighted Cost of Debt	1.95%	1.93%
19	<u>Weighted Cost of Equity</u>	<u>5.51%</u>	<u>5.52%</u>
20	Required Rate of Return	7.46%	7.45%
21			
22	<u>Rate Base</u>		
23	Plant Investment		
24	<u>Depreciation Reserve</u>	-	-
25	Net Utility Plant		
26	CWIP		
27			
28	Accumulated Deferred Taxes		
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	-	-
31	Total Accum Deferred Taxes		
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits		
39	Prepays and Other	416,837	416,837
40	<u>Regulatory Amortizations</u>	-	-
41	Total Other Rate Base Items	416,837	416,837
42			
43	Total Rate Base	416,837	416,837
44			
45	<u>Operating Revenues</u>		
46	Retail		
47	Interdepartmental		
48	<u>Other Operating Rev - Non-Retail</u>	-	-
49	Total Operating Revenues		
50			
51	<u>Expenses</u>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>
64	Production Total		
65	Regional Markets		

66	Transmission IA		
67	Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	<u>Administrative & General</u>	0	0
73	Total Operating Expenses		
74			
75	Depreciation		
76	Amortization		
77			
78	<u>Taxes:</u>		
79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC		
86	Payroll & Other Taxes		
87	Total Taxes Other Than Income		
88			
89	<u>Income Before Taxes</u>		
90	Total Operating Revenues		
91	less: Total Operating Expenses		
92	Book Depreciation		
93	Amortization		
94	<u>Taxes Other than Income</u>	-	-
95	Total Before Tax Book Income		
96			
97	<u>Tax Additions</u>		
98	Book Depreciation		
99	Deferred Income Taxes and ITC		
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	<u>Other Book Additions</u>	-	-
104	Total Tax Additions		
105			
106	<u>Tax Deductions</u>		
107	Total Rate Base	416,837	416,837
108	Weighted Cost of Debt	<u>1.95%</u>	<u>1.93%</u>
109	Debt Interest Expense	8,128	8,045
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	<u>Other Tax / Book Timing Differences</u>	0	0
114	Total Tax Deductions	8,128	8,045
115			
116	<u>State Taxes</u>		
117	State Taxable Income	(8,128)	(8,045)
118	State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>
119	State Taxes before Credits	(350)	(347)
120	<u>Less State Tax Credits applied</u>	-	-
121	Total State Income Taxes	(350)	(347)
122			
123	<u>Federal Taxes</u>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income	(7,778)	(7,698)
126	Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>
127	Federal Tax before Credits	(1,633)	(1,617)
128	<u>Less Federal Tax Credits</u>	-	-
129	Total Federal Income Taxes	(1,633)	(1,617)
130			
131	Total Taxes		
132	Total Taxes Other than Income		

133	Total Federal and State Income Taxes	(1,984)	(1,963)
134	Total Taxes	(1,984)	(1,963)
135			
136	Total Operating Revenues		
137	Total Expenses	(1,984)	(1,963)
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	Net Income	1,984	1,963
143			
144	Rate of Return (ROR)		
145	Total Operating Income	1,984	1,963
146	<u>Total Rate Base</u>	<u>416,837</u>	<u>416,837</u>
147	ROR (Operating Income / Rate Base)	0.48%	0.47%
148			
149	Return on Equity (ROE)		
150	Net Operating Income	1,984	1,963
151	Debt Interest (Rate Base * Weighted Cost of Debt)	(8,128)	(8,045)
152	Earnings Available for Common	(6,145)	(6,082)
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>218,923</u>	<u>219,006</u>
154	ROE (earnings for Common / Equity)	(2.81%)	(2.78%)
155			
156	Revenue Deficiency		
157	Required Operating Income (Rate Base * Required Return)	31,096	31,054
158	<u>Net Operating Income</u>	1,984	1,963
159	Operating Income Deficiency	29,112	29,091
160			
161	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
162	Revenue Deficiency (Income Deficiency * Conversion Factor)	38,511	38,483
163			
164	Total Revenue Requirements		
165	Total Retail Revenues		
166	<u>Revenue Deficiency</u>	<u>38,511</u>	<u>38,483</u>
167	Total Revenue Requirements	38,511	38,483
168			

Line No.	Summary Cash Working Capital	Lead/Lag Days	Total		ND Gas		Other	
			Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days
1	Fuel Expenses							
2	Coal and Rail Transport	-						
3	Gas for Generation	39.09	117,996	4,612,471	15,358	600,354	102,638	4,012,117
4	Oil	-						
5	Nuclear and EOL	-						
6	Nuclear Disposal	-						
7	Subtotal Fuel Expenses		117,996	4,612,471	15,358	600,354	102,638	4,012,117
8								
9	Purchased Power							
10	Purchases	-						
11	Interchange	-						
12	SubTotal Purchased Power							
13								
14	Labor and Related							
15	Regular Payroll	11.89	34,033	404,657	3,356	39,904	30,677	364,753
16	Incentive	246.18	275	67,761	31	7,648	244	60,113
17	Pension and Benefits	37.25	7,491	279,050	688	25,646	6,803	253,405
18	SubTotal Labor and Related		41,800	751,468	4,076	73,198	37,724	678,270
19								
20	All Other Operating Expenses	22.74	250,575	5,698,065	34,959	794,959	215,616	4,903,106
21	Property taxes	357.82	21,671	7,754,246	1,284	459,336	20,387	7,294,910
22	Employer's Payroll Taxes	31.64	2,866	90,672	271	8,580	2,595	82,092
23	Gross Earnings Tax	38.90	10,074	391,874	1,214	47,220	8,860	344,653
24	Federal Income Tax	37.00	5,997	221,876	232	8,569	5,765	213,307
25	State Income Tax	37.00	1,286	47,588	50	1,838	1,237	45,750
26	State Sales Tax Customer Billings	-	21,808	994,668			21,808	994,668
27	Total Expenses	A	474,072	20,562,928	57,443	1,994,055	416,629	18,568,873
28	Net Annual Expense			56,337		5,463		50,874
29								
30	Revenues							
31	Retail Revenue	40.30	546,372	22,018,809	65,612	2,644,173	480,760	19,374,636
32	Late Payment	-	1,381		143		1,238	
33	Interdepartmental	-						
34	Misc Services	40.30	539	21,737	117	4,735	422	17,003
35	CIP Incentive	-						
36	Rentals	(50.12)	2,888	(144,724)	208	(10,442)	2,679	(134,281)
37	Interchange	-						
38	Sales for Resale	-						
39	Retail Rev Lag Days	40.30	1,636	65,933	68	2,740	1,633	65,812
40	MISO	-						
41	Wholesale Lag Days	-						
42	Total Revenues	B	552,817	21,961,756	66,150	2,641,205	486,732	19,323,169
46	Net Annual Amount		40	60,169	40	7,236	40	52,940
47	Expense/Revenue Factor	C = A/B				86.8%		
48	Allocated Revenue Amount	D = B * C				<u>6,284</u>		
49	Net Cash Working Capital	E = D - A				820		

Line No.	Summary Cash Working Capital	Lead/Lag Days	Total		ND Gas		Other	
			Dollars	Dollar x Days	Dollars	Dollar x Days	Dollars	Dollar x Days
1	Fuel Expenses							
2	Coal and Rail Transport	-						
3	Gas for Generation	39.09	114,329	4,469,103	14,442	564,555	99,886	3,904,548
4	Oil	-						
5	Nuclear and EOL	-						
6	Nuclear Disposal	-						
7	Subtotal Fuel Expenses		114,329	4,469,103	14,442	564,555	99,886	3,904,548
8								
9	Purchased Power							
10	Purchases	-						
11	Interchange	-						
12	SubTotal Purchased Power							
13								
14	Labor and Related							
15	Regular Payroll	11.89	35,651	423,886	3,409	40,535	32,241	383,351
16	Incentive	246.18	331	81,560	37	9,206	294	72,354
17	Pension and Benefits	37.25	7,247	269,936	647	24,088	6,600	245,848
18	SubTotal Labor and Related		43,229	775,382	4,093	73,829	39,135	701,554
19								
20	All Other Operating Expenses	22.74	267,557	6,084,253	37,080	843,201	230,477	5,241,052
21	Property taxes	357.82	23,188	8,296,987	1,587	568,019	21,600	7,728,969
22	Employer's Payroll Taxes	31.64	2,937	92,927	263	8,316	2,674	84,611
23	Gross Earnings Tax	38.90	10,074	391,874	1,214	47,220	8,860	344,653
24	Federal Income Tax	37.00	4,789	177,192	(386)	(14,286)	5,175	191,478
25	State Income Tax	37.00	1,027	38,005	(83)	(3,064)	1,110	41,069
26	State Sales Tax Customer Billings	-	21,808	994,668			21,808	994,668
27	Total Expenses	A	488,937	21,320,390	58,211	2,087,790	430,726	19,232,600
28	Net Annual Expense			58,412		5,720		52,692
29								
30	Revenues							
31	Retail Revenue	40.30	567,419	22,867,002	67,303	2,712,298	500,117	20,154,703
32	Late Payment	-	1,499		155		1,344	
33	Interdepartmental	-						
34	Misc Services	40.30	552	22,250	118	4,766	434	17,484
35	CIP Incentive	-						
36	Rentals	(50.12)	2,905	(145,588)	211	(10,552)	2,694	(135,036)
37	Interchange	-						
38	Sales for Resale	-						
39	Retail Rev Lag Days	40.30	859	34,621	66	2,660	856	34,500
40	MISO	-						
41	Wholesale Lag Days	-						
42	Total Revenues	B	573,234	22,778,284	67,853	2,709,173	505,445	20,071,650
46	Net Annual Amount		39.74	62,406	39.93	7,422	39.71	54,991
47	Expense/Revenue Factor	C = A/B				85.79%		
48	Allocated Revenue Amount	D = B * C				<u>6,368</u>		
49	Net Cash Working Capital	E = D - A				648		

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Financial Category	Natural Account	Record Type	Account	Detailed Driver	Recovery Method	YTD-Dec - 2021	YTD-Dec- 2022
						NSPM ND Gas Retail	NSPM ND Gas Retail
RevR-Revenue Retail	0-Empty	NSPM-Weather Normalization	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	0-Empty	NSPM-Weather Normalization			Subtotal NSPM-Weather Normalization		
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	11,312,954	
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	11,312,954	
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue CCRC CIP	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue CCRC CIP	48000-Gas Sales at Present Rates	Retail Revenue	Rider Recovery - CIP		
RevR-Revenue Retail	4350001:Retail Billed Res Serv Facility Gas	NSPM-Gas Revenue CCRC CIP			Subtotal NSPM-Gas Revenue CCRC CIP		
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		11,489,515
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		11,489,515
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350002:Retail Billed Res Commodity Gas	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350004:Retail Billed Res Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	14,323,267	15,307,684
RevR-Revenue Retail	4350004:Retail Billed Res Fuel Gas	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	14,323,267	15,307,684
RevR-Revenue Retail	4350004:Retail Billed Res Fuel Gas	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350004:Retail Billed Res Fuel Gas	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider CIP	48000-Gas Sales at Present Rates	Retail Revenue	Rider Recovery - CIP		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider CIP			Subtotal NSPM-Gas Revenue Rider CIP		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC	48000-Gas Sales at Present Rates	Retail Revenue	MN SEP Rider		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC	48000G -Gas Sales at Present Rates GUIC	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC	48000M-Gas Sales At Present Misc Rider A	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350005:Retail Billed Res Riders Gas	NSPM-Gas Revenue Rider RC			Subtotal NSPM-Gas Revenue Rider RC		
RevR-Revenue Retail	4350051:Retail SM Billed Serv Facility Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	3,223,154	
RevR-Revenue Retail	4350051:Retail SM Billed Serv Facility Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	3,223,154	
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	6,176,353	9,505,038
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	6,176,353	9,505,038
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350052:Retail SM Billed Commodity Gas	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350053:Retail SM Billed Demand Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350053:Retail SM Billed Demand Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	22,297,866	22,057,904
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	22,297,866	22,057,904
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350054:Retail SM Billed Fuel Gas	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350151:Retail Demand Commercial Billed Serv F	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350151:Retail Demand Commercial Billed Serv F	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Comn	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Comn	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Comn	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350152:Retail Demand Commercial Billed Comn	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350153:Retail Demand Commercial Billed Dema	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350153:Retail Demand Commercial Billed Dema	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel C	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel C	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel C	NSPM-NNG Pipeline Refund	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350154:Retail Demand Commercial Billed Fuel C	NSPM-NNG Pipeline Refund			Subtotal NSPM-NNG Pipeline Refund		
RevR-Revenue Retail	4350201:Retail Interruptible Billed Serv Facility G	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	132,318	
RevR-Revenue Retail	4350201:Retail Interruptible Billed Serv Facility G	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	132,318	
RevR-Revenue Retail	4350202:Retail Interruptible Billed Commodity G	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	1,401,249	1,513,723

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RevR-Revenue Retail	4350202:Retail Interruptible Billed Commodity G	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	1,401,249	1,513,723
RevR-Revenue Retail	4350204:Retail Interruptible Billed Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	6,629,010	6,568,841
RevR-Revenue Retail	4350204:Retail Interruptible Billed Fuel Gas	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	6,629,010	6,568,841
RevR-Revenue Retail	4350251:Retail Interdepartmental Billed Serv Fac	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350251:Retail Interdepartmental Billed Serv Fac	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350252:Retail Interdepartmental Billed Commoi	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350252:Retail Interdepartmental Billed Commoi	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350253:Retail Interdepartmental Billed Demanc	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4350253:Retail Interdepartmental Billed Demanc	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4350254:Retail Interdepartmental Billed Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4350254:Retail Interdepartmental Billed Fuel Gas	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail	4351001:Retail unbilled Residential Service Facili	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	53,220	
RevR-Revenue Retail	4351001:Retail unbilled Residential Service Facili	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	53,220	
RevR-Revenue Retail	4351002:Retail Unbilled Residential Commodity C	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4351002:Retail Unbilled Residential Commodity C	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4351004:Retail Unbilled Residential Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	(93,533)	
RevR-Revenue Retail	4351004:Retail Unbilled Residential Fuel Gas	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	(93,533)	
RevR-Revenue Retail	4351051:Retail Unbilled Small Commercial Servic	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	19,183	
RevR-Revenue Retail	4351051:Retail Unbilled Small Commercial Servic	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	19,183	
RevR-Revenue Retail	4351052:Retail unbilled Small Commercial Comm	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	15,992	
RevR-Revenue Retail	4351052:Retail unbilled Small Commercial Comm	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	15,992	
RevR-Revenue Retail	4351054:Retail Unbilled Small Commercial Fuel C	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	(72,230)	
RevR-Revenue Retail	4351054:Retail Unbilled Small Commercial Fuel C	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	(72,230)	
RevR-Revenue Retail	4351151:Retail Unbilled Demand Commercial Ser	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4351151:Retail Unbilled Demand Commercial Ser	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4351152:Retail Unbilled Demand Commercial Co	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates		
RevR-Revenue Retail	4351152:Retail Unbilled Demand Commercial Co	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4351154:Retail Unbilled Demand Commercial Fur	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4351154:Retail Unbilled Demand Commercial Fur	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail	4351201:Retail Unbilled Interruptible Service Fac	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	189	
RevR-Revenue Retail	4351201:Retail Unbilled Interruptible Service Fac	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	189	
RevR-Revenue Retail	4351202:Retail Unbilled Interruptible Commodity	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	3,444	
RevR-Revenue Retail	4351202:Retail Unbilled Interruptible Commodity	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	3,444	
RevR-Revenue Retail	4351204:Retail Unbilled Interruptible Fuel Gas	NSPM-Gas Revenue Fuel	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Fuel Clause	(25,033)	
RevR-Revenue Retail	4351204:Retail Unbilled Interruptible Fuel Gas	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel	(25,033)	
RevR-Revenue Retail	4352251:Retail Other Interdepartmental Gas	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Fuel Clause Recovery	Base Rates		
RevR-Revenue Retail	4352251:Retail Other Interdepartmental Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4420001:Retail Billed Transport Service Facility G	NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates		
RevR-Revenue Retail	4420001:Retail Billed Transport Service Facility G	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4420002:Retail Billed Transport Commodity Gas	NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates		
RevR-Revenue Retail	4420002:Retail Billed Transport Commodity Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4420003:Retail Billed Transport Demand Gas	NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates		
RevR-Revenue Retail	4420003:Retail Billed Transport Demand Gas	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		
RevR-Revenue Retail	4420051:Retail Billed Transport Large Firm Servic	NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates	3,300	
RevR-Revenue Retail	4420051:Retail Billed Transport Large Firm Servic	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	3,300	
RevR-Revenue Retail	4420052:Retail Billed Transport Large Firm Comn	NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates	211,999	859,982
RevR-Revenue Retail	4420052:Retail Billed Transport Large Firm Comn	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	211,999	859,982
RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dema	NSPM-Gas Revenue	48930-Gas Transportation Revenues	Retail Revenue	Base Rates		
RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dema	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue		

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RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dema	NSPM-Gas Revenue Fuel	48930-Gas Transportation Revenues	Retail Revenue	Fuel Clause		
RevR-Revenue Retail	4420053:Retail Billed Transport Large Firm Dema	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail	4420055:Retail Billed Transport Large Firm Rider:	NSPM-Gas Revenue Fuel	48930-Gas Transportation Revenues	Fuel Clause Recovery	Fuel Clause		
RevR-Revenue Retail	4420055:Retail Billed Transport Large Firm Rider:	NSPM-Gas Revenue Fuel			Subtotal NSPM-Gas Revenue Fuel		
RevR-Revenue Retail	4421001:Unbilled Transport	NSPM-Gas Revenue	48000-Gas Sales at Present Rates	Retail Revenue	Base Rates	(473)	
RevR-Revenue Retail	4421001:Unbilled Transport	NSPM-Gas Revenue			Subtotal NSPM-Gas Revenue	(473)	
RevNR-Revenue Non-retail	0-Empty	NSPM-Connect Smart	48940-Gas Connect Smart Revenue	Non-Retail Revenue	Base Rates	3,011	3,011
RevNR-Revenue Non-retail	0-Empty	NSPM-Connect Smart			Subtotal NSPM-Connect Smart	3,011	3,011
RevNR-Revenue Non-retail	0-Empty	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	0-Empty	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490011:CIP DSM Incentive Gas	NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP		
RevNR-Revenue Non-retail	4490011:CIP DSM Incentive Gas	NSPM-Gas Revenue Other CIP			Subtotal NSPM-Gas Revenue Other CIP		
RevNR-Revenue Non-retail	4490016:CIP DSM Billed Incentive Gas	NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP		
RevNR-Revenue Non-retail	4490016:CIP DSM Billed Incentive Gas	NSPM-Gas Revenue Other CIP			Subtotal NSPM-Gas Revenue Other CIP		
RevNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Paym	Base Rates	19,059	20,556
RevNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	19,059	20,556
RevNR-Revenue Non-retail	4490026:Late Payment Fees - Gas Res	NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Paym	Base Rates	124,396	134,784
RevNR-Revenue Non-retail	4490026:Late Payment Fees - Gas Res	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	124,396	134,784
RevNR-Revenue Non-retail	4490081: Interchange Gas	NSPM-Gas Revenue Other	48910-Gas Interchange Revenue	Gas Interchange	Base Rates	65,518	63,229
RevNR-Revenue Non-retail	4490081: Interchange Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	65,518	63,229
RevNR-Revenue Non-retail	4490091:Customer Connection Gas	NSPM-Gas Revenue Other	48801-Gas Connection Charges	Connection Charge	Base Rates	113,008	113,904
RevNR-Revenue Non-retail	4490091:Customer Connection Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	113,008	113,904
RevNR-Revenue Non-retail	4490101:Return Check Charge Gas	NSPM-Gas Revenue Other	48802-Gas NSF Check Charges	Other: Other Revenue	Base Rates	6,598	6,516
RevNR-Revenue Non-retail	4490101:Return Check Charge Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	6,598	6,516
RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other	48805-Gas Miscellaneous Revenues	Non-Retail Revenue	Base Rates	(2,123)	(2,148)
RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	(2,123)	(2,148)
RevNR-Revenue Non-retail	4490131:Limited Firm Standby Gas	NSPM-Gas Revenue Other	48902-Firm Transportation NL G	Limited Firm	Base Rates	120,420	120,420
RevNR-Revenue Non-retail	4490131:Limited Firm Standby Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	120,420	120,420
RevNR-Revenue Non-retail	4490141:Agency Service Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490141:Agency Service Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490146:Extension Surcharge Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490146:Extension Surcharge Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490191:Gas Loss Reimbursements	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490191:Gas Loss Reimbursements	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490201:Other Gas Revenue	NSPM-Gas Revenue Other	48920-Gas Damage Claim Revenue	Non-Retail Revenue	Base Rates	87,928	90,112
RevNR-Revenue Non-retail	4490201:Other Gas Revenue	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	87,928	90,112
RevNR-Revenue Non-retail	4490211-GUIC Over Under	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	MN GUIC Rider		
RevNR-Revenue Non-retail	4490211-GUIC Over Under	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
					Total	66,150,045	67,853,071

Xcel Energy
Natural Gas Utility - State of North Dakota
Present Revenues by Customer Class
TY 2022

Customer Class	Base Revenue	Fuel Revenue	Total Revenues	Sales
Residential Service	\$ 11,489,515	\$ 15,307,684	\$ 26,797,199	39,690,789
Commercial and Industrial Service	\$ 9,843,987	\$ 22,057,904	\$ 31,901,891	64,949,321
Small Interruptible Service	\$ 558,374	\$ 1,636,515	\$ 2,194,889	5,699,135
Large Interruptible Service	\$ 1,476,382	\$ 4,932,326	\$ 6,408,708	29,939,839
*Interruptible Transportation Service	\$ -	\$ -	\$ -	0
*Firm Transportation Service	\$ -	\$ -	\$ -	0
Total	\$ 23,368,258	\$ 43,934,429	\$ 67,302,687	140,279,083

2021

Residential Service	\$ 11,366,174	\$ 14,229,734	\$ 25,595,908
Commercial and Industrial Service	\$ 9,649,508	\$ 22,225,636	\$ 31,875,144
Small Interruptible Service			\$ -
Large Interruptible Service	\$ 1,537,200	\$ 6,603,977	\$ 8,141,177
*Interruptible Transportation Service			\$ -
*Firm Transportation Service	\$ -		\$ -
Total	\$ 22,552,881	\$ 43,059,348	\$ 65,612,229

*Included Interruptible Transportation with Large Interruptible and Firm Transportation with Commercial & Industrial for this report

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year
Gas Other Revenues

Financial Category	Natural Account	Record Type	Account	Detailed Driver	Recovery Method	YTD-Dec - 2021	YTD-Dec- 2022
						NSPM ND Gas Retail	NSPM ND Gas Retail
RevNR-Revenue Non-retail	0-Empty	NSPM-Connect Smart	48940-Gas Connect Smart Revenue	Non-Retail Revenue	Base Rates	3,011	3,011
RevNR-Revenue Non-retail	0-Empty	NSPM-Connect Smart			Subtotal NSPM-Connect Smart	3,011	3,011
RevNR-Revenue Non-retail	0-Empty	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	0-Empty	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490011:CIP DSM Incentive Gas	NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP		
RevNR-Revenue Non-retail	4490011:CIP DSM Incentive Gas	NSPM-Gas Revenue Other CIP			Subtotal NSPM-Gas Revenue Other CIP		
RevNR-Revenue Non-retail	4490016:CIP DSM Billed Incentive Gas	NSPM-Gas Revenue Other CIP	49508-Gas Other Operating Revenues	CIP Incentive	Rider Recovery - CIP		
RevNR-Revenue Non-retail	4490016:CIP DSM Billed Incentive Gas	NSPM-Gas Revenue Other CIP			Subtotal NSPM-Gas Revenue Other CIP		
RevNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Paym	Base Rates	19,059	20,556
RevNR-Revenue Non-retail	4490021:Late Payment Fees - Gas C&I	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	19,059	20,556
RevNR-Revenue Non-retail	4490026:Late Payment Fees - Gas Res	NSPM-Gas Revenue Other	48710-Gas Late Payment Charges	Other Revenue : Late Paym	Base Rates	124,396	134,784
RevNR-Revenue Non-retail	4490026:Late Payment Fees - Gas Res	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	124,396	134,784
RevNR-Revenue Non-retail	4490081: Interchange Gas	NSPM-Gas Revenue Other	48910-Gas Interchange Revenue	Gas Interchange	Base Rates	65,518	63,229
RevNR-Revenue Non-retail	4490081: Interchange Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	65,518	63,229
RevNR-Revenue Non-retail	4490091:Customer Connection Gas	NSPM-Gas Revenue Other	48801-Gas Connection Charges	Connection Charge	Base Rates	113,008	113,904
RevNR-Revenue Non-retail	4490091:Customer Connection Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	113,008	113,904
RevNR-Revenue Non-retail	4490101:Return Check Charge Gas	NSPM-Gas Revenue Other	48802-Gas NSF Check Charges	Other: Other Revenue	Base Rates	6,598	6,516
RevNR-Revenue Non-retail	4490101:Return Check Charge Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	6,598	6,516
RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other	48805-Gas Miscellaneous Revenues	Non-Retail Revenue	Base Rates	(2,123)	(2,148)
RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490111:Other Misc Service Revenue Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	(2,123)	(2,148)
RevNR-Revenue Non-retail	4490131:Limited Firm Standby Gas	NSPM-Gas Revenue Other	48902-Firm Transportation NL G	Limited Firm	Base Rates	120,420	120,420
RevNR-Revenue Non-retail	4490131:Limited Firm Standby Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	120,420	120,420
RevNR-Revenue Non-retail	4490141:Agency Service Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490141:Agency Service Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490146:Extension Surcharge Gas	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490146:Extension Surcharge Gas	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490191:Gas Loss Reimbursements	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	Base Rates		
RevNR-Revenue Non-retail	4490191:Gas Loss Reimbursements	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
RevNR-Revenue Non-retail	4490201:Other Gas Revenue	NSPM-Gas Revenue Other	48920-Gas Damage Claim Revenue	Non-Retail Revenue	Base Rates	87,928	90,112
RevNR-Revenue Non-retail	4490201:Other Gas Revenue	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other	87,928	90,112
RevNR-Revenue Non-retail	4490211-GUIC Over Under	NSPM-Gas Revenue Other	49508-Gas Other Operating Revenues	Non-Retail Revenue	MN GUIC Rider		
RevNR-Revenue Non-retail	4490211-GUIC Over Under	NSPM-Gas Revenue Other			Subtotal NSPM-Gas Revenue Other		
					Total Other Gas Revenue	537,816	550,384

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Adjusted O&M Expense

	2021 Bridge Year			2022 Test Year		
	Total	ND Gas	Other	Total	ND Gas	Other
Operating Expenses - Purchased Gas	308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000
Operating Expenses - Gas Production & Storage	5,555,131	704,910	4,850,221	5,020,448	635,473	4,384,974
Operating Expenses - Gas Transmission	3,220,247	378,012	2,842,235	3,294,193	386,692	2,907,501
Operating Expenses - Gas Distribution	40,316,629	5,234,227	35,082,402	41,033,422	5,129,381	35,904,041
Operating Expenses - Customer Accounting	13,498,772	1,292,816	12,205,956	14,800,524	1,612,721	13,187,803
Operating Expenses - Customer Service & Information	15,479,232	149,603	15,329,630	17,425,042	149,389	17,275,653
Operating Expenses - Sales, Econ Dvlp & Other	(32,040)	10,022	(42,062)	(29,913)	9,737	(39,650)
Operating Expenses - Administrative & General	<u>22,103,601</u>	<u>2,313,554</u>	<u>19,790,047</u>	<u>24,291,107</u>	<u>2,507,656</u>	<u>21,783,451</u>
Total	409,119,038	53,142,492	355,976,546	423,862,252	54,365,479	369,496,772

Unadjusted O&M Expense

Reporting Line Parent of Reporting Line	2021 Bridge Year			2022 Test Year		
	Total	ND Gas	Other	Total	ND Gas	Other
Operating Expenses - Purchased Gas	308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000
Operating Expenses - Gas Production & Storage	5,659,298	809,077	4,850,221	5,020,448	635,473	4,384,974
Operating Expenses - Gas Transmission	3,220,247	378,012	2,842,235	3,294,193	386,692	2,907,501
Operating Expenses - Gas Distribution	40,316,629	5,234,227	35,082,402	41,033,422	5,129,381	35,904,041
Operating Expenses - Customer Accounting	13,498,772	1,292,816	12,205,956	14,800,524	1,612,721	13,187,803
Operating Expenses - Customer Service & Information	15,515,899	186,269	15,329,630	17,465,042	189,389	17,275,653
Operating Expenses - Sales, Econ Dvlp & Other	20,827	2,351	18,476	20,867	2,355	18,512
Operating Expenses - Administrative & General	<u>23,159,668</u>	<u>2,431,554</u>	<u>20,728,114</u>	<u>25,471,262</u>	<u>2,638,502</u>	<u>22,832,760</u>
Total	410,368,806	53,393,654	356,975,151	425,133,187	54,528,943	370,604,243

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Purchased Gas Expense

Reporting Line	Natural Account	2021 Bridge Year			2022 Test Year		
		Total	ND Gas	Other	Total	ND Gas	Other
Purchased Gas	Commodity-3rd Party Storage Contract	174,331,094	25,347,567	148,983,527	197,643,213	28,737,126	168,906,088
Purchased Gas	Demand-3rd Party Storage Contract	15,907,315	2,312,908	13,594,407	15,740,797	2,288,696	13,452,101
Purchased Gas	Gas From Storage Commodity	29,867,768	4,342,744	25,525,025	38,500,674	5,597,959	32,902,714
Purchased Gas	Gas From Storage Demand	15,907,315	1,996,661	13,910,654	15,740,797	1,962,169	13,778,628
Purchased Gas	Gas To Storage Commodity	(39,584,512)	(5,755,548)	(33,828,963)	(33,425,128)	(4,859,980)	(28,565,148)
Purchased Gas	Gas To Storage Demand	(15,907,315)	(1,996,661)	(13,910,654)	(15,740,797)	(1,962,169)	(13,778,628)
Purchased Gas	Gas Transport-Commodity System	1,740,971	253,135	1,487,835	1,670,266	242,855	1,427,411
Purchased Gas	Gas Transport-Demand System	54,496,507	7,432,578	47,063,929	57,781,943	7,202,808	50,579,135
Purchased Gas	Liquid Propane Gas	185,095	10,164	174,931	634,302	34,832	599,470
Purchased Gas	Purchase Gas Cost Adjustment	3,336,495	570,250	2,766,245			
Purchased Gas	Purchased Gas Financial Instr Exp	3,175,135	418,078	2,757,057	5,201,000	648,331	4,552,669
Purchased Gas	Purchased Gas-Commodity System	64,044,034	7,936,451	56,107,584	33,425,698	3,935,264	29,490,434
Purchased Gas	Purchased Gas-Demand System	<u>1,477,563</u>	<u>191,021</u>	<u>1,286,542</u>	<u>854,663</u>	<u>106,538</u>	<u>748,125</u>
		308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000

Northern States Power Company
 State of North Dakota Gas Jurisdiction
 2022 Test Year

Monthly Labor Costs - Unadjusted

Reporting Line Parent of Reporting Line	Account Major	NSPM ND Gas Retail												
		Jan - 2022	Feb - 2022	Mar - 2022	Apr - 2022	May - 2022	Jun - 2022	Jul - 2022	Aug - 2022	Sep - 2022	Oct - 2022	Nov - 2022	Dec - 2022	2022
Operating Expenses - Gas Production & Storage	735-Misc Gas Production Exp	7	6	7	7	7	7	7	7	7	7	7	7	82
Operating Expenses - Gas Production & Storage	759-Gas Production Oth Exp	3	3	3	3	3	3	3	3	3	3	3	3	33
Operating Expenses - Gas Production & Storage	807-Purchased Gas Exp	2,345	2,344	2,401	2,403	2,404	2,401	2,406	2,399	2,405	2,402	2,405	2,405	28,721
Operating Expenses - Gas Production & Storage	813-Gas Supply Exp Steam	2,016	2,015	2,065	2,065	2,066	2,064	2,068	2,063	2,067	2,065	2,067	2,068	24,691
Operating Expenses - Gas Production & Storage	841-Oth Strg Exp-Oper & Labor	3,940	3,685	3,628	3,535	3,696	3,558	3,607	3,758	3,596	3,581	3,598	3,523	43,707
Operating Expenses - Gas Production & Storage	844.3-Liquefaction Processing	5,857	5,329	5,083	4,982	5,237	4,978	5,196	5,507	5,104	5,106	5,136	5,000	62,515
Operating Expenses - Gas Production & Storage	846.2-Other Expenses	121	117	131	122	126	126	122	131	127	122	127	127	1,498
Operating Expenses - Gas Production & Storage	847.3-Mtce of LNG Processing Equip	17,307	15,747	15,021	14,723	15,476	14,710	15,356	16,273	15,083	15,088	15,178	14,775	184,738
Operating Expenses - Gas Production & Storage	Subtotal Operating Expenses - Gas Production & Storage	31,594	29,246	28,339	27,841	29,015	27,848	28,766	30,141	28,392	28,374	28,521	27,908	345,985
Operating Expenses - Gas Transmission	850-Gs Trans Opn Supv & Eng	5,575	5,159	5,999	5,297	5,094	5,618	5,631	5,881	6,650	6,255	5,785	6,349	69,293
Operating Expenses - Gas Transmission	851-Gs Trans Sys Cont'l & Load Disp	1,683	3,063	(727)	2,019	2,430	(445)	899	1,928	(1,390)	1,136	310	586	11,493
Operating Expenses - Gas Transmission	859-Trans - Other Expenses	125	121	135	126	131	130	126	135	131	126	131	131	1,547
Operating Expenses - Gas Transmission	Subtotal Operating Expenses - Gas Transmission	7,383	8,343	5,407	7,442	7,654	5,304	6,657	7,944	5,391	7,517	6,226	7,066	82,333
Operating Expenses - Gas Distribution	870-Dist Oper - E&S	24,844	23,914	24,414	24,491	24,282	23,154	23,197	23,805	23,121	23,798	23,787	22,670	285,476
Operating Expenses - Gas Distribution	871-Dist Exp-Dist Load	4,279	2,873	4,568	4,175	3,651	3,842	3,583	3,390	3,678	3,491	3,273	3,180	43,983
Operating Expenses - Gas Distribution	874-Dist Exp-Mains & Serv	44,786	40,528	38,357	39,226	43,971	41,162	40,133	41,510	41,237	40,838	38,668	38,809	489,226
Operating Expenses - Gas Distribution	878-Dist Op Meter & House Reg	12,217	10,925	10,242	10,739	11,925	11,226	10,776	11,457	11,234	11,344	10,560	10,660	133,305
Operating Expenses - Gas Distribution	879-Dist Op Customer Install	15,257	13,394	12,184	13,017	14,722	13,690	13,068	13,983	13,915	12,700	12,846	12,846	162,474
Operating Expenses - Gas Distribution	880-Dist Oper -Other	27,330	25,120	24,473	24,750	26,653	25,278	24,682	25,734	25,794	25,515	24,252	24,491	304,072
Operating Expenses - Gas Distribution	885-Dist - Mtce E&S	1,707	1,789	1,754	1,346	1,179	1,042	997	967	1,041	1,052	877	877	14,628
Operating Expenses - Gas Distribution	887-Dist - Mtce of Mains	977	937	999	986	995	947	993	958	1,086	1,016	1,005	1,021	11,920
Operating Expenses - Gas Distribution	889-Dist-Mtce of Meas&Regl	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	1,651	19,814
Operating Expenses - Gas Distribution	892-Dist-Mtce of Services	33,540	29,550	27,027	29,058	32,684	30,510	29,192	31,127	30,565	31,067	28,502	28,804	361,626
Operating Expenses - Gas Distribution	893-Dist-Mtce of Meters&Hou	1,991	1,906	2,177	2,008	2,093	2,092	2,010	2,176	2,094	2,006	2,095	2,099	24,748
Operating Expenses - Gas Distribution	Subtotal Operating Expenses - Gas Distribution	168,580	152,588	147,846	151,448	163,805	154,593	150,281	156,760	155,200	155,693	147,370	147,107	1,851,272
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	247	245	258	253	256	256	254	258	256	253	254	250	3,039
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	4,017	3,916	4,326	4,123	4,226	4,222	4,128	4,323	4,228	4,119	4,102	3,853	49,582
Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	27,732	26,369	30,605	28,256	29,597	29,382	28,641	30,448	27,988	27,686	28,216	27,013	341,932
Operating Expenses - Customer Accounting	905-Cust Acct Misc	36	35	39	36	37	37	36	39	37	36	37	37	442
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting	32,032	30,564	35,227	32,668	34,116	33,896	33,059	35,067	32,509	32,095	32,608	31,153	394,995
Operating Expenses - Customer Service & Info	908-Customer Asst Expense	660	642	713	677	695	695	678	712	696	677	695	696	8,235
Operating Expenses - Customer Service & Info	910-Misc Cust Serv Exp	76	73	82	76	79	79	77	82	79	76	79	79	938
Operating Expenses - Customer Service & Info	Subtotal Operating Expenses - Customer Service & Info	736	715	794	753	774	774	755	794	775	753	775	775	9,173
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	70	70	72	72	72	72	72	72	72	72	72	72	862
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense	0	0	0	0	0	0	0	0	0	0	0	0	4
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other	70	70	73	72	73	73	72	73	73	72	73	73	866
Operating Expenses - Administrative & General	920-A&G Salaries	66,732	66,474	73,940	68,130	68,419	73,486	68,198	68,561	73,583	68,070	68,397	73,574	837,562
Operating Expenses - Administrative & General	921-A&G Office & Supplies	503	503	503	503	503	503	503	503	503	503	503	503	6,042
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	2,017	1,943	1,605	1,742	1,784	1,708	1,715	1,711	1,712	1,777	1,712	(7,201)	12,225
Operating Expenses - Administrative & General	926-A&G Pen & Ben	50,479	47,958	44,750	53,108	56,907	48,375	54,663	58,913	51,841	63,634	61,197	58,688	650,513
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	119,731	116,879	120,798	123,483	127,612	124,073	125,079	129,689	127,640	133,985	131,808	125,564	1,506,341
	Total	360,127	338,405	338,486	343,708	363,050	346,559	344,669	360,467	349,979	358,488	347,380	339,646	4,190,965

Monthly Labor Costs - Unadjusted

Reporting Line	Account Major	NSPM ND Gas Retail												2021	
		Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021		
Operating Expenses - Gas Production & Storage	735-Misc Gas Production Exp	322	6	7	7	7	7	7	7	7	7	7	7	7	396
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	8	1,680	1,493	1,594	1,677	1,563	1,616	1,613	1,565	1,672	1,602	(6,014)	10,068	
Operating Expenses - Administrative & General	926-A&G Pen & Ben	532	50,108	45,412	54,178	57,480	49,470	55,497	59,144	52,713	63,990	61,495	58,866	608,884	
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	42,085	114,151	116,486	121,958	123,952	121,140	122,703	126,399	124,969	131,184	128,928	85,301	1,359,255	
	Total	416,968	326,221	322,931	342,070	345,757	332,831	337,478	339,844	336,212	344,716	333,054	293,937	4,072,018	

Northern States Power Company
State of North Dakota Gas Jurisdiction
2020 Actual Year

Monthly Labor Costs - Unadjusted

Reporting Line Parent of Reporting Line	Account Major	NSPM ND Gas Retail												
		Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	2020
Operating Expenses - Gas Production & Storage	735-Misc Gas Production Exp	80	33	159	431	263	302	487	560	582	658	771	624	4,949
Operating Expenses - Gas Production & Storage	759-Gas Production Oth Exp	1,272	1,123	913	367	539	334	295	320	472	136	609	264	6,646
Operating Expenses - Gas Production & Storage	807-Purchased Gas Exp	148	10	35	21	41	78	232	39	114	74	47	149	989
Operating Expenses - Gas Production & Storage	813-Gas Supply Exp Steam	1,701	1,551	1,913	1,615	1,267	1,284	2,048	1,104	1,148	1,643	1,062	1,140	17,476
Operating Expenses - Gas Production & Storage	824-Gs Storage Other	1	1	1										2
Operating Expenses - Gas Production & Storage	841-Oth Strg Exp-Oper & Labor	4,160	6,236	3,934	2,581	2,163	4,035	4,809	3,942	2,740	2,282	3,627	3,396	43,906
Operating Expenses - Gas Production & Storage	843.2-Mtce of Strc & Improv	1,007	101	383	22	32	283	520	204	(6)	279	81	2,905	
Operating Expenses - Gas Production & Storage	843.6-Mtce of Vaporznng Equip	1,182	490	366	539	939	1,348	4,125	3,343	1,134	400	840	790	15,495
Operating Expenses - Gas Production & Storage	843.9-Mtce of Othr Eqp	301					101	215	71		1			689
Operating Expenses - Gas Production & Storage	844.3-Liquefaction Processing	1,612	1,062	1,002	2,258	6,205	13,466	5,056	9,405	4,897	454	408	763	46,589
Operating Expenses - Gas Production & Storage	846.2-Other Expenses	231	195	148	123	115	139	223	187	159	105	94	292	2,010
Operating Expenses - Gas Production & Storage	847.2-Mtce of Structures	522	288	157	58		147	288	260	206	445	545	306	3,222
Operating Expenses - Gas Production & Storage	847.3-Mtce of LNG Processing Equip	15,675	13,808	14,848	18,221	12,280	5,289	8,256	5,482	7,339	12,720	21,513	16,630	152,061
Operating Expenses - Gas Production & Storage	847.5-Mtce of Measuring Equip				63									63
Operating Expenses - Gas Production & Storage	Subtotal Operating Expenses - Gas Production & Storage	27,892	24,898	23,857	26,299	23,843	26,805	26,554	24,917	18,792	18,913	29,795	24,435	297,000
Operating Expenses - Gas Transmission	850-Gs Trans Opn Supv & Eng	2,119	3,110	2,518	2,420	2,332	2,334	2,810	5,215	4,262	6,383	4,493	4,039	42,036
Operating Expenses - Gas Transmission	851-Gs Trans Sys Cont'l & Load Disp	803	1,967	(175)	1,092	1,278	247	1,035	1,755	(507)	1,138	1,196	635	10,466
Operating Expenses - Gas Transmission	856-Gs Trans Mains Exp	227	445	674	475	1,410	934	2,268	2,378	1,820	1,829	2,235	642	15,338
Operating Expenses - Gas Transmission	857-Gs Trans Meas & Regl Stn Exp				(11)	307	256	140	108		12	149	322	1,284
Operating Expenses - Gas Transmission	859-Trans - Other Expenses	292	544	196	72	169	68	105	101	86	111	99	122	1,965
Operating Expenses - Gas Transmission	863-Maint Gs Trans Mains	930	462	441	226	150	473	(29)	29	200	601	116	190	3,788
Operating Expenses - Gas Transmission	865-Maint Gs Trans Meas & Regl Stn Equip	90	147	281	517	74	157	110			6			1,383
Operating Expenses - Gas Transmission	866-Trans Mtce Commun Equip	0	0	0	0	0	(0)	0	0	0	0	0	0	0
Operating Expenses - Gas Transmission	Subtotal Operating Expenses - Gas Transmission	4,462	6,676	3,935	4,792	5,721	4,469	6,439	9,586	5,862	10,080	8,288	5,951	76,259
Operating Expenses - Gas Distribution	870-Dist Oper - E&S	35,068	25,313	36,176	21,855	22,559	19,080	34,368	19,116	27,794	22,002	20,112	24,150	307,593
Operating Expenses - Gas Distribution	871-Dist Exp-Dist Load	28,751	24,498	26,645	29,483	26,652	26,561	30,213	27,267	27,780	29,102	33,589	32,192	342,731
Operating Expenses - Gas Distribution	874-Dist Exp-Mains & Serv	26,153	36,234	44,352	64,499	50,875	55,729	47,700	39,947	37,488	29,463	30,881	22,792	486,114
Operating Expenses - Gas Distribution	875-Dist Op Meas&Regl Stat Gnl	27,705	11,839	22,002	20,531	20,359	13,429	7,912	4,387	5,650	21,039	17,042	19,804	191,700
Operating Expenses - Gas Distribution	876-Dist Op Meas&Regl Stat Indst		3,251	911	829	256								5,247
Operating Expenses - Gas Distribution	877-Dist Op Meas&Regl Stat Cty	741	570	1,420	261	359	326	361	403	1,301	2,822	843	2,532	11,938
Operating Expenses - Gas Distribution	878-Dist Op Meter & House Reg	10,771	16,593	25,958	7,614	8,072	12,029	14,709	21,095	19,828	12,518	6,497	10,103	165,786
Operating Expenses - Gas Distribution	879-Dist Op Customer Install	18,706	14,884	15,647	10,971	10,690	15,101	16,317	18,692	20,838	34,955	26,938	22,291	226,030
Operating Expenses - Gas Distribution	880-Dist Oper -Other	74,404	52,494	54,569	37,390	27,606	43,883	40,488	29,546	25,141	29,810	27,131	34,720	477,183
Operating Expenses - Gas Distribution	885-Dist - Mtce E&S	24,973	12,894	31,309	9,895	18,666	16,293		24,903	5,963	14,345	23,081	12,213	194,536
Operating Expenses - Gas Distribution	887-Dist - Mtce of Mains	2,019	6,074	8,430	10,960	13,864	15,520	7,534	6,951	5,472	4,693	11,607	18,929	112,053
Operating Expenses - Gas Distribution	888-Maintenance of Compressor Station Equipment							(2)	(3)	(2)	(3)	(3)	(4)	(17)
Operating Expenses - Gas Distribution	889-Dist-Mtce of Meas&Regl	17,137	23,686	19,454	11,578	13,158	6,882	9,917	11,258	12,291	15,186	24,883	25,208	190,639
Operating Expenses - Gas Distribution	890 - Dist Mtce of Meas&Regl Indus	669									438			1,107
Operating Expenses - Gas Distribution	891-Dist-Mtce of Meas&Regl	707	436											1,144
Operating Expenses - Gas Distribution	892-Dist-Mtce of Services	43,591	25,350	34,109	42,123	52,258	41,570	41,195	34,827	44,171	44,815	44,313	38,780	487,104
Operating Expenses - Gas Distribution	893-Dist-Mtce of Meters&Hou	5,469	2,348	8,259	7,536	8,324	5,660	9,594	8,601	14,710	11,404	6,831	8,063	96,798
Operating Expenses - Gas Distribution	Subtotal Operating Expenses - Gas Distribution	316,863	256,466	329,241	275,526	273,699	272,063	260,305	246,990	248,425	272,588	273,744	271,774	3,297,685
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	231	226	256	189	205	240	334	238	235	272	228	262	2,916
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	3,014	3,258	2,986	1,018	817	1,354	2,883	3,215	3,289	2,871	3,083	2,150	29,937
Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	26,873	25,150	28,734	21,103	21,658	23,384	32,547	25,005	24,318	28,860	24,017	24,569	306,218
Operating Expenses - Customer Accounting	905-Cust Acct Misc	163	141	169	55	52	52	16	15	13	47	42	52	818
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting	30,281	28,775	32,145	22,365	22,731	25,030	35,780	28,474	27,855	32,049	27,371	27,033	339,889

Northern States Power Company
State of North Dakota Gas Jurisdiction
2020 Actual Year

Monthly Labor Costs - Unadjusted

Reporting Line Parent of Reporting Line	Account Major	NSPM ND Gas Retail												
		Jan - 2020	Feb - 2020	Mar - 2020	Apr - 2020	May - 2020	Jun - 2020	Jul - 2020	Aug - 2020	Sep - 2020	Oct - 2020	Nov - 2020	Dec - 2020	2020
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	4,085	3,356	5,221	3,619	3,253	3,475	3,691	(3,971)	2,377	5,060	3,010	3,019	36,195
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	27	23	28	31	29	30	45	38	30	101	90	111	583
Operating Expenses - Customer Service & Information	Subtotal Operating Expenses - Customer Service & Information	4,111	3,380	5,249	3,650	3,283	3,504	3,736	(3,933)	2,407	5,160	3,100	3,130	36,778
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	14	68	37	210	184	3	53		(8)	166	(161)	(8)	559
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense				0	0	0	2	2	2	0	0	0	8
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other	14	68	37	211	184	3	55	2	(6)	167	(161)	(8)	566
Operating Expenses - Administrative & General	920-A&G Salaries	86,102	88,855	79,531	71,785	63,448	119,606	62,097	66,092	114,544	64,435	65,487	96,565	978,547
Operating Expenses - Administrative & General	921-A&G Office & Supplies	34	43	891	507	798	27	467	57	684	397	666	1,264	5,835
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	4,032	3,839	4,454	3,721	3,761	3,812	3,395	3,545	3,192	4,021	3,472	1,124	42,369
Operating Expenses - Administrative & General	926-A&G Pen & Ben	80,671	82,069	105,158	91,673	91,346	31,898	71,717	87,567	63,095	75,496	120,301	104,889	1,005,880
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	170,839	174,807	190,034	167,684	159,353	155,343	137,675	157,261	181,515	144,349	189,926	203,843	2,032,630
	Total	554,462	495,069	584,499	500,527	488,814	487,218	470,545	463,297	484,849	483,306	532,063	536,157	6,080,808

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

O&M Expense by Jurisdictional Allocator

Reporting Line	Jurisdictional Allocator	2021 Bridge Year			2022 Test Year		
		Total NSPM	ND Gas	Other	Total NSPM	ND Gas	Other
Purchased Gas Expense	NSPM GCommodityStudy	253,017,542	36,788,498	216,229,045	253,554,950	36,866,636	216,688,314
Purchased Gas Expense	NSPM GDemandStudy	54,138,987	6,748,695	47,390,291	63,837,606	7,957,677	55,879,929
Purchased Gas Expense	NSPM GDirectMN	2,123,851		2,123,851	925,287		925,287
Purchased Gas Expense	NSPM GDirectND	(488,009)	(488,009)		(924,716)	(924,716)	
Purchased Gas Expense	NSPM GLimitedFirm/Standby	185,095	10,164	174,931	634,302	34,832	599,470
Purchased Gas Expense	Subtotal Purchased Gas Expense	308,977,465	43,059,348	265,918,117	318,027,429	43,934,429	274,093,000
Operating Expenses - Gas Production & Storage	NSPM GCommodityStudy	93,424	13,584	79,841			
Operating Expenses - Gas Production & Storage	NSPM GDesignDay	5,461,707	691,326	4,770,380	5,020,448	635,473	4,384,974
Operating Expenses - Gas Production & Storage	NSPM GDirectND	0	0				
Operating Expenses - Gas Production & Storage	Subtotal Operating Expenses - Gas Production & Storage	5,555,131	704,910	4,850,221	5,020,448	635,473	4,384,974
Operating Expenses - Gas Transmission	NSPM GLoadDispatch	3,220,247	378,012	2,842,235	3,294,193	386,692	2,907,501
Operating Expenses - Gas Transmission	Subtotal Operating Expenses - Gas Transmission	3,220,247	378,012	2,842,235	3,294,193	386,692	2,907,501
Operating Expenses - Gas Distribution	NSPM GCustMNND Border	2,719,833	2,117,931	601,902	2,899,932	2,258,174	641,758
Operating Expenses - Gas Distribution	NSPM GCustomers	7,920,165	893,965	7,026,200	8,390,159	947,014	7,443,145
Operating Expenses - Gas Distribution	NSPM GDirectMN	27,454,301		27,454,301	27,819,138		27,819,138
Operating Expenses - Gas Distribution	NSPM GDirectND	2,222,331	2,222,331		1,924,193	1,924,193	
Operating Expenses - Gas Distribution	Subtotal Operating Expenses - Gas Distribution	40,316,629	5,234,227	35,082,402	41,033,422	5,129,381	35,904,041
Operating Expenses - Customer Accounting	NSPM GBadDebt	2,401,928	285,829	2,116,098	2,359,068	280,729	2,078,339
Operating Expenses - Customer Accounting	NSPM GCustomers	6,394,614	721,773	5,672,842	8,261,971	932,545	7,329,426
Operating Expenses - Customer Accounting	NSPM GDirectMN	4,417,016		4,417,016	3,780,038		3,780,038
Operating Expenses - Customer Accounting	NSPM GDirectND	285,214	285,214		399,447	399,447	
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting	13,498,772	1,292,816	12,205,956	14,800,524	1,612,721	13,187,803
Operating Expenses - Customer Service & Information	NSPM GCustMNND Border	925	720	205			
Operating Expenses - Customer Service & Information	NSPM GCustomers	454,409	51,290	403,119	458,159	51,713	406,446
Operating Expenses - Customer Service & Information	NSPM GDirectMN	14,926,306		14,926,306	16,869,207		16,869,207
Operating Expenses - Customer Service & Information	NSPM GDirectND	97,593	97,593		97,676	97,676	
Operating Expenses - Customer Service & Information	Subtotal Operating Expenses - Customer Service & Informati	15,479,232	149,603	15,329,630	17,425,042	149,389	17,275,653
Operating Expenses - Sales, Econ Dvlp & Other	NSPM GCustomers	20,827	2,351	18,476	20,867	2,355	18,512
Operating Expenses - Sales, Econ Dvlp & Other	NSPM GDirectMN	(60,539)		(60,539)	(58,162)		(58,162)
Operating Expenses - Sales, Econ Dvlp & Other	NSPM GDirectND	7,671	7,671		7,382	7,382	
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other	(32,040)	10,022	(42,062)	(29,913)	9,737	(39,650)
Operating Expenses - Administrative & General	NSPM GCustMNND Border	294,287	229,161	65,126	291,271	226,813	64,459
Operating Expenses - Administrative & General	NSPM GCustomers	17,279,463	1,950,368	15,329,096	19,689,458	2,222,388	17,467,069
Operating Expenses - Administrative & General	NSPM GDirectMN	4,395,825		4,395,825	4,251,923		4,251,923
Operating Expenses - Administrative & General	NSPM GDirectND	134,025	134,025		58,455	58,455	
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General	22,103,601	2,313,554	19,790,047	24,291,107	2,507,656	21,783,451
Total O&M		409,119,038	53,142,492	355,976,546	423,862,252	54,365,479	369,496,772

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Amortizations

Reporting Line	Account Major	Report Label	ND Gas Retail		References
			2021 Bridge Year	2022 Test Year	
Amortization	407-Amortization	Income Tax Tracker	-	9,317	Volume 3, Workpaper A15
Amortization	407-Amortization	NOL ADIT ARAM	22,547	22,547	Volume 3, Workpaper A17
Amortization	407-Amortization	Rate Case Expenses	-	408,115	Volume 3, Workpaper A18
Amortization	407-Amortization	Sub-Total Amortization	22,547	439,980	

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Payroll Taxes

Reporting Line	Account Major	Record Type	Jurisdictional Allocator	2021 Bridge Year			2022 Test Year		
				Total	ND Gas	Other	Total	ND Gas	Other
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GCustMNND Border	107,803	83,946	23,857	120,713	93,999	26,714
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GCustomers	1,306,697	147,490	1,159,208	1,361,162	153,637	1,207,525
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GDirectMN	1,413,835		1,413,835	1,442,279		1,442,279
Payroll & Other Taxes	408.3-Payroll Taxes	Base OM	NSPM GDirectND	<u>40,033</u>	<u>40,033</u>	-	<u>15,507</u>	<u>15,507</u>	-
Payroll & Other Taxes			Sub-Total Base OM	2,868,368	271,469	2,596,899	2,939,661	263,143	2,676,518
Payroll & Other Taxes	408.3-Payroll Taxes	NSPM-Aviation	NSPM GDirectMN	(2,326)		(2,326)	(2,353)		(2,353)
Payroll & Other Taxes	408.3-Payroll Taxes	NSPM-Aviation	NSPM GDirectND	(296)	(296)	-	(299)	(299)	-
Payroll & Other Taxes			Sub-Total NSPM-Aviation	(2,622)	(296)	(2,326)	(2,652)	(299)	(2,353)
			Total Payroll Taxes	2,865,746	271,173	2,594,573	2,937,009	262,844	2,674,165

NSP-MN Regulated Capital Structure

Weighted Average Cost of Capital Test Year - Forecasted Test Year Ending December 2022 (\$ in 000's)

JURISDICTION	Balances		Capital Ratios	Cost of Capital	Weighted Avg Cost of Debt	Before Tax Weighted Cost of Capital
			Debt %			
LT Debt (1)	6,904,800		99.0840%	47.0300%	4.0955%	4.0600%
ST Debt (2)	63,830		0.9160%	0.4300%	1.0900%	0.0100%
Total Debt	6,968,630		100.0000%	47.4600%		4.0700%
Common Equity (3)	7,713,791			52.5400%	10.5000%	5.5200%
Total Equity	7,713,791			52.5400%		5.5200%
Total Capital	14,682,421			100.0000%		7.4500%
Income Tax Rate	24.405%	North Dakota Jurisdictional Tax Rate				

Footnote:

(1) LTD Balance is a 12 Month Average Balance

(2) STD Balance is a 12 Month Average Balance.

(3) Equity Balance is a 13 Month Average Balance. Common equity includes an adjustment to eliminate non-regulated subsidiaries.

NSP-MN Regulated Capital Structure

Weighted Average Cost of Capital

Current Year - Forecasted Current Year Ending December 2021

(\$ in 000's)

JURISDICTION	Balances		Capital Ratios	Cost of Capital	Weighted Avg Cost of Debt	Before Tax Weighted Cost of Capital
			Debt %			
LT Debt (1)	6,565,989		99.4545%	47.2200%	4.1338%	4.1100%
ST Debt (2)	36,012		0.5455%	0.2600%	1.3100%	0.0100%
Total Debt	6,602,001		100.0000%	47.4800%		4.1200%
Common Equity (3)	7,302,984			52.5200%	10.5000%	5.5100%
Total Equity	7,302,984			52.5200%		5.5100%
Total Capital	13,904,985			100.0000%		7.4600%
Income Tax Rate	24.405%	North Dakota Jurisdictional Tax Rate				

Footnote:

(1) LTD Balance is a 12 Month Average Balance

(2) STD Balance is a 12 Month Average Balance.

(3) Equity Balance is a 13 Month Average Balance. Common equity includes an adjustment to eliminate non-regulated subsidiaries.

XCEL ENERGY NORTH
"B" AVERAGE CUSTOMERS
2022 Budget

			<u>Average Customers</u>	<u>Utility % of Total Company</u>	<u>Division % Within Utility</u>	<u>Combination Utility Division %</u>
ELECTRIC						
FARGO	05 MN	3,509				2.2357%
	05 ND	95,010				60.5284%
TOTAL	05		98,519	4.7594%	6.4407%	62.7641%
G FORKS	07 ND		0	0.0000%	0.0000%	0.0000%
MANKATO	08		0	0.0000%	0.0000%	0.0000%
MINNEAPOLIS	09		1,323,200	63.9232%	86.5042%	
MINNETONKA	10		0	0.0000%	0.0000%	0.0000%
MINOT	11 ND		0	0.0000%	0.0000%	0.0000%
ST PAUL	13		0	0.0000%	0.0000%	0.0000%
SIoux FALLS	14 MN	8,126				
	14 SD	99,791				
TOTAL	14		107,917	5.2134%	7.0551%	
WHITE BEAR	16		0	0.0000%	0.0000%	0.0000%
EDINA	17		0	0.0000%	0.0000%	0.0000%
BROOKLYN CTR	18		0	0.0000%	0.0000%	0.0000%
WINONA	23		0	0.0000%	0.0000%	0.0000%
NORTHWEST	24		0	0.0000%	0.0000%	0.0000%
NEWPORT	27		0	0.0000%	0.0000%	0.0000%
TOTAL ELECTRIC			1,529,635	73.8960%	100.0000%	
GAS						
SIoux FALLS	14 SD		0	0.0000%	0.0000%	0.0000%
FARGO	05 MN	14,236				9.0693%
	05 ND	44,212				28.1666%
TOTAL	05		58,448	2.8236%	10.8167%	37.2359%
G FORKS	07 MN	3,097				15.5832%
	07 ND	16,778				84.4168%
TOTAL	07		19,876	0.9602%	3.6783%	100.0000%
MANKATO	08		0	0.0000%	0.0000%	0.0000%
MINNETONKA	10		0	0.0000%	0.0000%	0.0000%
ST PAUL	13		0	0.0000%	0.0000%	0.0000%
WHITE BEAR	16		462,026	22.3202%	85.5050%	100.0000%
EDINA	17		0	0.0000%	0.0000%	0.0000%
WINONA	23		0	0.0000%	0.0000%	0.0000%
NORTHWEST	24		0	0.0000%	0.0000%	0.0000%
LAKES	25		0	0.0000%	0.0000%	0.0000%
NEWPORT	27		0	0.0000%	0.0000%	0.0000%
TOTAL GAS (540,316 + 33 Transp)			540,349	26.1040%	100.0000%	
TOTAL COMPANY			<u>2,069,984</u>	<u>100.0000%</u>		

Note - Gas includes Transportation Customers

XCEL ENERGY NORTH
AVERAGE CUSTOMERS BY JURISDICTION
For G.O. Division Split
2022 Budget

ELECTRIC UTILITY	AVERAGE CUSTOMERS	%	
MINN DIVS	1,323,200		
SF DIV (MN)	8,126		
FARGO DIV (MN)	3,509		
TOTAL MINN JURIS	1,334,835	87.2649%	Electric Customer Allocations
NO DAKOTA JURIS	95,010	6.2113%	
SO DAKOTA JURIS	99,791	6.5238%	
WHOLESALE JURIS	0	0.0000%	
TOTAL ELECTRIC UTILITY	1,529,635	100.0000%	

GAS UTILITY	AVERAGE CUSTOMERS	%	
MINN JURIS	479,359	88.7128%	Gas Customer Allocations
NO DAKOTA JURIS	60,991	11.2872%	
SO DAKOTA JURIS	0	0.0000%	
TOTAL GAS UTILITY	540,349	100.0000%	

Northern States Power Company (MN) 2022 1st Yr Gas Budget (2022)

Allocation Factors - Production (LPG) and Storage (LNG) D10 Factor

	Design Days	D10 Alloc.
Minnesota	761,182	87.3423%
North Dakota	110,311	12.6577%
Total Gas Utility	871,493	100.0000%

Note: Used to allocate plant and plant related items between the Minnesota and North Dakota jurisdictions. The factor is based on projected design day requirements.

Allocation Factors - General Plant System Load Dispatching D11 Factor

	Design Days			Sales			Load Dispatch
	Mcf	Alloc.	50%	Mcf	Alloc.	50%	
Minnesota	761,182	87.3423%	43.6711%	115,626,362	89.1805%	44.5903%	88.2614%
North Dakota	110,311	12.6577%	6.3289%	14,027,905	10.8195%	5.4097%	11.7386%
Total Gas Utility	871,493	100.00%	50.00%	129,654,267	100.00%	50.00%	100.0000%

Note: Used to allocate plant and plant related items between Minnesota and North Dakota jurisdictions. Factor is based 50 percent on sales and 50 percent on projected design day requirements.

2020 Actual Data

for 2021 Actuals and 2022 Budget

Labor Related Cost Element Groups from SAP
Excludes A&G and COGS

Reporting Line	Dec-20		
	Total	NSPM Electric	NSPM Gas
Production	241,010,384	241,010,384	
Production	2,414,383		2,414,383
Transmission	17,267,976	17,267,976	
Transmission	679,558		679,558
Distribution and Customer Accounts	46,696,816	46,696,816	
Distribution and Customer Accounts	21,650,990		21,650,990
Distribution and Customer Accounts	15,182,392	12,142,911	3,039,481
Distribution and Customer Accounts	<u>2,827,279</u>	<u>1,970,779</u>	<u>856,500</u>
Total	347,729,778	319,088,866	28,640,912
Utility Labor Allocator	100.0000%	91.7635%	8.2365%

2019	100.00%	91.66%	8.34%
2018	100.00%	92.21%	7.79%
2017	100.00%	92.05%	7.95%
2016	100.00%	92.32%	7.68%
2015	100.00%	92.13%	7.87%
2014	100.00%	93.04%	6.96%
2013	100.00%	93.60%	6.40%

Electric P-T-D (LABOR ONLY)

	NSPM Electric	PTD Labor Allocator
Production	241,010,384	75.5308%
Transmission	17,267,976	5.4117%
Distribution and Customer Accounts	<u>60,810,506</u>	<u>19.0575%</u>
	319,088,866	100.0000%

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Used for Non-Plant allocation

Jurisdictional Labor Allocators based on 2020 data

2019 Actual	Utility	FERC Function	Total NSPM	MN Elec	ND Elec	SD Elec	MN Gas	ND Gas
			Labor	Labor	Labor	Labor	Labor	Labor
Dec-19	NSPM Electric	Production	253,805,798	218,292,260	15,908,160	16,810,048	2,446,313	349,016
Dec-19	NSPM Electric	Transmission	19,787,017	16,742,804	1,207,613	1,295,026	480,416	61,158
Dec-19	NSPM Electric	Distribution	78,998,034	48,000,915	3,380,645	3,737,343	19,768,966	4,110,165
Dec-19	NSPM Electric	Customer Accounts	16,614,761	11,283,303	902,773	1,002,815	3,010,654	415,216
Dec-19	NSPM Electric	Customer Service	2,627,290	2,017,570	124,478	123,939	318,156	43,147
Dec-19	NSPM Electric	Sales						
Dec-19	NSPM Electric	A&G	192,229,733	152,095,846	11,388,986	11,896,550	14,629,963	2,218,387
Dec-19	NSPM Electric	Sub-Total NSPM Electric	564,062,631	448,432,697	32,912,655	34,865,721	40,654,468	7,197,090

Total Excluding A&G	371,832,898	296,336,851	21,523,669	22,969,171	26,024,505	4,978,703
Jurisdiction % of TOTAL NSPM (E&G)		79.70%	5.79%	6.18%	7.00%	1.34%

NSPM Electric Only	NSPM Elec	MN Elec	ND Elec	SD Elec	
Jurisdiction % of TOTAL NSPM Electric ONLY	516,211,073	86.87%	6.38%	6.75%	100.00%

NSPM Gas Only	NSPM Gas	MN Gas	ND Gas
Jurisdiction % of TOTAL NSPM Gas ONLY	47,851,558	84.96%	15.04%

**Xcel Energy
2022 Budget Allocations**

2022 Budget

	ELEC	GAS		CHECK	Last Update
Customers (Utility :	73.8960%	26.1040%		100.0000%	Updated 5-25-21 Spring version
Customer Bills	79.6146%	20.3854%		100.0000%	Updated 6-1-21
3 Factor	93.5946%	6.4054%		100.0000%	Updated 6-1-21
Total Operating La	91.7635%	8.2365%		100.0000%	Updated 6-1-21
Operating Labor	0.0000%	0.0000%		0.0000%	NA
Software	90.2600%	9.7400%		100.0000%	Updated 6-1-21
Pretax	91.6468%	8.3532%		100.0000%	Linked to 2020 Bud
P-T-D-G (Prod, Træ	92.1600%	7.8400%		100.0000%	Updated 6-1-21 (2020 Actual)
TRAC	82.7561%	17.2439%		100.0000%	Updated 6-1-21 (2020 Actual)
	Production	Transmission	Distribution		
P-T-D	59.3000%	13.3000%	27.4000%	100.0000%	Updated 6-1-21
	MN	WI			
36 mth Interchange	83.6271%	16.3729%		100.0000%	Updated 8/10/20 jh
Interchange Energ	82.7276%	17.2724%		100.0000%	Updated 8/19/20 jh

**Northern States Power (MN)
Allocation Tables - 2022**

	MN	ND	SD	WHL	SL	CHECK	Last Updated	
ECustomerMN/ND	3.5621%	96.4379%				100.0000%	Updated 5-25-21 Spring Version	
ECustomerMN/SD	7.5298%		92.4702%			100.0000%	Updated 5-25-21 Spring Version	
ECustomerMN/SD/ND	87.2649%	6.2113%	6.5238%	0.0000%		100.0000%	Updated 5-25-21 Spring Version	
ECustomerND/SD	5.6363%	46.0238%	48.3399%			100.0000%	Updated 5-25-21 Spring Version	
EDemandProd	86.9247%	6.1382%	6.9371%	0.0000%		100.0000%	Updated	a.k.a. D10
EDemandTran	86.9247%	6.1382%	6.9371%	0.0000%		100.0000%	Updated	a.k.a. D10
EBadDebt	88.2900%	5.7200%	5.9900%	0.0000%		100.0000%	Updated 7/7/20 based on 2019 act	
EDirectMN	100.0000%					100.0000%		
EDirectND		100.0000%				100.0000%		
EDirectSD			100.0000%			100.0000%		
EEnergy	86.4586%	6.7281%	6.8133%	0.0000%		100.0000%	Updated 7/29/20 jh v2.0	a.k.a. E10
ETwoFactorAlloc	87.0750%	6.1963%	6.7287%	0.0000%		100.0000%	Updated 08/10/2020 MEP	
ELabor	86.8700%	6.3758%	6.7542%	0.0000%		100.0000%	Updated 08/10/2020 MEP	
E Open Line						0.0000%		
E Open Line						0.0000%		
E Open Line						0.0000%		
GCommodityStudy	85.4601%	14.5399%				100.0000%	Linked to 2020 Act	
GCustomerMN/ND	22.1301%	77.8699%				100.0000%	Updated 5-25-21 Spring Version	
GCustomerMN/SD	0.0000%	0.0000%	0.0000%			0.0000%	Updated 5-25-21 Spring Version	
GCustomerMN/SD/ND	88.7128%	11.2872%	0.0000%			100.0000%	Updated 5-25-21 Spring Version	
GCustomerSD/ND	0.0000%	0.0000%	0.0000%			0.0000%	Updated 5-25-21 Spring Version	
GDemandStudy	87.5345%	12.4655%				100.0000%	Linked to 2021 Bud	
GDesignDayDemand	87.3423%	12.6577%				100.0000%	Updated 5/20/21 spring version	a.k.a. D10
GDirectMN	100.0000%					100.0000%		
GDirectND		100.0000%				100.0000%		
GDirectSD			100.0000%			100.0000%		
GLimitedFirm/Standby	94.5086%	5.4914%				100.0000%	Linked to 2020 Act	
GLoadDispatch	88.2614%	11.7386%				100.0000%	Updated 5/20/21 spring version	a.k.a. D11
GPGATrueUpStudy	173.0400%	-73.0400%				100.0000%	Linked to 2020	
GLabor	84.9595%	15.0405%				100.0000%	Updated 08/10/2020 MEP	
GBadDebt	88.1000%	11.9000%				100.0000%	Updated 7/7/20 based on 2019 Act	
GOpen Line						0.0000%		
GOpen Line						0.0000%		
GOpen Line						0.0000%		

Northern States Power Company
North Dakota Gas Jurisdiction

Adjustment A1. Advertising Expense Adjustment
Purpose Statement

The purpose of the advertising expense adjustment is to remove from the test year operating expense advertising dollars that are not recoverable from rate payers. Advertising for safety, customer care, and as required by regulation are recoverable. Advertising considered as image or branding is not recoverable.

Non-recoverable advertising in NSPM is determined by GL Account. RIS system creates an automatic adjustment to remove any costs in those non-recoverable accounts.

Northern States Power Company
North Dakota Gas Jurisdiction

Adjustment A1. Advertising Expense Adjustment
Adjustment Amount

Reporting Line	FERC Account	GL Account	Advertising Expense in Base Rates		Total Advertising Expense		Advertising Disallowances	
			Dec - 2021	Dec - 2022	Dec - 2021	Dec - 2022	Dec - 2021	Dec - 2022
Operating Expenses - Administrative & General	930100: 93010-A&G General Advertising	Advertising - Brand Image			8,970	7,990	(8,970)	(7,990)
Operating Expenses - Administrative & General	930100: 93010-A&G General Advertising	Advertising - Brand Sponsorship			19,473	20,866	(19,473)	(20,866)
Operating Expenses - Administrative & General	930100: 93010-A&G General Advertising	Advertising - General	3,053	3,069	3,053	3,069		
Operating Expenses - Customer Service & Information	908000: 90800-Customer Asst Expense	Advertising - Conservation DSM			36,667	40,000	(36,667)	(40,000)
Operating Expenses - Customer Service & Information	908000: 90800-Customer Asst Expense	Communication - Conservation DSM	2,798	3,048	2,798	3,048		
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Advertising - Conservation Other	49	53	49	53		
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Mandated Inserts Communication	1,877	2,071	1,877	2,071		
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Safety Advertising	21,162	21,459	21,162	21,459		
Operating Expenses - Customer Service & Information	909000: 909000-Informational and instruction advertising expense	Safety Information	310	44	310	44		
Operating Expenses - Sales, Econ Dvlp & Other	912000: 91200-Economic Development	Customer Program - Advertising	520	521	520	521		
Operating Expenses - Sales, Econ Dvlp & Other	912000: 91200-Economic Development	Customer Program - Promotion	<u>1,038</u>	<u>950</u>	<u>1,038</u>	<u>950</u>		
		Sub-Total NSPM ND Gas Retail	30,808	31,215	95,917	100,071	(65,109)	(68,856)
		908000: 90800-Customer Asst Expense	2,798	3,048	39,464	43,048	(36,667)	(40,000)
	909000: 909000-Informational and instruction advertising expense		23,398	23,627	23,398	23,627		
	912000: 91200-Economic Development		1,559	1,471	1,559	1,471		
	930100: 93010-A&G General Advertising		<u>3,053</u>	<u>3,069</u>	<u>31,496</u>	<u>31,926</u>	<u>(28,442)</u>	<u>(28,856)</u>
		Total	30,808	31,215	95,917	100,071	(65,109)	(68,856)

**Northern States Power Company
North Dakota Gas Jurisdiction**

Adjustment A1. Advertising Expense Adjustment
Model Validation

MEP - Record Type Validation	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information	(36,667)	(40,000)
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	<u>(28,442)</u>	<u>(28,856)</u>
Total Operating Expenses	(65,109)	(68,856)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	15,890	16,804
Total Taxes	15,890	16,804
Total Operating Revenues		
Total Expenses	(49,219)	(52,052)
AFDC Debt		
AFDC Equity		
Net Income	49,219	52,052
Rate of Return (ROR)		
Total Operating Income	49,219	52,052
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	49,219	52,052
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	49,219	52,052
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	49,219	52,052
Operating Income Deficiency	(49,219)	(52,052)
Revenue Conversion Factor (1/(1-Composite Tax Rate))		
	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(65,109)	(68,856)

Northern States Power Company
2021 -2022 Budget
Association Dues

North Dakota

Gas	2021	2022
Association Dues Excluded	<u>(135.87)</u>	<u>61.01</u>

An adjustment is required to remove costs associated with organizational dues that are not allowed for recovery from customers.

The Association Dues adjustment for the rate case was based on an allocation of 2019 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Budget

Association Dues

The purpose of the Association Dues is to reduce administrative and general expenses for dues paid to either social organizations or organizations not associated with the State of North Dakota.

**Northern States Power Company
Dues**

	2021	2022	2023	2024	2025	(blank)	Grand Total
MN - ND - SD C	998,644	1,013,572	1,018,008	1,022,582	1,024,857		5,077,662
MN - ND - SD E	1,545,292	1,725,619	1,747,472	1,672,109	1,694,662		8,385,154
MN - ND - SD G	306,553	333,052	333,052	333,052	333,052		1,638,760
MN - ND E	4	5	5	5	5		23
MN - ND G	73	75	75	75	75		375
MN C	835	914	914	914	914		4,493
MN E	284,937	319,687	315,687	315,687	315,687		1,551,686
MN G	11,948	12,575	12,575	12,575	12,575		62,246
ND C	1,055	1,061	1,061	1,061	1,061		5,298
ND E	992	1,250	1,250	1,250	1,250		5,992
ND G	809	1,021	1,021	1,021	1,021		4,892
SD E	2,176	3,115	3,115	3,115	3,115		14,637
Xcel Non-Utility	219	244	244	244	244		1,196
(blank)							
Grand Total	3,153,537	3,412,189	3,434,478	3,363,690	3,388,518		16,752,413

	2	3	4	5	6	
						Total Dues from data pull:
MN - ND - SD C	998,644	1,013,572	1,018,008	1,022,582	1,024,857	
MN - ND - SD E	1,545,292	1,725,619	1,747,472	1,672,109	1,694,662	
MN - ND - SD G	306,553	333,052	333,052	333,052	333,052	
MN - ND E	4	5	5	5	5	
MN - ND G	73	75	75	75	75	
MN C	835	914	914	914	914	
MN E	284,937	319,687	315,687	315,687	315,687	
MN G	11,948	12,575	12,575	12,575	12,575	
ND C	1,055	1,061	1,061	1,061	1,061	
ND E	992	1,250	1,250	1,250	1,250	
ND G	809	1,021	1,021	1,021	1,021	
SD E	2,176	3,115	3,115	3,115	3,115	
Xcel Non-Utility	219	244	244	244	244	
	3,153,537	3,412,189	3,434,478	3,363,690	3,388,518	16,752,413

2020 Actuals	
MN - ND - SD C	-13.65%
MN - ND - SD E	46.68%
MN - ND - SD G	0.00%
MN - ND E	
MN - ND G	
MN C	0.00%
MN E	49.81%
MN G	69.36%
ND C	60.00%
ND E	0.00%
ND G	100.00%
SD E	42.29%
Xcel Non-Utility	0.00%

Sum of FINAL NSPM	Column Labels	Exclude	Include	Grand Total		
Row Labels						
Minnesota Common Utility			0	5,000	5,000	0.00%
Minnesota Electric			1,040	1,048	2,088	49.81%
Minnesota Gas			3,120	1,378	4,498	69.36%
Minnesota-N Dakota-S Dakota Electric			63,947	73,048	136,995	46.68%
Minnesota-N Dakota-S Dakota Gas				123	123	0.00%
Minnesota-N Dakota-S Dakota-Common			-21,479	178,824	157,345	-13.65%
North Dakota Common Utility			1,500	1,000	2,500	60.00%
North Dakota Electric			-129	129	0	0.00%
North Dakota Gas			206		206	100.00%
South Dakota Electric			425	579	1,004	42.29%
Xcel Common Utility			-11,506	2,039,775	2,028,269	-0.57%
Xcel Other			395	864	1,259	31.39%
Grand Total			37,519	2,301,767	2,339,286	

	2021	2022	2023	2024	2025	
						Total Dues Includable:
MN - ND - SD C	-136,324	-138,362	-138,967	-139,592	-139,902	
MN - ND - SD E	721,315	805,488	815,689	780,511	791,038	
MN - ND - SD G	0	0	0	0	0	
MN - ND E	0	0	0	0	0	
MN - ND G	0	0	0	0	0	
MN C	0	0	0	0	0	
MN E	141,923	159,231	157,239	157,239	157,239	
MN G	8,288	8,722	8,722	8,722	8,722	

ND C	633	636	636	636	636
ND E	0	0	0	0	0
ND G	809	1,021	1,021	1,021	1,021
SD E	920	1,317	1,317	1,317	1,317
Xcel Non-Utility	0	0	0	0	0
	737,563	838,054	845,657	809,854	820,071

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
MN - ND - SD C	81%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	7%		
MN - ND - SD G				89%	11%
MN - ND E	4%	96%			
MN - ND G				89%	11%
MN C	94%			6%	
MN E	100%	0%	0%	0%	0%
MN G	0%	0%	0%	100%	0%
ND C	0%	94%	0%	0%	6%
ND E	0%	100%	0%	0%	0%
ND G	0%	0%	0%	0%	100%
SD E	0%	0%	100%	0%	0%
Xcel Non-Utility	81%	6%	6%	6%	1%

Total amount of Dues includable after allocation

Association Dues Includable & Allocated:

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
2021	658,907	37,381	40,870	541	-136
2022	747,848	42,482	46,803	860	61
2023	754,245	43,079	47,451	826	57
2024	723,105	40,863	45,045	790	52
2025	732,018	41,497	45,733	772	50

Chamber all jurisdictions included are uploaded at 100 percent

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)

Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

100%	100%	100%	100%	100%
------	------	------	------	------

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
2021	658,907	37,381	40,870	541	-136
2022	747,848	42,482	46,803	860	61
2023	754,245	43,079	47,451	826	57
2024	723,105	40,863	45,045	790	52
2025	732,018	41,497	45,733	772	50

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Interest on Customer Deposits

Customer deposits are treated as customer-supplied capital; thus it is appropriate to include interest expense on customer deposits to pay a return on that investment. The average balance of customer deposits are deducted from rate base and at the same time operating expenses are increased to permit the recovery of interest paid on these deposits.

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Interest on Customer Deposits

Rate Base Adjustment

13 Mo Average from December 2019 - December 2020

FERC Account 235

SAP Accounts 2249001 / 2249006 / 2249011

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
CRS Energy - 13 Mo Avg	\$ (1,431,199)	\$ (1,057,599)	\$ (922,912)	\$ (65,691)	\$ (68,996)	\$ (373,600)	\$ (331,431)	\$ (42,169.000)
Solar Gardens - 13 Mo Avg	\$ (33,722,999)	\$ (33,722,999)	\$ (33,722,999)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest on Customer Deposits check	\$ (35,154,198)	\$ (34,780,598)	\$ (34,645,912)	\$ (65,691)	\$ (68,996)	\$ (373,600)	\$ (331,431)	\$ (42,169)
	\$ -							
Jurisdiction Allocator - Customers		100.00%	87.26%	6.21%	6.52%	100.00%	88.71%	11.29%

O&M Adjustment

12 Month Calendar Year ending December 2020

IO 20000003681

Cost Elements 6060046 and 4280463

	Total NSPM	NSPM Electric	MN Electric	ND Electric	SD Electric	NSPM Gas	MN Gas	ND Gas
Total Interest on Customer Deposits check	\$ 23,046	\$ 17,057	\$ 14,885	\$ 1,059	\$ 1,113	\$ 5,989	\$ 5,313	\$ 676
Jurisdiction Allocator - Customers		100.00%	87.26%	6.21%	6.52%	100.00%	88.71%	11.29%

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year
Customer Deposits - Rate Base

Fiscal Year 2019

	FERC 9235000	Check	Sum	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011
Jan 19	-49,818,387.66	0.00	-49,818,387.66	-31,584,049.46	-16,490,098.25	-1,744,239.95
Feb	-48,860,208.10	0.00	-48,860,208.10	-30,105,154.23	-17,033,536.92	-1,721,516.95
Mar	-44,331,483.30	0.00	-44,331,483.30	-28,212,520.09	-14,409,720.26	-1,709,242.95
Apr	-48,331,661.20	0.00	-48,331,661.20	-33,096,998.99	-13,530,920.26	-1,703,741.95
May	-54,878,718.97	0.00	-54,878,718.97	-38,878,600.76	-14,330,920.26	-1,669,197.95
Jun	-54,312,240.83	0.00	-54,312,240.83	-40,229,261.33	-12,415,295.05	-1,667,684.45
Jul	-56,392,425.38	0.00	-56,392,425.38	-42,334,106.88	-12,415,295.05	-1,643,023.45
Aug	-52,719,765.10	0.00	-52,719,765.10	-42,253,043.60	-8,865,250.05	-1,601,471.45
Sep	-49,773,800.09	0.00	-49,773,800.09	-41,899,810.69	-6,294,078.45	-1,579,910.95
Oct	-50,160,579.54	0.00	-50,160,579.54	-42,063,883.14	-6,546,023.45	-1,550,672.95
Nov	-47,245,899.29	0.00	-47,245,899.29	-40,850,463.89	-4,821,423.45	-1,574,011.95
Dec 19	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95
				DirectMN	Direct MN	All Juris
		13 - Month Average	-50,533,312	-37,291,119	-11,589,752	-1,652,440

Fiscal Year 2020

	FERC 9235000	Check	Sum	Deposits - Solar 2249001	Dep-SolarGardens 2249006	Cust Dep-CRS 2249011
Jan 20	-46,389,834.61	0.00	-46,389,834.61	-40,405,537.71	-4,430,075.95	-1,554,220.95
Feb	-44,499,852.48	0.00	-44,499,852.48	-39,329,589.58	-3,630,075.95	-1,540,186.95
Mar	-42,733,272.86	0.00	-42,733,272.86	-38,195,726.96	-3,030,075.95	-1,507,469.95
Apr	-38,378,085.08	0.00	-38,378,085.08	-33,406,565.85	-3,489,162.28	-1,482,356.95
May	-37,193,370.65	0.00	-37,193,370.65	-31,205,964.42	-4,535,822.28	-1,451,583.95
Jun	-34,964,921.72	0.00	-34,964,921.72	-30,162,432.49	-3,376,022.28	-1,426,466.95
Jul	-34,531,472.59	0.00	-34,531,472.59	-29,526,255.66	-3,579,946.98	-1,425,269.95
Aug	-32,524,233.96	0.00	-32,524,233.96	-27,553,846.53	-3,579,946.98	-1,390,440.45
Sep	-29,971,501.87	0.00	-29,971,501.87	-25,797,974.44	-2,779,946.98	-1,393,580.45
Oct	-29,228,440.81	0.00	-29,228,440.81	-24,858,029.04	-2,982,963.32	-1,387,448.45
Nov	-28,510,735.03	0.00	-28,510,735.03	-23,759,223.26	-3,382,963.32	-1,368,548.45
Dec 20	-28,949,501.55	0.00	-28,949,501.55	-23,207,577.78	-4,398,463.32	-1,343,460.45
Dec 19	-29,129,352.58	0.00	-29,129,352.58	-22,753,078.91	-5,041,722.22	-1,334,551.45
				DirectMN	Direct MN	All Juris
		-35,154,198.14 Month Average	-35,154,198.14	-30,012,446.36	-3,710,552.91	-1,431,198.87

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year
Customer Deposits - Interest Expense

SAP Business Client

Orders: Yearly Comparison - Actual

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Cost Elements	Actual 2019	Actual 2020	Difference	Total
4280463 Customer Int Exp Ele	47,365.22	23,045.92	24,319.30-	70,411.14
* Costs	47,365.22	23,045.92	24,319.30-	70,411.14
** Balance	47,365.22	23,045.92	24,319.30-	70,411.14

Costs

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Adjustment A3. Interest on Customer Deposits
Model Validation

MEP - Record Type Validation	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Rate Base		
Plant Investment		
Depreciation Reserve	-	-
Net Utility Plant		
CWIP		
Accumulated Deferred Taxes		
DTA - NOL Average Balance		
DTA - Federal Tax Credit Average Balance	-	-
Total Accum Deferred Taxes		
Cash Working Capital		
Materials and Supplies		
Fuel Inventory		
Non-plant Assets and Liabilities		
Customer Advances		
Customer Deposits	(42,169)	(42,169)
Prepays and Other		
Regulatory Amortizations	-	-
Total Other Rate Base Items	(42,169)	(42,169)
Total Rate Base	(42,169)	(42,169)
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
Administrative & General	676	676
Total Operating Expenses	676	676
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	36	34
Total Taxes	36	34
Total Operating Revenues		
Total Expenses	712	710
Net Income	(712)	(710)
Rate of Return (ROR)		
Total Operating Income	(712)	(710)
Total Rate Base	(42,169)	(42,169)
ROR (Operating Income / Rate Base)	1.69%	1.68%
Return on Equity (ROE)		
Net Operating Income	(712)	(710)
Debt Interest (Rate Base * Weighted Cost of Debt)	822	814
Earnings Available for Common	111	104
Equity Rate Base (Rate Base * Equity Ratio)	(22,147)	(22,156)
ROE (earnings for Common / Equity)	(0.50%)	(0.47%)
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)	(3,146)	(3,142)
Net Operating Income	(712)	(710)
Operating Income Deficiency	(2,434)	(2,432)
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(3,220)	(3,217)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Annual Incentive Amount over 25% of Base Salary

The purpose of this adjustment is to remove all Annual Incentive Plan amounts above 25 percent of each individual's base pay.

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Annual Incentive Amount over 25% of Base Salary

	2021 Current Year	Incentive in excess of 25% of est base salary	2022 Test Year	Incentive in excess of 25% of est base salary
MN (non nuclear)	\$ 5,021,623	\$ 122,572	\$ 5,172,257	\$ 126,248
MN (nuclear)	\$ 11,593,303	\$ 335,001	\$ 11,941,090	\$ 345,051
XES	\$ 51,747,318	\$ 4,859,952	\$ 53,299,693	\$ 5,005,748
Total (non-union)	\$ 68,362,244	\$ 5,317,526	\$ 70,413,040	\$ 5,477,046

	2021 Current Yr Amt over 25%	2022 Test Yr Amt over 25%
XES Allocators		
XES Allocated to NSPM Electric O&M	25.62%	25.75%
XES Allocated to NSPM Gas O&M	2.82%	2.84%
Utility Allocators		
3-Factor Electric	93.64%	93.64%
3-Factor Gas	6.36%	6.36%
NSPM Electric		
NSPM Electric - Non Nuclear	114,779	118,221
NSPM Electric - Nuclear	335,001	345,051
NSPM Electric - XES	1,245,277	1,289,191
Total NSPM Electric	1,695,058	1,752,463
NSPM Gas		
NSPM Gas - Non Nuclear	7,793	8,026
NSPM Gas - Nuclear	-	-
NSPM Gas - XES	137,057	142,041
Total NSPM Gas	144,850	150,068
Jurisdictional Allocators		
MN Gas Customers	88.7038%	88.6634%
ND Gas Customers	11.2962%	11.3366%

	2021 Current Yr Amt over 25%	2022 Test Yr Amt over 25%
Final Incentive Adjustment		
MN Gas	128,488	133,055
ND Gas	16,363	17,013
Total NSPM Gas	144,850	150,068

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Annual Incentive Amount over 25% of Base Salary

	ND Gas	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	(16,363)	(17,013)
Total Operating Expenses	(16,363)	(17,013)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	4,703	4,890
Total Taxes	4,703	4,890
Total Operating Revenues		
Total Expenses	(11,660)	(12,123)
Net Income	11,660	12,123
Rate of Return (ROR)		
Total Operating Income	11,660	12,123
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	11,660	12,123
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	11,660	12,123
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	11,660	12,123
Operating Income Deficiency	(11,660)	(12,123)
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.403351	1.403351
Revenue Deficiency (Income Deficiency * Conversion Factor)	(16,363)	(17,013)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Summary of Incentive in Base Rates

Total Incentive in Forecast

Natural Account	NSPM ND Gas Retail	
	2021 Current	2022 Test Year
Annual Incentive	36,064	37,279
Incentive Non Loading	164,851	170,403
Performance Share Plan	35,732	38,347
Restricted Stock Units	<u>50,928</u>	<u>59,001</u>
Total Incentive in Forecast	287,574	305,030

Regulatory Treatment of Incentive

Regulatory Treatment	NSPM ND Gas Retail	
	2021 Current	2022 Test Year
NSPM-Incentive Pay over Cap	(16,363)	(17,013)
NSPM-Incentive Pay_Remove Long Term	(86,659)	(97,348)
NSPM-Incentive Pay_Environmental LTI	16,105	17,060
NSPM-Incentive Pay_Time Based LTI	<u>9,952</u>	<u>10,979</u>
Total Regulatory Treatment	(76,965)	(86,322)
Total Incentive in Base Rates	210,609	218,708
Total AIP in Base Rates	184,552	190,669
Total LTI in Base Rates	26,057	28,039
Total Incentive in Base Rates	210,609	218,708
Check	-	-

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Long Term Incentive Removal Adjustment

This adjustment removes Long-Term Incentive from recovery.
Adjustments A13 and A14 add back the Environmental and Time
Based components of LTI.

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Long Term Incentive Removal Adjustment

Natural Account	Recovery Method	Record Type	NSPM ND Gas Retail	
			2021 Current	2022 Test Year
Performance Share Plan	Base Rates	Base OM	35,732	38,347
Restricted Stock Units	Base Rates	Base OM	<u>50,928</u>	<u>59,001</u>
		Total Long Term Incentive	86,659	97,348
Performance Share Plan	Base Rates	NSPM-Incentive Pay_Remove Long Term	(35,732)	(38,347)
Restricted Stock Units	Base Rates	NSPM-Incentive Pay_Remove Long Term	<u>(50,928)</u>	<u>(59,001)</u>
		Total Long Term Incentive Removal Adjustment	(86,659)	(97,348)

2022 Test Year adjustment amount included in BCH-6, column 2, Precedential Adjustments

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Long Term Incentive Removal Adjustment

	NSPM ND Gas Retail	
	2021 Current	2022 Test Year
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	(86,659)	(97,348)
Total Operating Expenses	(86,659)	(97,348)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	21,149	23,758
Total Taxes	21,149	23,758
Total Operating Revenues		
Total Expenses	(65,510)	(73,590)
<hr/>		
Net Income	65,510	73,590
<hr/>		
Rate of Return (ROR)		
Total Operating Income	65,510	73,590
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	65,510	73,590
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	65,510	73,590
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	65,510	73,590
Operating Income Deficiency	(65,510)	(73,590)
<hr/>		
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion)	(86,659)	(97,348)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Summary of Incentive in Base Rates

Total Incentive in Forecast

Natural Account	NSPM ND Gas Retail	
	2021 Current	2022 Test Year
Annual Incentive	36,064	37,279
Incentive Non Loading	164,851	170,403
Performance Share Plan	35,732	38,347
Restricted Stock Units	<u>50,928</u>	<u>59,001</u>
Total Incentive in Forecast	287,574	305,030

Regulatory Treatment of Incentive

Regulatory Treatment	NSPM ND Gas Retail		
	2021 Current	2022 Test Year	
NSPM-Incentive Pay over Cap	(16,363)	(17,013)	WP-A4
NSPM-Incentive Pay_Remove Long Term	(86,659)	(97,348)	WP-A5
NSPM-Incentive Pay_Environmental LTI	16,118	17,060	WP-A13
NSPM-Incentive Pay_Time Based LTI	<u>9,952</u>	<u>10,979</u>	WP-A14
Total Disallowances	(76,952)	(86,322)	
Total Incentive in Base Rates	210,622	218,708	
Total AIP in Base Rates	184,552	190,669	
Total LTI in Base Rates	26,070	28,039	
Total Incentive in Base Rates	210,622	218,708	
Check	-	-	

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

XES to NSPM Pension NonQualified SERP Removal

This adjustment excludes from the test year all non-qualified pension expenses related to the Company's Supplemental Executive Retirement Plan (SERP).

**Northern States Power Company
 State of North Dakota Gas Jurisdiction
 2022 Test Year**

XES to NSPM Pension NonQualified SERP Removal

	2021 Bridge	2022 Test Year
NSPM Gas O&M NonQualified SERP Adjustment	(35,824)	(26,822)

North Dakota Gas Jurisdictional Customer Allocator 11.2872% 11.2872%

	2021 TY	2022 PY	BCH-1 Schedule Reference
NonQualified SERP Adjustment	(4,044)	(3,027)	Schedule 4, row 8, columns 5

**Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year**

XES to NSPM Pension NonQualified SERP Removal

MEP - Record Type Validation	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	(4,044)	(3,027)
Total Operating Expenses	(4,044)	(3,027)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	987	739
Total Taxes	987	739
Total Operating Revenues		
Total Expenses	(3,057)	(2,289)
<hr/>		
Net Income	3,057	2,289
<hr/>		
Rate of Return (ROR)		
Total Operating Income	3,057	2,289
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	3,057	2,289
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	3,057	2,289
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	3,057	2,289
Operating Income Deficiency	(3,057)	(2,289)
<hr/>		
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(4,044)	(3,027)

**Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year**

Aviation Adjustment

The Aviation adjustment removes 100 percent of the aviation-related costs allocated to the North Dakota gas jurisdiction. These costs are incurred in lieu of commercial aviation transportation and help to facilitate the efficient use of executive time.

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Adjustment A7. Aviation Expense Removal

Sum of ND Gas Jurisdiction Column Labels		
Row Labels	2021	2022
9408101	296	299
9920000	3,223	3,264
9921000	4,431	5,118
9923000	292	256
9924000	168	161
9925000	2	1
9926000	858	830
9931000	3,641	4,311
9935000	4,274	7,762
Grand Total	17,186	22,003

*Remove 100% of Aviation Costs by FERC

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Adjustment A7. Aviation Expense Removal

Fiscal Year	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	Final Compa ny Code - Key	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	Check	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5540001	Productive Labor	10	MN - ND - SD C	9920000	Administrative and general salaries	356,134	93.595%	6.405%	100.00%	333,322	22,812	GCustomerMN/SD/ND	20,235	2,577
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	28,917	93.595%	6.405%	100.00%	27,065	1,852	GCustomerMN/SD/ND	1,643	209
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	2,741	93.595%	6.405%	100.00%	2,566	176	GCustomerMN/SD/ND	156	20
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	3,329	93.595%	6.405%	100.00%	3,116	213	GCustomerMN/SD/ND	189	24
2021	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	237,510	93.595%	6.405%	100.00%	222,296	15,213	GCustomerMN/SD/ND	13,495	1,719
2021	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	231,244	93.595%	6.405%	100.00%	216,432	14,812	GCustomerMN/SD/ND	13,139	1,673
2021	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	295,376	93.595%	6.405%	100.00%	276,456	18,920	GCustomerMN/SD/ND	16,783	2,137
2021	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	295,376	93.595%	6.405%	100.00%	276,456	18,920	GCustomerMN/SD/ND	16,783	2,137
2021	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	820	93.595%	6.405%	100.00%	767	53	GCustomerMN/SD/ND	47	6
2021	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	911	93.595%	6.405%	100.00%	852	58	GCustomerMN/SD/ND	52	7
2021	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	888	93.595%	6.405%	100.00%	831	57	GCustomerMN/SD/ND	50	6
2021	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	888	93.595%	6.405%	100.00%	831	57	GCustomerMN/SD/ND	50	6
2021	5600206	Employee Expenses Mileage	10	MN - ND - SD C	9921000	Office supplies and expenses	16	93.595%	6.405%	100.00%	15	1	GCustomerMN/SD/ND	1	0
2021	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	27,596	93.595%	6.405%	100.00%	25,828	1,768	GCustomerMN/SD/ND	1,568	200
2021	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	25,548	93.595%	6.405%	100.00%	23,911	1,636	GCustomerMN/SD/ND	1,452	185
2021	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	5,390	93.595%	6.405%	100.00%	5,045	345	GCustomerMN/SD/ND	306	39
2021	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	5,390	93.595%	6.405%	100.00%	5,045	345	GCustomerMN/SD/ND	306	39
2021	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	2,023	93.595%	6.405%	100.00%	1,893	130	GCustomerMN/SD/ND	115	15
2021	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	2,023	93.595%	6.405%	100.00%	1,893	130	GCustomerMN/SD/ND	115	15
2021	5600231	Employee Expenses Parking	10	MN - ND - SD C	9921000	Office supplies and expenses	76	93.595%	6.405%	100.00%	72	5	GCustomerMN/SD/ND	4	1
2021	5600231	Employee Expenses Parking	10	MN - ND - SD C	9921000	Office supplies and expenses	76	93.595%	6.405%	100.00%	72	5	GCustomerMN/SD/ND	4	1
2021	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	9,684	93.595%	6.405%	100.00%	9,064	620	GCustomerMN/SD/ND	550	70
2021	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	9,684	93.595%	6.405%	100.00%	9,064	620	GCustomerMN/SD/ND	550	70
2021	5600251	Employee Expense Personal Communication	10	MN - ND - SD C	9921000	Office supplies and expenses	1,801	93.595%	6.405%	100.00%	1,686	115	GCustomerMN/SD/ND	102	13
2021	5600382	Rent - Equipment	10	MN - ND - SD C	9921000	Office supplies and expenses	9,305	93.595%	6.405%	100.00%	8,709	596	GCustomerMN/SD/ND	529	67
2021	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	196,617	93.595%	6.405%	100.00%	184,023	12,594	GCustomerMN/SD/ND	11,171	1,423
2021	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	281,004	93.595%	6.405%	100.00%	263,004	17,999	GCustomerMN/SD/ND	15,966	2,033
2021	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	905	93.595%	6.405%	100.00%	847	58	GCustomerMN/SD/ND	51	7
2021	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	885	93.595%	6.405%	100.00%	828	57	GCustomerMN/SD/ND	50	6
2021	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	10,262	93.595%	6.405%	100.00%	9,605	657	GCustomerMN/SD/ND	583	74
2021	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	10,433	93.595%	6.405%	100.00%	9,765	668	GCustomerMN/SD/ND	593	75
2021	5600591	Dues - Professional Association	10	MN - ND - SD C	9921000	Office supplies and expenses	1,136	93.595%	6.405%	100.00%	1,063	73	GCustomerMN/SD/ND	65	8
2021	5600726	License Fees and Permits	10	MN - ND - SD C	9921000	Office supplies and expenses	6,462	93.595%	6.405%	100.00%	6,048	414	GCustomerMN/SD/ND	367	47
2021	5600726	License Fees and Permits	10	MN - ND - SD C	9921000	Office supplies and expenses	8,420	93.595%	6.405%	100.00%	7,881	539	GCustomerMN/SD/ND	478	61
2021	8901120	0050-200676-401K Match	10	MN - ND - SD C	9926000	Employee pensions and benefits	11,326	91.916%	8.084%	100.00%	10,411	916	GCustomerMN/SD/ND	812	103
2021	8901125	0050-200676-401K Match_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	226	91.916%	8.084%	100.00%	208	18	GCustomerMN/SD/ND	16	2
2021	8901130	0050-200681-Qualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	23,052	91.916%	8.084%	100.00%	21,188	1,864	GCustomerMN/SD/ND	1,653	211
2021	8901135	0050-200681-Qual Pens_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,141	91.916%	8.084%	100.00%	1,049	92	GCustomerMN/SD/ND	82	10
2021	8901140	0050-200686-Nonqualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	893	91.916%	8.084%	100.00%	821	72	GCustomerMN/SD/ND	64	8
2021	8901145	0050-200686-Nonqual Pens_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(105)	91.916%	8.084%	100.00%	(96)	(8)	GCustomerMN/SD/ND	(8)	(1)
2021	8901160	0050-200696-Exec NQ Def Comp Mat	10	MN - ND - SD C	9926000	Employee pensions and benefits	130	91.916%	8.084%	100.00%	119	11	GCustomerMN/SD/ND	9	1
2021	8901165	0050-200696-Ex NQ DefComp_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(8)	91.916%	8.084%	100.00%	(7)	(1)	GCustomerMN/SD/ND	(1)	(0)
2021	8901170	0050-200706-Other Pens-Consult	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,343	91.916%	8.084%	100.00%	1,234	109	GCustomerMN/SD/ND	96	12
2021	8901175	0050-200706-Oth Pen-Consult_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(720)	91.916%	8.084%	100.00%	(662)	(58)	GCustomerMN/SD/ND	(52)	(7)
2021	8901180	0050-200716-Active Healthcare	10	MN - ND - SD C	9926000	Employee pensions and benefits	43,861	91.916%	8.084%	100.00%	40,315	3,546	GCustomerMN/SD/ND	3,145	401
2021	8901185	0050-200716-Act Healthcar_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,121	91.916%	8.084%	100.00%	1,030	91	GCustomerMN/SD/ND	80	10
2021	8901190	0050-200721-Misc Ben Programs	10	MN - ND - SD C	9926000	Employee pensions and benefits	3,452	91.916%	8.084%	100.00%	3,173	279	GCustomerMN/SD/ND	248	32
2021	8901195	0050-200721-Misc Ben Prog_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(711)	91.916%	8.084%	100.00%	(654)	(58)	GCustomerMN/SD/ND	(51)	(6)
2021	8901200	0050-200726-Life LTD-Bus Trav In	10	MN - ND - SD C	9926000	Employee pensions and benefits	2,705	91.916%	8.084%	100.00%	2,486	219	GCustomerMN/SD/ND	194	25
2021	8901205	0050-200726-Life LTD-BusTrav_OH	10	MN - ND - SD C	9926000	Employee pensions and benefits	(185)	91.916%	8.084%	100.00%	(170)	(15)	GCustomerMN/SD/ND	(13)	(2)
2021	8901210	0050-200731-Retiree Medical	10	MN - ND - SD C	9926000	Employee pensions and benefits	57	91.916%	8.084%	100.00%	52	5	GCustomerMN/SD/ND	4	1
2021	8901215	0050-200731-Retiree Med_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(24)	91.916%	8.084%	100.00%	(22)	(2)	GCustomerMN/SD/ND	(2)	(0)
2021	8901220	0050-200736-FAS 112 LTD	10	MN - ND - SD C	9926000	Employee pensions and benefits	10	91.916%	8.084%	100.00%	9	1	GCustomerMN/SD/ND	1	0
2021	8901225	0050-200736-FAS 112 LTD_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	85	91.916%	8.084%	100.00%	78	7	GCustomerMN/SD/ND	6	1
2021	8901230	0050-200741-Payroll Taxes	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	27,483	91.916%	8.084%	100.00%	25,261	2,222	GCustomerMN/SD/ND	1,971	251
2021	8901235	0050-200741-Payroll Taxes_OH Alc	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	1,531	91.916%	8.084%	100.00%	1,408	124	GCustomerMN/SD/ND	110	14
2021	8901250	0050-200761-WC - Ins and Other	10	MN - ND - SD C	9925000	Injuries and damages	523	91.916%	8.084%	100.00%	480	42	GCustomerMN/SD/ND	37	5
2021	8901255	0050-200761-WC-Ins&Other_OH Alc	10	MN - ND - SD C	9925000	Injuries and damages	(397)	91.916%	8.084%	100.00%	(365)	(32)	GCustomerMN/SD/ND	(28)	(4)
2021	8901260	0050-200766-Annual Incentive	10	MN - ND - SD C	9920000	Administrative and general salaries	43,937	93.595%	6.405%	100.00%	41,123	2,814	GCustomerMN/SD/ND	2,496	318
2021	8901265	0050-200766-Annual Inc_OH Alloc	10	MN - ND - SD C	9920000	Administrative and general salaries	2,855	93.595%	6.405%	100.00%	2,672	183	GCustomerMN/SD/ND	162	21
2021	8950116	0050-201068-Benefits Non-Service	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,200	91.916%	8.084%	100.00%	1,103	97	GCustomerMN/SD/ND	86	11
2021	8950118	0050-201068-Benefits Non-Svc_OH All	10	MN - ND - SD C	9926000	Employee pensions and benefits	(1,513)	91.916%	8.084%	100.00%	(1,391)	(122)	GCustomerMN/SD/ND	(109)	(14)
2021	5540001	Productive Labor	10	MN - ND - SD C	9920000	Administrative and general salaries	29,325	93.595%	6.405%	100.00%	27,446	1,878	GCustomerMN/SD/ND	1,666	212
2021	5540255	Other Benefits Compensation	10	MN - ND - SD C	9920000	Administrative and general salaries	881	93.595%	6.405%	100.00%	825	56	GCustomerMN/SD/ND	50	6
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	2,926	93.595%	6.405%	100.00%	2,738	187	GCustomerMN/SD/ND	166	21

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Adjustment A7. Aviation Expense Removal

Fiscal Year	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	Final Compa ny Code - Key	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	Check	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	2,502	93.595%	6.405%	100.00%	2,342	160	GCustomerMN/SD/ND	142	18
2021	5600066	Materials	10	MN - ND - SD C	9921000	Office supplies and expenses	12,393	93.595%	6.405%	100.00%	11,599	794	GCustomerMN/SD/ND	704	90
2021	5600066	Materials	10	MN - ND - SD C	9921000	Office supplies and expenses	560	93.595%	6.405%	100.00%	524	36	GCustomerMN/SD/ND	32	4
2021	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	2,514	93.595%	6.405%	100.00%	2,353	161	GCustomerMN/SD/ND	143	18
2021	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	6,780	93.595%	6.405%	100.00%	6,346	434	GCustomerMN/SD/ND	385	49
2021	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	33	93.595%	6.405%	100.00%	31	2	GCustomerMN/SD/ND	2	0
2021	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	20	93.595%	6.405%	100.00%	19	1	GCustomerMN/SD/ND	1	0
2021	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	409	93.595%	6.405%	100.00%	383	26	GCustomerMN/SD/ND	23	3
2021	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	4	93.595%	6.405%	100.00%	3	0	GCustomerMN/SD/ND	0	0
2021	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	322	93.595%	6.405%	100.00%	301	21	GCustomerMN/SD/ND	18	2
2021	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	4	93.595%	6.405%	100.00%	3	0	GCustomerMN/SD/ND	0	0
2021	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	118	93.595%	6.405%	100.00%	110	8	GCustomerMN/SD/ND	7	1
2021	5600226	Employee Expenses Meals Non-Employee	10	MN - ND - SD C	9921000	Office supplies and expenses	36	93.595%	6.405%	100.00%	34	2	GCustomerMN/SD/ND	2	0
2021	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	4	93.595%	6.405%	100.00%	4	0	GCustomerMN/SD/ND	0	0
2021	5600251	Employee Expense Personal Communication	10	MN - ND - SD C	9921000	Office supplies and expenses	235	93.595%	6.405%	100.00%	220	15	GCustomerMN/SD/ND	13	2
2021	5600382	Rent - Equipment	10	MN - ND - SD C	9921000	Office supplies and expenses	107	93.595%	6.405%	100.00%	100	7	GCustomerMN/SD/ND	6	1
2021	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	25,546	93.595%	6.405%	100.00%	23,910	1,636	GCustomerMN/SD/ND	1,451	185
2021	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	15	93.595%	6.405%	100.00%	14	1	GCustomerMN/SD/ND	1	0
2021	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	1,192	93.595%	6.405%	100.00%	1,115	76	GCustomerMN/SD/ND	68	9
2021	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	1,363	93.595%	6.405%	100.00%	1,276	87	GCustomerMN/SD/ND	77	10
2021	8901065	0050-200666-NonProd Lbr NonBG G1	10	MN - ND - SD C	9920000	Administrative and general salaries	5,602	93.595%	6.405%	100.00%	5,244	359	GCustomerMN/SD/ND	318	41
2021	8901230	0050-200741-Payroll Taxes	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	3,423	91.916%	8.084%	100.00%	3,146	277	GCustomerMN/SD/ND	245	31
2021	8901250	0050-200761-WC - Ins and Other	10	MN - ND - SD C	9925000	Injuries and damages	40	91.916%	8.084%	100.00%	37	3	GCustomerMN/SD/ND	3	0
2021	8901260	0050-200766-Annual Incentive	10	MN - ND - SD C	9920000	Administrative and general salaries	6,726	93.595%	6.405%	100.00%	6,295	431	GCustomerMN/SD/ND	382	49
2021	8901360	0050-200035-Purch - Overhead	10	MN - ND - SD C	9921000	Office supplies and expenses	87	93.595%	6.405%	100.00%	81	6	GCustomerMN/SD/ND	5	1
2021	8901360	0050-200035-Purch - Overhead	10	MN - ND - SD C	9921000	Office supplies and expenses	71	93.595%	6.405%	100.00%	66	5	GCustomerMN/SD/ND	4	1
2021	8950115	0050-201062-Pension & Insurance	10	MN - ND - SD C	9926000	Employee pensions and benefits	6,670	91.916%	8.084%	100.00%	6,131	539	GCustomerMN/SD/ND	478	61
2021	8950116	0050-201068-Benefits Non-Service	10	MN - ND - SD C	9926000	Employee pensions and benefits	(29)	91.916%	8.084%	100.00%	(27)	(2)	GCustomerMN/SD/ND	(2)	(0)
2022	5540001	Productive Labor	10	MN - ND - SD C	9920000	Administrative and general salaries	399,156	93.595%	6.405%	100.00%	373,589	25,568	GCustomerMN/SD/ND	22,682	2,886
2022	5600041	Outside Vendor Contract	10	MN - ND - SD C	9923000	Outside services employed	35,396	93.595%	6.405%	100.00%	33,129	2,267	GCustomerMN/SD/ND	2,011	256
2022	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	283,043	93.595%	6.405%	100.00%	264,913	18,130	GCustomerMN/SD/ND	16,084	2,046
2022	5600075	Transportation Fuel	10	MN - ND - SD C	9921000	Office supplies and expenses	283,043	93.595%	6.405%	100.00%	264,913	18,130	GCustomerMN/SD/ND	16,084	2,046
2022	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	351,950	93.595%	6.405%	100.00%	329,407	22,544	GCustomerMN/SD/ND	19,999	2,545
2022	5600106	Equipment Maintenance	10	MN - ND - SD C	9935000	Maintenance of general plant	721,640	93.595%	6.405%	100.00%	675,416	46,224	GCustomerMN/SD/ND	41,007	5,217
2022	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	1,917	93.595%	6.405%	100.00%	1,794	123	GCustomerMN/SD/ND	109	14
2022	5600191	Employee Expenses Airfare	10	MN - ND - SD C	9921000	Office supplies and expenses	1,917	93.595%	6.405%	100.00%	1,794	123	GCustomerMN/SD/ND	109	14
2022	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	1,001	93.595%	6.405%	100.00%	937	64	GCustomerMN/SD/ND	57	7
2022	5600196	Employee Expenses Car Rental	10	MN - ND - SD C	9921000	Office supplies and expenses	1,001	93.595%	6.405%	100.00%	937	64	GCustomerMN/SD/ND	57	7
2022	5600206	Employee Expenses Mileage	10	MN - ND - SD C	9921000	Office supplies and expenses	33	93.595%	6.405%	100.00%	31	2	GCustomerMN/SD/ND	2	0
2022	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	20,572	93.595%	6.405%	100.00%	19,254	1,318	GCustomerMN/SD/ND	1,169	149
2022	5600211	Employee Expenses Conf Seminar Trng	10	MN - ND - SD C	9921000	Office supplies and expenses	16,178	93.595%	6.405%	100.00%	15,142	1,036	GCustomerMN/SD/ND	919	117
2022	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	9,620	93.595%	6.405%	100.00%	9,004	616	GCustomerMN/SD/ND	547	70
2022	5600216	Employee Expenses Hotel	10	MN - ND - SD C	9921000	Office supplies and expenses	9,620	93.595%	6.405%	100.00%	9,004	616	GCustomerMN/SD/ND	547	70
2022	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	3,309	93.595%	6.405%	100.00%	3,097	212	GCustomerMN/SD/ND	188	24
2022	5600221	Employee Expenses Meals	10	MN - ND - SD C	9921000	Office supplies and expenses	3,309	93.595%	6.405%	100.00%	3,097	212	GCustomerMN/SD/ND	188	24
2022	5600231	Employee Expenses Parking	10	MN - ND - SD C	9921000	Office supplies and expenses	99	93.595%	6.405%	100.00%	92	6	GCustomerMN/SD/ND	6	1
2022	5600231	Employee Expenses Parking	10	MN - ND - SD C	9921000	Office supplies and expenses	99	93.595%	6.405%	100.00%	92	6	GCustomerMN/SD/ND	6	1
2022	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	20,396	93.595%	6.405%	100.00%	19,089	1,306	GCustomerMN/SD/ND	1,159	147
2022	5600246	Employee Expenses Other	10	MN - ND - SD C	9921000	Office supplies and expenses	20,396	93.595%	6.405%	100.00%	19,089	1,306	GCustomerMN/SD/ND	1,159	147
2022	5600251	Employee Expense Personal Communication	10	MN - ND - SD C	9921000	Office supplies and expenses	2,876	93.595%	6.405%	100.00%	2,692	184	GCustomerMN/SD/ND	163	21
2022	5600382	Rent - Equipment	10	MN - ND - SD C	9921000	Office supplies and expenses	11,147	93.595%	6.405%	100.00%	10,433	714	GCustomerMN/SD/ND	633	81
2022	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	298,160	93.595%	6.405%	100.00%	279,062	19,098	GCustomerMN/SD/ND	16,943	2,156
2022	5600431	Lease Costs	10	MN - ND - SD C	9931000	Rents	298,160	93.595%	6.405%	100.00%	279,062	19,098	GCustomerMN/SD/ND	16,943	2,156
2022	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	1,081	93.595%	6.405%	100.00%	1,012	69	GCustomerMN/SD/ND	61	8
2022	5600436	Postage	10	MN - ND - SD C	9921000	Office supplies and expenses	1,081	93.595%	6.405%	100.00%	1,012	69	GCustomerMN/SD/ND	61	8
2022	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	11,105	93.595%	6.405%	100.00%	10,394	711	GCustomerMN/SD/ND	631	80
2022	5600466	Insurance - Auto Liability	10	MN - ND - SD C	9924000	Property insurance	11,105	93.595%	6.405%	100.00%	10,394	711	GCustomerMN/SD/ND	631	80
2022	5600591	Dues - Professional Association	10	MN - ND - SD C	9921000	Office supplies and expenses	1,156	93.595%	6.405%	100.00%	1,082	74	GCustomerMN/SD/ND	66	8
2022	5600726	License Fees and Permits	10	MN - ND - SD C	9921000	Office supplies and expenses	14,959	93.595%	6.405%	100.00%	14,000	958	GCustomerMN/SD/ND	850	108
2022	8901120	0050-200676-401K Match	10	MN - ND - SD C	9926000	Employee pensions and benefits	12,660	91.916%	8.084%	100.00%	11,637	1,023	GCustomerMN/SD/ND	908	116
2022	8901125	0050-200676-401K Match_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	244	91.916%	8.084%	100.00%	224	20	GCustomerMN/SD/ND	18	2
2022	8901130	0050-200681-Qualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	25,766	91.916%	8.084%	100.00%	23,683	2,083	GCustomerMN/SD/ND	1,848	235
2022	8901135	0050-200681-Qual Pens_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	133	91.916%	8.084%	100.00%	123	11	GCustomerMN/SD/ND	10	1
2022	8901140	0050-200686-Nonqualified Pension	10	MN - ND - SD C	9926000	Employee pensions and benefits	999	91.916%	8.084%	100.00%	918	81	GCustomerMN/SD/ND	72	9
2022	8901145	0050-200686-Nonqual Pens_OH Allo	10	MN - ND - SD C	9926000	Employee pensions and benefits	(67)	91.916%	8.084%	100.00%	(61)	(5)	GCustomerMN/SD/ND	(5)	(1)

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Adjustment A7. Aviation Expense Removal

Fiscal Year	Cost Element - Key (Not Compounded)	Cost Element - Medium Text	Final Company Code - Key	V Final Profit Center - Text	V Regulatory Account - Key (Not Compounded)	V Regulatory Account - Long Text	Amount	Electric Utility Allocator	Gas Utility Allocator	Check	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2022	8901160	0050-200696-Exec NQ Def Comp Mat	10	MN - ND - SD C	9926000	Employee pensions and benefits	145	91.916%	8.084%	100.00%	133	12	GCustomerMN/SD/ND	10	1
2022	8901165	0050-200696-Ex NQ DefComp_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(3)	91.916%	8.084%	100.00%	(3)	(0)	GCustomerMN/SD/ND	(0)	(0)
2022	8901170	0050-200706-Other Pens-Consult	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,501	91.916%	8.084%	100.00%	1,380	121	GCustomerMN/SD/ND	108	14
2022	8901175	0050-200706-Oth Pen-Consul_OH AI	10	MN - ND - SD C	9926000	Employee pensions and benefits	(777)	91.916%	8.084%	100.00%	(714)	(63)	GCustomerMN/SD/ND	(56)	(7)
2022	8901180	0050-200716-Active Healthcare	10	MN - ND - SD C	9926000	Employee pensions and benefits	49,026	91.916%	8.084%	100.00%	45,063	3,963	GCustomerMN/SD/ND	3,516	447
2022	8901185	0050-200716-Act Healthcar_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	851	91.916%	8.084%	100.00%	783	69	GCustomerMN/SD/ND	61	8
2022	8901190	0050-200721-Misc Ben Programs	10	MN - ND - SD C	9926000	Employee pensions and benefits	3,859	91.916%	8.084%	100.00%	3,547	312	GCustomerMN/SD/ND	277	35
2022	8901195	0050-200721-Misc Ben Prog_OH Alc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(856)	91.916%	8.084%	100.00%	(787)	(69)	GCustomerMN/SD/ND	(61)	(8)
2022	8901200	0050-200726-Life LTD-Bus Trav In	10	MN - ND - SD C	9926000	Employee pensions and benefits	3,023	91.916%	8.084%	100.00%	2,779	244	GCustomerMN/SD/ND	217	28
2022	8901205	0050-200726-Life LTD-BusTrav_OH	10	MN - ND - SD C	9926000	Employee pensions and benefits	(210)	91.916%	8.084%	100.00%	(193)	(17)	GCustomerMN/SD/ND	(15)	(2)
2022	8901210	0050-200731-Retiree Medical	10	MN - ND - SD C	9926000	Employee pensions and benefits	64	91.916%	8.084%	100.00%	59	5	GCustomerMN/SD/ND	5	1
2022	8901215	0050-200731-Retiree Med_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(30)	91.916%	8.084%	100.00%	(28)	(2)	GCustomerMN/SD/ND	(2)	(0)
2022	8901220	0050-200736-FAS 112 LTD	10	MN - ND - SD C	9926000	Employee pensions and benefits	11	91.916%	8.084%	100.00%	10	1	GCustomerMN/SD/ND	1	0
2022	8901225	0050-200736-FAS 112 LTD_OH Alloc	10	MN - ND - SD C	9926000	Employee pensions and benefits	(7)	91.916%	8.084%	100.00%	(6)	(1)	GCustomerMN/SD/ND	(0)	(0)
2022	8901230	0050-200741-Payroll Taxes	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	30,719	91.916%	8.084%	100.00%	28,236	2,483	GCustomerMN/SD/ND	2,203	280
2022	8901235	0050-200741-Payroll Taxes_OH Alc	10	MN - ND - SD C	9408101	Tax Other Than Income Tax - Payroll	2,086	91.916%	8.084%	100.00%	1,917	169	GCustomerMN/SD/ND	150	19
2022	8901250	0050-200761-WC - Ins and Other	10	MN - ND - SD C	9925000	Injuries and damages	584	91.916%	8.084%	100.00%	537	47	GCustomerMN/SD/ND	42	5
2022	8901255	0050-200761-WC-Ins&Other_OH Alc	10	MN - ND - SD C	9925000	Injuries and damages	(423)	91.916%	8.084%	100.00%	(389)	(34)	GCustomerMN/SD/ND	(30)	(4)
2022	8901260	0050-200766-Annual Incentive	10	MN - ND - SD C	9920000	Administrative and general salaries	49,111	93.595%	6.405%	100.00%	45,966	3,146	GCustomerMN/SD/ND	2,791	355
2022	8901265	0050-200766-Annual Inc_OH Alloc	10	MN - ND - SD C	9920000	Administrative and general salaries	3,155	93.595%	6.405%	100.00%	2,953	202	GCustomerMN/SD/ND	179	23
2022	8950116	0050-201068-Benefits Non-Service	10	MN - ND - SD C	9926000	Employee pensions and benefits	1,342	91.916%	8.084%	100.00%	1,233	108	GCustomerMN/SD/ND	96	12
2022	8950118	0050-201068-Benefits Non-Svc OH All	10	MN - ND - SD C	9926000	Employee pensions and benefits	(6,661)	91.916%	8.084%	100.00%	(6,122)	(538)	GCustomerMN/SD/ND	(478)	(61)

2021	134,954	17,186
2022	172,931	22,003

Northern States Power Company
North Dakota Gas Jurisdiction
2022 Test Year

Adjustment A7. Aviation Expense Removal
Model Validation

MEP - Record Type Validation	NSPM ND Gas Retail	
	2021 Bridge Year	2022 Test Year

Expenses

Operating Expenses:

Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	<u>(16,890)</u>	<u>(21,703)</u>
Total Operating Expenses	(16,890)	(21,703)

Total Taxes

Total Taxes Other than Income	(296)	(299)
Total Federal and State Income Taxes	4,194	5,370
Total Taxes	3,898	5,070

Total Operating Revenues

Total Expenses	(12,992)	(16,633)
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Net Income	12,992	16,633
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Rate of Return (ROR)

Total Operating Income	12,992	16,633
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		

Return on Equity (ROE)

Net Operating Income	12,992	16,633
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	12,992	16,633
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		

Revenue Deficiency

Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	12,992	16,633
Operating Income Deficiency	(12,992)	(16,633)

Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(17,186)	(22,003)

Northern States Power Company
North Dakota Gas Jurisdiction
Depreciation Study Remaining Life

Reporting Line	Record Type	Functional Class	Dec - 2022		
			Total	ND Gas	Other
Depreciation Reserve	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	(358,961)	(45,436)	(313,524)
Depreciation Reserve	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	232,876	29,477	203,399
Depreciation Reserve		Subtotal Depreciation Reserve	(126,084)	(15,959)	(110,125)
Accumulated Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	100,901	12,772	88,129
Accumulated Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	(65,460)	(8,286)	(57,174)
Accumulated Deferred Taxes		Subtotal Accumulated Deferred Taxes	35,441	4,486	30,955
Depreciation	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	(717,921)	(90,872)	(627,049)
Depreciation	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	465,752	58,954	406,799
Depreciation		Subtotal Depreciation	(252,169)	(31,919)	(220,250)
Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Manufactured Production Plant	201,802	25,543	176,258
Deferred Taxes	NSPM-ND Gas Remaining Life	Gas Other Storage Plant	(130,919)	(16,571)	(114,348)
Deferred Taxes		Subtotal Deferred Taxes	70,883	8,972	61,911

Northern States Power Company
State of ND Gas
Remaining Life - Last Authorized

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Composite Income Tax Rate						
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital						
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Ratio of Long Term Debt	46.41%	46.41%	46.41%	46.41%	46.41%	46.41%
Ratio of Common Equity	51.59%	51.59%	51.59%	51.59%	51.59%	51.59%
Weighted Cost of STD	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
<u>Weighted Cost of Equity</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>
Required Rate of Return	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%
Rate Base						
Plant Investment						
<u>Depreciation Reserve</u>	-	-	-	(126,084)	(15,959)	(110,125)
Net Utility Plant				126,084	15,959	110,125
CWIP						
Accumulated Deferred Taxes				35,441	4,486	30,955
DTA - NOL Average Balance						
DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-
Total Accum Deferred Taxes				35,441	4,486	30,955
Cash Working Capital						
Materials and Supplies						
Fuel Inventory						
Non-plant Assets and Liabilities						
Customer Advances						
Customer Deposits						
Prepays and Other						
<u>Regulatory Amortizations</u>	-	-	-	-	-	-
Total Other Rate Base Items						
Total Rate Base				90,643	11,473	79,170
Operating Revenues						
Retail						
Interdepartmental						
<u>Other Operating Rev - Non-Retail</u>	-	-	-	-	-	-
Total Operating Revenues						
Expenses						
Operating Expenses:						
Fuel						
Deferred Fuel						
Variable IA Production Fuel						
<u>Purchased Energy - Windsource</u>	0	0	0	0	0	0
Fuel & Purchased Energy Total						
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u>	0	0	0	0	0	0
Production Total						
Regional Markets						
Transmission IA						
Transmission						
Distribution						

Northern States Power Company
State of ND Gas
Remaining Life - Last Authorized

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Customer Accounting						
Customer Service & Information						
Sales, Econ Dvlp & Other						
<u>Administrative & General</u>	0	0	0	0	0	0
Total Operating Expenses						
Depreciation				(252,169)	(31,919)	(220,250)
Amortization						
Taxes:						
Property Taxes						
ITC Amortization						
Deferred Taxes				70,883	8,972	61,911
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC				70,883	8,972	61,911
Payroll & Other Taxes						
Total Taxes Other Than Income				70,883	8,972	61,911
Income Before Taxes						
Total Operating Revenues						
less: Total Operating Expenses						
Book Depreciation				(252,169)	(31,919)	(220,250)
Amortization						
<u>Taxes Other than Income</u>	-	-	-	<u>70,883</u>	<u>8,972</u>	<u>61,911</u>
Total Before Tax Book Income				181,286	22,947	158,340
Tax Additions						
Book Depreciation				(252,169)	(31,919)	(220,250)
Deferred Income Taxes and ITC				70,883	8,972	61,911
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest						
<u>Other Book Additions</u>	-	-	-	-	-	-
Total Tax Additions				(181,286)	(22,947)	(158,340)
Tax Deductions						
Total Rate Base				90,643	11,473	79,170
Weighted Cost of Debt	<u>3.41%</u>	<u>3.41%</u>	<u>3.41%</u>	<u>3.41%</u>	<u>3.41%</u>	<u>3.41%</u>
Debt Interest Expense				3,091	391	2,700
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						
<u>Other Tax / Book Timing Differences</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Tax Deductions				3,091	391	2,700
State Taxes						
State Taxable Income				(3,091)	(391)	(2,700)
State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>	<u>4.31%</u>
State Taxes before Credits				(133)	(17)	(116)
<u>Less State Tax Credits applied</u>	-	-	-	-	-	-
Total State Income Taxes				(133)	(17)	(116)
Federal Taxes						
Federal Sec 199 Production Deduction						
Federal Taxable Income				(2,958)	(374)	(2,583)
Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>	<u>21.00%</u>
Federal Tax before Credits				(621)	(79)	(542)
<u>Less Federal Tax Credits</u>	-	-	-	-	-	-
Total Federal Income Taxes				(621)	(79)	(542)
Total Taxes						
Total Taxes Other than Income				70,883	8,972	61,911
Total Federal and State Income Taxes	0	0	0	(754)	(95)	(659)
Total Taxes				70,128	8,877	61,252
Total Operating Revenues						

Northern States Power Company
State of ND Gas
Remaining Life - Last Authorized

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Total Expenses				(182,041)	(23,042)	(158,998)
AFDC Debt						
AFDC Equity						
Net Income				182,041	23,042	158,998
Rate of Return (ROR)						
Total Operating Income				182,041	23,042	158,998
Total Rate Base				90,643	11,473	79,170
ROR (Operating Income / Rate Base)				200.83%	200.83%	200.83%
Return on Equity (ROE)						
Net Operating Income				182,041	23,042	158,998
Debt Interest (Rate Base * Weighted Cost of Debt)				(3,091)	(391)	(2,700)
Earnings Available for Common				178,950	22,651	156,299
Equity Rate Base (Rate Base * Equity Ratio)				46,763	5,919	40,844
ROE (earnings for Common / Equity)				382.68%	382.68%	382.68%
Revenue Deficiency						
Required Operating Income (Rate Base * Required Return)				8,122	1,028	7,094
Net Operating Income				182,041	23,042	158,998
Operating Income Deficiency				(173,919)	(22,014)	(151,905)
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)				(230,066)	(29,121)	(200,945)
Total Revenue Requirements						
Total Retail Revenues						
Revenue Deficiency				(230,066)	(29,121)	(200,945)
Total Revenue Requirements				(230,066)	(29,121)	(200,945)

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
<u>Composite Income Tax Rate</u>						
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
<u>Weighted Cost of Capital</u>						
Active Rates and Ratios Version	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.31%	1.31%	1.31%	1.09%	1.09%	1.09%
Cost of Long Term Debt	4.13%	4.13%	4.13%	4.10%	4.10%	4.10%
Cost of Common Equity	10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.26%	0.26%	0.43%	0.43%	0.43%
Ratio of Long Term Debt	47.22%	47.22%	47.22%	47.03%	47.03%	47.03%
Ratio of Common Equity	52.52%	52.52%	52.52%	52.54%	52.54%	52.54%
Weighted Cost of STD						
Weighted Cost of LTD	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%
Weighted Cost of Debt	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%
<u>Weighted Cost of Equity</u>	<u>5.51%</u>	<u>5.51%</u>	<u>5.51%</u>	<u>5.52%</u>	<u>5.52%</u>	<u>5.52%</u>
Required Rate of Return	7.46%	7.46%	7.46%	7.45%	7.45%	7.45%
<u>Rate Base</u>						
Plant Investment						
<u>Depreciation Reserve</u>	-	-	-	(126,084)	(15,959)	(110,125)
Net Utility Plant				126,084	15,959	110,125
CWIP						
Accumulated Deferred Taxes				35,441	4,486	30,955
DTA - NOL Average Balance						
DTA - Federal Tax Credit Average Balance	=	=	=	=	=	=
Total Accum Deferred Taxes				35,441	4,486	30,955
Cash Working Capital						
Materials and Supplies						
Fuel Inventory						
Non-plant Assets and Liabilities						
Customer Advances						
Customer Deposits						
Prepays and Other						
<u>Regulatory Amortizations</u>	=	=	=	=	=	=
Total Other Rate Base Items						
Total Rate Base				90,643	11,473	79,170
<u>Operating Revenues</u>						
Retail						
Interdepartmental						
<u>Other Operating Rev - Non-Retail</u>	-	-	-	-	-	-
Total Operating Revenues						
<u>Expenses</u>						
Operating Expenses:						
Fuel						
Deferred Fuel						
Variable IA Production Fuel						
<u>Purchased Energy - Windsources</u>	0	0	0	0	0	0

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Fuel & Purchased Energy Total						
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u>	0	0	0	0	0	0
Production Total						
Regional Markets						
Transmission IA						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Information						
Sales, Econ Dvlp & Other						
<u>Administrative & General</u>	0	0	0	0	0	0
Total Operating Expenses						
Depreciation				(252,169)	(31,919)	(220,250)
Amortization						
Taxes:						
Property Taxes						
ITC Amortization						
Deferred Taxes				70,883	8,972	61,911
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC				70,883	8,972	61,911
Payroll & Other Taxes						
Total Taxes Other Than Income				70,883	8,972	61,911
Income Before Taxes						
Total Operating Revenues						
less: Total Operating Expenses						
Book Depreciation				(252,169)	(31,919)	(220,250)
Amortization						
<u>Taxes Other than Income</u>	-	-	-	<u>70,883</u>	<u>8,972</u>	<u>61,911</u>
Total Before Tax Book Income				181,286	22,947	158,340
Tax Additions						
Book Depreciation				(252,169)	(31,919)	(220,250)
Deferred Income Taxes and ITC				70,883	8,972	61,911
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest						
<u>Other Book Additions</u>	-	-	-	-	-	-
Total Tax Additions				(181,286)	(22,947)	(158,340)
Tax Deductions						
Total Rate Base				90,643	11,473	79,170
Weighted Cost of Debt	<u>1.95%</u>	<u>1.95%</u>	<u>1.95%</u>	<u>1.93%</u>	<u>1.93%</u>	<u>1.93%</u>
Debt Interest Expense				1,749	221	1,528
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
<u>Other Tax / Book Timing Differences</u>	0	0	0	0	0	0
Total Tax Deductions				1,749	221	1,528
State Taxes						
State Taxable Income				(1,749)	(221)	(1,528)
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits				(75)	(10)	(66)
<u>Less State Tax Credits applied</u>	-	-	-	-	-	-
Total State Income Taxes				(75)	(10)	(66)
Federal Taxes						
Federal Sec 199 Production Deduction						
Federal Taxable Income				(1,674)	(212)	(1,462)
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits				(352)	(44)	(307)
<u>Less Federal Tax Credits</u>	-	-	-	-	-	-
Total Federal Income Taxes				(352)	(44)	(307)
Total Taxes						
Total Taxes Other than Income				70,883	8,972	61,911
Total Federal and State Income Taxes	0	0	0	(427)	(54)	(373)
Total Taxes				70,456	8,918	61,538
Total Operating Revenues						
Total Expenses				(181,713)	(23,001)	(158,712)
AFDC Debt						
AFDC Equity						
Net Income				181,713	23,001	158,712
Rate of Return (ROR)						
Total Operating Income				181,713	23,001	158,712
<u>Total Rate Base</u>	-	-	-	<u>90,643</u>	<u>11,473</u>	<u>79,170</u>
ROR (Operating Income / Rate Base)				200.47%	200.47%	200.47%
Return on Equity (ROE)						
Net Operating Income				181,713	23,001	158,712
Debt Interest (Rate Base * Weighted Cost of Debt)				(1,749)	(221)	(1,528)
Earnings Available for Common				179,964	22,779	157,184
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-	-	<u>47,624</u>	<u>6,028</u>	<u>41,596</u>
ROE (earnings for Common / Equity)				377.89%	377.89%	377.89%
Revenue Deficiency						
Required Operating Income (Rate Base * Required Return)				6,753	855	5,898
<u>Net Operating Income</u>				<u>181,713</u>	<u>23,001</u>	<u>158,712</u>
Operating Income Deficiency				(174,960)	(22,146)	(152,814)
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)				(231,444)	(29,295)	(202,148)
Total Revenue Requirements						
Total Retail Revenues						
<u>Revenue Deficiency</u>	-	-	-	<u>(231,444)</u>	<u>(29,295)</u>	<u>(202,148)</u>
Total Revenue Requirements				(231,444)	(29,295)	(202,148)

Northern States Power Company
North Dakota Gas Jurisdiction
Depreciation Study TDG 2021 Current Year and 2022 Test Year

Reporting Line	Record Type	FERC Function	FERC Sub-Function	Dec - 2021			Dec - 2022		
				Total	ND Gas	Other	Total	ND Gas	Other
Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	16,741	16,741		50,222	50,222	
Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	884	884		2,651	2,651	
Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	78,595	8,871	69,724	235,785	26,614	209,172
Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	General	General	123,578	13,949	109,630	370,734	41,846	328,889
Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	(27,517)	(3,106)	(24,411)	(82,550)	(9,318)	(73,232)
Depreciation Reserve	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	15,274	1,724	13,550	45,821	5,172	40,649
Depreciation Reserve			Subtotal Depreciation Reserve	207,554	39,062	168,492	622,663	117,186	505,477
Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	(4,705)	(4,705)		(14,115)	(14,115)	
Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	(248)	(248)		(745)	(745)	
Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	(22,092)	(2,494)	(19,599)	(66,277)	(7,481)	(58,796)
Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	General	(34,733)	(3,920)	(30,813)	(104,199)	(11,761)	(92,438)
Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	7,734	873	6,861	23,202	2,619	20,583
Accumulated Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	(4,293)	(485)	(3,808)	(12,878)	(1,454)	(11,425)
Accumulated Deferred Taxes			Subtotal Accumulated Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
Depreciation	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	33,481	33,481		33,481	33,481	
Depreciation	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	1,767	1,767		1,767	1,767	
Depreciation	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	157,190	17,742	139,448	157,190	17,742	139,448
Depreciation	NSPM-ND Gas Depreciation Study TD&G	General	General	247,156	27,897	219,259	247,156	27,897	219,259
Depreciation	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	(55,033)	(6,212)	(48,822)	(55,033)	(6,212)	(48,822)
Depreciation	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	30,547	3,448	27,099	30,547	3,448	27,099
Depreciation			Subtotal Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Distribution	Gas Distribution	(9,410)	(9,410)		(9,410)	(9,410)	
Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Gas Transmission	Gas Transmission	(497)	(497)		(497)	(497)	
Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	Common-General	(44,185)	(4,987)	(39,198)	(44,185)	(4,987)	(39,198)
Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	General	General	(69,466)	(7,841)	(61,625)	(69,466)	(7,841)	(61,625)
Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Common-Intangible	15,468	1,746	13,722	15,468	1,746	13,722
Deferred Taxes	NSPM-ND Gas Depreciation Study TD&G	Intangible	Intangible Plant	(8,586)	(969)	(7,617)	(8,586)	(969)	(7,617)
Deferred Taxes			Subtotal Deferred Taxes	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Composite Income Tax Rate						
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital						
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	5.81%	5.81%	5.81%	5.81%	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%	7.08%	7.08%	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Ratio of Long Term Debt	46.41%	46.41%	46.41%	46.41%	46.41%	46.41%
Ratio of Common Equity	51.59%	51.59%	51.59%	51.59%	51.59%	51.59%
Weighted Cost of STD	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
<u>Weighted Cost of Equity</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>
Required Rate of Return	8.96%	8.96%	8.96%	8.96%	8.96%	8.96%
Rate Base						
Plant Investment						
<u>Depreciation Reserve</u>	<u>207,554</u>	<u>39,062</u>	<u>168,492</u>	<u>622,663</u>	<u>117,186</u>	<u>505,477</u>
Net Utility Plant	(207,554)	(39,062)	(168,492)	(622,663)	(117,186)	(505,477)
CWIP						
Accumulated Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
DTA - NOL Average Balance						
DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-
Total Accum Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
Cash Working Capital						
Materials and Supplies						
Fuel Inventory						
Non-plant Assets and Liabilities						
Customer Advances						
Customer Deposits						
Prepays and Other						
<u>Regulatory Amortizations</u>	-	-	-	-	-	-
Total Other Rate Base Items						
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
Operating Revenues						
Retail						
Interdepartmental						
<u>Other Operating Rev - Non-Retail</u>	-	-	-	-	-	-
Total Operating Revenues						
Expenses						
Operating Expenses:						
Fuel						
Deferred Fuel						
Variable IA Production Fuel						
<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total						
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total						
Regional Markets						
Transmission IA						
Transmission						
Distribution						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Customer Accounting						
Customer Service & Information						
Sales, Econ Dvlp & Other						
<u>Administrative & General</u>	0	0	0	0	0	0
Total Operating Expenses						
Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Amortization						
Taxes:						
Property Taxes						
ITC Amortization						
Deferred Taxes	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Payroll & Other Taxes						
Total Taxes Other Than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Income Before Taxes						
Total Operating Revenues						
less: Total Operating Expenses						
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Amortization						
<u>Taxes Other than Income</u>	<u>(116,676)</u>	<u>(21,958)</u>	<u>(94,718)</u>	<u>(116,676)</u>	<u>(21,958)</u>	<u>(94,718)</u>
Total Before Tax Book Income	(298,433)	(56,166)	(242,267)	(298,433)	(56,166)	(242,267)
Tax Additions						
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Deferred Income Taxes and ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest						
<u>Other Book Additions</u>	-	-	-	-	-	-
Total Tax Additions	298,433	56,166	242,267	298,433	56,166	242,267
Tax Deductions						
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%	3.41%	3.41%
Debt Interest Expense	(5,088)	(958)	(4,131)	(15,265)	(2,873)	(12,392)
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						
<u>Other Tax / Book Timing Differences</u>	0	0	0	0	0	0
Total Tax Deductions	(5,088)	(958)	(4,131)	(15,265)	(2,873)	(12,392)
State Taxes						
State Taxable Income	5,088	958	4,131	15,265	2,873	12,392
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits	219	41	178	658	124	534
<u>Less State Tax Credits applied</u>	-	-	-	-	-	-
Total State Income Taxes	219	41	178	658	124	534
Federal Taxes						
Federal Sec 199 Production Deduction						
Federal Taxable Income	4,869	916	3,953	14,607	2,749	11,858
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits	1,022	192	830	3,067	577	2,490
<u>Less Federal Tax Credits</u>	-	-	-	-	-	-
Total Federal Income Taxes	1,022	192	830	3,067	577	2,490
Total Taxes						
Total Taxes Other than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Total Federal and State Income Taxes	1,242	234	1,008	3,725	701	3,024
Total Taxes	(115,434)	(21,724)	(93,710)	(112,950)	(21,257)	(91,693)
Total Operating Revenues						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Total Expenses	299,675	56,399	243,275	302,158	56,867	245,291
AFDC Debt						
AFDC Equity						
Net Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291)
Rate of Return (ROR)						
Total Operating Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291)
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
ROR (Operating Income / Rate Base)	200.83%	200.83%	200.83%	67.50%	67.50%	67.50%
Return on Equity (ROE)						
Net Operating Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291)
Debt Interest (Rate Base * Weighted Cost of Debt)	5,088	958	4,131	15,265	2,873	12,392
Earnings Available for Common	(294,586)	(55,442)	(239,145)	(286,893)	(53,994)	(232,899)
Equity Rate Base (Rate Base * Equity Ratio)	(76,981)	(14,488)	(62,493)	(230,942)	(43,464)	(187,478)
ROE (earnings for Common / Equity)	382.68%	382.68%	382.68%	124.23%	124.23%	124.23%
Revenue Deficiency						
Required Operating Income (Rate Base * Required Return)	(13,370)	(2,516)	(10,854)	(40,109)	(7,549)	(32,561)
Net Operating Income	(299,675)	(56,399)	(243,275)	(302,158)	(56,867)	(245,291)
Operating Income Deficiency	286,305	53,883	232,422	262,049	49,318	212,731
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	378,735	71,279	307,456	346,648	65,240	281,408
Total Revenue Requirements						
Total Retail Revenues						
Revenue Deficiency	378,735	71,279	307,456	346,648	65,240	281,408
Total Revenue Requirements	378,735	71,279	307,456	346,648	65,240	281,408

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Composite Income Tax Rate						
State Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital						
Active Rates and Ratios Version	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.31%	1.31%	1.31%	1.09%	1.09%	1.09%
Cost of Long Term Debt	4.13%	4.13%	4.13%	4.10%	4.10%	4.10%
Cost of Common Equity	10.50%	10.50%	10.50%	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.26%	0.26%	0.43%	0.43%	0.43%
Ratio of Long Term Debt	47.22%	47.22%	47.22%	47.03%	47.03%	47.03%
Ratio of Common Equity	52.52%	52.52%	52.52%	52.54%	52.54%	52.54%
Weighted Cost of STD						
Weighted Cost of LTD	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%
Weighted Cost of Debt	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%
<u>Weighted Cost of Equity</u>	<u>5.51%</u>	<u>5.51%</u>	<u>5.51%</u>	<u>5.52%</u>	<u>5.52%</u>	<u>5.52%</u>
Required Rate of Return	7.46%	7.46%	7.46%	7.45%	7.45%	7.45%
Rate Base						
Plant Investment						
<u>Depreciation Reserve</u>	<u>207,554</u>	<u>39,062</u>	<u>168,492</u>	<u>622,663</u>	<u>117,186</u>	<u>505,477</u>
Net Utility Plant	(207,554)	(39,062)	(168,492)	(622,663)	(117,186)	(505,477)
CWIP						
Accumulated Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
DTA - NOL Average Balance						
DTA - Federal Tax Credit Average Balance	-	-	-	-	-	-
Total Accum Deferred Taxes	(58,338)	(10,979)	(47,359)	(175,014)	(32,937)	(142,076)
Cash Working Capital						
Materials and Supplies						
Fuel Inventory						
Non-plant Assets and Liabilities						
Customer Advances						
Customer Deposits						
Prepays and Other						
<u>Regulatory Amortizations</u>	-	-	-	-	-	-
Total Other Rate Base Items						
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
Operating Revenues						
Retail						
Interdepartmental						
<u>Other Operating Rev - Non-Retail</u>	-	-	-	-	-	-
Total Operating Revenues						
Expenses						
Operating Expenses:						
Fuel						
Deferred Fuel						
Variable IA Production Fuel						
<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total						
Production - Fixed						
Production - Fixed IA Investment						
Production - Fixed IA O&M						
Production - Variable						
Production - Variable IA O&M						
<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total						
Regional Markets						
Transmission IA						
Transmission						
Distribution						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Customer Accounting						
Customer Service & Information						
Sales, Econ Dvlp & Other						
<u>Administrative & General</u>	0	0	0	0	0	0
Total Operating Expenses						
Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Amortization						
Taxes:						
Property Taxes						
ITC Amortization						
Deferred Taxes	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Deferred Taxes - NOL						
Less State Tax Credits deferred						
Less Federal Tax Credits deferred						
Deferred Income Tax & ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Payroll & Other Taxes						
Total Taxes Other Than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Income Before Taxes						
Total Operating Revenues						
less: Total Operating Expenses						
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Amortization						
<u>Taxes Other than Income</u>	<u>(116,676)</u>	<u>(21,958)</u>	<u>(94,718)</u>	<u>(116,676)</u>	<u>(21,958)</u>	<u>(94,718)</u>
Total Before Tax Book Income	(298,433)	(56,166)	(242,267)	(298,433)	(56,166)	(242,267)
Tax Additions						
Book Depreciation	415,109	78,124	336,985	415,109	78,124	336,985
Deferred Income Taxes and ITC	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Nuclear Fuel Burn (ex. D&D)						
Nuclear Outage Accounting						
Avoided Tax Interest						
<u>Other Book Additions</u>	-	-	-	-	-	-
Total Tax Additions	298,433	56,166	242,267	298,433	56,166	242,267
Tax Deductions						
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
Weighted Cost of Debt	1.95%	1.95%	1.95%	1.93%	1.93%	1.93%
Debt Interest Expense	(2,910)	(548)	(2,362)	(8,640)	(1,626)	(7,014)
Nuclear Outage Accounting						
Tax Depreciation and Removals						
NOL Utilized / (Generated)						
<u>Other Tax / Book Timing Differences</u>	0	0	0	0	0	0
Total Tax Deductions	(2,910)	(548)	(2,362)	(8,640)	(1,626)	(7,014)
State Taxes						
State Taxable Income	2,910	548	2,362	8,640	1,626	7,014
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits	125	24	102	372	70	302
<u>Less State Tax Credits applied</u>	-	-	-	-	-	-
Total State Income Taxes	125	24	102	372	70	302
Federal Taxes						
Federal Sec 199 Production Deduction						
Federal Taxable Income	2,784	524	2,260	8,267	1,556	6,711
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits	585	110	475	1,736	327	1,409
<u>Less Federal Tax Credits</u>	-	-	-	-	-	-
Total Federal Income Taxes	585	110	475	1,736	327	1,409
Total Taxes						
Total Taxes Other than Income	(116,676)	(21,958)	(94,718)	(116,676)	(21,958)	(94,718)
Total Federal and State Income Taxes	710	134	576	2,108	397	1,712
Total Taxes	(115,966)	(21,824)	(94,141)	(114,567)	(21,561)	(93,006)
Total Operating Revenues						

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021			Dec - 2022		
	Total	ND Gas	Other	Total	ND Gas	Other
Total Expenses	299,143	56,299	242,844	300,541	56,563	243,979
AFDC Debt						
AFDC Equity						
Net Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,979)
Rate of Return (ROR)						
Total Operating Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,979)
Total Rate Base	(149,216)	(28,083)	(121,134)	(447,649)	(84,249)	(363,401)
ROR (Operating Income / Rate Base)	200.48%	200.48%	200.48%	67.14%	67.14%	67.14%
Return on Equity (ROE)						
Net Operating Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,979)
Debt Interest (Rate Base * Weighted Cost of Debt)	2,910	548	2,362	8,640	1,626	7,014
Earnings Available for Common	(296,233)	(55,752)	(240,482)	(291,902)	(54,937)	(236,965)
Equity Rate Base (Rate Base * Equity Ratio)	(78,368)	(14,749)	(63,619)	(235,195)	(44,264)	(190,931)
ROE (earnings for Common / Equity)	378.00%	378.00%	378.00%	124.11%	124.11%	124.11%
Revenue Deficiency						
Required Operating Income (Rate Base * Required Return)	(11,132)	(2,095)	(9,037)	(33,350)	(6,277)	(27,073)
Net Operating Income	(299,143)	(56,299)	(242,844)	(300,541)	(56,563)	(243,979)
Operating Income Deficiency	288,011	54,204	233,807	267,192	50,286	216,906
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	380,992	71,704	309,289	353,451	66,520	286,931
Total Revenue Requirements						
Total Retail Revenues						
Revenue Deficiency	380,992	71,704	309,289	353,451	66,520	286,931
Total Revenue Requirements	380,992	71,704	309,289	353,451	66,520	286,931

**Northern States Power Company
2021 Bridge & 2022 Budget
Chamber of Commerce**

Gas		2021	2022
ND	Chamber of Commerce	1,860.00	2,221.20
	100% inclusion	<u>1,860.00</u>	<u>2,221.20</u>

The Company has included membership dues paid to various Chambers of Commerce in North Dakota in the 2022 test year. Chambers of Commerce provide an essential link between the Company and the communities it serves, allowing for improved utility service. Chamber of Commerce dues are initially recorded below the line; thus, an adjustment is necessary to include Chamber of Commerce dues in test year costs.

**Northern States Power Company
State of North Dakota Electric Jurisdiction
2022 Budget**

Chamber Dues Adjustment

The purpose of this adjustment is to include in the test year certain association dues paid to the Chamber of Commerce that the Company feels are an appropriate cost to be included in base rates.

**Northern States Power Company
Chamber of Commerce
2021 Bridge year and 2022 Budget**

Dues Amounts by Jurisdiction and Utility

	2021	2022
MN - ND - SD C	35,759	85,890
MN - ND - SD E	69	75
MN - ND - SD G		
MN - ND E		
MN - ND G		
MN C	76,062	148,000
MN E		
MN G	500	500
ND C	25,000	25,000
ND E		
ND G		
SD E	6,988	16,000
Xcel Non-Utility	20,247	22,088

Total Chamber Dues from data pull:

2020 Actuals

MN - ND - SD C	99.66%
MN - ND - SD E	100.00%
MN - ND - SD G	
MN - ND E	
MN - ND G	
MN C	62.62%
MN E	100.00%
MN G	
ND C	100.00%
ND E	
ND G	
SD E	31.65%
Xcel Non-Utility	

Sum of NSPM Amount	Column Labels		Grand Total	
	Exclude	Include		
Minnesota Common Utility	42,355.00	70,965.38	113,320.38	62.62%
Minnesota-N Dakota-S Dakota Electric		5,942.50	5,942.50	100.00%
Minnesota-N Dakota-S Dakota-Comm	255.00	74,265.25	74,520.25	99.66%
North Dakota Common Utility		19,546.30	19,546.30	100.00%
South Dakota Electric	8,205.00	3,799.70	12,004.70	31.65%
Xcel Common Utility	1,200.00		1,200.00	0.00%
Xcel Other		-1,000.00	-1,000.00	100.00%
Minnesota Electric		2,350.00	2,350.00	100.00%
Grand Total	52,015.00	175,869.13	227,884.13	

Calculation of Dues includable

Chamber Dues Includable:

	2021	2022
MN - ND - SD C	35,637	85,596
MN - ND - SD E	69	75
MN - ND - SD G		
MN - ND E		
MN - ND G		
MN C	47,633	92,683
MN E		
MN G		
ND C	25,000	25,000
ND E		
ND G		
SD E	2,212	5,064
Xcel Non-Utility		
	110,550	208,418

Allocations

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
MN - ND - SD C	81%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	7%		
MN - ND - SD G				89%	11%
MN - ND E	4%	96%			
MN - ND G				89%	11%
MN C	94%			6%	
MN E	100%	0%	0%	0%	0%
MN G	0%	0%	0%	100%	0%
ND C		94%			6%
ND E	0%	100%	0%	0%	0%
ND G	0%	0%	0%	0%	100%
SD E	0%	0%	100%	0%	0%
Xcel Non-Utility	0%	0%	0%	0%	0%

Total amount of Dues includable after allocation

Chamber Dues Includable & Allocated:

Electric	Electric			Gas	
	Minnesota	ND	SD	MN	ND
2021	73,685	25,470	4,461	5,076	1,860
2022	156,570	28,367	10,460	10,801	2,221

Chamber approved in MN Electric

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)

Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

100% 0% 0% 0% 100%

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
2021	73,685	0	0	0	1,860
2022	156,570	0	0	0	2,221

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Economic Development Donations

The Company is asking for recovery of economic development donations benefiting North Dakota. Because economic development donations are initially recorded below the line, an adjustment is necessary to include these costs in the test year.

Northern States Power Company
 State of North Dakota Gas Jurisdiction
 2022 Test Year

Economic Development Donations

Fiscal Year - Text	Cost Element - Key	Cost Element - Medium Text	V Regulatory Account - Key	Final Company Code - Key	V Final Profit Center - Text	Amount	Electric Common Allocator	Gas Common Allocator	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5600641	Contributions - Economical Development	9426100	10	SD E	250	100.00%	0.00%	250	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	27,500	93.59%	6.41%	25,739	1,761	GDirectND	-	1,761
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	45,254	93.59%	6.41%	42,355	2,899	GCustomerMN/SD/ND	2,574	325
2021	5600641	Contributions - Economical Development	9426100	10	MN C	70,486	93.59%	6.41%	65,971	4,515	GDirectMN	4,515	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	84,051	93.59%	6.41%	78,667	5,384	GDirectND	-	5,384
2021	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	110,726	93.59%	6.41%	103,634	7,092	GCustomerMN/SD/ND	6,297	796
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	(82,774)	93.59%	6.41%	(77,472)	(5,302)	GCustomerMN/SD/ND	(4,707)	(595)
2022	5600641	Contributions - Economical Development	9426100	10	MN C	106,510	93.59%	6.41%	99,688	6,822	GDirectMN	6,822	-
2022	5600641	Contributions - Economical Development	9426100	10	ND C	103,000	93.59%	6.41%	96,402	6,598	GDirectND	-	6,598
2022	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	108,367	93.59%	6.41%	101,426	6,941	GCustomerMN/SD/ND	6,163	779
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	828	93.59%	6.41%	775	53	GCustomerMN/SD/ND	47	6

	NSPM Total			NSPM Electric	NSPM Gas		MN Gas Jurisdiction	ND Gas Jurisdiction
2021 Current Year	380,493			364,143	16,349		8,678	7,671
2022 Test Year	443,705			423,291	20,414		13,032	7,382
						Interim Adjustment 3		(7,382)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Economic Development Donations

	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other	7,671	7,382
<u>Administrative & General</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	7,671	7,382
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(1,872)	(1,802)
Total Taxes	(1,872)	(1,802)
Total Operating Revenues		
Total Expenses	5,799	5,580
Net Income	(5,799)	(5,580)
Rate of Return (ROR)		
Total Operating Income	(5,799)	(5,580)
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	(5,799)	(5,580)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(5,799)	(5,580)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Retu		
<u>Net Operating Income</u>	(5,799)	(5,580)
Operating Income Deficiency	5,799	5,580
Revenue Conversion Factor (1/(1--Composite Tax Rate)	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversi	7,671	7,382

**Northern States Power Company
2021 Bridge Year and 2022 Budget
Charitable Contributions**

North Dakota		
Gas	2021	2022
Charitable Contributions	11,337.19	12,452.40
Total	11,337.19	12,452.40
50% inclusion	<u>5,668.59</u>	<u>6,226.20</u>

The Company is allowed to recover 50 percent of charitable contributions benefiting North Dakota. Because charitable contributions are initially recorded below the line, an adjustment is necessary to include these costs in the test year and plan year.

The Donations adjustment for the rate case was based on an allocation of 2020 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

Northern States Power Company
2022 Budget - Charitable Contributions

Sum of Amount	2021	2022
Row Labels		
MN - ND - SD C	1,616,999	1,690,549
MN - ND - SD E	44,799	71,949
MN - ND - SD G		
MN C	221,686	242,687
MN E	16,088	27,000
MN G	8,848	9,900
ND C	78,056	100,000
ND E		
ND G		
SD E	72,003	75,000
Xcel Common		
Xcel NonUtility	2,494	2,494
	2,060,973	2,219,579

2020 Actuals

MN - ND - SD C	75%
MN - ND - SD E	35%
MN - ND - SD G	
MN C	68%
MN E	
MN G	0%
ND C	51%
ND E	0%
ND G	0%
SD E	45%
Xcel Common	47%
Xcel NonUtility	

Sum of FINAL NSPM

Row Labels	Exclude	INCLUDE (blank)	Grand Total	
Minnesota Common Utility	21341.77	45999	67340.77	68%
Minnesota Electric			0	
Minnesota Gas	3869.52		3869.52	0%
Minnesota-N Dakota-S Dakota Electric	95219.44	51640	146859.4	35%
Minnesota-N Dakota-S Dakota-Common	464453.7	1409357	1873810	75%
North Dakota Common Utility	35065.24	36330	71395.24	51%
North Dakota Electric	50		50	0%
North Dakota Gas	50		50	0%
South Dakota Electric	47682.94	38950.5	86633.44	45%
Xcel Common Utility	109865.3	98677.99	208543.3	47%
Xcel Other	6000		6000	0%
(blank)				
Grand Total				

Calculation of Donations includable

Total Donations Includable:

	2021	2022
MN - ND - SD C	1,216,200	1,271,520
MN - ND - SD E	15,753	25,299
MN - ND - SD G		
MN C	151,429	165,774
MN E		
MN G	0	0
ND C	39,719	50,886
ND E		
ND G		
SD E	32,372	33,720
Xcel Common		
Xcel NonUtility		
	1,455,474	1,547,199

Allocations

	Electric			Gas		
	MN	ND	SD	MN	ND	
MN - ND - SD C	81%	6%	6%	6%	1%	100%
MN - ND - SD E	87%	6%	7%	0%	0%	100%
MN - ND - SD G	0%	0%	0%	89%	11%	100%
MN C	94%	0%	0%	6%	0%	100%
MN E	100%	0%	0%	0%	0%	100%
MN G	0%	0%	0%	100%	0%	100%
ND C	0%	94%	0%	0%	6%	100%
ND E	0%	100%	0%	0%	0%	100%
ND G	0%	0%	0%	0%	100%	100%
SD E	0%	0%	100%	0%	0%	100%
Xcel Common	81%	6%	6%	6%	1%	100%
Xcel NonUtility						

Total amount of Donations includable after allocation

Donation Includable & Allocated:

	Electric			Gas		
	Minnesota	ND	SD	MN	ND	
2021	1,146,619	108,683	110,025	78,809	11,337	1,455,474
2022	1,213,441	122,934	115,499	82,871	12,452	1,547,199

Chamber all jurisdictions included are uploaded at 100 percent

Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

50%	0%	0%	50%	50%
-----	----	----	-----	-----

	Electri			Gas	
	MN	ND	SD	MN	ND
2021	573,309			39,405	5,669
2022	606,721			41,436	6,226

SAP Utility Allocations
4/1/2021 - 3/31/2022

0010	MNTFA5	10-3-Facto	9426100	9426100	1000	Xcel Other	-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.064054
0010	MNTFA1	10-3-Facto	9426100	9426100	1013	Minnesota Common Utility	-1
0010	MNTFA1	10-3-Facto	9426100	9426100	1002	Minnesota Electric	0.935946
0010	MNTFA1	10-3-Facto	9426100	9426100	1009	Minnesota Gas	0.064054
0010	MNTFA2	10-3-Facto	9426100	9426100	1014	North Dakota Common Utility	-1
0010	MNTFA2	10-3-Facto	9426100	9426100	1003	North Dakota Electric	0.935946
0010	MNTFA2	10-3-Facto	9426100	9426100	1010	North Dakota Gas	0.064054
0010	MNTFA3	10-3-Facto	9426100	9426100	1015	Minnesota - North Dakota Common Utility	-1
0010	MNTFA3	10-3-Facto	9426100	9426100	1007	Minnesota - North Dakota Electric	0.935946
0010	MNTFA3	10-3-Facto	9426100	9426100	1011	Minnesota - North Dakota Gas	0.064054
0010	MNTFA4	10-3-Facto	9426100	9426100	1016	Minnesota-N Dakota-S Dakota-Common	-1
0010	MNTFA4	10-3-Facto	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA4	10-3-Facto	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.064054
0010	MNTFA5	10-3-Facto	9426100	9426100	1001	Xcel Common Utility	-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.064054

2022 Allocators

Elec Customer	87.2649%	6.2113%	6.5238%
Gas Customer	88.7128%	11.2872%	
Two Factor	87.0750%	6.1963%	6.7287%
Elec Customer ND Re	3.5621%	96.4379%	

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Environmental LTI Adjustment

The Company is requesting recovery of the cost of long term incentive relating to Xcel Energy's environmental activities for executives, referred to as the "environmental LTI." This adjustment adds back environmental LTI, as Adjustment A5 removes all Long Term Incentive including this portion.

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Environmental LTI Adjustment

Total NSPM E&G Environmental Long Term Incentive

	2021	2022
NSPM Direct Assigned	106,750	110,338
Nuclear	363,725	326,860
XES	<u>2,120,857</u>	<u>2,249,320</u>
Total	2,591,332	2,686,518

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Environmental LTI

	2021	2022
NSPM Direct Assigned	6,838	7,068
XES	<u>135,849</u>	<u>144,078</u>
Total	142,687	151,146

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA JUR GAS Environmental LTI

	2021 Current Year	2022 Test Year	
NSPM Direct Assigned	772	798	
XES	<u>15,334</u>	<u>16,262</u>	
Total	16,105	17,060	*Final ND Gas Adjustment

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Environmental LTI Adjustment

	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	16,105	17,060
Total Operating Expenses	16,105	17,060
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(3,931)	(4,163)
Total Taxes	(3,931)	(4,163)
Total Operating Revenues		
Total Expenses	12,175	12,897
Net Income	(12,175)	(12,897)
Rate of Return (ROR)		
Total Operating Income	(12,175)	(12,897)
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	(12,175)	(12,897)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(12,175)	(12,897)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	(12,175)	(12,897)
Operating Income Deficiency	12,175	12,897
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	16,105	17,060

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Time Based LTI Adjustment

The Company is requesting recovery of the cost of long term incentive relating to Xcel Energy's time based awards for executives, referred to as the "time based LTI." This adjustment adds back time based LTI, as Adjustment A5 removes all Long Term Incentive including this portion.

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Time Based LTI Adjustment

Total NSPM E&G Time Based Long Term Incentive

	2021	2022
NSPM Direct Assigned	71,166	73,558
Nuclear	243,773	217,907
XES	1,305,327	1,444,978
Total	1,620,266	1,736,443

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Time Based LTI

	2021	2022
NSPM Direct Assigned	4,558	4,712
XES	83,611	92,557
Total	88,170	97,268

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA JUR GAS Time Based LTI

	2021	2022
NSPM Direct Assigned	515	532
XES	9,437	10,447
Total	9,952	10,979 *Final ND Gas Adjustment

Interim Adjustment 5 (9,952) (10,979)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Time Based LTI Adjustment

	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	9,952	10,979
Total Operating Expenses	9,952	10,979
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(2,429)	(2,679)
Total Taxes	(2,429)	(2,679)
Total Operating Revenues		
Total Expenses	7,523	8,299
Net Income	(7,523)	(8,299)
Rate of Return (ROR)		
Total Operating Income	(7,523)	(8,299)
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	(7,523)	(8,299)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(7,523)	(8,299)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	(7,523)	(8,299)
Operating Income Deficiency	7,523	8,299
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	9,952	10,979

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Summary of Incentive in Base Rates

Total Incentive in Forecast

Natural Account	NSPM ND Gas Retail	
	2021 Bridge	2022 Test Year
Annual Incentive	36,064	37,279
Incentive Non Loading	164,851	170,403
Performance Share Plan	35,610	38,228
Restricted Stock Units	<u>50,697</u>	<u>58,818</u>
Total Incentive in Forecast	287,222	304,728

Regulatory Treatment of Incentive

Regulatory Treatment	NSPM ND Gas Retail	
	2021 Bridge	2022 Test Year
NSPM-Incentive Pay over Cap	(16,363)	(17,013) WP-
NSPM-Incentive Pay_Remove Long Term	(86,307)	(97,046) WP-
NSPM-Incentive Pay_Environmental LTI	16,118	17,060 WP-
NSPM-Incentive Pay_Time Based LTI	<u>9,952</u>	<u>10,979</u> WP-
Total Disallowances	(76,600)	(86,020)
Total Incentive in Base Rates	210,622	218,708
Total AIP in Base Rates	184,552	190,669
Total LTI in Base Rates	26,070	28,039
Total Incentive in Base Rates	210,622	218,708
Check	-	-

Northern States Power Company
Gas Utility - State of North Dakota

2022 Income Tax Tracker Amortization

Line	Total NSP Minnesota (1)	NSPM Company Gas (2)	North Dakota Retail Jurisdiction (3)
1 Interest - Costs(Savings)	4,207,086	247,637	27,951
2 Total Revenue Requirement	4,207,086	247,637	27,951
Three - Year Amortization Expense			9,317

(1) Per Income Tax Audit Schedules

(2) Represents total Company information either direct assigned or allocated to the Gas Utility.
Allocations based on Labor, Vehicle Utilization, Software Utilization or a general allocation factor.

(3) Represents amounts allocated to the North Dakota Retail Jurisdiction.

NSP-Minnesota
Interest Receivable/(Payable) Allocation

	Adjustment Description	Interest Total	Utility	FC	JUR	Electric	Prod	Tran	Dist	MN Jur	Composite Factor	ND	SD	Gas	MN	ND
10-11	Tax Depreciation (All Q4 2011 CAA Adjustments)	(164,212)	PTDG	Ele FC	Customers	(151,337)	(89,743)	(20,128)	(41,466)	(116,054)	0.766854144	(8,215)	(9,079)	(12,874)	(11,421)	(1,453)
10-11	Pension and Benefits Capitalized	14,112	PTDG	Ele FC	Customers	13,006	7,712	1,730	3,564	9,973	0.766854144	706	780	1,106	981	125
10-11	Partnership Passthrough	41	NA	NA	NA	-	-	-	-	-	0	-	-	-	-	-
10-11	Dry Cask Costs	(48,380)	Dir E	Dir P	Demand	(48,380)	(48,380)	-	-	(35,169)	0.726926058	(2,483)	(2,807)	-	-	-
10-11	Cap Pension - Aggregate Cost Method	284,738	PTDG	Ele FC	Customers	262,414	155,612	34,901	71,901	201,233	0.766854144	14,245	15,743	22,323	19,804	2,520
10-11	Lobbying Expense	1,714	NA	NA	NA	-	-	-	-	-	0	-	-	-	-	-
10-11	T&D Sec481(a) Adjustment	(35,844)	PTDG	Ele FC	Customers	(33,034)	(19,589)	(4,394)	(9,051)	(25,332)	0.766854144	(1,793)	(1,982)	(2,810)	(2,493)	(317)
10-11	Section 174 Expense	736,407	Dir E	Dir P	Customers	736,407	736,407	-	-	535,314	0.726926058	37,801	42,721	-	-	-
10-11	Tax Depreciation (Sec. 174)	(360,487)	Dir E	Dir P	Customers	(360,487)	(360,487)	-	-	(262,047)	0.726926058	(18,505)	(20,913)	-	-	-
10-11	Section 174 Expense	731,375	Dir E	Dir P	Customers	731,375	731,375	-	-	531,655	0.726926058	37,543	42,429	-	-	-
10-11	Tax Depreciation (Sec. 174)	(383,238)	Dir E	Dir P	Customers	(383,238)	(383,238)	-	-	(278,586)	0.726926058	(19,672)	(22,233)	-	-	-
10-11		776,226														
Minnesot Audit Interest 2010-2014	R & E Income Taxes	193,508	Dir E	Dir P	Demand	193,508	193,508	-	-	140,666	0.726926058	9,933	11,226	-	-	-
2012	T&D Sec481(a) Adjustment	185,872	PTDG	Ele FC	Customers	171,300	101,581	22,783	46,936	131,362	0.766854144	9,299	10,277	14,572	12,928	1,645
2012	Tax Depreciation (Sec. 174)	(123,275)	Dir E	Dir P	Customers	(123,275)	(123,275)	-	-	(89,612)	0.726926058	(6,328)	(7,152)	-	-	-
2012	Bonus Depreciation	481,683	PTDG	Ele FC	Customers	443,919	263,244	59,041	121,634	340,421	0.766854144	24,099	26,632	37,764	33,501	4,262
2012	Tax Depreciation (Sec. 174)	203,878	Dir E	Dir P	Customers	203,878	203,878	-	-	148,204	0.726926058	10,465	11,828	-	-	-
2012	Tax Depreciation (Sec. 174)	28,213	Dir E	Dir P	Customers	28,213	28,213	-	-	20,509	0.726926058	1,448	1,637	-	-	-
2012	Regulatory A/L - TCR Rider	(18,860)	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-
2012		757,510														
2013	Bonus Depreciation	2,164,617	PTDG	Ele FC	Customers	1,994,911	1,182,982	265,323	546,606	1,529,806	0.766854144	108,296	119,680	169,706	150,551	19,155
2013	Tax Depreciation (Sec. 174)	(65,963)	Dir E	Dir P	Customers	(65,963)	(65,963)	-	-	(47,951)	0.726926058	(3,386)	(3,827)	-	-	-
2013	T&D Sec481(a) Adjustment	4,339	PTDG	Ele FC	Customers	3,999	2,372	532	1,096	3,067	0.766854144	217	240	340	302	38
2013	Regulatory A/L - TCR Rider	149,760	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-
2013		2,252,753														
2013 Post RAR	Bonus Depreciation	(14,047)	PTDG	Ele FC	Customers	(12,946)	(7,677)	(1,722)	(3,547)	(9,928)	0.766854144	(703)	(777)	(1,101)	(977)	(124)
2013 Post RAR	Depreciation	28,097	PTDG	Ele FC	Customers	25,894	15,355	3,444	7,095	19,857	0.766854144	1,406	1,553	2,203	1,954	249
2013 Post RAR	Gain/Loss	(702)	PTDG	Ele FC	Customers	(647)	(384)	(86)	(177)	(496)	0.766854144	(35)	(39)	(55)	(49)	(6)
2013 Post RAR		13,347														
2014	Bonus Depreciation	103,650	PTDG	Ele FC	Customers	95,524	56,646	12,705	26,174	73,253	0.766854144	5,186	5,731	8,126	7,209	917
2014	Tax Depreciation (Sec. 174)	88,320	Dir E	Dir P	Customers	88,320	88,320	-	-	64,202	0.726926058	4,534	5,124	-	-	-
2014	Regulatory A/L - TCR Rider	(1,124,920)	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-
2014		(932,950)														
2015	Regulatory A/L - TCR Rider	547,745	NA	NA	NA	-	-	-	-	-	0	-	-	-	-	-
2015	Lobbying Expenses	1,616	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-
2015	Economic Development tax Basis write-off	(18,547)	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-
2015	Depreciation	(11,657)	PTDG	Ele FC	Customers	(10,743)	(6,371)	(1,429)	(2,944)	(8,238)	0.766854144	(583)	(645)	(914)	(811)	(103)
2015	Bonus Depreciation	(175,961)	PTDG	Ele FC	Customers	(162,165)	(96,164)	(21,568)	(44,433)	(124,357)	0.766854144	(8,803)	(9,729)	(13,795)	(12,238)	(1,557)
2015	Gain/Loss	407,030	PTDG	Ele FC	Customers	375,119	222,446	49,891	102,783	287,662	0.766854144	20,364	22,504	31,911	28,309	3,602
2015		750,226														
2016	Addtl Contribution Cnvrns per TI Chng	8,633	NA	NA	NA	-	-	-	-	-	-	-	-	-	-	-
2016	Depreciation	(14,172)	PTDG	Ele FC	Customers	(13,061)	(7,745)	(1,737)	(3,579)	(10,016)	0.766854144	(709)	(784)	(1,111)	(986)	(125)
2016	Bonus Depreciation	95,907	PTDG	Ele FC	Customers	88,388	52,414	11,756	24,218	67,781	0.766854144	4,798	5,303	7,519	6,670	849
2016	Clearing Account Book Expense	(238,045)	PTDG	Ele FC	Customers	(219,382)	(130,094)	(29,178)	(60,111)	(168,234)	0.766854144	(11,909)	(13,161)	(18,663)	(16,556)	(2,106)
2016	PI-EPU	48,091	Dir E	Dir P	Customers	48,091	48,091	-	-	34,959	0.726926058	2,469	2,790	-	-	-
2016	Gain/Loss Adjustment	43,232	PTDG	Ele FC	Customers	39,843	23,627	5,299	10,917	30,554	0.766854144	2,163	2,390	3,389	3,007	383
2016		(56,352)														
						3,959,449	2,774,672	387,163	797,614	2,994,457	0.756281323	211,845	235,462	247,637	219,686	27,951

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022

Composite Income Tax Rate

State Tax Rate	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837

Weighted Cost of Capital

Active Rates and Ratios Version	Last Authorized	Last Authorized
Cost of Short Term Debt	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%
Ratio of Long Term Debt	46.41%	46.41%
Ratio of Common Equity	51.59%	51.59%
Weighted Cost of STD	0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%
<u>Weighted Cost of Equity</u>	<u>5.55%</u>	<u>5.55%</u>
Required Rate of Return	8.96%	8.96%

Rate Base

Plant Investment		
<u>Depreciation Reserve</u>	-	-
Net Utility Plant		
CWIP		
Accumulated Deferred Taxes		
DTA - NOL Average Balance		
DTA - Federal Tax Credit Average Balance	-	-
Total Accum Deferred Taxes		
Cash Working Capital		
Materials and Supplies		
Fuel Inventory		
Non-plant Assets and Liabilities		
Customer Advances		
Customer Deposits		
Prepays and Other		
<u>Regulatory Amortizations</u>	<u>13,976</u>	<u>23,293</u>
Total Other Rate Base Items	13,976	23,293
Total Rate Base	13,976	23,293

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022

Operating Revenues

Retail

Interdepartmental

Other Operating Rev - Non-Retail

- -

Total Operating Revenues

Expenses

Operating Expenses:

Fuel

Deferred Fuel

Variable IA Production Fuel

Purchased Energy - Windsource

0 0

Fuel & Purchased Energy Total

Production - Fixed

Production - Fixed IA Investment

Production - Fixed IA O&M

Production - Variable

Production - Variable IA O&M

Production - Purchased Demand

0 0

Production Total

Regional Markets

Transmission IA

Transmission

Distribution

Customer Accounting

Customer Service & Information

Sales, Econ Dvlp & Other

Administrative & General

0 0

Total Operating Expenses

Depreciation

Amortization

9,317

Taxes:

Property Taxes

ITC Amortization

Deferred Taxes

Deferred Taxes - NOL

Less State Tax Credits deferred

Less Federal Tax Credits deferred

Deferred Income Tax & ITC

Payroll & Other Taxes

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022

Total Taxes Other Than Income

Income Before Taxes

Total Operating Revenues

less: Total Operating Expenses

Book Depreciation

Amortization

9,317

Taxes Other than Income

-

-

Total Before Tax Book Income

(9,317)

Tax Additions

Book Depreciation

Deferred Income Taxes and ITC

Nuclear Fuel Burn (ex. D&D)

Nuclear Outage Accounting

Avoided Tax Interest

Other Book Additions

-

-

Total Tax Additions

Tax Deductions

Total Rate Base

13,976

23,293

Weighted Cost of Debt

3.41%

3.41%

Debt Interest Expense

477

794

Nuclear Outage Accounting

Tax Depreciation and Removals

NOL Utilized / (Generated)

Other Tax / Book Timing Differences

0

0

Total Tax Deductions

477

794

State Taxes

State Taxable Income

(477)

(10,111)

State Income Tax Rate

4.31%

4.31%

State Taxes before Credits

(21)

(436)

Less State Tax Credits applied

-

-

Total State Income Taxes

(21)

(436)

Federal Taxes

Federal Sec 199 Production Deduction

Federal Taxable Income

(456)

(9,676)

Federal Income Tax Rate

21.00%

21.00%

Federal Tax before Credits

(96)

(2,032)

Less Federal Tax Credits

-

-

Total Federal Income Taxes

(96)

(2,032)

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022

Total Taxes

Total Taxes Other than Income

Total Federal and State Income Taxes

(116) (2,468)

Total Taxes

(116) (2,468)

Total Operating Revenues

Total Expenses

(116) 6,849

AFDC Debt

AFDC Equity

Net Income 116 (6,849)

Rate of Return (ROR)

Total Operating Income

116 (6,849)

Total Rate Base

13,976 23,293

ROR (Operating Income / Rate Base)

0.83% (29.41%)

Return on Equity (ROE)

Net Operating Income

116 (6,849)

Debt Interest (Rate Base * Weighted Cost of Debt)

(477) (794)

Earnings Available for Common

(360) (7,644)

Equity Rate Base (Rate Base * Equity Ratio)

7,210 12,017

ROE (earnings for Common / Equity)

(5.00%) (63.61%)

Revenue Deficiency

Required Operating Income (Rate Base * Required Return)

1,252 2,087

Net Operating Income

116 (6,849)

Operating Income Deficiency

1,136 8,936

Revenue Conversion Factor (1/(1--Composite Tax Rate))

1.322837 1.322837

Revenue Deficiency (Income Deficiency * Conversion Factor)

1,503 11,821

Total Revenue Requirements

Total Retail Revenues

Revenue Deficiency

1,503 11,821

Total Revenue Requirements

1,503 11,821

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Gas Retail	
		Dec - 2021	Dec - 2022
1	<u>Composite Income Tax Rate</u>		
2	State Tax Rate	4.31%	4.31%
3	Federal Statutory Tax Rate	21.00%	21.00%
4	<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>
5	Composite Tax Rate	24.40%	24.40%
6	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
7			
8	<u>Weighted Cost of Capital</u>		
9	Active Rates and Ratios Version	Proposed	Proposed
10	Cost of Short Term Debt	1.31%	1.09%
11	Cost of Long Term Debt	4.13%	4.10%
12	Cost of Common Equity	10.50%	10.50%
13	Ratio of Short Term Debt	0.26%	0.43%
14	Ratio of Long Term Debt	47.22%	47.03%
15	Ratio of Common Equity	52.52%	52.54%
16	Weighted Cost of STD		
17	Weighted Cost of LTD	1.95%	1.93%
18	Weighted Cost of Debt	1.95%	1.93%
19	<u>Weighted Cost of Equity</u>	<u>5.51%</u>	<u>5.52%</u>
20	Required Rate of Return	7.46%	7.45%
21			
22	<u>Rate Base</u>		
23	Plant Investment		
24	<u>Depreciation Reserve</u>	-	-
25	Net Utility Plant		
26	CWIP		
27			
28	Accumulated Deferred Taxes		
29	DTA - NOL Average Balance		
30	DTA - Federal Tax Credit Average Balance	-	-
31	Total Accum Deferred Taxes		
32			
33	Cash Working Capital		
34	Materials and Supplies		
35	Fuel Inventory		
36	Non-plant Assets and Liabilities		
37	Customer Advances		
38	Customer Deposits		
39	Prepays and Other		
40	<u>Regulatory Amortizations</u>	<u>13,976</u>	<u>23,293</u>
41	Total Other Rate Base Items	13,976	23,293
42			
43	Total Rate Base	13,976	23,293

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Gas Retail	
		Dec - 2021	Dec - 2022
44			
45	<u>Operating Revenues</u>		
46	Retail		
47	Interdepartmental		
48	<u>Other Operating Rev - Non-Retail</u>	-	-
49	Total Operating Revenues		
50			
51	<u>Expenses</u>		
52	Operating Expenses:		
53	Fuel		
54	Deferred Fuel		
55	Variable IA Production Fuel		
56	<u>Purchased Energy - Windsource</u>	0	0
57	Fuel & Purchased Energy Total		
58	Production - Fixed		
59	Production - Fixed IA Investment		
60	Production - Fixed IA O&M		
61	Production - Variable		
62	Production - Variable IA O&M		
63	<u>Production - Purchased Demand</u>	0	0
64	Production Total		
65	Regional Markets		
66	Transmission IA		
67	Transmission		
68	Distribution		
69	Customer Accounting		
70	Customer Service & Information		
71	Sales, Econ Dvlp & Other		
72	<u>Administrative & General</u>	0	0
73	Total Operating Expenses		
74			
75	Depreciation		
76	Amortization		9,317
77			
78	<u>Taxes:</u>		
79	Property Taxes		
80	ITC Amortization		
81	Deferred Taxes		
82	Deferred Taxes - NOL		
83	Less State Tax Credits deferred		
84	Less Federal Tax Credits deferred		
85	Deferred Income Tax & ITC		
86	Payroll & Other Taxes		

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Gas Retail	
		Dec - 2021	Dec - 2022
87	Total Taxes Other Than Income		
88			
89	<u>Income Before Taxes</u>		
90	Total Operating Revenues		
91	less: Total Operating Expenses		
92	Book Depreciation		
93	Amortization		9,317
94	<u>Taxes Other than Income</u>	-	-
95	Total Before Tax Book Income		(9,317)
96			
97	<u>Tax Additions</u>		
98	Book Depreciation		
99	Deferred Income Taxes and ITC		
100	Nuclear Fuel Burn (ex. D&D)		
101	Nuclear Outage Accounting		
102	Avoided Tax Interest		
103	<u>Other Book Additions</u>	-	-
104	Total Tax Additions		
105			
106	<u>Tax Deductions</u>		
107	Total Rate Base	13,976	23,293
108	Weighted Cost of Debt	<u>1.95%</u>	<u>1.93%</u>
109	Debt Interest Expense	273	450
110	Nuclear Outage Accounting		
111	Tax Depreciation and Removals		
112	NOL Utilized / (Generated)		
113	<u>Other Tax / Book Timing Differences</u>	<u>0</u>	<u>0</u>
114	Total Tax Deductions	273	450
115			
116	<u>State Taxes</u>		
117	State Taxable Income	(273)	(9,767)
118	State Income Tax Rate	<u>4.31%</u>	<u>4.31%</u>
119	State Taxes before Credits	(12)	(421)
120	<u>Less State Tax Credits applied</u>	-	-
121	Total State Income Taxes	(12)	(421)
122			
123	<u>Federal Taxes</u>		
124	Federal Sec 199 Production Deduction		
125	Federal Taxable Income	(261)	(9,346)
126	Federal Income Tax Rate	<u>21.00%</u>	<u>21.00%</u>
127	Federal Tax before Credits	(55)	(1,963)
128	<u>Less Federal Tax Credits</u>	-	-
129	Total Federal Income Taxes	(55)	(1,963)

Line No.	NSPM - 00 Complete Revenue Requirements by Jurisdiction, 5yrs	NSPM ND Gas Retail	
		Dec - 2021	Dec - 2022
130			
131	Total Taxes		
132	Total Taxes Other than Income		
133	Total Federal and State Income Taxes	(67)	(2,384)
134	Total Taxes	(67)	(2,384)
135			
136	Total Operating Revenues		
137	Total Expenses	(67)	6,934
138			
139	AFDC Debt		
140	AFDC Equity		
141			
142	Net Income	67	(6,934)
143			
144	Rate of Return (ROR)		
145	Total Operating Income	67	(6,934)
146	<u>Total Rate Base</u>	<u>13,976</u>	<u>23,293</u>
147	ROR (Operating Income / Rate Base)	0.48%	(29.77%)
148			
149	Return on Equity (ROE)		
150	Net Operating Income	67	(6,934)
151	Debt Interest (Rate Base * Weighted Cost of Debt)	(273)	(450)
152	Earnings Available for Common	(206)	(7,383)
153	<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>7,340</u>	<u>12,238</u>
154	ROE (earnings for Common / Equity)	(2.81%)	(60.33%)
155			
156	Revenue Deficiency		
157	Required Operating Income (Rate Base * Required Return)	1,043	1,735
158	<u>Net Operating Income</u>	67	(6,934)
159	Operating Income Deficiency	976	8,669
160			
161	Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
162	Revenue Deficiency (Income Deficiency * Conversion Factor)	1,291	11,468
163			
164	Total Revenue Requirements		
165	Total Retail Revenues		
166	<u>Revenue Deficiency</u>	<u>1,291</u>	<u>11,468</u>
167	Total Revenue Requirements	1,291	11,468
168			

Northern States Power Company
North Dakota Gas Jurisdiction
NOL Tax Reform ADIT ARAM

NSPM ND Gas Retail				
	Reg Asset Beg Balance	Amortization	Reg Asset End Balance	BOY/EOY Average
2017			518,598	259,299
2018	518,598	22,547	496,051	507,324
2019	496,051	22,547	473,504	484,777
2020	473,504	22,547	450,957	462,230
2021	450,957	22,547	428,409	439,683
2022	428,409	22,547	405,862	417,136
2023	405,862	22,547	383,315	394,589
2024	383,315	22,547	360,768	372,042
2025	360,768	22,547	338,221	349,494
2026	338,221	22,547	315,674	326,947
2027	315,674	22,547	293,127	304,400
2028	293,127	22,547	270,579	281,853
2029	270,579	22,547	248,032	259,306
2030	248,032	22,547	225,485	236,759
2031	225,485	22,547	202,938	214,211
2032	202,938	22,547	180,391	191,664
2033	180,391	22,547	157,844	169,117
2034	157,844	22,547	135,296	146,570
2035	135,296	22,547	112,749	124,023
2036	112,749	22,547	90,202	101,476
2037	90,202	22,547	67,655	78,929
2038	67,655	22,547	45,108	56,381
2039	45,108	22,547	22,561	33,834
2040	22,561	22,561	(0)	11,280

(1) Amortization level per Commission's Order in Case No. PU-18-155.

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021		Dec - 2022	
	Total	ND Gas	Total	ND Gas
Composite Income Tax Rate				
State Tax Rate	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%
Federal Effective Tax Rate	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital				
Active Rates and Ratios Version	Last Authorized	Last Authorized	Last Authorized	Last Authorized
Cost of Short Term Debt	5.81%	5.81%	5.81%	5.81%
Cost of Long Term Debt	7.08%	7.08%	7.08%	7.08%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%
Ratio of Short Term Debt	2.00%	2.00%	2.00%	2.00%
Ratio of Long Term Debt	46.41%	46.41%	46.41%	46.41%
Ratio of Common Equity	51.59%	51.59%	51.59%	51.59%
Weighted Cost of STD	0.12%	0.12%	0.12%	0.12%
Weighted Cost of LTD	3.29%	3.29%	3.29%	3.29%
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%
<u>Weighted Cost of Equity</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>	<u>5.55%</u>
Required Rate of Return	8.96%	8.96%	8.96%	8.96%
Rate Base				
Plant Investment				
<u>Depreciation Reserve</u>	-	-	-	-
Net Utility Plant				
CWIP				
Accumulated Deferred Taxes				
DTA - NOL Average Balance				
DTA - Federal Tax Credit Average Balance	-	-	-	-
Total Accum Deferred Taxes				
Cash Working Capital				
Materials and Supplies				
Fuel Inventory				
Non-plant Assets and Liabilities				
Customer Advances				
Customer Deposits				
Prepays and Other				
<u>Regulatory Amortizations</u>	<u>439,683</u>	<u>439,683</u>	<u>417,136</u>	<u>417,136</u>
Total Other Rate Base Items	439,683	439,683	417,136	417,136
Total Rate Base	439,683	439,683	417,136	417,136
Operating Revenues				
Retail				
Interdepartmental				
<u>Other Operating Rev - Non-Retail</u>	-	-	-	-
Total Operating Revenues				
Expenses				
Operating Expenses:				
Fuel				
Deferred Fuel				
Variable IA Production Fuel				
<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total				
Production - Fixed				
Production - Fixed IA Investment				
Production - Fixed IA O&M				
Production - Variable				
Production - Variable IA O&M				
<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total				

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021		Dec - 2022	
	Total	ND Gas	Total	ND Gas
Regional Markets				
Transmission IA				
Transmission				
Distribution				
Customer Accounting				
Customer Service & Information				
Sales, Econ Dvlp & Other				
<u>Administrative & General</u>	0	0	0	0
Total Operating Expenses				
Depreciation				
Amortization	22,547	22,547	22,547	22,547
Taxes:				
Property Taxes				
ITC Amortization				
Deferred Taxes				
Deferred Taxes - NOL				
Less State Tax Credits deferred				
Less Federal Tax Credits deferred				
Deferred Income Tax & ITC				
Payroll & Other Taxes				
Total Taxes Other Than Income				
Income Before Taxes				
Total Operating Revenues				
less: Total Operating Expenses				
Book Depreciation				
Amortization	22,547	22,547	22,547	22,547
<u>Taxes Other than Income</u>	-	-	-	-
Total Before Tax Book Income	(22,547)	(22,547)	(22,547)	(22,547)
Tax Additions				
Book Depreciation				
Deferred Income Taxes and ITC				
Nuclear Fuel Burn (ex. D&D)				
Nuclear Outage Accounting				
Avoided Tax Interest				
<u>Other Book Additions</u>	22,547	22,547	22,547	22,547
Total Tax Additions	22,547	22,547	22,547	22,547
Tax Deductions				
Total Rate Base	439,683	439,683	417,136	417,136
Weighted Cost of Debt	3.41%	3.41%	3.41%	3.41%
Debt Interest Expense	14,993	14,993	14,224	14,224
Nuclear Outage Accounting				
Tax Depreciation and Removals				
NOL Utilized / (Generated)				
<u>Other Tax / Book Timing Differences</u>	0	0	0	0
Total Tax Deductions	14,993	14,993	14,224	14,224
State Taxes				
State Taxable Income	(14,993)	(14,993)	(14,224)	(14,224)
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits	(646)	(646)	(613)	(613)
<u>Less State Tax Credits applied</u>	-	-	-	-
Total State Income Taxes	(646)	(646)	(613)	(613)
Federal Taxes				
Federal Sec 199 Production Deduction				
Federal Taxable Income	(14,347)	(14,347)	(13,611)	(13,611)
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits	(3,013)	(3,013)	(2,858)	(2,858)
<u>Less Federal Tax Credits</u>	-	-	-	-

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021		Dec - 2022	
	Total	ND Gas	Total	ND Gas
Total Federal Income Taxes	(3,013)	(3,013)	(2,858)	(2,858)
Total Taxes				
Total Taxes Other than Income				
Total Federal and State Income Taxes	(3,659)	(3,659)	(3,471)	(3,471)
Total Taxes	(3,659)	(3,659)	(3,471)	(3,471)
Total Operating Revenues				
Total Expenses	18,888	18,888	19,076	19,076
AFDC Debt				
AFDC Equity				
Net Income	(18,888)	(18,888)	(19,076)	(19,076)
Rate of Return (ROR)				
Total Operating Income	(18,888)	(18,888)	(19,076)	(19,076)
Total Rate Base	439,683	439,683	417,136	417,136
ROR (Operating Income / Rate Base)	(4.30%)	(4.30%)	(4.57%)	(4.57%)
Return on Equity (ROE)				
Net Operating Income	(18,888)	(18,888)	(19,076)	(19,076)
Debt Interest (Rate Base * Weighted Cost of Debt)	(14,993)	(14,993)	(14,224)	(14,224)
Earnings Available for Common	(33,881)	(33,881)	(33,300)	(33,300)
Equity Rate Base (Rate Base * Equity Ratio)	226,832	226,832	215,200	215,200
ROE (earnings for Common / Equity)	(14.94%)	(14.94%)	(15.47%)	(15.47%)
Revenue Deficiency				
Required Operating Income (Rate Base * Required Return)	39,396	39,396	37,375	37,375
<u>Net Operating Income</u>	<u>(18,888)</u>	<u>(18,888)</u>	<u>(19,076)</u>	<u>(19,076)</u>
Operating Income Deficiency	58,284	58,284	56,451	56,451
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	77,100	77,100	74,676	74,676
Total Revenue Requirements				
Total Retail Revenues				
<u>Revenue Deficiency</u>	<u>77,100</u>	<u>77,100</u>	<u>74,676</u>	<u>74,676</u>
Total Revenue Requirements	77,100	77,100	74,676	74,676

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021		Dec - 2022	
	Total	ND Gas	Total	ND Gas
Composite Income Tax Rate				
State Tax Rate	4.31%	4.31%	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%	21.00%	21.00%
Federal Effective Tax Rate	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
Weighted Cost of Capital				
Active Rates and Ratios Version	Proposed	Proposed	Proposed	Proposed
Cost of Short Term Debt	1.31%	1.31%	1.09%	1.09%
Cost of Long Term Debt	4.13%	4.13%	4.10%	4.10%
Cost of Common Equity	10.50%	10.50%	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.26%	0.43%	0.43%
Ratio of Long Term Debt	47.22%	47.22%	47.03%	47.03%
Ratio of Common Equity	52.52%	52.52%	52.54%	52.54%
Weighted Cost of STD				
Weighted Cost of LTD	1.95%	1.95%	1.93%	1.93%
Weighted Cost of Debt	1.95%	1.95%	1.93%	1.93%
<u>Weighted Cost of Equity</u>	<u>5.51%</u>	<u>5.51%</u>	<u>5.52%</u>	<u>5.52%</u>
Required Rate of Return	7.46%	7.46%	7.45%	7.45%
Rate Base				
Plant Investment				
<u>Depreciation Reserve</u>	-	-	-	-
Net Utility Plant				
CWIP				
Accumulated Deferred Taxes				
DTA - NOL Average Balance				
DTA - Federal Tax Credit Average Balance	-	-	-	-
Total Accum Deferred Taxes				
Cash Working Capital				
Materials and Supplies				
Fuel Inventory				
Non-plant Assets and Liabilities				
Customer Advances				
Customer Deposits				
Prepays and Other				
<u>Regulatory Amortizations</u>	<u>439,683</u>	<u>439,683</u>	<u>417,136</u>	<u>417,136</u>
Total Other Rate Base Items	439,683	439,683	417,136	417,136
Total Rate Base	439,683	439,683	417,136	417,136
Operating Revenues				
Retail				
Interdepartmental				
<u>Other Operating Rev - Non-Retail</u>	-	-	-	-
Total Operating Revenues				
Expenses				
Operating Expenses:				
Fuel				
Deferred Fuel				
Variable IA Production Fuel				
<u>Purchased Energy - Windsource</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fuel & Purchased Energy Total				
Production - Fixed				
Production - Fixed IA Investment				
Production - Fixed IA O&M				
Production - Variable				
Production - Variable IA O&M				
<u>Production - Purchased Demand</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Production Total				

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021		Dec - 2022	
	Total	ND Gas	Total	ND Gas
Regional Markets				
Transmission IA				
Transmission				
Distribution				
Customer Accounting				
Customer Service & Information				
Sales, Econ Dvlp & Other				
<u>Administrative & General</u>	0	0	0	0
Total Operating Expenses				
Depreciation				
Amortization	22,547	22,547	22,547	22,547
Taxes:				
Property Taxes				
ITC Amortization				
Deferred Taxes				
Deferred Taxes - NOL				
Less State Tax Credits deferred				
Less Federal Tax Credits deferred				
Deferred Income Tax & ITC				
Payroll & Other Taxes				
Total Taxes Other Than Income				
Income Before Taxes				
Total Operating Revenues				
less: Total Operating Expenses				
Book Depreciation				
Amortization	22,547	22,547	22,547	22,547
<u>Taxes Other than Income</u>	-	-	-	-
Total Before Tax Book Income	(22,547)	(22,547)	(22,547)	(22,547)
Tax Additions				
Book Depreciation				
Deferred Income Taxes and ITC				
Nuclear Fuel Burn (ex. D&D)				
Nuclear Outage Accounting				
Avoided Tax Interest				
<u>Other Book Additions</u>	22,547	22,547	22,547	22,547
Total Tax Additions	22,547	22,547	22,547	22,547
Tax Deductions				
Total Rate Base	439,683	439,683	417,136	417,136
Weighted Cost of Debt	1.95%	1.95%	1.93%	1.93%
Debt Interest Expense	8,574	8,574	8,051	8,051
Nuclear Outage Accounting				
Tax Depreciation and Removals				
NOL Utilized / (Generated)				
<u>Other Tax / Book Timing Differences</u>	0	0	0	0
Total Tax Deductions	8,574	8,574	8,051	8,051
State Taxes				
State Taxable Income	(8,574)	(8,574)	(8,051)	(8,051)
State Income Tax Rate	4.31%	4.31%	4.31%	4.31%
State Taxes before Credits	(370)	(370)	(347)	(347)
<u>Less State Tax Credits applied</u>	-	-	-	-
Total State Income Taxes	(370)	(370)	(347)	(347)
Federal Taxes				
Federal Sec 199 Production Deduction				
Federal Taxable Income	(8,204)	(8,204)	(7,704)	(7,704)
Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%
Federal Tax before Credits	(1,723)	(1,723)	(1,618)	(1,618)
<u>Less Federal Tax Credits</u>	-	-	-	-

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	Dec - 2021		Dec - 2022	
	Total	ND Gas	Total	ND Gas
Total Federal Income Taxes	(1,723)	(1,723)	(1,618)	(1,618)
Total Taxes				
Total Taxes Other than Income				
Total Federal and State Income Taxes	(2,092)	(2,092)	(1,965)	(1,965)
Total Taxes	(2,092)	(2,092)	(1,965)	(1,965)
Total Operating Revenues				
Total Expenses	20,455	20,455	20,582	20,582
AFDC Debt				
AFDC Equity				
Net Income	(20,455)	(20,455)	(20,582)	(20,582)
Rate of Return (ROR)				
Total Operating Income	(20,455)	(20,455)	(20,582)	(20,582)
Total Rate Base	439,683	439,683	417,136	417,136
ROR (Operating Income / Rate Base)	(4.65%)	(4.65%)	(4.93%)	(4.93%)
Return on Equity (ROE)				
Net Operating Income	(20,455)	(20,455)	(20,582)	(20,582)
Debt Interest (Rate Base * Weighted Cost of Debt)	(8,574)	(8,574)	(8,051)	(8,051)
Earnings Available for Common	(29,029)	(29,029)	(28,633)	(28,633)
Equity Rate Base (Rate Base * Equity Ratio)	230,921	230,921	219,163	219,163
ROE (earnings for Common / Equity)	(12.57%)	(12.57%)	(13.06%)	(13.06%)
Revenue Deficiency				
Required Operating Income (Rate Base * Required Return)	32,800	32,800	31,077	31,077
<u>Net Operating Income</u>	<u>(20,455)</u>	<u>(20,455)</u>	<u>(20,582)</u>	<u>(20,582)</u>
Operating Income Deficiency	53,255	53,255	51,659	51,659
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	70,448	70,448	68,336	68,336
Total Revenue Requirements				
Total Retail Revenues				
<u>Revenue Deficiency</u>	<u>70,448</u>	<u>70,448</u>	<u>68,336</u>	<u>68,336</u>
Total Revenue Requirements	70,448	70,448	68,336	68,336

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Rate Case Expense Amortization

The purpose of this adjustment is to record the amortization of the estimated rate case expenses for the current rate filings under review for the North Dakota Jurisdiction. The Company is seeking to amortize this expense over three years.

**Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year**

Rate Case Expense Amortization

DESCRIPTION	ND Gas 2022 TY Budget
Consulting	130,000
Outside Legal Fees	850,000
State Agency Fees	187,000
Administrative Costs	57,346
Total ND Gas Rate Case Expenses	<u>1,224,346</u>
3-year amortization period	
3	Annual Amortization amount 408,115
36	Monthly Amortization amount 34,010

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Rate Case Expense Amortization

	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022

Expenses

Operating Expenses:

Fuel & Purchased Energy Total

Production Total

Regional Markets

Transmission IA

Transmission

Distribution

Customer Accounting

Customer Service & Information

Sales, Econ Dvlp & Other

Administrative & General

0

0

Total Operating Expenses

Depreciation

Amortization

408,115

Total Taxes

Total Taxes Other than Income

Total Federal and State Income Taxes

0

(99,600)

Total Taxes

(99,600)

Total Operating Revenues

Total Expenses

308,515

Net Income

(308,515)

Rate of Return (ROR)

Total Operating Income

(308,515)

Total Rate Base

-

-

ROR (Operating Income / Rate Base)

Return on Equity (ROE)

Net Operating Income

(308,515)

Debt Interest (Rate Base * Weighted Cost of Debt)

Earnings Available for Common

(308,515)

Equity Rate Base (Rate Base * Equity Ratio)

-

-

ROE (earnings for Common / Equity)

Revenue Deficiency

Required Operating Income (Rate Base * Required Return)

Net Operating Income

(308,515)

Operating Income Deficiency

308,515

Revenue Conversion Factor (1/(1--Composite Tax Rate))

1.322837

1.322837

Revenue Deficiency (Income Deficiency * Conversion Factor)

408,115

NSPM North Dakota Retail - Gas
IRS Pro-Rate Method Accumulated Deferred Tax Adjustment
Including NOL Annual Deferred
Year Ending December 31, 2021

						2021		
Annual Deferred Tax Expense		(19,684)				(19,684)		
	Days to Prorate	Prorate Factor	ND Jurisdiction Plant Deferred	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction NOL	ND Jurisdiction Prorated NOL	Monthly Expense	Prorated Monthly Expense
January	335	91.78%	(1,640)	(1,505)	-	-	(1,640)	(1,505)
February	307	84.11%	(1,640)	(1,380)	-	-	(1,640)	(1,380)
March	276	75.62%	(1,640)	(1,240)	-	-	(1,640)	(1,240)
April	246	67.40%	(1,640)	(1,106)	-	-	(1,640)	(1,106)
May	215	58.90%	(1,640)	(966)	-	-	(1,640)	(966)
June	185	50.68%	(1,640)	(831)	-	-	(1,640)	(831)
July	154	42.19%	(1,640)	(692)	-	-	(1,640)	(692)
August	123	33.70%	(1,640)	(553)	-	-	(1,640)	(553)
September	93	25.48%	(1,640)	(418)	-	-	(1,640)	(418)
October	62	16.99%	(1,640)	(279)	-	-	(1,640)	(279)
November	32	8.77%	(1,640)	(144)	-	-	(1,640)	(144)
December	1	0.27%	(1,640)	(4)	-	-	(1,640)	(4)
Total							(9,118)	(9,118)

(Increase)/ decrease to accumulated deferred taxes

Increase/(Decrease) in Rate Base

Pro-Rate Method	9,118
BOY/EOY Average	9,842
Accumulated Deferred Taxes Adjustment	(724)

Capital Structure - Proposed

Composite Tax Rate	24.40%
Weighted Cost of STD	
Weighted Cost of LTD	1.95%
Weighted Cost of Debt	1.95%
<u>Weighted Cost of Equity</u>	<u>5.51%</u>
Required Rate of Return	7.46%
Equity Return Tax RR	1.78%
RB Revenue Requirement Factor	9.2388%

Increase/(Decrease) in Revenue Requirement

Annual Revenue Requirement Impact	(67)
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NSPM North Dakota Retail - Gas
IRS Pro-Rate Method Accumulated Deferred Tax Adjustment
Including NOL Annual Deferred
Year Ending December 31, 2022

		509,474				2022		509,474	
Annual Deferred Tax Expense		ND Jurisdiction Plant Deferred	ND Jurisdiction Prorated Plant Deferred	ND Jurisdiction NOL	ND Jurisdiction Prorated NOL	Monthly Expense	Prorated Monthly Expense		
January	335 91.78%	42,456	38,967	-	-	42,456	38,967		
February	307 84.11%	42,456	35,710	-	-	42,456	35,710		
March	276 75.62%	42,456	32,104	-	-	42,456	32,104		
April	246 67.40%	42,456	28,614	-	-	42,456	28,614		
May	215 58.90%	42,456	25,008	-	-	42,456	25,008		
June	185 50.68%	42,456	21,519	-	-	42,456	21,519		
July	154 42.19%	42,456	17,913	-	-	42,456	17,913		
August	123 33.70%	42,456	14,307	-	-	42,456	14,307		
September	93 25.48%	42,456	10,818	-	-	42,456	10,818		
October	62 16.99%	42,456	7,212	-	-	42,456	7,212		
November	32 8.77%	42,456	3,722	-	-	42,456	3,722		
December	1 0.27%	42,456	116	-	-	42,456	116		
						Total	236,010		

(Increase)/ decrease to accumulated deferred taxes

Increase/(Decrease) in Rate Base

Pro-Rate Method	(236,010)
BOY/EOY Average	(254,737)
Accumulated Deferred Taxes Adjustment	18,727

Capital Structure - Proposed

Composite Tax Rate	24.40%
Weighted Cost of STD	
Weighted Cost of LTD	1.93%
Weighted Cost of Debt	1.93%
<u>Weighted Cost of Equity</u>	<u>5.52%</u>
Required Rate of Return	7.45%
Equity Return Tax RR	1.78%
RB Revenue Requirement Factor	9.2321%

Increase/(Decrease) in Revenue Requirement

Annual Revenue Requirement Impact	1,729
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NSPM North Dakota Retail - Gas
IRS Pro-Rate Method Accumulated Deferred Tax Adjustment
Including NOL Annual Deferred

Prorate Adjustment Factor

<u>Days</u>	<u>Month</u>	<u>Prorated Days</u>	<u>Prorate Factor</u>
31	Jan	335	0.917808
28	Feb	307	0.841096
31	Mar	276	0.756164
30	Apr	246	0.673973
31	May	215	0.589041
30	Jun	185	0.506849
31	Jul	154	0.421918
31	Aug	123	0.336986
30	Sep	93	0.254795
31	Oct	62	0.169863
30	Nov	32	0.087671
31	Dec	1	0.002740
365			

Prorate Factor Calculation

Average Prorate Factor	0.463242
BOY/EOY Average Factor	<u>0.500000</u>
Prorate Adjustment Factor	<u><u>0.036758</u></u>

Cash Working Capital

This bridge schedule column represents the change in Cash Working Capital due to adjustments

Impact of Changes in Cash Working Capital
Based on Last Authorized Capital Structure

		2021 Bridge Year *	2022 Test Year *
Total Unadjusted CWC	a	719	536
CWC on Adjustments	f=b-a	101	112
Total Adjusted CWC	b	820	648
Return Calculation	g=f * e	7	8
Income Tax Deductions	h=f * (c + d)	3	4
Income Tax Impact	i=h * 24.4049%	1	1
Income Deficiency	j=g - i	6	7
Tax Gross-Up Factor	k	1.322837	1.322837
Total Impact	l=j * k	<u>\$8</u>	<u>\$9</u>

Amts in '000's

Cap Structure Last Authorized

		Weighted Cost	Weighted Cost
Short Term Debt	c	0.12%	0.12%
Long Term Debt	d	3.29%	3.29%
Common Equity		<u>3.41%</u>	<u>3.41%</u>
Required Rate of Return	e	6.82%	6.82%

Impact of Changes in Cash Working Capital
Based on Proposed Capital Structure

		2021 Bridge Year *	2022 Test Year *
Total Unadjusted CWC	a	719	536
CWC on Adjustments	f=b-a	101	112
Total Adjusted CWC	b	820	648
Return Calculation	g=f * e	8	8
Income Tax Deductions	h=f * (c + d)	2	2
Income Tax Impact	i=h * 24.4049%	0	1
Income Deficiency	j=g - i	7	8
Tax Gross-Up Factor	k	1.322837	1.322837
Total Impact	l=j * k	<u>\$9</u>	<u>\$10</u>

Amts in '000's

Cap Structure Proposed

		Weighted Cost	Weighted Cost
Short Term Debt	c	0.00%	0.00%
Long Term Debt	d	1.95%	1.93%
Common Equity		<u>5.51%</u>	<u>5.52%</u>
Required Rate of Return	e	7.46%	7.45%

Northern States Power Company
Gas Utility - State of North Dakota
Net Operating Loss (NOL)
 Test Year Ending December 31, 2022
 (\$000's)

Impact of Unused/(Utilized) Tax Deductions on Rate Base	2021 Current EOY Balances	2022 Test Year Annual Activity Amounts	2022 Test Year EOY Balances
1. Unused/(Utilized) Deductions	0	0	0
2. Deferred Tax Effect of Unused/(Utilized) Deductions	93	0	93
3. Unused/(Utilized) Credits State	0	0	0
4. Unused/(Utilized) Credits Federal	0	0	0
5. Accumulated Deferred Income Taxes (ADIT)	93	0	93

Impact of Unused/(Utilized) Tax Deductions on Revenue Requirements	2022 Test Year Utilization Adjustment	Comment
6. Deferred Tax Asset BOY	93	From Unused/(Utilized) columns on Line 5
7. Deferred Tax Asset EOY	93	From Unused/(Utilized) columns on Line 5
8. Average Rate Base	93	(BOY + EOY)/2
9. Return Requirement	7	Rate Base * Req Rate of Return
10. RR Tax on Equity Return	2	(I/(1-I))*RB*Equity Return
11. Rate Base Revenue Requirement	9	Line 9 + Line 10
12. Deferred Tax	-	From Unused/(Utilized) columns on Line 5
13. Current Tax Rev Req ¹	-	From Line 19
14. Annual Revenue Requirement Increase (Reduction)	9	Line 10+11+12
¹ <i>Current Income Tax Rev Req Calculation</i>		
15. Utilized Deductions	-	From Unused/(Utilized) columns on Line 1
16. Deferred Taxes	-	Line 12
17. Unused State Tax Credits	-	From Unused/(Utilized) columns on Line 3
18. Unused Federal Tax Credits	-	From Unused/(Utilized) columns on Line 4
19. Current Income Tax Revenue Requirement	-	(I/(1-I))*(-Line 15+(1-Fed Tax Rate)xLine16+Line17)+(1-Fed Tax Rate)xLine 16+Line 17

Weighted Cost of Capital

	<u>2022</u>
Active Rates and Ratios Version	Proposed
Cost of Short Term Debt	1.09%
Cost of Long Term Debt	4.10%
Cost of Common Equity	10.50%
Ratio of Short Term Debt	0.43%
Ratio of Long Term Debt	47.03%
Ratio of Common Equity	52.54%
Weighted Cost of STD	
Weighted Cost of LTD	1.93%
Weighted Cost of Debt	1.93%
<u>Weighted Cost of Equity</u>	<u>5.52%</u>
Required Rate of Return	7.45%

Corp Composite Tax Rate	28.00%
ND Composite Tax Rate	24.40%
Federal Tax Rate	21.00%

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Change in Cost of Capital

Calculate the revenue requirement associated with the
change in cost of capital from last authorized to proposed

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Change in Cost of Capital

	2022 Test Year
Total Rate Base (\$000s)	124,227 a
Change	(1,876) e=a * (d - c)
Tax Impact	(449) f
	(1,427) g=e+f
Tax Gross-Up Factor	1.322837 b
Total Impact	(1,888) h=g * b
Cost of Capital Column BCH-1, Schedule 6 Difference	(1,888) i
	0 j = h - i

Cap Structure Last Authorized

	Ratio	Cost	Weighted Cost
Short Term Debt	2.00%	5.81%	0.12%
Long Term Debt	46.41%	7.08%	3.29%
Common Equity	51.59%	10.75%	5.55%
Required Rate of Return	100.00%		8.96% c

Cap Structure Proposed in Current Case - 2022 Test Year

	Ratio	Cost	Weighted Cost
Short Term Debt	0.43%	1.09%	0.00%
Long Term Debt	47.03%	4.10%	1.93%
Common Equity	52.54%	10.50%	5.52%
Required Rate of Return	100.00%		7.45% d

**Northern States Power Company
2021 Bridge & 2022 Budget
Chamber of Commerce**

Gas		2021	2022
ND	Chamber of Commerce	1,860.00	2,221.20
	100% inclusion	<u>1,860.00</u>	<u>2,221.20</u>

The Company has included membership dues paid to various Chambers of Commerce in North Dakota in the 2022 test year. Chambers of Commerce provide an essential link between the Company and the communities it serves, allowing for improved utility service. Chamber of Commerce dues are initially recorded below the line; thus, an adjustment is necessary to include Chamber of Commerce dues in test year costs.

Northern States Power Company
State of North Dakota Electric Jurisdiction
2022 Budget

Chamber Dues Adjustment

The purpose of this adjustment is to include in the test year certain association dues paid to the Chamber of Commerce that the Company feels are an appropriate cost to be included in base rates.

**Northern States Power Company
Chamber of Commerce
2021 Bridge year and 2022 Budget**

Dues Amounts by Jurisdiction and Utility

	2021	2022
MN - ND - SD C	35,759	85,890
MN - ND - SD E	69	75
MN - ND - SD G		
MN - ND E		
MN - ND G		
MN C	76,062	148,000
MN E		
MN G	500	500
ND C	25,000	25,000
ND E		
ND G		
SD E	6,988	16,000
Xcel Non-Utility	20,247	22,088

Total Chamber Dues from data pull:

2020 Actuals

MN - ND - SD C	99.66%
MN - ND - SD E	100.00%
MN - ND - SD G	
MN - ND E	
MN - ND G	
MN C	62.62%
MN E	100.00%
MN G	
ND C	100.00%
ND E	
ND G	
SD E	31.65%
Xcel Non-Utility	

Sum of NSPM Amount	Column Labels		Grand Total	
	Exclude	Include		
Minnesota Common Utility	42,355.00	70,965.38	113,320.38	62.62%
Minnesota-N Dakota-S Dakota Electric		5,942.50	5,942.50	100.00%
Minnesota-N Dakota-S Dakota-Comm	255.00	74,265.25	74,520.25	99.66%
North Dakota Common Utility		19,546.30	19,546.30	100.00%
South Dakota Electric	8,205.00	3,799.70	12,004.70	31.65%
Xcel Common Utility	1,200.00		1,200.00	0.00%
Xcel Other		-1,000.00	-1,000.00	100.00%
Minnesota Electric		2,350.00	2,350.00	100.00%
Grand Total	52,015.00	175,869.13	227,884.13	

Calculation of Dues includable

Chamber Dues Includable:

	2021	2022
MN - ND - SD C	35,637	85,596
MN - ND - SD E	69	75
MN - ND - SD G		
MN - ND E		
MN - ND G		
MN C	47,633	92,683
MN E		
MN G		
ND C	25,000	25,000
ND E		
ND G		
SD E	2,212	5,064
Xcel Non-Utility		
	110,550	208,418

Allocations

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
MN - ND - SD C	81%	6%	6%	6%	1%
MN - ND - SD E	87%	6%	7%		
MN - ND - SD G				89%	11%
MN - ND E	4%	96%			
MN - ND G				89%	11%
MN C	94%			6%	
MN E	100%	0%	0%	0%	0%
MN G	0%	0%	0%	100%	0%
ND C		94%			6%
ND E	0%	100%	0%	0%	0%
ND G	0%	0%	0%	0%	100%
SD E	0%	0%	100%	0%	0%
Xcel Non-Utility	0%	0%	0%	0%	0%

Total amount of Dues includable after allocation

Chamber Dues Includable & Allocated:

Electric	Electric			Gas	
	Minnesota	ND	SD	MN	ND
2021	73,685	25,470	4,461	5,076	1,860
2022	156,570	28,367	10,460	10,801	2,221

Chamber approved in MN Electric

Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)

Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

100% 0% 0% 0% 100%

	Electric			Gas	
	Minnesota	ND	SD	MN	ND
2021	73,685	0	0	0	1,860
2022	156,570	0	0	0	2,221

**Northern States Power Company
2021 Bridge Year and 2022 Budget
Charitable Contributions**

North Dakota		
Gas	2021	2022
Charitable Contributions	11,337.19	12,452.40
Total	11,337.19	12,452.40
50% inclusion	<u>5,668.59</u>	<u>6,226.20</u>

The Company is allowed to recover 50 percent of charitable contributions benefiting North Dakota. Because charitable contributions are initially recorded below the line, an adjustment is necessary to include these costs in the test year and plan year.

The Donations adjustment for the rate case was based on an allocation of 2020 actual allowances applied to the applicable test year or plan year budget. This was done to provide consistency and comparability across the test year and to base the adjustment on the last year of actual data consistent with the employee expense adjustment.

**Northern States Power Company
2022 Budget - Charitable Contributions**

Sum of Amount Row Labels	2021	2022
MN - ND - SD C	1,616,999	1,690,549
MN - ND - SD E	44,799	71,949
MN - ND - SD G		
MN C	221,686	242,687
MN E	16,088	27,000
MN G	8,848	9,900
ND C	78,056	100,000
ND E		
ND G		
SD E	72,003	75,000
Xcel Common		
Xcel NonUtility	2,494	2,494
	2,060,973	2,219,579

2020 Actuals Row Labels	
MN - ND - SD C	75%
MN - ND - SD E	35%
MN - ND - SD G	
MN C	68%
MN E	
MN G	0%
ND C	51%
ND E	0%
ND G	0%
SD E	45%
Xcel Common	47%
Xcel NonUtility	

Sum of FINAL NSPM Row Labels	Column Labels Exclude	INCLUDE (blank)	Grand Total	
Minnesota Common Utility	21341.77	45999	67340.77	68%
Minnesota Electric			0	
Minnesota Gas	3869.52		3869.52	0%
Minnesota-N Dakota-S Dakota Electric	95219.44	51640	146859.4	35%
Minnesota-N Dakota-S Dakota-Common	464453.7	1409357	1873810	75%
North Dakota Common Utility	35065.24	36330	71395.24	51%
North Dakota Electric	50		50	0%
North Dakota Gas	50		50	0%
South Dakota Electric	47682.94	38950.5	86633.44	45%
Xcel Common Utility	109865.3	98677.99	208543.3	47%
Xcel Other	6000		6000	0%
(blank)				
Grand Total				

Calculation of Donations includable

Total Donations Includable:

	2021	2022
MN - ND - SD C	1,216,200	1,271,520
MN - ND - SD E	15,753	25,299
MN - ND - SD G		
MN C	151,429	165,774
MN E		
MN G	0	0
ND C	39,719	50,886
ND E		
ND G		
SD E	32,372	33,720
Xcel Common		
Xcel NonUtility		
	1,455,474	1,547,199

Allocations

	Electric			Gas		
	MN	ND	SD	MN	ND	
MN - ND - SD C	81%	6%	6%	6%	1%	100%
MN - ND - SD E	87%	6%	7%	0%	0%	100%
MN - ND - SD G	0%	0%	0%	89%	11%	100%
MN C	94%	0%	0%	6%	0%	100%
MN E	100%	0%	0%	0%	0%	100%
MN G	0%	0%	0%	100%	0%	100%
ND C	0%	94%	0%	0%	6%	100%
ND E	0%	100%	0%	0%	0%	100%
ND G	0%	0%	0%	0%	100%	100%
SD E	0%	0%	100%	0%	0%	100%
Xcel Common	81%	6%	6%	6%	1%	100%
Xcel NonUtility						

Total amount of Donations includable after allocation

Donation Includable & Allocated:

	Electric			Gas			
	Minnesota	ND	SD	MN	ND		
2021	1,146,619	108,683	110,025	78,809	11,337	1,455,474	0
2022	1,213,441	122,934	115,499	82,871	12,452	1,547,199	0

Chamber all jurisdictions included are uploaded at 100 percent
 Donations are included at 50% just MN but we also have all the other grants (Focus Area, Matching Grants, UW, Volunteering)
 Dues adjustment is 100% of the excluded amounts (dues are already included in O&M)

50%	0%	0%	50%	50%
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	Electri			Gas	
	MN	ND	SD	MN	ND
2021	573,309			39,405	5,669
2022	606,721			41,436	6,226

SAP Utility Allocations
4/1/2021 - 3/31/2022

0010	MNTFA5	10-3-Facto	9426100	9426100	1000	Xcel Other	-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.064054
0010	MNTFA1	10-3-Facto	9426100	9426100	1013	Minnesota Common Utility	-1
0010	MNTFA1	10-3-Facto	9426100	9426100	1002	Minnesota Electric	0.935946
0010	MNTFA1	10-3-Facto	9426100	9426100	1009	Minnesota Gas	0.064054
0010	MNTFA2	10-3-Facto	9426100	9426100	1014	North Dakota Common Utility	-1
0010	MNTFA2	10-3-Facto	9426100	9426100	1003	North Dakota Electric	0.935946
0010	MNTFA2	10-3-Facto	9426100	9426100	1010	North Dakota Gas	0.064054
0010	MNTFA3	10-3-Facto	9426100	9426100	1015	Minnesota - North Dakota Common Utility	-1
0010	MNTFA3	10-3-Facto	9426100	9426100	1007	Minnesota - North Dakota Electric	0.935946
0010	MNTFA3	10-3-Facto	9426100	9426100	1011	Minnesota - North Dakota Gas	0.064054
0010	MNTFA4	10-3-Facto	9426100	9426100	1016	Minnesota-N Dakota-S Dakota-Common	-1
0010	MNTFA4	10-3-Facto	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA4	10-3-Facto	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.064054
0010	MNTFA5	10-3-Facto	9426100	9426100	1001	Xcel Common Utility	-1
0010	MNTFA5	10-3-Facto	9426100	9426100	1008	Minnesota-N Dakota-S Dakota Electric	0.935946
0010	MNTFA5	10-3-Facto	9426100	9426100	1012	Minnesota-N Dakota-S Dakota Gas	0.064054

2022 Allocators

Elec Customer	87.2649%	6.2113%	6.5238%
Gas Customer	88.7128%	11.2872%	
Two Factor	87.0750%	6.1963%	6.7287%
Elec Customer ND Re	3.5621%	96.4379%	

Northern States Power Company
 State of North Dakota Gas Jurisdiction
 2022 Test Year

Economic Development Donations

Fiscal Year - Text	Cost Element - Key	Cost Element - Medium Text	V Regulatory Account - Key	Final Company Code - Key	V Final Profit Center - Text	Amount	Electric Common Allocator	Gas Common Allocator	NSPM Electric	NSPM Gas	Gas Jurisdictional Allocator	MN Gas Jurisdiction	ND Gas Jurisdiction
2021	5600641	Contributions - Economical Development	9426100	10	SD E	250	100.00%	0.00%	250	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	27,500	93.59%	6.41%	25,739	1,761	GDirectND	-	1,761
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	45,254	93.59%	6.41%	42,355	2,899	GCustomerMN/SD/ND	2,574	325
2021	5600641	Contributions - Economical Development	9426100	10	MN C	70,486	93.59%	6.41%	65,971	4,515	GDirectMN	4,515	-
2021	5600641	Contributions - Economical Development	9426100	10	ND C	84,051	93.59%	6.41%	78,667	5,384	GDirectND	-	5,384
2021	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	110,726	93.59%	6.41%	103,634	7,092	GCustomerMN/SD/ND	6,297	796
2021	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	(82,774)	93.59%	6.41%	(77,472)	(5,302)	GCustomerMN/SD/ND	(4,707)	(595)
2022	5600641	Contributions - Economical Development	9426100	10	MN C	106,510	93.59%	6.41%	99,688	6,822	GDirectMN	6,822	-
2022	5600641	Contributions - Economical Development	9426100	10	ND C	103,000	93.59%	6.41%	96,402	6,598	GDirectND	-	6,598
2022	5600641	Contributions - Economical Development	9426100	10	SD E	125,000	100.00%	0.00%	125,000	-	Gnull	-	-
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	108,367	93.59%	6.41%	101,426	6,941	GCustomerMN/SD/ND	6,163	779
2022	5600641	Contributions - Economical Development	9426100	10	MN - ND - SD C	828	93.59%	6.41%	775	53	GCustomerMN/SD/ND	47	6

	NSPM Total			NSPM Electric	NSPM Gas		MN Gas Jurisdiction	ND Gas Jurisdiction
2021	380,493			364,143	16,349		8,678	7,671
2022	443,705			423,291	20,414		13,032	7,382
						Interim Adjustment 3		(7,382)

**Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Interim Year**

Economic Development Donations - Interim Adjustment 3

	NSPM ND Gas Retail
	Dec - 2022

Expenses

Operating Expenses:

Fuel & Purchased Energy Total	
Production Total	
Regional Markets	
Transmission IA	
Transmission	
Distribution	
Customer Accounting	
Customer Service & Information	
Sales, Econ Dvlp & Other	(7,382)
<u>Administrative & General</u>	0

Total Operating Expenses (7,382)

Total Taxes

Total Taxes Other than Income	
Total Federal and State Income Taxes	1,802
Total Taxes	1,802

Total Operating Revenues

Total Expenses (5,580)

Net Income 5,580

Rate of Return (ROR)

Total Operating Income 5,580

Total Rate Base -

ROR (Operating Income / Rate Base)

Return on Equity (ROE)

Net Operating Income 5,580

Debt Interest (Rate Base * Weighted Cost of Debt)

Earnings Available for Common 5,580

Equity Rate Base (Rate Base * Equity Ratio) -

ROE (earnings for Common / Equity)

Revenue Deficiency

Required Operating Income (Rate Base * Required Return)

Net Operating Income 5,580

Operating Income Deficiency (5,580)

Revenue Conversion Factor (1/(1--Composite Tax Rate)) 1.322837

Revenue Deficiency (Income Deficiency * Conversion Factor) (7,382)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Environmental LTI Adjustment

Total NSPM E&G Environmental Long Term Incentive

	2021	2022
NSPM Direct Assigned	106,750	110,338
Nuclear	363,725	326,860
XES	2,120,857	2,249,320
Total	2,591,332	2,686,518

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Environmental LTI

	2021	2022
NSPM Direct Assigned	6,838	7,068
XES	135,849	144,078
Total	142,687	151,146

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA JUR GAS Environmental LTI

	2021 Current Year	2022 Test Year
NSPM Direct Assigned	772	798
XES	15,334	16,262
Total	16,105	17,060

Interim Adjustment 4	(16,105)	(17,060)
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Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Interim Petition

Environmental LTI Adjustment - Interim

	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	(16,105)	(17,060)
Total Operating Expenses	(16,105)	(17,060)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	3,931	4,163
Total Taxes	3,931	4,163
Total Operating Revenues		
Total Expenses	(12,175)	(12,897)
<hr/>		
Net Income	12,175	12,897
<hr/>		
Rate of Return (ROR)		
Total Operating Income	12,175	12,897
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	12,175	12,897
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	12,175	12,897
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	12,175	12,897
Operating Income Deficiency	(12,175)	(12,897)
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(16,105)	(17,060)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Time Based LTI Adjustment

Total NSPM E&G Time Based Long Term Incentive

	2021	2022
NSPM Direct Assigned	71,166	73,558
Nuclear	243,773	217,907
XES	1,305,327	1,444,978
Total	1,620,266	1,736,443

NSPM Utility Allocation

	Electric	Gas	Total
NSPM Direct Assigned	93.5946%	6.4054%	100.0000%
Nuclear	100%	0%	100.0000%
XES	93.5946%	6.4054%	100.0000%

Total NSPM GAS Time Based LTI

	2021	2022
NSPM Direct Assigned	4,558	4,712
XES	83,611	92,557
Total	88,170	97,268

North Dakota Gas Jurisdictional Allocation

	2021	2022
GCustomerMN/SD/ND	11.2872%	11.2872%

Total NORTH DAKOTA JUR GAS Time Based LTI

	2021	2022
NSPM Direct Assigned	515	532
XES	9,437	10,447
Total	9,952	10,979 *Final ND Gas Adjustment

Interim Adjustment 5 (9,952) (10,979)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Interim Rates

Time Based LTI Adjustment - Interim Adjustment 5

	NSPM ND Gas Retail	
	Dec - 2021	Dec - 2022
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	(9,952)	(10,979)
Total Operating Expenses	(9,952)	(10,979)
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	2,429	2,679
Total Taxes	2,429	2,679
Total Operating Revenues		
Total Expenses	(7,523)	(8,299)
<hr/>		
Net Income	7,523	8,299
<hr/>		
Rate of Return (ROR)		
Total Operating Income	7,523	8,299
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	7,523	8,299
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	7,523	8,299
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	7,523	8,299
Operating Income Deficiency	(7,523)	(8,299)
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(9,952)	(10,979)

Northern States Power Company
North Dakota Gas Jurisdiction

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	ND Gas	
	Dec - 2021	Dec - 2022
<u>Composite Income Tax Rate</u>		
State Tax Rate	4.31%	4.31%
Federal Statutory Tax Rate	21.00%	21.00%
<u>Federal Effective Tax Rate</u>	<u>20.09%</u>	<u>20.09%</u>
Composite Tax Rate	24.40%	24.40%
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
<u>Weighted Cost of Capital</u>		
Active Rates and Ratios Version	Interim	Interim
Cost of Short Term Debt	1.31%	1.09%
Cost of Long Term Debt	4.13%	4.10%
Cost of Common Equity	10.50%	10.50%
Ratio of Short Term Debt	0.26%	0.43%
Ratio of Long Term Debt	47.22%	47.03%
Ratio of Common Equity	52.52%	52.54%
Weighted Cost of STD		
Weighted Cost of LTD	1.95%	1.93%
Weighted Cost of Debt	1.95%	1.93%
<u>Weighted Cost of Equity</u>	<u>5.51%</u>	<u>5.52%</u>
Required Rate of Return	7.46%	7.45%
<u>Rate Base</u>		
Plant Investment		
<u>Depreciation Reserve</u>	-	-
Net Utility Plant		
CWIP		
Accumulated Deferred Taxes		
DTA - NOL Average Balance		
DTA - Federal Tax Credit Average Balance	=	=
Total Accum Deferred Taxes		
Cash Working Capital		
Materials and Supplies		
Fuel Inventory		
Non-plant Assets and Liabilities		
Customer Advances		
Customer Deposits		
Prepays and Other		

Northern States Power Company
North Dakota Gas Jurisdiction

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	ND Gas	
	Dec - 2021	Dec - 2022
<u>Regulatory Amortizations</u>	(13,976)	(23,293)
Total Other Rate Base Items	(13,976)	(23,293)
Total Rate Base	(13,976)	(23,293)
<u>Operating Revenues</u>		
Retail		
Interdepartmental		
<u>Other Operating Rev - Non-Retail</u>	-	-
Total Operating Revenues		
<u>Expenses</u>		
Operating Expenses:		
Fuel		
Deferred Fuel		
Variable IA Production Fuel		
<u>Purchased Energy - Windsource</u>	0	0
Fuel & Purchased Energy Total		
Production - Fixed		
Production - Fixed IA Investment		
Production - Fixed IA O&M		
Production - Variable		
Production - Variable IA O&M		
<u>Production - Purchased Demand</u>	0	0
Production Total		
Regional Markets		
Transmission IA		
Transmission		
Distribution		
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	0	0
Total Operating Expenses		
Depreciation		
Amortization		(9,317)

Taxes:

Northern States Power Company
North Dakota Gas Jurisdiction

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	ND Gas	
	Dec - 2021	Dec - 2022
Property Taxes		
ITC Amortization		
Deferred Taxes		
Deferred Taxes - NOL		
Less State Tax Credits deferred		
Less Federal Tax Credits deferred		
Deferred Income Tax & ITC		
Payroll & Other Taxes		
Total Taxes Other Than Income		
<u>Income Before Taxes</u>		
Total Operating Revenues		
less: Total Operating Expenses		
Book Depreciation		
Amortization		(9,317)
<u>Taxes Other than Income</u>	-	-
Total Before Tax Book Income		9,317
<u>Tax Additions</u>		
Book Depreciation		
Deferred Income Taxes and ITC		
Nuclear Fuel Burn (ex. D&D)		
Nuclear Outage Accounting		
Avoided Tax Interest		
<u>Other Book Additions</u>	-	-
Total Tax Additions		
<u>Tax Deductions</u>		
Total Rate Base	(13,976)	(23,293)
Weighted Cost of Debt	<u>1.95%</u>	<u>1.93%</u>
Debt Interest Expense	(273)	(450)
Nuclear Outage Accounting		
Tax Depreciation and Removals		
NOL Utilized / (Generated)		
<u>Other Tax / Book Timing Differences</u>	<u>0</u>	<u>0</u>
Total Tax Deductions	(273)	(450)
<u>State Taxes</u>		
State Taxable Income	273	9,767

Northern States Power Company
North Dakota Gas Jurisdiction

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	ND Gas	
	Dec - 2021	Dec - 2022
State Income Tax Rate	4.31%	4.31%
State Taxes before Credits	12	421
<u>Less State Tax Credits applied</u>	-	-
Total State Income Taxes	12	421
Federal Taxes		
Federal Sec 199 Production Deduction		
Federal Taxable Income	261	9,346
Federal Income Tax Rate	21.00%	21.00%
Federal Tax before Credits	55	1,963
<u>Less Federal Tax Credits</u>	-	-
Total Federal Income Taxes	55	1,963
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	67	2,384
Total Taxes	67	2,384
Total Operating Revenues		
Total Expenses	67	(6,934)
AFDC Debt		
AFDC Equity		
Net Income	(67)	6,934

Rate of Return (ROR)

Total Operating Income	(67)	6,934
<u>Total Rate Base</u>	<u>(13,976)</u>	<u>(23,293)</u>
ROR (Operating Income / Rate Base)	0.48%	(29.77%)

Return on Equity (ROE)

Net Operating Income	(67)	6,934
Debt Interest (Rate Base * Weighted Cost of Debt)	273	450
Earnings Available for Common	206	7,383
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	<u>(7,340)</u>	<u>(12,238)</u>
ROE (earnings for Common / Equity)	(2.81%)	(60.33%)

Revenue Deficiency

Northern States Power Company
North Dakota Gas Jurisdiction

Income Tax Tracker - Interim Adjustment

NSPM - 00 Complete Revenue Requirements by Jurisdiction, Yr 2 - DRAFT	ND Gas	
	Dec - 2021	Dec - 2022
Required Operating Income (Rate Base * Required Return)	(1,043)	(1,735)
<u>Net Operating Income</u>	(67)	6,934
Operating Income Deficiency	(976)	(8,669)
Revenue Conversion Factor (1/(1--Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	(1,291)	(11,468)
<u>Total Revenue Requirements</u>		
Total Retail Revenues		
<u>Revenue Deficiency</u>	(1,291)	(11,468)
Total Revenue Requirements	(1,291)	(11,468)

Northern States Power Company
State of North Dakota Gas Jurisdiction
2022 Test Year

Interim Adjustment - MGP Clean Up Costs

MEP - Record Type Validation	NSPM ND Gas Retail	
	2021 Current Year	2022 Test Year
Expenses		
Operating Expenses:		
Fuel & Purchased Energy Total		
Distribution		
Gas Production & Storage	1,250,000	1,250,000
Customer Accounting		
Customer Service & Information		
Sales, Econ Dvlp & Other		
<u>Administrative & General</u>	0	0
Total Operating Expenses	1,250,000	1,250,000
Total Taxes		
Total Taxes Other than Income		
Total Federal and State Income Taxes	(305,061)	(305,061)
Total Taxes	(305,061)	(305,061)
Total Operating Revenues		
Total Expenses	944,939	944,939
AFDC Debt		
AFDC Equity		
Net Income	(944,939)	(944,939)
Rate of Return (ROR)		
Total Operating Income	(944,939)	(944,939)
<u>Total Rate Base</u>	-	-
ROR (Operating Income / Rate Base)		
Return on Equity (ROE)		
Net Operating Income	(944,939)	(944,939)
Debt Interest (Rate Base * Weighted Cost of Debt)		
Earnings Available for Common	(944,939)	(944,939)
<u>Equity Rate Base (Rate Base * Equity Ratio)</u>	-	-
ROE (earnings for Common / Equity)		
Revenue Deficiency		
Required Operating Income (Rate Base * Required Return)		
<u>Net Operating Income</u>	(944,939)	(944,939)
Operating Income Deficiency	944,939	944,939
Revenue Conversion Factor (1/(1-Composite Tax Rate))	1.322837	1.322837
Revenue Deficiency (Income Deficiency * Conversion Factor)	1,250,000	1,250,000