

Regulatory Assets, Liabilities, Deferred Debits, Deferred Credits

The attached schedules report the Company's Regulatory Assets, Regulatory Liabilities, Deferred Debits and Deferred Credits in FERC Accounts 182.2, 182.3, 254, 186, and 253, respectively, as of December 31, 2019, December 31, 2020, and June 30, 2021. Along with a description of each item, the schedules also provide references to the guidance the Company has relied on in the establishment of the deferred balances.

These schedules are provided in accordance with The Findings of Fact, Conclusions of Law and Order in Docket G002/GR-09-1153 (December 6, 2010), Ordering Paragraph 9, which states:

In all future rate case filings, Xcel shall disclose if the utility has elected a rate recovery method alternative to a Federal [*sic*] Accounting Standards Board pronouncement in reliance on Statement of Financial Accounting Standards No. 71.

Each of these Accounts results from the application of ASC 980 *Regulated Operations* (formerly FAS 71) for accounting purposes. These Accounts have been applied for financial and reporting purposes, as described in the attached schedules. The effect of the application of ASC 980 *Regulated Operations* to the books and records of the Company results in recognized expense in the income statement being equal to the amounts that are recovered for those specific items in rates for the same period. In general, to the extent that more expense is deferred in a period than is currently recognized, it reflects a situation in which less is being recovered in rates than what would have otherwise been recognized in expense without the application of ASC 980 *Regulated Operations*. The result is a regulatory asset which will be recovered from ratepayers in the future. Conversely, to the extent that less expense is deferred in a period than is currently recognized, it reflects a situation in which more is being recovered in rates. The result is a regulatory liability which will be returned to ratepayers in the future.

NSP-Minnesota
Regulatory Assets Schedule

ID	SAP Account	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/2019	Balance as of 12/31/2020	Balance as of 6/30/2021	Description of Regulatory Asset and Evidence of Regulatory Approval
RA-01a	1152011, 1403001	Conservation & Energy Management Program Costs - Minnesota Electric	19-258, 20-402	182.3	13,590,794	6,494,074	1,942,755	Northern States Power Minnesota (NSPM) is required to spend a percentage of gross electric operating revenues on energy conservation programs that result in a net reduction of energy use. The expenditures to run the electric Conservation Improvement Programs (CIP) are deferred to this account. The expenditures are amortized monthly as recovery is made from customers. Balances in the regulatory asset account reflects the amount of CIP expenditures that have not yet been recovered from customers. Balances in the regulatory liability account reflects the amount of CIP expenditures that have been over-recovered from customers. Under the incentive mechanism, NSPM's performance incentive is based on a percent of net benefits (to the customer) achieved. The performance incentive is calculated quarterly based on updated information. The incentive amount is originally recorded to FERC 186. When the total incentive amount is approved by the commission, the balance will be true-up and reclassified from FERC 186 to this account.
RA-01b	1152011, 1403001	Conservation & Energy Management Program Costs - South Dakota Electric	EL19-019, EL 20-015	182.3	46,035	104,992	376,675	NSPM's Demand Side Management (DSM) program in South Dakota is similar to the DSM program in Minnesota. Conservation programs are approved by the South Dakota Public Utilities Commission (SDPUC). The SDPUC set program limits at 110% of the approved budget amount. NSPM is required to submit a filing annually starting May 1, 2013. The expenditures are deferred to this account and are recovered through an annual cost adjustment rider. The expenditures are expensed monthly as recovery is made from customers. The balance in the account reflects the CIP expenditures not recovered from customers.
RA-02	1408001, 1155001	North Dakota Environmental Cleanup	PU-15-514	182.3	13,088,217	10,441,052	9,933,827	The balance represents the North Dakota jurisdictional share of the Fargo Manufactured Gas Plant (MGP) remediation costs. Under the Tax Cuts and Jobs Act (TCJA) settlement agreement (Docket PU-18-156), NSPM will amortize \$1.25M deferred costs per year in exchange for retaining the TCJA savings beginning January 1, 2018. In fourth quarter 2019, the ND share of the gain on the Wescott asset sale was used to partially offset the remediation costs of the Fargo MGP site.
RA-03	1405001	Net of Tax AFUDC in Plant Adjustments	N/A	182.3	114,746,355	112,772,624	113,741,320	This account represents the amount required by FAS 109/ASC 740 associated with the calculation of deferred income taxes and the amount of rate recovery of those taxes for Allowance for Funds Used During Construction (AFUDC) equity. The balance will increase when more AFUDC equity is incurred versus AFUDC equity reversing through book depreciation. The balance will decrease when the opposite occurs.
RA-04	1418006	South Dakota Ratemaking Differences	F-3382, F-3422	182.3	3,426,250	3,420,250	3,467,250	South Dakota allows additional AFUDC at a gross-of-tax level for short-term Construction Work in Progress (CWIP). The amount is added to Plant in Service to ensure that South Dakota ratepayers pay for the cost of capital related to charges on short-term CWIP and is amortized over the remaining lives of the plant. The amount of AFUDC on short-term CWIP is determined by multiplying the gross-of-tax AFUDC rate by the average short-term CWIP. These entries are recorded quarterly.
RA-05a	1401001	Asset Retirement Recovery-Electric	RM07-7-000, Order #631, TAB 8	182.3	2,326,092,161	2,434,234,407	2,483,487,228	This account is used to recognize the differences between period costs associated with asset retirement obligations for financial reporting under ASC 360 and the cost recovery allowed by the various commissions. The balance consists of the accumulated accretion and depreciation calculated at the implementation of ASC 360 and the monthly accretion and depreciation from implementation to the current month.
RA-05b	1401001	Asset Retirement Recovery-Gas	Docket # RM07-7-000, Order #631, TAB 8	182.3	9,921,384	11,782,953	12,759,301	
RA-05c	1401001	Asset Retirement Recovery-Common	Docket # RM07-7-000, Order #631, TAB 8	182.3	293,822	336,698	358,567	
RA-06	1153006, 1406006	Sherco 3 Deferred Depreciation	12-961, 13-868, 15-826	182.3	7,546,945	7,043,815	6,792,251	In November 2011, Sherco Unit 3 suffered a catastrophic failure. Repairs and reassembly continued through Summer 2013. In the 2013 MN Electric rate case, the Minnesota Public Utilities Commission (MPUC) approved deferred accounting for Sherco Unit 3's 2013 depreciation expense. NSPM began amortizing the amounts deferred over 21 years beginning in 2014.
RA-07	1164001, 1420001	PI EPU Cancellation	13-868 PU-20-441	182.2	55,687,092	52,604,545	51,073,806	In 2009, the MPUC granted NSPM a Certificate of Need (CON) for an Extended Power Uprate (EPU) project at the Prairie Island (PI) nuclear generating plant. The total estimated cost of the EPU was \$294 million of which approximately \$78.9 million has been incurred, including AFUDC of approximately \$12.8 million. Subsequently, NSPM filed a resource plan update and a change of circumstances (COC) filing notifying the MPUC that there were changes in the size, timing and cost estimates for this project, revisions to economic and project design analysis and changes due to the estimated impact of revised scheduled outages. The information indicated further reduction to the estimated benefit of the uprate project. As a result, NSPM concluded that further investment in this project would not benefit customers. In February 2013, the MPUC issued an order terminating the CON for the PI EPU project. In its 2014 MN Electric rate case, NSPM received recovery of approximately \$59 million of deferred costs plus a debt-only return of 2.24 percent, to be recovered over 20.3 years. In November 2015, the FERC approved a request under FERC Docket ER15-698 to allocate approximately \$12 million of the deferred costs and a debt-only return to NSPM under the Interchange Agreement beginning on January 1, 2016 and continuing for 18.3 years. Per settlement reached in Docket PU-20-441, recovery of North Dakota's share of the PI EPU project costs was approved with amortization beginning on January 5, 2021.

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Regulatory Assets Schedule

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RA-08	1311011, 1311016	Theoretical Depreciation Reserve Surplus	17-147	182.3	257,793,930	247,754,202	242,734,337	As a result of the order in the 2013 MN Electric rate case, NSPM was required to amortize a theoretical reserve surplus of approximately \$261M over 8 years and reduce customer bills accordingly. Since this is a deviation from the remaining life method of depreciation expense preferred by the FERC and is solely a state ratemaking tool, NSPM is required to record it as a regulatory asset. A three-year amortization of the remaining balance at December 31, 2013 (utilizing a 50/30/20 method) was approved as part of the 2014 MN Electric rate case. As of 12/31/2016, the theoretical reserve has been fully recognized. Per the MPUC's order in February 2018 in Docket 17-147, the balance will be amortized over the average remaining lives of the assets that set it up beginning in 2017 (generally 5-50 years).
RA-09a	1413001	Unrealized Gains on Decommissioning Trust	RM07-7-000, Order #631, TAB 8	182.3	166,086,201	210,845,472	269,567,074	This account will be debited to recognize the deferred tax (FAS 109) associated with the change in the unrealized gain for the qualified decommissioning balance.
RA-09b	1413001	Unrealized Gains on Decommissioning Trust - Contra	N/A	182.3	(166,086,201)	(210,845,472)	(269,567,074)	
RA-10a	1154006, 1407001	Power Contract Valuation Adjustment	N/A	182.3	77,670,169	62,133,376	55,217,372	Balance represents the remaining balance of long-term purchased power contracts for which the election has been made for the normal purchase normal sale (NPNS) exception under DIG C20. Prior to 2006, these contracts were marked-to-market, but since making the NPNS election, have been amortized on a straight-line basis over the life of the contract.
RA-10b	1154006, 1407001	Derivatives & Hedging - Retail Electric & Gas	N/A	182.3	0	2,187,620	0	Xcel Energy enters into derivative instruments to manage variability of future cash flows from changes in commodity prices in its electric and natural gas operations, which mitigates commodity price risk on behalf of electric and natural gas customers. Changes in fair value of derivative instruments are reflected as a regulatory asset or liability if there is a commission approved regulatory recovery mechanism in place. This balance represents the regulatory offset for commodity electric hedging derivatives that are in a liability position.
RA-11a	1156001, 1415092	Deferred Electric Commodity Costs - MN	N/A	182.3	0	6,523,188	31,790,983	Represents the under-collection of fuel costs allocated to the NSPM retail jurisdiction. When one of the retail jurisdictions is under collected, the amounts are recorded as a reduction in expense and as a regulatory asset on the balance sheet. As of June 30, 2021, the Minnesota and North Dakota jurisdictions were under-collected.
RA-11b	1156001, 1415092	Deferred Electric Commodity Costs - ND	N/A	182.3	0	0	3,738,446	
RA-12a	1160051, 1415051	Renewable Development Fund Rider-Costs (RDF)	20-766	182.3	391,950,000	425,950,000	459,950,000	Minnesota Statute 116C.779 requires NSPM to fund the Renewable Development Fund (RDF). This account contains the cumulative annual funding requirement recorded each January.
RA-12b	1160051, 1415051	Renewable Development Fund Rider-Drawdown (RDF)	20-766	182.3	(355,861,157)	(410,124,107)	(424,038,517)	This account represents RDF grants that have been paid. As grants are paid, they are either deferred for future recovery (MN) or expensed (WI). Grants are classified as power production, research and development, legislative mandates and Renewable Energy Production Incentive (REPI). Administrative fees are also charged to this account.
RA-12c	1160051, 1415051	Renewable Development Fund Rider-MN (RDF)	20-766	182.3	(5,690,274)	13,342,188	10,537,396	The MPUC approved the RDF rider in August 2004. Minnesota receives a jurisdictional allocation (MN, ND, SD) of power production projects and administrative costs; and 100% of the R&D, legislative mandates and REPI payments.
RA-13	1160061, 1415061	Minnesota Renewable Energy Standard Rider	17-818 19-732	182.3	41,772,412	100,148,730	143,613,508	The RES rider is designed to recover the Minnesota jurisdictional share of eligible investments and expenses related to the acquisition or ownership of electric resources to meet the requirements of the Renewable Energy Standard statute. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.
RA-14	1160076, 1415081	North Dakota Transmission Cost Recovery Rider	PU-20-406	182.3	0	288,643	416,353	The North Dakota TCR rider is intended to recover the North Dakota jurisdictional revenue requirements of electric transmission projects that support the growth of wind energy on the NSP system. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.
RA-15	1160076, 1415081	North Dakota Renewable Energy Rider	PU-20-426	182.3	74,920	0	0	The North Dakota Renewable Energy Rider (RER) is designed to recover costs associated with eligible renewable energy projects. Eligible projects must be at least partially located in ND and must have been granted an Advanced Determination of Prudence (ADP). Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.
RA-16	1160021, 1415031	South Dakota Infrastructure Rider	EL 20-026	182.3	0	0	334,973	Per the terms of the Settlement Agreement for the 2014 electric rate case and SD Docket EL 18-040, the Infrastructure Rider was approved to recover specifically evaluated and discrete costs for capital projects. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.
RA-17	1160016, 1415026	Gas Utility Infrastructure Cost Rider	19-664 20-799	182.3	26,226,097	26,134,783	24,767,976	The Gas Utility Infrastructure Cost (GUIC) rider includes recovery on incremental O&M and capital-related revenue requirements for project costs incurred to comply with gas pipeline safety programs.
RA-18a	1151031, 1402016	Benefit Cost Recovery Deficit (Pension Costs)	N/A	182.3	(86,386,542)	(80,586,855)	(77,382,170)	This account is used to track the costs associated with SFAS 158 (ASC 715-10-05) (Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans). The costs include qualified pension, nonqualified pension, and retiree medical expenses calculated in accordance with SFAS 87 (ASC 715-10-05) and SFAS 106 (ASC 715-10), which are recovered in rates in each of the applicable jurisdictions for these legal entities. There is no evidence that regulatory treatment would change and no evidence that there will be a SFAS 88 (ASC 715-30) curtailment/settlement. Therefore, under SFAS 71 (ASC 980-10-05) paragraph 9, it is probable that an asset exists related to these costs.
RA-18b	1151001, 1151006, 1151011, 1151021, 1402001, 1402006, 1402011	Benefit Cost Recovery Deficit (FAS 158)	N/A	182.3	482,976,565	458,498,086	441,698,212	

NSP-Minnesota
 Regulatory Assets Schedule

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RA-19	1160006, 1415006	Costs to Relocate Facilities Underground	99-799, 04-1663	182.3	263,430	1,575,867	1,640,074	This account contains the unpaid balance due under the Minnesota retail electric jurisdiction City Requested Facility Surcharge (CRFS) program. Cities that request facilities in excess of NSP's standard installation (most often underground rather than overhead facilities) must pay the incremental cost of the special installation as a Contribution in Aid of Construction (CIAC). The CRFS program allows after-the-fact collection of the incremental costs directly from impacted customers. Recovery periods are generally 36 months or less.
RA-20	1160002, 1410001	Mankato/Cannon Falls Lease Normalization	N/A	182.3	39,129,884	36,433,464	34,653,194	This account is used to track the straight-lining of lease payments for power purchase agreements (PPAs) required under GAAP (F1TB 85-3) versus what we actually pay in capacity payments. The Mankato Energy Center and Cannon Falls are currently included in the normalization.
RA-21	1159001, 1414001	Deferred Nuclear Outage Costs	07-1489, PU-07-774, EL07-035	182.3	60,285,087	38,092,928	44,088,980	Nuclear refueling outage costs are being deferred and amortized over the expected period between outages (generally 18-24 months).
RA-22	1163001, 1419001	Transmission Formula Rates	N/A	182.3	9,420,988	12,065,450	11,344,920	Represents the amounts that will be received from customers in the true-up factor under transmission formula rates.
RA-23	1160046	South Dakota Property Tax Collected in the Fuel Clause Adjustment	EL14-058	182.3	464,076	0	68,229	As part of the settlement agreement in NSP's 2014 retail rate case in South Dakota, the language in the Fuel Clause Rider was modified to allow for the collection of ad valorem taxes as permitted by SDCL §49-34A-25. NSP will annually calculate the difference between the amount of property taxes forecast for the current calendar-year and the amount included in base rates, plus a true-up for prior year actual property tax recorded compared to that year's forecast, and include 1/12th of this difference with the monthly fuel clause calculations. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.
RA-24	1160091, 1415094	Minnesota Electric Vehicle Tariff	15-111, 17-817, 18-643, 19-186	182.3	615,306	1,471,489	1,744,148	NSPM offers an electric vehicle service tariff to owners of electric vehicles. The tariff offers discounts for off-peak battery charging. The deferral of marketing and promotion costs was approved as part of the tariff. It is anticipated that the costs will be recovered through a future MN electric rate case.
RA-25	1160090, 1415092	2019 Minnesota Revenue Decoupling	13-868, 15-826, 19-127	182.3	28,042,618	5,661,851	0	The revenue decoupling mechanism is designed to recover the fixed costs regardless of sales such that NSPM would be indifferent to customer usage/conservation. Customer classes eligible for revenue decoupling are residential, residential with space heating and small commercial non-demand. The balance in this account represents the difference between the actual revenues and allowed revenues under the decoupling mechanism. Remaining amounts were collected from customers April 2020 – March 2021, and the program was discontinued effective January 1, 2020.
RA-26	1160081	Renewable*Connect Classic	19-33, 19-196, 19-270, 20-380	182.3	4,516,740	6,747,522	7,859,220	The Renewable*Connect program is a renewable energy program that customers can elect to participate in. By participating in Renewable*Connect customers will receive a Renewable*Connect charge on their bill that replaces the fuel clause charge. The balance represents the difference between Renewable*Connect revenues and expenses.
RA-27	1160081	Renewable*Connect Government	19-33, 19-196, 19-270, 20-380	182.3	179,769	245,326	284,485	The Renewable*Connect Government program is a renewable energy program created for the government agencies to enroll in. By participating in Renewable*Connect Government agencies will receive a Renewable*Connect charge on their bill that replaces the fuel clause charge. The balance represents the difference between Renewable*Connect Government revenues and expenses. The Government program for Renewable*Connect began in May 2017.
RA-28	1415092	Minnesota LED Streetlighting Deferral	15-826	182.3	545,720	534,623	429,039	Per the 2016 MN electric rate case settlement, NSPM removed from the rate case all revenue requirements related to capital additions for LED street lights, and deferred as a regulatory asset all such revenue requirements. No carrying cost will be accrued on the LED street lighting deferral. Finally, any LED street lighting revenues collected during the term of the settlement will be credited against the LED street lighting deferral.
RA-29a	1160090	2018 Minnesota Sales True-up	15-826	182.3	8,599,499	0	0	The MN electric rate case settlement provides for a sales true-up mechanism whereby the actual sales for non-decoupled classes in MN (demand small commercial and industrial, large commercial and industrial, public street and highway lighting, other sales to public authority and interdepartmental) will be true-up to 2016 weather-normalized actual sales plus a growth rate specified for each year in the settlement. As of January 1, 2020, the sales true-up mechanism was expanded to include all customer classes (effectively replacing the revenue decoupling mechanism).
RA-29b	1160090, 1415092	2019 Minnesota Sales True-up	15-826	182.3	37,291,767	10,546,496	0	The sales true-up for all customer classes was extended to 2021 as part of the 2021 Stay Out Docket. Pursuant to the MPUC's order, the surcharge recovery period was increased from 12 months to 21 months for the demand class."
RA-29c	1160090, 1415092	2020 Minnesota Sales True-up	15-826	182.3	0	112,965,709	89,745,237	The 2018 sales true-up was refunded/surcharged to customers in April 2019 - March 2020; the 2019 sales true-up was refunded/surcharged to customers in April 2020 - March 2021; and the 2020 sales true-up will be refunded/surcharged to customers in April 2021-March 2022.
RA-29d	1160090, 1415092	2021 Minnesota Sales True-up	15-826	182.3	0	0	20,356,992	
RA-30	1415092, 1160090, 1164001, 1420001	Benson Biomass PPA Termination	17-530, PU-17-271, EL18-027	182.2/182	82,038,100	74,237,211	69,441,693	In June 2018, NSPM terminated the Benson Power purchased power agreement and acquired the facility. The MPUC and North Dakota Public Service Commission (NDPSC) approved recovery of the deferred acquisition and PPA termination costs through their respective fuel adjustment clause mechanisms. The SDPUC approved deferred accounting for the acquisition and PPA termination and later approved recovery of the deferred costs through the South Dakota Infrastructure Rider beginning January 2019.
RA-31	1160090, 1160061, 1415061	South Dakota REC Sales	EL11-019, EL12-046	182.3	720	0	0	The balance in this account represents the South Dakota jurisdictional share of proceeds from the sale of renewable energy credits. Proceeds are shared through the FCA.

NSP-Minnesota
Regulatory Assets Schedule

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RA-32a	1405008, 1160092	Nonplant Excess ADIT - Electric	N/A	182.3	136,651,777	126,741,001	123,425,815	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on NSPM's books as a regulatory asset, including a gross-up.
RA-32b	1405008, 1160092	Nonplant Excess ADIT - Gas	N/A	182.3	6,007,237	5,295,229	5,117,366	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on NSPM's books as a regulatory asset, including a gross-up.
RA-33	1415092, 1160090	Laurentian Biomass PPA Termination	17-551, PU-17-322, EL18-027	182.3	73,121,093	54,250,001	36,166,668	NSPM agreed to pay \$108.5M to terminate the Laurentian Biomass PPA, which will be paid in six equal, annual installments beginning July 2018. Recovery of the termination costs was approved by the MPUC and NDPSC through their respective fuel adjustment clause mechanisms. The SDPUC approved deferred accounting for the termination costs and later approved recovery of the deferred costs through the South Dakota Infrastructure Rider beginning January 2019.
RA-34	1415092, 1160090	Pine Bend Biomass PPA Termination	17-531, PU-17-271, EL18-027	182.3	203,571	0	0	NSPM agreed to pay \$1.050M to terminate the Pine Bend Biomass PPA. Recovery of the termination costs was approved by the MPUC and NDPSC through their respective fuel adjustment clause mechanisms. The SDPUC approved deferred accounting for the termination costs and later approved recovery of the deferred costs through the South Dakota Infrastructure Rider beginning January 2019.
RA-35	1415027	COVID-19 Public Health Emergency - SD	GE20-002	182.3	0	741,405	1,164,962	The balance in this account represents incremental expenditures related to South Dakota COVID-19.
RA-36	1415092	Business Incentive and Sustainability (BIS) Rider	20-436, 20-662	182.3	0	664,690	2,355,802	The balance in this account represents temporary discounts for commercial and industrial (C&I) customers materially affected by the COVID-19 pandemic. The Commission approved NSPM's request to defer recovery of the amount of customer credits to its next rate case.
TOTAL REGULATORY ASSETS					3,862,342,557	3,979,755,526	4,047,198,673	

NSP-Minnesota
Regulatory Liabilities Schedule

ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/2019	Balance as of 12/31/2020	Balance as of 6/30/2021	Description of Regulatory Liability and Evidence of Regulatory Approval
RL-01	2072001	Conservation & Energy Management Program Costs - Minnesota Natural Gas	19-259, 20-403	254	(3,730,035)	(5,405,123)	(6,238,625)	Northern States Power Minnesota (NSPM) is required to spend a percentage of gross natural gas operating revenues on energy conservation programs that result in a net reduction of energy use. The expenditures to run the natural gas Conservation Improvement Programs (CIP) are deferred to this account. The expenditures are amortized monthly as recovery is made from customers. Balances in the regulatory asset account reflects the amount of CIP expenditures that have not yet been recovered from customers. Balances in the regulatory liability account reflects the amount of CIP expenditures that have been over-recovered from customers. Under the incentive mechanism, NSPM's performance incentive is based on a percent of net benefits (to the customer) achieved. The performance incentive is calculated quarterly based on updated information. The incentive amount is originally recorded to FERC 186. When the total incentive amount is approved by the commission, the balance will be trued-up and reclassified from FERC 186 to this account.
RL-02	2339001, 2339006	ITC Gross Up to Pretax Rate Levels-FAS 109 (ASC 740)	N/A	254	(8,264,695)	(7,599,318)	(7,288,592)	This account is used to record the FAS 109 required amount associated with the deferred Investment Tax Credit (ITC) balance. Reduction of this balance is a function of the amortization of ITC and follows the reversal of those amounts over time.
RL-03	2332001, 2332006	Deferred Tax Collected in in Excess of Current Tax Accrual Levels-FAS 109 (ASC 740)	N/A	254	(1,352,775,050)	(1,297,300,137)	(1,265,882,609)	This account shall be used to record the FAS 109 required amount associated with the calculation of excess accumulated deferred income tax. Excess accumulated deferred income taxes are a result of the lowering of income tax rates over time and the IRS requirement to maintain historical tax rates on previously provided for deferred taxes. Reduction to the balance is a function of turn-around of these historical differences and will be reduced over time.
RL-04	2339011	North Dakota ITC	N/A	254	(9,812,992)	(10,671,831)	(9,099,577)	This account is used to record the reserve for potential refunds to customers of a deferred tax asset related to North Dakota Wind Farm projects.
RL-05	1401006	Unrealized Gains on Decommissioning Trust	RM07-7-000, Order #631, TAB 8	254	(504,745,618)	(704,178,734)	(856,382,427)	The purpose of this account is to net the nuclear decommissioning tax regulatory asset with the nuclear decommissioning unrealized gain/loss in order to properly present the Asset Retirement Obligation (ARO) asset on the balance sheet for GAAP purposes.
RL-06	2344006	Pre-ARO Decommissioning (Accumulated Depreciation-Pre ARO Nuclear)	N/A	254	(1,713,660,524)	(1,774,157,329)	(1,825,371,001)	This account was established to record the difference in period costs associated with decommissioning as recorded for rate-making purposes and as recorded for financial reporting under Statement of Financial Accounting Standard No. 143, "Accounting for Asset Retirement Obligations" (SFAS No. 143, ASC 410). The balance in the account consists of the regulatory approved nuclear decommissioning costs accumulated prior to the implementation of SFAS No. 143 and the ongoing monthly regulatory accrual.
RL-07	2082001	Department of Energy Settlement Payments	20-112 21-062	254	(22,988,539)	(9,600,174)	(6,666,834)	The balance in this account represents a settlement with the Department of Energy. The money is deposited in a special interest bearing account at Wells Fargo pending refund to customers.
RL-08a	2341001	Nuclear Decommissioning-Adjust to Market Qualified	N/A	254	(699,481,176)	(502,741,124)	(713,666,420)	Record unrealized gains on investments in the external qualified funds held in trust with BNY Mellon Bank.
RL-08b	2341001	Nuclear Decommissioning-Adjust to Market Qualified - Contra	N/A	254	699,481,176	502,741,124	713,666,420	
RL-09	2073001	Derivatives & Hedging - Retail Electric & Gas	N/A	254	(7,759,333)	(11,641,811)	(56,388,305)	Xcel Energy enters into derivative instruments to manage variability of future cash flows from changes in commodity prices in its electric and natural gas operations, which mitigates commodity price risk on behalf of electric and natural gas customers. Changes in fair value of derivative instruments are reflected as a regulatory asset or liability if there is a commission approved regulatory recovery mechanism in place. This balance represents the regulatory offset for commodity electric hedging derivatives that are in an asset position.
RL-10a	2075006, 2342076	Deferred Electric Commodity Costs	N/A	254	(14,867,000)	0	0	Represents the over-collection of fuel costs allocated to the NSPM retail jurisdiction. When one of the retail jurisdictions is over collected, the amounts are recorded as a decrease to revenue and as a regulatory liability on the balance sheet. As of June 30, 2021, the South Dakota jurisdiction was over-collected.
RL-10b	2075006, 2342076	Deferred Electric Commodity Costs - ND	N/A	254	0	(264,230)	0	
RL-10c	2075006, 2342076	Deferred Electric Commodity Costs - SD	N/A	254	0	(2,741,053)	(573,958)	
RL-11	2342071, 2080056	South Dakota Transmission Cost Recovery Rider	EI. 20-025	254	(1,289,582)	(830,995)	(880,557)	The South Dakota Transmission Cost Recovery (TCR) rider allows the recovery of the costs associated with certain transmission projects.
RL-12	2342071, 2080056	Minnesota Transmission Cost Recovery Rider	17-797, 19-721	254	(6,598,986)	(9,364,444)	(3,360,233)	The Minnesota Transmission Cost Recovery (TCR) rider allows the recovery of the costs associated with certain transmission projects.
RL-13	2080022	South Dakota Infrastructure Rider	EI. 20-026	254	(2,205,818)	(1,873,358)	0	Over-collection of the SD Infrastructure rider.
RL-14	2342066, 2080051	Minnesota Gas State Energy Policy Rider	20-323 21-151	254	(445,602)	(335,068)	(190,178)	The MN State Energy Policy (SEP) Gas rider is designed to recover costs associated with the State of Minnesota Reliability Administrator, the Sustainable Building Guidelines Program and cast iron pipe replacement.
RL-15	2337001, 2077001	Gain on Sales of Emissions Allowances - MN	12-961	254	(162)	0	0	The portion of emission allowances sales proceeds applicable to the Minnesota jurisdiction.
RL-16	2337001, 2077001	Gain on Sales of Emissions Allowances - ND	PU-12-813	254	(4)	0	0	The portion of emission allowances sales proceeds applicable to the North Dakota jurisdiction.
RL-17	2340001, 2078001	Electric Low Income Discount Program	04-1956, 13-868, 15 826, 17-629, G-999	254	(3,775,299)	(6,001,396)	(9,582,232)	NSPM offers low income discounts on electric utility service. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.
RL-18	2340001, 2078001	Gas Low Income Discount Program	06-1429, 09-1153, 16-493	254	(1,429,656)	(2,257,940)	(3,216,593)	NSPM offers low income discounts on gas utility service. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.

NSP-Minnesota
Regulatory Liabilities Schedule

ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/2019	Balance as of 12/31/2020	Balance as of 6/30/2021	Description of Regulatory Liability and Evidence of Regulatory Approval
RL-19	2342036	Power Purchase Agreement	N/A	254	(816,173)	(807,352)	(802,396)	The balance represents amounts due to customers upon payment of the receivable related to the contract between NSPM and Lac Courte Oreilles Band of Lake Superior Chippewa Indians dated February 1, 1984 (30 year agreement). In December 2011, an agreement was reached with Lac Courte in Amendment #2 to the power sales contract for a 10-year repayment plan.
RL-20	2079001	Minnesota Retail Asset Margin Sharing	10-971, 12-961, 19-293	254	(5,467,721)	0	0	The balance in this account represents asset-based margin sharing in the State of Minnesota. Margins are shared through the FCA. The balance in this account represents asset-based margin sharing in the State of Minnesota. Beginning in 2020 the separate sharing mechanism for Minnesota asset based margins was eliminated; estimated asset based margins are now incorporated into the monthly fuel factor and any difference between actual and estimated margins are included in the FCA true-up amounts filed March 1.
RL-21	2079001	North Dakota Asset and Non-Asset Based Margin Sharing	PU-10-657	254	(2,154,729)	(2,539,052)	(6,055,677)	The balance in this account represents asset based and non-asset based margin sharing in the State of North Dakota. Margins are shared through the FCA.
RL-22	2079001	South Dakota Asset and Non-Asset Based Margin Sharing	EL11-019, EL12-046	254	(703,803)	(968,878)	(1,317,422)	The balance in this account represents asset based and non-asset based margin sharing in the State of South Dakota. Margins are shared through the FCA.
RL-23	2079001	South Dakota Production Tax Credit Sharing	EL11-019, EL12-046	254	(973,564)	(1,652,721)	(1,506,655)	The balance in this account represents federal production tax credits (PTC) associated with wind generation allocated to South Dakota. PTCs are credited to customers through the FCA.
RL-24	2081001	Minnesota Service Quality Program	19-261, 20-406	254	(850,000)	(486,075)	(1,247,396)	The MPUC has established required service quality standards for various customer services. NSPM is required to compensate the customers impacted when these standards are not satisfied.
RL-25	2080061, 2080006	Windsor Tracker	01-1479, 12-961, 10-971, 13-868	254	(6,800,525)	(6,046,997)	(8,565,293)	This account tracks the difference between expenses incurred and revenues received for the Windsor program.
RL-26	2345001, 2083001	Transmission Formula Rates	N/A	254	(19,787,119)	(8,466,104)	(9,802,005)	Represents the amount that will be returned to customers in the true-up factor under transmission formula rates.
RL-27	2080001	NOL Tracker	10-971, 15-826	254	(1,981,670)	0	0	The NOL Agreement is between NSPM and the DOC for the rate making treatment of net operating losses (NOL). Under the NOL agreement, NSPM tracks actual NOL generation and utilization compared to utilization assumed in base rates. If actual utilization is greater than assumed in base rates, the Company will return to customers the revenue requirement impact of the increased utilization. Increased utilization of the NOL deferred tax asset occurs when the Minnesota retail electric jurisdiction has higher positive taxable income than assumed in base rates. This agreement is a one way true-up mechanism. If NSPM incurs greater generation or lower utilization, the Company can not surcharge customers.
RL-28	2080056, 2342071	North Dakota Renewable Energy Rider	PU-19-329 PU-20-426	254	0	(935,642)	(965,557)	Over-collection of the ND RER rider.
RL-29	2080056, 2342051	North Dakota PTC Levelization	PU-19-329 PU-20-426	254	0	(3,573,297)	(6,335,411)	In February 2020, the NDPSDC approved a Production Tax Credit (PTC) levelization mechanism; under this new mechanism, PTCs will be returned to customers in the RER over the 25-year life of a wind project instead of in the first 10 years when the credits are received. The balance in this account represents the difference between the ND jurisdictional allocation of PTCs generated and the PTCs that have been included in the RER.
RL-30	2080012, 2342076	2018 Minnesota Revenue Decoupling	13-868, 15-826, 19-127	254	(3,843,165)	0	0	The revenue decoupling mechanism is designed to recover the fixed costs regardless of sales such that NSPM would be indifferent to customer usage/conservation. Customer classes eligible for revenue decoupling are residential, residential with space heating and small commercial non-demand. The balance in this account represents the 2018 difference between the actual revenues and allowed revenues under the decoupling mechanism (over recovery is due to favorable weather conditions in 2018). Amounts will be returned to customers April 2019 - March 2020. The program was discontinued effective January 1, 2020.
RL-31a	2080012, 2342076	2018 Minnesota Deferred Property Tax	15-826	254	(8,903,898)	0	0	As part of the 2016 MN electric rate case settlement, NSPM implemented a symmetrical true-up of actual property taxes for the years 2017-2019 to a baseline amount (\$163.1M). The property tax true-up mechanism was extended through 2021 as part of the MPUC's orders in the 2020 and 2021 Stay Out Dockets.
RL-31b	2080012, 2342076	2019 Minnesota Deferred Property Tax	15-826	254	(10,979,013)	0	0	
RL-31c	2080012, 2342076	2020 Minnesota Deferred Property Tax	15-826	254	0	(7,875,840)	(12,273,463)	If the property tax expense is lower than the baseline amount in a given year of the 2017-2021 period, NSPM will propose a refund to take place the following year. If the property tax expense is higher than the baseline amount, NSPM will defer the difference as a regulatory asset and net against other future rate case related refunds (e.g., processed annual sales refunds, capital refunds etc.).
RL-31d	2080012, 2342076	2021 Minnesota Deferred Property Tax	15-826	254	0	0	(3,446,553)	
RL-32	2079001	South Dakota Property Tax Collected in the Fuel Clause Adjustment	EL14-058	254	0	(84,352)	0	As part of the settlement agreement in NSPM's 2014 retail rate case in South Dakota, the language in the Fuel Clause Rider was modified to allow for the collection of ad valorem taxes as permitted by SDCL §49-34A-25. NSPM will annually calculate the difference between the amount of property taxes forecast for current calendar-year and the amount included in base rates, plus a true-up for prior year actual property tax recorded compared to that year's forecast, and include 1/12th of this difference with the monthly fuel clause calculations. Under-recovered balances are recorded as a regulatory asset and over-recovered balances are recorded as a regulatory liability.
RL-33	2332008, 2080062	Nonplant Excess ADIT - Electric	N/A	254	(41,583,308)	(34,289,661)	(32,044,688)	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be returned through rates and is therefore on NSPM's books as a regulatory liability, including a gross-up.
RL-34	2332008, 2080062	Nonplant Excess ADIT - Gas	N/A	254	(2,130,080)	(1,812,361)	(1,732,159)	The TCJA was passed in December 2017 lowering the federal tax rate from 35% to 21%. Accordingly, NSPM's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be returned through rates and is therefore on NSPM's books as a regulatory liability, including a gross-up.
RL-35	2342021, 2080023	2017 Tax Cuts and Jobs Act - MN Electric	17-895	254	(442,729)	0	0	In December 2018, the MPUC issued a written order requiring a one-time refund of TCJA savings for 2018.

NSP-Minnesota
Regulatory Liabilities Schedule

ID	SAP	Account/Mechanism Description	Docket number	FERC Account	Balance as of 12/31/2019	Balance as of 12/31/2020	Balance as of 6/30/2021	Description of Regulatory Liability and Evidence of Regulatory Approval
RL-36	2342021, 2080023	2017 Tax Cuts and Jobs Act - MN Gas	17-895	254	(1,009,602)	0	0	In December 2018, MPUC issued a written order requiring a one-time refund of TCJA savings for 2018.
RL-37	2080056	North Dakota Transmission Cost Recovery Rider	PU-18-364, PU-19-328, PU-20-259	254	(7,735)	0	0	Over-collection of the ND TCR rider.
RL-38	2080023, 2342021	Minnesota Incentive Compensation Refund	18-121, 21-369	254	(3,813,543)	(1,761,208)	(2,435,544)	The MPUC has limited the recoverability of Annual Incentive Program (AIP) and requires a refund when the amount included in base rates exceeds the amount actually paid. The balance represents amounts to be returned to customers.
RL-39	2080012	Wescott Tank Sale	18-294, PU-19-103	254	(6,138,000)	(13,127)	0	In March 2019, NSPM received approval of the Asset Purchase Agreement for the two liquid propane fuel storage tanks between NSPM and Flint Hills. The North Dakota share of the gain on the asset sale of \$0.6M was used to partially offset the remediation costs of the Fargo MGP site. The Minnesota share of the gain on the asset sale of \$6.1M was refunded to customers in a line item bill credit in 2020 and Q1 2021.
RL-40a	2080012	Overrecovered Purchased Gas Costs - MN	13-600	254	0	(7,353,018)	(1,034,973)	The account represents the cumulative over recovery of purchased gas costs from the customers for the current year. NSPM files the new purchase gas adjustment (PGA) recovery factor with the MPUC by September each year for the current deferral period, which runs from July of the previous year to June of the current year.
RL-40b	2080012	Overrecovered Purchased Gas Costs - ND	13-600	254	0	(1,467,975)	(80,647)	
RL-41	2342076	MN Gas Rate Case Deferral	09-1153	254	0	(2,784,018)	(2,983,644)	In the 2009 MN Gas rate case, NSPM was ordered to amortize rate case expenses over a four-year period and to defer amounts recovered for rate case expense after the four year amortization period to offset the revenue requirement in its next rate case. The balance in this account reflects the deferral of rate case expenses recovered in rates from January 2014 through the current period.
RL-42	2080012	NNG Refund	20-633 PU-21-087	254	0	(4,971,529)	0	In Q4 2020, Northern Natural Gas (NNG), an interstate natural gas pipeline company, issued a refund of \$4.9M for MN and ND natural gas service for the difference between NNG's interim and final rates. Minnesota's share of refunds was returned to customers in Q1 2021. North Dakota's jurisdictional allocation of the refund was used to partially offset the Cost of Gas true-up resulting from the February 2021 cold weather event.
RL-43	2080012	Residential Payment Plan Credit Program	20-760	254	0	(17,500,000)	(12,990,510)	In December 2020 during the MPUC deliberations for the MN electric stayout, NSPM committed to funding 100% (\$17.5M) of its proposed Residential Payment Plan Credit Program. Further, if any portion of the funds are not used to pay for the cost of the program, NSPM committed the remaining funds to be used to fund similar programs, at the Commission's direction. In their order points, the MPUC accepted our commitment. Written order approved in April 2021, with enrollment/refunds beginning in May 2021.
TOTAL REGULATORY LIABILITIES					(3,772,735,272)	(3,949,612,148)	(4,156,741,714)	

NSP-Minnesota
Deferred Debits Schedule

ID	SAP	Account/Mechanism Description	FERC Account	Balance as of 12/31/2019	Balance as of 12/31/2020	Balance as of 6/30/2021	Description of Deferred Debit
DD-01a	1403016, 1152016	DD-NSPMN Elect Incentive	186	16,346,182	27,334,823	36,597,916	This account contains earned but unapproved CIP incentives. The balance will be transferred to a regulatory asset once the amount has been approved by the Commission.
DD-01b	1403016, 1152016	DD-NSPMN Gas Incentive	186	1,592,771	3,247,552	4,336,207	This account contains earned but unapproved CIP incentives. The balance will be transferred to a regulatory asset once the amount has been approved by the Commission.
DD-02	1473011	Long Term Federal Income Tax Receivable	186	1,508,566	0	0	This account is used to record NSPM's long-term federal income taxes receivable resulting from known federal audit adjustments.
DD-03	1473021	Long Term State Income Tax Receivable	186	293,876	0	0	This account is used to record NSPM's long-term state income taxes receivable resulting from known state audit adjustments.
DD-04	1404001, 1473091	Def. Tax Credit & Interest	186	5,512,254	5,383,381	5,327,043	This account is used to record NSPM's asset on interest related to prior year federal and state income tax refunds. These adjustments have not yet been approved by the Commission.
DD-05	1473101	Contracts Receivable	186	816,174	807,352	802,396	This account is used to record the receivable due to NSPM from the contract between NSP and Lac Courte Oreilles Band of Lake Superior Chippewa Indians dated February 1, 1984 (30 year agreement). In December 2011, an agreement was reached with Lac Courte in Amendment #2 to the power sales contract for a 10-year repayment plan.
DD-06	1476406	Debt Issuance Expense	186	20,092	0	0	This account is used as a clearing account for debt issuance cost payments. The payments remain in this account until an invoice is received that identifies the debt issue associated with the cost. Once identified, the costs are transferred to the appropriate account and amortized. Balances are reclassified to various debt issuances.
DD-07a	1416001, 1161001	Rate Case Expenses - MN 2019 Electric	186	1,479,503	0	0	Costs related to the 2020-2022 MYRP filed Nov. 2019. As a result of the 2021 Stay Out Docket, the costs were written off to expense.
DD-07b	1416001, 1161001	Rate Case Expenses - MN 2021 Electric	186	0	0	3,726	Costs to be recovered in a future MN electric rate case filing.
DD-07c	1416001, 1161001	Rate Case Expenses - MN 2021 Gas	186	0	0	3,975	Costs to be recovered in a future MN gas rate case filing.
DD-08a	1416001, 1161001	Rate Case Expenses - ND 2021 Gas	186	0	0	84,665	Costs to be recovered in a future ND gas rate case filing.
DD-08b	1416001, 1161001	Rate Case Expenses - ND Electric Settlement	186	1,974,937	131,916	110,402	Costs associated with the settlement of the 2013 North Dakota electric rate case (resource treatment framework and demand allocator study). Per settlement reached in Docket PU-20-441, the resource treatment framework costs were written off to expense, and the demand allocator study costs were approved for recovery with a 3.5 year amortization period.
DD-08c	1416001, 1161001	Rate Case Expenses - ND 2020 Electric	186	0	628,661	726,869	Per settlement reached in Docket PU-20-441, projected direct expenses associated with this rate case docket were approved with a 3.5 year amortization period.
DD-09	1416001, 1161001	Rate Case Expenses - SD 2015 Electric	186	113,169	113,169	113,169	Costs to be recovered in a future SD electric rate case filing. Amounts represent costs for the 2014 rate case in excess of the recoverable amount, which could be deferred and used towards future rate case filings per the terms of the Settlement Agreement.
DD-10	1473116	Notes Receivable - 3rd Party	186	4,330,007	3,122,883	2,934,988	Balance represents University of North Dakota (UND) non-refundable CIAC that is being financed by NSPM as part of the minimum burn agreement signed January 11, 2019. UND is paying the CIAC over a 10-year period, ending March 31, 2029.
DD-11	1242041	Prepaid - Facility Fees	186	1,704,200	1,329,681	1,132,084	Costs associated with an outside Credit Facility in which NSPM has entered into an agreement with lenders to provide back-up financing should it become necessary. The upfront fees associated with a Credit Facility are paid at the time of the issuance and amortized over the life of the Credit Facility.
DD-12	1476451	JOA & RP Share MTM	186	1,771,092	6,125,450	11,542,957	Those Companies with a forward MTM position in the Prop Book (NSP and PSCO) record gains or losses related to the change in value of those positions on their financial statements. Costs represent the rate payer sharing with North Dakota and South Dakota for all unrealized mark to market on derivative trading in NSPM's Prop Book.
DD-13	1473116	Taygete Loan Receivable	186	0	0	2,342,505	Xcel Energy entered into a prop agreement with Taygete to purchase energy from their solar facility. Xcel agreed to fund the solar facility up to a capped amount. Repayment from Taygete is not expected within the next year.
TOTAL DEFERRED DEBITS				37,462,823	48,224,868	66,058,902	

NSP-Minnesota
Deferred Credits Schedule

ID	SAP	Account/Mechanism Description	FERC Account	Balance as of 12/31/2019	Balance as of 12/31/2020	Balance as of 6/30/2021	Description of Deferred Credit
DC-01	2421036	Non Qualified Pension	253	(3,558,090)	(3,284,098)	(3,173,631)	Non-qualified plan that provides benefits above and beyond those in other retirement plans.
DC-02	2421026	Deferred Compensation	253	(17,971,541)	(10,181,620)	(11,024,230)	The total company liability related to the regular nonqualified deferred compensation plan. The balance represents the net of payments, contributions and accrued interest.
DC-03	2421031	Deferred Compensation-Wealth Op	253	(5,220,675)	(4,905,328)	(4,791,680)	The total company liability related to the Wealth-Op nonqualified deferred compensation plan. The balance represents the net of payments, contributions and accrued interest.
DC-04	2421021	FAS 112 (ASC 712)	253	(11,936,688)	(12,243,721)	(11,940,621)	Postemployment benefits provided to former or inactive employees after employment but prior to retirement.
DC-05	2421051	NMC LTI Units/Exec PSP LT	253	(1,672,175)	(2,740,316)	(1,337,955)	Long-term incentive obligation for NMC employees. The liability transferred to NSPM during Q3 2008 in conjunction with the transfer of the nuclear plant operating licenses to NSPM.
DC-06	2344001, 1281016, 1282011, 1311006	Pre-Funded AFUDC	253	(177,397,827)	(202,087,250)	(211,444,006)	In certain situations, regulators may provide for the utility to collect AFUDC from customers while a capital project is under construction as opposed to the standard AFUDC calculation where it is assumed that customers will compensate the utility for the cost of construction financing when that cost becomes part of depreciation expense and included in revenue requirements. To comply with FERC's plant instructions and to maintain proper rate base and revenue requirements in all jurisdictions, the pre-funded AFUDC recovered from customers is accumulated in a deferred liability account. Once the asset is in-service, the pre-funded AFUDC is amortized over the life of the asset.
DC-07	2444001	Long Term Environmental Remediation	253	(2,946,637)	(338,493)	(304,850)	Long-term environmental remediation. The portion of the estimated cost to remediate sites where past activities of NSPM or other parties have caused environmental contamination, that is expected to be paid more than one year from the date of the financial statements.
DC-08	2444001	Long Term Air and Water Quality Environmental Fees	253	0	(2,161,975)	(857,023)	The balance in this account represents estimates of environmental fees for air quality and water quality.
DC-09	2441001, 2246032	Renewable Resource Fund Obligation	253	(36,088,835)	(15,825,885)	(35,911,476)	The balance in this account represents the amount remaining to be spent in the renewable development fund.
DC-10	2441161	FIN 48 LT Fed Income Tax Payable (ASC 740)	253	(6,053,403)	(7,034,766)	(7,901,494)	This account is used to track permanent FIN 48 tax adjustments on long-term federal income tax to enable compliance with a FERC letter to all utilities in docket AI07-2-000, dated May 25, 2007.
DC-11	2441191	FIN 48 LT State Income Tax MN Perm (ASC 740)	253	(1,363,892)	(1,290,595)	(1,480,679)	This account is used to track permanent FIN 48 tax adjustments on long-term Minnesota state income tax to enable compliance with a FERC letter to all utilities in docket AI07-2-000, dated May 25, 2007.
DC-12	2441191	FIN 48 LT State Income Tax ND Perm (ASC 740)	253	(1,484)	(922)	(922)	This account is used to track permanent FIN 48 tax adjustments on long-term North Dakota state income tax to enable compliance with a FERC letter to all utilities in docket AI07-2-000, dated May 25, 2007.
DC-13	2441201	FIN 48 LT Interest Payable (ASC 740)	253	(48,560)	(218,218)	(436,513)	This account is used to track the interest accrual on the calculated unrecognized tax benefits associated with the LT federal income tax payable account (SAP 2441161) and LT state income tax permanent account (SAP 2441191) based on FIN 48 requirements effective January 1, 2007.
DC-14	2441041	Deferred Revenue ITC Grant	253	(1,457,673)	(1,284,125)	(1,197,352)	This account is used to record Investment Tax Credits (ITCs) related to the American Reinvestment and Recovery Act of 2009. Because of the nature of the ITC, it was required that we follow Grant Accounting, which included setting up a deferred revenue account.
DC-15	2441131	LT Federal Income Tax Payable	253	0	(3,015,710)	(2,941,591)	This account is used to record the long term federal income taxes payable resulting from known federal and state audit adjustments.
DC-16	2441141	LT State Income Tax Payable MN	253	(6,290)	(345,926)	(346,842)	This account is used to record the long-term Minnesota state income taxes payable resulting from known federal and state audit adjustments.
DC-17	2441211	Income Tax LT Interest Payable	253	0	(305,363)	(356,338)	This account is used to record the long-term state interest payable resulting from known federal and state audit adjustments.
DC-18	2441006	Long Term Payroll Tax Liability	253	(1,640,320)	0	0	This account is used to record the long-term portion of payroll tax liability that surfaced in the 2008 & 2009 IRS per diem audit.
DC-19	2441007	Legal & Regulatory Contingencies	253	(71,670)	(69,132)	(81,962)	Holds the receipts and expenses related to the Nuclear Waste Strategy Coalition. The Coalition was set up to lobby for the Nuclear Waste Storage Facility. Xcel Energy manages the fund.
DC-20	2246011, 2246016, 2441076	Customer Prepayments	253	(22,440)	(90,000)	(90,000)	The balance in this account represents various customer prepayments.
DC-21	2250001, 2441101	Deferred Revenue	253	(1,694,797)	(2,696,746)	(2,259,401)	This account is used to defer prepaid revenues that are amortized across the term of the negotiated contracts.
DC-22	2250006	Deferred Revenue - Facility Attachment Revenue	253	0	0	(1,037,847)	This account is used to record deferred revenue for facility attachments joint use contracts. The prepaid revenues are amortized over the period of the contracts as revenues are realized.
DC-23	2441056	Settlements	253	(82,702)	0	0	As part of the merger settlement, NSPM agreed to set aside \$1.2 million for bill payment assistance for low income households in Minnesota.

NSP-Minnesota
Deferred Credits Schedule

ID	SAP	Account/Mechanism Description	FERC Account	Balance as of 12/31/2019	Balance as of 12/31/2020	Balance as of 6/30/2021	Description of Deferred Credit
DC-24	2441036	Rail Car Lease Residual Value Deficit	253	(3,081,023)	(3,258,394)	(3,449,540)	Residual value guarantee on the NSPM rail car leases. The balance represents the accumulated liability on a rail car lease expiring in 2022. The estimated amount of the residual payment is being accrued monthly over the life of the lease.
DC-25	2445001, 2441026	Deferred Rent	253	(8,589,495)	(7,831,599)	(7,452,651)	In June 2012, NSPM entered into an agreement to lease a new 9-story office building to be constructed at 401 Nicollet Mall in Minneapolis, Minnesota. The balance in these accounts represents the amortization of lease payments, tenant improvement allowance, non-capital tenant improvements, and Nicollet residences incentive.
DC-26	2441021	Laurentian PPA Contract Extinguishment	253	(54,250,001)	(36,166,668)	(18,083,335)	NSPM agreed to pay \$108.5M to terminate the Laurentian Biomass PPA which will be paid in six equal, annual installments beginning July 2018. The balance represents the amount to be paid under the termination agreement for periods greater than 12 months from the date of the financial statements.
DC-27	2245001	CapX2020 Promissory Notes	253	0	(442,127)	(332,707)	Under several of the CapX2020 Transmission Joint Venture project agreements, landowners were given the choice to elect to receive annual promissory notes for the land easements rather than receive an up-front payment. The promissory notes extend through September 2024. The balance in this account represents funds that NSPM has received from other CapX2020 Fargo joint venture owners for land easements that NSPM will make as CapX2020 Fargo project manager.
DC-28	2441091	Shared Network Upgrade	253	0	(1,050,868)	(1,022,338)	On January 7, 2019, MISO filed a Multi-Party Facilities Construction Agreement (MPFCA) entered into by NSP as the sole member of Dakota Range I LLC and Dakota Range II LLC and Otter Tail Power Company (OTP) for the purpose of facilitating the interconnection of Dakota Range I and II by constructing an interconnection facility and network upgrade. NSP was the interconnecting customer responsible for paying for the network upgrades. Merricourt Power Partners, a subsequent interconnecting customer, was determined by MISO to also benefit from the shared network upgrades and as such agreed to fund its proportionate share of the network upgrade costs. MISO assessed Merricourt a one-time charge in the amount of \$1,141,214; the funding (Schedule 26-B compensation) was distributed to NSP in August 2020 given that NSP was the interconnecting customer responsible for paying for the network upgrades for Dakota Range I & II. Under the MPFCA, as Transmission Owner, OTP elected to self-fund the project. Under self-funding, NSP is required to pay OTP over 240 consecutive monthly payments for the network upgrades. The 26-B compensation received from Merricourt was deferred and will be amortized consistent with NSP's payment obligation to OTP.
DC-29	2441091	Annual FERC Hydro Assessments	253	0	(9,611)	(28,833)	This account is used to record accruals for FERC fees for hydro facility operations paid annually in the third quarter.
TOTAL DEFERRED CREDITS				(335,156,218)	(318,879,456)	(329,285,817)	

Docket No. E002/GR-12-961
Information Request No. DOC-160

Question:

Subject: Certificate of Need Projects
Reference: No specific reference

Please provide a list of all NSP-MN certificates of need since 2005, a brief description of the project, the proposed in-service date, the actual in-service date, the proposed costs for the project, the actual total costs of the project by in-service date. Please provide an explanation for why cost recovery should be allowed for any project costs that exceed the certification of need proposed costs. Please provide where costs are included in the 2022 test year.

Response:

A. Certificates of Need Project Details

Attachment A to this response provides the following requested information:

- a list of all NSPM certificates of need (CON) filings since 2005;
- a brief description of each project;
- the proposed in-service date;
- the actual in-service date, if applicable;
- the proposed costs for the project;
- the actual total costs of the project by in-service date, if applicable; and
- a reference indicating where these costs are included in the rate case.

Attachment A to this response groups the CON projects into four categories:

- 1) projects which are partially in-service for which we are seeking recovery in the 2022 test year;
- 2) projects fully in-service for which we are seeking full recovery in the 2022 test year;
- 3) projects included in our Transmission Cost Recovery (TCR) Rider; and
- 4) projects not yet in-service and for which we are not seeking recovery in the 2022 test year.

Below, we discuss projects that are included in the revenue requirement for the 2022 test year but not yet fully in service.

B. CON Projects*1. Prairie Island Spent Fuel Storage (Docket No. E002/CN-08-510)*

The certificate of need cost estimates for the Prairie Island independent spent fuel storage installation (ISFSI) included all costs related to dry storage for 35 additional casks, such as licensing, construction, materials, and cask loading. Table 1 shows the certificate of need costs estimates in 2008 dollars compared to our currently estimated costs for completion of this project.

Table 1

Project	CON Cost Estimate (without AFUDC)	Actual Cost or Revised Estimate (without AFUDC)
Casks 30-38 (2013-2014)	\$36.8 M	\$47.9 M (actual) final in service 2014
Casks 39-47 (2015-2021)	\$36.8 M	\$62.6 M (actual) final in service 2020
Casks 48-64 (2022-2031)	\$69.6 M	\$145.0 M (estimate) final in service 2032
TN-40HT Cask Design and Licensing (2010)	\$6.6 M	\$5.5 M (actual) in-service 2014
ISFSI License Renewal (2015)	\$2.8 M	\$6.6 M (actual) in service 2015
ISFSI Construction Expansion and Licensing (2020)	\$3.0 M	\$13.3M (estimate) in service 2021
Total	\$155.7 M	\$280.9 M

Similar to the Monticello Spent Fuel Storage projects, the costs of dry cask storage at Prairie Island are the subject of a settlement with the Department of Energy (DOE), which resulted from DOE's breach of the Standard Contract established in 1998 for the disposal of spent nuclear fuel. Under that settlement agreement, DOE is obligated to reimburse Xcel Energy for costs incurred due to DOE's failure to begin removing spent nuclear fuel from commercial power plant site nationwide beginning in January 1998. Pursuant to various Commission Orders, Xcel Energy typically refunds these DOE reimbursement dollars to customers by means of a base rate refund, though it has occasionally been ordered to apply the DOE reimbursement dollars to the Nuclear Decommissioning Trust (NDT).

Also like the Monticello Spent Fuel Storage projects, there is general upward pressure on costs as more nuclear plants are competing for dry fuel storage equipment and services. In addition, the original certificate of need estimate of \$155.7 million was provided in 2008, but the first six casks were not being loaded until 2013, and the final cask that has been authorized will not be placed in service until 2032. Given the amount of time over which this project will be completed, costs drivers do change, and we expect costs for placing the casks to increase. Our current estimate of total costs for the project is \$280.9 million.

2. Huntley-Wilmarth 345kV (Docket No. E002/CN-17-184)

The Company is currently forecasting an approximate reduction in total cost of \$18.3 million for the Huntley – Wilmarth project. This reduction is primarily related to an overall reduction in Company overhead costs to the project. Forecasted estimates were originally based on 2017 estimates; however, the realized actual cost of these overhead rates during the construction of the project are significantly less than estimated. Additionally, we reduced the budget for the remainder of the construction schedule as we experienced savings in contractor bids, route alignment adjustments during the permitting process that reduced costs, and efficient outage coordination. Finally, the reduction can also be attributed to overall construction savings in easement costs, actual materials cost, strategic competitive contractor bidding, and construction oversight.

C. Recovery of Cost Variances Over or Under CON Estimates

The standard for recovery of costs for the construction of utility facilities is whether those costs are prudent and in the public interest (see Minn. Stat. § 216B.16, subd. 6). In this response we discuss why costs exceeded or differed from the initial certificate of need estimates. Because these costs have been prudently incurred for projects that are necessary to provide safe and reliable service to our customers, we believe it is reasonable and appropriate to recover these costs.

As evidenced by our discussion of specific projects, actual project costs can exceed certificate of need planning level costs for a number of reasons, including: project scope changes; requirements of the regulatory approval process; refining cost estimates once detailed engineering and design is completed or siting and routing is finalized; or determining additional work is necessary once construction begins. Such changes are understandable, particularly since the estimates provided in certificate of need applications are our best approximation of the likely costs of a particular project at the time the project is proposed, usually in current year dollars. While estimates may include escalation factors and contingency amounts, detailed project information is often not known when the certificate of need estimate is developed. Because of the

significant up-front cost, the Company does not begin to perform the detailed work to engineer, site, or procure materials until after the Commission grants a certificate of need. This approach reduces exposure to our customers, should the Commission deny a certificate of need. We then refine project cost estimates after detailed engineering and design process is completed.

Actual project costs can also change simply due to the length of time required to implement the project, as large-scale projects can require up to a decade to place into service. We take steps to consider potential changes, such as to the scope of the project, the regulatory process, and route options, when developing project estimates for a certificate of need application. However, predicting variations and estimating their effect on project costs is not always exact. This is especially true of transmission projects, where the need for a transmission line is determined in a certificate of need proceeding but the route is not determined until later, which can result unexpected project differences that cause actual project costs to increase.

Finally, the purpose of providing project costs in a certificate of need application is different than the analysis of actual costs undertaken in ratemaking proceedings. Through the certificate of need process, proposed projects are evaluated to confirm the project is needed to provide safe, reliable service to our customers. The estimated cost of the proposed project in comparison to alternatives is a factor that is considered. This rate case, on the other hand, is concerned with the prudence and reasonableness of the project's actual costs.

We note that neither Minnesota Statute or Commission Rules provides any limitation to recovery of prudently incurred costs associated with a CON, such as a cost cap calculated from the project estimate in a certificate of need application; however, the Company does bear the burden of demonstrating that its implementation of the project was reasonable and prudent as it managed through the changes and additional detail that occurred post-CON approval. As identified by the project detail provided in this response, we believe that we have prudently executed these projects and recovery of actual costs is appropriate.

We appreciate there may be circumstances where using cost caps or incentive mechanisms (such as was used in our settlement of the Metropolitan Emissions Reduction Project, Docket No. E002/M-02-633) could be appropriate – for example, projects which are developed and selected through a competitive bid process where costs heavily affect the selection of one project over another. We do not believe, however, the same rationale is applicable to the projects we are currently seeking rate recovery for in this case – generation projects proposed by the Company to meet specified needs – and thus we believe it is appropriate to include these cost in our rate case.

Preparer: Pam Gorman Prochaska
Title: Director, Regulatory Policy
Department: FT Nuclear Policy and Planning

Preparer: Christopher Buboltz
Title: Manager, Project I Transmission
Department: Project Management North XS

Matter	Docket No.	Brief Description	Proposed In-Service Date	CON Status	Actual In-Service Date	Costs as Proposed in CON	Actual or Forecasted Costs (CWIP/RWIP Spend) at In-Service Date
Not Yet Fully In-Service - In the 2022 Test Year							
Prairie Island Dry Cask Storage	E002/CN-08-510	Application for Certificate of Need for the Prairie Island Nuclear Generating Plant for Additional Dry Cask Storage seeking approval for an additional 35 dry casks to be stored at the ISFSI so that the plant can operate 20 years beyond its original licensed life.	Loading of casks 30 through 64 to occur beginning in 2013 with cask 64 tentatively scheduled to be loaded in 2031.	Granted	Not Yet Fully In-Service	\$155.7M	Please see text of response to this IR.
Fully In-Service - In the 2022 Test Year							
Monticello Dry Cask Storage	E002/CN-05-123	Application for a Certificate of Need for additional spent nuclear fuel storage capacity at the Monticello Power Plant. The application seeks a certificate of need for an Independent Spent Fuel Storage Installation and up to 30 Transnuclear 61BT dry storage containers and associated equipment.	2008 - Construct facility and load first 10 canisters 2014 - Load canisters 11 thru 20 2022 - Load canisters 21 thru 30	Granted	2008 - Facility constructed and first 10 canisters loaded 2013 - Canisters 11 thru 15 placed in-service 2018 - Canisters 17 thru 30 placed in-service	\$55M	\$117.8M
Monticello EPU	E002/CN-08-185	Application for a Certificate of Need for the Monticello Nuclear Generating Plant for Extended Power Uprate. Commission approval will allow us to increase the electrical generating capabilities of the north-central Minnesota plant by 71 MW (from a nominal capacity of 585 MW to a nominal capacity of 656 MW) to meet our customers' growing energy needs. The increased capacity will be achieved by increasing the steam produced in the reactor and via changes to the balance-of-plant systems that convert the steam to electricity. The project will require very few modifications to the reactor and its support systems that produce steam; however, the project will require a number of modifications to the systems that convert the steam to electricity.	EPU in service date estimated for late 2011 for Phase I and Phase II (CON).	Granted	July 2015 (effective date of regulatory recovery for EPU)	\$320M, including LCM	\$666.0M, including LCM
BRIGO	E002/CN-06-154	Application for a Certificate of Need for three new transmission lines in the Buffalo Ridge area of southwestern Minnesota. The lines are needed to support further wind turbine development in the Buffalo Ridge area and to improve service reliability to the city of Marshall.	6/1/2009 and 12/1/2009	Granted	July 2009 and December 2009	\$54M	\$54M
Grand Meadow	E002/CN-07-873	The Grand Meadow Wind Farm consists of 67 1.5 MW General Electric wind turbines located on approximately 40 square miles in Mower County. The 100.5 MW project comprises approximately half of the 200 MW Wapsipinicon Site Permit Application filed by enXco Development Corporation ("enXco"). The project was completed using a build-transfer approach, where enXco will develop and construct the facility, and the ownership subsequently transfers to Xcel Energy.	11/1/2008	Granted	In service December 2008 and in base rates	\$207.7M	As of the In-Service date, costs were \$205.6M which are already in base rates.
CapX2020 - Bemidji	E002/CN-07-1222	The Bemidji-Grand Rapids is one of the four CapX2020 projects. This 230kV transmission line project will meet customer demand in the Bemidji area, and improve regional reliability.	2011-2015 (for all four CapX2020 Projects)	Granted	CapX Bemidji - September 2012	\$60.5 M (Total Project) (\$32M Xcel Energy share)	\$91.5M (Total Project); (\$27.4M Xcel Energy share).
Pleasant Valley - Byron	E002/CN-08-992	Application for a Certificate of Need for a 161 kV line to allow for interconnection of the Grand Meadow and Wapsipinicon wind farms.	2011-2012 Winter	Granted	March 2012	\$9.7 - 10.9M	\$8.05M Total Project (\$4.26M Xcel Energy share).
Glencoe - Waconia (SWTC Phase 1)*	E002/CN-09-1390	Application for a Certificate of Need to convert 20 miles of 69 kV line to 115 kV, build 2 miles of new 115 kV line to be operated at 69 kV and build 6 miles of new 115 kV line. This is a joint project with the City of Glencoe.	2013	Granted	September 2013 (Electrical) and June 2015 (Land & ROW)	\$20 - \$38M (Xcel Energy portion of project)	\$23.3M

Matter	Docket No.	Brief Description	Proposed In-Service Date	CON Status	Actual In-Service Date	Costs as Proposed in CON	Actual or Forecasted Costs (CWIP/RWIP Spend) at In-Service Date
Scott County - Westgate (SWTC Phase 2)*	E002/CN-11-332	Certificate of Need application was originally submitted for 115 kV conversions and upgrades to the 69 kV Scott County – Westgate transmission line to address overload and low voltage conditions in the Project area during certain transmission line outages. Project conclusion was that the commission selected a project that did not require the granting of a CON. The SWTC Phase 2 scope of work that was implemented converted an existing 34.5kV line that was double circuited with an existing 115kV line between Scott County, Westgate and Bluff Creek that had been previously permitted with the state. The result was an overall lower cost option when compared to the scope of work proposed in the CON, but added the element of the Westgate - Bluff Creek line segment and upgrades at the Bluff Creek substation cause plant additions for line terminations at Westgate to occur in 2016 which is when the Bluff Creek substation upgrades will be complete. The Bluff Creek Substation project is further described in Transmission Testimony.	2014	Resolved	July 2015 and November 2015	\$18 - \$34M	\$11.6M
Hiawatha*	E002/CN-10-694	Application for a Certificate of Need for two 115 kV lines and two new substations in the Midtown area of Minneapolis.	2013 (Revised to 2014 per PUC Order Document ID: 201210-79541-01)	Granted	June 2014 and December 2014	\$51.3M (Revised per Company's Nov. 14, 2012 Compliance Filing).	\$48.2M Total \$33.0M(Transmission) \$14.3M(Distribution)
Chaska (Hwy 212 Conv.)*	E002/CN-11-826	Certificate of Need for the update of the Southwest Twin Cities (SWTC) Chaska area 69 kV transmission line to 115 kV capacity.	2014	Granted	July 2015	\$13 - \$27M	\$21.6M
In the TCR							
CapX2020 345kV Projects*	E002/CN-06-979 E002/CN-06-1115 ET-2/CN-06-857	The three projects are part of a comprehensive plan of transmission line additions we believe are necessary to meet 4000 to 6000 megawatts of new electrical power demand anticipated by 2020. The projects also expand the ability of the transmission system to support renewables based generation additions that will result from recently passed legislation.	2011-2015	Granted	<u>CapX La Crosse</u> : 2012 - 2016 <u>CapX Brookings</u> : 2011 - 2015 <u>CapX Fargo</u> : 2011 - 2015	<u>La Crosse</u> - \$330.3M <u>Brookings</u> - \$625.6M <u>Fargo</u> - \$275.9M (All costs are shown as Xcel Energy share of project costs proposed in the CON and have been escalated through their completion as submitted in TCR Docket M-14-0852.)	<u>La Crosse</u> - \$326.5M <u>Brookings</u> - \$473.9M <u>Fargo</u> - \$226.1M
Huntley-Wilmarth 345kV	E002/CN-17-184	The Huntley – Wilmarth 354 kV Project is the last major regional expansion project that the Company currently has planned but additional capacity will be needed to accommodate the wind and solar currently in the MISO queue.	2021	Granted	Not yet in-service	\$156.6M - Total Project \$78.5M - Xcel Share	\$58.3M
Not In-Service - Not in the 2022 Test Year - Not in Base Rates - Not in the TCR							
Prairie Island EPU	E002/CN-08-509	Application for Certificate of Need for the Prairie Island Nuclear Generating Plant for Extended Power Uprate ("EPU"). Implementation of EPU project will increase the generating capacity of Prairie Island by 164 MW (82 MW each unit) to meet our customers' growing energy needs.	As approved by the Commission in December 2009. 2014 for Unit 1 and 2015 for Unit 2.Tentative schedule to load 30th cask is July 2012. The 35th cask is tentatively scheduled to be loaded in 2031.	The Commission voted unanimously on December 20, 2012 that cause had not been shown why the CON should not be terminated.	Project terminated; cancelled project cost recovery and amortization approved in Docket 13-868.	\$330M	N/A
Black Dog	E002/CN-11-184	Application for a Certificate of Need for the Black Dog Generating Plant Repowering Project to increase the electrical generating capabilities of the Minnesota plant by approximately 450 MW (from a current capacity of about 250 MW to about 700 MW).	On December 7, 2011, Xcel Energy moved in the OAH proceeding to have the matter certified to the Commission for consideration of the Company's desire to withdraw its certificate of need application. The docket was closed by Commission's Order dated Nov 21, 2012. The same Order opened a new Docket No. E002/CN-12-1240 to Initiate a Competitive Resource Acquisition Process to address the resource needs to be identified in Xcel's Integrated Resource Plan (Docket No. E002/RP-10-825). The projects in 12-1240 are not subject to a certificate of need proceeding.				Not Yet In-Service

Matter	Docket No.	Brief Description	Proposed In-Service Date	CON Status	Actual In-Service Date	Costs as Proposed in CON	Actual or Forecasted Costs (CWIP/RWIP Spend) at In-Service Date
Hollydale	E002/CN-12-113	Application for a Certificate of Need to construct new 115 kilovolt transmission line facilities, to construct a new 115 kilovolt substation, and modify associated transmission facilities with all of the proposed to occur near the cities of Plymouth and Medina, in Hennepin County, Minnesota. The commission granted Xcel Energy and Great River Energy's petition to withdraw the pending Certificate of Need Application and Route Permit application on May 12, 2014.	2014	Application Withdrawn	Project Terminated	\$16M -\$30M	N/A
Monticello	E002/CN-21-668	Application for Independent Spent Fuel Storage Facility (ISFSI) expansion and storage systems at the Monticello Nuclear Power Generating Plant seeking a certificate of need for sufficient additional dry cask storage at the ISFSI to allow continued operation of the Monticello Plant until 2040.	2021 - CON filed 2027 - Facility constructed (26 cask capacity) 2028 - 13 casks loaded	Pending - filed on Sept 1, 2021	Pending	\$72.1M	N/A

Docket No. E002/GR-21-630
Information Request No. DOC-128

Question:

Subject: Docket No. E002/GR-12-971 Order Point 47

In the initial filing of its next rate case, the Company shall expand upon the information filed under Minnesota Rules 7825.4000(b) and 7825.4100(B), including balance sheet and income statement reconciliations between its FERC Form 1 and its general ledger accounts, for each of the three most recent calendar years relative to the rate case test year. The schedules provided shall be produced in like manner as requested and illustrated in the Department's Information Request 128-Revised, marked in the record as Exhibit 163, DOC Attachment ACB-15. The Company shall also include explanations of the accounts that have large differences in amounts when compared between actuals and its test-year request (change of ± 10 percent or more).

Response:

Information responsive to Docket No. E002/GR-12-971 Order Point 47 is included in the following attachments:

RB Recon for Docket E002-GR-21-630

Schedule RB-1 Reconcile 2018 GAAP to FERC Form 1

Schedule RB-2 Reconcile 2018 FERC Form 1 to 2018 Actual COSS

Schedule RB-3 Reconcile 2019 GAAP to FERC Form 1

Schedule RB-4 Reconcile 2019 FERC Form 1 to 2019 Actual COSS

Schedule RB-5 Reconcile 2020 GAAP to FERC Form 1

Schedule RB-6 Reconcile 2020 FERC Form 1 to 2020 Actual COSS & 2022
COSS

Schedule RB-7 Explanations of Accounts Included or Excluded for Recovery

IS Recon for Docket E002-GR-21-630 DOC 128

- Schedule IS-1 Reconcile 2018 GAAP to FERC Form 1
- Schedule IS-2 Reconcile 2018 FERC Form 1 to 2018 Actual COSS
- Schedule IS-3 Summary 2018 FERC Form 1 to 2018 Actual COSS

- Schedule IS-4 Reconcile 2019 GAAP to FERC Form 1
- Schedule IS-5 Reconcile 2019 FERC Form 1 to 2019 Actual COSS
- Schedule IS-6 Summary 2019 FERC Form 1 to 2019 Actual COSS

- Schedule IS-7 Reconcile 2020 GAAP to FERC Form 1
- Schedule IS-8 Reconcile 2020 FERC Form 1 to 2020 Actual COSS & 2022
COSS
- Schedule IS-9 Reconcile 2022 COSS & 2022-2024 COSS

- Schedule IS-10 Summary of 2020 FERC Form 1 to 2020 Actual COSS
- Schedule IS-11 Summary of 2022 COSS
- Schedule IS-12 Summary of 2023 COSS
- Schedule IS-13 Summary of 2024 COSS

Preparer: Nate Hertz
Title: Senior Rate Analyst
Department: Revenue Requirements North

Northern States Power Company (MN)
Electric Utility - Minnesota Retail Jurisdiction
Cost of Service Study
(Dollars in Thousands)

	<u>Annual Report 2018 Average</u>	<u>Annual Report 2019 Average</u>	<u>Annual Report 2020 Average</u>	<u>E002/GR-21- 630 2022 Average</u>	<u>E002/GR-21- 630 2023 Average</u>	<u>E002/GR-21- 630 2024 Average</u>	<u>2022 over 2020</u>	<u>% Chang e</u>
1 Plant Investment	18,063,903	18,789,827	19,857,433	21,390,993	22,252,272	23,066,979	1,533,560	7.7%
2 Depreciation Reserve	(8,117,836)	(8,613,400)	(9,205,045)	(9,900,637)	(10,566,509)	(11,245,231)	(695,592)	7.6%
3 Net Utility Plant	9,946,067	10,176,427	10,652,388	11,490,356	11,685,763	11,821,748	837,968	7.9%
4 C.W.I.P.	624,621	743,532	960,810	394,160	417,943	532,577	(566,650)	-59.0% (A)
5 Accumulated Deferred Taxes	(2,395,292)	(2,361,691)	(2,354,306)	(2,245,198)	(2,147,245)	(2,008,583)	109,108	-4.6%
Other Rate Base:								
6 Cash Working Capital	0	0	0	(143,326)	(153,713)	(164,502)	(143,326)	N/A
7 Materials & Supplies	168,024	151,990	153,610	152,207	152,207	152,207	(1,403)	-0.9%
8 Fuel Inventory	68,794	73,793	80,800	84,026	84,026	84,026	3,226	4.0%
9 Non-Plant Assets & Liab	54,318	27,178	187,373	52,142	70,342	88,522	(135,231)	-72.2% (B)
10 Prepays & Other	69,171	168,545	167,373	166,210	158,432	150,240	(1,163)	-0.7%
11 Total Rate Base	<u>8,535,702</u>	<u>8,979,774</u>	<u>9,848,047</u>	<u>9,950,577</u>	<u>10,267,755</u>	<u>10,656,235</u>	<u>102,530</u>	1.0%

(A) Decrease a function of completed construction being placed in service

(B) Overall decrease driven by decreased deferred assets

Northern States Power Company

Reconcile 2018 GAAP to FERC Form 1
Balance Sheet (\$)

Schedule RB-1

GAAP BASIS TRIAL BALANCE			Pencil					
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Reclass	To Ferc Form
1000001	Cash - Broker Trading	7,338,625.11	131	1	UTILITY PLANT			
1000006	Cash - Main Account	875,490.67	131	2	101-14	Utility Plant (101-106, 114)	\$	\$ 20,215,132,001
1000011	Cash - Remittance Processing	19,348,919.00	131	3	107	Construction Work in Progress (107)		620,506,881
1000046	Cash - Other	1,736,578.67	131	4		TOTAL Utility Plant (Enter Total of lines 2 and 3)	(319)	20,835,638,563
1000101	Outstanding Checks - AP	(14,121,572.27)	131	5	108-15	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)		(8,242,987,294)
1000102	Payment Reconciliation Account - Nuclear	(2,466,482.42)	131	6		Net Utility Plant (Enter Total of line 4 less 5)	(319)	12,592,651,269
1000111	Outstanding Checks - CRS	(5,372,933.65)	131	7	120.1	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)		173,320,835
1001001	Petty Cash - Working Funds	46,800.00	135	8	120.2	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		-
1001016	Petty Cash - Right of Way	73,000.00	135	9	120.3	Nuclear Fuel Assemblies in Reactor (120.3)		552,979,366
1003001	Temporary Cash Investments - General	42,292,115.85	136	10	120.4	Spent Nuclear Fuel (120.4)		2,044,100,379
1030001	AR - Intercompany Netting	(98,842,983.11)	146	11	120.6	Nuclear Fuel Under Capital Leases (120.6)		-
1030002	AR - Intercompany Manual	(152.83)	146	12	120.5	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		(2,416,886,208)
1030004	AR - Intercompany Non-Consolidated	172,851,790.61	146	13		Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		353,514,372
1030005	AR - Intercompany Non-Consolidated Nett	(423,642,225.52)	146	14		Net Utility Plant (Enter Total of lines 6 and 13)	(319)	12,946,165,960
1030006	AR - Intercompany Recon	109,819,332.01	146	15	116	Utility Plant Adjustment (116)		-
1030007	AR - Intercompany Recon Non-Consolidat	251,965,951.96	146	16	117	Gas Stored Underground -Non current (117)		-
1032001	AR - Customer General	(485,023.37)	142			OTHER PROPERTY & INVESTMENTS		
1032006	AR - Customer Commodity	304,672,723.72	142	17		Nonutility property (121)		9,702,670
1032011	AR - Customer Gas Transport	696,765.52	142	18	121	(Less) Accum. Prov. For Depr. and Amort. (122)	319	9,702,989
1032016	AR - Customer NonCommodity - W	7,046,758.19	142	19	122	Investments in Associates Companies (123)		(9,224,397)
1032021	AR - Customer NonCommodity - NW	377,086.20	142	20	123	Investments in Subsidiary Companies (123.1)		-
1032026	AR - Customer Franchise Tax	6,993,564.52	142	21	123.1	(For Cost of Account 123.1, See Footnote Page 224, line 42)		2,518,302
1032031	AR - Customer Sales Tax	15,675,297.28	142	22		Noncurrent Portion of Allowances		-
1032036	AR - Customer Service Policy	3,764,238.00	142	23		Other investments (124)		52,504,848
1032041	AR - Customer Outdoor Street Lighting	793,509.78	142	24	124	Sinking Funds (125)		-
1032051	AR CIAC CRS Suspende	(459,439.55)	142	25	125	Depreciation Funds (126)		-
1032056	AR - Customer E Sup Mkt NonComm	93,414.85	142	26	126	Amortization Fund - Federal (127)		-
1032061	AR - Customer EPP Control	4,982,666.77	142	27	127	Other Special Funds (128)		2,054,708,655
1032071	AR - Customer Wholesale	(406.00)	142	28	128	Special Funds (Non-major) only (129)		-
1032076	AR - Customer Suspende	18,390.98	142	29	129	Long-Term Portion of Derivative Assets (175.2)		17,038,034
1032081	AR - Customer Suspende - CRS	9,117,550.92	142	30	175.2	Long-Term Portion of Derivative Assets - Hedges (176)		-
1032201	Clearing - Customer AR - Remittance	6,870,012.77	142	31	176.2	TOTAL Other Property and Investments (Line 18-21 and 23-31)		2,127,248,112
1032251	AR - Customer Other	318,114.51	142	32		CURRENT AND ACCRUED ASSETS		
1033001	Rents Receivable	17,860.00	172			Cash and Working Funds (Non-major only) (130)		-
1033011	Rents Receivable - Pole Contacts	683,560.80	172	34	130	Cash (131)		7,338,625
1033191	Returned Items - Operating Companies	112,446.24	143	35	131	Special Deposits (132-134)		-
1033196	Returned Items - Remittance	93,349.70	143	36	132-4	Working Fund (135)		122,380
1033241	Bank Adjustments - Remittance	38,330.86	143	37	135	Temporary Cash Investments (136)		42,292,116
1033291	AR - Customer - NonRegulated	1,970,127.29	143	38	136	Notes Receivables (141)		-
1033296	AR - Customer - Damage Claims	253,458.06	143	39	141	Customer Account Receivable (142)		360,475,225
1033301	AR - Customer - Rents	29,435.02	172	40	142	Other Accounts Receivable (143)		44,024,894
1033356	AR - Other - Sundry Wheeling - GO	17,130,976.92	143	41	143	(Less) Accum. Prov. For Uncollectible Accts. Cr (144)		(23,452,404)
1033361	AR - Other - Elect Financial Trdg	242,250.47	143	42	144	Notes Receivable from Associate Companies (145)		-
1033366	AR - Other - Electric ISO Trading	6,318,813.24	143	43	145	Accounts Receivables from Assoc. Companies (146)		12,151,713
1033371	AR - Other - Off Sys G Sales - GO	1,780,750.00	143	44	146	Fuel Stock (151)		90,364,542
1033376	AR - Other - HomeSmart	14,857.63	143	45	151	Fuel Stock Expenses Undistributed (152)		-
1033421	AR - Employee Advances	2,580.00	135	46	152	Residuals (Elec) and Extracted Products (153)		-
1033431	AR - Pcard Employee Receivable	4,752.21	143	47	153	Plants Materials and Operating Supplies (154)		175,243,410
1033441	AR - Employee Benefits - Billing	7,579.30	143	48	154	Merchandise (155)		1,094,063
1033446	AR - Other Sundry Employee Benefits	1,034.83	143	49	155	Other Material and Supplies (156)		-
1033466	AR - Auto Liability - Current Payments	1,139.61	143	50	156	Nuclear Materials held for Sale (157)		-
1033476	AR - Construction Clearing	3,875,346.04	143	51	157	Allowances (158.1 and 158.2)		(0)
1033481	AR - Sundries	1,267,403.41	143	52	158.1-2	(Less) Noncurrent Portion of Allowances		-
1033506	AR - Transmission - LGIA Studies	2,227,648.80	143	53	158.2	Stores Expenses Undistributed (163)		-
1033541	AR - Due from RRT	671,709.97	143	54	163	Gas Stored Underground - Current (164.1)		29,511,024
1033546	AR - Due From AndersenCorp	19,813.46	143	55	164.1	LNG Stored and Held for Processing (164.2-164.3)		3,194,683
1033556	AR - Miscellaneous	92,114.15	143	56	164.2-3			-
1033576	AR - Miscellaneous - Prairieland	88,331.00	143					-

Northern States Power Company

Reconcile 2018 GAAP to FERC Form 1
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Schedule RB-1

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1381006	External Qualified Fund - Decomm - Tax	26,434,443.00	128					
1382001	Economic Development Investment	558,150.00	124					
1401001	Reg Asset ARO LT	2,238,858,564.64	182.3					
1401006	Reg Asset ARO LT	(292,440,073.53)	254					
1402001	RA Non-Qualified Pension LT	484,054.46	182.3					
1402006	RA Qualified Pension LT	482,961,832.12	182.3					
1402011	RA Retiree Medical	20,542,440.14	182.3					
1402016	RA Pension Costs	(84,751,555.23)	182.3					
1403016	RA CIP-DSM Incentive (Def Debit)	21,134,848.84	186					
1404001	RA Def Tax Credit and Int	5,291,677.84	186					
1405001	RA Income Tax ASC 740 (FAS 109)	117,598,935.61	182.3					
1405008	RA Nonplant ADIT Rate Change DTL LT	153,335,219.45	182.3					
1406006	RA Depreciation Deferral	7,546,945.45	182.3					
1407001	RA Derivatives	75,965,303.55	182.3					
1408001	RA Environmental	14,251,698.60	182.3					
1409006	RA Unrecovered Purchased Gas Costs	12,617,931.45	191					
1410001	RA Lease Normalization	36,555,368.00	182.3					
1411001	RA Loss on Reacq Debt	15,504,676.34	189					
1414001	RA Nuclear Outage Deferral	13,535,113.07	182.3					
1415006	RA City Requested Facility Surcharge	116,968.92	182.3					
1415026	RA GUIC Rider	(0.11)	182.3					
1415046	RA Property Tax Deferral	0.46	182.3					
1415092	RA Other Reg Asset LT	124,428,654.66	182.3					
1415094	RA EV Tariff	419,345.19	182.3					
1416001	RA Other Deferred Debits LT	2,402,782.76	186					
1418006	RA State Commission Adjustment	3,420,250.00	182.3					
1419001	RA Formula Rates	3,909,749.74	182.3					
1420001	RA Unrecovered Plant Costs	98,399,058.99	182.2					
1451001	Derivative Non-Current Assets	17,038,033.90	175.2					
1471008	Inv in Subsidiary-CS-UP&L	982,470.44	123.1					
1471024	Inv in Subsidiary-CS-NSP Nucl	1,535,831.11	123.1					
1472041	WTP Premiums	2,489,073.75	124					
1472046	WTP GCSV	87,820,641.83	124					
1472051	WTP Loans	(38,412,627.89)	124					
1472056	Low Income Housing - Inv Cost Basis	1,000,000.00	124					
1472061	Low Income Housing - Amortization	(1,000,000.00)	124					
1473001	Other Investments - Sub Ledger	49,610.30	124					
1473011	Noncurrent Income Tax Receivable - Federal	1,288,023.00	186					
1473021	Noncurrent Income Tax Receivable - State	77,175.00	186					
1473061	Noncurrent Inc Tx Receiv-UnrecogTxBenef	4,791.03	283					
1473081	Noncurrent Interest Receivable - Unrecog	4,026.00	186					
1473091	Noncurrent Interest Receivable - Income T	54,251.00	186					
1473101	Contracts Receivable	835,715.36	186					
1475001	Unamortized Debt Expense	42,195,057.48	181					
1476011	Prelim Survey and Investig Chgs	3,549.53	183					
1476406	Deferred Debit - Debt Issuance Expense	319,366.14	186					
1476451	Deferred Debit - JOA and RP Share on M	357,636.00	186					
1477001	Nonplant Deferred Tax Asset - Federal	484,901,159.55	190					
1477011	Accumulated Deferred Income Tax - Fed	240,702,476.25	190					
1477021	Nonplant Deferred Tax Asset - State	85,689,639.80	190					
1477031	Accumulated Deferred Income Tax - St Pl	73,341,988.02	190					
1477041	FAS 109 - Rate Change Federal	(106,904,444.27)	190					
1477042	Nonplant ADIT Rate Change DTA - Feder	9,797,888.58	190					
1477051	FAS 109 - Rate Change State	(10,090,926.01)	190					
1477052	Nonplant ADIT Rate Change DTA - State	4,631,808.43	190					
1477061	Unamortized ITC - Federal	6,043,502.60	190					
1477071	Unamortized ITC - State	2,856,977.35	190					
1477072	Nonplant Federal Gross-up ND ITC	1,592,312.50	190					
1477081	Deferred Tax Asset (UTB) - Federal Temp	(7,725,501.79)	283					

Northern States Power Company

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GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1477091	Deferred Tax Asset (UTB) - Federal Perm	471,911.53	190					
1477101	Deferred Tax Asset (UTB) - State Tempor	(2,863,755.18)	283					
2000006	AP - Current LTD Other	(3,354.35)	224					
2001001	Commercial Paper STD	(150,000,000.00)	231					
2020001	AP - Intercompany Netting	98,842,983.11	234					
2020002	AP - Intercompany Manual	1,500.00	234					
2020004	AP - Intercompany Non-Consolidated	(216,132,069.30)	234					
2020005	AP - Intercompany Non-Consolidated Nett	423,642,225.52	234					
2020006	AP - Intercompany Recon	(208,540,092.50)	234					
2020007	AP - Intercompany Recon Non-Consolidat	(208,492,631.53)	234					
2020101	Notes Payable - Intercompany	(1,450,000.00)	233					
2020301	Dividends Payable - Intercompany	(82,746,125.00)	238					
2021001	AP - Reconciliation Account	(75,405,897.91)	232					
2021004	Goods Receipt Inv Receipt Clearing Acct	(2,132,082.95)	232					
2021010	AP - Reconciliation Account Nuclear	(13,149,283.51)	232					
2022001	AP - Federal Withholdings	(587,460.61)	241					
2022006	AP - FICA Withholding	(191,714.75)	241					
2022011	AP - State Withholding	(337,774.48)	241					
2022026	AP - Final Payroll Checks	(16,670.27)	232					
2022036	AP - Employee Union Dues	(67.16)	232					
2022041	AP - Employee United Way Fund	(30,592.44)	232					
2022051	AP - 401K Prog - Withholding	1,437.56	232					
2022053	AP - 401K Prog - Withholding Sterling	(4,083.00)	232					
2022056	AP - Union Welfare Fund	(1,813,028.63)	232					
2022061	AP - Payroll Empl Political Fund	310.87	232					
2022071	AP - Flex Spend - CC and Healthcare	(278,185.03)	232					
2022076	AP - Payroll-Health Savings Acct HSA	322.92	232					
2022081	AP - Flex Spend - Transportation	(29,571.65)	232					
2024001	AP - Purchased Gas	(58,228,023.21)	232					
2024036	AP - Non-PGA	(92,472.68)	232					
2025001	AP - Purchased Power	(43,997,749.24)	232					
2025011	AP - Purchased Power - Capacity Cr Pay	(202,500.00)	232					
2025051	AP - Financial Trading	(156,193.83)	232					
2025071	AP - Wheeling	(16,293,402.85)	232					
2025081	AP - MISO Rev Shr	(429,156.35)	232					
2025107	AP - RTO - ISO - SPP NSPX	(11,158.18)	232					
2025111	AP - RTO - ISO - PJM	(980,363.43)	232					
2025136	AP - RTO - ISO - ERCOT	(3,193.24)	232					
2025141	AP - RTO - ISO - Settlement Service	(254,193.07)	232					
2026001	AP - Unpaid Fuel and Freight	(24,500,509.28)	232					
2026002	Freight -Accrual	(180,104.66)	232					
2027001	AP - Heat Share - GO	(24,730.11)	232					
2027006	AP - Heat Share - Fargo	(820.70)	232					
2027011	AP - Heat Share - Sal Army-SF	(1,120.00)	232					
2027016	AP - Heat Share	6.00	232					
2027021	AP - HomeSmart	(134,895.79)	232					
2027026	AP - Voucher - Non - PAS	(28,029,761.85)	232					
2027056	AP - Unvouchered Invoices - Financial Op	(2,136,161.29)	232					
2027061	AP - Unvouchered Invoices - Transmissio	(4,382,995.76)	232					
2027066	AP - Unvouchered Invoices - Energy supp	(19,329,841.10)	232					
2027076	AP - Unvouchered Invoices - General Cou	(651,116.45)	232					
2027081	AP - Unvouchered Invoices - Dist and Gas	(11,737,778.66)	232					
2027091	AP - Unvouchered Invoices - Corporate St	(5,097,642.40)	232					
2027096	AP - Unvouchered Invoices - Nuclear Gen	(4,585,810.23)	232					
2027101	AP - Unvouchered Invoices - Benefits	(229,632.74)	232					
2027106	AP - Unvouchered Invoices - Operational	(1,997,450.20)	232					
2027121	AP - Unvouch Regulatory Fees	(707,829.59)	232					
2027201	AP - CS PCard Liability	(1,743,300.76)	232					
2027206	AP - MN Work Comp Assessment	(187,437.50)	232					

Northern States Power Company

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 Balance Sheet (\$)

Schedule RB-1

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
2027236	AP - Misc Cash Adjust Reclass	(11,845,393.80)	232					
2027256	AP - Metropass	(25,810.00)	232					
2027266	AP - IBNR Medical Claims	(5,616,281.31)	232					
2027276	AP - Energy - CR Balances	(24,795,841.68)	232					
2027351	AP - Insurance	(59,190.14)	232					
2030001	AP - Unclaimed AP Checks	(116,792.27)	232					
2030006	AP - Unclaimed CRS Property	(286,208.87)	232					
2030021	AP - Unclaimed UHC Checks	(6,185.84)	232					
2031017	AP - Discount taken	(4,867.88)	232					
2032006	Franchise Fees - Non-Embedded	(14,146,454.20)	241					
2032036	Sales Tax	(15,473,543.68)	241					
2072001	RL CIP-DSM ST	(5,258,908.36)	254					
2073001	RL Derivatives ST	(10,376,185.00)	254					
2075006	RL Deferred Electric Fuel ST	(13,196,830.78)	254					
2078001	RL Low Income Program ST	(4,996,577.67)	254					
2079001	RL Margin Sharing ST	(9,628,130.84)	254					
2080006	RL RDF Rider ST	(538,704.21)	254					
2080012	RL Other Reg Liab ST	(31,107,539.60)	254					
2080022	RL Infrastructure Tracker ST	(1,345,060.31)	254					
2080023	Regulatory Deferral ST	(153,665,401.98)	254					
2080041	RL Renewable Energy Standard Rider ST	(8,294,370.01)	254					
2080056	RL Transmission Cost Recovery Rider ST	(7,288,732.29)	254					
2080061	RL Oth Def Tax Cred and Int	(1,905,320.20)	254					
2081001	RL Service Quality ST	(713,000.00)	254					
2082001	RL DOE Settlement ST - Ordered	(11,367,522.29)	254					
2082003	RL DOE Settlement ST - Not Ordered	(1,639,799.55)	242					
2083001	RL Formula Rates ST	(998,638.39)	254					
2084001	Retail Refund	(80,106.19)	254					
2141001	Current Income Taxes Accrued - Federal	(5,987,674.74)	236					
2141011	Current Income Taxes Accrued - State	(2,834,082.49)	236					
2143001	Current Inc Tx Pay-UnrecogTxBenefit-Fed	3,658,937.00	283					
2143011	Current Inc Tx Pay-UnrecogTxBenefit-Fed	(6,093,820.00)	242					
2143021	Current Inc Tx Pay-UnrecogTxBenefit-St T	567,845.07	283					
2143031	Current Inc Tx Pay-UnrecogTxBenefit-St F	(1,333,999.00)	242					
2144001	State Property Tax	(213,302,296.62)	236					
2144041	Personal Property Tax - Coal Train	(12,000.00)	236					
2145002	Use Tax	(2,089,033.04)	236					
2146001	Employer Portion of FICA	(2,383,367.29)	236					
2146011	Federal Unemployment Tax	(3,657.95)	236					
2146021	State Unemployment Tax	(115,692.76)	236					
2171001	Accrued Interest - Long Term Debt	(65,162,916.82)	237					
2172001	Bank Borrowing Fees	(116,477.03)	237					
2172026	Current Interest Payable - UnrecogTaxBer	(1,235,725.00)	232					
2172031	Current Interest Payable - Income Tax Au	(635,881.00)	237					
2211001	Derivative Current Liabilities	(23,760,401.32)	244					
2211021	Current Derivatives Liab - Collateral	8,533,891.00	244					
2211026	Current Derivatives Liab - Option Premiur	(1,253,440.00)	244					
2241001	AP - Salaries and Wages	(11,740,096.27)	232					
2241011	AP - Payroll Advances	(738.99)	232					
2241021	AP - Wage Assignments	(12,996.46)	232					
2242001	AP - Severance	(235,926.12)	232					
2242006	AP - Severance - Customer Care	(90,953.88)	232					
2243001	AP - Cash Retention	11,150.24	232					
2243006	AP - Non Union Incentive Plan	(15,588,326.37)	232					
2243021	AP - Executive PSP - Current	(1,612,684.14)	232					
2243026	Xcelebrate Recognition Program	(184,413.00)	232					
2244001	AP - Vacation Liability	(21,520,373.96)	232					
2244006	AP - Vacation Liability - NMC	(2,545,342.94)	232					
2244011	AP - 401K - Co Match	(9,741,506.45)	232					

Northern States Power Company

Reconcile 2018 GAAP to FERC Form 1
 Balance Sheet (\$)

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GAAP BASIS TRIAL BALANCE			
#	Account Name	Balance	FERC
2244021	AP - Employer Ret Contributions	(1,075,977.96)	232
2244031	AP - NonQualified Pen Post 158	(514,000.00)	242
2244036	AP - Retiree Med	(4,772,000.00)	242
2246016	Customer Prepayments - Capital CIAC	(2,385,649.96)	253
2246028	Curr Deferred Lease Exp-PPAs	(2,787,190.00)	253
2246032	RDF Obligation ST	(39,159,180.37)	253
2246036	Pole Contact Rentals	(493,228.38)	242
2246041	Provision for Inj and Dam - Suits Pending	(650,000.00)	228.2
2246046	Provision for Penalties Pending	(286,742.01)	242
2246066	Contract Extinguishment Liab ST	(18,608,333.33)	242
2246071	Liability Miscellaneous	(4,007,501.00)	242
2249001	Deposits - Solar	(32,871,121.43)	235
2249006	Deposits - Solar Gardens	(19,084,136.92)	235
2249011	Customer Deposits - CRS	(1,762,788.95)	235
2250001	Deferred Revenue	(339,260.00)	253
2250006	Deferred Rev - DU	(0.07)	253
2251001	Provision for Rate Refund	(12,495,198.12)	229
2252001	Environmental Liability	(3,995,047.90)	242
2291001	Noncurrent Nonplant Deferred Tax Liab - F	(129,962,282.51)	283
2291011	Accumulated Federal Def - Plant	(2,732,380,512.98)	282
2291021	Accumulated Federal Plant Amort	(22,475,885.15)	281
2291031	Accumulated Federal Plant Other	(48,685,622.15)	283
2291041	Accumulated Federal Plant Other	(73,110,016.78)	282
2291051	Accumulated State Plant Tax	(39,716,085.06)	282
2291061	Noncurrent Nonplant Deferred Tax Liab - S	(61,237,680.19)	283
2291071	Accumulated State Plant Amort	(6,419,416.33)	281
2291081	Accumulated State Plant Other	(712,064,664.46)	282
2291091	Accumulated State Plant Other	(12,177,539.60)	283
2291101	Federal Prior Flow Thro Plant	1,395,499,434.40	282
2291102	Nonplant ADIT Rate Change DTL - Federal	(29,292,393.63)	283
2291111	State Prior Flow Thro Plant	135,284,047.15	282
2291112	Nonplant ADIT Rate Change DTL - State	(13,847,550.37)	283
2291121	AFUDC Equity - Federal Plant	(78,933,006.73)	282
2291131	AFUDC Equity - Federal Non-Plant	(917,686.04)	283
2291141	AFUDC Equity - State Plant	(37,314,423.20)	282
2291151	AFUDC Equity - State Non-Plant	(433,822.64)	283
2291181	Noncurrent Deferred Tax Liab (UTB) - Fed	2,233,315.66	283
2291201	Noncurrent Deferred Tax Liab (UTB) - Sta	1,055,767.29	283
2311001	Deferred Investment Tax Credit - Operatin	(21,103,316.79)	255
2332001	RL Deferred Tax Collected In Rates - Fed	(1,288,815,801.84)	254
2332006	RL Deferred Tax Collected In Rates - Sta	(124,972,309.43)	254
2332008	RL NonPlant ADIT Rate Change DTA LT	(51,288,447.59)	254
2337001	RL Emission Allowances	(109.90)	254
2339001	RL ITC Deferrals - Federal	(6,043,502.60)	254
2339006	RL ITC Deferrals - State	(2,856,977.35)	254
2339011	RL ND ITC Reserve LT	(7,582,440.49)	254
2342036	RL NAH/LCO Settlement	(835,715.36)	254
2342071	RL Transmission Cost Recovery Rider	(0.01)	254
2342076	RL Other Reg Liab LT	(3,461,738.57)	254
2343001	RL Pre ARO	(484,641,124.52)	108-15
2344001	RL Prefunded AFUDC	(3,348,539.58)	253
2344006	RL Nuclear Acc Deprec Pre-ARO	(1,623,008,027.54)	254
2345001	RL Formula Rates	(10,806,526.06)	254
2381001	Asset Retirement Obligation - ARO	(2,177,887,157.67)	230
2401001	Derivative Non-Current Liabilities	(80,863,093.01)	244.2
2401006	Non Current Deriv Liability -EM Gen MTM	(31,302,210.00)	244.2
2421006	Accrued Qualified Pen Post 158	(196,441,999.96)	228.3
2421016	Accrued Postretirement Medical Post 158	(68,778,000.00)	228.3
2421021	Accrued Postemployment - FAS 112	(15,361,469.27)	253

Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
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Northern States Power Company

Reconcile 2018 GAAP to FERC Form 1
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Schedule RB-1

GAAP BASIS TRIAL BALANCE			
#	Account Name	Balance	FERC
2421026	Deferred Comp - Liabilities	(13,169,973.24)	253
2421031	Deferred Comp - Wealth Op	(4,994,230.43)	253
2421036	Accrued Nonqualified Pension - SERP	(4,750,415.00)	253
2421051	Executive PSP Long-Term	(1,587,227.93)	253
2441006	LT Payroll Tax Liability	(1,640,320.00)	253
2441007	Nuclear Waste Strategic Coalition Fund	(108,489.65)	253
2441016	Long-Term Lease Obligation	(36,555,368.00)	253
2441021	Contract Extinguishment Liab LT	(72,634,231.71)	253
2441026	Deferred - Other Rent/Lease	(2,350,178.34)	253

Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
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Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2018 Mn Jurisdiction Annual Report	Rate Base Line #	Valuation Method		
UTILITY PLANT									
1									
2	101-14	Utility Plant (101-106, 114)	\$	20,215,132,001	Yes	1	18,063,903,008	1	BOY/EOY
3	107	Construction Work in Progress (107)		620,506,562	Yes	4	624,620,782	4	BOY/EOY
4		TOTAL Utility Plant (Enter Total of lines 2 and 3)		20,835,638,563					
5	108-15	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)		(8,242,987,294)	Yes	2	(8,117,835,829)	2	BOY/EOY
6		Net Utility Plant (Enter Total of line 4 less 5)		12,592,651,269					
7	120.1	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)		173,320,835	Yes	1			
8	120.2	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		-	Yes	1			
9	120.3	Nuclear Fuel Assemblies in Reactor (120.3)		552,979,366	Yes	1			
10	120.4	Spent Nuclear Fuel (120.4)		2,044,100,379	Yes	1			
11	120.6	Nuclear Fuel Under Capital Leases (120.6)		-					
12	120.5	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		(2,416,886,208)	Yes	2			
13		Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		353,514,372					
14		Net Utility Plant (Enter Total of lines 6 and 13)		12,946,165,641					
15	116	Utility Plant Adjustment (116)		-					
16	117	Gas Stored Underground -Non current (117)		-					
OTHER PROPERTY & INVESTMENTS									
17									
18	121	Nonutility property (121)		9,702,989	No				
19	122	(Less) Accum. Prov. For Depr. and Amort. (122)		(9,224,397)	No				
20	123	Investments in Associates Companies (123)		-					
21	123.1	Investments in Subsidiary Companies (123.1)		2,518,302	No				
22		(For Cost of Account 123.1, See Footnote Page 224, line 42)		-					
23		Noncurrent Portion of Allowances		-					
24	124	Other investments (124)		52,504,848	No				
25	125	Sinking Funds (125)		-					
26	126	Depreciation Funds (126)		-					
27	127	Amortization Fund - Federal (127)		-					
28	128	Other Special Funds (128)		2,054,708,655	No				
29	129	Special Funds (Non-major) only (129)		-					
30	175.2	Long-Term Portion of Derivative Assets (175.2)		17,038,034	No				
31	176.2	Long-Term Portion of Derivative Assets - Hedges (176)		-					
32		TOTAL Other Property and Investments (Line 18-21 and 23-31)		2,127,248,431					
CURRENT AND ACCRUED ASSETS									
33									
34	130	Cash and Working Funds (Non-major only) (130)		-					
35	131	Cash (131)		7,338,625	No				
36	132-4	Special Deposits (132-134)		-	No				
37	135	Working Fund (135)		122,380	Yes	10	(9,860,175)	10	13 Month Ave
38	136	Temporary Cash Investments (136)		42,292,116	No				
39	141	Notes Receivables (141)		-					
40	142	Customer Account Receivable (142)		360,475,225	No		(9,860,175)	10	13 Month Average
41	143	Other Accounts Receivable (143)		44,024,894	Yes	9 or 10	54,317,668	9	BOY/EOY
42	144	(Less) Accum. Prov. For Uncollectible Accts. Cr (144)		(23,452,404)	No				
43	145	Notes Receivable from Associate Companies (145)		-					
44	146	Accounts Receivables from Assoc. Companies (146)		12,151,713	No				
45	151	Fuel Stock (151)		90,364,542	Yes	8	68,793,806	8	13 Month Ave
46	152	Fuel Stock Expenses Undistributed (152)		-					
47	153	Residuals (Elec) and Extracted Products (153)		-					
48	154	Plants Materials and Operating Supplies (154)		175,243,410	Yes	7	168,023,526	7	13 Month Ave
49	155	Merchandise (155)		1,094,063	No				
50	156	Other Material and Supplies (156)		-	No				
51	157	Nuclear Materials held for Sale (157)		-					
52	158.1-2	Allowances (158.1 and 158.2)		-					
53	158.2	(Less) Noncurrent Portion of Allowances		-					
54	163	Stores Expenses Undistributed (163)		-					
55	164.1	Gas Stored Underground - Current (164.1)		29,511,024	No				
56	164.2-3	LNG Stored and Held for Processing (164.2-164.3)		3,194,683	No				
57	165	Prepayments (165)		22,914,668	Yes	12	72,392,697	12	13 Month Average

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2018 Mn Jurisdiction Annual Report	Rate Base Line #	Valuation Method
58	166-7 Advances for Gas (166-167)	-					
59	171 Interest and Dividends Receivable (171)	-					
60	172 Rents Receivable (172)	730,856	No				
61	173 Accrued Utility Revenues (173)	270,264,268	No				
62	174 Miscellaneous Current and Accrued Assets (174)	-	No				
63	175 Derivative Instrument Assets (175)	42,846,565	No				
64	175.2 (Less) Long-Term Portion of Derivative Instrument Assets (175)	(17,038,034)	No				
65	176 Derivative Instrument Assets - Hedges (176)	-	No				
66	176.2 (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-					
67	Total Current and Accrued Assets (Lines 34 through 66)	<u>1,062,078,594</u>					
68	DEFERRED DEBITS						
69	181 Unamortized Debt Expenses (181)	42,195,057	No				
70	182.1 Extraordinary Property Losses (182.1)	-					
71	182.2 Unrecovered Plant and Regulatory Study Costs (182.2)	106,326,485			(9,860,175)	10	13 Month Average
72	182.3 Other Regulatory Assets (182.3)	3,733,740,125	Yes	9 or 10 or 13	54,317,668	9	BOY/EOY
73	183 Preliminary Survey and Investigation Charges (183)	3,550	No		79,597,769	13	
74	183.1 Preliminary Natural Gas Supply Survey and Investigation Charges (183.1)	-					
75	183.2 Other Preliminary Survey and Investigation Charges (183.2)	-					
76	184 Clearing Accounts (184)	-	Yes	9	(9,860,175)	10	13 Month Average
77	185 Temporary Facilities (185)	-			(9,860,175)	10	13 Month Average
78	186 Miscellaneous Deferred Debits (186)	40,891,771	Yes	9 or 10	54,317,668	9	BOY/EOY
79	187 Deferred Losses from Disposition of Utility Plant (187)	-					
80	188 Research, Development and Demonstration Expenditures (188)	-					
81	189 Unamortized loss and Reacquired Debt (189)	17,590,485	No				
82	190 Accumulated Deferred Income Taxes (190)	793,034,294	Yes (See below)				
83	191 Unrecovered Purchase Gas Costs (191)	18,245,464	No				
84	Total Deferred Debits (lines 69 through 83)	<u>4,752,027,231</u>					
85	TOTAL ASSETS (lines 14-16, 32, 67 and 84)	<u>20,887,519,897</u>					
1	PROPRIETARY CAPITAL						
2	201 Common Stock Issued (201)	(10,000)	No				
3	204 Preferred Stock Issued (204)	-					
4	202-5 Capital Stocked Subscribed (202, 205)	-					
5	203-6 Stock Liability for Conversion (203, 206)	-					
6	207 Premium on Capital Stock (207)	(479,282,529)	No				
7	208-11 Other Paid-In Capital (208-211)	(3,144,966,526)					
8	212 Installments Received on Capital Stock (212)	-					
9	213 (Less) Discount on Capital Stock (213)	-					
10	214 (Less) Capital Stock Expense (214)	-					
11	215-6 Retained Earnings (215, 215.1, 216)	(1,974,936,971)	No				
12	216.1 Unappropriated Undistributed Subsidiary Earnings (216.1)	2,936,745	No				
13	217 (Less) Reacquired Capital Stock (217)	-					
14	218 Noncorporate Proprietorship (Non-major only) (218)	-					
15	219 Accumulated Other Comprehensive Income (219)	23,100,565	Yes	9	54,317,668	9	BOY/EOY
16	Total Proprietary Capital (lines 2 through 15)	<u>(5,573,158,716)</u>					
17	LONG-TERM DEBT						
18	221 Bonds (221)	(5,000,000,000)	No				
19	222 (Less) Reaquired Bonds (222)	-					
20	223 Advances from Associates Companies (223)	-					
21	224 Other Long-Term Debt (224)	(9,208)	No				
22	225 Unamortized Premium on Long-Term Debt (225)	-					
23	226 (Less) Unamortized Discount on Long-Term Debt (226)	20,644,869	No				
24	Total Long-Term Debt (lines 18 through 24)	<u>(4,979,364,339)</u>					
25	OTHER NONCURRENT LIABILITIES						
26	227 Obligations Under Capital Leases - Noncurrent (227)	-					
27	228.1 Accum. Prov. for Property Insurance (228.1)	-					
28	228.2 Accum. Prov. for Injuries and Damages (228.2)	(650,000)	No				
29	228.3 Accum. Prov. for Pensions and Benefits (228.3)	(265,220,000)	Yes	9	54,317,668	9	BOY/EOY

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2018 Mn Jurisdiction Annual Report	Rate Base Line #	Valuation Method
30	228.4	Accum. Miscellaneous Operating Provisions (228.4)	-				
31	229	Accumulated Provision for Rate Refunds (229)	(12,495,198)	No			
32	244.2	Long-Term Portion of Derivative Instrument Liabilities	(112,165,303)	No			
33	245.2	Long-Term Portion of Derivative Instrument Liabilities - Hedges	-				
34	230	Asset Retirement Obligations (230)	(2,177,887,158)	No			
35		Total Other Noncurrent Liabilities (lines 26 through 35)	<u>(2,568,417,659)</u>				
CURRENT AND ACCRUED LIABILITIES							
36	231	Notes Payable (231)	(150,000,000)	No		(9,860,175)	10
37	232	Accounts Payable (232)	(424,743,931)	Yes	9 or 10 ↔	54,317,668	9
38	233	Notes Payable to Associated Companies (233)	(1,450,000)	No			
39	234	Accounts Payable to Associated Companies (234)	(110,678,085)	No			
40	235	Customer Deposits (235)	(53,718,047)	Yes	11	(72,959,141)	11
41	236	Taxes Accrued (236)	(226,727,805)	No			
42	237	Interest Accrued (237)	(65,915,275)	No			
43	238	Dividends Declared (238)	(82,746,125)	No			
44	239	Matured Long-Term Debt (239)	-				
45	240	Matured Interest (240)	-				
46	241	Tax Collections Payable (241)	(30,736,948)	No			
47	242	Miscellaneous Current and Accrued Liabilities (242)	(41,744,471)	Yes	9	54,317,668	9
48	243	Obligations under Capital Leases - Current (243)	-				
49	244	Derivative Instrument Liabilities (244)	(128,645,253)	No			
50	244.2	(Less) Long-Term Portion of Derivative Instrument Liabilities	112,165,303	No			
51	245	Derivative Instrument Liabilities - Hedges (245)	-	No			
52	245.2	(Less) Long-Term Portion of Derivative Instrument Liabilities -Hedges	-				
53		Total Current and Accrued Liabilities (lines 38 through 55)	<u>(1,204,940,637)</u>				
DEFERRED CREDITS							
54	252	Customer Advances for Construction (252)	(13,745,986)	Yes	10	(9,860,175)	10
55	255	Accumulated Deferred Investment Tax Credits (255)	(21,103,317)	No			
56	256	Deferred Gains from Disposition of Utility Plant (256)	-				
57	253	Other Deferred Credits (253)	(385,835,916)	Yes	9	54,317,668	9
58	254	Other Regulatory Liabilities (254)	(3,672,887,991)	Yes	9 or 10 or 13 ↗ ↘ ↙	54,317,668	9
59	257	Unamortized Gain on Reacquired Debt (257)	-			(9,860,175)	10
60	281	Accum. Deferred Income Taxes-Accel. Amort. (281)	(28,895,301)	Yes	5 ↘	79,597,769	13
61	282	Accum. Deferred Income Taxes-Other Property (282)	(2,142,735,228)	Yes	5 ↘		
62	283	Accum. Deferred Income Taxes-Other (283)	(296,434,808)	Yes	5 ↘	(2,395,291,704)	5
63		Other Deferred Credits (lines 56 through 64)	<u>(6,561,638,547)</u>				
64		TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 & 65)	<u>\$ (20,887,519,898)</u>				

2018 Jurisdiction Ann Rpt

Plant Investment	18,063,903,008	Line 1
Depreciation Reserve	<u>(8,117,835,829)</u>	Line 2
Net Utility Plant	<u>9,946,067,179</u>	Line 3
CWIP	624,620,782	Line 4
Total Accum Deferred Taxes	(2,395,291,704)	Line 5
Cash Working Capital	0	Line 6
Materials and Supplies	168,023,526	Line 7
Fuel Inventory	68,793,806	Line 8
Non-plant Assets and Liabilities	54,317,668	Line 9
Customer Advances	(9,860,175)	Line 10
Customer Deposits	(72,959,141)	Line 11
Prepays and Other	72,392,697	Line 12
Regulatory Amortizations	<u>79,597,769</u>	Line 13
Total Rate Base	<u>8,535,702,407</u>	

Northern States Power Company

Reconcile 2019 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-3

GAAP BASIS TRIAL BALANCE				FERC ACCOUNT NAME & NUMBER				
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1000001	Cash - Broker Trading	3,386,897.11	131					
1000006	Cash - Main Account	595,534.39	232					
1000007	Cash Clearing Acct	36,999.26	232					
1000011	Cash - Remittance Processing	7,276,677.00	232					
1000046	Cash - Other	6,478,556.75	232					
1000101	Outstanding Checks - AP	(14,179,883.93)	232					
1000102	Payment Reconciliation Account - Nuclear	(1,595,393.05)	232					
1000111	Outstanding Checks - CRS	(2,629,157.61)	232					
1001001	Petty Cash - Working Funds	46,200.00	135					
1001016	Petty Cash - Right of Way	73,000.00	135					
1003001	Temporary Cash Investments - General	95,001,370.94	136					
1004001	Restricted Cash	31,500,000.00	132-4					
1030001	AR - Intercompany Netting	(111,400,549.04)	146					
1030002	AR - Intercompany Manual	(155.59)	146					
1030004	AR - Intercompany Non-Consolidated	172,851,558.25	146					
1030005	AR - Intercompany Non-Consolidated Netting	(513,190,024.34)	146					
1030006	AR - Intercompany Recon	155,078,646.20	146					
1030007	AR - Intercompany Recon Non-Consolidated	340,863,667.48	146					
1030201	NR-Util Money Pool	-	145					
1032001	AR - Customer General	(611,568.06)	142					
1032006	AR - Customer Commodity	264,768,071.02	142					
1032011	AR - Customer Gas Transport	625,601.86	142					
1032016	AR - Customer NonCommodity - W	6,424,663.72	142					
1032021	AR - Customer NonCommodity - NW	341,903.73	142					
1032026	AR - Customer Franchise Tax	7,013,796.46	142					
1032031	AR - Customer Sales Tax	14,376,859.04	142					
1032036	AR - Customer Service Policy	3,205,940.90	142					
1032041	AR - Customer Outdoor Street Lighting	182,064.56	142					
1032046	AR-Cust Trans	13,030.40	142					
1032051	AR CIAC CRS Suspense	686,686.46	142					
1032056	AR - Customer E Sup Mkt NonComm	507,409.69	142					
1032061	AR - Customer EPP Control	2,764,875.07	142					
1032071	AR - Customer Wholesale	49,492.38	142					
1032076	AR - Customer Suspense	151,435.00	142					
1032081	AR - Customer Suspense - CRS	8,534,161.86	142					
1032201	Clearing - Customer AR - Remittance	1,150,813.62	142					
1032251	AR - Customer Other	(25,000.35)	142					
1033001	Rents Receivable	(1,950.15)	172					
1033011	Rents Receivable - Pole Contacts	688,703.80	172					
1033061	Clrng-Cash Mgmt Dept	-	143					
1033071	Clrng-Centre Pointe	(399.23)	143					
1033191	Returned Items - Operating Companies	72,832.98	143					
1033196	Returned Items - Remittance	202,410.39	143					
1033241	Bank Adjustments - Remittance	9,577.74	143					
1033291	AR - Customer - NonRegulated	2,103,171.57	143					
1033296	AR - Customer - Damage Claims	505,103.14	143					
1033301	AR - Customer - Rents	28,106.03	172					
1033351	AR-Other	13.22	143					
1033356	AR - Other - Sundry Wheeling - GO	21,205,922.10	143					
1033361	AR - Other - Elect Financial Trdg	1,661,116.85	143					
1033366	AR - Other - Electric ISO Trading	7,925,161.46	143					
1033371	AR - Other - Off Sys G Sales - GO	-	143					
1033376	AR - Other - HomeSmart	124,163.39	143					
1033421	AR - Employee Advances	2,520.00	135					
1033431	AR - Pcard Employee Receivable	1,720.37	143					
1033441	AR - Employee Benefits - Billing	6,690.10	143					
1033446	AR - Other Sundry Employee Benefits	5,363.39	143					
1033466	AR - Auto Liability - Current Payments	-	143					
1033471	AR-Hghwy Relocations	-	143					
1033476	AR - Construction Clearing	17,204,958.36	143					
1033481	AR - Sundries	1,390,808.82	143					
1033506	AR - Transmission - LGIA Studies	-	143					
1033516	AR-Trans Gen-Inter	136,132.99	143					
1033541	AR - Due from RRT	438,495.29	143					
1033546	AR - Due From AndersenCorp	1,406.96	143					
				1	UTILITY PLANT			
				2	101-14 Utility Plant (101-106, 114)	\$ 21,736,345,281		\$ 21,736,345,281
				3	107 Construction Work in Progress (107)	862,033,539	(23)	862,033,516
				4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	22,598,378,820	(23)	22,598,378,797
				5	108-15 (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	(8,764,541,100)		(8,764,541,100)
				6	Net Utility Plant (Enter Total of line 4 less 5)	13,833,837,719	(23)	13,833,837,697
				7	120.1 Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	155,101,174		155,101,174
				8	120.2 Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	-		-
				9	120.3 Nuclear Fuel Assemblies in Reactor (120.3)	639,616,306		639,616,306
				10	120.4 Spent Nuclear Fuel (120.4)	2,115,008,718		2,115,008,718
				11	120.6 Nuclear Fuel Under Capital Leases (120.6)	-		-
				12	120.5 (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	(2,535,855,472)		(2,535,855,472)
				13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)	373,870,726		373,870,726
				14	Net Utility Plant (Enter Total of lines 6 and 13)	14,207,708,445	(23)	14,207,708,423
				15	116 Utility Plant Adjustment (116)	-		-
				16	117 Gas Stored Underground -Non current (117)	-		-
				17	OTHER PROPERTY & INVESTMENTS			
				18	121 Nonutility property (121)	12,655,842	23	12,655,865
				19	122 (Less) Accum. Prov. For Depr. and Amort. (122)	(8,919,855)		(8,919,855)
				20	123 Investments in Associates Companies (123)	-		-
				21	123.1 Investments in Subsidiary Companies (123.1)	2,554,655		2,554,655
				22	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-		-
				23	Noncurrent Portion of Allowances	-		-
				24	124 Other investments (124)	55,595,145		55,595,145
				25	125 Sinking Funds (125)	-		-
				26	126 Depreciation Funds (126)	-		-
				27	127 Amortization Fund - Federal (127)	-		-
				28	128 Other Special Funds (128)	2,439,576,155		2,439,576,155
				29	129 Special Funds (Non-major) only (129)	-		-
				30	175.2 Long-Term Portion of Derivative Assets (175.2)	9,236,042		9,236,042
				31	176.2 Long-Term Portion of Derivative Assets - Hedges (176)	-		-
				32	TOTAL Other Property and Investments (Line 18-21 and 23-31)	2,510,697,985	23	2,510,698,007
					CURRENT AND ACCRUED ASSETS			
				34	130 Cash and Working Funds (Non-major only) (130)	-		-
				35	131 Cash (131)	3,386,897		3,386,897
				36	132-4 Special Deposits (132-134)	33,430,194	-	33,430,194
				37	135 Working Fund (135)	121,720		121,720
				38	136 Temporary Cash Investments (136)	95,001,371		95,001,371
				39	141 Notes Receivables (141)	-		-
				40	142 Customer Account Receivable (142)	310,160,238	-	310,160,238
				41	143 Other Accounts Receivable (143)	77,094,043		77,094,043
				42	144 (Less) Accum. Prov. For Uncollectible Accts. Cr (144)	(22,959,783)		(22,959,783)
				43	145 Notes Receivable from Associate Companies (145)	-		-
				44	146 Accounts Receivables from Assoc. Companies (146)	44,203,143		44,203,143
				45	151 Fuel Stock (151)	104,964,238		104,964,238
				46	152 Fuel Stock Expenses Undistributed (152)	-		-
				47	153 Residuals (Elec) and Extracted Products (153)	-		-
				48	154 Plants Materials and Operating Supplies (154)	174,000,028		174,000,028
				49	155 Merchandise (155)	868,475		868,475
				50	156 Other Material and Supplies (156)	-		-
				51	157 Nuclear Materials held for Sale (157)	-		-
				52	158.1-2 Allowances (158.1 and 158.2)	738,160		738,160
				53	158.2 (Less) Noncurrent Portion of Allowances	-		-
				54	163 Stores Expenses Undistributed (163)	-		-
				55	164.1 Gas Stored Underground - Current (164.1)	21,749,241		21,749,241
				56	164.2-3 LNG Stored and Held for Processing (164.2-164.3)	2,441,952		2,441,952
				57	165 Prepayments (165)	18,600,951	-	18,600,951
				58	166-7 Advances for Gas (166-167)	-		-
				59	171 Interest and Dividends Receivable (171)	186,872		186,872
				60	172 Rents Receivable (172)	714,880		714,880
				61	173 Accrued Utility Revenues (173)	250,698,276		250,698,276
				62	174 Miscellaneous Current and Accrued Assets (174)	-		-

Northern States Power Company

Reconcile 2019 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-3

GAAP BASIS TRIAL BALANCE

#	Account Name	Balance	FERC
1033556	AR - Miscellaneous	435,450.94	143
1033571	AR-Insurance Refund	16,882,282.49	143
1033576	AR - Miscellaneous - Prairieland	104,690.00	143
1033581	AR - Miscellaneous - City of Red Wing	22,129.92	143
1033586	AR-RedWing PortAuth	1,400.00	143
1033591	AR - Miscellaneous - Regulatory	332,572.16	143
1033601	AR - EnXco Sub Tran Wind	2,472.90	143
1036016	Provision for Customer AR - Energy Markets	(374,691.00)	144
1036061	ProvBadDebt-Clearing	-	144
1036066	Provision for Bad Debt - Commodity	(19,864,538.54)	144
1036071	Provision for Bad Debt - NonCommodity	(146,389.73)	144
1036076	Provision for Bad Debt - Interest	(1,688,839.26)	144
1036126	Provision for Unclaimed - Other Non-Comm notw Com	(417,728.89)	144
1036131	Provision for Unclaimed - NonRegulated	(353,476.96)	144
1036136	Provision for Unclaimed - Damage Claims	(95,772.81)	144
1036141	ProvUncl-Rents	(202.56)	144
1036146	Provision for Unclaimed - ODL	(18,143.51)	144
1037001	Interest Receivable	0.01	171
1037011	CurrIntRec-IncTxAud	186,872.00	171
1038002	CurrIntTxRecUTBFT	3,658,936.00	283
1038011	CurrIntTxRecUTBST	1,194,611.00	283
1039001	Sales Tax Receivable	1,280,204.16	143
1041001	AR - Joint Ventures	-	143
1041011	AR - SMMPA - FAS 106	430,251.96	143
1081001	AR - Unbilled Revenue - Retail	239,370,387.72	173
1081011	AR - Unbilled Revenue - Wholesale	1,270,558.20	173
1081021	AR - Unbilled - Trading	10,057,330.30	173
1101001	Inv-Mat Supplies	120,968.13	154
1101072	Plant Materials and Supplies - NMC Stand Alone	126,612,015.13	154
1101082	Plant Materials and Supplies - ES Inv Control	52,236,269.64	154
1101251	Allowance for Obsolete Reserve	(137,838.19)	154
1101256	Allowance for Obsolete Reserve - Nuclear	(1,421,061.75)	154
1101301	Allowance for Obsolete Reserve - Energy Supply	(658,492.39)	154
1103001	Suspense Items	-	154
1103011	Suspense Items - Reel Charges	-	154
1103051	General Materials and Supplies-Cr Joint -Sherco	(2,751,832.61)	154
1103161	Warehse Clearing-Gen	-	163
1103201	Merchandise	868,474.87	155
1103261	Inventory - REC Compliance	(0.40)	158.1-2
1103271	Inv-REC Prop Trading	738,160.85	158.1-2
1105001	Inventory - Coal	87,574,667.50	151
1105006	Inventory - Oil	4,867,076.46	151
1105011	Inventory - Natural Gas Stored Gen	10,678,440.06	151
1105012	Inventory - Natural Gas	39,001.44	151
1105022	Inventory - Other	3,331.34	151
1106001	Inventory - Butane LP Resale	911,146.22	151
1106006	Inventory - Butane LP Non-Firm	890,574.85	151
1106011	Inventory - Natural Gas Resale	21,749,241.30	164.1
1106021	Inventory - LNG Stored	2,441,951.90	164.2-3
1151001	RA Non-Qualified ST	61,788.84	182.3
1151021	RA Qualified Pension ST	29,331,000.00	182.3
1151031	RA Pension Costs ST	(2,112,000.00)	182.3
1152011	RA CIP-DSM ST	13,636,829.17	182.3
1152016	RA CIP-DSM Incentive (Def Debit) ST	4,415,608.46	186
1153006	RA Depreciation Deferral ST	503,129.68	182.3
1154006	RA Derivatives ST	15,536,792.60	182.3
1155001	RA Environmental ST	1,250,000.00	182.3
1156001	RA Def Ele Fuel ST	-	182.3
1156011	RA Unrecovered Purchased Gas Costs ST	6,162,772.31	191
1157001	RA Loss on Reacq Debt ST	1,695,869.13	189
1159001	RA Nuclear Outage Deferral ST	43,349,090.39	182.3
1160002	RA Lease Normalization-PPA ST	2,696,419.66	182.3
1160006	RA City Requested Facility Surcharge ST	185,950.29	182.3
1160016	RA GUIC Rider ST	26,226,096.15	182.3
1160017	SEP Gas Rider Current	-	182.3

Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
63	175 Derivative Instrument Assets (175)	41,721,833	-	41,721,833
64	175.2 (Less) Long-Term Portion of Derivative Instrument Assets (175)	(9,236,042)	-	(9,236,042)
65	176 Derivative Instrument Assets - Hedges (176)	-	-	-
66	176.2 (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-	-	-
67	Total Current and Accrued Assets (Lines 34 through 66)	1,147,886,668	-	1,147,886,667
68	DEFERRED DEBITS			
69	181 Unamortized Debt Expenses (181)	47,723,599	-	47,723,599
70	182.1 Extraordinary Property Losses (182.1)	-	-	-
71	182.2 Unrecovered Plant and Regulatory Study Costs (182.2)	96,600,152	-	96,600,152
72	182.3 Other Regulatory Assets (182.3)	3,761,899,235	3,843,165	3,765,742,401
73	183 Preliminary Survey and Investigation Charges (183)	(0)	-	-
74	183.1 Preliminary Natural Gas Supply Survey and Investigation Charges (183.1)	-	-	-
75	183.2 Other Preliminary Survey and Investigation Charges (183.2)	-	-	-
76	184 Clearing Accounts (184)	(0)	-	-
77	185 Temporary Facilities (185)	-	-	-
78	186 Miscellaneous Deferred Debits (186)	37,462,823	-	37,462,823
79	187 Deferred Losses from Disposition of Utility Plant (187)	-	-	-
80	188 Research, Development and Demonstration Expenditures (188)	-	-	-
81	189 Unamortized loss and Reacquired Debt (189)	15,504,676	-	15,504,676
82	190 Accumulated Deferred Income Taxes (190)	837,447,570	169,573,006	1,007,020,576
83	191 Unrecovered Purchase Gas Costs (191)	11,882,671	-	11,882,671
84	Total Deferred Debits (lines 69 through 83)	4,808,520,728	173,416,171	4,981,936,898
85	TOTAL ASSETS (lines 14-16, 32, 67 and 84)	22,674,813,826	173,416,171	22,848,229,995
1	PROPRIETARY CAPITAL			
2	201 Common Stock Issued (201)	(10,000)	-	(10,000)
3	204 Preferred Stock Issued (204)	-	-	-
4	202-5 Capital Stocked Subscribed (202, 205)	-	-	-
5	203-6 Stock Liability for Conversion (203, 206)	-	-	-
6	207 Premium on Capital Stock (207)	(479,282,529)	-	(479,282,529)
7	208-11 Other Paid-In Capital (208-211)	(3,588,600,285)	-	(3,588,600,285)
8	212 Installments Received on Capital Stock (212)	-	-	-
9	213 (Less) Discount on Capital Stock (213)	-	-	-
10	214 (Less) Capital Stock Expense (214)	-	-	-
11	215-6 Retained Earnings (215, 215.1, 216)	(2,038,784,908)	(694,481)	(2,039,479,389)
12	216.1 Unappropriated Undistributed Subsidiary Earnings (216.1)	2,383,100	694,481	3,077,581
13	217 (Less) Reacquired Capital Stock (217)	-	-	-
14	218 Noncorporate Proprietorship (Non-major only) (218)	-	-	-
15	219 Accumulated Other Comprehensive Income (219)	22,466,683	-	22,466,683
16	Total Proprietary Capital (lines 2 through 15)	(6,081,827,940)	-	(6,081,827,939)
17	LONG-TERM DEBT			
18	221 Bonds (221)	(5,600,000,000)	-	(5,600,000,000)
19	222 (Less) Required Bonds (222)	-	-	-
20	223 Advances from Associates Companies (223)	-	-	-
21	224 Other Long-Term Debt (224)	(8,843)	-	(8,843)
22	225 Unamortized Premium on Long-Term Debt (225)	-	-	-
23	226 (Less) Unamortized Discount on Long-Term Debt (226)	30,976,065	-	30,976,065
24	Total Long-Term Debt (lines 18 through 24)	(5,569,032,778)	-	(5,569,032,778)
25	OTHER NONCURRENT LIABILITIES			
26	227 Obligations Under Capital Leases - Noncurrent (227)	(525,668,336)	-	(525,668,336)
27	228.1 Accum. Prov. for Property Insurance (228.1)	-	-	-
28	228.2 Accum. Prov. for Injuries and Damages (228.2)	-	-	-
29	228.3 Accum. Prov. for Pensions and Benefits (228.3)	(195,518,000)	-	(195,518,000)
30	228.4 Accum. Miscellaneous Operating Provisions (228.4)	-	-	-
31	229 Accumulated Provision for Rate Refunds (229)	(23,816,240)	-	(23,816,240)
32	244.2 Long-Term Portion of Derivative Instrument Liabilities	(110,219,460)	-	(110,219,460)
33	245.2 Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
34	230 Asset Retirement Obligations (230)	(2,280,306,478)	-	(2,280,306,478)
35	Total Other Noncurrent Liabilities (lines 26 through 35)	(3,135,528,513)	-	(3,135,528,514)

Northern States Power Company

Reconcile 2019 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-3

GAAP BASIS TRIAL BALANCE				FERC ACCOUNT NAME & NUMBER				
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
CURRENT AND ACCRUED LIABILITIES								
1160046	RA Property Tax Deferral ST	464,075.87	182.3	36				
1160051	RA RDF Rider ST	30,398,567.82	182.3	37	231 Notes Payable (231)	(30,000,000)		(30,000,000)
1160061	RA Rnw Enrg Rdr ST	41,847,331.35	182.3	38	232 Accounts Payable (232)	(426,155,381)		(426,155,381)
1160076	RA Transmission Cost Recovery Rider ST	(0.00)	182.3	39	233 Notes Payable to Associated Companies (233)	(1,450,000)		(1,450,000)
1160081	RA Voluntary Renewable Programs ST	4,696,508.74	182.3	40	234 Accounts Payable to Associated Companies (234)	(78,479,095)		(78,479,095)
1160090	RA Other Reg Asset ST	77,819,476.21	182.3	41	235 Customer Deposits (235)	(46,389,835)		(46,389,835)
1160092	RA NonPlnt ADIT ST	10,424,244.12	182.3	42	236 Taxes Accrued (236)	(228,728,234)		(228,728,234)
1161001	RA Other Deferred Debits ST	-	186	43	237 Interest Accrued (237)	(70,651,448)		(70,651,448)
1163001	RA Formula Rates ST	3,586,380.46	182.3	44	238 Dividends Declared (238)	(94,318,525)		(94,318,525)
1164001	RA Unrecovered Plant Costs ST	7,764,362.08	182.2	45	239 Matured Long-Term Debt (239)	-		-
1201001	Derivative Current Assets	30,364,924.02	175	46	240 Matured Interest (240)	-		-
1201021	Current Derivative Assets - Gas Premiums	2,120,867.50	175	47	241 Tax Collections Payable (241)	(29,113,829)		(29,113,829)
1241001	Prepaid Insurance	6,685,317.18	165	48	242 Miscellaneous Current and Accrued Liabilities (242)	(38,116,391)		(38,116,391)
1241011	Prepaid Insurance - Neil NML WCR-GO	(0.00)	165	49	243 Obligations under Capital Leases - Current (243)	(80,002,870)		(80,002,870)
1242001	Prepays - VEBA Trust	3,541,925.63	232	50	244 Derivative Instrument Liabilities (244)	(135,263,248)		(135,263,248)
1242021	Prepays - Transmission Expense	-	165	51	244.2 (Less) Long-Term Portion of Derivative Instrument Liabilities	110,219,460		110,219,460
1242031	Prepays - Operating	767,460.98	132-4	52	245 Derivative Instrument Liabilities - Hedges (245)	-		-
1242031	Prepays - Operating	124,176.96	132-4	53	245.2 (Less) Long-Term Portion of Derivative Instrument Liabilities -Hedges	-		-
1242036	Prepays - Capital	386,829.97	132-4	54				
1242036	Prepays - Capital	627,885.44	132-4					
1242037	Prepaid Capital - CAPX Fargo	0.00	132-4					
1242037	Prepaid Capital - CAPX Fargo	-	132-4					
1242039	Prepaid Capital - CAPX LaCrosse	83,801.34	132-4					
1242039	Prepaid Capital - CAPX LaCrosse	(59,960.61)	132-4					
1242040	Prepaid Capital - CAPX BSSB	0.00	165					
1242041	Prepays - Facility Fees	1,704,199.83	186					
1242051	Prepays - Nuclear Fees	352,915.37	165					
1242071	Prepays - Auto Licensing	(0.00)	165					
1242091	Prepays - Other IT	3,400,647.11	165					
1242096	Prepays - Hardware Maintenance	216,229.39	165					
1244011	Prepays - Income Taxes - State	(14,455,992.30)	143					
1244011	Prepays - Income Taxes - State	14,458,585.30	143					
1244021	PPS-incTxRef Claim-S	-	143					
1245001	Prepays - Other	0.00	165					
1245006	Prepays - Other Brand Advertising RE	0.00	165					
1245026	Prepays - Other Energy Supply	(576,367.34)	165					
1245041	Prepays - Other Distribution Utility	(0.04)	165					
1245056	Prepays - Other Nuclear	5,913,013.41	165					
1245071	Prepays - Other Commercial Accounting	-	165					
1245081	Prepays - Other Rent/Lease	499,572.84	165					
1245091	Prepays - Other Benefits	(0.45)	165					
1245096	Prepays - Other DSM	974,698.42	165					
1245106	Prepays - Other - Regulatory Fees	1,119,549.13	165					
1248016	Prepaid Interest - Commercial Paper	15,375.00	165					
1248101	AR - Other Claims Reimb	3,574,510.82	143					
1248106	AR - Other Claims Reimb Legal Exp	1,030,834.90	143					
1281001	Plant in Service	18,887,205,372.98	101-14					
1281006	Plant in Service - ARC	123,099,547.67	101-14					
1281011	Plant Held for Future Use	13,560,939.33	101-14					
1281016	Plant Pre-Funded AFUDC GAAP	(207,239,600.60)	253					
1281026	Plant Purchased Sold - Electric	0.03	101-14					
1281031	Plant Acquisition Adjustment - Electric	532,495.01	101-14					
1281036	Completed Construction Not Unitized	2,148,142,057.70	101-14					
1282001	CWIP	859,788,157.63	107					
1282006	CWIP - Suspense Late Entries	2,245,381.20	107					
1282011	CWIP - Pre-Funded AFUDC GAAP	(16,725,967.98)	253					
1282016	CWIP NU	2,420,088.72	121					
1283006	Plant In Service Non Utility	9,982,002.75	121					
1283016	Compl Constr Not Unitized Non Utility	253,750.94	121					
1311001	Accumulated Depreciation	(7,703,071,226.13)	108-15					
1311006	Accumulated Depr - Pre-Funded AFUDC GAAP	49,857,245.08	253					
1311011	Accumulated Theoretical Reserve Amortization	233,019,544.52	182.3					
1311016	Accumulated Theoretical Reserve Amort Interchange	24,774,385.54	182.3					
1311021	Accumulated Depreciation - ARO	(179,100,436.26)	108-15					
1311026	Accumulated Depreciation - RWIP	84,217,398.07	108-15					
DEFERRED CREDITS								
				55				
				56	252 Customer Advances for Construction (252)	(11,059,858)		(11,059,858)
				57	255 Accumulated Deferred Investment Tax Credits (255)	(19,679,171)		(19,679,171)
				58	256 Deferred Gains from Disposition of Utility Plant (256)	-		-
				59	253 Other Deferred Credits (253)	(335,156,217)		(335,156,217)
				60	254 Other Regulatory Liabilities (254)	(3,768,892,110)	(3,843,165)	(3,772,735,275)
				61	257 Unamortized Gain on Reacquired Debt (257)	-		-
				62	281 Accum. Deferred Income Taxes-Accel. Amort. (281)	(26,891,855)		(26,891,855)
				63	282 Accum. Deferred Income Taxes-Other Property (282)	(2,280,164,238)		(2,280,164,238)
				64	283 Accum. Deferred Income Taxes-Other (283)	(298,131,748)	(169,573,006)	(467,704,754)
				65	65 Other Deferred Credits (lines 56 through 64)	(6,739,975,196)	(173,416,171)	(6,913,391,368)
				66	66 TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 & 65)	\$ (22,674,813,822)	\$ (173,416,171.00)	\$ (22,848,229,995)

Northern States Power Company

Reconcile 2019 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-3

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1311031	RWIP Suspense Late Entries	(0.01)	108-15					
1311036	Accumulated Amortization	(446,042,469.88)	108-15					
1311041	Accumulated Amortization - Plant Acqu Adj	(237,984.30)	108-15					
1311051	Accumulated Depreciation - RWIP - Non-Utility	2,379.77	122					
1311056	Accumulated Depreciation - Non-Utility	(8,922,234.51)	122					
1341001	Nuclear Fuel in Progress	155,101,173.85	120.1					
1341006	Nuclear Fuel in Stk	-	120.2					
1341013	Nuclear Fuel Assemblies in Reactor	639,616,306.03	120.3					
1341016	Spent Nuclear Fuel	2,115,008,717.77	120.4					
1361001	Accumulated Depr - Nuclear Fuel Assemblies	(2,535,855,471.97)	120.5					
1381001	External Qualified Fund - Decomm	2,413,141,712.05	128					
1381006	External Qualified Fund - Decomm - Tax	26,434,443.00	128					
1382001	Economic Development Investment	558,150.00	124					
1401001	Reg Asset ARO LT	2,336,307,366.74	182.3					
1401006	Reg Asset ARO LT	(504,745,618.12)	254					
1402001	RA Non-Qualified Pension LT	571,530.35	182.3					
1402006	RA Qualified Pension LT	427,438,804.85	182.3					
1402011	RA Retiree Medical	25,573,439.44	182.3					
1402016	RA Pension Costs	(84,274,540.43)	182.3					
1403001	RA CIP - DSM	0.00	182.3					
1403016	RA CIP-DSM Incentive (Def Debit)	13,523,345.05	186					
1404001	RA Def Tax Credit and Int	5,355,987.84	186					
1405001	RA Income Tax ASC 740 (FAS 109)	114,746,355.49	182.3					
1405008	RA Nonplant ADIT Rate Change DTL LT	132,234,769.34	182.3					
1406006	RA Depreciation Deferral	7,043,815.81	182.3					
1407001	RA Derivatives	62,133,375.55	182.3					
1408001	RA Environmental	11,838,216.96	182.3					
1409006	RA Unrecovered Purchased Gas Costs	5,719,898.66	191					
1410001	RA Lease Normalization	36,433,463.95	182.3					
1411001	RA Loss on Reacq Debt	13,808,807.22	189					
1414001	RA Nuclear Outage Deferral	16,935,997.57	182.3					
1415006	RA City Requested Facility Surcharge	77,479.29	182.3					
1415026	RA GUIC Rider	-	182.3					
1415046	RA Property Tax Deferral	-	182.3					
1415092	RA Other Reg Asset LT	107,267,386.66	182.3					
1415094	RA EV Tariff	615,305.48	182.3					
1416001	RA Other Deferred Debits LT	3,567,609.50	186					
1418006	RA State Commission Adjustment	3,426,250.00	182.3					
1419001	RA Formula Rates	5,834,606.88	182.3					
1420001	RA Unrecovered Plant Costs	88,835,790.03	182.2					
1451001	Derivative Non-Current Assets	9,236,041.90	175.2					
1461001	Oper Lease ROU Asset	563,804,868.10	101-14					
1471008	Inv in Subsidiary-CS-UP&L	980,476.54	123.1					
1471024	Inv in Subsidiary-CS-NSP Nucl	1,574,178.54	123.1					
1472041	WTP Premiums	2,070,528.35	124					
1472046	WTP GCSV	89,173,110.32	124					
1472051	WTP Loans	(36,256,253.81)	124					
1472056	Low Income Housing - Inv Cost Basis	1,000,000.00	124					
1472061	Low Income Housing - Amortization	(1,000,000.00)	124					
1473001	Other Investments - Sub Ledger	49,610.30	124					
1473011	Noncurrent Income Tax Receivable - Federal	1,508,566.00	186					
1473021	Noncurrent Income Tax Receivable - State	293,876.00	186					
1473041	NoncurrentTxRecJTBF	6,375,478.74	283					
1473061	Noncurrent Inc Tx Receiv-UnrecogTxBenefit-St Temp	2,043,679.23	283					
1473081	Noncurrent Interest Receivable - UnrecogTaxBenefit	-	186					
1473091	Noncurrent Interest Receivable - Income Tax Audit	156,266.00	186					
1473101	Contracts Receivable	816,173.59	186					
1473116	NR-3rd Party	4,330,006.74	186					
1475001	Unamortized Debt Expense	47,723,599.28	181					
1476011	Prelim Survey and Investig Chgs	(0.00)	183					
1476021	Non Prod Costs-PTO	(0.00)	184					
1476026	NonProdCosts-PTO-NMC	0.00	184					
1476171	Active Health Care	0.00	184					
1476176	Active Health Care	0.00	184					
1476211	Benefits Non-Service	0.00	184					

Northern States Power Company

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GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1476221	FICA	0.00	184					
1476226	FICA - NMC	(0.00)	184					
1476291	WC Ld Cost - FAS 112	(0.00)	184					
1476341	Transportation Cirgs	-	184					
1476351	PR Related Cirgs	(0.00)	184					
1476406	Deferred Debit - Debt Issuance Expense	20,092.00	186					
1476451	Deferred Debit - JOA and RP Share on MTM	1,771,092.00	186					
1477001	Nonplant Deferred Tax Asset - Federal	535,522,421.75	190					
1477011	Accumulated Deferred Income Tax - Fed Plant	244,131,574.15	190					
1477021	Nonplant Deferred Tax Asset - State	69,424,367.76	190					
1477031	Accumulated Deferred Income Tax - St Plant	76,851,293.71	190					
1477041	FAS 109 - Rate Change Federal	(101,822,399.70)	190					
1477042	Nonplant ADIT Rate Change DTA - Federal	8,353,759.64	190					
1477051	FAS 109 - Rate Change State	(9,838,947.15)	190					
1477052	Nonplant ADIT Rate Change DTA - State	3,933,724.11	190					
1477061	Unamortized ITC - Federal	5,618,829.50	190					
1477071	Unamortized ITC - State	2,645,865.52	190					
1477072	Nonplant Federal Gross-up ND ITC	2,060,728.42	190					
1477081	Deferred Tax Asset (UTB) - Federal Temporary	(10,715,773.97)	283					
1477091	Deferred Tax Asset (UTB) - Federal Permanent	566,352.73	190					
1477101	Deferred Tax Asset (UTB) - State Temporary	(3,555,771.86)	283					
2000006	AP - Current LTD Other	(3,151.05)	224					
2000011	AP-Current Bond LTD	(300,000,000.00)	221					
2001001	Commercial Paper STD	(30,000,000.00)	231					
2020001	AP - Intercompany Netting	111,400,549.04	234					
2020002	AP - Intercompany Manual	1,500.00	234					
2020004	AP - Intercompany Non-Consolidated	(236,032,282.87)	234					
2020005	AP - Intercompany Non-Consolidated Netting	513,190,024.34	234					
2020006	AP - Intercompany Recon	(187,394,265.70)	234					
2020007	AP - Intercompany Recon Non-Consolidated	(279,644,619.35)	234					
2020101	Notes Payable - Intercompany	(1,450,000.00)	233					
2020201	NotesPay-UtilMoneyPl	-	233					
2020301	Dividends Payable - Intercompany	(94,318,525.00)	238					
2021001	AP - Reconciliation Account	(61,887,834.68)	232					
2021004	Goods Receipt Inv Receipt Clearing Acct	(2,493,011.00)	232					
2021010	AP - Reconciliation Account Nuclear	(14,538,731.34)	232					
2022001	AP - Federal Withholdings	(671,637.69)	241					
2022006	AP - FICA Withholding	(205,096.36)	241					
2022011	AP - State Withholding	(40,442.08)	241					
2022026	AP - Final Payroll Checks	(24,424.56)	232					
2022036	AP - Employee Union Dues	(161.56)	232					
2022041	AP - Employee United Way Fund	(30,580.11)	232					
2022051	AP - 401K Prog - Withholding	397.85	232					
2022053	AP - 401K Prog - Withholding Sterling	(5,263.00)	232					
2022056	AP - Union Welfare Fund	(2,087,891.59)	232					
2022061	AP - Payroll Empl Political Fund	766.34	232					
2022066	AP-PR Empl Polit Int	-	232					
2022071	AP - Flex Spend - CC and Healthcare	(310,482.17)	232					
2022076	AP - Payroll-Health Savings Acct HSA	22.00	232					
2022081	AP - Flex Spend - Transportation	(33,666.92)	232					
2022091	AP-PR Emp Auto Ins	-	232					
2024001	AP - Purchased Gas	(35,519,021.48)	232					
2024036	AP - Non-PGA	(74,618.28)	232					
2025001	AP - Purchased Power	(44,777,444.15)	232					
2025011	AP - Purchased Power - Capacity Cr Pay	-	232					
2025051	AP - Financial Trading	(2,330,217.14)	232					
2025071	AP - Wheeling	(18,797,168.86)	232					
2025081	AP - MISO Rev Shr	(464,600.26)	232					
2025106	AP-RTO-ISO-MISO	-	232					
2025107	AP - RTO - ISO - SPP NSPX	(31,064.25)	232					
2025111	AP - RTO - ISO - PJM	(1,427,127.00)	232					
2025116	AP-RTO-ISO-NYISO	(5,541.85)	232					
2025136	AP - RTO - ISO - ERCOT	0.00	232					
2025141	AP - RTO - ISO - Settlement Service	(161,540.91)	232					
2026001	AP - Unpaid Fuel and Freight	(23,366,472.46)	232					

Northern States Power Company

Reconcile 2019 GAAP to FERC Form 1
Balance Sheet (\$)

Schedule RB-3

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
2026002	Freight -Accrual	33,579.45	232					
2027001	AP - Heat Share - GO	(24,890.74)	232					
2027006	AP - Heat Share - Fargo	(706.23)	232					
2027011	AP - Heat Share - Sal Army-SF	(1,157.50)	232					
2027016	AP - Heat Share	6.00	232					
2027021	AP - HomeSmart	(501,847.00)	232					
2027026	AP - Voucher - Non - PAS	(9,743,673.23)	232					
2027051	AP-Unvouchered Inv	-	232					
2027056	AP - Unvouchered Invoices - Financial Operations	2,304,862.22	232					
2027061	AP - Unvouchered Invoices - Transmission	(2,606,634.57)	232					
2027066	AP - Unvouchered Invoices - Energy supply	(39,529,402.63)	232					
2027076	AP - Unvouchered Invoices - General Council	(225,734.98)	232					
2027081	AP - Unvouchered Invoices - Dist and Gas Ops	(5,249,774.37)	232					
2027086	AP-Unvoucherd Inv-SS	(4,044,698.09)	232					
2027091	AP - Unvouchered Invoices - Corporate Services	(238,438.17)	232					
2027096	AP - Unvouchered Invoices - Nuclear Generation	(20,877,261.98)	232					
2027101	AP - Unvouchered Invoices - Benefits	(328,054.58)	232					
2027106	AP - Unvouchered Invoices - Operational Services	(2,947,193.67)	232					
2027121	AP - Unvouch Regulatory Fees	(896,232.51)	232					
2027201	AP - CS PCard Liability	(1,989,977.40)	232					
2027206	AP - MN Work Comp Assessment	(347,367.00)	232					
2027236	AP - Misc Cash Adjust Reclass	(15,509,747.51)	232					
2027251	AP-Active Healthcare	-	232					
2027256	AP - Metropass	(23,948.00)	232					
2027266	AP - IBNR Medical Claims	(4,579,352.69)	232					
2027276	AP - Energy - CR Balances	(38,931,640.58)	232					
2027351	AP - Insurance	-	232					
2030001	AP - Unclaimed AP Checks	(1,375,012.24)	232					
2030006	AP - Unclaimed CRS Property	(277,364.06)	232					
2030021	AP - Unclaimed UHC Checks	(8,669.41)	232					
2031017	AP - Discount taken	(60,306.12)	232					
2032006	Franchise Fees - Non-Embedded	(14,380,030.51)	241					
2032036	Sales Tax	(13,816,622.37)	241					
2033046	AP-Joint Ventures	-	232					
2072001	RL CIP-DSM ST	(3,730,034.70)	254					
2073001	RL Derivatives ST	(7,759,333.00)	254					
2075006	RL Deferred Electric Fuel ST	(14,867,001.00)	254					
2078001	RL Low Income Program ST	(5,204,956.47)	254					
2079001	RL Margin Sharing ST	(9,299,816.05)	254					
2080001	RL NOL Tracker ST	(1,981,670.16)	254					
2080006	RL RDF Rider ST	-	254					
2080012	RL Other Reg Liab ST	(26,020,911.13)	254					
2080022	RL Infrastructure Tracker ST	(2,205,817.30)	254					
2080023	Regulatory Deferral ST	(5,265,873.64)	254					
2080041	RL Renewable Energy Standard Rider ST	0.00	254					
2080051	RL St Enr Plc Rdr ST	(445,602.15)	254					
2080056	RL Transmission Cost Recovery Rider ST	(7,896,304.93)	254					
2080061	RL Oth Def Tax Cred and Int	(6,800,524.81)	254					
2080062	RL NonPInt ADIT ST	(7,557,080.66)	254					
2081001	RL Service Quality ST	(850,000.00)	254					
2082001	RL DOE Settlement ST - Ordered	(22,988,539.25)	254					
2082003	RL DOE Settlement ST - Not Ordered	(4,043,198.34)	242					
2083001	RL Formula Rates ST	(14,088,556.33)	254					
2084001	Retail Refund	0.00	254					
2141001	Current Income Taxes Accrued - Federal	(4,665,184.15)	236					
2141011	Current Income Taxes Accrued - State	(3,657,009.77)	236					
2143001	Current Inc Tx Pay-UnrecogTxBenefit-Fed Temp	-	283					
2143011	Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	(6,093,820.00)	242					
2143021	Current Inc Tx Pay-UnrecogTxBenefit-St Temp	(642,610.00)	283					
2143031	Current Inc Tx Pay-UnrecogTxBenefit-St Perm	(1,331,545.00)	242					
2144001	State Property Tax	(216,506,196.35)	236					
2144011	RE Tax Payable	-	236					
2144041	Personal Property Tax - Coal Train	(9,567.00)	236					
2145002	Use Tax	(1,265,546.19)	236					
2146001	Employer Portion of FICA	(2,526,066.03)	236					

Northern States Power Company

Reconcile 2019 GAAP to FERC Form 1
Balance Sheet (\$)

Schedule RB-3

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
2146011	Federal Unemployment Tax	(3,923.42)	236					
2146021	State Unemployment Tax	(94,741.17)	236					
2171001	Accrued Interest - Long Term Debt	(70,527,916.82)	237					
2172001	Bank Borrowing Fees	(123,531.37)	237					
2172026	Current Interest Payable - UnrecogTaxBenefit	(1,571,884.00)	232					
2172031	Current Interest Payable - Income Tax Audit	-	237					
2211001	Derivative Current Liabilities	(32,912,628.32)	244					
2211021	Current Derivatives Liab - Collateral	7,868,840.00	244					
2211026	Current Derivatives Liab - Option Premium	-	244					
2241001	AP - Salaries and Wages	(13,029,236.57)	232					
2241011	AP - Payroll Advances	(738.99)	232					
2241016	AP-Net Payrolls	1,906.17	232					
2241021	AP - Wage Assignments	(2,658.56)	232					
2242001	AP - Severance	(0.02)	232					
2242006	AP - Severance - Customer Care	(90,953.88)	232					
2243001	AP - Cash Retention	249,363.42	232					
2243006	AP - Non Union Incentive Plan	(16,873,133.52)	232					
2243011	AP-EMNonUnionIncPlan	-	232					
2243021	AP - Executive PSP - Current	(2,463,995.99)	232					
2243026	Xcelebrate Recognition Program	(256,942.20)	232					
2244001	AP - Vacation Liability	(22,025,381.86)	232					
2244006	AP - Vacation Liability - NMC	(2,443,783.72)	232					
2244011	AP - 401K - Co Match	(9,834,293.95)	232					
2244021	AP - Employer Ret Contributions	(992,590.64)	232					
2244031	AP - NonQualified Pen Post 158	(499,000.00)	242					
2244036	AP - Retiree Med	(4,348,000.00)	242					
2246016	Customer Prepayments - Capital CIAC	(22,439.52)	253					
2246028	Curr Deferred Lease Exp-PPAs	-	253					
2246031	Def Gas Loss Reimb	-	242					
2246032	RDF Obligation ST	(36,088,835.43)	253					
2246036	Pole Contact Rentals	(492,800.22)	242					
2246041	Provision for Inj and Dam - Suits Pending	(650,000.00)	242					
2246041	Provision for Inj and Dam - Suits Pending	(225,000.00)	242					

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2019 Mn Jurisdiction Annual Report	Rate Base Line #	Valuation Method		
UTILITY PLANT									
1									
2	101-14	Utility Plant (101-106, 114)	\$	21,736,345,281	Yes	1	18,789,827,068	1	BOY/EOY
3	107	Construction Work in Progress (107)		862,033,516	Yes	4	743,532,196	4	BOY/EOY
4		TOTAL Utility Plant (Enter Total of lines 2 and 3)		22,598,378,797					
5	108-15	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)		(8,764,541,100)	Yes	2	(8,613,400,401)	2	BOY/EOY
6		Net Utility Plant (Enter Total of line 4 less 5)		13,833,837,697					
7	120.1	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)		155,101,174	Yes	1			
8	120.2	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		-	Yes	1			
9	120.3	Nuclear Fuel Assemblies in Reactor (120.3)		639,616,306	Yes	1			
10	120.4	Spent Nuclear Fuel (120.4)		2,115,008,718	Yes	1			
11	120.6	Nuclear Fuel Under Capital Leases (120.6)		-					
12	120.5	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		(2,535,855,472)	Yes	2			
13		Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		373,870,726					
14		Net Utility Plant (Enter Total of lines 6 and 13)		14,207,708,423					
15	116	Utility Plant Adjustment (116)		-					
16	117	Gas Stored Underground -Non current (117)		-					
OTHER PROPERTY & INVESTMENTS									
17									
18	121	Nonutility property (121)		12,655,865	No				
19	122	(Less) Accum. Prov. For Depr. and Amort. (122)		(8,919,855)	No				
20	123	Investments in Associates Companies (123)		-					
21	123.1	Investments in Subsidiary Companies (123.1)		2,554,655	No				
22		(For Cost of Account 123.1, See Footnote Page 224, line 42)		-					
23		Noncurrent Portion of Allowances		-					
24	124	Other investments (124)		55,595,145	No				
25	125	Sinking Funds (125)		-					
26	126	Depreciation Funds (126)		-					
27	127	Amortization Fund - Federal (127)		-					
28	128	Other Special Funds (128)		2,439,576,155	No				
29	129	Special Funds (Non-major) only (129)		-					
30	175.2	Long-Term Portion of Derivative Assets (175.2)		9,236,042	No				
31	176.2	Long-Term Portion of Derivative Assets - Hedges (176)		-					
32		TOTAL Other Property and Investments (Line 18-21 and 23-31)		2,510,698,007					
CURRENT AND ACCRUED ASSETS									
33									
34	130	Cash and Working Funds (Non-major only) (130)		-					
35	131	Cash (131)		3,386,897	No				
36	132-4	Special Deposits (132-134)		33,430,194	No				
37	135	Working Fund (135)		121,720	Yes	10	(8,467,483)	10	13 Month Ave
38	136	Temporary Cash Investments (136)		95,001,371	No				
39	141	Notes Receivables (141)		-					
40	142	Customer Account Receivable (142)		310,160,238	No		(8,467,483)	10	13 Month Average
41	143	Other Accounts Receivable (143)		77,094,043	Yes	9 or 10	85,593,960	9	BOY/EOY
42	144	(Less) Accum. Prov. For Uncollectible Accts. Cr (144)		(22,959,783)	No				
43	145	Notes Receivable from Associate Companies (145)		-					
44	146	Accounts Receivables from Assoc. Companies (146)		44,203,143	No				
45	151	Fuel Stock (151)		104,964,238	Yes	8	73,793,229	8	13 Month Ave
46	152	Fuel Stock Expenses Undistributed (152)		-					
47	153	Residuals (Elec) and Extracted Products (153)		-					
48	154	Plants Materials and Operating Supplies (154)		174,000,028	Yes	7	151,989,645	7	13 Month Ave
49	155	Merchandise (155)		868,475	No				
50	156	Other Material and Supplies (156)		-	No				
51	157	Nuclear Materials held for Sale (157)		-					
52	158.1-2	Allowances (158.1 and 158.2)		738,160					
53	158.2	(Less) Noncurrent Portion of Allowances		-					
54	163	Stores Expenses Undistributed (163)		-					
55	164.1	Gas Stored Underground - Current (164.1)		21,749,241	No				
56	164.2-3	LNG Stored and Held for Processing (164.2-164.3)		2,441,952	No				
57	165	Prepayments (165)		18,600,951	Yes	12	69,187,919	12	13 Month Average
58	166-7	Advances for Gas (166-167)		-					

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2019 Mn Jurisdiction Annual Report	Rate Base Line #	Valuation Method
59	171 Interest and Dividends Receivable (171)	186,872					
60	172 Rents Receivable (172)	714,860	No				
61	173 Accrued Utility Revenues (173)	250,698,276	No				
62	174 Miscellaneous Current and Accrued Assets (174)	-	No				
63	175 Derivative Instrument Assets (175)	41,721,833	No				
64	175.2 (Less) Long-Term Portion of Derivative Instrument Assets (175)	(9,236,042)	No				
65	176 Derivative Instrument Assets - Hedges (176)	-	No				
66	176.2 (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-					
67	Total Current and Accrued Assets (Lines 34 through 66)	<u>1,147,886,667</u>					
68	DEFERRED DEBITS						
69	181 Unamortized Debt Expenses (181)	47,723,599	No				
70	182.1 Extraordinary Property Losses (182.1)	-					
71	182.2 Unrecovered Plant and Regulatory Study Costs (182.2)	96,600,152			(8,467,483)	10	13 Month Average
72	182.3 Other Regulatory Assets (182.3)	3,765,742,401	Yes	9 or 10 or 13	85,593,960	9	BOY/EOY
73	183 Preliminary Survey and Investigation Charges (183)	-	No		99,356,885	13	
74	183.1 Preliminary Natural Gas Supply Survey and Investigation Charges (183.1)	-					
75	183.2 Other Preliminary Survey and Investigation Charges (183.2)	-					
76	184 Clearing Accounts (184)	-	Yes	9	(8,467,483)	10	13 Month Average
77	185 Temporary Facilities (185)	-			(8,467,483)	10	13 Month Average
78	186 Miscellaneous Deferred Debits (186)	37,462,823	Yes	9 or 10	85,593,960	9	BOY/EOY
79	187 Deferred Losses from Disposition of Utility Plant (187)	-					
80	188 Research, Development and Demonstration Expenditures (188)	-					
81	189 Unamortized loss and Reacquired Debt (189)	15,504,676	No				
82	190 Accumulated Deferred Income Taxes (190)	1,007,020,576	Yes (See below)				
83	191 Unrecovered Purchase Gas Costs (191)	11,882,671	No				
84	Total Deferred Debits (lines 69 through 83)	<u>4,981,936,898</u>					
85	TOTAL ASSETS (lines 14-16, 32, 67 and 84)	<u>22,848,229,995</u>					
1	PROPRIETARY CAPITAL						
2	201 Common Stock Issued (201)	(10,000)	No				
3	204 Preferred Stock Issued (204)	-					
4	202-5 Capital Stocked Subscribed (202, 205)	-					
5	203-6 Stock Liability for Conversion (203, 206)	-					
6	207 Premium on Capital Stock (207)	(479,282,529)	No				
7	208-11 Other Paid-In Capital (208-211)	(3,588,600,285)					
8	212 Installments Received on Capital Stock (212)	-					
9	213 (Less) Discount on Capital Stock (213)	-					
10	214 (Less) Capital Stock Expense (214)	-					
11	215-6 Retained Earnings (215, 215.1, 216)	(2,039,479,389)	No				
12	216.1 Unappropriated Undistributed Subsidiary Earnings (216.1)	3,077,581	No				
13	217 (Less) Reacquired Capital Stock (217)	-					
14	218 Noncorporate Proprietorship (Non-major only) (218)	-					
15	219 Accumulated Other Comprehensive Income (219)	22,466,683	Yes	9	85,593,960	9	BOY/EOY
16	Total Proprietary Capital (lines 2 through 15)	<u>(6,081,827,939)</u>					
17	LONG-TERM DEBT						
18	221 Bonds (221)	(5,600,000,000)	No				
19	222 (Less) Reaquired Bonds (222)	-					
20	223 Advances from Associates Companies (223)	-					
21	224 Other Long-Term Debt (224)	(8,843)	No				
22	225 Unamortized Premium on Long-Term Debt (225)	-					
23	226 (Less) Unamortized Discount on Long-Term Debt (226)	30,976,065	No				
24	Total Long-Term Debt (lines 18 through 24)	<u>(5,569,032,778)</u>					
25	OTHER NONCURRENT LIABILITIES						
26	227 Obligations Under Capital Leases - Noncurrent (227)	(525,668,336)					
27	228.1 Accum. Prov. for Property Insurance (228.1)	-					
28	228.2 Accum. Prov. for Injuries and Damages (228.2)	-	No				
29	228.3 Accum. Prov. for Pensions and Benefits (228.3)	(195,518,000)	Yes	9	85,593,960	9	BOY/EOY
30	228.4 Accum. Miscellaneous Operating Provisions (228.4)	-					
31	229 Accumulated Provision for Rate Refunds (229)	(23,816,240)	No				

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2019 Mn Jurisdiction Annual Report	Rate Base Line #	Valuation Method
32	244.2 Long-Term Portion of Derivative Instrument Liabilities	(110,219,460)	No				
33	245.2 Long-Term Portion of Derivative Instrument Liabilities - Hedges	-					
34	230 Asset Retirement Obligations (230)	(2,280,306,478)	No				
35	Total Other Noncurrent Liabilities (lines 26 through 35)	(3,135,528,514)					
CURRENT AND ACCRUED LIABILITIES							
36	231 Notes Payable (231)	(30,000,000)	No		(8,467,483)	10	13 Month Average
38	232 Accounts Payable (232)	(426,155,381)	Yes	9 or 10	85,593,960	9	BOY/EOY
39	233 Notes Payable to Associated Companies (233)	(1,450,000)	No				
40	234 Accounts Payable to Associated Companies (234)	(78,479,095)	No				
41	235 Customer Deposits (235)	(46,389,835)	Yes	11	(49,948,491)	11	13 Month Average
42	236 Taxes Accrued (236)	(228,728,234)	No				
43	237 Interest Accrued (237)	(70,651,448)	No				
44	238 Dividends Declared (238)	(94,318,525)	No				
45	239 Matured Long-Term Debt (239)	-					
46	240 Matured Interest (240)	-					
47	241 Tax Collections Payable (241)	(29,113,829)	No				
48	242 Miscellaneous Current and Accrued Liabilities (242)	(38,116,391)	Yes	9	85,593,960	9	BOY/EOY
49	243 Obligations under Capital Leases - Current (243)	(80,002,870)					
50	244 Derivative Instrument Liabilities (244)	(135,263,248)	No				
51	244.2 (Less) Long-Term Portion of Derivative Instrument Liabilities	110,219,460	No				
52	245 Derivative Instrument Liabilities - Hedges (245)	-	No				
53	245.2 (Less) Long-Term Portion of Derivative Instrument Liabilities -Hedges	-					
54	Total Current and Accrued Liabilities (lines 38 through 55)	(1,148,449,396)					
DEFERRED CREDITS							
55	252 Customer Advances for Construction (252)	(11,059,858)	Yes	10	(8,467,483)	10	13 Month Average
57	255 Accumulated Deferred Investment Tax Credits (255)	(19,679,171)	No				
58	256 Deferred Gains from Disposition of Utility Plant (256)	-					
59	253 Other Deferred Credits (253)	(335,156,217)	Yes	9	85,593,960	9	BOY/EOY
60	254 Other Regulatory Liabilities (254)	(3,772,735,275)	Yes	9 or 10 or 13	85,593,960	9	BOY/EOY
61	257 Unamortized Gain on Reacquired Debt (257)	-			(8,467,483)	10	13 Month Average
62	281 Accum. Deferred Income Taxes-Accel. Amort. (281)	(26,891,855)	Yes	5	99,356,885	13	
63	282 Accum. Deferred Income Taxes-Other Property (282)	(2,280,164,238)	Yes	5			
64	283 Accum. Deferred Income Taxes-Other (283)	(467,704,754)	Yes	5	(2,361,690,964)	5	BOY/EOY
65	Other Deferred Credits (lines 56 through 64)	(6,913,391,368)					
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 & 65)	\$ (22,848,229,995)					

2019 Jurisdiction Ann Rpt

Plant Investment	18,789,827,068	Line 1
Depreciation Reserve	(8,613,400,401)	Line 2
Net Utility Plant	10,176,426,667	Line 3
CWIP	743,532,196	Line 4
Total Accum Deferred Taxes	(2,361,690,964)	Line 5
Cash Working Capital	0	Line 6
Materials and Supplies	151,989,645	Line 7
Fuel Inventory	73,793,229	Line 8
Non-plant Assets and Liabilities	85,593,960	Line 9
Customer Advances	(8,467,483)	Line 10
Customer Deposits	(49,948,491)	Line 11
Prepays and Other	69,187,919	Line 12
Regulatory Amortizations	99,356,885	Line 13
Total Rate Base	8,979,773,563	

Northern States Power Company

Reconcile 2020 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-5

GAAP BASIS TRIAL BALANCE				Pencil Reclass To Ferc Form					
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form	
1000001	Cash - Broker Trading	3,871,985.11	131						
1000006	Cash - Main Account	1,205,983.95	232						
1000011	Cash - Remittance Processing	8,026,913.00	232						
1000046	Cash - Other	15,156,910.97	232						
1000101	Outstanding Checks - AP	(11,789,835.78)	232						
1000102	Payment Reconciliation Account - Nuclear	(6,848,170.04)	232						
1000111	Outstanding Checks - CRS	(5,751,802.10)	232						
1001001	Petty Cash - Working Funds	46,200.00	135						
1001016	Petty Cash - Right of Way	73,000.00	135						
1003001	Temporary Cash Investments - General	41,717,209.17	136						
1030001	AR - Intercompany Netting	(109,353,389.05)	146						
1030002	AR - Intercompany Manual	29,331.97	146						
1030004	AR - Intercompany Non-Consolidated	172,846,982.15	146						
1030005	AR - Intercompany Non-Consolidated Netting	(671,329,126.29)	146						
1030006	AR - Intercompany Recon	141,537,029.29	146						
1030007	AR - Intercompany Recon Non-Consolidated	508,805,629.92	146						
1032001	AR - Customer General	(504,028.70)	142						
1032006	AR - Customer Commodity	306,668,583.38	142						
1032011	AR - Customer Gas Transport	520,007.48	142						
1032016	AR - Customer NonCommodity - W	5,133,577.44	142						
1032021	AR - Customer NonCommodity - NW	459,576.15	142						
1032026	AR - Customer Franchise Tax	8,313,177.81	142						
1032031	AR - Customer Sales Tax	17,370,625.65	142						
1032036	AR - Customer Service Policy	4,999,677.98	142						
1032041	AR - Customer Outdoor Street Lighting	66,488.29	142						
1032051	AR CIAC CRS Suspende	(3,542,870.55)	142						
1032061	AR - Customer EPP Control	5,568,446.32	142						
1032071	AR - Customer Wholesale	21,433.95	142						
1032081	AR - Customer Suspende - CRS	9,939,447.37	142						
1032201	Clearing - Customer AR - Remittance	6,523,753.49	142						
1032251	AR - Customer Other	2,434.65	142						
1033001	Rents Receivable	16,788.02	172						
1033011	Rents Receivable - Pole Contacts	669,525.05	172						
1033061	Climg-Cash Mgmt Dept	(228,000.00)	143						
1033071	Climg-Centre Pointe	25,692.81	143						
1033191	Returned Items - Operating Companies	40,676.72	143						
1033196	Returned Items - Remittance	76,069.11	143						
1033241	Bank Adjustments - Remittance	29,337.52	143						
1033291	AR - Customer - NonRegulated	2,267,639.09	143						
1033296	AR - Customer - Damage Claims	2,176,414.61	143						
1033301	AR - Customer - Rents	16,641.19	172						
1033351	AR-Other	435,000.00	143						
1033356	AR - Other - Sundry Wheeling - GO	18,565,082.41	143						
1033361	AR - Other - Elect Financial Trdg	1,623,933.31	143						
1033366	AR - Other - Electric ISO Trading	7,441,471.80	143						
1033376	AR - Other - HomeSmart	317,992.17	143						
1033421	AR - Employee Advances	120.00	135						
1033431	AR - Pcard Employee Receivable	3,059.18	143						
1033441	AR - Employee Benefits - Billing	2,863.35	143						
1033446	AR - Other Sundry Employee Benefits	18,766.37	143						
1033476	AR - Construction Clearing	4,046,334.71	143						
1033481	AR - Sundries	1,003,610.59	143						
1033516	AR-Trans Gen-Inter	360,067.01	143						
1033541	AR - Due from RRT	1,281,172.02	143						
1033551	AR - Due from USA	63,992.51	143						
1033556	AR - Miscellaneous	364,855.59	143						
1033571	AR-Insurance Refund	10,149,197.12	143						
1033576	AR - Miscellaneous - Prairieland	226,285.60	143						
1033581	AR - Miscellaneous - City of Red Wing	23,232.39	143						
1033586	AR-RedWing PortAuth	4,240.00	143						
1033591	AR - Miscellaneous - Regulatory	454,822.55	143						
1033601	AR - EnXco Sub Tran Wind	778.89	143						
1036016	Provision for Customer AR - Energy Markets	(374,691.00)	144						
1036066	Provision for Bad Debt - Commodity	(29,935,074.27)	144						
				1	UTILITY PLANT				
				2	101-14	Utility Plant (101-106, 114)	\$ 23,041,860,697	\$ 23,041,860,697	
				3	107	Construction Work in Progress (107)	1,171,453,675	1,171,453,675	
				4		TOTAL Utility Plant (Enter Total of lines 2 and 3)	24,213,314,372	24,213,314,372	
				5	108-15	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	(9,318,564,314)	(9,318,564,314)	
				6		Net Utility Plant (Enter Total of line 4 less 5)	14,894,750,058	14,894,750,058	
				7	120.1	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	135,797,133	135,797,133	
				8	120.2	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	-	-	
				9	120.3	Nuclear Fuel Assemblies in Reactor (120.3)	559,743,218	559,743,218	
				10	120.4	Spent Nuclear Fuel (120.4)	2,274,128,026	2,274,128,026	
				11	120.6	Nuclear Fuel Under Capital Leases (120.6)	-	-	
				12	120.5	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	(2,659,339,314)	(2,659,339,314)	
				13		Net Nuclear Fuel (Enter Total of lines 7-11 less 12)	310,329,063	310,329,063	
				14		Net Utility Plant (Enter Total of lines 6 and 13)	15,205,079,121	15,205,079,121	
				15	116	Utility Plant Adjustment (116)	-	-	
				16	117	Gas Stored Underground -Non current (117)	-	-	
				17	OTHER PROPERTY & INVESTMENTS				
				18	121	Nonutility property (121)	19,233,675	19,233,675	
				19	122	(Less) Accum. Prov. For Depr. and Amort. (122)	(9,965,131)	(9,965,131)	
				20	123	Investments in Associate Companies (123)	-	-	
				21	123.1	Investments in Subsidiary Companies (123.1)	2,552,605	2,552,605	
				22		(For Cost of Account 123.1, See Footnote Page 224, line 42)	-	-	
				23		Noncurrent Portion of Allowances	-	-	
				24	124	Other investments (124)	53,925,426	53,925,426	
				25	125	Sinking Funds (125)	-	-	
				26	126	Depreciation Funds (126)	-	-	
				27	127	Amortization Fund - Federal (127)	-	-	
				28	128	Other Special Funds (128)	2,776,449,233	2,776,449,233	
				29	129	Special Funds (Non-major) only (129)	-	-	
				30	175.2	Long-Term Portion of Derivative Assets (175.2)	4,624,047	4,624,047	
				31	176.2	Long-Term Portion of Derivative Assets - Hedges (176)	-	-	
				32		TOTAL Other Property and Investments (Line 18-21 and 23-31)	2,846,819,856	2,846,819,856	
					CURRENT AND ACCRUED ASSETS				
				34	130	Cash and Working Funds (Non-major only) (130)	-	-	
				35	131	Cash (131)	3,871,985	3,871,985	
				36	132-4	Special Deposits (132-134)	3,814,203	3,814,203	
				37	135	Working Fund (135)	119,320	119,320	
				38	136	Temporary Cash Investments (136)	41,717,209	41,717,209	
				39	141	Notes Receivables (141)	-	-	
				40	142	Customer Account Receivable (142)	361,540,332	361,540,332	
				41	143	Other Accounts Receivable (143)	63,984,346	63,984,346	
				42	144	(Less) Accum. Prov. For Uncollectible Accts. Cr (144)	(33,808,878)	(33,808,878)	
				43	145	Notes Receivable from Associate Companies (145)	-	-	
				44	146	Accounts Receivables from Assoc. Companies (146)	42,536,458	42,536,458	
				45	151	Fuel Stock (151)	92,325,796	92,325,796	
				46	152	Fuel Stock Expenses Undistributed (152)	-	-	
				47	153	Residuals (Elec) and Extracted Products (153)	-	-	
				48	154	Plants Materials and Operating Supplies (154)	177,806,924	177,806,924	
				49	155	Merchandise (155)	284,535	284,535	
				50	156	Other Material and Supplies (156)	-	-	
				51	157	Nuclear Materials held for Sale (157)	-	-	
				52	158.1-2	Allowances (158.1 and 158.2)	85,160	85,160	
				53	158.2	(Less) Noncurrent Portion of Allowances	-	-	
				54	163	Stores Expenses Undistributed (163)	-	-	
				55	164.1	Gas Stored Underground - Current (164.1)	22,208,411	22,208,411	
				56	164.2-3	LNG Stored and Held for Processing (164.2-164.3)	2,726,625	2,726,625	
				57	165	Prepayments (165)	27,113,708	27,113,708	
				58	166-7	Advances for Gas (166-167)	-	-	
				59	171	Interest and Dividends Receivable (171)	1,006,454	1,006,454	
				60	172	Rents Receivable (172)	702,954	702,954	
				61	173	Accrued Utility Revenues (173)	248,965,226	248,965,226	

Northern States Power Company

Reconcile 2020 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-5

GAAP BASIS TRIAL BALANCE				FERC FORM 1 TRIAL BALANCE				
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1036071	Provision for Bad Debt - NonCommodity	(134,369.59)	144	62	174 Miscellaneous Current and Accrued Assets (174)	-	-	-
1036076	Provision for Bad Debt - Interest	(967,080.38)	144	63	175 Derivative Instrument Assets (175)	21,593,499	-	21,593,499
1036126	Provision for Unclaimed - Other Non-Comm notw Com	(383,364.08)	144	64	175.2 (Less) Long-Term Portion of Derivative Instrument Assets (175)	(4,624,047)	-	(4,624,047)
1036131	Provision for Unclaimed - NonRegulated	(578,770.72)	144	65	176 Derivative Instrument Assets - Hedges (176)	-	-	-
1036136	Provision for Unclaimed - Damage Claims	(194,500.32)	144	66	176.2 (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-	-	-
1036141	ProvUncl-Rents	(5,434.99)	144	67	Total Current and Accrued Assets (Lines 34 through 66)	1,073,970,220	-	1,073,970,220
1036146	Provision for Unclaimed - ODL	(18,626.86)	144					
1036191	Provision - Other	(371,586.24)	144					
1037011	CurrIntRec-IncTxAud	1,006,454.00	171	68	DEFERRED DEBITS			
1038011	CurrIncTxRecUTBST	876,040.00	283	69	181 Unamortized Debt Expenses (181)	54,241,490	-	54,241,490
1041011	AR - SMMPA - FAS 106	330,177.92	143	70	182.1 Extraordinary Property Losses (182.1)	-	-	-
1081001	AR - Unbilled Revenue - Retail	242,800,301.57	173	71	182.2 Unrecovered Plant and Regulatory Study Costs (182.2)	88,805,434	-	88,805,434
1081011	AR - Unbilled Revenue - Wholesale	1,173,308.78	173	72	182.3 Other Regulatory Assets (182.3)	3,890,950,092	-	3,890,950,092
1081021	AR - Unbilled - Trading	4,991,615.72	173	73	183 Preliminary Survey and Investigation Charges (183)	2,489,728	-	2,489,728
1081035	AR - Unbilled - Allowances - CECL	(845,379.70)	144	74	183.1 Preliminary Natural Gas Supply Survey and Investigation Charges (183.1)	-	-	-
1101072	Plant Materials and Supplies - NMC Stand Alone	128,748,479.50	154	75	183.2 Other Preliminary Survey and Investigation Charges (183.2)	-	-	-
1101082	Plant Materials and Supplies - ES Inv Control	54,287,701.36	154	76	184 Clearing Accounts (184)	-	-	-
1101251	Allowance for Obsolete Reserve	(137,838.19)	154	77	185 Temporary Facilities (185)	-	-	-
1101256	Allowance for Obsolete Reserve - Nuclear	(1,739,468.53)	154	78	186 Miscellaneous Deferred Debits (186)	48,224,868	-	48,224,868
1101301	Allowance for Obsolete Reserve - Energy Supply	(736,134.75)	154	79	187 Deferred Losses from Disposition of Utility Plant (187)	-	-	-
1103001	Suspense Items	47,953.00	154	80	188 Research, Development and Demonstration Expenditures (188)	-	-	-
1103051	General Materials and Supplies-Cr Joint-Sherco	(2,663,768.21)	154	81	189 Unamortized loss and Reacquired Debt (189)	13,808,807	-	13,808,807
1103201	Merchandise	284,534.53	155	82	190 Accumulated Deferred Income Taxes (190)	1,088,842,369	-	1,088,842,369
1103261	Inventory - REC Compliance	(0.40)	158.1-2	83	191 Unrecovered Purchase Gas Costs (191)	19,554,237	-	19,554,237
1103271	Inv-REC Prop Trading	85,160.11	158.1-2	84	Total Deferred Debits (lines 69 through 83)	5,206,917,026	-	5,206,917,025
1105001	Inventory - Coal	72,216,429.71	151	85	TOTAL ASSETS (lines 14-16, 32, 67 and 84)	24,332,786,223	-	24,332,786,221
1105006	Inventory - Oil	4,700,413.58	151					
1105011	Inventory - Natural Gas Stored Gen	13,557,600.20	151					
1105012	Inventory - Natural Gas	48,255.92	151	1	PROPRIETARY CAPITAL			
1105022	Inventory - Other	3,331.34	151	2	201 Common Stock Issued (201)	(10,000)	-	(10,000)
1106001	Inventory - Butane LP Resale	910,806.93	151	3	204 Preferred Stock Issued (204)	-	-	-
1106006	Inventory - Butane LP Non-Firm	888,958.69	151	4	202-5 Capital Stocked Subscribed (202, 205)	-	-	-
1106011	Inventory - Natural Gas Resale	22,208,411.30	164.1	5	203-6 Stock Liability for Conversion (203, 206)	-	-	-
1106021	Inventory - LNG Stored	2,726,624.67	164.2-3	6	207 Premium on Capital Stock (207)	(479,282,529)	-	(479,282,529)
1151001	RA Non-Qualified ST	58,228.89	182.3	7	208-11 Other Paid-In Capital (208-211)	(4,105,547,671)	-	(4,105,547,671)
1151021	RA Qualified Pension ST	28,801,000.00	182.3	8	212 Installments Received on Capital Stock (212)	-	-	-
1151031	RA Pension Costs ST	(3,182,000.00)	182.3	9	213 (Less) Discount on Capital Stock (213)	-	-	-
1152011	RA CIP-DSM ST	6,599,066.53	182.3	10	214 (Less) Capital Stock Expense (214)	-	-	-
1152016	RA CIP-DSM Incentive (Def Debit) ST	7,502,588.57	186	11	215-6 Retained Earnings (215, 215.1, 216)	(2,209,383,348)	5,492	(2,209,377,856)
1153006	RA Depreciation Deferral ST	503,129.68	182.3	12	216.1 Unappropriated Undistributed Subsidiary Earnings (216.1)	3,185,146	(5,498)	3,179,648
1154006	RA Derivatives ST	16,019,628.60	182.3	13	217 (Less) Reacquired Capital Stock (217)	-	-	-
1155001	RA Environmental ST	1,250,000.00	182.3	14	218 Noncorporate Proprietorship (Non-major only) (218)	-	-	-
1156001	RA Def Ele Fuel ST	936,587.00	182.3	15	219 Accumulated Other Comprehensive Income (219)	21,649,216	-	21,649,216
1156011	RA Unrecovered Purchased Gas Costs ST	6,843,982.90	191	16	Total Proprietary Capital (lines 2 through 15)	(6,769,389,186)	(6)	(6,769,389,192)
1157001	RA Loss on Reacq Debt ST	1,495,459.15	189					
1159001	RA Nuclear Outage Deferral ST	27,673,034.97	182.3	17	LONG-TERM DEBT			
1160002	RA Lease Normalization-PPA ST	4,132,727.26	182.3	18	221 Bonds (221)	(6,000,000,000)	-	(6,000,000,000)
1160006	RA City Requested Facility Surcharge ST	462,206.54	182.3	19	222 (Less) Reaquired Bonds (222)	-	-	-
1160016	RA GUIC Rider ST	26,134,782.51	182.3	20	223 Advances from Associates Companies (223)	-	-	-
1160051	RA RDF Rider ST	29,168,081.21	182.3	21	224 Other Long-Term Debt (224)	(514,916)	-	(514,916)
1160061	RA Rnw Enrg Rdr ST	100,148,729.35	182.3	22	225 Unamortized Premium on Long-Term Debt (225)	-	-	-
1160076	RA Transmission Cost Recovery Rider ST	288,643.46	182.3	23	226 (Less) Unamortized Discount on Long-Term Debt (226)	42,449,988	-	42,449,988
1160081	RA Voluntary Renewable Programs ST	6,992,847.39	182.3	24	Total Long-Term Debt (lines 18 through 24)	(5,958,064,928)	-	(5,958,064,926)
1160090	RA Other Reg Asset ST	123,929,099.41	182.3					
1160092	RA NonPint ADIT ST	10,408,593.03	182.3	25	OTHER NONCURRENT LIABILITIES			
1160096	RA - Benefits Non-Service ST	325,134.72	216.1	26	227 Obligations Under Capital Leases - Noncurrent (227)	(443,250,687)	-	(443,250,687)
1161001	RA Other Deferred Debits ST	209,553.73	186	27	228.1 Accum. Prov. for Property Insurance (228.1)	-	-	-
1163001	RA Formula Rates ST	6,545,639.75	182.3	28	228.2 Accum. Prov. for Injuries and Damages (228.2)	-	-	-
1164001	RA Unrecovered Plant Costs ST	7,785,844.42	182.2	29	228.3 Accum. Prov. for Pensions and Benefits (228.3)	(158,653,000)	-	(158,653,000)
1201001	Derivative Current Assets	13,665,522.02	175	30	228.4 Accum. Miscellaneous Operating Provisions (228.4)	-	-	-
1201021	Current Derivative Assets - Gas Premiums	3,309,930.00	175	31	229 Accumulated Provision for Rate Refunds (229)	(16,685,463)	-	(16,685,463)
1241001	Prepaid Insurance	14,971,222.36	165	32	244.2 Long-Term Portion of Derivative Instrument Liabilities	(71,067,750)	-	(71,067,750)
1242001	Prepays - VEBA Trust	4,884,593.99	232	33	245.2 Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
1242021	Prepays - Transmission Expense	543,688.08	165	34	230 Asset Retirement Obligations (230)	(2,350,074,360)	-	(2,350,074,360)
				35	Total Other Noncurrent Liabilities (lines 26 through 35)	(3,039,731,260)	-	(3,039,731,260)

Northern States Power Company

Reconcile 2020 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-5

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1242031	Prepays - Operating	2,452,611.48	132-4					
1242036	Prepays - Capital	1,361,591.26	132-4					
1242041	Prepays - Facility Fees	1,329,680.61	186					
1242051	Prepays - Nuclear Fees	556,930.05	165					
1242091	Prepays - Other IT	1,786,060.03	165					
1242096	Prepays - Hardware Maintenance	612,016.24	165					
1244016	Prepays - Income Tax Refund Claim - Federal	8,299,137.00	143					
1245026	Prepays - Other Energy Supply	1,042,190.24	165					
1245041	Prepays - Other Distribution Utility	453,876.93	165					
1245051	Prepays - Other Corporate Services IT	18,811.67	165					
1245056	Prepays - Other Nuclear	4,935,289.42	165					
1245071	Prepays - Other Commercial Accounting	0.05	165					
1245081	Prepays - Other Rent/Lease	507,066.44	165					
1245091	Prepays - Other Benefits	1,626,467.73	165					
1245106	Prepays - Other - Regulatory Fees	8,404.72	165					
1248016	Prepaid Interest - Commercial Paper	4,074,129.44	143					
1248101	AR - Other Claims Reimb	506,314.20	143					
1248106	AR - Other Claims Reimb Legal Exp	20,521,536,874.61	101-14					
1281001	Plant in Service	78,478,513.16	101-14					
1281006	Plant in Service - ARC	(227,714,065.71)	253					
1281016	Plant Pre-Funded AFUDC GAAP	(11,268,291.29)	215-6					
1281017	Plant - Benefits Non-Service	0.03	101-14					
1281026	Plant Purchased Sold - Electric	59,765,131.32	101-14					
1281031	Plant Acquisition Adjustment - Electric	1,893,621,203.50	101-14					
1281036	Completed Construction Not Unitized	1,169,548,911.58	107					
1282001	CWIP	1,904,763.87	107					
1282006	CWIP - Suspense Late Entries	(26,802,411.07)	253					
1282011	CWIP - Pre-Funded AFUDC GAAP	6,140,570.72	121					
1282016	CWIP NU	(897,212.69)	215-6					
1282017	CWIP - Benefits Non-Service	13,033,478.20	121					
1283006	Plant In Service Non-Utility	59,626.48	121					
1283016	Compl Constr Not Unitized Non-Utility	(8,158,246,885.66)	108-15					
1311001	Accumulated Depreciation	55,659,832.58	253					
1311006	Accumulated Depr - Pre-Funded AFUDC GAAP	223,613,111.36	182.3					
1311011	Accumulated Theoretical Reserve Amortization	24,141,090.22	182.3					
1311016	Accumulated Theoretical Reserve Amort Interchange	(174,758,211.24)	108-15					
1311021	Accumulated Depreciation - ARO	74,039,670.94	108-15					
1311026	Accumulated Depreciation - RWIP	(515,778,597.79)	108-15					
1311036	Accumulated Amortization	(228,092.43)	122					
1311041	Accumulated Amortization - Plant Acqui Adj	(14,263.00)	122					
1311051	Accumulated Depreciation - RWIP - Non-Utility	(9,950,867.89)	216.1					
1311056	Accumulated Depreciation - Non-Utility	411,402.47	216.1					
1311061	Accum Depr - Benefits Non-Service	60,650.22	120.1					
1311066	Accum Amort - Benefits Non-Service	135,797,133.45	216.1					
1341001	Nuclear Fuel in Progress	11,910.74	120.3					
1341002	Nu Fuel in Progress - Benefits Non-Service	78,741,752.71	216.1					
1341006	Nuclear Fuel in Stk	4,015.68	120.3					
1341007	Nu Fuel in Stock - Benefits Non-Service	481,001,465.28	216.1					
1341013	Nuclear Fuel Assemblies in Reactor	3,531.42	120.3					
1341014	Nu Fuel in Reactor - Benefits Non-Service	2,274,128,025.59	216.1					
1341016	Spent Nuclear Fuel	(2,659,339,313.75)	120.4					
1361001	Accumulated Depr - Nuclear Fuel Assemblies	2,750,014,790.40	120.5					
1381001	External Qualified Fund - Decomm	26,434,443.00	128					
1381006	External Qualified Fund - Decomm - Tax	558,150.00	128					
1382001	Economic Development Investment	2,446,354,058.03	124					
1401001	Reg Asset ARO LT	(704,178,733.82)	182.3					
1401006	Reg Asset ARO LT	426,694.58	254					
1402001	RA Non-Qualified Pension LT	400,530,999.67	182.3					
1402006	RA Qualified Pension LT	28,681,161.79	182.3					
1402011	RA Retiree Medical	(77,404,854.06)	182.3					
1402016	RA Pension Costs	23,079,786.43	186					
1403016	RA CIP-DSM Incentive (Def Debit)	5,383,380.84	186					
1404001	RA Def Tax Credit and Int		186					
				CURRENT AND ACCRUED LIABILITIES				
				36				
				37	231 Notes Payable (231)	(179,000,000)		(179,000,000)
				38	232 Accounts Payable (232)	(460,243,854)		(460,243,854)
				39	233 Notes Payable to Associated Companies (233)	(1,450,000)		(1,450,000)
				40	234 Accounts Payable to Associated Companies (234)	(67,342,144)		(67,342,144)
				41	235 Customer Deposits (235)	(29,129,353)		(29,129,353)
				42	236 Taxes Accrued (236)	(250,323,838)		(250,323,838)
				43	237 Interest Accrued (237)	(70,112,005)		(70,112,005)
				44	238 Dividends Declared (238)	(105,949,200)		(105,949,200)
				45	239 Matured Long-Term Debt (239)	-		-
				46	240 Matured Interest (240)	-		-
				47	241 Tax Collections Payable (241)	(34,272,110)		(34,272,110)
				48	242 Miscellaneous Current and Accrued Liabilities (242)	(44,500,668)		(44,500,668)
				49	243 Obligations under Capital Leases - Current (243)	(84,619,026)		(84,619,026)
				50	244 Derivative Instrument Liabilities (244)	(92,984,158)		(92,984,158)
				51	244.2 (Less) Long-Term Portion of Derivative Instrument Liabilities	71,067,750		71,067,750
				52	245 Derivative Instrument Liabilities - Hedges (245)	-		-
				53	245.2 (Less) Long-Term Portion of Derivative Instrument Liabilities -Hedges	-		-
				54	Total Current and Accrued Liabilities (lines 38 through 55)	(1,348,858,606)	-	(1,348,858,606)
				DEFERRED CREDITS				
				55				
				56	252 Customer Advances for Construction (252)	(9,445,865)		(9,445,865)
				57	255 Accumulated Deferred Investment Tax Credits (255)	(18,255,352)		(18,255,352)
				58	256 Deferred Gains from Disposition of Utility Plant (256)	-		-
				59	253 Other Deferred Credits (253)	(318,879,456)		(318,879,456)
				60	254 Other Regulatory Liabilities (254)	(3,949,612,148)	-	(3,949,612,148)
				61	257 Unamortized Gain on Reacquired Debt (257)	-		-
				62	281 Accum. Deferred Income Taxes-Accel. Amort. (281)	(24,566,414)		(24,566,414)
				63	282 Accum. Deferred Income Taxes-Other Property (282)	(2,429,790,259)		(2,429,790,259)
				64	283 Accum. Deferred Income Taxes-Other (283)	(466,192,744)		(466,192,744)
				65	Other Deferred Credits (lines 56 through 64)	(7,216,742,238)		(7,216,742,238)
				66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 & 65)	\$ (24,332,786,219)	\$ (6.00)	\$ (24,332,786,224)

Northern States Power Company

Reconcile 2020 GAAP to FERC Form 1
Balance Sheet (\$)

Schedule RB-5

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
1405001	RA Income Tax ASC 740 (FAS 109)	112,772,623.64	182.3					
1405008	RA Nonplant ADIT Rate Change DTL LT	121,627,636.77	182.3					
1406006	RA Depreciation Deferral	6,540,686.12	182.3					
1407001	RA Derivatives	48,301,367.55	182.3					
1408001	RA Environmental	9,191,051.64	182.3					
1409006	RA Unrecovered Purchased Gas Costs	12,710,253.96	191					
1410001	RA Lease Normalization	32,300,736.69	182.3					
1411001	RA Loss on Reacq Debt	12,313,348.10	189					
1414001	RA Nuclear Outage Deferral	10,419,893.60	182.3					
1415006	RA City Requested Facility Surcharge	1,113,660.09	182.3					
1415027	RA Emergency Special Response	741,405.28	182.3					
1415092	RA Other Reg Asset LT	104,317,194.84	182.3					
1415094	RA EV Tariff	1,471,489.67	182.3					
1415096	RA - Benefits Non-Service LT	11,338,299.48	215-6					
1416001	RA Other Deferred Debits LT	664,192.73	186					
1418006	RA State Commission Adjustment	3,420,250.00	182.3					
1419001	RA Formula Rates	5,519,809.07	182.3					
1420001	RA Unrecovered Plant Costs	81,019,589.99	182.2					
1451001	Derivative Non-Current Assets	4,624,046.90	175.2					
1461001	Oper Lease ROU Asset	488,458,974.21	101-14					
1471008	Inv in Subsidiary-CS-UP&L	972,242.04	123.1					
1471024	Inv in Subsidiary-CS-NSP Nucl	1,580,362.87	123.1					
1472041	WTP Premiums	1,754,350.35	124					
1472046	WTP GCSV	79,456,847.56	124					
1472051	WTP Loans	(27,893,532.41)	124					
1472056	Low Income Housing - Inv Cost Basis	1,000,000.00	124					
1472061	Low Income Housing - Amortization	(1,000,000.00)	124					
1473001	Other Investments - Sub Ledger	49,610.30	124					
1473041	NoncurrIncTxRecUTBFT	6,087,123.06	283					
1473061	Noncurrent Inc Tx Receiv-UnrecogTxBenefit-St Temp	2,044,128.06	283					
1473101	Contracts Receivable	807,351.96	186					
1473116	NR-3rd Party	3,122,882.83	186					
1475001	Unamortized Debt Expense	54,241,489.83	181					
1476011	Prelim Survey and Investg Chgs	2,489,728.46	183					
1476451	Deferred Debit - JOA and RP Share on MTM	6,125,450.00	186					
1477001	Nonplant Deferred Tax Asset - Federal	726,358,072.19	190					
1477011	Accumulated Deferred Income Tax - Fed Plant	249,865,365.34	190					
1477021	Nonplant Deferred Tax Asset - State	118,277,894.25	190					
1477031	Accumulated Deferred Income Tax - St Plant	81,117,651.35	190					
1477041	FAS 109 - Rate Change Federal	(97,009,979.84)	190					
1477042	Nonplant ADIT Rate Change DTA - Federal	6,909,565.95	190					
1477051	FAS 109 - Rate Change State	(10,339,672.97)	190					
1477052	Nonplant ADIT Rate Change DTA - State	3,199,397.28	190					
1477061	Unamortized ITC - Federal	5,194,201.34	190					
1477071	Unamortized ITC - State	2,405,116.82	190					
1477072	Nonplant Federal Gross-up ND ITC	2,241,084.61	190					
1477081	Deferred Tax Asset (UTB) - Federal Temporary	(5,142,653.84)	283					
1477091	Deferred Tax Asset (UTB) - Federal Permanent	623,672.86	190					
1477101	Deferred Tax Asset (UTB) - State Temporary	(2,920,170.49)	283					
2000006	AP - Current LTD Other	(189,011.02)	224					
2001001	Commercial Paper STD	(179,000,000.00)	231					
2020001	AP - Intercompany Netting	109,353,389.05	234					
2020002	AP - Intercompany Manual	(3,008,522.78)	234					
2020004	AP - Intercompany Non-Consolidated	(252,788,375.28)	234					
2020005	AP - Intercompany Non-Consolidated Netting	671,329,126.29	234					
2020006	AP - Intercompany Recon	(172,199,402.30)	234					
2020007	AP - Intercompany Recon Non-Consolidated	(420,028,358.76)	234					
2020101	Notes Payable - Intercompany	(1,450,000.00)	233					
2020301	Dividends Payable - Intercompany	(105,949,200.00)	238					
2021001	AP - Reconciliation Account	(95,632,232.22)	232					
2021004	Goods Receipt Inv Receipt Clearing Acct	(2,613,187.13)	232					
2021010	AP - Reconciliation Account Nuclear	(12,038,766.36)	232					
2022001	AP - Federal Withholdings	(2,361,237.90)	241					
2022006	AP - FICA Withholding	(826,925.06)	241					

Northern States Power Company

Reconcile 2020 GAAP to FERC Form 1
 Balance Sheet (\$)

Schedule RB-5

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
2022011	AP - State Withholding	(909,114.78)	241					
2022026	AP - Final Payroll Checks	(10,041.38)	232					
2022036	AP - Employee Union Dues	309.31	232					
2022041	AP - Employee United Way Fund	(27,744.92)	232					
2022051	AP - 401K Prog - Withholding	(651,846.39)	232					
2022053	AP - 401K Prog - Withholding Sterling	(5,343.00)	232					
2022056	AP - Union Welfare Fund	(2,576,904.55)	232					
2022061	AP - Payroll Empl Political Fund	665.32	232					
2022066	AP-PR Empl Polit Int	0.50	232					
2022071	AP - Flex Spend - CC and Healthcare	(358,081.18)	232					
2022076	AP - Payroll-Health Savings Acct HSA	163.33	232					
2022081	AP - Flex Spend - Transportation	(14,899.89)	232					
2022091	AP-PR Emp Auto Ins	9,913.79	232					
2024001	AP - Purchased Gas	(37,144,401.05)	232					
2024036	AP - Non-PGA	(92,744.90)	232					
2025001	AP - Purchased Power	(51,029,249.90)	232					
2025051	AP - Financial Trading	(1,326,083.95)	232					
2025071	AP - Wheeling	(16,845,215.15)	232					
2025081	AP - MISO Rev Shr	(395,088.63)	232					
2025107	AP - RTO - ISO - SPP NSPX	(4,687.94)	232					
2025111	AP - RTO - ISO - PJM	(518,283.57)	232					
2025136	AP - RTO - ISO - ERCOT	(106,135.87)	232					
2025141	AP - RTO - ISO - Settlement Service	(191,460.24)	232					
2026001	AP - Unpaid Fuel and Freight	(22,727,719.92)	232					
2026002	Freight -Accrual	(106,800.03)	232					
2027001	AP - Heat Share - GO	(26,359.49)	232					
2027006	AP - Heat Share - Fargo	(844.23)	232					
2027011	AP - Heat Share - Sal Army-SF	(1,184.50)	232					
2027021	AP - HomeSmart	(1,425,860.33)	232					
2027026	AP - Voucher - Non - PAS	(15,119,952.83)	232					
2027051	AP-Unvouchered Inv	(38,443.63)	232					
2027056	AP - Unvouchered Invoices - Financial Operations	(906,631.26)	232					
2027061	AP - Unvouchered Invoices - Transmission	(3,293,513.38)	232					
2027066	AP - Unvouchered Invoices - Energy supply	(30,538,449.96)	232					
2027076	AP - Unvouchered Invoices - General Council	(623,010.56)	232					
2027081	AP - Unvouchered Invoices - Dist and Gas Ops	(5,606,217.76)	232					
2027086	AP-Unvoucherd Inv-SS	(8,910,399.05)	232					
2027091	AP - Unvouchered Invoices - Corporate Services	(350,051.28)	232					
2027096	AP - Unvouchered Invoices - Nuclear Generation	(3,737,353.32)	232					
2027101	AP - Unvouchered Invoices - Benefits	(604,584.17)	232					
2027106	AP - Unvouchered Invoices - Operational Services	(4,626,930.36)	232					
2027121	AP - Unvouch Regulatory Fees	(908,389.46)	232					
2027201	AP - CS PCard Liability	(1,027,224.24)	232					
2027206	AP - MN Work Comp Assessment	(547,618.75)	232					
2027236	AP - Misc Cash Adjust Reclass	(24,246,155.20)	232					
2027256	AP - Metropass	(21,790.00)	232					
2027266	AP - IBNR Medical Claims	(6,065,456.14)	232					
2027276	AP - Energy - CR Balances	(48,020,083.25)	232					
2030001	AP - Unclaimed AP Checks	(529,079.83)	232					
2030006	AP - Unclaimed CRS Property	(318,425.42)	232					
2030021	AP - Unclaimed UHC Checks	(7,044.31)	232					
2032006	Franchise Fees - Non-Embedded	(14,951,430.10)	241					
2032036	Sales Tax	(15,223,402.16)	241					
2072001	RL CIP-DSM ST	(5,405,123.20)	254					
2073001	RL Derivatives ST	(11,641,812.00)	254					
2075006	RL Deferred Electric Fuel ST	(3,005,280.00)	254					
2078001	RL Low Income Program ST	(8,259,335.93)	254					
2079001	RL Margin Sharing ST	(5,245,003.91)	254					
2080012	RL Other Reg Liab ST	(39,181,488.57)	254					
2080022	RL Infrastructure Tracker ST	(1,873,357.37)	254					
2080023	Regulatory Deferral ST	(1,761,208.05)	254					
2080041	RL Renewable Energy Standard Rider ST	(4,508,938.99)	254					
2080051	RL St Enr Plc Rdr ST	(335,068.42)	254					
2080056	RL Transmission Cost Recovery Rider ST	(10,195,439.75)	254					

Northern States Power Company

Reconcile 2020 GAAP to FERC Form 1
Balance Sheet (\$)

Schedule RB-5

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
2080061	RL Oth Def Tax Cred and Int	(6,046,996.83)	254					
2080062	RL NonPlnt ADIT ST	(7,545,734.36)	254					
2081001	RL Service Quality ST	(486,075.00)	254					
2082001	RL DOE Settlement ST - Ordered	(9,600,174.61)	254					
2082003	RL DOE Settlement ST - Not Ordered	(1,446,433.55)	242					
2083001	RL Formula Rates ST	(6,708,304.74)	254					
2141001	Current Income Taxes Accrued - Federal	(1,981,400.50)	236					
2141011	Current Income Taxes Accrued - State	(5,980,488.93)	236					
2143001	Current Inc Tx Pay-UnrecogTxBenefit-Fed Temp	(944,471.00)	283					
2143011	Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	(10,789,599.00)	242					
2143031	Current Inc Tx Pay-UnrecogTxBenefit-St Perm	(1,678,359.00)	242					
2144001	State Property Tax	(221,448,320.30)	236					
2144041	Personal Property Tax - Coal Train	(3,485.00)	236					
2145002	Use Tax	(956,859.57)	236					
2146001	Employer Portion of FICA	(19,725,775.01)	236					
2146011	Federal Unemployment Tax	(3,639.22)	236					
2146021	State Unemployment Tax	(223,869.60)	236					
2171001	Accrued Interest - Long Term Debt	(69,986,250.16)	237					
2172001	Bank Borrowing Fees	(125,754.88)	237					
2172026	Current Interest Payable - UnrecogTaxBenefit	(1,625,017.00)	232					
2211001	Derivative Current Liabilities	(22,618,764.32)	244					
2211021	Current Derivatives Liab - Collateral	702,356.00	244					
2241001	AP - Salaries and Wages	(4,628,185.56)	232					
2241011	AP - Payroll Advances	806.13	232					
2241016	AP-Net Payrolls	692.13	232					
2241021	AP - Wage Assignments	(26,256.63)	232					
2242006	AP - Severance - Customer Care	(90,953.88)	232					
2243001	AP - Cash Retention	129,423.02	232					
2243006	AP - Non Union Incentive Plan	(15,937,193.88)	232					
2243021	AP - Executive PSP - Current	(2,793,881.39)	232					
2243026	Xcelebrate Recognition Program	(377,781.36)	232					
2244001	AP - Vacation Liability	(23,939,502.47)	232					
2244006	AP - Vacation Liability - NMC	(2,687,658.06)	232					
2244011	AP - 401K - Co Match	(10,304,024.25)	232					
2244021	AP - Employer Ret Contributions	(1,041,996.11)	232					
2244031	AP - NonQualified Pen Post 158	(484,000.00)	242					
2244036	AP - Retiree Med	(4,932,000.00)	242					
2246016	Customer Prepayments - Capital CIAC	(89,999.96)	253					
2246032	RDF Obligation ST	(15,825,885.17)	253					
2246036	Pole Contact Rentals	(492,379.32)	242					
2246041		(425,000.00)	242					
2246046	Provision for Penalties Pending	(283,408.01)	242					
2246051	Curr Obl Und Op Leas	(84,619,026.05)	243					
2246066	Contract Extinguishment Liab ST	(18,083,333.33)	242					
2246071	Liability Miscellaneous	(815,920.95)	242					
2246096	Misc Liabilities	(275,781.77)	242					
2249001	Deposits - Solar	(22,753,078.91)	235					
2249006	Deposits - Solar Gardens	(5,041,722.22)	235					
2249011	Customer Deposits - CRS	(1,334,551.45)	235					
2250001	Deferred Revenue	(680,080.00)	253					
2251001	Provision for Rate Refund	(16,685,463.47)	229					
2252001	Environmental Liability	(4,794,453.44)	242					
2291001	Noncurrent Nonplant Deferred Tax Liab - Federal	(252,094,317.12)	283					
2291011	Accumulated Federal Def - Plant	(2,676,655,537.45)	282					
2291021	Accumulated Federal Plant Amort	(19,128,629.40)	281					
2291031	Accumulated Federal Plant Other	(45,326,947.00)	283					
2291041	Accumulated Federal Plant Other	(176,044,681.85)	282					
2291051	Accumulated State Plant Tax	(95,634,029.49)	282					
2291061	Noncurrent Nonplant Deferred Tax Liab - State	(116,697,723.91)	283					
2291071	Accumulated State Plant Amort	(5,437,785.01)	281					
2291081	Accumulated State Plant Other	(774,663,344.91)	282					
2291091	Accumulated State Plant Other	(13,771,985.05)	283					
2291101	Federal Prior Flow Thro Plant	1,269,970,382.04	282					
2291102	Nonplant ADIT Rate Change DTL - Federal	(25,270,414.00)	283					

Northern States Power Company

Reconcile 2020 GAAP to FERC Form 1
Balance Sheet (\$)

Schedule RB-5

GAAP BASIS TRIAL BALANCE								
#	Account Name	Balance	FERC	Line	FERC Account Name & Number	Balance	Pencil Reclass	To Ferc Form
2291111	State Prior Flow Thro Plant	134,679,407.50	282					
2291112	Nonplant ADIT Rate Change DTL - State	(11,701,182.76)	283					
2291121	AFUDC Equity - Federal Plant	(76,171,907.09)	282					
2291131	AFUDC Equity - Federal Non-Plant	(909,182.84)	283					
2291141	AFUDC Equity - State Plant	(35,270,549.78)	282					
2291151	AFUDC Equity - State Non-Plant	(420,986.93)	283					
2311001	Deferred Investment Tax Credit - Operating	(18,255,351.79)	255					
2332001	RL Deferred Tax Collected In Rates - Federal	(1,173,181,213.91)	254					
2332006	RL Deferred Tax Collected In Rates - State	(124,118,922.82)	254					
2332008	RL NonPlant ADIT Rate Change DTA LT	(28,556,287.45)	254					
2339001	RL ITC Deferrals - Federal	(5,194,201.34)	254					
2339006	RL ITC Deferrals - State	(2,405,116.82)	254					
2339011	RL ND ITC Reserve LT	(10,671,831.49)	254					
2342036	RL NAH/LCO Settlement	(807,351.96)	254					
2342076	RL Other Reg Liab LT	(2,784,018.00)	254					
2343001	RL Pre ARO	(543,592,198.14)	108-15					
2344001	RL Prefunded AFUDC	(3,230,605.31)	253					
2344006	RL Nuclear Acc Deprec Pre-ARO	(1,774,157,330.35)	254					
2345001	RL Formula Rates	(1,757,798.40)	254					
2381001	Asset Retirement Obligation - ARO	(2,350,074,359.95)	230					
2401001	Derivative Non-Current Liabilities	(56,467,749.86)	244.2					
2401011	NONCURDERLIA-Collat	(14,600,000.00)	244.2					
2421006	Accrued Qualified Pen Post 158	(92,296,000.00)	228.3					
2421016	Accrued Postretirement Medical Post 158	(66,357,000.00)	228.3					
2421021	Accrued Postemployment - FAS 112	(12,243,721.34)	253					
2421026	Deferred Comp - Liabilities	(10,181,619.97)	253					
2421031	Deferred Comp - Wealth Op	(4,905,327.41)	253					
2421036	Accrued Nonqualified Pension - SERP	(3,284,097.55)	253					
2421051	Executive PSP Long-Term	(2,740,316.14)	253					
2431001	Obl Under Oper Lease	(443,250,686.65)	227					
2441007	Nuclear Waste Strategic Coalition Fund	(69,130.83)	253					
2441021	Contract Extinguishment Liab LT	(36,166,667.67)	253					
2441036	Residual Value Deficit Liab	(3,258,393.37)	253					
2441041	Deferred Revenue - ITC Grant	(1,284,125.46)	253					
2441091	Other Deferred Liabilities	(1,502,605.83)	253					
2441096	Deferred Credit - JOA and RB Share on MTM	(0.35)	253					
2441101	Deferred Revenue - Other	(2,016,666.68)	253					
2441131	Noncurrent Income Tax Payable - Federal	(3,015,710.00)	253					
2441141	Noncurr IncTxPay-St	(345,926.00)	253					
2441161	Noncurrent Inc Tx Pay-UnrecogTxBenefit-Fed Perm	(7,034,766.00)	253					

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2020 Mn Jurisdiction Annual Report	2022 Mn Jurisdiction Schedule 4	Rate Base Line #	Valuation Method
UTILITY PLANT								
1								
2	101-14	Utility Plant (101-106, 114)	\$		23,041,860,697			
3	107	Construction Work in Progress (107)			1,171,453,675			
4		TOTAL Utility Plant (Enter Total of lines 2 and 3)			24,213,314,372			
5	108-15	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)			(9,318,564,314)			
6		Net Utility Plant (Enter Total of line 4 less 5)			14,894,750,058			
7	120.1	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)			135,797,133			
8	120.2	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			-			
9	120.3	Nuclear Fuel Assemblies in Reactor (120.3)			559,743,218			
10	120.4	Spent Nuclear Fuel (120.4)			2,274,128,026			
11	120.6	Nuclear Fuel Under Capital Leases (120.6)			-			
12	120.5	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)			(2,659,339,314)			
13		Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			310,329,063			
14		Net Utility Plant (Enter Total of lines 6 and 13)			15,205,079,121			
15	116	Utility Plant Adjustment (116)			-			
16	117	Gas Stored Underground -Non current (117)			-			
OTHER PROPERTY & INVESTMENTS								
17								
18	121	Nonutility property (121)			19,233,675			
19	122	(Less) Accum. Prov. For Depr. and Amort. (122)			(9,965,131)			
20	123	Investments in Associates Companies (123)			-			
21	123.1	Investments in Subsidiary Companies (123.1)			2,552,605			
22		(For Cost of Account 123.1, See Footnote Page 224, line 42)			-			
23		Noncurrent Portion of Allowances			-			
24	124	Other investments (124)			53,925,426			
25	125	Sinking Funds (125)			-			
26	126	Depreciation Funds (126)			-			
27	127	Amortization Fund - Federal (127)			-			
28	128	Other Special Funds (128)			2,776,449,233			
29	129	Special Funds (Non-major) only (129)			-			
30	175.2	Long-Term Portion of Derivative Assets (175.2)			4,624,047			
31	176.2	Long-Term Portion of Derivative Assets - Hedges (176)			-			
32		TOTAL Other Property and Investments (Line 18-21 and 23-31)			2,846,819,855			
CURRENT AND ACCRUED ASSETS								
33								
34	130	Cash and Working Funds (Non-major only) (130)			-			
35	131	Cash (131)			3,871,985			
36	132-4	Special Deposits (132-134)			3,814,203			
37	135	Working Fund (135)			119,320			
38	136	Temporary Cash Investments (136)			41,717,209			
39	141	Notes Receivables (141)			-			
40	142	Customer Account Receivable (142)			361,540,332			
41	143	Other Accounts Receivable (143)			63,984,346			
42	144	(Less) Accum. Prov. For Uncollectible Accts. Cr (144)			(33,808,878)			
43	145	Notes Receivable from Associate Companies (145)			-			
44	146	Accounts Receivables from Assoc. Companies (146)			42,536,458			
45	151	Fuel Stock (151)			92,325,796			
46	152	Fuel Stock Expenses Undistributed (152)			-			
47	153	Residuals (Elec) and Extracted Products (153)			-			
48	154	Plants Materials and Operating Supplies (154)			177,806,924			
49	155	Merchandise (155)			284,535			
50	156	Other Material and Supplies (156)			-			
51	157	Nuclear Materials held for Sale (157)			-			
52	158.1-2	Allowances (158.1 and 158.2)			85,160			
53	158.2	(Less) Noncurrent Portion of Allowances			-			
54	163	Stores Expenses Undistributed (163)			-			
55	164.1	Gas Stored Underground - Current (164.1)			22,208,411			
56	164.2-3	LNG Stored and Held for Processing (164.2-164.3)			2,726,625			
57	165	Prepayments (165)			27,113,708			
58	166-7	Advances for Gas (166-167)			-			
59	171	Interest and Dividends Receivable (171)			1,006,454			
60	172	Rents Receivable (172)			702,954			
61	173	Accrued Utility Revenues (173)			248,965,226			
62	174	Miscellaneous Current and Accrued Assets (174)			-			

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2020 Mn Jurisdiction Annual Report	2022 Mn Jurisdiction Schedule 4	Rate Base Line #	Valuation Method
63	175 Derivative Instrument Assets (175)	21,593,499	No					
64	175.2 (Less) Long-Term Portion of Derivative Instrument Assets (175)	(4,624,047)	No					
65	176 Derivative Instrument Assets - Hedges (176)	-	No					
66	176.2 (Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-						
67	Total Current and Accrued Assets (Lines 34 through 66)	<u>1,073,970,220</u>						
DEFERRED DEBITS								
68	181 Unamortized Debt Expenses (181)	54,241,490	No					
70	182.1 Extraordinary Property Losses (182.1)	-						
71	182.2 Unrecovered Plant and Regulatory Study Costs (182.2)	88,805,434						
72	182.3 Other Regulatory Assets (182.3)	3,890,950,092	Yes	9 or 10 or 13	7,183,331	(7,200,391)	10	13 Month Average
73	183 Preliminary Survey and Investigation Charges (183)	2,489,728	No		229,203,907	97,857,767	9	BOY/EOY
74	183.1 Preliminary Natural Gas Supply Survey and Investigation Charges (183.1)	-			93,700,938	90,221,474	13	
75	183.2 Other Preliminary Survey and Investigation Charges (183.2)	-						
76	184 Clearing Accounts (184)	-	Yes	9	(7,183,331)	(7,200,391)	10	13 Month Average
77	185 Temporary Facilities (185)	-			(7,183,331)	(7,200,391)	10	13 Month Average
78	186 Miscellaneous Deferred Debits (186)	48,224,868	Yes	9 or 10	229,203,907	97,857,767	9	BOY/EOY
79	187 Deferred Losses from Disposition of Utility Plant (187)	-						
80	188 Research, Development and Demonstration Expenditures (188)	-						
81	189 Unamortized loss and Reacquired Debt (189)	13,808,807	No					
82	190 Accumulated Deferred Income Taxes (190)	1,088,842,369	Yes (See below)					
83	191 Unrecovered Purchase Gas Costs (191)	19,554,237	No					
84	Total Deferred Debits (lines 69 through 83)	<u>5,206,917,025</u>						
85	TOTAL ASSETS (lines 14-16, 32, 67 and 84)	<u>24,332,786,221</u>						
PROPRIETARY CAPITAL								
2	201 Common Stock Issued (201)	(10,000)	No					
3	204 Preferred Stock Issued (204)	-						
4	202-5 Capital Stocked Subscribed (202, 205)	-						
5	203-6 Stock Liability for Conversion (203, 206)	-						
6	207 Premium on Capital Stock (207)	(479,282,529)	No					
7	208-11 Other Paid-In Capital (208-211)	(4,105,547,671)						
8	212 Installments Received on Capital Stock (212)	-						
9	213 (Less) Discount on Capital Stock (213)	-						
10	214 (Less) Capital Stock Expense (214)	-						
11	215-6 Retained Earnings (215, 215.1, 216)	(2,209,377,856)	No					
12	216.1 Unappropriated Undistributed Subsidiary Earnings (216.1)	3,179,648	No					
13	217 (Less) Reacquired Capital Stock (217)	-						
14	218 Noncorporate Proprietorship (Non-major only) (218)	-						
15	219 Accumulated Other Comprehensive Income (219)	21,649,216	Yes	9	229,203,907	97,857,767	9	BOY/EOY
16	Total Proprietary Capital (lines 2 through 15)	<u>(6,769,389,192)</u>						
LONG-TERM DEBT								
18	221 Bonds (221)	(6,000,000,000)	No					
19	222 (Less) Reaquired Bonds (222)	-						
20	223 Advances from Associates Companies (223)	-						
21	224 Other Long-Term Debt (224)	(514,916)	No					
22	225 Unamortized Premium on Long-Term Debt (225)	-						
23	226 (Less) Unamortized Discount on Long-Term Debt (226)	42,449,988	No					
24	Total Long-Term Debt (lines 18 through 24)	<u>(5,958,064,928)</u>						
OTHER NONCURRENT LIABILITIES								
25	227 Obligations Under Capital Leases - Noncurrent (227)	(443,250,687)						
27	228.1 Accum. Prov. for Property Insurance (228.1)	-						
28	228.2 Accum. Prov. for Injuries and Damages (228.2)	-	No					
29	228.3 Accum. Prov. for Pensions and Benefits (228.3)	(158,653,000)	Yes	9	229,203,907	97,857,767	9	BOY/EOY
30	228.4 Accum. Miscellaneous Operating Provisions (228.4)	-						
31	229 Accumulated Provision for Rate Refunds (229)	(16,685,463)	No					
32	244.2 Long-Term Portion of Derivative Instrument Liabilities	(71,067,750)	No					
33	245.2 Long-Term Portion of Derivative Instrument Liabilities - Hedges	-						
34	230 Asset Retirement Obligations (230)	(2,350,074,360)	No					
35	Total Other Noncurrent Liabilities (lines 26 through 35)	<u>(3,039,731,260)</u>						
CURRENT AND ACCRUED LIABILITIES								
36	231 Notes Payable (231)	(179,000,000)	No		(7,183,331)	(7,200,391)	10	13 Month Average

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	Rate Base Line # Map	2020 Mn Jurisdiction Annual Report	2022 Mn Jurisdiction Schedule 4	Rate Base Line #	Valuation Method
38	232 Accounts Payable (232)	(460,243,854)	Yes	9 or 10	229,203,907	97,857,767	9	BOY/EOY
39	233 Notes Payable to Associated Companies (233)	(1,450,000)	No					
40	234 Accounts Payable to Associated Companies (234)	(67,342,144)	No					
41	235 Customer Deposits (235)	(29,129,353)	Yes	11	(34,647,501)	(28,273,484)	11	13 Month Average
42	236 Taxes Accrued (236)	(250,323,838)	No					
43	237 Interest Accrued (237)	(70,112,005)	No					
44	238 Dividends Declared (238)	(105,949,200)	No					
45	239 Matured Long-Term Debt (239)	-						
46	240 Matured Interest (240)	-						
47	241 Tax Collections Payable (241)	(34,272,110)	No					
48	242 Miscellaneous Current and Accrued Liabilities (242)	(44,500,668)	Yes	9	229,203,907	97,857,767	9	BOY/EOY
49	243 Obligations under Capital Leases - Current (243)	(84,619,026)						
50	244 Derivative Instrument Liabilities (244)	(92,984,158)	No					
51	244.2 (Less) Long-Term Portion of Derivative Instrument Liabilities	71,067,750	No					
52	245 Derivative Instrument Liabilities - Hedges (245)	-	No					
53	245.2 (Less) Long-Term Portion of Derivative Instrument Liabilities -Hedges	-						
54	Total Current and Accrued Liabilities (lines 38 through 55)	<u>(1,348,858,606)</u>						
DEFERRED CREDITS								
55								
56	252 Customer Advances for Construction (252)	(9,445,865)	Yes	10	(7,183,331)	(7,200,391)	10	13 Month Average
57	255 Accumulated Deferred Investment Tax Credits (255)	(18,255,352)	No					
58	256 Deferred Gains from Disposition of Utility Plant (256)	-						
59	253 Other Deferred Credits (253)	(318,879,456)	Yes	9	229,203,907	97,857,767	9	BOY/EOY
60	254 Other Regulatory Liabilities (254)	(3,949,612,148)	Yes	9 or 10 or 13	229,203,907	97,857,767	9	BOY/EOY
61	257 Unamortized Gain on Reacquired Debt (257)	-						
62	281 Accum. Deferred Income Taxes-Accel. Amort. (281)	(24,566,414)	Yes	5	(7,183,331)	(7,200,391)	10	13 Month Average
63	282 Accum. Deferred Income Taxes-Other Property (282)	(2,429,790,259)	Yes	5	93,700,938	90,221,474	13	
64	283 Accum. Deferred Income Taxes-Other (283)	(466,192,744)	Yes	5	(2,354,306,379)	(2,178,104,924)	5	BOY/EOY
65	Other Deferred Credits (lines 56 through 64)	<u>(7,216,742,238)</u>						
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 & 65)	<u>\$ (24,332,786,224)</u>						

2020 Jurisdiction Ann Rpt

Plant Investment	19,857,432,994	22,725,537,344	Line 1
Depreciation Reserve	<u>(9,205,044,663)</u>	<u>(10,346,933,190)</u>	Line 2
Net Utility Plant	<u>10,652,388,331</u>	<u>12,378,604,154</u>	Line 3
CWIP	960,809,616	436,833,261	Line 4
Total Accum Deferred Taxes	(2,354,306,379)	(2,178,104,924)	Line 5
Cash Working Capital	0	(152,391,651)	Line 6
Materials and Supplies	153,609,583	154,700,881	Line 7
Fuel Inventory	73,671,784	69,767,425	Line 8
Non-plant Assets and Liabilities	229,203,907	97,857,767	Line 9
Customer Advances	(7,183,331)	(7,200,391)	Line 10
Customer Deposits	(34,647,501)	(28,273,484)	Line 11
Prepays and Other	80,800,280	69,356,590	Line 12
Regulatory Amortizations	93,700,938	90,221,474	Line 13
Total Rate Base	<u>9,848,047,228</u>	<u>10,931,371,100</u>	

Northern States Power Company
EXPLANATIONS OF AMOUNTS INCLUDED or EXCLUDED FOR RECOVERY
2020 Balance Sheet (\$)

Schedule RB-7

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	COSS Line	Justification
1	UTILITY PLANT				
2	101-14 Utility Plant (101-106, 114)	\$ 23,041,860,697	Yes	Plant Investment	Electric utility plant included in Rate Base
3	107 Construction Work in Progress (107)	1,171,453,675	Yes	CWIP	Electric utility plant included in Rate Base
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	24,213,314,372			
5	108-15 (Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	(9,318,564,314)	Yes	Depreciation Reserve	Electric utility plant included in Rate Base
6	Net Utility Plant (Enter Total of line 4 less 5)	14,894,750,058			
7	120.1 Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	135,797,133	Yes	Plant Investment	Electric utility plant included in Rate Base
8	120.2 Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	-	Yes	Plant Investment	Electric utility plant included in Rate Base
9	120.3 Nuclear Fuel Assemblies in Reactor (120.3)	559,743,218	Yes	Plant Investment	Electric utility plant included in Rate Base
10	120.4 Spent Nuclear Fuel (120.4)	2,274,128,026	Yes	Plant Investment	Electric utility plant included in Rate Base
11	120.6 Nuclear Fuel Under Capital Leases (120.6)	-			
12	120.5 (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	(2,659,339,314)	Yes	Depreciation Reserve	Electric utility plant included in Rate Base
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)	310,329,063			
14	Net Utility Plant (Enter Total of lines 6 and 13)	15,205,079,121			
15	116 Utility Plant Adjustment (116)	-			
16	117 Gas Stored Underground -Non current (117)	-			
17	OTHER PROPERTY & INVESTMENTS				
18	121 Nonutility property (121)	19,233,675	No		No Non-Utility balances included in Rate Base
19	122 (Less) Accum. Prov. For Depr. and Amort. (122)	(9,965,131)	No		No Non-Utility balances included in Rate Base
20	123 Investments in Associates Companies (123)	-			
21	123.1 Investments in Subsidiary Companies (123.1)	2,552,605	No		No Non-Utility balances included in Rate Base
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-			
23	Noncurrent Portion of Allowances	-			
24	124 Other investments (124)	53,925,426	No		No Non-Utility balances included in Rate Base
25	125 Sinking Funds (125)	-			
26	126 Depreciation Funds (126)	-			
27	127 Amortization Fund - Federal (127)	-			
28	128 Other Special Funds (128)	2,776,449,233	No		No Non-Utility balances included in Rate Base
29	129 Special Funds (Non-major) only (129)	-			
30	175.2 Long-Term Portion of Derivative Assets (175.2)	4,624,047	No		No Non-Utility balances included in Rate Base
31	176.2 Long-Term Portion of Derivative Assets - Hedges (176)	-			
32	TOTAL Other Property and Investments (Line 18-21 and 23-31)	2,846,819,855			

Northern States Power Company
EXPLANATIONS OF AMOUNTS INCLUDED or EXCLUDED FOR RECOVERY
2020 Balance Sheet (\$)

Schedule RB-7

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	COSS Line	Justification
CURRENT AND ACCRUED ASSETS					
34	130	Cash and Working Funds (Non-major only) (130)	-		
35	131	Cash (131)	3,871,985	No	Addressed by Cash Working Capital
36	132-4	Special Deposits (132-134)	3,814,203	No	
37	135	Working Fund (135)	119,320	Yes	Prepays and Other
38	136	Temporary Cash Investments (136)	41,717,209	No	Addressed by Cash Working Capital
39	141	Notes Receivables (141)	-		
40	142	Customer Account Receivable (142)	361,540,332	No	Addressed by Cash Working Capital
41	143	Other Accounts Receivable (143)	63,984,346	Yes	Prepays and Other
42	144	(Less) Accum. Prov. For Uncollectible Accts. Cr (144)	(33,808,878)	No	Addressed by Cash Working Capital
43	145	Notes Receivable from Associate Companies (145)	-		
44	146	Accounts Receivables from Assoc. Companies (146)	42,536,458	No	Addressed by Cash Working Capital
45	151	Fuel Stock (151)	92,325,796	Yes	Fuel Inventory
46	152	Fuel Stock Expenses Undistributed (152)	-		
47	153	Residuals (Elec) and Extracted Products (153)	-		
48	154	Plants Materials and Operating Supplies (154)	177,806,924	Yes	Materials and Supplies
49	155	Merchandise (155)	284,535	No	No Non-Utility balances included in Rate Base
50	156	Other Material and Supplies (156)	-	No	
51	157	Nuclear Materials held for Sale (157)	-		
52	158.1-2	Allowances (158.1 and 158.2)	85,160	No	Allowances not currently requested in Rate Base
53	158.2	(Less) Noncurrent Portion of Allowances	-		
54	163	Stores Expenses Undistributed (163)	-		
55	164.1	Gas Stored Underground - Current (164.1)	22,208,411	No	Gas Utility related
56	164.2-3	LNG Stored and Held for Processing (164.2-164.3)	2,726,625	No	Gas Utility related
57	165	Prepayments (165)	27,113,708	Yes	Prepays and Other
58	166-7	Advances for Gas (166-167)	-		
59	171	Interest and Dividends Receivable (171)	1,006,454		
60	172	Rents Receivable (172)	702,954	No	Addressed by Cash Working Capital
61	173	Accrued Utility Revenues (173)	248,965,226	No	Addressed by Cash Working Capital
62	174	Miscellaneous Current and Accrued Assets (174)	-	No	Addressed by Cash Working Capital
63	175	Derivative Instrument Assets (175)	21,593,499	No	Derivative Instruments excluded from rate making
64	175.2	(Less) Long-Term Portion of Derivative Instrument Assets (175)	(4,624,047)	No	Derivative Instruments excluded from rate making
65	176	Derivative Instrument Assets - Hedges (176)	-	No	Derivative Instruments excluded from rate making
66	176.2	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-		Derivative Instruments excluded from rate making
67		Total Current and Accrued Assets (Lines 34 through 66)	<u>1,073,970,220</u>		
DEFERRED DEBITS					
68					
69	181	Unamortized Debt Expenses (181)	54,241,490	No	Incorporated in capital structure
70	182.1	Extraordinary Property Losses (182.1)	-		
71	182.2	Unrecovered Plant and Regulatory Study Costs (182.2)	88,805,434		
72	182.3	Other Regulatory Assets (182.3)	3,890,950,092	Yes	Non-Plant, Prepays, Reg Amort
73	183	Preliminary Survey and Investigation Charges (183)	2,489,728	No	Short-term study costs excluded from rate making
74	183.1	Preliminary Natural Gas Supply Survey and Investigation Charges (183.1)	-		
75	183.2	Other Preliminary Survey and Investigation Charges (183.2)	-		
76	184	Clearing Accounts (184)	-	Yes	Prepays and Other
77	185	Temporary Facilities (185)	-		
78	186	Miscellaneous Deferred Debits (186)	48,224,868	Yes	Prepays and Other
79	187	Deferred Losses from Disposition of Utility Plant (187)	-		
80	188	Research, Development and Demonstration Expenditures (188)	-		

Northern States Power Company
EXPLANATIONS OF AMOUNTS INCLUDED or EXCLUDED FOR RECOVERY
2020 Balance Sheet (\$)

Schedule RB-7

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	COSS Line	Justification
81	189 Unamortized loss and Reacquired Debt (189)	13,808,807	No		Incorporated in capital structure
82	190 Accumulated Deferred Income Taxes (190)	1,088,842,369	Yes (See below)	ADIT	
83	191 Unrecovered Purchase Gas Costs (191)	19,554,237	No		Gas Utility related
84	Total Deferred Debits (lines 69 through 83)	5,206,917,025			
85	TOTAL ASSETS (lines 14-16, 32, 67 and 84)	24,332,786,221			
PROPRIETARY CAPITAL					
1	201 Common Stock Issued (201)	(10,000)	No		Incorporated in capital structure
3	204 Preferred Stock Issued (204)	-			
4	202-5 Capital Stocked Subscribed (202, 205)	-			
5	203-6 Stock Liability for Conversion (203, 206)	-			
6	207 Premium on Capital Stock (207)	(479,282,529)	No		Incorporated in capital structure
7	208-11 Other Paid-In Capital (208-211)	(4,105,547,671)			
8	212 Installments Received on Capital Stock (212)	-			
9	213 (Less) Discount on Capital Stock (213)	-			
10	214 (Less) Capital Stock Expense (214)	-			
11	215-6 Retained Earnings (215, 215.1, 216)	(2,209,377,856)	No		Incorporated in capital structure
12	216.1 Unappropriated Undistributed Subsidiary Earnings (216.1)	3,179,648	No		Incorporated in capital structure
13	217 (Less) Reacquired Capital Stock (217)	-			
14	218 Noncorporate Proprietorship (Non-major only) (218)	-			
15	219 Accumulated Other Comprehensive Income (219)	21,649,216	Yes	Non-Plant	
16	Total Proprietary Capital (lines 2 through 15)	(6,769,389,192)			
LONG-TERM DEBT					
17	221 Bonds (221)	(6,000,000,000)	No		Incorporated in capital structure
19	222 (Less) Reaquired Bonds (222)	-			
20	223 Advances from Associates Companies (223)	-			
21	224 Other Long-Term Debt (224)	(514,916)	No		Incorporated in capital structure
22	225 Unamortized Premium on Long-Term Debt (225)	-			
23	226 (Less) Unamortized Discount on Long-Term Debt (226)	42,449,988	No		Incorporated in capital structure
24	Total Long-Term Debt (lines 18 through 24)	(5,958,064,928)			
OTHER NONCURRENT LIABILITIES					
25	227 Obligations Under Capital Leases - Noncurrent (227)	(443,250,687)			
27	228.1 Accum. Prov. for Property Insurance (228.1)	-	No		Regulatory reserve not previously included for ratemaking
28	228.2 Accum. Prov. for Injuries and Damages (228.2)	-			
29	228.3 Accum. Prov. for Pensions and Benefits (228.3)	(158,653,000)	Yes	Non-Plant	
30	228.4 Accum. Miscellaneous Operating Provisions (228.4)	-			
31	229 Accumulated Provision for Rate Refunds (229)	(16,685,463)	No		Refund obligation accrual returned to customers with interest
32	244.2 Long-Term Portion of Derivative Instrument Liabilities	(71,067,750)	No		Derivative Instruments excluded from rate making
33	245.2 Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	No		Derivative Instruments excluded from rate making
34	230 Asset Retirement Obligations (230)	(2,350,074,360)	No		ARO - Excluded from ratemaking
35	Total Other Noncurrent Liabilities (lines 26 through 35)	(3,039,731,260)			

Northern States Power Company
EXPLANATIONS OF AMOUNTS INCLUDED or EXCLUDED FOR RECOVERY
2020 Balance Sheet (\$)

Schedule RB-7

Line	FERC Account Name & Number	To Ferc Form	In Rate Base?	COSS Line	Justification
36	CURRENT AND ACCRUED LIABILITIES				
37	231 Notes Payable (231)	(179,000,000)	No		Addressed by Cash Working Capital
38	232 Accounts Payable (232)	(460,243,854)	Yes	Non-Plant or Prepaids	
39	233 Notes Payable to Associated Companies (233)	(1,450,000)	No		Addressed by Cash Working Capital
40	234 Accounts Payable to Associated Companies (234)	(67,342,144)	No		Addressed by Cash Working Capital
41	235 Customer Deposits (235)	(29,129,353)	Yes	Customer Deposits	
42	236 Taxes Accrued (236)	(250,323,838)	No		COSS independent income tax calc
43	237 Interest Accrued (237)	(70,112,005)	No		COSS independent debt service calc
44	238 Dividends Declared (238)	(105,949,200)	No		Incorporated in capital structure
45	239 Matured Long-Term Debt (239)	-			
46	240 Matured Interest (240)	-			
47	241 Tax Collections Payable (241)	(34,272,110)	No		Addressed by Cash Working Capital
48	242 Miscellaneous Current and Accrued Liabilities (242)	(44,500,668)	Yes	Non-Plant	
49	243 Obligations under Capital Leases - Current (243)	(84,619,026)			
50	244 Derivative Instrument Liabilities (244)	(92,984,158)	No		Derivative Instruments excluded from rate making
51	244.2 (Less) Long-Term Portion of Derivative Instrument Liabilities	71,067,750	No		Derivative Instruments excluded from rate making
52	245 Derivative Instrument Liabilities - Hedges (245)	-	No		Derivative Instruments excluded from rate making
53	245.2 (Less) Long-Term Portion of Derivative Instrument Liabilities -Hedges	-			Derivative Instruments excluded from rate making
54	Total Current and Accrued Liabilities (lines 38 through 55)	<u>(1,348,858,606)</u>			
55	DEFERRED CREDITS				
56	252 Customer Advances for Construction (252)	(9,445,865)	Yes	Customer Advances	
57	255 Accumulated Deferred Investment Tax Credits (255)	(18,255,352)	No		Amortized on COSS Income Statement
58	256 Deferred Gains from Disposition of Utility Plant (256)	-			
59	253 Other Deferred Credits (253)	(318,879,456)	Yes	Non-Plant	
60	254 Other Regulatory Liabilities (254)	(3,949,612,148)	Yes	Non-Plant	
61	257 Unamortized Gain on Reacquired Debt (257)	-			
62	281 Accum. Deferred Income Taxes-Accel. Amort. (281)	(24,566,414)	Yes	ADIT	
63	282 Accum. Deferred Income Taxes-Other Property (282)	(2,429,790,259)	Yes	ADIT	
64	283 Accum. Deferred Income Taxes-Other (283)	(466,192,744)	Yes	ADIT	
65	Other Deferred Credits (lines 56 through 64)	<u>(7,216,742,238)</u>			
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 & 65)	<u>\$ (24,332,786,224)</u>			

Reconcile 2018 GAAP to FERC Form 1
 Income Statement

GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
#	Account Name	Balance	REF	Line	Balance	To Ferc Form	
4000001	Ret Bld SvcFac E	(144,978,445.55)	400				
4000002	Retail Billed Res Commodity E	(956,308,859.26)	400	1			
4000004	Retail Billed Res Fuel E	(276,902,057.44)	400	2	400		
4000005	Retail Billed Res Riders E	(59,770,824.28)	400	3			
4000051	Retail Billed Small Commercial Serv Facility E	(34,729,422.01)	400	4	401		
4000052	Retail Billed Small Commercial Commodity E	(554,573,021.90)	400	5	402		
4000053	Retail Billed Small Commercial Demand E	(487,094,293.79)	400	6	403		
4000054	Retail Billed Small Commercial Fuel E	(402,266,913.21)	400	7	403.1		
4000055	Retail Billed Small Commercial Riders E	(101,140,678.69)	400	8	404-5		
4000101	Retail Billed LargeCommercial Serv Facility E	(275,064.68)	400	9	406		
4000102	Retail Billed LargeCommercial Comdty E	(254,667,192.11)	400	10	407		
4000103	Retail Billed LargeCommercial Demand E	(188,630,781.81)	400	11	407.2		
4000104	Retail Billed LargeCommercial Fuel E	(228,166,869.21)	400	12	407.3		
4000105	Retail Billed LargeCommercial Riders E	(44,885,297.89)	400	13	407.4		
4000151	Retail Billed SL Serv Facility E	(162,861.47)	400	14	408.1		
4000152	Retail Billed SL Commodity E	(22,849,426.74)	400	15	409.1F		
4000154	Retail Billed SL Fuel E	(2,885,309.01)	400	16	409.10		
4000155	Retail Billed SL Riders E	(637,777.12)	400	17	410.1		
4000201	Retail Billed Night Watch E	(5,246.41)	400	18	411.01		
4000251	Retail Billed OPA Serv Facility E	(331,592.93)	400	19	411.4		
4000252	Retail Billed OPA Commodity E	(3,219,709.88)	400	20	411.6		
4000253	Retail Billed OPA Demand E	(3,709,480.99)	400	21	411.7		
4000254	Retail Billed OPA Fuel E	(2,191,616.32)	400	22	411.8		
4000255	Retail Billed OPA Riders E	(577,864.70)	400	23	411.9		
4000301	Retail Billed IDS Serv Facility E	(692,308.76)	400	24	411.1		
4001001	Retail Unbilled Res Serv Facility E	139,977.73	400	413			
4001002	Retail Unbilled Res Commodity E	5,260,768.01	400	25			
4001004	Retail Unbilled Res Fuel E	780,672.34	400	26			
4001005	Retail Unbilled Res Riders E	(1,158,779.56)	400	27			
4001051	Retail Small Commercial Unbilled Serv Facility E	(32,581.16)	400	28			
4001052	Retail Small Commercial Unbilled Commodity E	2,623,347.74	400	29			
4001053	Retail Small Commercial Unbilled Demand E	1,681,333.02	400	30			
4001054	Retail Small Commercial Unbilled Fuel E	460,237.22	400	31	415		
4001055	Retail Small Commercial Unbilled Riders E	(502,863.05)	400	32	416		
4001101	Retail Large Commercial Unbilled Serv Facility E	(259.90)	400	33	417		
4001102	Retail Large Commercial Unbilled Commodity E	809,037.28	400	34	417.1		
4001103	Retail Large Commercial Unbilled Demand E	574,248.02	400	35	41800		
4001104	Retail Large Commercial Unbilled Fuel E	(425,221.12)	400	36	418.1		
4001105	Retail Large Commercial Unbilled Riders E	(512,006.92)	400	37	419		
4001152	Retail Street Light Unbilled Commodity E	(811,686.50)	400	38	419.1		
4001154	Retail Street Light Unbilled Fuel E	(48,137.24)	400	39	421		
4001155	Retail Street Light Unbilled Riders E	(8,294.95)	400	40	421.1		
4001251	Retail OPA Unbilled Serv Facility E	(1.76)	400	41			
4001252	Retail OPA Unbilled Commodity E	13,213.72	400	42			
4001253	Retail OPA Unbilled Demand E	11,624.53	400	43	42120		
4001254	Retail OPA Unbilled Fuel E	2,160.35	400	44	42500		
4001255	Retail OPA Unbilled Riders E	1,451.13	400	45	426.1		
4073001	Billed Trading Revenue - Gen	(182,122,361.68)	400	46	426.2		
4073006	Billed Trading REC Revenue - Gen	(4,380,104.64)	411.8	47	426.3		
4073051	Billed Trading Revenue - Prop	(34,268,726.24)	400	48	426.4		
4073056	Billed Trading FTR Rev - Prop	(5,252.88)	400	49	426.5		
4073151	Billed Trading Revenue - Excess Capacity	(2,723,862.75)	400	50			
4074051	Unbilled Trading Revenue - Prop	(2,921,012.81)	400	51			
4140001	Point to Point Transmission	(8,053,826.21)	400	52	408.2		
4140051	Network Transmission	(75,943,780.53)	400	53	409.2F		
4140101	Contracts	(359,858.91)	400	54	409.20		
4140201	Schedule 1 - Sch Sys Ctrl and Dispatch	(920,093.48)	400	55	410.2		
4140211	Schedule 2 - Reactive Supply	(9,253,302.38)	400	56	411.2		
4140251	Schedule 24 - Balancing Authority	(1,118,075.73)	400	57	41150		
4140351	Transmission Expansion Plan	(127,242,335.59)	400	58	420		
4140551	Misc Transmission Adj	(46,887.84)	400	59			
4140552	Elec Transm Rev subj to refund	(5,318,828.30)	400	60			
4210100	IA Fixed - Decommissioning Revenue	(4,830,149.76)	400	61			
4211100	IA Fixed - OM Revenue	(74,468,794.69)	400	62	427		
4211110	IA Fixed - OM Chemical Revenue	(710,800.16)	400	63	428		
4211120	IA Fixed - Fixed Charge Revenue	(122,406,778.51)	400	64	428.1		
4211130	IA Fixed - STOU Revenue	428,696.15	400	65	429		
4211140	IA Fixed - Fuel Handling Revenue	(107,566.23)	400	66	429.1		
4211160	IA Fixed - CC Nuclear Outage Deferral Revenue	(286,230.93)	400	67	430		
4211170	IA Fixed - Renewable Development Fund Revenue	(412,308.13)	400	68	431		
4211180	IA Fixed - Fixed Purchase Revenue	(18,015,038.79)	400	69	432		
4212100	IA Variable - OM Revenue	(18,340,605.13)	400	70			
4212110	IA Variable - OM Chemical Revenue	(130,866.61)	400	71			
4212120	IA Variable - MISO Admin Revenue	(1,494,363.27)	400	72			
4212130	IA Variable - Fuel Other Revenue	(1,590,935.10)	400	73			
4212140	IA Variable - Fuel Nuclear EOL Revenue	(509,624.36)	400	74			
4212150	IA Variable - Fuel Handling Revenue	(4,173,720.53)	400	75			
4212160	IA Variable - CC Fuel Inventory Revenue	(1,357,107.39)	400	76			
4212170	IA Variable - CC Nuclear Outage Deferral Revenue	(249,014.68)	400	77			
4212500	IA Variable - Fuel Revenue	(98,317,811.45)	400	78			
4212510	IA Variable - Purchased Power Revenue	(94,400,005.41)	400				
4212520	IA Variable - STOU Revenue	30,140,989.04	400				
4213100	IA Transmission - OM Revenue	(8,018,130.55)	400	99998	sum of 99998's		
4213110	IA Transmission - Fixed Charge Revenue	(54,806,710.61)	400				
4213120	IA Transmission - Wheeling Revenue	34,609,598.83	400				
4213130	IA Transmission - Wheeling COGS Revenue	(34,276,532.98)	400				
4280001	EEl Mutual Aid Revenue	(4,895,394.23)	400				
4280011	Electric Damage Claim Revenue	(511,716.62)	402				
4280021	Electric Non Gratuitous Revenue	(1,920,506.67)	401				
4280031	Electric Misc Non Gratuitous Rev	(621,583.16)	401				
4280031	Electric Misc Non Gratuitous Rev	(3,981.55)	402				
4280051	Transmission Interconnection Study Revenue	4.31	401				
4280061	Gen Interconnect Study Revenue	(202,470.84)	401				
4280071	Distrib Interconn Studies	(3,445,199.63)	401				
4280081	Late Payment Fees - Electric	9.16	400				
4280086	Late Payment Fees - Electric C and I	(1,048,539.08)	400				
4280091	Late Payment Fees - Electric Res	(5,981,297.51)	400				
4280101	Customer Connection	(2,465,210.09)	400				
4280111	Return Check Charge	(334,615.78)	400				
4280121	Other Misc Service Rev	(7,950.35)	400				
4280131	Revenue Protection Billing	(3,118.15)	400				
4280151	RDF - Refuse Derived Fuel	(7,580,388.71)	400				
4280171	Rental Income Electric	(226,476.77)	400				
4280181	Facility Attach Rental Revenue	(4,829,189.18)	400				
4280231	Distribution Facility Fixed Charges	(720,207.19)	400				
4280241	AES Reimbursements	(226,968.81)	400				
4280271	CIP DSM Incentive - Electric	(24,804,788.00)	400				
4280291	CIP DSM Billed Incentive - Electric	44,102,089.26	400				
4280321	Ash Handling Revenue	(16,641.37)	401				

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				Line	FERC Account Name & Number	Balance	To Ferc Form
#	Account Name	Balance	REF				
4280331	JOA-Other Elec Rev	(2,241,771.33)	400				
4280332	JOA-Unrealized MTM Alloc	(217,948.65)	400				
4280381	Other Electric Revenue	(14,384,982.71)	400				
4280386	Other Electric Rev - Andersen	(114,368.64)	400				
4280391	Other Electric Rev - Communication Reloc	(2,090.00)	400				
4280401	Other Electric Rev - Service Quality	684,913.00	400				
4280406	Other Electric Rev - Gain Emiss Allow	(7.86)	411.8				
4280411	Other Electric Rev - Non-Fuel Riders	355,182.72	400				
4280431	Other Electric Rev - Non-Fuel Riders - Debits	191,314,231.56	407.3				
4280436	Other Electric Rev - Non-Fuel Riders - Credits	(26,394,028.77)	407.4				
4280441	Other Electric Rev - Non-Fuel Riders - Def Fuel	12,533,596.78	400				
4280462	Customer-related Interest Income - Electric	(484,047.61)	421				
4280463	Customer-related Interest Expense - Electric	1,618,128.15	431				
4350001	Retail Billed Res Serv Facility Gas	(56,749,308.50)	400				
4350002	Retail Billed Res Commodity Gas	(75,669,653.64)	400				
4350004	Retail Billed Res Fuel Gas	(174,783,960.21)	400				
4350005	Retail Billed Res Riders Gas	(18,033,730.57)	400				
4350051	Retail SM Billed Serv Facility Gas	(16,872,229.21)	400				
4350052	Retail SM Billed Commodity Gas	(35,333,658.11)	400				
4350054	Retail SM Billed Fuel Gas	(114,771,928.44)	400				
4350055	Retail SM Billed Riders Gas	(8,336,016.10)	400				
4350151	Retail Demand Commercial Billed Serv Facility Gas	(446,524.15)	400				
4350152	Retail Demand Commercial Billed Commodity Gas	(1,512,714.85)	400				
4350153	Retail Demand Commercial Billed Demand Gas	(2,621,009.52)	400				
4350154	Retail Demand Commercial Billed Fuel Gas	(11,785,445.42)	400				
4350155	Retail Demand Commercial Billed Riders Gas	(1,038,300.32)	400				
4350201	Retail Interruptible Billed Serv Facility Gas	(974,318.02)	400				
4350202	Retail Interruptible Billed Commodity Gas	(9,173,435.92)	400				
4350204	Retail Interruptible Billed Fuel Gas	(43,165,348.65)	400				
4350205	Retail Interruptible Billed Riders Gas	(3,371,898.65)	400				
4350251	Retail Interdepartmental Billed Serv Facility Gas	(14,100.00)	400				
4350252	Retail Interdepartmental Billed Commodity Gas	(52,952.91)	400				
4350253	Retail Interdepartmental Billed Demand Gas	(9,713.64)	400				
4350254	Retail Interdepartmental Billed Fuel Gas	(395,978.66)	400				
4350255	Retail Interdepartmental Billed Riders Gas	(18,401.12)	400				
4351001	Retail Unbilled Residential Service Facility Gas	119,461.86	400				
4351002	Retail Unbilled Residential Commodity Gas	1,586,483.79	400				
4351004	Retail Unbilled Residential Fuel Gas	(503,441.94)	400				
4351005	Retail Unbilled Residential Riders Gas	73,496.55	400				
4351051	Retail Unbilled Small Commerc Service Facility Gas	(5,438.72)	400				
4351052	Retail Unbilled Small Commercial Commodity Gas	325,814.68	400				
4351054	Retail Unbilled Small Commercial Fuel Gas	(34,170.70)	400				
4351055	Retail Unbilled Small Commercial Riders Gas	75,016.19	400				
4351101	Retail Unbilled Large Commerc Service Facility Gas	(13,010.75)	400				
4351102	Retail Unbilled Large Commercial Commodity Gas	45,046.96	400				
4351104	Retail Unbilled Large Commercial Fuel Gas	(1,805,807.45)	400				
4351105	Retail Unbilled Large Commercial Riders Gas	26,726.62	400				
4351151	Retail Unbilled Demand Commercial Serv Facil Gas	(711.95)	400				
4351152	Retail Unbilled Demand Commercial Commodity Gas	(1,338.98)	400				
4351154	Retail Unbilled Demand Commercial Fuel Gas	(377,217.68)	400				
4351155	Retail Unbilled Demand Commercial Riders Gas	10,089.64	400				
4351201	Retail Unbilled Interruptible Serv Facility Gas	2,025.86	400				
4351202	Retail Unbilled Interruptible Commodity Gas	156,254.38	400				
4351204	Retail Unbilled Interruptible Fuel Gas	(948,597.13)	400				
4351205	Retail Unbilled Interruptible Riders Gas	125,786.11	400				
4352251	Retail Other Interdepartmental Gas	(53,797.24)	400				
4420001	Retail Billed Transport Service Facility G	(67,267.00)	400				
4420002	Retail Billed Transport Commodity G	(2,892,449.48)	400				
4420005	Retail Billed Transport Riders G	(626,666.77)	400				
4420051	Retail Billed Trans Large Firm Service Facility G	(44,100.00)	400				
4420052	Retail Billed Trans Large Firm Commodity G	(1,231,538.24)	400				
4420053	Retail Billed Trans Large Firm Demand G	(222,291.46)	400				
4420055	Retail Billed Trans Large Firm Riders G	(781,901.65)	400				
4420151	Retail Billed Firm Tmsprt Serv Facility G Interco	(16,800.00)	400				
4420152	Retail Billed Firm Transport Commodity G Interco	(2,285,162.75)	400				
4420153	Retail Billed Firm Transport Demand G Interco	(3,670,352.64)	400				
4420154	Retail Billed Firm Transp Riders & Fuel Interco	(1,117,714.02)	400				
4421001	Unbilled Transport	12,291.18	400				
4421101	Unbilled Transport - Small Firm	1,143.61	400				
4490011	CIP DSM Incentive - Gas	(3,153,503.00)	400				
4490016	CIP DSM Billed Incentive - Gas	5,556,231.63	400				
4490021	Late Payment Fees - Gas C and I	(116,406.01)	400				
4490026	Late Payment Fees - Gas Res	(1,600,602.81)	400				
4490031	Gas Damage Claim Revenue	(30,179.90)	402				
4490051	Gas Non Gratuitous Revenue	(355,365.05)	401				
4490071	Gas Mutual Aid Revenue	(204,569.05)	400				
4490081	Interchange	(52,226.55)	400				
4490091	Customer Connection	(513,490.17)	400				
4490101	Return Check Charge	(53,407.86)	400				
4490111	Other Miscellaneous Service Revenue	21,537.00	400				
4490131	Limited Firm Standby	(1,111,513.12)	400				
4490146	Extension Surcharge	(344,484.98)	400				
4490181	Gas Revenue - LPG	(173,250.00)	400				
4490191	Gas Loss Reimbursements	(168.97)	400				
4490201	Other Gas Revenue	(156,048.90)	400				
4490211	GUIC Tracker Debit	5,626,525.00	407.3				
4490212	GUIC Tracker Credit	(4,860,810.38)	407.4				
4490213	Customer-related Interest Income - Gas	70,364.72	421				
4630031	Miscellaneous Revenues - Non Reg	(3,448,239.17)	417				
4630036	Equipment Sales Revenue	(5,221,881.84)	417				
4630041	Service Plan Revenues	(22,070,777.78)	417				
4630069	Equity in Subsidiary-UP & L	100,532.09	418.1				
4630084	Equity in Subsidiary-NSP Nucl	(22,720.37)	418.1				
5000050	Fuel Handling Expense	25,139,303.82	401				
5001050	Fuel Procurement Expense	964,039.49	401				
5001150	Nuclear Fuel Procurement Expense	683,453.04	401				
5002001	Gas Cost	571,680.14	401				
5002021	Gas Cost for Other Gen	10,719,038.82	401				
5002041	Gas for Other Gen - Combined Cycle	165,343,023.71	401				
5002051	Gas Cr for Non Native Load	(21,349,147.31)	401				
5002061	Gas Non-Native CC Units	(44,920,828.54)	401				
5003001	Oil Cost	1,837,069.22	401				
5003011	Oil Cost for Other Gen	877,739.66	401				
5004001	Coal Cost	296,109,997.71	401				
5004011	Fuel Credit for Non Native Load	(49,817,757.92)	401				
5004012	Fuel Credit for Non Native Muni	(1,242,649.19)	401				
5005001	Wood	912,740.54	401				
5006001	Refuse Derived Fuel	1,155,801.75	401				
5008001	Nuclear	118,805,250.17	401				

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
5008011	Nuclear Fuel End of Life	3,083,268.00	401				
5009002	Deferred Cost - MTM Rate Payer Share	410,877.00	401				
5009051	Deferred Fuel	16,519,476.51	401				
5009051	Deferred Fuel	2,304,838.20	407				
5009052	Deferred Fuel - Reclass	(12,533,596.78)	401				
5009081	Adjustment - RSG RNU	(861,680.17)	401				
5009082	Adjustment - C and L	(5,806,579.43)	401				
5009161	Asset Based Margin	9,003,534.82	401				
5009181	Non-Asset Margin	117,193.38	401				
5009231	REC Sales	3,124,608.59	401				
5060001	Point to Point Transmission	854,871.13	401				
5060001	Point to Point Transmission	(1.26)	421				
5060021	Network Transmission	69,009,063.46	401				
5060021	Network Transmission	(60.42)	421				
5060061	Facilities Charge	71,158.31	401				
5060081	Admin Charges - FERC ASMNT	3,486,548.04	401				
5060086	Admin Charges - SSC&D	7,638,309.59	401				
5060091	Admin Charges - RP&SD	549,192.64	401				
5060096	Admin Charges - MAM&C	260,964.23	401				
5060151	Schedule 1 - Sch Sys Ctrl and Dispatch	207,296.51	401				
5060156	Schedule 2 - Reactive Supply	9,942,074.48	401				
5060156	Schedule 2 - Reactive Supply	(1,162.43)	421				
5060156	Schedule 2 - Reactive Supply	8.52	431				
5060181	Schedule 33	30,101.67	401				
5060186	Schedule 45	1,244.35	401				
5060251	Transmission Expansion Plan	126,927,158.39	401				
5060251	Transmission Expansion Plan	(378,626.03)	421				
5060251	Transmission Expansion Plan	1,271.82	431				
5060253	Trans Expansion Plan Exp - Prov for Rate Refunds	2,439,518.77	400				
5060256	Transmission Studies	20,000.00	401				
5060271	Transmission Admin Prop-SSC&D	23,970.67	401				
5060276	Transmission Admin Prop-RP&SD	1,723.56	401				
5060281	Transmission Admin Prop-MAM&C	821.97	401				
5060346	Wheeling - Resale ST Prop	1,373,503.65	401				
5060401	MISO Sch 26A Prop	177,668.33	401				
5060411	Interconnection Upgrades	928,471.32	401				
5064001	Other Electric Exp - Non-Fuel Riders	17,313,373.95	401				
5065001	Purchased Power - Demand	115,177,186.89	401				
5066001	Purchased Power - LT Energy	194,953,574.89	401				
5066011	Purchased Power - ST Energy	(2,798,157.04)	401				
5066016	Purchased Power - MISO	50,061,815.95	401				
5066021	Purchased Power - SPP	131,963.32	401				
5066071	Tolling Plant Gas Costs	10,370,444.61	401				
5066081	Tolling Plant Oil Costs	1,998,627.59	401				
5066131	DA Native Sales MISO NSPP	56,226,939.28	400				
5066151	RT Native Sales NSPP	673,398.77	400				
5066201	Schedule 24 - Balancing Authority	10,149,007.32	401				
5067001	Purchased Power - Qualifying Fac Energy	201,554.51	401				
5069001	Purchased Power - Wind	147,394,115.02	401				
5069006	Purchased Power - Wind Recovery	5,890,596.52	401				
5069011	Purchased Power - Wind CBED	44,804,051.21	401				
5070001	Purchased Power - Solar	109,627,614.68	401				
5071001	Gen Trading Costs	135,760,675.88	401				
5071006	Purchased Power - Prop Trading	33,306,425.84	401				
5120200	IA Fixed - OM Expense	18,963,879.17	401				
5120210	IA Fixed - OM Chemical Expense	90,374.44	401				
5120220	IA Fixed - Fixed Charge Expense	25,767,035.91	401				
5121300	IA Variable O&M	4,267,843.56	401				
5121310	IA Variable - OM Chemical Expense	39,540.67	401				
5121330	IA Variable - Fuel Other	(564,258.06)	401				
5121340	IA Variable - Fuel Handling Expense	1,223,528.45	401				
5121350	IA Variable - CC Fuel Inventory Expense	336,942.28	401				
5121510	IA Variable - Fuel Expense	9,451,115.91	401				
5121520	IA Variable - Purchased Power Expense	1,516,625.29	401				
5180001	Purchased Gas-Demand System	1,629,681.11	401				
5180006	Purchased Gas-Commodity System	243,690,659.80	401				
5180011	Purchased Gas Financial Instr Exp	(2,208,120.00)	401				
5180076	Commodity-3rd Party Storage Contract	44,928,421.12	401				
5180121	Demand-3rd Party Storage Contract	5,016,700.27	401				
5180131	Capacity Release Credits	(273,998.14)	401				
5180136	Capacity Release-Exchange Gas	(40,770.43)	401				
5180191	Liquid Propane Gas	171,622.80	401				
5180201	Propane Standby Program	651,574.88	401				
5240001	Gas Transport-Demand System	50,254,380.00	401				
5240011	Exchange Gas Transport Demand	81,430.78	401				
5241001	Gas Transport-Commodity System	4,215,306.85	401				
5241011	Gas Transport - Property Tax	689,941.56	408.1				
5300001	Gas To Storage Demand	(4,937,560.80)	401				
5301001	Gas To Storage Commodity	(45,007,770.64)	401				
5301021	Gas From Storage Demand	4,937,560.80	401				
5302001	Gas From Storage Commodity	43,649,222.05	401				
5302026	Non-PGA Trans-Commodity Costs	182,048.05	401				
5302027	Non-PGA Trans-Demand Costs	804,591.36	401				
5361001	Purchase Gas Cost Adjustment	4076586.99	401				
5480050	Non-Reg COGS - Other	19,685,201.98	417.1				
5540001	Productive Labor	260,484,888.63	401				
5540001	Productive Labor	62,146,287.63	402				
5540001	Productive Labor	726,089.12	417.1				
5540001	Productive Labor	354,977.01	426.4				
5540010	Labor Load Non Productive	38.07	401				
5540020	Labor Load 401K Match	2,067,336.07	401				
5540020	Labor Load 401K Match	4,376.41	417.1				
5540020	Labor Load 401K Match	4,693.28	426.4				
5540030	Labor Load Qualified Pension	3,769,088.03	401				
5540030	Labor Load Qualified Pension	9,170.66	417.1				
5540030	Labor Load Qualified Pension	10,215.55	426.4				
5540040	Labor Load Nonqualified Pension	63,976.11	401				
5540040	Labor Load Nonqualified Pension	23.74	417.1				
5540040	Labor Load Nonqualified Pension	331.42	426.4				
5540050	Labor Load FAS 88 Settlement Exp	125,252.71	401				
5540060	Labor Load Exec Nonqual Def Comp Match	11,265.99	401				
5540060	Labor Load Exec Nonqual Def Comp Match	4.66	417.1				
5540060	Labor Load Exec Nonqual Def Comp Match	55.37	426.4				
5540070	Labor Load NMC Employer Retire Cont	186,037.60	401				
5540070	Labor Load NMC Employer Retire Cont	0.28	426.4				
5540080	Labor Load Other Pension - Consult	67,827.07	401				
5540080	Labor Load Other Pension - Consult	152.80	417.1				
5540080	Labor Load Other Pension - Consult	282.15	426.4				
5540100	Labor Load Active Healthcare	6,537,339.79	401				

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
5540100	Labor Load Active Healthcare	17,827.22	417.1				
5540100	Labor Load Active Healthcare	13,432.97	426.4				
5540110	Labor Load Misc Benefit Programs	432,098.63	401				
5540110	Labor Load Misc Benefit Programs	939.92	417.1				
5540110	Labor Load Misc Benefit Programs	1,400.88	426.4				
5540120	Labor Load Life LTD and Bus Travel Ins	540,294.31	401				
5540120	Labor Load Life LTD and Bus Travel Ins	1,796.44	417.1				
5540120	Labor Load Life LTD and Bus Travel Ins	1,209.98	426.4				
5540130	Labor Load Retiree Medical FAS 106	25,199.58	401				
5540130	Labor Load Retiree Medical FAS 106	98.70	417.1				
5540130	Labor Load Retiree Medical FAS 106	34.26	426.4				
5540140	Labor Load FAS 112 LTD	49,163.46	401				
5540140	Labor Load FAS 112 LTD	233.01	417.1				
5540140	Labor Load FAS 112 LTD	58.05	426.4				
5540150	Workers Compensation - FAS 112	1.54	401				
5540170	Labor Load Annual Incentive	41.10	401				
5540180	Premium Time Labor	3,447,641.92	401				
5540180	Premium Time Labor	1,431,169.46	402				
5540180	Premium Time Labor	29.15	417.1				
5540180	Premium Time Labor	0.17	426.4				
5540185	Other Compensation Accruals	3,487,384.08	401				
5540185	Other Compensation Accruals	(54,771.11)	402				
5540185	Other Compensation Accruals	4.10	417.1				
5540185	Other Compensation Accruals	13.25	426.4				
5540190	Pension Non Loading	(1,867,260.46)	401				
5540200	Medical Insurance Non Loading	18,837.75	401				
5540210	Incentive Non Loading	16,602,833.50	401				
5540220	Labor Overtime	30,799,559.33	401				
5540220	Labor Overtime	17,911,850.65	402				
5540220	Labor Overtime	19,408.44	417.1				
5540220	Labor Overtime	57.93	426.4				
5540230	Incentive	178,624.33	401				
5540230	Incentive	50.21	426.4				
5540240	Performance Share Plan	7,508,235.30	401				
5540250	Restricted Stock Units	11,466,643.65	401				
5540255	Other Benefits Compensation	255,746.96	401				
5540260	Other Compensation	1,419,903.77	401				
5540260	Other Compensation	114,999.15	402				
5540260	Other Compensation	52.74	417.1				
5540270	Welfare Fund	2,728,884.00	401				
5540270	Welfare Fund	5,705,480.36	402				
5540270	Welfare Fund	719.68	417.1				
5540270	Welfare Fund	53.73	426.4				
5600001	Contract Labor	56,262,091.81	401				
5600001	Contract Labor	30,585,833.67	402				
5600001	Contract Labor	584,275.00	417.1				
5600001	Contract Labor	312.70	426.4				
5600006	Consulting Professional Services Other	25,641,079.47	401				
5600006	Consulting Professional Services Other	2,452,726.13	402				
5600006	Consulting Professional Services Other	7,558.11	417.1				
5600006	Consulting Professional Services Other	264,707.02	426.4				
5600016	Consulting Professional Eng and Design	1,198,032.90	401				
5600016	Consulting Professional Eng and Design	25,666.64	402				
5600021	Consulting Professional Services Legal	4,450,779.80	401				
5600021	Consulting Professional Services Legal	45.00	402				
5600021	Consulting Professional Services Legal	7,512.52	417.1				
5600021	Consulting Professional Services Legal	65,600.23	426.4				
5600026	Consulting Professional Svcs Accounting	3,149,483.59	401				
5600031	Consulting Legal Regulatory	302,899.75	401				
5600041	Outside Vendor Contract	28,625,784.55	401				
5600041	Outside Vendor Contract	37,540,646.12	402				
5600041	Outside Vendor Contract	12,769.41	417.1				
5600041	Outside Vendor Contract	3,641.70	426.4				
5600051	Outside Services Customer Care	26,702,662.29	401				
5600051	Outside Services Customer Care	72,515.76	402				
5600051	Outside Services Customer Care	2.98	417.1				
5600051	Outside Services Customer Care	7.16	426.4				
5600066	Materials	11,197,773.30	401				
5600066	Materials	15,958,989.07	402				
5600066	Materials	35,028.70	417.1				
5600066	Materials	953.56	426.4				
5600068	Material Consumption	5,283,380.79	401				
5600068	Material Consumption	47,510,251.44	402				
5600069	Service Consumption	14,972,847.07	401				
5600069	Service Consumption	35,908,043.46	402				
5600070	Material Direct Purchase	8,650,508.86	401				
5600070	Material Direct Purchase	4,902,812.84	402				
5600070	Material Direct Purchase	1.76	417.1				
5600070	Material Direct Purchase	0.05	426.4				
5600071	MS Inventory Adjust - Obsolete Materials	357,226.19	401				
5600076	Chemicals - Other	1,141,580.41	401				
5600076	Chemicals - Other	85,653.08	402				
5600078	Chemicals - Lime	1,669,827.16	401				
5600080	Chemicals - Mercury Sorbent	997,932.37	401				
5600082	Chemicals - Ammonia	1,553,119.20	401				
5600082	Chemicals - Ammonia	295,129.61	402				
5600083	Chemicals - Sulfuric Acid	548,947.74	401				
5600085	Fuel Handling Ash Disposal	178,533.56	401				
5600091	Print and Copy Cost - Other	488,488.01	401				
5600091	Print and Copy Cost - Other	30,179.11	402				
5600091	Print and Copy Cost - Other	30,181.68	417.1				
5600091	Print and Copy Cost - Other	(625.43)	426.4				
5600096	Print and Copy Cost - SEC Filings	40.24	401				
5600101	Legal - Other	12,696.37	401				
5600106	Equipment Maintenance	103,746.08	401				
5600106	Equipment Maintenance	739,807.22	402				
5600111	Equipment Maintenance - Customer Care	117,049.44	402				
5600116	IT Hardware Maintenance	2,745,372.34	401				
5600121	IT Hardware Purchases	652,752.95	401				
5600121	IT Hardware Purchases	(19,894.48)	402				
5600121	IT Hardware Purchases	37.87	417.1				
5600121	IT Hardware Purchases	0.14	426.4				
5600126	Software License Purchase - Perpetual	903,896.87	401				
5600126	Software License Purchase - Perpetual	216.41	402				
5600126	Software License Purchase - Perpetual	0.19	417.1				
5600126	Software License Purchase - Perpetual	(0.16)	426.4				
5600131	Software License Purchase - Term	3,776,480.52	401				
5600131	Software License Purchase - Term	0.69	402				
5600131	Software License Purchase - Term	84,204.00	417.1				

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
5600131	Software License Purchase - Term	(0.01)	426.4				
5600136	Software Maintenance	23,710,555.59	401				
5600136	Software Maintenance	48.25	402				
5600141	Network Services	789,954.88	401				
5600141	Network Services	82.06	417.1				
5600141	Network Services	63.85	426.4				
5600146	Network Voice	3,877,214.95	401				
5600146	Network Voice	2,375.40	402				
5600146	Network Voice	28,304.53	417.1				
5600146	Network Voice	1,243.97	426.4				
5600151	Network Data	6,584,524.35	401				
5600156	Network Telecommunication	6,922,959.28	401				
5600156	Network Telecommunication	16,583.81	402				
5600161	Network Radio	1,869,780.57	401				
5600166	Mainframe Services	1,192,756.48	401				
5600166	Mainframe Services	11.17	402				
5600171	Distributed Systems Services	3,191,083.34	401				
5600171	Distributed Systems Services	6,335.85	402				
5600171	Distributed Systems Services	2,601.99	417.1				
5600171	Distributed Systems Services	144.58	426.4				
5600176	Application Development and Maintenance	9,220,028.00	401				
5600176	Application Development and Maintenance	17.11	402				
5600186	Software - ASP	696,325.26	401				
5600186	Software - ASP	0.34	402				
5600186	Software - ASP	150.19	426.4				
5600190	Fuel Procurement Non Labor Online	12,270.98	401				
5600191	Employee Expenses Airfare	2,182,791.23	401				
5600191	Employee Expenses Airfare	88,207.61	402				
5600191	Employee Expenses Airfare	1,752.71	417.1				
5600191	Employee Expenses Airfare	19,541.69	426.4				
5600196	Employee Expenses Car Rental	257,117.45	401				
5600196	Employee Expenses Car Rental	25,772.81	402				
5600196	Employee Expenses Car Rental	545.07	417.1				
5600196	Employee Expenses Car Rental	3,303.28	426.4				
5600201	Employee Expenses Taxi and Bus	192,565.69	401				
5600201	Employee Expenses Taxi and Bus	2,822.27	402				
5600201	Employee Expenses Taxi and Bus	272.67	417.1				
5600201	Employee Expenses Taxi and Bus	3,287.52	426.4				
5600206	Employee Expenses Mileage	1,726,594.09	401				
5600206	Employee Expenses Mileage	472,443.94	402				
5600206	Employee Expenses Mileage	23,000.54	417.1				
5600206	Employee Expenses Mileage	7,276.78	426.4				
5600211	Employee Expenses Conf Seminar Trng	1,260,498.79	401				
5600211	Employee Expenses Conf Seminar Trng	84,108.81	402				
5600211	Employee Expenses Conf Seminar Trng	2,376.32	417.1				
5600211	Employee Expenses Conf Seminar Trng	7,946.50	426.4				
5600216	Employee Expenses Hotel	2,888,585.68	401				
5600216	Employee Expenses Hotel	155,321.26	402				
5600216	Employee Expenses Hotel	2,927.65	417.1				
5600216	Employee Expenses Hotel	25,150.68	426.4				
5600221	Employee Expenses Meals	1,869,136.23	401				
5600221	Employee Expenses Meals	523,906.95	402				
5600221	Employee Expenses Meals	1,218.53	417.1				
5600221	Employee Expenses Meals	4,812.11	426.4				
5600226	Employee Expenses Meals Non-Employee	344,787.23	401				
5600226	Employee Expenses Meals Non-Employee	42,845.77	402				
5600226	Employee Expenses Meals Non-Employee	2,700.47	417.1				
5600226	Employee Expenses Meals Non-Employee	1,604.50	426.4				
5600231	Employee Expenses Parking	158,503.13	401				
5600231	Employee Expenses Parking	44,575.45	402				
5600231	Employee Expenses Parking	391.99	417.1				
5600231	Employee Expenses Parking	4,776.53	426.4				
5600236	Employee Expenses Per Diem	909,470.38	401				
5600236	Employee Expenses Per Diem	1,993,986.11	402				
5600236	Employee Expenses Per Diem	7.45	417.1				
5600236	Employee Expenses Per Diem	0.51	426.4				
5600241	Employee Expenses Safety Equipment	1,870,382.28	401				
5600241	Employee Expenses Safety Equipment	195,534.80	402				
5600241	Employee Expenses Safety Equipment	15.29	417.1				
5600241	Employee Expenses Safety Equipment	142.92	426.4				
5600246	Employee Expenses Other	693,706.84	401				
5600246	Employee Expenses Other	53,369.28	402				
5600246	Employee Expenses Other	314.36	417.1				
5600246	Employee Expenses Other	54.29	426.4				
5600251	Employee Expense Personal Communication Devices	2,344,745.04	401				
5600251	Employee Expense Personal Communication Devices	214,272.94	402				
5600251	Employee Expense Personal Communication Devices	6,908.83	417.1				
5600251	Employee Expense Personal Communication Devices	6,676.28	426.4				
5600252	Fuel Handling Non Labor	159,869.82	401				
5600254	Nuclear Fuel Procurement NonLabor	173,237.38	401				
5600256	Office Supplies	663,210.26	401				
5600256	Office Supplies	63,098.46	402				
5600256	Office Supplies	3,653.92	417.1				
5600256	Office Supplies	2,256.97	426.4				
5600261	Workforce Administration Expense	794,894.28	401				
5600261	Workforce Administration Expense	1,221.38	402				
5600271	Safety Recognition	173,495.71	401				
5600271	Safety Recognition	45,606.17	402				
5600271	Safety Recognition	3.59	417.1				
5600271	Safety Recognition	3.74	426.4				
5600276	Life Events	76,570.07	401				
5600276	Life Events	6,311.38	402				
5600276	Life Events	101.75	417.1				
5600276	Life Events	10.79	426.4				
5600281	Employee Performance Recognition	985,545.43	401				
5600281	Employee Performance Recognition	(23.12)	402				
5600286	Non - Recoverable Recognition	736.23	417.1				
5600286	Non - Recoverable Recognition	73,885.26	426.5				
5600291	Transportation Fleet Cost	715,114.94	401				
5600291	Transportation Fleet Cost	(620,515.72)	402				
5600291	Transportation Fleet Cost	80.99	417.1				
5600291	Transportation Fleet Cost	13.14	426.4				
5600296	Janitorial - Routine	2,058,559.45	401				
5600296	Janitorial - Routine	87,041.48	402				
5600296	Janitorial - Routine	4,354.16	417.1				
5600296	Janitorial - Routine	1,953.87	426.4				
5600301	Janitorial - Special	72,592.78	401				
5600301	Janitorial - Special	4,454.52	402				
5600301	Janitorial - Special	50.93	417.1				

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
5600301	Janitorial - Special	11.75	426.4				
5600306	Fire Life Safety Maintenance	278,440.89	401				
5600306	Fire Life Safety Maintenance	37,950.45	402				
5600306	Fire Life Safety Maintenance	541.69	417.1				
5600306	Fire Life Safety Maintenance	260.79	426.4				
5600311	General Interior Exterior Maintenance	4,915,100.80	401				
5600311	General Interior Exterior Maintenance	597,650.18	402				
5600311	General Interior Exterior Maintenance	8,481.26	417.1				
5600311	General Interior Exterior Maintenance	3,297.49	426.4				
5600316	Use Costs	7,372,224.21	401				
5600316	Use Costs	946,247.23	402				
5600316	Use Costs	10,831.46	417.1				
5600316	Use Costs	4,490.80	426.4				
5600321	Lawn Care Maintenance Costs	183,691.89	401				
5600321	Lawn Care Maintenance Costs	4,806.04	402				
5600321	Lawn Care Maintenance Costs	350.19	417.1				
5600321	Lawn Care Maintenance Costs	49.15	426.4				
5600326	Sewer Maintenance Costs	36,370.50	401				
5600326	Sewer Maintenance Costs	466.31	402				
5600326	Sewer Maintenance Costs	0.36	417.1				
5600326	Sewer Maintenance Costs	0.02	426.4				
5600331	Snow Removal Costs	2,125,832.07	401				
5600331	Snow Removal Costs	6,439.98	417.1				
5600331	Snow Removal Costs	788.78	426.4				
5600336	Trash Removal Costs	661,324.30	401				
5600336	Trash Removal Costs	97,187.07	402				
5600336	Trash Removal Costs	1,085.86	417.1				
5600336	Trash Removal Costs	209.35	426.4				
5600341	Water Use Costs	707,060.01	401				
5600341	Water Use Costs	281,059.83	402				
5600341	Water Use Costs	1,458.58	417.1				
5600341	Water Use Costs	181.49	426.4				
5600351	Moves Adds Changes	1,167,750.53	401				
5600351	Moves Adds Changes	2,738.79	417.1				
5600351	Moves Adds Changes	1,274.72	426.4				
5600356	Energy	13,228,979.71	401				
5600361	AR - Reserve Change	2,110,340.61	401				
5600366	Non - Energy	653,878.66	401				
5600366	Non - Energy	56,112.12	417.1				
5600376	Miscellaneous Bad Debt - Concessions	250.00	401				
5600376	Miscellaneous Bad Debt - Concessions	14,132.88	417.1				
5600381	Rent - Space	(8,397.93)	401				
5600381	Rent - Space	71,838.43	417.1				
5600381	Rent - Space	(5.92)	426.4				
5600382	Rent - Equipment	685,585.96	401				
5600382	Rent - Equipment	661,875.32	402				
5600382	Rent - Equipment	331.62	417.1				
5600382	Rent - Equipment	253.39	426.4				
5600384	Rent - Nuclear Generation	55,474.18	401				
5600386	Rent - Other Generation	4,542,361.96	401				
5600387	Rent - Transmission Electric	11,471.40	401				
5600390	Rent - Distribution Electric	492,807.24	401				
5600396	Rent - Equipment Customer Case	24,318.95	401				
5600396	Rent - Equipment Customer Case	2.19	417.1				
5600396	Rent - Equipment Customer Case	1.37	426.4				
5600431	Lease Costs	9,182,138.72	401				
5600431	Lease Costs	731.40	402				
5600431	Lease Costs	14,617.30	417.1				
5600431	Lease Costs	95,074.42	426.4				
5600436	Postage	5,296,625.57	401				
5600436	Postage	134,730.36	402				
5600436	Postage	69,890.62	417.1				
5600436	Postage	183.66	426.4				
5600441	Injuries and Damages A&G	1,191,716.62	401				
5600446	Injuries and Damages Other	164,603.00	426.5				
5600451	Insurance - Property	4,702,700.63	401				
5600451	Insurance - Property	27.47	417.1				
5600451	Insurance - Property	0.78	426.4				
5600456	Insurance - General Liability	4,395,321.03	401				
5600461	Insurance - Excess Liability	4,325,500.72	401				
5600466	Insurance - Auto Liability	558,695.30	401				
5600471	Insurance - Directors and Officers	1,119,211.06	401				
5600476	Insurance - Fiduciary	373,823.17	401				
5600481	Insurance - Other	56,425.49	401				
5600482	Insurance - Cyber	396,112.08	401				
5600486	Insurance - Nuclear Property	3,742,378.08	401				
5600491	Insurance - Nuclear Interruption	1,888,546.72	401				
5600496	Insurance - Nuclear Liability	2,966,919.00	401				
5600501	Insurance - Nuclear Liability ICRP	(1,207,116.12)	401				
5600506	Insurance - Surplus	(9,812,523.00)	401				
5600511	Advertising - Brand Image	1,228,374.60	401				
5600511	Advertising - Brand Image	2,529.14	417.1				
5600516	Advertising - General	319,900.42	401				
5600521	Advertising - Brand Sponsorship	2,618,997.29	401				
5600526	Advertising - Conservation DSM	40,674.86	401				
5600531	Advertising - Conservation Other	167,972.90	401				
5600536	Communication - Conservation DSM	20,372.83	401				
5600536	Communication - Conservation DSM	16,342.16	417.1				
5600541	Communication - Conservation Other	14,757.31	401				
5600541	Communication - Conservation Other	147.46	417.1				
5600546	Customer Program - Advertising	218,908.57	401				
5600546	Customer Program - Advertising	421,449.50	417.1				
5600546	Customer Program - Advertising	(0.81)	426.4				
5600561	Customer Program - Promotion	226,572.48	401				
5600561	Customer Program - Promotion	6,212.36	417.1				
5600566	Customer Program - Non-Recoverable	247,608.04	401				
5600571	Safety Advertising	920,155.24	401				
5600576	Safety Information	223,184.87	401				
5600581	Mandated Regulatory Notices	5,958.79	401				
5600586	Mandated Inserts Communication	37,023.43	401				
5600591	Dues - Professional Association	512,588.39	401				
5600591	Dues - Professional Association	12,909.06	402				
5600591	Dues - Professional Association	1,962.14	417.1				
5600591	Dues - Professional Association	2,240.20	426.4				
5600596	Dues - Utility Association Other	318,576.12	401				
5600596	Dues - Utility Association Other	0.03	417.1				
5600596	Dues - Utility Association Other	0.04	426.4				
5600601	Dues - Utility Association	1,989,992.09	401				
5600601	Dues - Utility Association	1.98	426.4				

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
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5600606	Dues - Lobbying	278	417.1				
5600606	Dues - Lobbying	297,970.70	426.4				
5600611	Dues - Nuclear Association	7,505,887.40	401				
5600616	Dues - Chamber of Commerce	978.00	417.1				
5600616	Dues - Chamber of Commerce	221,298.67	426.4				
5600621	Dues - Social Service	8,444.71	426.5				
5600626	Contributions - Charitable	73.09	417.1				
5600626	Contributions - Charitable	7,217,388.06	426.1				
5600631	Contributions - Community Sponsorships	910,261.82	426.1				
5600636	Contributions - Civic and Political	390,738.66	426.4				
5600641	Contributions - Economical Development	279,980.83	426.1				
5600646	Fees - Regulatory	26,517,299.63	401				
5600651	Fees - Regulatory NERC	2,290,179.76	401				
5600656	Fees - Directors	1,300,041.83	401				
5600661	Fees - Remarketing and Rating	346,319.76	401				
5600666	Fees - Credit Line	107,592.38	401				
5600671	Fees - Regulatory Direct	1,735,466.95	401				
5600676	Fees - Regulatory Indirect	4,605,413.62	401				
5600681	Fees - Regulatory NARUC	3,333.00	401				
5600686	Fees - Regulatory ALJ	302.46	401				
5600691	Shareholder Related Expenses	473,185.77	401				
5600696	Deductions - Corporate Tickets	0.07	417.1				
5600696	Deductions - Corporate Tickets	330,727.39	426.5				
5600701	Deductions - Other	3,831.51	417.1				
5600701	Deductions - Other	347,779.80	426.5				
5600706	Bank Charges	874,215.26	401				
5600706	Bank Charges	48,454.11	417.1				
5600716	Gas Cleanup Costs	4,319,477.47	401				
5600721	Environmental Permits and Fees	5,492,752.96	401				
5600721	Environmental Permits and Fees	156,100.46	402				
5600721	Environmental Permits and Fees	17.07	417.1				
5600721	Environmental Permits and Fees	23.43	426.4				
5600726	License Fees and Permits	1,788,448.78	401				
5600726	License Fees and Permits	747,904.18	402				
5600726	License Fees and Permits	12.93	417.1				
5600726	License Fees and Permits	5,190.00	426.4				
5600731	Penalties	(33,640.60)	426.3				
5600746	IA - Transmission - OM Expense	10,993,446.65	401				
5600751	IA - Transmission - Fixed Charges Expense	85,786,147.15	401				
5600771	Nuclear Outage Cost Amortization	14,069,910.87	401				
5600771	Nuclear Outage Cost Amortization	39,110,147.80	402				
5600776	O and M Credits - Meter Transfer Install	(15,114,501.91)	401				
5600778	Removal Salvage	(56,656.96)	401				
5600778	Removal Salvage	(11,366.10)	402				
5600778	Removal Salvage	(1.33)	417.1				
5600778	Removal Salvage	(0.04)	426.4				
5600781	O and M Credits - Other	(2,052,001.97)	401				
5600781	O and M Credits - Other	(561,549.79)	402				
5600786	O and M Credits - Company Elec and Gas Used	(23,723.29)	401				
5600791	O and M Credits - AG to Capital	(668,916.48)	401				
5600796	O and M Credits - Company Elec and Gas	(5,792,692.76)	401				
5600826	O and M Credits - Damage Claims	25,250.00	401				
5600857	Rebates	68,783.29	401				
5600858	CIP DSM Expenses	117,758,554.13	401				
5600861	Shared Asset Costs	39,626,496.71	401				
5600861	Shared Asset Costs	23,370.04	417.1				
5600861	Shared Asset Costs	23,181.06	426.4				
5600866	Shared Assets - Owning Co Credit	(38,958,910.00)	401				
5600867	Fuel Handling Expense Reclass	(23,817,034.64)	401				
5600868	Fuel Procurement Expense Reclass	(881,918.78)	401				
5600869	Nuclear Fuel Procurement Exp Reclass	(652,846.30)	401				
5600871	Other	(8,907,010.14)	401				
5600871	Other	(25,872,732.49)	402				
5600871	Other	(379,041.24)	408.1				
5600871	Other	33,999.63	417.1				
5600871	Other	483.30	426.4				
5600886	Other - Regulatory Credit	(80,106.24)	407.4				
5600896	Online Information Services	2,259,383.10	401				
5600896	Online Information Services	572.14	402				
5600896	Online Information Services	135.00	417.1				
5600896	Online Information Services	548.81	426.4				
5600906	Operating Co Overheads - AG	558,199.60	417.1				
5600932	DSM Expense Allocation Reclass	(118,012,086.89)	401				
5600946	Cust Billing Svcs to Other	(140,110.11)	401				
5600946	Cust Billing Svcs to Other	143,207.08	417.1				
5600961	Contribution in Aid of Constr (CIAC)	(315,666.51)	401				
5600961	Contribution in Aid of Constr (CIAC)	224,519.00	402				
5600966	Residential CIAC - New	(1,958.00)	401				
5600966	Residential CIAC - New	(12,515.10)	402				
5600971	Residential Reconstruction CIAC	(6,978.21)	401				
5600971	Residential Reconstruction CIAC	(506.94)	402				
5600976	CI CIAC - New	61,155.66	401				
5600976	CI CIAC - New	(3,510.00)	402				
5600981	CI Reconst CIAC	(16,668.10)	401				
5600981	CI Reconst CIAC	(10,281.82)	402				
5600991	CIAC - Non Refund Public Auth	(1,617.07)	401				
5601100	COGS Equipment Sales	4,414,084.45	417.1				
5601101	COGS Service Plan Time & Materials	2,254,062.50	417.1				
5601102	COGS Service Plan Shared Revenue	8,403,694.18	417.1				
5601103	COGS Replacement Plan	2,174,460.68	417.1				
5601104	COGS Service Plan Provider Incentives	543,146.23	417.1				
5601107	COGS Non-Trad	272,083.25	417.1				
5601108	COGS Non-Regulated	1,621,995.82	417.1				
5601111	Cost of Sales - Other Reclass	(19,685,201.98)	417.1				
5610000	External Settlement Labor	14,309,615.98	401				
5610000	External Settlement Labor	5,358,390.64	402				
5610000	External Settlement Labor	(0.05)	426.4				
5610001	External Settlement Labor Ben-Injuries	326,499.89	401				
5610002	External Settlement Labor Ben-Pension	3,382,795.09	401				
5610003	External Settlement Contract Labor	438,277.15	401				
5610003	External Settlement Contract Labor	750,964.33	402				
5610004	External Settlement Consulting	74,554.92	401				
5610004	External Settlement Consulting	(1,514,132.76)	402				
5610004	External Settlement Consulting	17,377.98	417.1				
5610005	External Settlement Contract Outside Vendors	5,517,638.34	401				
5610005	External Settlement Contract Outside Vendors	4,597,978.71	402				
5610005	External Settlement Contract Outside Vendors	19,101.27	417.1				
5610006	External Settlement Materials	3,300,848.54	401				
5610006	External Settlement Materials	(38,090,051.28)	402				

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
5610007	External Settlement Employee Expense	257,610.63	401				
5610007	External Settlement Employee Expense	(433,373.01)	402				
5610008	External Settlement Transportation	486,743.72	401				
5610008	External Settlement Transportation	316,741.06	402				
5610009	External Settlement Miscellaneous	2,963,817.94	401				
5610009	External Settlement Miscellaneous	105,432.53	402				
5610009	External Settlement Miscellaneous	685.09	417.1				
5610009	External Settlement Miscellaneous	65.00	426.1				
5610009	External Settlement Miscellaneous	260.60	426.5				
5610011	External Settlement Overhead	115,505.08	401				
5610011	External Settlement Overhead	(1,171,769.06)	402				
5610011	External Settlement Overhead	375.15	417.1				
5610012	External Settlement Salvage	(13,313.41)	402				
5610015	Ext Settle COGS	453,069.34	401				
5610016	Ext Settle Oth Oper	4,984.36	417.1				
5610017	External Settlement Incentive	15,737.95	401				
5610017	External Settlement Incentive	8,155.32	402				
5610018	External Settlement AG Overhead	3,650,118.18	401				
5610018	External Settlement AG Overhead	(45,225.77)	402				
5660011	Gain on Disp of PPE Sys Op Unit	(1,067,047.02)	421.1				
5660012	Loss on Disp of PPE Sys Op Unit	652,815.60	421.2				
5660023	Gain on Investment	(2,946.00)	421				
5660024	Loss on Investment	(428,151.67)	426.5				
5720050	CIP DSM Expenses	118,012,954.56	401				
5780001	Depreciation	595,049,076.39	403				
5780006	Depreciation - NU	489,707.70	417.1				
5780011	Theoretical Reserve Amort Expense	9,406,433.16	407.3				
5780016	Theoretical Reserve Amort Exp Interchange	1,266,590.44	407.3				
5780021	Decommissioning Depreciation Exp	20,371,745.25	403				
5780031	ARC Depreciation Expense	(20,578,571.93)	403.1				
5840001	ARO Accretion Expense	103,287,109.45	411.1				
5840006	Intangibles	13,354,275.63	404-5				
5840011	Amort Intangible Software	58,420,216.96	404-5				
5840066	Amort of Property Losses	3,306,846.43	407				
5840071	ARO Reg Credits	(82,708,537.52)	407.4				
5840076	DL Pre-funded AFUDC Amort	(5,033,299.65)	404-5				
5841011	ITC Grant Revenue - Hydro	(67,062.60)	404-5				
5841016	ITC Grant Revenue - Wind	(104,603.40)	404-5				
5841021	ITC Grant Revenue - Solar	(1,881.00)	404-5				
5842006	Amort Exp - Rate Case Exp	834,996.00	401				
5842011	Amort Exp - Environmental Gas	1,250,000.00	401				
5842026	Amort Exp - State Commission Adj Elec	116,000.00	404-5				
5842036	Amort Exp - Non-Fuel Riders Debits	34,168,190.97	407.3				
5842056	Reg Asset Amort Deferrals - Debits	8,850,118.67	407.3				
5900001	Property Taxes	222,963,487.47	408.1				
5900001	Property Taxes	66,000.00	408.2				
5902001	Payroll Taxes	(85,126.08)	408.1				
5902002	Fuel Handling Exp PR Tax Reclass	(852,135.69)	401				
5902003	Fuel Procurement Exp PR Tax Reclass	(44,033.66)	401				
5902004	Nuclear Fuel Procure Exp PR Tax Reclass	(34,079.70)	401				
5902006	DSM Expense PR Tax Reclass	(528.11)	401				
5902100	External Settlement Labor Payroll Tax	1,615,853.39	408.1				
5903006	Other Taxes - Miscellaneous	(10,763.52)	408.1				
6001006	Interest Income - Miscellaneous	(1,407,376.65)	419				
6001006	Interest Income - Miscellaneous	(20,088.36)	426.5				
6001011	Interest Income - Associated Companies	(442,058.50)	419				
6001016	Interest Income - Temp Cash Investment	(222,404.49)	419				
6001026	Interest Income - Rabbi-Nonqual Def Comp	(700,247.06)	419				
6003001	AFUDC - Equity	(26,382,265.00)	419.1				
6003011	AFUDC Pre-Funded - Equity	2,581,779.11	419.1				
6003016	AFUDC - Equity SD Short-Term	(43,000.00)	419.1				
6005006	Miscellaneous Non-Operating Income	(1,948,294.05)	421				
6006001	Wealthop Cash Surrender Value	(2,937,871.79)	426.2				
6006006	Wealthop Loan Interest	2,272,344.25	426.5				
6006011	Wealthop Premium Expense	813,339.22	426.2				
6006036	Realized Gains Losses - Rabbi Tr	(182,346.41)	419				
6020001	Benefits Non-Service	(4,062,921.90)	401				
6020001	Benefits Non-Service	12,771.79	417.1				
6020001	Benefits Non-Service	1,703.10	426.4				
6020002	Benefits Non-Service Fuel Handling Reclass	(445,915.15)	401				
6020003	Ben Non-Svc FP Recls	(38,087.05)	401				
6020004	Benefits Non-Service Nuclear Fuel Procure Reclass	3,472.96	401				
6020006	Ben Non-Svc DSM Recl	(339.56)	401				
6020100	Ext Set Ben Non-Svc	981,127.37	401				
6060001	Long-Term Debt	215,646,431.24	427				
6060011	Credit Line Fees	942,372.91	431				
6060021	Interest to Associated Company	1,419,646.48	430				
6060026	Interest Expense Miscellaneous	2,681,652.03	431				
6060031	Money Pool Interest	664,516.15	430				
6060041	Commercial Paper	792,502.53	431				
6061001	Income Tax Penalties	152.09	426.3				
6062001	Amortization - Debt Discount Premium	4,202,573.56	428				
6063001	Amortization - Loss on Reacquired Debt	2,206,719.88	428.1				
6064011	Pre-Funded AFUDC - Debt	1,366,356.18	432				
6064016	AFUDC Borrowed Funds	(13,892,538.37)	432				
7000001	Current Federal Income Tax Expense - Utility	(11,417,668.03)	409.1F				
7000002	Current Federal Income Tax Exp - Utility - UTBTmp	(4,224,966.17)	410.1				
7000003	Current Federal Income Tax Exp - Utility - UTBPerm	1,174,503.00	409.1F				
7000011	Current State Income Tax Expense - Utility	10,251,311.89	409.1O				
7000012	Current State Income Tax Exp - Utility - UTBTmp	(372,905.54)	410.1				
7000013	Current State Income Tax Exp - Utility - UTBPerm	277,997.00	409.1O				
7002001	Current Federal Income Tax Expense - Nonutility	(5,317,768.62)	409.2F				
7002002	Current Federal Income Tax Exp - NU - UTBTmp	1,224,866.65	410.2				
7002003	Current Federal Income Tax Exp - NU - UTBPerm	0.01	409.1F				
7002005	Current Income Tax Expense - XES Gross-up	6,019,821.21	401				
7002011	Current State Income Tax Expense - Nonutility	(5,055,459.98)	409.2O				
7002012	Current State Income Tax Exp - NU - UTBTmp	802,512.98	410.2				
7002013	Current State Income Tax Exp - NU - UTBPerm	2,745.93	409.2O				
7003001	Deferred Federal Income Tax Exp - Utility Dr	263,575,146.16	410.1				
7003002	Deferred Federal Income Tax Exp - U Dr	10,275,970.86	410.1				
7003003	Deferred Federal Income Tax Exp - U Dr	34,435.38	410.1				
7003011	Deferred State Income Tax Exp - Utility Dr	133,770,764.05	410.1				
7003012	Deferred State Income Tax Exp - U Dr	536,884.32	410.1				
7003021	Deferred Federal Income Tax Exp - Utility Cr	(271,969,655.18)	411.01				
7003022	Deferred Federal Income Tax Exp - U Cr	(7,015,968.48)	410.1				
7003023	Deferred Federal Income Tax Exp - U Cr	(92,814.75)	411.01				
7003031	Deferred State Income Tax Exp - Utility Cr	(96,641,884.57)	411.01				
7003036	Deferred State Income Tax Exp - U Cr	(163,978.00)	410.1				
7004001	Deferred Federal Income Tax Exp - Nonutility Dr	15,458,632.88	410.2				

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#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
8905635	0050-IO-Facilities-Benefits Wk Comp	(27.01)	401				
8905635	0050-IO-Facilities-Benefits Wk Comp	(0.08)	426.4				
8905640	0050-IO-Facilities-Benefits Pens & Ins	(4,482.92)	401				
8905640	0050-IO-Facilities-Benefits Pens & Ins	(16.68)	426.4				
8905645	0050-IO-Facilities-Labor Payroll Tax	(1,430.46)	408.1				
8905645	0050-IO-Facilities-Labor Payroll Tax	(5.92)	408.2				
8905650	0050-IO-Facilities-Contract Labor	(3,947.23)	401				
8905650	0050-IO-Facilities-Contract Labor	(14.33)	426.4				
8905655	0050-IO-Facilities-Consulting	(1,523.76)	401				
8905655	0050-IO-Facilities-Consulting	(1.53)	426.4				
8905660	0050-IO-Facilities-Contract Vendor	(16,470.08)	401				
8905660	0050-IO-Facilities-Contract Vendor	(64.70)	426.4				
8905665	0050-IO-Facilities-Materials	(23,889.34)	401				
8905665	0050-IO-Facilities-Materials	(48.86)	426.4				
8905670	0050-IO-Facilities-Employee Expense	4,939.87	401				
8905670	0050-IO-Facilities-Employee Expense	8.78	426.4				
8905675	0050-IO-Facilities-Transportation	(76.01)	401				
8905675	0050-IO-Facilities-Transportation	(0.40)	426.4				
8905680	0050-IO-Facilities-Miscellaneous	(708,414.92)	401				
8905680	0050-IO-Facilities-Miscellaneous	(3,088.12)	426.4				
8905685	0050-800001811005-Prod Lbr NonBG Grp1	(46,990.62)	401				
8905690	0050-800001811005-Fac - Labor	(1,450.43)	401				
8905690	0050-800001811005-Fac - Labor	(7.00)	426.4				
8905695	0050-800001811005-Fac - Lbr Ben Inj	(2.92)	401				
8905700	0050-800001811005-Fac - Lbr Ben Pen	(355.68)	401				
8905700	0050-800001811005-Fac - Lbr Ben Pen	(1.57)	426.4				
8905705	0050-800001811005-Fac - Lbr PR Tax	(115.25)	408.1				
8905705	0050-800001811005-Fac - Lbr PR Tax	(0.56)	408.2				
8905710	0050-800001811005-Fac - Contr Labor	(305.00)	401				
8905710	0050-800001811005-Fac - Contr Labor	(1.35)	426.4				
8905715	0050-800001811005-Fac - Consulting	(99.16)	401				
8905715	0050-800001811005-Fac - Consulting	(0.19)	426.4				
8905720	0050-800001811005-Fac - Contr Vend	(2,602.07)	401				
8905720	0050-800001811005-Fac - Contr Vend	(10.74)	426.4				
8905725	0050-800001811005-Fac - Materials	(1,722.38)	401				
8905725	0050-800001811005-Fac - Materials	(4.49)	426.4				
8905730	0050-800001811005-Fac - Employee Exp	375.17	401				
8905730	0050-800001811005-Fac - Employee Exp	0.79	426.4				
8905735	0050-remapped IO-Facilities-Transportati	(1.68)	401				
8905735	0050-remapped IO-Facilities-Transportati	(0.02)	426.4				
8905740	0050-remapped IO-Fac - Miscellaneous	(3,875.47)	401				
8905740	0050-remapped IO-Fac - Miscellaneous	(43.32)	426.4				
8905745	0050-800001811010-Prod Lbr NonBG Grp1	(2,381.11)	401				
8905750	0050-800001811010-Prod Lbr NonBG Grp2	(63.30)	401				
8905755	0050-800001811010-Fac - Labor	(190.43)	401				
8905755	0050-800001811010-Fac - Labor	(1.95)	426.4				
8905760	0050-800001811010-Fac - Lbr Ben Inj	(0.49)	401				
8905765	0050-800001811010-Fac - Lbr Ben Pen	(42.87)	401				
8905765	0050-800001811010-Fac - Lbr Ben Pen	(0.42)	426.4				
8905770	0050-800001811010-Fac - Lbr PR Tax	(15.80)	408.1				
8905770	0050-800001811010-Fac - Lbr PR Tax	(0.16)	408.2				
8905775	0050-800001811010-Fac - Contr Labor	(35.06)	401				
8905775	0050-800001811010-Fac - Contr Labor	(0.36)	426.4				
8905780	0050-800001811010-Fac - Consulting	(13.50)	401				
8905780	0050-800001811010-Fac - Consulting	(0.15)	426.4				
8905785	0050-800001811010-Fac - Contr Vend	(281.16)	401				
8905785	0050-800001811010-Fac - Contr Vend	(2.78)	426.4				
8905790	0050-800001811010-Fac - Materials	(99.42)	401				
8905790	0050-800001811010-Fac - Materials	(0.89)	426.4				
8905795	0050-800001811010-Fac - Employee Exp	19.86	401				
8905795	0050-800001811010-Fac - Employee Exp	0.14	426.4				
8905800	0050-remapped IO-Facilities-Transportati	(0.73)	401				
8905800	0050-remapped IO-Facilities-Transportati	(0.01)	426.4				
8905805	0050-remapped IO-Fac - Miscellaneous	(1,568.60)	401				
8905805	0050-remapped IO-Fac - Miscellaneous	(17.54)	426.4				
8905830	0010-IO-Facilities-Contract Labor	(3,245.40)	401				
8905830	0010-IO-Facilities-Contract Labor	(8.54)	417.1				
8905830	0010-IO-Facilities-Contract Labor	(0.38)	426.4				
8905870	0011-800001811012-Fac - Labor	(244.75)	401				
8905870	0011-800001811012-Fac - Labor	(0.78)	417.1				
8905870	0011-800001811012-Fac - Labor	(0.06)	426.4				
8905875	0011-800001811012-Fac - Lbr Ben Inj	(2.81)	401				
8905880	0011-800001811012-Fac - Lbr Ben Pen	(49.12)	401				
8905880	0011-800001811012-Fac - Lbr Ben Pen	(0.12)	417.1				
8905885	0011-800001811012-Fac - Lbr PR Tax	(23.05)	408.1				
8905885	0011-800001811012-Fac - Lbr PR Tax	(0.06)	408.2				
8905890	0011-800001811012-Fac - Contr Labor	(13.95)	401				
8905890	0011-800001811012-Fac - Contr Labor	(0.02)	417.1				
8905895	0011-800001811012-Fac - Consulting	(8.84)	401				
8905895	0011-800001811012-Fac - Consulting	(0.03)	417.1				
8905900	0011-800001811012-Fac - Contr Vend	(51.85)	401				
8905900	0011-800001811012-Fac - Contr Vend	(0.15)	417.1				
8905905	0011-800001811012-Fac - Materials	(59.59)	401				
8905905	0011-800001811012-Fac - Materials	(0.15)	417.1				
8905910	0011-800001811012-Fac - Employee Exp	3.27	401				
8905915	0011-remapped IO-Facilities-Transportati	(0.49)	401				
8905920	0011-remapped IO-Fac - Miscellaneous	(186.13)	401				
8905920	0011-remapped IO-Fac - Miscellaneous	(0.69)	417.1				
8905920	0011-remapped IO-Fac - Miscellaneous	(0.04)	426.4				
8906045	0010-800001811018-Fac - Labor	(5,546.52)	401				
8906045	0010-800001811018-Fac - Labor	(19.03)	417.1				
8906045	0010-800001811018-Fac - Labor	(1.18)	426.4				
8906050	0010-800001811018-Fac - Lbr Ben Inj	(64.85)	401				
8906050	0010-800001811018-Fac - Lbr Ben Inj	(0.20)	417.1				
8906055	0010-800001811018-Fac - Lbr Ben Pen	(1,166.68)	401				
8906055	0010-800001811018-Fac - Lbr Ben Pen	(4.03)	417.1				
8906055	0010-800001811018-Fac - Lbr Ben Pen	(0.24)	426.4				
8906060	0010-800001811018-Fac - Lbr PR Tax	(515.76)	408.1				
8906060	0010-800001811018-Fac - Lbr PR Tax	(1.89)	408.2				
8906065	0010-800001811018-Fac - Contr Labor	(238.38)	401				
8906065	0010-800001811018-Fac - Contr Labor	(0.68)	417.1				
8906065	0010-800001811018-Fac - Contr Labor	(0.01)	426.4				
8906070	0010-800001811018-Fac - Consulting	(118.98)	401				
8906070	0010-800001811018-Fac - Consulting	(0.37)	417.1				
8906070	0010-800001811018-Fac - Consulting	(0.03)	426.4				
8906075	0010-800001811018-Fac - Contr Vend	(1,177.43)	401				
8906075	0010-800001811018-Fac - Contr Vend	(3.96)	417.1				
8906075	0010-800001811018-Fac - Contr Vend	(0.25)	426.4				
8906080	0010-800001811018-Fac - Materials	(1,263.06)	401				

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#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
8906345	0010-800001811146-Fac - Lbr Ben Inj	(0.05)	426.4				
8906350	0010-800001811146-Fac - Lbr Ben Pen	(3,581.75)	401				
8906350	0010-800001811146-Fac - Lbr Ben Pen	(11.68)	417.1				
8906350	0010-800001811146-Fac - Lbr Ben Pen	(0.86)	426.4				
8906355	0010-800001811146-Fac - Lbr PR Tax	(1,705.45)	408.1				
8906355	0010-800001811146-Fac - Lbr PR Tax	(6.19)	408.2				
8906360	0010-800001811146-Fac - Contr Labor	(889.34)	401				
8906360	0010-800001811146-Fac - Contr Labor	(2.39)	417.1				
8906360	0010-800001811146-Fac - Contr Labor	(0.09)	426.4				
8906365	0010-800001811146-Fac - Consulting	(656.23)	401				
8906365	0010-800001811146-Fac - Consulting	(2.14)	417.1				
8906365	0010-800001811146-Fac - Consulting	(0.21)	426.4				
8906370	0010-800001811146-Fac - Contr Vend	(3,730.52)	401				
8906370	0010-800001811146-Fac - Contr Vend	(11.93)	417.1				
8906370	0010-800001811146-Fac - Contr Vend	(0.87)	426.4				
8906375	0010-800001811146-Fac - Materials	(4,081.18)	401				
8906375	0010-800001811146-Fac - Materials	(11.94)	417.1				
8906375	0010-800001811146-Fac - Materials	(0.84)	426.4				
8906380	0010-800001811146-Fac - Employee Exp	243.19	401				
8906380	0010-800001811146-Fac - Employee Exp	0.73	417.1				
8906380	0010-800001811146-Fac - Employee Exp	0.08	426.4				
8906385	0010-remapped IO-Facilities-Transportatio	(37.44)	401				
8906385	0010-remapped IO-Facilities-Transportatio	(0.14)	417.1				
8906390	0010-remapped IO-Fac - Miscellaneous	(14,498.54)	401				
8906390	0010-remapped IO-Fac - Miscellaneous	(53.57)	417.1				
8906390	0010-remapped IO-Fac - Miscellaneous	(3.73)	426.4				
8906400	0012-IO-Facilities-Labor	(34.67)	401				
8906405	0012-IO-Facilities-Benefits Wk Comp	(0.14)	401				
8906410	0012-IO-Facilities-Benefits Pens & Ins	(9.49)	401				
8906415	0012-IO-Facilities-Labor Payroll Tax	(2.97)	408.1				
8906420	0012-IO-Facilities-Contract Labor	(12.95)	401				
8906425	0012-IO-Facilities-Consulting	(0.60)	401				
8906430	0012-IO-Facilities-Contract Vendor	(54.06)	401				
8906435	0012-IO-Facilities-Materials	(53.53)	401				
8906440	0012-IO-Facilities-Employee Expense	(3.37)	401				
8906445	0012-IO-Facilities-Transportation	(0.01)	401				
8906450	0012-IO-Facilities-Miscellaneous	(1,880.97)	401				
8906455	0010-800001800009-Fac - Labor	(27.55)	401				
8906455	0010-800001800009-Fac - Labor	(0.10)	417.1				
8906456	0010-remapped IO-Prod Lbr BG Group 1	(384.18)	401				
8906456	0010-remapped IO-Prod Lbr BG Group 1	(1,451.82)	402				
8906457	0010-remapped IO-Overtime	(94.90)	401				
8906457	0010-remapped IO-Overtime	(337.58)	402				
8906460	0010-800001800009-Fac - Lbr Ben Inj	(0.35)	401				
8906465	0010-800001800009-Fac - Lbr Ben Pen	(6.26)	401				
8906465	0010-800001800009-Fac - Lbr Ben Pen	(0.03)	417.1				
8906470	0010-800001800009-Fac - Lbr PR Tax	(2.52)	408.1				
8906475	0010-800001800009-Fac - Contr Labor	(0.52)	401				
8906480	0010-800001800009-Fac - Consulting	0.09	401				
8906485	0010-800001800009-Fac - Contr Vend	(5.90)	401				
8906485	0010-800001800009-Fac - Contr Vend	(0.02)	417.1				
8906490	0010-800001800009-Fac - Materials	(5.58)	401				
8906490	0010-800001800009-Fac - Materials	(0.02)	417.1				
8906495	0010-remapped IO-Fac - Employee Exp	0.42	401				
8906510	0050-800001800046-Prod Lbr NonBG Grp1	(15,048.90)	401				
8906520	0050-800001800046-Fac - Labor	(1,126.36)	401				
8906520	0050-800001800046-Fac - Labor	(5.18)	426.4				
8906525	0050-800001800046-Fac - Lbr Ben Inj	(2.49)	401				
8906530	0050-800001800046-Fac - Lbr Ben Pen	(276.85)	401				
8906530	0050-800001800046-Fac - Lbr Ben Pen	(1.18)	426.4				
8906535	0050-800001800046-Fac - Lbr PR Tax	(69.54)	408.1				
8906535	0050-800001800046-Fac - Lbr PR Tax	(0.42)	408.2				
8906540	0050-800001800046-Fac - Contr Labor	(241.27)	401				
8906540	0050-800001800046-Fac - Contr Labor	(1.01)	426.4				
8906545	0050-800001800046-Fac - Consulting	(82.41)	401				
8906545	0050-800001800046-Fac - Consulting	(0.11)	426.4				
8906550	0050-800001800046-Fac - Contr Vend	(2,039.95)	401				
8906550	0050-800001800046-Fac - Contr Vend	(8.01)	426.4				
8906555	0050-800001800046-Fac - Materials	(1,397.21)	401				
8906555	0050-800001800046-Fac - Materials	(3.42)	426.4				
8906560	0050-800001800046-Fac - Employee Exp	285.03	401				
8906560	0050-800001800046-Fac - Employee Exp	0.61	426.4				
8906565	0050-remapped IO-Facilities-Transportati	(1.24)	401				
8906565	0050-remapped IO-Facilities-Transportati	(0.01)	426.4				
8906570	0050-remapped IO-Fac - Miscellaneous	(2,705.14)	401				
8906570	0050-remapped IO-Fac - Miscellaneous	(30.24)	426.4				
8906575	0010-800001800047-Prod Lbr BG Group 1	(3,209,005.30)	401				
8906575	0010-800001800047-Prod Lbr BG Group 1	79.41	402				
8906579	0010-800001800047-Prod Lbr BG Group 6	(593.96)	401				
8906579	0010-800001800047-Prod Lbr BG Group 6	(373.87)	402				
8906580	0010-800001800047-Prod Lbr NonBG Grp1	(195,660.82)	401				
8906590	0010-800001800047-Overtime	(341,545.87)	401				
8906590	0010-800001800047-Overtime	(99.46)	402				
8906595	0010-IO-Other Compensation	0.04	401				
8906596	0010-800001800047-Other Comp CWF	(497.69)	401				
8906596	0010-800001800047-Other Comp CWF	(326.21)	402				
8906600	0012-800001800049-Prod Lbr BG Group 1	(0.36)	401				
8906600	0012-800001800049-Prod Lbr BG Group 1	(0.04)	402				
8906630	0013-IO-Overtime	(206.14)	401				
8906840	0013-IO-Prod Lbr NonBG Grp1	(5,032.77)	401				
8906840	0013-IO-Prod Lbr NonBG Grp1	0.02	402				
8906855	0010-800001811006-Prod Lbr BG Group 1	(1,274.17)	401				
8906855	0010-800001811006-Prod Lbr BG Group 1	(4,864.55)	402				
8906855	0010-800001811006-Prod Lbr BG Group 1	(0.04)	417.1				
8906870	0010-800001811006-Overtime	(591.67)	401				
8906870	0010-800001811006-Overtime	(2,235.72)	402				
8906870	0010-800001811006-Overtime	(0.01)	417.1				
8906875	0010-800001811006-Fac - Labor	(130.77)	401				
8906875	0010-800001811006-Fac - Labor	(0.47)	417.1				
8906875	0010-800001811006-Fac - Labor	(0.03)	426.4				
8906880	0010-800001811006-Fac - Lbr Ben Inj	(1.57)	401				
8906885	0010-800001811006-Fac - Lbr Ben Pen	(27.89)	401				
8906885	0010-800001811006-Fac - Lbr Ben Pen	(0.09)	417.1				
8906890	0010-800001811006-Fac - Lbr PR Tax	(12.47)	408.1				
8906890	0010-800001811006-Fac - Lbr PR Tax	(0.03)	408.2				
8906895	0010-800001811006-Fac - Contr Labor	(2.27)	401				
8906900	0010-800001811006-Fac - Consulting	(2.66)	401				
8906905	0010-800001811006-Fac - Contr Vend	(26.87)	401				
8906905	0010-800001811006-Fac - Contr Vend	(0.09)	417.1				

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#	Account Name	Balance	REF
8908270	0050-800001915758-Prod Lbr NonBG Grp2	(6.85)	401
8908313	0012-IO-Prod Lbr BG Group 1	(11.27)	401
8908313	0012-IO-Prod Lbr BG Group 1	(0.14)	402
8908344	0011-IO-Prod Lbr BG Group 6	(945.50)	401
8908344	0011-IO-Prod Lbr BG Group 6	(1,150.47)	402
8908353	0012-IO-Other Compensation	(0.19)	401
8908356	0010-800001811024-Prod Lbr BG Group 1	(2,654,008.55)	401
8908356	0010-800001811024-Prod Lbr BG Group 1	(2,478.05)	402
8908356	0010-800001811024-Prod Lbr BG Group 1	(0.02)	417.1
8908356	0010-800001811024-Prod Lbr BG Group 1	(0.01)	426.4
8908357	0010-800001811024-Overtime	(400,263.13)	401
8908357	0010-800001811024-Overtime	(1,553.52)	402
8908358	0010-800001811024-Prod Lbr BG Group 6	(26,832.62)	401
8908358	0010-800001811024-Prod Lbr BG Group 6	(2,150.59)	402
8908358	0010-800001811024-Prod Lbr BG Group 6	(0.02)	417.1
8908359	0010-800001811024-Prod Lbr NonBG Grp1	(140,894.38)	401
8908359	0010-800001811024-Prod Lbr NonBG Grp1	(118.01)	402
8908360	0010-remapped IO-Premium	(1,999.33)	401
8908362	0012-800001811039-Prod Lbr BG Group 1	(0.63)	401
8908362	0012-800001811039-Prod Lbr BG Group 1	(2.14)	402
8908363	0012-800001811039-Prod Lbr NonBG Grp1	(0.01)	402
8908369	0013-800001811049-Prod Lbr NonBG Grp1	2.52	401
8908370	0010-remapped IO-Prod Lbr NB No Load	389.45	401
8908371	0010-remapped IO-Overtime	(7,621.49)	401
8908445	0010-IO-Benefits Incentive Settle Direct	(730,607.87)	401
8908445	0010-IO-Benefits Incentive Settle Direct	(13,434.51)	402
8908469	0011-800001811029-Fac - Labor	(48.08)	401
8908471	0011-800001811029-Fac - Lbr Ben Pen	(9.92)	401
8908472	0011-800001811029-Fac - Lbr PR Tax	(3.03)	408.1
8908473	0011-800001811029-Fac - Contr Labor	(2.51)	401
8908474	0011-800001811029-Fac - Consulting	(6.28)	401
8908475	0011-800001811029-Fac - Contr Vend	(9.98)	401
8908476	0011-800001811029-Fac - Materials	(8.69)	401
8908477	0011-800001811029-Fac - Employee Exp	(0.14)	401
8908479	0011-remapped IO-Fac - Miscellaneous	(22.97)	401
8908483	0011-800001811029-Prod Lbr BG Group 6	(1.69)	401
8908483	0011-800001811029-Prod Lbr BG Group 6	0.96	402
8908509	0010-800001811024-Other Comp CWF	(1,317.20)	401
8908509	0010-800001811024-Other Comp CWF	(1,631.10)	402
8908509	0010-800001811024-Other Comp CWF	(0.01)	417.1
8908510	0010-800001811024-Fac - Labor	(37,326.49)	401
8908510	0010-800001811024-Fac - Labor	(118.82)	417.1
8908510	0010-800001811024-Fac - Labor	(9.14)	426.4
8908511	0010-800001811024-Fac - Lbr Ben Inj	(428.52)	401
8908511	0010-800001811024-Fac - Lbr Ben Inj	(1.38)	417.1
8908511	0010-800001811024-Fac - Lbr Ben Inj	(0.10)	426.4
8908512	0010-800001811024-Fac - Lbr Ben Pen	(7,623.83)	401
8908512	0010-800001811024-Fac - Lbr Ben Pen	(24.16)	417.1
8908512	0010-800001811024-Fac - Lbr Ben Pen	(1.86)	426.4
8908513	0010-800001811024-Fac - Lbr PR Tax	(3,430.67)	408.1
8908513	0010-800001811024-Fac - Lbr PR Tax	(12.06)	408.2
8908514	0010-800001811024-Fac - Contr Labor	(2,126.00)	401
8908514	0010-800001811024-Fac - Contr Labor	(5.58)	417.1
8908514	0010-800001811024-Fac - Contr Labor	(0.25)	426.4
8908515	0010-800001811024-Fac - Consulting	(1,232.53)	401
8908515	0010-800001811024-Fac - Consulting	(3.83)	417.1
8908515	0010-800001811024-Fac - Consulting	(0.39)	426.4
8908516	0010-800001811024-Fac - Contr Vend	(8,028.70)	401
8908516	0010-800001811024-Fac - Contr Vend	(24.92)	417.1
8908516	0010-800001811024-Fac - Contr Vend	(1.89)	426.4
8908517	0010-800001811024-Fac - Materials	(9,488.39)	401
8908517	0010-800001811024-Fac - Materials	(27.13)	417.1
8908517	0010-800001811024-Fac - Materials	(1.96)	426.4
8908518	0010-800001811024-Fac - Employee Exp	586.78	401
8908518	0010-800001811024-Fac - Employee Exp	1.68	417.1
8908518	0010-800001811024-Fac - Employee Exp	0.25	426.4
8908519	0010-remapped IO-Facilities-Transportatio	(57.97)	401
8908519	0010-remapped IO-Facilities-Transportatio	(0.21)	417.1
8908519	0010-remapped IO-Facilities-Transportatio	(0.02)	426.4
8908520	0010-remapped IO-Fac - Miscellaneous	(22,387.82)	401
8908520	0010-remapped IO-Fac - Miscellaneous	(82.72)	417.1
8908520	0010-remapped IO-Fac - Miscellaneous	(5.76)	426.4
8908522	0010-remapped IO-Fac - Overhead	(18.87)	401
8908522	0010-remapped IO-Fac - Overhead	(0.07)	417.1
8908552	0050-IO-Overtime	(1,547.39)	401
8908609	0010-800001800004-Prod Lbr BG Group 1	(42.52)	401
8908609	0010-800001800004-Prod Lbr BG Group 1	(144.37)	402
8908616	0011-IO-Other Compensation CWF	(503.55)	401
8908616	0011-IO-Other Compensation CWF	(606.25)	402
8908726	0010-200795-Consult-Settle_Ind	(85,253.18)	401
8908782	0012-IO-Facilities - Overhead	(0.73)	401
8909401	0010-IO-Facilities-Benefits Incentive	(2,831.11)	401
8909401	0010-IO-Facilities-Benefits Incentive	(8.28)	417.1
8909401	0010-IO-Facilities-Benefits Incentive	(0.48)	426.4
8909402	0010-IO-Prod Lbr BG Nuclear Grp1	(406.83)	401
8909406	0011-IO-Facilities-Benefits Incentive	(9.09)	401
8909411	0012-IO-Facilities-Benefits Incentive	(3.15)	401
8909412	0013-IO-Facilities-Benefits Incentive	(1.17)	401
8909413	0050-IO-Other Compensation CWF	(78.68)	401
8909413	0050-IO-Other Compensation CWF	(1.25)	402
8909414	0050-IO-Prod Lbr BG Group 6	(177.83)	401
8909414	0050-IO-Prod Lbr BG Group 6	(2.82)	402
8909415	0050-IO-Facilities-Benefits Incentive	(2,985.19)	401
8909415	0050-IO-Facilities-Benefits Incentive	(11.16)	426.4
8909417	0010-200031-Empl Exp-Settle_Ind	(308.00)	401
8910055	0010-IO-Facilities-Salvage	28.07	401
8910055	0010-IO-Facilities-Salvage	0.07	417.1
8910062	0010-200795-Incentive-Settle_Ind	(113,424.86)	401
8910063	0010-200798-Labor-Settle_Indirect	(232,763.21)	401
8910064	0010-200798-Incentive-Settle_Ind	(29,980.34)	401
8910065	0010-200798-Labor Benefits Inj and Dam-S	(484.44)	401
8910066	0010-200798-Labor Benefits Pens and Ben-	(56,683.51)	401
8910067	0010-200798-Labor Payroll Tax - Settle_I	(19,677.07)	408.1
8910070	0010-200036-Fleet-Overhead	19,172,804.02	401
8910070	0010-200036-Fleet-Overhead	4,150,362.48	402
8910071	0010-200041-Fleet-Idle Time	(4,230,509.78)	401
8910071	0010-200041-Fleet-Idle Time	(779,534.95)	402
8910072	0010-200045-Fleet-Idle Time	(187,537.90)	401
8910072	0010-200045-Fleet-Idle Time	(23,610.60)	402

Line	FERC Account Name & Number	Balance	To Ferc Form
401			
402			
408.1			
408.2			
417.1			
426.4			

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GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number			
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	To Ferc Form
8910073	0010-200049-Fleet-Idle Time	(144,670.36)	401				
8910073	0010-200049-Fleet-Idle Time	(14,751.83)	402				
8910074	0010-200053-Fleet-Idle Time	(3,993.02)	401				
8910074	0010-200053-Fleet-Idle Time	(463.15)	402				
8910075	0010-200795-Fleet-Idle Time	(1,969,495.43)	401				
8910075	0010-200795-Fleet-Idle Time	(93,304.70)	402				
8910081	0010-200820-Sherco - AG Overhead	(6,288,767.69)	401				
8910082	0010-200795-Contract Outside Vendors-Sel	(821,320.42)	401				
8910088	0010-200061-E&S Non-SVC OH	(1,639.22)	402				
8910090	0010-200041-Incentive-Settle_Ind	(246,726.56)	401				
8910091	0010-200041-Lbr Benefits Non-Svc Ind	(766,573.97)	401				
8910092	0010-200795-Lbr Benefits Non-Svc Ind	(211,852.03)	401				
8910093	0010-200798-Lbr Benefits Non-Svc Ind	(14,090.27)	401				
8910094	0010-200798-Materials-Settle_Indirect	(533.10)	401				
8910095	0010-200026-Purchasing_OH Allocation	108.25	401				
8910095	0010-200026-Purchasing_OH Allocation	54.22	402				
8910096	0010-200041-Revenue Electric Settle Ind	725.04	401				
8910098	0010-200026-Warehouse ES_OH Allo	(10.12)	402				
8910099	0010-200041-Salvage Indirect	5,118.90	401				
8910100	0010-IO-Pension & Insurance	(794,636.26)	401				
8910100	0010-IO-Pension & Insurance	(4,076.54)	417.1				
8910100	0010-IO-Pension & Insurance	(381.99)	426.4				
8910101	0010-IO-Benefits Non-Service	(200,216.84)	401				
8910101	0010-IO-Benefits Non-Service	(1,100.46)	417.1				
8910101	0010-IO-Benefits Non-Service	(98.47)	426.4				
8910102	0010-IO-Pens & Ins OH Allocation	145,209.11	401				
8910102	0010-IO-Pens & Ins OH Allocation	610.23	417.1				
8910102	0010-IO-Pens & Ins OH Allocation	58.16	426.4				
8910103	0010-IO-Benefits Non-Svc OH All	(21,604.58)	401				
8910103	0010-IO-Benefits Non-Svc OH All	(124.29)	417.1				
8910103	0010-IO-Benefits Non-Svc OH All	(3.04)	426.4				
8910104	0010-IO-Fac-Lbr Benefits Non-Svc	(7,719.46)	401				
8910104	0010-IO-Fac-Lbr Benefits Non-Svc	(24.68)	417.1				
8910104	0010-IO-Fac-Lbr Benefits Non-Svc	(2.16)	426.4				
8910106	0010-IO-Lbr Benefits Non-Svc Dir	(934,531.94)	401				
8910109	0010-200031-Warehouse OH Alloc	11.98	402				
8910110	0010-200821-Service Co-AG Overhead-Direc	(615.51)	401				
8910111	0010-200798-Contr Lbr-Settle_Ind	(25,272.80)	401				
8910112	0010-200798-Overhead-Settle_Ind	(258.89)	401				
8910113	0010-200045-Incentive-Settle_Ind	(2,467.85)	401				
8910114	0010-200031-Purch Nu_OH Alloc	8,962.88	401				
8910115	0010-201057-Pension & Insurance	36,504,278.72	401				
8910115	0010-201057-Pension & Insurance	219,172.70	417.1				
8910115	0010-201057-Pension & Insurance	(17,773.27)	426.4				
8910116	0010-201063-Benefits Non-Service	9,296,926.09	401				
8910116	0010-201063-Benefits Non-Service	55,004.86	417.1				
8910116	0010-201063-Benefits Non-Service	(3,588.73)	426.4				
8910117	0010-201057-Pens & Ins OH Allocation	(1,133,489.60)	401				
8910117	0010-201057-Pens & Ins OH Allocation	(4,196.20)	417.1				
8910117	0010-201057-Pens & Ins OH Allocation	189.88	426.4				
8910118	0010-201063-Benefits Non-Svc OH All	(602,503.79)	401				
8910118	0010-201063-Benefits Non-Svc OH All	(3,280.08)	417.1				
8910118	0010-201063-Benefits Non-Svc OH All	(963.11)	426.4				
8910119	0010-201058-Pension & Insurance	17,996,643.37	401				
8910120	0010-201064-Benefits Non-Service	(800,651.54)	401				
8910121	0010-201058-Pens & Ins OH Allocation	(563,477.39)	401				
8910121	0010-201058-Pens & Ins OH Allocation	(2,020.97)	417.1				
8910121	0010-201058-Pens & Ins OH Allocation	(130.61)	426.4				
8910122	0010-201064-Benefits Non-Svc OH All	(17,564.55)	401				
8910122	0010-201064-Benefits Non-Svc OH All	(99.50)	417.1				
8910122	0010-201064-Benefits Non-Svc OH All	(15.48)	426.4				
8910125	0010-200045-Lbr Benefits Non-Svc Ind	(10,365.81)	401				
8910126	0010-200045-Cont Vend-Settle_Ind	(829.74)	401				
8910127	0010-200045-Misc-Settle_Ind	(34.56)	401				
8910128	0010-200798-Transport-Settle_Ind	(598.32)	401				
8910129	0010-200041-Fleet-Base Rates	(193,432.52)	401				
8910129	0010-200041-Fleet-Base Rates	(174,018.60)	402				
8910130	0010-200795-Fleet-Base Rates	(49,273.75)	401				
8910130	0010-200795-Fleet-Base Rates	(25,734.12)	402				
8911046	0011-IO-Facilities - Overhead	(2.19)	401				
8911047	0011-IO-Facilities-Salvage	0.05	401				
8911050	0011-200037-Fleet-Overhead	27,838.52	401				
8911050	0011-200037-Fleet-Overhead	633.09	402				
8911051	0011-200042-Fleet-Idle Time	(153.76)	401				
8911051	0011-200042-Fleet-Idle Time	(224.30)	402				
8911052	0011-200046-Fleet-Idle Time	(21.77)	401				
8911055	0011-200054-Fleet-Idle Time	(0.02)	401				
8911100	0011-IO-Pension & Insurance	(1.16)	401				
8911101	0011-IO-Benefits Non-Service	(0.12)	401				
8911102	0011-IO-Pens & Ins OH Allocation	0.10	401				
8911103	0011-IO-Benefits Non-Svc OH All	0.03	401				
8911104	0011-IO-Fac-Lbr Benefits Non-Svc	(24.63)	401				
8911115	0011-201059-Pension & Insurance	169.98	401				
8911116	0011-201065-Benefits Non-Service	141.49	401				
8911117	0011-201059-Pens & Ins OH Allocation	(14.74)	401				
8911118	0011-201065-Benefits Non-Svc OH All	(2.16)	401				
8911122	0011-200042-Fleet-Base Rates	(158.02)	401				
8912044	0012-IO-Overtime	(300.99)	401				
8912044	0012-IO-Overtime	(0.15)	402				
8912054	0012-200038-Fleet-Overhead	25,213.28	401				
8912054	0012-200038-Fleet-Overhead	83.41	402				
8912059	0012-200797-Fleet-Idle Time	(63.23)	401				
8912059	0012-200797-Fleet-Idle Time	(29.62)	402				
8912100	0012-IO-Pension & Insurance	(1.45)	401				
8912102	0012-IO-Pens & Ins OH Allocation	0.23	401				
8912104	0012-IO-Fac-Lbr Benefits Non-Svc	(0.57)	401				
8912115	0012-201060-Pension & Insurance	65.88	401				
8912116	0012-201066-Benefits Non-Service	(1.10)	401				
8912117	0012-201060-Pens & Ins OH Allocation	(1.32)	401				
8912118	0012-201066-Benefits Non-Svc OH All	(1.13)	401				
8912123	0012-200797-Fleet-Base Rates	(22.24)	401				
8912123	0012-200797-Fleet-Base Rates	(10.43)	402				
8913049	0013-200039-Fleet-Overhead	6,777.52	401				
8913049	0013-200039-Fleet-Overhead	6,018.08	402				
8913050	0013-200044-Fleet-Idle Time	(140.68)	402				
8913051	0013-200048-Fleet-Idle Time	(32.55)	402				
8913053	0013-200056-Fleet-Idle Time	(1.15)	402				
8913104	0013-IO-Fac-Lbr Benefits Non-Svc	(0.25)	401				
8913115	0013-201061-Pension & Insurance	13.55	401				

Reconcile 2018 GAAP to FERC Form 1
 Income Statement

Schedule IS - 1

GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)			
#	Account Name	Balance	REF
8913116	0013-201067-Benefits Non-Service	1.25	401
8913117	0013-201061-Pens & Ins OH Allocation	0.02	401
8913118	0013-201067-Benefits Non-Svc OH All	0.01	401
8950043	0050-IO-Facilities-Salvage	2.29	401
8950100	0050-IO-Pension & Insurance	(270,906.43)	401
8950100	0050-IO-Pension & Insurance	(42.80)	417.1
8950100	0050-IO-Pension & Insurance	(1,945.06)	426.4
8950101	0050-IO-Benefits Non-Service	(17,100.72)	401
8950101	0050-IO-Benefits Non-Service	(2.61)	417.1
8950101	0050-IO-Benefits Non-Service	(122.67)	426.4
8950102	0050-IO-Pens & Ins OH Allocation	37,592.88	401
8950102	0050-IO-Pens & Ins OH Allocation	5.91	417.1
8950102	0050-IO-Pens & Ins OH Allocation	270.02	426.4
8950103	0050-IO-Benefits Non-Svc OH All	9,215.14	401
8950103	0050-IO-Benefits Non-Svc OH All	1.35	417.1
8950103	0050-IO-Benefits Non-Svc OH All	66.25	426.4
8950104	0050-IO-Fac-Lbr Benefits Non-Svc	(1,832.52)	401
8950104	0050-IO-Fac-Lbr Benefits Non-Svc	(0.83)	426.4
8950115	0050-201062-Pension & Insurance	22,100,564.44	401
8950115	0050-201062-Pension & Insurance	19,464.84	417.1
8950115	0050-201062-Pension & Insurance	9,198.90	426.4
8950116	0050-201068-Benefits Non-Service	8,110,211.20	401
8950116	0050-201068-Benefits Non-Service	9,601.08	417.1
8950116	0050-201068-Benefits Non-Service	13,784.84	426.4
8950117	0050-201062-Pens & Ins OH Allocation	(105,956.75)	401
8950117	0050-201062-Pens & Ins OH Allocation	(50.55)	417.1
8950117	0050-201062-Pens & Ins OH Allocation	3,459.92	426.4
8950118	0050-201068-Benefits Non-Svc OH All	(72,998.20)	401
8950118	0050-201068-Benefits Non-Svc OH All	(34.93)	417.1
8950118	0050-201068-Benefits Non-Svc OH All	787.75	426.4
9405000	Amortiza of Oth Elec	298,000.00	404-5
9407300	Regulatory Debits	(150,054,955.72)	407.3
9408101	Payroll Tax	162.14	408.1
9419000	Int & Dividend Incom	488,189.12	419
9419100	AFUDC	(298,000.00)	419.1
9426200	Life Insurance	109,358.68	426.2
9426500	Other Deductions	(103,859.50)	426.5
9430000	Inte on Debt to Assc	(332,258.07)	430
9431000	Other Interest Expen	(1,453,908.31)	431
9456000	Other electr revenue	159,551,951.69	400
9456100	Rev frm trans of ele	(15,123,520.97)	400
9495000	Other gas revenues	5,626,525.00	400
9500000	Oper Supervi and Eng	(250.00)	401
9502000	Steam Expenses	(204.32)	401
9506000	Misc Stm Power Expen	(10,058.01)	401
9507000	Rents	10,308.01	401
9583000	Overhead line expens	(824.22)	401
9585000	St lghtg sig sys exp	(1,513,769.00)	401
9588000	Misc Distributio Exp	4,854.32	401
9596000	Main of St lght sys	1,513,769.00	402
9735000	Misc Production Exp	(4,650.00)	401
9870000	Oper Supervi and Eng	663.95	401
9874000	Mains and servic exp	824.22	401
9893000	Main Met and Hou Reg	164,156.87	402
9902000	Meter reading exp	(164,156.87)	401
9908000	Cust assistance exp	2,194,413.80	401
9909000	Info and inst adv ex	(20,164.80)	401
9920000	Adm and Gen Salaries	1,966.39	401
9921000	Office suppl and exp	(2,269,965.37)	401
9923000	Outside services emp	(44,535.30)	401
9925000	Injuries and damages	2.56	401
9926000	Emp pensio and benef	358.06	401
9928000	Regulatory Comm Exp	76,550.58	401
9930100	General Advertisng Exp	20,164.80	401
9930200	Misc general exp	45,293.60	401
9931000	Rents	738.14	401
		(492,335,130.87)	

0.00

Line	FERC Account Name & Number	Balance	To Ferc Form
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Reconcile 2018 FERC Form 1 to 2018 actual COSS
Income Statement

Schedule IS - 2

FERC Account	Description	Total NSPM FERC 2018	Total NSPM Unadjusted 2018 Annual Rpt	Total NSPM Adjusted 2018 Annual Rpt	Comment	For COSS Check
400	440 Revenue-Electric Residential Sales	(1,432,937,548.01)	(3,605,832,651)	(3,605,140,342)	Included. See also FERC 449.1	Line 47
400	442 Revenue-Electric C&I Sales Small	(2,291,754,264.17)		-	Included. See also FERC 449.1	Line 47
400	442 Revenue-Electric C&I Sales Large			-	Included. See also FERC 449.1	Line 47
400	444 Revenue-Electric Street & Highway Lighting	(27,408,739.44)		-	Included. See also FERC 449.1	Line 47
400	445 Revenue-Electric Other Public Authorities	(10,001,816.85)		-	Included. See also FERC 449.1	Line 47
400	447 Revenue-Electric Sales for Resale	(165,135,625.43)	(132,432,948)	(132,432,948)	Included	Line 49
400	448 Revenue-Electric Interdepartmental Sales	(692,308.76)		(692,309)	Included	Line 48
400	449.1 Revenue-Electric Provision for Rate Refunds	(2,879,309.53)		-	Included. Added to 440-445 per jurisdiction	Line 47
400	450 Revenue-Electric Forfeited Discounts	(7,029,827.43)	(7,029,827)	(7,029,827)	Included	Line 49
400	451 Revenue-Electric Miscellaneous Services	(2,810,894.37)	(2,810,894)	(2,810,894)	Included	Line 49
400	454 Revenue-Electric Other Rents	(5,055,665.95)	(5,055,666)	(5,055,666)	Included	Line 49
400	456 Revenue-Electric Other	(264,370,861.95)	(721,958,970)	(721,958,970)	Incl. Adj for CIP, serv qual, Champion, amc	Line 49
400	456.1 Revenue frm Trnsm of Elctrcty Oths	(285,383,048.14)	-	-	Included. Portion reported with FERC 456	Line 49
400	480 Revenue-Gas Residential	(323,960,652.66)		-	Excluded. Gas	
400	481 Revenue-Gas C&I	(251,822,360.28)		-	Excluded. Gas	
400	484 Revenue-Gas Interdepartmental Sales	(7,634,972.98)		-	Excluded. Gas	
400	487 Revenue-Gas Forfeited Discounts	(1,717,008.82)		-	Excluded. Gas	
400	488 Revenue-Gas Miscellaneous Service	(545,361.03)		-	Excluded. Gas	
400	489 Revenue-Gas Transport for Others	(5,852,779.81)		-	Excluded. Gas	
400	495 Revenue-Gas Other	5,986,981.56		-	Excluded. Gas	
400	496 Revenue-Provision for Rate Refund	-		-	Excluded. Gas	
400	412 Revenue - Plant Leased to Others	{below}		-	Excluded. Non-utility	
	999 COSS adj Revenue, no FERC acct specified			(999,153)	Remove riders	Line 49
	Total Revenue	(5,081,006,064.05)	(4,475,120,956)	(4,476,120,109)		Line 50
401	500 Steam-Operation E&S	3,465,490.41	3,465,740	3,465,490	Included	Line 65
401	501 Steam-Operation Fuel	322,461,437.64	322,461,438	322,461,438	Included	Line 54
401	502 Steam-Operation Expenses	25,430,816.16	25,414,888	25,430,816	Included	Line 65
401	505 Steam-Operation Electric Expenses	3,698,246.93	3,698,247	3,698,247	Included	Line 65
401	506 Steam-Operation Misc Steam Power Exp	15,383,472.44	15,391,909	15,383,472	Included	Line 65
401	507 Steam-Operation Rents	4,606,393.24	4,596,029	4,606,393	Included	Line 65
401	508 Steam-Operation Supplies & Exp			-		
401	509 Steam-Operation SO2 allowances			-		
401	517 Nuclear-Operation E&S	58,197,932.31	58,460,149	53,536,226	Included	Line 65
401	518 Nuclear-Fuel Expense	121,888,518.17	121,888,518	121,888,518	Included	Line 54
401	519 Nuclear-Coolants & Water	8,885,718.32	8,885,718	8,885,718	Included	Line 65
401	520 Nuclear-Steam Expense	49,629,248.55	49,591,697	49,629,249	Included	Line 65

401	523 Nuclear-Electric Expense	2,824,270.98	2,824,271	2,824,271	Included	Line 65
401	524 Nuclear-Misc Expenses	128,488,607.34	128,226,222	128,488,607	Included	Line 65
401	525 Nuclear-Rents	13,089,705.49	13,088,699	13,089,705	Included	Line 65
401	535 Hydro-Operation E&S	31,859.19	31,859	31,859	Included	Line 65
401	536 Hyd Oper Water for Pwr	-	-	-	Included	Line 65
401	537 Hydro-Hydraulic Exp	-	-	-	Included	Line 65
401	538 Hydro-Electric Exp	369,350.07	369,350	369,350	Included	Line 65
401	539 Hydro-Misc Hydro Power Gen Exp	449,235.75	449,236	449,236	Included	Line 65
401	540 Hydro-Operation Rents	50,140.48	50,140	50,140	Included	Line 65
401	546 Other Generation-Operation E&S	1,462,689.25	1,462,689	1,462,689	Included	Line 65
401	547 Other-Fuel	176,923,191.99	176,923,192	176,923,192	Included	Line 54
401	548 Other-Generation Expenses	7,756,781.03	7,756,781	7,756,781	Included	Line 65
401	549 Other-Misc Power Generation Exp	9,807,631.38	9,801,381	9,807,631	Included	Line 65
401	550 Other-Rents	6,181,665.11	6,181,360	6,181,665	Included	Line 65
401	555 Purchased Power	731,074,164.00	731,074,164	695,958,565	Included	Line 65
401	556 System Control & Load Dispatch	1,686,911.66	1,686,912	1,686,912	Included	Line 65
401	557 Other Power Supply Expenses	91,735,442.85	30,641,818	91,735,442	Included	Line 65
401	560 Trans-Operation E&S	12,044,940.54	12,044,941	9,935,809	Included	Line 68
401	561 Trans-Load Dispatching			-		
401	561.1 Load Disp-Reliability			-	Included	Line 68
401	561.2 Load Disp-Monitor/Operate	4,907,756.98	4,907,757	4,907,757	Included	Line 68
401	561.3 Load Disp-Trans Serv/Sch			-	Included	Line 68
401	561.4 Load Disp-Sch/Con/Disp Serv	7,737,718.24	7,737,718	7,737,718	Included	Line 68
401	561.5 Rel/Plan/Standards Dev	1,270.48	1,270	1,270	Included	Line 68
401	561.6 Trans Service Studies	4.31	4	4	Included	Line 68
401	561.7 Gen Interconn Studies	(17,938.90)	(17,939)	(17,939)	Included	Line 68
401	561.8 Rel/Plan/Standards Dev Serv	2,871,119.09	2,871,119	2,871,119	Included	Line 68
401	562 Trans-Station Expense	2,835,782.47	2,835,840	2,835,782	Included	Line 68
401	563 Trans-Overhead Line Expense	543,045.02	543,045	543,045	Included	Line 68
401	564 Trans-Underground Line Expense	34,348.89	33,240	34,349	Included	Line 68
401	565 Trans-Trans of Electricity by Others	309,789,753.44	213,010,160	309,789,753	Included	Line 68
401	566 Trans-Misc Trans Expenses	6,474,236.37	6,474,226	6,474,236	Included	Line 68
401	567 Trans-Rents	2,889,593.98	2,889,584	2,889,594	Included	Line 68
401	575.1 Operation Supervision	213,710.36	213,710	213,710	Included	Line 65
401	575.2 DA & RT Mkt Admin	90,487.66	90,488	90,488	Included	Line 65
401	575.3 Trans Rights Mkt Admin			-	Included	Line 65
401	575.4 Cap Mkt Admin			-		
401	575.5 Ancillary Serv Mkt Admin	300.00	300	300	Included	Line 65
401	575.6 Mkt Monitoring/Compliance	1,997.09	1,997	1,997	Included	Line 65
401	575.7 Mkt Fac/Mon/Comp serv	10,493,394.16	10,493,394	10,493,394	Included	Line 65
401	575.8 Regional Markets Rents	11,027.17	11,027	11,027	Included	Line 65
401	580 Dist-Operation E&S	7,611,746.79	7,612,868	7,611,747	Included	Line 69

401	581 Dist-Load Dispatching	1,624,787.64	1,624,788	1,624,788	Included	Line 69
401	582 Dist-Station Exp	4,463,217.57	4,462,959	4,463,218	Included	Line 69
401	583 Dist-Overhead Line Exp	(915,018.31)	(914,194)	(915,018)	Included	Line 69
401	584 Dist-Underground Line Exp	(2,094,732.07)	(2,094,723)	(2,094,732)	Included	Line 69
401	585 Dist-Street Lighting & Signals	187,718.46	1,701,485	187,718	Included	Line 69
401	586 Dist-Meter Expenses	1,682,760.83	1,682,457	1,682,761	Included	Line 69
401	587 Dist-Customer Installation	1,267,028.29	1,266,493	1,267,028	Included	Line 69
401	588 Dist-Misc Exp	27,877,917.11	27,788,261	27,877,917	Included	Line 69
401	589 Dist-Rents	3,925,985.44	3,925,952	3,925,985	Included	Line 69
401	710 Manuf Gas-Operation E&S			-	Excluded. Gas	
401	728 Manuf Gas-Liquified Petroleum Gas	823,197.68		-	Excluded. Gas	
401	733 Manuf Gas-Gas Mixing Exp	90,883.90		-	Excluded. Gas	
401	735 Manuf Gas-Misc Production Exp	5,431,303.25		-	Excluded. Gas	
401	736 Gas Prod-Rents	12,754.08		-	Excluded. Gas	
401	759 Gas Prod-Other Exp	135,863.89		-	Excluded. Gas	
401	760 Gas Prod-Rents	517.08		-	Excluded. Gas	
401	783 Gas Prod-Extract Rents			-	Excluded. Gas	
401	804 Gas Supply-City Gate Purchase	293,057,342.30		-	Excluded. Gas	
401	804.1 Gas Supply-LNG Purchases	2,121.91		-	Excluded. Gas	
401	805.1 Gas Supply-PGA	3,761,818.42		-	Excluded. Gas	
401	807 Gas Supply-Purchased Gas Exp	42,433.47		-	Excluded. Gas	
401	808.1 Gas Supply-Withdrawn from Storage	48,586,782.85		-	Excluded. Gas	
401	808.2 Gas Supply-Delivered to Storage	(49,945,331.44)		-	Excluded. Gas	
401	812 Gas Used for Other Utility Ops Credit			-	Excluded. Gas	
401	813 Gas Supply-Other Exp	339,598.48		-	Excluded. Gas	
401	821 Gas Storage-Purification Exp			-	Excluded. Gas	
401	824 Gas Storage-Other Exp	844.80		-	Excluded. Gas	
401	826 Gas Storage - Rent	3,059.92		-	Excluded. Gas	
401	840 Gas Storage-Operation E&S	4,576.93		-	Excluded. Gas	
401	841 Gas Storage-Labor & Exp	1,830,034.94		-	Excluded. Gas	
401	842 Gas Storage-Other Exp	1,114.08		-	Excluded. Gas	
401	842.1 Oth Strg Exp-Fuel	1,223,253.58		-	Excluded. Gas	
401	846.2	31,983.05		-	Excluded. Gas	
401	850 Gas Trans-Operation E&S	557,992.95		-	Excluded. Gas	
401	851 Gas Trans-System Control & Load Disp	272,474.17		-	Excluded. Gas	
401	853 Gas Trans-Compr Stn Labor & Exp			-	Excluded. Gas	
401	856 Gas Trans-Mains	1,612,597.46		-	Excluded. Gas	
401	857 Gas Trans-Meas & Reg Station Exp	-		-	Excluded. Gas	

401	858 Gas Trans-Trans of Gas by Others	55,535,635.13			-	Excluded. Gas	
401	859 Gas Trans-Other Expenses	6,947.40			-	Excluded. Gas	
401	860 Gas Trans-Rents	140,657.65			-	Excluded. Gas	
401	870 Gas Dist-Operation E&S	4,341,658.76			-	Excluded. Gas	
401	871 Gas Dist-Load Dispatching	2,774,693.79			-	Excluded. Gas	
401	874 Gas Dist-Mains	11,150,850.90			-	Excluded. Gas	
401	875 Gas Dist-Meas & Reg Station	499,496.14			-	Excluded. Gas	
401	876 Gas Dist-Meas & Reg Station Indust	3,477.86			-	Excluded. Gas	
401	877 Gas Dist-Meas & Reg Station City	9,751.43			-	Excluded. Gas	
401	878 Gas Dist-Meters & Regulators	(1,576,150.05)			-	Excluded. Gas	
401	879 Gas Dist-Customer Installations	1,187,517.59			-	Excluded. Gas	
401	880 Gas Dist-Other Expenses	15,147,150.49			-	Excluded. Gas	
401	881 Gas Dist-Rents	1,046,623.76			-	Excluded. Gas	
401	901 Cust Accts-Supervision	96,868.52	77,304	77,304		Included	Line 70
401	902 Cust Accts-Meter Reading	26,349,317.27	21,230,378	21,230,378		Included	Line 70
401	903 Cust Accts-Records & Collection	25,922,511.86	20,760,453	20,760,549		Included	Line 70
401	904 Cust Accts-Uncollectible Accounts	15,992,798.00	13,718,359	13,718,359		Included	Line 70
401	905 Cust Accts-Misc Expenses	250.55	250	250		Included	Line 70
401	906 Cust Serv & Information				-		
401	908 Cust Serv-Cust Assistance Exp	120,466,027.82	100,522,489	145,667,650		Included	Line 71
401	909 Cust Serv-Inform & Instruct Adv	1,788,413.87	1,401,881	1,385,792		Included	Line 71
401	910	324,354.17	314,922				
401	912 Sales-Demo & Selling Exp	80.77	66	96,340		Included	Line 72
401	913 Sales-Advertising Exp	-				Included	
401	920 A&G-Salaries	91,353,525.29	83,038,351	56,668,399		Included	Line 73
401	921 A&G-Office Supplies & Exp	63,099,790.34	60,422,575	56,167,471		Included	Line 73
401	922 A&G-Admin Transfer Credit	(43,065,250.83)	(39,870,986)	(39,870,986)		Included	Line 73
401	923 A&G-Outside Service	35,765,952.10	33,049,583	32,712,662		Included	Line 73
401	924 A&G-Property Insurance	1,056,511.78	731,717	711,333		Included	Line 73
401	925 A&G-Injuries & Damages	16,290,890.75	15,155,241	15,154,614		Included	Line 73
401	926 A&G-Pensions & Benefits	93,053,786.72	84,171,115	82,830,884		Included	Line 73
401	928 A&G-Regulatory Commission Exp	7,364,530.23	6,370,179	6,447,393		Included	Line 73
401	929 A&G-Duplicate Charge Credit	(5,973,756.34)	(5,602,402)	(5,602,402)		Included	Line 73
401	930.1 A&G-General Advertising	4,435,045.15	4,054,628	301,798		Included	Line 73
401	930.2 A&G-Misc General Exp	4,189,102.75	3,562,160	5,040,507		Included	Line 73
401	931 A&G-Rents	39,637,952.01	34,484,074	34,467,144		Included	Line 73
	999 COSS adj Fuel related				-		Line 54
	999 COSS adj Power Prod, no FERC acct specified				-		Line 65
	999 COSS adj Transmission, no FERC acct specified				-		Line 68
	999 COSS adj A&G, no FERC acct specified		-	314,924			Line 73
	999 COSS adj Amortizations, no FERC acct specified				-		Line 154

Total Operation Expenses		<u>3,088,427,111.22</u>	<u>2,473,212,971</u>	<u>2,598,526,800</u>		Line 74
402	510 Steam-Maint E&S	3,701,427.50	3,701,428	3,701,428	Included	Line 65
402	511 Steam-Maint of Structures	5,715,120.30	5,715,081	5,715,120	Included	Line 65
402	512 Steam-Maint of Boiler Plant	25,986,582.56	25,986,443	25,986,583	Included	Line 65
402	513 Steam-Maint of Electric Plant	13,323,979.69	13,323,482	13,323,980	Included	Line 65
402	514 Steam-Maint of Misc Plant	11,506,278.91	11,506,139	11,506,279	Included	Line 65
402	515 Steam-Maint of Steam Prod Plant			-		Line 65
402	528 Nuclear-Maint E&S	5,044,952.34	5,044,952	5,044,952	Included	Line 65
402	529 Nuclear-Maint of Structures	142,944.86	142,945	142,945	Included	Line 65
402	530 Nuclear-Maint of Reactor Plant Equip	40,743,588.43	40,743,526	40,743,588	Included	Line 65
402	531 Nuclear-Maint of Electric Plant	9,787,389.30	9,787,391	9,787,389	Included	Line 65
402	532 Nuclear-Maint of Misc Plant	32,043,555.25	32,042,698	32,043,555	Included	Line 65
402	541 Hydro-Maint Supervision & Engineering	8,643.63	8,644	8,644	Included	Line 65
402	542 Hydro-Maint of Structures	37,214.53	37,215	37,215	Included.	Line 65
402	543 Hydro-Maint of Res, Dams & Waterways	207,435.67	207,436	207,436	Included	Line 65
402	544 Hydro-Maint of Electric Plant	107,265.59	107,266	107,266	Included	Line 65
402	545 Hydro-Maint of Misc Hydro Plant	1,396.80	1,397	1,397	Included	Line 65
402	551 Other-Maint E&S	1,783,205.45	1,783,205	1,783,205	Included	Line 65
402	552 Other-Maint of Structures	9,901,943.28	9,901,943	9,901,943	Included	Line 65
402	553 Other-Maint of Gen & Electric Plant	9,706,726.11	9,706,532	9,706,726	Included	Line 65
402	554 Other-Maint of Misc Power Gen Plant	3,667,048.74	3,667,049	3,667,049	Included	Line 65
402	568 Trans-Maint E&S	38,639.01	38,639	38,639	Included	Line 68
402	569 Trans-Maint of Structures		-	-	Included	Line 68
402	570 Trans-Maint of Station Equip	4,794,615.20	4,794,205	4,794,615	Included	Line 68
402	571 Trans-Maint of Overhead Lines	6,667,822.21	6,667,822	6,667,822	Included	Line 68
402	572 Trans-Maint of UG Lines	24,861.95	24,862	24,862	Included	Line 68
402	573 Trans-Maint of Misc Trans Plant	21,151.48	21,151	21,151	Included	Line 68
402	590 Dist-Maint E&S	92,285.94	92,286	92,286	Included	Line 69
402	591 Dist-Maint of Major Structures	41,782.93	41,783	41,783	Included	Line 69
402	592 Dist-Maint of Station Equip	8,195,160.02	8,195,160	8,195,160	Included	Line 69
402	593 Dist-Maint of Overhead Lines	49,483,875.73	49,481,254	49,483,876	Included	Line 69
402	594 Dist-Maint of Underground Lines	9,363,268.73	9,363,269	8,563,697	Included	Line 69
402	595 Dist-Maint of Line Transformers	381,757.93	381,758	381,758	Included	Line 69
402	596 Dist-Maint of Street Lights & Signals	2,461,661.87	947,879	2,461,662	Included	Line 69
402	597 Dist-Maint of Meters	116,148.07	116,148	116,148	Included	Line 69

402	598 Dist-Maint of Misc Dist Plant	6,928,511.68	6,926,160	6,928,512	Included	Line 69
402	741 Manuf Gas-Maint of Structures			-	Excluded. Gas	
402	742 Manuf Gas-Maint of Production Equip	(766.64)		-	Excluded. Gas	
402	834	16,227.60		-	Excluded. Gas	
402	843 Gas Storage-Maint E&S	62,432.65		-	Excluded. Gas	
402	843.2 Gas Storage-Maint of Structures and Improve	194,344.08		-	Excluded. Gas	
	843.3	127,608.20				
402	843.4 Gas Storage-Maint of Purification Equip	3,375.59		-	Excluded. Gas	
402	843.5 Gas Storage-Maint of Liquefaction Equip	36.45		-	Excluded. Gas	
402	843.6 Gas Storage-Maint of Vaporizing Equip	36,510.35		-	Excluded. Gas	
402	843.7 Gas Storage-Maint of Compressor Equip	252.15		-	Excluded. Gas	
402	843.8 Gas Storage-Maint of Meas & Reg Equip	2,046.08		-	Excluded. Gas	
402	843.9 Gas Storage-Maint of Other Equip	15,109.01		-	Excluded. Gas	
402	847	869,525.89				
402	861 Gas Trans-Maint E&S			-	Excluded. Gas	
402	863 Gas Trans-Maint of Mains	289,665.39		-	Excluded. Gas	
402	864 Gas Trans-Maint of Compr Stn Equip			-	Excluded. Gas	
402	865 Gas Trans-Maint of Meas & Reg Station	95.60		-	Excluded. Gas	
402	866 Gas Dist-Maint Communications Equip't	80.03		-	Excluded. Gas	
402	885 Gas Dist-Maint E&S	698,474.72		-	Excluded. Gas	
402	887 Gas Dist-Maint of Mains	1,853,985.73		-	Excluded. Gas	
402	889 Gas Dist-Maint of Meas & Reg Station	364,749.65		-	Excluded. Gas	
402	890 Gas Dist-Maint of Meas & Reg Indust	6,083.32		-	Excluded. Gas	
402	891 Gas Dist-Maint of Meas & Reg City	9,032.39		-	Excluded. Gas	
402	892 Gas Dist-Maint of Services	3,726,910.43		-	Excluded. Gas	
402	893 Gas Dist-Maint of Meters & Regulators	1,381,842.67		-	Excluded. Gas	
402	932	59,080.63				
402	935 A&G-Maint of General Plant	687,260.04	687,260	585,480	Included. Adjusted for foundation, aviation	Line 73
	Total Maintenance	<u>272,432,203.70</u>	<u>261,194,408</u>	<u>261,814,151</u>		Line 74
			2,734,407,379	2,860,340,951		
403	Depreciation Expense	615,420,821.64	656,164,755	656,164,755	Included, using MN depreciation rules	Line 76
403.1	Depreciation Expense-ARO	(20,578,571.93)		-	Excluded	
404	Amortization of Limited Ter	66,981,645.94	68,815,582	68,815,582	Included with Depreciation	Line 77
404.3	Amortization Other Limit Term Gas			-	Excluded. Gas	
405	Amortization of Oth Elec	5,611,684.63		-	Included with Amortization	
	Total Amortization	<u>72,593,330.57</u>	<u>68,815,582.00</u>	<u>68,815,582.00</u>		
406	Amortization of Plant Acq					Line 88
407.3	Regulatory Debits	100,577,134.08		-	Included, net	Line 88
407.4	Regulatory Credits	(114,043,482.91)		-	Included, net	Line 88
408.1	Taxes Other than Income	257,502,968.70	241,658,205	241,658,205	Included. COSS shows Property and Payrc	Line 88
409.1	Income Tax Utility Operating Income (Federal)	(10,243,165.02)		-	Independent calculation for COSS	Line 134
409.1	Income Tax Utility Operating Income (State)	10,529,308.89	6,893,127	6,893,127	Independent calculation for COSS	Line 134
410.1	Prov for Deferred Income Tax-Utility	396,415,382.58	3,353,507	3,353,507	Included	Line 88
411.1	Prov for Deferred Income Tax-Credit	(368,704,354.50)		-	Included	Line 88
411.4	Investment Tax Credit	(1,424,287.00)	(1,365,699)	(1,365,699)	Included	Line 88

411.6 Gain from Disposition-Utility less than op unit	-	-	-	
411.7 Loss on Disposal of Utility less than op unit	-	-	-	
411.8 Gain from Disposition-Emissions Allowances	(4,380,112.50)	-	-	Included with Amortization Line 77
411.9 Loss on Disposition - Emissions Allowances	-	-	-	
411.10 Accretion Expense	103,287,109.45	-	-	Excluded
412 Revenue from Plant Leased to Others	-	-	-	
413 Expense of Plant Leased to Others	-	-	-	
Total Operating Expenses	<u>4,397,811,396.97</u>	<u>3,709,926,856</u>	<u>3,835,860,428</u>	Line 74
Operating Income	(683,194,667.00)	(765,194,100)	(640,259,681)	Line 96
415 Revenue from Merch/Jobbing	-	-	-	Excluded
416 Costs & Expenses of Merchandise	-	-	-	Excluded
417 Revenue from Non Utility Operations	(30,740,898.79)	-	-	Excluded except ConnectSmart and Monitor NSP, net
417.1 Expense from Non Utility Operations	23,962,680.60	-	-	Excluded except ConnectSmart and Monitor NSP
418.1 Equity Earnings of Subsidiary Companies	-	-	-	Excluded
419 Interest & Dividend Income	77,811.72	-	-	Excluded
419.1 AFUDC	(2,466,243.99)	-	-	Included Line 140
999 Not Valid	(24,141,505.89)	-	-	
421 Miscellaneous Non Operating Income	(2,744,773.08)	-	-	Excluded
421.1 Gain from Disposition-Utility operating unit	(1,067,047.02)	-	-	Excluded
Total Other Income	<u>(37,119,976.45)</u>	<u>-</u>	<u>-</u>	
421.2 Loss from Disposition-Utility operating unit	652,815.60	-	-	
426.1 Donations	8,407,715.71	-	-	Some donations and econ dev included
426.2 Life Insurance	(2,015,173.89)	-	-	
426.3 Penalties	(33,488.51)	-	-	
426.4 Expenditures for Civic & Political	1,652,353.82	-	-	Excluded. Non utility or covered by COSS calculation
426.5 Other Deductions	2,645,965.48	-	-	
Total Other Deductions	<u>11,310,188.21</u>	<u>-</u>	<u>-</u>	
408.2 Taxes Other Income & Deductions	177,112.64	-	-	Excluded. Non utility or covered by COSS calculation
409.2 Income Tax Other Income & Deductions-Federal	(5,317,768.62)	-	-	Excluded. Non utility or covered by COSS calculation
409.2 Income Tax Other Income & Deductions-Other	(5,052,714.05)	-	-	Excluded. Non utility or covered by COSS calculation
410.2 Prov for Deferred Income Tax-NonOp	33,570,789.99	-	-	Excluded. Non utility or covered by COSS calculation
411.2 Prov for Deferred Income Tax-Credit NonOp	(22,571,569.91)	-	-	Excluded. Non utility or covered by COSS calculation
420 Investment Tax Credit	-	-	-	
Total Taxes on Other Income & Deductions	<u>805,850.05</u>	<u>-</u>	<u>-</u>	
Net Other Income & Deductions	<u>(25,003,938.19)</u>	<u>-</u>	<u>-</u>	
427 Interest on Long Term Debt	215,646,431.24	-	-	Independent calculation for COSS
428 Amortization Debt Discount & Expense	4,202,573.56	-	-	Independent calculation for COSS
428.1 Amort of Loss on Reacq Debt	2,206,719.88	-	-	Independent calculation for COSS
430 Interest & Dividend	1,751,904.56	-	-	Independent calculation for COSS
431 Other Interest Expense	4,582,027.65	-	-	Include interest on customer deposits
432 AFUDC	(12,526,182.19)	(34,535,371)	(34,535,371)	Included Line 140
Total Interest Charges	<u>215,863,474.70</u>	<u>(34,535,371)</u>	<u>(34,535,371)</u>	
435 (Less) Extraordinary Deductions (435)	-	-	-	
Total Extraordinary Deductions	<u>-</u>	<u>-</u>	<u>-</u>	
Net Income	<u>(492,335,130.57)</u>	<u>(799,729,471)</u>	<u>(674,795,052)</u>	Line 143

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

Schedule IS - 3

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2018 Amounts Per Annual report JCOSS Total	Amounts calculated Per Response	Difference
1	<u>Operating Revenues</u>			
2	Total Operating Revenues	(4,476,120)	(4,476,120)	(0)
3				
4	<u>Expenses</u>			
5	Total Operating Expenses	2,860,341	2,860,341	0
6				
7	Depreciation	656,165	656,165	0
8	Amortization	68,816	68,816	0
9				
10	<u>Taxes:</u>			
11	Total Taxes Other Than Income	243,646	243,646	0
12	Total State & Federal Income Taxes	6,893	6,893	0
13				
14	Total Taxes	250,539	250,539	0
15	Total Expenses	3,835,860	3,835,860	0
16	Total Operating Income	(640,260)	(640,260)	(0)
17				
18	AFDC Debt	11,911	11,911	0
19	AFDC Equity	22,625	22,625	0

Reconcile 2019 GAAP to FERC Form 1
 Income Statement

Schedule IS - 4

#	GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)	Balance	REF	Line	FERC Account Name & Number	Balance	Detail	Reclass	Reclass	Reclasses	To Ferc Form
7000002	Current Federal Income Tax Exp - Utility - UTBTem	(3,095,190.21)	410.1								
7000003	Current Federal Income Tax Exp - Utility - UTBPerr	2,626,698.92	409.1F								
7000011	Current State Income Tax Expense - Utilit	16,317,672.02	409.1O								
7000012	Current State Income Tax Exp - Utility - UTBTem	(487,865.32)	410.1								
7000013	Current State Income Tax Exp - Utility - UTBPerr	392,190.38	409.1O								
7002001	Current Federal Income Tax Expense - Nonutilit	437,788.25	409.2F								
7002002	Current Federal Income Tax Exp - NU - UTBTem	(89,525.09)	410.2								
7002003	Current Federal Income Tax Exp - NU - UTBPerr	140,500.27	409.2F								
7002005	Current Income Tax Expense - XES3 Gross-up	3,209,059.51	401								
7002011	Current State Income Tax Expense - Nonutilit	(8,326,309.74)	409.2O								
7002012	Current State Income Tax Exp - NU - UTBTem	(299,827.80)	410.2								
7002013	Current State Income Tax Exp - NU - UTBPerr	57,532.32	409.2O								
7003001	Deferred Federal Income Tax Exp - Utility C	89,357,932.78	410.1								
7003002	Deferred Federal Income Tax Exp - U D	4,790,925.71	410.1								
7003011	Deferred State Income Tax Exp - Utility C	114,042,168.26	410.1								
7003012	Deferred State Income Tax Exp - U D	487,864.10	410.1								
7003021	Deferred Federal Income Tax Exp - Utility C	(174,122,575.75)	411.01								
7003022	Deferred Federal Income Tax Exp - U C	(1,695,740.70)	410.1								
7003023	Deferred Federal Income Tax Exp - U C	(81,843.33)	411.01								
7003031	Deferred State Income Tax Exp - Utility C	(78,746,010.61)	411.01								
7004001	Deferred Federal Income Tax Exp - Nonutility C	8,304,233.05	410.2								
7004003	Deferred Federal Income Tax Exp - NU D	331,716.05	410.2								
7004004	Deferred Federal Income Tax Exp - NU D	7,384.65	410.2								
7004011	Deferred State Income Tax Exp - Nonutility C	18,452,020.49	410.2								
7004012	Deferred State Income Tax Exp - NU D	396,080.82	410.2								
7004021	Deferred Federal Income Tax Exp - Nonutility C	(9,596,400.79)	411.2								
7004022	Deferred Federal Income Tax Exp - NU C	(242,190.17)	410.2O								
7004023	Deferred Federal Income Tax Exp - NU C	(19,981.92)	411.2								
7004031	Deferred State Income Tax Exp - Nonutility C	(10,509,562.52)	411.2O								
7004032	Deferred State Income Tax Exp - NU C	(96,253.14)	410.2O								
7005001	Investment Tax Credi	(1,424,146.00)	411.4								
8000000	Prod Labor Bargaining Benefit Group 1	(1,371,622.08)	401								
8000000	Prod Labor Bargaining Benefit Group 1	285,396.63	402								
8000000	Prod Labor Bargaining Benefit Group 1	(7.32)	417.1								
8000004	Prod Labor Bargaining Benefit Group 1	0.00	401								
8000005	Prod Labor Bargaining Benefit Group 6	(170,603.72)	401								
8000005	Prod Labor Bargaining Benefit Group 6	56,110.28	402								
8000005	Prod Labor Bargaining Benefit Group 6	4.73	417.1								
8000010	Prod Lbr BG Nu Grp 1	3,516.77	401								
8000010	Prod Lbr BG Nu Grp 1	(11,876.66)	402								
8000020	Prod Labor Non-Bargaining Benefit Grp 1	(694,087.97)	401								
8000020	Prod Labor Non-Bargaining Benefit Grp 1	110,828.29	402								
8000020	Prod Labor Non-Bargaining Benefit Grp 1	(3,166.22)	417.1								
8000020	Prod Labor Non-Bargaining Benefit Grp 1	(12,996.63)	426.4								
8000020	Prod Labor Non-Bargaining Benefit Grp 1	237.55	426.5								
8000021	Prod Labor Non-Bargaining Benefit Grp 2	1,874.39	401								
8000021	Prod Labor Non-Bargaining Benefit Grp 2	(838.18)	417.1								
8000023	Prod Labor Non-Bargaining Benefit Grp 4	(3,875.89)	401								
8000023	Prod Labor Non-Bargaining Benefit Grp 4	719.36	402								
8000023	Prod Labor Non-Bargaining Benefit Grp 4	9.03	417.1								
8000025	Prod Labor Non-Bargaining Benefit Grp 6	929.43	401								
8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0.29)	402								
8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	64,788.55	401								
8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	36,846.28	402								
8000033	Prod Labor Non-Barg Nuclear Ben Grp 1	(70.24)	401								
8000033	Prod Labor Non-Barg Nuclear Ben Grp 1	39.60	402								
8000036	Prd Lbr B No Load	(171.06)	401								
8000036	Prd Lbr B No Load	179.61	402								
8000037	Productive Labor Non-Barg No Load	9,383.34	401								
8000037	Productive Labor Non-Barg No Load	(373.79)	402								
8000037	Productive Labor Non-Barg No Load	3.07	417.1								
8000037	Productive Labor Non-Barg No Load	17.93	426.4								
8000100	Premium	(25,504.01)	401								
8000100	Premium	(2,082.40)	402								
8000100	Premium	0.07	417.1								
8000105	Overtime	(130,357.65)	401								
8000105	Overtime	(199,831.97)	402								
8000105	Overtime	3.19	417.1								
8000105	Overtime	3.83	426.5								
8000110	Other Compensation	3,633.73	401								
8000110	Other Compensation	55.04	402								
8000110	Other Compensation	(2.17)	417.1								
8000115	Other Compensation Craft Welfare Fund	(57,204.61)	401								
8000115	Other Compensation Craft Welfare Fund	27,864.10	402								
8000115	Other Compensation Craft Welfare Fund	2.92	417.1								
8100200	Annual Incentive	0.00	401								
8100315	Warehouse - Overheat	68.45	401								
8100315	Warehouse - Overheat	(68.45)	402								
8100531	Warehouse - Overhead ALLOC	159.94	401								
8100531	Warehouse - Overhead ALLOC	(159.94)	402								
8100550	Fleet-Base Rates	11,952.23	401								
8100550	Fleet-Base Rates	(85,158.53)	402								
8100551	Fleet-Idle Time	(73,334.30)	401								
8100551	Fleet-Idle Time	35,728.25	402								
8100552	Fleet-Utilizator	3,600.27	401								
8100552	Fleet-Utilizator	1,769.11	402								
8900000	0010-200662-NonProd Labor BG G1	13,911,949.51	401								
8900000	0010-200662-NonProd Labor BG G1	7,431,099.50	402								
8900000	0010-200662-NonProd Labor BG G1	613.61	417.1								
8900000	0010-200662-NonProd Labor BG G1	0.22	426.4								
8900005	0010-200662-NonProd Lbr NonBG G1	7,518,306.69	401								
8900005	0010-200662-NonProd Lbr NonBG G1	715,375.56	402								
8900005	0010-200662-NonProd Lbr NonBG G1	146,361.73	417.1								
8900005	0010-200662-NonProd Lbr NonBG G1	18,843.49	426.4								
8900025	0010-200662-NonProd Lbr NonBG G4	71,713.19	401								
8900025	0010-200662-NonProd Lbr NonBG G4	2,176.27	402								
8900030	0010-200662-NP BG Lbr G1_OH Alloc	0.00	401								
8900030	0010-200662-NP BG Lbr G1_OH Alloc	896.96	402								
8900035	0010-200662-NP NonBG Lbr G1_OH A	0.00	401								
8900035	0010-200662-NP NonBG Lbr G1_OH A	16.87	402								
8900060	0010-200672-401K Match	495.36	401								
8900065	0010-200672-401K Match_OH Alloc	(33.10)	401								
8900070	0010-200677-Qualified Pension	2,239.99	401								
8900075	0010-200677-Qual Pens_OH Alloc	(135.68)	401								
8900080	0010-200682-Nonqualified Pension	39.05	401								
8900085	0010-200682-Nonqual Pens_OH Allo	(0.23)	401								
8900100	0010-200692-Exec NQ Def Comp Mat	0.28	401								
8900105	0010-200692-Ex NQ DefComp_OH Alc	(0.01)	401								
8900120	0010-200702-Other Pens-Consult	28.95	401								
8900125	0010-200702-Oth Pen-Consult_OH Al	23.35	401								
8900130	0010-200712-Active Healthcare	2,493.48	401								
8900135	0010-200712-Act Healthcar_OH Alc	(392.88)	401								
8900140	0010-200717-Misc Ben Programs	107.32	401								
8900145	0010-200717-Misc Ben Prog_OH Alc	(10.94)	401								
8900150	0010-200722-Life LTD-Bus Trav In	207.32	401								
8900155	0010-200722-Life LTD-BusTrav_OH	(11.24)	401								
8900160	0010-200727-Retiree Medical	178.68	401								
8900165	0010-200727-Retiree Med_OH Alloc	(29.32)	401								
8900170	0010-200732-FAS 112 LTD	53.33	401								
8900175	0010-200732-FAS 112 LTD_OH Alloc	(6.50)	401								
8900180	0010-200737-Payroll Taxes	17,901,633.32	408.1								
8900180	0010-200737-Payroll Taxes	91,889.33	408.2								
8900185	0010-200737-Payroll Taxes_OH Alc	1,258.14	408.1								
8900190	0010-200752-WC-FAS 112_Casts	115.74	401								
8900195	0010-200752-WC-FAS 112_OH Alc	(10.49)	401								
8900200	0010-200757-WC - Ins and Other	1,440,920.60	401								
8900200	0010-200757-WC - Ins and Other	6,446.54	417.1								
8900200	0010-200757-WC - Ins and Other	802.16	426.4								
8900205	0010-200757-WC-Ins&Other_OH Alc	290.73	401								
8900220	0010-200767-NonProd Lbr BG Nu G1	3,008,692.03	401								
8900220	0010-200767-NonProd Lbr BG Nu G1	547,193.82	402								
8900225	0010-200767-NP Lbr NonBG Nu G1	8,944,498.78	401								
8900225	0010-200767-NP Lbr NonBG Nu G1	1,947,216.74	402								
8900225	0010-200767-NP Lbr NonBG Nu G1	195.50	426.4								
8900245	0010-200767-NP Lbr NonBG Nu G4	31,857.53	401								
8900245	0010-200767-NP Lbr NonBG Nu G4	1,783.72	402								
8900250	0010-200767-NP BG Lbr Nu G1_OH A	76.22	402								
8900285	0010-200769-401K Match_OH Alloc										

Reconcile 2019 GAAP to FERC Form 1
 Income Statement

Schedule IS - 4

#	GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)	Balance	REF	Line	FERC Account Name & Number	Balance	Detail	Reclass	Reclass	Reclasses	To Ferc Form
8905000	0010-IO-Facilities-Labor	(200.04)	417.1								
8905000	0010-IO-Facilities-Labor	(0.10)	426.4								
8905005	0010-IO-Facilities-Benefits Wk Comp	(641.47)	401								
8905005	0010-IO-Facilities-Benefits Wk Comp	(1.43)	417.1								
8905010	0010-IO-Facilities-Benefits Pens & Ins	(18,400.20)	401								
8905010	0010-IO-Facilities-Benefits Pens & Ins	(41.95)	417.1								
8905010	0010-IO-Facilities-Benefits Pens & Ins	(0.02)	426.4								
8905015	0010-IO-Facilities-Labor Payroll Tax	(8,259.21)	408.1								
8905015	0010-IO-Facilities-Labor Payroll Tax	(16.53)	408.2								
8905020	0010-IO-Contract Labor Settle Direct	(9,221,727.23)	401								
8905025	0010-IO-Facilities-Consulting	(65,786.60)	401								
8905025	0010-IO-Facilities-Consulting	(211.89)	417.1								
8905025	0010-IO-Facilities-Consulting	(0.01)	426.4								
8905030	0010-IO-Facilities-Contract Vendor	(12,010.35)	401								
8905030	0010-IO-Facilities-Contract Vendor	(19.99)	417.1								
8905035	0010-IO-Facilities-Materials	(13,216.88)	401								
8905035	0010-IO-Facilities-Materials	(28.59)	417.1								
8905040	0010-IO-Facilities-Employee Expense	(2,809.81)	401								
8905040	0010-IO-Facilities-Employee Expense	(6.54)	417.1								
8905045	0010-IO-Facilities-Transportation	(5,527.93)	401								
8905045	0010-IO-Facilities-Transportation	(9.81)	417.1								
8905050	0010-IO-Facilities-Miscellaneous	(828,207.97)	401								
8905050	0010-IO-Facilities-Miscellaneous	(1,138.82)	417.1								
8905050	0010-IO-Facilities-Miscellaneous	(0.29)	426.4								
8905060	0011-IO-Facilities-Labor	(1,111.99)	401								
8905060	0011-IO-Facilities-Labor	(1.09)	417.1								
8905065	0011-IO-Facilities-Benefits Wk Comp	(1.99)	401								
8905070	0011-IO-Facilities-Benefits Pens & Ins	(241.84)	401								
8905070	0011-IO-Facilities-Benefits Pens & Ins	(0.23)	417.1								
8905075	0011-IO-Facilities-Labor Payroll Tax	(89.34)	408.1								
8905075	0011-IO-Facilities-Labor Payroll Tax	(0.06)	408.2								
8905080	0011-IO-Facilities-Contract Labor	(149.30)	401								
8905080	0011-IO-Facilities-Contract Labor	(0.17)	417.1								
8905085	0011-IO-Facilities-Consulting	(699.91)	401								
8905085	0011-IO-Facilities-Consulting	(1.29)	417.1								
8905090	0011-IO-Facilities-Contract Vendor	(1,511.93)	401								
8905090	0011-IO-Facilities-Contract Vendor	(1.86)	417.1								
8905095	0011-IO-Facilities-Materials	(663.53)	401								
8905095	0011-IO-Facilities-Materials	(0.77)	417.1								
8905100	0011-IO-Facilities-Employee Expense	(227.91)	401								
8905100	0011-IO-Facilities-Employee Expense	(0.79)	417.1								
8905105	0011-IO-Facilities-Transportation	(35.02)	401								
8905110	0011-IO-Facilities-Miscellaneous	(47,182.76)	401								
8905110	0011-IO-Facilities-Miscellaneous	(42.47)	417.1								
8905120	0013-IO-Facilities-Labor	(2,957.36)	401								
8905120	0013-IO-Facilities-Labor	(2.53)	417.1								
8905125	0013-80000070139-Fac - Lbr Ben Inj	(3.97)	401								
8905130	0013-80000070139-Fac - Lbr Ben Pen	(618.68)	401								
8905130	0013-80000070139-Fac - Lbr Ben Pen	(0.59)	401								
8905135	0013-80000070139-Fac - Lbr PR Tax	(0.07)	401								
8905135	0013-80000070139-Fac - Lbr PR Tax	(236.48)	408.1								
8905135	0013-80000070139-Fac - Lbr PR Tax	(0.17)	408.2								
8905140	0013-80000070139-Fac - Contr Labor	(422.12)	401								
8905140	0013-80000070139-Fac - Contr Labor	(0.43)	401								
8905145	0013-80000070139-Fac - Consulting	(1,257.60)	401								
8905145	0013-80000070139-Fac - Consulting	(2.48)	417.1								
8905150	0013-80000070139-Fac - Contr Vend	(3,673.20)	401								
8905150	0013-80000070139-Fac - Contr Vend	(3.95)	417.1								
8905155	0013-80000070139-Fac - Materials	(1,498.15)	401								
8905155	0013-80000070139-Fac - Materials	(1.53)	417.1								
8905160	0013-IO-Facilities-Employee Expense	(281.85)	401								
8905160	0013-IO-Facilities-Employee Expense	(1.50)	417.1								
8905165	0013-IO-Facilities-Transportation	(9.35)	401								
8905170	0013-IO-Facilities-Miscellaneous	(50,970.72)	401								
8905170	0013-IO-Facilities-Miscellaneous	(39.37)	417.1								
8905195	0010-IO-Prod Lbr NonBG Grp4	(8,869.30)	401								
8905235	0011-IO-Prod Lbr NonBG Grp1	(30.37)	401								
8905235	0011-IO-Prod Lbr NonBG Grp1	(57.57)	402								
8905335	0050-IO-Prod Lbr BG Group 1	(739.91)	401								
8905349	0050-IO-Overhead Settle Direct	(18,135.92)	401								
8905350	0050-IO-Prod Lbr NonBG Grp4	(8,118.06)	401								
8905350	0050-IO-Prod Lbr NonBG Grp4	31.36	402								
8905350	0050-IO-Prod Lbr NonBG Grp4	(160.11)	417.1								
8905505	0012-IO-Prod Lbr NonBG Grp1	(13.77)	401								
8905620	0050-IO-Prod Lbr NonBG Grp2	(61,528.02)	401								
8905630	0050-IO-Facilities-Labor	(24,491.65)	401								
8905630	0050-IO-Facilities-Labor	(16.30)	417.1								
8905635	0050-IO-Facilities-Benefits Wk Comp	(24.59)	401								
8905640	0050-IO-Facilities-Benefits Pens & Ins	(3,879.29)	401								
8905640	0050-IO-Facilities-Benefits Pens & Ins	(3.58)	417.1								
8905645	0050-IO-Facilities-Labor Payroll Tax	(0.54)	401								
8905645	0050-IO-Facilities-Labor Payroll Tax	(1,503.15)	408.1								
8905645	0050-IO-Facilities-Labor Payroll Tax	(1.18)	408.2								
8905650	0050-IO-Facilities-Contract Labor	(2,737.20)	401								
8905650	0050-IO-Facilities-Contract Labor	(2.70)	417.1								
8905655	0050-IO-Facilities-Consulting	(9,252.25)	401								
8905655	0050-IO-Facilities-Consulting	(17.96)	417.1								
8905660	0050-IO-Facilities-Contract Vendor	(22,743.57)	401								
8905660	0050-IO-Facilities-Contract Vendor	(25.69)	417.1								
8905665	0050-IO-Facilities-Materials	(11,036.60)	401								
8905665	0050-IO-Facilities-Materials	(11.93)	417.1								
8905670	0050-IO-Facilities-Employee Expense	(2,119.73)	401								
8905670	0050-IO-Facilities-Employee Expense	(9.03)	417.1								
8905675	0050-IO-Facilities-Transportation	(195.10)	401								
8905675	0050-IO-Facilities-Transportation	(0.09)	417.1								
8905680	0050-IO-Facilities-Miscellaneous	(691,147.62)	401								
8905680	0050-IO-Facilities-Miscellaneous	(472.33)	417.1								
8905680	0050-IO-Facilities-Miscellaneous	(0.17)	426.4								
8905695	0050-800001811005-Fac - Lbr Ben Inj	(1.22)	401								
8905700	0050-800001811005-Fac - Lbr Ben Pen	(128.06)	401								
8905705	0050-800001811005-Fac - Lbr PR Tax	(14.23)	401								
8905705	0050-800001811005-Fac - Lbr PR Tax	(41.22)	408.1								
8905710	0050-800001811005-Fac - Contr Labor	(90.64)	401								
8905715	0050-800001811005-Fac - Consulting	(22.05)	401								
8905720	0050-800001811005-Fac - Contr Vend	(917.09)	401								
8905720	0050-800001811005-Fac - Contr Vend	(0.13)	417.1								
8905725	0050-800001811005-Fac - Materials	(341.56)	401								
8905725	0050-800001811005-Fac - Materials	(0.04)	417.1								
8905755	0050-800001811010-Fac - Labor	(86.97)	401								
8905760	0050-800001811010-Fac - Lbr Ben Inj	(0.21)	401								
8905765	0050-800001811010-Fac - Lbr Ben Pen	(16.99)	401								
8905770	0050-800001811010-Fac - Lbr PR Tax	(1.85)	401								
8905770	0050-800001811010-Fac - Lbr PR Tax	(5.28)	408.1								
8905775	0050-800001811010-Fac - Contr Labor	(11.75)	401								
8905780	0050-800001811010-Fac - Consulting	(2.75)	401								
8905785	0050-800001811010-Fac - Contr Vend	(119.19)	401								
8905785	0050-800001811010-Fac - Contr Vend	(0.01)	417.1								
8905790	0050-800001811010-Fac - Materials	(49.14)	401								
8905830	0010-IO-Facilities-Contract Labor	(1,174.77)	401								
8905830	0010-IO-Facilities-Contract Labor	(1.57)	417.1								
8905870	0011-800001811012-Fac - Labor	(84.98)	401								
8905870	0011-800001811012-Fac - Labor	(0.01)	417.1								
8905875	0011-800001811012-Fac - Lbr Ben Inj	(0.55)	401								
8905880	0011-800001811012-Fac - Lbr Ben Pen	(14.60)	401								
8905885	0011-800001811012-Fac - Lbr PR Tax	(8.98)	408.1								
8905890	0011-800001811012-Fac - Contr Labor	(1.38)	401								
8905895	0011-800001811012-Fac - Consulting	(3.98)	401								
8905900	0011-800001811012-Fac - Contr Vend	(12.44)	401								
8905905	0011-800001811012-Fac - Materials	(12.22)	401								
8906045	0010-800001811018-Fac - Labor	(3,506.54)	401								
8906045	0010-800001811018-Fac - Labor	(3.39)	417.1								
8906050	0010-800001811018-Fac - Lbr Ben Inj	(24.03)	401								
8906050	0010-800001811018-Fac - Lbr Ben Inj	(0.02)	417.1								
8906055	0010-800001811018-Fac - Lbr Ben Pen	(638.26)	401								

Reconcile 2019 GAAP to FERC Form 1
 Income Statement

Schedule IS - 4

GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number						
#	Account Name	Balance	REF	Line	Balance	Detail	Reclass	Reclass	Reclasses	To Ferc Form
8907095	0010-800001811023-Fac - Lbr Ben Pen	(0.32)	417.1							
8907100	0010-800001811023-Fac - Lbr PR Tax	(269.20)	408.1							
8907100	0010-800001811023-Fac - Lbr PR Tax	(0.16)	408.2							
8907105	0010-800001811023-Fac - Contr Labor	(30.51)	401							
8907105	0010-800001811023-Fac - Contr Labor	(0.01)	417.1							
8907110	0010-800001811023-Fac - Consulting	(40.68)	401							
8907110	0010-800001811023-Fac - Consulting	0.08	417.1							
8907115	0010-800001811023-Fac - Contr Vend	(322.32)	401							
8907115	0010-800001811023-Fac - Contr Vend	(0.14)	417.1							
8907120	0010-800001811023-Fac - Materials	(406.78)	401							
8907120	0010-800001811023-Fac - Materials	(0.37)	417.1							
8907155	0012-800001811037-Fac - Labor	(500.78)	401							
8907155	0012-800001811037-Fac - Labor	(0.22)	417.1							
8907160	0012-800001811037-Fac - Lbr Ben Inj	(0.84)	401							
8907165	0012-800001811037-Fac - Lbr Ben Pen	(97.93)	401							
8907165	0012-800001811037-Fac - Lbr Ben Pen	(0.03)	417.1							
8907170	0012-800001811037-Fac - Lbr PR Tax	(27.64)	401							
8907170	0012-800001811037-Fac - Lbr PR Tax	(11.48)	408.1							
8907170	0012-800001811037-Fac - Lbr PR Tax	(0.01)	417.1							
8907175	0012-800001811037-Fac - Contr Labor	(71.85)	401							
8907175	0012-800001811037-Fac - Contr Labor	(0.03)	417.1							
8907180	0012-800001811037-Fac - Consulting	(19.26)	401							
8907180	0012-800001811037-Fac - Consulting	(0.01)	417.1							
8907185	0012-800001811037-Fac - Contr Vend	(744.12)	401							
8907185	0012-800001811037-Fac - Contr Vend	(0.33)	417.1							
8907190	0012-800001811037-Fac - Materials	(217.34)	401							
8907190	0012-800001811037-Fac - Materials	(0.04)	417.1							
8907607	0011-IO-Prod Lbr BG Group 1	(49.13)	401							
8907607	0011-IO-Prod Lbr BG Group 1	(63.36)	402							
8907612	0011-IO-Overtime	(154.27)	401							
8907612	0011-IO-Overtime	(238.11)	402							
8907666	0010-IO-Prod Lbr NB Nu Gp 1	(326,156.19)	401							
8907666	0010-IO-Prod Lbr NB Nu Gp 1	(30,691.47)	402							
8907706	0010-IO-Labor Settle Direct	(37,376,600.31)	401							
8907707	0010-IO-Benefits Wk Comp Settle Direct	(216,356.73)	401							
8907708	0010-IO-Benefits Pens & Ins Settle Direc	(7,731,672.75)	401							
8907709	0010-IO-Labor Payroll Tax Settle Direc	(3,300,902.25)	408.1							
8907710	0010-IO-Consulting Settle Direct	(677,119.79)	401							
8907997	0010-IO-Transportation Settle Direct	(1,688.71)	401							
8907903	0010-IO-Employee Expense Settle Direct	(2,801,489.40)	401							
8907903	0010-IO-Employee Expense Settle Direct	(60.33)	402							
8907904	0010-IO-Miscellaneous Settle Direct	(296,557.29)	401							
8907906	0010-IO-Materials Settle Direct	(297,600.25)	401							
8907992	0010-IO-Overhead Settle Direct	(218,626.99)	401							
8908085	0010-IO-Contract Vendor Settle Direct	(3,784,012.43)	401							
8908212	0010-IO-Facilities - Overhead	(1,004.54)	401							
8908212	0010-IO-Facilities - Overhead	(1.87)	417.1							
8908227	0050-IO-Facilities - Overhead	(843.06)	401							
8908227	0050-IO-Facilities - Overhead	(0.73)	417.1							
8908313	0012-IO-Prod Lbr BG Group 1	(12.29)	401							
8908313	0012-IO-Prod Lbr BG Group 1	(0.01)	402							
8908344	0011-IO-Prod Lbr BG Group 6	(1,095.65)	401							
8908344	0011-IO-Prod Lbr BG Group 6	(1,889.59)	402							
8908344	0011-IO-Prod Lbr BG Group 6	(0.01)	417.1							
8908445	0010-IO-Benefits Incentive Settle Direc	(1,291,248.56)	401							
8908469	0011-800001811029-Fac - Labor	(408.49)	401							
8908469	0011-800001811029-Fac - Labor	(0.11)	417.1							
8908470	0011-800001811029-Fac - Lbr Ben Inj	(0.80)	401							
8908471	0011-800001811029-Fac - Lbr Ben Pen	(80.84)	401							
8908471	0011-800001811029-Fac - Lbr Ben Pen	(0.02)	417.1							
8908472	0011-800001811029-Fac - Lbr PR Tax	(32.42)	408.1							
8908472	0011-800001811029-Fac - Lbr PR Tax	(0.01)	408.2							
8908473	0011-800001811029-Fac - Contr Labor	(47.69)	401							
8908473	0011-800001811029-Fac - Contr Labor	(0.01)	417.1							
8908474	0011-800001811029-Fac - Consulting	(80.34)	401							
8908474	0011-800001811029-Fac - Consulting	(0.03)	417.1							
8908475	0011-800001811029-Fac - Contr Vend	(506.93)	401							
8908475	0011-800001811029-Fac - Contr Vend	(0.18)	417.1							
8908476	0011-800001811029-Fac - Materials	(255.53)	401							
8908476	0011-800001811029-Fac - Materials	(0.14)	417.1							
8908510	0010-800001811024-Fac - Labor	(21,555.31)	401							
8908510	0010-800001811024-Fac - Labor	(14.55)	417.1							
8908510	0010-800001811024-Fac - Labor	(0.01)	426.4							
8908511	0010-800001811024-Fac - Lbr Ben Inj	(146.68)	401							
8908511	0010-800001811024-Fac - Lbr Ben Inj	(0.09)	417.1							
8908512	0010-800001811024-Fac - Lbr Ben Pen	(3,803.18)	401							
8908512	0010-800001811024-Fac - Lbr Ben Pen	(2.92)	417.1							
8908513	0010-800001811024-Fac - Lbr PR Tax	(2,220.71)	408.1							
8908513	0010-800001811024-Fac - Lbr PR Tax	(1.38)	408.2							
8908514	0010-800001811024-Fac - Contr Labor	(250.37)	401							
8908514	0010-800001811024-Fac - Contr Labor	(0.11)	417.1							
8908515	0010-800001811024-Fac - Consulting	(292.55)	401							
8908515	0010-800001811024-Fac - Consulting	0.66	417.1							
8908516	0010-800001811024-Fac - Contr Vend	(2,669.15)	401							
8908516	0010-800001811024-Fac - Contr Vend	(1.41)	417.1							
8908517	0010-800001811024-Fac - Materials	(3,447.51)	401							
8908517	0010-800001811024-Fac - Materials	(3.62)	417.1							
8908552	0050-IO-Overtime	(1,065.12)	401							
8908616	0011-IO-Other Compensation CWF	(483.08)	401							
8908616	0011-IO-Other Compensation CWF	(1,309.19)	402							
8908616	0011-IO-Other Compensation CWF	(0.01)	417.1							
8908726	0010-200795-Consult-Settle_Ind	(5,781.62)	401							
8908782	0012-IO-Facilities - Overhead	(267.66)	401							
8908782	0012-IO-Facilities - Overhead	(0.22)	417.1							
8909401	0010-IO-Facilities-Benefits Incentive	(1,938.57)	401							
8909401	0010-IO-Facilities-Benefits Incentive	(2.79)	417.1							
8909402	0010-IO-Prod Lbr BG Nuclear Grp1	(12,165.18)	401							
8909402	0010-IO-Prod Lbr BG Nuclear Grp1	(413.78)	402							
8909406	0011-IO-Facilities-Benefits Incentive	(194.32)	401							
8909406	0011-IO-Facilities-Benefits Incentive	(0.16)	417.1							
8909411	0012-IO-Facilities-Benefits Incentive	(973.03)	401							
8909411	0012-IO-Facilities-Benefits Incentive	(1.00)	417.1							
8909412	0013-IO-Facilities-Benefits Incentive	(393.02)	401							
8909412	0013-IO-Facilities-Benefits Incentive	(0.38)	417.1							
8909415	0050-IO-Facilities-Benefits Incentive	(2,668.14)	401							
8909415	0050-IO-Facilities-Benefits Incentive	(2.52)	417.1							
8910002	0010-IO-Ex NQ DefComp_OH Alc	0.00	401							
8910055	0010-IO-Facilities-Salvage	14.24	401							
8910055	0010-IO-Facilities-Salvage	0.01	417.1							
8910070	0010-200036-Fleet-Overhead	17,680,637.24	401							
8910070	0010-200036-Fleet-Overhead	4,733,366.26	402							
8910070	0010-200036-Fleet-Overhead	137.88	417.1							
8910070	0010-200036-Fleet-Overhead	0.06	426.4							
8910071	0010-200041-Fleet-Idle Time	(3,844,397.54)	401							
8910071	0010-200041-Fleet-Idle Time	(873,659.95)	402							
8910072	0010-200045-Fleet-Idle Time	(218,685.64)	401							
8910072	0010-200045-Fleet-Idle Time	(24,688.95)	402							
8910073	0010-200049-Fleet-Idle Time	(74,376.29)	401							
8910073	0010-200049-Fleet-Idle Time	(38,307.96)	402							
8910074	0010-200053-Fleet-Idle Time	(4,720.13)	401							
8910074	0010-200053-Fleet-Idle Time	(532.95)	402							
8910075	0010-200795-Fleet-Idle Time	(1,792,038.75)	401							
8910075	0010-200795-Fleet-Idle Time	(176,931.30)	402							
8910081	0010-200820-Sherco - AG Overhead	(5,791,200.99)	401							
8910082	0010-200795-Contract Outside Vendors-Se	(51,406.40)	401							
8910083	0010-200041-E&S Non-SVC OH	0.00	402							
8910086	0010-200053-E&S Non-SVC OH	2.85	401							
8910087	0010-200057-E&S Non-SVC OH	(15.93)	402							
8910088	0010-200041-E&S Non-SVC OH	122.95	402							
8910090	0010-200041-Incentive-Settle_Ind	(100.66)	401							
8910091	0010-200041-Lbr Benefits Non-Svc Ind	(27,201.93)	401							
8910092	0010-200795-Lbr Benefits Non-Svc Ind	(3,619.05)	401							
8910098	0010-200026-Warehouse ES_OH Allo	14.53	402							
8910104	0010-IO-Fac-Lbr Benefits Non-Svc	(6,505.14)	401							
8910104	0010-IO-Fac-Lbr Benefits Non-Svc	(11.37)	417.1							
8910106	0010-IO-Lbr Benefits Non-Svc Dir	(1,579,566.09)	401							
8910110	0010-200821-Service Co-AG Overhead-Dire	(194.								

Reconcile 2019 FERC Form 1 to 2018 actual COSS

Income Statement

Schedule IS - 5

FERC Account	Description	Total NSPM FERC 2019	Total NSPM Unadjusted 2019 Annual Rpt	Adjustments 2019 Ann Rpt	Total NSPM Adjusted 2019 Annual Rpt	For COSS Check
400	440 Revenue-Electric Residential Sales	(1,336,964,367)	(3,491,032,171)	587,959	(3,490,444,212)	Line 47
400	442 Revenue-Electric C&I Sales Small	(2,174,105,644)		-	-	Line 47
400	442 Revenue-Electric C&I Sales Large			-	-	Line 47
400	444 Revenue-Electric Street & Highway Lighting	(25,572,567)		-	-	Line 47
400	445 Revenue-Electric Other Public Authorities	(9,820,384)		-	-	Line 47
400	447 Revenue-Electric Sales for Resale	(264,152,907)	(153,325,427)	-	(153,325,427)	Line 49
400	448 Revenue-Electric Interdepartmental Sales	(587,959)		(587,959)	-	Line 48
400	449.1 Revenue-Electric Provision for Rate Refunds	11,082,805				Line 47
400	450 Revenue-Electric Forfeited Discounts	(6,486,842)	(6,486,842)	-	(6,486,842)	Line 49
400	451 Revenue-Electric Miscellaneous Services	(2,897,001)	(3,602,567)	-	(3,602,567)	Line 49
400	454 Revenue-Electric Other Rents	(5,739,861)	(5,739,861)	-	(5,739,861)	Line 49
400	456 Revenue-Electric Other	(380,501,944)	(706,539,776)	-	(706,539,776)	Line 49
400	456.1 Revenue frm Trnsm of Elctrcty Oths	(299,665,596)	-	-	-	Line 49
400	480 Revenue-Gas Residential	(320,670,672)		-	-	
400	481 Revenue-Gas C&I	(242,803,915)		-	-	
400	484 Revenue-Gas Interdepartmental Sales	(9,283,699)		-	-	
400	487 Revenue-Gas Forfeited Discounts	(1,280,030)		-	-	
400	488 Revenue-Gas Miscellaneous Service	(531,535)		-	-	
400	489 Revenue-Gas Transport for Others	(5,612,763)		-	-	
400	495 Revenue-Gas Other	3,099,190		-	-	
400	496 Revenue-Provision for Rate Refund	-		-	-	
400	412 Revenue - Plant Leased to Others	{below}		-	-	
	999 COSS adj Revenue, no FERC acct specified			(928,152)	(928,152)	Line 49
	Total Revenue	(5,072,495,689)	(4,366,726,644)	(928,152)	(4,367,066,837)	Line 50
401	500 Steam-Operation E&S	3,412,405	3,412,405		3,412,405	Line 65
401	501 Steam-Operation Fuel	266,913,364	266,913,364		266,913,364	Line 54
401	502 Steam-Operation Expenses	20,245,803	20,245,803		20,245,803	Line 65
401	505 Steam-Operation Electric Expenses	3,675,614	3,675,614		3,675,614	Line 65
401	506 Steam-Operation Misc Steam Power Exp	12,953,741	12,953,741		12,953,741	Line 65
401	507 Steam-Operation Rents	3,335,498	3,335,498		3,335,498	Line 65
401	508 Steam-Operation Supplies & Exp				-	
401	509 Steam-Operation SO2 allowances				-	
401	517 Nuclear-Operation E&S	55,329,104	48,924,216		48,924,216	Line 65
401	518 Nuclear-Fuel Expense	118,969,264	118,969,264		118,969,264	Line 54
401	519 Nuclear-Coolants & Water	8,177,235	8,177,235		8,177,235	Line 65
401	520 Nuclear-Steam Expense	49,396,126	49,396,126		49,396,126	Line 65
401	523 Nuclear-Electric Expense	3,013,734	3,013,734		3,013,734	Line 65
401	524 Nuclear-Misc Expenses	127,101,515	127,101,515		127,101,515	Line 65

401	525 Nuclear-Rents	12,227,118	12,227,118	12,227,118	Line 65
401	535 Hydro-Operation E&S	30,977	30,977	30,977	Line 65
401	536 Hyd Oper Water for Pwr	-	-	-	Line 65
401	537 Hydro-Hydraulic Exp	-	-	-	Line 65
401	538 Hydro-Electric Exp	416,335	416,335	416,335	Line 65
401	539 Hydro-Misc Hydro Power Gen Exp	735,450	735,450	735,450	Line 65
401	540 Hydro-Operation Rents	65,141	65,141	65,141	Line 65
401	546 Other Generation-Operation E&S	2,018,024	2,018,024	2,018,024	Line 65
401	547 Other-Fuel	187,242,297	187,242,297	187,242,297	Line 54
401	548 Other-Generation Expenses	7,138,051	7,138,051	7,138,051	Line 65
401	549 Other-Misc Power Generation Exp	7,518,551	7,518,551	7,518,551	Line 65
401	550 Other-Rents	8,538,449	8,538,449	8,538,449	Line 65
401	555 Purchased Power	746,707,838	640,777,050	640,777,050	Line 65
401	556 System Control & Load Dispatch	1,555,041	1,555,041	1,555,041	Line 65
401	557 Other Power Supply Expenses	102,602,253	107,196,410	107,196,410	Line 65
401	560 Trans-Operation E&S	11,373,546	9,452,517	9,452,517	Line 68
401	561 Trans-Load Dispatching		-	-	
401	561.1 Load Disp-Reliability			-	Line 68
401	561.2 Load Disp-Monitor/Operate	4,384,777	4,384,777	4,384,777	Line 68
401	561.3 Load Disp-Trans Serv/Sch			-	Line 68
401	561.4 Load Disp-Sch/Con/Disp Serv	7,674,490	7,674,490	7,674,490	Line 68
401	561.5 Rel/Plan/Standards Dev	45,025	45,025	45,025	Line 68
401	561.6 Trans Service Studies	5,313	5,313	5,313	Line 68
401	561.7 Gen Interconn Studies	(11,347)	(11,347)	(11,347)	Line 68
401	561.8 Rel/Plan/Standards Dev Serv	2,765,792	2,765,792	2,765,792	Line 68
401	562 Trans-Station Expense	2,534,494	2,534,494	2,534,494	Line 68
401	563 Trans-Overhead Line Expense	802,711	802,711	802,711	Line 68
401	564 Trans-Underground Line Expense	50,459	50,459	50,459	Line 68
401	565 Trans-Trans of Electricity by Others	337,635,227	337,635,227	337,635,227	Line 68
401	566 Trans-Misc Trans Expenses	5,556,725	5,556,725	5,556,725	Line 68
401	567 Trans-Rents	2,740,456	2,740,456	2,740,456	Line 68
401	575.1 Operation Supervision	160,006	160,006	160,006	Line 65
401	575.2 DA & RT Mkt Admin	108,514	108,514	108,514	Line 65
401	575.3 Trans Rights Mkt Admin			-	Line 65
401	575.4 Cap Mkt Admin			-	
401	575.5 Ancillary Serv Mkt Admin	-	-	-	Line 65
401	575.6 Mkt Monitoring/Compliance	-	-	-	Line 65
401	575.7 Mkt Fac/Mon/Comp serv	10,365,211	10,365,211	10,365,211	Line 65

401	575.8 Regional Markets Rents	17,520	17,520	17,520	Line 65
401	580 Dist-Operation E&S	14,368,219	14,368,219	14,368,219	Line 69
401	581 Dist-Load Dispatching	663,877	663,877	663,877	Line 69
401	582 Dist-Station Exp	3,110,278	3,110,278	3,110,278	Line 69
401	583 Dist-Overhead Line Exp	2,047,233	2,047,233	2,047,233	Line 69
401	584 Dist-Underground Line Exp	5,665,154	5,665,154	5,665,154	Line 69
401	585 Dist-Street Lighting & Signals	716,351	716,351	716,351	Line 69
401	586 Dist-Meter Expenses	188,026	188,026	188,026	Line 69
401	587 Dist-Customer Installation	1,312,626	1,312,626	1,312,626	Line 69
401	588 Dist-Misc Exp	22,336,577	22,336,577	22,336,577	Line 69
401	589 Dist-Rents	4,480,484	4,480,484	4,480,484	Line 69
401	710 Manuf Gas-Operation E&S			-	
401	728 Manuf Gas-Liquified Petroleum Gas	81,397		-	
401	733 Manuf Gas-Gas Mixing Exp	59,674		-	
401	735 Manuf Gas-Misc Production Exp	2,584,782		-	
401	736 Gas Prod-Rents	9,021		-	
401	759 Gas Prod-Other Exp	165,655		-	
401	760 Gas Prod-Rents	11,347		-	
401	783 Gas Prod-Extract Rents			-	
401	804 Gas Supply-City Gate Purchase	265,430,410		-	
401	804.1 Gas Supply-LNG Purchases	-		-	
401	805.1 Gas Supply-PGA	5,375,284		-	
401	807 Gas Supply-Purchased Gas Exp	23,824		-	
401	808.1 Gas Supply-Withdrawn from Storage	48,536,552		-	
401	808.2 Gas Supply-Delivered to Storage	(40,022,038)		-	
401	812 Gas Used for Other Utility Ops Credit			-	
401	813 Gas Supply-Other Exp	404,252		-	
401	821 Gas Storage-Purification Exp			-	
401	824 Gas Storage-Other Exp	-		-	
401	826 Gas Storage - Rent	1,440		-	
401	840 Gas Storage-Operation E&S	518		-	
401	841 Gas Storage-Labor & Exp	1,597,533		-	
401	842 Gas Storage-Other Exp	146,349		-	
401	842.1 Oth Strg Exp-Fuel	-		-	
401	844.3 Liquefaction Processing Labor and Expenses	1,627,502		-	
401	844.5 Measuring and Regulation Labor and Expenses	4,809		-	
401	846.2 Other Expenses	56,955		-	
401	850 Gas Trans-Operation E&S	483,941		-	
401	851 Gas Trans-System Control & Load Disp	228,003		-	
401	853 Gas Trans-Compr Stn Labor & Exp	638		-	

401	856 Gas Trans-Mains	1,663,780	-	-	
401	857 Gas Trans-Meas & Reg Station Exp	5,025	-	-	
401	858 Gas Trans-Trans of Gas by Others	56,444,150	-	-	
401	859 Gas Trans-Other Expenses	18,032	-	-	
401	860 Gas Trans-Rents	65,682	-	-	
401	870 Gas Dist-Operation E&S	4,657,812	-	-	
401	871 Gas Dist-Load Dispatching	3,382,045	-	-	
401	874 Gas Dist-Mains	11,437,857	-	-	
401	875 Gas Dist-Meas & Reg Station	502,382	-	-	
401	876 Gas Dist-Meas & Reg Station Indust	1,366	-	-	
401	877 Gas Dist-Meas & Reg Station City	6,525	-	-	
401	878 Gas Dist-Meters & Regulators	(1,491,523)	-	-	
401	879 Gas Dist-Customer Installations	1,214,025	-	-	
401	880 Gas Dist-Other Expenses	12,185,746	-	-	
401	881 Gas Dist-Rents	1,848,021	-	-	
401	901 Cust Accts-Supervision	152,246	121,386	121,386	Line 70
401	902 Cust Accts-Meter Reading	27,108,953	21,835,052	21,835,052	Line 70
401	903 Cust Accts-Records & Collection	29,154,437	23,317,809	23,317,809	Line 70
401	904 Cust Accts-Uncollectible Accounts	13,433,807	11,678,776	11,678,776	Line 70
401	905 Cust Accts-Misc Expenses	-	-	-	Line 70
401	906 Cust Serv & Information	-	-	-	
401	908 Cust Serv-Cust Assistance Exp	122,256,579	138,567,553	138,567,553	Line 71
401	909 Cust Serv-Inform & Instruct Adv	1,345,709	1,085,846	1,085,846	Line 71
401	910	1,748,455	1,706,565	1,706,565	
401	912 Sales-Demo & Selling Exp	53,348	137,919	137,919	Line 72
401	916 Sales-Misc	-	-	-	
401	920 A&G-Salaries	104,487,690	66,953,373	66,953,373	Line 73
401	921 A&G-Office Supplies & Exp	60,381,250	52,051,765	52,051,765	Line 73
401	922 A&G-Admin Transfer Credit	(45,763,294)	(42,157,400)	(42,157,400)	Line 73
401	923 A&G-Outside Service	24,770,613	22,572,623	22,572,623	Line 73
401	924 A&G-Property Insurance	(5,440,717)	(6,445,963)	(6,445,963)	Line 73
401	925 A&G-Injuries & Damages	16,285,646	15,089,572	15,089,572	Line 73
401	926 A&G-Pensions & Benefits	84,756,055	75,415,113	75,415,113	Line 73
401	928 A&G-Regulatory Commission Exp	8,516,427	7,710,054	7,710,054	Line 73
401	929 A&G-Duplicate Charge Credit	(5,941,926)	(5,562,067)	(5,562,067)	Line 73
401	930.1 A&G-General Advertising	4,384,301	218,757	218,757	Line 73
401	930.2 A&G-Misc General Exp	3,836,234	4,975,077	4,975,077	Line 73
401	931 A&G-Rents	43,309,828	37,908,237	37,908,237	Line 73
	999 COSS adj Fuel related			-	Line 54
	999 COSS adj Power Prod, no FERC acct specified			-	Line 65
	999 COSS adj Transmission, no FERC acct specified			-	Line 68
	999 COSS adj A&G, no FERC acct specified		-	-	Line 73
	999 COSS adj Amortizations, no FERC acct specified		-	-	Line 154

Total Operation Expenses		3,058,001,086	2,507,934,171	-	2,507,934,171	Line 74
402	510 Steam-Maint E&S	3,765,365	3,765,365		3,765,365	Line 65
402	511 Steam-Maint of Structures	6,419,921	6,419,921		6,419,921	Line 65
402	512 Steam-Maint of Boiler Plant	22,850,699	22,850,699		22,850,699	Line 65
402	513 Steam-Maint of Electric Plant	6,807,557	6,807,557		6,807,557	Line 65
402	514 Steam-Maint of Misc Plant	11,713,257	11,713,257		11,713,257	Line 65
402	515 Steam-Maint of Steam Prod Plant		-		-	Line 65
402	528 Nuclear-Maint E&S	7,262,125	7,262,125		7,262,125	Line 65
402	529 Nuclear-Maint of Structures	24,683	24,683		24,683	Line 65
402	530 Nuclear-Maint of Reactor Plant Equip	38,926,797	38,926,797		38,926,797	Line 65
402	531 Nuclear-Maint of Electric Plant	12,389,211	12,389,211		12,389,211	Line 65
402	532 Nuclear-Maint of Misc Plant	31,045,208	31,045,208		31,045,208	Line 65
402	541 Hydro-Maint Supervision & Engineering	2,653	2,653		2,653	Line 65
402	542 Hydro-Maint of Structures	39,246	39,246		39,246	Line 65
402	543 Hydro-Maint of Res, Dams & Waterways	62,498	62,498		62,498	Line 65
402	544 Hydro-Maint of Electric Plant	120,543	120,543		120,543	Line 65
402	545 Hydro-Maint of Misc Hydro Plant	4,755	4,755		4,755	Line 65
402	551 Other-Maint E&S	1,698,454	1,698,454		1,698,454	Line 65
402	552 Other-Maint of Structures	6,650,945	6,650,945		6,650,945	Line 65
402	553 Other-Maint of Gen & Electric Plant	6,306,898	6,306,898		6,306,898	Line 65
402	554 Other-Maint of Misc Power Gen Plant	5,025,921	5,025,921		5,025,921	Line 65
402	568 Trans-Maint E&S	66,476	66,476		66,476	Line 68
402	569 Trans-Maint of Structures		-		-	Line 68
402	570 Trans-Maint of Station Equip	5,709,691	5,709,691		5,709,691	Line 68
402	571 Trans-Maint of Overhead Lines	7,189,699	7,189,699		7,189,699	Line 68
402	572 Trans-Maint of UG Lines	105,270	105,270		105,270	Line 68
402	573 Trans-Maint of Misc Trans Plant	10,766	10,766		10,766	Line 68
402	590 Dist-Maint E&S	71,824	71,824		71,824	Line 69
402	591 Dist-Maint of Major Structures		-		-	Line 69
402	592 Dist-Maint of Station Equip	4,715,836	4,715,836		4,715,836	Line 69
402	593 Dist-Maint of Overhead Lines	51,673,233	51,673,233		51,673,233	Line 69
402	594 Dist-Maint of Underground Lines	7,876,091	7,654,598		7,654,598	Line 69
402	595 Dist-Maint of Line Transformers	124,501	124,501		124,501	Line 69
402	596 Dist-Maint of Street Lights & Signals	1,588,926	1,588,926		1,588,926	Line 69
402	597 Dist-Maint of Meters	164,279	164,279		164,279	Line 69
402	598 Dist-Maint of Misc Dist Plant	231,578	231,578		231,578	Line 69
402	741 Manuf Gas-Maint of Structures		-		-	
402	742 Manuf Gas-Maint of Production Equip		-		-	
402	834 LNG Terminaling and Processing Expense	116,784			-	

402	843 Gas Storage-Maint E&S	33,347		-	
402	843.2 Gas Storage-Maint of Structures and Improve	149,634		-	
	843.3	72,928			
402	843.4 Gas Storage-Maint of Purification Equip			-	
402	843.5 Gas Storage-Maint of Liquefaction Equip	115		-	
402	843.6 Gas Storage-Maint of Vaporizing Equip	148,476		-	
402	843.7 Gas Storage-Maint of Compressor Equip	10,465		-	
402	843.8 Gas Storage-Maint of Meas & Reg Equip			-	
402	843.9 Gas Storage-Maint of Other Equip	69,744		-	
402	847	1,111,719			
402	861 Gas Trans-Maint E&S			-	
402	863 Gas Trans-Maint of Mains	269,442		-	
402	864 Gas Trans-Maint of Compr Stn Equip			-	
402	865 Gas Trans-Maint of Meas & Reg Station	2,725		-	
402	866 Gas Dist-Maint Communications Equip't	81		-	
402	885 Gas Dist-Maint E&S	670,251		-	
402	887 Gas Dist-Maint of Mains	2,739,214		-	
402	888	311,972			
402	889 Gas Dist-Maint of Meas & Reg Station	417,518		-	
402	890 Gas Dist-Maint of Meas & Reg Indust	3,228		-	
402	891 Gas Dist-Maint of Meas & Reg City	8,494		-	
402	892 Gas Dist-Maint of Services	4,114,378		-	
402	893 Gas Dist-Maint of Meters & Regulators	754,817		-	
402	932	28,136			Line 73
402	935 A&G-Maint of General Plant	310,659	134,647	134,647	Line 74
	Total Maintenance	251,989,031	240,558,060	-	240,558,060
			2,748,492,231	-	2,748,492,231
	403 Depreciation Expense	648,815,781	693,542,936	-	693,542,936
				-	
	403.1 Depreciation Expense-ARO	(10,987,780)		-	
				-	
	404 Amortization of Limited Ter	74,838,062	(31,340,282)	-	(31,340,282)
	404.3 Amortization Other Limit Term Gas	5,558,078		-	
	405 Amortization of Oth Elec	(4,740,389)		-	
	Total Amortization	75,655,751	(31,340,282.00)	-	(31,340,282.00)
				-	
	406 Amortization of Plant Acq	15,599		-	
				-	Line 88
	407.3 Regulatory Debits	72,980,134		-	Line 88
	407.4 Regulatory Credits	(191,506,283)		-	Line 88
	408.1 Taxes Other than Income	261,423,117	242,012,221	-	242,012,221
	409.1 Income Tax Utility Operating Income (Federal)	82,805,773	16,680,203	-	16,680,203
	409.1 Income Tax Utility Operating Income (State)	16,709,862	40,410,459	-	40,410,459
	410.1 Prov for Deferred Income Tax-Utility	372,973,100	(24,593,801)	-	(24,593,801)
	411.1 Prov for Deferred Income Tax-Credit	(422,523,436)		-	
	411.4 Investment Tax Credit	(1,424,146)	(1,365,699)	-	(1,365,699)

411.6 Gain from Disposition-Utility less than op unit	-	-	-	
411.7 Loss on Disposal of Utility less than op unit	-	-	-	
411.8 Gain from Disposition-Emissions Allowances	(271,783)	-	-	Line 77
411.9 Loss on Disposition - Emissions Allowances	-	-	-	
411.10 Accretion Expense	108,436,583	-	-	
412 Revenue from Plant Leased to Others	-	-	-	
413 Expense of Plant Leased to Others	-	-	-	
Total Operating Expenses	<u>4,323,092,389</u>	<u>3,683,838,268</u>	<u>-</u>	<u>3,683,838,268</u> Line 74
Operating Income	(749,403,299)	(682,888,376)		(683,228,569) Line 96
415 Revenue from Merch/Jobbing	-	-	-	
416 Costs & Expenses of Merchandise	-	-	-	
417 Revenue from Non Utility Operations	(33,900,022)	-	-	
417.1 Expense from Non Utility Operations	28,954,640	-	-	
418.1 Equity Earnings of Subsidiary Companies	63,024	-	-	
419 Interest & Dividend Income	(5,510,914)	-	-	
419.1 AFUDC	(24,819,621)	-	-	Line 140
*** 999 Not Valid	-	-	-	
421 Miscellaneous Non Operating Income	6,379,390	-	-	
421.1 Gain from Disposition-Utility operating unit	(1,299,817)	-	-	
Total Other Income	<u>(30,133,320)</u>	<u>-</u>	<u>-</u>	
421.2 Loss from Disposition-Utility operating unit	146,780	-	-	
426.1 Donations	5,167,809	-	-	
426.2 Life Insurance	(3,494,620)	-	-	
426.3 Penalties	10,779	-	-	
426.4 Expenditures for Civic & Political	2,085,005	-	-	
426.5 Other Deductions	6,240,984	-	-	
Total Other Deductions	<u>10,156,736</u>	<u>-</u>	<u>-</u>	
408.2 Taxes Other Income & Deductions	199,527	-	-	
409.2 Income Tax Other Income & Deductions-Federa	(7,690,489)	-	-	
409.2 Income Tax Other Income & Deductions-Other	-	-	-	
410.2 Prov for Deferred Income Tax-NonOp	26,763,639	-	-	
411.2 Prov for Deferred Income Tax-Credit NonOp	(20,125,945)	-	-	
420 Investment Tax Credit	-	-	-	
Total Taxes on Other Income & Deductions	<u>(853,269)</u>	<u>-</u>	<u>-</u>	
Net Other Income & Deductions	<u>(20,829,852)</u>	<u>-</u>	<u>-</u>	
427 Interest on Long Term Debt	221,011,431	-	-	
428 Amortization Debt Discount & Expense	4,403,285	-	-	
428.1 Amort of Loss on Reacq Debt	2,085,808	-	-	
430 Interest & Dividend	2,308,725	-	-	
431 Other Interest Expense	10,244,102	-	-	
432 AFUDC	(12,386,283)	(34,878,544)	-	(34,878,544) Line 140
Total Interest Charges	<u>227,667,069</u>	<u>(34,878,544)</u>	<u>-</u>	<u>(34,878,544)</u>
435 (Less) Extraordinary Deductions (435)	-			

Northern States Power Company Minnesota
2019 Total Company JCOSS Tie Out
Amounts in \$000

Schedule IS - 6

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2019 Amounts Per Annual report JCOSS Total	Amounts calculated Per Response	Difference
1	<u>Operating Revenues</u>			
2	Total Operating Revenues	(4,367,655)	(4,367,655)	0
3				
4	<u>Expenses</u>			
5	Total Operating Expenses	2,748,492	2,748,492	(0)
6				
7	Depreciation	693,543	693,543	(0)
8	Amortization	(31,340)	(31,340)	(0)
9				
10	<u>Taxes:</u>			
11	Total Taxes Other Than Income	216,053	216,053	(0)
12	Total State & Federal Income Taxes	57,091	57,091	(0)
13				
14	Total Taxes	273,143	273,143	0
15	Total Expenses	3,683,838	3,683,838	(0)
16	Total Operating Income	(683,817)	(683,817)	(0)
17				
18	AFDC Debt	11,757	11,757	(0)
19	AFDC Equity	23,121	23,121	(0)

Reconcile 2020 GAAP to FERC Form 1
 Income Statement

Schedule IS - 7

GAAP BASIS TRIAL BALANCE (Co 99999 BU C company, Lvl 6)				FERC Account Name & Number							
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	Detail	Reclass	Reclass	Reclass	To Ferc Form
7002011	Current State Income Tax Expense - Nonutilit	877,950.13	409.20								
7002013	Current State Income Tax Exp - NU - UTBPern	92,288.75	409.20	1							
7002001	Current Federal Income Tax Expense - Nonutilit	(3,871,850.72)	409.2F	2							
7002003	Current Federal Income Tax Exp - NU - UTBPern	(1,586,814.20)	409.2F	3							
7000011	Current State Income Tax Expense - Utilit	11,273,211.03	409.10	4	401	Operating Revenues (400)	4,950,901,261				4,950,901,261
7000013	Current State Income Tax Exp - Utility - UTBPern	180,667.00	409.10	5	402	Operating Revenues (401)					
7000001	Current Federal Income Tax Expense - Utilit	44,762,470.36	409.1F	6	403	Maintenance Expense (402)	219,751,199				219,751,199
7000003	Current Federal Income Tax Exp - Utility - UTBPern	7,263,957.00	409.1F	7	403.1	Depreciation Expense (403)	704,258,589				704,258,589
5840006	Intangibles	13,788,831.86	404.5	8	403.1	Depreciation of Asset Retirement Costs (403.1)	(5,933,718)				(5,933,718)
5840011	Amort Intangible Software	62,049,236.56	404.5	9	404.5	Amortization and Depletion of Plant (404.405)	70,236,036				70,236,036
5840076	DL Pre-funded AFUDC Amort	(5,881,485.54)	404.5	9	406	Amortization of Utility Plant Acq. Adj. (406)	212,493				212,493
5841011	ITC Grant Revenue - Hydr	(67,062.60)	404.5	11	407.2	Amortization of Property Losses, Unrecovered Plant and Recovery Study	8,503,308				8,503,308
5841016	ITC Grant Revenue - Wind	(104,603.40)	404.5	12	407.3	Amort. of Conversion Expenses (407.2)	-				-
5841021	ITC Grant Revenue - Sola	(1,881.00)	404.5	13	407.4	Regulatory Debits (407.3)	77,091,223				77,091,223
5842026	Amort Exp - State Commission Adj Ele	433,000.00	404.5	14	408.1	(Less) Regulatory Credits (407.4)	(247,708,484)				(247,708,484)
9404000	Amrt of Lim-Trm PI	(4,787,385.02)	404.5	15	409.1F	Taxes Other Than Income Taxes (408.1)	258,519,780				258,519,780
9404300	Amrt Oth Lim-Trm PI	4,787,385.02	404.5	16	409.10	Income Taxes-Federal (409.1)	52,026,427				52,026,427
6064011	Pre-Funded AFUDC - Debt	9,581,918.46	432	17	410.1	Income Taxes-Other (409.1)	11,453,878				11,453,878
6064016	AFUDC Borrowed Funds	(20,682,458.25)	432	18	411.01	Prov. for Def. Income Taxes (410.1)	191,355,526				191,355,526
4280463	Customer-related Interest Expense - Electri	2,386,510.06	431	19	411.4	(Less) Def. Income Taxes-Cr.(411.1)	(260,077,723)				(260,077,723)
4490214	Customer-related Interest Expense - Ga	(526,483.96)	431	20	411.6	ITC Adjustment - Net (411.4)	(1,423,819)				(1,423,819)
5806001	Point to Point Transmitter	21.25	431	21	411.6	(Less) Gains From Disposition of Utility Plant (411.6)	-				-
5806021	Network Transmitter	271.71	431	22	411.8	Losses From Disposition of Utility Plant (411.7)	-				-
5806156	Schedule 2 - Reactive Suppl	38.45	431	23	411.9	(Less) Gains From Disposition of Allowances (411.8)	(557,582)				(557,582)
5806186	Schedule 45	0.20	431	24	411.9	Losses From Disposition of Allowances (411.9)	-				-
5806251	Transmission Expansion Plar	11,213.18	431	25	411.10	Accretion Expense (411.10)	115,980,409				115,980,409
6060011	Credit Line Fees	897,328.78	431	26	413	Expense of Plant Leased to Others (413)	-				-
6060026	Interest Expense Miscellaneous	373,006.11	431	27		Total Utility Operating Expenses (Lines 4 through 24)					
6060041	Commercial Paper	127,260.00	431	28		Net Utility Operating Income (Lines 2 less 24)	803,401,393				803,401,393
6060021	Interest to Associated Compan	790,193.20	430	28		Net Utility Operating Incomr	-				-
6060031	Money Pool Interest	39,678.36	430	29		OTHER INCOME AND DEDUCTIONS					
6063001	Amortization - Loss on Reacquired Det	1,695,869.10	428.1	30		OTHER INCOME					
6060001	Amortization - Debt Discount Premiur	5,008,710.72	428	31	415	Revenues From Merchandising, Jobbing & Contract Work (415)	-				-
6060001	Long-Term Debt	240,208,221.36	427	32	416	(Less) Expenses of Merchandising, Jobbing & Contract Work (416)	-				-
5009002	Deferred Cost - MTM Rate Payer Share	(93,087.00)	426.5	33	417	Revenues From Nonutility Operations (417)	(36,475,152)				(36,475,152)
5071006	Purchased Power - Prop Trading	5,997,474.00	426.5	34	417.1	(Less) Expenses of Nonutility Operations (417.1)	29,621,881				29,621,881
5600016	Consulting Professional Eng and Desig	16,140.78	426.5	35	41800	Nonoperating Rental Income (418)	-				-
5600286	Non - Recoverable Recognitor	77,605.90	426.5	36	418.1	Equity Gains From Disposition of Utility Plant (418.1)	-				-
5600446	Injuries and Damages Othe	2,929.10	426.5	37	419	Interest and Dividend Income (419)	102,068				102,068
5600621	Dues - Social Service	9,915.78	426.5	38	419.1	AFUDC (419.1)	(2,923,697)				(2,923,697)
5600696	Deductions - Corporate Ticket	318,105.98	426.5	39	421	Misc. Nonoperating Income (421)	(25,425,203)				(25,425,203)
5600701	Deductions - Other	(422,769.52)	426.5	40	421.1	Gain on Disposition of Property (421.1)	(163,543)				(163,543)
5600024	Loss on Investments	(461,818.92)	426.5	41		Total Other Income (Enter Total lines of 31-40)	(37,468,275)				(37,468,275)
6001006	Interest Income - Miscellaneous	(45,907.01)	426.5	42		OTHER INCOME DEDUCTIONS					
6006006	Wealthop Loan Interest	1,499,382.87	426.5	43	42120	Loss on Disposition of Property (421.2)	83,099				83,099
9426500	Donations	45,907.01	426.5	44	42500	Miscellaneous Amortization (425)	-				-
5540001	Productive Labor	216,577.60	426.4	45	426.1	Donations (426.1)	2,974,131				2,974,131
5540220	Labor Overtime	25.82	426.4	46	426.2	Life Insurance (426.2)	(2,546,823)				(2,546,823)
5540260	Other Compensator	3.64	426.4	47	426.3	Penalties (426.3)	116,700				116,700
5540270	Welfare Fund	48.04	426.4	48	426.4	Expenditures for Certain Civic, Political and Related Activities (426.4)	1,651,175				1,651,175
5600001	Contract Labor	3.09	426.4	49	426.5	Other Deductions (426.5)	6,943,859				6,943,859
5600006	Consulting Professional Services Othe	148,019.58	426.4	50		Total Other Income Deductions (lines 43 through 48)	9,222,140				9,222,140
5600021	Consulting Professional Services Lega	63,924.97	426.4	51		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS					
5600041	Outside Vendor Contract	9,434.46	426.4	52	408.2	Taxes Other than Income Taxes (408.2)	230,675				230,675
5600066	Materials	5,901,544	426.4	53	409.2F	Income Taxes - Federal (409.2)	(5,458,865)				(5,458,865)
5600069	Service Consumption	1.65	426.4	54	409.20	Income Taxes - Other (409.2)	970,239				970,239
5600070	Material Direct Purchase	2.28	426.4	55	410.2	Provision for Deferred Income Taxes (410.2)	23,812,443				23,812,443
5600075	Transportation Fue	0.01	426.4	56	411.2	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	(18,374,779)				(18,374,779)
5600091	Print and Copy Cost - Othe	(15.64)	426.4	57	41150	Investment Tax Credit Adjustment -Net (411.5)	-				-
5600151	Network Debt	0.87	426.4	58	420	(Less) Investment Tax Credits (420)	-				-
5600191	Employee Expenses Airfar	1,382.65	426.4	59	421	Total Taxes on Other Income and Deductions (Lines 52 through 51)	1,179,913				1,179,913
5600196	Employee Expenses Car Renta	307.95	426.4	60		Net Other Income and Deductions (total lines 41, 50 and 51)	(27,066,222)				(27,066,222)
5600201	Employee Expenses Taxi and Bu:	698.52	426.4	61		INTEREST CHARGES					
5600206	Employee Expenses Millage	1,557.45	426.4	62	422	Interest on Long-Term Debt (422)	240,208,221				240,208,221
5600211	Employee Expenses Conf Seminar Trn	301.96	426.4	63	428	Amortization of Debt Discount and Expenses (428)	5,006,711				5,006,711
5600216	Employee Expenses Note	3,852.75	426.4	64	428.1	Amortization of Loss on Reacquired Debt (428.1)	1,695,869				1,695,869
5600221	Employee Expenses Meal:	867.74	426.4	65	429	(Less) Amortization of Premium on Debt-Credit (429)	-				-
5600226	Employee Expenses Meals Non-Employe	416.62	426.4	66	429.1	(Less) Amortization of Gain on Reacquired Debt (429.1)	-				-
5600231	Employee Expenses Parkin	2,827.83	426.4	67	430	Interest on Debt to Associated Companies (430)	829,872				829,872
5600236	Employee Expenses Per Dien	0.66	426.4	68	431	Other Interest Expense (431)	3,269,166				3,269,166
5600241	Employee Expenses Safety Equipmen	0.33	426.4	69	432	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)	(11,100,540)				(11,100,540)
5600246	Employee Expenses Othe	641.88	426.4	70	432	Net Interest Charges (Lines 62 through 69)	(239,909,299)				(239,909,299)
5600251	Employee Expense Personal Communication Device	2,299.93	426.4	71		Income Before Extraordinary Items (lines 27, 60, and 71)	590,558,317				590,558,317
5600256	Office Supplies	494.20	426.4	72		EXTRAORDINARY ITEMS					
5600276	Life Events	0.05	426.4	73	434	Extraordinary Income (434)	-				-
5600296	Janitorial - Routine	149.06	426.4	74		(Less) Extraordinary Deductions (435)	-				-
5600301	Janitorial - Special	24.99	426.4	75	434	Net Extraordinary Items (Line 73 less 74)	-				-
5600306	Fire Life Safety Maintenance	16.59	426.4	76		Income Taxes - Federal and other (409.3)	-				-
5600311	General Interior Exterior Maintenance	542.82	426.4	77		Extraordinary Items After Tax (Line 75 less 76)	-				-
5600316	Use Costs	411.18	426.4	78		NET INCOME (line 71 and 77)	590,558,317				590,558,317
5600321	Lawn Care Maintenance Costs	18.81	426.4								
5600331	Snow Removal Costs	71.63	426.4								
5600336	Trash Removal Costs	47.53	426.4								
5600341	Water Use Costs	33.42	426.4								
5600351	Moves Adds Changes	22.90	426.4								
5600381	Rent - Space	(3.99)	426.4								
5600382	Rent - Equipment	18.94	426.4								
5600431	Lease Costs	90,806.73	426.4								
5600436	Postage	439.66	426.4								
5600591	Dues - Professional Associator	0.51	426.4								
5600606	Dues - Lobbying	654,474.48	426.4								
5600616	Dues - Chamber of Commerc	227,884.13	426.4								
5600621	Dues - Social Service	1,178.32	426.4								
5600636	Contributions - Civic and Politica	84,571.03	426.4								
5600726	License Fees and Permits	6.12	426.4								
5600861	Shared Asset Costs	1,599.31	426.4								
5600871	Other	83.21	426.4								
5600896	Online Information Services	3,099.56	426.4								
8000000	Prod Labor Bargaining Benefit Group 1	1.71	426.40								

Reconcile 2020 GAAP to FERC Form 1
 Income Statement

Schedule IS - 7

GAAP BASIS TRIAL BALANCE (Co 9999 BU C company, Lvl 6)											
#	Account Name	Balance	REF	Line	FERC Account Name & Number	Balance	Detail	Reclass	Reclass	Reclasses	To Ferc Form
8900135	0010-200712-Act Healthcar_OH Alc	265.66	401								
8900140	0010-200717-Misc Ben Programs	(156.72)	401								
8900145	0010-200717-Misc Ben Prog_OH Alc	(24.69)	401								
8900150	0010-200722-Life LTD-Bus Trav In	(302.69)	401								
8900155	0010-200722-Life LTD-Bus Trav_OH	(54.23)	401								
8900160	0010-200727-Retiree Medical	(259.58)	401								
8900165	0010-200727-Retiree Med_OH Alloc	(30.54)	401								
8900170	0010-200732-FAS 112 LTD	(76.36)	401								
8900175	0010-200732-FAS 112 LTD_OH Alloc	60.87	401								
8900190	0010-200752-WC - FAS 112 Costs	(71.94)	401								
8900195	0010-200752-WC-FAS 112_OH Alc	32.43	401								
8900200	0010-200757-WC - Ins and Other	2,658,085.76	401								
8900205	0010-200757-WC-Ins&Other_OH Alc	1,388.26	401								
8900220	0010-200767-NonProd Lbr BG Nu G1	2,703,632.51	401								
8900225	0010-200767-NP Lbr NonBG Nu G1	7,617,359.65	401								
8900245	0010-200767-NP Lbr NonBG Nu G4	6,927.91	401								
8900255	0010-200769-401K Match_OH Alloc	46.45	401								
8900295	0010-200770-Qual Pens_OH Alloc	(120.49)	401								
8900305	0010-200771-Nonqual Pens_OH Allo	(4.85)	401								
8900325	0010-200773-Ex NQ DefComp_OH Alc	(0.98)	401								
8900335	0010-200774-Ohn Pen-Consul_OH AI	(2.57)	401								
8900345	0010-200776-Act Healthcar_OH Alc	(11.05)	401								
8900355	0010-200777-Misc Ben Prog_OH Alc	(13.43)	401								
8900365	0010-200778-Life LTD-Bus Trav_OH	(12.17)	401								
8900375	0010-200779-Retiree Med_OH Alloc	(2.67)	401								
8900415	0010-200785-WC-Ins&Other_OH Alc	52.69	401								
8900430	011-200693-NonProd Labor BG G1	72.96	401								
8900620	011-200768-WC - Ins and Other	3.03	401								
8901060	0050-200666-NonProd Labor BG G1	822.75	401								
8901065	0050-200666-NonProd Lbr NonBG G1	15,253,328.86	401								
8901085	0050-200666-NonProd Lbr NonBG G4	111,064.55	401								
8901095	0050-200666-NP NonBG Lbr G1_OH A	(5.06)	401								
8901120	0050-200676-401K Match	378.00	401								
8901125	0050-200676-401K Match_OH Alloc	52.44	401								
8901130	0050-200681-Qualified Pension	1,018.96	401								
8901135	0050-200681-Qual Pens_OH Alloc	229.55	401								
8901140	0050-200686-Nonqualified Pension	141.49	401								
8901145	0050-200686-Nonqualif Pens_OH Allo	23.64	401								
8901150	0050-200691-FAS 88 Settlement Exp	9,707.70	401								
8901155	0050-200691-FAS88 Sett Exp_OH AI	1,647.83	401								
8901160	0050-200696-Exec NQ Def Comp Mat	4.42	401								
8901165	0050-200696-Ex NQ DefComp_OH Alc	4.73	401								
8901170	0050-200706-Other Pens-Consul	52.04	401								
8901175	0050-200706-Ohn Pen-Consul_OH AI	(6.53)	401								
8901180	0050-200716-Active Healthcare	1,488.93	401								
8901185	0050-200716-Act Healthcar_OH Alc	595.72	401								
8901190	0050-200721-Misc Ben Programs	111.04	401								
8901195	0050-200721-Misc Ben Prog_OH Alc	19.47	401								
8901200	0050-200726-Life LTD-Bus Trav In	95.96	401								
8901205	0050-200726-Life LTD-Bus Trav_OH	16.77	401								
8901210	0050-200731-Retiree Medical	55.73	401								
8901215	0050-200731-Retiree Med_OH Alloc	10.58	401								
8901220	0050-200736-FAS 112 LTD	0.95	401								
8901225	0050-200736-FAS 112 LTD_OH Alloc	(0.19)	401								
8901250	0050-200761-WC - Ins and Other	(82,745.23)	401								
8901255	0050-200761-WC-Ins&Other_OH Alc	(154.51)	401								
8901260	0050-200766-Annual Incentive	15,522,110.79	401								
8901265	0050-200766-Annual Inc_OH Alloc	1,234.64	401								
8901272	0010-200026-Warehouse - Overhead	835,669.78	401								
8901275	0010-200026-Warehouse_OH Alloc	51,474.80	401								
8901320	0010-200031-Purch - Overhead	1,745,621.61	401								
8901325	0010-200031-Purch_OH Alloc	429,424.24	401								
8901360	0050-200035-Purch - Overhead	657,933.79	401								
8901365	0050-200035-Purch_OH Alloc	878.43	401								
8901416	0010-200041-Lbr Ben In-Settl_Ind	(5,103.38)	401								
8901418	0010-200041-Labor-Settle_Ind	(357,161.71)	401								
8901419	0010-200041-Lbr Ben Pn-Settl_Ind	(78,884.63)	401								
8901440	0010-200041-Lbr Ben In-Settl_Ind	54.78	401								
8901460	0010-200041-Lbr PR Tax-Settl_Ind	1,635.32	401								
8901528	0010-200041-Lbr PR Tax-Settl_Ind	(8,315.23)	401								
8901529	0010-200041-Labor-Settle_Ind	(502.98)	401								
8901550	0010-200041-Lbr Ben Pn-Settl_Ind	7.56	401								
8901660	0010-200041-Lbr PR Tax-Settl_Ind	330.26	401								
8901681	0010-200041-Labor-Settle_Ind	(32,858.30)	401								
8901684	0010-200041-Lbr Ben Pn-Settl_Ind	(411,975.69)	401								
8901754	0010-200041-Lbr Ben In-Settl_Ind	(46.69)	401								
8901755	0010-200041-Lbr PR Tax-Settl_Ind	(301,948.97)	401								
8901757	0010-200041-Labor-Settle_Ind	(11,937.52)	401								
8901758	0010-200041-Lbr Ben Pn-Settl_Ind	(33,538.94)	401								
8901759	0010-200057-ES OH - Overhead	(2,818,001.95)	401								
8901761	0010-200061-ES OH - Overhead	(154,524.19)	401								
8901766	0010-200795-Lbr PR Tax-Settl_Ind	(22,160.74)	401								
8903813	0010-200795-Lbr Ben Pn-Settl_Ind	(65.126)	401								
8903815	0010-200795-Lbr Ben In-Settl_Ind	(2,088.45)	401								
8903816	0010-200821-AG OH	(1,510.62)	401								
8903817	0010-200041-Misc-Settle_Ind	(455,813.14)	401								
8903818	0010-200041-EmpI Exp-Settle_Ind	(112,041.64)	401								
8903820	0010-200041-Materials-Settle_Ind	(1,121,142.63)	401								
8903837	0010-200795-Overhead-Settle_Ind	(115.32)	401								
8903875	0010-IO-Prod Lbr BG Group 6	(94.70)	401								
8903876	0010-IO-Prod Lbr BG Group 6	(926,397.15)	401								
8903882	0010-IO-Other Compensation CWF	94.67	401								
8903896	0010-IO-Prod Lbr NonBG Grp1	(1,683.22)	401								
8905000	0010-IO-Overime	(153,674.64)	401								
8905005	0010-IO-Prod Lbr BG Group 1	(1,907.93)	401								
8905010	0050-IO-Prod Lbr NonBG Grp1	(28,384.28)	401								
8905020	0010-IO-Premium	(7,069,629.20)	401								
8905025	0010-IO-Facilities-Labor	(5,107.34)	401								
8905030	0010-IO-Facilities-Benefits Wk Comp	(17,312.24)	401								
8905035	0010-IO-Facilities-Benefits Pens & Ins	(21,382.75)	401								
8905040	0010-IO-Facilities-Labor Payroll Tax	(1,168.82)	401								
8905045	0010-IO-Facilities-Consulting	(4,057.35)	401								
8905050	0010-IO-Facilities-Contract Vendor	(928,107.40)	401								
8905060	0010-IO-Facilities-Materials	(1,766.96)	401								
8905065	0010-IO-Facilities-Employee Expense	1.15	401								
8905070	0010-IO-Facilities-Employee Expense	(391.71)	401								
8905080	0010-IO-Facilities-Miscellaneous	(73.89)	401								
8905085	0011-IO-Facilities-Labor	(118.88)	401								
8905090	0011-IO-Facilities-Labor	(2,373.10)	401								
8905095	0011-IO-Facilities-Benefits Pens & Ins	(990.86)	401								
8905100	0011-IO-Facilities-Labor Payroll Tax	(91.34)	401								
8905110	0011-IO-Facilities-Contract Labor	(68,750.28)	401								
8905120	0011-IO-Facilities-Consulting	(3,200.95)	401								
8905125	0011-IO-Facilities-Contract Vendor	2.97	401								
8905130	0011-IO-Facilities-Materials	(711.49)	401								
8905140	0011-IO-Facilities-Miscellaneous	(136.54)	401								
8905145	0013-IO-Facilities-Labor	(210.13)	401								
8905150	0013-800000070139-Fac - Lbr Ben Inj	(4,164.58)	401								
8905155	0013-800000070139-Fac - Lbr Ben Pen	(1,196.14)	401								
8905160	0013-800000070139-Fac - Lbr PR Tax	(151.69)	401								
8905170	0013-800000070139-Fac - Consulting	(90,106.03)	401								
8905195	0013-800000070139-Fac - Contr Vend	(3,338.35)	401								
8905235	0013-800000070139-Fac - Contr Vend	(12.60)	401								
8905350	0013-800000070139-Fac - Materials	(4,545.84)	401								
8905620	0013-IO-Facilities-Employee Expense	(62,220.74)	401								
8905630	0013-IO-Facilities-Employee Expense	(3,849.20)	401								
8905635	0013-IO-Facilities-Miscellaneous	(5.04)	401								
8905640	0013-IO-Facilities-Miscellaneous	(813.53)	401								
8905650	0011-IO-Prod Lbr NonBG Grp1	(253.68)	401								
8905655	0050-IO-Prod Lbr NonBG Grp4	(816.79)	401								
8905660	0050-IO-Prod Lbr NonBG Grp2	(5,478.22)	401								
8905665	0050-IO-Facilities-Labor	(2,366.53)	401								

Reconcile 2020 FERC Form 1 to 2020 actual COSS
Income Statement

Schedule IS - 8

FERC Account	Description	Total NSPM FERC 2020	Total NSPM Adjusted 2020 Annual Rpt	Total NSPM Adjusted 2022 TY Adjusted	2022 to 2020 Variance Dollar (+/-)	%	Deviation Explanation	For COSS Check , Exhibit (BCH-1) Schedule 3
400	440 Revenue-Electric Residential Sales	(1,418,149,670)	(3,464,981,842)	(3,693,391,020)	(228,409,178)	6.6%	Does not exceed +-10%	Line 47
400	442 Revenue-Electric C&I Sales Small	(2,034,183,399)	-	-	-	-	-	Line 47
400	442 Revenue-Electric C&I Sales Large	-	-	-	-	-	-	Line 47
400	444 Revenue-Electric Street & Highway Lighting	(24,938,674)	-	-	-	-	-	Line 47
400	445 Revenue-Electric Other Public Authorities	(9,358,966)	-	-	-	-	-	Line 47
400	447 Revenue-Electric Sales for Resale	(204,096,054)	(104,927,314)	(541,859)	104,385,455	(99.5%)	Regulatory treatment of asset/non-asset based revenue. Some revenue reported with FERC 456.	Line 49
400	448 Revenue-Electric Interdepartmental Sales	(688,543)	(688,543)	(379,505)	309,038	(44.9%)	Decrease in Interdepartmental Sales	Line 48
400	449.1 Revenue-Electric Provision for Rate Refunds	(6,703,707)	-	-	-	-	-	Line 47
400	450 Revenue-Electric Forfeited Discounts	(2,430,449)	(2,430,449)	(6,105,420)	(3,674,971)	151.2%	Regulatory treatment of asset/non-asset based revenue. Some revenue reported with FERC 456.	Line 49
400	451 Revenue-Electric Miscellaneous Services	(2,265,455)	(3,060,179)	(4,176,081)	(1,115,902)	36.5%	Regulatory treatment of asset/non-asset based revenue. Some revenue reported with FERC 456.	Line 49
400	454 Revenue-Electric Other Rents	(5,270,727)	(5,270,727)	(5,425,572)	(154,845)	2.9%	-	Line 49
400	456 Revenue-Electric Other	(454,746,027)	(726,920,513)	(672,029,076)	54,891,437	(7.6%)	-	Line 49
400	456.1 Revenue from Trms of Electrcy Oths	(286,347,568)	-	-	-	-	-	Line 49
400	480 Revenue-Gas Residential	(277,691,736)	-	-	-	-	-	Line 49
400	481 Revenue-Gas C&I	(201,671,189)	-	-	-	-	-	Line 49
400	484 Revenue-Gas Interdepartmental Sales	(7,709,493)	-	-	-	-	-	Line 49
400	487 Revenue-Gas Forfeited Discounts	(453,373)	-	-	-	-	-	Line 49
400	488 Revenue-Gas Miscellaneous Service	(423,197)	-	-	-	-	-	Line 49
400	489 Revenue-Gas Transport for Others	(5,463,922)	-	-	-	-	-	Line 49
400	495 Revenue-Gas Other	(8,309,114)	-	-	-	-	-	Line 49
400	496 Revenue-Provision for Rate Refund	-	-	-	-	-	-	Line 49
400	412 Revenue - Plant Leased to Others	(below)	-	-	-	-	-	Line 49
999	COSS adj Revenue, no FERC acct specified	-	(816,552)	(1,419,876)	-	-	-	Line 49
	Total Revenue	(4,950,901,261)	(4,309,096,118)	(4,393,468,409)	(84,372,290)	2.0%	Does not exceed +-10%	Line 50
401	500 Steam-Operation E&S	3,743,604	3,743,604	3,212,550	(531,054)	(14.2%)	Variance driven primarily by JV Credits for contract labor amounts reimbursed by SMMPA. In actuals, these credits flow to FERC 922, resulting in a budget to actual variance in both accounts	Line 65
401	501 Steam-Operation Fuel	209,722,460	209,722,460	174,763,520	(34,958,940)	(16.7%)	Lower fuel forecasts in 2021	Line 54
401	502 Steam-Operation Expenses	18,130,663	18,130,664	18,157,131	26,468	0.1%	Does not exceed +-10%	Line 65
401	505 Steam-Operation Electric Expenses	3,303,932	3,303,932	805,673	(2,498,260)	(75.6%)	Labor costs that posted to FERC 505 in 2019 budgeted in FERC 502, based on nature of the work	Line 65
401	506 Steam-Operation Misc Steam Power Exp	14,412,588	14,412,588	15,248,813	836,225	5.8%	Does not exceed +-10%	Line 65
401	507 Steam-Operation Rents	1,906,451	1,906,451	2,650,061	743,610	39.0%	Variance is a result of the re-distribution of allocated facilities cost, which are assigned via labor related costs for each business area. The decrease of the rent allocation to FERC 507 follows the decrease in Energy Supply steam labor.	Line 65
401	508 Steam-Operation Supplies & Exp	-	-	-	-	-	-	Line 65
401	509 Steam-Operation SO2 allowances	-	-	-	-	-	-	Line 65
401	517 Nuclear-Operation E&S	42,626,097	36,000,490	36,024,103	23,613	0.1%	Does not exceed +-10%	Line 65
401	518 Nuclear-Fuel Expense	123,483,842	123,483,842	114,270,442	(9,213,400)	(7.5%)	Does not exceed +-10%	Line 65
401	519 Nuclear-Coolants & Water	7,517,716	7,517,716	7,474,299	(43,417)	(0.6%)	Does not exceed +-10%	Line 65
401	520 Nuclear-Steam Expense	48,337,462	48,337,462	48,383,250	45,789	0.1%	Does not exceed +-10%	Line 65
401	523 Nuclear-Electric Expense	2,797,631	2,797,631	1,900,951	(896,681)	(32.1%)	Immaterial dollar deviation	Line 65
401	524 Nuclear-Misc Expenses	129,962,270	129,962,270	128,872,304	(1,089,966)	(0.8%)	Does not exceed +-10%	Line 65
401	525 Nuclear-Rents	8,509,009	8,509,009	8,778,324	269,315	3.2%	Does not exceed +-10%	Line 65
401	535 Hydro-Operation E&S	24,273	24,273	93,819	69,546	286.5%	Immaterial dollar deviation	Line 65
401	536 Hyd Oper Water for Pwr	-	-	-	-	-	-	Line 65
401	537 Hydro-Hydraulic Exp	-	-	-	-	-	-	Line 65
401	538 Hydro-Electric Exp	523,108	523,108	139,090	(384,018)	(73.4%)	Immaterial dollar deviation	Line 65
401	539 Hydro-Misc Hydro Power Gen Exp	310,612	310,612	125,182	(185,430)	(59.7%)	Immaterial dollar deviation	Line 65
401	540 Hydro-Operation Rents	59,870	59,870	60,731	860	1.4%	Immaterial dollar deviation	Line 65
401	546 Other Generation-Operation E&S	3,494,429	3,494,429	3,760,117	265,689	7.6%	Increased costs due to new wind farm generation.	Line 65
401	547 Other-Fuel	130,345,825	130,345,825	140,419,325	10,073,500	7.7%	Does not exceed +-10%	Line 54
401	548 Other-Generation Expenses	6,021,095	6,021,095	5,017,450	(1,003,645)	(16.7%)	Increased costs due to new wind farm generation	Line 65
401	549 Other-Misc Power Generation Exp	11,771,663	11,771,663	20,252,186	8,480,523	72.0%	Increased costs due to new wind farm generation	Line 65
401	550 Other-Rents	7,265,247	7,265,247	15,558,449	8,293,202	114.1%	Land Easements for new wind farms	Line 65
401	555 Purchased Power	819,754,957	730,570,725	849,934,347	119,363,622	16.3%	Increased in forecasted Purchased Power	Line 65
401	556 System Control & Load Dispatch	1,442,425	1,442,425	1,623,058	180,633	12.5%	Immaterial dollar deviator	Line 65
401	557 Other Power Supply Expenses	99,640,865	100,299,715	78,368,907	(21,930,809)	(21.9%)	Allocated facilities costs where there is a misalignment between budgeted FERC and the FERC assigned to actual dollars post allocation. See FERC 549	Line 65
401	560 Trans-Operation E&S	10,169,049	8,726,122	8,688,225	(37,897)	(0.4%)	Does not exceed +-10%	Line 68
401	561 Trans-Load Dispatching	-	-	-	-	-	-	Line 68
401	561.1 Load Disp-Reliability	-	-	-	-	-	-	Line 68
401	561.2 Load Disp-Monitor/Operate	4,720,501	4,720,501	5,194,744	474,243	10.0%	Immaterial dollar deviation	Line 68
401	561.3 Load Disp-Trans Serv/Sch	-	-	-	-	-	-	Line 68
401	561.4 Load Disp-Sch/Con/Disp Serv	7,640,727	7,640,727	8,694,985	1,054,258	13.8%	2022 budget increased by over 2020 actuals mainly due to an expected increase in Transmission Facility Attachment work due to increasedLine 68 work for 5G program and other facility attachment programs.	Line 68
401	561.5 Rel/Plan/Standards Dev	13,108	13,108	178,665	165,556	1263.0%	Immaterial dollar deviation	Line 68
401	561.6 Trans Service Studies	51,939	51,939	(51,939)	-	(100.0%)	Immaterial dollar deviation	Line 68
401	561.7 Gen Interconn Studies	437,972	(2,624,007)	583,638	3,207,644	(122.2%)	2022 budget increased by over 2020 actuals mainly due to an expected increase in Transmission Facility Attachment work due to increasedLine 68 work for 5G program and other facility attachment programs.	Line 68
401	561.8 Rel/Plan/Standards Dev Serv	3,108,714	3,108,714	2,899,884	(208,830)	(6.7%)	Immaterial dollar deviation	Line 68
401	562 Trans-Station Expense	3,441,285	3,441,285	2,581,213	(860,072)	(25.0%)	Immaterial dollar deviation	Line 68
401	563 Trans-Overhead Line Expense	829,768	829,768	1,208,897	379,129	45.7%	Immaterial dollar deviator	Line 68
401	564 Trans-Underground Line Expense	6,747	6,747	(6,747)	-	(100.0%)	Immaterial dollar deviation	Line 68
401	565 Trans-Trans of Electricity by Others	316,122,584	316,122,584	128,310,316	(187,812,268)	(59.4%)	Change in treatment of interchange, from FERC 565 to 566. Projects removed through the TCR Removal adjustment	Line 68

401	566 Trans-Misc Trans Expenses	8,252,591	8,252,591	139,701,361	131,448,770	1592.8%	Increase in the transmission Interchange Agreement (I/A) billing from NSPW to NSPM. The I/A is a FERC approved tariff that provides for the inter-company sharing of production and transmission costs of NSPM and NSPW. The increased billing to NSPM is driven by increased NSPW transmission plant investment and business area expenses.	Line 68
401	567 Trans-Rents	1,168,489	1,168,489	1,150,834	(17,655)	(1.5%)	Immaterial dollar deviator	Line 68
401	575.1 Operation Supervision	186,874	186,874	246,499	59,624	31.9%	Immaterial dollar deviation	Line 65
401	575.2 DA & RT Mkt Admin	121,069	121,069	94,209	(26,860)	(22.2%)	Immaterial dollar deviation	Line 65
401	575.3 Trans Rights Mkt Admin	-	-	-	-		No expenses recorded	Line 65
401	575.4 Cap Mkt Admin	-	-	-	-		No expenses recorded	
401	575.5 Ancillary Serv Mkt Admin	234	234	505	271	115.6%	Immaterial dollar deviation	Line 65
401	575.6 Mkt Monitoring/Compliance	-	-	-	-		No expenses recorded	Line 65
401	575.7 Mkt Fac/Mon/Comp serv	10,824,357	10,824,357	10,619,527	(204,830)	(1.9%)	Does not exceed +-10%	Line 65
401	575.8 Regional Markets Rents	16,109	16,109	17,589	1,480	9.2%	Does not exceed +-10%	Line 65
401	580 Dist-Operation E&S	11,066,496	11,066,496	11,989,628	923,133	8.3%	Does not exceed +-10%	Line 69
401	581 Dist-Load Dispatching	671,930	671,930	696,381	24,451	3.6%	Does not exceed +-10%	Line 69
401	582 Dist-Station Exp	2,535,205	2,535,205	2,750,240	215,035	8.5%	Does not exceed +-10%	Line 69
401	583 Dist-Overhead Line Exp	377,057	377,057	(882,426)	(1,259,483)	(334.0%)	2022 budget from FERC 584 for distribution overhead transformer line work and capital portfolio growth in NSPM region that have small O&M components	Line 69
401	584 Dist-Underground Line Exp	8,106,221	8,106,221	18,037,236	9,931,015	122.5%	Increased damage prevention expenses due to high volume and new contract pricing	Line 69
401	585 Dist-Street Lighting & Signals	619,985	619,985	840,073	220,087	35.5%	Immaterial dollar deviation	Line 69
401	586 Dist-Meter Expenses	730,273	730,273	1,912,817	1,182,544	161.9%	Increased due to meter inventory purchases and labor costs	Line 69
401	587 Dist-Customer Installation	1,638,807	1,638,807	2,693,126	1,054,320	64.3%	Distribution Operations labor costs incurred in 2020 in FERC 587 posted to FERC 593 (Maintenance of Overhead Lines), budgeted in 2022 in FERC 587 based on nature of work.	Line 69
401	588 Dist-Misc Exp	24,129,792	24,129,792	23,580,018	(549,774)	(2.3%)	Does not exceed +-10%	Line 69
401	589 Dist-Rents	4,104,362	4,104,362	4,022,229	(82,133)	(2.0%)	Does not exceed +-10%	Line 69
401	710 Manuf Gas-Operation E&S	-	-	-	-		Gas	
401	728 Manuf Gas-Liquified Petroleum Gas	1,955	-	-	-		Gas	
401	733 Manuf Gas-Gas Mixing Exp	61,107	-	-	-		Gas	
401	735 Manuf Gas-Misc Production Exp	1,192,068	-	-	-		Gas	
401	736 Gas Prod-Rents	2,030	-	-	-		Gas	
401	759 Gas Prod-Other Exp	61,624	-	-	-		Gas	
401	760 Gas Prod-Rents	3,232	-	-	-		Gas	
401	783 Gas Prod-Extract Rents	-	-	-	-		Gas	
401	802 Rents	(4,657)	-	-	-		Gas	
401	804 Gas Supply-City Gate Purchase	203,835,905	-	-	-		Gas	
401	804.1 Gas Supply-LNG Purchases	-	-	-	-		Gas	
401	805.1 Gas Supply-PGA	1,662,298	-	-	-		Gas	
401	807 Gas Supply-Purchased Gas Exp	10,402	-	-	-		Gas	
401	808.1 Gas Supply-Withdrawn from Storage	43,918,177	-	-	-		Gas	
401	808.2 Gas Supply-Delivered to Storage	(44,662,020)	-	-	-		Gas	
401	812 Gas Used for Other Utility Ops Credit	-	-	-	-		Gas	
401	813 Gas Supply-Other Exp	615,825	-	-	-		Gas	
401	821 Gas Storage-Purification Exp	-	-	-	-		Gas	
401	824 Gas Storage-Other Exp	93	-	-	-		Gas	
401	826 Gas Storage - Rent	73	-	-	-		Gas	
401	840 Gas Storage-Operation E&S	-	-	-	-		Gas	
401	841 Gas Storage-Labor & Exp	1,315,413	-	-	-		Gas	
401	842 Gas Storage-Other Exp	29,260	-	-	-		Gas	
401	842.1 Oth Strg Exp-Fuel	-	-	-	-		Gas	
401	844.3 Liquefaction Processing Labor and Expenses	130,538	-	-	-		Gas	
401	844.5 Measuring and Regulation Labor and Expenses	677,204	-	-	-		Gas	
401	846.2 Other Expenses	147,699	-	-	-		Gas	
401	850 Gas Trans-Operation E&S	529,184	-	-	-		Gas	
401	851 Gas Trans-System Control & Load Disp	148,655	-	-	-		Gas	
401	853 Gas Trans-Compr Stn Labor & Exp	-	-	-	-		Gas	
401	856 Gas Trans-Mains	1,885,166	-	-	-		Gas	
401	857 Gas Trans-Meas & Reg Station Exp	19,715	-	-	-		Gas	
401	858 Gas Trans-Trans of Gas by Others	64,997,066	-	-	-		Gas	
401	859 Gas Trans-Other Expenses	85,466	-	-	-		Gas	
401	860 Gas Trans-Rents	54,782	-	-	-		Gas	
401	870 Gas Dist-Operation E&S	4,762,833	-	-	-		Gas	
401	871 Gas Dist-Load Dispatching	3,755,043	-	-	-		Gas	
401	874 Gas Dist-Mains	11,391,084	-	-	-		Gas	
401	875 Gas Dist-Meas & Reg Station	568,368	-	-	-		Gas	
401	876 Gas Dist-Meas & Reg Station Indust	6,809	-	-	-		Gas	
401	877 Gas Dist-Meas & Reg Station City	33,906	-	-	-		Gas	
401	878 Gas Dist-Meters & Regulators	(1,879,276)	-	-	-		Gas	
401	879 Gas Dist-Customer Installations	1,083,288	-	-	-		Gas	
401	880 Gas Dist-Other Expenses	9,986,592	-	-	-		Gas	
401	881 Gas Dist-Rents	1,529,441	-	-	-		Gas	
401	901 Cust Accts-Supervision	151,208	120,461	130,321	9,860	8.2%	Does not exceed +-10%	Line 70
401	902 Cust Accts-Meter Reading	34,099,983	28,680,430	20,118,455	(8,561,975)	(29.9%)	This decrease is partially offset by an increase budget in Labor seen in FERC 920.	Line 70
401	903 Cust Accts-Records & Collection	26,147,124	20,848,511	23,962,810	3,114,300	14.9%	Increase driven by Customer Experience Transformation (CXT) software as the work will transition from building capital assets to supportingLine 70 maintenance of those assets in 2022.	Line 70
401	904 Cust Accts-Uncollectible Accounts	22,991,892	19,909,049	15,790,188	(4,118,862)	(20.7%)	Billed commodity revenue and higher bad debt as percentage of revenue as a result of more bankruptcies and write-offs related to pandemicLine 70 are anticipated to occur in 2022	Line 70
401	905 Cust Accts-Misc Expenses	17,681,458	17,646,104	100,021	(17,546,083)	(99.4%)	Decrease driven by the transition of Customer Experience Transformation (CXT) costs to Business Systems as that group takes over	Line 70

401	906 Cust Serv & Information		-		-			
401	908 Cust Serv-Cust Assistance Exp	120,664,180	131,555,055	130,277,173	(1,277,882)	(1.0%) Does not exceed +-10%		Line 71
401	909 Cust Serv-Inform & Instruct Adv	1,119,891	902,758	883,829	(18,928)	(2.1%) Does not exceed +-10%		Line 71
401	910	165,800	142,448	286,493	144,045	101.1% Immaterial dollar deviation		
401	912 Sales-Demo & Selling Exp	2,444,900	2,520,631	8,620,149	6,099,518	242.0% Increase due to anticipated higher contact and consulting charges for Electric Vehicle programs due to commission approved pilots and the growth of various programs implementation.		Line 72
401	916 Sales-Misc	29,618	29,350	44,208	14,858	50.6% Immaterial dollar deviation		
401	920 A&G-Salaries	116,733,023	72,220,441	97,434,904	25,214,463	34.9% Increase is primarily related to labor for unfilled positions in 2020, increased headcounts planned for 2022 (specifically related to the Enterprise Security team for Xcel to adequately secure against new and emergent threats) and overall merit increases. This impacts Customer Service, Enterprise Security, Advertising and Brand, HR&ES, Fin Ops, Risk and General Counsel		Line 73
401	921 A&G-Office Supplies & Exp	61,830,284	54,952,237	68,918,121	13,965,884	25.4% The increase primarily driven by Business Systems for more business demand for Application Development & Maintenance services, increased Software and Hardware licensing, and maintenance to support the capital assets built as a result of business demand.		Line 73
401	922 A&G-Admin Transfer Credit	(58,162,246)	(54,423,313)	(65,800,273)	(11,376,960)	20.9% Variance is due to changes in the shared asset credit related to Network and Advanced Grid AMI shared assets. The credits are mostly offset by the shared asset expense in FERC 931 (Network costs) and FERC 902 (AMI costs). Shared asset costs are an allocation of Business System costs to or from the NSPM operating company, depending on where the asset was purchased and how an investment will be utilized between Xcel Energy operating companies. This number fluctuates in part on the basis of the jurisdiction in which an investment is purchased, consistent with the Company's cost allocation policy.		Line 73
401	923 A&G-Outside Service	22,064,624	20,441,052	23,260,710	2,819,658	13.8% The decrease is driven by reductions in Contract Labor through in-sourcing initiatives along with overall reductions in Contract Labor resources. This decrease is partially offset by an increase in full-time employee Labor seen in FERC 920		Line 73
401	924 A&G-Property Insurance	2,364,941	2,035,884	8,655,139	6,619,255	325.1% Increase driven primarily by a NEIL Distribution received in 2020		Line 73
401	925 A&G-Injuries & Damages	16,221,633	14,894,963	16,898,251	2,003,288	13.4% Decrease in forecast expense due to captive insurance forecast assumptions.		Line 73
401	926 A&G-Pensions & Benefits	83,664,362	74,775,248	71,617,400	(3,157,848)	(4.2%) Does not exceed +-10%		Line 73
401	928 A&G-Regulatory Commission Exp	12,483,862	11,694,771	7,149,683	(4,545,088)	(38.9%) Lower Regulatory Costs anticipated for 2021		Line 73
401	929 A&G-Duplicate Charge Credit	(5,222,382)	(5,091,443)	(5,581,716)	(490,273)	9.6% Does not exceed +-10%		Line 73
401	930.1 A&G-General Advertising	4,101,588	153,950	260,604	106,653	69.3% Immaterial dollar deviation		Line 73
401	930.2 A&G-Misc General Exp	3,846,979	5,467,248	5,121,785	(345,463)	(6.3%) Does not exceed +-10%		Line 73
401	931 A&G-Rents	44,232,915	38,283,684	42,831,098	4,547,414	11.9% Changes in the shared asset costs. Offsetting credits for the Network shared assets are found in FERC 922. Shared asset costs are an allocation of network asset costs to or from the NSPM operating company, depending on where the asset was purchased and how an investment will be utilized between Xcel Energy operating companies. This number fluctuates in part on the basis of the jurisdiction in which an investment is purchased, consistent with the Company's cost allocation policy.		Line 73
	999 COSS adj Fuel related	-	-	-	-			Line 54
	999 COSS adj Power Prod, no FERC acct specified	-	-	-	-			Line 65
	999 COSS adj Transmission, no FERC acct specified	-	-	-	-			Line 68
	999 COSS adj A&G, no FERC acct specified	-	-	-	-			Line 73
	999 COSS adj Amortizations, no FERC acct specified	-	-	-	-			Line 154
	Total Operation Expenses	2,953,812,325	2,474,303,962	2,522,683,845	48,379,883	2.0% Does not exceed +-10%		Line 74
402	510 Steam-Maint E&S	1,685,793	1,685,793	1,783,249	97,456	5.8% Does not exceed +-10%		Line 65
402	511 Steam-Maint of Structures	4,793,012	4,793,012	3,177,386	(1,615,626)	(33.7%) Reduced labor and materials expected due to the managed decline of coal		Line 65
402	512 Steam-Maint of Boiler Plant	21,090,323	21,090,323	21,114,265	23,942	0.1% Does not exceed +-10%		Line 65
402	513 Steam-Maint of Electric Plant	5,815,433	5,815,433	3,959,188	(1,856,245)	(31.9%) Reduction due to reduced spend projected for 2022 outages due to generally reduced outage scopes.		Line 65
402	514 Steam-Maint of Misc Plant	9,076,136	9,076,136	5,380,951	(3,695,185)	(40.7%) Labor and material decreases expected due to managed decline of coal		Line 65
402	515 Steam-Maint of Steam Prod Plant	-	-	-	-	No expenses recorded.		Line 65
402	528 Nuclear-Maint E&S	8,157,881	8,157,881	7,572,974	(584,907)	(7.2%) Does not exceed +-10%		Line 65
402	529 Nuclear-Maint of Structures	-	-	-	-			Line 65
402	530 Nuclear-Maint of Reactor Plant Equip	36,338,333	36,338,333	34,775,446	(1,562,887)	(4.3%) Does not exceed +-10%		Line 65
402	531 Nuclear-Maint of Electric Plant	13,215,566	13,215,566	12,308,682	(906,883)	(6.9%) Does not exceed +-10%		Line 65
402	532 Nuclear-Maint of Misc Plant	26,910,874	26,910,874	24,295,624	(2,615,250)	(9.7%) Does not exceed +-10%		Line 65
402	541 Hydro-Maint Supervision & Engineering	739	739	168,312	167,573	22671.3% Immaterial dollar deviation		Line 65
402	542 Hydro-Maint of Structures	29,164	29,164	18,810	(10,354)	(35.5%) Immaterial dollar deviation		Line 65
402	543 Hydro-Maint of Res, Dams & Waterways	126,204	126,204	(126,204)	(126,204)	(100.0%) Immaterial dollar deviation		Line 65
402	544 Hydro-Maint of Electric Plant	151,124	151,124	(151,124)	(151,124)	(100.0%) Increased costs due to new wind farm generation.		Line 65
402	545 Hydro-Maint of Misc Hydro Plant	2,894	2,894	161,129	158,235	5467.7% Immaterial dollar deviation		Line 65
402	551 Other-Maint E&S	1,949,100	1,949,100	2,099,930	150,830	7.7% Immaterial dollar deviation		Line 65
402	552 Other-Maint of Structures	5,776,245	5,776,245	4,756,329	(1,019,916)	(17.7%) Contract labor costs that posted to FERC 552 in 2019, budgeted in FERC 554, based on nature of the work		Line 65
402	553 Other-Maint of Gen & Electric Plant	9,492,999	9,492,999	16,261,564	6,768,565	71.3% Increased costs due to new wind farm generation.		Line 65
402	554 Other-Maint of Misc Power Gen Plant	6,266,881	6,266,881	18,450,312	12,183,431	194.4% Increased costs due to new wind farm generation.		Line 65
402	568 Trans-Maint E&S	7,611	7,611	(7,611)	(7,611)	(100.0%) Immaterial dollar deviation		Line 68
402	569 Trans-Maint of Structures	-	-	-	-			Line 68
402	570 Trans-Maint of Station Equip	3,945,927	3,945,927	4,629,682	683,755	17.3% Immaterial dollar deviation		Line 68
402	571 Trans-Maint of Overhead Lines	4,689,490	4,689,490	6,158,000	1,468,509	31.3% Policy reviews were conducted by the company, which resulted in improved repair vs replace decision making. This resulted in increased replacements of assets, as opposed to repeated repairs, which is expected to drive down the costs of maintaining transmission line assets.		Line 68
402	572 Trans-Maint of UG Lines	83,419	83,419	(83,419)	(83,419)	(100.0%) Immaterial dollar deviation		Line 68
402	573 Trans-Maint of Misc Trans Plant	62,930	62,930	(62,930)	(62,930)	(100.0%) Immaterial dollar deviation		Line 68
402	590 Dist-Maint E&S	33,428	33,428	191	(33,237)	(99.4%) Immaterial dollar deviation		Line 69
402	591 Dist-Maint of Major Structures	-	0	(0)	(0)	(100.0%)		Line 69
402	592 Dist-Maint of Station Equip	3,273,402	3,273,402	3,807,873	534,472	16.3% Immaterial dollar deviation		Line 69
402	593 Dist-Maint of Overhead Lines	37,246,402	37,246,402	57,634,446	20,388,043	54.7% Veg Mgmt costs driving the increase in 2022.		Line 69
402	594 Dist-Maint of Underground Lines	6,475,899	5,216,563	6,180,395	963,831	18.5% Immaterial dollar deviation		Line 69
402	595 Dist-Maint of Line Transformers	132,106	132,106	30,554	(101,552)	(76.9%) Immaterial dollar deviation		Line 69
402	596 Dist-Maint of Street Lights & Signals	1,319,279	1,319,279	1,088,833	(230,446)	(17.5%) Immaterial dollar deviation		Line 69
402	597 Dist-Maint of Meters	151,472	151,472	194,965	43,493	28.7% Immaterial dollar deviation		Line 69
402	598 Dist-Maint of Misc Dist Plant	224,611	224,611	891,142	666,531	296.7% Immaterial dollar deviation		Line 69
402	741 Manuf Gas-Maint of Structures	-	-	-	-	Gas		
402	742 Manuf Gas-Maint of Production Equip	-	-	-	-	Gas		
402	834 LNG Terminating and Processing Expense	19,614	-	-	-	Gas		
402	843 Gas Storage-Maint E&S	-	-	-	-	Gas		

402	843.2 Gas Storage-Maint of Structures and Improve	89,228	-	-	-	Gas	
	843.3	(29,716)	-	-	-		
402	843.4 Gas Storage-Maint of Purification Equip	-	-	-	-	Gas	
402	843.5 Gas Storage-Maint of Liquefaction Equip	-	-	-	-	Gas	
402	843.6 Gas Storage-Maint of Vaporizing Equip	154,485	-	-	-	Gas	
402	843.7 Gas Storage-Maint of Compressor Equip	4,524	-	-	-	Gas	
402	843.8 Gas Storage-Maint of Meas & Reg Equip	528	-	-	-	Gas	
402	843.9 Gas Storage-Maint of Other Equip	36,434	-	-	-	Gas	
402	847	1,791,310	-	-	-		
402	861 Gas Trans-Maint E&S	-	-	-	-	Gas	
402	863 Gas Trans-Maint of Mains	77,641	-	-	-	Gas	
402	864 Gas Trans-Maint of Compr Stn Equip	-	-	-	-	Gas	
402	865 Gas Trans-Maint of Meas & Reg Station	13,043	-	-	-	Gas	
402	866 Gas Dist-Maint Communications Equip't	64	-	-	-	Gas	
402	885 Gas Dist-Maint E&S	702,922	-	-	-	Gas	
402	887 Gas Dist-Maint of Mains	1,743,058	-	-	-	Gas	
402	888	574,690	-	-	-		
402	889 Gas Dist-Maint of Meas & Reg Station	351,819	-	-	-	Gas	
402	890 Gas Dist-Maint of Meas & Reg Indust	1,432	-	-	-	Gas	
402	891 Gas Dist-Maint of Meas & Reg City	1,977	-	-	-	Gas	
402	892 Gas Dist-Maint of Services	4,337,132	-	-	-	Gas	
402	893 Gas Dist-Maint of Meters & Regulators	1,155,552	-	-	-	Gas	
402	932	14,719	-	-	-	No expenses recorded.	Line 73
402	935 A&G-Maint of General Plant	186,064	114,156	1,257,414	1,143,257	1001.5% Increased costs related to OT Security initiative that is expected in 2022.	Line 74
	Total Maintenance	219,751,199	207,379,499	238,157,644	30,778,145	14.8%	
			2,681,683,461	2,760,841,489		3.0%	
	403 Depreciation Expense	704,258,589	741,853,466	934,593,853	192,740,387	26.0% Testimony	Line 76
	403.1 Depreciation Expense-ARO	(5,933,718)	-	-	-		
	404 Amortization of Limited Ter	69,756,027	(9,136,469)	63,016,118	72,152,587	(789.7%) RDF Rider Amortization treatment	Line 77
	404.3 Amortization Other Limit Term Gas	6,082,042	-	-	-		
	405 Amortization of Oth Elec	(5,602,033)	-	-	-		
	Total Amortization	70,236,036	(9,136,469.00)	63,016,118.00		(789.7%)	
	406 Amortization of Plant Acq	212,493	-	-	-		
	407	8,503,308	-	-	-		Line 88
	407.3 Regulatory Debits	77,091,223	-	-	-		Line 88
	407.4 Regulatory Credits	(247,708,484)	-	-	-		Line 88
	408.1 Taxes Other than Income	258,519,780	236,356,716	258,504,280	22,147,564	9.4% Does not exceed +-10%	Line 88
	409.1 Income Tax Utility Operating Income (Federal)	52,026,427	(2,048,187)	(74,931,265)	(72,883,078)	3558.4% Increase in Federal Income Tax	Line 134
	409.1 Income Tax Utility Operating Income (State)	11,453,878	19,180,886	(37,484,660)	(56,665,546)	(295.4%) Decrease in State Income Tax	Line 134
	410.1 Prov for Deferred Income Tax-Utility	191,355,526	(45,728,107)	(73,387,094)	(27,658,987)	60.5% Decrease in Deferred Income Tax Provisions	Line 88
	411.1 Prov for Deferred Income Tax-Credit	(260,077,723)	-	-	-		Line 88
	411.4 Investment Tax Credit	(1,423,819)	(1,365,591)	(1,364,929)	662	(0.0%) Does not exceed +-10%	Line 88
	411.6 Gain from Disposition-Utility less than op unit	-	-	-	-		
	411.7 Loss on Disposal of Utility less than op unit	-	-	-	-		
	411.8 Gain from Disposition-Emissions Allowances	(557,582)	-	-	-		Line 77
	411.9 Loss on Disposition - Emissions Allowances	-	-	-	-		
	411.10 Accretion Expense	115,980,409	-	-	-		
	412 Revenue from Plant Leased to Others	-	-	-	-		
	413 Expense of Plant Leased to Others	-	-	-	-		
	Total Operating Expenses	4,147,499,867	3,620,796,175	3,829,787,792		5.8% Does not exceed +-10%	Line 74
	Operating Income	(803,401,394)	(688,299,943)	(563,680,616)	124,619,327	(18.1%)	Line 96
	415 Revenue from Merch/Jobbing	-	-	-	-		
	416 Costs & Expenses of Merchandise	-	-	-	-		
	417 Revenue from Non Utility Operations	(36,475,152)	-	-	-		
	417.1 Expense from Non Utility Operations	29,621,881	-	-	-		
	418.1 Equity Earnings of Subsidiary Companies	102,068	-	-	-		
	419 Interest & Dividend Income	(2,923,697)	-	-	-		
	419.1 AFUDC	(25,425,203)	-	-	-		
***	999 Not Valid	-	-	-	-		Line 140
	421 Miscellaneous Non Operating Income	(2,204,628)	-	-	-		
	421.1 Gain from Disposition-Utility operating unit	(163,543)	-	-	-		
	Total Other Income	(37,468,275)	-	-	-		
	421.2 Loss from Disposition-Utility operating unit	83,099	-	-	-		
	426.1 Donations	2,974,131	-	-	-		
	426.2 Life Insurance	(2,546,823)	-	-	-		
	426.3 Penalties	116,700	-	-	-		
	426.4 Expenditures for Civic & Political	1,651,175	-	-	-		
	426.5 Other Deductions	6,943,859	-	-	-		
	Total Other Deductions	9,222,140	-	-	-		
	408.2 Taxes Other Income & Deductions	230,675	-	-	-		
	409.2 Income Tax Other Income & Deductions-Federa	(5,458,665)	-	-	-		
	409.2 Income Tax Other Income & Deductions-Other	970,239	-	-	-		
	410.2 Prov for Deferred Income Tax-NonOp	23,812,443	-	-	-		
	411.2 Prov for Deferred Income Tax-Credit NonOp	(18,374,779)	-	-	-		
	420 Investment Tax Credit	-	-	-	-		
	Total Taxes on Other Income & Deductions	1,179,913	-	-	-		
	Net Other Income & Deductions	(27,066,222)	-	-	-		
427	Interest on Long Term Debt	240,208,221	-	-	-		

428 Amortization Debt Discount & Expense	5,006,711	-	-	
428.1 Amort of Loss on Reacq Debt	1,695,869	-	-	
430 Interest & Dividend	829,872	-	-	
431 Other Interest Expense	3,269,166	-	-	
432 AFUDC	<u>(11,100,540)</u>	<u>(32,752,963)</u>	<u>(40,834,961)</u>	
Total Interest Charges	<u>239,909,299</u>	<u>(32,752,963)</u>	<u>(40,834,961)</u>	Line 140
435 (Less) Extraordinary Deductions (435)	<u>-</u>			
Total Extraordinary Deductions	<u>-</u>			
Net Income	<u>(590,558,317.02)</u>	<u>(721,052,906)</u>	<u>(604,515,577)</u>	(16.2%) Line 143

402	741 Manuf Gas-Maint of Structures	-	-	-	-	-	-	-	-
402	742 Manuf Gas-Maint of Production Equip	-	-	-	-	-	-	-	-
402	834	-	-	-	-	-	-	-	-
402	843 Gas Storage-Maint E&S	-	-	-	-	-	-	-	-
402	843.2 Gas Storage-Maint of Structures and Improve	-	-	-	-	-	-	-	-
402	843.3	-	-	-	-	-	-	-	-
402	843.4 Gas Storage-Maint of Purification Equip	-	-	-	-	-	-	-	-
402	843.5 Gas Storage-Maint of Liquefaction Equip	-	-	-	-	-	-	-	-
402	843.6 Gas Storage-Maint of Vaporizing Equip	-	-	-	-	-	-	-	-
402	843.7 Gas Storage-Maint of Compressor Equip	-	-	-	-	-	-	-	-
402	843.8 Gas Storage-Maint of Meas & Reg Equip	-	-	-	-	-	-	-	-
402	843.9 Gas Storage-Maint of Other Equip	-	-	-	-	-	-	-	-
402	847	-	-	-	-	-	-	-	-
402	861 Gas Trans-Maint E&S	-	-	-	-	-	-	-	-
402	863 Gas Trans-Maint of Mains	-	-	-	-	-	-	-	-
402	864 Gas Trans-Maint of Compr Stn Equip	-	-	-	-	-	-	-	-
402	865 Gas Trans-Maint of Meas & Reg Station	-	-	-	-	-	-	-	-
402	866 Gas Dist-Maint Communications Equip't	-	-	-	-	-	-	-	-
402	868 Gas Dist-Maint E&S	-	-	-	-	-	-	-	-
402	887 Gas Dist-Maint of Mains	-	-	-	-	-	-	-	-
402	889 Gas Dist-Maint of Meas & Reg Station	-	-	-	-	-	-	-	-
402	890 Gas Dist-Maint of Meas & Reg Indust	-	-	-	-	-	-	-	-
402	891 Gas Dist-Maint of Meas & Reg City	-	-	-	-	-	-	-	-
402	892 Gas Dist-Maint of Services	-	-	-	-	-	-	-	-
402	893 Gas Dist-Maint of Meters & Regulators	-	-	-	-	-	-	-	-
402	932	-	-	-	-	-	-	-	-
402	935 A&G-Maint of General Plant	1,257,414	1,304,354	46,940	3.7%	Does not exceed +-10%	1,338,470	81,056	6.1% Does not exceed +-10%
	Total Maintenance	<u>238,157,644</u>	<u>249,366,842</u>				<u>244,579,267</u>		
		2,760,641,489	2,609,821,938				2,830,843,629		
403	Depreciation Expense	934,593,853	975,255,073	40,661,220	4.4%	Does not exceed +-10%	1,034,570,814	99,976,961	9.7% Does not exceed +-10%
403.1	Depreciation Expense-ARO	-	-	-	-	-	-	-	-
404	Amortization of Limited Ter	63,016,118	57,004,674	(6,011,444)	(9.5%)	Does not exceed +-10%	56,273,223	(6,742,895)	(12.0%)
404.3	Amortization Other Limit Term Gas	-	-	-	-	-	-	-	-
405	Amortization of Oth Elec	-	-	-	-	-	-	-	-
	Total Amortization	<u>63,016,118.00</u>	<u>57,004,674.43</u>				<u>56,273,223.45</u>		
406	Amortization of Plant Acq	-	-	-	-	-	-	-	-
407.3	Regulatory Debits	-	-	-	-	-	-	-	-
407.4	Regulatory Credits	-	-	-	-	-	-	-	-
408.1	Taxes Other than Income	258,504,280	273,576,003	15,071,723	5.8%	Does not exceed +-10%	292,879,356	34,375,076	13.3% Increase in Property Taxes
409.1	Income Tax Utility Operating Income (Federal)	(80,478,147)	(72,383,854)	8,094,292	(10.1%)	Decreased Fed taxable income	(86,128,652)	(5,650,516)	7.0% Decreased Federal Taxable Income
409.1	Income Tax Utility Operating Income (State)	(40,354,444)	(33,258,351)	7,095,593	(17.6%)	Decreased state taxable income	(26,438,726)	13,915,718	(34.5%) Decreased state taxable income
410.1	Prov for Deferred Income Tax-Utility	(73,387,094)	(128,869,329)	(55,482,235)	75.6%	Decrease in Deferred Income Tax Provisions	(161,495,866)	(88,108,772)	120.1% Decrease in Deferred Income Tax Provisions
411.1	Prov for Deferred Income Tax-Credit	-	-	-	-	-	-	-	-
411.4	Investment Tax Credit	(1,364,929)	(1,360,940)	3,989	(0.3%)		(1,352,739)	12,190	(0.9%)
411.6	Gain from Disposition-Utility less than op unit	-	-	-	-	-	-	-	-
411.7	Loss on Disposal of Utility less than op unit	-	-	-	-	-	-	-	-
411.8	Gain from Disposition-Emissions Allowances	-	-	-	-	-	-	-	-
411.9	Loss on Disposition - Emissions Allowances	-	-	-	-	-	-	-	-
411.10	Accretion Expense	-	-	-	-	-	-	-	-
412	Revenue from Plant Leased to Others	-	-	-	-	-	-	-	-
413	Expense of Plant Leased to Others	-	-	-	-	-	-	-	-
	Total Operating Expenses	<u>3,821,371,127</u>	<u>3,879,784,713</u>				<u>3,939,151,029</u>		
	Operating Income	(542,813,774)	(484,963,178)	57,850,596	(10.7%)		(415,861,748)	126,952,026	(30.5%)
415	Revenue from Merch/Jobbing	-	-	-	-	-	-	-	-
416	Costs & Expenses of Merchandise	-	-	-	-	-	-	-	-
417	Revenue from Non Utility Operations	-	-	-	-	-	-	-	-
417.1	Expense from Non Utility Operations	-	-	-	-	-	-	-	-
418.1	Equity Earnings of Subsidiary Companies	-	-	-	-	-	-	-	-
419	Interest & Dividend Income	-	-	-	-	-	-	-	-
419.1	AFUDC	-	-	-	-	-	-	-	-
999	Not Valid	-	-	-	-	-	-	-	-
421	Miscellaneous Non Operating Income	-	-	-	-	-	-	-	-
421.1	Gain from Disposition-Utility operating unit	-	-	-	-	-	-	-	-
	Total Other Income	-	-	-	-	-	-	-	-
421.2	Loss from Disposition-Utility operating unit	-	-	-	-	-	-	-	-
426.1	Donations	-	-	-	-	-	-	-	-
426.2	Life Insurance	-	-	-	-	-	-	-	-
426.3	Penalties	-	-	-	-	-	-	-	-
426.4	Expenditures for Civic & Political	-	-	-	-	-	-	-	-
426.5	Other Deductions	-	-	-	-	-	-	-	-
	Total Other Deductions	-	-	-	-	-	-	-	-
408.2	Taxes Other Income & Deductions	-	-	-	-	-	-	-	-
409.2	Income Tax Other Income & Deductions-Feder	-	-	-	-	-	-	-	-
409.2	Income Tax Other Income & Deductions-Other	-	-	-	-	-	-	-	-
410.2	Prov for Deferred Income Tax-NonOp	-	-	-	-	-	-	-	-
411.2	Prov for Deferred Income Tax-Credit NonOp	-	-	-	-	-	-	-	-
420	Investment Tax Credit	-	-	-	-	-	-	-	-
	Total Taxes on Other Income & Deductions	-	-	-	-	-	-	-	-
	Net Other Income & Deductions	-	-	-	-	-	-	-	-
427	Interest on Long Term Debt	-	-	-	-	-	-	-	-
428	Amortization Debt Discount & Expense	-	-	-	-	-	-	-	-
428.1	Amort of Loss on Resacq Debt	-	-	-	-	-	-	-	-
430	Interest & Dividend	-	-	-	-	-	-	-	-
431	Other Interest Expense	-	-	-	-	-	-	-	-
432	AFUDC	(40,834,961)	(38,883,109)	1,951,852	(4.8%)	Does not exceed +-10%	(45,794,036)	(4,959,075)	10.8% Increase in AFUDC Debt and Equity YOY
	Total Interest Charges	<u>(40,834,961)</u>	<u>(38,883,109)</u>				<u>(45,794,036)</u>		
435	(Less) Extraordinary Deductions (435)	-	-	-	-	-	-	-	-
	Total Extraordinary Deductions	-	-	-	-	-	-	-	-
	Net Income	<u>(583,648,735)</u>	<u>(523,846,287)</u>		(10.2%)		<u>(461,655,785)</u>		

Northern States Power Company Minnesota
2020 Total Company JCOSS Tie Out
Amounts in \$000

Schedule IS - 10

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2020 Amounts Per Annual report JCOSS	Amounts calculated Per Response	Difference
		Total		
1	<u>Operating Revenues</u>			
2	Total Operating Revenues	(4,309,096)	(4,309,096)	(0)
3				
4	<u>Expenses</u>			
5	Total Operating Expenses	2,681,683	2,681,683	(0)
6				
7	Depreciation	741,853	741,853	(0)
8	Amortization	(9,136)	(9,136)	0
9				
10	<u>Taxes:</u>			
11	Total Taxes Other Than Income	189,263	189,263	(0)
12	Total State & Federal Income Taxes	17,133	17,133	0
13				
14	Total Taxes	206,396	206,396	0
15	Total Expenses	3,620,796	3,620,796	(0)
16	Total Operating Income	(688,300)	(688,300)	(0)
17				
18	AFDC Debt	10,063	10,063	0
19	AFDC Equity	22,690	22,690	0

Northern States Power Company Minnesota
2022 Total Company JCOSS Tie Out
Amounts in \$000

Schedule IS - 11

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2022 Amounts Per Annual report JCOSS	Amounts calculated Per Response	Difference
		Total		
1	<u>Operating Revenues</u>			
2	Total Operating Revenues	(4,393,468)	(4,393,468)	0
3				
4	<u>Expenses</u>			
5	Total Operating Expenses	2,760,841	2,760,841	(0)
6				
7	Depreciation	934,594	934,594	0
8	Amortization	63,016	63,016	0
9				
10	<u>Taxes:</u>			
11	Total Taxes Other Than Income	183,752	183,752	0
12	Total State & Federal Income Taxes	(112,416)	(112,416)	0
13				
14	Total Taxes	71,336	71,336	0
15	Total Expenses	3,829,788	3,829,788	0
16	Total Operating Income	(563,681)	(563,681)	0
17				
18	AFDC Debt	11,939	11,939	0
19	AFDC Equity	28,896	28,896	0

Northern States Power Company Minnesota
2023 Total Company JCOSS Tie Out
Amounts in \$000

Schedule IS - 12

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2023 Amounts Per Annual report JCOSS	Amounts calculated Per Response	Difference
		Total		
1	<u>Operating Revenues</u>			
2	Total Operating Revenues	(4,364,748)	(4,364,748)	0
3				
4	<u>Expenses</u>			
5	Total Operating Expenses	2,809,822	2,809,822	(0)
6				
7	Depreciation	975,255	975,255	0
8	Amortization	57,005	57,005	0
9				
10	<u>Taxes:</u>			
11	Total Taxes Other Than Income	143,346	143,346	0
12	Total State & Federal Income Taxes	(105,643)	(105,643)	0
13				
14	Total Taxes	37,703	37,703	(0)
15	Total Expenses	3,879,785	3,879,785	(0)
16	Total Operating Income	(484,963)	(484,963)	(0)
17				
18	AFDC Debt	11,528	11,528	0
19	AFDC Equity	27,355	27,355	0

Northern States Power Company Minnesota
2024 Total Company JCOSS Tie Out
Amounts in \$000

Schedule IS - 13

Line No. Schedule 04	NSPM - 02 Income Statement Schedule	Dec - 2024 Amounts Per Annual report JCOSS Total	Amounts calculated Per Response	Difference
1	<u>Operating Revenues</u>			
2	Total Operating Revenues	(4,355,013)	(4,355,013)	0
3				
4	<u>Expenses</u>			
5	Total Operating Expenses	2,830,844	2,830,844	(0)
6				
7	Depreciation	1,034,571	1,034,571	0
8	Amortization	56,273	56,273	0
9				
10	<u>Taxes:</u>			
11	Total Taxes Other Than Income	130,031	130,031	(0)
12	Total State & Federal Income Taxes	(112,567)	(112,567)	0
13				
14	Total Taxes	17,463	17,463	(0)
15	Total Expenses	3,939,151	3,939,151	(0)
16	Total Operating Income	(415,862)	(415,862)	(0)
17				
18	AFDC Debt	13,747	13,747	0
19	AFDC Equity	32,047	32,047	0