

Volume 6

Budget Documentation

Table of Contents

Organization of Information

VARIANCE EXPLANATIONS

2020 Actual to 2022 Budget – NSPM Electric

SUPPORTING SCHEDULES

- A. SCHEDULE 1 - Analysis of Billings
- B. SCHEDULE 2 - Service Company Billings
- C. SCHEDULE 3 - O&M by Cost Element
 - Total Company - All Utilities
 - Total Company - All Utilities (By Business Area)
 - Total Company - By Utility
 - Total Company - By Utility (By Business Area)
- D. SCHEDULE 4 - O&M by FERC Account
 - Total Company - All Utilities
 - Total Company - All Utilities (By Business Area)
 - Total Company - By Utility
 - Total Company - By Utility (By Business Area)
- E. SCHEDULE 5 - Capital Budget by Business Area
 - Total Company – By Business Area and Project
 - Total Company – By Business Area, Utility and Project

SUPPLEMENTAL REPORTS

- A. 2018 - 2020 Financial Performance Team (FPT) Operating and Maintenance Reports
NSPM Company Year-end O&M Expense Actual vs. Budget Variance Explanations
- B. 2018 - 2020 NSPM Company Electric Utility O&M Expenses
Annual Actual vs. Budget Expenses by Functional Class and FERC Account
- C. 2018 - 2020 Financial Performance Team (FPT) Capital Expenditure Reports
NSPM Company Year-end Capital Expense Actual vs. Budget Variance Explanations

Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric

Electric O&M, Customer & Sales, & A&G Expenses - Summary of 2020 Actuals versus 2022 Budget

	2020 Actuals	2022 Budget	Change	Change %
Production and Power Supply Expenses	\$ 466,980,384	\$ 483,863,464	\$ 16,883,080	3.6%
Transmission Expenses	\$ 150,345,955	\$ 171,808,110	\$ 21,462,155	14.3%
Distribution Expenses	\$ 109,250,759	\$ 140,849,054	\$ 31,598,295	28.9%
Total Electric Functional O&M	\$ 726,577,098	\$ 796,520,628	\$ 69,943,530	9.6%
Total Customer & Sales Expense	\$ 91,769,976	\$ 80,620,407	\$ (11,149,569)	-12.1%
Total Administrative & General Expenses	\$ 271,900,946	\$ 297,221,112	\$ 25,320,166	9.3%
Total Customer & Sales & Administrative & General	\$ 363,670,921	\$ 377,841,518	\$ 14,170,597	3.9%
Total	\$ 1,090,248,019	\$ 1,174,362,146	\$ 84,114,127	7.7%

**Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric**

**FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget**

	2020 Actuals	2022 Budget	Change	% Change	Ref #
Power Production Expenses					
500	3,743,604	3,212,550	(531,054)	-14.2%	1
501	(1,347,340)	-	1,347,340	-100.0%	2
502	18,130,663	18,157,131	26,468	0.1%	
503	-	-	-	0.0%	
504	-	-	-	0.0%	
505	3,303,932	805,673	(2,498,260)	-75.6%	3
506	14,413,994	15,248,813	834,819	5.8%	4
507	1,906,451	2,650,061	743,610	39.0%	5
508	-	-	-	0.0%	
509	-	-	-	0.0%	
510	1,685,793	1,783,249	97,456	5.8%	
511	4,793,012	3,177,386	(1,615,626)	-33.7%	6
512	21,090,323	21,114,265	23,942	0.1%	
513	5,815,433	3,959,188	(1,856,245)	-31.9%	7
514	9,070,250	5,380,951	(3,689,299)	-40.7%	8
515	-	-	-	0.0%	
Total Production & Power Supply Expenses	82,606,116	75,489,267	(7,116,849)	-8.6%	
Nuclear					
517	42,626,097	40,166,259	(2,459,838)	-5.8%	9
519	7,517,716	7,474,299	(43,417)	-0.6%	
520	48,337,462	48,383,250	45,788	0.1%	
523	2,797,631	1,900,951	(896,681)	-32.1%	10
524	129,157,891	128,505,110	(652,781)	-0.5%	
525	8,509,009	8,778,324	269,315	3.2%	
528	8,157,881	7,572,974	(584,907)	-7.2%	11
529	-	-	-	0.0%	
530	36,338,283	34,775,446	(1,562,837)	-4.3%	
531	13,215,647	12,308,682	(906,964)	-6.9%	12
532	26,910,909	24,295,624	(2,615,286)	-9.7%	13
Total Nuclear	323,568,525	314,160,918	(9,407,607)	-2.9%	
Hydraulic Power Generation					
535	24,273	93,819	69,546	286.5%	
536	-	-	-	0.0%	
537	-	-	-	0.0%	
538	523,108	139,090	(384,018)	-73.4%	
539	310,612	125,182	(185,430)	-59.7%	
540	59,870	60,731	860	1.4%	
541	739	168,312	167,573	22671.3%	
542	29,164	18,810	(10,354)	-35.5%	
543	126,204	-	(126,204)	-100.0%	
544	151,124	-	(151,124)	-100.0%	
545	2,894	161,129	158,235	5467.7%	
Other Power Generation					
546	3,494,429	3,760,117	265,689	7.6%	
547	-	-	-	0.0%	
548	6,021,095	5,017,450	(1,003,645)	-16.7%	14
549	11,771,663	20,577,115	8,805,452	74.8%	15
550	7,265,247	15,558,449	8,293,202	114.1%	16
551	1,949,100	2,099,930	150,830	7.7%	
552	5,776,245	4,756,329	(1,019,916)	-17.7%	17
553	9,492,999	16,261,564	6,768,565	71.3%	18
554	6,266,881	18,450,311	12,183,431	194.4%	19
Other Power Supply Expenses					
556	1,442,425	1,623,058	180,633	12.5%	
557	6,097,669	5,341,882	(755,787)	-12.4%	20
Total Production & Power Supply Expenses	466,980,384	483,863,464	16,883,080	3.6%	

**Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric**

Transmission Expenses						
560	Operation Supervision & Engineering	10,169,049	10,390,233	221,185	2.2%	
561	Load Dispatching	-	-	-	0.0%	
561.1	Load Dispatch-Reliability	-	-	-	0.0%	
561.2	Load Dispatch-Monitor and Operate Transmission System	4,720,501	5,194,744	474,243	10.0%	
561.3	Load Dispatch-Transmission Service & Scheduling	-	-	-	0.0%	
561.4	Scheduling, System control & Dispatching Services	-	-	-	0.0%	
561.5	Reliability, Planning, and Standard Development	13,108	178,665	165,556	1263.0%	
561.6	Transmission Service Studies	56,917	-	(56,917)	-100.0%	
561.7	Generation Interconnection Studies	894,233	583,638	(310,596)	-34.7%	
561.8	Rel/Plan/Standards Development Services	2,496,145	2,243,130	(253,015)	-10.1%	
562	Station Expenses	3,441,285	2,581,213	(860,072)	-25.0%	21
563	Overhead Lines Expense	829,768	1,208,897	379,129	45.7%	
564	Underground Lines Expense	6,747	-	(6,747)	-100.0%	
565	Transmission of Electricity by Others	109,147,471	127,819,663	18,672,192	17.1%	22
566	Misc. Transmission Expenses	8,264,037	9,310,610	1,046,573	12.7%	23
567	Rents	1,168,489	1,150,834	(17,655)	-1.5%	
568	Maintenance Supervision & Engineering	7,611	-	(7,611)	-100.0%	
569	Maintenance of Structures	-	-	-	0.0%	
570	Maintenance of Station Equipment	3,927,656	4,629,682	702,025	17.9%	24
571	Maintenance of Overhead Lines	4,732,302	6,158,000	1,425,698	30.1%	25
572	Maintenance of Underground Lines	83,419	-	(83,419)	-100.0%	
573	Maintenance of Misc. Transmission Plant	62,930	-	(62,930)	-100.0%	
575.1	Operation Supervision	186,874	246,499	59,624	31.9%	
575.2	Day-Ahead & Real-Time Market Admin	121,069	94,209	(26,860)	-22.2%	
575.3	Transmission Rights Market Admin	-	-	-	0.0%	
575.5	Ancillary Serv Mkt Admin	234	505	271	115.6%	
575.6	Mkt Monitoring/Compliance	-	-	-	0.0%	
575.7	Market Administration Monitoring & Compl Srvc	-	-	-	0.0%	
575.8	Rents	16,109	17,589	1,480	9.2%	
	Total Transmission Expenses	150,345,955	171,808,110	21,462,155	14.3%	
Distribution Expenses						
580	Operation Supervision & Engineering	11,066,496	11,989,628	923,132	8.3%	26
581	Load Dispatching	671,930	765,482	93,552	13.9%	
582	Station Expenses	2,535,205	2,750,240	215,035	8.5%	
583	Overhead Lines Expense	501,534	(882,426)	(1,383,960)	-275.9%	27
584	Underground Lines Expense	8,278,227	18,037,236	9,759,009	117.9%	28
585	Street Lighting & Signal System Expenses	622,345	840,073	217,727	35.0%	
586	Meter Expenses	730,273	1,912,817	1,182,544	161.9%	29
587	Customer Installations Expenses	2,839,184	2,693,126	(146,058)	-5.1%	
588	Misc. Expenses	27,251,382	27,199,335	(52,047)	-0.2%	30
589	Rents	4,104,362	4,022,229	(82,133)	-2.0%	
590	Maintenance Supervision & Engineering	33,428	191	(33,237)	-99.4%	
591	Maintenance of Structures	0	-	(0)	-100.0%	
592	Maintenance of Station Equipment	3,629,713	3,807,873	178,160	4.9%	
593	Maintenance of Overhead Lines	37,466,889	57,634,446	20,167,557	53.8%	31
594	Maintenance of Underground Lines	7,692,326	7,179,638	(512,688)	-6.7%	32
595	Maintenance of Line Transformers	132,106	30,554	(101,552)	-76.9%	
596	Maintenance of Street Lighting & Signal Systems	1,319,279	1,088,833	(230,446)	-17.5%	
597	Maintenance of Meters	151,472	888,639	737,167	486.7%	33
598	Maintenance of Misc. Distribution Plant	224,611	891,142	666,531	296.7%	34
	Total Distribution Expenses	109,250,759	140,849,054	31,598,295	28.9%	
	Total Electric Functional O&M	726,577,098	796,520,628	69,943,530	9.6%	

Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric

FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	500 Operation Supervision & Engineering		
	Energy Supply: reduction primarily due to assumed lower operating costs at Sherco compared to 2020 levels.	(500)	
	Energy Supply: Change in accounting for one unit at Black Dog that was previously assigned to a Steam and was switched to an Other Prod Unit to more closely align with similar plants (offset in 549).	(131)	131
	Other	(31)	
1	Total 500 Operation Supervision & Engineering	(531)	131
	501 Stm Gen Fuel		
	Energy Supply: O&M to COGS credits booked across all sites with fuel handling in 2020 and a decrease in anticipated fuel handling costs in 2022 due to lower than anticipated steam generation.	1,347	
	Other	0	
2	Total 501 Stm Gen Fuel	1,347	-
	505 Electric Expenses		
	Energy Supply: reduction primarily due to reduced assumed overtime in 2022 compared to 2020 at Sherco and other regional plants.	(2,495)	
	Other	(4)	
3	Total 505 Electric Expenses	(2,498)	-
	506 Misc. Steam Power Expenses		
	HR&ES: Increase driven by assumed increase to allocated facilities expenses due to eventual return to the workplace by staff and increased utilization of MN facilities coupled with increased allocation to operational FERC accounts to assign costs to specific business lines rather than A&G.	356	(300)
	Energy Supply: increase primarily driven by inflationary and merit increases assumed for 2022.	490	
	Other	(11)	
4	Total 506 Misc. Steam Power Expenses	835	(300)
	507 Rents		
	HR&ES: Increase driven by assumed annual increases in facility lease costs and by increased utilization of office facilities driven by 2022 assumed return to the workplace coupled with increased allocation to operational FERC accounts to assign costs to specific business lines rather than A&G.	718	(700)
	Other	26	
5	Total 507 Rents	744	(700)
	511 Maintenance of Structures		
	Energy Supply: decreased due to lower expected maintenance costs assumed in 2022 at Sherco due to Unit 2 retirement and overhaul and outage scopes assumed in 2022 at other plants have reduced scopes than what was seen in 2020 in FERC 511.	(1,613)	
	Other	(3)	
6	Total 511 Maintenance of Structures	(1,616)	-
	513 Maintenance of Electric Plant		
	Energy Supply: reduction due to reduced spend projected for 2022 outages due to generally reduced outage scopes.	(1,013)	
	Energy Supply: Implementation of control tower initiatives and cost reduction measures that were not fully implemented in 2020 were assumed in the 2022 budget.	(600)	
	Other	(243)	
7	Total 513 Maintenance of Electric Plant	(1,856)	-
	514 Maintenance of Misc. Steam Plant		
	Energy Supply: reduction due to reduced spend projected for 2022 outages due to generally reduced outage scopes.	(3,094)	
	Energy Supply: Implementation of control tower initiatives and cost reduction measures that were not fully implemented in 2020 were assumed in the 2022 budget.	(600)	
	Other	5	
8	Total 514 Maintenance of Misc. Steam Plant	(3,689)	-

Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric

FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	517 Nuc Oper Super & Eng		
	Benefits & Loadings: Mainly due to lower long-term incentive (\$1.9M) (2022 budget at 100% vs 2020 actuals reflected life-to-date adjustments to increase to the 200% performance achieved during 2020)	(1,800)	
	Nuclear - Non-outage cost decreased (\$1,143K) primarily due to a decrease of labor due to the Maintain reorganization and lower Site Mgmt labor offset by an increase in contract services due to an increase in engineering programs/analysis work scheduled in 2022.	(1,143)	
	Nuclear - Higher nuclear outage amortization costs of \$485K in the 2022 budget as compared to 2020 actual costs. (2022 budget amortization \$2,648K versus 2020 amortization \$2,163K)	485	
	Other	(2)	
9	Total 517 Nuc Oper Super & Eng	(2,460)	-
	523 Nuclear Electric Expense		
	Nuclear - Non-outage cost decreased (\$598K) primarily due to a decrease of operations labor primarily at Prairie Island	(598)	
	Nuclear - Lower nuclear outage amortization costs of (\$179K) in the 2022 budget as compared to 2020 actual costs. (2022 budget amortization \$293K versus 2020 amortization \$472K)	(179)	
	Other	(120)	
10	Total 523 Nuclear Electric Expense	(897)	-
	528 Nuc Maint Super & Eng		
	Nuclear - Lower nuclear outage amortization costs of (\$916K) in the 2022 budget as compared to 2020 actual costs. (2022 budget amortization \$1,263K versus 2020 amortization \$2,179K)	(916)	
	Nuclear - Non-outage costs increased \$344K primarily due to a increase of labor due to the Maintain reorganization	344	
	Other	(13)	
11	Total 528 Nuc Maint Super & Eng	(585)	-
	531 Nuc Maint of Elect Plant		
	Nuclear - Non-outage cost decreased (\$1,116K) primarily due to a decrease of labor due to the Maintain reorganization	(1,116)	
	Nuclear - Higher nuclear outage amortization costs of \$190K in the 2022 budget as compared to 2020 actual costs. (2022 budget amortization \$2,503K versus 2020 amortization \$2,313K)	190	
	Other	19	
12	Total 531 Nuc Maint of Elect Plant	(907)	-
	532 Nuclear Mtc of Misc Nuc Plant		
	Nuclear - Lower nuclear outage amortization costs of (\$3,099K) in the 2022 budget as compared to 2020 actual costs. (2022 budget amortization \$10,469K versus 2020 amortization \$13,568K)	(3,099)	
	Nuclear - Non-outage costs increased \$691K primarily due to a increase of labor due to the Maintain reorganization	691	
	Other	(207)	
13	Total 532 Nuclear Mtc of Misc Nuc Plant	(2,615)	-
	548 Generation Expenses		
	Energy Supply: reduction due to change in accounting for labor and operating fixed fees at Nobles Wind Farm which is captured in FERC Account 549 for 2022 which is more appropriate.	(820)	820
	Energy Supply: reduction due to change in accounting for operations labor at Highbridge which is captured in FERC Account 549 for 2022 which is more appropriate.	(1,200)	1,200
	Energy Supply: increase due to Black Dog accounting practice where some units were still being reflected as steam in SAP. The facility has now been updated to be entirely "Other Production" which is most appropriate for both actuals and budget/forecast.	1,200	
	Other	(184)	
14	Total 548 Generation Expenses	(1,004)	2,020
	549 Misc. Other Power Generation Expenses		
	Energy Supply: increase due to new wind farms.	6,700	
	Energy Supply: reduction due to change in accounting for labor and operating fixed fees at Nobles Wind Farm which is captured in FERC Account 549 for 2022 which is more appropriate.	820	(820)
	Energy Supply: increase due to change in accounting for operations labor at Highbridge which is captured in FERC Account 549 for 2022 which is more appropriate. Was previously captured in FERC 548.	1,200	(1,200)
	Energy Supply: increase due to Black Dog accounting practice where some units were still being reflected as steam in SAP and were recorded in FERC 500. The facility has now been updated to be entirely "Other Production" which is most appropriate for both actuals and budget/forecast.	131	(131)
	Other	(46)	
15	Total 549 Misc. Other Power Generation Expenses	8,805	(2,151)

**Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric**

**FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget**

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	550 Rents		
	Energy Supply: increase due to new wind land easements and overall increases due to market rent rates forecasted to increase in 2022.	8,200	
	Other	93	
16	Total 550 Rents	8,293	-
	552 Maintenance of Structures		
	Energy Supply: reduction due to decreased flood related costs at Riverside, Highbridge, and Blackdog in 2022 forecast.	(800)	
	Other	(220)	
17	Total 552 Maintenance of Structures	(1,020)	-
	553 Maintenance of Generating & Electric Plant		
	Energy Supply: increase due to major planned overhaul at Black Dog in 2022.	4,000	
	Energy Supply: increase due to major planned overhaul at Red Wing in 2022.	1,000	
	Energy Supply: Increase due to wind related project costs for contingent blade LEP work and end of warranty inspections.	1,800	
	Other	(31)	
18	Total 553 Maintenance of Generating & Electric Plant	6,769	-
	554 Maintenance of Misc. Other Power Generation Plant		
	Energy Supply: increase due to new wind farms.	11,000	
	Energy Supply: increase due to contractual escalation in fixed fee agreements maintenance agreements at existing wind sites.	1,100	
	Other	83	
19	Total 554 Maintenance of Misc. Other Power Generation Plant	12,183	-
	557 Other Expenses		
	Ops Services: Labor is primarily driven by SIP (Supplemental Incentive Pay) for Energy Traders	(675)	
	Other	(81)	
20	Total 557 Other Expenses	(756)	-
	562 Station Expenses		
	This represents Distribution costs from FERC 588 related to projects completed for Transmission for substation inspections and were appropriately reclassified to FERC 562. These expenses are not budgeted for in 2022 in FERC 562.	(773)	773
	Transmission - Subs Breaker Inspections Budgeted to FERC 5700 \$264K actuals hitting FERC 5620	(264)	264
	Other	177	
21	Total 562 Station Expenses	(860)	1,037
	565 Transmission of electricity by others		
	Transmission Interchange increased \$18.7M due to the interchange agreement (I/A). I/A, is a FERC approved tariff that provides for the inter-company sharing of production and transmission costs of Northern States Power Company – Minnesota (NSPM) and Northern States Power Company – Wisconsin (NSPW). Fluctuations in cost are related to plant investment and business area expenses. The significant driver for the increase is due to increased transmission line investments going into service across many individual projects (largest new project being the LaCrosse Coulee rebuild the Bayfield Second Circuit).	18,672	
	Other	0	
22	Total 565 Transmission of electricity by others	18,672	-
	566 Misc. Transmission Expenses		
	Customer & Innovation		
	Business Systems \$405K increase driven by the Company's continued efforts to convert analog circuits to multiprotocol label switching digital circuits	378	
	Distribution: FERC 566 2022 budget increased by \$280k over 2020 actuals mainly due to an expected increase in Transmission Facility Attachment work due to increased work for 5G program and other facility attachment programs.	280	
	Other	389	
23	Total 566 Misc. Transmission Expenses	1,047	-
	570 Maintenance of Station Equipment		
	Transmission - Subs Breaker Inspections Budgeted to FERC 5700 \$264K actuals hitting FERC 5620	264	(264)
	Other	438	
24	Total 570 Maintenance of Station Equipment	702	(264)
	571 Maintenance of overhead lines		
	Distribution: FERC 571 2022 budget increased by \$1.3M over 2020 actuals mainly because of an increase in Transmission Veg Mgmt work in order to ensure faster return to on-cycle performance.	1,331	
	Other	95	
25	Total 571 Maintenance of overhead lines	1,426	-

**Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric**

**FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget**

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	580 Operation Supervision & Engineering		
	Distribution: Increase in FERC 580 is driven by additional E&S headcount positions expected to be filled as well as natural annual labor inflation.	886	
	Other	37	
26	Total 580 Operation Supervision & Engineering	923	-
	583 Overhead Lines Expense		
	Journal Entries/Distribution: \$700k budgeted here in 2022 in excess of 2020 actuals which is driven by the capital portfolio growth in NSPM region that have small O&M components.	675	
	Distribution: \$2M in 2022 budget from FERC 584 for distribution overhead transformer line work (\$1.3M) and capital portfolio growth in NSPM region that have small O&M components (\$700k)	(2,000)	2,000
	Other	(59)	
27	Total 583 Overhead Lines Expense	(1,384)	2,000
	584 Underground Lines Expense		
	Budget increase primarily related to labor, materials and transportation for insourcing expenses tied to locate activities, and increases in contract costs and volumes related to COV locate activities in support of providing safe and reliable electric systems.	4,441	
	Distribution: There is a \$1.3M increase in 2022 budget over 2020 actuals in FERC 584, this is mainly driven by an increasing Capital Investment portfolio in NSPM which is driving additional O&M.	1,312	
	Distribution: \$2M of 2022 budget to FERC 583 for distribution overhead transformer line work (\$1.3M) and capital portfolio growth (\$700k)	2,000	(2,000)
	Distribution: \$1M of 2022 budget to FERC 594 for maintenance of distribution underground lines related to supporting increased Capital Growth.	1,000	(1,000)
	Distribution: \$1M of 2022 budget to FERC 588 due to ramp up of AGIS Programs (AGIS Programs include AMI, FAN, IVVO, Other).	1,000	(1,000)
	Other	6	
28	Total 584 Underground Lines Expense	9,759	(4,000)
	586 Meter Expenses		
	Distribution: Similar 2022 budget compared to 2020 actuals in FERC 586. This is reasonable based on consistent metering operations expected in 2022 compared to 2020.	-	
	Distribution: \$1.2M of 2022 budget to FERC 588 for misc distribution expenses related to support of increased Capital Work and ramp up of AGIS Programs.	1,200	(1,200)
	Other	(17)	
29	Total 586 Meter Expenses	1,183	(1,200)
	588 Misc. Expenses		
	Distribution: \$1M of 2022 budget from FERC 584 due to ramp up of AGIS Programs (AGIS Programs include AMI, FAN, IVVO, Other).	(1,000)	1,000
	Distribution: \$1.2M of 2022 budget from FERC 586 for miscellaneous distribution expenses related to support of increased Capital Work and ramp up of AGIS Programs.	(1,200)	1,200
	This represents Distribution costs from FERC 588 related to projects completed for Transmission for substation inspections and were appropriately reclassified to FERC 562. These expenses are not budgeted for in 2022 in FERC 562.	773	(773)
30	Total 588 Misc. Expenses	(1,427)	1,427
	593 Maintenance of Overhead Lines		
	Distribution/Journal Entries: Veg Mgmt costs were \$24M in 2020 and expected to be \$43M in 2022 (expected increase of \$19M). Increase is due to the impacts of the COVID-19 public health emergency. In response to COVID, Distribution adjusted operations to maintain financial flexibility. This included temporary reductions to O&M expenses. Among the adjustments, Distribution temporarily reduced Veg Mgmt in 2020 by \$11M. In 2022, there is an incremental \$8M in VM expenditures necessary to continue to implement the multi-year plan to complete Veg Mgmt work that was deferred in 2020. Additionally, there was an increase in AGIS costs (\$500k) which impact FERC 593 (AGIS FLISR program) and an additional \$500k in expected O&M from Capital Growth.	20,261	
	Other	(93)	
31	Total 593 Maintenance of Overhead Lines	20,168	-
	594 Maintenance of Underground Lines		
	Distribution: This is primarily driven by an O&M increase from increased Capital Growth (see note in row below)	431	
	Distribution: \$1M of 2022 budget from FERC 584 for maintenance of distribution underground lines related to supporting increased Capital Growth.	(1,000)	1,000
	Other	56	
32	Total 594 Maintenance of Underground Lines	(513)	1,000
	597 Maintenance of Meters		
	Distribution: FERC 597 increased \$740k from 2020 actuals to the 2022 budget. Increase is due to continued AGIS Program roll out for the AMI AGIS Program.	740	
	Other	(3)	
33	Total 597 Maintenance of Meters	737	-
	598 Maintenance of Misc. Distribution Plant		

Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric

FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
	Distribution: FERC 598 increased \$650k from 2020 actuals to the 2022 budget. Increase is due to continued AGIS Program roll out for the ADMS AGIS Program.	644	
	Other	23	
34	Total 598 Maintenance of Misc. Distribution Plant	667	-

Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric

FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget

	<u>2020 Actuals</u>	<u>2022 Budget</u>	<u>Change</u>	<u>% Change</u>	<u>Ref #</u>	
Customer Accounts Expenses						
901	Supervision	120,461	130,321	9,860	8.2%	
902	Meter Reading Expenses	28,680,430	29,859,425	1,178,995	4.1%	
903	Customer Records & Collection Expenses	20,848,510	23,962,810	3,114,300	14.9%	35
904	Uncollectible Accounts - Commodity	19,233,511	15,708,262	(3,525,249)	-18.3%	36
904.001	Uncollectible Accounts - Non Commodity	675,538	81,926	(593,612)	-87.9%	37
905	Misc. Customer Accounts Expenses	17,646,104	100,021	(17,546,083)	-99.4%	38
Customer Service & Informational Expenses						
907	Supervision	-	-	-	0.0%	
908	Customer Assistance Expenses	1,086,966	919,746	(167,220)	-15.4%	
909	Informational & Instructional Expenses	902,758	1,058,829	156,072	17.3%	
910	Misc. Customer Service & Informational Expenses	142,448	286,493	144,045	101.1%	
Sales Expenses						
911	Supervision	-	-	-	0.0%	
912	Demonstrating & Selling Expenses	2,403,900	8,468,366	6,064,465	252.3%	39
913	Advertising Expenses	-	-	-	0.0%	
916	Misc. Sales Expenses	29,350	44,208	14,858	50.6%	
Total Customers & Sales Expenses		<u>91,769,976</u>	<u>80,620,407</u>	<u>(11,149,569)</u>	<u>-12.1%</u>	
A&G Expenses						
920	Administrative & General Salaries	108,409,356	107,189,171	(1,220,185)	-1.1%	
921	Office Supplies & Expenses	53,310,954	72,210,116	18,899,162	35.5%	40
922	Administrative Expenses Transferred-Credit	(53,958,443)	(65,800,273)	(11,841,830)	21.9%	41
923	Outside Services Employed	20,505,925	23,538,181	3,032,256	14.8%	42
924	Property Insurance	2,056,266	8,675,382	6,619,116	321.9%	43
925	Injuries & Damages	14,898,526	19,324,472	4,425,945	29.7%	44
926	Employee Pension & Benefits	73,874,406	77,392,980	3,518,574	4.8%	
927	Franchise Requirements	-	-	-	0.0%	
928	Regulatory Commission Expenses	11,694,771	7,149,683	(4,545,088)	-38.9%	45
929	Duplicate Charges-Credit	(5,091,443)	(5,581,716)	(490,273)	9.6%	
930.1	General Advertising Expenses	3,830,009	3,897,922	67,914	1.8%	
930.2	Misc. General Expenses	3,387,060	4,658,422	1,271,362	37.5%	46
931	Rents	38,797,494	43,309,359	4,511,864	11.6%	47
935	Maintenance of General Plant	186,064	1,257,414	1,071,350	575.8%	48
Total A&G		<u>271,900,946</u>	<u>297,221,112</u>	<u>25,320,166</u>	<u>9.3%</u>	
Total Customers & Sales & A&G		<u>363,670,921</u>	<u>377,841,518</u>	<u>14,170,597</u>	<u>3.9%</u>	

Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric

FERC-Based Electric O&M Analysis
2020 Actuals versus 2022 Budget

Ref #	Electric O&M	Variance	Budget Offset In Other FERC Accounts
903	Customer Records & Collection Expenses Customer & Innovation -Business Systems \$2,275k increase driven by Customer Experience Transformation (CXT) software as the work will transition from building capital assets to supporting maintenance of those assets in 2022. -Chief Customer & Innovation (\$1,231k) decrease driven by the transition of Customer Experience Transformation (CXT) costs to Business Systems as that group takes over ongoing support for the assets. -Customer Care \$2,049k - \$1.7M increase in labor due to annual salary increase, increased headcounts mostly in various call centers to maintain service level, assist Billing in complex billing issues, and increase in Meter Reading labor due to suspended residential meter reading activity in 2020. \$0.2M increase due to anticipated postage increase offset by paperless billing savings and \$0.1M increase due to HomeSmart overhead for Customer Care crediting FERC 922 (Corporate Other) instead of FERC 903 as a result of changing the overhead calculation methodology. Other	3,080	111
35	Total 903 Customer Records & Collection Expenses	34	
		3,114	111
904	Uncollectible Accounts - Commodity Customer & Innovation -Customer Care (\$3.7M) decrease due to incremental COVID-19 adjustment on billed commodity revenue recorded in 2020, (\$1.1M) decrease due to incremental residential reserve based on Worldwide Network Services (WNS) offset by impact of residential rate relief refund recorded in 2020, offset by \$0.3M increase due to higher billed commodity revenue offset by WNS savings and higher Propensity to Pay saving in 2022. Corporate Other decrease was primarily related to COVID-19 bad debt deferrals for (\$741K) and miscellaneous changes in the A/R reserve unbilled revenue CECL adjustment for (\$244K). The COVID-19 deferrals related to North Dakota. Other	(4,454)	
36	Total 904 Uncollectible Accounts - Commodity	929	
		(0)	
		(3,525)	-
904.001	Uncollectible Accounts - Non Commodity Distribution: Not expecting to have any significant bad debt in 2022. Bad Debt Damage Claims write off was \$317k in 2020; Misc Other write offs were \$370k in 2020. Other	(629)	
37	Total 904.001 Uncollectible Accounts - Non Commodity	35	
		(594)	-
905	Misc. Customer Accounts Expenses Corp Other - MN Residential Rate Relief Credit Program which was expensed in 2020 is not expected to recur in 2022. Other	(17,500)	
38	Total 905 Misc. Customer Accounts Expenses	(46)	
		(17,546)	-
912	Demonstrating & Selling Expenses Customer & Innovation -Strategic Partnership - \$6M 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. Other	6,023	
39	Total 912 Demonstrating & Selling Expenses	41	
		6,064	-
921	Office Supplies & Expenses Customer & Innovation -Business Systems \$14,249K increase driven by an increase in IT Costs (App Dev & Maint: \$56K6; Software: \$11,070K; Hardware: \$673K; and Network Data: \$3,580K) to support the capital assets built as a result of business demands. - CS&I and Strategic Partnership - \$513K increase in labor due to annual salary increase and increased headcounts to manage CS&I growth, Electric Transportation, and Strategic Partnership various programs. HR&ES increase in FERC 921 driven by assumed return to the workplace activities such as increased aviation fuel and maintenance costs of \$1.0M, increased employee expenses across the organization of \$250K, and software license / membership fees of \$200K. Corp Other - this variance is directly tied to the year-end change in accruals for our US Bank and A/P accruals that impacts actuals (higher expense accruals in 2020 vs 2019). We do not forecast for changes as we would expect the balances to be net zero across years. Group Presidents - (1) Increase from President/COO allocation for additional funding to support OpCo initiatives on regulatory matter outcomes, EV programs, and supporting customers, \$0.6M, (2) increase from Employee Expenses budgeted at 2021 spend with a marginal increase, \$0.3M, and (3) materials and other expenses for OpCo's Day of Service, \$0.1M. The event was virtual in 2020 due to COVID 19 pandemic resulting in lower 2020 expense. Day of Service resumed to in-person and virtual events in 2021 and expected to follow the same format in 2022. Benefits: Mainly due to higher employee performance recognition costs Strategy Pting - Increase in Employee Expenses, \$0.1M. Decreased activity in 2020 due to COVID 19 pandemic. 2022 is budgeted at 70% of 2019 levels with a marginal increase in expected activity levels for the organization to achieve its objectives. Other miscellaneous differences	14,457	
40	Total 921 Office Supplies & Expenses	1,487	
		1,140	
		965	
		455	
		106	
		289	
		18,899	-
922	Administrative Expenses Transferred-Credit Customer & Innovation -Business Systems (\$11,620K) due to changes in the shared asset credit related to Network Equipment and Advanced Grid AMI shared assets. These credits are partially offset by shared asset expense in FERC 931 (Network costs) and FERC 902 (AMI costs). Shared asset costs are an allocation of Business Systems costs to or from NSPM operating company, depending on where the asset was purchased and how and 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. The variance from 2020 is due to a change in asset utilization by operating companies. Corp Other - Is primarily due to changes in credit allocations for non-regulated OH allocations (which decreases NSPM expense) for (\$500K), administration and general costs to Capital (\$250K), additional credit card rebates for (\$300K) and other. Benefits: Credit for HR Call Center costs allocated to all companies in 2020 actuals but only to NSPM in 2022 Energy Supply: Decrease primarily due to Sherco A&G credits related to U3 major outage in 2020 compared to no U3 outage projected in 2022. Other	(11,620)	6,186
41	Total 922 Administrative Expenses Transferred-Credit	(1,495)	
		(444)	
		2,083	
		(366)	
		(11,842)	6,075
923	Outside services employed		

Functional FERC Variance Analysis
2020 Actual vs. 2022 Budget
Operating Maintenance Expense by FERC
NSP-MN Electric

	Group President - \$0.9M increase in Community Relation's consulting spend to support public affairs strategy. Work in 2020 and 2021 was slowed due to pandemic. Increase in Regulatory's consulting to support extension nuclear fleet, \$0.1M and general legislative matters and lobbying support, \$0.2M. Remaining \$0.1M increase as general consulting support for strategic OpCo initiatives under NSPM President.	1,351	
	General Counsel - \$1.1M increase in Outside Counsel Spend for Legal Services. Specifically, \$0.8M increase due to significant expenses in Corporate and Employment legal practice areas and \$0.6M increase in anticipated significant asset transactions and other miscellaneous legal work, offset by (\$0.3M) decrease in anticipated litigation.	1,119	
	Strategy Planning - Increases for: (1) general consulting supporting Senior Management's long-term strategy development, \$0.1M, (2) support on federal lobbying issues and LDA compliance filings in Federal Gov Affairs, \$0.14M, and (3) increased consultant spend to review planning assumptions, IRPs and NCF Review in Strategy and Planning, \$0.14M.	396	
	Other	166	
42	Total 923 Outside services employed	3,032	-
	924 Property Insurance		
	Fin Ops increase in FERC 924 driven by year-over-year increases in insurance policy costs.	6,896	
	Other	(277)	
43	Total 924 Property Insurance	6,619	-
	925 Injuries and damages		
	Fin Ops increase in FERC 925 driven by year-over-year increases in insurance policy costs.	5,192	
	Benefits: Due to lower FAS 112 work comp expense and to lower work comp insurance premiums	(494)	
	Other	(272)	
44	Total 925 Injuries and damages	4,426	-
	928 Regulatory Commission Expenses		
	Group President - Recognition of stay-out excess rate case costs in 2020, \$2.4M. An additional \$1.8M was a reserve against the deferral for North Dakota resource treatment framework. These expenses are not expected to repeat in 2022.	(4,542)	
	Other	(3)	
45	Total 928 Regulatory Commission Expenses	(4,545)	-
	930.2 Misc. General Expenses		
	Energy Supply: increase because 2022 budget for Utility EPRI fees is in FERC 930.2 whereas 2020 actuals were allocated amongst several FERCS.	312	
	Chairman & CEO - Increase in Dues related to annual association membership dues which are primarily calculated based on company revenues in addition to new renewable energy commitments, \$0.4M partially offset by a decrease in Director Fees.	291	
	Group President - Increase in Utility Association Dues for new dues for South Dakota Utility Association and Utility Shareholders of North Dakota, \$0.2M and Regulatory dues,\$0.1M.	265	
	Other	404	
46	Total 930.2 Misc. General Expenses	1,271	-
	931 Rents		
	Customer & Innovation		
	-Business Systems \$6,186K due to 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.	6,202	(6,186)
	HR&ES decrease in FERC 931 due to facilities costs being increasingly allocated across the operational FERCS (506 and 507) that certain buildings and functions specifically support rather than allowing dollars to be classified as A&G.	(1,838)	1,000
	Other	148	
47	Total 931 Rents	4,512	(5,186)
	935 Maintenance of general plant		
	Customer & Innovation		
	-Enterprise Sec & Emergency Mgmt anticipated maintenance costs in support of 2021 new installations of security and monitoring assets	388	
	Transmission is for an increased costs related to OT Security initiative that is expected in 2022.	590	
	Other	93	
48	Total 935 Maintenance of general plant	1,071	-

Supporting Schedules

The following budget schedules are included for each business area:

Schedule 1 – Analysis of Billings

This schedule summarizes business area total operating and maintenance expenses by Operating Company direct billed, Service Company direct billed, and Service Company allocated charges. The purpose of this schedule is to provide a breakdown of the amount of budgeted operating and maintenance expenses of each business area that originated in the operating company, the amount directly assigned to the operating company from the Service Company, and the amount that was assigned to the operating company from the Service Company through an allocation. Note: The Service Company total on Schedule 1 – Analysis of Billings equals the NSPM total from Schedule 2 – Service Company Billings Only.

Schedule 2 – Service Company Billings Only

This schedule summarizes the amount of billings from each business area that manages Service Company costs to NSPM and the other Xcel Energy subsidiaries. This schedule is intended to provide the amount of budgeted billings from each business area that manages Service Company costs, how much of those costs are billed to each Xcel Energy utility legal entity, and the amount billed to other non-regulated subsidiaries of Xcel Energy. Note: The NSPM total from Schedule 2 – Service Company Billings Only equals the Service Company total on Schedule 1 – Analysis of Billings.

Schedule 3 – NSPM O&M by Cost Element (All Utilities)

The purpose of this schedule is to provide a comparison of actual operating and maintenance expenses recorded in 2020 by cost element to the 2022 expense budget for the total NSPM Company and by business area. Comparisons of the 2023 expense budget to the 2022 expense budget, as well as the 2024 expense budget to the 2023 expense budget are also included. This schedule summarizes and compares the operating and maintenance expenses by cost component for the total NSPM Company, combining the costs of all utilities. For each of the annual period comparisons, the first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the grand total amount for the NSPM Company.

Schedule 3 – NSPM O&M by Cost Element (By Utility)

This schedule summarizes and compares the 2020 actual and 2022 budget operating and maintenance expenses by cost element for the total NSPM Company separately by each utility (e.g. electric, gas, and non-utility). The first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the NSPM Company utility subtotals, followed by the grand total amount for the NSPM Company. Comparisons of the 2023 expense budget to the 2022 expense budget, as well as the 2024 expense budget to the 2023 expense budget are also included.

Supporting Schedules (continued)

Schedule 4 – NSPM O&M by FERC Account (All Utilities)

The purpose of this schedule is to provide a comparison of actual operating and maintenance expenses recorded in 2020 by FERC account to the 2022 expense budget for the total NSPM Company and by business area. Comparisons of the 2023 expense budget to the 2022 expense budget, as well as the 2024 expense budget to the 2023 expense budget are also included. This schedule summarizes and compares the operating and maintenance expenses by FERC account for the total NSPM Company, combining the costs of all utilities. For each of the annual period comparisons, the first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the grand total amount for the NSPM Company.

Schedule 4 – NSPM O&M by FERC Account (By Utility)

This schedule summarizes and compares the 2020 actual and 2022 budget, the 2022 and 2023 budgets, and the 2023 and 2024 budgeted O&M expenses by FERC account for the total NSPM Company separately by each utility (e.g. electric, gas, and non-utility). The first report set aggregates the expenses over all business areas. The second report set provides this comparison separated and subtotaled for each business area, including the NSPM Company utility subtotals, followed by the grand total amount for the NSPM Company.

Schedule 5 – NSPM 2022 - 2024 Annual Capital Budgets (All Utilities)

The purpose of these schedules is to provide a listing of the NSPM capital projects by business area and the amounts that are included in the 2022, 2023, and 2024 capital expenditure budgets. This schedule is not applicable for all business areas. If a business area has no capital expenditures budgeted they are not included on Schedule 5.

Schedule 5 – NSPM 2022 - 2024 Annual Capital Budgets (By Utility)

These schedules categorize NSPM capital expenditures by utility (e.g. electric, gas, and common), by business area and the amounts that are included in the 2022, 2023, and 2024 capital expenditure budgets. This schedule is not applicable for all business areas. If a business area has no capital expenditures budgeted they are not included on Schedule 5A.

Analysis of Billings - 2022 Budget
Schedule 1

Northern States Power - MN
(\$000's)

Business Area	Op Co Direct	Svc Co Direct	Svc Co Alloc	Svc Co Subtotal	Total
Benefits & Loadings	126,979	760	14,657	15,417	142,396
Chairman and CEO	(473)	0	5,514	5,514	5,041
Corporate Other	118,597	(522)	0	(522)	118,075
Customer and Innovation	(6,475)	21,048	220,973	242,020	235,546
Distribution Operations	107,305	4,979	2,772	7,751	115,056
Energy Supply	134,044	10,105	10,573	20,678	154,722
Financial Operations	11,604	5,661	33,725	39,385	50,989
Gas Systems	52,468	9,187	0	9,187	61,655
General Counsel	1,588	1,924	6,352	8,276	9,864
Group President - Utility	23,566	48	1,212	1,261	24,827
HR and Employee Services	3,007	32,425	18,490	50,915	53,922
Nuclear Generation	265,323	0	0	0	265,323
Operations Services	(2,191)	4,815	4,449	9,265	7,073
Risk Management	(1,192)	139	4,317	4,456	3,265
Strategy Plng and Ext Affairs	(1,376)	1,091	6,781	7,872	6,496
Transmission	18,643	4,493	8,474	12,967	31,610
Grand Total	\$ 851,419	\$ 96,154	\$ 338,287	\$ 434,442	\$ 1,285,861

Analysis of Billings - 2023 Budget
Schedule 1

Northern States Power - MN

(\$000's)

Business Area	Op Co Direct	Svc Co Direct	Svc Co Alloc	Svc Co Subtotal	Total
Benefits & Loadings	128,286	783	16,185	16,968	145,254
Chairman and CEO	(484)	0	5,636	5,636	5,152
Corporate Other	129,813	(522)	0	(522)	129,290
Customer and Innovation	(16,665)	31,634	234,410	266,044	249,379
Distribution Operations	111,621	5,087	2,834	7,922	119,543
Energy Supply	139,751	10,286	10,831	21,117	160,869
Financial Operations	12,670	5,801	35,311	41,112	53,782
Gas Systems	52,819	9,342	0	9,342	62,161
General Counsel	1,560	1,982	6,483	8,465	10,025
Group President - Utility	22,882	50	539	588	23,471
HR and Employee Services	4,244	35,212	20,647	55,859	60,103
Nuclear Generation	271,306	0	0	0	271,306
Operations Services	(2,243)	4,942	4,397	9,339	7,096
Risk Management	(1,229)	143	4,456	4,599	3,370
Strategy Plng and Ext Affairs	(1,430)	1,124	6,910	8,034	6,604
Transmission	18,838	4,744	8,654	13,399	32,237
Grand Total	\$ 871,740	\$ 110,608	\$ 357,293	\$ 467,900	\$ 1,339,640

Analysis of Billings - 2024 Budget
Schedule 1

Northern States Power - MN

(\$000's)

Business Area	Op Co Direct	Svc Co Direct	Svc Co Alloc	Svc Co Subtotal	Total
Benefits & Loadings	132,378	811	17,083	17,894	150,273
Chairman and CEO	(259)	0	5,074	5,074	4,815
Corporate Other	134,940	(522)	0	(522)	134,418
Customer and Innovation	(28,683)	37,169	251,277	288,446	259,763
Distribution Operations	112,576	5,181	2,902	8,082	120,658
Energy Supply	136,473	10,466	10,739	21,206	157,679
Financial Operations	15,287	5,957	36,856	42,813	58,100
Gas Systems	54,206	9,512	0	9,512	63,717
General Counsel	1,519	2,041	6,621	8,663	10,182
Group President - Utility	23,332	51	553	605	23,936
HR and Employee Services	4,565	35,135	21,873	57,008	61,573
Nuclear Generation	276,308	0	0	0	276,308
Operations Services	(2,315)	5,085	4,486	9,571	7,256
Risk Management	(1,267)	148	4,580	4,727	3,460
Strategy Plng and Ext Affairs	(1,547)	1,157	7,076	8,233	6,685
Transmission	19,205	4,743	8,868	13,611	32,815
Grand Total	\$ 876,717	\$ 116,933	\$ 377,988	\$ 494,921	\$ 1,371,639

Service Company Billings Only - 2022 Budget
Schedule 2

Northern States Power - MN

(\$000's)

Business Area	NSP - MN	Other Subs	Grand Total
Benefits & Loadings	15,417	23,020	38,437
Chairman and CEO	5,514	8,033	13,546
Corporate Other	(522)	(753)	(1,275)
Customer and Innovation	242,020	319,558	561,579
Distribution Operations	7,751	9,500	17,251
Energy Supply	20,678	33,759	54,437
Financial Operations	39,385	60,746	100,131
Gas Systems	9,187	14,887	24,074
General Counsel	8,276.32	13,918	22,194
Group President - Utility	1,261	3,452	4,713
HR and Employee Services	50,915	77,216	128,131
Nuclear Generation	0	0	0
Operations Services	9,265	14,346	23,610
Risk Management	4,456	6,113	10,569
Strategy Plng and Ext Affairs	7,872	12,662	20,534
Transmission	12,967	23,159	36,126
Grand Total	\$ 434,442	\$ 619,616	\$ 1,054,057

Service Company Billings Only - 2023 Budget
Schedule 2

Northern States Power - MN

(\$000's)

Business Area	NSP - MN	Other Subs	Grand Total
Benefits & Loadings	16,968	25,419	42,387
Chairman and CEO	5,636	8,226	13,862
Corporate Other	(522)	(753)	(1,275)
Customer and Innovation	266,044	346,053	612,097
Distribution Operations	7,922	9,872	17,794
Energy Supply	21,117	33,796	54,913
Financial Operations	41,112	63,139	104,251
Gas Systems	9,342	15,091	24,433
General Counsel	8,465	14,243	22,708
Group President - Utility	588	2,417	3,006
HR and Employee Services	55,859	81,369	137,228
Nuclear Generation	0	0	0
Operations Services	9,339	14,496	23,834
Risk Management	4,599	6,316	10,916
Strategy Plng and Ext Affairs	8,034	12,920	20,954
Transmission	13,399	23,690	37,089
Grand Total	\$ 467,900	\$ 656,294	\$ 1,124,195

Service Company Billings Only - 2024 Budget
Schedule 2

Northern States Power - MN

(\$000's)

Business Area	NSP - MN	Other Subs	Grand Total
Benefits & Loadings	17,894	26,830	44,725
Chairman and CEO	5,074	7,318	12,392
Corporate Other	(522)	(753)	(1,275)
Customer and Innovation	288,446	374,594	663,040
Distribution Operations	8,082	10,489	18,571
Energy Supply	21,206	34,720	55,926
Financial Operations	42,813	65,602	108,415
Gas Systems	9,512	15,332	24,844
General Counsel	8,662.83	14,595	23,258
Group President - Utility	605	1,715	2,320
HR and Employee Services	57,008	83,035	140,043
Nuclear Generation	0	0	0
Operations Services	9,571	14,867	24,438
Risk Management	4,727	6,492	11,219
Strategy Plng and Ext Affairs	8,233	13,246	21,479
Transmission	13,611	24,200	37,810
Grand Total	\$ 494,921	\$ 692,283	\$ 1,187,204

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5540001 Productive Labor	314,651	422,806	108,155	34%
5540009 Labor Budget Adjustment	0	(5,226)	(5,226)	#DIV/0!
5540010 Labor Load Non Productive	24	0	(24)	-100%
5540180 Premium Time Labor	4,191	0	(4,191)	-100%
5540185 Other Compensation Accruals	4,971	1,117	(3,854)	-78%
5540200 Medical Insurance Non Loading	197	0	(197)	-100%
5540205 Workers Comp Non Loading	(1)	0	1	-100%
5540210 Incentive Non Loading	17,981	16,545	(1,437)	-8%
5540220 Labor Overtime	37,130	56	(37,074)	-100%
5540230 Incentive	140	0	(140)	-100%
5540235 Payroll Related Labor Costs	(0)	0	0	-100%
5540240 Performance Share Plan & Deferred Comp I	22,255	6,149	(16,106)	-72%
5540250 Restricted Stock Units	12,928	11,434	(1,494)	-12%
5540255 Other Benefits Compensation	259	3,281	3,021	1166%
5540260 Other Compensation	1,698	526	(1,172)	-69%
5540270 Welfare Fund	5,741	0	(5,741)	-100%
5600001 Contract Labor	68,838	43,264	(25,574)	-37%
5600006 Consulting Professional Services Other	18,128	69,771	51,643	285%
5600016 Consulting Professional Eng and Design	2,099	1	(2,098)	-100%
5600021 Consulting Professional Services Legal	3,418	4,274	856	25%
5600026 Consulting Professional Svcs Accounting	2,172	2,454	282	13%
5600031 Consulting Legal Regulatory	271	130	(141)	-52%
5600041 Outside Vendor Contract	47,795	113,175	65,380	137%
5600051 Outside Services	26,745	20,477	(6,268)	-23%
5600066 Materials	12,639	35,731	23,092	183%
5600068 Material Consumption	13,538	10,906	(2,632)	-19%
5600069 Service Consumption	32,644	17,447	(15,198)	-47%
5600070 Material - Direct Purchase	15,818	(51)	(15,870)	-100%
5600071 MS Inventory Adjust - Obsolete Materials	78	20	(58)	-75%
5600073 Material Small Cap Purchases	1	0	(1)	-100%
5600075 Transportation Fuel	1	559	558	48536%
5600076 Chemicals - Other	1,642	1,565	(77)	-5%
5600078 Chemicals - Lime	1,144	1,213	69	6%
5600080 Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
5600082 Chemicals - Ammonia	714	589	(125)	-17%
5600083 Chemicals - Sulfuric Acid	379	276	(103)	-27%
5600085 Fuel Handling Ash Disposal	(0)	0	0	-100%
5600091 Print and Copy Cost - Other	364	319	(45)	-12%
5600096 Print and Copy Cost - SEC Filings	53	35	(18)	-34%
5600101 Legal - Other	49	14	(34)	-70%
5600106 Equipment Maintenance	142	135	(7)	-5%
5600111 Equipment Maintenance - Customer Care	122	131	9	7%
5600116 IT Hardware Maintenance	3,503	4,567	1,064	30%
5600121 IT Hardware Purchases	497	422	(76)	-15%
5600126 Software License Purchase - Perpetual	257	598	341	133%
5600131 Software License Purchase - Term	5,706	12,377	6,671	117%
5600136 Software Maintenance	27,287	33,371	6,084	22%
5600141 Network Services	37	907	870	2355%
5600146 Network Voice	2	3	1	31%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5600151 Network Data	17,179	19,537	2,358	14%
5600156 Network Telecommunication	3	12	9	279%
5600161 Network Radio	1,540	673	(868)	-56%
5600166 Mainframe Services	627	926	299	48%
5600171 Distributed Systems Services	534	662	129	24%
5600176 Application Development and Maintenance	10,958	11,591	633	6%
5600186 Software - ASP	2,120	2,982	863	41%
5600187 Other IT	5,992	3,495	(2,496)	-42%
5600190 Fuel Procurement Non Labor Online	2	0	(2)	-100%
5600191 Employee Expenses Airfare	535	1,353	818	153%
5600196 Employee Expenses Car Rental	124	222	98	79%
5600201 Employee Expenses Taxi and Bus	78	125	47	59%
5600206 Employee Expenses Mileage	1,500	1,739	239	16%
5600211 Employee Expenses Conf Seminar Trng	614	1,195	581	95%
5600216 Employee Expenses Hotel	881	1,954	1,073	122%
5600221 Employee Expenses Meals	1,522	1,587	65	4%
5600226 Employee Expenses Meals Non-Employee	102	306	205	201%
5600231 Employee Expenses Parking	134	265	131	98%
5600236 Employee Expenses Per Diem	2,068	1,625	(443)	-21%
5600241 Employee Expenses Safety Equipment	2,463	1,097	(1,365)	-55%
5600246 Employee Expenses Other	896	1,790	894	100%
5600251 Employee Expense Personal Communication	1,817	1,523	(294)	-16%
5600252 Fuel Handling Non Labor	86	0	(86)	-100%
5600254 Nuclear Fuel Procurement NonLabor	189	323	134	71%
5600256 Office Supplies	527	917	390	74%
5600261 Workforce Administration Expense	431	400	(31)	-7%
5600271 Safety Recognition	146	58	(88)	-60%
5600276 Life Events	35	40	5	14%
5600281 Employee Performance Recognition	1,333	1,279	(54)	-4%
5600286 Non - Recoverable Recognition	78	0	(78)	-100%
5600291 Transportation Fleet Cost	26	14,945	14,920	57782%
5600296 Janitorial - Routine	1,926	2,067	140	7%
5600301 Janitorial - Special	189	0	(189)	-100%
5600306 Fire Life Safety Maintenance	200	192	(8)	-4%
5600311 General Interior Exterior Maintenance	4,051	3,423	(629)	-16%
5600316 Use Costs	6,684	7,357	674	10%
5600321 Lawn Care Maintenance Costs	170	204	34	20%
5600326 Sewer Maintenance Costs	16	57	41	252%
5600331 Snow Removal Costs	1,482	1,970	488	33%
5600336 Trash Removal Costs	692	558	(134)	-19%
5600341 Water Use Costs	952	879	(72)	-8%
5600351 Moves Adds Changes	291	473	181	62%
5600356 Energy	12,849	18,032	5,183	40%
5600361 AR - Reserve Change	9,289	0	(9,289)	-100%
5600366 Non - Energy	1,101	540	(561)	-51%
5600371 Low Income - Personal Accounts	0	0	(0)	-100%
5600381 Rent - Space	84	109	26	31%
5600382 Rent - Equipment	888	359	(529)	-60%
5600384 Rent - Nuclear Generation	82	75	(7)	-8%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance	
5600386	Rent - Other Generation	6,195	14,559	8,364	135%
5600387	Rent - Transmission Electric	12	0	(12)	-100%
5600390	Rent - Distribution Electric	492	493	0	0%
5600396	Rent - Equipment Customer Care	5	2	(4)	-68%
5600431	Lease Costs	9,555	9,301	(254)	-3%
5600436	Postage	5,073	5,079	6	0%
5600446	Injuries and Damages Other	3	0	(3)	-100%
5600451	Insurance - Property	5,917	8,819	2,902	49%
5600456	Insurance - General Liability	5,202	6,349	1,147	22%
5600461	Insurance - Excess Liability	5,369	8,851	3,483	65%
5600466	Insurance - Auto Liability	213	305	91	43%
5600471	Insurance - Directors and Officers	1,159	1,427	268	23%
5600476	Insurance - Fiduciary	338	329	(10)	-3%
5600481	Insurance - Other	61	103	42	69%
5600482	Insurance - Cyber	357	450	93	26%
5600486	Insurance - Nuclear Property	4,001	3,984	(16)	0%
5600491	Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
5600496	Insurance - Nuclear Liability	2,986	3,163	176	6%
5600501	Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
5600506	Insurance - Surplus	(8,919)	(5,000)	3,919	-44%
5600511	Advertising - Brand Image	1,219	1,111	(108)	-9%
5600516	Advertising - General	161	281	120	74%
5600521	Advertising - Brand Sponsorship	2,717	2,782	65	2%
5600526	Advertising - Conservation DSM	7	0	(7)	-100%
5600531	Advertising - Conservation Other	0	73	72	50243%
5600536	Communication - Conservation DSM	10	0	(10)	-100%
5600546	Customer Program - Advertising	161	368	208	129%
5600551	Customer Program - Advert HomeSmart Sub	114	0	(114)	-100%
5600556	Customer Program - Advert HomeSmart Sale	27	0	(27)	-100%
5600561	Customer Program - Promotion	155	439	284	183%
5600566	Customer Program - Non-Recoverable	5	2	(3)	-59%
5600571	Safety Advertising	863	1,166	303	35%
5600576	Safety Information	203	2	(200)	-99%
5600581	Mandated Regulatory Notices	8	7	(1)	-10%
5600586	Mandated Inserts Communication	54	90	36	65%
5600591	Dues - Professional Association	477	1,076	598	125%
5600596	Dues - Utility Association Other	98	253	155	159%
5600601	Dues - Utility Association	1,764	3,013	1,249	71%
5600606	Dues - Lobbying	654	482	(173)	-26%
5600611	Dues - Nuclear Association	7,655	7,328	(327)	-4%
5600616	Dues - Chamber of Commerce	228	303	75	33%
5600621	Dues - Social Service	11	17	6	54%
5600626	Contributions - Charitable	1,525	523	(1,003)	-66%
5600631	Contributions - Community Sponsorships	939	1,713	773	82%
5600636	Contributions - Civic and Political	85	59	(26)	-31%
5600641	Contributions - Economical Development	510	510	0	0%
5600646	Fees - Regulatory	27,415	29,151	1,736	6%
5600651	Fees - Regulatory NERC	2,238	2,243	5	0%
5600656	Fees - Directors	1,618	1,416	(202)	-13%

NSP-MN
Schedule 3 - O&M by Cost Element
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(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
5600661 Fees - Remarketing and Rating	563	511	(52)	-9%
5600666 Fees - Credit Line	114	0	(114)	-100%
5600671 Fees - Regulatory Direct	2,140	2,411	272	13%
5600676 Fees - Regulatory Indirect	5,633	5,239	(394)	-7%
5600681 Fees - Regulatory NARUC	3	4	1	20%
5600691 Shareholder Related Expenses	125	339	214	172%
5600696 Deductions - Corporate Tickets	318	375	57	18%
5600701 Deductions - Other	(423)	194	616	-146%
5600706 Bank Charges	818	1,080	261	32%
5600712 Quarterly BMO Rebates	(215)	(522)	(307)	142%
5600716 Gas Cleanup Costs	(757)	1,000	1,757	-232%
5600721 Environmental Permits and Fees	1,159	2,196	1,037	89%
5600726 License Fees and Permits	1,750	1,981	231	13%
5600731 Penalties	117	1	(116)	-99%
5600746 IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
5600751 IA - Transmission - Fixed Charges Expens	97,840	0	(97,840)	-100%
5600771 Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
5600776 O and M Credits - Meter Transfer Install	(17,051)	(16,376)	675	-4%
5600781 O and M Credits - Other	(3,945)	(4,322)	(377)	10%
5600786 O and M Credits - Company Elec and Gas U	(22)	0	22	-100%
5600791 O and M Credits - AG to Capital	(530)	(860)	(330)	62%
5600796 O and M Credits - Company Elec and Gas	(5,235)	(5,898)	(664)	13%
5600826 O and M Credits - Damage Claims	(98)	0	98	-100%
5600857 Rebates	40	2	(38)	-95%
5600861 Shared Asset Costs	52,688	58,688	6,000	11%
5600866 Shared Assets - Owning Co Credit	(51,600)	(64,494)	(12,894)	25%
5600867 Fuel Handling Expense Reclass	(18,449)	0	18,449	-100%
5600868 Fuel Procurement Expense Reclass	(845)	0	845	-100%
5600869 Nuclear Fuel Procurement Exp Reclass	(805)	0	805	-100%
5600871 Other	(2,115)	(27,347)	(25,231)	1193%
5600896 Online Information Services	2,821	6,110	3,289	117%
5600946 Cust Billing Srvcs to Other	0	172	172	59053%
5600951 Purchasing Overhead Expense	0	8	8	#DIV/0!
5600956 Warehousing Overhead Expense	0	1	1	#DIV/0!
5600961 Contribution in Aid of Constr (CIAC)	(1)	0	1	-100%
5600963 PowerPlan Overheads	0	0	(0)	-100%
5610000 External Settlement Labor	26,340	0	(26,340)	-100%
5610001 External Settlement Labor Ben-Injuries	368	0	(368)	-100%
5610002 External Settlement Labor Ben-Pension	3,664	0	(3,664)	-100%
5610003 External Settlement Contract Labor	1,317	0	(1,317)	-100%
5610004 External Settlement Consulting	23	0	(23)	-100%
5610005 External Settlement Contract Outside Ven	26,595	0	(26,595)	-100%
5610006 External Settlement Materials	6,693	0	(6,693)	-100%
5610007 External Settlement Employee Expense	424	0	(424)	-100%
5610008 External Settlement Transportation	801	0	(801)	-100%
5610009 External Settlement Miscellaneous	960	0	(960)	-100%
5610011 External Settlement Overhead	530	0	(530)	-100%
5610017 External Settlement Incentive	30	0	(30)	-100%
5660011 Gain on Disp of PPE Sys Op Unit	(164)	0	164	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance	
5660012	Loss on Disp of PPE Sys Op Unit	83	0	(83)	-100%
5660024	Loss on Investment	(462)	(351)	111	-24%
8000000	Prod Labor Bargaining Benefit Group 1	(1,966)	0	1,966	-100%
8000004	Prod Labor Bargaining Benefit Group 5	(0)	0	0	-100%
8000005	Prod Labor Bargaining Benefit Group 6	(49)	0	49	-100%
8000010	Prod Labor Bargaining Nuclear Ben Grp 1	59	0	(59)	-100%
8000020	Prod Labor Non-Bargaining Benefit Grp 1	(2,479)	0	2,479	-100%
8000021	Prod Labor Non-Bargaining Benefit Grp 2	(83)	0	83	-100%
8000023	Prod Labor Non-Bargaining Benefit Grp 4	(18)	0	18	-100%
8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%
8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	(139)	0	139	-100%
8000033	Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	0	0	-100%
8000036	Productive Labor Bargaining No Load	(1)	0	1	-100%
8000037	Productive Labor Non-Barg No Load	(1)	0	1	-100%
8000100	Premium	17	0	(17)	-100%
8000105	Overtime	15	0	(15)	-100%
8000110	Other Compensation	(1)	0	1	-100%
8000115	Other Compensation Craft Welfare Fund	(10)	0	10	-100%
8010000	Budget Prod Labor Barg Benefit Group 1	0	391	391	#DIV/0!
8010020	Budget Prod Labor Non-Barg Benefit Grp 1	0	226	226	#DIV/0!
8010105	Budget Overtime	0	(0)	(0)	#DIV/0!
8010110	Budget Other Compensation	0	(99)	(99)	#DIV/0!
8010115	Budget Other Compensation CWF	0	(0)	(0)	#DIV/0!
8100000	Non-Prod Labor Bargaining Benefit Grp 1	22,131	0	(22,131)	-100%
8100010	Non-Prod Labor Barg Nuclear Ben Grp 1	3,439	0	(3,439)	-100%
8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	25,751	0	(25,751)	-100%
8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	191	0	(191)	-100%
8100030	Non-Prod Labor Non-Barg Nuc Ben Grp 1	9,530	0	(9,530)	-100%
8100033	Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	0	(7)	-100%
8100105	Pension & Insurance	85,987	0	(85,987)	-100%
8100110	401K Match	(0)	11,632	11,632	-3365765%
8100115	Qualified Pension	(2)	26,111	26,113	-1161703%
8100120	Nonqualified Pension	0	361	361	426716%
8100125	FAS 88 Settlement Expense	10	0	(10)	-100%
8100130	Exec Nonqualified Deferred Comp Match	0	62	62	1559878%
8100135	NMC Employer Retirement Contribution	0	963	963	#DIV/0!
8100140	Other Pension - Consult	0	613	613	6290748%
8100150	Active Healthcare	(2)	43,740	43,742	-2030762%
8100155	Miscellaneous Benefit Programs and Costs	(0)	2,105	2,105	-4607444%
8100160	Life LTD and Business Travel Insurance	(0)	2,538	2,539	-1226160%
8100165	Retiree Medical	(0)	118	119	-58176%
8100170	FAS 112 LTD	(0)	78	78	-103040%
8100190	Workers' Compensation - FAS 112 Costs	(0)	90	90	-124734%
8100195	Workers' Compensation - Ins and Other	2,589	2,128	(461)	-18%
8100200	Annual Incentive	16,086	14,556	(1,531)	-10%
8100205	AG Overhead	0	0	(0)	-100%
8100260	Purchasing - Overhead	3,474	0	(3,474)	-100%
8100315	Warehouse - Overhead	2,040	0	(2,040)	-100%
8100425	Engineering and Super - Overhead	12	0	(12)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
8100426 Eng and Super Non-Service- Overhead	(0)	0	0	-100%
8100502 NonProd NonBarg Labor G1_OH Alloc	(2)	0	2	-100%
8100507 401K Match_OH Alloc	(0)	120	120	-1924236%
8100508 Qualified Pension_Overhead Allocation	(1)	(444)	(443)	44646%
8100509 Nonqualified Pension_Overhead Allocation	0	(30)	(30)	-926322%
8100510 FAS 88 Settlement Expense_OH Allocation	2	0	(2)	-100%
8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(14)	(14)	-388837%
8100512 Other Pension - Consult_OH Allocation	0	(144)	(144)	-117736%
8100513 Active Healthcare_Overhead Allocation	1	(1,003)	(1,004)	-118038%
8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(141)	(141)	758189%
8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(106)	(106)	213893%
8100516 Retiree Medical_Overhead Allocation	(0)	(10)	(10)	43585%
8100517 FAS 112 LTD_Overhead Allocation	0	(4)	(4)	-5921%
8100526 Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6458%
8100527 Workers' Comp-Ins and Other_OH Alloc	1	(74)	(75)	-5815%
8100528 Annual Incentive_Overhead Allocation	1	467	466	37734%
8100529 NMC Employer Retirement Contr_OH Alloc	0	(0)	(0)	#DIV/0!
8100530 Purchasing_OH Allocation	685	0	(685)	-100%
8100531 Warehouse_OH Allocation	(46)	0	46	-100%
8100550 Fleet-Base Rates	19,599	0	(19,599)	-100%
8100551 Fleet-Idle Time	(5,645)	0	5,645	-100%
8100552 Fleet-Utilization	(33)	0	33	-100%
8110000 Budget Non-Prod Labor Barg Benefit Grp 1	0	92	92	#DIV/0!
8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	43	43	#DIV/0!
8110040 Budget Attrition	0	(25)	(25)	#DIV/0!
8200451 Sherco - AG Overhead	(3,176)	0	3,176	-100%
8200500 Facilities - Labor	(173)	0	173	-100%
8200501 Fac - Incentive	(5)	0	5	-100%
8200505 Facilities - Labor Benefits Inj and Dam	(2)	0	2	-100%
8200506 Facilities - Labor Benefits Pens and Ben	(33)	0	33	-100%
8200510 Facilities - Contract Labor	(2)	0	2	-100%
8200515 Facilities - Consulting	(7)	0	7	-100%
8200520 Facilities - Contract Outside Vendors	(44)	0	44	-100%
8200525 Facilities - Materials	(30)	0	30	-100%
8200530 Facilities - Employee Expense	(2)	0	2	-100%
8200535 Facilities - Transportation	(4)	0	4	-100%
8200540 Facilities - Miscellaneous	(1,543)	0	1,543	-100%
8200550 Facilities - Overhead	(1)	0	1	-100%
8200751 Service Co-AG Overhead-Direct	(0)	0	0	-100%
8300000 Labor-Settle_Indirect	(390)	0	390	-100%
8300005 Labor Benefits Inj and Dam-Settle_Indir	(6)	0	6	-100%
8300006 Labor Benefits Pens and Ben-Settle_Indir	(87)	0	87	-100%
8300010 Contract Labor-Settle_Indirect	(34)	0	34	-100%
8300020 Contract Outside Vendors-Settle_Indir	(305)	0	305	-100%
8300025 Materials-Settle_Indirect	(3,230)	0	3,230	-100%
8300030 Employee Expense-Settle_Indirect	(12)	0	12	-100%
8300040 Miscellaneous-Settle_Indirect	(0)	0	0	-100%
8300050 Overhead-Settle_Indirect	(177)	0	177	-100%
8300100 Labor-Settle_Direct	(39,849)	0	39,849	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
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Total Company - All Utilities
(\$000's)

Account	2020 Actual	2022 Budget	Variance	% Variance
8300101 Incentive-Settle_Direct	(1,229)	0	1,229	-100%
8300105 Labor Benefits Inj and Dam-Settle_Direct	(410)	0	410	-100%
8300106 Labor Benefits Pens and Ben-Settle_Dir	(8,458)	0	8,458	-100%
8300110 Contract Labor-Settle_Direct	(7,070)	0	7,070	-100%
8300115 Consulting-Settle_Direct	(1,584)	0	1,584	-100%
8300120 Contract Outside Vendors-Settle_Dir	(2,775)	0	2,775	-100%
8300125 Materials-Settle_Direct	(1,415)	0	1,415	-100%
8300130 Employee Expense-Settle_Direct	(2,198)	0	2,198	-100%
8300135 Transportation-Settle_Direct	(31)	0	31	-100%
8300140 Miscellaneous-Settle_Direct	(856)	0	856	-100%
8300150 Overhead-Settle_Direct	(246)	0	246	-100%
RLJE RLJE	52	0	(52)	-100%
Grand Total	1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities
(\$000's)

Account	2022 Budget	2023 Budget	Variance	% Variance	
5540001	Productive Labor	422,806	444,505	21,699	5%
5540009	Labor Budget Adjustment	(5,226)	(3,352)	1,874	-36%
5540185	Other Compensation Accruals	1,117	1,068	(49)	-4%
5540210	Incentive Non Loading	16,545	17,041	496	3%
5540220	Labor Overtime	56	56	0	0%
5540240	Performance Share Plan & Deferred Comp I	6,149	6,342	193	3%
5540250	Restricted Stock Units	11,434	12,311	878	8%
5540255	Other Benefits Compensation	3,281	3,469	188	6%
5540260	Other Compensation	526	564	38	7%
5600001	Contract Labor	43,264	44,083	819	2%
5600006	Consulting Professional Services Other	69,771	88,210	18,439	26%
5600016	Consulting Professional Eng and Design	1	1	0	0%
5600021	Consulting Professional Services Legal	4,274	4,273	(1)	0%
5600026	Consulting Professional Svcs Accounting	2,454	2,479	25	1%
5600031	Consulting Legal Regulatory	130	130	0	0%
5600041	Outside Vendor Contract	113,175	116,734	3,559	3%
5600051	Outside Services	20,477	17,362	(3,114)	-15%
5600066	Materials	35,731	39,246	3,515	10%
5600068	Material Consumption	10,906	10,772	(135)	-1%
5600069	Service Consumption	17,447	16,804	(643)	-4%
5600070	Material - Direct Purchase	(51)	830	882	-1713%
5600071	MS Inventory Adjust - Obsolete Materials	20	20	0	0%
5600075	Transportation Fuel	559	570	11	2%
5600076	Chemicals - Other	1,565	1,740	175	11%
5600078	Chemicals - Lime	1,213	1,198	(16)	-1%
5600080	Chemicals - Mercury Sorbent	611	573	(37)	-6%
5600082	Chemicals - Ammonia	589	570	(19)	-3%
5600083	Chemicals - Sulfuric Acid	276	285	9	3%
5600091	Print and Copy Cost - Other	319	325	6	2%
5600096	Print and Copy Cost - SEC Filings	35	35	0	0%
5600101	Legal - Other	14	14	0	0%
5600106	Equipment Maintenance	135	135	0	0%
5600111	Equipment Maintenance - Customer Care	131	138	7	6%
5600116	IT Hardware Maintenance	4,567	4,603	36	1%
5600121	IT Hardware Purchases	422	419	(3)	-1%
5600126	Software License Purchase - Perpetual	598	623	25	4%
5600131	Software License Purchase - Term	12,377	12,671	294	2%
5600136	Software Maintenance	33,371	36,165	2,793	8%
5600141	Network Services	907	907	(0)	0%
5600146	Network Voice	3	3	0	0%
5600151	Network Data	19,537	20,374	838	4%
5600156	Network Telecommunication	12	12	0	0%
5600161	Network Radio	673	673	(0)	0%
5600166	Mainframe Services	926	954	28	3%
5600171	Distributed Systems Services	662	682	20	3%
5600176	Application Development and Maintenance	11,591	11,677	86	1%
5600186	Software - ASP	2,982	3,057	74	2%
5600187	Other IT	3,495	5,383	1,888	54%
5600191	Employee Expenses Airfare	1,353	1,349	(4)	0%
5600196	Employee Expenses Car Rental	222	221	(1)	0%
5600201	Employee Expenses Taxi and Bus	125	122	(3)	-2%
5600206	Employee Expenses Mileage	1,739	1,743	4	0%
5600211	Employee Expenses Conf Seminar Trng	1,195	1,192	(3)	0%
5600216	Employee Expenses Hotel	1,954	1,926	(28)	-1%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities
(\$000's)

Account	2022 Budget	2023 Budget	Variance	% Variance
5600221 Employee Expenses Meals	1,587	1,573	(14)	-1%
5600226 Employee Expenses Meals Non-Employee	306	308	1	0%
5600231 Employee Expenses Parking	265	234	(31)	-12%
5600236 Employee Expenses Per Diem	1,625	2,301	676	42%
5600241 Employee Expenses Safety Equipment	1,097	1,100	2	0%
5600246 Employee Expenses Other	1,790	1,949	159	9%
5600251 Employee Expense Personal Communication	1,523	1,358	(165)	-11%
5600254 Nuclear Fuel Procurement NonLabor	323	306	(17)	-5%
5600256 Office Supplies	917	920	3	0%
5600261 Workforce Administration Expense	400	405	5	1%
5600271 Safety Recognition	58	58	0	0%
5600276 Life Events	40	40	(0)	0%
5600281 Employee Performance Recognition	1,279	1,337	59	5%
5600291 Transportation Fleet Cost	14,945	14,954	8	0%
5600296 Janitorial - Routine	2,067	2,106	39	2%
5600301 Janitorial - Special	0	0	0	1%
5600306 Fire Life Safety Maintenance	192	195	3	2%
5600311 General Interior Exterior Maintenance	3,423	3,743	321	9%
5600316 Use Costs	7,357	7,377	19	0%
5600321 Lawn Care Maintenance Costs	204	204	0	0%
5600326 Sewer Maintenance Costs	57	57	0	1%
5600331 Snow Removal Costs	1,970	1,975	4	0%
5600336 Trash Removal Costs	558	580	22	4%
5600341 Water Use Costs	879	883	4	0%
5600351 Moves Adds Changes	473	353	(120)	-25%
5600356 Energy	18,032	16,067	(1,964)	-11%
5600366 Non - Energy	540	566	26	5%
5600381 Rent - Space	109	109	0	0%
5600382 Rent - Equipment	359	569	210	58%
5600384 Rent - Nuclear Generation	75	75	0	0%
5600386 Rent - Other Generation	14,559	15,911	1,353	9%
5600390 Rent - Distribution Electric	493	493	0	0%
5600396 Rent - Equipment Customer Care	2	2	0	0%
5600431 Lease Costs	9,301	9,406	106	1%
5600436 Postage	5,079	5,466	386	8%
5600451 Insurance - Property	8,819	9,688	869	10%
5600456 Insurance - General Liability	6,349	6,663	314	5%
5600461 Insurance - Excess Liability	8,851	10,007	1,156	13%
5600466 Insurance - Auto Liability	305	311	6	2%
5600471 Insurance - Directors and Officers	1,427	1,482	55	4%
5600476 Insurance - Fiduciary	329	335	6	2%
5600481 Insurance - Other	103	96	(6)	-6%
5600482 Insurance - Cyber	450	475	25	6%
5600486 Insurance - Nuclear Property	3,984	3,890	(94)	-2%
5600491 Insurance - Nuclear Interruption	1,152	1,174	22	2%
5600496 Insurance - Nuclear Liability	3,163	3,226	63	2%
5600501 Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	0	0%
5600506 Insurance - Surplus	(5,000)	(5,000)	0	0%
5600511 Advertising - Brand Image	1,111	1,122	11	1%
5600516 Advertising - General	281	282	1	0%
5600521 Advertising - Brand Sponsorship	2,782	2,810	28	1%
5600531 Advertising - Conservation Other	73	73	1	1%
5600546 Customer Program - Advertising	368	376	8	2%
5600561 Customer Program - Promotion	439	439	0	0%
5600566 Customer Program - Non-Recoverable	2	2	0	0%
5600571 Safety Advertising	1,166	1,177	12	1%
5600576 Safety Information	2	2	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities
(\$000's)

Account	2022 Budget	2023 Budget	Variance	% Variance
5600581 Mandated Regulatory Notices	7	10	3	40%
5600586 Mandated Inserts Communication	90	90	0	0%
5600591 Dues - Professional Association	1,076	1,046	(30)	-3%
5600596 Dues - Utility Association Other	253	253	0	0%
5600601 Dues - Utility Association	3,013	3,009	(4)	0%
5600606 Dues - Lobbying	482	482	0	0%
5600611 Dues - Nuclear Association	7,328	7,401	73	1%
5600616 Dues - Chamber of Commerce	303	303	0	0%
5600621 Dues - Social Service	17	17	0	0%
5600626 Contributions - Charitable	523	4,126	3,604	690%
5600631 Contributions - Community Sponsorships	1,713	1,714	1	0%
5600636 Contributions - Civic and Political	59	59	0	0%
5600641 Contributions - Economical Development	510	510	0	0%
5600646 Fees - Regulatory	29,151	29,417	265	1%
5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
5600656 Fees - Directors	1,416	1,494	78	5%
5600661 Fees - Remarketing and Rating	511	500	(12)	-2%
5600671 Fees - Regulatory Direct	2,411	2,456	44	2%
5600676 Fees - Regulatory Indirect	5,239	5,339	100	2%
5600681 Fees - Regulatory NARUC	4	4	0	0%
5600691 Shareholder Related Expenses	339	342	3	1%
5600696 Deductions - Corporate Tickets	375	375	0	0%
5600701 Deductions - Other	194	194	0	0%
5600706 Bank Charges	1,080	1,089	10	1%
5600712 Quarterly BMO Rebates	(522)	(522)	0	0%
5600716 Gas Cleanup Costs	1,000	1,000	0	0%
5600721 Environmental Permits and Fees	2,196	1,947	(249)	-11%
5600726 License Fees and Permits	1,981	1,985	4	0%
5600731 Penalties	1	1	0	1%
5600746 IA -Transmission - OM Expense	127,820	138,563	10,744	8%
5600771 Nuclear Outage Cost Amortization	40,657	45,199	4,542	11%
5600776 O and M Credits - Meter Transfer Install	(16,376)	(16,376)	0	0%
5600781 O and M Credits - Other	(4,322)	(4,446)	(124)	3%
5600791 O and M Credits - AG to Capital	(860)	(860)	0	0%
5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
5600857 Rebates	2	2	0	0%
5600861 Shared Asset Costs	58,688	67,720	9,031	15%
5600866 Shared Assets - Owning Co Credit	(64,494)	(71,393)	(6,898)	11%
5600871 Other	(27,347)	(54,404)	(27,057)	99%
5600896 Online Information Services	6,110	6,233	123	2%
5600946 Cust Billing Srvcs to Other	172	172	0	0%
5600951 Purchasing Overhead Expense	8	8	0	1%
5600956 Warehousing Overhead Expense	1	1	0	1%
5660024 Loss on Investment	(351)	(323)	28	-8%
8010000 Budget Prod Labor Barg Benefit Group 1	391	415	23	6%
8010020 Budget Prod Labor Non-Barg Benefit Grp 1	226	234	8	3%
8010105 Budget Overtime	(0)	0	0	-100%
8010110 Budget Other Compensation	(99)	(95)	4	-4%
8010115 Budget Other Compensation CWF	(0)	0	0	-100%
8100110 401K Match	11,632	11,941	309	3%
8100115 Qualified Pension	26,111	25,537	(573)	-2%
8100120 Nonqualified Pension	361	373	12	3%
8100130 Exec Nonqualified Deferred Comp Match	62	66	4	6%
8100135 NMC Employer Retirement Contribution	963	989	25	3%
8100140 Other Pension - Consult	613	628	15	2%
8100150 Active Healthcare	43,740	45,026	1,286	3%
8100155 Miscellaneous Benefit Programs and Costs	2,105	2,110	6	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities
(\$000's)

Account	2022 Budget	2023 Budget	Variance	% Variance
8100160 Life LTD and Business Travel Insurance	2,538	2,604	65	3%
8100165 Retiree Medical	118	114	(4)	-4%
8100170 FAS 112 LTD	78	73	(5)	-6%
8100190 Workers' Compensation - FAS 112 Costs	90	83	(7)	-8%
8100195 Workers' Compensation - Ins and Other	2,128	2,125	(3)	0%
8100200 Annual Incentive	14,556	15,030	475	3%
8100507 401K Match_OH Alloc	120	110	(10)	-9%
8100508 Qualified Pension_Overhead Allocation	(444)	(808)	(364)	82%
8100509 Nonqualified Pension_Overhead Allocation	(30)	(29)	1	-4%
8100511 Exec Nonqual Def Comp Match_OH Alloc	(14)	(13)	1	-10%
8100512 Other Pension - Consult_OH Allocation	(144)	(158)	(14)	10%
8100513 Active Healthcare_Overhead Allocation	(1,003)	(1,104)	(101)	10%
8100514 Misc Benefit Programs and Costs_OH Alloc	(141)	(191)	(50)	35%
8100515 Life LTD and Bus Travel Ins_OH Alloc	(106)	(115)	(9)	9%
8100516 Retiree Medical_Overhead Allocation	(10)	(13)	(3)	27%
8100517 FAS 112 LTD_Overhead Allocation	(4)	(4)	(0)	6%
8100526 Workers' Comp-FAS 112_OH Allocation	(2)	(3)	(1)	34%
8100527 Workers' Comp-Ins and Other_OH Alloc	(74)	(85)	(12)	16%
8100528 Annual Incentive_Overhead Allocation	467	467	0	0%
8100529 NMC Employer Retirement Contr_OH Alloc	(0)	0	1	-209%
8110000 Budget Non-Prod Labor Barg Benefit Grp 1	92	98	6	6%
8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	43	44	2	4%
8110040 Budget Attrition	(25)	(26)	(1)	5%
Grand Total	1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities
(\$000's)

Account	2023 Budget	2024 Budget	Variance	% Variance	
5540001	Productive Labor	444,505	451,405	6,901	2%
5540009	Labor Budget Adjustment	(3,352)	(9,521)	(6,169)	184%
5540185	Other Compensation Accruals	1,068	1,065	(3)	0%
5540210	Incentive Non Loading	17,041	17,552	511	3%
5540220	Labor Overtime	56	56	0	0%
5540240	Performance Share Plan & Deferred Comp I	6,342	6,694	352	6%
5540250	Restricted Stock Units	12,311	12,930	618	5%
5540255	Other Benefits Compensation	3,469	3,668	199	6%
5540260	Other Compensation	564	606	42	7%
5600001	Contract Labor	44,083	39,433	(4,650)	-11%
5600006	Consulting Professional Services Other	88,210	70,318	(17,891)	-20%
5600016	Consulting Professional Eng and Design	1	1	0	0%
5600021	Consulting Professional Services Legal	4,273	4,272	(1)	0%
5600026	Consulting Professional Svcs Accounting	2,479	2,503	25	1%
5600031	Consulting Legal Regulatory	130	130	0	0%
5600041	Outside Vendor Contract	116,734	119,930	3,196	3%
5600051	Outside Services	17,362	14,214	(3,148)	-18%
5600066	Materials	39,246	38,952	(294)	-1%
5600068	Material Consumption	10,772	10,136	(636)	-6%
5600069	Service Consumption	16,804	17,956	1,152	7%
5600070	Material - Direct Purchase	830	725	(106)	-13%
5600071	MS Inventory Adjust - Obsolete Materials	20	20	0	0%
5600075	Transportation Fuel	570	587	17	3%
5600076	Chemicals - Other	1,740	1,513	(227)	-13%
5600078	Chemicals - Lime	1,198	1,446	248	21%
5600080	Chemicals - Mercury Sorbent	573	488	(85)	-15%
5600082	Chemicals - Ammonia	570	652	81	14%
5600083	Chemicals - Sulfuric Acid	285	279	(6)	-2%
5600091	Print and Copy Cost - Other	325	326	1	0%
5600096	Print and Copy Cost - SEC Filings	35	35	0	0%
5600101	Legal - Other	14	14	(0)	0%
5600106	Equipment Maintenance	135	136	0	0%
5600111	Equipment Maintenance - Customer Care	138	146	8	6%
5600116	IT Hardware Maintenance	4,603	4,624	21	0%
5600121	IT Hardware Purchases	419	289	(129)	-31%
5600126	Software License Purchase - Perpetual	623	604	(19)	-3%
5600131	Software License Purchase - Term	12,671	13,044	373	3%
5600136	Software Maintenance	36,165	37,687	1,523	4%
5600141	Network Services	907	907	0	0%
5600146	Network Voice	3	3	0	0%
5600151	Network Data	20,374	20,693	318	2%
5600156	Network Telecommunication	12	12	0	0%
5600161	Network Radio	673	667	(6)	-1%
5600166	Mainframe Services	954	983	29	3%
5600171	Distributed Systems Services	682	703	20	3%
5600176	Application Development and Maintenance	11,677	11,748	71	1%
5600186	Software - ASP	3,057	3,151	94	3%
5600187	Other IT	5,383	9,677	4,294	80%
5600191	Employee Expenses Airfare	1,349	1,366	17	1%
5600196	Employee Expenses Car Rental	221	222	1	1%
5600201	Employee Expenses Taxi and Bus	122	123	1	1%
5600206	Employee Expenses Mileage	1,743	1,749	6	0%
5600211	Employee Expenses Conf Seminar Trng	1,192	1,217	25	2%
5600216	Employee Expenses Hotel	1,926	1,949	23	1%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities
(\$000's)

Account	2023 Budget	2024 Budget	Variance	% Variance
5600221 Employee Expenses Meals	1,573	1,575	2	0%
5600226 Employee Expenses Meals Non-Employee	308	309	1	0%
5600231 Employee Expenses Parking	234	253	19	8%
5600236 Employee Expenses Per Diem	2,301	1,552	(749)	-33%
5600241 Employee Expenses Safety Equipment	1,100	1,102	2	0%
5600246 Employee Expenses Other	1,949	1,752	(198)	-10%
5600251 Employee Expense Personal Communication	1,358	1,566	207	15%
5600254 Nuclear Fuel Procurement NonLabor	306	308	2	1%
5600256 Office Supplies	920	1,005	85	9%
5600261 Workforce Administration Expense	405	410	5	1%
5600271 Safety Recognition	58	95	37	64%
5600276 Life Events	40	40	0	0%
5600281 Employee Performance Recognition	1,337	1,402	64	5%
5600291 Transportation Fleet Cost	14,954	14,851	(103)	-1%
5600296 Janitorial - Routine	2,106	2,111	5	0%
5600301 Janitorial - Special	0	0	0	1%
5600306 Fire Life Safety Maintenance	195	196	0	0%
5600311 General Interior Exterior Maintenance	3,743	3,747	4	0%
5600316 Use Costs	7,377	7,427	51	1%
5600321 Lawn Care Maintenance Costs	204	205	1	1%
5600326 Sewer Maintenance Costs	57	57	0	1%
5600331 Snow Removal Costs	1,975	1,982	7	0%
5600336 Trash Removal Costs	580	569	(11)	-2%
5600341 Water Use Costs	883	872	(11)	-1%
5600351 Moves Adds Changes	353	262	(90)	-26%
5600356 Energy	16,067	16,949	882	5%
5600366 Non - Energy	566	594	28	5%
5600381 Rent - Space	109	109	0	0%
5600382 Rent - Equipment	569	359	(210)	-37%
5600384 Rent - Nuclear Generation	75	75	0	0%
5600386 Rent - Other Generation	15,911	17,582	1,671	11%
5600390 Rent - Distribution Electric	493	493	0	0%
5600396 Rent - Equipment Customer Care	2	2	0	0%
5600431 Lease Costs	9,406	9,503	96	1%
5600436 Postage	5,466	5,881	416	8%
5600451 Insurance - Property	9,688	10,431	743	8%
5600456 Insurance - General Liability	6,663	7,003	340	5%
5600461 Insurance - Excess Liability	10,007	10,850	843	8%
5600466 Insurance - Auto Liability	311	317	7	2%
5600471 Insurance - Directors and Officers	1,482	1,514	32	2%
5600476 Insurance - Fiduciary	335	342	7	2%
5600481 Insurance - Other	96	97	1	1%
5600482 Insurance - Cyber	475	501	26	5%
5600486 Insurance - Nuclear Property	3,890	3,988	98	3%
5600491 Insurance - Nuclear Interruption	1,174	1,199	25	2%
5600496 Insurance - Nuclear Liability	3,226	3,290	65	2%
5600501 Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	0	0%
5600506 Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
5600511 Advertising - Brand Image	1,122	1,133	11	1%
5600516 Advertising - General	282	283	1	0%
5600521 Advertising - Brand Sponsorship	2,810	2,838	28	1%
5600531 Advertising - Conservation Other	73	74	1	1%
5600546 Customer Program - Advertising	376	385	8	2%
5600561 Customer Program - Promotion	439	439	0	0%
5600566 Customer Program - Non-Recoverable	2	2	0	0%
5600571 Safety Advertising	1,177	1,189	12	1%
5600576 Safety Information	2	2	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities
(\$000's)

Account	2023 Budget	2024 Budget	Variance	% Variance
5600581 Mandated Regulatory Notices	10	10	0	0%
5600586 Mandated Inserts Communication	90	90	0	0%
5600591 Dues - Professional Association	1,046	1,047	1	0%
5600596 Dues - Utility Association Other	253	253	0	0%
5600601 Dues - Utility Association	3,009	3,010	1	0%
5600606 Dues - Lobbying	482	482	0	0%
5600611 Dues - Nuclear Association	7,401	7,475	74	1%
5600616 Dues - Chamber of Commerce	303	303	0	0%
5600621 Dues - Social Service	17	17	0	0%
5600626 Contributions - Charitable	4,126	4,130	4	0%
5600631 Contributions - Community Sponsorships	1,714	1,715	1	0%
5600636 Contributions - Civic and Political	59	59	0	0%
5600641 Contributions - Economical Development	510	510	0	0%
5600646 Fees - Regulatory	29,417	29,685	268	1%
5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
5600656 Fees - Directors	1,494	1,572	78	5%
5600661 Fees - Remarketing and Rating	500	534	34	7%
5600671 Fees - Regulatory Direct	2,456	2,500	44	2%
5600676 Fees - Regulatory Indirect	5,339	5,441	102	2%
5600681 Fees - Regulatory NARUC	4	4	0	0%
5600691 Shareholder Related Expenses	342	346	3	1%
5600696 Deductions - Corporate Tickets	375	375	0	0%
5600701 Deductions - Other	194	194	0	0%
5600706 Bank Charges	1,089	1,119	30	3%
5600712 Quarterly BMO Rebates	(522)	(522)	0	0%
5600716 Gas Cleanup Costs	1,000	1,000	0	0%
5600721 Environmental Permits and Fees	1,947	1,810	(136)	-7%
5600726 License Fees and Permits	1,985	1,986	1	0%
5600731 Penalties	1	1	0	1%
5600746 IA -Transmission - OM Expense	138,563	143,662	5,099	4%
5600771 Nuclear Outage Cost Amortization	45,199	46,847	1,648	4%
5600776 O and M Credits - Meter Transfer Install	(16,376)	(16,376)	0	0%
5600781 O and M Credits - Other	(4,446)	(3,920)	526	-12%
5600791 O and M Credits - AG to Capital	(860)	(860)	0	0%
5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
5600857 Rebates	2	2	0	0%
5600861 Shared Asset Costs	67,720	79,752	12,032	18%
5600866 Shared Assets - Owning Co Credit	(71,393)	(81,186)	(9,793)	14%
5600871 Other	(54,404)	(28,784)	25,620	-47%
5600896 Online Information Services	6,233	6,490	257	4%
5600946 Cust Billing Srvcs to Other	172	172	0	0%
5600951 Purchasing Overhead Expense	8	8	0	1%
5600956 Warehousing Overhead Expense	1	1	0	1%
5660024 Loss on Investment	(323)	(294)	29	-9%
8010000 Budget Prod Labor Barg Benefit Group 1	415	437	23	6%
8010020 Budget Prod Labor Non-Barg Benefit Grp 1	234	243	9	4%
8010105 Budget Overtime	0	0	0	#DIV/0!
8010110 Budget Other Compensation	(95)	(95)	1	-1%
8010115 Budget Other Compensation CWF	0	(1)	(1)	#DIV/0!
8100110 401K Match	11,941	12,275	334	3%
8100115 Qualified Pension	25,537	25,721	184	1%
8100120 Nonqualified Pension	373	386	13	4%
8100130 Exec Nonqualified Deferred Comp Match	66	69	3	4%
8100135 NMC Employer Retirement Contribution	989	1,020	31	3%
8100140 Other Pension - Consult	628	644	16	3%
8100150 Active Healthcare	45,026	47,012	1,986	4%
8100155 Miscellaneous Benefit Programs and Costs	2,110	2,147	37	2%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities
(\$000's)

Account	2023 Budget	2024 Budget	Variance	% Variance
8100160 Life LTD and Business Travel Insurance	2,604	2,671	67	3%
8100165 Retiree Medical	114	110	(4)	-4%
8100170 FAS 112 LTD	73	69	(4)	-6%
8100190 Workers' Compensation - FAS 112 Costs	83	76	(7)	-9%
8100195 Workers' Compensation - Ins and Other	2,125	2,122	(3)	0%
8100200 Annual Incentive	15,030	15,512	481	3%
8100507 401K Match_OH Alloc	110	128	18	17%
8100508 Qualified Pension_Overhead Allocation	(808)	(1,112)	(304)	38%
8100509 Nonqualified Pension_Overhead Allocation	(29)	(28)	1	-2%
8100511 Exec Nonqual Def Comp Match_OH Alloc	(13)	(10)	2	-18%
8100512 Other Pension - Consult_OH Allocation	(158)	(171)	(13)	8%
8100513 Active Healthcare_Overhead Allocation	(1,104)	(677)	427	-39%
8100514 Misc Benefit Programs and Costs_OH Alloc	(191)	(215)	(24)	13%
8100515 Life LTD and Bus Travel Ins_OH Alloc	(115)	(115)	0	0%
8100516 Retiree Medical_Overhead Allocation	(13)	(14)	(1)	10%
8100517 FAS 112 LTD_Overhead Allocation	(4)	(4)	(0)	10%
8100526 Workers' Comp-FAS 112_OH Allocation	(3)	(2)	1	-34%
8100527 Workers' Comp-Ins and Other_OH Alloc	(85)	(88)	(3)	3%
8100528 Annual Incentive_Overhead Allocation	467	508	40	9%
8100529 NMC Employer Retirement Contr_OH Alloc	0	0	(0)	-97%
8110000 Budget Non-Prod Labor Barg Benefit Grp 1	98	104	6	6%
8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	44	46	2	4%
8110040 Budget Attrition	(26)	(27)	(1)	5%
Grand Total	1,339,640	1,371,639	31,998	2%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
Benefits & Loadings	5540001 Productive Labor	249	760	511	206%
	5540190 Pension Non Loading	-	-	-	#DIV/0!
	5540200 Medical Insurance Non Loading	197	-	(197)	-100%
	5540205 Workers Comp Non Loading	(1)	-	1	-100%
	5540210 Incentive Non Loading	17,981	16,545	(1,437)	-8%
	5540220 Labor Overtime	15	-	(15)	-100%
	5540240 Performance Share Plan & Deferred Comp I	22,255	6,149	(16,106)	-72%
	5540250 Restricted Stock Units	12,928	11,434	(1,494)	-12%
	5540255 Other Benefits Compensation	259	3,281	3,021	1166%
	5600001 Contract Labor	3	-	(3)	-100%
	5600041 Outside Vendor Contract	0	-	(0)	-100%
	5600066 Materials	1	-	(1)	-100%
	5600091 Print and Copy Cost - Other	8	-	(8)	-100%
	5600216 Employee Expenses Hotel	0	-	(0)	-100%
	5600221 Employee Expenses Meals	0	-	(0)	-100%
	5600231 Employee Expenses Parking	0	-	(0)	-100%
	5600246 Employee Expenses Other	0	-	(0)	-100%
	5600251 Employee Expense Personal Communication	0	-	(0)	-100%
	5600256 Office Supplies	1	-	(1)	-100%
	5600281 Employee Performance Recognition	1,333	1,279	(54)	-4%
	5600286 Non - Recoverable Recognition	78	-	(78)	-100%
	5600436 Postage	15	-	(15)	-100%
	5600781 O and M Credits - Other	(288)	(761)	(474)	165%
	5610001 External Settlement Labor Ben-Injuries	368	-	(368)	-100%
	5610002 External Settlement Labor Ben-Pension	3,664	-	(3,664)	-100%
	5610017 External Settlement Incentive	30	-	(30)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	2	-	(2)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	36	-	(36)	-100%
	8100105 Pension & Insurance	85,987	-	(85,987)	-100%
	8100110 401K Match	(0)	11,632	11,632	-3365765%
	8100115 Qualified Pension	(2)	26,111	26,113	-1161703%
	8100120 Nonqualified Pension	0	361	361	426716%
	8100125 FAS 88 Settlement Expense	10	-	(10)	-100%
	8100130 Exec Nonqualified Deferred Comp Match	0	62	62	1559878%
	8100135 NMC Employer Retirement Contribution	-	963	963	#DIV/0!
	8100140 Other Pension - Consult	0	613	613	6290748%
	8100150 Active Healthcare	(2)	43,740	43,742	-2030762%
	8100155 Miscellaneous Benefit Programs and Costs	(0)	2,105	2,105	-4607444%
	8100160 Life LTD and Business Travel Insurance	(0)	2,538	2,539	-1226160%
	8100165 Retiree Medical	(0)	118	119	-58176%
	8100170 FAS 112 LTD	(0)	78	78	-103040%
	8100190 Workers' Compensation - FAS 112 Costs	(0)	90	90	-124734%
	8100195 Workers' Compensation - Ins and Other	2,589	2,128	(461)	-18%
	8100200 Annual Incentive	16,086	14,556	(1,531)	-10%
	8100260 Purchasing - Overhead	0	-	(0)	-100%
	8100507 401K Match_OH Alloc	(0)	120	120	-1924236%
	8100508 Qualified Pension_Overhead Allocation	(1)	(444)	(443)	44646%
	8100509 Nonqualified Pension_Overhead Allocation	0	(30)	(30)	-926322%
	8100510 FAS 88 Settlement Expense_OH Allocation	2	-	(2)	-100%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(14)	(14)	-388837%
	8100512 Other Pension - Consult_OH Allocation	0	(144)	(144)	-117736%
	8100513 Active Healthcare_Overhead Allocation	1	(1,003)	(1,004)	-118038%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(141)	(141)	758189%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(106)	(106)	213893%
8100516 Retiree Medical_Overhead Allocation	(0)	(10)	(10)	43585%	
8100517 FAS 112 LTD_Overhead Allocation	0	(4)	(4)	-5921%	
8100526 Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6458%	
8100527 Workers' Comp-Ins and Other_OH Alloc	1	(74)	(75)	-5815%	
8100528 Annual Incentive_Overhead Allocation	1	467	466	37734%	

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100529 NMC Employer Retirement Contr_OH Alloc	-	(0)	(0)	#DIV/0!
	8200501 Fac - Incentive	(5)	-	5	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(2)	-	2	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(33)	-	33	-100%
	8300005 Labor Benefits Inj and Dam-Settle_Indir	(6)	-	6	-100%
	8300006 Labor Benefits Pens and Ben-Settle_Indir	(87)	-	87	-100%
	8300101 Incentive-Settle_Direct	(1,229)	-	1,229	-100%
	8300105 Labor Benefits Inj and Dam-Settle_Direct	(410)	-	410	-100%
	8300106 Labor Benefits Pens and Ben-Settle_Dir	(8,458)	-	8,458	-100%
Benefits & Loadings Total		153,577	142,396	(11,181)	-7%
Chairman and CEO	5540001 Productive Labor	564	1,064	500	89%
	5540185 Other Compensation Accruals	616	-	(616)	-100%
	5600001 Contract Labor	11	-	(11)	-100%
	5600006 Consulting Professional Services Other	118	247	129	109%
	5600066 Materials	1	1	0	69%
	5600091 Print and Copy Cost - Other	0	0	0	191%
	5600191 Employee Expenses Airfare	-	0	0	#DIV/0!
	5600196 Employee Expenses Car Rental	0	0	0	178%
	5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
	5600206 Employee Expenses Mileage	0	0	0	13%
	5600211 Employee Expenses Conf Seminar Trng	-	1	1	#DIV/0!
	5600216 Employee Expenses Hotel	1	1	0	46%
	5600221 Employee Expenses Meals	1	1	(0)	-42%
	5600226 Employee Expenses Meals Non-Employee	0	1	1	190%
	5600231 Employee Expenses Parking	-	0	0	#DIV/0!
	5600246 Employee Expenses Other	0	82	82	228423%
	5600251 Employee Expense Personal Communication	1	2	1	89%
	5600256 Office Supplies	0	1	0	130%
	5600276 Life Events	1	1	(0)	-15%
	5600381 Rent - Space	-	23	23	#DIV/0!
	5600436 Postage	1	0	(0)	-65%
	5600601 Dues - Utility Association	1,200	1,662	462	39%
	5600606 Dues - Lobbying	168	155	(14)	-8%
	5600626 Contributions - Charitable	-	13	13	#DIV/0!
	5600631 Contributions - Community Sponsorships	102	325	223	219%
	5600636 Contributions - Civic and Political	28	-	(28)	-100%
	5600656 Fees - Directors	1,616	1,416	(200)	-12%
	5600691 Shareholder Related Expenses	7	-	(7)	-100%
	5600701 Deductions - Other	3	-	(3)	-100%
	5600896 Online Information Services	22	43	21	99%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	6	-	(6)	-100%
	8100260 Purchasing - Overhead	1	-	(1)	-100%
Chairman and CEO Total		4,468	5,041	573	13%
Corporate Other	5600001 Contract Labor	0	-	(0)	-100%
	5600006 Consulting Professional Services Other	(0)	-	0	-100%
	5600016 Consulting Professional Eng and Design	16	-	(16)	-100%
	5600041 Outside Vendor Contract	183	-	(183)	-100%
	5600066 Materials	56	-	(56)	-100%
	5600068 Material Consumption	6	-	(6)	-100%
	5600069 Service Consumption	34	-	(34)	-100%
	5600070 Material - Direct Purchase	2	-	(2)	-100%
	5600191 Employee Expenses Airfare	(69)	-	69	-100%
	5600206 Employee Expenses Mileage	1	-	(1)	-100%
	5600216 Employee Expenses Hotel	0	-	(0)	-100%
	5600221 Employee Expenses Meals	0	-	(0)	-100%
	5600231 Employee Expenses Parking	0	-	(0)	-100%
	5600251 Employee Expense Personal Communication	0	-	(0)	-100%
	5600256 Office Supplies	0	-	(0)	-100%
	5600291 Transportation Fleet Cost	22	-	(22)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
	5600316 Use Costs	12	-	(12)	-100%
	5600336 Trash Removal Costs	0	-	(0)	-100%
	5600356 Energy	(180)	-	180	-100%
	5600361 AR - Reserve Change	(780)	-	780	-100%
	5600366 Non - Energy	(25)	-	25	-100%
	5600436 Postage	0	-	(0)	-100%
	5600701 Deductions - Other	(508)	-	508	-100%
	5600712 Quarterly BMO Rebates	(215)	(522)	(307)	142%
	5600716 Gas Cleanup Costs	(12)	-	12	-100%
	5600726 License Fees and Permits	(2)	-	2	-100%
	5600731 Penalties	0	-	(0)	-100%
	5600746 IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
	5600751 IA - Transmission - Fixed Charges Expens	97,840	-	(97,840)	-100%
	5600781 O and M Credits - Other	(1,190)	(2,113)	(923)	78%
	5600791 O and M Credits - AG to Capital	(530)	(860)	(330)	62%
	5600796 O and M Credits - Company Elec and Gas	(5,235)	(5,898)	(664)	13%
	5600871 Other	15,177	-	(15,177)	-100%
	5610000 External Settlement Labor	7	-	(7)	-100%
	5660011 Gain on Disp of PPE Sys Op Unit	(164)	-	164	-100%
	5660012 Loss on Disp of PPE Sys Op Unit	83	-	(83)	-100%
	5660024 Loss on Investment	(462)	(351)	111	-24%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(5)	-	5	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
	8100260 Purchasing - Overhead	3	-	(3)	-100%
	8100315 Warehouse - Overhead	1	-	(1)	-100%
	8100530 Purchasing_OH Allocation	(0)	-	0	-100%
	8100531 Warehouse_OH Allocation	(0)	-	0	-100%
	8100550 Fleet-Base Rates	90	-	(90)	-100%
	8100551 Fleet-Idle Time	(21)	-	21	-100%
	8200751 Service Co-AG Overhead-Direct	(0)	-	0	-100%
	8300125 Materials-Settle_Direct	(0)	-	0	-100%
Corporate Other Total		115,445	118,075	2,630	2%
Customer and Innovation	5540001 Productive Labor	38,647	61,008	22,361	58%
	5540009 Labor Budget Adjustment	-	(394)	(394)	#DIV/0!
	5540180 Premium Time Labor	45	-	(45)	-100%
	5540185 Other Compensation Accruals	494	-	(494)	-100%
	5540220 Labor Overtime	718	-	(718)	-100%
	5540230 Incentive	3	-	(3)	-100%
	5540260 Other Compensation	162	501	338	208%
	5600001 Contract Labor	5,640	6,973	1,333	24%
	5600006 Consulting Professional Services Other	8,206	16,153	7,947	97%
	5600016 Consulting Professional Eng and Design	871	-	(871)	-100%
	5600021 Consulting Professional Services Legal	58	-	(58)	-100%
	5600041 Outside Vendor Contract	5,001	5,512	511	10%
	5600051 Outside Services	26,651	20,457	(6,194)	-23%
	5600066 Materials	1,321	371	(950)	-72%
	5600068 Material Consumption	330	-	(330)	-100%
	5600069 Service Consumption	168	-	(168)	-100%
	5600070 Material - Direct Purchase	184	-	(184)	-100%
	5600075 Transportation Fuel	1	8	7	1359%
	5600091 Print and Copy Cost - Other	245	150	(95)	-39%
	5600106 Equipment Maintenance	8	-	(8)	-100%
	5600111 Equipment Maintenance - Customer Care	122	131	9	7%
	5600116 IT Hardware Maintenance	3,385	4,398	1,013	30%
	5600121 IT Hardware Purchases	595	266	(329)	-55%
	5600126 Software License Purchase - Perpetual	227	588	360	158%
	5600131 Software License Purchase - Term	5,449	11,950	6,501	119%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600136 Software Maintenance	25,053	31,169	6,116	24%
	5600141 Network Services	34	905	871	2573%
	5600146 Network Voice	2	3	1	31%
	5600151 Network Data	16,857	19,512	2,654	16%
	5600156 Network Telecommunication	3	12	9	279%
	5600161 Network Radio	1,522	673	(849)	-56%
	5600166 Mainframe Services	627	926	299	48%
	5600171 Distributed Systems Services	534	662	129	24%
	5600176 Application Development and Maintenance	10,958	11,591	633	6%
	5600186 Software - ASP	2,120	2,982	863	41%
	5600187 Other IT	5,992	3,495	(2,496)	-42%
	5600191 Employee Expenses Airfare	107	354	247	231%
	5600196 Employee Expenses Car Rental	46	56	10	23%
	5600201 Employee Expenses Taxi and Bus	14	45	31	218%
	5600206 Employee Expenses Mileage	117	220	103	88%
	5600211 Employee Expenses Conf Seminar Trng	93	405	312	335%
	5600216 Employee Expenses Hotel	165	534	369	223%
	5600221 Employee Expenses Meals	96	238	142	147%
	5600226 Employee Expenses Meals Non-Employee	13	44	31	238%
	5600231 Employee Expenses Parking	19	103	84	445%
	5600241 Employee Expenses Safety Equipment	145	33	(112)	-77%
	5600246 Employee Expenses Other	202	192	(10)	-5%
	5600251 Employee Expense Personal Communication	244	310	66	27%
	5600256 Office Supplies	112	251	139	124%
	5600261 Workforce Administration Expense	85	-	(85)	-100%
	5600271 Safety Recognition	0	3	2	1972%
	5600276 Life Events	6	13	6	96%
	5600291 Transportation Fleet Cost	2	423	421	19022%
	5600296 Janitorial - Routine	1	6	5	803%
	5600301 Janitorial - Special	50	-	(50)	-100%
	5600306 Fire Life Safety Maintenance	1	-	(1)	-100%
	5600311 General Interior Exterior Maintenance	19	388	369	1938%
	5600316 Use Costs	1	9	8	1246%
	5600321 Lawn Care Maintenance Costs	11	-	(11)	-100%
	5600336 Trash Removal Costs	0	-	(0)	-100%
	5600341 Water Use Costs	0	-	(0)	-100%
	5600351 Moves Adds Changes	-	9	9	#DIV/0!
	5600356 Energy	13,029	18,032	5,003	38%
	5600361 AR - Reserve Change	10,069	-	(10,069)	-100%
	5600366 Non - Energy	334	373	39	12%
	5600381 Rent - Space	73	82	9	13%
	5600382 Rent - Equipment	213	5	(208)	-98%
	5600396 Rent - Equipment Customer Care	0	0	(0)	-76%
	5600431 Lease Costs	95	196	100	105%
	5600436 Postage	4,559	4,815	256	6%
	5600446 Injuries and Damages Other	3	-	(3)	-100%
	5600511 Advertising - Brand Image	1,184	803	(381)	-32%
	5600516 Advertising - General	227	229	2	1%
	5600521 Advertising - Brand Sponsorship	2,716	2,782	66	2%
	5600526 Advertising - Conservation DSM	7	-	(7)	-100%
	5600531 Advertising - Conservation Other	-	72	72	#DIV/0!
	5600536 Communication - Conservation DSM	(0)	-	0	-100%
	5600546 Customer Program - Advertising	155	359	204	131%
	5600551 Customer Program - Advert HomeSmart Sub	114	-	(114)	-100%
	5600556 Customer Program - Advert HomeSmart Sale	27	-	(27)	-100%
	5600561 Customer Program - Promotion	152	437	285	187%
	5600566 Customer Program - Non-Recoverable	4	-	(4)	-100%
	5600571 Safety Advertising	863	1,164	302	35%
	5600591 Dues - Professional Association	24	223	199	833%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600596 Dues - Utility Association Other	7	-	(7)	-100%
	5600601 Dues - Utility Association	60	523	463	772%
	5600606 Dues - Lobbying	0	-	(0)	-100%
	5600626 Contributions - Charitable	0	-	(0)	-100%
	5600631 Contributions - Community Sponsorships	36	124	87	240%
	5600636 Contributions - Civic and Political	-	19	19	#DIV/0!
	5600641 Contributions - Economical Development	33	108	75	224%
	5600696 Deductions - Corporate Tickets	1	9	7	649%
	5600701 Deductions - Other	7	12	4	56%
	5600706 Bank Charges	79	73	(5)	-7%
	5600721 Environmental Permits and Fees	0	-	(0)	-100%
	5600726 License Fees and Permits	13	9	(4)	-30%
	5600731 Penalties	3	-	(3)	-100%
	5600781 O and M Credits - Other	(1,449)	-	1,449	-100%
	5600857 Rebates	-	-	-	#DIV/0!
	5600861 Shared Asset Costs	40,208	46,589	6,382	16%
	5600866 Shared Assets - Owning Co Credit	(38,417)	(50,649)	(12,233)	32%
	5600871 Other	1,521	907	(613)	-40%
	5600896 Online Information Services	1,222	4,442	3,220	263%
	5600946 Cust Billing Svcs to Other	0	172	172	#####
	5610000 External Settlement Labor	25	-	(25)	-100%
	5610003 External Settlement Contract Labor	2	-	(2)	-100%
	5610004 External Settlement Consulting	8	-	(8)	-100%
	5610011 External Settlement Overhead	18	-	(18)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(16)	-	16	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(425)	-	425	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(2)	-	2	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	0	-	(0)	-100%
	8000105 Overtime	6	-	(6)	-100%
	8000110 Other Compensation	(1)	-	1	-100%
	8000115 Other Compensation Craft Welfare Fund	(1)	-	1	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	582	-	(582)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	5,771	-	(5,771)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	15	-	(15)	-100%
	8100260 Purchasing - Overhead	878	-	(878)	-100%
	8100315 Warehouse - Overhead	31	-	(31)	-100%
	8100502 NonProd NonBarg Labor G1_OH Alloc	(2)	-	2	-100%
	8100530 Purchasing_OH Allocation	123	-	(123)	-100%
	8100531 Warehouse_OH Allocation	2	-	(2)	-100%
	8100550 Fleet-Base Rates	277	-	(277)	-100%
Customer and Innovation Total		208,247	235,546	27,299	13%
Distribution Operations	5540001 Productive Labor	43,703	54,086	10,383	24%
	5540009 Labor Budget Adjustment	-	(4,129)	(4,129)	#DIV/0!
	5540010 Labor Load Non Productive	0	-	(0)	-100%
	5540180 Premium Time Labor	291	-	(291)	-100%
	5540220 Labor Overtime	13,589	-	(13,589)	-100%
	5540230 Incentive	-	-	-	#DIV/0!
	5540260 Other Compensation	8	-	(8)	-100%
	5540270 Welfare Fund	907	-	(907)	-100%
	5600001 Contract Labor	4,290	1,689	(2,601)	-61%
	5600006 Consulting Professional Services Other	1,220	18	(1,202)	-98%
	5600016 Consulting Professional Eng and Design	10	-	(10)	-100%
	5600041 Outside Vendor Contract	28,653	56,508	27,855	97%
	5600051 Outside Services	15	-	(15)	-100%
	5600066 Materials	1,543	5,312	3,769	244%
	5600068 Material Consumption	824	-	(824)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600069 Service Consumption	4,549	-	(4,549)	-100%
	5600070 Material - Direct Purchase	8,811	-	(8,811)	-100%
	5600071 MS Inventory Adjust - Obsolete Materials	-	20	20	#DIV/0!
	5600075 Transportation Fuel	0	-	(0)	-100%
	5600085 Fuel Handling Ash Disposal	(0)	-	0	-100%
	5600091 Print and Copy Cost - Other	56	52	(4)	-7%
	5600101 Legal - Other	5	-	(5)	-100%
	5600121 IT Hardware Purchases	(45)	138	183	-405%
	5600131 Software License Purchase - Term	29	32	3	9%
	5600136 Software Maintenance	66	-	(66)	-100%
	5600151 Network Data	120	-	(120)	-100%
	5600191 Employee Expenses Airfare	55	140	85	156%
	5600196 Employee Expenses Car Rental	7	20	12	171%
	5600201 Employee Expenses Taxi and Bus	3	6	3	82%
	5600206 Employee Expenses Mileage	340	258	(83)	-24%
	5600211 Employee Expenses Conf Seminar Trng	55	23	(32)	-59%
	5600216 Employee Expenses Hotel	145	301	156	107%
	5600221 Employee Expenses Meals	744	587	(157)	-21%
	5600226 Employee Expenses Meals Non-Employee	8	2	(7)	-79%
	5600231 Employee Expenses Parking	15	16	2	12%
	5600236 Employee Expenses Per Diem	292	278	(14)	-5%
	5600241 Employee Expenses Safety Equipment	754	443	(312)	-41%
	5600246 Employee Expenses Other	35	175	140	400%
	5600251 Employee Expense Personal Communication	361	142	(220)	-61%
	5600256 Office Supplies	63	33	(29)	-47%
	5600261 Workforce Administration Expense	50	-	(50)	-100%
	5600271 Safety Recognition	25	22	(4)	-14%
	5600276 Life Events	3	3	1	18%
	5600291 Transportation Fleet Cost	2	8,820	8,818	418485%
	5600296 Janitorial - Routine	1	-	(1)	-100%
	5600306 Fire Life Safety Maintenance	3	-	(3)	-100%
	5600311 General Interior Exterior Maintenance	25	-	(25)	-100%
	5600316 Use Costs	67	-	(67)	-100%
	5600321 Lawn Care Maintenance Costs	0	-	(0)	-100%
	5600326 Sewer Maintenance Costs	9	-	(9)	-100%
	5600336 Trash Removal Costs	80	-	(80)	-100%
	5600341 Water Use Costs	7	-	(7)	-100%
	5600351 Moves Adds Changes	-	0	0	#DIV/0!
	5600366 Non - Energy	791	167	(625)	-79%
	5600381 Rent - Space	14	-	(14)	-100%
	5600382 Rent - Equipment	53	134	81	151%
	5600390 Rent - Distribution Electric	492	493	0	0%
	5600396 Rent - Equipment Customer Care	0	-	(0)	-100%
	5600431 Lease Costs	52	-	(52)	-100%
	5600436 Postage	31	30	(1)	-4%
	5600511 Advertising - Brand Image	0	-	(0)	-100%
	5600531 Advertising - Conservation Other	0	-	(0)	-100%
	5600591 Dues - Professional Association	10	18	8	79%
	5600596 Dues - Utility Association Other	3	4	1	22%
	5600601 Dues - Utility Association	171	90	(82)	-48%
	5600616 Dues - Chamber of Commerce	2	-	(2)	-100%
	5600626 Contributions - Charitable	30	-	(30)	-100%
	5600631 Contributions - Community Sponsorships	0	-	(0)	-100%
	5600636 Contributions - Civic and Political	-	-	-	#DIV/0!
	5600666 Fees - Credit Line	0	-	(0)	-100%
	5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
	5600701 Deductions - Other	1	-	(1)	-100%
	5600721 Environmental Permits and Fees	17	-	(17)	-100%
	5600726 License Fees and Permits	153	35	(117)	-77%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600731 Penalties	12	-	(12)	-100%
	5600776 O and M Credits - Meter Transfer Install	(16,470)	(10,910)	5,561	-34%
	5600781 O and M Credits - Other	1	-	(1)	-100%
	5600826 O and M Credits - Damage Claims	(98)	-	98	-100%
	5600871 Other	384	-	(384)	-100%
	5600896 Online Information Services	2	-	(2)	-100%
	5600946 Cust Billing Srvcs to Other	0	-	(0)	-100%
	5600961 Contribution in Aid of Constr (CIAC)	(1)	-	1	-100%
	5610000 External Settlement Labor	5,263	-	(5,263)	-100%
	5610003 External Settlement Contract Labor	9	-	(9)	-100%
	5610004 External Settlement Consulting	28	-	(28)	-100%
	5610005 External Settlement Contract Outside Ven	12,637	-	(12,637)	-100%
	5610006 External Settlement Materials	1,203	-	(1,203)	-100%
	5610007 External Settlement Employee Expense	131	-	(131)	-100%
	5610008 External Settlement Transportation	408	-	(408)	-100%
	5610009 External Settlement Miscellaneous	14	-	(14)	-100%
	5610011 External Settlement Overhead	247	-	(247)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(513)	-	513	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(12)	-	12	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(143)	-	143	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	-	-	-	#DIV/0!
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	2	-	(2)	-100%
	8000036 Productive Labor Bargaining No Load	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	17	-	(17)	-100%
	8000105 Overtime	83	-	(83)	-100%
	8000110 Other Compensation	(1)	-	1	-100%
	8000115 Other Compensation Craft Welfare Fund	(6)	-	6	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	5,957	-	(5,957)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	4,877	-	(4,877)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	69	-	(69)	-100%
	8100260 Purchasing - Overhead	571	-	(571)	-100%
	8100315 Warehouse - Overhead	555	-	(555)	-100%
	8100530 Purchasing_OH Allocation	183	-	(183)	-100%
	8100531 Warehouse_OH Allocation	14	-	(14)	-100%
	8100550 Fleet-Base Rates	12,416	-	(12,416)	-100%
	8100551 Fleet-Idle Time	(3,869)	-	3,869	-100%
	8100552 Fleet-Utilization	(5)	-	5	-100%
	8300000 Labor-Settle_Indirect	(390)	-	390	-100%
	8300010 Contract Labor-Settle_Indirect	(34)	-	34	-100%
	8300020 Contract Outside Vendors-Settle_Indir	(305)	-	305	-100%
	8300025 Materials-Settle_Indirect	(3,157)	-	3,157	-100%
	8300030 Employee Expense-Settle_Indirect	(12)	-	12	-100%
	8300040 Miscellaneous-Settle_Indirect	(0)	-	0	-100%
	8300050 Overhead-Settle_Indirect	(172)	-	172	-100%
	8300100 Labor-Settle_Direct	(26,102)	-	26,102	-100%
	8300110 Contract Labor-Settle_Direct	(2,805)	-	2,805	-100%
	8300115 Consulting-Settle_Direct	(761)	-	761	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(2,726)	-	2,726	-100%
	8300125 Materials-Settle_Direct	(1,124)	-	1,124	-100%
	8300130 Employee Expense-Settle_Direct	(1,002)	-	1,002	-100%
	8300135 Transportation-Settle_Direct	(22)	-	22	-100%
	8300140 Miscellaneous-Settle_Direct	(602)	-	602	-100%
	8300150 Overhead-Settle_Direct	(166)	-	166	-100%
Distribution Operations Total		98,208	115,056	16,849	17%
Energy Supply	5540001 Productive Labor	39,328	60,327	20,999	53%
	5540009 Labor Budget Adjustment	-	(358)	(358)	#DIV/0!
	5540010 Labor Load Non Productive	23	-	(23)	-100%
	5540180 Premium Time Labor	631	-	(631)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5540220 Labor Overtime	6,104	56	(6,048)	-99%
	5540260 Other Compensation	117	-	(117)	-100%
	5540270 Welfare Fund	4,055	-	(4,055)	-100%
	5600001 Contract Labor	694	30,459	29,764	4287%
	5600006 Consulting Professional Services Other	238	542	304	128%
	5600016 Consulting Professional Eng and Design	9	-	(9)	-100%
	5600041 Outside Vendor Contract	3,338	857	(2,481)	-74%
	5600051 Outside Services	44	-	(44)	-100%
	5600066 Materials	3,968	11,325	7,356	185%
	5600068 Material Consumption	3,709	9,818	6,108	165%
	5600069 Service Consumption	23,590	17,447	(6,144)	-26%
	5600070 Material - Direct Purchase	3,928	(52)	(3,980)	-101%
	5600071 MS Inventory Adjust - Obsolete Materials	78	-	(78)	-100%
	5600076 Chemicals - Other	329	403	74	23%
	5600078 Chemicals - Lime	1,144	1,213	69	6%
	5600080 Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
	5600082 Chemicals - Ammonia	714	589	(125)	-17%
	5600083 Chemicals - Sulfuric Acid	379	276	(103)	-27%
	5600091 Print and Copy Cost - Other	6	11	5	88%
	5600116 IT Hardware Maintenance	2	-	(2)	-100%
	5600121 IT Hardware Purchases	(45)	-	45	-100%
	5600151 Network Data	11	-	(11)	-100%
	5600191 Employee Expenses Airfare	32	151	119	372%
	5600196 Employee Expenses Car Rental	9	42	33	377%
	5600201 Employee Expenses Taxi and Bus	1	8	7	912%
	5600206 Employee Expenses Mileage	209	304	96	46%
	5600211 Employee Expenses Conf Seminar Trng	45	178	132	291%
	5600216 Employee Expenses Hotel	83	193	111	134%
	5600221 Employee Expenses Meals	115	234	119	103%
	5600226 Employee Expenses Meals Non-Employee	7	5	(3)	-37%
	5600231 Employee Expenses Parking	8	33	26	332%
	5600236 Employee Expenses Per Diem	325	262	(63)	-19%
	5600241 Employee Expenses Safety Equipment	160	206	45	28%
	5600246 Employee Expenses Other	55	104	49	90%
	5600251 Employee Expense Personal Communication	166	188	22	13%
	5600252 Fuel Handling Non Labor	86	-	(86)	-100%
	5600256 Office Supplies	44	76	32	74%
	5600271 Safety Recognition	8	24	15	187%
	5600276 Life Events	7	5	(2)	-27%
	5600291 Transportation Fleet Cost	-	891	891	#DIV/0!
	5600296 Janitorial - Routine	139	179	40	29%
	5600301 Janitorial - Special	0	-	(0)	-100%
	5600306 Fire Life Safety Maintenance	4	-	(4)	-100%
	5600311 General Interior Exterior Maintenance	162	184	22	14%
	5600316 Use Costs	490	960	470	96%
	5600321 Lawn Care Maintenance Costs	1	-	(1)	-100%
	5600326 Sewer Maintenance Costs	1	16	15	1455%
	5600331 Snow Removal Costs	14	141	127	928%
	5600336 Trash Removal Costs	109	105	(4)	-4%
	5600341 Water Use Costs	372	357	(14)	-4%
	5600351 Moves Adds Changes	-	0	0	#DIV/0!
	5600381 Rent - Space	3	-	(3)	-100%
	5600382 Rent - Equipment	42	42	0	0%
	5600386 Rent - Other Generation	6,195	14,559	8,364	135%
	5600396 Rent - Equipment Customer Care	5	2	(3)	-65%
	5600431 Lease Costs	10	-	(10)	-100%
	5600436 Postage	78	51	(27)	-35%
	5600446 Injuries and Damages Other	0	-	(0)	-100%
	5600511 Advertising - Brand Image	0	-	(0)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600516 Advertising - General	0	-	(0)	-100%
	5600536 Communication - Conservation DSM	6	-	(6)	-100%
	5600546 Customer Program - Advertising	3	-	(3)	-100%
	5600581 Mandated Regulatory Notices	3	-	(3)	-100%
	5600591 Dues - Professional Association	107	41	(66)	-62%
	5600596 Dues - Utility Association Other	28	7	(21)	-74%
	5600601 Dues - Utility Association	87	424	337	387%
	5600616 Dues - Chamber of Commerce	6	-	(6)	-100%
	5600621 Dues - Social Service	-	-	-	#DIV/0!
	5600626 Contributions - Charitable	2	-	(2)	-100%
	5600631 Contributions - Community Sponsorships	3	12	9	269%
	5600666 Fees - Credit Line	113	-	(113)	-100%
	5600671 Fees - Regulatory Direct	(78)	-	78	-100%
	5600691 Shareholder Related Expenses	-	-	-	#DIV/0!
	5600696 Deductions - Corporate Tickets	0	3	2	433%
	5600701 Deductions - Other	3	-	(3)	-100%
	5600706 Bank Charges	14	158	144	1034%
	5600721 Environmental Permits and Fees	1,185	2,105	920	78%
	5600726 License Fees and Permits	141	52	(89)	-63%
	5600781 O and M Credits - Other	11	(1,082)	(1,092)	-10195%
	5600786 O and M Credits - Company Elec and Gas U	(22)	-	22	-100%
	5600867 Fuel Handling Expense Reclass	(18,449)	-	18,449	-100%
	5600871 Other	57	4	(53)	-93%
	5600896 Online Information Services	12	17	4	36%
	5610000 External Settlement Labor	20,268	-	(20,268)	-100%
	5610003 External Settlement Contract Labor	1,335	-	(1,335)	-100%
	5610005 External Settlement Contract Outside Ven	6,172	-	(6,172)	-100%
	5610006 External Settlement Materials	5,749	-	(5,749)	-100%
	5610007 External Settlement Employee Expense	321	-	(321)	-100%
	5610008 External Settlement Transportation	393	-	(393)	-100%
	5610009 External Settlement Miscellaneous	883	-	(883)	-100%
	5610011 External Settlement Overhead	159	-	(159)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	8	-	(8)	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(1)	-	1	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(597)	-	597	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(7)	-	7	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8000100 Premium	0	-	(0)	-100%
	8000105 Overtime	(6)	-	6	-100%
	8000115 Other Compensation Craft Welfare Fund	2	-	(2)	-100%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	0	0	#DIV/0!
	8010105 Budget Overtime	-	(0)	(0)	#DIV/0!
	8010110 Budget Other Compensation	-	(40)	(40)	#DIV/0!
	8010115 Budget Other Compensation CWF	-	(0)	(0)	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	4,808	-	(4,808)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,485	-	(2,485)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	11	-	(11)	-100%
	8100205 AG Overhead	0	-	(0)	-100%
	8100260 Purchasing - Overhead	529	-	(529)	-100%
	8100315 Warehouse - Overhead	519	-	(519)	-100%
	8100425 Engineering and Super - Overhead	0	-	(0)	-100%
	8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
	8100530 Purchasing_OH Allocation	160	-	(160)	-100%
	8100531 Warehouse_OH Allocation	31	-	(31)	-100%
	8100550 Fleet-Base Rates	613	-	(613)	-100%
	8100551 Fleet-Idle Time	(53)	-	53	-100%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	0	0	#DIV/0!
	8110040 Budget Attrition	-	0	0	#DIV/0!

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8200451 Sherco - AG Overhead	(3,176)	-	3,176	-100%
Energy Supply Total		126,349	154,722	28,374	22%
Financial Operations	5540001 Productive Labor	14,122	17,019	2,897	21%
	5540009 Labor Budget Adjustment	-	117	117	#DIV/0!
	5540185 Other Compensation Accruals	1	-	(1)	-100%
	5540220 Labor Overtime	17	-	(17)	-100%
	5540260 Other Compensation	40	-	(40)	-100%
	5600001 Contract Labor	305	173	(132)	-43%
	5600006 Consulting Professional Services Other	658	819	161	24%
	5600021 Consulting Professional Services Legal	93	111	18	20%
	5600026 Consulting Professional Svcs Accounting	2,004	2,203	199	10%
	5600041 Outside Vendor Contract	0	-	(0)	-100%
	5600066 Materials	13	40	27	213%
	5600068 Material Consumption	0	-	(0)	-100%
	5600091 Print and Copy Cost - Other	5	13	9	189%
	5600096 Print and Copy Cost - SEC Filings	29	0	(29)	-99%
	5600191 Employee Expenses Airfare	24	61	37	155%
	5600196 Employee Expenses Car Rental	0	2	1	338%
	5600201 Employee Expenses Taxi and Bus	3	11	8	272%
	5600206 Employee Expenses Mileage	3	10	7	211%
	5600211 Employee Expenses Conf Seminar Trng	21	107	86	408%
	5600216 Employee Expenses Hotel	24	86	61	255%
	5600221 Employee Expenses Meals	12	50	38	308%
	5600226 Employee Expenses Meals Non-Employee	1	5	4	384%
	5600231 Employee Expenses Parking	2	5	4	203%
	5600241 Employee Expenses Safety Equipment	0	0	(0)	-97%
	5600246 Employee Expenses Other	28	27	(2)	-6%
	5600251 Employee Expense Personal Communication	39	48	9	22%
	5600256 Office Supplies	28	23	(5)	-19%
	5600261 Workforce Administration Expense	1	-	(1)	-100%
	5600271 Safety Recognition	-	0	0	#DIV/0!
	5600276 Life Events	1	3	2	144%
	5600291 Transportation Fleet Cost	-	1	1	#DIV/0!
	5600306 Fire Life Safety Maintenance	2	-	(2)	-100%
	5600351 Moves Adds Changes	-	6	6	#DIV/0!
	5600386 Rent - Other Generation	-	-	-	#DIV/0!
	5600387 Rent - Transmission Electric	12	-	(12)	-100%
	5600436 Postage	204	23	(181)	-89%
	5600451 Insurance - Property	5,917	8,819	2,902	49%
	5600456 Insurance - General Liability	5,202	6,349	1,147	22%
	5600461 Insurance - Excess Liability	5,369	8,851	3,483	65%
	5600466 Insurance - Auto Liability	190	283	93	49%
	5600471 Insurance - Directors and Officers	1,159	1,427	268	23%
	5600476 Insurance - Fiduciary	338	329	(10)	-3%
	5600481 Insurance - Other	55	72	17	32%
	5600482 Insurance - Cyber	357	450	93	26%
	5600486 Insurance - Nuclear Property	4,001	3,984	(16)	0%
	5600491 Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
	5600496 Insurance - Nuclear Liability	2,986	3,163	176	6%
	5600501 Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
	5600506 Insurance - Surplus	(8,919)	(5,000)	3,919	-44%
	5600516 Advertising - General	0	-	(0)	-100%
	5600591 Dues - Professional Association	9	103	94	1036%
	5600596 Dues - Utility Association Other	-	5	5	#DIV/0!
	5600606 Dues - Lobbying	16	4	(12)	-76%
	5600626 Contributions - Charitable	1	1	(0)	-21%
	5600631 Contributions - Community Sponsorships	1	1	0	15%
	5600661 Fees - Remarketing and Rating	563	511	(52)	-9%
	5600691 Shareholder Related Expenses	118	339	221	186%

NSP-MN
Schedule 3 - O&M by Cost Element
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600696 Deductions - Corporate Tickets	0	5	5	5057%
	5600701 Deductions - Other	3	5	2	85%
	5600706 Bank Charges	699	815	117	17%
	5600726 License Fees and Permits	89	66	(23)	-25%
	5600731 Penalties	5	1	(4)	-77%
	5600781 O and M Credits - Other	(553)	(366)	187	-34%
	5600871 Other	33	0	(33)	-99%
	5600896 Online Information Services	405	418	13	3%
	5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
	5610000 External Settlement Labor	84	-	(84)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(93)	-	93	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(9)	-	9	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8000105 Overtime	(0)	-	0	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,211	-	(2,211)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	16	-	(16)	-100%
	8100260 Purchasing - Overhead	39	-	(39)	-100%
	8100530 Purchasing_OH Allocation	0	-	(0)	-100%
	8300100 Labor-Settle_Direct	(85)	-	85	-100%
	8300110 Contract Labor-Settle_Direct	(21)	-	21	-100%
	8300150 Overhead-Settle_Direct	(0)	-	0	-100%
Financial Operations Total		37,252	50,989	13,737	37%
Gas Systems	5540001 Productive Labor	19,826	28,942	9,116	46%
	5540009 Labor Budget Adjustment	-	0	0	#DIV/0!
	5540180 Premium Time Labor	274	-	(274)	-100%
	5540220 Labor Overtime	3,509	-	(3,509)	-100%
	5540260 Other Compensation	4	-	(4)	-100%
	5540270 Welfare Fund	112	-	(112)	-100%
	5600001 Contract Labor	1,394	-	(1,394)	-100%
	5600006 Consulting Professional Services Other	337	-	(337)	-100%
	5600041 Outside Vendor Contract	1,186	26,490	25,304	2134%
	5600051 Outside Services	4	-	(4)	-100%
	5600066 Materials	745	5,032	4,287	575%
	5600068 Material Consumption	92	-	(92)	-100%
	5600069 Service Consumption	3,516	-	(3,516)	-100%
	5600070 Material - Direct Purchase	1,704	-	(1,704)	-100%
	5600073 Material Small Cap Purchases	1	-	(1)	-100%
	5600075 Transportation Fuel	0	-	(0)	-100%
	5600078 Chemicals - Lime	-	-	-	#DIV/0!
	5600091 Print and Copy Cost - Other	24	-	(24)	-100%
	5600106 Equipment Maintenance	2	-	(2)	-100%
	5600131 Software License Purchase - Term	103	-	(103)	-100%
	5600151 Network Data	57	-	(57)	-100%
	5600191 Employee Expenses Airfare	26	-	(26)	-100%
	5600196 Employee Expenses Car Rental	4	-	(4)	-100%
	5600201 Employee Expenses Taxi and Bus	2	-	(2)	-100%
	5600206 Employee Expenses Mileage	59	-	(59)	-100%
	5600211 Employee Expenses Conf Seminar Trng	30	-	(30)	-100%
	5600216 Employee Expenses Hotel	39	-	(39)	-100%
	5600221 Employee Expenses Meals	111	-	(111)	-100%
	5600226 Employee Expenses Meals Non-Employee	5	-	(5)	-100%
	5600231 Employee Expenses Parking	3	-	(3)	-100%
	5600236 Employee Expenses Per Diem	20	-	(20)	-100%
	5600241 Employee Expenses Safety Equipment	367	-	(367)	-100%
	5600246 Employee Expenses Other	32	843	811	2543%
	5600251 Employee Expense Personal Communication	152	-	(152)	-100%
	5600256 Office Supplies	36	114	78	221%
	5600261 Workforce Administration Expense	7	-	(7)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600271 Safety Recognition	9	-	(9)	-100%
	5600276 Life Events	2	-	(2)	-100%
	5600291 Transportation Fleet Cost	-	2,835	2,835	#DIV/0!
	5600296 Janitorial - Routine	23	-	(23)	-100%
	5600301 Janitorial - Special	2	-	(2)	-100%
	5600311 General Interior Exterior Maintenance	17	-	(17)	-100%
	5600316 Use Costs	741	806	66	9%
	5600321 Lawn Care Maintenance Costs	5	-	(5)	-100%
	5600336 Trash Removal Costs	22	-	(22)	-100%
	5600341 Water Use Costs	9	-	(9)	-100%
	5600381 Rent - Space	0	-	(0)	-100%
	5600382 Rent - Equipment	49	42	(7)	-14%
	5600396 Rent - Equipment Customer Care	0	-	(0)	-100%
	5600436 Postage	11	-	(11)	-100%
	5600456 Insurance - General Liability	0	-	(0)	-100%
	5600516 Advertising - General	0	-	(0)	-100%
	5600576 Safety Information	1	-	(1)	-100%
	5600591 Dues - Professional Association	3	-	(3)	-100%
	5600596 Dues - Utility Association Other	19	-	(19)	-100%
	5600601 Dues - Utility Association	0	26	26	7963%
	5600626 Contributions - Charitable	0	-	(0)	-100%
	5600631 Contributions - Community Sponsorships	6	-	(6)	-100%
	5600686 Fees - Regulatory ALJ	-	-	-	#DIV/0!
	5600696 Deductions - Corporate Tickets	0	-	(0)	-100%
	5600701 Deductions - Other	1	-	(1)	-100%
	5600716 Gas Cleanup Costs	(770)	1,000	1,770	-230%
	5600721 Environmental Permits and Fees	1	-	(1)	-100%
	5600726 License Fees and Permits	254	406	152	60%
	5600731 Penalties	82	-	(82)	-100%
	5600776 O and M Credits - Meter Transfer Install	(580)	(5,466)	(4,886)	842%
	5600871 Other	1	-	(1)	-100%
	5600896 Online Information Services	5	-	(5)	-100%
	5600946 Cust Billing Srvcs to Other	0	-	(0)	-100%
	5610000 External Settlement Labor	568	-	(568)	-100%
	5610003 External Settlement Contract Labor	0	-	(0)	-100%
	5610005 External Settlement Contract Outside Ven	7,759	-	(7,759)	-100%
	5610006 External Settlement Materials	28	-	(28)	-100%
	5610007 External Settlement Employee Expense	4	-	(4)	-100%
	5610008 External Settlement Transportation	0	-	(0)	-100%
	5610009 External Settlement Miscellaneous	64	-	(64)	-100%
	5610011 External Settlement Overhead	131	-	(131)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	143	-	(143)	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	4	-	(4)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(31)	-	31	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
	8000036 Productive Labor Bargaining No Load	(1)	-	1	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	0	-	(0)	-100%
	8000105 Overtime	23	-	(23)	-100%
	8000110 Other Compensation	(0)	-	0	-100%
	8010000 Budget Prod Labor Barg Benefit Group 1	-	375	375	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	120	120	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	2,283	-	(2,283)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,219	-	(1,219)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	3	-	(3)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	4	-	(4)	-100%
	8100260 Purchasing - Overhead	102	-	(102)	-100%
	8100315 Warehouse - Overhead	99	-	(99)	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100530 Purchasing_OH Allocation	(0)	-	0	-100%
	8100531 Warehouse_OH Allocation	7	-	(7)	-100%
	8100550 Fleet-Base Rates	3,867	-	(3,867)	-100%
	8100551 Fleet-Idle Time	(1,161)	-	1,161	-100%
	8100552 Fleet-Utilization	(0)	-	0	-100%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	88	88	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	23	23	#DIV/0!
	8110040 Budget Attrition	-	(20)	(20)	#DIV/0!
	8300025 Materials-Settle_Indirect	(73)	-	73	-100%
	8300050 Overhead-Settle_Indirect	(4)	-	4	-100%
	8300100 Labor-Settle_Direct	(5,418)	-	5,418	-100%
	8300110 Contract Labor-Settle_Direct	(1,100)	-	1,100	-100%
	8300115 Consulting-Settle_Direct	(246)	-	246	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(27)	-	27	-100%
	8300125 Materials-Settle_Direct	(87)	-	87	-100%
	8300130 Employee Expense-Settle_Direct	(222)	-	222	-100%
	8300135 Transportation-Settle_Direct	(9)	-	9	-100%
	8300140 Miscellaneous-Settle_Direct	(25)	-	25	-100%
	8300150 Overhead-Settle_Direct	(18)	-	18	-100%
Gas Systems Total		41,579	61,655	20,076	48%
General Counsel	5540001 Productive Labor	4,017	4,907	890	22%
	5540220 Labor Overtime	8	-	(8)	-100%
	5540260 Other Compensation	23	-	(23)	-100%
	5600001 Contract Labor	46	47	0	1%
	5600006 Consulting Professional Services Other	17	60	44	262%
	5600021 Consulting Professional Services Legal	3,164	4,105	941	30%
	5600031 Consulting Legal Regulatory	271	130	(141)	-52%
	5600041 Outside Vendor Contract	0	0	0	728%
	5600066 Materials	6	19	13	231%
	5600091 Print and Copy Cost - Other	2	4	2	122%
	5600096 Print and Copy Cost - SEC Filings	-	35	35	#DIV/0!
	5600101 Legal - Other	17	14	(2)	-14%
	5600191 Employee Expenses Airfare	16	58	42	267%
	5600196 Employee Expenses Car Rental	1	3	2	393%
	5600201 Employee Expenses Taxi and Bus	2	0	(2)	-92%
	5600206 Employee Expenses Mileage	4	11	8	196%
	5600211 Employee Expenses Conf Seminar Trng	14	39	25	182%
	5600216 Employee Expenses Hotel	10	69	58	565%
	5600221 Employee Expenses Meals	4	16	12	325%
	5600226 Employee Expenses Meals Non-Employee	1	4	4	507%
	5600231 Employee Expenses Parking	1	8	6	473%
	5600236 Employee Expenses Per Diem	0	-	(0)	-100%
	5600241 Employee Expenses Safety Equipment	1	1	0	30%
	5600246 Employee Expenses Other	13	-	(13)	-100%
	5600251 Employee Expense Personal Communication	30	19	(12)	-38%
	5600256 Office Supplies	4	12	8	232%
	5600276 Life Events	1	1	(0)	-24%
	5600291 Transportation Fleet Cost	-	6	6	#DIV/0!
	5600316 Use Costs	0	-	(0)	-100%
	5600336 Trash Removal Costs	0	-	(0)	-100%
	5600351 Moves Adds Changes	-	1	1	#DIV/0!
	5600382 Rent - Equipment	0	0	0	275%
	5600431 Lease Costs	4	3	(1)	-24%
	5600436 Postage	2	3	1	47%
	5600481 Insurance - Other	-	30	30	#DIV/0!
	5600511 Advertising - Brand Image	1	-	(1)	-100%
	5600561 Customer Program - Promotion	3	-	(3)	-100%
	5600591 Dues - Professional Association	38	57	18	47%
	5600606 Dues - Lobbying	0	0	0	167%

NSP-MN
Schedule 3 - O&M by Cost Element
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600626 Contributions - Charitable	2	1	(1)	-65%
	5600631 Contributions - Community Sponsorships	23	14	(8)	-37%
	5600636 Contributions - Civic and Political	0	-	(0)	-100%
	5600656 Fees - Directors	0	-	(0)	-100%
	5600691 Shareholder Related Expenses	(0)	-	0	-100%
	5600696 Deductions - Corporate Tickets	1	1	0	14%
	5600701 Deductions - Other	0	2	2	592%
	5600716 Gas Cleanup Costs	26	-	(26)	-100%
	5600726 License Fees and Permits	4	4	(1)	-22%
	5600781 O and M Credits - Other	(156)	-	156	-100%
	5600871 Other	5	-	(5)	-100%
	5600896 Online Information Services	201	178	(23)	-11%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	5	-	(5)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
	8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000105 Overtime	0	-	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	563	-	(563)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
	8100260 Purchasing - Overhead	53	-	(53)	-100%
	8100530 Purchasing_OH Allocation	2	-	(2)	-100%
	8100550 Fleet-Base Rates	7	-	(7)	-100%
General Counsel Total		8,460	9,864	1,404	17%
Group President - Utility	5540001 Productive Labor	7,577	10,487	2,911	38%
	5540220 Labor Overtime	1	-	(1)	-100%
	5540230 Incentive	120	-	(120)	-100%
	5540260 Other Compensation	30	25	(5)	-17%
	5600001 Contract Labor	18	62	44	241%
	5600006 Consulting Professional Services Other	458	1,874	1,416	310%
	5600041 Outside Vendor Contract	6	-	(6)	-100%
	5600066 Materials	29	139	110	381%
	5600091 Print and Copy Cost - Other	10	21	11	103%
	5600141 Network Services	1	-	(1)	-100%
	5600151 Network Data	0	-	(0)	-100%
	5600191 Employee Expenses Airfare	8	43	34	415%
	5600196 Employee Expenses Car Rental	1	1	1	197%
	5600201 Employee Expenses Taxi and Bus	1	6	5	561%
	5600206 Employee Expenses Mileage	66	130	63	95%
	5600211 Employee Expenses Conf Seminar Trng	23	60	37	164%
	5600216 Employee Expenses Hotel	12	62	50	410%
	5600221 Employee Expenses Meals	26	47	22	84%
	5600226 Employee Expenses Meals Non-Employee	19	78	59	303%
	5600231 Employee Expenses Parking	8	19	11	134%
	5600241 Employee Expenses Safety Equipment	13	1	(12)	-94%
	5600246 Employee Expenses Other	2	1	(1)	-67%
	5600251 Employee Expense Personal Communication	70	48	(23)	-32%
	5600256 Office Supplies	4	30	25	561%
	5600276 Life Events	1	3	2	198%
	5600291 Transportation Fleet Cost	-	8	8	#DIV/0!
	5600336 Trash Removal Costs	1	-	(1)	-100%
	5600351 Moves Adds Changes	-	2	2	#DIV/0!
	5600381 Rent - Space	1	1	0	27%
	5600382 Rent - Equipment	0	7	6	1257%
	5600431 Lease Costs	4	-	(4)	-100%
	5600436 Postage	12	19	8	66%
	5600511 Advertising - Brand Image	19	25	5	28%
	5600516 Advertising - General	3	51	48	1500%
	5600521 Advertising - Brand Sponsorship	1	-	(1)	-100%
	5600531 Advertising - Conservation Other	-	0	0	#DIV/0!

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600536 Communication - Conservation DSM	5	-	(5)	-100%
	5600546 Customer Program - Advertising	3	9	6	219%
	5600561 Customer Program - Promotion	-	2	2	#DIV/0!
	5600566 Customer Program - Non-Recoverable	1	2	1	139%
	5600571 Safety Advertising	-	2	2	#DIV/0!
	5600576 Safety Information	-	2	2	#DIV/0!
	5600581 Mandated Regulatory Notices	5	7	3	55%
	5600586 Mandated Inserts Communication	54	90	36	65%
	5600591 Dues - Professional Association	60	78	18	30%
	5600596 Dues - Utility Association Other	8	196	188	2398%
	5600601 Dues - Utility Association	111	219	108	98%
	5600606 Dues - Lobbying	337	195	(141)	-42%
	5600616 Dues - Chamber of Commerce	218	280	62	28%
	5600621 Dues - Social Service	9	17	8	92%
	5600626 Contributions - Charitable	101	128	27	26%
	5600631 Contributions - Community Sponsorships	672	1,072	400	60%
	5600636 Contributions - Civic and Political	49	39	(10)	-20%
	5600641 Contributions - Economical Development	469	395	(75)	-16%
	5600671 Fees - Regulatory Direct	2,217	2,411	194	9%
	5600676 Fees - Regulatory Indirect	5,633	5,239	(394)	-7%
	5600681 Fees - Regulatory NARUC	3	4	1	20%
	5600696 Deductions - Corporate Tickets	307	353	45	15%
	5600701 Deductions - Other	47	144	97	208%
	5600726 License Fees and Permits	1	1	(0)	-4%
	5600857 Rebates	40	2	(38)	-95%
	5600871 Other	4,622	687	(3,935)	-85%
	5600896 Online Information Services	2	4	2	137%
	5600946 Cust Billing Srvcs to Other	0	-	(0)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(80)	-	80	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(8)	-	8	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(74)	-	74	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	6	-	(6)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1,741	-	(1,741)	-100%
	8100260 Purchasing - Overhead	8	-	(8)	-100%
	8100315 Warehouse - Overhead	0	-	(0)	-100%
	8100530 Purchasing_OH Allocation	3	-	(3)	-100%
	8100531 Warehouse_OH Allocation	0	-	(0)	-100%
	8100550 Fleet-Base Rates	7	-	(7)	-100%
Group President - Utility Total		25,123	24,827	(296)	-1%
HR and Employee Services	5540001 Productive Labor	20,441	26,479	6,038	30%
	5540185 Other Compensation Accruals	404	-	(404)	-100%
	5540220 Labor Overtime	210	-	(210)	-100%
	5540260 Other Compensation	53	-	(53)	-100%
	5540270 Welfare Fund	69	-	(69)	-100%
	5600001 Contract Labor	492	438	(54)	-11%
	5600006 Consulting Professional Services Other	988	1,546	557	56%
	5600026 Consulting Professional Svcs Accounting	-	32	32	#DIV/0!
	5600041 Outside Vendor Contract	1,199	1,162	(36)	-3%
	5600051 Outside Services	4	20	16	439%
	5600066 Materials	1,208	1,250	42	3%
	5600068 Material Consumption	30	-	(30)	-100%
	5600069 Service Consumption	5	-	(5)	-100%
	5600070 Material - Direct Purchase	42	-	(42)	-100%
	5600075 Transportation Fuel	0	551	551	1827810%
	5600091 Print and Copy Cost - Other	(148)	(49)	99	-67%
	5600106 Equipment Maintenance	87	4	(83)	-95%
	5600131 Software License Purchase - Term	18	302	284	1543%
	5600136 Software Maintenance	20	54	34	163%
	5600151 Network Data	3	-	(3)	-100%

NSP-MN
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600191 Employee Expenses Airfare	78	157	79	101%
	5600196 Employee Expenses Car Rental	10	29	19	194%
	5600201 Employee Expenses Taxi and Bus	5	24	19	393%
	5600206 Employee Expenses Mileage	69	113	44	64%
	5600211 Employee Expenses Conf Seminar Trng	49	139	91	186%
	5600216 Employee Expenses Hotel	105	219	113	108%
	5600221 Employee Expenses Meals	113	121	8	7%
	5600226 Employee Expenses Meals Non-Employee	5	101	96	1773%
	5600231 Employee Expenses Parking	14	17	3	19%
	5600236 Employee Expenses Per Diem	5	-	(5)	-100%
	5600241 Employee Expenses Safety Equipment	11	15	4	40%
	5600246 Employee Expenses Other	123	140	17	14%
	5600251 Employee Expense Personal Communication	96	145	49	51%
	5600256 Office Supplies	76	145	68	90%
	5600261 Workforce Administration Expense	220	316	96	44%
	5600271 Safety Recognition	5	2	(2)	-47%
	5600276 Life Events	2	3	1	63%
	5600291 Transportation Fleet Cost	(0)	128	128	-143280%
	5600296 Janitorial - Routine	1,632	1,761	129	8%
	5600301 Janitorial - Special	133	0	(133)	-100%
	5600306 Fire Life Safety Maintenance	155	192	37	24%
	5600311 General Interior Exterior Maintenance	3,470	2,670	(800)	-23%
	5600316 Use Costs	3,692	4,069	377	10%
	5600321 Lawn Care Maintenance Costs	127	158	31	25%
	5600326 Sewer Maintenance Costs	-	9	9	#DIV/0!
	5600331 Snow Removal Costs	1,446	1,750	303	21%
	5600336 Trash Removal Costs	398	363	(35)	-9%
	5600341 Water Use Costs	262	312	50	19%
	5600351 Moves Adds Changes	291	449	158	54%
	5600381 Rent - Space	(31)	-	31	-100%
	5600382 Rent - Equipment	166	118	(48)	-29%
	5600431 Lease Costs	9,377	8,904	(473)	-5%
	5600436 Postage	98	121	23	23%
	5600446 Injuries and Damages Other	(0)	-	0	-100%
	5600466 Insurance - Auto Liability	23	22	(2)	-7%
	5600481 Insurance - Other	6	-	(6)	-100%
	5600511 Advertising - Brand Image	13	278	265	1987%
	5600516 Advertising - General	(69)	-	69	-100%
	5600576 Safety Information	201	-	(201)	-100%
	5600591 Dues - Professional Association	50	169	119	236%
	5600596 Dues - Utility Association Other	6	13	7	130%
	5600601 Dues - Utility Association	24	24	(0)	0%
	5600611 Dues - Nuclear Association	25	22	(3)	-11%
	5600626 Contributions - Charitable	1,368	361	(1,007)	-74%
	5600631 Contributions - Community Sponsorships	48	63	16	33%
	5600641 Contributions - Economical Development	7	7	(0)	0%
	5600696 Deductions - Corporate Tickets	0	0	(0)	-72%
	5600701 Deductions - Other	8	1	(8)	-91%
	5600706 Bank Charges	-	0	0	#DIV/0!
	5600721 Environmental Permits and Fees	2	-	(2)	-100%
	5600726 License Fees and Permits	29	89	60	207%
	5600861 Shared Asset Costs	12,481	12,099	(382)	-3%
	5600866 Shared Assets - Owning Co Credit	(13,184)	(13,845)	(661)	5%
	5600871 Other	(10)	47	58	-558%
	5600896 Online Information Services	60	81	21	35%
	5600951 Purchasing Overhead Expense	-	6	6	#DIV/0!
	5600956 Warehousing Overhead Expense	-	1	1	#DIV/0!
	5600963 PowerPlan Overheads	0	-	(0)	-100%
	5610000 External Settlement Labor	9	-	(9)	-100%

NSP-MN
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	5610011 External Settlement Overhead	0	-	(0)	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(3)	-	3	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(17)	-	17	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(21)	-	21	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000105 Overtime	0	-	(0)	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	458	-	(458)	-100%
	8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	12	-	(12)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,912	-	(2,912)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	16	-	(16)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	548	-	(548)	-100%
	8100260 Purchasing - Overhead	46	-	(46)	-100%
	8100315 Warehouse - Overhead	2	-	(2)	-100%
	8100530 Purchasing_OH Allocation	0	-	(0)	-100%
	8100531 Warehouse_OH Allocation	0	-	(0)	-100%
	8100550 Fleet-Base Rates	156	-	(156)	-100%
	8200500 Facilities - Labor	(173)	-	173	-100%
	8200510 Facilities - Contract Labor	(2)	-	2	-100%
	8200515 Facilities - Consulting	(7)	-	7	-100%
	8200520 Facilities - Contract Outside Vendors	(44)	-	44	-100%
	8200525 Facilities - Materials	(30)	-	30	-100%
	8200530 Facilities - Employee Expense	(2)	-	2	-100%
	8200535 Facilities - Transportation	(4)	-	4	-100%
	8200540 Facilities - Miscellaneous	(1,543)	-	1,543	-100%
	8200550 Facilities - Overhead	(1)	-	1	-100%
HR and Employee Services Total		50,733	53,922	3,189	6%
RLJE	RLJE RLJE	52	-	(52)	-100%
RLJE Total		52	-	(52)	-100%
Nuclear Generation	5540001 Productive Labor	93,105	126,245	33,140	36%
	5540009 Labor Budget Adjustment	-	(502)	(502)	#DIV/0!
	5540180 Premium Time Labor	2,575	-	(2,575)	-100%
	5540185 Other Compensation Accruals	1,623	-	(1,623)	-100%
	5540220 Labor Overtime	9,271	-	(9,271)	-100%
	5540230 Incentive	15	-	(15)	-100%
	5540260 Other Compensation	1,111	-	(1,111)	-100%
	5600001 Contract Labor	51,725	519	(51,206)	-99%
	5600006 Consulting Professional Services Other	4,224	47,185	42,961	1017%
	5600016 Consulting Professional Eng and Design	33	-	(33)	-100%
	5600021 Consulting Professional Services Legal	39	-	(39)	-100%
	5600041 Outside Vendor Contract	7,459	22,221	14,762	198%
	5600051 Outside Services	11	-	(11)	-100%
	5600066 Materials	2,498	10,167	7,669	307%
	5600068 Material Consumption	8,436	1,088	(7,348)	-87%
	5600069 Service Consumption	60	-	(60)	-100%
	5600070 Material - Direct Purchase	428	0	(427)	-100%
	5600076 Chemicals - Other	1,313	1,161	(152)	-12%
	5600091 Print and Copy Cost - Other	84	75	(10)	-11%
	5600101 Legal - Other	0	-	(0)	-100%
	5600106 Equipment Maintenance	67	56	(10)	-16%
	5600116 IT Hardware Maintenance	114	169	55	48%
	5600121 IT Hardware Purchases	25	18	(7)	-27%
	5600126 Software License Purchase - Perpetual	30	10	(19)	-65%
	5600131 Software License Purchase - Term	106	93	(13)	-12%
	5600136 Software Maintenance	2,148	2,148	0	0%
	5600141 Network Services	1	2	1	73%
	5600151 Network Data	8	25	17	213%
	5600161 Network Radio	19	-	(19)	-100%
	5600187 Other IT	(0)	-	0	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600191 Employee Expenses Airfare	141	190	49	35%
	5600196 Employee Expenses Car Rental	37	51	14	38%
	5600201 Employee Expenses Taxi and Bus	6	10	4	58%
	5600206 Employee Expenses Mileage	190	311	121	63%
	5600211 Employee Expenses Conf Seminar Trng	155	38	(117)	-76%
	5600216 Employee Expenses Hotel	191	268	77	40%
	5600221 Employee Expenses Meals	162	111	(51)	-31%
	5600226 Employee Expenses Meals Non-Employee	24	9	(14)	-60%
	5600231 Employee Expenses Parking	24	28	4	17%
	5600236 Employee Expenses Per Diem	883	585	(298)	-34%
	5600241 Employee Expenses Safety Equipment	64	163	99	156%
	5600246 Employee Expenses Other	297	130	(167)	-56%
	5600251 Employee Expense Personal Communication	250	310	61	24%
	5600254 Nuclear Fuel Procurement NonLabor	189	323	134	71%
	5600256 Office Supplies	68	122	54	79%
	5600271 Safety Recognition	2	6	4	179%
	5600276 Life Events	6	6	(1)	-9%
	5600291 Transportation Fleet Cost	-	263	263	#DIV/0!
	5600296 Janitorial - Routine	127	120	(7)	-5%
	5600301 Janitorial - Special	2	-	(2)	-100%
	5600306 Fire Life Safety Maintenance	22	-	(22)	-100%
	5600311 General Interior Exterior Maintenance	353	180	(173)	-49%
	5600316 Use Costs	1,501	1,510	9	1%
	5600321 Lawn Care Maintenance Costs	26	45	20	76%
	5600326 Sewer Maintenance Costs	6	32	26	445%
	5600331 Snow Removal Costs	22	80	58	258%
	5600336 Trash Removal Costs	82	90	8	9%
	5600341 Water Use Costs	105	-	(105)	-100%
	5600371 Low Income - Personal Accounts	0	-	(0)	-100%
	5600381 Rent - Space	15	1	(14)	-96%
	5600382 Rent - Equipment	188	8	(180)	-96%
	5600384 Rent - Nuclear Generation	82	75	(7)	-8%
	5600431 Lease Costs	-	121	121	#DIV/0!
	5600436 Postage	27	10	(18)	-64%
	5600511 Advertising - Brand Image	1	5	4	426%
	5600516 Advertising - General	-	1	1	#DIV/0!
	5600566 Customer Program - Non-Recoverable	-	0	0	#DIV/0!
	5600581 Mandated Regulatory Notices	1	-	(1)	-100%
	5600591 Dues - Professional Association	59	124	64	108%
	5600596 Dues - Utility Association Other	7	28	20	282%
	5600606 Dues - Lobbying	12	21	8	67%
	5600611 Dues - Nuclear Association	7,630	7,306	(325)	-4%
	5600616 Dues - Chamber of Commerce	-	0	0	#DIV/0!
	5600626 Contributions - Charitable	10	18	8	76%
	5600631 Contributions - Community Sponsorships	13	11	(2)	-16%
	5600646 Fees - Regulatory	27,415	29,151	1,736	6%
	5600696 Deductions - Corporate Tickets	5	2	(3)	-60%
	5600701 Deductions - Other	9	20	11	126%
	5600706 Bank Charges	0	-	(0)	-100%
	5600721 Environmental Permits and Fees	(57)	91	148	-260%
	5600726 License Fees and Permits	23	192	169	722%
	5600731 Penalties	8	-	(8)	-100%
	5600771 Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
	5600781 O and M Credits - Other	82	-	(82)	-100%
	5600869 Nuclear Fuel Procurement Exp Reclass	(805)	-	805	-100%
	5600871 Other	(23,957)	(28,585)	(4,628)	19%
	5600896 Online Information Services	374	405	32	8%
	5610000 External Settlement Labor	140	-	(140)	-100%
	5610003 External Settlement Contract Labor	(31)	-	31	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5610005 External Settlement Contract Outside Ven	6	-	(6)	-100%
	5610006 External Settlement Materials	(291)	-	291	-100%
	5610007 External Settlement Employee Expense	(33)	-	33	-100%
	5610011 External Settlement Overhead	(23)	-	23	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(286)	-	286	-100%
	8000004 Prod Labor Bargaining Benefit Group 5	(0)	-	0	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(16)	-	16	-100%
	8000010 Prod Labor Bargaining Nuclear Ben Grp 1	59	-	(59)	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(21)	-	21	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	-	-	-	#DIV/0!
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(118)	-	118	-100%
	8000031 Prod Labor Non-Barg Nuclear Ben Grp 2	-	-	-	#DIV/0!
	8000033 Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	-	0	-100%
	8000100 Premium	(1)	-	1	-100%
	8000105 Overtime	(49)	-	49	-100%
	8000110 Other Compensation	0	-	(0)	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	6,356	-	(6,356)	-100%
	8100010 Non-Prod Labor Barg Nuclear Ben Grp 1	3,427	-	(3,427)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	282	-	(282)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
	8100030 Non-Prod Labor Non-Barg Nuc Ben Grp 1	8,978	-	(8,978)	-100%
	8100033 Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	-	(7)	-100%
	8100205 AG Overhead	0	-	(0)	-100%
	8100260 Purchasing - Overhead	1,119	-	(1,119)	-100%
	8100315 Warehouse - Overhead	780	-	(780)	-100%
	8100425 Engineering and Super - Overhead	10	-	(10)	-100%
	8100426 Eng and Super Non-Service- Overhead	(0)	-	0	-100%
	8100530 Purchasing_OH Allocation	196	-	(196)	-100%
	8100531 Warehouse_OH Allocation	(103)	-	103	-100%
	8100550 Fleet-Base Rates	228	-	(228)	-100%
Nuclear Generation Total		269,378	265,323	(4,055)	-2%
Operations Services	5540001 Productive Labor	6,663	5,209	(1,454)	-22%
	5540180 Premium Time Labor	5	-	(5)	-100%
	5540185 Other Compensation Accruals	1,826	1,117	(709)	-39%
	5540220 Labor Overtime	125	-	(125)	-100%
	5540230 Incentive	1	-	(1)	-100%
	5540260 Other Compensation	36	-	(36)	-100%
	5600001 Contract Labor	66	-	(66)	-100%
	5600006 Consulting Professional Services Other	12	44	33	282%
	5600016 Consulting Professional Eng and Design	1	1	0	47%
	5600041 Outside Vendor Contract	2	80	78	3911%
	5600066 Materials	11	15	3	30%
	5600091 Print and Copy Cost - Other	0	1	0	60%
	5600121 IT Hardware Purchases	0	-	(0)	-100%
	5600141 Network Services	1	-	(1)	-100%
	5600190 Fuel Procurement Non Labor Online	2	-	(2)	-100%
	5600191 Employee Expenses Airfare	14	36	22	161%
	5600196 Employee Expenses Car Rental	2	4	3	174%
	5600201 Employee Expenses Taxi and Bus	34	2	(32)	-94%
	5600206 Employee Expenses Mileage	3	3	0	1%
	5600211 Employee Expenses Conf Seminar Trng	28	27	(1)	-5%
	5600216 Employee Expenses Hotel	17	50	34	205%
	5600221 Employee Expenses Meals	6	17	11	192%
	5600226 Employee Expenses Meals Non-Employee	4	25	21	515%
	5600231 Employee Expenses Parking	2	4	2	113%
	5600241 Employee Expenses Safety Equipment	1	2	1	116%
	5600246 Employee Expenses Other	45	1	(44)	-98%
	5600251 Employee Expense Personal Communication	26	26	(0)	-2%
	5600256 Office Supplies	3	8	5	148%

NSP-MN
Schedule 3 - O&M by Cost Element
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600261 Workforce Administration Expense	68	85	17	25%
	5600271 Safety Recognition	-	1	1	#DIV/0!
	5600276 Life Events	1	1	0	2%
	5600291 Transportation Fleet Cost	-	5	5	#DIV/0!
	5600301 Janitorial - Special	0	-	(0)	-100%
	5600351 Moves Adds Changes	-	0	0	#DIV/0!
	5600381 Rent - Space	-	2	2	#DIV/0!
	5600382 Rent - Equipment	-	4	4	#DIV/0!
	5600436 Postage	1	1	(0)	-27%
	5600591 Dues - Professional Association	3	4	1	19%
	5600596 Dues - Utility Association Other	2	-	(2)	-100%
	5600601 Dues - Utility Association	18	20	2	11%
	5600616 Dues - Chamber of Commerce	1	22	21	1741%
	5600626 Contributions - Charitable	1	-	(1)	-100%
	5600631 Contributions - Community Sponsorships	20	63	42	207%
	5600696 Deductions - Corporate Tickets	0	3	3	3115%
	5600701 Deductions - Other	2	10	8	548%
	5600706 Bank Charges	23	33	10	42%
	5600726 License Fees and Permits	1	0	(0)	-70%
	5600868 Fuel Procurement Expense Reclass	(845)	-	845	-100%
	5600871 Other	19	0	(19)	-99%
	5600896 Online Information Services	223	147	(76)	-34%
	5610000 External Settlement Labor	1	-	(1)	-100%
	5610005 External Settlement Contract Outside Ven	-	-	-	#DIV/0!
	5610007 External Settlement Employee Expense	1	-	(1)	-100%
	5610009 External Settlement Miscellaneous	-	-	-	#DIV/0!
	8000000 Prod Labor Bargaining Benefit Group 1	(1,206)	-	1,206	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(8)	-	8	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1,006)	-	1,006	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(63)	-	63	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(8)	-	8	-100%
	8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(0)	-	0	-100%
	8000036 Productive Labor Bargaining No Load	(0)	-	0	-100%
	8000037 Productive Labor Non-Barg No Load	(1)	-	1	-100%
	8000100 Premium	(5)	-	5	-100%
	8000105 Overtime	(116)	-	116	-100%
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	655	-	(655)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
	8100260 Purchasing - Overhead	4	-	(4)	-100%
	8100530 Purchasing_OH Allocation	(0)	-	0	-100%
Operations Services Total		6,724	7,073	350	5%
Risk Management	5540001 Productive Labor	1,912	2,685	773	40%
	5600001 Contract Labor	124	31	(93)	-75%
	5600006 Consulting Professional Services Other	161	83	(78)	-48%
	5600026 Consulting Professional Svcs Accounting	168	219	51	30%
	5600066 Materials	1	9	8	703%
	5600091 Print and Copy Cost - Other	0	0	0	93%
	5600096 Print and Copy Cost - SEC Filings	24	-	(24)	-100%
	5600101 Legal - Other	20	-	(20)	-100%
	5600191 Employee Expenses Airfare	3	14	11	416%
	5600196 Employee Expenses Car Rental	0	1	0	100%
	5600201 Employee Expenses Taxi and Bus	0	2	2	937%
	5600206 Employee Expenses Mileage	0	0	(0)	-79%
	5600211 Employee Expenses Conf Seminar Trng	4	26	21	476%
	5600216 Employee Expenses Hotel	3	19	16	590%
	5600221 Employee Expenses Meals	2	12	10	517%
	5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
	5600231 Employee Expenses Parking	0	0	(0)	-39%

NSP-MN
Schedule 3 - O&M by Cost Element
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(\$000's)

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	5600246 Employee Expenses Other	10	4	(6)	-59%
	5600251 Employee Expense Personal Communication	4	4	1	20%
	5600256 Office Supplies	1	5	5	674%
	5600276 Life Events	0	0	(0)	-12%
	5600351 Moves Adds Changes	-	4	4	#DIV/0!
	5600436 Postage	0	0	(0)	-30%
	5600591 Dues - Professional Association	17	14	(3)	-18%
	5600606 Dues - Lobbying	0	-	(0)	-100%
	5600656 Fees - Directors	2	-	(2)	-100%
	5600726 License Fees and Permits	2	4	2	93%
	5600871 Other	2	-	(2)	-100%
	5600896 Online Information Services	97	125	29	30%
	5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	2	-	(2)	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	294	-	(294)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
	8100260 Purchasing - Overhead	6	-	(6)	-100%
Risk Management Total		2,864	3,265	401	14%
Strategy Plng and Ext Affairs	5540001 Productive Labor	3,812	4,848	1,037	27%
	5540009 Labor Budget Adjustment	-	40	40	#DIV/0!
	5540220 Labor Overtime	0	-	(0)	-100%
	5540260 Other Compensation	19	-	(19)	-100%
	5600001 Contract Labor	144	104	(40)	-28%
	5600006 Consulting Professional Services Other	322	550	228	71%
	5600016 Consulting Professional Eng and Design	11	-	(11)	-100%
	5600021 Consulting Professional Services Legal	64	58	(5)	-9%
	5600041 Outside Vendor Contract	34	264	230	683%
	5600066 Materials	35	9	(26)	-73%
	5600091 Print and Copy Cost - Other	47	40	(7)	-15%
	5600191 Employee Expenses Airfare	14	46	32	222%
	5600196 Employee Expenses Car Rental	0	2	2	348%
	5600201 Employee Expenses Taxi and Bus	2	5	3	145%
	5600206 Employee Expenses Mileage	1	2	0	24%
	5600211 Employee Expenses Conf Seminar Trng	7	17	10	159%
	5600216 Employee Expenses Hotel	17	55	37	213%
	5600221 Employee Expenses Meals	4	18	14	349%
	5600226 Employee Expenses Meals Non-Employee	1	4	4	412%
	5600231 Employee Expenses Parking	1	8	7	645%
	5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
	5600246 Employee Expenses Other	0	-	(0)	-100%
	5600251 Employee Expense Personal Communication	23	17	(7)	-29%
	5600256 Office Supplies	3	3	0	5%
	5600261 Workforce Administration Expense	0	-	(0)	-100%
	5600276 Life Events	0	1	1	279%
	5600351 Moves Adds Changes	-	1	1	#DIV/0!
	5600382 Rent - Equipment	0	-	(0)	-100%
	5600431 Lease Costs	0	-	(0)	-100%
	5600436 Postage	1	5	4	374%
	5600591 Dues - Professional Association	1	8	7	592%
	5600596 Dues - Utility Association Other	17	-	(17)	-100%
	5600601 Dues - Utility Association	-	24	24	#DIV/0!
	5600606 Dues - Lobbying	121	107	(14)	-11%
	5600621 Dues - Social Service	2	-	(2)	-100%
	5600626 Contributions - Charitable	8	1	(7)	-86%
	5600631 Contributions - Community Sponsorships	14	27	13	94%
	5600636 Contributions - Civic and Political	3	-	(3)	-100%
	5600696 Deductions - Corporate Tickets	0	-	(0)	-100%

NSP-MN
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	5600701 Deductions - Other	2	-	(2)	-100%
	5600721 Environmental Permits and Fees	0	-	(0)	-100%
	5600726 License Fees and Permits	12	1	(11)	-95%
	5600871 Other	0	-	(0)	-100%
	5600896 Online Information Services	175	230	55	32%
	5610000 External Settlement Labor	(0)	-	0	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(45)	-	45	-100%
	8000021 Prod Labor Non-Bargaining Benefit Grp 2	(13)	-	13	-100%
	8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	556	-	(556)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	5	-	(5)	-100%
	8100260 Purchasing - Overhead	7	-	(7)	-100%
	8100530 Purchasing_OH Allocation	(1)	-	1	-100%
Strategy Plng and Ext Affairs Total		5,429	6,496	1,067	20%
Transmission	5540001 Productive Labor	20,685	18,739	(1,946)	-9%
	5540180 Premium Time Labor	368	-	(368)	-100%
	5540185 Other Compensation Accruals	8	-	(8)	-100%
	5540220 Labor Overtime	3,565	-	(3,565)	-100%
	5540235 Payroll Related Labor Costs	(0)	-	0	-100%
	5540260 Other Compensation	95	-	(95)	-100%
	5540270 Welfare Fund	598	-	(598)	-100%
	5600001 Contract Labor	3,885	2,768	(1,117)	-29%
	5600006 Consulting Professional Services Other	1,170	649	(521)	-45%
	5600016 Consulting Professional Eng and Design	1,149	-	(1,149)	-100%
	5600041 Outside Vendor Contract	734	81	(653)	-89%
	5600051 Outside Services	17	-	(17)	-100%
	5600066 Materials	1,203	2,041	838	70%
	5600068 Material Consumption	110	-	(110)	-100%
	5600069 Service Consumption	722	-	(722)	-100%
	5600070 Material - Direct Purchase	719	-	(719)	-100%
	5600075 Transportation Fuel	0	-	(0)	-100%
	5600091 Print and Copy Cost - Other	24	1	(23)	-96%
	5600101 Legal - Other	7	-	(7)	-100%
	5600106 Equipment Maintenance	(21)	75	96	-459%
	5600116 IT Hardware Maintenance	2	-	(2)	-100%
	5600121 IT Hardware Purchases	(33)	-	33	-100%
	5600151 Network Data	121	-	(121)	-100%
	5600191 Employee Expenses Airfare	85	102	16	19%
	5600196 Employee Expenses Car Rental	7	11	4	53%
	5600201 Employee Expenses Taxi and Bus	4	5	1	22%
	5600206 Employee Expenses Mileage	437	377	(59)	-14%
	5600211 Employee Expenses Conf Seminar Trng	90	137	47	53%
	5600216 Employee Expenses Hotel	68	97	28	41%
	5600221 Employee Expenses Meals	126	134	8	7%
	5600226 Employee Expenses Meals Non-Employee	12	27	15	119%
	5600231 Employee Expenses Parking	37	24	(14)	-37%
	5600236 Employee Expenses Per Diem	543	500	(43)	-8%
	5600241 Employee Expenses Safety Equipment	946	233	(713)	-75%
	5600246 Employee Expenses Other	54	91	38	70%
	5600251 Employee Expense Personal Communication	354	266	(88)	-25%
	5600256 Office Supplies	83	94	11	13%
	5600261 Workforce Administration Expense	1	-	(1)	-100%
	5600271 Safety Recognition	97	-	(97)	-100%
	5600276 Life Events	4	2	(2)	-55%
	5600291 Transportation Fleet Cost	(0)	1,567	1,568	-507485%
	5600296 Janitorial - Routine	3	-	(3)	-100%
	5600301 Janitorial - Special	1	-	(1)	-100%
	5600306 Fire Life Safety Maintenance	12	-	(12)	-100%
	5600311 General Interior Exterior Maintenance	5	-	(5)	-100%

NSP-MN
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(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	5600316 Use Costs	180	3	(176)	-98%
	5600341 Water Use Costs	197	210	13	7%
	5600366 Non - Energy	(0)	-	0	-100%
	5600381 Rent - Space	9	-	(9)	-100%
	5600382 Rent - Equipment	177	-	(177)	-100%
	5600431 Lease Costs	13	77	64	504%
	5600436 Postage	31	1	(31)	-98%
	5600541 Communication - Conservation Other	-	-	-	#DIV/0!
	5600591 Dues - Professional Association	95	238	143	150%
	5600596 Dues - Utility Association Other	1	-	(1)	-100%
	5600601 Dues - Utility Association	91	-	(91)	-100%
	5600606 Dues - Lobbying	0	-	(0)	-100%
	5600621 Dues - Social Service	-	-	-	#DIV/0!
	5600626 Contributions - Charitable	1	-	(1)	-100%
	5600631 Contributions - Community Sponsorships	1	-	(1)	-100%
	5600636 Contributions - Civic and Political	5	-	(5)	-100%
	5600651 Fees - Regulatory NERC	2,238	2,243	5	0%
	5600666 Fees - Credit Line	0	-	(0)	-100%
	5600691 Shareholder Related Expenses	-	-	-	#DIV/0!
	5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
	5600701 Deductions - Other	1	-	(1)	-100%
	5600706 Bank Charges	4	-	(4)	-100%
	5600721 Environmental Permits and Fees	11	-	(11)	-100%
	5600726 License Fees and Permits	1,031	1,122	91	9%
	5600731 Penalties	7	-	(7)	-100%
	5600781 O and M Credits - Other	(402)	-	402	-100%
	5600871 Other	31	(408)	(439)	-1432%
	5600896 Online Information Services	24	20	(3)	-14%
	5610000 External Settlement Labor	(25)	-	25	-100%
	5610004 External Settlement Consulting	(13)	-	13	-100%
	5610005 External Settlement Contract Outside Ven	22	-	(22)	-100%
	5610006 External Settlement Materials	4	-	(4)	-100%
	5610007 External Settlement Employee Expense	0	-	(0)	-100%
	5610008 External Settlement Transportation	(0)	-	0	-100%
	5610011 External Settlement Overhead	(3)	-	3	-100%
	8000000 Prod Labor Bargaining Benefit Group 1	(11)	-	11	-100%
	8000005 Prod Labor Bargaining Benefit Group 6	(6)	-	6	-100%
	8000020 Prod Labor Non-Bargaining Benefit Grp 1	(33)	-	33	-100%
	8000023 Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
	8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
	8000100 Premium	6	-	(6)	-100%
	8000105 Overtime	76	-	(76)	-100%
	8000115 Other Compensation Craft Welfare Fund	(5)	-	5	-100%
	8010000 Budget Prod Labor Barg Benefit Group 1	-	16	16	#DIV/0!
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	106	106	#DIV/0!
	8010110 Budget Other Compensation	-	(59)	(59)	#DIV/0!
	8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,678	-	(1,678)	-100%
	8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,142	-	(2,142)	-100%
	8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	53	-	(53)	-100%
	8100205 AG Overhead	0	-	(0)	-100%
	8100260 Purchasing - Overhead	107	-	(107)	-100%
	8100315 Warehouse - Overhead	52	-	(52)	-100%
	8100425 Engineering and Super - Overhead	2	-	(2)	-100%
	8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
	8100530 Purchasing_OH Allocation	19	-	(19)	-100%
	8100531 Warehouse_OH Allocation	1	-	(1)	-100%
	8100550 Fleet-Base Rates	1,937	-	(1,937)	-100%
	8100551 Fleet-Idle Time	(541)	-	541	-100%
	8100552 Fleet-Utilization	(28)	-	28	-100%

NSP-MN
Schedule 3 - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	5	5	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	20	20	#DIV/0!
	8110040 Budget Attrition	-	(5)	(5)	#DIV/0!
	8300100 Labor-Settle_Direct	(8,245)	-	8,245	-100%
	8300110 Contract Labor-Settle_Direct	(3,143)	-	3,143	-100%
	8300115 Consulting-Settle_Direct	(578)	-	578	-100%
	8300120 Contract Outside Vendors-Settle_Dir	(22)	-	22	-100%
	8300125 Materials-Settle_Direct	(204)	-	204	-100%
	8300130 Employee Expense-Settle_Direct	(974)	-	974	-100%
	8300140 Miscellaneous-Settle_Direct	(229)	-	229	-100%
	8300150 Overhead-Settle_Direct	(61)	-	61	-100%
Transmission Total		33,822	31,610	(2,212)	-7%
Grand Total		1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
Benefits & Loadings	5540001 Productive Labor	760	783	23	3%
	5540210 Incentive Non Loading	16,545	17,041	496	3%
	5540240 Performance Share Plan & Deferred Comp I	6,149	6,342	193	3%
	5540250 Restricted Stock Units	11,434	12,311	878	8%
	5540255 Other Benefits Compensation	3,281	3,469	188	6%
	5600281 Employee Performance Recognition	1,279	1,337	59	5%
	5600781 O and M Credits - Other	(761)	(784)	(23)	3%
	8100110 401K Match	11,632	11,941	309	3%
	8100115 Qualified Pension	26,111	25,537	(573)	-2%
	8100120 Nonqualified Pension	361	373	12	3%
	8100130 Exec Nonqualified Deferred Comp Match	62	66	4	6%
	8100135 NMC Employer Retirement Contribution	963	989	25	3%
	8100140 Other Pension - Consult	613	628	15	2%
	8100150 Active Healthcare	43,740	45,026	1,286	3%
	8100155 Miscellaneous Benefit Programs and Costs	2,105	2,110	6	0%
	8100160 Life LTD and Business Travel Insurance	2,538	2,604	65	3%
	8100165 Retiree Medical	118	114	(4)	-4%
	8100170 FAS 112 LTD	78	73	(5)	-6%
	8100190 Workers' Compensation - FAS 112 Costs	90	83	(7)	-8%
	8100195 Workers' Compensation - Ins and Other	2,128	2,125	(3)	0%
	8100200 Annual Incentive	14,556	15,030	475	3%
	8100507 401K Match_OH Alloc	120	110	(10)	-9%
	8100508 Qualified Pension_Overhead Allocation	(444)	(808)	(364)	82%
	8100509 Nonqualified Pension_Overhead Allocation	(30)	(29)	1	-4%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(14)	(13)	1	-10%
	8100512 Other Pension - Consult_OH Allocation	(144)	(158)	(14)	10%
	8100513 Active Healthcare_Overhead Allocation	(1,003)	(1,104)	(101)	10%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(141)	(191)	(50)	35%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(106)	(115)	(9)	9%
	8100516 Retiree Medical_Overhead Allocation	(10)	(13)	(3)	27%
8100517 FAS 112 LTD_Overhead Allocation	(4)	(4)	(0)	6%	
8100526 Workers' Comp-FAS 112_OH Allocation	(2)	(3)	(1)	34%	
8100527 Workers' Comp-Ins and Other_OH Alloc	(74)	(85)	(12)	16%	
8100528 Annual Incentive_Overhead Allocation	467	467	0	0%	
8100529 NMC Employer Retirement Contr_OH Alloc	(0)	0	1	-209%	
Benefits & Loadings Total		142,396	145,254	2,857	2%
Chairman and CEO	5540001 Productive Labor	1,064	1,096	32	3%
	5600006 Consulting Professional Services Other	247	249	2	1%
	5600066 Materials	1	1	0	0%
	5600091 Print and Copy Cost - Other	0	0	0	0%
	5600191 Employee Expenses Airfare	0	0	0	0%
	5600196 Employee Expenses Car Rental	0	0	0	0%
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	1	1	0	0%
	5600216 Employee Expenses Hotel	1	1	0	0%
	5600221 Employee Expenses Meals	1	1	0	0%
	5600226 Employee Expenses Meals Non-Employee	1	1	0	0%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	82	82	0	0%
	5600251 Employee Expense Personal Communication	2	2	0	0%
	5600256 Office Supplies	1	1	0	0%
	5600276 Life Events	1	1	0	0%
	5600381 Rent - Space	23	23	0	0%
	5600436 Postage	0	0	0	0%
	5600601 Dues - Utility Association	1,662	1,662	0	0%
	5600606 Dues - Lobbying	155	155	(0)	0%
	5600626 Contributions - Charitable	13	13	0	0%
	5600631 Contributions - Community Sponsorships	325	325	0	0%
	5600656 Fees - Directors	1,416	1,494	78	5%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600896 Online Information Services	43	43	0	0%
Chairman and CEO Total		5,041	5,152	112	2%
Corporate Other	5600712 Quarterly BMO Rebates	(522)	(522)	0	0%
	5600746 IA -Transmission - OM Expense	127,820	138,563	10,744	8%
	5600781 O and M Credits - Other	(2,113)	(1,669)	443	-21%
	5600791 O and M Credits - AG to Capital	(860)	(860)	0	0%
	5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
	5600871 Other	-	-	0	#DIV/0!
	5660024 Loss on Investment	(351)	(323)	28	-8%
Corporate Other Total		118,075	129,290	11,215	9%
Customer and Innovation	5540001 Productive Labor	61,008	63,019	2,011	3%
	5540009 Labor Budget Adjustment	(394)	(410)	(16)	4%
	5540260 Other Compensation	501	539	38	8%
	5600001 Contract Labor	6,973	6,713	(261)	-4%
	5600006 Consulting Professional Services Other	16,153	16,117	(37)	0%
	5600041 Outside Vendor Contract	5,512	5,792	280	5%
	5600051 Outside Services	20,457	17,342	(3,115)	-15%
	5600066 Materials	371	369	(2)	-1%
	5600075 Transportation Fuel	8	8	0	1%
	5600091 Print and Copy Cost - Other	150	150	0	0%
	5600111 Equipment Maintenance - Customer Care	131	138	7	6%
	5600116 IT Hardware Maintenance	4,398	4,434	36	1%
	5600121 IT Hardware Purchases	266	266	0	0%
	5600126 Software License Purchase - Perpetual	588	613	25	4%
	5600131 Software License Purchase - Term	11,950	12,235	285	2%
	5600136 Software Maintenance	31,169	33,952	2,783	9%
	5600141 Network Services	905	905	(0)	0%
	5600146 Network Voice	3	3	0	0%
	5600151 Network Data	19,512	20,349	838	4%
	5600156 Network Telecommunication	12	12	0	0%
	5600161 Network Radio	673	673	(0)	0%
	5600166 Mainframe Services	926	954	28	3%
	5600171 Distributed Systems Services	662	682	20	3%
	5600176 Application Development and Maintenance	11,591	11,677	86	1%
	5600186 Software - ASP	2,982	3,057	74	2%
	5600187 Other IT	3,495	5,383	1,888	54%
	5600191 Employee Expenses Airfare	354	352	(2)	-1%
	5600196 Employee Expenses Car Rental	56	55	(1)	-1%
	5600201 Employee Expenses Taxi and Bus	45	43	(1)	-2%
	5600206 Employee Expenses Mileage	220	221	0	0%
	5600211 Employee Expenses Conf Seminar Trng	405	397	(8)	-2%
	5600216 Employee Expenses Hotel	534	527	(7)	-1%
	5600221 Employee Expenses Meals	238	229	(9)	-4%
	5600226 Employee Expenses Meals Non-Employee	44	45	0	1%
	5600231 Employee Expenses Parking	103	72	(31)	-30%
	5600241 Employee Expenses Safety Equipment	33	29	(4)	-12%
	5600246 Employee Expenses Other	192	414	222	116%
	5600251 Employee Expense Personal Communication	310	154	(156)	-50%
	5600256 Office Supplies	251	251	0	0%
	5600271 Safety Recognition	3	3	0	0%
	5600276 Life Events	13	13	0	1%
	5600291 Transportation Fleet Cost	423	424	1	0%
	5600296 Janitorial - Routine	6	6	0	0%
	5600311 General Interior Exterior Maintenance	388	392	4	1%
	5600316 Use Costs	9	9	0	1%
	5600351 Moves Adds Changes	9	9	0	1%
	5600356 Energy	18,032	16,067	(1,964)	-11%
	5600366 Non - Energy	373	399	26	7%
	5600381 Rent - Space	82	82	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600382 Rent - Equipment	5	5	0	0%
	5600396 Rent - Equipment Customer Care	0	0	0	0%
	5600431 Lease Costs	196	196	0	0%
	5600436 Postage	4,815	5,201	386	8%
	5600511 Advertising - Brand Image	803	811	8	1%
	5600516 Advertising - General	229	230	1	0%
	5600521 Advertising - Brand Sponsorship	2,782	2,810	28	1%
	5600531 Advertising - Conservation Other	72	73	1	1%
	5600546 Customer Program - Advertising	359	367	8	2%
	5600561 Customer Program - Promotion	437	437	0	0%
	5600571 Safety Advertising	1,164	1,176	12	1%
	5600591 Dues - Professional Association	223	209	(13)	-6%
	5600601 Dues - Utility Association	523	523	0	0%
	5600631 Contributions - Community Sponsorships	124	124	0	0%
	5600636 Contributions - Civic and Political	19	19	0	0%
	5600641 Contributions - Economical Development	108	108	(0)	0%
	5600696 Deductions - Corporate Tickets	9	9	0	0%
	5600701 Deductions - Other	12	12	0	2%
	5600706 Bank Charges	73	75	2	2%
	5600726 License Fees and Permits	9	9	0	1%
	5600861 Shared Asset Costs	46,589	53,168	6,579	14%
	5600866 Shared Assets - Owning Co Credit	(50,649)	(54,624)	(3,974)	8%
	5600871 Other	907	8,514	7,607	839%
	5600896 Online Information Services	4,442	4,590	148	3%
	5600946 Cust Billing Srvcs to Other	172	172	0	0%
Customer and Innovation Total		235,546	249,379	13,833	6%
Distribution Operations	5540001 Productive Labor	54,086	55,922	1,836	3%
	5540009 Labor Budget Adjustment	(4,129)	(3,606)	523	-13%
	5600001 Contract Labor	1,689	1,819	130	8%
	5600006 Consulting Professional Services Other	18	18	0	0%
	5600041 Outside Vendor Contract	56,508	58,544	2,035	4%
	5600066 Materials	5,312	5,312	0	0%
	5600071 MS Inventory Adjust - Obsolete Materials	20	20	0	0%
	5600091 Print and Copy Cost - Other	52	52	0	0%
	5600121 IT Hardware Purchases	138	135	(3)	-2%
	5600131 Software License Purchase - Term	32	32	0	0%
	5600191 Employee Expenses Airfare	140	140	0	0%
	5600196 Employee Expenses Car Rental	20	20	0	0%
	5600201 Employee Expenses Taxi and Bus	6	6	0	0%
	5600206 Employee Expenses Mileage	258	258	0	0%
	5600211 Employee Expenses Conf Seminar Trng	23	23	0	0%
	5600216 Employee Expenses Hotel	301	301	0	0%
	5600221 Employee Expenses Meals	587	587	0	0%
	5600226 Employee Expenses Meals Non-Employee	2	2	0	0%
	5600231 Employee Expenses Parking	16	16	0	0%
	5600236 Employee Expenses Per Diem	278	278	0	0%
	5600241 Employee Expenses Safety Equipment	443	443	0	0%
	5600246 Employee Expenses Other	175	141	(35)	-20%
	5600251 Employee Expense Personal Communication	142	142	0	0%
	5600256 Office Supplies	33	33	0	0%
	5600271 Safety Recognition	22	22	0	0%
	5600276 Life Events	3	3	0	0%
	5600291 Transportation Fleet Cost	8,820	8,820	(0)	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600366 Non - Energy	167	167	0	0%
	5600382 Rent - Equipment	134	134	0	0%
	5600390 Rent - Distribution Electric	493	493	0	0%
	5600436 Postage	30	30	0	0%
	5600591 Dues - Professional Association	18	18	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600596 Dues - Utility Association Other	4	4	0	0%
	5600601 Dues - Utility Association	90	90	0	0%
	5600726 License Fees and Permits	35	35	0	0%
	5600776 O and M Credits - Meter Transfer Install	(10,910)	(10,910)	0	0%
Distribution Operations Total		115,056	119,543	4,486	4%
Energy Supply	5540001 Productive Labor	60,327	61,090	764	1%
	5540009 Labor Budget Adjustment	(358)	2,732	3,089	-864%
	5540220 Labor Overtime	56	56	0	0%
	5600001 Contract Labor	30,459	31,402	943	3%
	5600006 Consulting Professional Services Other	542	335	(206)	-38%
	5600041 Outside Vendor Contract	857	765	(91)	-11%
	5600066 Materials	11,325	12,344	1,019	9%
	5600068 Material Consumption	9,818	9,699	(119)	-1%
	5600069 Service Consumption	17,447	16,804	(643)	-4%
	5600070 Material - Direct Purchase	(52)	830	882	-1701%
	5600076 Chemicals - Other	403	403	0	0%
	5600078 Chemicals - Lime	1,213	1,198	(16)	-1%
	5600080 Chemicals - Mercury Sorbent	611	573	(37)	-6%
	5600082 Chemicals - Ammonia	589	570	(19)	-3%
	5600083 Chemicals - Sulfuric Acid	276	285	9	3%
	5600091 Print and Copy Cost - Other	11	11	(0)	0%
	5600191 Employee Expenses Airfare	151	154	3	2%
	5600196 Employee Expenses Car Rental	42	42	(0)	-1%
	5600201 Employee Expenses Taxi and Bus	8	8	(0)	0%
	5600206 Employee Expenses Mileage	304	307	3	1%
	5600211 Employee Expenses Conf Seminar Trng	178	177	(1)	0%
	5600216 Employee Expenses Hotel	193	195	2	1%
	5600221 Employee Expenses Meals	234	238	4	2%
	5600226 Employee Expenses Meals Non-Employee	5	5	(0)	0%
	5600231 Employee Expenses Parking	33	33	(0)	-1%
	5600236 Employee Expenses Per Diem	262	259	(3)	-1%
	5600241 Employee Expenses Safety Equipment	206	206	(0)	0%
	5600246 Employee Expenses Other	104	103	(1)	-1%
	5600251 Employee Expense Personal Communication	188	177	(11)	-6%
	5600256 Office Supplies	76	78	1	2%
	5600271 Safety Recognition	24	24	(0)	0%
	5600276 Life Events	5	5	(0)	0%
	5600291 Transportation Fleet Cost	891	893	1	0%
	5600296 Janitorial - Routine	179	180	1	1%
	5600311 General Interior Exterior Maintenance	184	184	0	0%
	5600316 Use Costs	960	967	7	1%
	5600326 Sewer Maintenance Costs	16	16	0	2%
	5600331 Snow Removal Costs	141	143	3	2%
	5600336 Trash Removal Costs	105	105	0	0%
	5600341 Water Use Costs	357	357	-	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600382 Rent - Equipment	42	41	(1)	-2%
	5600386 Rent - Other Generation	14,559	15,911	1,353	9%
	5600396 Rent - Equipment Customer Care	2	2	0	0%
	5600436 Postage	51	51	(0)	0%
	5600591 Dues - Professional Association	41	41	0	0%
	5600596 Dues - Utility Association Other	7	7	-	0%
	5600601 Dues - Utility Association	424	420	(4)	-1%
	5600631 Contributions - Community Sponsorships	12	12	0	3%
	5600696 Deductions - Corporate Tickets	3	3	0	0%
	5600706 Bank Charges	158	158	0	0%
	5600721 Environmental Permits and Fees	2,105	1,856	(249)	-12%
	5600726 License Fees and Permits	52	51	(1)	-1%
	5600781 O and M Credits - Other	(1,082)	(1,623)	(541)	50%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600871 Other	4	4	0	0%
	5600896 Online Information Services	17	17	0	1%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	0	(0)	-82%
	8010105 Budget Overtime	(0)	-	0	-100%
	8010110 Budget Other Compensation	(40)	(36)	4	-10%
	8010115 Budget Other Compensation CWF	(0)	-	0	-100%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	-	(0)	-100%
	8110040 Budget Attrition	0	0	(0)	-60%
Energy Supply Total		154,722	160,869	6,146	4%
Financial Operations	5540001 Productive Labor	17,019	17,532	513	3%
	5540009 Labor Budget Adjustment	117	120	4	3%
	5600001 Contract Labor	173	175	2	1%
	5600006 Consulting Professional Services Other	819	647	(172)	-21%
	5600021 Consulting Professional Services Legal	111	112	1	1%
	5600026 Consulting Professional Svcs Accounting	2,203	2,225	22	1%
	5600066 Materials	40	40	0	1%
	5600091 Print and Copy Cost - Other	13	13	0	1%
	5600096 Print and Copy Cost - SEC Filings	0	0	0	1%
	5600191 Employee Expenses Airfare	61	61	1	1%
	5600196 Employee Expenses Car Rental	2	2	0	2%
	5600201 Employee Expenses Taxi and Bus	11	11	0	1%
	5600206 Employee Expenses Mileage	10	10	0	1%
	5600211 Employee Expenses Conf Seminar Trng	107	108	1	1%
	5600216 Employee Expenses Hotel	86	86	1	1%
	5600221 Employee Expenses Meals	50	50	1	1%
	5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
	5600231 Employee Expenses Parking	5	5	0	1%
	5600241 Employee Expenses Safety Equipment	0	0	0	4%
	5600246 Employee Expenses Other	27	27	0	1%
	5600251 Employee Expense Personal Communication	48	48	0	1%
	5600256 Office Supplies	23	23	0	1%
	5600271 Safety Recognition	0	0	0	0%
	5600276 Life Events	3	3	0	1%
	5600291 Transportation Fleet Cost	1	1	0	1%
	5600351 Moves Adds Changes	6	6	0	1%
	5600436 Postage	23	23	0	1%
	5600451 Insurance - Property	8,819	9,688	869	10%
	5600456 Insurance - General Liability	6,349	6,663	314	5%
	5600461 Insurance - Excess Liability	8,851	10,007	1,156	13%
	5600466 Insurance - Auto Liability	283	289	6	2%
	5600471 Insurance - Directors and Officers	1,427	1,482	55	4%
	5600476 Insurance - Fiduciary	329	335	6	2%
	5600481 Insurance - Other	72	66	(6)	-9%
	5600482 Insurance - Cyber	450	475	25	6%
	5600486 Insurance - Nuclear Property	3,984	3,890	(94)	-2%
	5600491 Insurance - Nuclear Interruption	1,152	1,174	22	2%
	5600496 Insurance - Nuclear Liability	3,163	3,226	63	2%
	5600501 Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	0	0%
	5600506 Insurance - Surplus	(5,000)	(5,000)	0	0%
	5600591 Dues - Professional Association	103	104	1	1%
	5600596 Dues - Utility Association Other	5	5	0	1%
	5600606 Dues - Lobbying	4	4	0	1%
	5600626 Contributions - Charitable	1	1	0	1%
	5600631 Contributions - Community Sponsorships	1	1	0	1%
	5600661 Fees - Remarketing and Rating	511	500	(12)	-2%
	5600691 Shareholder Related Expenses	339	342	3	1%
	5600696 Deductions - Corporate Tickets	5	5	0	1%
	5600701 Deductions - Other	5	5	0	1%
	5600706 Bank Charges	815	823	8	1%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600726 License Fees and Permits	66	67	1	1%
	5600731 Penalties	1	1	0	1%
	5600781 O and M Credits - Other	(366)	(370)	(4)	1%
	5600871 Other	0	0	0	1%
	5600896 Online Information Services	418	422	4	1%
	5600951 Purchasing Overhead Expense	1	1	0	1%
Financial Operations Total		50,989	53,782	2,793	5%
Gas Systems	5540001 Productive Labor	28,942	29,738	796	3%
	5540009 Labor Budget Adjustment	0	-	(0)	-100%
	5600041 Outside Vendor Contract	26,490	26,121	(368)	-1%
	5600066 Materials	5,032	5,075	42	1%
	5600246 Employee Expenses Other	843	843	(0)	0%
	5600256 Office Supplies	114	114	0	0%
	5600291 Transportation Fleet Cost	2,835	2,840	5	0%
	5600316 Use Costs	806	806	0	0%
	5600382 Rent - Equipment	42	42	0	0%
	5600601 Dues - Utility Association	26	26	0	0%
	5600716 Gas Cleanup Costs	1,000	1,000	0	0%
	5600726 License Fees and Permits	406	406	0	0%
	5600776 O and M Credits - Meter Transfer Install	(5,466)	(5,466)	0	0%
	8010000 Budget Prod Labor Barg Benefit Group 1	375	397	22	6%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	120	123	4	3%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	88	93	5	6%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	23	24	1	3%
	8110040 Budget Attrition	(20)	(21)	(1)	5%
Gas Systems Total		61,655	62,161	507	1%
General Counsel	5540001 Productive Labor	4,907	5,065	158	3%
	5600001 Contract Labor	47	47	(0)	0%
	5600006 Consulting Professional Services Other	60	60	(1)	-1%
	5600021 Consulting Professional Services Legal	4,105	4,103	(2)	0%
	5600031 Consulting Legal Regulatory	130	130	0	0%
	5600041 Outside Vendor Contract	0	0	0	0%
	5600066 Materials	19	19	0	0%
	5600091 Print and Copy Cost - Other	4	4	(0)	0%
	5600096 Print and Copy Cost - SEC Filings	35	35	0	0%
	5600101 Legal - Other	14	14	0	0%
	5600191 Employee Expenses Airfare	58	58	(0)	0%
	5600196 Employee Expenses Car Rental	3	3	0	0%
	5600201 Employee Expenses Taxi and Bus	0	0	0	0%
	5600206 Employee Expenses Mileage	11	11	0	0%
	5600211 Employee Expenses Conf Seminar Trng	39	39	(0)	0%
	5600216 Employee Expenses Hotel	69	69	0	0%
	5600221 Employee Expenses Meals	16	16	0	0%
	5600226 Employee Expenses Meals Non-Employee	4	4	(0)	0%
	5600231 Employee Expenses Parking	8	8	0	0%
	5600241 Employee Expenses Safety Equipment	1	1	0	0%
	5600251 Employee Expense Personal Communication	19	19	0	0%
	5600256 Office Supplies	12	12	0	0%
	5600276 Life Events	1	1	0	0%
	5600291 Transportation Fleet Cost	6	6	0	0%
	5600351 Moves Adds Changes	1	1	0	0%
	5600382 Rent - Equipment	0	0	0	0%
	5600431 Lease Costs	3	3	-	0%
	5600436 Postage	3	3	0	0%
	5600481 Insurance - Other	30	30	(0)	0%
	5600591 Dues - Professional Association	57	57	0	0%
	5600606 Dues - Lobbying	0	0	0	0%
	5600626 Contributions - Charitable	1	1	0	0%
	5600631 Contributions - Community Sponsorships	14	14	(0)	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600696 Deductions - Corporate Tickets	1	1	0	0%
	5600701 Deductions - Other	2	2	0	0%
	5600726 License Fees and Permits	4	4	0	0%
	5600896 Online Information Services	178	183	5	3%
General Counsel Total		9,864	10,025	161	2%
Group President - Utility	5540001 Productive Labor	10,487	10,571	83	1%
	5540260 Other Compensation	25	25	0	0%
	5600001 Contract Labor	62	62	0	0%
	5600006 Consulting Professional Services Other	1,874	974	(900)	-48%
	5600066 Materials	139	139	0	0%
	5600091 Print and Copy Cost - Other	21	21	0	0%
	5600191 Employee Expenses Airfare	43	43	0	0%
	5600196 Employee Expenses Car Rental	1	1	0	0%
	5600201 Employee Expenses Taxi and Bus	6	6	0	0%
	5600206 Employee Expenses Mileage	130	130	0	0%
	5600211 Employee Expenses Conf Seminar Trng	60	60	0	0%
	5600216 Employee Expenses Hotel	62	62	(0)	0%
	5600221 Employee Expenses Meals	47	47	0	0%
	5600226 Employee Expenses Meals Non-Employee	78	78	0	0%
	5600231 Employee Expenses Parking	19	19	0	0%
	5600241 Employee Expenses Safety Equipment	1	1	0	0%
	5600246 Employee Expenses Other	1	1	0	0%
	5600251 Employee Expense Personal Communication	48	48	0	0%
	5600256 Office Supplies	30	30	0	0%
	5600276 Life Events	3	3	0	0%
	5600291 Transportation Fleet Cost	8	8	0	0%
	5600351 Moves Adds Changes	2	2	0	0%
	5600381 Rent - Space	1	1	0	0%
	5600382 Rent - Equipment	7	7	0	0%
	5600436 Postage	19	19	0	0%
	5600511 Advertising - Brand Image	25	25	0	0%
	5600516 Advertising - General	51	51	0	0%
	5600531 Advertising - Conservation Other	0	0	0	0%
	5600546 Customer Program - Advertising	9	9	0	0%
	5600561 Customer Program - Promotion	2	2	0	0%
	5600566 Customer Program - Non-Recoverable	2	2	0	0%
	5600571 Safety Advertising	2	2	0	0%
	5600576 Safety Information	2	2	0	0%
	5600581 Mandated Regulatory Notices	7	10	3	40%
	5600586 Mandated Inserts Communication	90	90	0	0%
	5600591 Dues - Professional Association	78	78	0	0%
	5600596 Dues - Utility Association Other	196	196	0	0%
	5600601 Dues - Utility Association	219	219	0	0%
	5600606 Dues - Lobbying	195	195	0	0%
	5600616 Dues - Chamber of Commerce	280	280	0	0%
	5600621 Dues - Social Service	17	17	0	0%
	5600626 Contributions - Charitable	128	128	0	0%
	5600631 Contributions - Community Sponsorships	1,072	1,072	0	0%
	5600636 Contributions - Civic and Political	39	39	0	0%
	5600641 Contributions - Economical Development	395	395	0	0%
	5600671 Fees - Regulatory Direct	2,411	2,456	44	2%
	5600676 Fees - Regulatory Indirect	5,239	5,339	100	2%
	5600681 Fees - Regulatory NARUC	4	4	0	0%
	5600696 Deductions - Corporate Tickets	353	353	0	0%
	5600701 Deductions - Other	144	144	0	0%
	5600726 License Fees and Permits	1	1	0	0%
	5600857 Rebates	2	2	-	0%
	5600871 Other	687	-	(687)	-100%
	5600896 Online Information Services	4	4	-	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
Group President - Utility Total		24,827	23,471	(1,357)	-5%
HR and Employee Services	5540001 Productive Labor	26,479	27,629	1,150	4%
	5600001 Contract Labor	438	443	4	1%
	5600006 Consulting Professional Services Other	1,546	2,586	1,041	67%
	5600026 Consulting Professional Svcs Accounting	32	32	0	1%
	5600041 Outside Vendor Contract	1,162	1,168	5	0%
	5600051 Outside Services	20	20	0	1%
	5600066 Materials	1,250	1,737	486	39%
	5600075 Transportation Fuel	551	562	11	2%
	5600091 Print and Copy Cost - Other	(49)	(49)	1	-2%
	5600106 Equipment Maintenance	4	4	0	1%
	5600131 Software License Purchase - Term	302	305	3	1%
	5600136 Software Maintenance	54	55	1	1%
	5600191 Employee Expenses Airfare	157	143	(14)	-9%
	5600196 Employee Expenses Car Rental	29	29	0	1%
	5600201 Employee Expenses Taxi and Bus	24	23	(2)	-7%
	5600206 Employee Expenses Mileage	113	114	1	1%
	5600211 Employee Expenses Conf Seminar Trng	139	141	2	1%
	5600216 Employee Expenses Hotel	219	204	(14)	-6%
	5600221 Employee Expenses Meals	121	113	(8)	-7%
	5600226 Employee Expenses Meals Non-Employee	101	102	1	1%
	5600231 Employee Expenses Parking	17	17	0	1%
	5600241 Employee Expenses Safety Equipment	15	16	0	1%
	5600246 Employee Expenses Other	140	142	2	1%
	5600251 Employee Expense Personal Communication	145	145	1	0%
	5600256 Office Supplies	145	146	1	1%
	5600261 Workforce Administration Expense	316	319	3	1%
	5600271 Safety Recognition	2	2	0	1%
	5600276 Life Events	3	3	0	1%
	5600291 Transportation Fleet Cost	128	129	1	1%
	5600296 Janitorial - Routine	1,761	1,800	38	2%
	5600301 Janitorial - Special	0	0	0	1%
	5600306 Fire Life Safety Maintenance	192	195	3	2%
	5600311 General Interior Exterior Maintenance	2,670	2,987	317	12%
	5600316 Use Costs	4,069	4,081	12	0%
	5600321 Lawn Care Maintenance Costs	158	159	0	0%
	5600326 Sewer Maintenance Costs	9	9	0	0%
	5600331 Snow Removal Costs	1,750	1,751	2	0%
	5600336 Trash Removal Costs	363	384	21	6%
	5600341 Water Use Costs	312	316	4	1%
	5600351 Moves Adds Changes	449	329	(120)	-27%
	5600382 Rent - Equipment	118	118	1	1%
	5600431 Lease Costs	8,904	9,010	106	1%
	5600436 Postage	121	122	0	0%
	5600466 Insurance - Auto Liability	22	22	0	2%
	5600511 Advertising - Brand Image	278	281	3	1%
	5600591 Dues - Professional Association	169	148	(21)	-13%
	5600596 Dues - Utility Association Other	13	13	0	1%
	5600601 Dues - Utility Association	24	25	0	1%
	5600611 Dues - Nuclear Association	22	22	0	1%
	5600626 Contributions - Charitable	361	3,965	3,604	998%
	5600631 Contributions - Community Sponsorships	63	64	1	1%
	5600641 Contributions - Economical Development	7	7	0	1%
	5600696 Deductions - Corporate Tickets	0	0	0	1%
	5600701 Deductions - Other	1	1	0	1%
	5600706 Bank Charges	0	0	0	1%
	5600726 License Fees and Permits	89	93	4	4%
	5600861 Shared Asset Costs	12,099	14,551	2,452	20%
	5600866 Shared Assets - Owning Co Credit	(13,845)	(16,769)	(2,924)	21%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600871 Other	47	47	0	0%
	5600896 Online Information Services	81	82	1	1%
	5600951 Purchasing Overhead Expense	6	6	0	1%
	5600956 Warehousing Overhead Expense	1	1	0	1%
HR and Employee Services Total		53,922	60,103	6,181	11%
Nuclear Generation	5540001 Productive Labor	126,245	139,569	13,324	11%
	5540009 Labor Budget Adjustment	(502)	(2,227)	(1,725)	343%
	5600001 Contract Labor	519	519	0	0%
	5600006 Consulting Professional Services Other	47,185	65,896	18,711	40%
	5600041 Outside Vendor Contract	22,221	23,988	1,766	8%
	5600066 Materials	10,167	12,136	1,969	19%
	5600068 Material Consumption	1,088	1,072	(16)	-1%
	5600070 Material - Direct Purchase	0	0	0	0%
	5600076 Chemicals - Other	1,161	1,336	175	15%
	5600091 Print and Copy Cost - Other	75	80	5	6%
	5600106 Equipment Maintenance	56	56	0	0%
	5600116 IT Hardware Maintenance	169	169	0	0%
	5600121 IT Hardware Purchases	18	18	0	0%
	5600126 Software License Purchase - Perpetual	10	10	0	0%
	5600131 Software License Purchase - Term	93	98	6	6%
	5600136 Software Maintenance	2,148	2,158	10	0%
	5600141 Network Services	2	2	0	0%
	5600151 Network Data	25	25	0	0%
	5600191 Employee Expenses Airfare	190	202	12	6%
	5600196 Employee Expenses Car Rental	51	52	1	1%
	5600201 Employee Expenses Taxi and Bus	10	10	0	1%
	5600206 Employee Expenses Mileage	311	310	(0)	0%
	5600211 Employee Expenses Conf Seminar Trng	38	40	2	6%
	5600216 Employee Expenses Hotel	268	264	(4)	-1%
	5600221 Employee Expenses Meals	111	111	(0)	0%
	5600226 Employee Expenses Meals Non-Employee	9	9	0	0%
	5600231 Employee Expenses Parking	28	28	0	1%
	5600236 Employee Expenses Per Diem	585	1,264	679	116%
	5600241 Employee Expenses Safety Equipment	163	170	7	5%
	5600246 Employee Expenses Other	130	100	(30)	-23%
	5600251 Employee Expense Personal Communication	310	312	1	0%
	5600254 Nuclear Fuel Procurement NonLabor	323	306	(17)	-5%
	5600256 Office Supplies	122	122	0	0%
	5600271 Safety Recognition	6	6	0	0%
	5600276 Life Events	6	5	(0)	-5%
	5600291 Transportation Fleet Cost	263	263	0	0%
	5600296 Janitorial - Routine	120	120	0	0%
	5600311 General Interior Exterior Maintenance	180	180	0	0%
	5600316 Use Costs	1,510	1,510	0	0%
	5600321 Lawn Care Maintenance Costs	45	45	0	0%
	5600326 Sewer Maintenance Costs	32	32	0	0%
	5600331 Snow Removal Costs	80	80	0	0%
	5600336 Trash Removal Costs	90	90	0	0%
	5600381 Rent - Space	1	1	-	0%
	5600382 Rent - Equipment	8	218	210	2618%
	5600384 Rent - Nuclear Generation	75	75	-	0%
	5600431 Lease Costs	121	121	0	0%
	5600436 Postage	10	10	0	0%
	5600511 Advertising - Brand Image	5	5	0	0%
	5600516 Advertising - General	1	1	0	0%
	5600566 Customer Program - Non-Recoverable	0	0	0	0%
	5600591 Dues - Professional Association	124	127	4	3%
	5600596 Dues - Utility Association Other	28	28	0	0%
	5600606 Dues - Lobbying	21	21	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600611 Dues - Nuclear Association	7,306	7,379	73	1%
	5600616 Dues - Chamber of Commerce	0	0	0	0%
	5600626 Contributions - Charitable	18	18	0	0%
	5600631 Contributions - Community Sponsorships	11	11	0	0%
	5600646 Fees - Regulatory	29,151	29,417	265	1%
	5600696 Deductions - Corporate Tickets	2	2	0	0%
	5600701 Deductions - Other	20	20	0	0%
	5600721 Environmental Permits and Fees	91	91	0	0%
	5600726 License Fees and Permits	192	192	0	0%
	5600771 Nuclear Outage Cost Amortization	40,657	45,199	4,542	11%
	5600871 Other	(28,585)	(62,561)	(33,977)	119%
	5600896 Online Information Services	405	395	(10)	-3%
Nuclear Generation Total		265,323	271,306	5,983	2%
Operations Services	5540001 Productive Labor	5,209	5,372	163	3%
	5540185 Other Compensation Accruals	1,117	1,068	(49)	-4%
	5600006 Consulting Professional Services Other	44	44	0	0%
	5600016 Consulting Professional Eng and Design	1	1	0	0%
	5600041 Outside Vendor Contract	80	29	(51)	-64%
	5600066 Materials	15	15	0	0%
	5600091 Print and Copy Cost - Other	1	1	0	0%
	5600191 Employee Expenses Airfare	36	33	(4)	-11%
	5600196 Employee Expenses Car Rental	4	3	(1)	-23%
	5600201 Employee Expenses Taxi and Bus	2	2	(0)	-9%
	5600206 Employee Expenses Mileage	3	2	(1)	-22%
	5600211 Employee Expenses Conf Seminar Trng	27	27	(0)	0%
	5600216 Employee Expenses Hotel	50	45	(6)	-11%
	5600221 Employee Expenses Meals	17	16	(2)	-10%
	5600226 Employee Expenses Meals Non-Employee	25	25	0	0%
	5600231 Employee Expenses Parking	4	4	(1)	-13%
	5600241 Employee Expenses Safety Equipment	2	1	(1)	-64%
	5600246 Employee Expenses Other	1	1	0	0%
	5600251 Employee Expense Personal Communication	26	25	(0)	-1%
	5600256 Office Supplies	8	8	0	0%
	5600261 Workforce Administration Expense	85	86	2	2%
	5600271 Safety Recognition	1	1	0	0%
	5600276 Life Events	1	1	0	0%
	5600291 Transportation Fleet Cost	5	5	0	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600381 Rent - Space	2	2	0	0%
	5600382 Rent - Equipment	4	4	0	0%
	5600436 Postage	1	1	0	0%
	5600591 Dues - Professional Association	4	4	0	0%
	5600601 Dues - Utility Association	20	20	0	0%
	5600616 Dues - Chamber of Commerce	22	22	0	0%
	5600631 Contributions - Community Sponsorships	63	63	0	0%
	5600696 Deductions - Corporate Tickets	3	3	-	0%
	5600701 Deductions - Other	10	10	0	0%
	5600706 Bank Charges	33	33	-	0%
	5600726 License Fees and Permits	0	0	0	0%
	5600871 Other	0	0	0	0%
	5600896 Online Information Services	147	120	(27)	-18%
Operations Services Total		7,073	7,096	22	0%
Risk Management	5540001 Productive Labor	2,685	2,785	100	4%
	5600001 Contract Labor	31	32	0	1%
	5600006 Consulting Professional Services Other	83	84	1	1%
	5600026 Consulting Professional Svcs Accounting	219	222	2	1%
	5600066 Materials	9	9	0	1%
	5600091 Print and Copy Cost - Other	0	0	0	1%
	5600191 Employee Expenses Airfare	14	14	0	1%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
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(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600196 Employee Expenses Car Rental	1	1	0	0%
	5600201 Employee Expenses Taxi and Bus	2	2	0	1%
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	26	26	0	1%
	5600216 Employee Expenses Hotel	19	19	0	1%
	5600221 Employee Expenses Meals	12	12	0	1%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	4	4	0	1%
	5600251 Employee Expense Personal Communication	4	4	0	1%
	5600256 Office Supplies	5	5	0	1%
	5600276 Life Events	0	0	0	4%
	5600351 Moves Adds Changes	4	4	0	1%
	5600436 Postage	0	0	0	2%
	5600591 Dues - Professional Association	14	14	0	1%
	5600726 License Fees and Permits	4	5	0	1%
	5600896 Online Information Services	125	127	1	1%
	5600951 Purchasing Overhead Expense	1	1	0	1%
Risk Management Total		3,265	3,370	106	3%
Strategy Plng and Ext Affairs	5540001 Productive Labor	4,848	4,973	125	3%
	5540009 Labor Budget Adjustment	40	40	(0)	0%
	5600001 Contract Labor	104	104	0	0%
	5600006 Consulting Professional Services Other	550	550	0	0%
	5600021 Consulting Professional Services Legal	58	58	(0)	0%
	5600041 Outside Vendor Contract	264	246	(18)	-7%
	5600066 Materials	9	9	(0)	0%
	5600091 Print and Copy Cost - Other	40	40	0	0%
	5600191 Employee Expenses Airfare	46	46	0	0%
	5600196 Employee Expenses Car Rental	2	2	0	0%
	5600201 Employee Expenses Taxi and Bus	5	5	0	0%
	5600206 Employee Expenses Mileage	2	2	0	0%
	5600211 Employee Expenses Conf Seminar Trng	17	17	0	0%
	5600216 Employee Expenses Hotel	55	55	0	0%
	5600221 Employee Expenses Meals	18	18	(0)	0%
	5600226 Employee Expenses Meals Non-Employee	4	4	0	0%
	5600231 Employee Expenses Parking	8	8	0	0%
	5600251 Employee Expense Personal Communication	17	17	0	0%
	5600256 Office Supplies	3	3	0	0%
	5600276 Life Events	1	1	0	0%
	5600351 Moves Adds Changes	1	1	0	0%
	5600436 Postage	5	5	0	0%
	5600591 Dues - Professional Association	8	8	0	0%
	5600601 Dues - Utility Association	24	24	0	0%
	5600606 Dues - Lobbying	107	107	0	0%
	5600626 Contributions - Charitable	1	1	0	0%
	5600631 Contributions - Community Sponsorships	27	27	0	0%
	5600726 License Fees and Permits	1	1	0	0%
	5600896 Online Information Services	230	230	0	0%
Strategy Plng and Ext Affairs Total		6,496	6,604	107	2%
Transmission	5540001 Productive Labor	18,739	19,360	621	3%
	5600001 Contract Labor	2,768	2,768	0	0%
	5600006 Consulting Professional Services Other	649	649	(0)	0%
	5600041 Outside Vendor Contract	81	81	0	0%
	5600066 Materials	2,041	2,041	0	0%
	5600091 Print and Copy Cost - Other	1	1	0	0%
	5600106 Equipment Maintenance	75	75	0	0%
	5600191 Employee Expenses Airfare	102	102	0	0%
	5600196 Employee Expenses Car Rental	11	11	0	0%
	5600201 Employee Expenses Taxi and Bus	5	5	0	0%
	5600206 Employee Expenses Mileage	377	377	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600211 Employee Expenses Conf Seminar Trng	137	137	0	0%
	5600216 Employee Expenses Hotel	97	97	0	0%
	5600221 Employee Expenses Meals	134	134	0	0%
	5600226 Employee Expenses Meals Non-Employee	27	27	0	0%
	5600231 Employee Expenses Parking	24	24	0	0%
	5600236 Employee Expenses Per Diem	500	500	0	0%
	5600241 Employee Expenses Safety Equipment	233	233	0	0%
	5600246 Employee Expenses Other	91	91	0	0%
	5600251 Employee Expense Personal Communication	266	266	0	0%
	5600256 Office Supplies	94	94	0	0%
	5600276 Life Events	2	2	0	0%
	5600291 Transportation Fleet Cost	1,567	1,567	0	0%
	5600316 Use Costs	3	3	0	0%
	5600341 Water Use Costs	210	210	0	0%
	5600431 Lease Costs	77	77	0	0%
	5600436 Postage	1	1	0	0%
	5600591 Dues - Professional Association	238	238	0	0%
	5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
	5600726 License Fees and Permits	1,122	1,122	0	0%
	5600871 Other	(408)	(408)	0	0%
	5600896 Online Information Services	20	20	0	0%
	8010000 Budget Prod Labor Barg Benefit Group 1	16	18	1	8%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	106	110	4	4%
	8010110 Budget Other Compensation	(59)	(59)	0	0%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	5	5	0	8%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	20	21	1	4%
	8110040 Budget Attrition	(5)	(5)	(0)	4%
Transmission Total		31,610	32,237	627	2%
Grand Total		1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
Benefits & Loadings	5540001 Productive Labor	783	811	28	4%
	5540210 Incentive Non Loading	17,041	17,552	511	3%
	5540240 Performance Share Plan & Deferred Comp I	6,342	6,694	352	6%
	5540250 Restricted Stock Units	12,311	12,930	618	5%
	5540255 Other Benefits Compensation	3,469	3,668	199	6%
	5600281 Employee Performance Recognition	1,337	1,402	64	5%
	5600781 O and M Credits - Other	(784)	(815)	(31)	4%
	8100110 401K Match	11,941	12,275	334	3%
	8100115 Qualified Pension	25,537	25,721	184	1%
	8100120 Nonqualified Pension	373	386	13	4%
	8100130 Exec Nonqualified Deferred Comp Match	66	69	3	4%
	8100135 NMC Employer Retirement Contribution	989	1,020	31	3%
	8100140 Other Pension - Consult	628	644	16	3%
	8100150 Active Healthcare	45,026	47,012	1,986	4%
	8100155 Miscellaneous Benefit Programs and Costs	2,110	2,147	37	2%
	8100160 Life LTD and Business Travel Insurance	2,604	2,671	67	3%
	8100165 Retiree Medical	114	110	(4)	-4%
	8100170 FAS 112 LTD	73	69	(4)	-6%
	8100190 Workers' Compensation - FAS 112 Costs	83	76	(7)	-9%
	8100195 Workers' Compensation - Ins and Other	2,125	2,122	(3)	0%
	8100200 Annual Incentive	15,030	15,512	481	3%
	8100507 401K Match_OH Alloc	110	128	18	17%
	8100508 Qualified Pension_Overhead Allocation	(808)	(1,112)	(304)	38%
	8100509 Nonqualified Pension_Overhead Allocation	(29)	(28)	1	-2%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(13)	(10)	2	-18%
	8100512 Other Pension - Consult_OH Allocation	(158)	(171)	(13)	8%
	8100513 Active Healthcare_Overhead Allocation	(1,104)	(677)	427	-39%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(191)	(215)	(24)	13%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(115)	(115)	0	0%
	8100516 Retiree Medical_Overhead Allocation	(13)	(14)	(1)	10%
8100517 FAS 112 LTD_Overhead Allocation	(4)	(4)	(0)	10%	
8100526 Workers' Comp-FAS 112_OH Allocation	(3)	(2)	1	-34%	
8100527 Workers' Comp-Ins and Other_OH Alloc	(85)	(88)	(3)	3%	
8100528 Annual Incentive_Overhead Allocation	467	508	40	9%	
8100529 NMC Employer Retirement Contr_OH Alloc	0	0	(0)	-97%	
Benefits & Loadings Total		145,254	150,273	5,019	3%
Chairman and CEO	5540001 Productive Labor	1,096	586	(510)	-47%
	5600006 Consulting Professional Services Other	249	348	99	40%
	5600066 Materials	1	1	0	0%
	5600091 Print and Copy Cost - Other	0	0	0	0%
	5600191 Employee Expenses Airfare	0	0	0	0%
	5600196 Employee Expenses Car Rental	0	0	0	0%
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	1	1	0	0%
	5600216 Employee Expenses Hotel	1	1	0	0%
	5600221 Employee Expenses Meals	1	1	0	0%
	5600226 Employee Expenses Meals Non-Employee	1	1	0	0%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	82	77	(5)	-6%
	5600251 Employee Expense Personal Communication	2	2	0	0%
	5600256 Office Supplies	1	1	0	0%
	5600276 Life Events	1	1	0	0%
	5600381 Rent - Space	23	23	0	0%
	5600436 Postage	0	0	0	0%
	5600601 Dues - Utility Association	1,662	1,662	0	0%
	5600606 Dues - Lobbying	155	155	0	0%
	5600626 Contributions - Charitable	13	13	0	0%
	5600631 Contributions - Community Sponsorships	325	325	0	0%
	5600656 Fees - Directors	1,494	1,572	78	5%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600896 Online Information Services	43	44	1	2%
Chairman and CEO Total		5,152	4,815	(337)	-7%
Corporate Other	5600712 Quarterly BMO Rebates	(522)	(522)	0	0%
	5600746 IA -Transmission - OM Expense	138,563	143,662	5,099	4%
	5600781 O and M Credits - Other	(1,669)	(1,669)	0	0%
	5600791 O and M Credits - AG to Capital	(860)	(860)	0	0%
	5600796 O and M Credits - Company Elec and Gas	(5,898)	(5,898)	0	0%
	5600871 Other	-	-	0	#DIV/0!
	5660024 Loss on Investment	(323)	(294)	29	-9%
Corporate Other Total		129,290	134,418	5,127	4%
Customer and Innovation	5540001 Productive Labor	63,019	65,629	2,610	4%
	5540009 Labor Budget Adjustment	(410)	(446)	(36)	9%
	5540260 Other Compensation	539	581	42	8%
	5600001 Contract Labor	6,713	6,390	(323)	-5%
	5600006 Consulting Professional Services Other	16,117	16,124	7	0%
	5600041 Outside Vendor Contract	5,792	6,029	237	4%
	5600051 Outside Services	17,342	14,193	(3,149)	-18%
	5600066 Materials	369	412	42	11%
	5600075 Transportation Fuel	8	8	0	1%
	5600091 Print and Copy Cost - Other	150	150	0	0%
	5600111 Equipment Maintenance - Customer Care	138	146	8	6%
	5600116 IT Hardware Maintenance	4,434	4,455	21	0%
	5600121 IT Hardware Purchases	266	266	0	0%
	5600126 Software License Purchase - Perpetual	613	594	(19)	-3%
	5600131 Software License Purchase - Term	12,235	12,609	374	3%
	5600136 Software Maintenance	33,952	35,470	1,518	4%
	5600141 Network Services	905	905	0	0%
	5600146 Network Voice	3	3	0	0%
	5600151 Network Data	20,349	20,667	318	2%
	5600156 Network Telecommunication	12	12	0	0%
	5600161 Network Radio	673	667	(6)	-1%
	5600166 Mainframe Services	954	983	29	3%
	5600171 Distributed Systems Services	682	703	20	3%
	5600176 Application Development and Maintenance	11,677	11,748	71	1%
	5600186 Software - ASP	3,057	3,151	94	3%
	5600187 Other IT	5,383	9,677	4,294	80%
	5600191 Employee Expenses Airfare	352	365	13	4%
	5600196 Employee Expenses Car Rental	55	57	1	2%
	5600201 Employee Expenses Taxi and Bus	43	44	0	1%
	5600206 Employee Expenses Mileage	221	221	1	0%
	5600211 Employee Expenses Conf Seminar Trng	397	408	11	3%
	5600216 Employee Expenses Hotel	527	542	15	3%
	5600221 Employee Expenses Meals	229	238	9	4%
	5600226 Employee Expenses Meals Non-Employee	45	45	0	1%
	5600231 Employee Expenses Parking	72	90	18	25%
	5600241 Employee Expenses Safety Equipment	29	35	5	18%
	5600246 Employee Expenses Other	414	224	(190)	-46%
	5600251 Employee Expense Personal Communication	154	359	205	133%
	5600256 Office Supplies	251	251	0	0%
	5600271 Safety Recognition	3	3	0	0%
	5600276 Life Events	13	13	0	1%
	5600291 Transportation Fleet Cost	424	425	1	0%
	5600296 Janitorial - Routine	6	6	0	0%
	5600311 General Interior Exterior Maintenance	392	396	4	1%
	5600316 Use Costs	9	9	0	1%
	5600351 Moves Adds Changes	9	9	0	1%
	5600356 Energy	16,067	16,949	882	5%
	5600366 Non - Energy	399	428	28	7%
	5600381 Rent - Space	82	82	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600382 Rent - Equipment	5	5	0	0%
	5600396 Rent - Equipment Customer Care	0	0	0	0%
	5600431 Lease Costs	196	196	(0)	0%
	5600436 Postage	5,201	5,616	415	8%
	5600511 Advertising - Brand Image	811	819	8	1%
	5600516 Advertising - General	230	231	1	0%
	5600521 Advertising - Brand Sponsorship	2,810	2,838	28	1%
	5600531 Advertising - Conservation Other	73	74	1	1%
	5600546 Customer Program - Advertising	367	376	8	2%
	5600561 Customer Program - Promotion	437	437	0	0%
	5600571 Safety Advertising	1,176	1,188	12	1%
	5600591 Dues - Professional Association	209	210	0	0%
	5600601 Dues - Utility Association	523	523	0	0%
	5600631 Contributions - Community Sponsorships	124	124	(0)	0%
	5600636 Contributions - Civic and Political	19	19	0	0%
	5600641 Contributions - Economical Development	108	108	(0)	0%
	5600696 Deductions - Corporate Tickets	9	9	(0)	0%
	5600701 Deductions - Other	12	12	0	2%
	5600706 Bank Charges	75	77	2	2%
	5600726 License Fees and Permits	9	9	0	1%
	5600861 Shared Asset Costs	53,168	65,515	12,346	23%
	5600866 Shared Assets - Owning Co Credit	(54,624)	(64,795)	(10,172)	19%
	5600871 Other	8,514	8,865	352	4%
	5600896 Online Information Services	4,590	4,817	227	5%
	5600946 Cust Billing Srvcs to Other	172	172	0	0%
Customer and Innovation Total		249,379	259,763	10,384	4%
Distribution Operations	5540001 Productive Labor	55,922	57,616	1,693	3%
	5540009 Labor Budget Adjustment	(3,606)	(3,948)	(342)	9%
	5600001 Contract Labor	1,819	1,788	(31)	-2%
	5600006 Consulting Professional Services Other	18	18	0	0%
	5600041 Outside Vendor Contract	58,544	58,429	(115)	0%
	5600066 Materials	5,312	5,312	0	0%
	5600071 MS Inventory Adjust - Obsolete Materials	20	20	0	0%
	5600091 Print and Copy Cost - Other	52	52	0	0%
	5600121 IT Hardware Purchases	135	5	(129)	-96%
	5600131 Software License Purchase - Term	32	32	0	0%
	5600191 Employee Expenses Airfare	140	140	(0)	0%
	5600196 Employee Expenses Car Rental	20	20	0	0%
	5600201 Employee Expenses Taxi and Bus	6	6	0	0%
	5600206 Employee Expenses Mileage	258	258	0	0%
	5600211 Employee Expenses Conf Seminar Trng	23	23	0	0%
	5600216 Employee Expenses Hotel	301	301	0	0%
	5600221 Employee Expenses Meals	587	587	0	0%
	5600226 Employee Expenses Meals Non-Employee	2	2	0	0%
	5600231 Employee Expenses Parking	16	16	0	0%
	5600236 Employee Expenses Per Diem	278	278	0	0%
	5600241 Employee Expenses Safety Equipment	443	443	0	0%
	5600246 Employee Expenses Other	141	137	(4)	-3%
	5600251 Employee Expense Personal Communication	142	142	0	0%
	5600256 Office Supplies	33	126	93	281%
	5600271 Safety Recognition	22	59	37	170%
	5600276 Life Events	3	3	0	0%
	5600291 Transportation Fleet Cost	8,820	8,733	(87)	-1%
	5600351 Moves Adds Changes	0	0	0	0%
	5600366 Non - Energy	167	167	0	0%
	5600382 Rent - Equipment	134	134	0	0%
	5600390 Rent - Distribution Electric	493	493	0	0%
	5600436 Postage	30	30	0	0%
	5600591 Dues - Professional Association	18	18	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600596 Dues - Utility Association Other	4	4	0	0%
	5600601 Dues - Utility Association	90	90	0	0%
	5600726 License Fees and Permits	35	35	0	0%
	5600776 O and M Credits - Meter Transfer Install	(10,910)	(10,910)	0	0%
Distribution Operations Total		119,543	120,658	1,116	1%
Energy Supply	5540001 Productive Labor	61,090	61,630	540	1%
	5540009 Labor Budget Adjustment	2,732	(400)	(3,131)	-115%
	5540220 Labor Overtime	56	56	0	0%
	5600001 Contract Labor	31,402	27,100	(4,302)	-14%
	5600006 Consulting Professional Services Other	335	249	(86)	-26%
	5600041 Outside Vendor Contract	765	991	226	30%
	5600066 Materials	12,344	13,319	975	8%
	5600068 Material Consumption	9,699	9,063	(636)	-7%
	5600069 Service Consumption	16,804	17,956	1,152	7%
	5600070 Material - Direct Purchase	830	724	(106)	-13%
	5600076 Chemicals - Other	403	352	(52)	-13%
	5600078 Chemicals - Lime	1,198	1,446	248	21%
	5600080 Chemicals - Mercury Sorbent	573	488	(85)	-15%
	5600082 Chemicals - Ammonia	570	652	81	14%
	5600083 Chemicals - Sulfuric Acid	285	279	(6)	-2%
	5600091 Print and Copy Cost - Other	11	11	(0)	0%
	5600191 Employee Expenses Airfare	154	154	(0)	0%
	5600196 Employee Expenses Car Rental	42	41	(0)	0%
	5600201 Employee Expenses Taxi and Bus	8	8	0	1%
	5600206 Employee Expenses Mileage	307	311	4	1%
	5600211 Employee Expenses Conf Seminar Trng	177	177	0	0%
	5600216 Employee Expenses Hotel	195	195	(0)	0%
	5600221 Employee Expenses Meals	238	230	(8)	-4%
	5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
	5600231 Employee Expenses Parking	33	33	0	1%
	5600236 Employee Expenses Per Diem	259	180	(80)	-31%
	5600241 Employee Expenses Safety Equipment	206	202	(3)	-2%
	5600246 Employee Expenses Other	103	102	(1)	-1%
	5600251 Employee Expense Personal Communication	177	178	1	0%
	5600256 Office Supplies	78	68	(10)	-12%
	5600271 Safety Recognition	24	24	(0)	0%
	5600276 Life Events	5	5	(0)	0%
	5600291 Transportation Fleet Cost	893	875	(18)	-2%
	5600296 Janitorial - Routine	180	181	1	1%
	5600311 General Interior Exterior Maintenance	184	184	0	0%
	5600316 Use Costs	967	974	7	1%
	5600326 Sewer Maintenance Costs	16	17	0	2%
	5600331 Snow Removal Costs	143	146	3	2%
	5600336 Trash Removal Costs	105	106	1	1%
	5600341 Water Use Costs	357	357	0	0%
	5600351 Moves Adds Changes	0	0	(0)	0%
	5600382 Rent - Equipment	41	40	(1)	-2%
	5600386 Rent - Other Generation	15,911	17,582	1,671	11%
	5600396 Rent - Equipment Customer Care	2	2	0	0%
	5600436 Postage	51	51	(0)	0%
	5600591 Dues - Professional Association	41	41	0	0%
	5600596 Dues - Utility Association Other	7	7	0	0%
	5600601 Dues - Utility Association	420	420	0	0%
	5600631 Contributions - Community Sponsorships	12	13	0	3%
	5600696 Deductions - Corporate Tickets	3	3	0	0%
	5600706 Bank Charges	158	158	0	0%
	5600721 Environmental Permits and Fees	1,856	1,719	(136)	-7%
	5600726 License Fees and Permits	51	51	(0)	-1%
	5600781 O and M Credits - Other	(1,623)	(1,063)	560	-35%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600871 Other	4	4	0	0%
	5600896 Online Information Services	17	17	0	1%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	1	1	#DIV/0!
	8010105 Budget Overtime	-	0	0	#DIV/0!
	8010110 Budget Other Compensation	(36)	(35)	1	-2%
	8010115 Budget Other Compensation CWF	-	(1)	(1)	#DIV/0!
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	0	0	#DIV/0!
	8110040 Budget Attrition	0	(0)	(0)	#DIV/0!
Energy Supply Total		160,869	157,679	(3,190)	-2%
Financial Operations	5540001 Productive Labor	17,532	18,055	522	3%
	5540009 Labor Budget Adjustment	120	124	4	3%
	5600001 Contract Labor	175	176	2	1%
	5600006 Consulting Professional Services Other	647	654	6	1%
	5600021 Consulting Professional Services Legal	112	113	1	1%
	5600026 Consulting Professional Svcs Accounting	2,225	2,247	22	1%
	5600066 Materials	40	41	0	1%
	5600091 Print and Copy Cost - Other	13	13	0	1%
	5600096 Print and Copy Cost - SEC Filings	0	0	0	1%
	5600191 Employee Expenses Airfare	61	62	1	1%
	5600196 Employee Expenses Car Rental	2	2	0	1%
	5600201 Employee Expenses Taxi and Bus	11	12	0	1%
	5600206 Employee Expenses Mileage	10	10	0	1%
	5600211 Employee Expenses Conf Seminar Trng	108	109	1	1%
	5600216 Employee Expenses Hotel	86	87	1	1%
	5600221 Employee Expenses Meals	50	51	1	1%
	5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
	5600231 Employee Expenses Parking	5	6	0	1%
	5600241 Employee Expenses Safety Equipment	0	0	(0)	-3%
	5600246 Employee Expenses Other	27	27	0	1%
	5600251 Employee Expense Personal Communication	48	49	0	1%
	5600256 Office Supplies	23	23	0	1%
	5600271 Safety Recognition	0	0	0	0%
	5600276 Life Events	3	3	0	1%
	5600291 Transportation Fleet Cost	1	1	0	2%
	5600351 Moves Adds Changes	6	6	0	1%
	5600436 Postage	23	23	0	1%
	5600451 Insurance - Property	9,688	10,431	743	8%
	5600456 Insurance - General Liability	6,663	7,003	340	5%
	5600461 Insurance - Excess Liability	10,007	10,850	843	8%
	5600466 Insurance - Auto Liability	289	295	6	2%
	5600471 Insurance - Directors and Officers	1,482	1,514	32	2%
	5600476 Insurance - Fiduciary	335	342	7	2%
	5600481 Insurance - Other	66	67	1	2%
	5600482 Insurance - Cyber	475	501	26	5%
	5600486 Insurance - Nuclear Property	3,890	3,988	98	3%
	5600491 Insurance - Nuclear Interruption	1,174	1,199	25	2%
	5600496 Insurance - Nuclear Liability	3,226	3,290	65	2%
	5600501 Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	0	0%
	5600506 Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
	5600591 Dues - Professional Association	104	105	1	1%
	5600596 Dues - Utility Association Other	5	5	0	1%
	5600606 Dues - Lobbying	4	4	0	1%
	5600626 Contributions - Charitable	1	1	0	1%
	5600631 Contributions - Community Sponsorships	1	1	0	1%
	5600661 Fees - Remarketing and Rating	500	534	34	7%
	5600691 Shareholder Related Expenses	342	346	3	1%
	5600696 Deductions - Corporate Tickets	5	5	0	1%
	5600701 Deductions - Other	5	5	0	1%
	5600706 Bank Charges	823	852	29	3%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600726 License Fees and Permits	67	68	1	1%
	5600731 Penalties	1	1	0	1%
	5600781 O and M Credits - Other	(370)	(374)	(4)	1%
	5600871 Other	0	0	0	1%
	5600896 Online Information Services	422	427	4	1%
	5600951 Purchasing Overhead Expense	1	1	0	1%
Financial Operations Total		53,782	58,100	4,318	8%
Gas Systems	5540001 Productive Labor	29,738	30,768	1,030	3%
	5600041 Outside Vendor Contract	26,121	26,574	453	2%
	5600066 Materials	5,075	5,118	43	1%
	5600246 Employee Expenses Other	843	843	(0)	0%
	5600256 Office Supplies	114	114	0	0%
	5600291 Transportation Fleet Cost	2,840	2,840	(0)	0%
	5600316 Use Costs	806	806	0	0%
	5600382 Rent - Equipment	42	42	0	0%
	5600601 Dues - Utility Association	26	26	0	0%
	5600716 Gas Cleanup Costs	1,000	1,000	0	0%
	5600726 License Fees and Permits	406	406	0	0%
	5600776 O and M Credits - Meter Transfer Install	(5,466)	(5,466)	0	0%
	8010000 Budget Prod Labor Barg Benefit Group 1	397	418	22	5%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	123	127	4	3%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	93	99	5	6%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	24	24	1	3%
	8110040 Budget Attrition	(21)	(22)	(1)	5%
Gas Systems Total		62,161	63,717	1,556	3%
General Counsel	5540001 Productive Labor	5,065	5,220	155	3%
	5600001 Contract Labor	47	47	(0)	0%
	5600006 Consulting Professional Services Other	60	59	(1)	-1%
	5600021 Consulting Professional Services Legal	4,103	4,101	(2)	0%
	5600031 Consulting Legal Regulatory	130	130	0	0%
	5600041 Outside Vendor Contract	0	0	0	0%
	5600066 Materials	19	19	-	0%
	5600091 Print and Copy Cost - Other	4	4	0	0%
	5600096 Print and Copy Cost - SEC Filings	35	35	(0)	0%
	5600101 Legal - Other	14	14	(0)	0%
	5600191 Employee Expenses Airfare	58	58	0	0%
	5600196 Employee Expenses Car Rental	3	3	0	0%
	5600201 Employee Expenses Taxi and Bus	0	0	0	0%
	5600206 Employee Expenses Mileage	11	11	0	0%
	5600211 Employee Expenses Conf Seminar Trng	39	39	0	0%
	5600216 Employee Expenses Hotel	69	69	0	0%
	5600221 Employee Expenses Meals	16	16	0	0%
	5600226 Employee Expenses Meals Non-Employee	4	4	0	0%
	5600231 Employee Expenses Parking	8	8	(0)	0%
	5600241 Employee Expenses Safety Equipment	1	1	0	0%
	5600251 Employee Expense Personal Communication	19	19	0	0%
	5600256 Office Supplies	12	12	0	0%
	5600276 Life Events	1	1	0	0%
	5600291 Transportation Fleet Cost	6	6	0	0%
	5600351 Moves Adds Changes	1	1	0	0%
	5600382 Rent - Equipment	0	0	0	0%
	5600431 Lease Costs	3	3	0	0%
	5600436 Postage	3	3	0	0%
	5600481 Insurance - Other	30	30	(0)	0%
	5600591 Dues - Professional Association	57	57	0	0%
	5600606 Dues - Lobbying	0	0	0	0%
	5600626 Contributions - Charitable	1	1	0	0%
	5600631 Contributions - Community Sponsorships	14	14	-	0%
	5600696 Deductions - Corporate Tickets	1	1	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600701 Deductions - Other	2	2	0	0%
	5600726 License Fees and Permits	4	4	0	0%
	5600896 Online Information Services	183	188	5	3%
General Counsel Total		10,025	10,182	157	2%
Group President - Utility	5540001 Productive Labor	10,571	10,890	320	3%
	5540260 Other Compensation	25	25	-	0%
	5600001 Contract Labor	62	62	0	0%
	5600006 Consulting Professional Services Other	974	974	0	0%
	5600066 Materials	139	139	0	0%
	5600091 Print and Copy Cost - Other	21	21	0	0%
	5600191 Employee Expenses Airfare	43	43	0	0%
	5600196 Employee Expenses Car Rental	1	1	0	0%
	5600201 Employee Expenses Taxi and Bus	6	6	0	0%
	5600206 Employee Expenses Mileage	130	130	0	0%
	5600211 Employee Expenses Conf Seminar Trng	60	60	0	0%
	5600216 Employee Expenses Hotel	62	62	0	0%
	5600221 Employee Expenses Meals	47	47	0	0%
	5600226 Employee Expenses Meals Non-Employee	78	78	0	0%
	5600231 Employee Expenses Parking	19	19	0	0%
	5600241 Employee Expenses Safety Equipment	1	1	0	0%
	5600246 Employee Expenses Other	1	1	0	0%
	5600251 Employee Expense Personal Communication	48	48	0	0%
	5600256 Office Supplies	30	30	0	0%
	5600276 Life Events	3	3	0	0%
	5600291 Transportation Fleet Cost	8	8	0	0%
	5600351 Moves Adds Changes	2	2	0	0%
	5600381 Rent - Space	1	1	0	0%
	5600382 Rent - Equipment	7	7	0	0%
	5600436 Postage	19	19	0	0%
	5600511 Advertising - Brand Image	25	25	0	0%
	5600516 Advertising - General	51	51	0	0%
	5600531 Advertising - Conservation Other	0	0	0	0%
	5600546 Customer Program - Advertising	9	9	0	0%
	5600561 Customer Program - Promotion	2	2	0	0%
	5600566 Customer Program - Non-Recoverable	2	2	0	0%
	5600571 Safety Advertising	2	2	0	0%
	5600576 Safety Information	2	2	0	0%
	5600581 Mandated Regulatory Notices	10	10	0	0%
	5600586 Mandated Inserts Communication	90	90	0	0%
	5600591 Dues - Professional Association	78	78	0	0%
	5600596 Dues - Utility Association Other	196	196	0	0%
	5600601 Dues - Utility Association	219	219	0	0%
	5600606 Dues - Lobbying	195	195	0	0%
	5600616 Dues - Chamber of Commerce	280	280	0	0%
	5600621 Dues - Social Service	17	17	0	0%
	5600626 Contributions - Charitable	128	128	0	0%
	5600631 Contributions - Community Sponsorships	1,072	1,072	0	0%
	5600636 Contributions - Civic and Political	39	39	0	0%
	5600641 Contributions - Economical Development	395	395	0	0%
	5600671 Fees - Regulatory Direct	2,456	2,500	44	2%
	5600676 Fees - Regulatory Indirect	5,339	5,441	102	2%
	5600681 Fees - Regulatory NARUC	4	4	0	0%
	5600696 Deductions - Corporate Tickets	353	353	0	0%
	5600701 Deductions - Other	144	144	0	0%
	5600726 License Fees and Permits	1	1	0	0%
	5600857 Rebates	2	2	0	0%
	5600896 Online Information Services	4	4	0	0%
Group President - Utility Total		23,471	23,936	466	2%
HR and Employee Services	5540001 Productive Labor	27,629	28,536	907	3%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600001 Contract Labor	443	447	4	1%
	5600006 Consulting Professional Services Other	2,586	2,593	7	0%
	5600026 Consulting Professional Svcs Accounting	32	32	0	1%
	5600041 Outside Vendor Contract	1,168	1,172	4	0%
	5600051 Outside Services	20	20	0	1%
	5600066 Materials	1,737	2,130	393	23%
	5600075 Transportation Fuel	562	579	17	3%
	5600091 Print and Copy Cost - Other	(49)	(48)	1	-2%
	5600106 Equipment Maintenance	4	4	0	1%
	5600131 Software License Purchase - Term	305	308	3	1%
	5600136 Software Maintenance	55	55	1	1%
	5600191 Employee Expenses Airfare	143	144	1	1%
	5600196 Employee Expenses Car Rental	29	30	0	1%
	5600201 Employee Expenses Taxi and Bus	23	23	0	1%
	5600206 Employee Expenses Mileage	114	116	1	1%
	5600211 Employee Expenses Conf Seminar Trng	141	142	1	1%
	5600216 Employee Expenses Hotel	204	207	2	1%
	5600221 Employee Expenses Meals	113	114	1	1%
	5600226 Employee Expenses Meals Non-Employee	102	103	1	1%
	5600231 Employee Expenses Parking	17	17	0	1%
	5600241 Employee Expenses Safety Equipment	16	16	0	1%
	5600246 Employee Expenses Other	142	144	2	2%
	5600251 Employee Expense Personal Communication	145	146	1	1%
	5600256 Office Supplies	146	148	1	1%
	5600261 Workforce Administration Expense	319	322	3	1%
	5600271 Safety Recognition	2	2	0	1%
	5600276 Life Events	3	3	0	1%
	5600291 Transportation Fleet Cost	129	130	1	1%
	5600296 Janitorial - Routine	1,800	1,804	4	0%
	5600301 Janitorial - Special	0	0	0	1%
	5600306 Fire Life Safety Maintenance	195	196	0	0%
	5600311 General Interior Exterior Maintenance	2,987	2,987	(0)	0%
	5600316 Use Costs	4,081	4,125	44	1%
	5600321 Lawn Care Maintenance Costs	159	160	1	1%
	5600326 Sewer Maintenance Costs	9	9	(0)	0%
	5600331 Snow Removal Costs	1,751	1,756	5	0%
	5600336 Trash Removal Costs	384	373	(12)	-3%
	5600341 Water Use Costs	316	305	(11)	-4%
	5600351 Moves Adds Changes	329	239	(90)	-27%
	5600382 Rent - Equipment	118	119	1	1%
	5600431 Lease Costs	9,010	9,106	96	1%
	5600436 Postage	122	122	0	0%
	5600466 Insurance - Auto Liability	22	23	1	3%
	5600511 Advertising - Brand Image	281	284	3	1%
	5600591 Dues - Professional Association	148	149	1	1%
	5600596 Dues - Utility Association Other	13	13	0	1%
	5600601 Dues - Utility Association	25	25	0	1%
	5600611 Dues - Nuclear Association	22	22	0	1%
	5600626 Contributions - Charitable	3,965	3,968	4	0%
	5600631 Contributions - Community Sponsorships	64	65	1	1%
	5600641 Contributions - Economical Development	7	7	0	1%
	5600696 Deductions - Corporate Tickets	0	0	0	1%
	5600701 Deductions - Other	1	1	0	1%
	5600706 Bank Charges	0	0	0	1%
	5600726 License Fees and Permits	93	93	1	1%
	5600861 Shared Asset Costs	14,551	14,237	(314)	-2%
	5600866 Shared Assets - Owing Co Credit	(16,769)	(16,391)	378	-2%
	5600871 Other	47	47	0	0%
	5600896 Online Information Services	82	83	1	1%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600951 Purchasing Overhead Expense	6	6	0	1%
	5600956 Warehousing Overhead Expense	1	1	0	1%
HR and Employee Services Total		60,103	61,573	1,470	2%
Nuclear Generation	5540001 Productive Labor	139,569	138,216	(1,353)	-1%
	5540009 Labor Budget Adjustment	(2,227)	(4,885)	(2,658)	119%
	5600001 Contract Labor	519	519	0	0%
	5600006 Consulting Professional Services Other	65,896	47,960	(17,936)	-27%
	5600041 Outside Vendor Contract	23,988	26,444	2,457	10%
	5600066 Materials	12,136	10,387	(1,748)	-14%
	5600068 Material Consumption	1,072	1,072	0	0%
	5600070 Material - Direct Purchase	0	0	0	0%
	5600076 Chemicals - Other	1,336	1,161	(175)	-13%
	5600091 Print and Copy Cost - Other	80	80	0	0%
	5600106 Equipment Maintenance	56	57	0	0%
	5600116 IT Hardware Maintenance	169	169	0	0%
	5600121 IT Hardware Purchases	18	18	0	0%
	5600126 Software License Purchase - Perpetual	10	10	0	0%
	5600131 Software License Purchase - Term	98	94	(4)	-4%
	5600136 Software Maintenance	2,158	2,162	4	0%
	5600141 Network Services	2	2	0	0%
	5600151 Network Data	25	25	0	0%
	5600191 Employee Expenses Airfare	202	204	2	1%
	5600196 Employee Expenses Car Rental	52	52	(0)	0%
	5600201 Employee Expenses Taxi and Bus	10	10	(0)	0%
	5600206 Employee Expenses Mileage	310	311	0	0%
	5600211 Employee Expenses Conf Seminar Trng	40	52	12	30%
	5600216 Employee Expenses Hotel	264	269	5	2%
	5600221 Employee Expenses Meals	111	111	(0)	0%
	5600226 Employee Expenses Meals Non-Employee	9	9	0	0%
	5600231 Employee Expenses Parking	28	28	(0)	0%
	5600236 Employee Expenses Per Diem	1,264	595	(669)	-53%
	5600241 Employee Expenses Safety Equipment	170	170	0	0%
	5600246 Employee Expenses Other	100	100	0	0%
	5600251 Employee Expense Personal Communication	312	312	0	0%
	5600254 Nuclear Fuel Procurement NonLabor	306	308	2	1%
	5600256 Office Supplies	122	122	0	0%
	5600271 Safety Recognition	6	6	0	0%
	5600276 Life Events	5	5	0	0%
	5600291 Transportation Fleet Cost	263	263	0	0%
	5600296 Janitorial - Routine	120	120	0	0%
	5600311 General Interior Exterior Maintenance	180	180	0	0%
	5600316 Use Costs	1,510	1,510	0	0%
	5600321 Lawn Care Maintenance Costs	45	45	0	0%
	5600326 Sewer Maintenance Costs	32	32	0	0%
	5600331 Snow Removal Costs	80	80	0	0%
	5600336 Trash Removal Costs	90	90	0	0%
	5600381 Rent - Space	1	1	0	0%
	5600382 Rent - Equipment	218	8	(210)	-96%
	5600384 Rent - Nuclear Generation	75	75	0	0%
	5600431 Lease Costs	121	121	0	0%
	5600436 Postage	10	10	0	0%
	5600511 Advertising - Brand Image	5	5	0	0%
	5600516 Advertising - General	1	1	0	0%
	5600566 Customer Program - Non-Recoverable	0	0	0	0%
	5600591 Dues - Professional Association	127	126	(2)	-1%
	5600596 Dues - Utility Association Other	28	28	0	0%
	5600606 Dues - Lobbying	21	21	0	0%
	5600611 Dues - Nuclear Association	7,379	7,452	74	1%
	5600616 Dues - Chamber of Commerce	0	0	0	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600626 Contributions - Charitable	18	18	0	0%
	5600631 Contributions - Community Sponsorships	11	11	0	0%
	5600646 Fees - Regulatory	29,417	29,685	268	1%
	5600696 Deductions - Corporate Tickets	2	2	0	0%
	5600701 Deductions - Other	20	20	0	0%
	5600721 Environmental Permits and Fees	91	91	0	0%
	5600726 License Fees and Permits	192	192	0	0%
	5600771 Nuclear Outage Cost Amortization	45,199	46,847	1,648	4%
	5600871 Other	(62,561)	(37,293)	25,268	-40%
	5600896 Online Information Services	395	412	17	4%
Nuclear Generation Total		271,306	276,308	5,002	2%
Operations Services	5540001 Productive Labor	5,372	5,534	162	3%
	5540185 Other Compensation Accruals	1,068	1,065	(3)	0%
	5600006 Consulting Professional Services Other	44	44	0	0%
	5600016 Consulting Professional Eng and Design	1	1	0	0%
	5600041 Outside Vendor Contract	29	29	0	0%
	5600066 Materials	15	15	0	0%
	5600091 Print and Copy Cost - Other	1	1	0	0%
	5600191 Employee Expenses Airfare	33	33	0	0%
	5600196 Employee Expenses Car Rental	3	3	0	0%
	5600201 Employee Expenses Taxi and Bus	2	2	0	0%
	5600206 Employee Expenses Mileage	2	2	0	0%
	5600211 Employee Expenses Conf Seminar Trng	27	27	0	0%
	5600216 Employee Expenses Hotel	45	45	0	0%
	5600221 Employee Expenses Meals	16	16	0	0%
	5600226 Employee Expenses Meals Non-Employee	25	25	0	0%
	5600231 Employee Expenses Parking	4	4	0	0%
	5600241 Employee Expenses Safety Equipment	1	1	0	0%
	5600246 Employee Expenses Other	1	1	0	0%
	5600251 Employee Expense Personal Communication	25	25	0	0%
	5600256 Office Supplies	8	8	0	0%
	5600261 Workforce Administration Expense	86	88	2	2%
	5600271 Safety Recognition	1	1	0	0%
	5600276 Life Events	1	1	0	0%
	5600291 Transportation Fleet Cost	5	5	0	0%
	5600351 Moves Adds Changes	0	0	0	0%
	5600381 Rent - Space	2	2	0	0%
	5600382 Rent - Equipment	4	4	0	0%
	5600436 Postage	1	1	0	0%
	5600591 Dues - Professional Association	4	4	0	0%
	5600601 Dues - Utility Association	20	20	0	0%
	5600616 Dues - Chamber of Commerce	22	22	0	0%
	5600631 Contributions - Community Sponsorships	63	63	0	0%
	5600696 Deductions - Corporate Tickets	3	3	0	0%
	5600701 Deductions - Other	10	10	(0)	0%
	5600706 Bank Charges	33	33	0	0%
	5600726 License Fees and Permits	0	0	0	0%
	5600871 Other	0	0	0	0%
	5600896 Online Information Services	120	120	0	0%
Operations Services Total		7,096	7,256	160	2%
Risk Management	5540001 Productive Labor	2,785	2,869	84	3%
	5600001 Contract Labor	32	32	0	1%
	5600006 Consulting Professional Services Other	84	85	1	1%
	5600026 Consulting Professional Svcs Accounting	222	224	2	1%
	5600066 Materials	9	9	0	1%
	5600091 Print and Copy Cost - Other	0	0	0	1%
	5600191 Employee Expenses Airfare	14	14	0	1%
	5600196 Employee Expenses Car Rental	1	1	0	2%
	5600201 Employee Expenses Taxi and Bus	2	2	0	1%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600206 Employee Expenses Mileage	0	0	0	0%
	5600211 Employee Expenses Conf Seminar Trng	26	26	0	1%
	5600216 Employee Expenses Hotel	19	19	0	1%
	5600221 Employee Expenses Meals	12	12	0	1%
	5600231 Employee Expenses Parking	0	0	0	0%
	5600246 Employee Expenses Other	4	4	0	1%
	5600251 Employee Expense Personal Communication	4	4	0	1%
	5600256 Office Supplies	5	5	0	1%
	5600276 Life Events	0	0	0	0%
	5600351 Moves Adds Changes	4	4	0	1%
	5600436 Postage	0	0	0	0%
	5600591 Dues - Professional Association	14	14	0	1%
	5600726 License Fees and Permits	5	5	0	1%
	5600896 Online Information Services	127	128	1	1%
	5600951 Purchasing Overhead Expense	1	1	0	0%
Risk Management Total		3,370	3,460	90	3%
Strategy Plng and Ext Affairs	5540001 Productive Labor	4,973	5,114	141	3%
	5540009 Labor Budget Adjustment	40	35	(5)	-12%
	5600001 Contract Labor	104	104	(0)	0%
	5600006 Consulting Professional Services Other	550	561	11	2%
	5600021 Consulting Professional Services Legal	58	58	0	0%
	5600041 Outside Vendor Contract	246	180	(65)	-27%
	5600066 Materials	9	9	0	0%
	5600091 Print and Copy Cost - Other	40	40	0	0%
	5600191 Employee Expenses Airfare	46	46	0	0%
	5600196 Employee Expenses Car Rental	2	2	0	0%
	5600201 Employee Expenses Taxi and Bus	5	5	0	0%
	5600206 Employee Expenses Mileage	2	2	0	0%
	5600211 Employee Expenses Conf Seminar Trng	17	17	0	0%
	5600216 Employee Expenses Hotel	55	55	(0)	0%
	5600221 Employee Expenses Meals	18	18	0	0%
	5600226 Employee Expenses Meals Non-Employee	4	4	0	0%
	5600231 Employee Expenses Parking	8	8	0	0%
	5600251 Employee Expense Personal Communication	17	17	(0)	0%
	5600256 Office Supplies	3	3	0	0%
	5600276 Life Events	1	1	0	0%
	5600351 Moves Adds Changes	1	1	0	0%
	5600436 Postage	5	5	(0)	0%
	5600591 Dues - Professional Association	8	8	0	0%
	5600601 Dues - Utility Association	24	24	(0)	0%
	5600606 Dues - Lobbying	107	107	(0)	0%
	5600626 Contributions - Charitable	1	1	0	0%
	5600631 Contributions - Community Sponsorships	27	27	0	0%
	5600726 License Fees and Permits	1	1	0	0%
	5600896 Online Information Services	230	230	(0)	0%
Strategy Plng and Ext Affairs Total		6,604	6,685	82	1%
Transmission	5540001 Productive Labor	19,360	19,931	571	3%
	5600001 Contract Labor	2,768	2,768	(0)	0%
	5600006 Consulting Professional Services Other	649	649	0	0%
	5600041 Outside Vendor Contract	81	81	0	0%
	5600066 Materials	2,041	2,041	0	0%
	5600091 Print and Copy Cost - Other	1	1	0	0%
	5600106 Equipment Maintenance	75	75	0	0%
	5600191 Employee Expenses Airfare	102	102	0	0%
	5600196 Employee Expenses Car Rental	11	11	0	0%
	5600201 Employee Expenses Taxi and Bus	5	5	0	0%
	5600206 Employee Expenses Mileage	377	377	0	0%
	5600211 Employee Expenses Conf Seminar Trng	137	137	(0)	0%
	5600216 Employee Expenses Hotel	97	97	(0)	0%

NSP-MN
Schedule 3 - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600221 Employee Expenses Meals	134	134	0	0%
	5600226 Employee Expenses Meals Non-Employee	27	27	0	0%
	5600231 Employee Expenses Parking	24	24	0	0%
	5600236 Employee Expenses Per Diem	500	500	-	0%
	5600241 Employee Expenses Safety Equipment	233	233	0	0%
	5600246 Employee Expenses Other	91	91	0	0%
	5600251 Employee Expense Personal Communication	266	266	0	0%
	5600256 Office Supplies	94	94	0	0%
	5600276 Life Events	2	2	0	0%
	5600291 Transportation Fleet Cost	1,567	1,567	0	0%
	5600316 Use Costs	3	3	0	0%
	5600341 Water Use Costs	210	210	0	0%
	5600431 Lease Costs	77	77	0	0%
	5600436 Postage	1	1	0	0%
	5600591 Dues - Professional Association	238	238	(0)	0%
	5600651 Fees - Regulatory NERC	2,243	2,243	0	0%
	5600726 License Fees and Permits	1,122	1,122	0	0%
	5600871 Other	(408)	(408)	0	0%
	5600896 Online Information Services	20	20	0	0%
	8010000 Budget Prod Labor Barg Benefit Group 1	18	19	1	8%
	8010020 Budget Prod Labor Non-Barg Benefit Grp 1	110	115	5	4%
	8010110 Budget Other Compensation	(59)	(59)	(0)	0%
	8110000 Budget Non-Prod Labor Barg Benefit Grp 1	5	5	0	8%
	8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	21	22	1	5%
	8110040 Budget Attrition	(5)	(5)	(0)	5%
Transmission Total		32,237	32,815	578	2%
Grand Total		1,339,640	1,371,639	31,998	2%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account		2020 Actual	2022 Budget	Variance	% Variance
Electric	5540001	Productive Labor	282,803	380,277	97,474	34%
	5540009	Labor Budget Adjustment	0	(5,634)	(5,634)	#DIV/0!
	5540010	Labor Load Non Productive	24	0	(24)	-100%
	5540180	Premium Time Labor	3,911	0	(3,911)	-100%
	5540185	Other Compensation Accruals	4,889	1,117	(3,772)	-77%
	5540200	Medical Insurance Non Loading	181	0	(181)	-100%
	5540205	Workers Comp Non Loading	(1)	0	1	-100%
	5540210	Incentive Non Loading	17,449	16,135	(1,314)	-8%
	5540220	Labor Overtime	33,295	56	(33,238)	-100%
	5540230	Incentive	108	0	(108)	-100%
	5540235	Payroll Related Labor Costs	(0)	0	0	-100%
	5540240	Performance Share Plan & Deferred Comp I	20,925	5,784	(15,141)	-72%
	5540250	Restricted Stock Units	12,295	10,937	(1,358)	-11%
	5540255	Other Benefits Compensation	242	3,070	2,828	1167%
	5540260	Other Compensation	1,668	23	(1,644)	-99%
	5540270	Welfare Fund	5,550	0	(5,550)	-100%
	5600001	Contract Labor	66,076	42,336	(23,740)	-36%
	5600006	Consulting Professional Services Other	16,507	67,680	51,173	310%
	5600016	Consulting Professional Eng and Design	2,022	1	(2,021)	-100%
	5600021	Consulting Professional Services Legal	2,960	3,910	950	32%
	5600026	Consulting Professional Svcs Accounting	2,026	2,274	248	12%
	5600031	Consulting Legal Regulatory	242	128	(113)	-47%
	5600041	Outside Vendor Contract	44,246	97,843	53,597	121%
	5600051	Outside Services	21,495	16,245	(5,249)	-24%
	5600066	Materials	11,402	30,797	19,395	170%
	5600068	Material Consumption	13,100	10,906	(2,194)	-17%
	5600069	Service Consumption	26,579	17,447	(9,132)	-34%
	5600070	Material - Direct Purchase	11,686	(51)	(11,737)	-100%
	5600071	MS Inventory Adjust - Obsolete Materials	78	0	(78)	-100%
	5600075	Transportation Fuel	1	523	522	63687%
	5600076	Chemicals - Other	1,642	1,565	(77)	-5%
	5600078	Chemicals - Lime	1,144	1,213	69	6%
	5600080	Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
	5600082	Chemicals - Ammonia	714	589	(125)	-17%
	5600083	Chemicals - Sulfuric Acid	379	276	(103)	-27%
	5600085	Fuel Handling Ash Disposal	(0)	0	0	-100%
	5600091	Print and Copy Cost - Other	235	291	57	24%
	5600096	Print and Copy Cost - SEC Filings	50	33	(17)	-34%
	5600101	Legal - Other	46	13	(33)	-71%
	5600106	Equipment Maintenance	133	135	2	1%
	5600111	Equipment Maintenance - Customer Care	100	123	23	23%
	5600116	IT Hardware Maintenance	3,351	4,396	1,044	31%
	5600121	IT Hardware Purchases	431	376	(55)	-13%
	5600126	Software License Purchase - Perpetual	242	560	318	131%
	5600131	Software License Purchase - Term	4,868	9,391	4,522	93%
	5600136	Software Maintenance	25,175	31,038	5,863	23%
	5600141	Network Services	34	849	814	2373%
	5600146	Network Voice	2	2	0	6%
	5600151	Network Data	16,068	18,642	2,574	16%
	5600156	Network Telecommunication	3	9	6	200%
	5600161	Network Radio	1,438	630	(808)	-56%
	5600166	Mainframe Services	586	867	281	48%
	5600171	Distributed Systems Services	496	620	124	25%
	5600176	Application Development and Maintenance	9,348	9,984	636	7%
	5600186	Software - ASP	1,973	2,771	798	40%
	5600187	Other IT	5,992	3,495	(2,496)	-42%
	5600190	Fuel Procurement Non Labor Online	2	0	(2)	-100%
	5600191	Employee Expenses Airfare	483	1,224	741	153%
	5600196	Employee Expenses Car Rental	112	209	98	87%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
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(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600201	Employee Expenses Taxi and Bus	73	115	41	56%
	5600206	Employee Expenses Mileage	1,316	1,632	316	24%
	5600211	Employee Expenses Conf Seminar Trng	559	1,128	569	102%
	5600216	Employee Expenses Hotel	798	1,807	1,009	127%
	5600221	Employee Expenses Meals	1,305	1,512	207	16%
	5600226	Employee Expenses Meals Non-Employee	91	287	196	215%
	5600231	Employee Expenses Parking	124	244	120	97%
	5600236	Employee Expenses Per Diem	2,046	1,625	(422)	-21%
	5600241	Employee Expenses Safety Equipment	2,073	1,090	(982)	-47%
	5600246	Employee Expenses Other	824	964	141	17%
	5600251	Employee Expense Personal Communication	1,595	1,458	(137)	-9%
	5600252	Fuel Handling Non Labor	86	0	(86)	-100%
	5600254	Nuclear Fuel Procurement NonLabor	189	323	134	71%
	5600256	Office Supplies	467	761	294	63%
	5600261	Workforce Administration Expense	398	380	(18)	-5%
	5600271	Safety Recognition	137	54	(83)	-61%
	5600276	Life Events	32	37	4	14%
	5600281	Employee Performance Recognition	1,281	1,211	(69)	-5%
	5600291	Transportation Fleet Cost	23	12,188	12,165	53852%
	5600296	Janitorial - Routine	1,738	1,882	143	8%
	5600301	Janitorial - Special	160	0	(160)	-100%
	5600306	Fire Life Safety Maintenance	184	172	(12)	-6%
	5600311	General Interior Exterior Maintenance	3,670	3,117	(553)	-15%
	5600316	Use Costs	5,561	6,125	564	10%
	5600321	Lawn Care Maintenance Costs	151	187	36	24%
	5600326	Sewer Maintenance Costs	7	56	49	715%
	5600331	Snow Removal Costs	1,337	1,787	450	34%
	5600336	Trash Removal Costs	630	520	(110)	-17%
	5600341	Water Use Costs	916	847	(69)	-8%
	5600351	Moves Adds Changes	262	423	161	61%
	5600356	Energy	11,193	15,708	4,515	40%
	5600361	AR - Reserve Change	8,040	0	(8,040)	-100%
	5600366	Non - Energy	676	82	(594)	-88%
	5600371	Low Income - Personal Accounts	0	0	(0)	-100%
	5600381	Rent - Space	14	79	65	460%
	5600382	Rent - Equipment	793	258	(534)	-67%
	5600384	Rent - Nuclear Generation	82	75	(7)	-8%
	5600386	Rent - Other Generation	6,195	14,559	8,364	135%
	5600387	Rent - Transmission Electric	12	0	(12)	-100%
	5600390	Rent - Distribution Electric	492	493	0	0%
	5600396	Rent - Equipment Customer Care	5	2	(4)	-67%
	5600431	Lease Costs	8,575	8,300	(275)	-3%
	5600436	Postage	4,081	4,038	(43)	-1%
	5600451	Insurance - Property	5,513	8,254	2,741	50%
	5600456	Insurance - General Liability	4,778	5,836	1,058	22%
	5600461	Insurance - Excess Liability	4,931	8,136	3,205	65%
	5600466	Insurance - Auto Liability	200	285	85	43%
	5600471	Insurance - Directors and Officers	1,064	1,311	247	23%
	5600476	Insurance - Fiduciary	311	302	(9)	-3%
	5600481	Insurance - Other	56	94	39	69%
	5600482	Insurance - Cyber	328	414	86	26%
	5600486	Insurance - Nuclear Property	4,001	3,984	(16)	0%
	5600491	Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
	5600496	Insurance - Nuclear Liability	2,986	3,163	176	6%
	5600501	Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
	5600506	Insurance - Surplus	(8,811)	(5,000)	3,811	-43%
	5600511	Advertising - Brand Image	1,142	1,033	(110)	-10%
	5600516	Advertising - General	154	261	107	70%
	5600521	Advertising - Brand Sponsorship	2,530	2,604	74	3%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600526	Advertising - Conservation DSM	5	0	(5)	-100%
	5600531	Advertising - Conservation Other	0	57	57	#DIV/0!
	5600536	Communication - Conservation DSM	8	0	(8)	-100%
	5600546	Customer Program - Advertising	12	41	29	232%
	5600561	Customer Program - Promotion	128	322	194	151%
	5600566	Customer Program - Non-Recoverable	4	0	(4)	-96%
	5600571	Safety Advertising	699	928	229	33%
	5600576	Safety Information	150	2	(148)	-99%
	5600581	Mandated Regulatory Notices	8	7	(1)	-11%
	5600586	Mandated Inserts Communication	54	72	17	32%
	5600591	Dues - Professional Association	454	1,030	576	127%
	5600596	Dues - Utility Association Other	75	229	154	204%
	5600601	Dues - Utility Association	1,451	2,611	1,160	80%
	5600611	Dues - Nuclear Association	7,655	7,328	(327)	-4%
	5600646	Fees - Regulatory	27,415	29,151	1,736	6%
	5600651	Fees - Regulatory NERC	2,238	2,243	5	0%
	5600656	Fees - Directors	1,511	1,325	(186)	-12%
	5600661	Fees - Remarketing and Rating	522	478	(43)	-8%
	5600666	Fees - Credit Line	114	0	(114)	-100%
	5600671	Fees - Regulatory Direct	1,960	2,175	215	11%
	5600676	Fees - Regulatory Indirect	5,269	4,864	(405)	-8%
	5600681	Fees - Regulatory NARUC	3	4	1	20%
	5600691	Shareholder Related Expenses	117	317	200	171%
	5600706	Bank Charges	686	963	278	41%
	5600712	Quarterly BMO Rebates	(202)	(489)	(287)	142%
	5600721	Environmental Permits and Fees	1,155	2,194	1,039	90%
	5600726	License Fees and Permits	1,466	1,571	105	7%
	5600746	IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
	5600751	IA - Transmission - Fixed Charges Expens	97,840	0	(97,840)	-100%
	5600771	Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
	5600776	O and M Credits - Meter Transfer Install	(10,338)	(10,910)	(572)	6%
	5600781	O and M Credits - Other	(3,500)	(4,143)	(643)	18%
	5600786	O and M Credits - Company Elec and Gas U	(22)	0	22	-100%
	5600791	O and M Credits - AG to Capital	(493)	(805)	(312)	63%
	5600796	O and M Credits - Company Elec and Gas	(5,093)	(5,582)	(488)	10%
	5600826	O and M Credits - Damage Claims	(98)	0	98	-100%
	5600857	Rebates	0	0	(0)	-100%
	5600861	Shared Asset Costs	46,345	51,967	5,622	12%
	5600866	Shared Assets - Owning Co Credit	(48,061)	(60,363)	(12,302)	26%
	5600867	Fuel Handling Expense Reclass	(18,449)	0	18,449	-100%
	5600868	Fuel Procurement Expense Reclass	(845)	0	845	-100%
	5600869	Nuclear Fuel Procurement Exp Reclass	(805)	0	805	-100%
	5600871	Other	(1,216)	(27,492)	(26,276)	2161%
	5600896	Online Information Services	2,655	5,628	2,973	112%
	5600946	Cust Billing Srvcs to Other	(111)	0	111	-100%
	5600951	Purchasing Overhead Expense	0	7	7	#DIV/0!
	5600956	Warehousing Overhead Expense	0	1	1	#DIV/0!
	5600963	PowerPlan Overheads	0	0	(0)	-100%
	5610000	External Settlement Labor	25,790	0	(25,790)	-100%
	5610001	External Settlement Labor Ben-Injuries	360	0	(360)	-100%
	5610002	External Settlement Labor Ben-Pension	3,531	0	(3,531)	-100%
	5610003	External Settlement Contract Labor	1,316	0	(1,316)	-100%
	5610004	External Settlement Consulting	22	0	(22)	-100%
	5610005	External Settlement Contract Outside Ven	18,836	0	(18,836)	-100%
	5610006	External Settlement Materials	6,665	0	(6,665)	-100%
	5610007	External Settlement Employee Expense	420	0	(420)	-100%
	5610008	External Settlement Transportation	801	0	(801)	-100%
	5610009	External Settlement Miscellaneous	897	0	(897)	-100%
	5610011	External Settlement Overhead	398	0	(398)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
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(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5610017	External Settlement Incentive	30	0	(30)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	(1,939)	0	1,939	-100%
	8000004	Prod Labor Bargaining Benefit Group 5	0	0	(0)	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	(51)	0	51	-100%
	8000010	Prod Labor Bargaining Nuclear Ben Grp 1	70	0	(70)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(2,527)	0	2,527	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(79)	0	79	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(16)	0	16	-100%
	8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%
	8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	(78)	0	78	-100%
	8000033	Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	0	0	-100%
	8000036	Productive Labor Bargaining No Load	(0)	0	0	-100%
	8000037	Productive Labor Non-Barg No Load	(1)	0	1	-100%
	8000100	Premium	20	0	(20)	-100%
	8000105	Overtime	6	0	(6)	-100%
	8000110	Other Compensation	1	0	(1)	-100%
	8000115	Other Compensation Craft Welfare Fund	(11)	0	11	-100%
	8010000	Budget Prod Labor Barg Benefit Group 1	0	168	168	#DIV/0!
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	0	149	149	#DIV/0!
	8010105	Budget Overtime	0	(0)	(0)	#DIV/0!
	8010110	Budget Other Compensation	0	(99)	(99)	#DIV/0!
	8010115	Budget Other Compensation CWF	0	(0)	(0)	#DIV/0!
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	18,635	0	(18,635)	-100%
	8100010	Non-Prod Labor Barg Nuclear Ben Grp 1	3,439	0	(3,439)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	22,475	0	(22,475)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	181	0	(181)	-100%
	8100030	Non-Prod Labor Non-Barg Nuc Ben Grp 1	9,523	0	(9,523)	-100%
	8100033	Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	0	(7)	-100%
	8100105	Pension & Insurance	77,007	0	(77,007)	-100%
	8100110	401K Match	(0)	10,501	10,501	-3310403%
	8100115	Qualified Pension	(2)	23,259	23,261	-1127402%
	8100120	Nonqualified Pension	0	326	326	419746%
	8100125	FAS 88 Settlement Expense	9	0	(9)	-100%
	8100130	Exec Nonqualified Deferred Comp Match	0	57	57	1562764%
	8100135	NMC Employer Retirement Contribution	0	963	963	#DIV/0!
	8100140	Other Pension - Consult	0	555	555	6201436%
	8100150	Active Healthcare	(2)	39,041	39,043	-1974748%
	8100155	Miscellaneous Benefit Programs and Costs	(0)	1,883	1,883	-4492077%
	8100160	Life LTD and Business Travel Insurance	(0)	2,231	2,231	-1173921%
	8100165	Retiree Medical	(0)	102	102	-54772%
	8100170	FAS 112 LTD	(0)	66	66	-95236%
	8100190	Workers' Compensation - FAS 112 Costs	(0)	76	76	-115699%
	8100195	Workers' Compensation - Ins and Other	2,204	1,819	(385)	-17%
	8100200	Annual Incentive	14,280	12,933	(1,347)	-9%
	8100205	AG Overhead	0	0	(0)	-100%
	8100260	Purchasing - Overhead	3,142	0	(3,142)	-100%
	8100315	Warehouse - Overhead	1,795	0	(1,795)	-100%
	8100425	Engineering and Super - Overhead	12	0	(12)	-100%
	8100426	Eng and Super Non-Service- Overhead	(0)	0	0	-100%
	8100502	NonProd NonBarg Labor G1_OH Alloc	(2)	0	2	-100%
	8100507	401K Match_OH Alloc	(0)	106	106	-1843994%
	8100508	Qualified Pension_Overhead Allocation	(1)	(398)	(397)	43600%
	8100509	Nonqualified Pension_Overhead Allocation	0	(27)	(27)	-902943%
	8100510	FAS 88 Settlement Expense_OH Allocation	2	0	(2)	-100%
	8100511	Exec Nonqual Def Comp Match_OH Alloc	0	(12)	(13)	-379365%
	8100512	Other Pension - Consult_OH Allocation	0	(129)	(129)	-114711%
	8100513	Active Healthcare_Overhead Allocation	1	(898)	(899)	-115146%
	8100514	Misc Benefit Programs and Costs_OH Alloc	(0)	(127)	(127)	739183%
	8100515	Life LTD and Bus Travel Ins_OH Alloc	(0)	(95)	(95)	207597%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
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	8100516	Retiree Medical_Overhead Allocation	(0)	(9)	(9)	42447%
	8100517	FAS 112 LTD_Overhead Allocation	0	(3)	(3)	-5640%
	8100526	Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6042%
	8100527	Workers' Comp-Ins and Other_OH Alloc	1	(65)	(66)	-5575%
	8100528	Annual Incentive_Overhead Allocation	1	415	414	35812%
	8100529	NMC Employer Retirement Contr_OH Alloc	0	(0)	(0)	#DIV/0!
	8100530	Purchasing_OH Allocation	652	0	(652)	-100%
	8100531	Warehouse_OH Allocation	(56)	0	56	-100%
	8100550	Fleet-Base Rates	15,658	0	(15,658)	-100%
	8100551	Fleet-Idle Time	(4,483)	0	4,483	-100%
	8100552	Fleet-Utilization	(33)	0	33	-100%
	8110000	Budget Non-Prod Labor Barg Benefit Grp 1	0	40	40	#DIV/0!
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	0	27	27	#DIV/0!
	8110040	Budget Attrition	0	(13)	(13)	#DIV/0!
	8200451	Sherco - AG Overhead	(3,176)	0	3,176	-100%
	8200500	Facilities - Labor	(156)	0	156	-100%
	8200501	Fac - Incentive	(4)	0	4	-100%
	8200505	Facilities - Labor Benefits Inj and Dam	(2)	0	2	-100%
	8200506	Facilities - Labor Benefits Pens and Ben	(29)	0	29	-100%
	8200510	Facilities - Contract Labor	(1)	0	1	-100%
	8200515	Facilities - Consulting	(6)	0	6	-100%
	8200520	Facilities - Contract Outside Vendors	(39)	0	39	-100%
	8200525	Facilities - Materials	(27)	0	27	-100%
	8200530	Facilities - Employee Expense	(2)	0	2	-100%
	8200535	Facilities - Transportation	(4)	0	4	-100%
	8200540	Facilities - Miscellaneous	(1,387)	0	1,387	-100%
	8200550	Facilities - Overhead	(1)	0	1	-100%
	8200751	Service Co-AG Overhead-Direct	(0)	0	0	-100%
	8300000	Labor-Settle_Indirect	(357)	0	357	-100%
	8300005	Labor Benefits Inj and Dam-Settle_Indir	(5)	0	5	-100%
	8300006	Labor Benefits Pens and Ben-Settle_Indir	(79)	0	79	-100%
	8300010	Contract Labor-Settle_Indirect	(34)	0	34	-100%
	8300020	Contract Outside Vendors-Settle_Indir	(302)	0	302	-100%
	8300025	Materials-Settle_Indirect	(2,818)	0	2,818	-100%
	8300030	Employee Expense-Settle_Indirect	(12)	0	12	-100%
	8300040	Miscellaneous-Settle_Indirect	(0)	0	0	-100%
	8300050	Overhead-Settle_Indirect	(155)	0	155	-100%
	8300100	Labor-Settle_Direct	(32,478)	0	32,478	-100%
	8300101	Incentive-Settle_Direct	(926)	0	926	-100%
	8300105	Labor Benefits Inj and Dam-Settle_Direct	(337)	0	337	-100%
	8300106	Labor Benefits Pens and Ben-Settle_Dir	(6,742)	0	6,742	-100%
	8300110	Contract Labor-Settle_Direct	(5,728)	0	5,728	-100%
	8300115	Consulting-Settle_Direct	(1,382)	0	1,382	-100%
	8300120	Contract Outside Vendors-Settle_Dir	(1,347)	0	1,347	-100%
	8300125	Materials-Settle_Direct	(1,145)	0	1,145	-100%
	8300130	Employee Expense-Settle_Direct	(1,911)	0	1,911	-100%
	8300135	Transportation-Settle_Direct	(22)	0	22	-100%
	8300140	Miscellaneous-Settle_Direct	(813)	0	813	-100%
	8300150	Overhead-Settle_Direct	(181)	0	181	-100%
	RLJE	RLJE	36	0	(36)	-100%
Electric Total			1,090,248	1,174,362	84,114	8%
Gas	5540001	Productive Labor	29,949	38,964	9,015	30%
	5540009	Labor Budget Adjustment	0	(132)	(132)	#DIV/0!
	5540180	Premium Time Labor	275	0	(275)	-100%
	5540185	Other Compensation Accruals	83	0	(83)	-100%
	5540200	Medical Insurance Non Loading	16	0	(16)	-100%
	5540205	Workers Comp Non Loading	(0)	0	0	-100%
	5540210	Incentive Non Loading	533	410	(123)	-23%
	5540220	Labor Overtime	3,805	0	(3,805)	-100%

NSP-MN
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	5540230	Incentive	31	0	(31)	-100%
	5540240	Performance Share Plan & Deferred Comp I	1,330	365	(964)	-73%
	5540250	Restricted Stock Units	633	497	(136)	-21%
	5540255	Other Benefits Compensation	17	210	193	1145%
	5540260	Other Compensation	29	2	(28)	-95%
	5540270	Welfare Fund	186	0	(186)	-100%
	5600001	Contract Labor	2,237	616	(1,621)	-72%
	5600006	Consulting Professional Services Other	1,373	1,305	(68)	-5%
	5600016	Consulting Professional Eng and Design	61	0	(61)	-100%
	5600021	Consulting Professional Services Legal	394	306	(88)	-22%
	5600026	Consulting Professional Svcs Accounting	147	180	34	23%
	5600031	Consulting Legal Regulatory	30	2	(28)	-93%
	5600041	Outside Vendor Contract	3,351	15,329	11,978	357%
	5600051	Outside Services	5,250	4,231	(1,019)	-19%
	5600066	Materials	1,173	4,931	3,757	320%
	5600068	Material Consumption	433	0	(433)	-100%
	5600069	Service Consumption	6,032	0	(6,032)	-100%
	5600070	Material - Direct Purchase	4,131	0	(4,131)	-100%
	5600071	MS Inventory Adjust - Obsolete Materials	0	20	20	#DIV/0!
	5600073	Material Small Cap Purchases	1	0	(1)	-100%
	5600075	Transportation Fuel	0	36	35	10782%
	5600091	Print and Copy Cost - Other	45	26	(19)	-42%
	5600096	Print and Copy Cost - SEC Filings	3	2	(1)	-33%
	5600101	Legal - Other	3	1	(2)	-65%
	5600106	Equipment Maintenance	9	0	(9)	-100%
	5600111	Equipment Maintenance - Customer Care	7	8	1	14%
	5600116	IT Hardware Maintenance	152	171	20	13%
	5600121	IT Hardware Purchases	60	44	(16)	-26%
	5600126	Software License Purchase - Perpetual	14	38	23	160%
	5600131	Software License Purchase - Term	566	1,012	446	79%
	5600136	Software Maintenance	2,112	2,333	221	10%
	5600141	Network Services	3	58	55	2118%
	5600146	Network Voice	0	1	0	357%
	5600151	Network Data	1,111	895	(216)	-19%
	5600156	Network Telecommunication	0	3	3	1445%
	5600161	Network Radio	102	43	(59)	-58%
	5600166	Mainframe Services	41	59	18	45%
	5600171	Distributed Systems Services	38	42	4	12%
	5600176	Application Development and Maintenance	1,610	1,607	(3)	0%
	5600186	Software - ASP	147	211	64	44%
	5600191	Employee Expenses Airfare	49	93	43	88%
	5600196	Employee Expenses Car Rental	11	11	0	3%
	5600201	Employee Expenses Taxi and Bus	4	9	5	129%
	5600206	Employee Expenses Mileage	165	90	(76)	-46%
	5600211	Employee Expenses Conf Seminar Trng	54	63	8	15%
	5600216	Employee Expenses Hotel	77	113	37	48%
	5600221	Employee Expenses Meals	215	60	(155)	-72%
	5600226	Employee Expenses Meals Non-Employee	9	15	6	59%
	5600231	Employee Expenses Parking	7	14	7	94%
	5600236	Employee Expenses Per Diem	22	0	(22)	-100%
	5600241	Employee Expenses Safety Equipment	390	7	(383)	-98%
	5600246	Employee Expenses Other	70	825	755	1076%
	5600251	Employee Expense Personal Communication	212	53	(159)	-75%
	5600256	Office Supplies	55	151	97	176%
	5600261	Workforce Administration Expense	33	20	(12)	-38%
	5600271	Safety Recognition	9	5	(5)	-50%
	5600276	Life Events	3	3	1	19%
	5600281	Employee Performance Recognition	52	68	16	30%
	5600291	Transportation Fleet Cost	3	2,739	2,736	84706%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600296	Janitorial - Routine	179	178	(1)	-1%
	5600301	Janitorial - Special	28	0	(28)	-100%
	5600306	Fire Life Safety Maintenance	15	19	4	26%
	5600311	General Interior Exterior Maintenance	362	293	(69)	-19%
	5600316	Use Costs	1,103	1,215	112	10%
	5600321	Lawn Care Maintenance Costs	18	16	(2)	-12%
	5600326	Sewer Maintenance Costs	9	1	(8)	-90%
	5600331	Snow Removal Costs	138	176	38	28%
	5600336	Trash Removal Costs	60	36	(23)	-39%
	5600341	Water Use Costs	34	31	(3)	-9%
	5600351	Moves Adds Changes	28	47	19	67%
	5600356	Energy	1,655	2,323	668	40%
	5600361	AR - Reserve Change	1,249	0	(1,249)	-100%
	5600366	Non - Energy	179	187	9	5%
	5600381	Rent - Space	(2)	13	15	-679%
	5600382	Rent - Equipment	94	100	7	7%
	5600396	Rent - Equipment Customer Care	0	0	(0)	-97%
	5600431	Lease Costs	845	870	25	3%
	5600436	Postage	932	963	30	3%
	5600451	Insurance - Property	404	565	161	40%
	5600456	Insurance - General Liability	424	513	89	21%
	5600461	Insurance - Excess Liability	438	716	278	63%
	5600466	Insurance - Auto Liability	13	20	6	48%
	5600471	Insurance - Directors and Officers	95	115	21	22%
	5600476	Insurance - Fiduciary	28	27	(1)	-4%
	5600481	Insurance - Other	5	8	3	67%
	5600482	Insurance - Cyber	29	36	7	25%
	5600506	Insurance - Surplus	(108)	0	108	-100%
	5600511	Advertising - Brand Image	77	76	(0)	-1%
	5600516	Advertising - General	7	20	13	169%
	5600521	Advertising - Brand Sponsorship	187	178	(9)	-5%
	5600526	Advertising - Conservation DSM	1	0	(1)	-100%
	5600531	Advertising - Conservation Other	0	15	15	10422%
	5600536	Communication - Conservation DSM	2	0	(2)	-100%
	5600546	Customer Program - Advertising	6	5	(1)	-15%
	5600561	Customer Program - Promotion	24	25	1	5%
	5600566	Customer Program - Non-Recoverable	1	2	1	285%
	5600571	Safety Advertising	164	238	74	45%
	5600576	Safety Information	53	0	(53)	-99%
	5600586	Mandated Inserts Communication	0	18	18	#DIV/0!
	5600591	Dues - Professional Association	22	45	24	107%
	5600596	Dues - Utility Association Other	23	24	1	7%
	5600601	Dues - Utility Association	313	402	89	28%
	5600656	Fees - Directors	107	91	(16)	-15%
	5600661	Fees - Remarketing and Rating	41	33	(8)	-21%
	5600671	Fees - Regulatory Direct	180	236	57	31%
	5600676	Fees - Regulatory Indirect	364	375	11	3%
	5600691	Shareholder Related Expenses	8	22	14	174%
	5600706	Bank Charges	48	55	7	14%
	5600712	Quarterly BMO Rebates	(14)	(33)	(20)	144%
	5600716	Gas Cleanup Costs	(757)	1,000	1,757	-232%
	5600721	Environmental Permits and Fees	4	2	(2)	-50%
	5600726	License Fees and Permits	282	410	127	45%
	5600776	O and M Credits - Meter Transfer Install	(6,713)	(5,466)	1,247	-19%
	5600781	O and M Credits - Other	(444)	(179)	266	-60%
	5600791	O and M Credits - AG to Capital	(36)	(55)	(19)	51%
	5600796	O and M Credits - Company Elec and Gas	(141)	(317)	(175)	124%
	5600857	Rebates	40	2	(38)	-95%
	5600861	Shared Asset Costs	6,277	6,670	393	6%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600866	Shared Assets - Owning Co Credit	(3,539)	(4,131)	(592)	17%
	5600871	Other	299	56	(244)	-81%
	5600896	Online Information Services	164	468	305	186%
	5600946	Cust Billing Srvcs to Other	(28)	0	28	-100%
	5600961	Contribution in Aid of Constr (CIAC)	(1)	0	1	-100%
	5600963	PowerPlan Overheads	0	0	(0)	-100%
	5610000	External Settlement Labor	560	0	(560)	-100%
	5610001	External Settlement Labor Ben-Injuries	8	0	(8)	-100%
	5610002	External Settlement Labor Ben-Pension	132	0	(132)	-100%
	5610003	External Settlement Contract Labor	0	0	(0)	-100%
	5610004	External Settlement Consulting	0	0	(0)	-100%
	5610005	External Settlement Contract Outside Ven	7,759	0	(7,759)	-100%
	5610006	External Settlement Materials	28	0	(28)	-100%
	5610007	External Settlement Employee Expense	4	0	(4)	-100%
	5610008	External Settlement Transportation	(0)	0	0	-100%
	5610009	External Settlement Miscellaneous	64	0	(64)	-100%
	5610011	External Settlement Overhead	132	0	(132)	-100%
	5610017	External Settlement Incentive	0	0	(0)	-100%
	8000000	Prod Labor Bargaining Benefit Group 1	7	0	(7)	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	1	0	(1)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	290	0	(290)	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	(5)	0	5	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(2)	0	2	-100%
	8000025	Prod Labor Non-Bargaining Benefit Grp 6	(0)	0	0	-100%
	8000030	Prod Labor Non-Barg Nuclear Ben Grp 1	0	0	(0)	-100%
	8000036	Productive Labor Bargaining No Load	(1)	0	1	-100%
	8000037	Productive Labor Non-Barg No Load	(0)	0	0	-100%
	8000100	Premium	1	0	(1)	-100%
	8000105	Overtime	15	0	(15)	-100%
	8000110	Other Compensation	(2)	0	2	-100%
	8000115	Other Compensation Craft Welfare Fund	1	0	(1)	-100%
	8010000	Budget Prod Labor Barg Benefit Group 1	0	223	223	#DIV/0!
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	0	77	77	#DIV/0!
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	3,494	0	(3,494)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	2,956	0	(2,956)	-100%
	8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	10	0	(10)	-100%
	8100030	Non-Prod Labor Non-Barg Nuc Ben Grp 1	4	0	(4)	-100%
	8100105	Pension & Insurance	8,527	0	(8,527)	-100%
	8100110	401K Match	(0)	1,023	1,023	-3605978%
	8100115	Qualified Pension	(0)	2,591	2,591	-1403884%
	8100120	Nonqualified Pension	0	31	31	442096%
	8100125	FAS 88 Settlement Expense	1	0	(1)	-100%
	8100130	Exec Nonqualified Deferred Comp Match	0	4	4	1337306%
	8100140	Other Pension - Consult	0	51	51	6419900%
	8100150	Active Healthcare	(0)	4,259	4,259	-2407828%
	8100155	Miscellaneous Benefit Programs and Costs	(0)	198	198	-5275250%
	8100160	Life LTD and Business Travel Insurance	(0)	279	279	-1642243%
	8100165	Retiree Medical	(0)	15	15	-88252%
	8100170	FAS 112 LTD	(0)	11	11	-175470%
	8100190	Workers' Compensation - FAS 112 Costs	(0)	12	12	-208672%
	8100195	Workers' Compensation - Ins and Other	371	285	(86)	-23%
	8100200	Annual Incentive	1,677	1,423	(255)	-15%
	8100260	Purchasing - Overhead	310	0	(310)	-100%
	8100315	Warehouse - Overhead	245	0	(245)	-100%
	8100502	NonProd NonBarg Labor G1_OH Alloc	(0)	0	0	-100%
	8100507	401K Match_OH Alloc	(0)	12	12	-2394123%
	8100508	Qualified Pension_Overhead Allocation	(0)	(41)	(41)	50326%
	8100509	Nonqualified Pension_Overhead Allocation	0	(3)	(3)	-1034161%
	8100510	FAS 88 Settlement Expense_OH Allocation	0	0	(0)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
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(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	8100511	Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-430888%
	8100512	Other Pension - Consult_OH Allocation	0	(13)	(13)	-131977%
	8100513	Active Healthcare_Overhead Allocation	0	(94)	(94)	-135134%
	8100514	Misc Benefit Programs and Costs_OH Alloc	(0)	(13)	(13)	848112%
	8100515	Life LTD and Bus Travel Ins_OH Alloc	(0)	(10)	(10)	250968%
	8100516	Retiree Medical_Overhead Allocation	(0)	(1)	(1)	49151%
	8100517	FAS 112 LTD_Overhead Allocation	0	(0)	(0)	-8175%
	8100526	Workers' Comp-FAS 112_OH Allocation	0	(0)	(0)	-10267%
	8100527	Workers' Comp-Ins and Other_OH Alloc	0	(8)	(8)	-7636%
	8100528	Annual Incentive_Overhead Allocation	0	46	45	57921%
	8100530	Purchasing_OH Allocation	31	0	(31)	-100%
	8100531	Warehouse_OH Allocation	9	0	(9)	-100%
	8100550	Fleet-Base Rates	3,940	0	(3,940)	-100%
	8100551	Fleet-Idle Time	(1,162)	0	1,162	-100%
	8100552	Fleet-Utilization	(0)	0	0	-100%
	8110000	Budget Non-Prod Labor Barg Benefit Grp 1	0	53	53	#DIV/0!
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	0	15	15	#DIV/0!
	8110040	Budget Attrition	0	(12)	(12)	#DIV/0!
	8200500	Facilities - Labor	(17)	0	17	-100%
	8200501	Fac - Incentive	(0)	0	0	-100%
	8200505	Facilities - Labor Benefits Inj and Dam	(0)	0	0	-100%
	8200506	Facilities - Labor Benefits Pens and Ben	(3)	0	3	-100%
	8200510	Facilities - Contract Labor	(0)	0	0	-100%
	8200515	Facilities - Consulting	(1)	0	1	-100%
	8200520	Facilities - Contract Outside Vendors	(4)	0	4	-100%
	8200525	Facilities - Materials	(3)	0	3	-100%
	8200530	Facilities - Employee Expense	(0)	0	0	-100%
	8200535	Facilities - Transportation	(0)	0	0	-100%
	8200540	Facilities - Miscellaneous	(148)	0	148	-100%
	8200550	Facilities - Overhead	(0)	0	0	-100%
	8200751	Service Co-AG Overhead-Direct	(0)	0	0	-100%
	8300000	Labor-Settle_Indirect	(33)	0	33	-100%
	8300005	Labor Benefits Inj and Dam-Settle_Indir	(1)	0	1	-100%
	8300006	Labor Benefits Pens and Ben-Settle_Indir	(8)	0	8	-100%
	8300020	Contract Outside Vendors-Settle_Indir	(3)	0	3	-100%
	8300025	Materials-Settle_Indirect	(412)	0	412	-100%
	8300050	Overhead-Settle_Indirect	(22)	0	22	-100%
	8300100	Labor-Settle_Direct	(7,371)	0	7,371	-100%
	8300101	Incentive-Settle_Direct	(303)	0	303	-100%
	8300105	Labor Benefits Inj and Dam-Settle_Direct	(74)	0	74	-100%
	8300106	Labor Benefits Pens and Ben-Settle_Dir	(1,715)	0	1,715	-100%
	8300110	Contract Labor-Settle_Direct	(1,341)	0	1,341	-100%
	8300115	Consulting-Settle_Direct	(203)	0	203	-100%
	8300120	Contract Outside Vendors-Settle_Dir	(1,429)	0	1,429	-100%
	8300125	Materials-Settle_Direct	(269)	0	269	-100%
	8300130	Employee Expense-Settle_Direct	(287)	0	287	-100%
	8300135	Transportation-Settle_Direct	(9)	0	9	-100%
	8300140	Miscellaneous-Settle_Direct	(43)	0	43	-100%
	8300150	Overhead-Settle_Direct	(64)	0	64	-100%
	RLJE	RLJE	(21)	0	21	-100%
Gas Total		89,859	97,332	7,474	8%	
Non-Utility	5540001	Productive Labor	1,772	3,564	1,792	101%
	5540009	Labor Budget Adjustment	0	539	539	#DIV/0!
	5540180	Premium Time Labor	0	0	(0)	-100%
	5540185	Other Compensation Accruals	(0)	0	0	-100%
	5540220	Labor Overtime	18	0	(18)	-100%
	5540230	Incentive	0	0	(0)	-100%
	5540260	Other Compensation	0	501	501	516875%
	5540270	Welfare Fund	2	0	(2)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600001	Contract Labor	524	312	(212)	-41%
	5600006	Consulting Professional Services Other	249	787	538	216%
	5600016	Consulting Professional Eng and Design	16	0	(16)	-100%
	5600021	Consulting Professional Services Legal	64	58	(5)	-9%
	5600041	Outside Vendor Contract	198	4	(195)	-98%
	5600051	Outside Services	0	0	(0)	-100%
	5600066	Materials	64	3	(61)	-95%
	5600068	Material Consumption	5	0	(5)	-100%
	5600069	Service Consumption	34	0	(34)	-100%
	5600070	Material - Direct Purchase	2	0	(2)	-100%
	5600075	Transportation Fuel	0	0	(0)	-100%
	5600091	Print and Copy Cost - Other	84	1	(83)	-99%
	5600111	Equipment Maintenance - Customer Care	15	0	(15)	-100%
	5600121	IT Hardware Purchases	7	2	(5)	-69%
	5600131	Software License Purchase - Term	271	1,974	1,703	628%
	5600151	Network Data	0	0	(0)	-100%
	5600191	Employee Expenses Airfare	2	36	34	1519%
	5600196	Employee Expenses Car Rental	1	1	(0)	-9%
	5600201	Employee Expenses Taxi and Bus	1	2	1	52%
	5600206	Employee Expenses Mileage	19	17	(1)	-7%
	5600211	Employee Expenses Conf Seminar Trng	1	4	4	721%
	5600216	Employee Expenses Hotel	7	33	27	391%
	5600221	Employee Expenses Meals	2	15	13	559%
	5600226	Employee Expenses Meals Non-Employee	1	4	3	256%
	5600231	Employee Expenses Parking	3	7	4	138%
	5600236	Employee Expenses Per Diem	0	0	(0)	-100%
	5600241	Employee Expenses Safety Equipment	1	0	(1)	-99%
	5600246	Employee Expenses Other	2	1	(2)	-71%
	5600251	Employee Expense Personal Communication	11	12	2	15%
	5600256	Office Supplies	5	4	(0)	-6%
	5600271	Safety Recognition	0	0	(0)	-100%
	5600286	Non - Recoverable Recognition	78	0	(78)	-100%
	5600291	Transportation Fleet Cost	0	18	18	30902%
	5600296	Janitorial - Routine	9	7	(2)	-19%
	5600301	Janitorial - Special	1	0	(1)	-100%
	5600306	Fire Life Safety Maintenance	1	1	(0)	-8%
	5600311	General Interior Exterior Maintenance	20	12	(7)	-36%
	5600316	Use Costs	20	17	(3)	-13%
	5600321	Lawn Care Maintenance Costs	1	1	0	1%
	5600331	Snow Removal Costs	7	7	0	0%
	5600336	Trash Removal Costs	2	2	(1)	-30%
	5600341	Water Use Costs	1	1	(0)	-8%
	5600351	Moves Adds Changes	1	3	2	149%
	5600366	Non - Energy	246	271	24	10%
	5600381	Rent - Space	72	18	(54)	-75%
	5600382	Rent - Equipment	1	0	(1)	-62%
	5600431	Lease Costs	135	131	(4)	-3%
	5600436	Postage	59	78	20	33%
	5600446	Injuries and Damages Other	3	0	(3)	-100%
	5600511	Advertising - Brand Image	0	2	2	4900%
	5600546	Customer Program - Advertising	142	322	179	126%
	5600551	Customer Program - Advert HomeSmart Sub	114	0	(114)	-100%
	5600556	Customer Program - Advert HomeSmart Sale	27	0	(27)	-100%
	5600561	Customer Program - Promotion	2	91	89	4811%
	5600566	Customer Program - Non-Recoverable	1	0	(1)	-100%
	5600591	Dues - Professional Association	1	0	(1)	-89%
	5600606	Dues - Lobbying	654	482	(173)	-26%
	5600616	Dues - Chamber of Commerce	228	303	75	33%
	5600621	Dues - Social Service	11	17	6	54%

NSP-MN
Schedule 3a - O&M by Cost Element
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(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance	
	5600626	Contributions - Charitable	1,525	523	(1,003)	-66%
	5600631	Contributions - Community Sponsorships	939	1,713	773	82%
	5600636	Contributions - Civic and Political	85	59	(26)	-31%
	5600641	Contributions - Economical Development	510	510	0	0%
	5600696	Deductions - Corporate Tickets	318	375	57	18%
	5600701	Deductions - Other	(423)	194	616	-146%
	5600706	Bank Charges	78	62	(16)	-21%
	5600721	Environmental Permits and Fees	0	0	(0)	-100%
	5600726	License Fees and Permits	2	0	(2)	-92%
	5600731	Penalties	117	1	(116)	-99%
	5600861	Shared Asset Costs	67	52	(15)	-22%
	5600871	Other	(1,198)	90	1,288	-107%
	5600896	Online Information Services	3	14	11	360%
	5600946	Cust Billing Srvcs to Other	140	172	32	23%
	5610000	External Settlement Labor	20	0	(20)	-100%
	5610001	External Settlement Labor Ben-Injuries	0	0	(0)	-100%
	5610002	External Settlement Labor Ben-Pension	2	0	(2)	-100%
	5610011	External Settlement Overhead	0	0	(0)	-100%
	5610017	External Settlement Incentive	0	0	(0)	-100%
	5660011	Gain on Disp of PPE Sys Op Unit	(164)	0	164	-100%
	5660012	Loss on Disp of PPE Sys Op Unit	83	0	(83)	-100%
	5660024	Loss on Investment	(462)	(351)	111	-24%
	8000000	Prod Labor Bargaining Benefit Group 1	0	0	(0)	-100%
	8000005	Prod Labor Bargaining Benefit Group 6	0	0	(0)	-100%
	8000020	Prod Labor Non-Bargaining Benefit Grp 1	(240)	0	240	-100%
	8000021	Prod Labor Non-Bargaining Benefit Grp 2	1	0	(1)	-100%
	8000023	Prod Labor Non-Bargaining Benefit Grp 4	(0)	0	0	-100%
	8000037	Productive Labor Non-Barg No Load	0	0	(0)	-100%
	8000100	Premium	0	0	(0)	-100%
	8000105	Overtime	(0)	0	0	-100%
	8000115	Other Compensation Craft Welfare Fund	0	0	(0)	-100%
	8100000	Non-Prod Labor Bargaining Benefit Grp 1	4	0	(4)	-100%
	8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	320	0	(320)	-100%
	8100105	Pension & Insurance	452	0	(452)	-100%
	8100110	401K Match	0	107	107	#DIV/0!
	8100115	Qualified Pension	0	261	261	#DIV/0!
	8100120	Nonqualified Pension	0	4	4	#DIV/0!
	8100130	Exec Nonqualified Deferred Comp Match	0	1	1	#DIV/0!
	8100140	Other Pension - Consult	0	7	7	#DIV/0!
	8100150	Active Healthcare	0	441	441	#DIV/0!
	8100155	Miscellaneous Benefit Programs and Costs	0	23	23	#DIV/0!
	8100160	Life LTD and Business Travel Insurance	0	29	29	#DIV/0!
	8100165	Retiree Medical	0	1	1	#DIV/0!
	8100170	FAS 112 LTD	0	1	1	#DIV/0!
	8100190	Workers' Compensation - FAS 112 Costs	0	1	1	#DIV/0!
	8100195	Workers' Compensation - Ins and Other	14	24	10	75%
	8100200	Annual Incentive	129	200	71	55%
	8100260	Purchasing - Overhead	22	0	(22)	-100%
	8100315	Warehouse - Overhead	0	0	(0)	-100%
	8100507	401K Match_OH Alloc	0	2	2	#DIV/0!
	8100508	Qualified Pension_Overhead Allocation	0	(5)	(5)	#DIV/0!
	8100509	Nonqualified Pension_Overhead Allocation	0	(0)	(0)	#DIV/0!
	8100511	Exec Nonqual Def Comp Match_OH Alloc	0	(0)	(0)	#DIV/0!
	8100512	Other Pension - Consult_OH Allocation	0	(2)	(2)	#DIV/0!
	8100513	Active Healthcare_Overhead Allocation	0	(11)	(11)	#DIV/0!
	8100514	Misc Benefit Programs and Costs_OH Alloc	0	(2)	(2)	#DIV/0!
	8100515	Life LTD and Bus Travel Ins_OH Alloc	0	(1)	(1)	#DIV/0!
	8100516	Retiree Medical_Overhead Allocation	0	(0)	(0)	#DIV/0!
	8100517	FAS 112 LTD_Overhead Allocation	0	(0)	(0)	#DIV/0!

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2020 Actual	2022 Budget	Variance	% Variance
	8100526 Workers' Comp-FAS 112_OH Allocation	0	(0)	(0)	#DIV/0!
	8100527 Workers' Comp-Ins and Other_OH Alloc	0	(1)	(1)	#DIV/0!
	8100528 Annual Incentive_Overhead Allocation	0	6	6	#DIV/0!
	8100530 Purchasing_OH Allocation	3	0	(3)	-100%
	8100531 Warehouse_OH Allocation	(0)	0	0	-100%
	8100550 Fleet-Base Rates	0	0	(0)	-100%
	8200500 Facilities - Labor	(1)	0	1	-100%
	8200501 Fac - Incentive	(0)	0	0	-100%
	8200505 Facilities - Labor Benefits Inj and Dam	(0)	0	0	-100%
	8200506 Facilities - Labor Benefits Pens and Ben	(0)	0	0	-100%
	8200510 Facilities - Contract Labor	(0)	0	0	-100%
	8200515 Facilities - Consulting	(0)	0	0	-100%
	8200520 Facilities - Contract Outside Vendors	(0)	0	0	-100%
	8200525 Facilities - Materials	(0)	0	0	-100%
	8200530 Facilities - Employee Expense	(0)	0	0	-100%
	8200535 Facilities - Transportation	(0)	0	0	-100%
	8200540 Facilities - Miscellaneous	(8)	0	8	-100%
	8200550 Facilities - Overhead	(0)	0	0	-100%
	RLJE RLJE	45	0	(45)	-100%
Non-Utility Total		7,603	14,166	6,564	86%
Grand Total		1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2022 Budget	2023 Budget	Variance	% Variance	
Electric	5540001	Productive Labor	380,277	400,859	20,582	5%
	5540009	Labor Budget Adjustment	(5,634)	(3,765)	1,868	-33%
	5540185	Other Compensation Accruals	1,117	1,068	(49)	-4%
	5540210	Incentive Non Loading	16,135	16,619	484	3%
	5540220	Labor Overtime	56	56	-	0%
	5540240	Performance Share Plan & Deferred Comp I	5,784	5,976	193	3%
	5540250	Restricted Stock Units	10,937	11,749	812	7%
	5540255	Other Benefits Compensation	3,070	3,246	176	6%
	5540260	Other Compensation	23	23	-	0%
	5600001	Contract Labor	42,336	43,201	865	2%
	5600006	Consulting Professional Services Other	67,680	87,221	19,541	29%
	5600016	Consulting Professional Eng and Design	1	1	-	0%
	5600021	Consulting Professional Services Legal	3,910	3,909	(1)	0%
	5600026	Consulting Professional Svcs Accounting	2,274	2,297	23	1%
	5600031	Consulting Legal Regulatory	128	128	-	0%
	5600041	Outside Vendor Contract	97,843	101,104	3,261	3%
	5600051	Outside Services	16,245	13,105	(3,141)	-19%
	5600066	Materials	30,797	34,239	3,441	11%
	5600068	Material Consumption	10,906	10,772	(135)	-1%
	5600069	Service Consumption	17,447	16,804	(643)	-4%
	5600070	Material - Direct Purchase	(51)	830	882	-1713%
	5600075	Transportation Fuel	523	534	10	2%
	5600076	Chemicals - Other	1,565	1,740	175	11%
	5600078	Chemicals - Lime	1,213	1,198	(16)	-1%
	5600080	Chemicals - Mercury Sorbent	611	573	(37)	-6%
	5600082	Chemicals - Ammonia	589	570	(19)	-3%
	5600083	Chemicals - Sulfuric Acid	276	285	9	3%
	5600091	Print and Copy Cost - Other	291	297	6	2%
	5600096	Print and Copy Cost - SEC Filings	33	33	0	0%
	5600101	Legal - Other	13	13	0	0%
	5600106	Equipment Maintenance	135	135	0	0%
	5600111	Equipment Maintenance - Customer Care	123	130	7	6%
	5600116	IT Hardware Maintenance	4,396	4,427	31	1%
	5600121	IT Hardware Purchases	376	373	(3)	-1%
	5600126	Software License Purchase - Perpetual	560	581	21	4%
	5600131	Software License Purchase - Term	9,391	9,686	295	3%
	5600136	Software Maintenance	31,038	33,701	2,662	9%
	5600141	Network Services	849	849	(0)	0%
	5600146	Network Voice	2	2	-	0%
	5600151	Network Data	18,642	19,317	675	4%
	5600156	Network Telecommunication	9	9	-	0%
	5600161	Network Radio	630	630	(0)	0%
	5600166	Mainframe Services	867	893	26	3%
	5600171	Distributed Systems Services	620	638	19	3%
	5600176	Application Development and Maintenance	9,984	10,058	74	1%
	5600186	Software - ASP	2,771	2,841	70	3%
	5600187	Other IT	3,495	5,383	1,888	54%
	5600191	Employee Expenses Airfare	1,224	1,220	(4)	0%
	5600196	Employee Expenses Car Rental	209	208	(1)	0%
	5600201	Employee Expenses Taxi and Bus	115	112	(2)	-2%
	5600206	Employee Expenses Mileage	1,632	1,636	3	0%
	5600211	Employee Expenses Conf Seminar Trng	1,128	1,125	(3)	0%
	5600216	Employee Expenses Hotel	1,807	1,780	(27)	-2%
	5600221	Employee Expenses Meals	1,512	1,498	(14)	-1%
	5600226	Employee Expenses Meals Non-Employee	287	288	1	0%
	5600231	Employee Expenses Parking	244	214	(29)	-12%
	5600236	Employee Expenses Per Diem	1,625	2,301	676	42%
	5600241	Employee Expenses Safety Equipment	1,090	1,093	2	0%
	5600246	Employee Expenses Other	964	1,109	145	15%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2022 Budget	2023 Budget	Variance	% Variance	
	5600251	Employee Expense Personal Communication	1,458	1,302	(156)	-11%
	5600254	Nuclear Fuel Procurement NonLabor	323	306	(17)	-5%
	5600256	Office Supplies	761	764	3	0%
	5600261	Workforce Administration Expense	380	385	5	1%
	5600271	Safety Recognition	54	54	0	0%
	5600276	Life Events	37	37	(0)	0%
	5600281	Employee Performance Recognition	1,211	1,267	55	5%
	5600291	Transportation Fleet Cost	12,188	12,193	5	0%
	5600296	Janitorial - Routine	1,882	1,917	35	2%
	5600301	Janitorial - Special	0	0	0	1%
	5600306	Fire Life Safety Maintenance	172	175	3	2%
	5600311	General Interior Exterior Maintenance	3,117	3,404	287	9%
	5600316	Use Costs	6,125	6,143	18	0%
	5600321	Lawn Care Maintenance Costs	187	187	0	0%
	5600326	Sewer Maintenance Costs	56	56	0	1%
	5600331	Snow Removal Costs	1,787	1,791	4	0%
	5600336	Trash Removal Costs	520	539	20	4%
	5600341	Water Use Costs	847	850	4	0%
	5600351	Moves Adds Changes	423	315	(107)	-25%
	5600356	Energy	15,708	13,997	(1,711)	-11%
	5600366	Non - Energy	82	82	-	0%
	5600381	Rent - Space	79	79	-	0%
	5600382	Rent - Equipment	258	468	210	81%
	5600384	Rent - Nuclear Generation	75	75	-	0%
	5600386	Rent - Other Generation	14,559	15,911	1,353	9%
	5600390	Rent - Distribution Electric	493	493	-	0%
	5600396	Rent - Equipment Customer Care	2	2	-	0%
	5600431	Lease Costs	8,300	8,395	95	1%
	5600436	Postage	4,038	4,344	306	8%
	5600451	Insurance - Property	8,254	9,068	814	10%
	5600456	Insurance - General Liability	5,836	6,125	289	5%
	5600461	Insurance - Excess Liability	8,136	9,198	1,063	13%
	5600466	Insurance - Auto Liability	285	291	6	2%
	5600471	Insurance - Directors and Officers	1,311	1,362	51	4%
	5600476	Insurance - Fiduciary	302	308	6	2%
	5600481	Insurance - Other	94	88	(6)	-6%
	5600482	Insurance - Cyber	414	436	23	6%
	5600486	Insurance - Nuclear Property	3,984	3,890	(94)	-2%
	5600491	Insurance - Nuclear Interruption	1,152	1,174	22	2%
	5600496	Insurance - Nuclear Liability	3,163	3,226	63	2%
	5600501	Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	-	0%
	5600506	Insurance - Surplus	(5,000)	(5,000)	-	0%
	5600511	Advertising - Brand Image	1,033	1,043	10	1%
	5600516	Advertising - General	261	262	1	0%
	5600521	Advertising - Brand Sponsorship	2,604	2,630	26	1%
	5600531	Advertising - Conservation Other	57	58	1	1%
	5600546	Customer Program - Advertising	41	41	-	0%
	5600561	Customer Program - Promotion	322	322	-	0%
	5600566	Customer Program - Non-Recoverable	0	0	-	0%
	5600571	Safety Advertising	928	937	9	1%
	5600576	Safety Information	2	2	-	0%
	5600581	Mandated Regulatory Notices	7	10	3	42%
	5600586	Mandated Inserts Communication	72	72	-	0%
	5600591	Dues - Professional Association	1,030	1,002	(28)	-3%
	5600596	Dues - Utility Association Other	229	229	0	0%
	5600601	Dues - Utility Association	2,611	2,608	(4)	0%
	5600611	Dues - Nuclear Association	7,328	7,401	73	1%
	5600646	Fees - Regulatory	29,151	29,417	265	1%
	5600651	Fees - Regulatory NERC	2,243	2,243	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2022 Budget	2023 Budget	Variance	% Variance	
	5600656	Fees - Directors	1,325	1,398	73	5%
	5600661	Fees - Remarketing and Rating	478	468	(11)	-2%
	5600671	Fees - Regulatory Direct	2,175	2,215	40	2%
	5600676	Fees - Regulatory Indirect	4,864	4,957	93	2%
	5600681	Fees - Regulatory NARUC	4	4	-	0%
	5600691	Shareholder Related Expenses	317	320	3	1%
	5600706	Bank Charges	963	971	8	1%
	5600712	Quarterly BMO Rebates	(489)	(489)	-	0%
	5600721	Environmental Permits and Fees	2,194	1,945	(249)	-11%
	5600726	License Fees and Permits	1,571	1,574	3	0%
	5600746	IA -Transmission - OM Expense	127,820	138,563	10,744	8%
	5600771	Nuclear Outage Cost Amortization	40,657	45,199	4,542	11%
	5600776	O and M Credits - Meter Transfer Install	(10,910)	(10,910)	-	0%
	5600781	O and M Credits - Other	(4,143)	(4,266)	(123)	3%
	5600791	O and M Credits - AG to Capital	(805)	(805)	-	0%
	5600796	O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%
	5600861	Shared Asset Costs	51,967	59,972	8,005	15%
	5600866	Shared Assets - Owning Co Credit	(60,363)	(66,820)	(6,457)	11%
	5600871	Other	(27,492)	(54,506)	(27,014)	98%
	5600896	Online Information Services	5,628	5,736	108	2%
	5600951	Purchasing Overhead Expense	7	7	0	1%
	5600956	Warehousing Overhead Expense	1	1	0	1%
	8010000	Budget Prod Labor Barg Benefit Group 1	168	180	12	7%
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	149	155	6	4%
	8010105	Budget Overtime	(0)	-	0	-100%
	8010110	Budget Other Compensation	(99)	(95)	4	-4%
	8010115	Budget Other Compensation CWF	(0)	-	0	-100%
	8100110	401K Match	10,501	10,784	283	3%
	8100115	Qualified Pension	23,259	22,763	(496)	-2%
	8100120	Nonqualified Pension	326	337	11	3%
	8100130	Exec Nonqualified Deferred Comp Match	57	61	3	6%
	8100135	NMC Employer Retirement Contribution	963	989	25	3%
	8100140	Other Pension - Consult	555	568	13	2%
	8100150	Active Healthcare	39,041	40,201	1,160	3%
	8100155	Miscellaneous Benefit Programs and Costs	1,883	1,889	6	0%
	8100160	Life LTD and Business Travel Insurance	2,231	2,289	58	3%
	8100165	Retiree Medical	102	98	(4)	-4%
	8100170	FAS 112 LTD	66	62	(4)	-6%
	8100190	Workers' Compensation - FAS 112 Costs	76	71	(6)	-8%
	8100195	Workers' Compensation - Ins and Other	1,819	1,817	(3)	0%
	8100200	Annual Incentive	12,933	13,362	429	3%
	8100507	401K Match_OH Alloc	106	97	(9)	-9%
	8100508	Qualified Pension_Overhead Allocation	(398)	(723)	(325)	82%
	8100509	Nonqualified Pension_Overhead Allocation	(27)	(26)	1	-4%
	8100511	Exec Nonqual Def Comp Match_OH Alloc	(12)	(11)	1	-10%
	8100512	Other Pension - Consult_OH Allocation	(129)	(141)	(12)	10%
	8100513	Active Healthcare_Overhead Allocation	(898)	(990)	(92)	10%
	8100514	Misc Benefit Programs and Costs_OH Alloc	(127)	(171)	(45)	35%
	8100515	Life LTD and Bus Travel Ins_OH Alloc	(95)	(103)	(8)	9%
	8100516	Retiree Medical_Overhead Allocation	(9)	(11)	(2)	26%
	8100517	FAS 112 LTD_Overhead Allocation	(3)	(3)	(0)	7%
	8100526	Workers' Comp-FAS 112_OH Allocation	(2)	(2)	(1)	34%
	8100527	Workers' Comp-Ins and Other_OH Alloc	(65)	(75)	(10)	16%
	8100528	Annual Incentive_Overhead Allocation	415	416	1	0%
	8100529	NMC Employer Retirement Contr_OH Alloc	(0)	0	1	-209%
	8110000	Budget Non-Prod Labor Barg Benefit Grp 1	40	43	3	8%
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	27	28	1	4%
	8110040	Budget Attrition	(13)	(13)	(1)	6%
Electric Total		1,174,362	1,222,932	48,570	4%	

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2022 Budget	2023 Budget	Variance	% Variance	
Gas	5540001	Productive Labor	38,964	39,988	1,023	3%
	5540009	Labor Budget Adjustment	(132)	(127)	5	-4%
	5540210	Incentive Non Loading	410	422	12	3%
	5540240	Performance Share Plan & Deferred Comp I	365	365	0	0%
	5540250	Restricted Stock Units	497	562	65	13%
	5540255	Other Benefits Compensation	210	222	12	6%
	5540260	Other Compensation	2	2	-	0%
	5600001	Contract Labor	616	557	(59)	-10%
	5600006	Consulting Professional Services Other	1,305	920	(384)	-29%
	5600021	Consulting Professional Services Legal	306	306	(0)	0%
	5600026	Consulting Professional Svcs Accounting	180	182	2	1%
	5600031	Consulting Legal Regulatory	2	2	-	0%
	5600041	Outside Vendor Contract	15,329	15,626	298	2%
	5600051	Outside Services	4,231	4,258	26	1%
	5600066	Materials	4,931	5,004	73	1%
	5600071	MS Inventory Adjust - Obsolete Materials	20	20	-	0%
	5600075	Transportation Fuel	36	37	1	2%
	5600091	Print and Copy Cost - Other	26	26	0	0%
	5600096	Print and Copy Cost - SEC Filings	2	2	0	0%
	5600101	Legal - Other	1	1	0	0%
	5600111	Equipment Maintenance - Customer Care	8	9	0	6%
	5600116	IT Hardware Maintenance	171	176	5	3%
	5600121	IT Hardware Purchases	44	44	0	0%
	5600126	Software License Purchase - Perpetual	38	42	5	12%
	5600131	Software License Purchase - Term	1,012	1,011	(2)	0%
	5600136	Software Maintenance	2,333	2,464	131	6%
	5600141	Network Services	58	58	0	0%
	5600146	Network Voice	1	1	-	0%
	5600151	Network Data	895	1,057	162	18%
	5600156	Network Telecommunication	3	3	-	0%
	5600161	Network Radio	43	43	(0)	0%
	5600166	Mainframe Services	59	61	2	3%
	5600171	Distributed Systems Services	42	44	1	3%
	5600176	Application Development and Maintenance	1,607	1,620	12	1%
	5600186	Software - ASP	211	216	5	2%
	5600191	Employee Expenses Airfare	93	91	(1)	-1%
	5600196	Employee Expenses Car Rental	11	11	(0)	-1%
	5600201	Employee Expenses Taxi and Bus	9	8	(0)	-2%
	5600206	Employee Expenses Mileage	90	90	(0)	0%
	5600211	Employee Expenses Conf Seminar Trng	63	62	(0)	-1%
	5600216	Employee Expenses Hotel	113	112	(1)	-1%
	5600221	Employee Expenses Meals	60	59	(1)	-2%
	5600226	Employee Expenses Meals Non-Employee	15	15	0	0%
	5600231	Employee Expenses Parking	14	12	(2)	-14%
	5600241	Employee Expenses Safety Equipment	7	7	(0)	-5%
	5600246	Employee Expenses Other	825	839	14	2%
	5600251	Employee Expense Personal Communication	53	44	(9)	-16%
	5600256	Office Supplies	151	152	0	0%
	5600261	Workforce Administration Expense	20	20	0	1%
	5600271	Safety Recognition	5	5	0	0%
	5600276	Life Events	3	3	0	0%
	5600281	Employee Performance Recognition	68	71	3	5%
	5600291	Transportation Fleet Cost	2,739	2,743	3	0%
	5600296	Janitorial - Routine	178	182	4	2%
	5600306	Fire Life Safety Maintenance	19	20	0	2%
	5600311	General Interior Exterior Maintenance	293	325	32	11%
	5600316	Use Costs	1,215	1,217	1	0%
	5600321	Lawn Care Maintenance Costs	16	16	0	0%
	5600326	Sewer Maintenance Costs	1	1	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2022 Budget	2023 Budget	Variance	% Variance	
	5600331	Snow Removal Costs	176	176	0	0%
	5600336	Trash Removal Costs	36	38	2	6%
	5600341	Water Use Costs	31	32	0	1%
	5600351	Moves Adds Changes	47	34	(12)	-26%
	5600356	Energy	2,323	2,070	(253)	-11%
	5600366	Non - Energy	187	187	-	0%
	5600381	Rent - Space	13	13	-	0%
	5600382	Rent - Equipment	100	100	0	0%
	5600396	Rent - Equipment Customer Care	0	0	-	0%
	5600431	Lease Costs	870	881	10	1%
	5600436	Postage	963	1,041	78	8%
	5600451	Insurance - Property	565	621	56	10%
	5600456	Insurance - General Liability	513	539	25	5%
	5600461	Insurance - Excess Liability	716	809	93	13%
	5600466	Insurance - Auto Liability	20	20	0	2%
	5600471	Insurance - Directors and Officers	115	120	4	4%
	5600476	Insurance - Fiduciary	27	27	1	2%
	5600481	Insurance - Other	8	8	(1)	-6%
	5600482	Insurance - Cyber	36	38	2	6%
	5600511	Advertising - Brand Image	76	77	1	1%
	5600516	Advertising - General	20	20	0	0%
	5600521	Advertising - Brand Sponsorship	178	180	2	1%
	5600531	Advertising - Conservation Other	15	15	0	1%
	5600546	Customer Program - Advertising	5	5	-	0%
	5600561	Customer Program - Promotion	25	25	-	0%
	5600566	Customer Program - Non-Recoverable	2	2	-	0%
	5600571	Safety Advertising	238	240	2	1%
	5600576	Safety Information	0	0	-	0%
	5600581	Mandated Regulatory Notices	0	0	-	0%
	5600586	Mandated Inserts Communication	18	18	-	0%
	5600591	Dues - Professional Association	45	43	(2)	-5%
	5600596	Dues - Utility Association Other	24	24	0	0%
	5600601	Dues - Utility Association	402	402	0	0%
	5600656	Fees - Directors	91	96	5	5%
	5600661	Fees - Remarketing and Rating	33	32	(1)	-2%
	5600671	Fees - Regulatory Direct	236	241	4	2%
	5600676	Fees - Regulatory Indirect	375	382	6	2%
	5600681	Fees - Regulatory NARUC	0	0	-	0%
	5600691	Shareholder Related Expenses	22	22	0	1%
	5600706	Bank Charges	55	55	1	1%
	5600712	Quarterly BMO Rebates	(33)	(33)	-	0%
	5600716	Gas Cleanup Costs	1,000	1,000	-	0%
	5600721	Environmental Permits and Fees	2	2	0	0%
	5600726	License Fees and Permits	410	410	0	0%
	5600776	O and M Credits - Meter Transfer Install	(5,466)	(5,466)	-	0%
	5600781	O and M Credits - Other	(179)	(180)	(2)	1%
	5600791	O and M Credits - AG to Capital	(55)	(55)	-	0%
	5600796	O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
	5600857	Rebates	2	2	-	0%
	5600861	Shared Asset Costs	6,670	7,685	1,016	15%
	5600866	Shared Assets - Owning Co Credit	(4,131)	(4,573)	(442)	11%
	5600871	Other	56	12	(44)	-79%
	5600896	Online Information Services	468	483	15	3%
	5600951	Purchasing Overhead Expense	0	0	0	1%
	8010000	Budget Prod Labor Barg Benefit Group 1	223	235	12	5%
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	77	79	2	3%
	8100110	401K Match	1,023	1,047	24	2%
	8100115	Qualified Pension	2,591	2,519	(72)	-3%
	8100120	Nonqualified Pension	31	32	1	3%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2022 Budget	2023 Budget	Variance	% Variance	
	8100130	Exec Nonqualified Deferred Comp Match	4	5	0	3%
	8100140	Other Pension - Consult	51	53	1	3%
	8100150	Active Healthcare	4,259	4,374	116	3%
	8100155	Miscellaneous Benefit Programs and Costs	198	198	0	0%
	8100160	Life LTD and Business Travel Insurance	279	285	6	2%
	8100165	Retiree Medical	15	14	(1)	-4%
	8100170	FAS 112 LTD	11	10	(1)	-7%
	8100190	Workers' Compensation - FAS 112 Costs	12	11	(1)	-7%
	8100195	Workers' Compensation - Ins and Other	285	284	(0)	0%
	8100200	Annual Incentive	1,423	1,462	40	3%
	8100507	401K Match_OH Alloc	12	11	(1)	-8%
	8100508	Qualified Pension_Overhead Allocation	(41)	(75)	(34)	83%
	8100509	Nonqualified Pension_Overhead Allocation	(3)	(3)	0	-3%
	8100511	Exec Nonqual Def Comp Match_OH Alloc	(1)	(1)	0	-10%
	8100512	Other Pension - Consult_OH Allocation	(13)	(14)	(1)	9%
	8100513	Active Healthcare_Overhead Allocation	(94)	(103)	(9)	10%
	8100514	Misc Benefit Programs and Costs_OH Alloc	(13)	(18)	(5)	35%
	8100515	Life LTD and Bus Travel Ins_OH Alloc	(10)	(11)	(1)	10%
	8100516	Retiree Medical_Overhead Allocation	(1)	(1)	(0)	30%
	8100517	FAS 112 LTD_Overhead Allocation	(0)	(0)	0	-1%
	8100526	Workers' Comp-FAS 112_OH Allocation	(0)	(0)	(0)	36%
	8100527	Workers' Comp-Ins and Other_OH Alloc	(8)	(9)	(1)	18%
	8100528	Annual Incentive_Overhead Allocation	46	45	(0)	0%
	8110000	Budget Non-Prod Labor Barg Benefit Grp 1	53	56	3	5%
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	15	16	0	3%
	8110040	Budget Attrition	(12)	(13)	(1)	5%
Gas Total			97,332	99,420	2,088	2%
Non-Utility	5540001	Productive Labor	3,564	3,657	93	3%
	5540009	Labor Budget Adjustment	539	540	1	0%
	5540260	Other Compensation	501	539	38	8%
	5600001	Contract Labor	312	324	12	4%
	5600006	Consulting Professional Services Other	787	68	(718)	-91%
	5600021	Consulting Professional Services Legal	58	58	(0)	0%
	5600041	Outside Vendor Contract	4	4	0	0%
	5600066	Materials	3	3	0	1%
	5600091	Print and Copy Cost - Other	1	1	0	3%
	5600121	IT Hardware Purchases	2	2	0	2%
	5600131	Software License Purchase - Term	1,974	1,974	-	0%
	5600146	Network Voice	0	0	-	0%
	5600191	Employee Expenses Airfare	36	37	1	2%
	5600196	Employee Expenses Car Rental	1	1	-	0%
	5600201	Employee Expenses Taxi and Bus	2	2	-	0%
	5600206	Employee Expenses Mileage	17	18	0	2%
	5600211	Employee Expenses Conf Seminar Trng	4	4	0	1%
	5600216	Employee Expenses Hotel	33	34	1	2%
	5600221	Employee Expenses Meals	15	15	0	2%
	5600226	Employee Expenses Meals Non-Employee	4	4	0	1%
	5600231	Employee Expenses Parking	7	7	0	2%
	5600241	Employee Expenses Safety Equipment	0	0	-	0%
	5600246	Employee Expenses Other	1	1	0	2%
	5600251	Employee Expense Personal Communication	12	12	0	2%
	5600256	Office Supplies	4	5	0	2%
	5600276	Life Events	0	0	0	2%
	5600291	Transportation Fleet Cost	18	18	0	2%
	5600296	Janitorial - Routine	7	8	0	2%
	5600306	Fire Life Safety Maintenance	1	1	0	2%
	5600311	General Interior Exterior Maintenance	12	14	1	10%
	5600316	Use Costs	17	17	0	0%
	5600321	Lawn Care Maintenance Costs	1	1	0	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2022 Budget	2023 Budget	Variance	% Variance
	5600326 Sewer Maintenance Costs	0	0	-	0%
	5600331 Snow Removal Costs	7	7	0	0%
	5600336 Trash Removal Costs	2	2	0	6%
	5600341 Water Use Costs	1	1	0	1%
	5600351 Moves Adds Changes	3	3	(0)	-13%
	5600366 Non - Energy	271	296	26	10%
	5600381 Rent - Space	18	18	-	0%
	5600382 Rent - Equipment	0	0	-	0%
	5600431 Lease Costs	131	131	0	0%
	5600436 Postage	78	80	2	2%
	5600511 Advertising - Brand Image	2	2	-	0%
	5600546 Customer Program - Advertising	322	330	8	3%
	5600561 Customer Program - Promotion	91	91	-	0%
	5600591 Dues - Professional Association	0	0	-	0%
	5600606 Dues - Lobbying	482	482	0	0%
	5600616 Dues - Chamber of Commerce	303	303	-	0%
	5600621 Dues - Social Service	17	17	-	0%
	5600626 Contributions - Charitable	523	4,126	3,604	690%
	5600631 Contributions - Community Sponsorships	1,713	1,714	1	0%
	5600636 Contributions - Civic and Political	59	59	0	0%
	5600641 Contributions - Economical Development	510	510	0	0%
	5600696 Deductions - Corporate Tickets	375	375	0	0%
	5600701 Deductions - Other	194	194	0	0%
	5600706 Bank Charges	62	63	2	3%
	5600726 License Fees and Permits	0	0	0	9%
	5600731 Penalties	1	1	0	1%
	5600861 Shared Asset Costs	52	62	10	19%
	5600871 Other	90	90	0	0%
	5600896 Online Information Services	14	14	0	0%
	5600946 Cust Billing Srvcs to Other	172	172	-	0%
	5660024 Loss on Investment	(351)	(323)	28	-8%
	8100110 401K Match	107	110	2	2%
	8100115 Qualified Pension	261	255	(5)	-2%
	8100120 Nonqualified Pension	4	4	0	3%
	8100130 Exec Nonqualified Deferred Comp Match	1	1	0	3%
	8100140 Other Pension - Consult	7	7	0	3%
	8100150 Active Healthcare	441	451	11	2%
	8100155 Miscellaneous Benefit Programs and Costs	23	23	0	1%
	8100160 Life LTD and Business Travel Insurance	29	29	1	2%
	8100165 Retiree Medical	1	1	(0)	-4%
	8100170 FAS 112 LTD	1	1	(0)	-7%
	8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-8%
	8100195 Workers' Compensation - Ins and Other	24	24	(0)	0%
	8100200 Annual Incentive	200	206	6	3%
	8100507 401K Match_OH Alloc	2	2	(0)	-1%
	8100508 Qualified Pension_Overhead Allocation	(5)	(10)	(5)	95%
	8100509 Nonqualified Pension_Overhead Allocation	(0)	(0)	0	-3%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	(0)	0	-11%
	8100512 Other Pension - Consult_OH Allocation	(2)	(2)	(0)	9%
	8100513 Active Healthcare_Overhead Allocation	(11)	(11)	(0)	4%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(2)	(3)	(1)	35%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	6%
	8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	24%
	8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	6%
	8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	(0)	30%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(1)	(1)	(0)	13%
	8100528 Annual Incentive_Overhead Allocation	6	6	(0)	0%
Non-Utility Total		14,166	17,288	3,122	22%
Grand Total		1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2023 Budget	2024 Budget	Variance	% Variance	
Electric	5540001	Productive Labor	400,859	406,185	5,325	1%
	5540009	Labor Budget Adjustment	(3,765)	(9,935)	(6,170)	164%
	5540185	Other Compensation Accruals	1,068	1,065	(3)	0%
	5540210	Incentive Non Loading	16,619	17,118	499	3%
	5540220	Labor Overtime	56	56	-	0%
	5540240	Performance Share Plan & Deferred Comp I	5,976	6,308	331	6%
	5540250	Restricted Stock Units	11,749	12,336	587	5%
	5540255	Other Benefits Compensation	3,246	3,433	186	6%
	5540260	Other Compensation	23	23	-	0%
	5600001	Contract Labor	43,201	38,626	(4,575)	-11%
	5600006	Consulting Professional Services Other	87,221	69,326	(17,894)	-21%
	5600016	Consulting Professional Eng and Design	1	1	-	0%
	5600021	Consulting Professional Services Legal	3,909	3,908	(1)	0%
	5600026	Consulting Professional Svcs Accounting	2,297	2,319	23	1%
	5600031	Consulting Legal Regulatory	128	128	-	0%
	5600041	Outside Vendor Contract	101,104	103,960	2,856	3%
	5600051	Outside Services	13,105	9,930	(3,175)	-24%
	5600066	Materials	34,239	33,874	(365)	-1%
	5600068	Material Consumption	10,772	10,136	(636)	-6%
	5600069	Service Consumption	16,804	17,956	1,152	7%
	5600070	Material - Direct Purchase	830	725	(106)	-13%
	5600075	Transportation Fuel	534	550	16	3%
	5600076	Chemicals - Other	1,740	1,513	(227)	-13%
	5600078	Chemicals - Lime	1,198	1,446	248	21%
	5600080	Chemicals - Mercury Sorbent	573	488	(85)	-15%
	5600082	Chemicals - Ammonia	570	652	81	14%
	5600083	Chemicals - Sulfuric Acid	285	279	(6)	-2%
	5600091	Print and Copy Cost - Other	297	298	1	0%
	5600096	Print and Copy Cost - SEC Filings	33	33	0	0%
	5600101	Legal - Other	13	13	(0)	0%
	5600106	Equipment Maintenance	135	136	0	0%
	5600111	Equipment Maintenance - Customer Care	130	137	7	6%
	5600116	IT Hardware Maintenance	4,427	4,443	16	0%
	5600121	IT Hardware Purchases	373	243	(129)	-35%
	5600126	Software License Purchase - Perpetual	581	566	(15)	-3%
	5600131	Software License Purchase - Term	9,686	10,051	365	4%
	5600136	Software Maintenance	33,701	35,114	1,413	4%
	5600141	Network Services	849	849	-	0%
	5600146	Network Voice	2	2	-	0%
	5600151	Network Data	19,317	19,619	302	2%
	5600156	Network Telecommunication	9	9	-	0%
	5600161	Network Radio	630	624	(5)	-1%
	5600166	Mainframe Services	893	920	27	3%
	5600171	Distributed Systems Services	638	658	19	3%
	5600176	Application Development and Maintenance	10,058	10,118	61	1%
	5600186	Software - ASP	2,841	2,929	88	3%
	5600187	Other IT	5,383	9,677	4,294	80%
	5600191	Employee Expenses Airfare	1,220	1,236	15	1%
	5600196	Employee Expenses Car Rental	208	210	1	1%
	5600201	Employee Expenses Taxi and Bus	112	113	1	1%
	5600206	Employee Expenses Mileage	1,636	1,642	6	0%
	5600211	Employee Expenses Conf Seminar Trng	1,125	1,150	24	2%
	5600216	Employee Expenses Hotel	1,780	1,801	21	1%
	5600221	Employee Expenses Meals	1,498	1,499	1	0%
	5600226	Employee Expenses Meals Non-Employee	288	290	1	0%
	5600231	Employee Expenses Parking	214	232	17	8%
	5600236	Employee Expenses Per Diem	2,301	1,552	(749)	-33%
	5600241	Employee Expenses Safety Equipment	1,093	1,095	2	0%
	5600246	Employee Expenses Other	1,109	924	(185)	-17%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2023 Budget	2024 Budget	Variance	% Variance	
	5600251	Employee Expense Personal Communication	1,302	1,498	196	15%
	5600254	Nuclear Fuel Procurement NonLabor	306	308	2	1%
	5600256	Office Supplies	764	849	85	11%
	5600261	Workforce Administration Expense	385	390	5	1%
	5600271	Safety Recognition	54	91	37	69%
	5600276	Life Events	37	37	0	0%
	5600281	Employee Performance Recognition	1,267	1,328	61	5%
	5600291	Transportation Fleet Cost	12,193	12,089	(103)	-1%
	5600296	Janitorial - Routine	1,917	1,922	5	0%
	5600301	Janitorial - Special	0	0	0	1%
	5600306	Fire Life Safety Maintenance	175	175	0	0%
	5600311	General Interior Exterior Maintenance	3,404	3,408	4	0%
	5600316	Use Costs	6,143	6,189	46	1%
	5600321	Lawn Care Maintenance Costs	187	189	1	1%
	5600326	Sewer Maintenance Costs	56	56	0	1%
	5600331	Snow Removal Costs	1,791	1,798	7	0%
	5600336	Trash Removal Costs	539	530	(10)	-2%
	5600341	Water Use Costs	850	840	(10)	-1%
	5600351	Moves Adds Changes	315	235	(81)	-26%
	5600356	Energy	13,997	14,765	768	5%
	5600366	Non - Energy	82	82	-	0%
	5600381	Rent - Space	79	79	0	0%
	5600382	Rent - Equipment	468	259	(210)	-45%
	5600384	Rent - Nuclear Generation	75	75	-	0%
	5600386	Rent - Other Generation	15,911	17,582	1,671	11%
	5600390	Rent - Distribution Electric	493	493	-	0%
	5600396	Rent - Equipment Customer Care	2	2	-	0%
	5600431	Lease Costs	8,395	8,481	86	1%
	5600436	Postage	4,344	4,674	330	8%
	5600451	Insurance - Property	9,068	9,763	695	8%
	5600456	Insurance - General Liability	6,125	6,437	312	5%
	5600461	Insurance - Excess Liability	9,198	9,973	775	8%
	5600466	Insurance - Auto Liability	291	297	6	2%
	5600471	Insurance - Directors and Officers	1,362	1,392	30	2%
	5600476	Insurance - Fiduciary	308	314	7	2%
	5600481	Insurance - Other	88	90	1	1%
	5600482	Insurance - Cyber	436	460	24	5%
	5600486	Insurance - Nuclear Property	3,890	3,988	98	3%
	5600491	Insurance - Nuclear Interruption	1,174	1,199	25	2%
	5600496	Insurance - Nuclear Liability	3,226	3,290	65	2%
	5600501	Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	0	0%
	5600506	Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
	5600511	Advertising - Brand Image	1,043	1,053	10	1%
	5600516	Advertising - General	262	263	1	0%
	5600521	Advertising - Brand Sponsorship	2,630	2,656	26	1%
	5600531	Advertising - Conservation Other	58	59	1	1%
	5600546	Customer Program - Advertising	41	41	-	0%
	5600561	Customer Program - Promotion	322	322	-	0%
	5600566	Customer Program - Non-Recoverable	0	0	-	0%
	5600571	Safety Advertising	937	947	9	1%
	5600576	Safety Information	2	2	-	0%
	5600581	Mandated Regulatory Notices	10	10	-	0%
	5600586	Mandated Inserts Communication	72	72	-	0%
	5600591	Dues - Professional Association	1,002	1,003	1	0%
	5600596	Dues - Utility Association Other	229	229	0	0%
	5600601	Dues - Utility Association	2,608	2,608	0	0%
	5600611	Dues - Nuclear Association	7,401	7,475	74	1%
	5600646	Fees - Regulatory	29,417	29,685	268	1%
	5600651	Fees - Regulatory NERC	2,243	2,243	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2023 Budget	2024 Budget	Variance	% Variance	
	5600656	Fees - Directors	1,398	1,471	73	5%
	5600661	Fees - Remarketing and Rating	468	500	32	7%
	5600671	Fees - Regulatory Direct	2,215	2,255	40	2%
	5600676	Fees - Regulatory Indirect	4,957	5,052	95	2%
	5600681	Fees - Regulatory NARUC	4	4	-	0%
	5600691	Shareholder Related Expenses	320	324	3	1%
	5600706	Bank Charges	971	998	27	3%
	5600712	Quarterly BMO Rebates	(489)	(489)	-	0%
	5600721	Environmental Permits and Fees	1,945	1,809	(136)	-7%
	5600726	License Fees and Permits	1,574	1,575	1	0%
	5600746	IA -Transmission - OM Expense	138,563	143,662	5,099	4%
	5600771	Nuclear Outage Cost Amortization	45,199	46,847	1,648	4%
	5600776	O and M Credits - Meter Transfer Install	(10,910)	(10,910)	-	0%
	5600781	O and M Credits - Other	(4,266)	(3,738)	528	-12%
	5600791	O and M Credits - AG to Capital	(805)	(805)	-	0%
	5600796	O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%
	5600861	Shared Asset Costs	59,972	70,588	10,616	18%
	5600866	Shared Assets - Owning Co Credit	(66,820)	(75,986)	(9,166)	14%
	5600871	Other	(54,506)	(28,886)	25,620	-47%
	5600896	Online Information Services	5,736	5,958	222	4%
	5600951	Purchasing Overhead Expense	7	7	0	1%
	5600956	Warehousing Overhead Expense	1	1	0	1%
	8010000	Budget Prod Labor Barg Benefit Group 1	180	190	10	6%
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	155	161	7	4%
	8010105	Budget Overtime	-	0	0	#DIV/0!
	8010110	Budget Other Compensation	(95)	(95)	1	-1%
	8010115	Budget Other Compensation CWF	-	(1)	(1)	#DIV/0!
	8100110	401K Match	10,784	11,078	294	3%
	8100115	Qualified Pension	22,763	22,884	121	1%
	8100120	Nonqualified Pension	337	349	12	4%
	8100130	Exec Nonqualified Deferred Comp Match	61	64	3	5%
	8100135	NMC Employer Retirement Contribution	989	1,020	31	3%
	8100140	Other Pension - Consult	568	582	14	2%
	8100150	Active Healthcare	40,201	41,935	1,734	4%
	8100155	Miscellaneous Benefit Programs and Costs	1,889	1,921	32	2%
	8100160	Life LTD and Business Travel Insurance	2,289	2,346	57	2%
	8100165	Retiree Medical	98	95	(4)	-4%
	8100170	FAS 112 LTD	62	58	(4)	-6%
	8100190	Workers' Compensation - FAS 112 Costs	71	64	(6)	-9%
	8100195	Workers' Compensation - Ins and Other	1,817	1,810	(7)	0%
	8100200	Annual Incentive	13,362	13,778	416	3%
	8100507	401K Match_OH Alloc	97	114	17	18%
	8100508	Qualified Pension_Overhead Allocation	(723)	(992)	(269)	37%
	8100509	Nonqualified Pension_Overhead Allocation	(26)	(25)	0	-2%
	8100511	Exec Nonqual Def Comp Match_OH Alloc	(11)	(9)	2	-18%
	8100512	Other Pension - Consult_OH Allocation	(141)	(153)	(12)	8%
	8100513	Active Healthcare_Overhead Allocation	(990)	(602)	388	-39%
	8100514	Misc Benefit Programs and Costs_OH Alloc	(171)	(192)	(21)	12%
	8100515	Life LTD and Bus Travel Ins_OH Alloc	(103)	(102)	1	-1%
	8100516	Retiree Medical_Overhead Allocation	(11)	(12)	(1)	9%
	8100517	FAS 112 LTD_Overhead Allocation	(3)	(4)	(0)	8%
	8100526	Workers' Comp-FAS 112_OH Allocation	(2)	(2)	1	-35%
	8100527	Workers' Comp-Ins and Other_OH Alloc	(75)	(77)	(2)	3%
	8100528	Annual Incentive_Overhead Allocation	416	451	35	9%
	8100529	NMC Employer Retirement Contr_OH Alloc	0	0	(0)	-97%
	8110000	Budget Non-Prod Labor Barg Benefit Grp 1	43	45	3	6%
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	28	30	1	5%
	8110040	Budget Attrition	(13)	(14)	(1)	5%
Electric Total		1,222,932	1,250,966	28,034	2%	

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2023 Budget	2024 Budget	Variance	% Variance	
Gas	5540001	Productive Labor	39,988	41,395	1,408	4%
	5540009	Labor Budget Adjustment	(127)	(126)	1	0%
	5540210	Incentive Non Loading	422	435	13	3%
	5540240	Performance Share Plan & Deferred Comp I	365	386	20	6%
	5540250	Restricted Stock Units	562	594	32	6%
	5540255	Other Benefits Compensation	222	235	13	6%
	5540260	Other Compensation	2	2	-	0%
	5600001	Contract Labor	557	470	(88)	-16%
	5600006	Consulting Professional Services Other	920	923	3	0%
	5600021	Consulting Professional Services Legal	306	306	(0)	0%
	5600026	Consulting Professional Svcs Accounting	182	184	2	1%
	5600031	Consulting Legal Regulatory	2	2	-	0%
	5600041	Outside Vendor Contract	15,626	15,966	339	2%
	5600051	Outside Services	4,258	4,284	27	1%
	5600066	Materials	5,004	5,075	71	1%
	5600071	MS Inventory Adjust - Obsolete Materials	20	20	-	0%
	5600075	Transportation Fuel	37	38	1	3%
	5600091	Print and Copy Cost - Other	26	26	0	0%
	5600096	Print and Copy Cost - SEC Filings	2	2	0	0%
	5600101	Legal - Other	1	1	(0)	0%
	5600111	Equipment Maintenance - Customer Care	9	9	0	6%
	5600116	IT Hardware Maintenance	176	180	5	3%
	5600121	IT Hardware Purchases	44	44	0	0%
	5600126	Software License Purchase - Perpetual	42	38	(4)	-10%
	5600131	Software License Purchase - Term	1,011	1,019	8	1%
	5600136	Software Maintenance	2,464	2,573	109	4%
	5600141	Network Services	58	58	-	0%
	5600146	Network Voice	1	1	-	0%
	5600151	Network Data	1,057	1,074	16	2%
	5600156	Network Telecommunication	3	3	-	0%
	5600161	Network Radio	43	43	(0)	-1%
	5600166	Mainframe Services	61	63	2	3%
	5600171	Distributed Systems Services	44	45	1	3%
	5600176	Application Development and Maintenance	1,620	1,630	10	1%
	5600186	Software - ASP	216	222	6	3%
	5600191	Employee Expenses Airfare	91	92	1	1%
	5600196	Employee Expenses Car Rental	11	11	0	1%
	5600201	Employee Expenses Taxi and Bus	8	9	0	1%
	5600206	Employee Expenses Mileage	90	90	0	0%
	5600211	Employee Expenses Conf Seminar Trng	62	63	1	1%
	5600216	Employee Expenses Hotel	112	113	1	1%
	5600221	Employee Expenses Meals	59	60	1	1%
	5600226	Employee Expenses Meals Non-Employee	15	15	0	0%
	5600231	Employee Expenses Parking	12	14	1	9%
	5600241	Employee Expenses Safety Equipment	7	7	0	5%
	5600246	Employee Expenses Other	839	827	(12)	-1%
	5600251	Employee Expense Personal Communication	44	56	11	26%
	5600256	Office Supplies	152	152	0	0%
	5600261	Workforce Administration Expense	20	21	0	1%
	5600271	Safety Recognition	5	5	0	0%
	5600276	Life Events	3	3	0	0%
	5600281	Employee Performance Recognition	71	74	3	5%
	5600291	Transportation Fleet Cost	2,743	2,743	0	0%
	5600296	Janitorial - Routine	182	182	0	0%
	5600306	Fire Life Safety Maintenance	20	20	0	0%
	5600311	General Interior Exterior Maintenance	325	326	0	0%
	5600316	Use Costs	1,217	1,221	4	0%
	5600321	Lawn Care Maintenance Costs	16	16	0	1%
	5600326	Sewer Maintenance Costs	1	1	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2023 Budget	2024 Budget	Variance	% Variance	
	5600331	Snow Removal Costs	176	177	0	0%
	5600336	Trash Removal Costs	38	37	(1)	-3%
	5600341	Water Use Costs	32	31	(1)	-4%
	5600351	Moves Adds Changes	34	25	(9)	-26%
	5600356	Energy	2,070	2,184	114	5%
	5600366	Non - Energy	187	187	-	0%
	5600381	Rent - Space	13	13	0	0%
	5600382	Rent - Equipment	100	100	0	0%
	5600396	Rent - Equipment Customer Care	0	0	-	0%
	5600431	Lease Costs	881	890	10	1%
	5600436	Postage	1,041	1,125	84	8%
	5600451	Insurance - Property	621	668	48	8%
	5600456	Insurance - General Liability	539	566	27	5%
	5600461	Insurance - Excess Liability	809	877	68	8%
	5600466	Insurance - Auto Liability	20	20	0	2%
	5600471	Insurance - Directors and Officers	120	122	3	2%
	5600476	Insurance - Fiduciary	27	28	1	2%
	5600481	Insurance - Other	8	8	0	1%
	5600482	Insurance - Cyber	38	40	2	5%
	5600511	Advertising - Brand Image	77	78	1	1%
	5600516	Advertising - General	20	20	0	0%
	5600521	Advertising - Brand Sponsorship	180	182	2	1%
	5600531	Advertising - Conservation Other	15	15	0	1%
	5600546	Customer Program - Advertising	5	5	-	0%
	5600561	Customer Program - Promotion	25	25	-	0%
	5600566	Customer Program - Non-Recoverable	2	2	-	0%
	5600571	Safety Advertising	240	242	2	1%
	5600576	Safety Information	0	0	-	0%
	5600581	Mandated Regulatory Notices	0	0	-	0%
	5600586	Mandated Inserts Communication	18	18	-	0%
	5600591	Dues - Professional Association	43	44	0	0%
	5600596	Dues - Utility Association Other	24	24	0	0%
	5600601	Dues - Utility Association	402	402	0	0%
	5600656	Fees - Directors	96	101	5	5%
	5600661	Fees - Remarketing and Rating	32	34	2	7%
	5600671	Fees - Regulatory Direct	241	245	4	2%
	5600676	Fees - Regulatory Indirect	382	388	7	2%
	5600681	Fees - Regulatory NARUC	0	0	-	0%
	5600691	Shareholder Related Expenses	22	22	0	1%
	5600706	Bank Charges	55	57	2	3%
	5600712	Quarterly BMO Rebates	(33)	(33)	-	0%
	5600716	Gas Cleanup Costs	1,000	1,000	-	0%
	5600721	Environmental Permits and Fees	2	2	0	0%
	5600726	License Fees and Permits	410	410	0	0%
	5600776	O and M Credits - Meter Transfer Install	(5,466)	(5,466)	-	0%
	5600781	O and M Credits - Other	(180)	(182)	(2)	1%
	5600791	O and M Credits - AG to Capital	(55)	(55)	-	0%
	5600796	O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
	5600857	Rebates	2	2	-	0%
	5600861	Shared Asset Costs	7,685	9,103	1,418	18%
	5600866	Shared Assets - Owning Co Credit	(4,573)	(5,200)	(627)	14%
	5600871	Other	12	12	0	1%
	5600896	Online Information Services	483	517	34	7%
	5600951	Purchasing Overhead Expense	0	0	0	1%
	8010000	Budget Prod Labor Barg Benefit Group 1	235	247	13	5%
	8010020	Budget Prod Labor Non-Barg Benefit Grp 1	79	81	2	3%
	8100110	401K Match	1,047	1,082	35	3%
	8100115	Qualified Pension	2,519	2,574	54	2%
	8100120	Nonqualified Pension	32	33	1	4%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2023 Budget	2024 Budget	Variance	% Variance	
	8100130	Exec Nonqualified Deferred Comp Match	5	5	0	3%
	8100140	Other Pension - Consult	53	54	1	3%
	8100150	Active Healthcare	4,374	4,600	226	5%
	8100155	Miscellaneous Benefit Programs and Costs	198	202	4	2%
	8100160	Life LTD and Business Travel Insurance	285	295	9	3%
	8100165	Retiree Medical	14	14	(1)	-4%
	8100170	FAS 112 LTD	10	10	(0)	-5%
	8100190	Workers' Compensation - FAS 112 Costs	11	11	(1)	-8%
	8100195	Workers' Compensation - Ins and Other	284	287	3	1%
	8100200	Annual Incentive	1,462	1,515	52	4%
	8100507	401K Match_OH Alloc	11	12	1	5%
	8100508	Qualified Pension_Overhead Allocation	(75)	(106)	(31)	41%
	8100509	Nonqualified Pension_Overhead Allocation	(3)	(3)	0	-4%
	8100511	Exec Nonqual Def Comp Match_OH Alloc	(1)	(1)	0	-14%
	8100512	Other Pension - Consult_OH Allocation	(14)	(16)	(1)	8%
	8100513	Active Healthcare_Overhead Allocation	(103)	(68)	35	-34%
	8100514	Misc Benefit Programs and Costs_OH Alloc	(18)	(20)	(2)	13%
	8100515	Life LTD and Bus Travel Ins_OH Alloc	(11)	(11)	(0)	2%
	8100516	Retiree Medical_Overhead Allocation	(1)	(1)	(0)	10%
	8100517	FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	19%
	8100526	Workers' Comp-FAS 112_OH Allocation	(0)	(0)	0	-29%
	8100527	Workers' Comp-Ins and Other_OH Alloc	(9)	(10)	(1)	7%
	8100528	Annual Incentive_Overhead Allocation	45	49	4	9%
	8110000	Budget Non-Prod Labor Barg Benefit Grp 1	56	59	3	6%
	8110020	Budget Non-Prod Labor Non-Barg Ben Grp 1	16	16	0	3%
	8110040	Budget Attrition	(13)	(13)	(1)	5%
Gas Total		99,420	103,030	3,609	4%	
Non-Utility	5540001	Productive Labor	3,657	3,825	168	5%
	5540009	Labor Budget Adjustment	540	541	1	0%
	5540260	Other Compensation	539	581	42	8%
	5600001	Contract Labor	324	337	13	4%
	5600006	Consulting Professional Services Other	68	68	0	0%
	5600021	Consulting Professional Services Legal	58	58	-	0%
	5600041	Outside Vendor Contract	4	4	0	0%
	5600066	Materials	3	3	0	1%
	5600091	Print and Copy Cost - Other	1	1	0	3%
	5600121	IT Hardware Purchases	2	2	0	3%
	5600131	Software License Purchase - Term	1,974	1,974	-	0%
	5600146	Network Voice	0	0	-	0%
	5600191	Employee Expenses Airfare	37	38	1	2%
	5600196	Employee Expenses Car Rental	1	1	-	0%
	5600201	Employee Expenses Taxi and Bus	2	2	-	0%
	5600206	Employee Expenses Mileage	18	18	0	2%
	5600211	Employee Expenses Conf Seminar Trng	4	4	0	1%
	5600216	Employee Expenses Hotel	34	35	1	2%
	5600221	Employee Expenses Meals	15	16	0	2%
	5600226	Employee Expenses Meals Non-Employee	4	4	0	1%
	5600231	Employee Expenses Parking	7	8	0	2%
	5600241	Employee Expenses Safety Equipment	0	0	-	0%
	5600246	Employee Expenses Other	1	1	0	2%
	5600251	Employee Expense Personal Communication	12	12	0	2%
	5600256	Office Supplies	5	5	0	2%
	5600276	Life Events	0	0	0	2%
	5600291	Transportation Fleet Cost	18	19	0	2%
	5600296	Janitorial - Routine	8	8	0	0%
	5600306	Fire Life Safety Maintenance	1	1	0	0%
	5600311	General Interior Exterior Maintenance	14	14	(0)	0%
	5600316	Use Costs	17	17	0	1%
	5600321	Lawn Care Maintenance Costs	1	1	0	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	Account	2023 Budget	2024 Budget	Variance	% Variance
	5600326 Sewer Maintenance Costs	0	0	-	0%
	5600331 Snow Removal Costs	7	7	0	0%
	5600336 Trash Removal Costs	2	2	(0)	-3%
	5600341 Water Use Costs	1	1	(0)	-4%
	5600351 Moves Adds Changes	3	3	(0)	-11%
	5600366 Non - Energy	296	325	28	10%
	5600381 Rent - Space	18	18	-	0%
	5600382 Rent - Equipment	0	0	-	0%
	5600431 Lease Costs	131	132	0	0%
	5600436 Postage	80	82	2	2%
	5600511 Advertising - Brand Image	2	2	-	0%
	5600546 Customer Program - Advertising	330	338	8	3%
	5600561 Customer Program - Promotion	91	91	-	0%
	5600591 Dues - Professional Association	0	0	-	0%
	5600606 Dues - Lobbying	482	482	0	0%
	5600616 Dues - Chamber of Commerce	303	303	-	0%
	5600621 Dues - Social Service	17	17	-	0%
	5600626 Contributions - Charitable	4,126	4,130	4	0%
	5600631 Contributions - Community Sponsorships	1,714	1,715	1	0%
	5600636 Contributions - Civic and Political	59	59	0	0%
	5600641 Contributions - Economical Development	510	510	0	0%
	5600696 Deductions - Corporate Tickets	375	375	0	0%
	5600701 Deductions - Other	194	194	0	0%
	5600706 Bank Charges	63	65	2	2%
	5600726 License Fees and Permits	0	0	0	1%
	5600731 Penalties	1	1	0	1%
	5600861 Shared Asset Costs	62	61	(1)	-2%
	5600871 Other	90	90	0	0%
	5600896 Online Information Services	14	14	(0)	0%
	5600946 Cust Billing Srvcs to Other	172	172	-	0%
	5660024 Loss on Investment	(323)	(294)	29	-9%
	8100110 401K Match	110	115	5	4%
	8100115 Qualified Pension	255	264	8	3%
	8100120 Nonqualified Pension	4	5	0	7%
	8100130 Exec Nonqualified Deferred Comp Match	1	1	0	6%
	8100140 Other Pension - Consult	7	8	0	6%
	8100150 Active Healthcare	451	477	26	6%
	8100155 Miscellaneous Benefit Programs and Costs	23	25	1	4%
	8100160 Life LTD and Business Travel Insurance	29	30	1	4%
	8100165 Retiree Medical	1	1	(0)	-3%
	8100170 FAS 112 LTD	1	1	(0)	-5%
	8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-8%
	8100195 Workers' Compensation - Ins and Other	24	24	0	1%
	8100200 Annual Incentive	206	219	13	6%
	8100507 401K Match_OH Alloc	2	2	0	14%
	8100508 Qualified Pension_Overhead Allocation	(10)	(14)	(5)	49%
	8100509 Nonqualified Pension_Overhead Allocation	(0)	(0)	0	-2%
	8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	(0)	0	-11%
	8100512 Other Pension - Consult_OH Allocation	(2)	(2)	(0)	12%
	8100513 Active Healthcare_Overhead Allocation	(11)	(7)	4	-38%
	8100514 Misc Benefit Programs and Costs_OH Alloc	(3)	(3)	(0)	17%
	8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	3%
	8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	14%
	8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	11%
	8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	0	-34%
	8100527 Workers' Comp-Ins and Other_OH Alloc	(1)	(1)	(0)	7%
	8100528 Annual Incentive_Overhead Allocation	6	7	1	13%
Non-Utility Total		17,288	17,643	355	2%
Grand Total		1,339,640	1,371,639	31,998	2%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
Electric	Benefits & Loadings	5540001 Productive Labor	232	711	480	207%
		5540200 Medical Insurance Non Loading	181	-	(181)	-100%
		5540205 Workers Comp Non Loading	(1)	-	1	-100%
		5540210 Incentive Non Loading	17,449	16,135	(1,314)	-8%
		5540220 Labor Overtime	14	-	(14)	-100%
		5540240 Performance Share Plan & Deferred Comp I	20,925	5,784	(15,141)	-72%
		5540250 Restricted Stock Units	12,295	10,937	(1,358)	-11%
		5540255 Other Benefits Compensation	242	3,070	2,828	1167%
		5600001 Contract Labor	3	-	(3)	-100%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	1	-	(1)	-100%
		5600091 Print and Copy Cost - Other	8	-	(8)	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	0	-	(0)	-100%
		5600256 Office Supplies	1	-	(1)	-100%
		5600281 Employee Performance Recognition	1,281	1,211	(69)	-5%
		5600436 Postage	14	-	(14)	-100%
		5600781 O and M Credits - Other	(268)	(713)	(445)	166%
		5610001 External Settlement Labor Ben-Injuries	360	-	(360)	-100%
		5610002 External Settlement Labor Ben-Pension	3,531	-	(3,531)	-100%
		5610017 External Settlement Incentive	30	-	(30)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	2	-	(2)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	33	-	(33)	-100%
		8100105 Pension & Insurance	77,007	-	(77,007)	-100%
		8100110 401K Match	(0)	10,501	10,501	-3310403%
		8100115 Qualified Pension	(2)	23,259	23,261	-1127402%
		8100120 Nonqualified Pension	0	326	326	419746%
		8100125 FAS 88 Settlement Expense	9	-	(9)	-100%
		8100130 Exec Nonqualified Deferred Comp Match	0	57	57	1562764%
		8100135 NMC Employer Retirement Contribution	-	963	963	#DIV/0!
		8100140 Other Pension - Consult	0	555	555	6201436%
		8100150 Active Healthcare	(2)	39,041	39,043	-1974748%
		8100155 Miscellaneous Benefit Programs and Costs	(0)	1,883	1,883	-4492077%
		8100160 Life LTD and Business Travel Insurance	(0)	2,231	2,231	-1173921%
		8100165 Retiree Medical	(0)	102	102	-54772%
		8100170 FAS 112 LTD	(0)	66	66	-95236%
		8100190 Workers' Compensation - FAS 112 Costs	(0)	76	76	-115699%
		8100195 Workers' Compensation - Ins and Other	2,204	1,819	(385)	-17%
		8100200 Annual Incentive	14,280	12,933	(1,347)	-9%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100507 401K Match_OH Alloc	(0)	106	106	-1843994%
		8100508 Qualified Pension_Overhead Allocation	(1)	(398)	(397)	43600%
		8100509 Nonqualified Pension_Overhead Allocation	0	(27)	(27)	-902943%
		8100510 FAS 88 Settlement Expense_OH Allocation	2	-	(2)	-100%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(12)	(13)	-379365%
8100512 Other Pension - Consult_OH Allocation	0	(129)	(129)	-114711%		
8100513 Active Healthcare_Overhead Allocation	1	(898)	(899)	-115146%		
8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(127)	(127)	739183%		
8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(95)	(95)	207597%		
8100516 Retiree Medical_Overhead Allocation	(0)	(9)	(9)	42447%		
8100517 FAS 112 LTD_Overhead Allocation	0	(3)	(3)	-5640%		
8100526 Workers' Comp-FAS 112_OH Allocation	0	(2)	(2)	-6042%		
8100527 Workers' Comp-Ins and Other_OH Alloc	1	(65)	(66)	-5575%		
8100528 Annual Incentive_Overhead Allocation	1	415	414	35812%		
8100529 NMC Employer Retirement Contr_OH Alloc	-	(0)	(0)	#DIV/0!		
8200501 Fac - Incentive	(4)	-	4	-100%		
8200505 Facilities - Labor Benefits Inj and Dam	(2)	-	2	-100%		
8200506 Facilities - Labor Benefits Pens and Ben	(29)	-	29	-100%		
8300005 Labor Benefits Inj and Dam-Settle_Indir	(5)	-	5	-100%		
8300006 Labor Benefits Pens and Ben-Settle_Indir	(79)	-	79	-100%		
8300101 Incentive-Settle_Direct	(926)	-	926	-100%		
8300105 Labor Benefits Inj and Dam-Settle_Direct	(337)	-	337	-100%		
8300106 Labor Benefits Pens and Ben-Settle_Dir	(6,742)	-	6,742	-100%		
Benefits & Loadings Total			141,707	129,707	(12,001)	-8%
Chairman and CEO		5540001 Productive Labor	525	996	471	90%
		5540185 Other Compensation Accruals	564	-	(564)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600001		Contract Labor	10	-	(10)	-100%
5600006		Consulting Professional Services Other	110	232	122	111%
5600066		Materials	1	1	0	70%
5600091		Print and Copy Cost - Other	0	0	0	192%
5600191		Employee Expenses Airfare	-	0	0	#DIV/0!
5600196		Employee Expenses Car Rental	0	0	0	185%
5600201		Employee Expenses Taxi and Bus	0	-	(0)	-100%
5600206		Employee Expenses Mileage	0	0	0	13%
5600211		Employee Expenses Conf Seminar Trng	-	1	1	#DIV/0!
5600216		Employee Expenses Hotel	1	1	0	49%
5600221		Employee Expenses Meals	1	1	(0)	-42%
5600226		Employee Expenses Meals Non-Employee	0	1	1	195%
5600231		Employee Expenses Parking	-	0	0	#DIV/0!
5600246		Employee Expenses Other	0	77	77	228589%
5600251		Employee Expense Personal Communication	1	2	1	89%
5600256		Office Supplies	0	1	0	133%
5600276		Life Events	1	1	(0)	-15%
5600381		Rent - Space	-	22	22	#DIV/0!
5600436		Postage	1	0	(0)	-65%
5600601		Dues - Utility Association	901	1,338	437	48%
5600656		Fees - Directors	1,510	1,325	(184)	-12%
5600691		Shareholder Related Expenses	6	-	(6)	-100%
5600896		Online Information Services	20	40	20	99%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	5	-	(5)	-100%
8100260		Purchasing - Overhead	1	-	(1)	-100%
Chairman and CEO Total			3,658	4,038	380	10%
Corporate Other						
5600001		Contract Labor	0	-	(0)	-100%
5600006		Consulting Professional Services Other	(0)	-	0	-100%
5600041		Outside Vendor Contract	(0)	-	0	-100%
5600066		Materials	1	-	(1)	-100%
5600068		Material Consumption	5	-	(5)	-100%
5600191		Employee Expenses Airfare	(65)	-	65	-100%
5600206		Employee Expenses Mileage	1	-	(1)	-100%
5600216		Employee Expenses Hotel	0	-	(0)	-100%
5600221		Employee Expenses Meals	0	-	(0)	-100%
5600231		Employee Expenses Parking	0	-	(0)	-100%
5600251		Employee Expense Personal Communication	0	-	(0)	-100%
5600256		Office Supplies	0	-	(0)	-100%
5600291		Transportation Fleet Cost	22	-	(22)	-100%
5600311		General Interior Exterior Maintenance	0	-	(0)	-100%
5600316		Use Costs	2	-	(2)	-100%
5600336		Trash Removal Costs	0	-	(0)	-100%
5600356		Energy	(180)	-	180	-100%
5600361		AR - Reserve Change	(749)	-	749	-100%
5600366		Non - Energy	(25)	-	25	-100%
5600436		Postage	0	-	(0)	-100%
5600712		Quarterly BMO Rebates	(202)	(489)	(287)	142%
5600726		License Fees and Permits	(2)	-	2	-100%
5600746		IA -Transmission - OM Expense	11,307	127,820	116,512	1030%
5600751		IA - Transmission - Fixed Charges Expens	97,840	-	(97,840)	-100%
5600781		O and M Credits - Other	(1,110)	(2,006)	(897)	81%
5600791		O and M Credits - AG to Capital	(493)	(805)	(312)	63%
5600796		O and M Credits - Company Elec and Gas	(5,093)	(5,582)	(488)	10%
5600871		Other	16,427	-	(16,427)	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(4)	-	4	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
8100260		Purchasing - Overhead	(0)	-	0	-100%
8100315		Warehouse - Overhead	1	-	(1)	-100%
8100531		Warehouse_OH Allocation	(0)	-	0	-100%
8100550		Fleet-Base Rates	90	-	(90)	-100%
8100551		Fleet-Idle Time	(21)	-	21	-100%
8200751		Service Co-AG Overhead-Direct	(0)	-	0	-100%
Corporate Other Total			117,752	118,938	1,185	1%
Customer and Innovation						
5540001		Productive Labor	33,458	52,111	18,653	56%
5540009		Labor Budget Adjustment	-	(794)	(794)	#DIV/0!
5540180		Premium Time Labor	37	-	(37)	-100%
5540185		Other Compensation Accruals	462	-	(462)	-100%
5540220		Labor Overtime	586	-	(586)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5540230 Incentive	2	-	(2)	-100%
		5540260 Other Compensation	149	-	(149)	-100%
		5600001 Contract Labor	4,724	6,137	1,413	30%
		5600006 Consulting Professional Services Other	7,166	14,424	7,258	101%
		5600016 Consulting Professional Eng and Design	811	-	(811)	-100%
		5600021 Consulting Professional Services Legal	54	-	(54)	-100%
		5600041 Outside Vendor Contract	4,703	5,422	719	15%
		5600051 Outside Services	21,405	16,225	(5,179)	-24%
		5600066 Materials	1,248	330	(918)	-74%
		5600068 Material Consumption	309	-	(309)	-100%
		5600069 Service Consumption	168	-	(168)	-100%
		5600070 Material - Direct Purchase	173	-	(173)	-100%
		5600075 Transportation Fuel	1	7	7	1267%
		5600091 Print and Copy Cost - Other	143	123	(20)	-14%
		5600106 Equipment Maintenance	7	-	(7)	-100%
		5600111 Equipment Maintenance - Customer Care	100	123	23	23%
		5600116 IT Hardware Maintenance	3,233	4,227	994	31%
		5600121 IT Hardware Purchases	529	220	(309)	-58%
		5600126 Software License Purchase - Perpetual	213	550	337	158%
		5600131 Software License Purchase - Term	4,716	8,977	4,261	90%
		5600136 Software Maintenance	23,006	28,836	5,830	25%
		5600141 Network Services	31	847	816	2599%
		5600146 Network Voice	2	2	0	6%
		5600151 Network Data	15,806	18,617	2,811	18%
		5600156 Network Telecommunication	3	9	6	200%
		5600161 Network Radio	1,419	630	(790)	-56%
		5600166 Mainframe Services	586	867	281	48%
		5600171 Distributed Systems Services	496	620	124	25%
		5600176 Application Development and Maintenance	9,348	9,984	636	7%
		5600186 Software - ASP	1,973	2,771	798	40%
		5600187 Other IT	5,992	3,495	(2,496)	-42%
		5600191 Employee Expenses Airfare	96	285	189	197%
		5600196 Employee Expenses Car Rental	42	52	9	22%
		5600201 Employee Expenses Taxi and Bus	12	41	29	233%
		5600206 Employee Expenses Mileage	84	172	88	104%
		5600211 Employee Expenses Conf Seminar Trng	86	375	289	337%
		5600216 Employee Expenses Hotel	150	450	300	199%
		5600221 Employee Expenses Meals	86	196	109	126%
		5600226 Employee Expenses Meals Non-Employee	11	38	27	258%
		5600231 Employee Expenses Parking	17	87	70	410%
		5600241 Employee Expenses Safety Equipment	123	30	(93)	-76%
		5600246 Employee Expenses Other	175	178	3	1%
		5600251 Employee Expense Personal Communication	215	277	63	29%
		5600256 Office Supplies	97	224	127	132%
		5600261 Workforce Administration Expense	78	-	(78)	-100%
		5600271 Safety Recognition	0	2	2	1970%
		5600276 Life Events	6	11	6	102%
		5600291 Transportation Fleet Cost	2	357	355	17135%
		5600296 Janitorial - Routine	1	6	5	753%
		5600301 Janitorial - Special	37	-	(37)	-100%
		5600306 Fire Life Safety Maintenance	1	-	(1)	-100%
		5600311 General Interior Exterior Maintenance	19	363	344	1823%
		5600316 Use Costs	1	8	8	1165%
		5600321 Lawn Care Maintenance Costs	10	-	(10)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600341 Water Use Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	7	7	#DIV/0!
		5600356 Energy	11,374	15,708	4,335	38%
		5600361 AR - Reserve Change	8,789	-	(8,789)	-100%
		5600366 Non - Energy	71	82	11	16%
		5600381 Rent - Space	1	53	53	6032%
		5600382 Rent - Equipment	189	4	(185)	-98%
		5600396 Rent - Equipment Customer Care	0	0	(0)	-76%
		5600431 Lease Costs	91	183	92	101%
		5600436 Postage	3,615	3,796	182	5%
		5600511 Advertising - Brand Image	1,110	749	(360)	-32%
		5600516 Advertising - General	214	214	0	0%
		5600521 Advertising - Brand Sponsorship	2,529	2,604	75	3%
		5600526 Advertising - Conservation DSM	5	-	(5)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600531		Advertising - Conservation Other	-	57	57	#DIV/0!
5600536		Communication - Conservation DSM	(0)	-	0	-100%
5600546		Customer Program - Advertising	10	37	28	293%
5600561		Customer Program - Promotion	126	322	196	156%
5600566		Customer Program - Non-Recoverable	3	-	(3)	-100%
5600571		Safety Advertising	699	927	228	33%
5600591		Dues - Professional Association	21	208	186	884%
5600596		Dues - Utility Association Other	6	-	(6)	-100%
5600601		Dues - Utility Association	56	490	434	779%
5600706		Bank Charges	1	10	9	978%
5600721		Environmental Permits and Fees	0	-	(0)	-100%
5600726		License Fees and Permits	10	8	(1)	-15%
5600781		O and M Credits - Other	(1,154)	-	1,154	-100%
5600861		Shared Asset Costs	35,092	41,122	6,030	17%
5600866		Shared Assets - Owning Co Credit	(35,785)	(47,405)	(11,620)	32%
5600871		Other	1,424	810	(614)	-43%
5600896		Online Information Services	1,146	4,022	2,876	251%
5600946		Cust Billing Svcs to Other	(111)	-	111	-100%
5610000		External Settlement Labor	23	-	(23)	-100%
5610003		External Settlement Contract Labor	2	-	(2)	-100%
5610004		External Settlement Consulting	7	-	(7)	-100%
5610011		External Settlement Overhead	17	-	(17)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(14)	-	14	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(408)	-	408	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	(1)	-	1	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	(2)	-	2	-100%
8000037		Productive Labor Non-Barg No Load	(0)	-	0	-100%
8000100		Premium	0	-	(0)	-100%
8000105		Overtime	7	-	(7)	-100%
8000110		Other Compensation	1	-	(1)	-100%
8000115		Other Compensation Craft Welfare Fund	(1)	-	1	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	506	-	(506)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	4,918	-	(4,918)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	14	-	(14)	-100%
8100260		Purchasing - Overhead	749	-	(749)	-100%
8100315		Warehouse - Overhead	29	-	(29)	-100%
8100502		NonProd NonBarg Labor G1_OH Alloc	(2)	-	2	-100%
8100530		Purchasing_OH Allocation	97	-	(97)	-100%
8100531		Warehouse_OH Allocation	2	-	(2)	-100%
8100550		Fleet-Base Rates	237	-	(237)	-100%
Customer and Innovation Total			180,115	201,922	21,807	12%
Distribution Operations						
5540001		Productive Labor	40,694	52,237	11,543	28%
5540009		Labor Budget Adjustment	-	(4,129)	(4,129)	#DIV/0!
5540010		Labor Load Non Productive	0	-	(0)	-100%
5540180		Premium Time Labor	291	-	(291)	-100%
5540220		Labor Overtime	13,353	-	(13,353)	-100%
5540260		Other Compensation	7	-	(7)	-100%
5540270		Welfare Fund	907	-	(907)	-100%
5600001		Contract Labor	3,624	1,688	(1,936)	-53%
5600006		Consulting Professional Services Other	1,206	18	(1,188)	-98%
5600016		Consulting Professional Eng and Design	10	-	(10)	-100%
5600041		Outside Vendor Contract	26,871	56,271	29,401	109%
5600051		Outside Services	14	-	(14)	-100%
5600066		Materials	1,280	5,304	4,024	314%
5600068		Material Consumption	497	-	(497)	-100%
5600069		Service Consumption	2,035	-	(2,035)	-100%
5600070		Material - Direct Purchase	6,309	-	(6,309)	-100%
5600075		Transportation Fuel	0	-	(0)	-100%
5600085		Fuel Handling Ash Disposal	(0)	-	0	-100%
5600091		Print and Copy Cost - Other	43	51	8	18%
5600101		Legal - Other	5	-	(5)	-100%
5600121		IT Hardware Purchases	(45)	138	183	-405%
5600131		Software License Purchase - Term	29	32	3	9%
5600136		Software Maintenance	1	-	(1)	-100%
5600151		Network Data	118	-	(118)	-100%
5600191		Employee Expenses Airfare	46	121	75	165%
5600196		Employee Expenses Car Rental	5	18	13	241%
5600201		Employee Expenses Taxi and Bus	3	5	2	82%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600206		Employee Expenses Mileage	287	254	(33)	-11%
5600211		Employee Expenses Conf Seminar Trng	46	22	(24)	-53%
5600216		Employee Expenses Hotel	134	295	160	119%
5600221		Employee Expenses Meals	666	584	(82)	-12%
5600226		Employee Expenses Meals Non-Employee	8	1	(7)	-84%
5600231		Employee Expenses Parking	14	16	2	15%
5600236		Employee Expenses Per Diem	291	278	(13)	-5%
5600241		Employee Expenses Safety Equipment	747	442	(306)	-41%
5600246		Employee Expenses Other	32	175	143	449%
5600251		Employee Expense Personal Communication	336	134	(202)	-60%
5600256		Office Supplies	59	30	(29)	-49%
5600261		Workforce Administration Expense	46	-	(46)	-100%
5600271		Safety Recognition	25	18	(8)	-30%
5600276		Life Events	3	2	(0)	-14%
5600291		Transportation Fleet Cost	2	8,779	8,776	416530%
5600296		Janitorial - Routine	1	-	(1)	-100%
5600306		Fire Life Safety Maintenance	3	-	(3)	-100%
5600311		General Interior Exterior Maintenance	12	-	(12)	-100%
5600316		Use Costs	66	-	(66)	-100%
5600336		Trash Removal Costs	80	-	(80)	-100%
5600341		Water Use Costs	7	-	(7)	-100%
5600351		Moves Adds Changes	-	0	0	#DIV/0!
5600366		Non - Energy	630	-	(630)	-100%
5600381		Rent - Space	14	-	(14)	-100%
5600382		Rent - Equipment	48	88	39	81%
5600390		Rent - Distribution Electric	492	493	0	0%
5600396		Rent - Equipment Customer Care	0	-	(0)	-100%
5600431		Lease Costs	52	-	(52)	-100%
5600436		Postage	26	28	2	8%
5600511		Advertising - Brand Image	0	-	(0)	-100%
5600591		Dues - Professional Association	10	18	7	74%
5600596		Dues - Utility Association Other	3	3	0	2%
5600601		Dues - Utility Association	171	89	(82)	-48%
5600666		Fees - Credit Line	0	-	(0)	-100%
5600721		Environmental Permits and Fees	14	-	(14)	-100%
5600726		License Fees and Permits	134	3	(131)	-98%
5600776		O and M Credits - Meter Transfer Install	(10,338)	(10,910)	(572)	6%
5600781		O and M Credits - Other	1	-	(1)	-100%
5600826		O and M Credits - Damage Claims	(98)	-	98	-100%
5600871		Other	384	-	(384)	-100%
5600896		Online Information Services	1	-	(1)	-100%
5600946		Cust Billing Srvcs to Other	0	-	(0)	-100%
5610000		External Settlement Labor	5,274	-	(5,274)	-100%
5610003		External Settlement Contract Labor	9	-	(9)	-100%
5610004		External Settlement Consulting	28	-	(28)	-100%
5610005		External Settlement Contract Outside Ven	12,637	-	(12,637)	-100%
5610006		External Settlement Materials	1,203	-	(1,203)	-100%
5610007		External Settlement Employee Expense	131	-	(131)	-100%
5610008		External Settlement Transportation	409	-	(409)	-100%
5610009		External Settlement Miscellaneous	14	-	(14)	-100%
5610011		External Settlement Overhead	247	-	(247)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(439)	-	439	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(10)	-	10	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(234)	-	234	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	2	-	(2)	-100%
8000036		Productive Labor Bargaining No Load	(0)	-	0	-100%
8000037		Productive Labor Non-Barg No Load	(0)	-	0	-100%
8000100		Premium	17	-	(17)	-100%
8000105		Overtime	84	-	(84)	-100%
8000110		Other Compensation	(1)	-	1	-100%
8000115		Other Compensation Craft Welfare Fund	(6)	-	6	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	4,856	-	(4,856)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	4,304	-	(4,304)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	64	-	(64)	-100%
8100260		Purchasing - Overhead	484	-	(484)	-100%
8100315		Warehouse - Overhead	407	-	(407)	-100%
8100530		Purchasing_OH Allocation	177	-	(177)	-100%
8100531		Warehouse_OH Allocation	12	-	(12)	-100%
8100550		Fleet-Base Rates	12,391	-	(12,391)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance	
		8100551	Fleet-Idle Time	(3,859)	-	3,859	-100%
		8100552	Fleet-Utilization	(5)	-	5	-100%
		8300000	Labor-Settle_Indirect	(357)	-	357	-100%
		8300010	Contract Labor-Settle_Indirect	(34)	-	34	-100%
		8300020	Contract Outside Vendors-Settle_Indir	(302)	-	302	-100%
		8300025	Materials-Settle_Indirect	(2,745)	-	2,745	-100%
		8300030	Employee Expense-Settle_Indirect	(12)	-	12	-100%
		8300040	Miscellaneous-Settle_Indirect	(0)	-	0	-100%
		8300050	Overhead-Settle_Indirect	(150)	-	150	-100%
		8300100	Labor-Settle_Direct	(23,693)	-	23,693	-100%
		8300110	Contract Labor-Settle_Direct	(2,288)	-	2,288	-100%
		8300115	Consulting-Settle_Direct	(761)	-	761	-100%
		8300120	Contract Outside Vendors-Settle_Dir	(1,325)	-	1,325	-100%
		8300125	Materials-Settle_Direct	(941)	-	941	-100%
		8300130	Employee Expense-Settle_Direct	(934)	-	934	-100%
		8300135	Transportation-Settle_Direct	(22)	-	22	-100%
		8300140	Miscellaneous-Settle_Direct	(584)	-	584	-100%
		8300150	Overhead-Settle_Direct	(116)	-	116	-100%
Distribution Operations Total			95,650	112,595	16,945	18%	
Energy Supply							
		5540001	Productive Labor	39,151	59,888	20,737	53%
		5540009	Labor Budget Adjustment	-	(358)	(358)	#DIV/0!
		5540010	Labor Load Non Productive	23	-	(23)	-100%
		5540180	Premium Time Labor	631	-	(631)	-100%
		5540220	Labor Overtime	6,084	56	(6,028)	-99%
		5540260	Other Compensation	117	-	(117)	-100%
		5540270	Welfare Fund	3,983	-	(3,983)	-100%
		5600001	Contract Labor	694	30,459	29,764	4287%
		5600006	Consulting Professional Services Other	236	540	304	129%
		5600016	Consulting Professional Eng and Design	9	-	(9)	-100%
		5600041	Outside Vendor Contract	3,338	857	(2,481)	-74%
		5600051	Outside Services	44	-	(44)	-100%
		5600066	Materials	3,968	11,324	7,356	185%
		5600068	Material Consumption	3,706	9,818	6,112	165%
		5600069	Service Consumption	23,590	17,447	(6,143)	-26%
		5600070	Material - Direct Purchase	3,928	(52)	(3,980)	-101%
		5600071	MS Inventory Adjust - Obsolete Materials	78	-	(78)	-100%
		5600076	Chemicals - Other	329	403	74	23%
		5600078	Chemicals - Lime	1,144	1,213	69	6%
		5600080	Chemicals - Mercury Sorbent	1,131	611	(520)	-46%
		5600082	Chemicals - Ammonia	714	589	(125)	-17%
		5600083	Chemicals - Sulfuric Acid	379	276	(103)	-27%
		5600091	Print and Copy Cost - Other	6	11	5	88%
		5600116	IT Hardware Maintenance	2	-	(2)	-100%
		5600121	IT Hardware Purchases	(45)	-	45	-100%
		5600151	Network Data	11	-	(11)	-100%
		5600191	Employee Expenses Airfare	32	151	119	372%
		5600196	Employee Expenses Car Rental	9	42	33	376%
		5600201	Employee Expenses Taxi and Bus	1	8	7	910%
		5600206	Employee Expenses Mileage	209	303	94	45%
		5600211	Employee Expenses Conf Seminar Trng	45	178	132	291%
		5600216	Employee Expenses Hotel	83	192	110	133%
		5600221	Employee Expenses Meals	115	233	118	103%
		5600226	Employee Expenses Meals Non-Employee	7	5	(3)	-37%
		5600231	Employee Expenses Parking	8	33	25	329%
		5600236	Employee Expenses Per Diem	325	262	(63)	-19%
		5600241	Employee Expenses Safety Equipment	160	206	45	28%
		5600246	Employee Expenses Other	55	104	49	90%
		5600251	Employee Expense Personal Communication	166	188	22	13%
		5600252	Fuel Handling Non Labor	86	-	(86)	-100%
		5600256	Office Supplies	44	76	32	73%
		5600271	Safety Recognition	8	24	15	187%
		5600276	Life Events	7	5	(2)	-27%
		5600291	Transportation Fleet Cost	-	863	863	#DIV/0!
		5600296	Janitorial - Routine	139	179	40	29%
		5600301	Janitorial - Special	0	-	(0)	-100%
		5600306	Fire Life Safety Maintenance	4	-	(4)	-100%
		5600311	General Interior Exterior Maintenance	162	184	22	14%
		5600316	Use Costs	490	960	470	96%
		5600321	Lawn Care Maintenance Costs	1	-	(1)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600326		Sewer Maintenance Costs	1	16	15	1455%
5600331		Snow Removal Costs	14	141	127	928%
5600336		Trash Removal Costs	109	105	(4)	-4%
5600341		Water Use Costs	372	357	(14)	-4%
5600351		Moves Adds Changes	-	0	0	#DIV/0!
5600381		Rent - Space	3	-	(3)	-100%
5600382		Rent - Equipment	42	42	0	0%
5600386		Rent - Other Generation	6,195	14,559	8,364	135%
5600396		Rent - Equipment Customer Care	5	2	(3)	-65%
5600431		Lease Costs	10	-	(10)	-100%
5600436		Postage	78	51	(27)	-35%
5600511		Advertising - Brand Image	0	-	(0)	-100%
5600516		Advertising - General	0	-	(0)	-100%
5600536		Communication - Conservation DSM	5	-	(5)	-100%
5600546		Customer Program - Advertising	3	-	(3)	-100%
5600581		Mandated Regulatory Notices	3	-	(3)	-100%
5600591		Dues - Professional Association	107	41	(67)	-62%
5600596		Dues - Utility Association Other	27	7	(19)	-72%
5600601		Dues - Utility Association	85	416	331	390%
5600666		Fees - Credit Line	113	-	(113)	-100%
5600671		Fees - Regulatory Direct	(78)	-	78	-100%
5600706		Bank Charges	14	158	144	1034%
5600721		Environmental Permits and Fees	1,185	2,103	918	77%
5600726		License Fees and Permits	141	52	(89)	-63%
5600781		O and M Credits - Other	11	(1,082)	(1,092)	-10195%
5600786		O and M Credits - Company Elec and Gas U	(22)	-	22	-100%
5600867		Fuel Handling Expense Reclass	(18,449)	-	18,449	-100%
5600871		Other	57	4	(53)	-93%
5600896		Online Information Services	12	16	4	38%
5610000		External Settlement Labor	20,268	-	(20,268)	-100%
5610003		External Settlement Contract Labor	1,335	-	(1,335)	-100%
5610005		External Settlement Contract Outside Ven	6,172	-	(6,172)	-100%
5610006		External Settlement Materials	5,749	-	(5,749)	-100%
5610007		External Settlement Employee Expense	321	-	(321)	-100%
5610008		External Settlement Transportation	393	-	(393)	-100%
5610009		External Settlement Miscellaneous	883	-	(883)	-100%
5610011		External Settlement Overhead	159	-	(159)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	7	-	(7)	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(596)	-	596	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	(7)	-	7	-100%
8000037		Productive Labor Non-Barg No Load	0	-	(0)	-100%
8000100		Premium	0	-	(0)	-100%
8000105		Overtime	(6)	-	6	-100%
8000115		Other Compensation Craft Welfare Fund	1	-	(1)	-100%
8010020		Budget Prod Labor Non-Barg Benefit Grp 1	-	0	0	#DIV/0!
8010105		Budget Overtime	-	(0)	(0)	#DIV/0!
8010110		Budget Other Compensation	-	(40)	(40)	#DIV/0!
8010115		Budget Other Compensation CWF	-	(0)	(0)	#DIV/0!
8100000		Non-Prod Labor Bargaining Benefit Grp 1	4,807	-	(4,807)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	2,478	-	(2,478)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	11	-	(11)	-100%
8100205		AG Overhead	0	-	(0)	-100%
8100260		Purchasing - Overhead	529	-	(529)	-100%
8100315		Warehouse - Overhead	519	-	(519)	-100%
8100425		Engineering and Super - Overhead	0	-	(0)	-100%
8100426		Eng and Super Non-Service- Overhead	0	-	(0)	-100%
8100530		Purchasing_OH Allocation	160	-	(160)	-100%
8100531		Warehouse_OH Allocation	31	-	(31)	-100%
8100550		Fleet-Base Rates	606	-	(606)	-100%
8100551		Fleet-Idle Time	(52)	-	52	-100%
8110020		Budget Non-Prod Labor Non-Barg Ben Grp 1	-	0	0	#DIV/0!
8110040		Budget Attrition	-	0	0	#DIV/0!
8200451		Sherco - AG Overhead	(3,176)	-	3,176	-100%
Energy Supply Total			126,036	154,223	28,187	22%
Financial Operations						
5540001		Productive Labor	13,140	16,046	2,906	22%
5540009		Labor Budget Adjustment	-	109	109	#DIV/0!
5540185		Other Compensation Accruals	1	-	(1)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5540220 Labor Overtime	16	-	(16)	-100%
		5540260 Other Compensation	37	-	(37)	-100%
		5600001 Contract Labor	288	162	(126)	-44%
		5600006 Consulting Professional Services Other	650	767	117	18%
		5600021 Consulting Professional Services Legal	86	103	17	20%
		5600026 Consulting Professional Svcs Accounting	1,863	2,062	199	11%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	12	37	26	220%
		5600068 Material Consumption	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	4	12	8	192%
		5600096 Print and Copy Cost - SEC Filings	27	0	(27)	-99%
		5600191 Employee Expenses Airfare	22	57	35	159%
		5600196 Employee Expenses Car Rental	0	2	1	356%
		5600201 Employee Expenses Taxi and Bus	3	11	8	280%
		5600206 Employee Expenses Mileage	3	9	6	218%
		5600211 Employee Expenses Conf Seminar Trng	19	100	81	416%
		5600216 Employee Expenses Hotel	22	81	58	262%
		5600221 Employee Expenses Meals	11	47	36	317%
		5600226 Employee Expenses Meals Non-Employee	1	5	4	396%
		5600231 Employee Expenses Parking	2	5	3	206%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-97%
		5600246 Employee Expenses Other	27	26	(1)	-4%
		5600251 Employee Expense Personal Communication	37	45	8	23%
		5600256 Office Supplies	26	21	(5)	-19%
		5600261 Workforce Administration Expense	1	-	(1)	-100%
		5600271 Safety Recognition	-	0	0	#DIV/0!
		5600276 Life Events	1	3	2	144%
		5600291 Transportation Fleet Cost	-	1	1	#DIV/0!
		5600306 Fire Life Safety Maintenance	2	-	(2)	-100%
		5600351 Moves Adds Changes	-	6	6	#DIV/0!
		5600387 Rent - Transmission Electric	12	-	(12)	-100%
		5600436 Postage	191	21	(169)	-89%
		5600451 Insurance - Property	5,513	8,254	2,741	50%
		5600456 Insurance - General Liability	4,778	5,836	1,058	22%
		5600461 Insurance - Excess Liability	4,931	8,136	3,205	65%
		5600466 Insurance - Auto Liability	178	265	87	49%
		5600471 Insurance - Directors and Officers	1,064	1,311	247	23%
		5600476 Insurance - Fiduciary	311	302	(9)	-3%
		5600481 Insurance - Other	50	67	16	32%
		5600482 Insurance - Cyber	328	414	86	26%
		5600486 Insurance - Nuclear Property	4,001	3,984	(16)	0%
		5600491 Insurance - Nuclear Interruption	1,153	1,152	(1)	0%
		5600496 Insurance - Nuclear Liability	2,986	3,163	176	6%
		5600501 Insurance - Nuclear Liability ICRP	(1,776)	(1,760)	16	-1%
		5600506 Insurance - Surplus	(8,811)	(5,000)	3,811	-43%
		5600516 Advertising - General	0	-	(0)	-100%
		5600591 Dues - Professional Association	9	97	88	1038%
		5600596 Dues - Utility Association Other	-	5	5	#DIV/0!
		5600661 Fees - Remarketing and Rating	522	478	(43)	-8%
		5600691 Shareholder Related Expenses	111	317	206	186%
		5600706 Bank Charges	651	763	112	17%
		5600726 License Fees and Permits	83	62	(21)	-25%
		5600781 O and M Credits - Other	(514)	(343)	171	-33%
		5600871 Other	30	0	(30)	-99%
		5600896 Online Information Services	391	408	16	4%
		5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
		5610000 External Settlement Labor	84	-	(84)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(94)	-	94	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(8)	-	8	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,061	-	(2,061)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	15	-	(15)	-100%
		8100260 Purchasing - Overhead	37	-	(37)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8300100 Labor-Settle_Direct	(85)	-	85	-100%
		8300110 Contract Labor-Settle_Direct	(21)	-	21	-100%
		8300150 Overhead-Settle_Direct	(0)	-	0	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
Financial Operations Total			34,481	47,650	13,169	38%
Gas Systems						
		5540001 Productive Labor	1,025	2,720	1,695	165%
		5540180 Premium Time Labor	8	-	(8)	-100%
		5540220 Labor Overtime	97	-	(97)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	1	-	(1)	-100%
		5600001 Contract Labor	303	-	(303)	-100%
		5600006 Consulting Professional Services Other	47	-	(47)	-100%
		5600041 Outside Vendor Contract	13	11,613	11,600	90667%
		5600066 Materials	2	247	246	15595%
		5600068 Material Consumption	9	-	(9)	-100%
		5600070 Material - Direct Purchase	99	-	(99)	-100%
		5600091 Print and Copy Cost - Other	0	-	(0)	-100%
		5600151 Network Data	2	-	(2)	-100%
		5600191 Employee Expenses Airfare	3	-	(3)	-100%
		5600196 Employee Expenses Car Rental	0	-	(0)	-100%
		5600201 Employee Expenses Taxi and Bus	1	-	(1)	-100%
		5600206 Employee Expenses Mileage	1	-	(1)	-100%
		5600211 Employee Expenses Conf Seminar Trng	1	-	(1)	-100%
		5600216 Employee Expenses Hotel	2	-	(2)	-100%
		5600221 Employee Expenses Meals	2	-	(2)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	8	-	(8)	-100%
		5600246 Employee Expenses Other	0	49	49	50934%
		5600251 Employee Expense Personal Communication	11	-	(11)	-100%
		5600256 Office Supplies	1	2	1	200%
		5600276 Life Events	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	-	230	230	#DIV/0!
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600316 Use Costs	-	0	0	#DIV/0!
		5600382 Rent - Equipment	-	0	0	#DIV/0!
		5600436 Postage	0	-	(0)	-100%
		5600576 Safety Information	0	-	(0)	-100%
		5600596 Dues - Utility Association Other	0	-	(0)	-100%
		5600601 Dues - Utility Association	0	7	7	9549%
		5600726 License Fees and Permits	0	41	40	14704%
		5600871 Other	(0)	-	0	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	5	-	(5)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(105)	-	105	-100%
		8000036 Productive Labor Bargaining No Load	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000110 Other Compensation	(0)	-	0	-100%
		8010000 Budget Prod Labor Barg Benefit Group 1	-	152	152	#DIV/0!
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	-	43	43	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	6	-	(6)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	113	-	(113)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	4	-	(4)	-100%
		8100315 Warehouse - Overhead	5	-	(5)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	1	-	(1)	-100%
		8100550 Fleet-Base Rates	26	-	(26)	-100%
		8100551 Fleet-Idle Time	(9)	-	9	-100%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	35	35	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	8	8	#DIV/0!
		8110040 Budget Attrition	-	(8)	(8)	#DIV/0!
		8300025 Materials-Settle_Indirect	(73)	-	73	-100%
		8300050 Overhead-Settle_Indirect	(4)	-	4	-100%
		8300100 Labor-Settle_Direct	(456)	-	456	-100%
		8300110 Contract Labor-Settle_Direct	(275)	-	275	-100%
		8300115 Consulting-Settle_Direct	(43)	-	43	-100%
		8300125 Materials-Settle_Direct	(0)	-	0	-100%
		8300130 Employee Expense-Settle_Direct	(3)	-	3	-100%
		8300140 Miscellaneous-Settle_Direct	(0)	-	0	-100%
		8300150 Overhead-Settle_Direct	(3)	-	3	-100%
Gas Systems Total			825	15,138	14,313	1735%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
	General Counsel					
		5540001 Productive Labor	3,669	4,535	865	24%
		5540220 Labor Overtime	7	-	(7)	-100%
		5540260 Other Compensation	21	-	(21)	-100%
		5600001 Contract Labor	42	44	2	5%
		5600006 Consulting Professional Services Other	15	56	41	266%
		5600021 Consulting Professional Services Legal	2,780	3,806	1,026	37%
		5600031 Consulting Legal Regulatory	242	128	(113)	-47%
		5600041 Outside Vendor Contract	0	0	0	747%
		5600066 Materials	5	18	13	235%
		5600091 Print and Copy Cost - Other	2	4	2	128%
		5600096 Print and Copy Cost - SEC Filings	-	33	33	#DIV/0!
		5600101 Legal - Other	15	13	(2)	-13%
		5600191 Employee Expenses Airfare	15	54	40	273%
		5600196 Employee Expenses Car Rental	1	3	2	404%
		5600201 Employee Expenses Taxi and Bus	2	0	(2)	-92%
		5600206 Employee Expenses Mileage	4	11	7	197%
		5600211 Employee Expenses Conf Seminar Trng	13	37	24	185%
		5600216 Employee Expenses Hotel	10	64	55	573%
		5600221 Employee Expenses Meals	4	15	12	332%
		5600226 Employee Expenses Meals Non-Employee	1	4	3	540%
		5600231 Employee Expenses Parking	1	7	6	509%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	1	1	0	30%
		5600246 Employee Expenses Other	13	-	(13)	-100%
		5600251 Employee Expense Personal Communication	28	18	(11)	-38%
		5600256 Office Supplies	3	11	8	235%
		5600276 Life Events	1	1	(0)	-23%
		5600291 Transportation Fleet Cost	-	6	6	#DIV/0!
		5600316 Use Costs	0	-	(0)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	1	1	#DIV/0!
		5600382 Rent - Equipment	0	0	0	278%
		5600431 Lease Costs	4	3	(1)	-24%
		5600436 Postage	2	3	1	51%
		5600481 Insurance - Other	-	28	28	#DIV/0!
		5600511 Advertising - Brand Image	1	-	(1)	-100%
		5600561 Customer Program - Promotion	2	-	(2)	-100%
		5600591 Dues - Professional Association	36	53	17	48%
		5600656 Fees - Directors	0	-	(0)	-100%
		5600691 Shareholder Related Expenses	(0)	-	0	-100%
		5600726 License Fees and Permits	4	3	(1)	-21%
		5600781 O and M Credits - Other	(145)	-	145	-100%
		5600871 Other	5	-	(5)	-100%
		5600896 Online Information Services	187	167	(20)	-11%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	4	-	(4)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	513	-	(513)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
		8100260 Purchasing - Overhead	47	-	(47)	-100%
		8100530 Purchasing_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	6	-	(6)	-100%
	General Counsel Total		7,562	9,126	1,565	21%
	Group President - Utility					
		5540001 Productive Labor	6,613	9,130	2,518	38%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540230 Incentive	89	-	(89)	-100%
		5540260 Other Compensation	28	23	(5)	-17%
		5600001 Contract Labor	15	11	(3)	-24%
		5600006 Consulting Professional Services Other	406	1,754	1,347	331%
		5600041 Outside Vendor Contract	5	-	(5)	-100%
		5600066 Materials	27	127	100	374%
		5600091 Print and Copy Cost - Other	8	17	9	119%
		5600141 Network Services	1	-	(1)	-100%
		5600191 Employee Expenses Airfare	8	39	31	402%
		5600196 Employee Expenses Car Rental	0	1	1	161%
		5600201 Employee Expenses Taxi and Bus	1	5	5	615%
		5600206 Employee Expenses Mileage	29	84	55	191%

NSP-MN
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600211		Employee Expenses Conf Seminar Trng	20	51	32	162%
5600216		Employee Expenses Hotel	10	55	46	465%
5600221		Employee Expenses Meals	22	42	20	94%
5600226		Employee Expenses Meals Non-Employee	18	73	55	305%
5600231		Employee Expenses Parking	5	17	13	277%
5600241		Employee Expenses Safety Equipment	12	0	(11)	-96%
5600246		Employee Expenses Other	1	1	(1)	-65%
5600251		Employee Expense Personal Communication	57	41	(17)	-29%
5600256		Office Supplies	4	26	23	593%
5600276		Life Events	1	3	2	189%
5600291		Transportation Fleet Cost	-	7	7	#DIV/0!
5600336		Trash Removal Costs	0	-	(0)	-100%
5600351		Moves Adds Changes	-	2	2	#DIV/0!
5600381		Rent - Space	1	1	0	28%
5600382		Rent - Equipment	0	6	6	4784%
5600431		Lease Costs	4	-	(4)	-100%
5600436		Postage	6	13	6	104%
5600511		Advertising - Brand Image	18	18	(1)	-3%
5600516		Advertising - General	3	46	43	1425%
5600521		Advertising - Brand Sponsorship	1	-	(1)	-100%
5600536		Communication - Conservation DSM	4	-	(4)	-100%
5600546		Customer Program - Advertising	0	4	4	1310%
5600566		Customer Program - Non-Recoverable	1	-	(1)	-100%
5600571		Safety Advertising	-	1	1	#DIV/0!
5600576		Safety Information	-	2	2	#DIV/0!
5600581		Mandated Regulatory Notices	5	7	3	57%
5600586		Mandated Inserts Communication	54	72	17	32%
5600591		Dues - Professional Association	50	71	22	43%
5600596		Dues - Utility Association Other	7	173	166	2280%
5600601		Dues - Utility Association	106	205	99	93%
5600671		Fees - Regulatory Direct	2,037	2,175	138	7%
5600676		Fees - Regulatory Indirect	5,269	4,864	(405)	-8%
5600681		Fees - Regulatory NARUC	3	4	1	20%
5600726		License Fees and Permits	1	1	(0)	-3%
5600857		Rebates	0	-	(0)	-100%
5600871		Other	4,372	643	(3,729)	-85%
5600896		Online Information Services	1	3	2	137%
5600946		Cust Billing Svcs to Other	0	-	(0)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(75)	-	75	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(7)	-	7	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(255)	-	255	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	6	-	(6)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	1,460	-	(1,460)	-100%
8100260		Purchasing - Overhead	7	-	(7)	-100%
8100315		Warehouse - Overhead	0	-	(0)	-100%
8100530		Purchasing_OH Allocation	2	-	(2)	-100%
8100531		Warehouse_OH Allocation	0	-	(0)	-100%
8100550		Fleet-Base Rates	7	-	(7)	-100%
Group President - Utility Total			20,468	19,818	(650)	-3%
HR and Employee Services						
5540001		Productive Labor	19,410	25,180	5,770	30%
5540185		Other Compensation Accruals	405	-	(405)	-100%
5540220		Labor Overtime	203	-	(203)	-100%
5540260		Other Compensation	50	-	(50)	-100%
5540270		Welfare Fund	62	-	(62)	-100%
5600001		Contract Labor	461	421	(39)	-9%
5600006		Consulting Professional Services Other	921	1,426	505	55%
5600026		Consulting Professional Svcs Accounting	-	30	30	#DIV/0!
5600041		Outside Vendor Contract	1,097	1,041	(56)	-5%
5600051		Outside Services	4	20	16	458%
5600066		Materials	1,116	1,172	56	5%
5600068		Material Consumption	29	-	(29)	-100%
5600069		Service Consumption	5	-	(5)	-100%
5600070		Material - Direct Purchase	29	-	(29)	-100%
5600075		Transportation Fuel	0	516	516	1870983%
5600091		Print and Copy Cost - Other	(131)	(41)	91	-69%
5600106		Equipment Maintenance	80	4	(76)	-95%
5600131		Software License Purchase - Term	17	289	272	1579%
5600136		Software Maintenance	20	54	34	164%
5600151		Network Data	3	-	(3)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600191		Employee Expenses Airfare	72	137	65	90%
5600196		Employee Expenses Car Rental	8	25	17	205%
5600201		Employee Expenses Taxi and Bus	5	21	17	362%
5600206		Employee Expenses Mileage	67	105	39	58%
5600211		Employee Expenses Conf Seminar Trng	48	126	78	163%
5600216		Employee Expenses Hotel	94	190	96	102%
5600221		Employee Expenses Meals	98	104	6	6%
5600226		Employee Expenses Meals Non-Employee	5	97	92	1852%
5600231		Employee Expenses Parking	13	16	2	17%
5600236		Employee Expenses Per Diem	4	-	(4)	-100%
5600241		Employee Expenses Safety Equipment	10	14	3	33%
5600246		Employee Expenses Other	116	130	14	12%
5600251		Employee Expense Personal Communication	90	134	43	48%
5600256		Office Supplies	74	137	63	85%
5600261		Workforce Administration Expense	205	296	91	45%
5600271		Safety Recognition	4	2	(2)	-43%
5600276		Life Events	2	3	1	58%
5600291		Transportation Fleet Cost	(3)	112	115	-3613%
5600296		Janitorial - Routine	1,467	1,577	109	7%
5600301		Janitorial - Special	120	0	(119)	-100%
5600306		Fire Life Safety Maintenance	140	172	32	23%
5600311		General Interior Exterior Maintenance	3,119	2,389	(730)	-23%
5600316		Use Costs	3,321	3,644	323	10%
5600321		Lawn Care Maintenance Costs	114	142	27	24%
5600326		Sewer Maintenance Costs	-	8	8	#DIV/0!
5600331		Snow Removal Costs	1,301	1,566	265	20%
5600336		Trash Removal Costs	358	325	(32)	-9%
5600341		Water Use Costs	236	280	44	19%
5600351		Moves Adds Changes	262	402	140	53%
5600381		Rent - Space	(28)	-	28	-100%
5600382		Rent - Equipment	149	107	(43)	-28%
5600431		Lease Costs	8,402	7,916	(486)	-6%
5600436		Postage	88	110	22	24%
5600466		Insurance - Auto Liability	22	20	(1)	-6%
5600481		Insurance - Other	5	-	(5)	-100%
5600511		Advertising - Brand Image	12	261	248	2012%
5600516		Advertising - General	(63)	-	63	-100%
5600576		Safety Information	149	-	(149)	-100%
5600591		Dues - Professional Association	47	157	110	236%
5600596		Dues - Utility Association Other	5	13	7	143%
5600601		Dues - Utility Association	23	23	0	1%
5600611		Dues - Nuclear Association	25	22	(3)	-11%
5600706		Bank Charges	-	0	0	#DIV/0!
5600721		Environmental Permits and Fees	2	-	(2)	-100%
5600726		License Fees and Permits	27	82	55	205%
5600861		Shared Asset Costs	11,253	10,845	(408)	-4%
5600866		Shared Assets - Owning Co Credit	(12,276)	(12,958)	(682)	6%
5600871		Other	(10)	43	53	-545%
5600896		Online Information Services	56	75	20	35%
5600951		Purchasing Overhead Expense	-	6	6	#DIV/0!
5600956		Warehousing Overhead Expense	-	1	1	#DIV/0!
5600963		PowerPlan Overheads	0	-	(0)	-100%
5610000		External Settlement Labor	8	-	(8)	-100%
5610011		External Settlement Overhead	0	-	(0)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(3)	-	3	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(7)	-	7	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
8000030		Prod Labor Non-Barg Nuclear Ben Grp 1	(21)	-	21	-100%
8000037		Productive Labor Non-Barg No Load	(0)	-	0	-100%
8000105		Overtime	0	-	(0)	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	416	-	(416)	-100%
8100010		Non-Prod Labor Barg Nuclear Ben Grp 1	12	-	(12)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	2,779	-	(2,779)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	15	-	(15)	-100%
8100030		Non-Prod Labor Non-Barg Nuc Ben Grp 1	548	-	(548)	-100%
8100260		Purchasing - Overhead	43	-	(43)	-100%
8100315		Warehouse - Overhead	1	-	(1)	-100%
8100530		Purchasing_OH Allocation	0	-	(0)	-100%
8100531		Warehouse_OH Allocation	(0)	-	0	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance	
		8100550	Fleet-Base Rates	132	-	(132)	-100%
		8200500	Facilities - Labor	(156)	-	156	-100%
		8200510	Facilities - Contract Labor	(1)	-	1	-100%
		8200515	Facilities - Consulting	(6)	-	6	-100%
		8200520	Facilities - Contract Outside Vendors	(39)	-	39	-100%
		8200525	Facilities - Materials	(27)	-	27	-100%
		8200530	Facilities - Employee Expense	(2)	-	2	-100%
		8200535	Facilities - Transportation	(4)	-	4	-100%
		8200540	Facilities - Miscellaneous	(1,387)	-	1,387	-100%
		8200550	Facilities - Overhead	(1)	-	1	-100%
HR and Employee Services Total			45,319	48,988	3,670	8%	
Nuclear Generation							
		5540001	Productive Labor	92,970	126,245	33,274	36%
		5540009	Labor Budget Adjustment	-	(502)	(502)	#DIV/0!
		5540180	Premium Time Labor	2,571	-	(2,571)	-100%
		5540185	Other Compensation Accruals	1,623	-	(1,623)	-100%
		5540220	Labor Overtime	9,259	-	(9,259)	-100%
		5540230	Incentive	15	-	(15)	-100%
		5540260	Other Compensation	1,110	-	(1,110)	-100%
		5600001	Contract Labor	51,725	519	(51,206)	-99%
		5600006	Consulting Professional Services Other	4,224	47,185	42,961	1017%
		5600016	Consulting Professional Eng and Design	33	-	(33)	-100%
		5600021	Consulting Professional Services Legal	39	-	(39)	-100%
		5600041	Outside Vendor Contract	7,459	22,221	14,762	198%
		5600051	Outside Services	11	-	(11)	-100%
		5600066	Materials	2,498	10,167	7,669	307%
		5600068	Material Consumption	8,436	1,088	(7,348)	-87%
		5600069	Service Consumption	60	-	(60)	-100%
		5600070	Material - Direct Purchase	428	0	(427)	-100%
		5600076	Chemicals - Other	1,313	1,161	(152)	-12%
		5600091	Print and Copy Cost - Other	84	75	(10)	-11%
		5600101	Legal - Other	0	-	(0)	-100%
		5600106	Equipment Maintenance	67	56	(10)	-16%
		5600116	IT Hardware Maintenance	114	169	55	48%
		5600121	IT Hardware Purchases	25	18	(7)	-27%
		5600126	Software License Purchase - Perpetual	30	10	(19)	-65%
		5600131	Software License Purchase - Term	106	93	(13)	-12%
		5600136	Software Maintenance	2,148	2,148	0	0%
		5600141	Network Services	1	2	1	73%
		5600151	Network Data	8	25	17	213%
		5600161	Network Radio	19	-	(19)	-100%
		5600187	Other IT	(0)	-	0	-100%
		5600191	Employee Expenses Airfare	141	190	49	35%
		5600196	Employee Expenses Car Rental	37	51	14	38%
		5600201	Employee Expenses Taxi and Bus	6	10	4	58%
		5600206	Employee Expenses Mileage	190	311	121	63%
		5600211	Employee Expenses Conf Seminar Trng	155	38	(117)	-76%
		5600216	Employee Expenses Hotel	191	268	77	40%
		5600221	Employee Expenses Meals	162	111	(51)	-31%
		5600226	Employee Expenses Meals Non-Employee	24	9	(14)	-60%
		5600231	Employee Expenses Parking	24	28	4	17%
		5600236	Employee Expenses Per Diem	883	585	(298)	-34%
		5600241	Employee Expenses Safety Equipment	64	163	99	156%
		5600246	Employee Expenses Other	297	130	(167)	-56%
		5600251	Employee Expense Personal Communication	250	310	61	24%
		5600254	Nuclear Fuel Procurement NonLabor	189	323	134	71%
		5600256	Office Supplies	68	122	54	79%
		5600271	Safety Recognition	2	6	4	179%
		5600276	Life Events	6	6	(1)	-9%
		5600291	Transportation Fleet Cost	-	263	263	#DIV/0!
		5600296	Janitorial - Routine	127	120	(7)	-5%
		5600301	Janitorial - Special	2	-	(2)	-100%
		5600306	Fire Life Safety Maintenance	22	-	(22)	-100%
		5600311	General Interior Exterior Maintenance	353	180	(173)	-49%
		5600316	Use Costs	1,501	1,510	9	1%
		5600321	Lawn Care Maintenance Costs	26	45	20	76%
		5600326	Sewer Maintenance Costs	6	32	26	445%
		5600331	Snow Removal Costs	22	80	58	258%
		5600336	Trash Removal Costs	82	90	8	9%
		5600341	Water Use Costs	105	-	(105)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
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(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600371		Low Income - Personal Accounts	0	-	(0)	-100%
5600381		Rent - Space	15	1	(14)	-96%
5600382		Rent - Equipment	188	8	(180)	-96%
5600384		Rent - Nuclear Generation	82	75	(7)	-8%
5600431		Lease Costs	-	121	121	#DIV/0!
5600436		Postage	27	10	(18)	-64%
5600511		Advertising - Brand Image	1	5	4	426%
5600516		Advertising - General	-	1	1	#DIV/0!
5600566		Customer Program - Non-Recoverable	-	0	0	#DIV/0!
5600581		Mandated Regulatory Notices	1	-	(1)	-100%
5600591		Dues - Professional Association	59	124	64	108%
5600596		Dues - Utility Association Other	7	28	20	282%
5600611		Dues - Nuclear Association	7,630	7,306	(325)	-4%
5600646		Fees - Regulatory	27,415	29,151	1,736	6%
5600706		Bank Charges	0	-	(0)	-100%
5600721		Environmental Permits and Fees	(57)	91	148	-260%
5600726		License Fees and Permits	23	192	169	722%
5600771		Nuclear Outage Cost Amortization	46,160	40,657	(5,503)	-12%
5600781		O and M Credits - Other	82	-	(82)	-100%
5600869		Nuclear Fuel Procurement Exp Reclass	(805)	-	805	-100%
5600871		Other	(23,957)	(28,585)	(4,628)	19%
5600896		Online Information Services	374	405	32	8%
5610000		External Settlement Labor	157	-	(157)	-100%
5610003		External Settlement Contract Labor	(31)	-	31	-100%
5610005		External Settlement Contract Outside Ven	6	-	(6)	-100%
5610006		External Settlement Materials	(291)	-	291	-100%
5610007		External Settlement Employee Expense	(33)	-	33	-100%
5610011		External Settlement Overhead	(23)	-	23	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(253)	-	253	-100%
8000004		Prod Labor Bargaining Benefit Group 5	0	-	(0)	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(16)	-	16	-100%
8000010		Prod Labor Bargaining Nuclear Ben Grp 1	70	-	(70)	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(19)	-	19	-100%
8000030		Prod Labor Non-Barg Nuclear Ben Grp 1	(57)	-	57	-100%
8000033		Prod Labor Non-Barg Nuclear Ben Grp 4	(0)	-	0	-100%
8000100		Premium	2	-	(2)	-100%
8000105		Overtime	(43)	-	43	-100%
8000110		Other Compensation	0	-	(0)	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	6,358	-	(6,358)	-100%
8100010		Non-Prod Labor Barg Nuclear Ben Grp 1	3,426	-	(3,426)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	282	-	(282)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
8100030		Non-Prod Labor Non-Barg Nuc Ben Grp 1	8,975	-	(8,975)	-100%
8100033		Non-Prod Labor Non-Barg Nuc Ben Grp 4	7	-	(7)	-100%
8100205		AG Overhead	0	-	(0)	-100%
8100260		Purchasing - Overhead	1,119	-	(1,119)	-100%
8100315		Warehouse - Overhead	780	-	(780)	-100%
8100425		Engineering and Super - Overhead	10	-	(10)	-100%
8100426		Eng and Super Non-Service- Overhead	(0)	-	0	-100%
8100530		Purchasing_OH Allocation	196	-	(196)	-100%
8100531		Warehouse_OH Allocation	(103)	-	103	-100%
8100550		Fleet-Base Rates	228	-	(228)	-100%
Nuclear Generation Total			269,303	265,251	(4,051)	-2%
Operations Services						
5540001		Productive Labor	6,044	4,702	(1,343)	-22%
5540180		Premium Time Labor	5	-	(5)	-100%
5540185		Other Compensation Accruals	1,826	1,117	(709)	-39%
5540220		Labor Overtime	119	-	(119)	-100%
5540230		Incentive	1	-	(1)	-100%
5540260		Other Compensation	35	-	(35)	-100%
5600001		Contract Labor	54	-	(54)	-100%
5600006		Consulting Professional Services Other	11	44	33	303%
5600016		Consulting Professional Eng and Design	1	1	0	47%
5600041		Outside Vendor Contract	2	74	73	3877%
5600066		Materials	11	15	3	31%
5600091		Print and Copy Cost - Other	0	1	0	67%
5600121		IT Hardware Purchases	0	-	(0)	-100%
5600141		Network Services	1	-	(1)	-100%
5600190		Fuel Procurement Non Labor Online	2	-	(2)	-100%
5600191		Employee Expenses Airfare	13	36	22	168%

NSP-MN
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600196		Employee Expenses Car Rental	2	4	3	171%
5600201		Employee Expenses Taxi and Bus	34	2	(32)	-94%
5600206		Employee Expenses Mileage	3	3	(0)	-2%
5600211		Employee Expenses Conf Seminar Trng	26	25	(0)	-2%
5600216		Employee Expenses Hotel	16	49	33	206%
5600221		Employee Expenses Meals	6	17	11	191%
5600226		Employee Expenses Meals Non-Employee	4	24	20	509%
5600231		Employee Expenses Parking	2	4	2	114%
5600241		Employee Expenses Safety Equipment	1	2	1	111%
5600246		Employee Expenses Other	45	1	(44)	-98%
5600251		Employee Expense Personal Communication	24	24	0	0%
5600256		Office Supplies	3	8	5	153%
5600261		Workforce Administration Expense	68	85	17	25%
5600271		Safety Recognition	-	1	1	#DIV/0!
5600276		Life Events	1	1	0	1%
5600291		Transportation Fleet Cost	-	4	4	#DIV/0!
5600301		Janitorial - Special	0	-	(0)	-100%
5600351		Moves Adds Changes	-	0	0	#DIV/0!
5600381		Rent - Space	-	2	2	#DIV/0!
5600382		Rent - Equipment	-	4	4	#DIV/0!
5600436		Postage	1	1	0	5%
5600591		Dues - Professional Association	3	4	1	19%
5600596		Dues - Utility Association Other	2	-	(2)	-100%
5600601		Dues - Utility Association	17	20	2	13%
5600706		Bank Charges	16	33	17	102%
5600726		License Fees and Permits	1	0	(0)	-69%
5600868		Fuel Procurement Expense Reclass	(845)	-	845	-100%
5600871		Other	19	0	(19)	-99%
5600896		Online Information Services	192	144	(47)	-25%
5610000		External Settlement Labor	1	-	(1)	-100%
5610007		External Settlement Employee Expense	1	-	(1)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(1,155)	-	1,155	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(7)	-	7	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(737)	-	737	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	(59)	-	59	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	(7)	-	7	-100%
8000030		Prod Labor Non-Barg Nuclear Ben Grp 1	(0)	-	0	-100%
8000036		Productive Labor Bargaining No Load	(0)	-	0	-100%
8000037		Productive Labor Non-Barg No Load	(1)	-	1	-100%
8000100		Premium	(5)	-	5	-100%
8000105		Overtime	(111)	-	111	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	613	-	(613)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
8100260		Purchasing - Overhead	3	-	(3)	-100%
8100530		Purchasing_OH Allocation	(0)	-	0	-100%
Operations Services Total			6,304	6,453	148	2%
Risk Management						
5540001		Productive Labor	1,730	2,568	839	48%
5600001		Contract Labor	116	29	(87)	-75%
5600006		Consulting Professional Services Other	155	78	(78)	-50%
5600026		Consulting Professional Svcs Accounting	162	182	20	12%
5600066		Materials	1	8	7	717%
5600091		Print and Copy Cost - Other	0	0	0	95%
5600096		Print and Copy Cost - SEC Filings	23	-	(23)	-100%
5600101		Legal - Other	19	-	(19)	-100%
5600191		Employee Expenses Airfare	3	13	11	427%
5600196		Employee Expenses Car Rental	0	0	0	91%
5600201		Employee Expenses Taxi and Bus	0	2	2	959%
5600206		Employee Expenses Mileage	0	0	(0)	-79%
5600211		Employee Expenses Conf Seminar Trng	4	24	20	483%
5600216		Employee Expenses Hotel	3	18	15	586%
5600221		Employee Expenses Meals	2	11	9	524%
5600226		Employee Expenses Meals Non-Employee	0	-	(0)	-100%
5600231		Employee Expenses Parking	0	0	(0)	-38%
5600246		Employee Expenses Other	8	4	(5)	-57%
5600251		Employee Expense Personal Communication	3	4	1	20%
5600256		Office Supplies	1	5	4	687%
5600276		Life Events	0	0	(0)	-12%
5600351		Moves Adds Changes	-	4	4	#DIV/0!

NSP-MN
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600436 Postage	0	0	(0)	-29%
		5600591 Dues - Professional Association	16	13	(3)	-17%
		5600656 Fees - Directors	1	-	(1)	-100%
		5600726 License Fees and Permits	2	4	2	94%
		5600871 Other	2	-	(2)	-100%
		5600896 Online Information Services	90	118	27	30%
		5600951 Purchasing Overhead Expense	-	1	1	#DIV/0!
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	2	-	(2)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	265	-	(265)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	6	-	(6)	-100%
		Risk Management Total	2,619	3,087	469	18%
	Strategy Plng and Ext Affairs	5540001 Productive Labor	3,499	4,469	970	28%
		5540009 Labor Budget Adjustment	-	40	40	#DIV/0!
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	19	-	(19)	-100%
		5600001 Contract Labor	134	98	(37)	-27%
		5600006 Consulting Professional Services Other	191	508	317	166%
		5600016 Consulting Professional Eng and Design	10	-	(10)	-100%
		5600041 Outside Vendor Contract	24	261	237	980%
		5600066 Materials	29	7	(23)	-77%
		5600091 Print and Copy Cost - Other	44	37	(7)	-16%
		5600191 Employee Expenses Airfare	13	40	27	214%
		5600196 Employee Expenses Car Rental	0	1	1	837%
		5600201 Employee Expenses Taxi and Bus	1	4	2	163%
		5600206 Employee Expenses Mileage	1	2	0	16%
		5600211 Employee Expenses Conf Seminar Trng	6	15	9	138%
		5600216 Employee Expenses Hotel	14	47	33	239%
		5600221 Employee Expenses Meals	3	16	12	377%
		5600226 Employee Expenses Meals Non-Employee	0	3	2	495%
		5600231 Employee Expenses Parking	1	7	6	647%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	21	15	(6)	-29%
		5600256 Office Supplies	2	3	0	19%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600276 Life Events	0	1	0	285%
		5600351 Moves Adds Changes	-	1	1	#DIV/0!
		5600382 Rent - Equipment	0	-	(0)	-100%
		5600436 Postage	1	5	4	636%
		5600591 Dues - Professional Association	1	8	7	607%
		5600596 Dues - Utility Association Other	15	-	(15)	-100%
		5600601 Dues - Utility Association	-	23	23	#DIV/0!
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	11	1	(10)	-95%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	160	209	49	30%
		5610000 External Settlement Labor	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(44)	-	44	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(13)	-	13	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	509	-	(509)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	5	-	(5)	-100%
		8100260 Purchasing - Overhead	5	-	(5)	-100%
		8100530 Purchasing_OH Allocation	(1)	-	1	-100%
		Strategy Plng and Ext Affairs Total	4,665	5,817	1,153	25%
	Transmission	5540001 Productive Labor	20,643	18,739	(1,904)	-9%
		5540180 Premium Time Labor	368	-	(368)	-100%
		5540185 Other Compensation Accruals	8	-	(8)	-100%
		5540220 Labor Overtime	3,556	-	(3,556)	-100%
		5540235 Payroll Related Labor Costs	(0)	-	0	-100%
		5540260 Other Compensation	95	-	(95)	-100%
		5540270 Welfare Fund	596	-	(596)	-100%
		5600001 Contract Labor	3,885	2,768	(1,116)	-29%
		5600006 Consulting Professional Services Other	1,170	649	(521)	-45%
		5600016 Consulting Professional Eng and Design	1,149	-	(1,149)	-100%
		5600041 Outside Vendor Contract	734	81	(653)	-89%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600051	Outside Services		17	-	(17)	-100%
5600066	Materials		1,203	2,041	838	70%
5600068	Material Consumption		110	-	(110)	-100%
5600069	Service Consumption		722	-	(722)	-100%
5600070	Material - Direct Purchase		719	-	(719)	-100%
5600075	Transportation Fuel		0	-	(0)	-100%
5600091	Print and Copy Cost - Other		24	1	(23)	-96%
5600101	Legal - Other		7	-	(7)	-100%
5600106	Equipment Maintenance		(21)	75	96	-459%
5600116	IT Hardware Maintenance		2	-	(2)	-100%
5600121	IT Hardware Purchases		(33)	-	33	-100%
5600151	Network Data		121	-	(121)	-100%
5600191	Employee Expenses Airfare		85	102	16	19%
5600196	Employee Expenses Car Rental		7	11	4	53%
5600201	Employee Expenses Taxi and Bus		4	5	1	22%
5600206	Employee Expenses Mileage		437	377	(59)	-14%
5600211	Employee Expenses Conf Seminar Trng		90	137	47	53%
5600216	Employee Expenses Hotel		68	97	28	41%
5600221	Employee Expenses Meals		126	134	8	7%
5600226	Employee Expenses Meals Non-Employee		12	27	15	119%
5600231	Employee Expenses Parking		37	24	(14)	-37%
5600236	Employee Expenses Per Diem		543	500	(43)	-8%
5600241	Employee Expenses Safety Equipment		946	233	(713)	-75%
5600246	Employee Expenses Other		54	91	38	70%
5600251	Employee Expense Personal Communication		354	266	(88)	-25%
5600256	Office Supplies		83	94	11	13%
5600261	Workforce Administration Expense		1	-	(1)	-100%
5600271	Safety Recognition		97	-	(97)	-100%
5600276	Life Events		4	2	(2)	-55%
5600291	Transportation Fleet Cost		(0)	1,567	1,568	-507485%
5600296	Janitorial - Routine		3	-	(3)	-100%
5600301	Janitorial - Special		1	-	(1)	-100%
5600306	Fire Life Safety Maintenance		12	-	(12)	-100%
5600311	General Interior Exterior Maintenance		5	-	(5)	-100%
5600316	Use Costs		180	3	(176)	-98%
5600341	Water Use Costs		197	210	13	7%
5600366	Non - Energy		(0)	-	0	-100%
5600381	Rent - Space		9	-	(9)	-100%
5600382	Rent - Equipment		177	-	(177)	-100%
5600431	Lease Costs		13	77	64	504%
5600436	Postage		31	1	(31)	-98%
5600591	Dues - Professional Association		95	238	143	150%
5600596	Dues - Utility Association Other		1	-	(1)	-100%
5600601	Dues - Utility Association		91	-	(91)	-100%
5600651	Fees - Regulatory NERC		2,238	2,243	5	0%
5600666	Fees - Credit Line		0	-	(0)	-100%
5600706	Bank Charges		4	-	(4)	-100%
5600721	Environmental Permits and Fees		11	-	(11)	-100%
5600726	License Fees and Permits		1,030	1,122	92	9%
5600781	O and M Credits - Other		(402)	-	402	-100%
5600871	Other		31	(408)	(439)	-1432%
5600896	Online Information Services		24	20	(3)	-14%
5610000	External Settlement Labor		(25)	-	25	-100%
5610004	External Settlement Consulting		(13)	-	13	-100%
5610005	External Settlement Contract Outside Ven		22	-	(22)	-100%
5610006	External Settlement Materials		4	-	(4)	-100%
5610007	External Settlement Employee Expense		0	-	(0)	-100%
5610008	External Settlement Transportation		(0)	-	0	-100%
5610011	External Settlement Overhead		(3)	-	3	-100%
8000000	Prod Labor Bargaining Benefit Group 1		(12)	-	12	-100%
8000005	Prod Labor Bargaining Benefit Group 6		(6)	-	6	-100%
8000020	Prod Labor Non-Bargaining Benefit Grp 1		(33)	-	33	-100%
8000023	Prod Labor Non-Bargaining Benefit Grp 4		(1)	-	1	-100%
8000037	Productive Labor Non-Barg No Load		(0)	-	0	-100%
8000100	Premium		6	-	(6)	-100%
8000105	Overtime		76	-	(76)	-100%
8000115	Other Compensation Craft Welfare Fund		(5)	-	5	-100%
8010000	Budget Prod Labor Barg Benefit Group 1		-	16	16	#DIV/0!
8010020	Budget Prod Labor Non-Barg Benefit Grp 1		-	106	106	#DIV/0!

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8010110 Budget Other Compensation	-	(59)	(59)	#DIV/0!
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1,678	-	(1,678)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2,141	-	(2,141)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	53	-	(53)	-100%
		8100205 AG Overhead	0	-	(0)	-100%
		8100260 Purchasing - Overhead	107	-	(107)	-100%
		8100315 Warehouse - Overhead	52	-	(52)	-100%
		8100425 Engineering and Super - Overhead	2	-	(2)	-100%
		8100426 Eng and Super Non-Service- Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	19	-	(19)	-100%
		8100531 Warehouse_OH Allocation	1	-	(1)	-100%
		8100550 Fleet-Base Rates	1,936	-	(1,936)	-100%
		8100551 Fleet-Idle Time	(541)	-	541	-100%
		8100552 Fleet-Utilization	(28)	-	28	-100%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	-	5	5	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	20	20	#DIV/0!
		8110040 Budget Attrition	-	(5)	(5)	#DIV/0!
		8300100 Labor-Settle_Direct	(8,245)	-	8,245	-100%
		8300110 Contract Labor-Settle_Direct	(3,143)	-	3,143	-100%
		8300115 Consulting-Settle_Direct	(578)	-	578	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(22)	-	22	-100%
		8300125 Materials-Settle_Direct	(204)	-	204	-100%
		8300130 Employee Expense-Settle_Direct	(974)	-	974	-100%
		8300140 Miscellaneous-Settle_Direct	(229)	-	229	-100%
		8300150 Overhead-Settle_Direct	(61)	-	61	-100%
		Transmission Total	33,747	31,610	(2,138)	-6%
		RLJE (blank) (blank)	36	-	(36)	-100%
		RLJE Total	36	-	(36)	-100%
Electric Total			1,090,248	1,174,362	84,114	8%
Gas	Benefits & Loadings	5540001 Productive Labor	17	49	32	186%
		5540200 Medical Insurance Non Loading	16	-	(16)	-100%
		5540205 Workers Comp Non Loading	(0)	-	0	-100%
		5540210 Incentive Non Loading	533	410	(123)	-23%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540240 Performance Share Plan & Deferred Comp I	1,330	365	(964)	-73%
		5540250 Restricted Stock Units	633	497	(136)	-21%
		5540255 Other Benefits Compensation	17	210	193	1145%
		5600001 Contract Labor	0	-	(0)	-100%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	1	-	(1)	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	0	-	(0)	-100%
		5600256 Office Supplies	0	-	(0)	-100%
		5600281 Employee Performance Recognition	52	68	16	30%
		5600436 Postage	1	-	(1)	-100%
		5600781 O and M Credits - Other	(20)	(49)	(29)	149%
		5610001 External Settlement Labor Ben-Injuries	8	-	(8)	-100%
		5610002 External Settlement Labor Ben-Pension	132	-	(132)	-100%
		5610017 External Settlement Incentive	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	2	-	(2)	-100%
		8100105 Pension & Insurance	8,527	-	(8,527)	-100%
		8100110 401K Match	(0)	1,023	1,023	-3605978%
		8100115 Qualified Pension	(0)	2,591	2,591	-1403884%
		8100120 Nonqualified Pension	0	31	31	442096%
		8100125 FAS 88 Settlement Expense	1	-	(1)	-100%
		8100130 Exec Nonqualified Deferred Comp Match	0	4	4	1337306%
		8100140 Other Pension - Consult	0	51	51	6419900%
		8100150 Active Healthcare	(0)	4,259	4,259	-2407828%
		8100155 Miscellaneous Benefit Programs and Costs	(0)	198	198	-5275250%
		8100160 Life LTD and Business Travel Insurance	(0)	279	279	-1642243%
		8100165 Retiree Medical	(0)	15	15	-88252%
		8100170 FAS 112 LTD	(0)	11	11	-175470%
		8100190 Workers' Compensation - FAS 112 Costs	(0)	12	12	-208672%
		8100195 Workers' Compensation - Ins and Other	371	285	(86)	-23%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8100200 Annual Incentive	1,677	1,423	(255)	-15%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100507 401K Match_OH Alloc	(0)	12	12	-2394123%
		8100508 Qualified Pension_Overhead Allocation	(0)	(41)	(41)	50326%
		8100509 Nonqualified Pension_Overhead Allocation	0	(3)	(3)	-1034161%
		8100510 FAS 88 Settlement Expense_OH Allocation	0	-	(0)	-100%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	0	(1)	(1)	-430888%
		8100512 Other Pension - Consult_OH Allocation	0	(13)	(13)	-131977%
		8100513 Active Healthcare_Overhead Allocation	0	(94)	(94)	-135134%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(0)	(13)	(13)	848112%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(0)	(10)	(10)	250968%
		8100516 Retiree Medical_Overhead Allocation	(0)	(1)	(1)	49151%
		8100517 FAS 112 LTD_Overhead Allocation	0	(0)	(0)	-8175%
		8100526 Workers' Comp-FAS 112_OH Allocation	0	(0)	(0)	-10267%
		8100527 Workers' Comp-Ins and Other_OH Alloc	0	(8)	(8)	-7636%
		8100528 Annual Incentive_Overhead Allocation	0	46	45	57921%
		8200501 Fac - Incentive	(0)	-	0	-100%
		8200505 Facilities - Labor Benefits Inj and Dam	(0)	-	0	-100%
		8200506 Facilities - Labor Benefits Pens and Ben	(3)	-	3	-100%
		8300005 Labor Benefits Inj and Dam-Settle_Indir	(1)	-	1	-100%
		8300006 Labor Benefits Pens and Ben-Settle_Indir	(8)	-	8	-100%
		8300101 Incentive-Settle_Direct	(303)	-	303	-100%
		8300105 Labor Benefits Inj and Dam-Settle_Direct	(74)	-	74	-100%
		8300106 Labor Benefits Pens and Ben-Settle_Dir	(1,715)	-	1,715	-100%
		Benefits & Loadings Total	11,195	11,603	408	4%
	Chairman and CEO	5540001 Productive Labor	39	68	29	76%
		5540185 Other Compensation Accruals	52	-	(52)	-100%
		5600001 Contract Labor	1	-	(1)	-100%
		5600006 Consulting Professional Services Other	8	16	8	91%
		5600066 Materials	0	0	0	49%
		5600091 Print and Copy Cost - Other	0	0	0	178%
		5600191 Employee Expenses Airfare	-	0	0	#DIV/0!
		5600196 Employee Expenses Car Rental	0	0	0	111%
		5600201 Employee Expenses Taxi and Bus	0	-	(0)	-100%
		5600206 Employee Expenses Mileage	0	0	0	14%
		5600211 Employee Expenses Conf Seminar Trng	-	0	0	#DIV/0!
		5600216 Employee Expenses Hotel	0	0	0	11%
		5600221 Employee Expenses Meals	0	0	(0)	-48%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	136%
		5600231 Employee Expenses Parking	-	0	0	#DIV/0!
		5600246 Employee Expenses Other	0	5	5	226028%
		5600251 Employee Expense Personal Communication	0	0	0	80%
		5600256 Office Supplies	0	0	0	96%
		5600276 Life Events	0	0	(0)	-17%
		5600381 Rent - Space	-	1	1	#DIV/0!
		5600436 Postage	0	0	(0)	-67%
		5600601 Dues - Utility Association	299	324	26	9%
		5600656 Fees - Directors	107	91	(16)	-15%
		5600691 Shareholder Related Expenses	0	-	(0)	-100%
		5600896 Online Information Services	1	3	1	101%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		Chairman and CEO Total	509	509	1	0%
	Corporate Other	5600001 Contract Labor	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	(0)	-	0	-100%
		5600041 Outside Vendor Contract	(0)	-	0	-100%
		5600066 Materials	(0)	-	0	-100%
		5600068 Material Consumption	(0)	-	0	-100%
		5600191 Employee Expenses Airfare	(4)	-	4	-100%
		5600216 Employee Expenses Hotel	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	0	-	(0)	-100%
		5600256 Office Supplies	0	-	(0)	-100%
		5600311 General Interior Exterior Maintenance	0	-	(0)	-100%
		5600316 Use Costs	10	-	(10)	-100%
		5600361 AR - Reserve Change	(31)	-	31	-100%
		5600436 Postage	0	-	(0)	-100%
		5600712 Quarterly BMO Rebates	(14)	(33)	(20)	144%
		5600716 Gas Cleanup Costs	(12)	-	12	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600726 License Fees and Permits	(0)	-	0	-100%
		5600781 O and M Credits - Other	(80)	(106)	(26)	33%
		5600791 O and M Credits - AG to Capital	(36)	(55)	(19)	51%
		5600796 O and M Credits - Company Elec and Gas	(141)	(317)	(175)	124%
		5600871 Other	(53)	-	53	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	(0)	-	0	-100%
		8100260 Purchasing - Overhead	(0)	-	0	-100%
		8200751 Service Co-AG Overhead-Direct	(0)	-	0	-100%
		8300125 Materials-Settle_Direct	(0)	-	0	-100%
Corporate Other Total			(362)	(511)	(149)	41%
Customer and Innovation						
		5540001 Productive Labor	3,935	5,733	1,798	46%
		5540009 Labor Budget Adjustment	-	(139)	(139)	#DIV/0!
		5540180 Premium Time Labor	8	-	(8)	-100%
		5540185 Other Compensation Accruals	31	-	(31)	-100%
		5540220 Labor Overtime	115	-	(115)	-100%
		5540230 Incentive	1	-	(1)	-100%
		5540260 Other Compensation	14	-	(14)	-100%
		5600001 Contract Labor	392	525	133	34%
		5600006 Consulting Professional Services Other	941	954	13	1%
		5600016 Consulting Professional Eng and Design	60	-	(60)	-100%
		5600021 Consulting Professional Services Legal	4	-	(4)	-100%
		5600041 Outside Vendor Contract	298	90	(208)	-70%
		5600051 Outside Services	5,246	4,231	(1,015)	-19%
		5600066 Materials	73	41	(32)	-44%
		5600068 Material Consumption	21	-	(21)	-100%
		5600070 Material - Direct Purchase	10	-	(10)	-100%
		5600075 Transportation Fuel	0	0	0	73965%
		5600091 Print and Copy Cost - Other	17	25	8	50%
		5600106 Equipment Maintenance	1	-	(1)	-100%
		5600111 Equipment Maintenance - Customer Care	7	8	1	14%
		5600116 IT Hardware Maintenance	152	171	20	13%
		5600121 IT Hardware Purchases	60	44	(16)	-26%
		5600126 Software License Purchase - Perpetual	14	38	23	160%
		5600131 Software License Purchase - Term	462	999	537	116%
		5600136 Software Maintenance	2,047	2,333	286	14%
		5600141 Network Services	2	58	55	2242%
		5600146 Network Voice	0	1	0	357%
		5600151 Network Data	1,052	895	(157)	-15%
		5600156 Network Telecommunication	0	3	3	1445%
		5600161 Network Radio	102	43	(59)	-58%
		5600166 Mainframe Services	41	59	18	45%
		5600171 Distributed Systems Services	38	42	4	12%
		5600176 Application Development and Maintenance	1,610	1,607	(3)	0%
		5600186 Software - ASP	147	211	64	44%
		5600191 Employee Expenses Airfare	10	37	27	277%
		5600196 Employee Expenses Car Rental	3	5	2	59%
		5600201 Employee Expenses Taxi and Bus	1	3	2	149%
		5600206 Employee Expenses Mileage	16	31	15	92%
		5600211 Employee Expenses Conf Seminar Trng	7	27	20	288%
		5600216 Employee Expenses Hotel	12	57	45	390%
		5600221 Employee Expenses Meals	8	29	21	243%
		5600226 Employee Expenses Meals Non-Employee	2	3	2	100%
		5600231 Employee Expenses Parking	1	9	7	487%
		5600241 Employee Expenses Safety Equipment	22	4	(18)	-82%
		5600246 Employee Expenses Other	25	14	(12)	-46%
		5600251 Employee Expense Personal Communication	21	21	0	1%
		5600256 Office Supplies	11	22	11	100%
		5600261 Workforce Administration Expense	7	-	(7)	-100%
		5600271 Safety Recognition	0	1	0	1979%
		5600276 Life Events	1	1	0	67%
		5600291 Transportation Fleet Cost	0	48	48	34018%
		5600296 Janitorial - Routine	0	0	0	6281%
		5600301 Janitorial - Special	13	-	(13)	-100%
		5600306 Fire Life Safety Maintenance	0	-	(0)	-100%
		5600311 General Interior Exterior Maintenance	0	25	25	15841%
		5600316 Use Costs	0	1	1	23547%
		5600321 Lawn Care Maintenance Costs	1	-	(1)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600341		Water Use Costs	0	-	(0)	-100%
5600351		Moves Adds Changes	-	1	1	#DIV/0!
5600356		Energy	1,655	2,323	668	40%
5600361		AR - Reserve Change	1,280	-	(1,280)	-100%
5600366		Non - Energy	18	21	3	16%
5600381		Rent - Space	0	11	11	14092%
5600382		Rent - Equipment	24	0	(24)	-98%
5600396		Rent - Equipment Customer Care	0	0	(0)	-76%
5600431		Lease Costs	4	13	8	186%
5600436		Postage	887	941	54	6%
5600511		Advertising - Brand Image	74	51	(23)	-31%
5600516		Advertising - General	13	15	2	13%
5600521		Advertising - Brand Sponsorship	187	178	(9)	-5%
5600526		Advertising - Conservation DSM	1	-	(1)	-100%
5600531		Advertising - Conservation Other	-	15	15	#DIV/0!
5600536		Communication - Conservation DSM	(0)	-	0	-100%
5600546		Customer Program - Advertising	3	-	(3)	-100%
5600561		Customer Program - Promotion	24	23	(0)	-1%
5600566		Customer Program - Non-Recoverable	0	-	(0)	-100%
5600571		Safety Advertising	164	237	73	45%
5600591		Dues - Professional Association	2	15	14	893%
5600596		Dues - Utility Association Other	0	-	(0)	-100%
5600601		Dues - Utility Association	4	32	28	687%
5600706		Bank Charges	0	2	2	983%
5600721		Environmental Permits and Fees	0	-	(0)	-100%
5600726		License Fees and Permits	1	1	(1)	-51%
5600781		O and M Credits - Other	(295)	-	295	-100%
5600861		Shared Asset Costs	5,116	5,467	352	7%
5600866		Shared Assets - Owning Co Credit	(2,631)	(3,244)	(613)	23%
5600871		Other	98	8	(90)	-92%
5600896		Online Information Services	76	412	337	443%
5600946		Cust Billing Srvcs to Other	(28)	-	28	-100%
5610000		External Settlement Labor	2	-	(2)	-100%
5610003		External Settlement Contract Labor	0	-	(0)	-100%
5610004		External Settlement Consulting	0	-	(0)	-100%
5610011		External Settlement Overhead	1	-	(1)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(2)	-	2	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	(20)	-	20	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
8000037		Productive Labor Non-Barg No Load	(0)	-	0	-100%
8000100		Premium	0	-	(0)	-100%
8000105		Overtime	(1)	-	1	-100%
8000110		Other Compensation	(2)	-	2	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	77	-	(77)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	576	-	(576)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
8100260		Purchasing - Overhead	112	-	(112)	-100%
8100315		Warehouse - Overhead	2	-	(2)	-100%
8100502		NonProd NonBarg Labor G1_OH Alloc	(0)	-	0	-100%
8100530		Purchasing_OH Allocation	23	-	(23)	-100%
8100531		Warehouse_OH Allocation	0	-	(0)	-100%
8100550		Fleet-Base Rates	41	-	(41)	-100%
Customer and Innovation Total			24,552	24,831	280	1%
Distribution Operations						
5540001		Productive Labor	3,009	1,849	(1,160)	-39%
5540180		Premium Time Labor	1	-	(1)	-100%
5540220		Labor Overtime	236	-	(236)	-100%
5540260		Other Compensation	0	-	(0)	-100%
5540270		Welfare Fund	0	-	(0)	-100%
5600001		Contract Labor	666	1	(665)	-100%
5600006		Consulting Professional Services Other	14	-	(14)	-100%
5600041		Outside Vendor Contract	1,783	237	(1,545)	-87%
5600051		Outside Services	0	-	(0)	-100%
5600066		Materials	263	9	(254)	-97%
5600068		Material Consumption	327	-	(327)	-100%
5600069		Service Consumption	2,514	-	(2,514)	-100%
5600070		Material - Direct Purchase	2,502	-	(2,502)	-100%
5600071		MS Inventory Adjust - Obsolete Materials	-	20	20	#DIV/0!
5600091		Print and Copy Cost - Other	13	2	(12)	-89%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600136		Software Maintenance	65	-	(65)	-100%
5600151		Network Data	3	-	(3)	-100%
5600191		Employee Expenses Airfare	9	19	10	112%
5600196		Employee Expenses Car Rental	2	2	(0)	-15%
5600201		Employee Expenses Taxi and Bus	0	1	0	84%
5600206		Employee Expenses Mileage	53	3	(50)	-94%
5600211		Employee Expenses Conf Seminar Trng	9	1	(8)	-88%
5600216		Employee Expenses Hotel	11	7	(4)	-37%
5600221		Employee Expenses Meals	78	3	(75)	-96%
5600226		Employee Expenses Meals Non-Employee	1	1	0	2%
5600231		Employee Expenses Parking	1	1	(0)	-25%
5600236		Employee Expenses Per Diem	1	-	(1)	-100%
5600241		Employee Expenses Safety Equipment	7	1	(6)	-85%
5600246		Employee Expenses Other	3	-	(3)	-100%
5600251		Employee Expense Personal Communication	26	8	(18)	-69%
5600256		Office Supplies	3	3	(0)	-9%
5600261		Workforce Administration Expense	3	-	(3)	-100%
5600271		Safety Recognition	-	4	4	#DIV/0!
5600276		Life Events	0	1	1	257%
5600291		Transportation Fleet Cost	-	41	41	#DIV/0!
5600306		Fire Life Safety Maintenance	0	-	(0)	-100%
5600311		General Interior Exterior Maintenance	13	-	(13)	-100%
5600316		Use Costs	0	-	(0)	-100%
5600321		Lawn Care Maintenance Costs	0	-	(0)	-100%
5600326		Sewer Maintenance Costs	9	-	(9)	-100%
5600336		Trash Removal Costs	0	-	(0)	-100%
5600366		Non - Energy	161	167	6	4%
5600381		Rent - Space	0	-	(0)	-100%
5600382		Rent - Equipment	5	46	41	826%
5600436		Postage	5	2	(3)	-58%
5600531		Advertising - Conservation Other	0	-	(0)	-100%
5600591		Dues - Professional Association	0	1	1	1880%
5600596		Dues - Utility Association Other	0	1	1	12425%
5600601		Dues - Utility Association	-	0	0	#DIV/0!
5600721		Environmental Permits and Fees	3	-	(3)	-100%
5600726		License Fees and Permits	18	32	14	78%
5600776		O and M Credits - Meter Transfer Install	(6,133)	-	6,133	-100%
5600871		Other	0	-	(0)	-100%
5600896		Online Information Services	1	-	(1)	-100%
5600961		Contribution in Aid of Constr (CIAC)	(1)	-	1	-100%
5610000		External Settlement Labor	(11)	-	11	-100%
5610008		External Settlement Transportation	(0)	-	0	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(75)	-	75	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(2)	-	2	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	91	-	(91)	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	0	-	(0)	-100%
8000036		Productive Labor Bargaining No Load	0	-	(0)	-100%
8000037		Productive Labor Non-Barg No Load	(0)	-	0	-100%
8000100		Premium	0	-	(0)	-100%
8000105		Overtime	(1)	-	1	-100%
8000110		Other Compensation	(0)	-	0	-100%
8000115		Other Compensation Craft Welfare Fund	0	-	(0)	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	1,101	-	(1,101)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	573	-	(573)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	5	-	(5)	-100%
8100260		Purchasing - Overhead	86	-	(86)	-100%
8100315		Warehouse - Overhead	148	-	(148)	-100%
8100530		Purchasing_OH Allocation	5	-	(5)	-100%
8100531		Warehouse_OH Allocation	2	-	(2)	-100%
8100550		Fleet-Base Rates	25	-	(25)	-100%
8100551		Fleet-Idle Time	(10)	-	10	-100%
8100552		Fleet-Utilization	(0)	-	0	-100%
8300000		Labor-Settle_Indirect	(33)	-	33	-100%
8300020		Contract Outside Vendors-Settle_Indir	(3)	-	3	-100%
8300025		Materials-Settle_Indirect	(412)	-	412	-100%
8300050		Overhead-Settle_Indirect	(22)	-	22	-100%
8300100		Labor-Settle_Direct	(2,409)	-	2,409	-100%
8300110		Contract Labor-Settle_Direct	(516)	-	516	-100%
8300120		Contract Outside Vendors-Settle_Dir	(1,401)	-	1,401	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance	
		8300125	Materials-Settle_Direct	(183)	-	183	-100%
		8300130	Employee Expense-Settle_Direct	(68)	-	68	-100%
		8300140	Miscellaneous-Settle_Direct	(19)	-	19	-100%
		8300150	Overhead-Settle_Direct	(50)	-	50	-100%
Distribution Operations Total			2,510	2,461	(49)	-2%	
Energy Supply							
		5540001	Productive Labor	161	439	278	173%
		5540180	Premium Time Labor	0	-	(0)	-100%
		5540220	Labor Overtime	18	-	(18)	-100%
		5540270	Welfare Fund	67	-	(67)	-100%
		5600006	Consulting Professional Services Other	2	2	0	1%
		5600066	Materials	0	1	1	63123%
		5600069	Service Consumption	1	-	(1)	-100%
		5600091	Print and Copy Cost - Other	-	0	0	#DIV/0!
		5600191	Employee Expenses Airfare	0	1	0	563%
		5600196	Employee Expenses Car Rental	0	0	0	647%
		5600201	Employee Expenses Taxi and Bus	0	0	0	1414%
		5600206	Employee Expenses Mileage	0	1	1	9328%
		5600211	Employee Expenses Conf Seminar Trng	0	0	0	399%
		5600216	Employee Expenses Hotel	0	1	1	822%
		5600221	Employee Expenses Meals	0	1	1	3378%
		5600226	Employee Expenses Meals Non-Employee	-	0	0	#DIV/0!
		5600231	Employee Expenses Parking	0	0	0	6201%
		5600246	Employee Expenses Other	0	0	0	36958%
		5600251	Employee Expense Personal Communication	0	0	(0)	-39%
		5600256	Office Supplies	0	0	0	1591%
		5600291	Transportation Fleet Cost	-	28	28	#DIV/0!
		5600436	Postage	0	0	0	46%
		5600511	Advertising - Brand Image	0	-	(0)	-100%
		5600536	Communication - Conservation DSM	1	-	(1)	-100%
		5600591	Dues - Professional Association	0	0	0	327%
		5600596	Dues - Utility Association Other	1	-	(1)	-100%
		5600601	Dues - Utility Association	2	7	5	259%
		5600721	Environmental Permits and Fees	-	2	2	#DIV/0!
		5600896	Online Information Services	1	1	(0)	0%
		8000000	Prod Labor Bargaining Benefit Group 1	1	-	(1)	-100%
		8000005	Prod Labor Bargaining Benefit Group 6	1	-	(1)	-100%
		8000020	Prod Labor Non-Bargaining Benefit Grp 1	(1)	-	1	-100%
		8000021	Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000023	Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000037	Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000100	Premium	0	-	(0)	-100%
		8000105	Overtime	0	-	(0)	-100%
		8000115	Other Compensation Craft Welfare Fund	1	-	(1)	-100%
		8100000	Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	7	-	(7)	-100%
		8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	(0)	-	0	-100%
		8100260	Purchasing - Overhead	0	-	(0)	-100%
		8100550	Fleet-Base Rates	7	-	(7)	-100%
		8100551	Fleet-Idle Time	(1)	-	1	-100%
Energy Supply Total			270	484	214	79%	
Financial Operations							
		5540001	Productive Labor	978	973	(5)	0%
		5540009	Labor Budget Adjustment	-	7	7	#DIV/0!
		5540185	Other Compensation Accruals	0	-	(0)	-100%
		5540220	Labor Overtime	1	-	(1)	-100%
		5540260	Other Compensation	3	-	(3)	-100%
		5600001	Contract Labor	17	11	(6)	-36%
		5600006	Consulting Professional Services Other	9	52	44	517%
		5600021	Consulting Professional Services Legal	6	7	1	14%
		5600026	Consulting Professional Svcs Accounting	140	141	1	1%
		5600041	Outside Vendor Contract	0	-	(0)	-100%
		5600066	Materials	1	3	1	136%
		5600091	Print and Copy Cost - Other	0	1	0	144%
		5600096	Print and Copy Cost - SEC Filings	2	0	(2)	-99%
		5600191	Employee Expenses Airfare	2	3	2	102%
		5600196	Employee Expenses Car Rental	0	0	0	127%
		5600201	Employee Expenses Taxi and Bus	0	1	0	180%
		5600206	Employee Expenses Mileage	0	0	0	103%
		5600211	Employee Expenses Conf Seminar Trng	2	6	5	310%
		5600216	Employee Expenses Hotel	2	5	3	169%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600221		Employee Expenses Meals	1	3	2	202%
5600226		Employee Expenses Meals Non-Employee	0	0	0	249%
5600231		Employee Expenses Parking	0	0	0	156%
5600241		Employee Expenses Safety Equipment	0	0	(0)	-98%
5600246		Employee Expenses Other	2	1	(1)	-31%
5600251		Employee Expense Personal Communication	2	2	0	11%
5600256		Office Supplies	2	1	(0)	-23%
5600261		Workforce Administration Expense	0	-	(0)	-100%
5600276		Life Events	0	0	0	147%
5600291		Transportation Fleet Cost	-	0	0	#DIV/0!
5600306		Fire Life Safety Maintenance	0	-	(0)	-100%
5600351		Moves Adds Changes	-	0	0	#DIV/0!
5600436		Postage	13	1	(12)	-89%
5600451		Insurance - Property	404	565	161	40%
5600456		Insurance - General Liability	424	513	89	21%
5600461		Insurance - Excess Liability	438	716	278	63%
5600466		Insurance - Auto Liability	12	18	7	56%
5600471		Insurance - Directors and Officers	95	115	21	22%
5600476		Insurance - Fiduciary	28	27	(1)	-4%
5600481		Insurance - Other	5	6	1	30%
5600482		Insurance - Cyber	29	36	7	25%
5600506		Insurance - Surplus	(108)	-	108	-100%
5600516		Advertising - General	0	-	(0)	-100%
5600591		Dues - Professional Association	1	7	6	1015%
5600596		Dues - Utility Association Other	-	0	0	#DIV/0!
5600661		Fees - Remarketing and Rating	41	33	(8)	-21%
5600691		Shareholder Related Expenses	8	22	14	188%
5600706		Bank Charges	48	52	4	9%
5600726		License Fees and Permits	6	4	(1)	-25%
5600781		O and M Credits - Other	(39)	(23)	15	-40%
5600871		Other	3	0	(3)	-99%
5600896		Online Information Services	13	11	(3)	-21%
5600951		Purchasing Overhead Expense	-	0	0	#DIV/0!
8000020		Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	(1)	-	1	-100%
8000037		Productive Labor Non-Barg No Load	(0)	-	0	-100%
8000105		Overtime	(0)	-	0	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	150	-	(150)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
8100260		Purchasing - Overhead	2	-	(2)	-100%
8100530		Purchasing_OH Allocation	0	-	(0)	-100%
Financial Operations Total			2,743	3,322	579	21%
Gas Systems						
5540001		Productive Labor	18,802	26,222	7,420	39%
5540009		Labor Budget Adjustment	-	0	0	#DIV/0!
5540180		Premium Time Labor	266	-	(266)	-100%
5540220		Labor Overtime	3,412	-	(3,412)	-100%
5540260		Other Compensation	4	-	(4)	-100%
5540270		Welfare Fund	110	-	(110)	-100%
5600001		Contract Labor	1,091	-	(1,091)	-100%
5600006		Consulting Professional Services Other	290	-	(290)	-100%
5600041		Outside Vendor Contract	1,173	14,877	13,703	1168%
5600051		Outside Services	4	-	(4)	-100%
5600066		Materials	744	4,785	4,041	543%
5600068		Material Consumption	84	-	(84)	-100%
5600069		Service Consumption	3,516	-	(3,516)	-100%
5600070		Material - Direct Purchase	1,605	-	(1,605)	-100%
5600073		Material Small Cap Purchases	1	-	(1)	-100%
5600075		Transportation Fuel	0	-	(0)	-100%
5600091		Print and Copy Cost - Other	24	-	(24)	-100%
5600106		Equipment Maintenance	2	-	(2)	-100%
5600131		Software License Purchase - Term	103	-	(103)	-100%
5600151		Network Data	55	-	(55)	-100%
5600191		Employee Expenses Airfare	23	-	(23)	-100%
5600196		Employee Expenses Car Rental	4	-	(4)	-100%
5600201		Employee Expenses Taxi and Bus	1	-	(1)	-100%
5600206		Employee Expenses Mileage	58	-	(58)	-100%
5600211		Employee Expenses Conf Seminar Trng	29	-	(29)	-100%
5600216		Employee Expenses Hotel	37	-	(37)	-100%
5600221		Employee Expenses Meals	108	-	(108)	-100%

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(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600226		Employee Expenses Meals Non-Employee	5	-	(5)	-100%
5600231		Employee Expenses Parking	3	-	(3)	-100%
5600236		Employee Expenses Per Diem	20	-	(20)	-100%
5600241		Employee Expenses Safety Equipment	359	-	(359)	-100%
5600246		Employee Expenses Other	32	794	762	2398%
5600251		Employee Expense Personal Communication	141	-	(141)	-100%
5600256		Office Supplies	35	112	77	221%
5600261		Workforce Administration Expense	7	-	(7)	-100%
5600271		Safety Recognition	9	-	(9)	-100%
5600276		Life Events	1	-	(1)	-100%
5600291		Transportation Fleet Cost	-	2,605	2,605	#DIV/0!
5600296		Janitorial - Routine	23	-	(23)	-100%
5600301		Janitorial - Special	2	-	(2)	-100%
5600311		General Interior Exterior Maintenance	17	-	(17)	-100%
5600316		Use Costs	741	806	66	9%
5600321		Lawn Care Maintenance Costs	5	-	(5)	-100%
5600336		Trash Removal Costs	22	-	(22)	-100%
5600341		Water Use Costs	9	-	(9)	-100%
5600381		Rent - Space	0	-	(0)	-100%
5600382		Rent - Equipment	49	42	(7)	-14%
5600396		Rent - Equipment Customer Care	0	-	(0)	-100%
5600436		Postage	11	-	(11)	-100%
5600456		Insurance - General Liability	0	-	(0)	-100%
5600516		Advertising - General	0	-	(0)	-100%
5600576		Safety Information	1	-	(1)	-100%
5600591		Dues - Professional Association	3	-	(3)	-100%
5600596		Dues - Utility Association Other	18	-	(18)	-100%
5600601		Dues - Utility Association	0	20	19	7533%
5600716		Gas Cleanup Costs	(770)	1,000	1,770	-230%
5600721		Environmental Permits and Fees	1	-	(1)	-100%
5600726		License Fees and Permits	254	365	112	44%
5600776		O and M Credits - Meter Transfer Install	(580)	(5,466)	(4,886)	842%
5600871		Other	1	-	(1)	-100%
5600896		Online Information Services	5	-	(5)	-100%
5600946		Cust Billing Srvcs to Other	0	-	(0)	-100%
5610000		External Settlement Labor	568	-	(568)	-100%
5610003		External Settlement Contract Labor	0	-	(0)	-100%
5610005		External Settlement Contract Outside Ven	7,759	-	(7,759)	-100%
5610006		External Settlement Materials	28	-	(28)	-100%
5610007		External Settlement Employee Expense	4	-	(4)	-100%
5610008		External Settlement Transportation	0	-	(0)	-100%
5610009		External Settlement Miscellaneous	64	-	(64)	-100%
5610011		External Settlement Overhead	131	-	(131)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	138	-	(138)	-100%
8000005		Prod Labor Bargaining Benefit Group 6	3	-	(3)	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	75	-	(75)	-100%
8000021		Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
8000023		Prod Labor Non-Bargaining Benefit Grp 4	(1)	-	1	-100%
8000036		Productive Labor Bargaining No Load	(1)	-	1	-100%
8000037		Productive Labor Non-Barg No Load	0	-	(0)	-100%
8000100		Premium	0	-	(0)	-100%
8000105		Overtime	22	-	(22)	-100%
8000110		Other Compensation	(0)	-	0	-100%
8010000		Budget Prod Labor Barg Benefit Group 1	-	223	223	#DIV/0!
8010020		Budget Prod Labor Non-Barg Benefit Grp 1	-	77	77	#DIV/0!
8100000		Non-Prod Labor Bargaining Benefit Grp 1	2,277	-	(2,277)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	1,106	-	(1,106)	-100%
8100023		Non-Prod Labor Non-Bargaining Ben Grp 4	2	-	(2)	-100%
8100030		Non-Prod Labor Non-Barg Nuc Ben Grp 1	4	-	(4)	-100%
8100260		Purchasing - Overhead	99	-	(99)	-100%
8100315		Warehouse - Overhead	94	-	(94)	-100%
8100530		Purchasing_OH Allocation	(0)	-	0	-100%
8100531		Warehouse_OH Allocation	7	-	(7)	-100%
8100550		Fleet-Base Rates	3,841	-	(3,841)	-100%
8100551		Fleet-Idle Time	(1,151)	-	1,151	-100%
8100552		Fleet-Utilization	(0)	-	0	-100%
8110000		Budget Non-Prod Labor Barg Benefit Grp 1	-	53	53	#DIV/0!
8110020		Budget Non-Prod Labor Non-Barg Ben Grp 1	-	15	15	#DIV/0!
8110040		Budget Attrition	-	(12)	(12)	#DIV/0!

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8300100 Labor-Settle_Direct	(4,962)	-	4,962	-100%
		8300110 Contract Labor-Settle_Direct	(825)	-	825	-100%
		8300115 Consulting-Settle_Direct	(203)	-	203	-100%
		8300120 Contract Outside Vendors-Settle_Dir	(27)	-	27	-100%
		8300125 Materials-Settle_Direct	(87)	-	87	-100%
		8300130 Employee Expense-Settle_Direct	(219)	-	219	-100%
		8300135 Transportation-Settle_Direct	(9)	-	9	-100%
		8300140 Miscellaneous-Settle_Direct	(25)	-	25	-100%
		8300150 Overhead-Settle_Direct	(14)	-	14	-100%
Gas Systems Total			40,666	46,517	5,851	14%
General Counsel						
		5540001 Productive Labor	345	372	27	8%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540260 Other Compensation	2	-	(2)	-100%
		5600001 Contract Labor	5	3	(2)	-38%
		5600006 Consulting Professional Services Other	1	4	3	207%
		5600021 Consulting Professional Services Legal	384	299	(85)	-22%
		5600031 Consulting Legal Regulatory	30	2	(28)	-93%
		5600041 Outside Vendor Contract	0	0	0	527%
		5600066 Materials	0	1	1	177%
		5600091 Print and Copy Cost - Other	0	0	0	66%
		5600096 Print and Copy Cost - SEC Filings	-	2	2	#DIV/0!
		5600101 Legal - Other	1	1	(0)	-33%
		5600191 Employee Expenses Airfare	1	4	2	199%
		5600196 Employee Expenses Car Rental	0	0	0	273%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-93%
		5600206 Employee Expenses Mileage	0	1	0	185%
		5600211 Employee Expenses Conf Seminar Trng	1	3	2	150%
		5600216 Employee Expenses Hotel	1	4	4	469%
		5600221 Employee Expenses Meals	0	1	1	242%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	244%
		5600231 Employee Expenses Parking	0	0	0	209%
		5600241 Employee Expenses Safety Equipment	0	0	0	29%
		5600246 Employee Expenses Other	1	-	(1)	-100%
		5600251 Employee Expense Personal Communication	2	1	(1)	-42%
		5600256 Office Supplies	0	1	0	185%
		5600276 Life Events	0	0	(0)	-37%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600316 Use Costs	0	-	(0)	-100%
		5600336 Trash Removal Costs	0	-	(0)	-100%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600382 Rent - Equipment	0	0	0	234%
		5600431 Lease Costs	0	0	(0)	-29%
		5600436 Postage	0	0	0	12%
		5600481 Insurance - Other	-	2	2	#DIV/0!
		5600511 Advertising - Brand Image	0	-	(0)	-100%
		5600561 Customer Program - Promotion	1	-	(1)	-100%
		5600591 Dues - Professional Association	3	4	1	39%
		5600656 Fees - Directors	0	-	(0)	-100%
		5600691 Shareholder Related Expenses	(0)	-	0	-100%
		5600716 Gas Cleanup Costs	26	-	(26)	-100%
		5600726 License Fees and Permits	0	0	(0)	-28%
		5600781 O and M Credits - Other	(11)	-	11	-100%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	14	11	(3)	-18%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8000025 Prod Labor Non-Bargaining Benefit Grp 6	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000105 Overtime	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	50	-	(50)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	6	-	(6)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
		8100550 Fleet-Base Rates	1	-	(1)	-100%
General Counsel Total			870	719	(151)	-17%
Group President - Utility						
		5540001 Productive Labor	913	1,134	222	24%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540230 Incentive	31	-	(31)	-100%
		5540260 Other Compensation	2	2	(0)	-16%

NSP-MN
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
5600001		Contract Labor	3	50	47	1399%
5600006		Consulting Professional Services Other	29	120	91	313%
5600041		Outside Vendor Contract	0	-	(0)	-100%
5600066		Materials	2	12	10	491%
5600091		Print and Copy Cost - Other	3	4	1	53%
5600141		Network Services	0	-	(0)	-100%
5600151		Network Data	0	-	(0)	-100%
5600191		Employee Expenses Airfare	1	4	4	584%
5600196		Employee Expenses Car Rental	0	0	0	582%
5600201		Employee Expenses Taxi and Bus	0	1	0	306%
5600206		Employee Expenses Mileage	36	45	10	27%
5600211		Employee Expenses Conf Seminar Trng	3	8	6	205%
5600216		Employee Expenses Hotel	2	7	5	304%
5600221		Employee Expenses Meals	4	5	1	38%
5600226		Employee Expenses Meals Non-Employee	1	6	4	287%
5600231		Employee Expenses Parking	1	2	1	122%
5600241		Employee Expenses Safety Equipment	1	0	(1)	-73%
5600246		Employee Expenses Other	0	0	(0)	-82%
5600251		Employee Expense Personal Communication	12	7	(5)	-40%
5600256		Office Supplies	1	3	3	402%
5600276		Life Events	0	0	0	337%
5600291		Transportation Fleet Cost	-	1	1	#DIV/0!
5600336		Trash Removal Costs	0	-	(0)	-100%
5600351		Moves Adds Changes	-	0	0	#DIV/0!
5600381		Rent - Space	0	0	0	20%
5600382		Rent - Equipment	0	1	1	197%
5600431		Lease Costs	0	-	(0)	-100%
5600436		Postage	5	7	1	24%
5600511		Advertising - Brand Image	1	7	6	521%
5600516		Advertising - General	0	5	5	2607%
5600521		Advertising - Brand Sponsorship	0	-	(0)	-100%
5600531		Advertising - Conservation Other	-	0	0	#DIV/0!
5600536		Communication - Conservation DSM	1	-	(1)	-100%
5600546		Customer Program - Advertising	3	5	2	98%
5600561		Customer Program - Promotion	-	2	2	#DIV/0!
5600566		Customer Program - Non-Recoverable	0	2	2	600%
5600571		Safety Advertising	-	0	0	#DIV/0!
5600576		Safety Information	-	0	0	#DIV/0!
5600581		Mandated Regulatory Notices	0	0	0	16%
5600586		Mandated Inserts Communication	-	18	18	#DIV/0!
5600591		Dues - Professional Association	10	6	(4)	-37%
5600596		Dues - Utility Association Other	1	23	22	3905%
5600601		Dues - Utility Association	5	14	9	197%
5600671		Fees - Regulatory Direct	180	236	57	31%
5600676		Fees - Regulatory Indirect	364	375	11	3%
5600681		Fees - Regulatory NARUC	0	0	0	21%
5600726		License Fees and Permits	0	0	(0)	-18%
5600857		Rebates	40	2	(38)	-95%
5600871		Other	251	44	(207)	-82%
5600896		Online Information Services	0	0	0	127%
5600946		Cust Billing Srvcs to Other	0	-	(0)	-100%
8000000		Prod Labor Bargaining Benefit Group 1	(5)	-	5	-100%
8000005		Prod Labor Bargaining Benefit Group 6	(0)	-	0	-100%
8000020		Prod Labor Non-Bargaining Benefit Grp 1	181	-	(181)	-100%
8100000		Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
8100020		Non-Prod Labor Non-Bargaining Ben Grp 1	269	-	(269)	-100%
8100260		Purchasing - Overhead	1	-	(1)	-100%
8100315		Warehouse - Overhead	0	-	(0)	-100%
8100530		Purchasing_OH Allocation	0	-	(0)	-100%
8100531		Warehouse_OH Allocation	0	-	(0)	-100%
8100550		Fleet-Base Rates	0	-	(0)	-100%
Group President - Utility Total			2,352	2,164	(189)	-8%
HR and Employee Services						
5540001		Productive Labor	1,016	1,286	271	27%
5540185		Other Compensation Accruals	(1)	-	1	-100%
5540220		Labor Overtime	6	-	(6)	-100%
5540260		Other Compensation	3	-	(3)	-100%
5540270		Welfare Fund	7	-	(7)	-100%
5600001		Contract Labor	32	17	(15)	-47%
5600006		Consulting Professional Services Other	67	116	49	73%

NSP-MN
Schedule 3a - O&M by Cost Element
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(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600026 Consulting Professional Svcs Accounting	-	2	2	#DIV/0!
		5600041 Outside Vendor Contract	97	118	21	22%
		5600051 Outside Services	0	-	(0)	-100%
		5600066 Materials	88	78	(9)	-11%
		5600068 Material Consumption	1	-	(1)	-100%
		5600069 Service Consumption	0	-	(0)	-100%
		5600070 Material - Direct Purchase	13	-	(13)	-100%
		5600075 Transportation Fuel	0	35	35	1427724%
		5600091 Print and Copy Cost - Other	(16)	(8)	7	-47%
		5600106 Equipment Maintenance	7	-	(7)	-100%
		5600131 Software License Purchase - Term	1	13	12	1008%
		5600136 Software Maintenance	0	-	(0)	-100%
		5600151 Network Data	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	6	21	14	226%
		5600196 Employee Expenses Car Rental	2	4	3	143%
		5600201 Employee Expenses Taxi and Bus	0	3	3	769%
		5600206 Employee Expenses Mileage	2	8	6	254%
		5600211 Employee Expenses Conf Seminar Trng	1	14	13	1362%
		5600216 Employee Expenses Hotel	11	28	17	154%
		5600221 Employee Expenses Meals	15	16	2	10%
		5600226 Employee Expenses Meals Non-Employee	0	4	4	846%
		5600231 Employee Expenses Parking	1	2	0	44%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	1	2	1	155%
		5600246 Employee Expenses Other	7	10	4	54%
		5600251 Employee Expense Personal Communication	5	11	6	108%
		5600256 Office Supplies	2	8	6	264%
		5600261 Workforce Administration Expense	15	20	5	31%
		5600271 Safety Recognition	0	0	(0)	-84%
		5600276 Life Events	0	0	0	174%
		5600291 Transportation Fleet Cost	3	16	13	415%
		5600296 Janitorial - Routine	156	177	22	14%
		5600301 Janitorial - Special	13	-	(13)	-100%
		5600306 Fire Life Safety Maintenance	15	19	5	31%
		5600311 General Interior Exterior Maintenance	332	268	(63)	-19%
		5600316 Use Costs	352	409	57	16%
		5600321 Lawn Care Maintenance Costs	12	16	4	33%
		5600326 Sewer Maintenance Costs	-	1	1	#DIV/0!
		5600331 Snow Removal Costs	138	176	38	28%
		5600336 Trash Removal Costs	38	36	(1)	-4%
		5600341 Water Use Costs	25	31	6	25%
		5600351 Moves Adds Changes	28	45	17	62%
		5600381 Rent - Space	(3)	-	3	-100%
		5600382 Rent - Equipment	16	10	(5)	-33%
		5600431 Lease Costs	841	857	17	2%
		5600436 Postage	9	11	2	17%
		5600466 Insurance - Auto Liability	2	1	(0)	-14%
		5600481 Insurance - Other	0	-	(0)	-100%
		5600511 Advertising - Brand Image	1	18	17	1680%
		5600516 Advertising - General	(6)	-	6	-100%
		5600576 Safety Information	52	-	(52)	-100%
		5600591 Dues - Professional Association	4	12	9	236%
		5600596 Dues - Utility Association Other	0	0	(0)	-50%
		5600601 Dues - Utility Association	2	2	(0)	-14%
		5600706 Bank Charges	-	0	0	#DIV/0!
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	2	7	5	231%
		5600861 Shared Asset Costs	1,161	1,202	41	4%
		5600866 Shared Assets - Owning Co Credit	(908)	(887)	21	-2%
		5600871 Other	(1)	4	5	-723%
		5600896 Online Information Services	4	5	1	36%
		5600951 Purchasing Overhead Expense	-	0	0	#DIV/0!
		5600963 PowerPlan Overheads	0	-	(0)	-100%
		5610000 External Settlement Labor	1	-	(1)	-100%
		5610011 External Settlement Overhead	0	-	(0)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(9)	-	9	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%

NSP-MN
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Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8000105 Overtime	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	39	-	(39)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	133	-	(133)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	1	-	(1)	-100%
		8100260 Purchasing - Overhead	4	-	(4)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	(0)	-	0	-100%
		8100531 Warehouse_OH Allocation	0	-	(0)	-100%
		8100550 Fleet-Base Rates	23	-	(23)	-100%
		8200500 Facilities - Labor	(17)	-	17	-100%
		8200510 Facilities - Contract Labor	(0)	-	0	-100%
		8200515 Facilities - Consulting	(1)	-	1	-100%
		8200520 Facilities - Contract Outside Vendors	(4)	-	4	-100%
		8200525 Facilities - Materials	(3)	-	3	-100%
		8200530 Facilities - Employee Expense	(0)	-	0	-100%
		8200535 Facilities - Transportation	(0)	-	0	-100%
		8200540 Facilities - Miscellaneous	(148)	-	148	-100%
		8200550 Facilities - Overhead	(0)	-	0	-100%
HR and Employee Services Total			3,695	4,247	552	15%
Nuclear Generation						
		5540001 Productive Labor	20	-	(20)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
Nuclear Generation Total			20	-	(20)	-100%
Operations Services						
		5540001 Productive Labor	365	507	142	39%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	5	-	(5)	-100%
		5540230 Incentive	0	-	(0)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5600001 Contract Labor	12	-	(12)	-100%
		5600006 Consulting Professional Services Other	1	1	(0)	-27%
		5600041 Outside Vendor Contract	0	5	5	4485%
		5600066 Materials	0	0	(0)	-70%
		5600091 Print and Copy Cost - Other	0	0	(0)	-39%
		5600141 Network Services	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	1	1	0	6%
		5600196 Employee Expenses Car Rental	0	0	0	326%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-40%
		5600206 Employee Expenses Mileage	0	0	0	175%
		5600211 Employee Expenses Conf Seminar Trng	2	1	(1)	-38%
		5600216 Employee Expenses Hotel	0	1	1	144%
		5600221 Employee Expenses Meals	0	0	0	247%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	1591%
		5600231 Employee Expenses Parking	0	0	0	94%
		5600241 Employee Expenses Safety Equipment	0	0	0	261%
		5600246 Employee Expenses Other	0	0	(0)	-96%
		5600251 Employee Expense Personal Communication	2	1	(0)	-30%
		5600256 Office Supplies	0	0	(0)	-35%
		5600271 Safety Recognition	-	0	0	#DIV/0!
		5600276 Life Events	0	0	0	23%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600381 Rent - Space	-	0	0	#DIV/0!
		5600382 Rent - Equipment	-	0	0	#DIV/0!
		5600436 Postage	0	0	(0)	-89%
		5600591 Dues - Professional Association	-	0	0	#DIV/0!
		5600596 Dues - Utility Association Other	0	-	(0)	-100%
		5600601 Dues - Utility Association	1	1	(0)	-26%
		5600726 License Fees and Permits	0	-	(0)	-100%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	31	3	(28)	-91%
		5610000 External Settlement Labor	(0)	-	0	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	(51)	-	51	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(28)	-	28	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(4)	-	4	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000030 Prod Labor Non-Barg Nuclear Ben Grp 1	(0)	-	0	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8000100 Premium	(0)	-	0	-100%

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(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8000105 Overtime	(5)	-	5	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	43	-	(43)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	(0)	-	0	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
Operations Services Total			377	523	146	39%
Risk Management						
		5540001 Productive Labor	128	117	(11)	-8%
		5600001 Contract Labor	8	2	(6)	-75%
		5600006 Consulting Professional Services Other	6	5	(0)	-6%
		5600026 Consulting Professional Svcs Accounting	6	37	31	492%
		5600066 Materials	0	1	0	549%
		5600091 Print and Copy Cost - Other	0	0	0	61%
		5600096 Print and Copy Cost - SEC Filings	2	-	(2)	-100%
		5600101 Legal - Other	1	-	(1)	-100%
		5600191 Employee Expenses Airfare	0	1	1	294%
		5600196 Employee Expenses Car Rental	0	0	0	534%
		5600201 Employee Expenses Taxi and Bus	0	0	0	698%
		5600206 Employee Expenses Mileage	0	0	(0)	-74%
		5600211 Employee Expenses Conf Seminar Trng	0	2	1	397%
		5600216 Employee Expenses Hotel	0	1	1	649%
		5600221 Employee Expenses Meals	0	1	1	426%
		5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
		5600231 Employee Expenses Parking	0	0	(0)	-52%
		5600246 Employee Expenses Other	0	0	(0)	-49%
		5600251 Employee Expense Personal Communication	0	0	0	10%
		5600256 Office Supplies	0	0	0	525%
		5600276 Life Events	0	0	(0)	-14%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600436 Postage	0	0	(0)	-33%
		5600591 Dues - Professional Association	1	1	(0)	-25%
		5600656 Fees - Directors	0	-	(0)	-100%
		5600726 License Fees and Permits	0	0	0	78%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	6	8	2	28%
		5600951 Purchasing Overhead Expense	-	0	0	#DIV/0!
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1)	-	1	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	20	-	(20)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
Risk Management Total			180	177	(3)	-2%
Strategy Png and Ext Affairs						
		5540001 Productive Labor	181	215	34	19%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540260 Other Compensation	1	-	(1)	-100%
		5600001 Contract Labor	10	7	(3)	-31%
		5600006 Consulting Professional Services Other	5	34	29	530%
		5600016 Consulting Professional Eng and Design	1	-	(1)	-100%
		5600041 Outside Vendor Contract	0	3	2	580%
		5600066 Materials	2	0	(1)	-77%
		5600091 Print and Copy Cost - Other	3	3	(1)	-19%
		5600191 Employee Expenses Airfare	1	2	1	241%
		5600196 Employee Expenses Car Rental	0	0	0	455%
		5600201 Employee Expenses Taxi and Bus	0	0	0	139%
		5600206 Employee Expenses Mileage	0	0	0	123%
		5600211 Employee Expenses Conf Seminar Trng	0	0	0	29%
		5600216 Employee Expenses Hotel	1	2	1	142%
		5600221 Employee Expenses Meals	0	1	1	273%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	356%
		5600231 Employee Expenses Parking	0	0	0	499%
		5600241 Employee Expenses Safety Equipment	0	-	(0)	-100%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	1	1	(0)	-21%
		5600256 Office Supplies	0	0	0	26%
		5600261 Workforce Administration Expense	0	-	(0)	-100%
		5600276 Life Events	0	0	0	202%
		5600351 Moves Adds Changes	-	0	0	#DIV/0!
		5600382 Rent - Equipment	0	-	(0)	-100%
		5600436 Postage	0	0	0	643%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600591 Dues - Professional Association	0	0	0	188%
		5600596 Dues - Utility Association Other	1	-	(1)	-100%
		5600601 Dues - Utility Association	-	2	2	#DIV/0!
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	1	0	(1)	-96%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	11	14	3	24%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(1)	-	1	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	26	-	(26)	-100%
		8100023 Non-Prod Labor Non-Bargaining Ben Grp 4	0	-	(0)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		Strategy Plng and Ext Affairs Total	246	285	39	16%
	Transmission	5540001 Productive Labor	42	-	(42)	-100%
		5540180 Premium Time Labor	1	-	(1)	-100%
		5540220 Labor Overtime	9	-	(9)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5540270 Welfare Fund	1	-	(1)	-100%
		5600001 Contract Labor	1	-	(1)	-100%
		5600726 License Fees and Permits	1	-	(1)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	1	-	(1)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	(0)	-	0	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	0	-	(0)	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100550 Fleet-Base Rates	1	-	(1)	-100%
		8100551 Fleet-Idle Time	(0)	-	0	-100%
		Transmission Total	58	-	(58)	-100%
	RLJE	(blank) (blank)	(21)	-	21	-100%
		RLJE Total	(21)	-	21	-100%
Gas Total			89,859	97,332	7,474	8%
Non-Utility	Benefits & Loadings	5600286 Non - Recoverable Recognition	78	-	(78)	-100%
		5610001 External Settlement Labor Ben-Injuries	0	-	(0)	-100%
		5610002 External Settlement Labor Ben-Pension	2	-	(2)	-100%
		5610017 External Settlement Incentive	0	-	(0)	-100%
		8100105 Pension & Insurance	452	-	(452)	-100%
		8100110 401K Match	-	107	107	#DIV/0!
		8100115 Qualified Pension	-	261	261	#DIV/0!
		8100120 Nonqualified Pension	-	4	4	#DIV/0!
		8100130 Exec Nonqualified Deferred Comp Match	-	1	1	#DIV/0!
		8100140 Other Pension - Consult	-	7	7	#DIV/0!
		8100150 Active Healthcare	-	441	441	#DIV/0!
		8100155 Miscellaneous Benefit Programs and Costs	-	23	23	#DIV/0!
		8100160 Life LTD and Business Travel Insurance	-	29	29	#DIV/0!
		8100165 Retiree Medical	-	1	1	#DIV/0!
		8100170 FAS 112 LTD	-	1	1	#DIV/0!
		8100190 Workers' Compensation - FAS 112 Costs	-	1	1	#DIV/0!
		8100195 Workers' Compensation - Ins and Other	14	24	10	75%
		8100200 Annual Incentive	129	200	71	55%
		8100507 401K Match_OH Alloc	-	2	2	#DIV/0!
		8100508 Qualified Pension_Overhead Allocation	-	(5)	(5)	#DIV/0!
		8100509 Nonqualified Pension_Overhead Allocation	-	(0)	(0)	#DIV/0!
		8100511 Exec Nonqual Def Comp Match_OH Alloc	-	(0)	(0)	#DIV/0!
		8100512 Other Pension - Consult_OH Allocation	-	(2)	(2)	#DIV/0!
		8100513 Active Healthcare_Overhead Allocation	-	(11)	(11)	#DIV/0!
		8100514 Misc Benefit Programs and Costs_OH Alloc	-	(2)	(2)	#DIV/0!
		8100515 Life LTD and Bus Travel Ins_OH Alloc	-	(1)	(1)	#DIV/0!
		8100516 Retiree Medical_Overhead Allocation	-	(0)	(0)	#DIV/0!
		8100517 FAS 112 LTD_Overhead Allocation	-	(0)	(0)	#DIV/0!
		8100526 Workers' Comp-FAS 112_OH Allocation	-	(0)	(0)	#DIV/0!
		8100527 Workers' Comp-Ins and Other_OH Alloc	-	(1)	(1)	#DIV/0!
		8100528 Annual Incentive_Overhead Allocation	-	6	6	#DIV/0!
		8200501 Fac - Incentive	(0)	-	0	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8200505	(0)	-	0	-100%
		8200506	(0)	-	0	-100%
Benefits & Loadings Total			675	1,086	412	61%
Chairman and CEO						
		5600606	168	155	(14)	-8%
		5600626	-	13	13	#DIV/0!
		5600631	102	325	223	219%
		5600636	28	-	(28)	-100%
		5600701	3	-	(3)	-100%
Chairman and CEO Total			301	493	192	64%
Corporate Other						
		5600001	0	-	(0)	-100%
		5600016	16	-	(16)	-100%
		5600041	184	-	(184)	-100%
		5600066	55	-	(55)	-100%
		5600068	1	-	(1)	-100%
		5600069	34	-	(34)	-100%
		5600070	2	-	(2)	-100%
		5600221	0	-	(0)	-100%
		5600291	0	-	(0)	-100%
		5600701	(508)	-	508	-100%
		5600731	0	-	(0)	-100%
		5600871	(1,197)	-	1,197	-100%
		5610000	20	-	(20)	-100%
		5660011	(164)	-	164	-100%
		5660012	83	-	(83)	-100%
		5660024	(462)	(351)	111	-24%
		8100260	3	-	(3)	-100%
		8100530	(0)	-	0	-100%
Corporate Other Total			(1,932)	(351)	1,581	-82%
Customer and Innovation						
		5540001	1,254	3,164	1,910	152%
		5540009	-	539	539	#DIV/0!
		5540180	0	-	(0)	-100%
		5540220	17	-	(17)	-100%
		5540230	0	-	(0)	-100%
		5540260	0	501	501	537062%
		5600001	524	312	(212)	-40%
		5600006	100	775	676	676%
		5600066	0	1	1	501%
		5600091	85	1	(84)	-99%
		5600111	15	-	(15)	-100%
		5600121	7	2	(5)	-69%
		5600131	271	1,974	1,703	628%
		5600146	-	0	0	#DIV/0!
		5600191	1	32	31	2796%
		5600196	0	-	(0)	-100%
		5600201	0	0	(0)	-43%
		5600206	17	17	0	2%
		5600211	0	3	2	1230%
		5600216	3	28	25	707%
		5600221	1	13	12	856%
		5600226	1	3	2	263%
		5600231	0	7	6	2832%
		5600241	1	-	(1)	-100%
		5600246	2	1	(1)	-61%
		5600251	9	11	3	34%
		5600256	4	4	0	1%
		5600276	0	0	0	28%
		5600291	-	18	18	#DIV/0!
		5600351	-	2	2	#DIV/0!
		5600366	246	271	25	10%
		5600381	72	18	(54)	-75%
		5600436	58	78	20	35%
		5600446	3	-	(3)	-100%
		5600511	0	2	2	4900%
		5600546	142	322	179	126%
		5600551	114	-	(114)	-100%
		5600556	27	-	(27)	-100%
		5600561	2	91	89	4811%
		5600566	1	-	(1)	-100%
		5600591	1	-	(1)	-100%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600606 Dues - Lobbying	0	-	(0)	-100%
		5600626 Contributions - Charitable	0	-	(0)	-100%
		5600631 Contributions - Community Sponsorships	36	124	87	240%
		5600636 Contributions - Civic and Political	-	19	19	#DIV/0!
		5600641 Contributions - Economical Development	33	108	75	224%
		5600696 Deductions - Corporate Tickets	1	9	7	649%
		5600701 Deductions - Other	7	12	4	56%
		5600706 Bank Charges	78	62	(16)	-21%
		5600726 License Fees and Permits	2	-	(2)	-100%
		5600731 Penalties	3	-	(3)	-100%
		5600871 Other	(1)	89	91	-6834%
		5600896 Online Information Services	-	8	8	#DIV/0!
		5600946 Cust Billing Srvcs to Other	140	172	32	23%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	3	-	(3)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	1	-	(1)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8000100 Premium	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	277	-	(277)	-100%
		8100260 Purchasing - Overhead	17	-	(17)	-100%
		8100530 Purchasing_OH Allocation	2	-	(2)	-100%
Customer and Innovation Total			3,580	8,792	5,213	146%
Distribution Operations						
		5540001 Productive Labor	0	-	(0)	-100%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600366 Non - Energy	1	-	(1)	-100%
		5600616 Dues - Chamber of Commerce	2	-	(2)	-100%
		5600626 Contributions - Charitable	30	-	(30)	-100%
		5600631 Contributions - Community Sponsorships	0	-	(0)	-100%
		5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
		5600701 Deductions - Other	1	-	(1)	-100%
		5600731 Penalties	12	-	(12)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
Distribution Operations Total			47	-	(47)	-100%
Energy Supply						
		5540001 Productive Labor	7	-	(7)	-100%
		5540180 Premium Time Labor	0	-	(0)	-100%
		5540220 Labor Overtime	1	-	(1)	-100%
		5540270 Welfare Fund	2	-	(2)	-100%
		5600068 Material Consumption	4	-	(4)	-100%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600446 Injuries and Damages Other	0	-	(0)	-100%
		5600616 Dues - Chamber of Commerce	6	-	(6)	-100%
		5600626 Contributions - Charitable	2	-	(2)	-100%
		5600631 Contributions - Community Sponsorships	3	12	9	269%
		5600696 Deductions - Corporate Tickets	0	3	2	433%
		5600701 Deductions - Other	3	-	(3)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000005 Prod Labor Bargaining Benefit Group 6	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000105 Overtime	0	-	(0)	-100%
		8000115 Other Compensation Craft Welfare Fund	0	-	(0)	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	1	-	(1)	-100%
		8100315 Warehouse - Overhead	0	-	(0)	-100%
		8100531 Warehouse_OH Allocation	(0)	-	0	-100%
Energy Supply Total			30	15	(15)	-50%
Financial Operations						
		5540001 Productive Labor	4	-	(4)	-100%
		5540260 Other Compensation	0	-	(0)	-100%
		5600606 Dues - Lobbying	16	4	(12)	-76%
		5600626 Contributions - Charitable	1	1	(0)	-21%
		5600631 Contributions - Community Sponsorships	1	1	0	15%
		5600696 Deductions - Corporate Tickets	0	5	5	5057%
		5600701 Deductions - Other	3	5	2	85%
		5600731 Penalties	5	1	(4)	-77%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(2)	-	2	-100%
		8000037 Productive Labor Non-Barg No Load	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	(0)	-	0	-100%
Financial Operations Total			28	16	(12)	-42%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
Gas Systems						
		5600626 Contributions - Charitable	0	-	(0)	-100%
		5600631 Contributions - Community Sponsorships	6	-	(6)	-100%
		5600696 Deductions - Corporate Tickets	0	-	(0)	-100%
		5600701 Deductions - Other	1	-	(1)	-100%
		5600731 Penalties	82	-	(82)	-100%
Gas Systems Total			89	-	(89)	-100%
General Counsel						
		5540001 Productive Labor	2	-	(2)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600606 Dues - Lobbying	0	0	0	167%
		5600626 Contributions - Charitable	2	1	(1)	-65%
		5600631 Contributions - Community Sponsorships	23	14	(8)	-37%
		5600636 Contributions - Civic and Political	0	-	(0)	-100%
		5600696 Deductions - Corporate Tickets	1	1	0	14%
		5600701 Deductions - Other	0	2	2	592%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	0	-	(0)	-100%
General Counsel Total			29	19	(10)	-35%
Group President - Utility						
		5540001 Productive Labor	51	223	172	334%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	22	-	(22)	-100%
		5600041 Outside Vendor Contract	0	-	(0)	-100%
		5600066 Materials	0	-	(0)	-100%
		5600206 Employee Expenses Mileage	2	-	(2)	-100%
		5600211 Employee Expenses Conf Seminar Trng	0	-	(0)	-100%
		5600216 Employee Expenses Hotel	1	-	(1)	-100%
		5600221 Employee Expenses Meals	0	-	(0)	-100%
		5600226 Employee Expenses Meals Non-Employee	0	-	(0)	-100%
		5600231 Employee Expenses Parking	3	-	(3)	-100%
		5600251 Employee Expense Personal Communication	1	-	(1)	-100%
		5600256 Office Supplies	0	-	(0)	-100%
		5600606 Dues - Lobbying	337	195	(141)	-42%
		5600616 Dues - Chamber of Commerce	218	280	62	28%
		5600621 Dues - Social Service	9	17	8	92%
		5600626 Contributions - Charitable	101	128	27	26%
		5600631 Contributions - Community Sponsorships	672	1,072	400	60%
		5600636 Contributions - Civic and Political	49	39	(10)	-20%
		5600641 Contributions - Economical Development	469	395	(75)	-16%
		5600696 Deductions - Corporate Tickets	307	353	45	15%
		5600701 Deductions - Other	47	144	97	208%
		5600726 License Fees and Permits	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	12	-	(12)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100530 Purchasing_OH Allocation	1	-	(1)	-100%
Group President - Utility Total			2,303	2,846	543	24%
HR and Employee Services						
		5540001 Productive Labor	13	12	(1)	-6%
		5540185 Other Compensation Accruals	(0)	-	0	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%
		5600001 Contract Labor	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	1	4	3	405%
		5600041 Outside Vendor Contract	5	4	(1)	-29%
		5600051 Outside Services	0	-	(0)	-100%
		5600066 Materials	5	-	(5)	-100%
		5600068 Material Consumption	0	-	(0)	-100%
		5600069 Service Consumption	0	-	(0)	-100%
		5600070 Material - Direct Purchase	0	-	(0)	-100%
		5600075 Transportation Fuel	0	-	(0)	-100%
		5600091 Print and Copy Cost - Other	(1)	(1)	0	-40%
		5600151 Network Data	0	-	(0)	-100%
		5600191 Employee Expenses Airfare	0	0	0	466%
		5600196 Employee Expenses Car Rental	-	0	0	#DIV/0!
		5600201 Employee Expenses Taxi and Bus	0	0	0	1291%
		5600206 Employee Expenses Mileage	0	0	0	63%
		5600211 Employee Expenses Conf Seminar Trng	0	0	(0)	-96%
		5600216 Employee Expenses Hotel	0	0	0	1055%
		5600221 Employee Expenses Meals	0	0	(0)	-70%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	2320%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		5600231 Employee Expenses Parking	0	0	(0)	-74%
		5600236 Employee Expenses Per Diem	0	-	(0)	-100%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-68%
		5600246 Employee Expenses Other	0	0	0	64325%
		5600251 Employee Expense Personal Communication	0	0	0	54%
		5600256 Office Supplies	0	0	0	61%
		5600271 Safety Recognition	0	-	(0)	-100%
		5600276 Life Events	0	-	(0)	-100%
		5600291 Transportation Fleet Cost	-	0	0	#DIV/0!
		5600296 Janitorial - Routine	9	7	(2)	-19%
		5600301 Janitorial - Special	1	-	(1)	-100%
		5600306 Fire Life Safety Maintenance	1	1	(0)	-8%
		5600311 General Interior Exterior Maintenance	20	12	(7)	-36%
		5600316 Use Costs	20	17	(3)	-13%
		5600321 Lawn Care Maintenance Costs	1	1	0	1%
		5600326 Sewer Maintenance Costs	-	0	0	#DIV/0!
		5600331 Snow Removal Costs	7	7	0	0%
		5600336 Trash Removal Costs	2	2	(1)	-30%
		5600341 Water Use Costs	1	1	(0)	-8%
		5600351 Moves Adds Changes	1	2	0	34%
		5600381 Rent - Space	(0)	-	0	-100%
		5600382 Rent - Equipment	1	0	(1)	-62%
		5600431 Lease Costs	135	131	(4)	-3%
		5600436 Postage	1	0	(0)	-31%
		5600446 Injuries and Damages Other	(0)	-	0	-100%
		5600591 Dues - Professional Association	0	0	0	531%
		5600626 Contributions - Charitable	1,368	361	(1,007)	-74%
		5600631 Contributions - Community Sponsorships	48	63	16	33%
		5600641 Contributions - Economical Development	7	7	(0)	0%
		5600696 Deductions - Corporate Tickets	0	0	(0)	-72%
		5600701 Deductions - Other	8	1	(8)	-91%
		5600721 Environmental Permits and Fees	0	-	(0)	-100%
		5600726 License Fees and Permits	0	0	0	232%
		5600861 Shared Asset Costs	67	52	(15)	-22%
		5600871 Other	0	0	0	1371%
		5600896 Online Information Services	0	-	(0)	-100%
		5610000 External Settlement Labor	0	-	(0)	-100%
		5610011 External Settlement Overhead	0	-	(0)	-100%
		8000000 Prod Labor Bargaining Benefit Group 1	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(0)	-	0	-100%
		8100000 Non-Prod Labor Bargaining Benefit Grp 1	2	-	(2)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	1	-	(1)	-100%
		8100260 Purchasing - Overhead	0	-	(0)	-100%
		8100550 Fleet-Base Rates	0	-	(0)	-100%
		8200500 Facilities - Labor	(1)	-	1	-100%
		8200510 Facilities - Contract Labor	(0)	-	0	-100%
		8200515 Facilities - Consulting	(0)	-	0	-100%
		8200520 Facilities - Contract Outside Vendors	(0)	-	0	-100%
		8200525 Facilities - Materials	(0)	-	0	-100%
		8200530 Facilities - Employee Expense	(0)	-	0	-100%
		8200535 Facilities - Transportation	(0)	-	0	-100%
		8200540 Facilities - Miscellaneous	(8)	-	8	-100%
		8200550 Facilities - Overhead	(0)	-	0	-100%
		HR and Employee Services Total	1,716	686	(1,030)	-60%
		Nuclear Generation				
		5600606 Dues - Lobbying	12	21	8	67%
		5600616 Dues - Chamber of Commerce	-	0	0	#DIV/0!
		5600626 Contributions - Charitable	10	18	8	76%
		5600631 Contributions - Community Sponsorships	13	11	(2)	-16%
		5600696 Deductions - Corporate Tickets	5	2	(3)	-60%
		5600701 Deductions - Other	9	20	11	126%
		5600731 Penalties	8	-	(8)	-100%
		Nuclear Generation Total	58	72	14	24%
		Operations Services				
		5540001 Productive Labor	253	-	(253)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600616 Dues - Chamber of Commerce	1	22	21	1741%
		5600626 Contributions - Charitable	1	-	(1)	-100%
		5600631 Contributions - Community Sponsorships	20	63	42	207%
		5600696 Deductions - Corporate Tickets	0	3	3	3115%
		5600701 Deductions - Other	2	10	8	548%

NSP-MN
Schedule 3a - O&M by Cost Element
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2020 Actual	2022 Budget	Variance	% Variance
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	(242)	-	242	-100%
		8000023 Prod Labor Non-Bargaining Benefit Grp 4	(0)	-	0	-100%
		8000105 Overtime	(0)	-	0	-100%
Operations Services Total			36	98	62	174%
Risk Management		5540001 Productive Labor	54	-	(54)	-100%
		5600246 Employee Expenses Other	1	-	(1)	-100%
		5600606 Dues - Lobbying	0	-	(0)	-100%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	1	-	(1)	-100%
		8000037 Productive Labor Non-Barg No Load	(0)	-	0	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	9	-	(9)	-100%
Risk Management Total			65	-	(65)	-100%
Strategy Png and Ext Affairs		5540001 Productive Labor	132	165	33	25%
		5540220 Labor Overtime	0	-	(0)	-100%
		5600006 Consulting Professional Services Other	126	8	(119)	-94%
		5600021 Consulting Professional Services Legal	64	58	(5)	-9%
		5600041 Outside Vendor Contract	9	-	(9)	-100%
		5600066 Materials	4	2	(2)	-44%
		5600091 Print and Copy Cost - Other	-	0	0	#DIV/0!
		5600191 Employee Expenses Airfare	1	5	3	306%
		5600196 Employee Expenses Car Rental	0	1	0	135%
		5600201 Employee Expenses Taxi and Bus	1	1	1	108%
		5600206 Employee Expenses Mileage	0	0	0	153%
		5600211 Employee Expenses Conf Seminar Trng	-	2	2	#DIV/0!
		5600216 Employee Expenses Hotel	3	5	3	102%
		5600221 Employee Expenses Meals	1	2	1	208%
		5600226 Employee Expenses Meals Non-Employee	0	1	1	300%
		5600231 Employee Expenses Parking	0	1	1	719%
		5600246 Employee Expenses Other	0	-	(0)	-100%
		5600251 Employee Expense Personal Communication	1	1	(0)	-31%
		5600256 Office Supplies	0	-	(0)	-100%
		5600431 Lease Costs	0	-	(0)	-100%
		5600436 Postage	0	0	(0)	-46%
		5600606 Dues - Lobbying	121	107	(14)	-11%
		5600621 Dues - Social Service	2	-	(2)	-100%
		5600626 Contributions - Charitable	8	1	(7)	-86%
		5600631 Contributions - Community Sponsorships	14	27	13	94%
		5600636 Contributions - Civic and Political	3	-	(3)	-100%
		5600696 Deductions - Corporate Tickets	0	-	(0)	-100%
		5600701 Deductions - Other	2	-	(2)	-100%
		5600871 Other	0	-	(0)	-100%
		5600896 Online Information Services	3	7	4	118%
		8000020 Prod Labor Non-Bargaining Benefit Grp 1	0	-	(0)	-100%
		8000021 Prod Labor Non-Bargaining Benefit Grp 2	0	-	(0)	-100%
		8100020 Non-Prod Labor Non-Bargaining Ben Grp 1	21	-	(21)	-100%
		8100260 Purchasing - Overhead	2	-	(2)	-100%
Strategy Png and Ext Affairs Total			518	394	(124)	-24%
Transmission		5540001 Productive Labor	0	-	(0)	-100%
		5540220 Labor Overtime	0	-	(0)	-100%
		5540270 Welfare Fund	0	-	(0)	-100%
		5600606 Dues - Lobbying	0	-	(0)	-100%
		5600626 Contributions - Charitable	1	-	(1)	-100%
		5600631 Contributions - Community Sponsorships	1	-	(1)	-100%
		5600636 Contributions - Civic and Political	5	-	(5)	-100%
		5600696 Deductions - Corporate Tickets	1	-	(1)	-100%
		5600701 Deductions - Other	1	-	(1)	-100%
		5600731 Penalties	7	-	(7)	-100%
Transmission Total			17	-	(17)	-100%
RLJE	(blank)	(blank)	45	-	(45)	-100%
RLJE Total			45	-	(45)	-100%
Non-Utility Total			7,603	14,166	6,564	86%
Grand Total			1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
Electric	Benefits & Loadings	5540001 Productive Labor	711	733	21	3%
		5540210 Incentive Non Loading	16,135	16,619	484	3%
		5540240 Performance Share Plan & Deferred Comp I	5,784	5,976	193	3%
		5540250 Restricted Stock Units	10,937	11,749	812	7%
		5540255 Other Benefits Compensation	3,070	3,246	176	6%
		5600281 Employee Performance Recognition	1,211	1,267	55	5%
		5600781 O and M Credits - Other	(713)	(734)	(21)	3%
		8100110 401K Match	10,501	10,784	283	3%
		8100115 Qualified Pension	23,259	22,763	(496)	-2%
		8100120 Nonqualified Pension	326	337	11	3%
		8100130 Exec Nonqualified Deferred Comp Match	57	61	3	6%
		8100135 NMC Employer Retirement Contribution	963	989	25	3%
		8100140 Other Pension - Consult	555	568	13	2%
		8100150 Active Healthcare	39,041	40,201	1,160	3%
		8100155 Miscellaneous Benefit Programs and Costs	1,883	1,889	6	0%
		8100160 Life LTD and Business Travel Insurance	2,231	2,289	58	3%
		8100165 Retiree Medical	102	98	(4)	-4%
		8100170 FAS 112 LTD	66	62	(4)	-6%
		8100190 Workers' Compensation - FAS 112 Costs	76	71	(6)	-8%
		8100195 Workers' Compensation - Ins and Other	1,819	1,817	(3)	0%
		8100200 Annual Incentive	12,933	13,362	429	3%
		8100507 401K Match_OH Alloc	106	97	(9)	-9%
		8100508 Qualified Pension_Overhead Allocation	(398)	(723)	(325)	82%
		8100509 Nonqualified Pension_Overhead Allocation	(27)	(26)	1	-4%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(12)	(11)	1	-10%
		8100512 Other Pension - Consult_OH Allocation	(129)	(141)	(12)	10%
		8100513 Active Healthcare_Overhead Allocation	(898)	(990)	(92)	10%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(127)	(171)	(45)	35%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(95)	(103)	(8)	9%
		8100516 Retiree Medical_Overhead Allocation	(9)	(11)	(2)	26%
		8100517 FAS 112 LTD_Overhead Allocation	(3)	(3)	(0)	7%
		8100526 Workers' Comp-FAS 112_OH Allocation	(2)	(2)	(1)	34%
8100527 Workers' Comp-Ins and Other_OH Alloc	(65)	(75)	(10)	16%		
8100528 Annual Incentive_Overhead Allocation	415	416	1	0%		
8100529 NMC Employer Retirement Contr_OH Alloc	(0)	0	1	-209%		
Benefits & Loadings Total			129,707	132,402	2,695	2%
	Chairman and CEO	5540001 Productive Labor	996	1,025	30	3%
		5600006 Consulting Professional Services Other	232	233	2	1%
		5600066 Materials	1	1	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	1	1	-	0%
		5600216 Employee Expenses Hotel	1	1	-	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	77	77	-	0%
		5600251 Employee Expense Personal Communication	2	2	-	0%
		5600256 Office Supplies	1	1	-	0%
		5600276 Life Events	1	1	-	0%
		5600381 Rent - Space	22	22	-	0%
		5600436 Postage	0	0	-	0%
		5600601 Dues - Utility Association	1,338	1,338	0	0%
		5600656 Fees - Directors	1,325	1,398	73	5%
		5600896 Online Information Services	40	40	-	0%
Chairman and CEO Total			4,038	4,143	104	3%
	Corporate Other	5600712 Quarterly BMO Rebates	(489)	(489)	-	0%
		5600746 IA -Transmission - OM Expense	127,820	138,563	10,744	8%
		5600781 O and M Credits - Other	(2,006)	(1,563)	443	-22%
		5600791 O and M Credits - AG to Capital	(805)	(805)	-	0%
		5600796 O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%
Corporate Other Total			118,938	130,125	11,187	9%
	Customer and Innovation	5540001 Productive Labor	52,111	53,876	1,765	3%
		5540009 Labor Budget Adjustment	(794)	(816)	(22)	3%
		5600001 Contract Labor	6,137	5,923	(214)	-3%
		5600006 Consulting Professional Services Other	14,424	15,488	1,064	7%
		5600041 Outside Vendor Contract	5,422	5,701	279	5%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600051 Outside Services	16,225	13,084	(3,141)	-19%
		5600066 Materials	330	328	(2)	-1%
		5600075 Transportation Fuel	7	7	0	1%
		5600091 Print and Copy Cost - Other	123	124	0	0%
		5600111 Equipment Maintenance - Customer Care	123	130	7	6%
		5600116 IT Hardware Maintenance	4,227	4,258	31	1%
		5600121 IT Hardware Purchases	220	220	0	0%
		5600126 Software License Purchase - Perpetual	550	571	21	4%
		5600131 Software License Purchase - Term	8,977	9,263	287	3%
		5600136 Software Maintenance	28,836	31,488	2,652	9%
		5600141 Network Services	847	847	(0)	0%
		5600146 Network Voice	2	2	-	0%
		5600151 Network Data	18,617	19,292	675	4%
		5600156 Network Telecommunication	9	9	-	0%
		5600161 Network Radio	630	630	(0)	0%
		5600166 Mainframe Services	867	893	26	3%
		5600171 Distributed Systems Services	620	638	19	3%
		5600176 Application Development and Maintenance	9,984	10,058	74	1%
		5600186 Software - ASP	2,771	2,841	70	3%
		5600187 Other IT	3,495	5,383	1,888	54%
		5600191 Employee Expenses Airfare	285	282	(2)	-1%
		5600196 Employee Expenses Car Rental	52	51	(1)	-1%
		5600201 Employee Expenses Taxi and Bus	41	40	(1)	-2%
		5600206 Employee Expenses Mileage	172	172	0	0%
		5600211 Employee Expenses Conf Seminar Trng	375	368	(7)	-2%
		5600216 Employee Expenses Hotel	450	443	(7)	-2%
		5600221 Employee Expenses Meals	196	187	(9)	-4%
		5600226 Employee Expenses Meals Non-Employee	38	38	0	1%
		5600231 Employee Expenses Parking	87	59	(29)	-33%
		5600241 Employee Expenses Safety Equipment	30	26	(4)	-13%
		5600246 Employee Expenses Other	178	386	208	117%
		5600251 Employee Expense Personal Communication	277	130	(147)	-53%
		5600256 Office Supplies	224	224	0	0%
		5600271 Safety Recognition	2	2	-	0%
		5600276 Life Events	11	11	0	1%
		5600291 Transportation Fleet Cost	357	357	0	0%
		5600296 Janitorial - Routine	6	6	-	0%
		5600311 General Interior Exterior Maintenance	363	367	4	1%
		5600316 Use Costs	8	8	0	1%
		5600351 Moves Adds Changes	7	7	0	0%
		5600356 Energy	15,708	13,997	(1,711)	-11%
		5600366 Non - Energy	82	82	-	0%
		5600381 Rent - Space	53	53	-	0%
		5600382 Rent - Equipment	4	4	0	0%
		5600396 Rent - Equipment Customer Care	0	0	-	0%
		5600431 Lease Costs	183	183	0	0%
		5600436 Postage	3,796	4,102	306	8%
		5600511 Advertising - Brand Image	749	757	7	1%
		5600516 Advertising - General	214	215	1	0%
		5600521 Advertising - Brand Sponsorship	2,604	2,630	26	1%
		5600531 Advertising - Conservation Other	57	58	1	1%
		5600546 Customer Program - Advertising	37	37	-	0%
		5600561 Customer Program - Promotion	322	322	-	0%
		5600571 Safety Advertising	927	936	9	1%
		5600591 Dues - Professional Association	208	195	(13)	-6%
		5600601 Dues - Utility Association	490	490	0	0%
		5600706 Bank Charges	10	10	-	0%
		5600726 License Fees and Permits	8	8	0	1%
		5600861 Shared Asset Costs	41,122	46,929	5,807	14%
		5600866 Shared Assets - Owning Co Credit	(47,405)	(51,125)	(3,720)	8%
		5600871 Other	810	8,416	7,606	939%
		5600896 Online Information Services	4,022	4,154	132	3%
	Customer and Innovation Total		201,922	215,857	13,935	7%
	Distribution Operations	5540001 Productive Labor	52,237	53,997	1,760	3%
		5540009 Labor Budget Adjustment	(4,129)	(3,606)	523	-13%
		5600001 Contract Labor	1,688	1,818	130	8%
		5600006 Consulting Professional Services Other	18	18	-	0%
		5600041 Outside Vendor Contract	56,271	58,298	2,027	4%
		5600066 Materials	5,304	5,304	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600091 Print and Copy Cost - Other	51	51	-	0%
		5600121 IT Hardware Purchases	138	135	(3)	-2%
		5600131 Software License Purchase - Term	32	32	-	0%
		5600191 Employee Expenses Airfare	121	121	0	0%
		5600196 Employee Expenses Car Rental	18	18	-	0%
		5600201 Employee Expenses Taxi and Bus	5	5	-	0%
		5600206 Employee Expenses Mileage	254	254	-	0%
		5600211 Employee Expenses Conf Seminar Trng	22	22	-	0%
		5600216 Employee Expenses Hotel	295	295	-	0%
		5600221 Employee Expenses Meals	584	584	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	16	16	-	0%
		5600236 Employee Expenses Per Diem	278	278	-	0%
		5600241 Employee Expenses Safety Equipment	442	442	-	0%
		5600246 Employee Expenses Other	175	141	(35)	-20%
		5600251 Employee Expense Personal Communication	134	134	-	0%
		5600256 Office Supplies	30	30	-	0%
		5600271 Safety Recognition	18	18	-	0%
		5600276 Life Events	2	2	-	0%
		5600291 Transportation Fleet Cost	8,779	8,779	(0)	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600382 Rent - Equipment	88	88	-	0%
		5600390 Rent - Distribution Electric	493	493	-	0%
		5600436 Postage	28	28	-	0%
		5600591 Dues - Professional Association	18	18	-	0%
		5600596 Dues - Utility Association Other	3	3	-	0%
		5600601 Dues - Utility Association	89	89	-	0%
		5600726 License Fees and Permits	3	3	-	0%
		5600776 O and M Credits - Meter Transfer Install	(10,910)	(10,910)	-	0%
	Distribution Operations Total		112,595	116,996	4,401	4%
	Energy Supply	5540001 Productive Labor	59,888	60,637	749	1%
		5540009 Labor Budget Adjustment	(358)	2,732	3,089	-864%
		5540220 Labor Overtime	56	56	-	0%
		5600001 Contract Labor	30,459	31,402	943	3%
		5600006 Consulting Professional Services Other	540	333	(206)	-38%
		5600041 Outside Vendor Contract	857	765	(91)	-11%
		5600066 Materials	11,324	12,343	1,019	9%
		5600068 Material Consumption	9,818	9,699	(119)	-1%
		5600069 Service Consumption	17,447	16,804	(643)	-4%
		5600070 Material - Direct Purchase	(52)	830	882	-1701%
		5600076 Chemicals - Other	403	403	0	0%
		5600078 Chemicals - Lime	1,213	1,198	(16)	-1%
		5600080 Chemicals - Mercury Sorbent	611	573	(37)	-6%
		5600082 Chemicals - Ammonia	589	570	(19)	-3%
		5600083 Chemicals - Sulfuric Acid	276	285	9	3%
		5600091 Print and Copy Cost - Other	11	11	(0)	0%
		5600191 Employee Expenses Airfare	151	154	3	2%
		5600196 Employee Expenses Car Rental	42	41	(0)	-1%
		5600201 Employee Expenses Taxi and Bus	8	8	(0)	0%
		5600206 Employee Expenses Mileage	303	306	3	1%
		5600211 Employee Expenses Conf Seminar Trng	178	177	(1)	0%
		5600216 Employee Expenses Hotel	192	194	1	1%
		5600221 Employee Expenses Meals	233	237	4	2%
		5600226 Employee Expenses Meals Non-Employee	5	5	(0)	0%
		5600231 Employee Expenses Parking	33	33	(0)	-1%
		5600236 Employee Expenses Per Diem	262	259	(3)	-1%
		5600241 Employee Expenses Safety Equipment	206	206	(0)	0%
		5600246 Employee Expenses Other	104	103	(1)	-1%
		5600251 Employee Expense Personal Communication	188	177	(11)	-6%
		5600256 Office Supplies	76	77	1	2%
		5600271 Safety Recognition	24	24	(0)	0%
		5600276 Life Events	5	5	(0)	0%
		5600291 Transportation Fleet Cost	863	865	1	0%
		5600296 Janitorial - Routine	179	180	1	1%
		5600311 General Interior Exterior Maintenance	184	184	-	0%
		5600316 Use Costs	960	967	7	1%
		5600326 Sewer Maintenance Costs	16	16	0	2%
		5600331 Snow Removal Costs	141	143	3	2%
		5600336 Trash Removal Costs	105	105	0	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600341 Water Use Costs	357	357	-	0%
		5600351 Moves Adds Changes	0	0	0	0%
		5600382 Rent - Equipment	42	41	(1)	-2%
		5600386 Rent - Other Generation	14,559	15,911	1,353	9%
		5600396 Rent - Equipment Customer Care	2	2	-	0%
		5600436 Postage	51	51	(0)	0%
		5600591 Dues - Professional Association	41	41	0	0%
		5600596 Dues - Utility Association Other	7	7	-	0%
		5600601 Dues - Utility Association	416	412	(4)	-1%
		5600706 Bank Charges	158	158	-	0%
		5600721 Environmental Permits and Fees	2,103	1,854	(249)	-12%
		5600726 License Fees and Permits	52	51	(1)	-1%
		5600781 O and M Credits - Other	(1,082)	(1,623)	(541)	50%
		5600871 Other	4	4	-	0%
		5600896 Online Information Services	16	16	0	1%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	0	(0)	-82%
		8010105 Budget Overtime	(0)	-	0	-100%
		8010110 Budget Other Compensation	(40)	(36)	4	-10%
		8010115 Budget Other Compensation CWF	(0)	-	0	-100%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	0	-	(0)	-100%
		8110040 Budget Attrition	0	0	(0)	-60%
	Energy Supply Total		154,223	160,354	6,131	4%
	Financial Operations	5540001 Productive Labor	16,046	16,531	485	3%
		5540009 Labor Budget Adjustment	109	113	3	3%
		5600001 Contract Labor	162	163	2	1%
		5600006 Consulting Professional Services Other	767	606	(161)	-21%
		5600021 Consulting Professional Services Legal	103	105	1	1%
		5600026 Consulting Professional Svcs Accounting	2,062	2,082	21	1%
		5600066 Materials	37	38	0	1%
		5600091 Print and Copy Cost - Other	12	12	0	1%
		5600096 Print and Copy Cost - SEC Filings	0	0	0	1%
		5600191 Employee Expenses Airfare	57	58	1	1%
		5600196 Employee Expenses Car Rental	2	2	0	2%
		5600201 Employee Expenses Taxi and Bus	11	11	0	1%
		5600206 Employee Expenses Mileage	9	10	0	1%
		5600211 Employee Expenses Conf Seminar Trng	100	101	1	1%
		5600216 Employee Expenses Hotel	81	82	1	1%
		5600221 Employee Expenses Meals	47	48	0	1%
		5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
		5600231 Employee Expenses Parking	5	5	0	1%
		5600241 Employee Expenses Safety Equipment	0	0	0	4%
		5600246 Employee Expenses Other	26	26	0	1%
		5600251 Employee Expense Personal Communication	45	46	0	1%
		5600256 Office Supplies	21	22	0	1%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	3	3	0	1%
		5600291 Transportation Fleet Cost	1	1	0	1%
		5600351 Moves Adds Changes	6	6	0	1%
		5600436 Postage	21	21	0	1%
		5600451 Insurance - Property	8,254	9,068	814	10%
		5600456 Insurance - General Liability	5,836	6,125	289	5%
		5600461 Insurance - Excess Liability	8,136	9,198	1,063	13%
		5600466 Insurance - Auto Liability	265	270	5	2%
		5600471 Insurance - Directors and Officers	1,311	1,362	51	4%
		5600476 Insurance - Fiduciary	302	308	6	2%
		5600481 Insurance - Other	67	61	(6)	-9%
		5600482 Insurance - Cyber	414	436	23	6%
		5600486 Insurance - Nuclear Property	3,984	3,890	(94)	-2%
		5600491 Insurance - Nuclear Interruption	1,152	1,174	22	2%
		5600496 Insurance - Nuclear Liability	3,163	3,226	63	2%
		5600501 Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	-	0%
		5600506 Insurance - Surplus	(5,000)	(5,000)	-	0%
		5600591 Dues - Professional Association	97	98	1	1%
		5600596 Dues - Utility Association Other	5	5	0	1%
		5600661 Fees - Remarketing and Rating	478	468	(11)	-2%
		5600691 Shareholder Related Expenses	317	320	3	1%
		5600706 Bank Charges	763	770	8	1%
		5600726 License Fees and Permits	62	63	1	1%
		5600781 O and M Credits - Other	(343)	(346)	(3)	1%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600871 Other	0	0	0	1%
		5600896 Online Information Services	408	412	4	1%
		5600951 Purchasing Overhead Expense	1	1	0	1%
	Financial Operations Total		47,650	50,243	2,592	5%
	Gas Systems	5540001 Productive Labor	2,720	2,820	99	4%
		5600041 Outside Vendor Contract	11,613	10,954	(659)	-6%
		5600066 Materials	247	248	0	0%
		5600246 Employee Expenses Other	49	49	-	0%
		5600256 Office Supplies	2	2	-	0%
		5600291 Transportation Fleet Cost	230	232	2	1%
		5600316 Use Costs	0	0	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600601 Dues - Utility Association	7	7	-	0%
		5600726 License Fees and Permits	41	41	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	152	162	11	7%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	43	44	1	3%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	35	38	3	8%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	8	8	0	3%
		8110040 Budget Attrition	(8)	(8)	(0)	6%
	Gas Systems Total		15,138	14,595	(543)	-4%
	General Counsel	5540001 Productive Labor	4,535	4,681	147	3%
		5600001 Contract Labor	44	44	(0)	0%
		5600006 Consulting Professional Services Other	56	56	(1)	-1%
		5600021 Consulting Professional Services Legal	3,806	3,804	(2)	0%
		5600031 Consulting Legal Regulatory	128	128	-	0%
		5600041 Outside Vendor Contract	0	0	-	0%
		5600066 Materials	18	18	-	0%
		5600091 Print and Copy Cost - Other	4	4	(0)	0%
		5600096 Print and Copy Cost - SEC Filings	33	33	-	0%
		5600101 Legal - Other	13	13	0	0%
		5600191 Employee Expenses Airfare	54	54	(0)	0%
		5600196 Employee Expenses Car Rental	3	3	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	11	11	-	0%
		5600211 Employee Expenses Conf Seminar Trng	37	37	(0)	0%
		5600216 Employee Expenses Hotel	64	64	-	0%
		5600221 Employee Expenses Meals	15	15	-	0%
		5600226 Employee Expenses Meals Non-Employee	4	4	(0)	0%
		5600231 Employee Expenses Parking	7	7	0	0%
		5600241 Employee Expenses Safety Equipment	1	1	-	0%
		5600251 Employee Expense Personal Communication	18	18	-	0%
		5600256 Office Supplies	11	11	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	6	6	-	0%
		5600351 Moves Adds Changes	1	1	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	3	3	-	0%
		5600436 Postage	3	3	-	0%
		5600481 Insurance - Other	28	28	(0)	0%
		5600591 Dues - Professional Association	53	53	-	0%
		5600726 License Fees and Permits	3	3	-	0%
		5600896 Online Information Services	167	171	5	3%
	General Counsel Total		9,126	9,275	149	2%
	Group President - Utility	5540001 Productive Labor	9,130	9,256	126	1%
		5540260 Other Compensation	23	23	-	0%
		5600001 Contract Labor	11	11	-	0%
		5600006 Consulting Professional Services Other	1,754	912	(842)	-48%
		5600066 Materials	127	127	-	0%
		5600091 Print and Copy Cost - Other	17	17	-	0%
		5600191 Employee Expenses Airfare	39	39	-	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	5	5	-	0%
		5600206 Employee Expenses Mileage	84	84	-	0%
		5600211 Employee Expenses Conf Seminar Trng	51	51	-	0%
		5600216 Employee Expenses Hotel	55	55	(0)	0%
		5600221 Employee Expenses Meals	42	42	-	0%
		5600226 Employee Expenses Meals Non-Employee	73	73	-	0%
		5600231 Employee Expenses Parking	17	17	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	41	41	-	0%
		5600256 Office Supplies	26	26	-	0%
		5600276 Life Events	3	3	-	0%
		5600291 Transportation Fleet Cost	7	7	-	0%
		5600351 Moves Adds Changes	2	2	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	6	6	-	0%
		5600436 Postage	13	13	-	0%
		5600511 Advertising - Brand Image	18	18	-	0%
		5600516 Advertising - General	46	46	-	0%
		5600546 Customer Program - Advertising	4	4	-	0%
		5600571 Safety Advertising	1	1	-	0%
		5600576 Safety Information	2	2	-	0%
		5600581 Mandated Regulatory Notices	7	10	3	42%
		5600586 Mandated Inserts Communication	72	72	-	0%
		5600591 Dues - Professional Association	71	71	0	0%
		5600596 Dues - Utility Association Other	173	173	-	0%
		5600601 Dues - Utility Association	205	205	-	0%
		5600671 Fees - Regulatory Direct	2,175	2,215	40	2%
		5600676 Fees - Regulatory Indirect	4,864	4,957	93	2%
		5600681 Fees - Regulatory NARUC	4	4	-	0%
		5600726 License Fees and Permits	1	1	-	0%
		5600871 Other	643	-	(643)	-100%
		5600896 Online Information Services	3	3	-	0%
	Group President - Utility Total		19,818	18,595	(1,223)	-6%
	HR and Employee Services	5540001 Productive Labor	25,180	26,279	1,098	4%
		5600001 Contract Labor	421	426	4	1%
		5600006 Consulting Professional Services Other	1,426	2,400	974	68%
		5600026 Consulting Professional Svcs Accounting	30	30	0	1%
		5600041 Outside Vendor Contract	1,041	1,046	5	0%
		5600051 Outside Services	20	20	0	1%
		5600066 Materials	1,172	1,627	455	39%
		5600075 Transportation Fuel	516	526	10	2%
		5600091 Print and Copy Cost - Other	(41)	(40)	1	-2%
		5600106 Equipment Maintenance	4	4	0	1%
		5600131 Software License Purchase - Term	289	292	3	1%
		5600136 Software Maintenance	54	55	1	1%
		5600191 Employee Expenses Airfare	137	123	(14)	-10%
		5600196 Employee Expenses Car Rental	25	25	0	1%
		5600201 Employee Expenses Taxi and Bus	21	20	(2)	-7%
		5600206 Employee Expenses Mileage	105	106	1	1%
		5600211 Employee Expenses Conf Seminar Trng	126	127	2	1%
		5600216 Employee Expenses Hotel	190	177	(13)	-7%
		5600221 Employee Expenses Meals	104	97	(7)	-7%
		5600226 Employee Expenses Meals Non-Employee	97	98	1	1%
		5600231 Employee Expenses Parking	16	16	0	1%
		5600241 Employee Expenses Safety Equipment	14	14	0	1%
		5600246 Employee Expenses Other	130	132	2	1%
		5600251 Employee Expense Personal Communication	134	134	1	0%
		5600256 Office Supplies	137	138	1	1%
		5600261 Workforce Administration Expense	296	299	3	1%
		5600271 Safety Recognition	2	2	0	1%
		5600276 Life Events	3	3	0	1%
		5600291 Transportation Fleet Cost	112	113	1	1%
		5600296 Janitorial - Routine	1,577	1,611	34	2%
		5600301 Janitorial - Special	0	0	0	1%
		5600306 Fire Life Safety Maintenance	172	175	3	2%
		5600311 General Interior Exterior Maintenance	2,389	2,673	284	12%
		5600316 Use Costs	3,644	3,654	11	0%
		5600321 Lawn Care Maintenance Costs	142	142	0	0%
		5600326 Sewer Maintenance Costs	8	8	-	0%
		5600331 Snow Removal Costs	1,566	1,568	2	0%
		5600336 Trash Removal Costs	325	344	19	6%
		5600341 Water Use Costs	280	283	4	1%
		5600351 Moves Adds Changes	402	295	(108)	-27%
		5600382 Rent - Equipment	107	107	1	1%
		5600431 Lease Costs	7,916	8,011	95	1%
		5600436 Postage	110	110	0	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600466 Insurance - Auto Liability	20	21	0	2%
		5600511 Advertising - Brand Image	261	263	3	1%
		5600591 Dues - Professional Association	157	137	(20)	-13%
		5600596 Dues - Utility Association Other	13	13	0	1%
		5600601 Dues - Utility Association	23	23	0	1%
		5600611 Dues - Nuclear Association	22	22	0	1%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	82	85	3	4%
		5600861 Shared Asset Costs	10,845	13,043	2,198	20%
		5600866 Shared Assets - Owning Co Credit	(12,958)	(15,695)	(2,737)	21%
		5600871 Other	43	43	0	0%
		5600896 Online Information Services	75	76	1	1%
		5600951 Purchasing Overhead Expense	6	6	0	1%
		5600956 Warehousing Overhead Expense	1	1	0	1%
	HR and Employee Services Total		48,988	51,309	2,321	5%
	Nuclear Generation	5540001 Productive Labor	126,245	139,569	13,324	11%
		5540009 Labor Budget Adjustment	(502)	(2,227)	(1,725)	343%
		5600001 Contract Labor	519	519	-	0%
		5600006 Consulting Professional Services Other	47,185	65,896	18,711	40%
		5600041 Outside Vendor Contract	22,221	23,988	1,766	8%
		5600066 Materials	10,167	12,136	1,969	19%
		5600068 Material Consumption	1,088	1,072	(16)	-1%
		5600070 Material - Direct Purchase	0	0	-	0%
		5600076 Chemicals - Other	1,161	1,336	175	15%
		5600091 Print and Copy Cost - Other	75	80	5	6%
		5600106 Equipment Maintenance	56	56	0	0%
		5600116 IT Hardware Maintenance	169	169	-	0%
		5600121 IT Hardware Purchases	18	18	-	0%
		5600126 Software License Purchase - Perpetual	10	10	-	0%
		5600131 Software License Purchase - Term	93	98	6	6%
		5600136 Software Maintenance	2,148	2,158	10	0%
		5600141 Network Services	2	2	-	0%
		5600151 Network Data	25	25	-	0%
		5600191 Employee Expenses Airfare	190	202	12	6%
		5600196 Employee Expenses Car Rental	51	52	1	1%
		5600201 Employee Expenses Taxi and Bus	10	10	0	1%
		5600206 Employee Expenses Mileage	311	310	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	38	40	2	6%
		5600216 Employee Expenses Hotel	268	264	(4)	-1%
		5600221 Employee Expenses Meals	111	111	(0)	0%
		5600226 Employee Expenses Meals Non-Employee	9	9	-	0%
		5600231 Employee Expenses Parking	28	28	0	1%
		5600236 Employee Expenses Per Diem	585	1,264	679	116%
		5600241 Employee Expenses Safety Equipment	163	170	7	5%
		5600246 Employee Expenses Other	130	100	(30)	-23%
		5600251 Employee Expense Personal Communication	310	312	1	0%
		5600254 Nuclear Fuel Procurement NonLabor	323	306	(17)	-5%
		5600256 Office Supplies	122	122	-	0%
		5600271 Safety Recognition	6	6	-	0%
		5600276 Life Events	6	5	(0)	-5%
		5600291 Transportation Fleet Cost	263	263	-	0%
		5600296 Janitorial - Routine	120	120	-	0%
		5600311 General Interior Exterior Maintenance	180	180	-	0%
		5600316 Use Costs	1,510	1,510	0	0%
		5600321 Lawn Care Maintenance Costs	45	45	-	0%
		5600326 Sewer Maintenance Costs	32	32	-	0%
		5600331 Snow Removal Costs	80	80	-	0%
		5600336 Trash Removal Costs	90	90	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	8	218	210	2618%
		5600384 Rent - Nuclear Generation	75	75	-	0%
		5600431 Lease Costs	121	121	-	0%
		5600436 Postage	10	10	-	0%
		5600511 Advertising - Brand Image	5	5	-	0%
		5600516 Advertising - General	1	1	-	0%
		5600566 Customer Program - Non-Recoverable	0	0	-	0%
		5600591 Dues - Professional Association	124	127	4	3%
		5600596 Dues - Utility Association Other	28	28	-	0%
		5600611 Dues - Nuclear Association	7,306	7,379	73	1%

NSP-MN
Schedule 3a - O&M by Cost Element
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Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600646 Fees - Regulatory	29,151	29,417	265	1%
		5600721 Environmental Permits and Fees	91	91	-	0%
		5600726 License Fees and Permits	192	192	0	0%
		5600771 Nuclear Outage Cost Amortization	40,657	45,199	4,542	11%
		5600871 Other	(28,585)	(62,561)	(33,977)	119%
		5600896 Online Information Services	405	395	(10)	-3%
	Nuclear Generation Total		265,251	271,234	5,983	2%
	Operations Services	5540001 Productive Labor	4,702	4,849	147	3%
		5540185 Other Compensation Accruals	1,117	1,068	(49)	-4%
		5600006 Consulting Professional Services Other	44	44	-	0%
		5600016 Consulting Professional Eng and Design	1	1	-	0%
		5600041 Outside Vendor Contract	74	27	(47)	-64%
		5600066 Materials	15	15	-	0%
		5600091 Print and Copy Cost - Other	1	1	-	0%
		5600191 Employee Expenses Airfare	36	32	(4)	-10%
		5600196 Employee Expenses Car Rental	4	3	(1)	-22%
		5600201 Employee Expenses Taxi and Bus	2	2	(0)	-9%
		5600206 Employee Expenses Mileage	3	2	(1)	-22%
		5600211 Employee Expenses Conf Seminar Trng	25	25	(0)	0%
		5600216 Employee Expenses Hotel	49	44	(5)	-11%
		5600221 Employee Expenses Meals	17	15	(2)	-10%
		5600226 Employee Expenses Meals Non-Employee	24	24	-	0%
		5600231 Employee Expenses Parking	4	4	(1)	-13%
		5600241 Employee Expenses Safety Equipment	2	1	(1)	-64%
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	24	24	(0)	-1%
		5600256 Office Supplies	8	8	0	0%
		5600261 Workforce Administration Expense	85	86	2	2%
		5600271 Safety Recognition	1	1	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	4	4	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	2	2	-	0%
		5600382 Rent - Equipment	4	4	-	0%
		5600436 Postage	1	1	-	0%
		5600591 Dues - Professional Association	4	4	-	0%
		5600601 Dues - Utility Association	20	20	-	0%
		5600706 Bank Charges	33	33	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	144	119	(25)	-18%
	Operations Services Total		6,453	6,465	13	0%
	Risk Management	5540001 Productive Labor	2,568	2,663	95	4%
		5600001 Contract Labor	29	30	0	1%
		5600006 Consulting Professional Services Other	78	79	1	1%
		5600026 Consulting Professional Svcs Accounting	182	184	2	1%
		5600066 Materials	8	8	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	13	13	0	1%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	2	2	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	24	24	0	1%
		5600216 Employee Expenses Hotel	18	18	0	1%
		5600221 Employee Expenses Meals	11	11	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	4	4	0	1%
		5600251 Employee Expense Personal Communication	4	4	0	1%
		5600256 Office Supplies	5	5	0	1%
		5600276 Life Events	0	0	0	4%
		5600351 Moves Adds Changes	4	4	0	1%
		5600436 Postage	0	0	0	2%
		5600591 Dues - Professional Association	13	13	0	1%
		5600726 License Fees and Permits	4	4	0	1%
		5600896 Online Information Services	118	119	1	1%
		5600951 Purchasing Overhead Expense	1	1	0	1%
	Risk Management Total		3,087	3,188	100	3%
	Strategy Plng and Ext Affairs	5540001 Productive Labor	4,469	4,584	115	3%
		5540009 Labor Budget Adjustment	40	40	(0)	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600001 Contract Labor	98	98	0	0%
		5600006 Consulting Professional Services Other	508	508	0	0%
		5600041 Outside Vendor Contract	261	243	(18)	-7%
		5600066 Materials	7	7	-	0%
		5600091 Print and Copy Cost - Other	37	37	0	0%
		5600191 Employee Expenses Airfare	40	40	-	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	4	4	-	0%
		5600206 Employee Expenses Mileage	2	2	-	0%
		5600211 Employee Expenses Conf Seminar Trng	15	15	-	0%
		5600216 Employee Expenses Hotel	47	47	0	0%
		5600221 Employee Expenses Meals	16	16	-	0%
		5600226 Employee Expenses Meals Non-Employee	3	3	-	0%
		5600231 Employee Expenses Parking	7	7	-	0%
		5600251 Employee Expense Personal Communication	15	15	0	0%
		5600256 Office Supplies	3	3	-	0%
		5600276 Life Events	1	1	-	0%
		5600351 Moves Adds Changes	1	1	-	0%
		5600436 Postage	5	5	-	0%
		5600591 Dues - Professional Association	8	8	0	0%
		5600601 Dues - Utility Association	23	23	0	0%
		5600726 License Fees and Permits	1	1	-	0%
		5600896 Online Information Services	209	209	(0)	0%
	Strategy Plng and Ext Affairs Total		5,817	5,915	97	2%
	Transmission	5540001 Productive Labor	18,739	19,360	621	3%
		5600001 Contract Labor	2,768	2,768	-	0%
		5600006 Consulting Professional Services Other	649	649	(0)	0%
		5600041 Outside Vendor Contract	81	81	-	0%
		5600066 Materials	2,041	2,041	-	0%
		5600091 Print and Copy Cost - Other	1	1	-	0%
		5600106 Equipment Maintenance	75	75	-	0%
		5600191 Employee Expenses Airfare	102	102	-	0%
		5600196 Employee Expenses Car Rental	11	11	-	0%
		5600201 Employee Expenses Taxi and Bus	5	5	-	0%
		5600206 Employee Expenses Mileage	377	377	-	0%
		5600211 Employee Expenses Conf Seminar Trng	137	137	0	0%
		5600216 Employee Expenses Hotel	97	97	0	0%
		5600221 Employee Expenses Meals	134	134	-	0%
		5600226 Employee Expenses Meals Non-Employee	27	27	-	0%
		5600231 Employee Expenses Parking	24	24	-	0%
		5600236 Employee Expenses Per Diem	500	500	-	0%
		5600241 Employee Expenses Safety Equipment	233	233	-	0%
		5600246 Employee Expenses Other	91	91	-	0%
		5600251 Employee Expense Personal Communication	266	266	-	0%
		5600256 Office Supplies	94	94	-	0%
		5600276 Life Events	2	2	-	0%
		5600291 Transportation Fleet Cost	1,567	1,567	-	0%
		5600316 Use Costs	3	3	-	0%
		5600341 Water Use Costs	210	210	-	0%
		5600431 Lease Costs	77	77	-	0%
		5600436 Postage	1	1	-	0%
		5600591 Dues - Professional Association	238	238	0	0%
		5600651 Fees - Regulatory NERC	2,243	2,243	-	0%
		5600726 License Fees and Permits	1,122	1,122	-	0%
		5600871 Other	(408)	(408)	-	0%
		5600896 Online Information Services	20	20	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	16	18	1	8%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	106	110	4	4%
		8010110 Budget Other Compensation	(59)	(59)	-	0%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	5	5	0	8%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	20	21	1	4%
		8110040 Budget Attrition	(5)	(5)	(0)	4%
	Transmission Total		31,610	32,237	627	2%
Electric Total			1,174,362	1,222,932	48,570	4%
Gas	Benefits & Loadings	5540001 Productive Labor	49	50	1	3%
		5540210 Incentive Non Loading	410	422	12	3%
		5540240 Performance Share Plan & Deferred Comp I	365	365	0	0%
		5540250 Restricted Stock Units	497	562	65	13%
		5540255 Other Benefits Compensation	210	222	12	6%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600281 Employee Performance Recognition	68	71	3	5%
		5600781 O and M Credits - Other	(49)	(50)	(1)	3%
		8100110 401K Match	1,023	1,047	24	2%
		8100115 Qualified Pension	2,591	2,519	(72)	-3%
		8100120 Nonqualified Pension	31	32	1	3%
		8100130 Exec Nonqualified Deferred Comp Match	4	5	0	3%
		8100140 Other Pension - Consult	51	53	1	3%
		8100150 Active Healthcare	4,259	4,374	116	3%
		8100155 Miscellaneous Benefit Programs and Costs	198	198	0	0%
		8100160 Life LTD and Business Travel Insurance	279	285	6	2%
		8100165 Retiree Medical	15	14	(1)	-4%
		8100170 FAS 112 LTD	11	10	(1)	-7%
		8100190 Workers' Compensation - FAS 112 Costs	12	11	(1)	-7%
		8100195 Workers' Compensation - Ins and Other	285	284	(0)	0%
		8100200 Annual Incentive	1,423	1,462	40	3%
		8100507 401K Match_OH Alloc	12	11	(1)	-8%
		8100508 Qualified Pension_Overhead Allocation	(41)	(75)	(34)	83%
		8100509 Nonqualified Pension_Overhead Allocation	(3)	(3)	0	-3%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(1)	(1)	0	-10%
		8100512 Other Pension - Consult_OH Allocation	(13)	(14)	(1)	9%
		8100513 Active Healthcare_Overhead Allocation	(94)	(103)	(9)	10%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(13)	(18)	(5)	35%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(10)	(11)	(1)	10%
		8100516 Retiree Medical_Overhead Allocation	(1)	(1)	(0)	30%
		8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	0	-1%
		8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	(0)	36%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(8)	(9)	(1)	18%
		8100528 Annual Incentive_Overhead Allocation	46	45	(0)	0%
		Benefits & Loadings Total	11,603	11,757	154	1%
	Chairman and CEO	5540001 Productive Labor	68	70	2	3%
		5600006 Consulting Professional Services Other	16	16	0	1%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	-	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	5	5	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600601 Dues - Utility Association	324	324	-	0%
		5600656 Fees - Directors	91	96	5	5%
		5600896 Online Information Services	3	3	-	0%
		Chairman and CEO Total	509	516	7	1%
	Corporate Other	5600712 Quarterly BMO Rebates	(33)	(33)	-	0%
		5600781 O and M Credits - Other	(106)	(106)	-	0%
		5600791 O and M Credits - AG to Capital	(55)	(55)	-	0%
		5600796 O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
		Corporate Other Total	(511)	(511)	-	0%
	Customer and Innovation	5540001 Productive Labor	5,733	5,884	152	3%
		5540009 Labor Budget Adjustment	(139)	(135)	4	-3%
		5600001 Contract Labor	525	466	(59)	-11%
		5600006 Consulting Professional Services Other	954	572	(382)	-40%
		5600041 Outside Vendor Contract	90	91	1	1%
		5600051 Outside Services	4,231	4,258	26	1%
		5600066 Materials	41	41	0	0%
		5600075 Transportation Fuel	0	1	0	1%
		5600091 Print and Copy Cost - Other	25	25	0	0%
		5600111 Equipment Maintenance - Customer Care	8	9	0	6%
		5600116 IT Hardware Maintenance	171	176	5	3%
		5600121 IT Hardware Purchases	44	44	0	0%
		5600126 Software License Purchase - Perpetual	38	42	5	12%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
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(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600131 Software License Purchase - Term	999	997	(2)	0%
		5600136 Software Maintenance	2,333	2,464	131	6%
		5600141 Network Services	58	58	0	0%
		5600146 Network Voice	1	1	-	0%
		5600151 Network Data	895	1,057	162	18%
		5600156 Network Telecommunication	3	3	-	0%
		5600161 Network Radio	43	43	(0)	0%
		5600166 Mainframe Services	59	61	2	3%
		5600171 Distributed Systems Services	42	44	1	3%
		5600176 Application Development and Maintenance	1,607	1,620	12	1%
		5600186 Software - ASP	211	216	5	2%
		5600191 Employee Expenses Airfare	37	37	(0)	0%
		5600196 Employee Expenses Car Rental	5	5	(0)	-1%
		5600201 Employee Expenses Taxi and Bus	3	3	(0)	-2%
		5600206 Employee Expenses Mileage	31	31	0	0%
		5600211 Employee Expenses Conf Seminar Trng	27	26	(1)	-2%
		5600216 Employee Expenses Hotel	57	56	(0)	-1%
		5600221 Employee Expenses Meals	29	29	(1)	-2%
		5600226 Employee Expenses Meals Non-Employee	3	3	0	1%
		5600231 Employee Expenses Parking	9	7	(2)	-23%
		5600241 Employee Expenses Safety Equipment	4	4	(0)	-7%
		5600246 Employee Expenses Other	14	28	14	105%
		5600251 Employee Expense Personal Communication	21	12	(9)	-41%
		5600256 Office Supplies	22	22	0	0%
		5600271 Safety Recognition	1	1	-	0%
		5600276 Life Events	1	1	0	0%
		5600291 Transportation Fleet Cost	48	48	0	0%
		5600296 Janitorial - Routine	0	0	-	0%
		5600311 General Interior Exterior Maintenance	25	25	0	1%
		5600316 Use Costs	1	1	0	1%
		5600351 Moves Adds Changes	1	1	0	0%
		5600356 Energy	2,323	2,070	(253)	-11%
		5600366 Non - Energy	21	21	-	0%
		5600381 Rent - Space	11	11	-	0%
		5600382 Rent - Equipment	0	0	0	0%
		5600396 Rent - Equipment Customer Care	0	0	-	0%
		5600431 Lease Costs	13	13	0	0%
		5600436 Postage	941	1,019	78	8%
		5600511 Advertising - Brand Image	51	52	1	1%
		5600516 Advertising - General	15	15	0	0%
		5600521 Advertising - Brand Sponsorship	178	180	2	1%
		5600531 Advertising - Conservation Other	15	15	0	1%
		5600561 Customer Program - Promotion	23	23	-	0%
		5600571 Safety Advertising	237	240	2	1%
		5600591 Dues - Professional Association	15	14	(1)	-5%
		5600601 Dues - Utility Association	32	32	0	0%
		5600706 Bank Charges	2	2	-	0%
		5600726 License Fees and Permits	1	1	0	1%
		5600861 Shared Asset Costs	5,467	6,239	772	14%
		5600866 Shared Assets - Owning Co Credit	(3,244)	(3,499)	(255)	8%
		5600871 Other	8	8	0	1%
		5600896 Online Information Services	412	429	16	4%
	Customer and Innovation Total		24,831	25,260	428	2%
	Distribution Operations	5540001 Productive Labor	1,849	1,925	77	4%
		5600001 Contract Labor	1	1	-	0%
		5600041 Outside Vendor Contract	237	246	8	4%
		5600066 Materials	9	9	-	0%
		5600071 MS Inventory Adjust - Obsolete Materials	20	20	-	0%
		5600091 Print and Copy Cost - Other	2	2	-	0%
		5600191 Employee Expenses Airfare	19	19	0	0%
		5600196 Employee Expenses Car Rental	2	2	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	3	3	-	0%
		5600211 Employee Expenses Conf Seminar Trng	1	1	-	0%
		5600216 Employee Expenses Hotel	7	7	-	0%
		5600221 Employee Expenses Meals	3	3	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	1	1	-	0%
		5600241 Employee Expenses Safety Equipment	1	1	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600251 Employee Expense Personal Communication	8	8	-	0%
		5600256 Office Supplies	3	3	-	0%
		5600271 Safety Recognition	4	4	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	41	41	-	0%
		5600366 Non - Energy	167	167	-	0%
		5600382 Rent - Equipment	46	46	-	0%
		5600436 Postage	2	2	-	0%
		5600591 Dues - Professional Association	1	1	-	0%
		5600596 Dues - Utility Association Other	1	1	-	0%
		5600601 Dues - Utility Association	0	0	-	0%
		5600726 License Fees and Permits	32	32	-	0%
	Distribution Operations Total		2,461	2,546	85	3%
	Energy Supply	5540001 Productive Labor	439	454	15	3%
		5600006 Consulting Professional Services Other	2	2	-	0%
		5600066 Materials	1	1	0	1%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	1	(0)	-2%
		5600196 Employee Expenses Car Rental	0	0	(0)	-1%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-1%
		5600206 Employee Expenses Mileage	1	1	(0)	-4%
		5600211 Employee Expenses Conf Seminar Trng	0	0	(0)	-1%
		5600216 Employee Expenses Hotel	1	1	0	30%
		5600221 Employee Expenses Meals	1	1	(0)	-3%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	(0)	-3%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	0	53%
		5600291 Transportation Fleet Cost	28	28	-	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	0	1%
		5600601 Dues - Utility Association	7	7	0	0%
		5600721 Environmental Permits and Fees	2	2	0	0%
		5600896 Online Information Services	1	1	-	0%
	Energy Supply Total		484	499	15	3%
	Financial Operations	5540001 Productive Labor	973	1,001	28	3%
		5540009 Labor Budget Adjustment	7	8	0	3%
		5600001 Contract Labor	11	11	0	1%
		5600006 Consulting Professional Services Other	52	41	(11)	-21%
		5600021 Consulting Professional Services Legal	7	7	0	1%
		5600026 Consulting Professional Svcs Accounting	141	143	1	1%
		5600066 Materials	3	3	0	1%
		5600091 Print and Copy Cost - Other	1	1	0	1%
		5600096 Print and Copy Cost - SEC Filings	0	0	0	1%
		5600191 Employee Expenses Airfare	3	3	0	1%
		5600196 Employee Expenses Car Rental	0	0	0	1%
		5600201 Employee Expenses Taxi and Bus	1	1	0	1%
		5600206 Employee Expenses Mileage	0	0	0	1%
		5600211 Employee Expenses Conf Seminar Trng	6	6	0	1%
		5600216 Employee Expenses Hotel	5	5	0	1%
		5600221 Employee Expenses Meals	3	3	0	1%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	1%
		5600231 Employee Expenses Parking	0	0	0	1%
		5600241 Employee Expenses Safety Equipment	0	0	0	4%
		5600246 Employee Expenses Other	1	1	0	1%
		5600251 Employee Expense Personal Communication	2	2	0	1%
		5600256 Office Supplies	1	1	0	1%
		5600276 Life Events	0	0	0	1%
		5600291 Transportation Fleet Cost	0	0	0	1%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	1	1	0	1%
		5600451 Insurance - Property	565	621	56	10%
		5600456 Insurance - General Liability	513	539	25	5%
		5600461 Insurance - Excess Liability	716	809	93	13%
		5600466 Insurance - Auto Liability	18	18	0	2%
		5600471 Insurance - Directors and Officers	115	120	4	4%
		5600476 Insurance - Fiduciary	27	27	1	2%
		5600481 Insurance - Other	6	5	(1)	-9%

NSP-MN
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Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600482 Insurance - Cyber	36	38	2	6%
		5600591 Dues - Professional Association	7	7	0	1%
		5600596 Dues - Utility Association Other	0	0	0	1%
		5600661 Fees - Remarketing and Rating	33	32	(1)	-2%
		5600691 Shareholder Related Expenses	22	22	0	1%
		5600706 Bank Charges	52	53	1	1%
		5600726 License Fees and Permits	4	4	0	1%
		5600781 O and M Credits - Other	(23)	(24)	(0)	1%
		5600871 Other	0	0	0	1%
		5600896 Online Information Services	11	11	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	Financial Operations Total		3,322	3,523	201	6%
	Gas Systems	5540001 Productive Labor	26,222	26,919	697	3%
		5540009 Labor Budget Adjustment	0	-	(0)	-100%
		5600041 Outside Vendor Contract	14,877	15,167	291	2%
		5600066 Materials	4,785	4,827	42	1%
		5600246 Employee Expenses Other	794	794	(0)	0%
		5600256 Office Supplies	112	112	-	0%
		5600291 Transportation Fleet Cost	2,605	2,608	3	0%
		5600316 Use Costs	806	806	-	0%
		5600382 Rent - Equipment	42	42	-	0%
		5600601 Dues - Utility Association	20	20	-	0%
		5600716 Gas Cleanup Costs	1,000	1,000	-	0%
		5600726 License Fees and Permits	365	365	-	0%
		5600776 O and M Credits - Meter Transfer Install	(5,466)	(5,466)	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	223	235	12	5%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	77	79	2	3%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	53	56	3	5%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	15	16	0	3%
		8110040 Budget Attrition	(12)	(13)	(1)	5%
	Gas Systems Total		46,517	47,567	1,050	2%
	General Counsel	5540001 Productive Labor	372	384	12	3%
		5600001 Contract Labor	3	3	(0)	0%
		5600006 Consulting Professional Services Other	4	4	(0)	-1%
		5600021 Consulting Professional Services Legal	299	299	(0)	0%
		5600031 Consulting Legal Regulatory	2	2	-	0%
		5600041 Outside Vendor Contract	0	0	-	0%
		5600066 Materials	1	1	-	0%
		5600091 Print and Copy Cost - Other	0	0	(0)	0%
		5600096 Print and Copy Cost - SEC Filings	2	2	-	0%
		5600101 Legal - Other	1	1	0	0%
		5600191 Employee Expenses Airfare	4	4	(0)	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	1	1	-	0%
		5600211 Employee Expenses Conf Seminar Trng	3	3	(0)	0%
		5600216 Employee Expenses Hotel	4	4	-	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	(0)	0%
		5600231 Employee Expenses Parking	0	0	0	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600256 Office Supplies	1	1	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	0	0	-	0%
		5600436 Postage	0	0	-	0%
		5600481 Insurance - Other	2	2	(0)	0%
		5600591 Dues - Professional Association	4	4	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600896 Online Information Services	11	12	0	3%
	General Counsel Total		719	731	12	2%
	Group President - Utility	5540001 Productive Labor	1,134	1,098	(37)	-3%
		5540260 Other Compensation	2	2	-	0%
		5600001 Contract Labor	50	50	-	0%
		5600006 Consulting Professional Services Other	120	62	(58)	-48%
		5600066 Materials	12	12	-	0%

NSP-MN
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(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600091 Print and Copy Cost - Other	4	4	-	0%
		5600191 Employee Expenses Airfare	4	4	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	45	45	-	0%
		5600211 Employee Expenses Conf Seminar Trng	8	8	-	0%
		5600216 Employee Expenses Hotel	7	7	(0)	0%
		5600221 Employee Expenses Meals	5	5	-	0%
		5600226 Employee Expenses Meals Non-Employee	6	6	-	0%
		5600231 Employee Expenses Parking	2	2	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	7	7	-	0%
		5600256 Office Supplies	3	3	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	1	1	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	1	1	-	0%
		5600436 Postage	7	7	-	0%
		5600511 Advertising - Brand Image	7	7	-	0%
		5600516 Advertising - General	5	5	-	0%
		5600531 Advertising - Conservation Other	0	0	-	0%
		5600546 Customer Program - Advertising	5	5	-	0%
		5600561 Customer Program - Promotion	2	2	-	0%
		5600566 Customer Program - Non-Recoverable	2	2	-	0%
		5600571 Safety Advertising	0	0	-	0%
		5600576 Safety Information	0	0	-	0%
		5600581 Mandated Regulatory Notices	0	0	-	0%
		5600586 Mandated Inserts Communication	18	18	-	0%
		5600591 Dues - Professional Association	6	6	0	0%
		5600596 Dues - Utility Association Other	23	23	-	0%
		5600601 Dues - Utility Association	14	14	-	0%
		5600671 Fees - Regulatory Direct	236	241	4	2%
		5600676 Fees - Regulatory Indirect	375	382	6	2%
		5600681 Fees - Regulatory NARUC	0	0	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600857 Rebates	2	2	-	0%
		5600871 Other	44	-	(44)	-100%
		5600896 Online Information Services	0	0	-	0%
	Group President - Utility Total		2,164	2,036	(127)	-6%
	HR and Employee Services	5540001 Productive Labor	1,286	1,337	51	4%
		5600001 Contract Labor	17	17	0	1%
		5600006 Consulting Professional Services Other	116	183	67	57%
		5600026 Consulting Professional Svcs Accounting	2	2	0	1%
		5600041 Outside Vendor Contract	118	118	1	0%
		5600066 Materials	78	109	31	40%
		5600075 Transportation Fuel	35	36	1	2%
		5600091 Print and Copy Cost - Other	(8)	(8)	0	-1%
		5600131 Software License Purchase - Term	13	13	0	1%
		5600191 Employee Expenses Airfare	21	20	(1)	-4%
		5600196 Employee Expenses Car Rental	4	4	0	1%
		5600201 Employee Expenses Taxi and Bus	3	3	(0)	-3%
		5600206 Employee Expenses Mileage	8	8	0	1%
		5600211 Employee Expenses Conf Seminar Trng	14	14	0	1%
		5600216 Employee Expenses Hotel	28	27	(1)	-3%
		5600221 Employee Expenses Meals	16	16	(0)	-3%
		5600226 Employee Expenses Meals Non-Employee	4	4	0	1%
		5600231 Employee Expenses Parking	2	2	0	1%
		5600241 Employee Expenses Safety Equipment	2	2	0	1%
		5600246 Employee Expenses Other	10	10	0	1%
		5600251 Employee Expense Personal Communication	11	11	0	0%
		5600256 Office Supplies	8	8	0	1%
		5600261 Workforce Administration Expense	20	20	0	1%
		5600271 Safety Recognition	0	0	0	1%
		5600276 Life Events	0	0	0	1%
		5600291 Transportation Fleet Cost	16	16	0	1%
		5600296 Janitorial - Routine	177	181	4	2%
		5600306 Fire Life Safety Maintenance	19	20	0	2%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600311 General Interior Exterior Maintenance	268	300	32	12%
		5600316 Use Costs	409	410	1	0%
		5600321 Lawn Care Maintenance Costs	16	16	0	0%
		5600326 Sewer Maintenance Costs	1	1	-	0%
		5600331 Snow Removal Costs	176	176	0	0%
		5600336 Trash Removal Costs	36	38	2	6%
		5600341 Water Use Costs	31	32	0	1%
		5600351 Moves Adds Changes	45	33	(12)	-27%
		5600382 Rent - Equipment	10	10	0	0%
		5600431 Lease Costs	857	868	10	1%
		5600436 Postage	11	11	0	0%
		5600466 Insurance - Auto Liability	1	1	0	2%
		5600511 Advertising - Brand Image	18	18	0	1%
		5600591 Dues - Professional Association	12	11	(1)	-11%
		5600596 Dues - Utility Association Other	0	0	0	1%
		5600601 Dues - Utility Association	2	2	0	1%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	7	7	0	5%
		5600861 Shared Asset Costs	1,202	1,446	244	20%
		5600866 Shared Assets - Owning Co Credit	(887)	(1,074)	(187)	21%
		5600871 Other	4	4	0	0%
		5600896 Online Information Services	5	5	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	HR and Employee Services Total		4,247	4,491	244	6%
	Nuclear Generation	5540001 Productive Labor	-	-	-	#DIV/0!
	Nuclear Generation Total		-	-	-	#DIV/0!
	Operations Services	5540001 Productive Labor	507	523	16	3%
		5600006 Consulting Professional Services Other	1	1	-	0%
		5600041 Outside Vendor Contract	5	2	(3)	-63%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	0	(0)	-39%
		5600196 Employee Expenses Car Rental	0	0	(0)	-65%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	-23%
		5600206 Employee Expenses Mileage	0	0	(0)	-32%
		5600211 Employee Expenses Conf Seminar Trng	1	1	(0)	0%
		5600216 Employee Expenses Hotel	1	1	(0)	-35%
		5600221 Employee Expenses Meals	0	0	(0)	-42%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	(0)	-36%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-64%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	(0)	-2%
		5600256 Office Supplies	0	0	-	0%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600601 Dues - Utility Association	1	1	-	0%
		5600896 Online Information Services	3	1	(2)	-60%
	Operations Services Total		523	533	10	2%
	Risk Management	5540001 Productive Labor	117	122	5	4%
		5600001 Contract Labor	2	2	0	1%
		5600006 Consulting Professional Services Other	5	5	0	1%
		5600026 Consulting Professional Svcs Accounting	37	37	0	1%
		5600066 Materials	1	1	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	1	1	0	1%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	0	1%
		5600216 Employee Expenses Hotel	1	1	0	1%
		5600221 Employee Expenses Meals	1	1	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	0	0	0	1%

NSP-MN
Schedule 3a - O&M by Cost Element
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600251 Employee Expense Personal Communication	0	0	0	1%
		5600256 Office Supplies	0	0	0	1%
		5600276 Life Events	0	0	0	4%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	0	0	0	2%
		5600591 Dues - Professional Association	1	1	0	1%
		5600726 License Fees and Permits	0	0	0	1%
		5600896 Online Information Services	8	8	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	Risk Management Total		177	183	5	3%
	Strategy PIng and Ext Affairs	5540001 Productive Labor	215	220	5	2%
		5600001 Contract Labor	7	7	0	0%
		5600006 Consulting Professional Services Other	34	34	0	0%
		5600041 Outside Vendor Contract	3	3	0	0%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	3	3	0	0%
		5600191 Employee Expenses Airfare	2	2	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	2	2	0	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	0	0%
		5600256 Office Supplies	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	0	0%
		5600601 Dues - Utility Association	2	2	0	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600896 Online Information Services	14	14	(0)	0%
	Strategy PIng and Ext Affairs Total		285	290	5	2%
	Transmission	5540001 Productive Labor	-	-	-	#DIV/0!
	Transmission Total		-	-	-	#DIV/0!
Gas Total			97,332	99,420	2,088	2%
Non-Utility	Benefits & Loadings	8100110 401K Match	107	110	2	2%
		8100115 Qualified Pension	261	255	(5)	-2%
		8100120 Nonqualified Pension	4	4	0	3%
		8100130 Exec Nonqualified Deferred Comp Match	1	1	0	3%
		8100140 Other Pension - Consult	7	7	0	3%
		8100150 Active Healthcare	441	451	11	2%
		8100155 Miscellaneous Benefit Programs and Costs	23	23	0	1%
		8100160 Life LTD and Business Travel Insurance	29	29	1	2%
		8100165 Retiree Medical	1	1	(0)	-4%
		8100170 FAS 112 LTD	1	1	(0)	-7%
		8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-8%
		8100195 Workers' Compensation - Ins and Other	24	24	(0)	0%
		8100200 Annual Incentive	200	206	6	3%
		8100507 401K Match_OH Alloc	2	2	(0)	-1%
		8100508 Qualified Pension_Overhead Allocation	(5)	(10)	(5)	95%
		8100509 Nonqualified Pension_Overhead Allocation	(0)	(0)	0	-3%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	(0)	0	-11%
		8100512 Other Pension - Consult_OH Allocation	(2)	(2)	(0)	9%
		8100513 Active Healthcare_Overhead Allocation	(11)	(11)	(0)	4%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(2)	(3)	(1)	35%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	6%
		8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	24%
		8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	6%
		8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	(0)	30%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(1)	(1)	(0)	13%
		8100528 Annual Incentive_Overhead Allocation	6	6	(0)	0%
	Benefits & Loadings Total		1,086	1,095	9	1%
	Chairman and CEO	5600606 Dues - Lobbying	155	155	(0)	0%
		5600626 Contributions - Charitable	13	13	-	0%
		5600631 Contributions - Community Sponsorships	325	325	-	0%
	Chairman and CEO Total		493	493	(0)	0%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
Corporate Other		5660024 Loss on Investment	(351)	(323)	28	-8%
Corporate Other Total			(351)	(323)	28	-8%
Customer and Innovation		5540001 Productive Labor	3,164	3,259	94	3%
		5540009 Labor Budget Adjustment	539	540	1	0%
		5540260 Other Compensation	501	539	38	8%
		5600001 Contract Labor	312	324	12	4%
		5600006 Consulting Professional Services Other	775	57	(718)	-93%
		5600066 Materials	1	1	0	3%
		5600091 Print and Copy Cost - Other	1	1	0	3%
		5600121 IT Hardware Purchases	2	2	0	2%
		5600131 Software License Purchase - Term	1,974	1,974	-	0%
		5600146 Network Voice	0	0	-	0%
		5600191 Employee Expenses Airfare	32	32	1	2%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	17	18	0	2%
		5600211 Employee Expenses Conf Seminar Trng	3	3	0	2%
		5600216 Employee Expenses Hotel	28	29	1	2%
		5600221 Employee Expenses Meals	13	14	0	2%
		5600226 Employee Expenses Meals Non-Employee	3	3	0	1%
		5600231 Employee Expenses Parking	7	7	0	2%
		5600246 Employee Expenses Other	1	1	0	3%
		5600251 Employee Expense Personal Communication	11	12	0	2%
		5600256 Office Supplies	4	5	0	2%
		5600276 Life Events	0	0	0	2%
		5600291 Transportation Fleet Cost	18	18	0	3%
		5600351 Moves Adds Changes	2	2	0	2%
		5600366 Non - Energy	271	296	26	10%
		5600381 Rent - Space	18	18	-	0%
		5600436 Postage	78	80	2	3%
		5600511 Advertising - Brand Image	2	2	-	0%
		5600546 Customer Program - Advertising	322	330	8	3%
		5600561 Customer Program - Promotion	91	91	-	0%
		5600631 Contributions - Community Sponsorships	124	124	-	0%
		5600636 Contributions - Civic and Political	19	19	0	0%
		5600641 Contributions - Economical Development	108	108	(0)	0%
		5600696 Deductions - Corporate Tickets	9	9	0	0%
		5600701 Deductions - Other	12	12	0	2%
		5600706 Bank Charges	62	63	2	3%
		5600871 Other	89	90	0	0%
		5600896 Online Information Services	8	8	-	0%
		5600946 Cust Billing Srvcs to Other	172	172	-	0%
Customer and Innovation Total			8,792	8,262	(530)	-6%
Energy Supply		5600631 Contributions - Community Sponsorships	12	12	0	3%
		5600696 Deductions - Corporate Tickets	3	3	-	0%
Energy Supply Total			15	15	0	2%
Financial Operations		5600606 Dues - Lobbying	4	4	0	1%
		5600626 Contributions - Charitable	1	1	0	1%
		5600631 Contributions - Community Sponsorships	1	1	0	1%
		5600696 Deductions - Corporate Tickets	5	5	0	1%
		5600701 Deductions - Other	5	5	0	1%
		5600731 Penalties	1	1	0	1%
Financial Operations Total			16	16	0	1%
General Counsel		5600606 Dues - Lobbying	0	0	-	0%
		5600626 Contributions - Charitable	1	1	-	0%
		5600631 Contributions - Community Sponsorships	14	14	(0)	0%
		5600696 Deductions - Corporate Tickets	1	1	-	0%
		5600701 Deductions - Other	2	2	-	0%
General Counsel Total			19	19	(0)	0%
Group President - Utility		5540001 Productive Labor	223	217	(6)	-3%
		5600606 Dues - Lobbying	195	195	-	0%
		5600616 Dues - Chamber of Commerce	280	280	-	0%
		5600621 Dues - Social Service	17	17	-	0%
		5600626 Contributions - Charitable	128	128	-	0%
		5600631 Contributions - Community Sponsorships	1,072	1,072	-	0%
		5600636 Contributions - Civic and Political	39	39	-	0%
		5600641 Contributions - Economical Development	395	395	-	0%
		5600696 Deductions - Corporate Tickets	353	353	-	0%
		5600701 Deductions - Other	144	144	-	0%
Group President - Utility Total			2,846	2,839	(6)	0%
HR and Employee Services		5540001 Productive Labor	12	13	0	3%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600006 Consulting Professional Services Other	4	4	0	0%
		5600041 Outside Vendor Contract	4	4	0	0%
		5600091 Print and Copy Cost - Other	(1)	(1)	0	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	-	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	-	0%
		5600296 Janitorial - Routine	7	8	0	2%
		5600306 Fire Life Safety Maintenance	1	1	0	2%
		5600311 General Interior Exterior Maintenance	12	14	1	10%
		5600316 Use Costs	17	17	0	0%
		5600321 Lawn Care Maintenance Costs	1	1	0	0%
		5600326 Sewer Maintenance Costs	0	0	-	0%
		5600331 Snow Removal Costs	7	7	0	0%
		5600336 Trash Removal Costs	2	2	0	6%
		5600341 Water Use Costs	1	1	0	1%
		5600351 Moves Adds Changes	2	1	(0)	-27%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	131	131	0	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600626 Contributions - Charitable	361	3,965	3,604	998%
		5600631 Contributions - Community Sponsorships	63	64	1	1%
		5600641 Contributions - Economical Development	7	7	0	1%
		5600696 Deductions - Corporate Tickets	0	0	0	1%
		5600701 Deductions - Other	1	1	0	1%
		5600726 License Fees and Permits	0	0	0	9%
		5600861 Shared Asset Costs	52	62	10	19%
		5600871 Other	0	0	-	0%
	HR and Employee Services Total		686	4,303	3,616	527%
	Nuclear Generation	5600606 Dues - Lobbying	21	21	-	0%
		5600616 Dues - Chamber of Commerce	0	0	-	0%
		5600626 Contributions - Charitable	18	18	-	0%
		5600631 Contributions - Community Sponsorships	11	11	-	0%
		5600696 Deductions - Corporate Tickets	2	2	-	0%
		5600701 Deductions - Other	20	20	-	0%
	Nuclear Generation Total		72	72	-	0%
	Operations Services	5600616 Dues - Chamber of Commerce	22	22	-	0%
		5600631 Contributions - Community Sponsorships	63	63	-	0%
		5600696 Deductions - Corporate Tickets	3	3	-	0%
		5600701 Deductions - Other	10	10	0	0%
	Operations Services Total		98	98	0	0%
	Strategy Plng and Ext Affairs	5540001 Productive Labor	165	170	5	3%
		5600006 Consulting Professional Services Other	8	8	-	0%
		5600021 Consulting Professional Services Legal	58	58	(0)	0%
		5600066 Materials	2	2	(0)	0%
		5600091 Print and Copy Cost - Other	0	0	0	0%
		5600191 Employee Expenses Airfare	5	5	-	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	-	0%
		5600216 Employee Expenses Hotel	5	5	-	0%
		5600221 Employee Expenses Meals	2	2	(0)	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	1	1	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600606 Dues - Lobbying	107	107	0	0%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2022 Budget	2023 Budget	Variance	% Variance
		5600626 Contributions - Charitable	1	1	-	0%
		5600631 Contributions - Community Sponsorships	27	27	0	0%
		5600896 Online Information Services	7	7	0	0%
		Strategy Plng and Ext Affairs Total	394	399	5	1%
Non-Utility Total			14,166	17,288	3,122	22%
Grand Total			1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
Electric	Benefits & Loadings	5540001 Productive Labor	733	759	26	4%
		5540210 Incentive Non Loading	16,619	17,118	499	3%
		5540240 Performance Share Plan & Deferred Comp I	5,976	6,308	331	6%
		5540250 Restricted Stock Units	11,749	12,336	587	5%
		5540255 Other Benefits Compensation	3,246	3,433	186	6%
		5600281 Employee Performance Recognition	1,267	1,328	61	5%
		5600781 O and M Credits - Other	(734)	(763)	(29)	4%
		8100110 401K Match	10,784	11,078	294	3%
		8100115 Qualified Pension	22,763	22,884	121	1%
		8100120 Nonqualified Pension	337	349	12	4%
		8100130 Exec Nonqualified Deferred Comp Match	61	64	3	5%
		8100135 NMC Employer Retirement Contribution	989	1,020	31	3%
		8100140 Other Pension - Consult	568	582	14	2%
		8100150 Active Healthcare	40,201	41,935	1,734	4%
		8100155 Miscellaneous Benefit Programs and Costs	1,889	1,921	32	2%
		8100160 Life LTD and Business Travel Insurance	2,289	2,346	57	2%
		8100165 Retiree Medical	98	95	(4)	-4%
		8100170 FAS 112 LTD	62	58	(4)	-6%
		8100190 Workers' Compensation - FAS 112 Costs	71	64	(6)	-9%
		8100195 Workers' Compensation - Ins and Other	1,817	1,810	(7)	0%
		8100200 Annual Incentive	13,362	13,778	416	3%
		8100507 401K Match_OH Alloc	97	114	17	18%
		8100508 Qualified Pension_Overhead Allocation	(723)	(992)	(269)	37%
		8100509 Nonqualified Pension_Overhead Allocation	(26)	(25)	0	-2%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(11)	(9)	2	-18%
		8100512 Other Pension - Consult_OH Allocation	(141)	(153)	(12)	8%
		8100513 Active Healthcare_Overhead Allocation	(990)	(602)	388	-39%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(171)	(192)	(21)	12%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(103)	(102)	1	-1%
		8100516 Retiree Medical_Overhead Allocation	(11)	(12)	(1)	9%
		8100517 FAS 112 LTD_Overhead Allocation	(3)	(4)	(0)	8%
		8100526 Workers' Comp-FAS 112_OH Allocation	(2)	(2)	1	-35%
8100527 Workers' Comp-Ins and Other_OH Alloc	(75)	(77)	(2)	3%		
8100528 Annual Incentive_Overhead Allocation	416	451	35	9%		
8100529 NMC Employer Retirement Contr_OH Alloc	0	0	(0)	-97%		
Benefits & Loadings Total			132,402	136,895	4,494	3%
Chairman and CEO						
		5540001 Productive Labor	1,025	548	(477)	-47%
		5600006 Consulting Professional Services Other	233	326	93	40%
		5600066 Materials	1	1	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	1	1	-	0%
		5600216 Employee Expenses Hotel	1	1	-	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	77	72	(4)	-6%
		5600251 Employee Expense Personal Communication	2	2	-	0%
		5600256 Office Supplies	1	1	-	0%
		5600276 Life Events	1	1	-	0%
		5600381 Rent - Space	22	22	-	0%
		5600436 Postage	0	0	-	0%
		5600601 Dues - Utility Association	1,338	1,338	0	0%
		5600656 Fees - Directors	1,398	1,471	73	5%
		5600896 Online Information Services	40	41	1	2%
Chairman and CEO Total			4,143	3,828	(315)	-8%
Corporate Other						
		5600712 Quarterly BMO Rebates	(489)	(489)	-	0%
		5600746 IA -Transmission - OM Expense	138,563	143,662	5,099	4%
		5600781 O and M Credits - Other	(1,563)	(1,563)	-	0%
		5600791 O and M Credits - AG to Capital	(805)	(805)	-	0%
		5600796 O and M Credits - Company Elec and Gas	(5,582)	(5,582)	-	0%
Corporate Other Total			130,125	135,223	5,099	4%
Customer and Innovation						
		5540001 Productive Labor	53,876	56,056	2,180	4%
		5540009 Labor Budget Adjustment	(816)	(853)	(37)	5%
		5600001 Contract Labor	5,923	5,675	(248)	-4%
		5600006 Consulting Professional Services Other	15,488	15,499	11	0%
		5600041 Outside Vendor Contract	5,701	5,937	236	4%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600051 Outside Services	13,084	9,909	(3,175)	-24%
		5600066 Materials	328	367	40	12%
		5600075 Transportation Fuel	7	7	0	1%
		5600091 Print and Copy Cost - Other	124	124	0	0%
		5600111 Equipment Maintenance - Customer Care	130	137	7	6%
		5600116 IT Hardware Maintenance	4,258	4,274	16	0%
		5600121 IT Hardware Purchases	220	220	0	0%
		5600126 Software License Purchase - Perpetual	571	556	(15)	-3%
		5600131 Software License Purchase - Term	9,263	9,630	366	4%
		5600136 Software Maintenance	31,488	32,897	1,409	4%
		5600141 Network Services	847	847	-	0%
		5600146 Network Voice	2	2	-	0%
		5600151 Network Data	19,292	19,594	302	2%
		5600156 Network Telecommunication	9	9	-	0%
		5600161 Network Radio	630	624	(5)	-1%
		5600166 Mainframe Services	893	920	27	3%
		5600171 Distributed Systems Services	638	658	19	3%
		5600176 Application Development and Maintenance	10,058	10,118	61	1%
		5600186 Software - ASP	2,841	2,929	88	3%
		5600187 Other IT	5,383	9,677	4,294	80%
		5600191 Employee Expenses Airfare	282	294	12	4%
		5600196 Employee Expenses Car Rental	51	52	1	2%
		5600201 Employee Expenses Taxi and Bus	40	41	0	1%
		5600206 Employee Expenses Mileage	172	173	0	0%
		5600211 Employee Expenses Conf Seminar Trng	368	379	10	3%
		5600216 Employee Expenses Hotel	443	456	13	3%
		5600221 Employee Expenses Meals	187	195	8	4%
		5600226 Employee Expenses Meals Non-Employee	38	39	0	1%
		5600231 Employee Expenses Parking	59	75	17	29%
		5600241 Employee Expenses Safety Equipment	26	31	5	19%
		5600246 Employee Expenses Other	386	208	(178)	-46%
		5600251 Employee Expense Personal Communication	130	323	193	149%
		5600256 Office Supplies	224	224	0	0%
		5600271 Safety Recognition	2	2	-	0%
		5600276 Life Events	11	11	0	1%
		5600291 Transportation Fleet Cost	357	358	0	0%
		5600296 Janitorial - Routine	6	6	-	0%
		5600311 General Interior Exterior Maintenance	367	371	4	1%
		5600316 Use Costs	8	8	0	1%
		5600351 Moves Adds Changes	7	7	0	0%
		5600356 Energy	13,997	14,765	768	5%
		5600366 Non - Energy	82	82	-	0%
		5600381 Rent - Space	53	53	0	0%
		5600382 Rent - Equipment	4	4	0	0%
		5600396 Rent - Equipment Customer Care	0	0	-	0%
		5600431 Lease Costs	183	183	(0)	0%
		5600436 Postage	4,102	4,431	329	8%
		5600511 Advertising - Brand Image	757	764	8	1%
		5600516 Advertising - General	215	216	1	0%
		5600521 Advertising - Brand Sponsorship	2,630	2,656	26	1%
		5600531 Advertising - Conservation Other	58	59	1	1%
		5600546 Customer Program - Advertising	37	37	-	0%
		5600561 Customer Program - Promotion	322	322	-	0%
		5600571 Safety Advertising	936	946	9	1%
		5600591 Dues - Professional Association	195	195	0	0%
		5600601 Dues - Utility Association	490	490	-	0%
		5600706 Bank Charges	10	10	-	0%
		5600726 License Fees and Permits	8	8	0	1%
		5600861 Shared Asset Costs	46,929	57,826	10,897	23%
		5600866 Shared Assets - Owning Co Credit	(51,125)	(60,645)	(9,520)	19%
		5600871 Other	8,416	8,767	351	4%
		5600896 Online Information Services	4,154	4,347	193	5%
	Customer and Innovation Total		215,857	224,582	8,725	4%
	Distribution Operations					
		5540001 Productive Labor	53,997	55,620	1,623	3%
		5540009 Labor Budget Adjustment	(3,606)	(3,948)	(342)	9%
		5600001 Contract Labor	1,818	1,787	(31)	-2%
		5600006 Consulting Professional Services Other	18	18	-	0%
		5600041 Outside Vendor Contract	58,298	58,183	(115)	0%
		5600066 Materials	5,304	5,304	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600091 Print and Copy Cost - Other	51	51	-	0%
		5600121 IT Hardware Purchases	135	5	(129)	-96%
		5600131 Software License Purchase - Term	32	32	-	0%
		5600191 Employee Expenses Airfare	121	121	(0)	0%
		5600196 Employee Expenses Car Rental	18	18	-	0%
		5600201 Employee Expenses Taxi and Bus	5	5	-	0%
		5600206 Employee Expenses Mileage	254	254	-	0%
		5600211 Employee Expenses Conf Seminar Trng	22	22	-	0%
		5600216 Employee Expenses Hotel	295	295	-	0%
		5600221 Employee Expenses Meals	584	584	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	16	16	-	0%
		5600236 Employee Expenses Per Diem	278	278	-	0%
		5600241 Employee Expenses Safety Equipment	442	442	-	0%
		5600246 Employee Expenses Other	141	137	(4)	-3%
		5600251 Employee Expense Personal Communication	134	134	-	0%
		5600256 Office Supplies	30	123	93	311%
		5600271 Safety Recognition	18	55	37	207%
		5600276 Life Events	2	2	-	0%
		5600291 Transportation Fleet Cost	8,779	8,692	(87)	-1%
		5600351 Moves Adds Changes	0	0	-	0%
		5600382 Rent - Equipment	88	88	-	0%
		5600390 Rent - Distribution Electric	493	493	-	0%
		5600436 Postage	28	28	-	0%
		5600591 Dues - Professional Association	18	18	-	0%
		5600596 Dues - Utility Association Other	3	3	-	0%
		5600601 Dues - Utility Association	89	89	-	0%
		5600726 License Fees and Permits	3	3	-	0%
		5600776 O and M Credits - Meter Transfer Install	(10,910)	(10,910)	-	0%
	Distribution Operations Total		116,996	118,042	1,045	1%
	Energy Supply					
		5540001 Productive Labor	60,637	61,170	533	1%
		5540009 Labor Budget Adjustment	2,732	(400)	(3,131)	-115%
		5540220 Labor Overtime	56	56	-	0%
		5600001 Contract Labor	31,402	27,100	(4,302)	-14%
		5600006 Consulting Professional Services Other	333	247	(86)	-26%
		5600041 Outside Vendor Contract	765	991	226	30%
		5600066 Materials	12,343	13,318	975	8%
		5600068 Material Consumption	9,699	9,063	(636)	-7%
		5600069 Service Consumption	16,804	17,956	1,152	7%
		5600070 Material - Direct Purchase	830	724	(106)	-13%
		5600076 Chemicals - Other	403	352	(52)	-13%
		5600078 Chemicals - Lime	1,198	1,446	248	21%
		5600080 Chemicals - Mercury Sorbent	573	488	(85)	-15%
		5600082 Chemicals - Ammonia	570	652	81	14%
		5600083 Chemicals - Sulfuric Acid	285	279	(6)	-2%
		5600091 Print and Copy Cost - Other	11	11	(0)	0%
		5600191 Employee Expenses Airfare	154	154	(0)	0%
		5600196 Employee Expenses Car Rental	41	41	(0)	0%
		5600201 Employee Expenses Taxi and Bus	8	8	0	1%
		5600206 Employee Expenses Mileage	306	310	4	1%
		5600211 Employee Expenses Conf Seminar Trng	177	177	0	0%
		5600216 Employee Expenses Hotel	194	193	(0)	0%
		5600221 Employee Expenses Meals	237	229	(8)	-4%
		5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
		5600231 Employee Expenses Parking	33	33	0	1%
		5600236 Employee Expenses Per Diem	259	180	(80)	-31%
		5600241 Employee Expenses Safety Equipment	206	202	(3)	-2%
		5600246 Employee Expenses Other	103	102	(1)	-1%
		5600251 Employee Expense Personal Communication	177	177	1	0%
		5600256 Office Supplies	77	68	(10)	-12%
		5600271 Safety Recognition	24	24	(0)	0%
		5600276 Life Events	5	5	(0)	0%
		5600291 Transportation Fleet Cost	865	847	(18)	-2%
		5600296 Janitorial - Routine	180	181	1	1%
		5600311 General Interior Exterior Maintenance	184	184	-	0%
		5600316 Use Costs	967	974	7	1%
		5600326 Sewer Maintenance Costs	16	17	0	2%
		5600331 Snow Removal Costs	143	146	3	2%
		5600336 Trash Removal Costs	105	106	1	1%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600341 Water Use Costs	357	357	-	0%
		5600351 Moves Adds Changes	0	0	(0)	0%
		5600382 Rent - Equipment	41	40	(1)	-2%
		5600386 Rent - Other Generation	15,911	17,582	1,671	11%
		5600396 Rent - Equipment Customer Care	2	2	-	0%
		5600436 Postage	51	51	(0)	0%
		5600591 Dues - Professional Association	41	41	0	0%
		5600596 Dues - Utility Association Other	7	7	-	0%
		5600601 Dues - Utility Association	412	413	0	0%
		5600706 Bank Charges	158	158	-	0%
		5600721 Environmental Permits and Fees	1,854	1,717	(136)	-7%
		5600726 License Fees and Permits	51	51	(0)	-1%
		5600781 O and M Credits - Other	(1,623)	(1,063)	560	-35%
		5600871 Other	4	4	-	0%
		5600896 Online Information Services	16	16	0	1%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	0	1	1	#####
		8010105 Budget Overtime	-	0	0	#DIV/0!
		8010110 Budget Other Compensation	(36)	(35)	1	-2%
		8010115 Budget Other Compensation CWF	-	(1)	(1)	#DIV/0!
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	-	0	0	#DIV/0!
		8110040 Budget Attrition	0	(0)	(0)	#####
	Energy Supply Total		160,354	157,158	(3,196)	-2%
	Financial Operations					
		5540001 Productive Labor	16,531	17,023	492	3%
		5540009 Labor Budget Adjustment	113	116	3	3%
		5600001 Contract Labor	163	165	2	1%
		5600006 Consulting Professional Services Other	606	612	6	1%
		5600021 Consulting Professional Services Legal	105	106	1	1%
		5600026 Consulting Professional Svcs Accounting	2,082	2,103	21	1%
		5600066 Materials	38	38	0	1%
		5600091 Print and Copy Cost - Other	12	12	0	1%
		5600096 Print and Copy Cost - SEC Filings	0	0	0	1%
		5600191 Employee Expenses Airfare	58	59	1	1%
		5600196 Employee Expenses Car Rental	2	2	0	1%
		5600201 Employee Expenses Taxi and Bus	11	11	0	1%
		5600206 Employee Expenses Mileage	10	10	0	1%
		5600211 Employee Expenses Conf Seminar Trng	101	102	1	1%
		5600216 Employee Expenses Hotel	82	82	1	1%
		5600221 Employee Expenses Meals	48	48	0	1%
		5600226 Employee Expenses Meals Non-Employee	5	5	0	1%
		5600231 Employee Expenses Parking	5	5	0	1%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-3%
		5600246 Employee Expenses Other	26	26	0	1%
		5600251 Employee Expense Personal Communication	46	46	0	1%
		5600256 Office Supplies	22	22	0	1%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	3	3	0	1%
		5600291 Transportation Fleet Cost	1	1	0	2%
		5600351 Moves Adds Changes	6	6	0	1%
		5600436 Postage	21	22	0	1%
		5600451 Insurance - Property	9,068	9,763	695	8%
		5600456 Insurance - General Liability	6,125	6,437	312	5%
		5600461 Insurance - Excess Liability	9,198	9,973	775	8%
		5600466 Insurance - Auto Liability	270	276	6	2%
		5600471 Insurance - Directors and Officers	1,362	1,392	30	2%
		5600476 Insurance - Fiduciary	308	314	7	2%
		5600481 Insurance - Other	61	62	1	2%
		5600482 Insurance - Cyber	436	460	24	5%
		5600486 Insurance - Nuclear Property	3,890	3,988	98	3%
		5600491 Insurance - Nuclear Interruption	1,174	1,199	25	2%
		5600496 Insurance - Nuclear Liability	3,226	3,290	65	2%
		5600501 Insurance - Nuclear Liability ICRP	(1,760)	(1,760)	0	0%
		5600506 Insurance - Surplus	(5,000)	(3,500)	1,500	-30%
		5600591 Dues - Professional Association	98	99	1	1%
		5600596 Dues - Utility Association Other	5	5	0	1%
		5600661 Fees - Remarketing and Rating	468	500	32	7%
		5600691 Shareholder Related Expenses	320	324	3	1%
		5600706 Bank Charges	770	797	27	3%
		5600726 License Fees and Permits	63	63	1	1%
		5600781 O and M Credits - Other	(346)	(350)	(3)	1%

NSP-MN
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Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600871 Other	0	0	0	1%
		5600896 Online Information Services	412	416	4	1%
		5600951 Purchasing Overhead Expense	1	1	0	1%
	Financial Operations Total		50,243	54,374	4,131	8%
	Gas Systems	5540001 Productive Labor	2,820	2,921	101	4%
		5600041 Outside Vendor Contract	10,954	11,069	114	1%
		5600066 Materials	248	248	0	0%
		5600246 Employee Expenses Other	49	49	-	0%
		5600256 Office Supplies	2	2	-	0%
		5600291 Transportation Fleet Cost	232	232	-	0%
		5600316 Use Costs	0	0	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600601 Dues - Utility Association	7	7	-	0%
		5600726 License Fees and Permits	41	41	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	162	171	9	5%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	44	46	1	3%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	38	40	2	6%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	8	8	0	3%
		8110040 Budget Attrition	(8)	(9)	(0)	5%
	Gas Systems Total		14,595	14,823	228	2%
	General Counsel	5540001 Productive Labor	4,681	4,825	144	3%
		5600001 Contract Labor	44	44	(0)	0%
		5600006 Consulting Professional Services Other	56	55	(1)	-1%
		5600021 Consulting Professional Services Legal	3,804	3,802	(2)	0%
		5600031 Consulting Legal Regulatory	128	128	-	0%
		5600041 Outside Vendor Contract	0	0	-	0%
		5600066 Materials	18	18	-	0%
		5600091 Print and Copy Cost - Other	4	4	-	0%
		5600096 Print and Copy Cost - SEC Filings	33	33	(0)	0%
		5600101 Legal - Other	13	13	(0)	0%
		5600191 Employee Expenses Airfare	54	54	0	0%
		5600196 Employee Expenses Car Rental	3	3	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	11	11	-	0%
		5600211 Employee Expenses Conf Seminar Trng	37	37	-	0%
		5600216 Employee Expenses Hotel	64	64	-	0%
		5600221 Employee Expenses Meals	15	15	-	0%
		5600226 Employee Expenses Meals Non-Employee	4	4	-	0%
		5600231 Employee Expenses Parking	7	7	(0)	0%
		5600241 Employee Expenses Safety Equipment	1	1	-	0%
		5600251 Employee Expense Personal Communication	18	18	-	0%
		5600256 Office Supplies	11	11	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	6	6	-	0%
		5600351 Moves Adds Changes	1	1	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	3	3	-	0%
		5600436 Postage	3	3	-	0%
		5600481 Insurance - Other	28	28	(0)	0%
		5600591 Dues - Professional Association	53	53	-	0%
		5600726 License Fees and Permits	3	3	-	0%
		5600896 Online Information Services	171	176	5	3%
	General Counsel Total		9,275	9,422	147	2%
	Group President - Utility	5540001 Productive Labor	9,256	9,536	279	3%
		5540260 Other Compensation	23	23	-	0%
		5600001 Contract Labor	11	11	-	0%
		5600006 Consulting Professional Services Other	912	912	-	0%
		5600066 Materials	127	127	-	0%
		5600091 Print and Copy Cost - Other	17	17	-	0%
		5600191 Employee Expenses Airfare	39	39	-	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	5	5	-	0%
		5600206 Employee Expenses Mileage	84	84	-	0%
		5600211 Employee Expenses Conf Seminar Trng	51	51	-	0%
		5600216 Employee Expenses Hotel	55	55	-	0%
		5600221 Employee Expenses Meals	42	42	-	0%
		5600226 Employee Expenses Meals Non-Employee	73	73	-	0%
		5600231 Employee Expenses Parking	17	17	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%

NSP-MN
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(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	41	41	-	0%
		5600256 Office Supplies	26	26	-	0%
		5600276 Life Events	3	3	-	0%
		5600291 Transportation Fleet Cost	7	7	-	0%
		5600351 Moves Adds Changes	2	2	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	6	6	-	0%
		5600436 Postage	13	13	-	0%
		5600511 Advertising - Brand Image	18	18	-	0%
		5600516 Advertising - General	46	46	-	0%
		5600546 Customer Program - Advertising	4	4	-	0%
		5600571 Safety Advertising	1	1	-	0%
		5600576 Safety Information	2	2	-	0%
		5600581 Mandated Regulatory Notices	10	10	-	0%
		5600586 Mandated Inserts Communication	72	72	-	0%
		5600591 Dues - Professional Association	71	71	-	0%
		5600596 Dues - Utility Association Other	173	173	-	0%
		5600601 Dues - Utility Association	205	205	-	0%
		5600671 Fees - Regulatory Direct	2,215	2,255	40	2%
		5600676 Fees - Regulatory Indirect	4,957	5,052	95	2%
		5600681 Fees - Regulatory NARUC	4	4	-	0%
		5600726 License Fees and Permits	1	1	-	0%
		5600896 Online Information Services	3	3	-	0%
	Group President - Utility Total		18,595	19,009	415	2%
	HR and Employee Services	5540001 Productive Labor	26,279	27,127	849	3%
		5600001 Contract Labor	426	430	4	1%
		5600006 Consulting Professional Services Other	2,400	2,406	7	0%
		5600026 Consulting Professional Svcs Accounting	30	30	0	1%
		5600041 Outside Vendor Contract	1,046	1,050	4	0%
		5600051 Outside Services	20	20	0	1%
		5600066 Materials	1,627	1,995	368	23%
		5600075 Transportation Fuel	526	542	16	3%
		5600091 Print and Copy Cost - Other	(40)	(39)	1	-2%
		5600106 Equipment Maintenance	4	4	0	1%
		5600131 Software License Purchase - Term	292	295	3	1%
		5600136 Software Maintenance	55	55	1	1%
		5600191 Employee Expenses Airfare	123	124	1	1%
		5600196 Employee Expenses Car Rental	25	25	0	1%
		5600201 Employee Expenses Taxi and Bus	20	20	0	1%
		5600206 Employee Expenses Mileage	106	108	1	1%
		5600211 Employee Expenses Conf Seminar Trng	127	128	1	1%
		5600216 Employee Expenses Hotel	177	179	2	1%
		5600221 Employee Expenses Meals	97	98	1	1%
		5600226 Employee Expenses Meals Non-Employee	98	99	1	1%
		5600231 Employee Expenses Parking	16	16	0	1%
		5600241 Employee Expenses Safety Equipment	14	14	0	1%
		5600246 Employee Expenses Other	132	134	2	2%
		5600251 Employee Expense Personal Communication	134	135	1	1%
		5600256 Office Supplies	138	140	1	1%
		5600261 Workforce Administration Expense	299	302	3	1%
		5600271 Safety Recognition	2	2	0	1%
		5600276 Life Events	3	3	0	1%
		5600291 Transportation Fleet Cost	113	114	1	1%
		5600296 Janitorial - Routine	1,611	1,615	4	0%
		5600301 Janitorial - Special	0	0	0	1%
		5600306 Fire Life Safety Maintenance	175	175	0	0%
		5600311 General Interior Exterior Maintenance	2,673	2,673	0	0%
		5600316 Use Costs	3,654	3,693	39	1%
		5600321 Lawn Care Maintenance Costs	142	143	1	1%
		5600326 Sewer Maintenance Costs	8	8	-	0%
		5600331 Snow Removal Costs	1,568	1,572	4	0%
		5600336 Trash Removal Costs	344	334	(11)	-3%
		5600341 Water Use Costs	283	273	(10)	-4%
		5600351 Moves Adds Changes	295	214	(81)	-27%
		5600382 Rent - Equipment	107	108	1	1%
		5600431 Lease Costs	8,011	8,097	86	1%
		5600436 Postage	110	111	0	0%
		5600466 Insurance - Auto Liability	21	21	1	3%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600511 Advertising - Brand Image	263	266	3	1%
		5600591 Dues - Professional Association	137	138	1	1%
		5600596 Dues - Utility Association Other	13	13	0	1%
		5600601 Dues - Utility Association	23	23	0	1%
		5600611 Dues - Nuclear Association	22	22	0	1%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	85	86	1	1%
		5600861 Shared Asset Costs	13,043	12,762	(281)	-2%
		5600866 Shared Assets - Owning Co Credit	(15,695)	(15,341)	354	-2%
		5600871 Other	43	43	0	0%
		5600896 Online Information Services	76	78	1	1%
		5600951 Purchasing Overhead Expense	6	6	0	1%
		5600956 Warehousing Overhead Expense	1	1	0	1%
	HR and Employee Services Total		51,309	52,691	1,382	3%
	Nuclear Generation					
		5540001 Productive Labor	139,569	138,216	(1,353)	-1%
		5540009 Labor Budget Adjustment	(2,227)	(4,885)	(2,658)	119%
		5600001 Contract Labor	519	519	-	0%
		5600006 Consulting Professional Services Other	65,896	47,960	(17,936)	-27%
		5600041 Outside Vendor Contract	23,988	26,444	2,457	10%
		5600066 Materials	12,136	10,387	(1,748)	-14%
		5600068 Material Consumption	1,072	1,072	-	0%
		5600070 Material - Direct Purchase	0	0	-	0%
		5600076 Chemicals - Other	1,336	1,161	(175)	-13%
		5600091 Print and Copy Cost - Other	80	80	-	0%
		5600106 Equipment Maintenance	56	57	0	0%
		5600116 IT Hardware Maintenance	169	169	-	0%
		5600121 IT Hardware Purchases	18	18	-	0%
		5600126 Software License Purchase - Perpetual	10	10	-	0%
		5600131 Software License Purchase - Term	98	94	(4)	-4%
		5600136 Software Maintenance	2,158	2,162	4	0%
		5600141 Network Services	2	2	-	0%
		5600151 Network Data	25	25	-	0%
		5600191 Employee Expenses Airfare	202	204	2	1%
		5600196 Employee Expenses Car Rental	52	52	(0)	0%
		5600201 Employee Expenses Taxi and Bus	10	10	(0)	0%
		5600206 Employee Expenses Mileage	310	311	0	0%
		5600211 Employee Expenses Conf Seminar Trng	40	52	12	30%
		5600216 Employee Expenses Hotel	264	269	5	2%
		5600221 Employee Expenses Meals	111	111	(0)	0%
		5600226 Employee Expenses Meals Non-Employee	9	9	-	0%
		5600231 Employee Expenses Parking	28	28	(0)	0%
		5600236 Employee Expenses Per Diem	1,264	595	(669)	-53%
		5600241 Employee Expenses Safety Equipment	170	170	0	0%
		5600246 Employee Expenses Other	100	100	-	0%
		5600251 Employee Expense Personal Communication	312	312	0	0%
		5600254 Nuclear Fuel Procurement NonLabor	306	308	2	1%
		5600256 Office Supplies	122	122	-	0%
		5600271 Safety Recognition	6	6	-	0%
		5600276 Life Events	5	5	-	0%
		5600291 Transportation Fleet Cost	263	263	-	0%
		5600296 Janitorial - Routine	120	120	-	0%
		5600311 General Interior Exterior Maintenance	180	180	-	0%
		5600316 Use Costs	1,510	1,510	-	0%
		5600321 Lawn Care Maintenance Costs	45	45	-	0%
		5600326 Sewer Maintenance Costs	32	32	-	0%
		5600331 Snow Removal Costs	80	80	-	0%
		5600336 Trash Removal Costs	90	90	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600382 Rent - Equipment	218	8	(210)	-96%
		5600384 Rent - Nuclear Generation	75	75	-	0%
		5600431 Lease Costs	121	121	-	0%
		5600436 Postage	10	10	-	0%
		5600511 Advertising - Brand Image	5	5	-	0%
		5600516 Advertising - General	1	1	-	0%
		5600566 Customer Program - Non-Recoverable	0	0	-	0%
		5600591 Dues - Professional Association	127	126	(2)	-1%
		5600596 Dues - Utility Association Other	28	28	-	0%
		5600611 Dues - Nuclear Association	7,379	7,452	74	1%
		5600646 Fees - Regulatory	29,417	29,685	268	1%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600721 Environmental Permits and Fees	91	91	-	0%
		5600726 License Fees and Permits	192	192	0	0%
		5600771 Nuclear Outage Cost Amortization	45,199	46,847	1,648	4%
		5600871 Other	(62,561)	(37,293)	25,268	-40%
		5600896 Online Information Services	395	412	17	4%
	Nuclear Generation Total		271,234	276,236	5,002	2%
	Operations Services	5540001 Productive Labor	4,849	4,995	146	3%
		5540185 Other Compensation Accruals	1,068	1,065	(3)	0%
		5600006 Consulting Professional Services Other	44	44	-	0%
		5600016 Consulting Professional Eng and Design	1	1	-	0%
		5600041 Outside Vendor Contract	27	27	-	0%
		5600066 Materials	15	15	0	0%
		5600091 Print and Copy Cost - Other	1	1	-	0%
		5600191 Employee Expenses Airfare	32	32	-	0%
		5600196 Employee Expenses Car Rental	3	3	-	0%
		5600201 Employee Expenses Taxi and Bus	2	2	-	0%
		5600206 Employee Expenses Mileage	2	2	-	0%
		5600211 Employee Expenses Conf Seminar Trng	25	25	0	0%
		5600216 Employee Expenses Hotel	44	44	0	0%
		5600221 Employee Expenses Meals	15	15	0	0%
		5600226 Employee Expenses Meals Non-Employee	24	24	-	0%
		5600231 Employee Expenses Parking	4	4	-	0%
		5600241 Employee Expenses Safety Equipment	1	1	-	0%
		5600246 Employee Expenses Other	1	1	-	0%
		5600251 Employee Expense Personal Communication	24	24	-	0%
		5600256 Office Supplies	8	8	0	0%
		5600261 Workforce Administration Expense	86	88	2	2%
		5600271 Safety Recognition	1	1	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	4	4	0	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	2	2	-	0%
		5600382 Rent - Equipment	4	4	-	0%
		5600436 Postage	1	1	-	0%
		5600591 Dues - Professional Association	4	4	-	0%
		5600601 Dues - Utility Association	20	20	-	0%
		5600706 Bank Charges	33	33	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600871 Other	0	0	-	0%
		5600896 Online Information Services	119	119	-	0%
	Operations Services Total		6,465	6,610	145	2%
	Risk Management	5540001 Productive Labor	2,663	2,743	80	3%
		5600001 Contract Labor	30	30	0	1%
		5600006 Consulting Professional Services Other	79	79	1	1%
		5600026 Consulting Professional Svcs Accounting	184	186	2	1%
		5600066 Materials	8	8	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	13	14	0	1%
		5600196 Employee Expenses Car Rental	0	0	0	2%
		5600201 Employee Expenses Taxi and Bus	2	2	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	24	24	0	1%
		5600216 Employee Expenses Hotel	18	18	0	1%
		5600221 Employee Expenses Meals	11	11	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	4	4	0	1%
		5600251 Employee Expense Personal Communication	4	4	0	1%
		5600256 Office Supplies	5	5	0	1%
		5600276 Life Events	0	0	-	0%
		5600351 Moves Adds Changes	4	4	0	1%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	13	13	0	1%
		5600726 License Fees and Permits	4	4	0	1%
		5600896 Online Information Services	119	120	1	1%
		5600951 Purchasing Overhead Expense	1	1	0	0%
	Risk Management Total		3,188	3,273	85	3%
	Strategy Plng and Ext Affairs	5540001 Productive Labor	4,584	4,714	130	3%
		5540009 Labor Budget Adjustment	40	35	(5)	-12%
		5600001 Contract Labor	98	98	(0)	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600006 Consulting Professional Services Other	508	519	11	2%
		5600041 Outside Vendor Contract	243	178	(65)	-27%
		5600066 Materials	7	7	-	0%
		5600091 Print and Copy Cost - Other	37	37	-	0%
		5600191 Employee Expenses Airfare	40	40	0	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	4	4	-	0%
		5600206 Employee Expenses Mileage	2	2	-	0%
		5600211 Employee Expenses Conf Seminar Trng	15	15	-	0%
		5600216 Employee Expenses Hotel	47	47	(0)	0%
		5600221 Employee Expenses Meals	16	16	0	0%
		5600226 Employee Expenses Meals Non-Employee	3	3	-	0%
		5600231 Employee Expenses Parking	7	7	-	0%
		5600251 Employee Expense Personal Communication	15	15	(0)	0%
		5600256 Office Supplies	3	3	-	0%
		5600276 Life Events	1	1	-	0%
		5600351 Moves Adds Changes	1	1	-	0%
		5600436 Postage	5	5	(0)	0%
		5600591 Dues - Professional Association	8	8	0	0%
		5600601 Dues - Utility Association	23	23	(0)	0%
		5600726 License Fees and Permits	1	1	0	0%
		5600896 Online Information Services	209	209	-	0%
	Strategy Plng and Ext Affairs Total		5,915	5,985	70	1%
	Transmission	5540001 Productive Labor	19,360	19,931	571	3%
		5600001 Contract Labor	2,768	2,768	(0)	0%
		5600006 Consulting Professional Services Other	649	649	0	0%
		5600041 Outside Vendor Contract	81	81	-	0%
		5600066 Materials	2,041	2,041	-	0%
		5600091 Print and Copy Cost - Other	1	1	-	0%
		5600106 Equipment Maintenance	75	75	-	0%
		5600191 Employee Expenses Airfare	102	102	0	0%
		5600196 Employee Expenses Car Rental	11	11	-	0%
		5600201 Employee Expenses Taxi and Bus	5	5	-	0%
		5600206 Employee Expenses Mileage	377	377	-	0%
		5600211 Employee Expenses Conf Seminar Trng	137	137	(0)	0%
		5600216 Employee Expenses Hotel	97	97	(0)	0%
		5600221 Employee Expenses Meals	134	134	-	0%
		5600226 Employee Expenses Meals Non-Employee	27	27	-	0%
		5600231 Employee Expenses Parking	24	24	-	0%
		5600236 Employee Expenses Per Diem	500	500	-	0%
		5600241 Employee Expenses Safety Equipment	233	233	-	0%
		5600246 Employee Expenses Other	91	91	-	0%
		5600251 Employee Expense Personal Communication	266	266	-	0%
		5600256 Office Supplies	94	94	0	0%
		5600276 Life Events	2	2	-	0%
		5600291 Transportation Fleet Cost	1,567	1,567	-	0%
		5600316 Use Costs	3	3	-	0%
		5600341 Water Use Costs	210	210	-	0%
		5600431 Lease Costs	77	77	-	0%
		5600436 Postage	1	1	-	0%
		5600591 Dues - Professional Association	238	238	(0)	0%
		5600651 Fees - Regulatory NERC	2,243	2,243	-	0%
		5600726 License Fees and Permits	1,122	1,122	-	0%
		5600871 Other	(408)	(408)	-	0%
		5600896 Online Information Services	20	20	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	18	19	1	8%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	110	115	5	4%
		8010110 Budget Other Compensation	(59)	(59)	(0)	0%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	5	5	0	8%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	21	22	1	5%
		8110040 Budget Attrition	(5)	(5)	(0)	5%
	Transmission Total		32,237	32,815	578	2%
Electric Total			1,222,932	1,250,966	28,034	2%
Gas	Benefits & Loadings	5540001 Productive Labor	50	52	2	4%
		5540210 Incentive Non Loading	422	435	13	3%
		5540240 Performance Share Plan & Deferred Comp I	365	386	20	6%
		5540250 Restricted Stock Units	562	594	32	6%
		5540255 Other Benefits Compensation	222	235	13	6%
		5600281 Employee Performance Recognition	71	74	3	5%

NSP-MN
Schedule 3a - O&M by Cost Element
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600781 O and M Credits - Other	(50)	(52)	(2)	4%
		8100110 401K Match	1,047	1,082	35	3%
		8100115 Qualified Pension	2,519	2,574	54	2%
		8100120 Nonqualified Pension	32	33	1	4%
		8100130 Exec Nonqualified Deferred Comp Match	5	5	0	3%
		8100140 Other Pension - Consult	53	54	1	3%
		8100150 Active Healthcare	4,374	4,600	226	5%
		8100155 Miscellaneous Benefit Programs and Costs	198	202	4	2%
		8100160 Life LTD and Business Travel Insurance	285	295	9	3%
		8100165 Retiree Medical	14	14	(1)	-4%
		8100170 FAS 112 LTD	10	10	(0)	-5%
		8100190 Workers' Compensation - FAS 112 Costs	11	11	(1)	-8%
		8100195 Workers' Compensation - Ins and Other	284	287	3	1%
		8100200 Annual Incentive	1,462	1,515	52	4%
		8100507 401K Match_OH Alloc	11	12	1	5%
		8100508 Qualified Pension_Overhead Allocation	(75)	(106)	(31)	41%
		8100509 Nonqualified Pension_Overhead Allocation	(3)	(3)	0	-4%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(1)	(1)	0	-14%
		8100512 Other Pension - Consult_OH Allocation	(14)	(16)	(1)	8%
		8100513 Active Healthcare_Overhead Allocation	(103)	(68)	35	-34%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(18)	(20)	(2)	13%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(11)	(11)	(0)	2%
		8100516 Retiree Medical_Overhead Allocation	(1)	(1)	(0)	10%
		8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	19%
		8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	0	-29%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(9)	(10)	(1)	7%
		8100528 Annual Incentive_Overhead Allocation	45	49	4	9%
	Benefits & Loadings Total		11,757	12,227	470	4%
	Chairman and CEO	5540001 Productive Labor	70	38	(33)	-47%
		5600006 Consulting Professional Services Other	16	22	6	40%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	-	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	5	5	(0)	-6%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600381 Rent - Space	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600601 Dues - Utility Association	324	324	-	0%
		5600656 Fees - Directors	96	101	5	5%
		5600896 Online Information Services	3	3	0	2%
	Chairman and CEO Total		516	495	(22)	-4%
	Corporate Other	5600712 Quarterly BMO Rebates	(33)	(33)	-	0%
		5600781 O and M Credits - Other	(106)	(106)	-	0%
		5600791 O and M Credits - AG to Capital	(55)	(55)	-	0%
		5600796 O and M Credits - Company Elec and Gas	(317)	(317)	-	0%
	Corporate Other Total		(511)	(511)	-	0%
	Customer and Innovation	5540001 Productive Labor	5,884	6,159	275	5%
		5540009 Labor Budget Adjustment	(135)	(134)	0	0%
		5600001 Contract Labor	466	378	(88)	-19%
		5600006 Consulting Professional Services Other	572	567	(4)	-1%
		5600041 Outside Vendor Contract	91	92	1	1%
		5600051 Outside Services	4,258	4,284	27	1%
		5600066 Materials	41	43	3	7%
		5600075 Transportation Fuel	1	1	0	1%
		5600091 Print and Copy Cost - Other	25	25	0	0%
		5600111 Equipment Maintenance - Customer Care	9	9	0	6%
		5600116 IT Hardware Maintenance	176	180	5	3%
		5600121 IT Hardware Purchases	44	44	0	0%
		5600126 Software License Purchase - Perpetual	42	38	(4)	-10%
		5600131 Software License Purchase - Term	997	1,006	8	1%

NSP-MN
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2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600136 Software Maintenance	2,464	2,573	109	4%
		5600141 Network Services	58	58	-	0%
		5600146 Network Voice	1	1	-	0%
		5600151 Network Data	1,057	1,074	16	2%
		5600156 Network Telecommunication	3	3	-	0%
		5600161 Network Radio	43	43	(0)	-1%
		5600166 Mainframe Services	61	63	2	3%
		5600171 Distributed Systems Services	44	45	1	3%
		5600176 Application Development and Maintenance	1,620	1,630	10	1%
		5600186 Software - ASP	216	222	6	3%
		5600191 Employee Expenses Airfare	37	38	1	2%
		5600196 Employee Expenses Car Rental	5	5	0	2%
		5600201 Employee Expenses Taxi and Bus	3	3	0	1%
		5600206 Employee Expenses Mileage	31	31	0	0%
		5600211 Employee Expenses Conf Seminar Trng	26	27	1	3%
		5600216 Employee Expenses Hotel	56	57	1	2%
		5600221 Employee Expenses Meals	29	29	1	2%
		5600226 Employee Expenses Meals Non-Employee	3	3	0	1%
		5600231 Employee Expenses Parking	7	8	1	17%
		5600241 Employee Expenses Safety Equipment	4	4	0	9%
		5600246 Employee Expenses Other	28	16	(12)	-44%
		5600251 Employee Expense Personal Communication	12	24	11	92%
		5600256 Office Supplies	22	22	0	0%
		5600271 Safety Recognition	1	1	-	0%
		5600276 Life Events	1	1	0	0%
		5600291 Transportation Fleet Cost	48	48	0	0%
		5600296 Janitorial - Routine	0	0	-	0%
		5600311 General Interior Exterior Maintenance	25	25	0	1%
		5600316 Use Costs	1	1	0	1%
		5600351 Moves Adds Changes	1	1	0	0%
		5600356 Energy	2,070	2,184	114	5%
		5600366 Non - Energy	21	21	-	0%
		5600381 Rent - Space	11	11	0	0%
		5600382 Rent - Equipment	0	0	0	0%
		5600396 Rent - Equipment Customer Care	0	0	-	0%
		5600431 Lease Costs	13	13	(0)	0%
		5600436 Postage	1,019	1,103	84	8%
		5600511 Advertising - Brand Image	52	52	1	1%
		5600516 Advertising - General	15	15	0	0%
		5600521 Advertising - Brand Sponsorship	180	182	2	1%
		5600531 Advertising - Conservation Other	15	15	0	1%
		5600561 Customer Program - Promotion	23	23	-	0%
		5600571 Safety Advertising	240	242	2	1%
		5600591 Dues - Professional Association	14	14	0	0%
		5600601 Dues - Utility Association	32	32	-	0%
		5600706 Bank Charges	2	2	-	0%
		5600726 License Fees and Permits	1	1	0	1%
		5600861 Shared Asset Costs	6,239	7,688	1,449	23%
		5600866 Shared Assets - Owning Co Credit	(3,499)	(4,150)	(652)	19%
		5600871 Other	8	8	0	1%
		5600896 Online Information Services	429	462	34	8%
	Customer and Innovation Total		25,260	26,664	1,404	6%
	Distribution Operations					
		5540001 Productive Labor	1,925	1,996	70	4%
		5600001 Contract Labor	1	1	-	0%
		5600041 Outside Vendor Contract	246	246	-	0%
		5600066 Materials	9	9	-	0%
		5600071 MS Inventory Adjust - Obsolete Materials	20	20	-	0%
		5600091 Print and Copy Cost - Other	2	2	-	0%
		5600191 Employee Expenses Airfare	19	19	(0)	0%
		5600196 Employee Expenses Car Rental	2	2	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	3	3	-	0%
		5600211 Employee Expenses Conf Seminar Trng	1	1	-	0%
		5600216 Employee Expenses Hotel	7	7	-	0%
		5600221 Employee Expenses Meals	3	3	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	1	1	-	0%
		5600241 Employee Expenses Safety Equipment	1	1	-	0%
		5600251 Employee Expense Personal Communication	8	8	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600256 Office Supplies	3	3	-	0%
		5600271 Safety Recognition	4	4	-	0%
		5600276 Life Events	1	1	-	0%
		5600291 Transportation Fleet Cost	41	41	-	0%
		5600366 Non - Energy	167	167	-	0%
		5600382 Rent - Equipment	46	46	-	0%
		5600436 Postage	2	2	-	0%
		5600591 Dues - Professional Association	1	1	-	0%
		5600596 Dues - Utility Association Other	1	1	-	0%
		5600601 Dues - Utility Association	0	0	-	0%
		5600726 License Fees and Permits	32	32	-	0%
	Distribution Operations Total		2,546	2,616	70	3%
	Energy Supply	5540001 Productive Labor	454	460	6	1%
		5600006 Consulting Professional Services Other	2	2	-	0%
		5600066 Materials	1	1	0	5%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	1	1	(0)	0%
		5600196 Employee Expenses Car Rental	0	0	0	0%
		5600201 Employee Expenses Taxi and Bus	0	0	(0)	0%
		5600206 Employee Expenses Mileage	1	1	(0)	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	0	0%
		5600216 Employee Expenses Hotel	1	1	(0)	0%
		5600221 Employee Expenses Meals	1	1	0	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	0	2%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	0	4%
		5600291 Transportation Fleet Cost	28	28	(0)	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	0	1%
		5600601 Dues - Utility Association	7	7	0	0%
		5600721 Environmental Permits and Fees	2	2	0	0%
		5600896 Online Information Services	1	1	-	0%
	Energy Supply Total		499	506	6	1%
	Financial Operations	5540001 Productive Labor	1,001	1,032	31	3%
		5540009 Labor Budget Adjustment	8	8	0	3%
		5600001 Contract Labor	11	11	0	1%
		5600006 Consulting Professional Services Other	41	42	0	1%
		5600021 Consulting Professional Services Legal	7	7	0	1%
		5600026 Consulting Professional Svcs Accounting	143	144	1	1%
		5600066 Materials	3	3	0	1%
		5600091 Print and Copy Cost - Other	1	1	0	1%
		5600096 Print and Copy Cost - SEC Filings	0	0	0	1%
		5600191 Employee Expenses Airfare	3	3	0	1%
		5600196 Employee Expenses Car Rental	0	0	0	1%
		5600201 Employee Expenses Taxi and Bus	1	1	0	1%
		5600206 Employee Expenses Mileage	0	0	0	1%
		5600211 Employee Expenses Conf Seminar Trng	6	6	0	1%
		5600216 Employee Expenses Hotel	5	5	0	1%
		5600221 Employee Expenses Meals	3	3	0	1%
		5600226 Employee Expenses Meals Non-Employee	0	0	0	1%
		5600231 Employee Expenses Parking	0	0	0	1%
		5600241 Employee Expenses Safety Equipment	0	0	(0)	-3%
		5600246 Employee Expenses Other	1	1	0	1%
		5600251 Employee Expense Personal Communication	2	2	0	1%
		5600256 Office Supplies	1	1	0	1%
		5600276 Life Events	0	0	0	1%
		5600291 Transportation Fleet Cost	0	0	0	2%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	1	1	0	1%
		5600451 Insurance - Property	621	668	48	8%
		5600456 Insurance - General Liability	539	566	27	5%
		5600461 Insurance - Excess Liability	809	877	68	8%
		5600466 Insurance - Auto Liability	18	19	0	2%
		5600471 Insurance - Directors and Officers	120	122	3	2%
		5600476 Insurance - Fiduciary	27	28	1	2%
		5600481 Insurance - Other	5	5	0	2%
		5600482 Insurance - Cyber	38	40	2	5%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600591 Dues - Professional Association	7	7	0	1%
		5600596 Dues - Utility Association Other	0	0	0	1%
		5600661 Fees - Remarketing and Rating	32	34	2	7%
		5600691 Shareholder Related Expenses	22	22	0	1%
		5600706 Bank Charges	53	55	2	3%
		5600726 License Fees and Permits	4	4	0	1%
		5600781 O and M Credits - Other	(24)	(24)	(0)	1%
		5600871 Other	0	0	0	1%
		5600896 Online Information Services	11	11	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	Financial Operations Total		3,523	3,710	186	5%
	Gas Systems	5540001 Productive Labor	26,919	27,848	929	3%
		5600041 Outside Vendor Contract	15,167	15,505	338	2%
		5600066 Materials	4,827	4,870	43	1%
		5600246 Employee Expenses Other	794	794	(0)	0%
		5600256 Office Supplies	112	112	-	0%
		5600291 Transportation Fleet Cost	2,608	2,608	(0)	0%
		5600316 Use Costs	806	806	-	0%
		5600382 Rent - Equipment	42	42	-	0%
		5600601 Dues - Utility Association	20	20	-	0%
		5600716 Gas Cleanup Costs	1,000	1,000	-	0%
		5600726 License Fees and Permits	365	365	-	0%
		5600776 O and M Credits - Meter Transfer Install	(5,466)	(5,466)	-	0%
		8010000 Budget Prod Labor Barg Benefit Group 1	235	247	13	5%
		8010020 Budget Prod Labor Non-Barg Benefit Grp 1	79	81	2	3%
		8110000 Budget Non-Prod Labor Barg Benefit Grp 1	56	59	3	6%
		8110020 Budget Non-Prod Labor Non-Barg Ben Grp 1	16	16	0	3%
		8110040 Budget Attrition	(13)	(13)	(1)	5%
	Gas Systems Total		47,567	48,895	1,328	3%
	General Counsel	5540001 Productive Labor	384	395	10	3%
		5600001 Contract Labor	3	3	(0)	0%
		5600006 Consulting Professional Services Other	4	4	(0)	-1%
		5600021 Consulting Professional Services Legal	299	299	(0)	0%
		5600031 Consulting Legal Regulatory	2	2	-	0%
		5600041 Outside Vendor Contract	0	0	-	0%
		5600066 Materials	1	1	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600096 Print and Copy Cost - SEC Filings	2	2	(0)	0%
		5600101 Legal - Other	1	1	(0)	0%
		5600191 Employee Expenses Airfare	4	4	0	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	1	1	-	0%
		5600211 Employee Expenses Conf Seminar Trng	3	3	-	0%
		5600216 Employee Expenses Hotel	4	4	-	0%
		5600221 Employee Expenses Meals	1	1	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	(0)	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600256 Office Supplies	1	1	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	0	0	-	0%
		5600436 Postage	0	0	-	0%
		5600481 Insurance - Other	2	2	(0)	0%
		5600591 Dues - Professional Association	4	4	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600896 Online Information Services	12	12	0	3%
	General Counsel Total		731	741	11	1%
	Group President - Utility	5540001 Productive Labor	1,098	1,131	34	3%
		5540260 Other Compensation	2	2	-	0%
		5600001 Contract Labor	50	50	-	0%
		5600006 Consulting Professional Services Other	62	62	-	0%
		5600066 Materials	12	12	-	0%
		5600091 Print and Copy Cost - Other	4	4	-	0%
		5600191 Employee Expenses Airfare	4	4	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
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(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	45	45	-	0%
		5600211 Employee Expenses Conf Seminar Trng	8	8	-	0%
		5600216 Employee Expenses Hotel	7	7	-	0%
		5600221 Employee Expenses Meals	5	5	-	0%
		5600226 Employee Expenses Meals Non-Employee	6	6	-	0%
		5600231 Employee Expenses Parking	2	2	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	7	7	-	0%
		5600256 Office Supplies	3	3	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	1	1	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	1	1	-	0%
		5600436 Postage	7	7	-	0%
		5600511 Advertising - Brand Image	7	7	-	0%
		5600516 Advertising - General	5	5	-	0%
		5600531 Advertising - Conservation Other	0	0	-	0%
		5600546 Customer Program - Advertising	5	5	-	0%
		5600561 Customer Program - Promotion	2	2	-	0%
		5600566 Customer Program - Non-Recoverable	2	2	-	0%
		5600571 Safety Advertising	0	0	-	0%
		5600576 Safety Information	0	0	-	0%
		5600581 Mandated Regulatory Notices	0	0	-	0%
		5600586 Mandated Inserts Communication	18	18	-	0%
		5600591 Dues - Professional Association	6	6	-	0%
		5600596 Dues - Utility Association Other	23	23	-	0%
		5600601 Dues - Utility Association	14	14	-	0%
		5600671 Fees - Regulatory Direct	241	245	4	2%
		5600676 Fees - Regulatory Indirect	382	388	7	2%
		5600681 Fees - Regulatory NARUC	0	0	-	0%
		5600726 License Fees and Permits	0	0	-	0%
		5600857 Rebates	2	2	-	0%
		5600896 Online Information Services	0	0	-	0%
	Group President - Utility Total		2,036	2,081	45	2%
	HR and Employee Services	5540001 Productive Labor	1,337	1,395	58	4%
		5600001 Contract Labor	17	17	0	1%
		5600006 Consulting Professional Services Other	183	183	0	0%
		5600026 Consulting Professional Svcs Accounting	2	2	0	1%
		5600041 Outside Vendor Contract	118	118	0	0%
		5600066 Materials	109	135	25	23%
		5600075 Transportation Fuel	36	37	1	3%
		5600091 Print and Copy Cost - Other	(8)	(8)	0	-1%
		5600131 Software License Purchase - Term	13	13	0	1%
		5600191 Employee Expenses Airfare	20	20	0	1%
		5600196 Employee Expenses Car Rental	4	4	0	1%
		5600201 Employee Expenses Taxi and Bus	3	3	0	1%
		5600206 Employee Expenses Mileage	8	8	0	1%
		5600211 Employee Expenses Conf Seminar Trng	14	14	0	1%
		5600216 Employee Expenses Hotel	27	28	0	1%
		5600221 Employee Expenses Meals	16	16	0	1%
		5600226 Employee Expenses Meals Non-Employee	4	4	0	1%
		5600231 Employee Expenses Parking	2	2	0	1%
		5600241 Employee Expenses Safety Equipment	2	2	0	1%
		5600246 Employee Expenses Other	10	11	0	1%
		5600251 Employee Expense Personal Communication	11	11	0	1%
		5600256 Office Supplies	8	8	0	1%
		5600261 Workforce Administration Expense	20	21	0	1%
		5600271 Safety Recognition	0	0	0	1%
		5600276 Life Events	0	0	0	1%
		5600291 Transportation Fleet Cost	16	16	0	1%
		5600296 Janitorial - Routine	181	182	0	0%
		5600306 Fire Life Safety Maintenance	20	20	0	0%
		5600311 General Interior Exterior Maintenance	300	300	(0)	0%
		5600316 Use Costs	410	414	4	1%
		5600321 Lawn Care Maintenance Costs	16	16	0	1%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
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(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600326 Sewer Maintenance Costs	1	1	-	0%
		5600331 Snow Removal Costs	176	177	0	0%
		5600336 Trash Removal Costs	38	37	(1)	-3%
		5600341 Water Use Costs	32	31	(1)	-4%
		5600351 Moves Adds Changes	33	24	(9)	-28%
		5600382 Rent - Equipment	10	11	0	1%
		5600431 Lease Costs	868	877	10	1%
		5600436 Postage	11	11	0	0%
		5600466 Insurance - Auto Liability	1	1	0	3%
		5600511 Advertising - Brand Image	18	18	0	1%
		5600591 Dues - Professional Association	11	11	0	1%
		5600596 Dues - Utility Association Other	0	0	0	1%
		5600601 Dues - Utility Association	2	2	0	1%
		5600706 Bank Charges	0	0	0	1%
		5600726 License Fees and Permits	7	7	0	1%
		5600861 Shared Asset Costs	1,446	1,415	(31)	-2%
		5600866 Shared Assets - Owning Co Credit	(1,074)	(1,050)	24	-2%
		5600871 Other	4	4	0	0%
		5600896 Online Information Services	5	5	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	1%
	HR and Employee Services Total		4,491	4,575	84	2%
	Operations Services	5540001 Productive Labor	523	539	16	3%
		5600006 Consulting Professional Services Other	1	1	-	0%
		5600041 Outside Vendor Contract	2	2	-	0%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	0	0	-	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	1	1	0	0%
		5600216 Employee Expenses Hotel	1	1	0	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600271 Safety Recognition	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	0	0%
		5600381 Rent - Space	0	0	-	0%
		5600382 Rent - Equipment	0	0	-	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600601 Dues - Utility Association	1	1	-	0%
		5600896 Online Information Services	1	1	-	0%
	Operations Services Total		533	548	16	3%
	Risk Management	5540001 Productive Labor	122	126	4	3%
		5600001 Contract Labor	2	2	0	1%
		5600006 Consulting Professional Services Other	5	5	0	1%
		5600026 Consulting Professional Svcs Accounting	37	38	0	1%
		5600066 Materials	1	1	0	1%
		5600091 Print and Copy Cost - Other	0	0	0	1%
		5600191 Employee Expenses Airfare	1	1	0	1%
		5600196 Employee Expenses Car Rental	0	0	0	2%
		5600201 Employee Expenses Taxi and Bus	0	0	0	1%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	0	1%
		5600216 Employee Expenses Hotel	1	1	0	1%
		5600221 Employee Expenses Meals	1	1	0	1%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600246 Employee Expenses Other	0	0	0	1%
		5600251 Employee Expense Personal Communication	0	0	0	1%
		5600256 Office Supplies	0	0	0	1%
		5600276 Life Events	0	0	-	0%
		5600351 Moves Adds Changes	0	0	0	1%
		5600436 Postage	0	0	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
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(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600591 Dues - Professional Association	1	1	0	1%
		5600726 License Fees and Permits	0	0	0	1%
		5600896 Online Information Services	8	8	0	1%
		5600951 Purchasing Overhead Expense	0	0	0	0%
	Risk Management Total		183	187	4	2%
	Strategy Plng and Ext Affairs	5540001 Productive Labor	220	226	6	3%
		5600001 Contract Labor	7	7	(0)	0%
		5600006 Consulting Professional Services Other	34	34	0	0%
		5600041 Outside Vendor Contract	3	3	(0)	0%
		5600066 Materials	0	0	-	0%
		5600091 Print and Copy Cost - Other	3	3	-	0%
		5600191 Employee Expenses Airfare	2	2	0	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	2	2	(0)	0%
		5600221 Employee Expenses Meals	1	1	0	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	-	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600251 Employee Expense Personal Communication	1	1	(0)	0%
		5600256 Office Supplies	0	0	-	0%
		5600276 Life Events	0	0	-	0%
		5600351 Moves Adds Changes	0	0	-	0%
		5600436 Postage	0	0	(0)	0%
		5600591 Dues - Professional Association	0	0	0	0%
		5600601 Dues - Utility Association	2	2	(0)	0%
		5600726 License Fees and Permits	0	0	0	0%
		5600896 Online Information Services	14	14	-	0%
	Strategy Plng and Ext Affairs Total		290	296	6	2%
Gas Total			99,420	103,030	3,609	4%
Non-Utility	Benefits & Loadings	8100110 401K Match	110	115	5	4%
		8100115 Qualified Pension	255	264	8	3%
		8100120 Nonqualified Pension	4	5	0	7%
		8100130 Exec Nonqualified Deferred Comp Match	1	1	0	6%
		8100140 Other Pension - Consult	7	8	0	6%
		8100150 Active Healthcare	451	477	26	6%
		8100155 Miscellaneous Benefit Programs and Costs	23	25	1	4%
		8100160 Life LTD and Business Travel Insurance	29	30	1	4%
		8100165 Retiree Medical	1	1	(0)	-3%
		8100170 FAS 112 LTD	1	1	(0)	-5%
		8100190 Workers' Compensation - FAS 112 Costs	1	1	(0)	-8%
		8100195 Workers' Compensation - Ins and Other	24	24	0	1%
		8100200 Annual Incentive	206	219	13	6%
		8100507 401K Match_OH Alloc	2	2	0	14%
		8100508 Qualified Pension_Overhead Allocation	(10)	(14)	(5)	49%
		8100509 Nonqualified Pension_Overhead Allocation	(0)	(0)	0	-2%
		8100511 Exec Nonqual Def Comp Match_OH Alloc	(0)	(0)	0	-11%
		8100512 Other Pension - Consult_OH Allocation	(2)	(2)	(0)	12%
		8100513 Active Healthcare_Overhead Allocation	(11)	(7)	4	-38%
		8100514 Misc Benefit Programs and Costs_OH Alloc	(3)	(3)	(0)	17%
		8100515 Life LTD and Bus Travel Ins_OH Alloc	(1)	(1)	(0)	3%
		8100516 Retiree Medical_Overhead Allocation	(0)	(0)	(0)	14%
		8100517 FAS 112 LTD_Overhead Allocation	(0)	(0)	(0)	11%
		8100526 Workers' Comp-FAS 112_OH Allocation	(0)	(0)	0	-34%
		8100527 Workers' Comp-Ins and Other_OH Alloc	(1)	(1)	(0)	7%
		8100528 Annual Incentive_Overhead Allocation	6	7	1	13%
	Benefits & Loadings Total		1,095	1,150	55	5%
	Chairman and CEO	5600606 Dues - Lobbying	155	155	-	0%
		5600626 Contributions - Charitable	13	13	-	0%
		5600631 Contributions - Community Sponsorships	325	325	-	0%
	Chairman and CEO Total		493	493	-	0%
	Corporate Other	5660024 Loss on Investment	(323)	(294)	29	-9%
	Corporate Other Total		(323)	(294)	29	-9%
	Customer and Innovation	5540001 Productive Labor	3,259	3,414	156	5%
		5540009 Labor Budget Adjustment	540	541	1	0%
		5540260 Other Compensation	539	581	42	8%
		5600001 Contract Labor	324	337	13	4%
		5600006 Consulting Professional Services Other	57	57	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600066 Materials	1	1	0	2%
		5600091 Print and Copy Cost - Other	1	1	0	2%
		5600121 IT Hardware Purchases	2	2	0	3%
		5600131 Software License Purchase - Term	1,974	1,974	-	0%
		5600146 Network Voice	0	0	-	0%
		5600191 Employee Expenses Airfare	32	33	1	2%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%
		5600206 Employee Expenses Mileage	18	18	0	2%
		5600211 Employee Expenses Conf Seminar Trng	3	3	0	2%
		5600216 Employee Expenses Hotel	29	29	1	2%
		5600221 Employee Expenses Meals	14	14	0	2%
		5600226 Employee Expenses Meals Non-Employee	3	3	0	1%
		5600231 Employee Expenses Parking	7	7	0	2%
		5600246 Employee Expenses Other	1	1	0	3%
		5600251 Employee Expense Personal Communication	12	12	0	2%
		5600256 Office Supplies	5	5	0	3%
		5600276 Life Events	0	0	0	2%
		5600291 Transportation Fleet Cost	18	19	0	2%
		5600351 Moves Adds Changes	2	2	0	2%
		5600366 Non - Energy	296	325	28	10%
		5600381 Rent - Space	18	18	-	0%
		5600436 Postage	80	82	2	2%
		5600511 Advertising - Brand Image	2	2	-	0%
		5600546 Customer Program - Advertising	330	338	8	3%
		5600561 Customer Program - Promotion	91	91	-	0%
		5600631 Contributions - Community Sponsorships	124	124	(0)	0%
		5600636 Contributions - Civic and Political	19	19	0	0%
		5600641 Contributions - Economical Development	108	108	(0)	0%
		5600696 Deductions - Corporate Tickets	9	9	(0)	0%
		5600701 Deductions - Other	12	12	0	2%
		5600706 Bank Charges	63	65	2	2%
		5600871 Other	90	90	0	0%
		5600896 Online Information Services	8	8	-	0%
		5600946 Cust Billing Srvcs to Other	172	172	-	0%
	Customer and Innovation Total		8,262	8,517	255	3%
	Energy Supply	5600631 Contributions - Community Sponsorships	12	13	0	3%
		5600696 Deductions - Corporate Tickets	3	3	-	0%
	Energy Supply Total		15	15	0	2%
	Financial Operations	5600606 Dues - Lobbying	4	4	0	1%
		5600626 Contributions - Charitable	1	1	0	1%
		5600631 Contributions - Community Sponsorships	1	1	0	1%
		5600696 Deductions - Corporate Tickets	5	5	0	1%
		5600701 Deductions - Other	5	5	0	1%
		5600731 Penalties	1	1	0	1%
	Financial Operations Total		16	17	0	1%
	General Counsel	5600606 Dues - Lobbying	0	0	-	0%
		5600626 Contributions - Charitable	1	1	-	0%
		5600631 Contributions - Community Sponsorships	14	14	-	0%
		5600696 Deductions - Corporate Tickets	1	1	-	0%
		5600701 Deductions - Other	2	2	-	0%
	General Counsel Total		19	19	-	0%
	Group President - Utility	5540001 Productive Labor	217	223	6	3%
		5600606 Dues - Lobbying	195	195	-	0%
		5600616 Dues - Chamber of Commerce	280	280	-	0%
		5600621 Dues - Social Service	17	17	-	0%
		5600626 Contributions - Charitable	128	128	-	0%
		5600631 Contributions - Community Sponsorships	1,072	1,072	-	0%
		5600636 Contributions - Civic and Political	39	39	-	0%
		5600641 Contributions - Economical Development	395	395	-	0%
		5600696 Deductions - Corporate Tickets	353	353	-	0%
		5600701 Deductions - Other	144	144	0	0%
	Group President - Utility Total		2,839	2,846	6	0%
	HR and Employee Services	5540001 Productive Labor	13	13	0	4%
		5600006 Consulting Professional Services Other	4	4	0	0%
		5600041 Outside Vendor Contract	4	4	0	0%
		5600091 Print and Copy Cost - Other	(1)	(1)	(0)	0%
		5600191 Employee Expenses Airfare	0	0	-	0%
		5600196 Employee Expenses Car Rental	0	0	-	0%
		5600201 Employee Expenses Taxi and Bus	0	0	-	0%

NSP-MN
Schedule 3a - O&M by Cost Element
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	Account	2023 Budget	2024 Budget	Variance	% Variance
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	0	0	-	0%
		5600216 Employee Expenses Hotel	0	0	-	0%
		5600221 Employee Expenses Meals	0	0	-	0%
		5600226 Employee Expenses Meals Non-Employee	0	0	(0)	0%
		5600231 Employee Expenses Parking	0	0	-	0%
		5600241 Employee Expenses Safety Equipment	0	0	-	0%
		5600246 Employee Expenses Other	0	0	-	0%
		5600251 Employee Expense Personal Communication	0	0	-	0%
		5600256 Office Supplies	0	0	-	0%
		5600291 Transportation Fleet Cost	0	0	-	0%
		5600296 Janitorial - Routine	8	8	0	0%
		5600306 Fire Life Safety Maintenance	1	1	0	0%
		5600311 General Interior Exterior Maintenance	14	14	(0)	0%
		5600316 Use Costs	17	17	0	1%
		5600321 Lawn Care Maintenance Costs	1	1	0	0%
		5600326 Sewer Maintenance Costs	0	0	-	0%
		5600331 Snow Removal Costs	7	7	0	0%
		5600336 Trash Removal Costs	2	2	(0)	-3%
		5600341 Water Use Costs	1	1	(0)	-4%
		5600351 Moves Adds Changes	1	1	(0)	-27%
		5600382 Rent - Equipment	0	0	-	0%
		5600431 Lease Costs	131	132	0	0%
		5600436 Postage	0	0	-	0%
		5600591 Dues - Professional Association	0	0	-	0%
		5600626 Contributions - Charitable	3,965	3,968	4	0%
		5600631 Contributions - Community Sponsorships	64	65	1	1%
		5600641 Contributions - Economical Development	7	7	0	1%
		5600696 Deductions - Corporate Tickets	0	0	0	1%
		5600701 Deductions - Other	1	1	0	1%
		5600726 License Fees and Permits	0	0	0	1%
		5600861 Shared Asset Costs	62	61	(1)	-2%
		5600871 Other	0	0	-	0%
	HR and Employee Services Total		4,303	4,306	4	0%
	Nuclear Generation	5600606 Dues - Lobbying	21	21	-	0%
		5600616 Dues - Chamber of Commerce	0	0	-	0%
		5600626 Contributions - Charitable	18	18	-	0%
		5600631 Contributions - Community Sponsorships	11	11	-	0%
		5600696 Deductions - Corporate Tickets	2	2	-	0%
		5600701 Deductions - Other	20	20	-	0%
	Nuclear Generation Total		72	72	-	0%
	Operations Services	5600616 Dues - Chamber of Commerce	22	22	-	0%
		5600631 Contributions - Community Sponsorships	63	63	-	0%
		5600696 Deductions - Corporate Tickets	3	3	-	0%
		5600701 Deductions - Other	10	10	(0)	0%
	Operations Services Total		98	98	(0)	0%
	Strategy Plng and Ext Affairs	5540001 Productive Labor	170	175	5	3%
		5600006 Consulting Professional Services Other	8	8	-	0%
		5600021 Consulting Professional Services Legal	58	58	-	0%
		5600066 Materials	2	2	0	0%
		5600091 Print and Copy Cost - Other	0	0	0	0%
		5600191 Employee Expenses Airfare	5	5	-	0%
		5600196 Employee Expenses Car Rental	1	1	-	0%
		5600201 Employee Expenses Taxi and Bus	1	1	-	0%
		5600206 Employee Expenses Mileage	0	0	-	0%
		5600211 Employee Expenses Conf Seminar Trng	2	2	-	0%
		5600216 Employee Expenses Hotel	5	5	-	0%
		5600221 Employee Expenses Meals	2	2	-	0%
		5600226 Employee Expenses Meals Non-Employee	1	1	-	0%
		5600231 Employee Expenses Parking	1	1	-	0%
		5600251 Employee Expense Personal Communication	1	1	-	0%
		5600436 Postage	0	0	-	0%
		5600606 Dues - Lobbying	107	107	(0)	0%
		5600626 Contributions - Charitable	1	1	-	0%
		5600631 Contributions - Community Sponsorships	27	27	-	0%
		5600896 Online Information Services	7	7	(0)	0%
	Strategy Plng and Ext Affairs Total		399	404	5	1%
	Non-Utility Total		17,288	17,643	355	2%
	Grand Total		1,339,640	1,371,639	31,998	2%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
408100 Tax Other Than Income Tax - Property	(1,197)	-	1,197	-100%
408101 Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
417100 Expenses of nonutility operations	4,555	9,649	5,094	112%
421100 Gain on disposition of property	(164)	-	164	-100%
421200 Loss on disposition of property	83	-	(83)	-100%
426100 Donations	2,974	2,745	(229)	-8%
426300 Penalties	117	1	(116)	-99%
426400 Expendit for cert civic, politic and related activ	1,648	1,546	(103)	-6%
426500 Other deductions	(414)	225	639	-154%
500000 Operation supervision and engineering	3,744	3,213	(531)	-14%
501000 Fuel	(1,347)	-	1,347	-100%
502000 Steam expenses	18,131	18,157	26	0%
505000 Electric expenses	3,304	806	(2,498)	-76%
506000 Miscellaneous steam power expenses	14,414	15,249	835	6%
507000 Rents	1,906	2,650	744	39%
510000 Maintenance supervision and engineering	1,686	1,783	97	6%
511000 Maintenance of structures	4,793	3,177	(1,616)	-34%
512000 Maintenance of boiler plant	21,090	21,114	24	0%
513000 Maintenance of electric plant	5,815	3,959	(1,856)	-32%
514000 Maintenance of miscellaneous steam plant	9,070	5,381	(3,689)	-41%
517000 Operation supervision and engineering	42,626	40,166	(2,460)	-6%
519000 Coolants and water	7,518	7,474	(43)	-1%
520000 Steam expenses	48,337	48,383	46	0%
523000 Electric expenses	2,798	1,901	(897)	-32%
524000 Miscellaneous nuclear power expenses	129,158	128,505	(653)	-1%
525000 Rents	8,509	8,778	269	3%
528000 Maintenance supervision and engineering	8,158	7,573	(585)	-7%
530000 Maintenance of reactor plant equipment	36,338	34,775	(1,563)	-4%
531000 Maintenance of electric plant	13,216	12,309	(907)	-7%
532000 Maintenance of miscellaneous nuclear plant	26,911	24,296	(2,615)	-10%
535000 Operation supervision and engineering	24	94	70	287%
538000 Electric expenses	523	139	(384)	-73%
539000 Miscellaneous hydraulic power generation expenses	311	125	(185)	-60%
540000 Rents	60	61	1	1%
541000 Maintenance supervision and engineering	1	168	168	22671%
542000 Maintenance of structures	29	19	(10)	-36%
543000 Maintenance of reservoirs, dams and waterways	126	-	(126)	-100%
544000 Maintenance of electric plant	151	-	(151)	-100%
545000 Maintenance of miscellaneous hydraulic plant	3	161	158	5468%
546000 Operation supervision and engineering	3,494	3,760	266	8%
548000 Generation expenses	6,021	5,017	(1,004)	-17%
549000 Miscellaneous other power generation expenses	11,772	20,577	8,805	75%
550000 Rents	7,265	15,558	8,293	114%
551000 Maintenance supervision and engineering	1,949	2,100	151	8%
552000 Maintenance of structures	5,776	4,756	(1,020)	-18%
553000 Maintenance of generating and electric plant	9,493	16,262	6,769	71%
554000 Maint of miscellaneou other power generation plant	6,267	18,450	12,183	194%
555000 Purchased Power	-	-	-	#DIV/0!
556000 System control and load dispatching	1,442	1,623	181	13%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
557000 Other expenses	6,098	5,342	(756)	-12%
560000 Operation supervision and engineering	10,169	10,390	221	2%
561200 Load dispatch-Monitor and operate transmiss system	4,721	5,195	474	10%
561500 Reliability planning and standards development	13	179	166	1263%
561600 Transmission Service Studies	57	-	(57)	-100%
561700 Generation interconnection studies	894	584	(311)	-35%
561800 Reliability planning and standards develop service	2,496	2,243	(253)	-10%
562000 Station expenses	3,441	2,581	(860)	-25%
563000 Overhead line expenses	830	1,209	379	46%
564000 Underground line expenses	7	-	(7)	-100%
565000 Transmission of electricity by others	109,147	127,820	18,672	17%
566000 Miscellaneous transmission expenses	8,264	9,311	1,047	13%
567000 Rents	1,168	1,151	(18)	-2%
568000 Maintenance supervision and engineering	8	-	(8)	-100%
570000 Maintenance of station equipment	3,928	4,630	702	18%
571000 Maintenance of overhead lines	4,732	6,158	1,426	30%
572000 Maintenance of underground lines	83	-	(83)	-100%
573000 Maintenance of miscellaneous transmission plant	63	-	(63)	-100%
575100 Operation Supervision	187	246	60	32%
575200 Day-ahead and real-time market administration	121	94	(27)	-22%
575500 Ancillary services market administration	0	1	0	116%
575800 Rents	16	18	1	9%
580000 Operation supervision and engineering	11,066	11,990	923	8%
581000 Load dispatching	672	765	94	14%
582000 Station expenses	2,535	2,750	215	8%
583000 Overhead line expenses	502	(882)	(1,384)	-276%
584000 Underground line expenses	8,278	18,037	9,759	118%
585000 Street lighting and signal system expenses	622	840	218	35%
586000 Meter expenses	730	1,913	1,183	162%
587000 Customer Installations Expenses	2,839	2,693	(146)	-5%
588000 Miscellaneous distribution expenses	27,251	27,199	(52)	0%
589000 Rents	4,104	4,022	(82)	-2%
590000 Maintenance supervision and engineering	33	0	(33)	-99%
591000 Maintenance of structures	0	-	(0)	-100%
592000 Maintenance of station equipment	3,630	3,808	178	5%
593000 Maintenance of overhead lines	37,467	57,634	20,168	54%
594000 Maintenance of underground lines	7,692	7,180	(513)	-7%
595000 Maintenance of line transformers	132	31	(102)	-77%
596000 Maintenance of street lighting and signal systems	1,319	1,089	(230)	-17%
597000 Maintenance of meters	151	889	737	487%
598000 Maintenance of miscellaneous distribution plant	225	891	667	297%
733000 Gas Mix Expenses	61	-	(61)	-100%
735000 Miscellaneous Production Expenses	(58)	1,002	1,060	-1830%
736000 Rents	2	3	1	31%
759000 Other expenses	62	2	(60)	-97%
760000 Rents	3	3	(1)	-21%
803000 Natural Gas Transmission Line Purchases	28	-	(28)	-100%
807000 Purchased Gas Expense	10	225	215	2065%
813000 Other Gas Supply Expenses	616	274	(341)	-55%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
824000 Other expenses	0	-	(0)	-100%
826000 Rents	0	-	(0)	-100%
834000 Maintenance of Compressor Station Equipment	20	-	(20)	-100%
841000 Operation Labor and Expenses	1,315	1,361	46	4%
842000 Other Storage Expense	29	38	8	29%
843200 Maintenance of Structures and Improvements	89	-	(89)	-100%
843300 Maintenance of Gas Holders	(30)	-	30	-100%
843600 Maintenance of Vaporizing Equipment	154	-	(154)	-100%
843700 Maintenance of Compressor Equipment	5	-	(5)	-100%
843800 Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
843900 Maintenance of Other Equipment	36	-	(36)	-100%
844100 Operation Supervision & Engineering	131	-	(131)	-100%
844300 Liquefaction Processing Labor and Expenses	677	1,174	497	73%
846200 Other expenses	148	147	(1)	0%
847100 Maintenance supervision and engineering	24	-	(24)	-100%
847200 Maintenance of Structures and Improvements	272	-	(272)	-100%
847300 Maintenance of LNG Processing Terminal Equipment	1,495	2,102	607	41%
847500 Maintenance of Measuring and Regulating Equipment	1	-	(1)	-100%
850000 Operation Supervision & Engineering	529	904	375	71%
851000 System Control & Load Dispatching	149	149	(0)	0%
856000 Mains Expenses	1,885	1,531	(354)	-19%
857000 Measuring and Regulating Station Expenses	20	-	(20)	-100%
859000 Other expenses	85	69	(16)	-19%
860000 Rents	55	69	14	25%
863000 Maintenance of Mains	78	23	(55)	-70%
865000 Maint of Measuring and Regulating Station Equipment	13	-	(13)	-100%
866000 Maintenance of Communication Equipment	0	0	0	10%
870000 Operation Supervision & Engineering	4,763	6,144	1,381	29%
871000 Distribution Load Dispatching	3,755	3,813	58	2%
874000 Mains and Services Expenses	11,391	14,600	3,209	28%
875000 Measuring and Regulating Station Expenses-General	568	290	(278)	-49%
876000 Measuring and Regulating Station Expenses-Industrial	7	-	(7)	-100%
877000 Measur and Regul Station Exp-City Gate Check Station	34	-	(34)	-100%
878000 Meter and House Regulator Expenses	(1,879)	(2,348)	(468)	25%
879000 Customer Installations Expenses	1,448	1,394	(54)	-4%
880000 Other expenses	9,984	10,728	744	7%
881000 Rents	1,529	1,685	155	10%
885000 Maintenance Supervision & Engineering	703	385	(318)	-45%
887000 Maintenance of Mains	2,398	1,798	(600)	-25%
888000 Maintenance of Compressor Station Equipment	575	219	(356)	-62%
889000 Maint of Measuring and Regulating Station Equip-Generi	352	260	(91)	-26%
890000 Maint of Measuring and Regulating Station Equip-Indust	1	-	(1)	-100%
891000 Maint of Measur and Regul Station Equip-City Gate Chec	2	-	(2)	-100%
892000 Maintenance of Services	4,468	5,441	974	22%
893000 Maintenance of Meters and House Regulators	1,156	1,917	761	66%
901000 Supervision	151	164	12	8%
902000 Meter reading expenses	34,100	35,020	920	3%
903000 Customer records and collection expenses	26,147	30,099	3,951	15%
904000 Uncollectable Accounts - Commodity	22,138	18,032	(4,106)	-19%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities
(\$000's)

FERC	2020 Actual	2022 Budget	Variance	% Variance
904001 Uncollectable Accounts - Non Commodity	854	269	(585)	-68%
905000 Miscellaneous customer accounts expenses	17,681	123	(17,558)	-99%
908000 Customer assistance expenses	2,064	1,880	(184)	-9%
909000 Informational and instruction advertising expense	1,120	1,330	211	19%
910000 Miscell customer service and informational expense	166	329	163	98%
912000 Demonstrating and selling expenses	2,445	8,499	6,054	248%
916000 Miscellanous Sales Expense	30	44	15	49%
920000 Administrative and general salaries	116,733	114,504	(2,229)	-2%
921000 Office supplies and expenses	57,321	77,026	19,705	34%
922000 Administrative expenses transferred-Credit	(57,697)	(70,198)	(12,501)	22%
923000 Outside services employed	22,065	25,142	3,077	14%
924000 Property insurance	2,365	9,260	6,895	292%
925000 Injuries and damages	16,222	21,028	4,807	30%
926000 Employee pensions and benefits	80,824	85,690	4,866	6%
928000 Regulatory commission expenses	12,484	7,762	(4,722)	-38%
929000 Duplicate charges-Credit	(5,222)	(5,898)	(676)	13%
930100 General advertising expenses	4,102	4,174	73	2%
930200 Miscellaneous general expenses	3,847	5,209	1,362	35%
931000 Rents	44,233	48,982	4,749	11%
932000 Maintenance of Meters and House Regulators	15	-	(15)	-100%
935000 Maintenance of general plant	186	1,303	1,117	600%
Grand Total	1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities
(\$000's)

FERC	2022 Budget	2023 Budget	Variance	% Variance
417100 Expenses of nonutility operations	9,649	9,140	(509)	-5%
426100 Donations	2,745	6,350	3,605	131%
426300 Penalties	1	1	0	1%
426400 Expendit for cert civic, politic and related activ	1,546	1,543	(2)	0%
426500 Other deductions	225	253	29	13%
500000 Operation supervision and engineering	3,213	3,121	(91)	-3%
502000 Steam expenses	18,157	19,658	1,501	8%
505000 Electric expenses	806	948	142	18%
506000 Miscellaneous steam power expenses	15,249	15,959	710	5%
507000 Rents	2,650	2,981	331	12%
510000 Maintenance supervision and engineering	1,783	1,718	(65)	-4%
511000 Maintenance of structures	3,177	3,313	136	4%
512000 Maintenance of boiler plant	21,114	26,842	5,728	27%
513000 Maintenance of electric plant	3,959	3,744	(215)	-5%
514000 Maintenance of miscellaneous steam plant	5,381	5,320	(61)	-1%
517000 Operation supervision and engineering	40,166	40,784	618	2%
519000 Coolants and water	7,474	7,824	350	5%
520000 Steam expenses	48,383	49,111	728	2%
523000 Electric expenses	1,901	1,772	(129)	-7%
524000 Miscellaneous nuclear power expenses	128,505	130,446	1,940	2%
525000 Rents	8,778	9,852	1,073	12%
528000 Maintenance supervision and engineering	7,573	7,070	(503)	-7%
530000 Maintenance of reactor plant equipment	34,775	35,934	1,158	3%
531000 Maintenance of electric plant	12,309	12,490	181	1%
532000 Maintenance of miscellaneous nuclear plant	24,296	27,102	2,806	12%
535000 Operation supervision and engineering	94	101	7	8%
538000 Electric expenses	139	142	3	2%
539000 Miscellaneous hydraulic power generation expenses	125	142	17	14%
540000 Rents	61	66	5	9%
541000 Maintenance supervision and engineering	168	175	7	4%
542000 Maintenance of structures	19	22	3	18%
545000 Maintenance of miscellaneous hydraulic plant	161	175	13	8%
546000 Operation supervision and engineering	3,760	3,968	208	6%
548000 Generation expenses	5,017	5,162	145	3%
549000 Miscellaneous other power generation expenses	20,577	21,184	607	3%
550000 Rents	15,558	17,036	1,478	9%
551000 Maintenance supervision and engineering	2,100	2,035	(65)	-3%
552000 Maintenance of structures	4,756	4,811	54	1%
553000 Maintenance of generating and electric plant	16,262	13,146	(3,116)	-19%
554000 Maint of miscellaneou other power generation plant	18,450	18,417	(33)	0%
556000 System control and load dispatching	1,623	1,681	58	4%
557000 Other expenses	5,342	5,407	65	1%
560000 Operation supervision and engineering	10,390	10,730	340	3%
561200 Load dispatch-Monitor and operate transmiss system	5,195	5,617	422	8%
561500 Reliability planning and standards development	179	184	5	3%
561700 Generation interconnection studies	584	601	17	3%
561800 Reliability planning and standards develop service	2,243	2,243	-	0%
562000 Station expenses	2,581	2,633	52	2%
563000 Overhead line expenses	1,209	1,227	19	2%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities
(\$000's)

FERC	2022 Budget	2023 Budget	Variance	% Variance
565000 Transmission of electricity by others	127,820	138,563	10,744	8%
566000 Miscellaneous transmission expenses	9,311	7,677	(1,634)	-18%
567000 Rents	1,151	1,286	135	12%
570000 Maintenance of station equipment	4,630	4,650	20	0%
571000 Maintenance of overhead lines	6,158	6,105	(53)	-1%
575100 Operation Supervision	246	253	7	3%
575200 Day-ahead and real-time market administration	94	97	3	3%
575500 Ancillary services market administration	1	1	0	3%
575800 Rents	18	20	2	12%
580000 Operation supervision and engineering	11,990	12,267	277	2%
581000 Load dispatching	765	1,031	266	35%
582000 Station expenses	2,750	2,815	64	2%
583000 Overhead line expenses	(882)	(835)	48	-5%
584000 Underground line expenses	18,037	17,668	(369)	-2%
585000 Street lighting and signal system expenses	840	846	6	1%
586000 Meter expenses	1,913	2,031	118	6%
587000 Customer installations expenses	2,693	2,764	71	3%
588000 Miscellaneous distribution expenses	27,199	32,910	5,710	21%
589000 Rents	4,022	4,463	440	11%
590000 Maintenance supervision and engineering	0	0	-	0%
592000 Maintenance of station equipment	3,808	3,858	50	1%
593000 Maintenance of overhead lines	57,634	62,009	4,374	8%
594000 Maintenance of underground lines	7,180	7,361	182	3%
595000 Maintenance of line transformers	31	31	1	2%
596000 Maintenance of street lighting and signal systems	1,089	1,113	25	2%
597000 Maintenance of meters	889	1,646	757	85%
598000 Maintenance of miscellaneous distribution plant	891	902	11	1%
735000 Miscellaneous Production Expenses	1,002	1,002	0	0%
736000 Rents	3	3	0	12%
759000 Other expenses	2	2	0	2%
760000 Rents	3	3	0	13%
807000 Purchased Gas Expense	225	232	7	3%
813000 Other Gas Supply Expenses	274	281	7	3%
841000 Operation Labor and Expenses	1,361	1,375	14	1%
842000 Other Storage Expense	38	42	5	13%
844300 Liquefaction Processing Labor and Expenses	1,174	1,194	20	2%
846200 Other expenses	147	159	12	8%
847300 Maintenance of LNG Processing Terminal Equipment	2,102	2,147	45	2%
850000 Operation Supervision & Engineering	904	924	20	2%
851000 System Control & Load Dispatching	149	152	3	2%
856000 Mains Expenses	1,531	2,142	611	40%
859000 Other expenses	69	70	1	2%
860000 Rents	69	77	9	13%
863000 Maintenance of Mains	23	23	0	1%
866000 Maintenance of Communication Equipment	0	0	0	2%
870000 Operation Supervision & Engineering	6,144	6,294	150	2%
871000 Distribution Load Dispatching	3,813	3,907	94	2%
874000 Mains and Services Expenses	14,600	14,402	(198)	-1%
875000 Measuring and Regulating Station Expenses-General	290	298	8	3%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities
(\$000's)

FERC	2022 Budget	2023 Budget	Variance	% Variance
878000 Meter and House Regulator Expenses	(2,348)	(2,295)	53	-2%
879000 Customer installations expenses	1,394	1,433	40	3%
880000 Other expenses	10,728	10,913	185	2%
881000 Rents	1,685	1,895	211	12%
885000 Maintenance Supervision & Engineering	385	402	17	5%
887000 Maintenance of Mains	1,798	1,828	29	2%
888000 Maintenance of Compressor Station Equipment	219	219	0	0%
889000 Maint of Measuring and Regulating Station Equip-Generi	260	262	2	1%
892000 Maintenance of Services	5,441	5,539	98	2%
893000 Maintenance of Meters and House Regulators	1,917	1,946	29	2%
901000 Supervision	164	168	4	3%
902000 Meter reading expenses	35,020	38,056	3,036	9%
903000 Customer records and collection expenses	30,099	29,215	(884)	-3%
904000 Uncollectable Accounts - Commodity	18,032	16,067	(1,964)	-11%
904001 Uncollectable Accounts - Non Commodity	269	269	-	0%
905000 Miscellaneous customer accounts expenses	123	126	3	2%
908000 Customer assistance expenses	1,880	1,940	60	3%
909000 Informational and instruction advertising expense	1,330	1,343	12	1%
910000 Miscell customer service and informational expense	329	338	9	3%
912000 Demonstrating and selling expenses	8,499	9,364	865	10%
916000 Miscellanous Sales Expense	44	45	1	2%
920000 Administrative and general salaries	114,504	118,834	4,330	4%
921000 Office supplies and expenses	77,026	80,492	3,467	5%
922000 Administrative expenses transferred-Credit	(70,198)	(77,221)	(7,023)	10%
923000 Outside services employed	25,142	24,434	(708)	-3%
924000 Property insurance	9,260	10,063	803	9%
925000 Injuries and damages	21,028	22,620	1,591	8%
926000 Employee pensions and benefits	85,690	86,279	589	1%
928000 Regulatory commission expenses	7,762	7,909	147	2%
929000 Duplicate charges-Credit	(5,898)	(5,898)	-	0%
930100 General advertising expenses	4,174	4,214	40	1%
930200 Miscellaneous general expenses	5,209	5,288	79	2%
931000 Rents	48,982	55,760	6,778	14%
935000 Maintenance of general plant	1,303	1,352	49	4%
Grand Total	1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities
(\$000's)

FERC	2023 Budget	2024 Budget	Variance	% Variance
417100 Expenses of nonutility operations	9,140	9,446	306	3%
426100 Donations	6,350	6,355	5	0%
426300 Penalties	1	1	0	1%
426400 Expendit for cert civic, politic and related activ	1,543	1,559	15	1%
426500 Other deductions	253	282	29	11%
500000 Operation supervision and engineering	3,121	2,924	(197)	-6%
502000 Steam expenses	19,658	18,492	(1,166)	-6%
505000 Electric expenses	948	888	(60)	-6%
506000 Miscellaneous steam power expenses	15,959	16,139	180	1%
507000 Rents	2,981	2,953	(28)	-1%
510000 Maintenance supervision and engineering	1,718	1,648	(70)	-4%
511000 Maintenance of structures	3,313	3,194	(120)	-4%
512000 Maintenance of boiler plant	26,842	21,443	(5,399)	-20%
513000 Maintenance of electric plant	3,744	4,710	966	26%
514000 Maintenance of miscellaneous steam plant	5,320	5,236	(83)	-2%
517000 Operation supervision and engineering	40,784	43,898	3,114	8%
519000 Coolants and water	7,824	7,784	(40)	-1%
520000 Steam expenses	49,111	50,490	1,379	3%
523000 Electric expenses	1,772	1,853	80	5%
524000 Miscellaneous nuclear power expenses	130,446	132,869	2,424	2%
525000 Rents	9,852	9,760	(91)	-1%
528000 Maintenance supervision and engineering	7,070	6,897	(173)	-2%
530000 Maintenance of reactor plant equipment	35,934	34,634	(1,300)	-4%
531000 Maintenance of electric plant	12,490	12,645	155	1%
532000 Maintenance of miscellaneous nuclear plant	27,102	27,333	231	1%
535000 Operation supervision and engineering	101	104	3	3%
538000 Electric expenses	142	146	4	3%
539000 Miscellaneous hydraulic power generation expenses	142	125	(17)	-12%
540000 Rents	66	66	(0)	0%
541000 Maintenance supervision and engineering	175	177	2	1%
542000 Maintenance of structures	22	416	394	1774%
545000 Maintenance of miscellaneous hydraulic plant	175	161	(14)	-8%
546000 Operation supervision and engineering	3,968	3,924	(44)	-1%
548000 Generation expenses	5,162	5,319	157	3%
549000 Miscellaneous other power generation expenses	21,184	21,442	258	1%
550000 Rents	17,036	18,696	1,660	10%
551000 Maintenance supervision and engineering	2,035	2,049	14	1%
552000 Maintenance of structures	4,811	4,904	93	2%
553000 Maintenance of generating and electric plant	13,146	12,895	(251)	-2%
554000 Maint of miscellaneou other power generation plant	18,417	18,397	(20)	0%
556000 System control and load dispatching	1,681	1,740	59	4%
557000 Other expenses	5,407	5,521	115	2%
560000 Operation supervision and engineering	10,730	10,887	156	1%
561200 Load dispatch-Monitor and operate transmiss system	5,617	6,065	448	8%
561500 Reliability planning and standards development	184	190	6	3%
561700 Generation interconnection studies	601	619	18	3%
561800 Reliability planning and standards develop service	2,243	2,243	-	0%
562000 Station expenses	2,633	2,707	74	3%
563000 Overhead line expenses	1,227	1,231	4	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities
(\$000's)

FERC	2023 Budget	2024 Budget	Variance	% Variance
565000 Transmission of electricity by others	138,563	143,662	5,099	4%
566000 Miscellaneous transmission expenses	7,677	7,773	96	1%
567000 Rents	1,286	1,274	(11)	-1%
570000 Maintenance of station equipment	4,650	4,755	105	2%
571000 Maintenance of overhead lines	6,105	6,117	12	0%
575100 Operation Supervision	253	260	7	3%
575200 Day-ahead and real-time market administration	97	100	3	3%
575500 Ancillary services market administration	1	1	0	3%
575800 Rents	20	20	(0)	-1%
580000 Operation supervision and engineering	12,267	12,528	261	2%
581000 Load dispatching	1,031	1,350	319	31%
582000 Station expenses	2,815	2,903	88	3%
583000 Overhead line expenses	(835)	(787)	48	-6%
584000 Underground line expenses	17,668	18,010	342	2%
585000 Street lighting and signal system expenses	846	853	7	1%
586000 Meter expenses	2,031	2,190	159	8%
587000 Customer installations expenses	2,764	2,857	92	3%
588000 Miscellaneous distribution expenses	32,910	32,765	(144)	0%
589000 Rents	4,463	4,425	(37)	-1%
590000 Maintenance supervision and engineering	0	0	-	0%
592000 Maintenance of station equipment	3,858	3,939	81	2%
593000 Maintenance of overhead lines	62,009	62,428	420	1%
594000 Maintenance of underground lines	7,361	7,497	135	2%
595000 Maintenance of line transformers	31	32	1	3%
596000 Maintenance of street lighting and signal systems	1,113	1,125	11	1%
597000 Maintenance of meters	1,646	1,473	(173)	-10%
598000 Maintenance of miscellaneous distribution plant	902	911	9	1%
735000 Miscellaneous Production Expenses	1,002	1,002	0	0%
736000 Rents	3	3	(0)	-1%
759000 Other expenses	2	2	0	0%
760000 Rents	3	3	(0)	-1%
807000 Purchased Gas Expense	232	239	7	3%
813000 Other Gas Supply Expenses	281	287	6	2%
841000 Operation Labor and Expenses	1,375	1,392	16	1%
842000 Other Storage Expense	42	42	(0)	-1%
844300 Liquefaction Processing Labor and Expenses	1,194	1,217	24	2%
846200 Other expenses	159	158	(1)	0%
847300 Maintenance of LNG Processing Terminal Equipment	2,147	2,205	58	3%
850000 Operation Supervision & Engineering	924	943	19	2%
851000 System Control & Load Dispatching	152	155	4	2%
856000 Mains Expenses	2,142	2,354	212	10%
859000 Other expenses	70	71	0	0%
860000 Rents	77	77	(1)	-1%
863000 Maintenance of Mains	23	23	0	1%
866000 Maintenance of Communication Equipment	0	0	0	3%
870000 Operation Supervision & Engineering	6,294	6,451	157	2%
871000 Distribution Load Dispatching	3,907	4,031	123	3%
874000 Mains and Services Expenses	14,402	14,676	274	2%
875000 Measuring and Regulating Station Expenses-General	298	308	11	4%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities
(\$000's)

FERC	2023 Budget	2024 Budget	Variance	% Variance
878000 Meter and House Regulator Expenses	(2,295)	(2,230)	65	-3%
879000 Customer installations expenses	1,433	1,489	56	4%
880000 Other expenses	10,913	11,128	216	2%
881000 Rents	1,895	1,877	(18)	-1%
885000 Maintenance Supervision & Engineering	402	417	14	4%
887000 Maintenance of Mains	1,828	1,865	37	2%
888000 Maintenance of Compressor Station Equipment	219	220	0	0%
889000 Maint of Measuring and Regulating Station Equip-Generi	262	265	3	1%
892000 Maintenance of Services	5,539	5,676	137	2%
893000 Maintenance of Meters and House Regulators	1,946	1,983	37	2%
901000 Supervision	168	172	5	3%
902000 Meter reading expenses	38,056	40,040	1,985	5%
903000 Customer records and collection expenses	29,215	30,333	1,118	4%
904000 Uncollectable Accounts - Commodity	16,067	16,949	882	5%
904001 Uncollectable Accounts - Non Commodity	269	269	-	0%
905000 Miscellaneous customer accounts expenses	126	127	0	0%
908000 Customer assistance expenses	1,940	1,983	43	2%
909000 Informational and instruction advertising expense	1,343	1,355	12	1%
910000 Miscell customer service and informational expense	338	365	27	8%
912000 Demonstrating and selling expenses	9,364	10,011	647	7%
916000 Miscellanous Sales Expense	45	45	0	0%
920000 Administrative and general salaries	118,834	122,668	3,834	3%
921000 Office supplies and expenses	80,492	82,274	1,781	2%
922000 Administrative expenses transferred-Credit	(77,221)	(86,489)	(9,267)	12%
923000 Outside services employed	24,434	24,570	136	1%
924000 Property insurance	10,063	12,436	2,373	24%
925000 Injuries and damages	22,620	23,921	1,301	6%
926000 Employee pensions and benefits	86,279	89,006	2,727	3%
928000 Regulatory commission expenses	7,909	8,055	146	2%
929000 Duplicate charges-Credit	(5,898)	(5,898)	-	0%
930100 General advertising expenses	4,214	4,254	40	1%
930200 Miscellaneous general expenses	5,288	5,470	182	3%
931000 Rents	55,760	68,089	12,329	22%
935000 Maintenance of general plant	1,352	1,387	35	3%
Grand Total	1,339,640	1,371,639	31,998	2%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
Benefits & Loadings	417100	Expenses of nonutility operations	513	971	458	89%
	426400	Expendit for cert civic, politic and related activ	84	115	31	37%
	426500	Other deductions	78	-	(78)	-100%
	500000	Operation supervision and engineering	259	246	(13)	-5%
	501000	Fuel	79	-	(79)	-100%
	502000	Steam expenses	2	-	(2)	-100%
	506000	Miscellaneous steam power expenses	703	498	(205)	-29%
	510000	Maintenance supervision and engineering	11	96	85	748%
	511000	Maintenance of structures	5	-	(5)	-100%
	512000	Maintenance of boiler plant	72	-	(72)	-100%
	513000	Maintenance of electric plant	31	-	(31)	-100%
	514000	Maintenance of miscellaneous steam plant	3	-	(3)	-100%
	517000	Operation supervision and engineering	16,072	14,273	(1,800)	-11%
	520000	Steam expenses	0	-	(0)	-100%
	524000	Miscellaneous nuclear power expenses	367	122	(244)	-67%
	532000	Maintenance of miscellaneous nuclear plant	-	-	-	#DIV/0!
	535000	Operation supervision and engineering	1	2	1	52%
	539000	Miscellaneous hydraulic power generation expenses	31	0	(30)	-99%
	541000	Maintenance supervision and engineering	0	1	1	1277%
	546000	Operation supervision and engineering	300	289	(12)	-4%
	548000	Generation expenses	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	43	10	(33)	-77%
	551000	Maintenance supervision and engineering	177	112	(65)	-36%
	552000	Maintenance of structures	1	-	(1)	-100%
	553000	Maintenance of generating and electric plant	74	-	(74)	-100%
	554000	Maint of miscellaneou other power generation plant	0	-	(0)	-100%
	556000	System control and load dispatching	156	166	10	7%
	557000	Other expenses	421	341	(80)	-19%
	560000	Operation supervision and engineering	829	738	(92)	-11%
	561200	Load dispatch-Monitor and operate transmiss system	198	207	9	5%
	561500	Reliability planning and standards development	(0)	20	20	-9031%
	561600	Transmission Service Studies	1	-	(1)	-100%
	561700	Generation interconnection studies	49	66	17	35%
	563000	Overhead line expenses	(1)	5	5	-803%
	566000	Miscellaneous transmission expenses	44	83	39	90%
	570000	Maintenance of station equipment	1	-	(1)	-100%
	571000	Maintenance of overhead lines	0	-	(0)	-100%
	575100	Operation Supervision	23	24	1	5%
	575200	Day-ahead and real-time market administration	15	11	(5)	-31%
	575500	Ancillary services market administration	0	0	0	323%
	580000	Operation supervision and engineering	178	209	31	17%
	581000	Load dispatching	13	12	(1)	-7%
	583000	Overhead line expenses	3	-	(3)	-100%
	584000	Underground line expenses	15	21	6	40%
	585000	Street lighting and signal system expenses	12	-	(12)	-100%
	586000	Meter expenses	73	57	(16)	-22%
	588000	Miscellaneous distribution expenses	214	225	11	5%
	590000	Maintenance supervision and engineering	3	-	(3)	-100%
	592000	Maintenance of station equipment	(0)	-	0	-100%
	593000	Maintenance of overhead lines	38	-	(38)	-100%
	594000	Maintenance of underground lines	0	-	(0)	-100%
	597000	Maintenance of meters	3	-	(3)	-100%
598000	Maintenance of miscellaneous distribution plant	1	-	(1)	-100%	
735000	Miscellaneous Production Expenses	5	0	(5)	-100%	
759000	Other expenses	0	0	(0)	-21%	
807000	Purchased Gas Expense	1	25	24	1906%	
813000	Other Gas Supply Expenses	16	21	5	29%	
824000	Other expenses	0	-	(0)	-100%	
841000	Operation Labor and Expenses	25	27	2	9%	
846200	Other expenses	0	0	(0)	-17%	
850000	Operation Supervision & Engineering	46	63	17	38%	
851000	System Control & Load Dispatching	7	11	4	51%	
856000	Mains Expenses	1	-	(1)	-100%	
859000	Other expenses	1	0	(1)	-75%	
866000	Maintenance of Communication Equipment	0	-	(0)	-100%	

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	870000	Operation Supervision & Engineering	202	195	(7)	-3%
	871000	Distribution Load Dispatching	39	40	2	4%
	874000	Mains and Services Expenses	23	74	51	225%
	878000	Meter and House Regulator Expenses	(0)	15	15	-447362%
	880000	Other expenses	57	56	(1)	-2%
	887000	Maintenance of Mains	13	7	(6)	-47%
	892000	Maintenance of Services	16	23	7	44%
	893000	Maintenance of Meters and House Regulators	1	-	(1)	-100%
	901000	Supervision	17	16	(2)	-9%
	902000	Meter reading expenses	56	94	38	67%
	903000	Customer records and collection expenses	1,426	1,593	167	12%
	905000	Miscellaneous customer accounts expenses	2	1	(1)	-65%
	908000	Customer assistance expenses	35	31	(4)	-11%
	910000	Miscell customer service and informational expense	11	28	17	161%
	912000	Demonstrating and selling expenses	110	122	13	12%
	916000	Miscellaneous Sales Expense	0	0	(0)	-1%
	920000	Administrative and general salaries	46,395	32,682	(13,713)	-30%
	921000	Office supplies and expenses	810	1,279	468	58%
	922000	Administrative expenses transferred-Credit	(288)	(761)	(474)	165%
	923000	Outside services employed	3	-	(3)	-100%
	925000	Injuries and damages	2,525	2,118	(407)	-16%
	926000	Employee pensions and benefits	80,824	85,690	4,866	6%
	935000	Maintenance of general plant	-	27	27	#DIV/0!
Benefits & Loadings Total			153,577	142,396	(11,181)	-7%
Chairman and CEO	426100	Donations	102	339	237	232%
	426400	Expendit for cert civic, politic and related activ	196	155	(41)	-21%
	426500	Other deductions	3	-	(3)	-100%
	920000	Administrative and general salaries	1,186	1,064	(122)	-10%
	921000	Office supplies and expenses	8	74	66	835%
	923000	Outside services employed	45	156	111	247%
	930200	Miscellaneous general expenses	2,928	3,231	302	10%
	931000	Rents	-	23	23	#DIV/0!
Chairman and CEO Total			4,468	5,041	573	13%
Corporate Other	408100	Tax Other Than Income Tax - Property	(1,197)	-	1,197	-100%
	417100	Expenses of nonutility operations	299	-	(299)	-100%
	421100	Gain on disposition of property	(164)	-	164	-100%
	421200	Loss on disposition of property	83	-	(83)	-100%
	426300	Penalties	0	-	(0)	-100%
	426500	Other deductions	(954)	(351)	603	-63%
	502000	Steam expenses	59	-	(59)	-100%
	506000	Miscellaneous steam power expenses	0	-	(0)	-100%
	512000	Maintenance of boiler plant	(13)	-	13	-100%
	524000	Miscellaneous nuclear power expenses	0	-	(0)	-100%
	530000	Maintenance of reactor plant equipment	2	-	(2)	-100%
	531000	Maintenance of electric plant	5	-	(5)	-100%
	532000	Maintenance of miscellaneous nuclear plant	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	0	-	(0)	-100%
	560000	Operation supervision and engineering	3	-	(3)	-100%
	565000	Transmission of electricity by others	109,147	127,820	18,672	17%
	566000	Miscellaneous transmission expenses	25	-	(25)	-100%
	571000	Maintenance of overhead lines	0	-	(0)	-100%
	586000	Meter expenses	1	-	(1)	-100%
	588000	Miscellaneous distribution expenses	6	-	(6)	-100%
	735000	Miscellaneous Production Expenses	(12)	-	12	-100%
	870000	Operation Supervision & Engineering	0	-	(0)	-100%
	880000	Other expenses	0	-	(0)	-100%
	904000	Uncollectable Accounts - Commodity	(960)	-	960	-100%
	904001	Uncollectable Accounts - Non Commodity	(25)	-	25	-100%
	905000	Miscellaneous customer accounts expenses	17,500	-	(17,500)	-100%
	920000	Administrative and general salaries	(5)	-	5	-100%
	921000	Office supplies and expenses	(1,198)	-	1,198	-100%
	922000	Administrative expenses transferred-Credit	(1,935)	(3,495)	(1,560)	81%
	923000	Outside services employed	(2)	-	2	-100%
	929000	Duplicate charges-Credit	(5,222)	(5,898)	(676)	13%
Corporate Other Total			115,445	118,075	2,630	2%

NSP-MN
Schedule 4 - O&M by FERC Account
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(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
Customer and Innovation	417100	Expenses of nonutility operations	3,493	8,530	5,037	144%
	426100	Donations	70	232	162	232%
	426300	Penalties	3	-	(3)	-100%
	426400	Expendit for cert civic, politic and related activ	2	20	18	1100%
	426500	Other deductions	12	10	(1)	-10%
	500000	Operation supervision and engineering	2	-	(2)	-100%
	506000	Miscellaneous steam power expenses	902	1,005	102	11%
	511000	Maintenance of structures	2	-	(2)	-100%
	517000	Operation supervision and engineering	13	-	(13)	-100%
	524000	Miscellaneous nuclear power expenses	6,216	4,222	(1,994)	-32%
	525000	Rents	75	-	(75)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	18	5	(13)	-74%
	546000	Operation supervision and engineering	2	-	(2)	-100%
	549000	Miscellaneous other power generation expenses	606	256	(350)	-58%
	556000	System control and load dispatching	61	101	41	67%
	557000	Other expenses	9	34	25	275%
	560000	Operation supervision and engineering	401	504	103	26%
	561200	Load dispatch-Monitor and operate transmiss system	2,433	2,982	549	23%
	561500	Reliability planning and standards development	15	-	(15)	-100%
	566000	Miscellaneous transmission expenses	4,043	4,422	379	9%
	567000	Rents	12	-	(12)	-100%
	570000	Maintenance of station equipment	1	-	(1)	-100%
	575100	Operation Supervision	0	-	(0)	-100%
	580000	Operation supervision and engineering	15	3	(11)	-77%
	581000	Load dispatching	659	877	218	33%
	586000	Meter expenses	1	-	(1)	-100%
	588000	Miscellaneous distribution expenses	4,898	4,471	(426)	-9%
	589000	Rents	114	-	(114)	-100%
	735000	Miscellaneous Production Expenses	0	-	(0)	-100%
	759000	Other expenses	0	-	(0)	-100%
	813000	Other Gas Supply Expenses	284	1	(283)	-100%
	841000	Operation Labor and Expenses	0	-	(0)	-100%
	846200	Other expenses	0	-	(0)	-100%
	851000	System Control & Load Dispatching	72	66	(6)	-9%
	859000	Other expenses	21	13	(7)	-35%
	866000	Maintenance of Communication Equipment	0	0	0	10%
	871000	Distribution Load Dispatching	792	782	(10)	-1%
	878000	Meter and House Regulator Expenses	0	-	(0)	-100%
	880000	Other expenses	652	384	(268)	-41%
	901000	Supervision	134	148	14	11%
	902000	Meter reading expenses	34,027	34,926	898	3%
	903000	Customer records and collection expenses	24,621	28,506	3,884	16%
	904000	Uncollectable Accounts - Commodity	23,098	18,032	(5,066)	-22%
	904001	Uncollectable Accounts - Non Commodity	89	103	14	16%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	908000	Customer assistance expenses	361	1,174	813	225%
909000	Informational and instruction advertising expense	863	1,236	374	43%	
910000	Miscell customer service and informational expense	70	218	148	210%	
912000	Demonstrating and selling expenses	2,327	8,366	6,039	260%	
916000	Miscellaneous Sales Expense	0	-	(0)	-100%	
920000	Administrative and general salaries	25,331	32,423	7,092	28%	
921000	Office supplies and expenses	51,919	66,980	15,062	29%	
922000	Administrative expenses transferred-Credit	(38,417)	(50,649)	(12,233)	32%	
923000	Outside services employed	13,312	13,459	147	1%	
930100	General advertising expenses	4,130	3,812	(318)	-8%	
930200	Miscellaneous general expenses	67	523	456	684%	
931000	Rents	40,301	46,849	6,549	16%	
935000	Maintenance of general plant	118	519	401	339%	
Customer and Innovation Total		208,247	235,546	27,299	13%	
Distribution Operations	417100	Expenses of nonutility operations	1	-	(1)	-100%
	426100	Donations	30	-	(30)	-100%
	426300	Penalties	12	-	(12)	-100%
	426400	Expendit for cert civic, politic and related activ	2	-	(2)	-100%
	426500	Other deductions	2	-	(2)	-100%

NSP-MN
Schedule 4 - O&M by FERC Account
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Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
	501000 Fuel	(0)	-	0	-100%
	502000 Steam expenses	0	-	(0)	-100%
	506000 Miscellaneous steam power expenses	2	-	(2)	-100%
	511000 Maintenance of structures	0	-	(0)	-100%
	512000 Maintenance of boiler plant	0	-	(0)	-100%
	513000 Maintenance of electric plant	1	-	(1)	-100%
	520000 Steam expenses	31	-	(31)	-100%
	524000 Miscellaneous nuclear power expenses	1	-	(1)	-100%
	531000 Maintenance of electric plant	3	-	(3)	-100%
	532000 Maintenance of miscellaneous nuclear plant	4	-	(4)	-100%
	539000 Miscellaneous hydraulic power generation expenses	0	-	(0)	-100%
	542000 Maintenance of structures	0	-	(0)	-100%
	549000 Miscellaneous other power generation expenses	1	-	(1)	-100%
	553000 Maintenance of generating and electric plant	2	-	(2)	-100%
	560000 Operation supervision and engineering	54	-	(54)	-100%
	562000 Station expenses	57	343	286	498%
	563000 Overhead line expenses	27	-	(27)	-100%
	566000 Miscellaneous transmission expenses	42	322	280	670%
	570000 Maintenance of station equipment	437	447	10	2%
	571000 Maintenance of overhead lines	3,857	5,188	1,331	35%
	572000 Maintenance of underground lines	3	-	(3)	-100%
	575100 Operation Supervision	0	-	(0)	-100%
	580000 Operation supervision and engineering	10,271	11,158	886	9%
	581000 Load dispatching	-	(124)	(124)	#DIV/0!
	582000 Station expenses	148	(18)	(167)	-112%
	583000 Overhead line expenses	(846)	(882)	(37)	4%
	584000 Underground line expenses	7,010	2,997	(4,012)	-57%
	585000 Street lighting and signal system expenses	606	840	234	39%
	586000 Meter expenses	640	1,856	1,215	190%
	587000 Customer Installations Expenses	2,838	2,693	(144)	-5%
	588000 Miscellaneous distribution expenses	18,872	18,423	(449)	-2%
	589000 Rents	596	493	(103)	-17%
	590000 Maintenance supervision and engineering	-	0	0	#DIV/0!
	591000 Maintenance of structures	129	-	(129)	-100%
	592000 Maintenance of station equipment	460	448	(13)	-3%
	593000 Maintenance of overhead lines	39,519	57,634	18,115	46%
	594000 Maintenance of underground lines	7,750	7,180	(570)	-7%
	595000 Maintenance of line transformers	-	31	31	#DIV/0!
	596000 Maintenance of street lighting and signal systems	1,301	1,089	(212)	-16%
	597000 Maintenance of meters	148	889	740	500%
	598000 Maintenance of miscellaneous distribution plant	246	891	645	262%
	735000 Miscellaneous Production Expenses	0	-	(0)	-100%
	759000 Other expenses	0	-	(0)	-100%
	813000 Other Gas Supply Expenses	0	-	(0)	-100%
	841000 Operation Labor and Expenses	0	-	(0)	-100%
	843200 Maintenance of Structures and Improvements	0	-	(0)	-100%
	844300 Liquefaction Processing Labor and Expenses	0	-	(0)	-100%
	846200 Other expenses	0	-	(0)	-100%
	847200 Maintenance of Structures and Improvements	0	-	(0)	-100%
	847300 Maintenance of LNG Processing Terminal Equipment	1	-	(1)	-100%
	850000 Operation Supervision & Engineering	0	32	32	384515%
	856000 Mains Expenses	1	-	(1)	-100%
	857000 Measuring and Regulating Station Expenses	0	-	(0)	-100%
	859000 Other expenses	0	-	(0)	-100%
	863000 Maintenance of Mains	1	-	(1)	-100%
	870000 Operation Supervision & Engineering	1,167	1,406	240	21%
	874000 Mains and Services Expenses	350	27	(323)	-92%
	875000 Measuring and Regulating Station Expenses-General	219	-	(219)	-100%
	877000 Measur and Regul Station Exp-City Gate Check Station	5	-	(5)	-100%
	878000 Meter and House Regulator Expenses	(3,651)	231	3,882	-106%
	879000 Customer Installations Expenses	239	-	(239)	-100%
	880000 Other expenses	2,370	275	(2,095)	-88%
	881000 Rents	5	-	(5)	-100%
	885000 Maintenance Supervision & Engineering	146	11	(136)	-93%
	887000 Maintenance of Mains	569	33	(535)	-94%

NSP-MN
Schedule 4 - O&M by FERC Account
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(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	889000	Maint of Measuring and Regulating Station Equip-Gener	24	-	(24)	-100%
	891000	Maint of Measur and Regul Station Equip-City Gate Chec	0	-	(0)	-100%
	892000	Maintenance of Services	623	1	(622)	-100%
	893000	Maintenance of Meters and House Regulators	220	237	17	8%
	902000	Meter reading expenses	15	-	(15)	-100%
	903000	Customer records and collection expenses	91	-	(91)	-100%
	904001	Uncollectable Accounts - Non Commodity	791	167	(624)	-79%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	908000	Customer assistance expenses	4	-	(4)	-100%
	909000	Informational and instruction advertising expense	0	-	(0)	-100%
	910000	Miscell customer service and informational expense	0	-	(0)	-100%
	916000	Miscellaneous Sales Expense	0	-	(0)	-100%
	920000	Administrative and general salaries	413	548	135	33%
	921000	Office supplies and expenses	113	98	(16)	-14%
	923000	Outside services employed	53	1	(52)	-98%
	925000	Injuries and damages	1	-	(1)	-100%
	930100	General advertising expenses	0	-	(0)	-100%
	930200	Miscellaneous general expenses	175	94	(81)	-46%
	931000	Rents	3	-	(3)	-100%
Distribution Operations Total			98,208	115,056	16,849	17%
Energy Supply	417100	Expenses of nonutility operations	15	-	(15)	-100%
	426100	Donations	5	12	7	127%
	426400	Expendit for cert civic, politic and related activ	6	-	(6)	-100%
	426500	Other deductions	3	3	(1)	-19%
	500000	Operation supervision and engineering	3,473	2,966	(507)	-15%
	501000	Fuel	(1,250)	-	1,250	-100%
	502000	Steam expenses	18,056	18,157	101	1%
	505000	Electric expenses	3,300	806	(2,495)	-76%
	506000	Miscellaneous steam power expenses	10,532	10,999	468	4%
	507000	Rents	2	2	0	7%
	510000	Maintenance supervision and engineering	1,694	1,687	(7)	0%
	511000	Maintenance of structures	4,770	3,177	(1,593)	-33%
	512000	Maintenance of boiler plant	21,016	21,114	98	0%
	513000	Maintenance of electric plant	5,675	3,884	(1,791)	-32%
	514000	Maintenance of miscellaneous steam plant	9,048	5,381	(3,667)	-41%
	520000	Steam expenses	4	-	(4)	-100%
	524000	Miscellaneous nuclear power expenses	467	-	(467)	-100%
	530000	Maintenance of reactor plant equipment	182	-	(182)	-100%
	531000	Maintenance of electric plant	77	86	9	11%
	532000	Maintenance of miscellaneous nuclear plant	88	-	(88)	-100%
	535000	Operation supervision and engineering	23	92	69	298%
	538000	Electric expenses	523	139	(384)	-73%
	539000	Miscellaneous hydraulic power generation expenses	204	60	(144)	-71%
	540000	Rents	8	-	(8)	-100%
	541000	Maintenance supervision and engineering	1	168	167	18012%
	542000	Maintenance of structures	29	19	(10)	-34%
	543000	Maintenance of reservoirs, dams and waterways	123	-	(123)	-100%
	544000	Maintenance of electric plant	148	-	(148)	-100%
	545000	Maintenance of miscellaneous hydraulic plant	3	161	158	5468%
	546000	Operation supervision and engineering	3,190	3,471	281	9%
	548000	Generation expenses	6,018	5,017	(1,001)	-17%
	549000	Miscellaneous other power generation expenses	10,239	19,465	9,226	90%
	550000	Rents	6,229	14,559	8,329	134%
	551000	Maintenance supervision and engineering	1,814	1,987	174	10%
	552000	Maintenance of structures	5,667	4,756	(911)	-16%
	553000	Maintenance of generating and electric plant	9,263	16,262	6,999	76%
	554000	Maint of miscellaneou other power generation plant	6,266	18,450	12,184	194%
	557000	Other expenses	48	-	(48)	-100%
	560000	Operation supervision and engineering	323	474	151	47%
	561200	Load dispatch-Monitor and operate transmiss system	0	-	(0)	-100%
	562000	Station expenses	7	-	(7)	-100%
	566000	Miscellaneous transmission expenses	50	161	111	222%
	570000	Maintenance of station equipment	72	-	(72)	-100%
	571000	Maintenance of overhead lines	0	-	(0)	-100%
	575100	Operation Supervision	1	-	(1)	-100%

NSP-MN
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Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	580000	Operation supervision and engineering	5	-	(5)	-100%
	582000	Station expenses	0	-	(0)	-100%
	585000	Street lighting and signal system expenses	0	-	(0)	-100%
	586000	Meter expenses	5	-	(5)	-100%
	587000	Customer Installations Expenses	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	124	-	(124)	-100%
	590000	Maintenance supervision and engineering	31	-	(31)	-100%
	592000	Maintenance of station equipment	22	-	(22)	-100%
	593000	Maintenance of overhead lines	6	-	(6)	-100%
	594000	Maintenance of underground lines	5	-	(5)	-100%
	598000	Maintenance of miscellaneous distribution plant	0	-	(0)	-100%
	735000	Miscellaneous Production Expenses	0	-	(0)	-100%
	759000	Other expenses	0	-	(0)	-100%
	813000	Other Gas Supply Expenses	0	-	(0)	-100%
	824000	Other expenses	0	-	(0)	-100%
	841000	Operation Labor and Expenses	3	-	(3)	-100%
	843200	Maintenance of Structures and Improvements	8	-	(8)	-100%
	843600	Maintenance of Vaporizing Equipment	2	-	(2)	-100%
	844300	Liquefaction Processing Labor and Expenses	9	-	(9)	-100%
	846200	Other expenses	2	-	(2)	-100%
	847200	Maintenance of Structures and Improvements	3	-	(3)	-100%
	847300	Maintenance of LNG Processing Terminal Equipment	20	-	(20)	-100%
	850000	Operation Supervision & Engineering	1	-	(1)	-100%
	851000	System Control & Load Dispatching	0	-	(0)	-100%
	856000	Mains Expenses	8	-	(8)	-100%
	859000	Other expenses	2	-	(2)	-100%
	863000	Maintenance of Mains	1	-	(1)	-100%
	870000	Operation Supervision & Engineering	10	-	(10)	-100%
	874000	Mains and Services Expenses	11	453	442	4139%
	875000	Measuring and Regulating Station Expenses-General	4	-	(4)	-100%
	878000	Meter and House Regulator Expenses	2	-	(2)	-100%
	879000	Customer Installations Expenses	1	-	(1)	-100%
	880000	Other expenses	53	-	(53)	-100%
	887000	Maintenance of Mains	47	-	(47)	-100%
	889000	Maint of Measuring and Regulating Station Equip-Gener	6	-	(6)	-100%
	892000	Maintenance of Services	13	-	(13)	-100%
	893000	Maintenance of Meters and House Regulators	2	-	(2)	-100%
	905000	Miscellaneous customer accounts expenses	4	-	(4)	-100%
	908000	Customer assistance expenses	6	-	(6)	-100%
	910000	Miscell customer service and informational expense	4	-	(4)	-100%
	912000	Demonstrating and selling expenses	3	-	(3)	-100%
	916000	Miscellaneous Sales Expense	1	-	(1)	-100%
	920000	Administrative and general salaries	864	687	(176)	-20%
	921000	Office supplies and expenses	212	133	(80)	-37%
	922000	Administrative expenses transferred-Credit	(3,165)	(1,082)	2,083	-66%
	923000	Outside services employed	552	584	31	6%
	928000	Regulatory commission expenses	(75)	-	75	-100%
	930100	General advertising expenses	0	-	(0)	-100%
	930200	Miscellaneous general expenses	115	431	316	275%
	931000	Rents	9	-	(9)	-100%
Energy Supply Total			126,349	154,722	28,374	22%
Financial Operations	417100	Expenses of nonutility operations	3	-	(3)	-100%
	426100	Donations	2	2	(0)	-6%
	426300	Penalties	5	1	(4)	-77%
	426400	Expendit for cert civic, politic and related activ	16	4	(12)	-75%
	426500	Other deductions	3	10	7	254%
	501000	Fuel	38	-	(38)	-100%
	506000	Miscellaneous steam power expenses	84	58	(26)	-31%
	524000	Miscellaneous nuclear power expenses	1,251	1,205	(46)	-4%
	539000	Miscellaneous hydraulic power generation expenses	3	-	(3)	-100%
	549000	Miscellaneous other power generation expenses	36	38	2	6%
	550000	Rents	-	-	-	#DIV/0!
	555000	Purchased Power	-	-	-	#DIV/0!
	556000	System control and load dispatching	12	-	(12)	-100%
	557000	Other expenses	890	883	(7)	-1%

NSP-MN
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Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	560000	Operation supervision and engineering	0	-	(0)	-100%
	566000	Miscellaneous transmission expenses	(2)	237	239	-9666%
	567000	Rents	12	-	(12)	-100%
	588000	Miscellaneous distribution expenses	19	-	(19)	-100%
	735000	Miscellaneous Production Expenses	1	-	(1)	-100%
	807000	Purchased Gas Expense	7	6	(0)	-5%
	813000	Other Gas Supply Expenses	8	-	(8)	-100%
	859000	Other expenses	0	-	(0)	-100%
	880000	Other expenses	1	35	34	3384%
	908000	Customer assistance expenses	-	11	11	#DIV/0!
	920000	Administrative and general salaries	14,199	14,953	754	5%
	921000	Office supplies and expenses	2,010	2,145	135	7%
	922000	Administrative expenses transferred-Credit	(553)	(366)	187	-34%
	923000	Outside services employed	3,031	3,306	275	9%
	924000	Property insurance	2,342	9,238	6,896	295%
	925000	Injuries and damages	13,690	18,880	5,190	38%
	928000	Regulatory commission expenses	-	-	-	#DIV/0!
	930100	General advertising expenses	0	-	(0)	-100%
	930200	Miscellaneous general expenses	147	344	197	134%
Financial Operations Total			37,252	50,989	13,737	37%
Gas Systems	426100	Donations	6	-	(6)	-100%
	426300	Penalties	82	-	(82)	-100%
	426500	Other deductions	1	-	(1)	-100%
	500000	Operation supervision and engineering	0	-	(0)	-100%
	502000	Steam expenses	12	-	(12)	-100%
	510000	Maintenance supervision and engineering	22	-	(22)	-100%
	512000	Maintenance of boiler plant	1	-	(1)	-100%
	513000	Maintenance of electric plant	0	-	(0)	-100%
	514000	Maintenance of miscellaneous steam plant	7	-	(7)	-100%
	520000	Steam expenses	15	-	(15)	-100%
	530000	Maintenance of reactor plant equipment	12	-	(12)	-100%
	531000	Maintenance of electric plant	22	-	(22)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	12	-	(12)	-100%
	546000	Operation supervision and engineering	0	-	(0)	-100%
	553000	Maintenance of generating and electric plant	1	-	(1)	-100%
	570000	Maintenance of station equipment	0	-	(0)	-100%
	580000	Operation supervision and engineering	303	112	(191)	-63%
	582000	Station expenses	0	-	(0)	-100%
	583000	Overhead line expenses	1	-	(1)	-100%
	584000	Underground line expenses	120	15,019	14,899	12412%
	585000	Street lighting and signal system expenses	0	-	(0)	-100%
	586000	Meter expenses	5	-	(5)	-100%
	587000	Customer Installations Expenses	1	-	(1)	-100%
	588000	Miscellaneous distribution expenses	172	-	(172)	-100%
	592000	Maintenance of station equipment	0	-	(0)	-100%
	593000	Maintenance of overhead lines	16	-	(16)	-100%
	594000	Maintenance of underground lines	34	-	(34)	-100%
	733000	Gas Mix Expenses	61	-	(61)	-100%
	735000	Miscellaneous Production Expenses	(113)	1,000	1,113	-984%
	759000	Other expenses	59	-	(59)	-100%
	834000	Maintenance of Compressor Station Equipment	20	-	(20)	-100%
	841000	Operation Labor and Expenses	1,264	1,304	40	3%
	843200	Maintenance of Structures and Improvements	80	-	(80)	-100%
	843300	Maintenance of Gas Holders	(2)	-	2	-100%
	843600	Maintenance of Vaporizing Equipment	153	-	(153)	-100%
	843700	Maintenance of Compressor Equipment	5	-	(5)	-100%
	843800	Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
	843900	Maintenance of Other Equipment	36	-	(36)	-100%
	844100	Operation Supervision & Engineering	131	-	(131)	-100%
	844300	Liquefaction Processing Labor and Expenses	668	1,174	506	76%
	846200	Other expenses	21	-	(21)	-100%
	847100	Maintenance supervision and engineering	24	-	(24)	-100%
	847200	Maintenance of Structures and Improvements	270	-	(270)	-100%
	847300	Maintenance of LNG Processing Terminal Equipment	1,473	2,102	629	43%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	847500	Maintenance of Measuring and Regulating Equipment	1	-	(1)	-100%
	850000	Operation Supervision & Engineering	482	809	326	68%
	851000	System Control & Load Dispatching	70	72	3	4%
	856000	Mains Expenses	1,870	1,531	(339)	-18%
	857000	Measuring and Regulating Station Expenses	19	-	(19)	-100%
	863000	Maintenance of Mains	70	23	(47)	-67%
	865000	Maint of Measuring and Regulating Station Equipment	11	-	(11)	-100%
	870000	Operation Supervision & Engineering	3,355	4,539	1,184	35%
	871000	Distribution Load Dispatching	2,924	2,991	67	2%
	874000	Mains and Services Expenses	11,000	14,046	3,046	28%
	875000	Measuring and Regulating Station Expenses-General	345	290	(55)	-16%
	876000	Measuring and Regulating Station Expenses-Industrial	7	-	(7)	-100%
	877000	Measur and Regul Station Exp-City Gate Check Station	29	-	(29)	-100%
	878000	Meter and House Regulator Expenses	(7)	(2,593)	(2,586)	36376%
	879000	Customer Installations Expenses	1,202	1,394	192	16%
	880000	Other expenses	7,120	8,105	985	14%
	881000	Rents	45	-	(45)	-100%
	885000	Maintenance Supervision & Engineering	557	374	(182)	-33%
	887000	Maintenance of Mains	1,755	1,758	3	0%
	888000	Maintenance of Compressor Station Equipment	575	219	(356)	-62%
	889000	Maint of Measuring and Regulating Station Equip-Gener	308	260	(47)	-15%
	890000	Maint of Measuring and Regulating Station Equip-Indust	1	-	(1)	-100%
	891000	Maint of Measur and Regul Station Equip-City Gate Chec	2	-	(2)	-100%
	892000	Maintenance of Services	3,815	5,418	1,604	42%
	893000	Maintenance of Meters and House Regulators	929	1,680	751	81%
	902000	Meter reading expenses	10	-	(10)	-100%
	909000	Informational and instruction advertising expense	1	-	(1)	-100%
	920000	Administrative and general salaries	71	1	(70)	-99%
	925000	Injuries and damages	0	-	(0)	-100%
	928000	Regulatory commission expenses	-	-	-	#DIV/0!
	930100	General advertising expenses	0	-	(0)	-100%
	930200	Miscellaneous general expenses	19	26	7	39%
Gas Systems Total			41,579	61,655	20,076	48%
General Counsel	426100	Donations	25	15	(10)	-39%
	426400	Expendit for cert civic, politic and related activ	3	0	(2)	-86%
	426500	Other deductions	2	4	2	134%
	524000	Miscellaneous nuclear power expenses	466	351	(115)	-25%
	539000	Miscellaneous hydraulic power generation expenses	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	9	-	(9)	-100%
	557000	Other expenses	199	100	(99)	-50%
	566000	Miscellaneous transmission expenses	110	60	(50)	-45%
	588000	Miscellaneous distribution expenses	0	-	(0)	-100%
	735000	Miscellaneous Production Expenses	60	-	(60)	-100%
	813000	Other Gas Supply Expenses	143	70	(73)	-51%
	880000	Other expenses	1	-	(1)	-100%
	903000	Customer records and collection expenses	7	-	(7)	-100%
	912000	Demonstrating and selling expenses	3	-	(3)	-100%
	920000	Administrative and general salaries	4,405	4,907	502	11%
	921000	Office supplies and expenses	416	527	111	27%
	922000	Administrative expenses transferred-Credit	(156)	-	156	-100%
	923000	Outside services employed	2,585	3,662	1,077	42%
	925000	Injuries and damages	-	30	30	#DIV/0!
	928000	Regulatory commission expenses	178	100	(78)	-44%
	930100	General advertising expenses	1	-	(1)	-100%
	930200	Miscellaneous general expenses	0	35	35	16909%
	931000	Rents	4	3	(1)	-26%
General Counsel Total			8,460	9,864	1,404	17%
Group President - Utility	417100	Expenses of nonutility operations	1	-	(1)	-100%
	426100	Donations	1,243	1,595	352	28%
	426400	Expendit for cert civic, politic and related activ	697	738	41	6%
	426500	Other deductions	363	514	151	42%
	524000	Miscellaneous nuclear power expenses	-	-	-	#DIV/0!
	908000	Customer assistance expenses	1,656	664	(993)	-60%
	909000	Informational and instruction advertising expense	54	94	40	73%
	912000	Demonstrating and selling expenses	3	11	8	220%

NSP-MN
Schedule 4 - O&M by FERC Account
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Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	920000	Administrative and general salaries	7,743	9,753	2,010	26%
	921000	Office supplies and expenses	390	1,417	1,027	263%
	923000	Outside services employed	443	1,886	1,443	325%
	928000	Regulatory commission expenses	12,380	7,662	(4,718)	-38%
	930100	General advertising expenses	24	78	53	219%
	930200	Miscellaneous general expenses	119	415	297	250%
	931000	Rents	5	1	(4)	-81%
Group President - Utility Total			25,123	24,827	(296)	-1%
HR and Employee Services	417100	Expenses of nonutility operations	188	148	(41)	-22%
	426100	Donations	1,423	432	(991)	-70%
	426400	Expendit for cert civic, politic and related activ	96	106	10	11%
	426500	Other deductions	8	1	(7)	-90%
	500000	Operation supervision and engineering	1	-	(1)	-100%
	506000	Miscellaneous steam power expenses	2,126	2,689	563	26%
	507000	Rents	1,931	2,648	718	37%
	514000	Maintenance of miscellaneous steam plant	9	-	(9)	-100%
	517000	Operation supervision and engineering	3	-	(3)	-100%
	520000	Steam expenses	0	-	(0)	-100%
	524000	Miscellaneous nuclear power expenses	17,879	20,103	2,223	12%
	525000	Rents	8,378	8,582	204	2%
	530000	Maintenance of reactor plant equipment	4	-	(4)	-100%
	531000	Maintenance of electric plant	5	-	(5)	-100%
	532000	Maintenance of miscellaneous nuclear plant	13	-	(13)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	40	60	20	51%
	540000	Rents	55	61	6	11%
	546000	Operation supervision and engineering	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	738	808	70	10%
	550000	Rents	1,067	1,000	(68)	-6%
	560000	Operation supervision and engineering	3	2	(0)	-19%
	566000	Miscellaneous transmission expenses	1,135	1,392	257	23%
	567000	Rents	1,147	1,081	(66)	-6%
	575100	Operation Supervision	12	14	2	21%
	575800	Rents	16	18	1	9%
	580000	Operation supervision and engineering	0	5	5	1912%
	588000	Miscellaneous distribution expenses	3,167	3,582	415	13%
	589000	Rents	3,548	3,522	(26)	-1%
	735000	Miscellaneous Production Expenses	2	2	0	24%
	736000	Rents	2	3	1	31%
	759000	Other expenses	3	2	(0)	-17%
	760000	Rents	3	3	(1)	-21%
	813000	Other Gas Supply Expenses	16	19	3	20%
	824000	Other expenses	0	-	(0)	-100%
	826000	Rents	0	-	(0)	-100%
	841000	Operation Labor and Expenses	23	31	7	32%
	842000	Other Storage Expense	29	38	8	29%
	846200	Other expenses	124	147	23	18%
	859000	Other expenses	62	56	(6)	-10%
	860000	Rents	55	69	14	25%
	870000	Operation Supervision & Engineering	0	4	4	2733%
	880000	Other expenses	1,461	1,872	411	28%
	881000	Rents	1,529	1,685	156	10%
	905000	Miscellaneous customer accounts expenses	174	123	(51)	-29%
	909000	Informational and instruction advertising expense	201	-	(201)	-100%
	910000	Miscell customer service and informational expense	81	83	2	2%
	916000	Miscellaneous Sales Expense	28	44	16	58%
	920000	Administrative and general salaries	9,772	10,216	444	5%
	921000	Office supplies and expenses	2,027	3,508	1,480	73%
	922000	Administrative expenses transferred-Credit	(13,184)	(13,845)	(661)	5%
	923000	Outside services employed	1,297	1,005	(292)	-22%
	924000	Property insurance	23	22	(2)	-7%
	925000	Injuries and damages	6	-	(6)	-100%
	930100	General advertising expenses	(56)	278	334	-598%
	930200	Miscellaneous general expenses	30	37	7	24%
	931000	Rents	3,947	2,103	(1,844)	-47%

NSP-MN
Schedule 4 - O&M by FERC Account
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Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance
	935000	Maintenance of general plant	82	167	85	103%
HR and Employee Services Total			50,733	53,922	3,189	6%
Nuclear Generation	426100	Donations	23	29	6	25%
	426300	Penalties	8	-	(8)	-100%
	426400	Expendit for cert civic, politic and related activ	12	21	8	67%
	426500	Other deductions	14	23	8	58%
	511000	Maintenance of structures	12	-	(12)	-100%
	517000	Operation supervision and engineering	26,538	25,893	(644)	-2%
	519000	Coolants and water	7,518	7,474	(43)	-1%
	520000	Steam expenses	48,133	48,383	250	1%
	523000	Electric expenses	2,562	1,901	(661)	-26%
	524000	Miscellaneous nuclear power expenses	102,463	102,502	39	0%
	525000	Rents	216	196	(20)	-9%
	528000	Maintenance supervision and engineering	8,146	7,573	(573)	-7%
	530000	Maintenance of reactor plant equipment	36,061	34,775	(1,286)	-4%
	531000	Maintenance of electric plant	11,031	12,223	1,192	11%
	532000	Maintenance of miscellaneous nuclear plant	26,611	24,296	(2,315)	-9%
	539000	Miscellaneous hydraulic power generation expenses	0	-	(0)	-100%
	870000	Operation Supervision & Engineering	20	-	(20)	-100%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	920000	Administrative and general salaries	1	-	(1)	-100%
	930100	General advertising expenses	1	6	5	539%
	930200	Miscellaneous general expenses	7	28	20	282%
Nuclear Generation Total			269,378	265,323	(4,055)	-2%
Operations Services	417100	Expenses of nonutility operations	11	-	(11)	-100%
	426100	Donations	21	63	41	193%
	426400	Expendit for cert civic, politic and related activ	1	22	21	1741%
	426500	Other deductions	2	13	11	679%
	501000	Fuel	(215)	-	215	-100%
	506000	Miscellaneous steam power expenses	2	-	(2)	-100%
	517000	Operation supervision and engineering	0	-	(0)	-100%
	532000	Maintenance of miscellaneous nuclear plant	1	-	(1)	-100%
	549000	Miscellaneous other power generation expenses	96	-	(96)	-100%
	556000	System control and load dispatching	1,215	1,356	141	12%
	557000	Other expenses	3,251	2,602	(649)	-20%
	561500	Reliability planning and standards development	(4)	159	162	-4148%
	561700	Generation interconnection studies	416	518	102	24%
	566000	Miscellaneous transmission expenses	43	64	21	48%
	575100	Operation Supervision	151	208	57	37%
	575200	Day-ahead and real-time market administration	106	84	(22)	-21%
	575500	Ancillary services market administration	0	0	0	103%
	580000	Operation supervision and engineering	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	97	85	(13)	-13%
	593000	Maintenance of overhead lines	0	-	(0)	-100%
	807000	Purchased Gas Expense	-	193	193	#DIV/0!
	813000	Other Gas Supply Expenses	149	164	15	10%
	870000	Operation Supervision & Engineering	1	-	(1)	-100%
	920000	Administrative and general salaries	1,242	1,282	40	3%
	921000	Office supplies and expenses	77	177	100	129%
	923000	Outside services employed	37	62	25	66%
	930200	Miscellaneous general expenses	21	20	(0)	0%
	931000	Rents	-	2	2	#DIV/0!
Operations Services Total			6,724	7,073	350	5%
Risk Management	426400	Expendit for cert civic, politic and related activ	65	-	(65)	-100%
	557000	Other expenses	502	762	260	52%
	920000	Administrative and general salaries	1,659	1,925	266	16%
	921000	Office supplies and expenses	168	244	76	45%
	923000	Outside services employed	444	334	(110)	-25%
	930200	Miscellaneous general expenses	26	-	(26)	-100%
Risk Management Total			2,864	3,265	401	14%
RLJE	408101	Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
	408201	Tax Other Than Income Tax-Non-Utility Payroll	-	-	-	#DIV/0!
	417100	Expenses of nonutility operations	1	-	(1)	-100%
	426100	Donations	(1)	-	1	-100%
	426400	Expendit for cert civic, politic and related activ	(1)	-	1	-100%

NSP-MN
Schedule 4 - O&M by FERC Account
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(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	426500	Other deductions	46	-	(46)	-100%
	500000	Operation supervision and engineering	9	-	(9)	-100%
	501000	Fuel	0	-	(0)	-100%
	502000	Steam expenses	2	-	(2)	-100%
	506000	Miscellaneous steam power expenses	53	-	(53)	-100%
	507000	Rents	(26)	-	26	-100%
	510000	Maintenance supervision and engineering	(42)	-	42	-100%
	511000	Maintenance of structures	2	-	(2)	-100%
	512000	Maintenance of boiler plant	8	-	(8)	-100%
	514000	Maintenance of miscellaneous steam plant	1	-	(1)	-100%
	517000	Operation supervision and engineering	-	-	-	#DIV/0!
	524000	Miscellaneous nuclear power expenses	44	-	(44)	-100%
	525000	Rents	(160)	-	160	-100%
	528000	Maintenance supervision and engineering	0	-	(0)	-100%
	530000	Maintenance of reactor plant equipment	65	-	(65)	-100%
	531000	Maintenance of electric plant	6	-	(6)	-100%
	532000	Maintenance of miscellaneous nuclear plant	45	-	(45)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	3	-	(3)	-100%
	540000	Rents	(3)	-	3	-100%
	541000	Maintenance supervision and engineering	(0)	-	0	-100%
	542000	Maintenance of structures	0	-	(0)	-100%
	543000	Maintenance of reservoirs, dams and waterways	2	-	(2)	-100%
	544000	Maintenance of electric plant	0	-	(0)	-100%
	546000	Operation supervision and engineering	0	-	(0)	-100%
	549000	Miscellaneous other power generation expenses	3	-	(3)	-100%
	550000	Rents	(31)	-	31	-100%
	551000	Maintenance supervision and engineering	(42)	-	42	-100%
	552000	Maintenance of structures	28	-	(28)	-100%
	553000	Maintenance of generating and electric plant	2	-	(2)	-100%
	554000	Maint of miscellaneou other power generation plant	(0)	-	0	-100%
	557000	Other expenses	-	-	-	#DIV/0!
	560000	Operation supervision and engineering	162	-	(162)	-100%
	562000	Station expenses	773	-	(773)	-100%
	563000	Overhead line expenses	2	-	(2)	-100%
	566000	Miscellaneous transmission expenses	14	-	(14)	-100%
	567000	Rents	(195)	-	195	-100%
	570000	Maintenance of station equipment	11	-	(11)	-100%
	572000	Maintenance of underground lines	1	-	(1)	-100%
	580000	Operation supervision and engineering	14	-	(14)	-100%
	583000	Overhead line expenses	1,325	-	(1,325)	-100%
	584000	Underground line expenses	1,133	-	(1,133)	-100%
	586000	Meter expenses	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	(642)	-	642	-100%
	589000	Rents	(157)	-	157	-100%
	590000	Maintenance supervision and engineering	-	-	-	#DIV/0!
	591000	Maintenance of structures	(129)	-	129	-100%
	592000	Maintenance of station equipment	3	-	(3)	-100%
	593000	Maintenance of overhead lines	(2,146)	-	2,146	-100%
	594000	Maintenance of underground lines	(157)	-	157	-100%
	596000	Maintenance of street lighting and signal systems	18	-	(18)	-100%
	597000	Maintenance of meters	0	-	(0)	-100%
	598000	Maintenance of miscellaneous distribution plant	(23)	-	23	-100%
	803000	Natural Gas Transmission Line Purchases	28	-	(28)	-100%
	807000	Purchased Gas Expense	2	-	(2)	-100%
	843300	Maintenance of Gas Holders	(28)	-	28	-100%
	851000	System Control & Load Dispatching	-	-	-	#DIV/0!
	870000	Operation Supervision & Engineering	0	-	(0)	-100%
	874000	Mains and Services Expenses	3	-	(3)	-100%
	878000	Meter and House Regulator Expenses	1,777	-	(1,777)	-100%
	879000	Customer Installations Expenses	5	-	(5)	-100%
	880000	Other expenses	(1,732)	-	1,732	-100%
	881000	Rents	(50)	-	50	-100%
	887000	Maintenance of Mains	1	-	(1)	-100%
	892000	Maintenance of Services	1	-	(1)	-100%

NSP-MN
Schedule 4 - O&M by FERC Account
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(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	893000	Maintenance of Meters and House Regulators	4	-	(4)	-100%
	902000	Meter reading expenses	(9)	-	9	-100%
	903000	Customer records and collection expenses	2	-	(2)	-100%
	905000	Miscellaneous customer accounts expenses	1	-	(1)	-100%
	908000	Customer assistance expenses	2	-	(2)	-100%
	910000	Miscell customer service and informational expense	0	-	(0)	-100%
	912000	Demonstrating and selling expenses	(0)	-	0	-100%
	916000	Miscellaneous Sales Expense	0	-	(0)	-100%
	920000	Administrative and general salaries	(58)	-	58	-100%
	921000	Office supplies and expenses	33	-	(33)	-100%
	923000	Outside services employed	(0)	-	0	-100%
	925000	Injuries and damages	0	-	(0)	-100%
	926000	Employee pensions and benefits	(0)	-	0	-100%
	928000	Regulatory commission expenses	(0)	-	0	-100%
	930200	Miscellaneous general expenses	83	-	(83)	-100%
	931000	Rents	(36)	-	36	-100%
	932000	Maintenance of Meters and House Regulators	15	-	(15)	-100%
	935000	Maintenance of general plant	(15)	-	15	-100%
RLJE Total			52	-	(52)	-100%
Strategy Plng and Ext Affairs	417100	Expenses of nonutility operations	30	-	(30)	-100%
	426100	Donations	22	28	7	30%
	426400	Expendit for cert civic, politic and related activ	464	366	(98)	-21%
	426500	Other deductions	3	-	(3)	-100%
	557000	Other expenses	778	620	(158)	-20%
	588000	Miscellaneous distribution expenses	105	263	158	150%
	908000	Customer assistance expenses	1	-	(1)	-100%
	920000	Administrative and general salaries	3,412	4,063	651	19%
	921000	Office supplies and expenses	334	444	110	33%
	923000	Outside services employed	264	688	423	160%
	930200	Miscellaneous general expenses	17	24	8	45%
	931000	Rents	0	-	(0)	-100%
Strategy Plng and Ext Affairs Total			5,429	6,496	1,067	20%
Transmission	417100	Expenses of nonutility operations	0	-	(0)	-100%
	426100	Donations	3	-	(3)	-100%
	426300	Penalties	7	-	(7)	-100%
	426400	Expendit for cert civic, politic and related activ	5	-	(5)	-100%
	426500	Other deductions	2	-	(2)	-100%
	500000	Operation supervision and engineering	0	-	(0)	-100%
	505000	Electric expenses	4	-	(4)	-100%
	506000	Miscellaneous steam power expenses	9	-	(9)	-100%
	511000	Maintenance of structures	2	-	(2)	-100%
	512000	Maintenance of boiler plant	6	-	(6)	-100%
	513000	Maintenance of electric plant	108	75	(33)	-31%
	514000	Maintenance of miscellaneous steam plant	1	-	(1)	-100%
	520000	Steam expenses	153	-	(153)	-100%
	523000	Electric expenses	235	-	(235)	-100%
	524000	Miscellaneous nuclear power expenses	5	-	(5)	-100%
	528000	Maintenance supervision and engineering	12	-	(12)	-100%
	530000	Maintenance of reactor plant equipment	13	-	(13)	-100%
	531000	Maintenance of electric plant	2,067	-	(2,067)	-100%
	532000	Maintenance of miscellaneous nuclear plant	149	-	(149)	-100%
	535000	Operation supervision and engineering	0	-	(0)	-100%
	538000	Electric expenses	0	-	(0)	-100%
	539000	Miscellaneous hydraulic power generation expenses	0	-	(0)	-100%
	543000	Maintenance of reservoirs, dams and waterways	0	-	(0)	-100%
	544000	Maintenance of electric plant	2	-	(2)	-100%
	546000	Operation supervision and engineering	1	-	(1)	-100%
	548000	Generation expenses	2	-	(2)	-100%
	549000	Miscellaneous other power generation expenses	1	-	(1)	-100%
	552000	Maintenance of structures	80	-	(80)	-100%
	553000	Maintenance of generating and electric plant	151	-	(151)	-100%
	554000	Maint of miscellaneou other power generation plant	1	-	(1)	-100%
	556000	System control and load dispatching	0	-	(0)	-100%
	560000	Operation supervision and engineering	8,393	8,672	279	3%
	561200	Load dispatch-Monitor and operate transmiss system	2,090	2,006	(84)	-4%

NSP-MN
Schedule 4 - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
	561500	Reliability planning and standards development	2	-	(2)	-100%
	561600	Transmission Service Studies	56	-	(56)	-100%
	561700	Generation interconnection studies	429	-	(429)	-100%
	561800	Reliability planning and standards develop service	2,496	2,243	(253)	-10%
	562000	Station expenses	2,604	2,238	(366)	-14%
	563000	Overhead line expenses	802	1,204	403	50%
	564000	Underground line expenses	7	-	(7)	-100%
	566000	Miscellaneous transmission expenses	2,760	2,570	(190)	-7%
	567000	Rents	193	70	(123)	-64%
	568000	Maintenance supervision and engineering	8	-	(8)	-100%
	570000	Maintenance of station equipment	3,406	4,183	777	23%
	571000	Maintenance of overhead lines	876	970	94	11%
	572000	Maintenance of underground lines	80	-	(80)	-100%
	573000	Maintenance of miscellaneous transmission plant	63	-	(63)	-100%
	575100	Operation Supervision	0	-	(0)	-100%
	580000	Operation supervision and engineering	281	503	222	79%
	581000	Load dispatching	0	-	(0)	-100%
	582000	Station expenses	2,387	2,769	382	16%
	583000	Overhead line expenses	17	-	(17)	-100%
	584000	Underground line expenses	1	-	(1)	-100%
	585000	Street lighting and signal system expenses	4	-	(4)	-100%
	586000	Meter expenses	5	-	(5)	-100%
	587000	Customer Installations Expenses	0	-	(0)	-100%
	588000	Miscellaneous distribution expenses	219	151	(68)	-31%
	589000	Rents	3	7	4	119%
	592000	Maintenance of station equipment	3,144	3,360	216	7%
	593000	Maintenance of overhead lines	34	-	(34)	-100%
	594000	Maintenance of underground lines	61	-	(61)	-100%
	595000	Maintenance of line transformers	132	-	(132)	-100%
	596000	Maintenance of street lighting and signal systems	0	-	(0)	-100%
	735000	Miscellaneous Production Expenses	0	-	(0)	-100%
	759000	Other expenses	0	-	(0)	-100%
	813000	Other Gas Supply Expenses	0	-	(0)	-100%
	824000	Other expenses	0	-	(0)	-100%
	841000	Operation Labor and Expenses	0	-	(0)	-100%
	843200	Maintenance of Structures and Improvements	1	-	(1)	-100%
	844300	Liquefaction Processing Labor and Expenses	0	-	(0)	-100%
	846200	Other expenses	0	-	(0)	-100%
	856000	Mains Expenses	5	-	(5)	-100%
	859000	Other expenses	0	-	(0)	-100%
	863000	Maintenance of Mains	6	-	(6)	-100%
	865000	Maint of Measuring and Regulating Station Equipment	2	-	(2)	-100%
	870000	Operation Supervision & Engineering	9	-	(9)	-100%
	874000	Mains and Services Expenses	5	-	(5)	-100%
	878000	Meter and House Regulator Expenses	0	-	(0)	-100%
	879000	Customer Installations Expenses	0	-	(0)	-100%
	880000	Other expenses	0	-	(0)	-100%
	887000	Maintenance of Mains	13	-	(13)	-100%
	889000	Maint of Measuring and Regulating Station Equip-Gener	15	-	(15)	-100%
	892000	Maintenance of Services	1	-	(1)	-100%
	905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
	910000	Miscell customer service and informational expense	0	-	(0)	-100%
	920000	Administrative and general salaries	102	-	(102)	-100%
	930200	Miscellaneous general expenses	93	-	(93)	-100%
	935000	Maintenance of general plant	-	590	590	#DIV/0!
Transmission Total			33,822	31,610	(2,212)	-7%
Grand Total			1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance	
Benefits & Loadings	417100	Expenses of nonutility operations	971	982	10	1%
	426400	Expendit for cert civic, politic and related activ	115	113	(2)	-2%
	500000	Operation supervision and engineering	246	254	7	3%
	506000	Miscellaneous steam power expenses	498	512	13	3%
	510000	Maintenance supervision and engineering	96	99	3	3%
	517000	Operation supervision and engineering	14,273	14,630	357	3%
	524000	Miscellaneous nuclear power expenses	122	126	4	3%
	535000	Operation supervision and engineering	2	2	0	3%
	539000	Miscellaneous hydraulic power generation expenses	0	0	0	3%
	541000	Maintenance supervision and engineering	1	1	0	3%
	546000	Operation supervision and engineering	289	297	9	3%
	549000	Miscellaneous other power generation expenses	10	10	0	3%
	551000	Maintenance supervision and engineering	112	116	3	3%
	556000	System control and load dispatching	166	170	5	3%
	557000	Other expenses	341	351	10	3%
	560000	Operation supervision and engineering	738	771	33	4%
	561200	Load dispatch-Monitor and operate transmiss system	207	213	6	3%
	561500	Reliability planning and standards development	20	21	1	3%
	561700	Generation interconnection studies	66	68	2	3%
	563000	Overhead line expenses	5	6	1	22%
	566000	Miscellaneous transmission expenses	83	86	3	3%
	575100	Operation Supervision	24	25	1	3%
	575200	Day-ahead and real-time market administration	11	11	0	3%
	575500	Ancillary services market administration	0	0	0	3%
	580000	Operation supervision and engineering	209	212	3	2%
	581000	Load dispatching	12	13	0	3%
	584000	Underground line expenses	21	22	1	3%
	586000	Meter expenses	57	59	2	3%
	588000	Miscellaneous distribution expenses	225	232	7	3%
	735000	Miscellaneous Production Expenses	0	0	0	3%
	759000	Other expenses	0	0	0	3%
	807000	Purchased Gas Expense	25	26	1	3%
	813000	Other Gas Supply Expenses	21	21	1	3%
	841000	Operation Labor and Expenses	27	28	1	3%
	846200	Other expenses	0	0	0	3%
	850000	Operation Supervision & Engineering	63	65	2	3%
	851000	System Control & Load Dispatching	11	11	0	3%
	859000	Other expenses	0	0	0	3%
	870000	Operation Supervision & Engineering	195	200	6	3%
	871000	Distribution Load Dispatching	40	41	1	3%
	874000	Mains and Services Expenses	74	76	3	3%
	878000	Meter and House Regulator Expenses	15	16	1	3%
	880000	Other expenses	56	57	2	3%
	887000	Maintenance of Mains	7	7	0	3%
	892000	Maintenance of Services	23	23	1	3%
	901000	Supervision	16	16	0	3%
	902000	Meter reading expenses	94	97	3	3%
	903000	Customer records and collection expenses	1,593	1,614	21	1%
	905000	Miscellaneous customer accounts expenses	1	1	0	3%
	908000	Customer assistance expenses	31	32	1	3%
	910000	Miscell customer service and informational expense	28	29	1	3%
	912000	Demonstrating and selling expenses	122	153	31	25%
	916000	Miscellaneous Sales Expense	0	0	0	3%
	920000	Administrative and general salaries	32,682	34,383	1,702	5%
	921000	Office supplies and expenses	1,279	1,337	59	5%
	922000	Administrative expenses transferred-Credit	(761)	(784)	(23)	3%
	925000	Injuries and damages	2,118	2,096	(22)	-1%
	926000	Employee pensions and benefits	85,690	86,279	589	1%
	935000	Maintenance of general plant	27	27	1	3%
Benefits & Loadings Total			142,396	145,254	2,857	2%
Chairman and CEO	426100	Donations	339	339	-	0%
	426400	Expendit for cert civic, politic and related activ	155	155	(0)	0%
	920000	Administrative and general salaries	1,064	1,096	32	3%
	921000	Office supplies and expenses	74	74	-	0%
	923000	Outside services employed	156	156	-	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance	
	930200	Miscellaneous general expenses	3,231	3,311	80	2%
	931000	Rents	23	23	-	0%
Chairman and CEO Total			5,041	5,152	112	2%
Corporate Other	426500	Other deductions	(351)	(323)	28	-8%
	565000	Transmission of electricity by others	127,820	138,563	10,744	8%
	921000	Office supplies and expenses	-	-	-	#DIV/0!
	922000	Administrative expenses transferred-Credit	(3,495)	(3,052)	443	-13%
	929000	Duplicate charges-Credit	(5,898)	(5,898)	-	0%
Corporate Other Total			118,075	129,290	11,215	9%
Customer and Innovation	417100	Expenses of nonutility operations	8,530	8,000	(530)	-6%
	426100	Donations	232	232	(0)	0%
	426400	Expendit for cert civic, politic and related activ	20	20	0	0%
	426500	Other deductions	10	11	0	0%
	506000	Miscellaneous steam power expenses	1,005	1,010	5	0%
	524000	Miscellaneous nuclear power expenses	4,222	4,315	93	2%
	539000	Miscellaneous hydraulic power generation expenses	5	5	0	0%
	549000	Miscellaneous other power generation expenses	256	257	1	0%
	556000	System control and load dispatching	101	115	14	14%
	557000	Other expenses	34	35	1	4%
	560000	Operation supervision and engineering	504	519	15	3%
	561200	Load dispatch-Monitor and operate transmiss system	2,982	3,341	359	12%
	566000	Miscellaneous transmission expenses	4,422	2,719	(1,703)	-39%
	580000	Operation supervision and engineering	3	0	(3)	-88%
	581000	Load dispatching	877	981	104	12%
	588000	Miscellaneous distribution expenses	4,471	11,829	7,357	165%
	813000	Other Gas Supply Expenses	1	1	-	0%
	851000	System Control & Load Dispatching	66	66	1	1%
	859000	Other expenses	13	13	-	0%
	866000	Maintenance of Communication Equipment	0	0	0	2%
	871000	Distribution Load Dispatching	782	790	8	1%
	880000	Other expenses	384	389	4	1%
	901000	Supervision	148	152	4	3%
	902000	Meter reading expenses	34,926	37,959	3,033	9%
	903000	Customer records and collection expenses	28,506	27,601	(905)	-3%
	904000	Uncollectable Accounts - Commodity	18,032	16,067	(1,964)	-11%
	904001	Uncollectable Accounts - Non Commodity	103	103	-	0%
	908000	Customer assistance expenses	1,174	1,277	103	9%
	909000	Informational and instruction advertising expense	1,236	1,249	12	1%
	910000	Miscell customer service and informational expense	218	224	7	3%
	912000	Demonstrating and selling expenses	8,366	9,199	834	10%
	920000	Administrative and general salaries	32,423	33,507	1,084	3%
	921000	Office supplies and expenses	66,980	70,669	3,689	6%
	922000	Administrative expenses transferred-Credit	(50,649)	(54,624)	(3,974)	8%
	923000	Outside services employed	13,459	13,017	(442)	-3%
	930100	General advertising expenses	3,812	3,849	37	1%
	930200	Miscellaneous general expenses	523	523	0	0%
	931000	Rents	46,849	53,428	6,579	14%
	935000	Maintenance of general plant	519	530	11	2%
Customer and Innovation Total			235,546	249,379	13,833	6%
Distribution Operations	562000	Station expenses	343	352	9	3%
	566000	Miscellaneous transmission expenses	322	321	(1)	0%
	570000	Maintenance of station equipment	447	393	(54)	-12%
	571000	Maintenance of overhead lines	5,188	5,130	(58)	-1%
	580000	Operation supervision and engineering	11,158	11,421	264	2%
	581000	Load dispatching	(124)	38	162	-130%
	582000	Station expenses	(18)	11	29	-158%
	583000	Overhead line expenses	(882)	(835)	48	-5%
	584000	Underground line expenses	2,997	3,173	175	6%
	585000	Street lighting and signal system expenses	840	846	6	1%
	586000	Meter expenses	1,856	1,972	116	6%
	587000	Customer installations expenses	2,693	2,764	71	3%
	588000	Miscellaneous distribution expenses	18,423	16,700	(1,722)	-9%
	589000	Rents	493	493	-	0%
	590000	Maintenance supervision and engineering	0	0	-	0%
	592000	Maintenance of station equipment	448	440	(8)	-2%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance	
	593000	Maintenance of overhead lines	57,634	62,009	4,374	8%
	594000	Maintenance of underground lines	7,180	7,361	182	3%
	595000	Maintenance of line transformers	31	31	1	2%
	596000	Maintenance of street lighting and signal systems	1,089	1,113	25	2%
	597000	Maintenance of meters	889	1,646	757	85%
	598000	Maintenance of miscellaneous distribution plant	891	902	11	1%
	850000	Operation Supervision & Engineering	32	32	-	0%
	870000	Operation Supervision & Engineering	1,406	1,461	55	4%
	874000	Mains and Services Expenses	27	27	1	3%
	878000	Meter and House Regulator Expenses	231	236	6	3%
	880000	Other expenses	275	282	7	3%
	885000	Maintenance Supervision & Engineering	11	19	8	78%
	887000	Maintenance of Mains	33	34	1	3%
	892000	Maintenance of Services	1	1	-	0%
	893000	Maintenance of Meters and House Regulators	237	243	6	3%
	904001	Uncollectable Accounts - Non Commodity	167	167	-	0%
	920000	Administrative and general salaries	548	565	17	3%
	921000	Office supplies and expenses	98	98	0	0%
	923000	Outside services employed	1	1	-	0%
	930200	Miscellaneous general expenses	94	94	-	0%
Distribution Operations Total			115,056	119,543	4,486	4%
Energy Supply	426100	Donations	12	12	0	3%
	426500	Other deductions	3	3	-	0%
	500000	Operation supervision and engineering	2,966	2,868	(99)	-3%
	502000	Steam expenses	18,157	19,658	1,501	8%
	505000	Electric expenses	806	948	142	18%
	506000	Miscellaneous steam power expenses	10,999	11,621	622	6%
	507000	Rents	2	2	-	0%
	510000	Maintenance supervision and engineering	1,687	1,619	(68)	-4%
	511000	Maintenance of structures	3,177	3,313	136	4%
	512000	Maintenance of boiler plant	21,114	26,842	5,728	27%
	513000	Maintenance of electric plant	3,884	3,669	(215)	-6%
	514000	Maintenance of miscellaneous steam plant	5,381	5,320	(61)	-1%
	531000	Maintenance of electric plant	86	86	0	0%
	535000	Operation supervision and engineering	92	100	7	8%
	538000	Electric expenses	139	142	3	2%
	539000	Miscellaneous hydraulic power generation expenses	60	76	16	27%
	541000	Maintenance supervision and engineering	168	174	6	4%
	542000	Maintenance of structures	19	22	3	18%
	545000	Maintenance of miscellaneous hydraulic plant	161	175	13	8%
	546000	Operation supervision and engineering	3,471	3,671	200	6%
	548000	Generation expenses	5,017	5,162	145	3%
	549000	Miscellaneous other power generation expenses	19,465	20,059	594	3%
	550000	Rents	14,559	15,911	1,353	9%
	551000	Maintenance supervision and engineering	1,987	1,920	(68)	-3%
	552000	Maintenance of structures	4,756	4,811	54	1%
	553000	Maintenance of generating and electric plant	16,262	13,146	(3,116)	-19%
	554000	Maint of miscellaneous other power generation plant	18,450	18,417	(33)	0%
	560000	Operation supervision and engineering	474	483	9	2%
	566000	Miscellaneous transmission expenses	161	161	0	0%
	874000	Mains and Services Expenses	453	467	15	3%
	920000	Administrative and general salaries	687	708	21	3%
	921000	Office supplies and expenses	133	129	(4)	-3%
	922000	Administrative expenses transferred-Credit	(1,082)	(1,623)	(541)	50%
	923000	Outside services employed	584	371	(212)	-36%
	930200	Miscellaneous general expenses	431	427	(4)	-1%
Energy Supply Total			154,722	160,869	6,146	4%
Financial Operations	426100	Donations	2	2	0	1%
	426300	Penalties	1	1	0	1%
	426400	Expendit for cert civic, politic and related activ	4	4	0	1%
	426500	Other deductions	10	10	0	1%
	506000	Miscellaneous steam power expenses	58	67	9	16%
	524000	Miscellaneous nuclear power expenses	1,205	1,240	36	3%
	549000	Miscellaneous other power generation expenses	38	32	(6)	-16%
	557000	Other expenses	883	904	21	2%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance	
	566000	Miscellaneous transmission expenses	237	248	11	5%
	807000	Purchased Gas Expense	6	7	0	3%
	880000	Other expenses	35	36	1	2%
	908000	Customer assistance expenses	11	12	0	3%
	920000	Administrative and general salaries	14,953	15,400	447	3%
	921000	Office supplies and expenses	2,145	2,150	5	0%
	922000	Administrative expenses transferred-Credit	(366)	(370)	(4)	1%
	923000	Outside services employed	3,306	3,158	(147)	-4%
	924000	Property insurance	9,238	10,041	803	9%
	925000	Injuries and damages	18,880	20,494	1,613	9%
	930200	Miscellaneous general expenses	344	348	3	1%
Financial Operations Total			50,989	53,782	2,793	5%
Gas Systems	580000	Operation supervision and engineering	112	115	2	2%
	584000	Underground line expenses	15,019	14,473	(545)	-4%
	735000	Miscellaneous Production Expenses	1,000	1,000	-	0%
	841000	Operation Labor and Expenses	1,304	1,317	13	1%
	844300	Liquefaction Processing Labor and Expenses	1,174	1,194	20	2%
	847300	Maintenance of LNG Processing Terminal Equipment	2,102	2,147	45	2%
	850000	Operation Supervision & Engineering	809	827	18	2%
	851000	System Control & Load Dispatching	72	74	2	3%
	856000	Mains Expenses	1,531	2,142	611	40%
	863000	Maintenance of Mains	23	23	0	1%
	870000	Operation Supervision & Engineering	4,539	4,628	90	2%
	871000	Distribution Load Dispatching	2,991	3,076	85	3%
	874000	Mains and Services Expenses	14,046	13,830	(216)	-2%
	875000	Measuring and Regulating Station Expenses-General	290	298	8	3%
	878000	Meter and House Regulator Expenses	(2,593)	(2,547)	46	-2%
	879000	Customer installations expenses	1,394	1,433	40	3%
	880000	Other expenses	8,105	8,235	129	2%
	885000	Maintenance Supervision & Engineering	374	383	9	2%
	887000	Maintenance of Mains	1,758	1,786	28	2%
	888000	Maintenance of Compressor Station Equipment	219	219	0	0%
	889000	Maint of Measuring and Regulating Station Equip-Gener	260	262	2	1%
	892000	Maintenance of Services	5,418	5,515	97	2%
	893000	Maintenance of Meters and House Regulators	1,680	1,703	23	1%
	920000	Administrative and general salaries	1	1	0	3%
	930200	Miscellaneous general expenses	26	26	-	0%
Gas Systems Total			61,655	62,161	507	1%
General Counsel	426100	Donations	15	15	(0)	0%
	426400	Expendit for cert civic, politic and related activ	0	0	-	0%
	426500	Other deductions	4	4	-	0%
	524000	Miscellaneous nuclear power expenses	351	351	-	0%
	557000	Other expenses	100	100	-	0%
	566000	Miscellaneous transmission expenses	60	60	-	0%
	813000	Other Gas Supply Expenses	70	70	-	0%
	920000	Administrative and general salaries	4,907	5,065	158	3%
	921000	Office supplies and expenses	527	532	5	1%
	923000	Outside services employed	3,662	3,659	(3)	0%
	925000	Injuries and damages	30	30	(0)	0%
	928000	Regulatory commission expenses	100	100	-	0%
	930200	Miscellaneous general expenses	35	35	-	0%
	931000	Rents	3	3	-	0%
General Counsel Total			9,864	10,025	161	2%
Group President - Utility	426100	Donations	1,595	1,595	-	0%
	426400	Expendit for cert civic, politic and related activ	738	731	(6)	-1%
	426500	Other deductions	514	514	-	0%
	908000	Customer assistance expenses	664	619	(44)	-7%
	909000	Informational and instruction advertising expense	94	94	-	0%
	912000	Demonstrating and selling expenses	11	11	-	0%
	920000	Administrative and general salaries	9,753	9,887	134	1%
	921000	Office supplies and expenses	1,417	730	(687)	-48%
	923000	Outside services employed	1,886	986	(900)	-48%
	928000	Regulatory commission expenses	7,662	7,809	147	2%
	930100	General advertising expenses	78	78	-	0%
	930200	Miscellaneous general expenses	415	415	-	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
	931000 Rents	1	1	-	0%
Group President - Utility Total		24,827	23,471	(1,357)	-5%
HR and Employee Services	417100 Expenses of nonutility operations	148	159	11	7%
	426100 Donations	432	4,036	3,604	835%
	426400 Expendit for cert civic, politic and related activ	106	107	1	1%
	426500 Other deductions	1	1	0	1%
	506000 Miscellaneous steam power expenses	2,689	2,750	61	2%
	507000 Rents	2,648	2,979	331	13%
	524000 Miscellaneous nuclear power expenses	20,103	20,780	677	3%
	525000 Rents	8,582	9,655	1,073	13%
	539000 Miscellaneous hydraulic power generation expenses	60	61	1	1%
	540000 Rents	61	66	5	9%
	549000 Miscellaneous other power generation expenses	808	826	18	2%
	550000 Rents	1,000	1,125	125	13%
	560000 Operation supervision and engineering	2	2	0	3%
	566000 Miscellaneous transmission expenses	1,392	1,424	32	2%
	567000 Rents	1,081	1,216	135	12%
	575100 Operation Supervision	14	15	0	2%
	575800 Rents	18	20	2	12%
	580000 Operation supervision and engineering	5	5	0	3%
	588000 Miscellaneous distribution expenses	3,582	3,663	81	2%
	589000 Rents	3,522	3,963	440	13%
	735000 Miscellaneous Production Expenses	2	2	0	2%
	736000 Rents	3	3	0	12%
	759000 Other expenses	2	2	0	2%
	760000 Rents	3	3	0	13%
	813000 Other Gas Supply Expenses	19	20	1	8%
	841000 Operation Labor and Expenses	31	31	1	2%
	842000 Other Storage Expense	38	42	5	13%
	846200 Other expenses	147	158	12	8%
	859000 Other expenses	56	57	1	2%
	860000 Rents	69	77	9	13%
	870000 Operation Supervision & Engineering	4	4	0	3%
	880000 Other expenses	1,872	1,914	42	2%
	881000 Rents	1,685	1,895	211	12%
	905000 Miscellaneous customer accounts expenses	123	126	3	2%
	910000 Miscell customer service and informational expense	83	85	2	2%
	916000 Miscellanous Sales Expense	44	45	1	2%
	920000 Administrative and general salaries	10,216	10,727	511	5%
	921000 Office supplies and expenses	3,508	3,949	441	13%
	922000 Administrative expenses transferred-Credit	(13,845)	(16,769)	(2,924)	21%
	923000 Outside services employed	1,005	2,049	1,043	104%
	924000 Property insurance	22	22	0	2%
	930100 General advertising expenses	278	281	3	1%
	930200 Miscellaneous general expenses	37	37	0	1%
	931000 Rents	2,103	2,302	199	9%
	935000 Maintenance of general plant	167	187	20	12%
HR and Employee Services Total		53,922	60,103	6,181	11%
Nuclear Generation	426100 Donations	29	29	-	0%
	426400 Expendit for cert civic, politic and related activ	21	21	-	0%
	426500 Other deductions	23	23	-	0%
	517000 Operation supervision and engineering	25,893	26,154	261	1%
	519000 Coolants and water	7,474	7,824	350	5%
	520000 Steam expenses	48,383	49,111	728	2%
	523000 Electric expenses	1,901	1,772	(129)	-7%
	524000 Miscellaneous nuclear power expenses	102,502	103,633	1,131	1%
	525000 Rents	196	196	-	0%
	528000 Maintenance supervision and engineering	7,573	7,070	(503)	-7%
	530000 Maintenance of reactor plant equipment	34,775	35,934	1,158	3%
	531000 Maintenance of electric plant	12,223	12,404	181	1%
	532000 Maintenance of miscellaneous nuclear plant	24,296	27,102	2,806	12%
	930100 General advertising expenses	6	6	-	0%
	930200 Miscellaneous general expenses	28	28	-	0%
Nuclear Generation Total		265,323	271,306	5,983	2%
Operations Services	426100 Donations	63	63	-	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance	
	426400	Expendit for cert civic, politic and related activ	22	22	-	0%
	426500	Other deductions	13	13	0	0%
	556000	System control and load dispatching	1,356	1,395	39	3%
	557000	Other expenses	2,602	2,593	(9)	0%
	561500	Reliability planning and standards development	159	163	5	3%
	561700	Generation interconnection studies	518	533	16	3%
	566000	Miscellaneous transmission expenses	64	64	-	0%
	575100	Operation Supervision	208	214	6	3%
	575200	Day-ahead and real-time market administration	84	86	3	3%
	575500	Ancillary services market administration	0	0	0	3%
	588000	Miscellaneous distribution expenses	85	86	2	2%
	807000	Purchased Gas Expense	193	199	6	3%
	813000	Other Gas Supply Expenses	164	169	5	3%
	920000	Administrative and general salaries	1,282	1,327	45	4%
	921000	Office supplies and expenses	177	134	(43)	-24%
	923000	Outside services employed	62	11	(51)	-82%
	930200	Miscellaneous general expenses	20	20	-	0%
	931000	Rents	2	2	-	0%
Operations Services Total			7,073	7,096	22	0%
Risk Management	557000	Other expenses	762	785	23	3%
	920000	Administrative and general salaries	1,925	2,002	77	4%
	921000	Office supplies and expenses	244	246	2	1%
	923000	Outside services employed	334	337	3	1%
Risk Management Total			3,265	3,370	106	3%
Strategy Plng and Ext Affairs	426100	Donations	28	28	0	0%
	426400	Expendit for cert civic, politic and related activ	366	371	5	1%
	557000	Other expenses	620	639	19	3%
	588000	Miscellaneous distribution expenses	263	245	(18)	-7%
	920000	Administrative and general salaries	4,063	4,165	102	3%
	921000	Office supplies and expenses	444	444	0	0%
	923000	Outside services employed	688	688	0	0%
	930200	Miscellaneous general expenses	24	24	0	0%
Strategy Plng and Ext Affairs Total			6,496	6,604	107	2%
Transmission	513000	Maintenance of electric plant	75	75	-	0%
	560000	Operation supervision and engineering	8,672	8,955	283	3%
	561200	Load dispatch-Monitor and operate transmiss system	2,006	2,063	57	3%
	561800	Reliability planning and standards develop service	2,243	2,243	-	0%
	562000	Station expenses	2,238	2,281	43	2%
	563000	Overhead line expenses	1,204	1,222	18	1%
	566000	Miscellaneous transmission expenses	2,570	2,594	24	1%
	567000	Rents	70	70	-	0%
	570000	Maintenance of station equipment	4,183	4,256	74	2%
	571000	Maintenance of overhead lines	970	975	5	1%
	580000	Operation supervision and engineering	503	513	10	2%
	582000	Station expenses	2,769	2,804	35	1%
	588000	Miscellaneous distribution expenses	151	154	3	2%
	589000	Rents	7	7	-	0%
	592000	Maintenance of station equipment	3,360	3,417	57	2%
	935000	Maintenance of general plant	590	607	17	3%
Transmission Total			31,610	32,237	627	2%
Grand Total			1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance	
Benefits & Loadings	417100	Expenses of nonutility operations	982	1,033	52	5%
	426400	Expendit for cert civic, politic and related activ	113	117	4	3%
	500000	Operation supervision and engineering	254	262	8	3%
	506000	Miscellaneous steam power expenses	512	525	13	3%
	510000	Maintenance supervision and engineering	99	102	3	3%
	517000	Operation supervision and engineering	14,630	15,097	467	3%
	524000	Miscellaneous nuclear power expenses	126	130	4	3%
	535000	Operation supervision and engineering	2	2	0	3%
	539000	Miscellaneous hydraulic power generation expenses	0	0	0	3%
	541000	Maintenance supervision and engineering	1	1	0	3%
	546000	Operation supervision and engineering	297	306	9	3%
	549000	Miscellaneous other power generation expenses	10	10	0	3%
	551000	Maintenance supervision and engineering	116	119	4	3%
	556000	System control and load dispatching	170	176	5	3%
	557000	Other expenses	351	362	11	3%
	560000	Operation supervision and engineering	771	783	12	2%
	561200	Load dispatch-Monitor and operate transmiss system	213	222	9	4%
	561500	Reliability planning and standards development	21	21	1	3%
	561700	Generation interconnection studies	68	70	2	3%
	563000	Overhead line expenses	6	5	(1)	-13%
	566000	Miscellaneous transmission expenses	86	88	2	2%
	575100	Operation Supervision	25	26	1	3%
	575200	Day-ahead and real-time market administration	11	11	0	3%
	575500	Ancillary services market administration	0	0	0	3%
	580000	Operation supervision and engineering	212	219	7	3%
	581000	Load dispatching	13	13	0	3%
	584000	Underground line expenses	22	23	1	3%
	586000	Meter expenses	59	61	2	3%
	588000	Miscellaneous distribution expenses	232	239	7	3%
	735000	Miscellaneous Production Expenses	0	0	0	3%
	759000	Other expenses	0	0	0	3%
	807000	Purchased Gas Expense	26	27	1	3%
	813000	Other Gas Supply Expenses	21	22	1	3%
	841000	Operation Labor and Expenses	28	29	1	4%
	846200	Other expenses	0	0	0	3%
	850000	Operation Supervision & Engineering	65	68	2	3%
	851000	System Control & Load Dispatching	11	11	0	3%
	859000	Other expenses	0	0	0	3%
	870000	Operation Supervision & Engineering	200	207	6	3%
	871000	Distribution Load Dispatching	41	43	1	3%
	874000	Mains and Services Expenses	76	78	2	2%
	878000	Meter and House Regulator Expenses	16	16	1	3%
	880000	Other expenses	57	59	2	3%
	887000	Maintenance of Mains	7	7	0	3%
	892000	Maintenance of Services	23	24	1	3%
	901000	Supervision	16	17	1	3%
	902000	Meter reading expenses	97	149	53	54%
	903000	Customer records and collection expenses	1,614	1,671	57	4%
	905000	Miscellaneous customer accounts expenses	1	1	0	3%
	908000	Customer assistance expenses	32	33	1	4%
	910000	Miscell customer service and informational expense	29	32	3	11%
	912000	Demonstrating and selling expenses	153	175	21	14%
	916000	Miscellaneous Sales Expense	0	0	0	3%
	920000	Administrative and general salaries	34,383	35,877	1,493	4%
	921000	Office supplies and expenses	1,337	1,402	64	5%
	922000	Administrative expenses transferred-Credit	(784)	(815)	(31)	4%
	925000	Injuries and damages	2,096	2,083	(13)	-1%
	926000	Employee pensions and benefits	86,279	89,006	2,727	3%
	935000	Maintenance of general plant	27	28	1	3%
Benefits & Loadings Total			145,254	150,273	5,019	3%
Chairman and CEO	426100	Donations	339	339	-	0%
	426400	Expendit for cert civic, politic and related activ	155	155	-	0%
	920000	Administrative and general salaries	1,096	586	(510)	-47%
	921000	Office supplies and expenses	74	69	(5)	-6%
	923000	Outside services employed	156	156	-	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance	
	930200	Miscellaneous general expenses	3,311	3,488	178	5%
	931000	Rents	23	23	-	0%
Chairman and CEO Total			5,152	4,815	(337)	-7%
Corporate Other	426500	Other deductions	(323)	(294)	29	-9%
	565000	Transmission of electricity by others	138,563	143,662	5,099	4%
	921000	Office supplies and expenses	-	-	-	#DIV/0!
	922000	Administrative expenses transferred-Credit	(3,052)	(3,052)	-	0%
	929000	Duplicate charges-Credit	(5,898)	(5,898)	-	0%
Corporate Other Total			129,290	134,418	5,127	4%
Customer and Innovation	417100	Expenses of nonutility operations	8,000	8,255	255	3%
	426100	Donations	232	232	(0)	0%
	426400	Expendit for cert civic, politic and related activ	20	20	0	0%
	426500	Other deductions	11	11	0	0%
	506000	Miscellaneous steam power expenses	1,010	1,027	18	2%
	524000	Miscellaneous nuclear power expenses	4,315	4,465	149	3%
	539000	Miscellaneous hydraulic power generation expenses	5	5	0	2%
	549000	Miscellaneous other power generation expenses	257	261	4	2%
	556000	System control and load dispatching	115	129	14	12%
	557000	Other expenses	35	37	1	4%
	560000	Operation supervision and engineering	519	535	16	3%
	561200	Load dispatch-Monitor and operate transmiss system	3,341	3,700	360	11%
	566000	Miscellaneous transmission expenses	2,719	2,760	41	2%
	580000	Operation supervision and engineering	0	5	4	987%
	581000	Load dispatching	981	1,089	108	11%
	588000	Miscellaneous distribution expenses	11,829	12,012	183	2%
	813000	Other Gas Supply Expenses	1	1	-	0%
	851000	System Control & Load Dispatching	66	68	1	2%
	859000	Other expenses	13	13	-	0%
	866000	Maintenance of Communication Equipment	0	0	0	3%
	871000	Distribution Load Dispatching	790	806	16	2%
	880000	Other expenses	389	396	7	2%
	901000	Supervision	152	156	4	3%
	902000	Meter reading expenses	37,959	39,891	1,932	5%
	903000	Customer records and collection expenses	27,601	28,662	1,061	4%
	904000	Uncollectable Accounts - Commodity	16,067	16,949	882	5%
	904001	Uncollectable Accounts - Non Commodity	103	103	-	0%
	908000	Customer assistance expenses	1,277	1,303	26	2%
	909000	Informational and instruction advertising expense	1,249	1,261	12	1%
	910000	Miscell customer service and informational expense	224	248	24	11%
	912000	Demonstrating and selling expenses	9,199	9,825	626	7%
	920000	Administrative and general salaries	33,507	34,617	1,110	3%
	921000	Office supplies and expenses	70,669	71,893	1,224	2%
	922000	Administrative expenses transferred-Credit	(54,624)	(64,795)	(10,172)	19%
	923000	Outside services employed	13,017	13,099	82	1%
	930100	General advertising expenses	3,849	3,886	37	1%
	930200	Miscellaneous general expenses	523	523	-	0%
	931000	Rents	53,428	65,774	12,346	23%
	935000	Maintenance of general plant	530	542	12	2%
Customer and Innovation Total			249,379	259,763	10,384	4%
Distribution Operations	562000	Station expenses	352	363	11	3%
	566000	Miscellaneous transmission expenses	321	322	0	0%
	570000	Maintenance of station equipment	393	395	1	0%
	571000	Maintenance of overhead lines	5,130	5,136	6	0%
	580000	Operation supervision and engineering	11,421	11,656	234	2%
	581000	Load dispatching	38	248	211	559%
	582000	Station expenses	11	49	38	354%
	583000	Overhead line expenses	(835)	(787)	48	-6%
	584000	Underground line expenses	3,173	3,289	116	4%
	585000	Street lighting and signal system expenses	846	853	7	1%
	586000	Meter expenses	1,972	2,129	157	8%
	587000	Customer installations expenses	2,764	2,857	92	3%
	588000	Miscellaneous distribution expenses	16,700	16,402	(298)	-2%
	589000	Rents	493	493	-	0%
	590000	Maintenance supervision and engineering	0	0	-	0%
	592000	Maintenance of station equipment	440	441	1	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance	
	593000	Maintenance of overhead lines	62,009	62,428	420	1%
	594000	Maintenance of underground lines	7,361	7,497	135	2%
	595000	Maintenance of line transformers	31	32	1	3%
	596000	Maintenance of street lighting and signal systems	1,113	1,125	11	1%
	597000	Maintenance of meters	1,646	1,473	(173)	-10%
	598000	Maintenance of miscellaneous distribution plant	902	911	9	1%
	850000	Operation Supervision & Engineering	32	32	-	0%
	870000	Operation Supervision & Engineering	1,461	1,505	44	3%
	874000	Mains and Services Expenses	27	28	1	4%
	878000	Meter and House Regulator Expenses	236	243	6	3%
	880000	Other expenses	282	291	9	3%
	885000	Maintenance Supervision & Engineering	19	19	-	0%
	887000	Maintenance of Mains	34	36	1	4%
	892000	Maintenance of Services	1	1	-	0%
	893000	Maintenance of Meters and House Regulators	243	252	8	3%
	904001	Uncollectable Accounts - Non Commodity	167	167	-	0%
	920000	Administrative and general salaries	565	582	17	3%
	921000	Office supplies and expenses	98	98	(0)	0%
	923000	Outside services employed	1	1	-	0%
	930200	Miscellaneous general expenses	94	94	-	0%
Distribution Operations Total			119,543	120,658	1,116	1%
Energy Supply	426100	Donations	12	13	0	3%
	426500	Other deductions	3	3	-	0%
	500000	Operation supervision and engineering	2,868	2,663	(205)	-7%
	502000	Steam expenses	19,658	18,492	(1,166)	-6%
	505000	Electric expenses	948	888	(60)	-6%
	506000	Miscellaneous steam power expenses	11,621	11,748	126	1%
	507000	Rents	2	2	-	0%
	510000	Maintenance supervision and engineering	1,619	1,546	(73)	-4%
	511000	Maintenance of structures	3,313	3,194	(120)	-4%
	512000	Maintenance of boiler plant	26,842	21,443	(5,399)	-20%
	513000	Maintenance of electric plant	3,669	4,635	966	26%
	514000	Maintenance of miscellaneous steam plant	5,320	5,236	(83)	-2%
	531000	Maintenance of electric plant	86	85	(1)	-2%
	535000	Operation supervision and engineering	100	102	3	3%
	538000	Electric expenses	142	146	4	3%
	539000	Miscellaneous hydraulic power generation expenses	76	58	(18)	-23%
	541000	Maintenance supervision and engineering	174	176	2	1%
	542000	Maintenance of structures	22	416	394	1774%
	545000	Maintenance of miscellaneous hydraulic plant	175	161	(14)	-8%
	546000	Operation supervision and engineering	3,671	3,618	(53)	-1%
	548000	Generation expenses	5,162	5,319	157	3%
	549000	Miscellaneous other power generation expenses	20,059	20,309	250	1%
	550000	Rents	15,911	17,582	1,671	11%
	551000	Maintenance supervision and engineering	1,920	1,930	10	1%
	552000	Maintenance of structures	4,811	4,904	93	2%
	553000	Maintenance of generating and electric plant	13,146	12,895	(251)	-2%
	554000	Maint of miscellaneous other power generation plant	18,417	18,397	(20)	0%
	560000	Operation supervision and engineering	483	494	11	2%
	566000	Miscellaneous transmission expenses	161	161	0	0%
	874000	Mains and Services Expenses	467	474	6	1%
	920000	Administrative and general salaries	708	726	17	2%
	921000	Office supplies and expenses	129	129	0	0%
	922000	Administrative expenses transferred-Credit	(1,623)	(1,063)	560	-35%
	923000	Outside services employed	371	372	0	0%
	930200	Miscellaneous general expenses	427	427	0	0%
Energy Supply Total			160,869	157,679	(3,190)	-2%
Financial Operations	426100	Donations	2	2	0	1%
	426300	Penalties	1	1	0	1%
	426400	Expendit for cert civic, politic and related activ	4	4	0	1%
	426500	Other deductions	10	10	0	1%
	506000	Miscellaneous steam power expenses	67	68	2	2%
	524000	Miscellaneous nuclear power expenses	1,240	1,277	37	3%
	549000	Miscellaneous other power generation expenses	32	34	1	4%
	557000	Other expenses	904	925	22	2%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance	
	566000	Miscellaneous transmission expenses	248	250	2	1%
	807000	Purchased Gas Expense	7	7	0	3%
	880000	Other expenses	36	37	1	4%
	908000	Customer assistance expenses	12	12	0	3%
	920000	Administrative and general salaries	15,400	15,863	463	3%
	921000	Office supplies and expenses	2,150	2,221	71	3%
	922000	Administrative expenses transferred-Credit	(370)	(374)	(4)	1%
	923000	Outside services employed	3,158	3,190	32	1%
	924000	Property insurance	10,041	12,413	2,372	24%
	925000	Injuries and damages	20,494	21,808	1,314	6%
	930200	Miscellaneous general expenses	348	351	3	1%
Financial Operations Total			53,782	58,100	4,318	8%
Gas Systems	580000	Operation supervision and engineering	115	118	3	2%
	584000	Underground line expenses	14,473	14,698	225	2%
	735000	Miscellaneous Production Expenses	1,000	1,000	-	0%
	841000	Operation Labor and Expenses	1,317	1,332	15	1%
	844300	Liquefaction Processing Labor and Expenses	1,194	1,217	24	2%
	847300	Maintenance of LNG Processing Terminal Equipment	2,147	2,205	58	3%
	850000	Operation Supervision & Engineering	827	844	17	2%
	851000	System Control & Load Dispatching	74	77	2	3%
	856000	Mains Expenses	2,142	2,354	212	10%
	863000	Maintenance of Mains	23	23	0	1%
	870000	Operation Supervision & Engineering	4,628	4,735	107	2%
	871000	Distribution Load Dispatching	3,076	3,182	106	3%
	874000	Mains and Services Expenses	13,830	14,096	266	2%
	875000	Measuring and Regulating Station Expenses-General	298	308	11	4%
	878000	Meter and House Regulator Expenses	(2,547)	(2,489)	58	-2%
	879000	Customer installations expenses	1,433	1,489	56	4%
	880000	Other expenses	8,235	8,414	179	2%
	885000	Maintenance Supervision & Engineering	383	398	14	4%
	887000	Maintenance of Mains	1,786	1,822	36	2%
	888000	Maintenance of Compressor Station Equipment	219	220	0	0%
	889000	Maint of Measuring and Regulating Station Equip-Gener	262	265	3	1%
	892000	Maintenance of Services	5,515	5,651	136	2%
	893000	Maintenance of Meters and House Regulators	1,703	1,732	29	2%
	920000	Administrative and general salaries	1	1	0	3%
	930200	Miscellaneous general expenses	26	26	-	0%
Gas Systems Total			62,161	63,717	1,556	3%
General Counsel	426100	Donations	15	15	-	0%
	426400	Expendit for cert civic, politic and related activ	0	0	-	0%
	426500	Other deductions	4	4	-	0%
	524000	Miscellaneous nuclear power expenses	351	351	-	0%
	557000	Other expenses	100	100	-	0%
	566000	Miscellaneous transmission expenses	60	60	-	0%
	813000	Other Gas Supply Expenses	70	70	-	0%
	920000	Administrative and general salaries	5,065	5,220	155	3%
	921000	Office supplies and expenses	532	537	5	1%
	923000	Outside services employed	3,659	3,657	(3)	0%
	925000	Injuries and damages	30	30	(0)	0%
	928000	Regulatory commission expenses	100	100	-	0%
	930200	Miscellaneous general expenses	35	35	(0)	0%
	931000	Rents	3	3	-	0%
General Counsel Total			10,025	10,182	157	2%
Group President - Utility	426100	Donations	1,595	1,595	-	0%
	426400	Expendit for cert civic, politic and related activ	731	738	6	1%
	426500	Other deductions	514	514	0	0%
	908000	Customer assistance expenses	619	635	15	2%
	909000	Informational and instruction advertising expense	94	94	-	0%
	912000	Demonstrating and selling expenses	11	11	-	0%
	920000	Administrative and general salaries	9,887	10,185	298	3%
	921000	Office supplies and expenses	730	730	-	0%
	923000	Outside services employed	986	986	-	0%
	928000	Regulatory commission expenses	7,809	7,955	146	2%
	930100	General advertising expenses	78	78	-	0%
	930200	Miscellaneous general expenses	415	415	-	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
	931000 Rents	1	1	-	0%
Group President - Utility Total		23,471	23,936	466	2%
HR and Employee Services	417100 Expenses of nonutility operations	159	158	(1)	0%
	426100 Donations	4,036	4,040	4	0%
	426400 Expendit for cert civic, politic and related activ	107	107	(0)	0%
	426500 Other deductions	1	1	0	1%
	506000 Miscellaneous steam power expenses	2,750	2,771	21	1%
	507000 Rents	2,979	2,951	(28)	-1%
	524000 Miscellaneous nuclear power expenses	20,780	20,992	213	1%
	525000 Rents	9,655	9,564	(91)	-1%
	539000 Miscellaneous hydraulic power generation expenses	61	62	0	0%
	540000 Rents	66	66	(0)	0%
	549000 Miscellaneous other power generation expenses	826	829	3	0%
	550000 Rents	1,125	1,114	(11)	-1%
	560000 Operation supervision and engineering	2	2	0	3%
	566000 Miscellaneous transmission expenses	1,424	1,440	16	1%
	567000 Rents	1,216	1,204	(11)	-1%
	575100 Operation Supervision	15	15	0	0%
	575800 Rents	20	20	(0)	-1%
	580000 Operation supervision and engineering	5	5	0	3%
	588000 Miscellaneous distribution expenses	3,663	3,691	28	1%
	589000 Rents	3,963	3,925	(37)	-1%
	735000 Miscellaneous Production Expenses	2	2	0	0%
	736000 Rents	3	3	(0)	-1%
	759000 Other expenses	2	2	0	0%
	760000 Rents	3	3	(0)	-1%
	813000 Other Gas Supply Expenses	20	20	(0)	0%
	841000 Operation Labor and Expenses	31	31	0	0%
	842000 Other Storage Expense	42	42	(0)	-1%
	846200 Other expenses	158	158	(1)	0%
	859000 Other expenses	57	57	0	0%
	860000 Rents	77	77	(1)	-1%
	870000 Operation Supervision & Engineering	4	4	0	3%
	880000 Other expenses	1,914	1,931	17	1%
	881000 Rents	1,895	1,877	(18)	-1%
	905000 Miscellaneous customer accounts expenses	126	126	0	0%
	910000 Miscell customer service and informational expense	85	85	0	0%
	916000 Miscellaneous Sales Expense	45	45	0	0%
	920000 Administrative and general salaries	10,727	11,300	573	5%
	921000 Office supplies and expenses	3,949	4,368	419	11%
	922000 Administrative expenses transferred-Credit	(16,769)	(16,391)	378	-2%
	923000 Outside services employed	2,049	2,059	10	0%
	924000 Property insurance	22	23	1	3%
	930100 General advertising expenses	281	284	3	1%
	930200 Miscellaneous general expenses	37	38	0	1%
	931000 Rents	2,302	2,285	(17)	-1%
	935000 Maintenance of general plant	187	187	(0)	0%
HR and Employee Services Total		60,103	61,573	1,470	2%
Nuclear Generation	426100 Donations	29	29	-	0%
	426400 Expendit for cert civic, politic and related activ	21	21	-	0%
	426500 Other deductions	23	23	-	0%
	517000 Operation supervision and engineering	26,154	28,801	2,647	10%
	519000 Coolants and water	7,824	7,784	(40)	-1%
	520000 Steam expenses	49,111	50,490	1,379	3%
	523000 Electric expenses	1,772	1,853	80	5%
	524000 Miscellaneous nuclear power expenses	103,633	105,654	2,021	2%
	525000 Rents	196	196	-	0%
	528000 Maintenance supervision and engineering	7,070	6,897	(173)	-2%
	530000 Maintenance of reactor plant equipment	35,934	34,634	(1,300)	-4%
	531000 Maintenance of electric plant	12,404	12,560	156	1%
	532000 Maintenance of miscellaneous nuclear plant	27,102	27,333	231	1%
	930100 General advertising expenses	6	6	-	0%
	930200 Miscellaneous general expenses	28	28	-	0%
Nuclear Generation Total		271,306	276,308	5,002	2%
Operations Services	426100 Donations	63	63	-	0%

NSP-MN
Schedule 4 - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - All Utilities (By Business Area)
(\$000's)

Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance	
	426400	Expendit for cert civic, politic and related activ	22	22	-	0%
	426500	Other deductions	13	13	(0)	0%
	556000	System control and load dispatching	1,395	1,435	40	3%
	557000	Other expenses	2,593	2,631	38	1%
	561500	Reliability planning and standards development	163	168	5	3%
	561700	Generation interconnection studies	533	549	16	3%
	566000	Miscellaneous transmission expenses	64	64	-	0%
	575100	Operation Supervision	214	220	6	3%
	575200	Day-ahead and real-time market administration	86	89	3	3%
	575500	Ancillary services market administration	0	0	0	3%
	588000	Miscellaneous distribution expenses	86	88	2	2%
	807000	Purchased Gas Expense	199	205	6	3%
	813000	Other Gas Supply Expenses	169	174	5	3%
	920000	Administrative and general salaries	1,327	1,367	40	3%
	921000	Office supplies and expenses	134	134	0	0%
	923000	Outside services employed	11	11	-	0%
	930200	Miscellaneous general expenses	20	20	-	0%
	931000	Rents	2	2	-	0%
Operations Services Total			7,096	7,256	160	2%
Risk Management	557000	Other expenses	785	808	24	3%
	920000	Administrative and general salaries	2,002	2,062	60	3%
	921000	Office supplies and expenses	246	249	2	1%
	923000	Outside services employed	337	341	3	1%
Risk Management Total			3,370	3,460	90	3%
Strategy Plng and Ext Affairs	426100	Donations	28	28	-	0%
	426400	Expendit for cert civic, politic and related activ	371	376	5	1%
	557000	Other expenses	639	658	19	3%
	588000	Miscellaneous distribution expenses	245	175	(70)	-29%
	920000	Administrative and general salaries	4,165	4,282	117	3%
	921000	Office supplies and expenses	444	444	0	0%
	923000	Outside services employed	688	699	11	2%
	930200	Miscellaneous general expenses	24	24	(0)	0%
Strategy Plng and Ext Affairs Total			6,604	6,685	82	1%
Transmission	513000	Maintenance of electric plant	75	75	-	0%
	560000	Operation supervision and engineering	8,955	9,073	117	1%
	561200	Load dispatch-Monitor and operate transmiss system	2,063	2,143	80	4%
	561800	Reliability planning and standards develop service	2,243	2,243	-	0%
	562000	Station expenses	2,281	2,343	62	3%
	563000	Overhead line expenses	1,222	1,226	4	0%
	566000	Miscellaneous transmission expenses	2,594	2,629	35	1%
	567000	Rents	70	70	-	0%
	570000	Maintenance of station equipment	4,256	4,360	104	2%
	571000	Maintenance of overhead lines	975	981	6	1%
	580000	Operation supervision and engineering	513	525	12	2%
	582000	Station expenses	2,804	2,854	50	2%
	588000	Miscellaneous distribution expenses	154	159	5	3%
	589000	Rents	7	7	-	0%
	592000	Maintenance of station equipment	3,417	3,498	80	2%
	935000	Maintenance of general plant	607	630	22	4%
Transmission Total			32,237	32,815	578	2%
Grand Total			1,339,640	1,371,639	31,998	2%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC	2020 Actual	2022 Budget	Variance	% Variance
Electric				
500000 Operation supervision and engineering	3,744	3,213	(531)	-14%
501000 Fuel	(1,347)	-	1,347	-100%
502000 Steam expenses	18,131	18,157	26	0%
505000 Electric expenses	3,304	806	(2,498)	-76%
506000 Miscellaneous steam power expenses	14,414	15,249	835	6%
507000 Rents	1,906	2,650	744	39%
510000 Maintenance supervision and engineering	1,686	1,783	97	6%
511000 Maintenance of structures	4,793	3,177	(1,616)	-34%
512000 Maintenance of boiler plant	21,090	21,114	24	0%
513000 Maintenance of electric plant	5,815	3,959	(1,856)	-32%
514000 Maintenance of miscellaneous steam plant	9,070	5,381	(3,689)	-41%
517000 Operation supervision and engineering	42,626	40,166	(2,460)	-6%
519000 Coolants and water	7,518	7,474	(43)	-1%
520000 Steam expenses	48,337	48,383	46	0%
523000 Electric expenses	2,798	1,901	(897)	-32%
524000 Miscellaneous nuclear power expenses	129,158	128,505	(653)	-1%
525000 Rents	8,509	8,778	269	3%
528000 Maintenance supervision and engineering	8,158	7,573	(585)	-7%
530000 Maintenance of reactor plant equipment	36,338	34,775	(1,563)	-4%
531000 Maintenance of electric plant	13,216	12,309	(907)	-7%
532000 Maintenance of miscellaneous nuclear plant	26,911	24,296	(2,615)	-10%
535000 Operation supervision and engineering	24	94	70	287%
538000 Electric expenses	523	139	(384)	-73%
539000 Miscellaneous hydraulic power generation expenses	311	125	(185)	-60%
540000 Rents	60	61	1	1%
541000 Maintenance supervision and engineering	1	168	168	22671%
542000 Maintenance of structures	29	19	(10)	-36%
543000 Maintenance of reservoirs, dams and waterways	126	-	(126)	-100%
544000 Maintenance of electric plant	151	-	(151)	-100%
545000 Maintenance of miscellaneous hydraulic plant	3	161	158	5468%
546000 Operation supervision and engineering	3,494	3,760	266	8%
548000 Generation expenses	6,021	5,017	(1,004)	-17%
549000 Miscellaneous other power generation expenses	11,772	20,577	8,805	75%
550000 Rents	7,265	15,558	8,293	114%
551000 Maintenance supervision and engineering	1,949	2,100	151	8%
552000 Maintenance of structures	5,776	4,756	(1,020)	-18%
553000 Maintenance of generating and electric plant	9,493	16,262	6,769	71%
554000 Maint of miscellaneous other power generation plant	6,267	18,450	12,183	194%
556000 System control and load dispatching	1,442	1,623	181	13%
557000 Other expenses	6,098	5,342	(756)	-12%
560000 Operation supervision and engineering	10,169	10,390	221	2%
561200 Load dispatch-Monitor and operate transmiss system	4,721	5,195	474	10%
561500 Reliability planning and standards development	13	179	166	1263%
561600 Transmission Service Studies	57	-	(57)	-100%
561700 Generation interconnection studies	894	584	(311)	-35%
561800 Reliability planning and standards develop service	2,496	2,243	(253)	-10%
562000 Station expenses	3,441	2,581	(860)	-25%
563000 Overhead line expenses	830	1,209	379	46%
564000 Underground line expenses	7	-	(7)	-100%
565000 Transmission of electricity by others	109,147	127,820	18,672	17%
566000 Miscellaneous transmission expenses	8,264	9,311	1,047	13%
567000 Rents	1,168	1,151	(18)	-2%
568000 Maintenance supervision and engineering	8	-	(8)	-100%
570000 Maintenance of station equipment	3,928	4,630	702	18%
571000 Maintenance of overhead lines	4,732	6,158	1,426	30%
572000 Maintenance of underground lines	83	-	(83)	-100%
573000 Maintenance of miscellaneous transmission plant	63	-	(63)	-100%
575100 Operation Supervision	187	246	60	32%
575200 Day-ahead and real-time market administration	121	94	(27)	-22%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC	2020 Actual	2022 Budget	Variance	% Variance
575500 Ancillary services market administration	0	1	0	116%
575800 Rents	16	18	1	9%
580000 Operation supervision and engineering	11,066	11,990	923	8%
581000 Load dispatching	672	765	94	14%
582000 Station expenses	2,535	2,750	215	8%
583000 Overhead line expenses	502	(882)	(1,384)	-276%
584000 Underground line expenses	8,278	18,037	9,759	118%
585000 Street lighting and signal system expenses	622	840	218	35%
586000 Meter expenses	730	1,913	1,183	162%
587000 Customer Installations Expenses	2,839	2,693	(146)	-5%
588000 Miscellaneous distribution expenses	27,251	27,199	(52)	0%
589000 Rents	4,104	4,022	(82)	-2%
590000 Maintenance supervision and engineering	33	0	(33)	-99%
591000 Maintenance of structures	0	-	(0)	-100%
592000 Maintenance of station equipment	3,630	3,808	178	5%
593000 Maintenance of overhead lines	37,467	57,634	20,168	54%
594000 Maintenance of underground lines	7,692	7,180	(513)	-7%
595000 Maintenance of line transformers	132	31	(102)	-77%
596000 Maintenance of street lighting and signal systems	1,319	1,089	(230)	-17%
597000 Maintenance of meters	151	889	737	487%
598000 Maintenance of miscellaneous distribution plant	225	891	667	297%
874000 Mains and Services Expenses	(0)	-	0	-100%
887000 Maintenance of Mains	(0)	-	0	-100%
892000 Maintenance of Services	0	-	(0)	-100%
893000 Maintenance of Meters and House Regulators	(0)	-	0	-100%
901000 Supervision	120	130	10	8%
902000 Meter reading expenses	28,680	29,859	1,179	4%
903000 Customer records and collection expenses	20,849	23,963	3,114	15%
904000 Uncollectable Accounts - Commodity	19,234	15,708	(3,525)	-18%
904001 Uncollectable Accounts - Non Commodity	676	82	(594)	-88%
905000 Miscellaneous customer accounts expenses	17,646	100	(17,546)	-99%
908000 Customer assistance expenses	1,087	920	(167)	-15%
909000 Informational and instruction advertising expense	903	1,059	156	17%
910000 Miscell customer service and informational expense	142	286	144	101%
912000 Demonstrating and selling expenses	2,404	8,468	6,064	252%
916000 Miscellanous Sales Expense	29	44	15	51%
920000 Administrative and general salaries	108,409	107,189	(1,220)	-1%
921000 Office supplies and expenses	53,311	72,210	18,899	35%
922000 Administrative expenses transferred-Credit	(53,958)	(65,800)	(11,842)	22%
923000 Outside services employed	20,506	23,538	3,032	15%
924000 Property insurance	2,056	8,675	6,619	322%
925000 Injuries and damages	14,899	19,324	4,426	30%
926000 Employee pensions and benefits	73,874	77,393	3,519	5%
928000 Regulatory commission expenses	11,695	7,150	(4,545)	-39%
929000 Duplicate charges-Credit	(5,091)	(5,582)	(490)	10%
930100 General advertising expenses	3,830	3,898	68	2%
930200 Miscellaneous general expenses	3,387	4,658	1,271	38%
931000 Rents	38,797	43,309	4,512	12%
935000 Maintenance of general plant	186	1,257	1,071	576%
Electric Total	1,090,248	1,174,362	84,114	8%
584000 Underground line expenses	(0)	-	0	-100%
590000 Maintenance supervision and engineering	(0)	-	0	-100%
594000 Maintenance of underground lines	(0)	-	0	-100%
733000 Gas Mix Expenses	61	-	(61)	-100%
735000 Miscellaneous Production Expenses	(58)	1,002	1,060	-1830%
736000 Rents	2	3	1	31%
759000 Other expenses	62	2	(60)	-97%
760000 Rents	3	3	(1)	-21%
803000 Natural Gas Transmission Line Purchases	28	-	(28)	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC	2020 Actual	2022 Budget	Variance	% Variance
807000 Purchased Gas Expense	10	225	215	2065%
813000 Other Gas Supply Expenses	616	274	(341)	-55%
824000 Other expenses	0	-	(0)	-100%
826000 Rents	0	-	(0)	-100%
834000 Maintenance of Compressor Station Equipment	20	-	(20)	-100%
841000 Operation Labor and Expenses	1,315	1,361	46	4%
842000 Other Storage Expense	29	38	8	29%
843200 Maintenance of Structures and Improvements	89	-	(89)	-100%
843300 Maintenance of Gas Holders	(30)	-	30	-100%
843600 Maintenance of Vaporizing Equipment	154	-	(154)	-100%
843700 Maintenance of Compressor Equipment	5	-	(5)	-100%
843800 Maintenance of Measuring and Reg Equipment	1	-	(1)	-100%
843900 Maintenance of Other Equipment	36	-	(36)	-100%
844100 Operation Supervision & Engineering	131	-	(131)	-100%
844300 Liquefaction Processing Labor and Expenses	677	1,174	497	73%
846200 Other expenses	148	147	(1)	0%
847100 Maintenance supervision and engineering	24	-	(24)	-100%
847200 Maintenance of Structures and Improvements	272	-	(272)	-100%
847300 Maintenance of LNG Processing Terminal Equipment	1,495	2,102	607	41%
847500 Maintenance of Measuring and Regulating Equipment	1	-	(1)	-100%
850000 Operation Supervision & Engineering	529	904	375	71%
851000 System Control & Load Dispatching	149	149	(0)	0%
856000 Mains Expenses	1,885	1,531	(354)	-19%
857000 Measuring and Regulating Station Expenses	20	-	(20)	-100%
859000 Other expenses	85	69	(16)	-19%
860000 Rents	55	69	14	25%
863000 Maintenance of Mains	78	23	(55)	-70%
865000 Maint of Measuring and Regulating Station Equipment	13	-	(13)	-100%
866000 Maintenance of Communication Equipment	0	0	0	10%
870000 Operation Supervision & Engineering	4,763	6,144	1,381	29%
871000 Distribution Load Dispatching	3,755	3,813	58	2%
874000 Mains and Services Expenses	11,391	14,600	3,209	28%
875000 Measuring and Regulating Station Expenses-General	568	290	(278)	-49%
876000 Measuring and Regulating Station Expenses-Industrial	7	-	(7)	-100%
877000 Measur and Regul Station Exp-City Gate Check Station	34	-	(34)	-100%
878000 Meter and House Regulator Expenses	(1,879)	(2,348)	(468)	25%
879000 Customer Installations Expenses	1,448	1,394	(54)	-4%
880000 Other expenses	9,984	10,728	744	7%
881000 Rents	1,529	1,685	155	10%
885000 Maintenance Supervision & Engineering	703	385	(318)	-45%
887000 Maintenance of Mains	2,398	1,798	(600)	-25%
888000 Maintenance of Compressor Station Equipment	575	219	(356)	-62%
889000 Maint of Measuring and Regulating Station Equip-General	352	260	(91)	-26%
890000 Maint of Measuring and Regulating Station Equip-Industrial	1	-	(1)	-100%
891000 Maint of Measur and Regul Station Equip-City Gate Check Sta	2	-	(2)	-100%
892000 Maintenance of Services	4,468	5,441	974	22%
893000 Maintenance of Meters and House Regulators	1,156	1,917	761	66%
901000 Supervision	31	33	3	9%
902000 Meter reading expenses	5,420	5,160	(259)	-5%
903000 Customer records and collection expenses	5,299	6,136	837	16%
904000 Uncollectable Accounts - Commodity	2,904	2,323	(581)	-20%
904001 Uncollectable Accounts - Non Commodity	179	187	9	5%
905000 Miscellaneous customer accounts expenses	35	23	(12)	-34%
908000 Customer assistance expenses	977	960	(17)	-2%
909000 Informational and instruction advertising expense	217	272	54	25%
910000 Miscell customer service and informational expense	23	42	19	80%
912000 Demonstrating and selling expenses	41	30	(11)	-26%
916000 Miscellanous Sales Expense	0	0	(0)	-87%
920000 Administrative and general salaries	8,324	7,315	(1,008)	-12%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility
(\$000's)

Utility Description FERC	2020 Actual	2022 Budget	Variance	% Variance
921000 Office supplies and expenses	4,010	4,815	806	20%
922000 Administrative expenses transferred-Credit	(3,739)	(4,398)	(659)	18%
923000 Outside services employed	1,559	1,604	45	3%
924000 Property insurance	309	584	276	89%
925000 Injuries and damages	1,323	1,704	381	29%
926000 Employee pensions and benefits	6,949	8,297	1,348	19%
928000 Regulatory commission expenses	789	612	(177)	-22%
929000 Duplicate charges-Credit	(131)	(317)	(186)	142%
930100 General advertising expenses	272	277	5	2%
930200 Miscellaneous general expenses	460	550	90	20%
931000 Rents	5,435	5,673	237	4%
932000 Maintenance of Meters and House Regulators	15	-	(15)	-100%
935000 Maintenance of general plant	(0)	46	46	0%
Gas Total	89,859	97,332	7,474	8%
Non-Utility				
408100 Tax Other Than Income Tax - Property	(1,197)	-	1,197	-100%
408101 Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
417100 Expenses of nonutility operations	4,555	9,649	5,094	112%
421100 Gain on disposition of property	(164)	-	164	-100%
421200 Loss on disposition of property	83	-	(83)	-100%
426100 Donations	2,974	2,745	(229)	-8%
426300 Penalties	117	1	(116)	-99%
426400 Expendit for cert civic, politic and related activ	1,648	1,546	(103)	-6%
426500 Other deductions	(414)	225	639	-154%
Non-Utility Total	7,603	14,166	6,564	86%
Grand Total	1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	FERC	2022 Budget	2023 Budget	Variance	% Variance	
Electric						
	500000	Operation supervision and engineering	3,213	3,121	(91)	-3%
	502000	Steam expenses	18,157	19,658	1,501	8%
	505000	Electric expenses	806	948	142	18%
	506000	Miscellaneous steam power expenses	15,249	15,959	710	5%
	507000	Rents	2,650	2,981	331	12%
	510000	Maintenance supervision and engineering	1,783	1,718	(65)	-4%
	511000	Maintenance of structures	3,177	3,313	136	4%
	512000	Maintenance of boiler plant	21,114	26,842	5,728	27%
	513000	Maintenance of electric plant	3,959	3,744	(215)	-5%
	514000	Maintenance of miscellaneous steam plant	5,381	5,320	(61)	-1%
	517000	Operation supervision and engineering	40,166	40,784	618	2%
	519000	Coolants and water	7,474	7,824	350	5%
	520000	Steam expenses	48,383	49,111	728	2%
	523000	Electric expenses	1,901	1,772	(129)	-7%
	524000	Miscellaneous nuclear power expenses	128,505	130,446	1,940	2%
	525000	Rents	8,778	9,852	1,073	12%
	528000	Maintenance supervision and engineering	7,573	7,070	(503)	-7%
	530000	Maintenance of reactor plant equipment	34,775	35,934	1,158	3%
	531000	Maintenance of electric plant	12,309	12,490	181	1%
	532000	Maintenance of miscellaneous nuclear plant	24,296	27,102	2,806	12%
	535000	Operation supervision and engineering	94	101	7	8%
	538000	Electric expenses	139	142	3	2%
	539000	Miscellaneous hydraulic power generation expenses	125	142	17	14%
	540000	Rents	61	66	5	9%
	541000	Maintenance supervision and engineering	168	175	7	4%
	542000	Maintenance of structures	19	22	3	18%
	545000	Maintenance of miscellaneous hydraulic plant	161	175	13	8%
	546000	Operation supervision and engineering	3,760	3,968	208	6%
	548000	Generation expenses	5,017	5,162	145	3%
	549000	Miscellaneous other power generation expenses	20,577	21,184	607	3%
	550000	Rents	15,558	17,036	1,478	9%
	551000	Maintenance supervision and engineering	2,100	2,035	(65)	-3%
	552000	Maintenance of structures	4,756	4,811	54	1%
	553000	Maintenance of generating and electric plant	16,262	13,146	(3,116)	-19%
	554000	Maint of miscellaneous other power generation plant	18,450	18,417	(33)	0%
	556000	System control and load dispatching	1,623	1,681	58	4%
	557000	Other expenses	5,342	5,407	65	1%
	560000	Operation supervision and engineering	10,390	10,730	340	3%
	561200	Load dispatch-Monitor and operate transmiss system	5,195	5,617	422	8%
	561500	Reliability planning and standards development	179	184	5	3%
	561700	Generation interconnection studies	584	601	17	3%
	561800	Reliability planning and standards develop service	2,243	2,243	-	0%
	562000	Station expenses	2,581	2,633	52	2%
	563000	Overhead line expenses	1,209	1,227	19	2%
	565000	Transmission of electricity by others	127,820	138,563	10,744	8%
	566000	Miscellaneous transmission expenses	9,311	7,677	(1,634)	-18%
	567000	Rents	1,151	1,286	135	12%
	570000	Maintenance of station equipment	4,630	4,650	20	0%
	571000	Maintenance of overhead lines	6,158	6,105	(53)	-1%
	575100	Operation Supervision	246	253	7	3%
	575200	Day-ahead and real-time market administration	94	97	3	3%
	575500	Ancillary services market administration	1	1	0	3%
	575800	Rents	18	20	2	12%
	580000	Operation supervision and engineering	11,990	12,267	277	2%
	581000	Load dispatching	765	1,031	266	35%
	582000	Station expenses	2,750	2,815	64	2%
	583000	Overhead line expenses	(882)	(835)	48	-5%
	584000	Underground line expenses	18,037	17,668	(369)	-2%
	585000	Street lighting and signal system expenses	840	846	6	1%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	FERC	2022 Budget	2023 Budget	Variance	% Variance	
586000	Meter expenses	1,913	2,031	118	6%	
587000	Customer installations expenses	2,693	2,764	71	3%	
588000	Miscellaneous distribution expenses	27,199	32,910	5,710	21%	
589000	Rents	4,022	4,463	440	11%	
590000	Maintenance supervision and engineering	0	0	-	0%	
592000	Maintenance of station equipment	3,808	3,858	50	1%	
593000	Maintenance of overhead lines	57,634	62,009	4,374	8%	
594000	Maintenance of underground lines	7,180	7,361	182	3%	
595000	Maintenance of line transformers	31	31	1	2%	
596000	Maintenance of street lighting and signal systems	1,089	1,113	25	2%	
597000	Maintenance of meters	889	1,646	757	85%	
598000	Maintenance of miscellaneous distribution plant	891	902	11	1%	
901000	Supervision	130	134	3	3%	
902000	Meter reading expenses	29,859	32,845	2,986	10%	
903000	Customer records and collection expenses	23,963	23,259	(704)	-3%	
904000	Uncollectable Accounts - Commodity	15,708	13,997	(1,711)	-11%	
904001	Uncollectable Accounts - Non Commodity	82	82	-	0%	
905000	Miscellaneous customer accounts expenses	100	102	2	2%	
908000	Customer assistance expenses	920	1,021	101	11%	
909000	Informational and instruction advertising expense	1,059	1,069	10	1%	
910000	Miscell customer service and informational expense	286	295	8	3%	
912000	Demonstrating and selling expenses	8,468	9,333	865	10%	
916000	Miscellaneous Sales Expense	44	45	1	2%	
920000	Administrative and general salaries	107,189	111,243	4,053	4%	
921000	Office supplies and expenses	72,210	75,456	3,246	4%	
922000	Administrative expenses transferred-Credit	(65,800)	(72,379)	(6,579)	10%	
923000	Outside services employed	23,538	22,861	(677)	-3%	
924000	Property insurance	8,675	9,422	747	9%	
925000	Injuries and damages	19,324	20,793	1,469	8%	
926000	Employee pensions and benefits	77,393	77,957	564	1%	
928000	Regulatory commission expenses	7,150	7,286	136	2%	
929000	Duplicate charges-Credit	(5,582)	(5,582)	-	0%	
930100	General advertising expenses	3,898	3,935	37	1%	
930200	Miscellaneous general expenses	4,658	4,733	74	2%	
931000	Rents	43,309	49,297	5,987	14%	
935000	Maintenance of general plant	1,257	1,304	47	4%	
Electric Total		1,174,362	1,222,932	48,570	4%	
Gas	735000	Miscellaneous Production Expenses	1,002	1,002	0	0%
	736000	Rents	3	3	0	12%
	759000	Other expenses	2	2	0	2%
	760000	Rents	3	3	0	13%
	807000	Purchased Gas Expense	225	232	7	3%
	813000	Other Gas Supply Expenses	274	281	7	3%
	841000	Operation Labor and Expenses	1,361	1,375	14	1%
	842000	Other Storage Expense	38	42	5	13%
	844300	Liquefaction Processing Labor and Expenses	1,174	1,194	20	2%
	846200	Other expenses	147	159	12	8%
	847300	Maintenance of LNG Processing Terminal Equipment	2,102	2,147	45	2%
	850000	Operation Supervision & Engineering	904	924	20	2%
	851000	System Control & Load Dispatching	149	152	3	2%
	856000	Mains Expenses	1,531	2,142	611	40%
	859000	Other expenses	69	70	1	2%
	860000	Rents	69	77	9	13%
	863000	Maintenance of Mains	23	23	0	1%
	866000	Maintenance of Communication Equipment	0	0	0	2%
	870000	Operation Supervision & Engineering	6,144	6,294	150	2%
	871000	Distribution Load Dispatching	3,813	3,907	94	2%
	874000	Mains and Services Expenses	14,600	14,402	(198)	-1%
	875000	Measuring and Regulating Station Expenses-General	290	298	8	3%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility
(\$000's)

Utility Description	FERC	2022 Budget	2023 Budget	Variance	% Variance	
	878000	Meter and House Regulator Expenses	(2,348)	(2,295)	53	-2%
	879000	Customer installations expenses	1,394	1,433	40	3%
	880000	Other expenses	10,728	10,913	185	2%
	881000	Rents	1,685	1,895	211	12%
	885000	Maintenance Supervision & Engineering	385	402	17	5%
	887000	Maintenance of Mains	1,798	1,828	29	2%
	888000	Maintenance of Compressor Station Equipment	219	219	0	0%
	889000	Maint of Measuring and Regulating Station Equip-General	260	262	2	1%
	892000	Maintenance of Services	5,441	5,539	98	2%
	893000	Maintenance of Meters and House Regulators	1,917	1,946	29	2%
	901000	Supervision	33	34	1	3%
	902000	Meter reading expenses	5,160	5,211	50	1%
	903000	Customer records and collection expenses	6,136	5,956	(180)	-3%
	904000	Uncollectable Accounts - Commodity	2,323	2,070	(253)	-11%
	904001	Uncollectable Accounts - Non Commodity	187	187	-	0%
	905000	Miscellaneous customer accounts expenses	23	24	1	2%
	908000	Customer assistance expenses	960	919	(41)	-4%
	909000	Informational and instruction advertising expense	272	274	3	1%
	910000	Miscell customer service and informational expense	42	43	1	2%
	912000	Demonstrating and selling expenses	30	30	-	0%
	916000	Miscellaneous Sales Expense	0	0	0	2%
	920000	Administrative and general salaries	7,315	7,591	276	4%
	921000	Office supplies and expenses	4,815	5,036	220	5%
	922000	Administrative expenses transferred-Credit	(4,398)	(4,842)	(444)	10%
	923000	Outside services employed	1,604	1,572	(32)	-2%
	924000	Property insurance	584	640	56	10%
	925000	Injuries and damages	1,704	1,827	123	7%
	926000	Employee pensions and benefits	8,297	8,321	24	0%
	928000	Regulatory commission expenses	612	623	11	2%
	929000	Duplicate charges-Credit	(317)	(317)	-	0%
	930100	General advertising expenses	277	279	3	1%
	930200	Miscellaneous general expenses	550	556	5	1%
	931000	Rents	5,673	6,463	790	14%
	935000	Maintenance of general plant	46	48	2	5%
Gas Total			97,332	99,420	2,088	2%
Non-Utility	417100	Expenses of nonutility operations	9,649	9,140	(509)	-5%
	426100	Donations	2,745	6,350	3,605	131%
	426300	Penalties	1	1	0	1%
	426400	Expendit for cert civic, politic and related activ	1,546	1,543	(2)	0%
	426500	Other deductions	225	253	29	13%
Non-Utility Total			14,166	17,288	3,122	22%
Grand Total			1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 4a - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	FERC	2023 Budget	2024 Budget	Variance	% Variance	
Electric						
	500000	Operation supervision and engineering	3,121	2,924	(197)	-6%
	502000	Steam expenses	19,658	18,492	(1,166)	-6%
	505000	Electric expenses	948	888	(60)	-6%
	506000	Miscellaneous steam power expenses	15,959	16,139	180	1%
	507000	Rents	2,981	2,953	(28)	-1%
	510000	Maintenance supervision and engineering	1,718	1,648	(70)	-4%
	511000	Maintenance of structures	3,313	3,194	(120)	-4%
	512000	Maintenance of boiler plant	26,842	21,443	(5,399)	-20%
	513000	Maintenance of electric plant	3,744	4,710	966	26%
	514000	Maintenance of miscellaneous steam plant	5,320	5,236	(83)	-2%
	517000	Operation supervision and engineering	40,784	43,898	3,114	8%
	519000	Coolants and water	7,824	7,784	(40)	-1%
	520000	Steam expenses	49,111	50,490	1,379	3%
	523000	Electric expenses	1,772	1,853	80	5%
	524000	Miscellaneous nuclear power expenses	130,446	132,869	2,424	2%
	525000	Rents	9,852	9,760	(91)	-1%
	528000	Maintenance supervision and engineering	7,070	6,897	(173)	-2%
	530000	Maintenance of reactor plant equipment	35,934	34,634	(1,300)	-4%
	531000	Maintenance of electric plant	12,490	12,645	155	1%
	532000	Maintenance of miscellaneous nuclear plant	27,102	27,333	231	1%
	535000	Operation supervision and engineering	101	104	3	3%
	538000	Electric expenses	142	146	4	3%
	539000	Miscellaneous hydraulic power generation expenses	142	125	(17)	-12%
	540000	Rents	66	66	(0)	0%
	541000	Maintenance supervision and engineering	175	177	2	1%
	542000	Maintenance of structures	22	416	394	1774%
	545000	Maintenance of miscellaneous hydraulic plant	175	161	(14)	-8%
	546000	Operation supervision and engineering	3,968	3,924	(44)	-1%
	548000	Generation expenses	5,162	5,319	157	3%
	549000	Miscellaneous other power generation expenses	21,184	21,442	258	1%
	550000	Rents	17,036	18,696	1,660	10%
	551000	Maintenance supervision and engineering	2,035	2,049	14	1%
	552000	Maintenance of structures	4,811	4,904	93	2%
	553000	Maintenance of generating and electric plant	13,146	12,895	(251)	-2%
	554000	Maint of miscellaneous other power generation plant	18,417	18,397	(20)	0%
	556000	System control and load dispatching	1,681	1,740	59	4%
	557000	Other expenses	5,407	5,521	115	2%
	560000	Operation supervision and engineering	10,730	10,887	156	1%
	561200	Load dispatch-Monitor and operate transmiss system	5,617	6,065	448	8%
	561500	Reliability planning and standards development	184	190	6	3%
	561700	Generation interconnection studies	601	619	18	3%
	561800	Reliability planning and standards develop service	2,243	2,243	-	0%
	562000	Station expenses	2,633	2,707	74	3%
	563000	Overhead line expenses	1,227	1,231	4	0%
	565000	Transmission of electricity by others	138,563	143,662	5,099	4%
	566000	Miscellaneous transmission expenses	7,677	7,773	96	1%
	567000	Rents	1,286	1,274	(11)	-1%
	570000	Maintenance of station equipment	4,650	4,755	105	2%
	571000	Maintenance of overhead lines	6,105	6,117	12	0%
	575100	Operation Supervision	253	260	7	3%
	575200	Day-ahead and real-time market administration	97	100	3	3%
	575500	Ancillary services market administration	1	1	0	3%
	575800	Rents	20	20	(0)	-1%
	580000	Operation supervision and engineering	12,267	12,528	261	2%
	581000	Load dispatching	1,031	1,350	319	31%
	582000	Station expenses	2,815	2,903	88	3%
	583000	Overhead line expenses	(835)	(787)	48	-6%
	584000	Underground line expenses	17,668	18,010	342	2%
	585000	Street lighting and signal system expenses	846	853	7	1%

NSP-MN
Schedule 4a - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	FERC	2023 Budget	2024 Budget	Variance	% Variance	
586000	Meter expenses	2,031	2,190	159	8%	
587000	Customer installations expenses	2,764	2,857	92	3%	
588000	Miscellaneous distribution expenses	32,910	32,765	(144)	0%	
589000	Rents	4,463	4,425	(37)	-1%	
590000	Maintenance supervision and engineering	0	0	-	0%	
592000	Maintenance of station equipment	3,858	3,939	81	2%	
593000	Maintenance of overhead lines	62,009	62,428	420	1%	
594000	Maintenance of underground lines	7,361	7,497	135	2%	
595000	Maintenance of line transformers	31	32	1	3%	
596000	Maintenance of street lighting and signal systems	1,113	1,125	11	1%	
597000	Maintenance of meters	1,646	1,473	(173)	-10%	
598000	Maintenance of miscellaneous distribution plant	902	911	9	1%	
901000	Supervision	134	137	4	3%	
902000	Meter reading expenses	32,845	34,728	1,883	6%	
903000	Customer records and collection expenses	23,259	24,149	890	4%	
904000	Uncollectable Accounts - Commodity	13,997	14,765	768	5%	
904001	Uncollectable Accounts - Non Commodity	82	82	-	0%	
905000	Miscellaneous customer accounts expenses	102	103	0	0%	
908000	Customer assistance expenses	1,021	1,044	24	2%	
909000	Informational and instruction advertising expense	1,069	1,079	10	1%	
910000	Miscell customer service and informational expense	295	322	27	9%	
912000	Demonstrating and selling expenses	9,333	9,980	647	7%	
916000	Miscellaneous Sales Expense	45	45	0	0%	
920000	Administrative and general salaries	111,243	114,833	3,590	3%	
921000	Office supplies and expenses	75,456	77,128	1,671	2%	
922000	Administrative expenses transferred-Credit	(72,379)	(81,017)	(8,638)	12%	
923000	Outside services employed	22,861	22,989	128	1%	
924000	Property insurance	9,422	11,747	2,325	25%	
925000	Injuries and damages	20,793	21,992	1,199	6%	
926000	Employee pensions and benefits	77,957	80,353	2,396	3%	
928000	Regulatory commission expenses	7,286	7,421	135	2%	
929000	Duplicate charges-Credit	(5,582)	(5,582)	-	0%	
930100	General advertising expenses	3,935	3,973	37	1%	
930200	Miscellaneous general expenses	4,733	4,903	170	4%	
931000	Rents	49,297	60,179	10,882	22%	
935000	Maintenance of general plant	1,304	1,338	34	3%	
Electric Total		1,222,932	1,250,966	28,034	2%	
Gas	735000	Miscellaneous Production Expenses	1,002	1,002	0	0%
	736000	Rents	3	3	(0)	-1%
	759000	Other expenses	2	2	0	0%
	760000	Rents	3	3	(0)	-1%
	807000	Purchased Gas Expense	232	239	7	3%
	813000	Other Gas Supply Expenses	281	287	6	2%
	841000	Operation Labor and Expenses	1,375	1,392	16	1%
	842000	Other Storage Expense	42	42	(0)	-1%
	844300	Liquefaction Processing Labor and Expenses	1,194	1,217	24	2%
	846200	Other expenses	159	158	(1)	0%
	847300	Maintenance of LNG Processing Terminal Equipment	2,147	2,205	58	3%
	850000	Operation Supervision & Engineering	924	943	19	2%
	851000	System Control & Load Dispatching	152	155	4	2%
	856000	Mains Expenses	2,142	2,354	212	10%
	859000	Other expenses	70	71	0	0%
	860000	Rents	77	77	(1)	-1%
	863000	Maintenance of Mains	23	23	0	1%
	866000	Maintenance of Communication Equipment	0	0	0	3%
	870000	Operation Supervision & Engineering	6,294	6,451	157	2%
	871000	Distribution Load Dispatching	3,907	4,031	123	3%
	874000	Mains and Services Expenses	14,402	14,676	274	2%
	875000	Measuring and Regulating Station Expenses-General	298	308	11	4%

NSP-MN
Schedule 4a - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - By Utility
(\$000's)

Utility Description	FERC	2023 Budget	2024 Budget	Variance	% Variance	
	878000	Meter and House Regulator Expenses	(2,295)	(2,230)	65	-3%
	879000	Customer installations expenses	1,433	1,489	56	4%
	880000	Other expenses	10,913	11,128	216	2%
	881000	Rents	1,895	1,877	(18)	-1%
	885000	Maintenance Supervision & Engineering	402	417	14	4%
	887000	Maintenance of Mains	1,828	1,865	37	2%
	888000	Maintenance of Compressor Station Equipment	219	220	0	0%
	889000	Maint of Measuring and Regulating Station Equip-General	262	265	3	1%
	892000	Maintenance of Services	5,539	5,676	137	2%
	893000	Maintenance of Meters and House Regulators	1,946	1,983	37	2%
	901000	Supervision	34	35	1	3%
	902000	Meter reading expenses	5,211	5,312	102	2%
	903000	Customer records and collection expenses	5,956	6,183	228	4%
	904000	Uncollectable Accounts - Commodity	2,070	2,184	114	5%
	904001	Uncollectable Accounts - Non Commodity	187	187	-	0%
	905000	Miscellaneous customer accounts expenses	24	24	0	0%
	908000	Customer assistance expenses	919	939	20	2%
	909000	Informational and instruction advertising expense	274	277	3	1%
	910000	Miscell customer service and informational expense	43	43	0	0%
	912000	Demonstrating and selling expenses	30	30	-	0%
	916000	Miscellaneous Sales Expense	0	0	0	0%
	920000	Administrative and general salaries	7,591	7,835	243	3%
	921000	Office supplies and expenses	5,036	5,146	110	2%
	922000	Administrative expenses transferred-Credit	(4,842)	(5,471)	(629)	13%
	923000	Outside services employed	1,572	1,580	8	1%
	924000	Property insurance	640	688	48	7%
	925000	Injuries and damages	1,827	1,929	103	6%
	926000	Employee pensions and benefits	8,321	8,653	331	4%
	928000	Regulatory commission expenses	623	634	11	2%
	929000	Duplicate charges-Credit	(317)	(317)	-	0%
	930100	General advertising expenses	279	282	3	1%
	930200	Miscellaneous general expenses	556	567	12	2%
	931000	Rents	6,463	7,910	1,447	22%
	935000	Maintenance of general plant	48	48	1	2%
Gas Total		99,420	103,030	3,609	4%	
Non-Utility	417100	Expenses of nonutility operations	9,140	9,446	306	3%
	426100	Donations	6,350	6,355	5	0%
	426300	Penalties	1	1	0	1%
	426400	Expendit for cert civic, politic and related activ	1,543	1,559	15	1%
	426500	Other deductions	253	282	29	11%
Non-Utility Total		17,288	17,643	355	2%	
Grand Total		1,339,640	1,371,639	31,998	2%	

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC		2020 Actual	2022 Budget	Variance	% Variance		
Electric	Benefits & Loadings	500000	Operation supervision and engineering	259	246	(13)	-5%		
		501000	Fuel	79	-	(79)	-100%		
		502000	Steam expenses	2	-	(2)	-100%		
		506000	Miscellaneous steam power expenses	703	498	(205)	-29%		
		510000	Maintenance supervision and engineering	11	96	85	748%		
		511000	Maintenance of structures	5	-	(5)	-100%		
		512000	Maintenance of boiler plant	72	-	(72)	-100%		
		513000	Maintenance of electric plant	31	-	(31)	-100%		
		514000	Maintenance of miscellaneous steam plant	3	-	(3)	-100%		
		517000	Operation supervision and engineering	16,072	14,273	(1,800)	-11%		
		520000	Steam expenses	0	-	(0)	-100%		
		524000	Miscellaneous nuclear power expenses	367	122	(244)	-67%		
		535000	Operation supervision and engineering	1	2	1	52%		
		539000	Miscellaneous hydraulic power generation expe	31	0	(30)	-99%		
		541000	Maintenance supervision and engineering	0	1	1	1277%		
		546000	Operation supervision and engineering	300	289	(12)	-4%		
		548000	Generation expenses	1	-	(1)	-100%		
		549000	Miscellaneous other power generation expense	43	10	(33)	-77%		
		551000	Maintenance supervision and engineering	177	112	(65)	-36%		
		552000	Maintenance of structures	1	-	(1)	-100%		
		553000	Maintenance of generating and electric plant	74	-	(74)	-100%		
		554000	Maint of miscellaneous other power generation	0	-	(0)	-100%		
		556000	System control and load dispatching	156	166	10	7%		
		557000	Other expenses	421	341	(80)	-19%		
		560000	Operation supervision and engineering	829	738	(92)	-11%		
		561200	Load dispatch-Monitor and operate transmiss y	198	207	9	5%		
		561500	Reliability planning and standards development	(0)	20	20	-9031%		
		561600	Transmission Service Studies	1	-	(1)	-100%		
		561700	Generation interconnection studies	49	66	17	35%		
		563000	Overhead line expenses	(1)	5	5	-803%		
		566000	Miscellaneous transmission expenses	44	83	39	90%		
		570000	Maintenance of station equipment	1	-	(1)	-100%		
		571000	Maintenance of overhead lines	0	-	(0)	-100%		
		575100	Operation Supervision	23	24	1	5%		
		575200	Day-ahead and real-time market administration	15	11	(5)	-31%		
		575500	Ancillary services market administration	0	0	0	323%		
		580000	Operation supervision and engineering	178	209	31	17%		
		581000	Load dispatching	13	12	(1)	-7%		
		583000	Overhead line expenses	3	-	(3)	-100%		
		584000	Underground line expenses	15	21	6	40%		
		585000	Street lighting and signal system expenses	12	-	(12)	-100%		
		586000	Meter expenses	73	57	(16)	-22%		
		588000	Miscellaneous distribution expenses	214	225	11	5%		
		590000	Maintenance supervision and engineering	0	-	(0)	-100%		
		592000	Maintenance of station equipment	(0)	-	0	-100%		
		593000	Maintenance of overhead lines	38	-	(38)	-100%		
		594000	Maintenance of underground lines	0	-	(0)	-100%		
		597000	Maintenance of meters	3	-	(3)	-100%		
		598000	Maintenance of miscellaneous distribution plan	1	-	(1)	-100%		
		901000	Supervision	14	13	(1)	-10%		
		902000	Meter reading expenses	45	75	29	65%		
		903000	Customer records and collection expenses	1,136	1,268	132	12%		
		905000	Miscellaneous customer accounts expenses	1	0	(1)	-65%		
		908000	Customer assistance expenses	26	25	(1)	-5%		
		910000	Miscell customer service and informational expe	11	28	17	163%		
		912000	Demonstrating and selling expenses	109	122	13	12%		
		916000	Miscellaneous Sales Expense	0	0	(0)	0%		
		920000	Administrative and general salaries	43,257	30,593	(12,663)	-29%		
		921000	Office supplies and expenses	757	1,211	455	60%		
		922000	Administrative expenses transferred-Credit	(268)	(713)	(445)	166%		
		923000	Outside services employed	3	-	(3)	-100%		
		925000	Injuries and damages	2,221	1,829	(391)	-18%		
		926000	Employee pensions and benefits	73,874	77,393	3,519	5%		
		935000	Maintenance of general plant	-	27	27	#DIV/0!		
		Benefits & Loadings Total				141,707	129,707	(12,001)	-8%
		Chairman and CEO							
				920000	Administrative and general salaries	1,094	996	(99)	-9%
				921000	Office supplies and expenses	7	69	62	843%
				923000	Outside services employed	41	146	104	253%
				930200	Miscellaneous general expenses	2,515	2,806	291	12%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
		931000 Rents	-	22	22	#DIV/0!
Chairman and CEO Total			3,658	4,038	380	10%
Corporate Other						
		502000 Steam expenses	59	-	(59)	-100%
		506000 Miscellaneous steam power expenses	0	-	(0)	-100%
		524000 Miscellaneous nuclear power expenses	0	-	(0)	-100%
		530000 Maintenance of reactor plant equipment	2	-	(2)	-100%
		531000 Maintenance of electric plant	5	-	(5)	-100%
		532000 Maintenance of miscellaneous nuclear plant	1	-	(1)	-100%
		549000 Miscellaneous other power generation expense	0	-	(0)	-100%
		560000 Operation supervision and engineering	3	-	(3)	-100%
		565000 Transmission of electricity by others	109,147	127,820	18,672	17%
		566000 Miscellaneous transmission expenses	25	-	(25)	-100%
		571000 Maintenance of overhead lines	0	-	(0)	-100%
		586000 Meter expenses	1	-	(1)	-100%
		588000 Miscellaneous distribution expenses	6	-	(6)	-100%
		904000 Uncollectable Accounts - Commodity	(929)	-	929	-100%
		904001 Uncollectable Accounts - Non Commodity	(25)	-	25	-100%
		905000 Miscellaneous customer accounts expenses	17,500	-	(17,500)	-100%
		920000 Administrative and general salaries	(5)	-	5	-100%
		921000 Office supplies and expenses	(1,140)	-	1,140	-100%
		922000 Administrative expenses transferred-Credit	(1,805)	(3,300)	(1,495)	83%
		923000 Outside services employed	(2)	-	2	-100%
		929000 Duplicate charges-Credit	(5,091)	(5,582)	(490)	10%
Corporate Other Total			117,752	118,938	1,185	1%
Customer and Innovation						
		500000 Operation supervision and engineering	2	-	(2)	-100%
		506000 Miscellaneous steam power expenses	902	1,005	102	11%
		511000 Maintenance of structures	2	-	(2)	-100%
		517000 Operation supervision and engineering	13	-	(13)	-100%
		524000 Miscellaneous nuclear power expenses	6,216	4,222	(1,994)	-32%
		525000 Rents	75	-	(75)	-100%
		535000 Operation supervision and engineering	0	-	(0)	-100%
		539000 Miscellaneous hydraulic power generation expe	18	5	(13)	-74%
		546000 Operation supervision and engineering	2	-	(2)	-100%
		549000 Miscellaneous other power generation expense	606	256	(350)	-58%
		556000 System control and load dispatching	61	101	41	67%
		557000 Other expenses	9	34	25	275%
		560000 Operation supervision and engineering	401	504	103	26%
		561200 Load dispatch-Monitor and operate transmiss y	2,433	2,982	549	23%
		561500 Reliability planning and standards development	15	-	(15)	-100%
		566000 Miscellaneous transmission expenses	4,043	4,422	379	9%
		567000 Rents	12	-	(12)	-100%
		570000 Maintenance of station equipment	1	-	(1)	-100%
		575100 Operation Supervision	0	-	(0)	-100%
		580000 Operation supervision and engineering	15	3	(11)	-77%
		581000 Load dispatching	659	877	218	33%
		586000 Meter expenses	1	-	(1)	-100%
		588000 Miscellaneous distribution expenses	4,898	4,471	(426)	-9%
		589000 Rents	114	-	(114)	-100%
		901000 Supervision	107	118	11	10%
		902000 Meter reading expenses	28,622	29,785	1,163	4%
		903000 Customer records and collection expenses	19,615	22,695	3,080	16%
		904000 Uncollectable Accounts - Commodity	20,163	15,708	(4,454)	-22%
		904001 Uncollectable Accounts - Non Commodity	71	82	11	16%
		905000 Miscellaneous customer accounts expenses	0	-	(0)	-100%
		908000 Customer assistance expenses	279	883	604	216%
		909000 Informational and instruction advertising expen	699	984	286	41%
		910000 Miscell customer service and informational exp	70	218	148	211%
		912000 Demonstrating and selling expenses	2,288	8,342	6,054	265%
		916000 Miscellaneous Sales Expense	0	-	(0)	-100%
		920000 Administrative and general salaries	23,580	30,347	6,767	29%
		921000 Office supplies and expenses	48,326	62,783	14,457	30%
		922000 Administrative expenses transferred-Credit	(35,785)	(47,405)	(11,620)	32%
		923000 Outside services employed	12,400	12,597	197	2%
		930100 General advertising expenses	3,856	3,568	(288)	-7%
		930200 Miscellaneous general expenses	62	490	428	687%
		931000 Rents	35,156	41,359	6,202	18%
		935000 Maintenance of general plant	110	486	376	341%
Customer and Innovation Total			180,115	201,922	21,807	12%
Distribution Operations						
		501000 Fuel	(0)	-	0	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
502000	Steam expenses		0	-	(0)	-100%
506000	Miscellaneous steam power expenses		2	-	(2)	-100%
511000	Maintenance of structures		0	-	(0)	-100%
512000	Maintenance of boiler plant		0	-	(0)	-100%
513000	Maintenance of electric plant		1	-	(1)	-100%
520000	Steam expenses		31	-	(31)	-100%
524000	Miscellaneous nuclear power expenses		1	-	(1)	-100%
531000	Maintenance of electric plant		3	-	(3)	-100%
532000	Maintenance of miscellaneous nuclear plant		4	-	(4)	-100%
539000	Miscellaneous hydraulic power generation expe		0	-	(0)	-100%
542000	Maintenance of structures		0	-	(0)	-100%
549000	Miscellaneous other power generation expense		1	-	(1)	-100%
553000	Maintenance of generating and electric plant		2	-	(2)	-100%
560000	Operation supervision and engineering		54	-	(54)	-100%
562000	Station expenses		57	343	286	498%
563000	Overhead line expenses		27	-	(27)	-100%
566000	Miscellaneous transmission expenses		42	322	280	670%
570000	Maintenance of station equipment		437	447	10	2%
571000	Maintenance of overhead lines		3,857	5,188	1,331	35%
572000	Maintenance of underground lines		3	-	(3)	-100%
575100	Operation Supervision		0	-	(0)	-100%
580000	Operation supervision and engineering		10,271	11,158	886	9%
581000	Load dispatching		-	(124)	(124)	#DIV/0!
582000	Station expenses		148	(18)	(167)	-112%
583000	Overhead line expenses		(846)	(882)	(37)	4%
584000	Underground line expenses		7,010	2,997	(4,012)	-57%
585000	Street lighting and signal system expenses		606	840	234	39%
586000	Meter expenses		640	1,856	1,215	190%
587000	Customer Installations Expenses		2,838	2,693	(144)	-5%
588000	Miscellaneous distribution expenses		18,872	18,423	(449)	-2%
589000	Rents		596	493	(103)	-17%
590000	Maintenance supervision and engineering		-	0	0	#DIV/0!
591000	Maintenance of structures		129	-	(129)	-100%
592000	Maintenance of station equipment		460	448	(13)	-3%
593000	Maintenance of overhead lines		39,519	57,634	18,115	46%
594000	Maintenance of underground lines		7,749	7,180	(570)	-7%
595000	Maintenance of line transformers		-	31	31	#DIV/0!
596000	Maintenance of street lighting and signal system		1,301	1,089	(212)	-16%
597000	Maintenance of meters		148	889	740	500%
598000	Maintenance of miscellaneous distribution plan		246	891	645	262%
874000	Mains and Services Expenses		1	-	(1)	-100%
887000	Maintenance of Mains		2	-	(2)	-100%
892000	Maintenance of Services		0	-	(0)	-100%
893000	Maintenance of Meters and House Regulators		4	-	(4)	-100%
902000	Meter reading expenses		12	-	(12)	-100%
903000	Customer records and collection expenses		91	-	(91)	-100%
904001	Uncollectable Accounts - Non Commodity		630	-	(630)	-100%
905000	Miscellaneous customer accounts expenses		0	-	(0)	-100%
908000	Customer assistance expenses		3	-	(3)	-100%
910000	Miscell customer service and informational expe		0	-	(0)	-100%
916000	Miscellaneous Sales Expense		0	-	(0)	-100%
920000	Administrative and general salaries		387	513	126	33%
921000	Office supplies and expenses		105	91	(13)	-13%
923000	Outside services employed		26	1	(25)	-95%
930100	General advertising expenses		0	-	(0)	-100%
930200	Miscellaneous general expenses		175	93	(82)	-47%
931000	Rents		3	-	(3)	-100%
Distribution Operations Total			95,650	112,595	16,945	18%
Energy Supply						
500000	Operation supervision and engineering		3,473	2,966	(507)	-15%
501000	Fuel		(1,250)	-	1,250	-100%
502000	Steam expenses		18,056	18,157	101	1%
505000	Electric expenses		3,300	806	(2,495)	-76%
506000	Miscellaneous steam power expenses		10,532	10,999	468	4%
507000	Rents		2	2	0	7%
510000	Maintenance supervision and engineering		1,694	1,687	(7)	0%
511000	Maintenance of structures		4,770	3,177	(1,593)	-33%
512000	Maintenance of boiler plant		21,003	21,114	111	1%
513000	Maintenance of electric plant		5,675	3,884	(1,791)	-32%
514000	Maintenance of miscellaneous steam plant		9,048	5,381	(3,667)	-41%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
520000	Steam expenses		4	-	(4)	-100%
524000	Miscellaneous nuclear power expenses		467	-	(467)	-100%
530000	Maintenance of reactor plant equipment		182	-	(182)	-100%
531000	Maintenance of electric plant		77	86	9	11%
532000	Maintenance of miscellaneous nuclear plant		88	-	(88)	-100%
535000	Operation supervision and engineering		23	92	69	298%
538000	Electric expenses		523	139	(384)	-73%
539000	Miscellaneous hydraulic power generation expe		204	60	(144)	-71%
540000	Rents		8	-	(8)	-100%
541000	Maintenance supervision and engineering		1	168	167	18012%
542000	Maintenance of structures		29	19	(10)	-34%
543000	Maintenance of reservoirs, dams and waterway		123	-	(123)	-100%
544000	Maintenance of electric plant		148	-	(148)	-100%
545000	Maintenance of miscellaneous hydraulic plant		3	161	158	5468%
546000	Operation supervision and engineering		3,190	3,471	281	9%
548000	Generation expenses		6,018	5,017	(1,001)	-17%
549000	Miscellaneous other power generation expense		10,239	19,465	9,226	90%
550000	Rents		6,229	14,559	8,329	134%
551000	Maintenance supervision and engineering		1,814	1,987	174	10%
552000	Maintenance of structures		5,667	4,756	(911)	-16%
553000	Maintenance of generating and electric plant		9,263	16,262	6,999	76%
554000	Maint of miscellaneou other power generation		6,266	18,450	12,184	194%
557000	Other expenses		48	-	(48)	-100%
560000	Operation supervision and engineering		323	474	151	47%
561200	Load dispatch-Monitor and operate transmiss y		0	-	(0)	-100%
562000	Station expenses		7	-	(7)	-100%
566000	Miscellaneous transmission expenses		50	161	111	222%
570000	Maintenance of station equipment		72	-	(72)	-100%
571000	Maintenance of overhead lines		0	-	(0)	-100%
575100	Operation Supervision		1	-	(1)	-100%
580000	Operation supervision and engineering		5	-	(5)	-100%
582000	Station expenses		0	-	(0)	-100%
585000	Street lighting and signal system expenses		0	-	(0)	-100%
586000	Meter expenses		5	-	(5)	-100%
587000	Customer Installations Expenses		0	-	(0)	-100%
588000	Miscellaneous distribution expenses		124	-	(124)	-100%
590000	Maintenance supervision and engineering		3	-	(3)	-100%
592000	Maintenance of station equipment		22	-	(22)	-100%
593000	Maintenance of overhead lines		6	-	(6)	-100%
594000	Maintenance of underground lines		5	-	(5)	-100%
598000	Maintenance of miscellaneous distribution plan		0	-	(0)	-100%
851000	System Control & Load Dispatching		0	-	(0)	-100%
905000	Miscellaneous customer accounts expenses		4	-	(4)	-100%
908000	Customer assistance expenses		5	-	(5)	-100%
910000	Miscell customer service and informational expe		3	-	(3)	-100%
912000	Demonstrating and selling expenses		3	-	(3)	-100%
916000	Miscellanous Sales Expense		1	-	(1)	-100%
920000	Administrative and general salaries		840	668	(172)	-20%
921000	Office supplies and expenses		211	130	(82)	-39%
922000	Administrative expenses transferred-Credit		(3,165)	(1,082)	2,083	-66%
923000	Outside services employed		550	582	32	6%
928000	Regulatory commission expenses		(75)	-	75	-100%
930100	General advertising expenses		0	-	(0)	-100%
930200	Miscellaneous general expenses		112	424	312	280%
931000	Rents		9	-	(9)	-100%
Energy Supply Total			126,036	154,223	28,187	22%
Financial Operations						
501000	Fuel		38	-	(38)	-100%
506000	Miscellaneous steam power expenses		84	58	(26)	-31%
524000	Miscellaneous nuclear power expenses		1,251	1,205	(46)	-4%
539000	Miscellaneous hydraulic power generation expe		3	-	(3)	-100%
549000	Miscellaneous other power generation expense		36	38	2	6%
556000	System control and load dispatching		12	-	(12)	-100%
557000	Other expenses		890	883	(7)	-1%
560000	Operation supervision and engineering		0	-	(0)	-100%
566000	Miscellaneous transmission expenses		(2)	237	239	-9666%
567000	Rents		12	-	(12)	-100%
588000	Miscellaneous distribution expenses		19	-	(19)	-100%
908000	Customer assistance expenses		-	11	11	#DIV/0!
920000	Administrative and general salaries		13,080	14,014	934	7%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
		921000	Office supplies and expenses	1,869	2,010	141	8%
		922000	Administrative expenses transferred-Credit	(514)	(343)	171	-33%
		923000	Outside services employed	2,860	3,094	234	8%
		924000	Property insurance	2,035	8,655	6,621	325%
		925000	Injuries and damages	12,673	17,467	4,795	38%
		930100	General advertising expenses	0	-	(0)	-100%
		930200	Miscellaneous general expenses	138	322	184	134%
Financial Operations Total				34,481	47,650	13,169	38%
Gas Systems							
		500000	Operation supervision and engineering	0	-	(0)	-100%
		502000	Steam expenses	12	-	(12)	-100%
		510000	Maintenance supervision and engineering	22	-	(22)	-100%
		512000	Maintenance of boiler plant	1	-	(1)	-100%
		513000	Maintenance of electric plant	0	-	(0)	-100%
		514000	Maintenance of miscellaneous steam plant	7	-	(7)	-100%
		520000	Steam expenses	15	-	(15)	-100%
		530000	Maintenance of reactor plant equipment	12	-	(12)	-100%
		531000	Maintenance of electric plant	22	-	(22)	-100%
		535000	Operation supervision and engineering	0	-	(0)	-100%
		539000	Miscellaneous hydraulic power generation expe	12	-	(12)	-100%
		546000	Operation supervision and engineering	0	-	(0)	-100%
		553000	Maintenance of generating and electric plant	1	-	(1)	-100%
		570000	Maintenance of station equipment	0	-	(0)	-100%
		580000	Operation supervision and engineering	303	112	(191)	-63%
		582000	Station expenses	0	-	(0)	-100%
		583000	Overhead line expenses	1	-	(1)	-100%
		584000	Underground line expenses	120	15,019	14,899	12412%
		585000	Street lighting and signal system expenses	0	-	(0)	-100%
		586000	Meter expenses	5	-	(5)	-100%
		587000	Customer Installations Expenses	1	-	(1)	-100%
		588000	Miscellaneous distribution expenses	172	-	(172)	-100%
		592000	Maintenance of station equipment	0	-	(0)	-100%
		593000	Maintenance of overhead lines	16	-	(16)	-100%
		594000	Maintenance of underground lines	34	-	(34)	-100%
		892000	Maintenance of Services	1	-	(1)	-100%
		902000	Meter reading expenses	1	-	(1)	-100%
		909000	Informational and instruction advertising expen	0	-	(0)	-100%
		920000	Administrative and general salaries	67	-	(67)	-100%
		930200	Miscellaneous general expenses	0	7	6	1714%
Gas Systems Total				825	15,138	14,313	1735%
General Counsel							
		524000	Miscellaneous nuclear power expenses	466	351	(115)	-25%
		539000	Miscellaneous hydraulic power generation expe	1	-	(1)	-100%
		549000	Miscellaneous other power generation expense	9	-	(9)	-100%
		557000	Other expenses	199	100	(99)	-50%
		566000	Miscellaneous transmission expenses	110	60	(50)	-45%
		588000	Miscellaneous distribution expenses	0	-	(0)	-100%
		903000	Customer records and collection expenses	6	-	(6)	-100%
		912000	Demonstrating and selling expenses	2	-	(2)	-100%
		920000	Administrative and general salaries	4,042	4,535	493	12%
		921000	Office supplies and expenses	385	494	108	28%
		922000	Administrative expenses transferred-Credit	(145)	-	145	-100%
		923000	Outside services employed	2,305	3,424	1,119	49%
		925000	Injuries and damages	-	28	28	#DIV/0!
		928000	Regulatory commission expenses	178	100	(78)	-44%
		930100	General advertising expenses	1	-	(1)	-100%
		930200	Miscellaneous general expenses	0	33	33	18700%
		931000	Rents	4	3	(1)	-26%
General Counsel Total				7,562	9,126	1,565	21%
		908000	Customer assistance expenses	772	-	(772)	-100%
		909000	Informational and instruction advertising expen	54	75	20	37%
		912000	Demonstrating and selling expenses	1	4	3	414%
		920000	Administrative and general salaries	7,131	9,154	2,023	28%
		921000	Office supplies and expenses	363	1,328	965	265%
		923000	Outside services employed	414	1,765	1,351	326%
		928000	Regulatory commission expenses	11,591	7,050	(4,542)	-39%
		930100	General advertising expenses	23	63	41	178%
		930200	Miscellaneous general expenses	113	378	265	234%
		931000	Rents	4	1	(4)	-79%
Group President - Utility Total				20,468	19,818	(650)	-3%
HR and Employee Services							
		500000	Operation supervision and engineering	1	-	(1)	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
506000	Miscellaneous steam power expenses		2,126	2,689	563	26%
507000	Rents		1,931	2,648	718	37%
514000	Maintenance of miscellaneous steam plant		9	-	(9)	-100%
520000	Steam expenses		0	-	(0)	-100%
524000	Miscellaneous nuclear power expenses		17,879	20,103	2,223	12%
525000	Rents		8,378	8,582	204	2%
530000	Maintenance of reactor plant equipment		4	-	(4)	-100%
531000	Maintenance of electric plant		5	-	(5)	-100%
532000	Maintenance of miscellaneous nuclear plant		13	-	(13)	-100%
535000	Operation supervision and engineering		0	-	(0)	-100%
539000	Miscellaneous hydraulic power generation expe		40	60	20	51%
540000	Rents		55	61	6	11%
546000	Operation supervision and engineering		1	-	(1)	-100%
549000	Miscellaneous other power generation expense		738	808	70	10%
550000	Rents		1,067	1,000	(68)	-6%
560000	Operation supervision and engineering		3	2	(0)	-19%
566000	Miscellaneous transmission expenses		1,135	1,392	257	23%
567000	Rents		1,147	1,081	(66)	-6%
575100	Operation Supervision		12	14	2	21%
575800	Rents		16	18	1	9%
580000	Operation supervision and engineering		0	5	5	1912%
588000	Miscellaneous distribution expenses		3,167	3,582	415	13%
589000	Rents		3,548	3,522	(26)	-1%
905000	Miscellaneous customer accounts expenses		140	100	(40)	-29%
909000	Informational and instruction advertising expen		149	-	(149)	-100%
910000	Miscell customer service and informational expe		59	41	(18)	-31%
916000	Miscellaneous Sales Expense		28	44	16	60%
920000	Administrative and general salaries		9,142	9,582	440	5%
921000	Office supplies and expenses		1,876	3,279	1,403	75%
922000	Administrative expenses transferred-Credit		(12,276)	(12,958)	(682)	6%
923000	Outside services employed		1,212	940	(272)	-22%
924000	Property insurance		22	20	(1)	-6%
925000	Injuries and damages		5	-	(5)	-100%
930100	General advertising expenses		(51)	261	312	-611%
930200	Miscellaneous general expenses		28	35	8	27%
931000	Rents		3,632	1,923	(1,709)	-47%
935000	Maintenance of general plant		76	155	79	104%
HR and Employee Services Total			45,319	48,988	3,670	8%
Nuclear Generation						
511000	Maintenance of structures		12	-	(12)	-100%
517000	Operation supervision and engineering		26,541	25,893	(647)	-2%
519000	Coolants and water		7,518	7,474	(43)	-1%
520000	Steam expenses		48,133	48,383	250	1%
523000	Electric expenses		2,562	1,901	(661)	-26%
524000	Miscellaneous nuclear power expenses		102,463	102,502	39	0%
525000	Rents		216	196	(20)	-9%
528000	Maintenance supervision and engineering		8,146	7,573	(573)	-7%
530000	Maintenance of reactor plant equipment		36,061	34,775	(1,286)	-4%
531000	Maintenance of electric plant		11,031	12,223	1,192	11%
532000	Maintenance of miscellaneous nuclear plant		26,611	24,296	(2,315)	-9%
539000	Miscellaneous hydraulic power generation expe		0	-	(0)	-100%
905000	Miscellaneous customer accounts expenses		0	-	(0)	-100%
920000	Administrative and general salaries		1	-	(1)	-100%
930100	General advertising expenses		1	6	5	539%
930200	Miscellaneous general expenses		7	28	20	282%
Nuclear Generation Total			269,303	265,251	(4,051)	-2%
Operations Services						
501000	Fuel		(215)	-	215	-100%
506000	Miscellaneous steam power expenses		2	-	(2)	-100%
517000	Operation supervision and engineering		0	-	(0)	-100%
532000	Maintenance of miscellaneous nuclear plant		1	-	(1)	-100%
549000	Miscellaneous other power generation expense		96	-	(96)	-100%
556000	System control and load dispatching		1,215	1,356	141	12%
557000	Other expenses		3,244	2,602	(642)	-20%
561500	Reliability planning and standards development		(4)	159	162	-4148%
561700	Generation interconnection studies		416	518	102	24%
566000	Miscellaneous transmission expenses		43	64	21	48%
575100	Operation Supervision		151	208	57	37%
575200	Day-ahead and real-time market administration		106	84	(22)	-21%
575500	Ancillary services market administration		0	0	0	103%
580000	Operation supervision and engineering		0	-	(0)	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
		588000	Miscellaneous distribution expenses	97	85	(13)	-13%
		593000	Maintenance of overhead lines	0	-	(0)	-100%
		920000	Administrative and general salaries	1,034	1,132	98	9%
		921000	Office supplies and expenses	72	168	96	133%
		923000	Outside services employed	25	56	32	128%
		930200	Miscellaneous general expenses	19	20	0	2%
		931000	Rents	-	2	2	#DIV/0!
Operations Services Total				6,304	6,453	148	2%
Risk Management							
		557000	Other expenses	502	762	260	52%
		920000	Administrative and general salaries	1,512	1,808	296	20%
		921000	Office supplies and expenses	157	228	71	45%
		923000	Outside services employed	424	289	(134)	-32%
		930200	Miscellaneous general expenses	24	-	(24)	-100%
Risk Management Total				2,619	3,087	469	18%
RLJE							
		500000	Operation supervision and engineering	9	-	(9)	-100%
		501000	Fuel	0	-	(0)	-100%
		502000	Steam expenses	2	-	(2)	-100%
		506000	Miscellaneous steam power expenses	53	-	(53)	-100%
		507000	Rents	(26)	-	26	-100%
		510000	Maintenance supervision and engineering	(42)	-	42	-100%
		511000	Maintenance of structures	2	-	(2)	-100%
		512000	Maintenance of boiler plant	8	-	(8)	-100%
		514000	Maintenance of miscellaneous steam plant	1	-	(1)	-100%
		517000	Operation supervision and engineering	(0)	-	0	-100%
		524000	Miscellaneous nuclear power expenses	44	-	(44)	-100%
		525000	Rents	(160)	-	160	-100%
		528000	Maintenance supervision and engineering	0	-	(0)	-100%
		530000	Maintenance of reactor plant equipment	65	-	(65)	-100%
		531000	Maintenance of electric plant	6	-	(6)	-100%
		532000	Maintenance of miscellaneous nuclear plant	45	-	(45)	-100%
		535000	Operation supervision and engineering	0	-	(0)	-100%
		539000	Miscellaneous hydraulic power generation expe	3	-	(3)	-100%
		540000	Rents	(3)	-	3	-100%
		541000	Maintenance supervision and engineering	(0)	-	0	-100%
		542000	Maintenance of structures	0	-	(0)	-100%
		543000	Maintenance of reservoirs, dams and waterway	2	-	(2)	-100%
		544000	Maintenance of electric plant	0	-	(0)	-100%
		546000	Operation supervision and engineering	0	-	(0)	-100%
		549000	Miscellaneous other power generation expense	3	-	(3)	-100%
		550000	Rents	(31)	-	31	-100%
		551000	Maintenance supervision and engineering	(42)	-	42	-100%
		552000	Maintenance of structures	28	-	(28)	-100%
		553000	Maintenance of generating and electric plant	2	-	(2)	-100%
		554000	Maint of miscellaneous other power generation	(0)	-	0	-100%
		557000	Other expenses	7	-	(7)	-100%
		560000	Operation supervision and engineering	162	-	(162)	-100%
		562000	Station expenses	773	-	(773)	-100%
		563000	Overhead line expenses	2	-	(2)	-100%
		566000	Miscellaneous transmission expenses	14	-	(14)	-100%
		567000	Rents	(195)	-	195	-100%
		570000	Maintenance of station equipment	11	-	(11)	-100%
		572000	Maintenance of underground lines	1	-	(1)	-100%
		580000	Operation supervision and engineering	14	-	(14)	-100%
		583000	Overhead line expenses	1,325	-	(1,325)	-100%
		584000	Underground line expenses	1,133	-	(1,133)	-100%
		586000	Meter expenses	0	-	(0)	-100%
		588000	Miscellaneous distribution expenses	(642)	-	642	-100%
		589000	Rents	(157)	-	157	-100%
		590000	Maintenance supervision and engineering	30	-	(30)	-100%
		591000	Maintenance of structures	(129)	-	129	-100%
		592000	Maintenance of station equipment	3	-	(3)	-100%
		593000	Maintenance of overhead lines	(2,146)	-	2,146	-100%
		594000	Maintenance of underground lines	(157)	-	157	-100%
		596000	Maintenance of street lighting and signal system	18	-	(18)	-100%
		597000	Maintenance of meters	0	-	(0)	-100%
		598000	Maintenance of miscellaneous distribution plan	(23)	-	23	-100%
		851000	System Control & Load Dispatching	(0)	-	0	-100%
		874000	Mains and Services Expenses	(1)	-	1	-100%
		887000	Maintenance of Mains	(2)	-	2	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
892000	Maintenance of Services		(1)	-	1	-100%
893000	Maintenance of Meters and House Regulators		(4)	-	4	-100%
902000	Meter reading expenses		0	-	(0)	-100%
903000	Customer records and collection expenses		1	-	(1)	-100%
905000	Miscellaneous customer accounts expenses		1	-	(1)	-100%
908000	Customer assistance expenses		1	-	(1)	-100%
910000	Miscell customer service and informational exp		(0)	-	0	-100%
912000	Demonstrating and selling expenses		0	-	(0)	-100%
916000	Miscellaneous Sales Expense		0	-	(0)	-100%
920000	Administrative and general salaries		(58)	-	58	-100%
921000	Office supplies and expenses		9	-	(9)	-100%
923000	Outside services employed		(0)	-	0	-100%
925000	Injuries and damages		0	-	(0)	-100%
926000	Employee pensions and benefits		(0)	-	0	-100%
928000	Regulatory commission expenses		(0)	-	0	-100%
930200	Miscellaneous general expenses		84	-	(84)	-100%
931000	Rents		(11)	-	11	-100%
RLJE Total			36	-	(36)	-100%
Strategy Plng and Ext Affairs						
557000	Other expenses		778	620	(158)	-20%
588000	Miscellaneous distribution expenses		105	263	158	150%
908000	Customer assistance expenses		0	-	(0)	-100%
920000	Administrative and general salaries		3,205	3,849	643	20%
921000	Office supplies and expenses		313	419	106	34%
923000	Outside services employed		248	644	396	160%
930200	Miscellaneous general expenses		15	23	7	49%
931000	Rents		0	-	(0)	-100%
Strategy Plng and Ext Affairs Total			4,665	5,817	1,153	25%
Transmission						
500000	Operation supervision and engineering		0	-	(0)	-100%
505000	Electric expenses		4	-	(4)	-100%
506000	Miscellaneous steam power expenses		9	-	(9)	-100%
511000	Maintenance of structures		2	-	(2)	-100%
512000	Maintenance of boiler plant		6	-	(6)	-100%
513000	Maintenance of electric plant		108	75	(33)	-31%
514000	Maintenance of miscellaneous steam plant		1	-	(1)	-100%
520000	Steam expenses		153	-	(153)	-100%
523000	Electric expenses		235	-	(235)	-100%
524000	Miscellaneous nuclear power expenses		5	-	(5)	-100%
528000	Maintenance supervision and engineering		12	-	(12)	-100%
530000	Maintenance of reactor plant equipment		13	-	(13)	-100%
531000	Maintenance of electric plant		2,067	-	(2,067)	-100%
532000	Maintenance of miscellaneous nuclear plant		149	-	(149)	-100%
535000	Operation supervision and engineering		0	-	(0)	-100%
538000	Electric expenses		0	-	(0)	-100%
539000	Miscellaneous hydraulic power generation expe		0	-	(0)	-100%
543000	Maintenance of reservoirs, dams and waterway		0	-	(0)	-100%
544000	Maintenance of electric plant		2	-	(2)	-100%
546000	Operation supervision and engineering		1	-	(1)	-100%
548000	Generation expenses		2	-	(2)	-100%
549000	Miscellaneous other power generation expense		1	-	(1)	-100%
552000	Maintenance of structures		80	-	(80)	-100%
553000	Maintenance of generating and electric plant		151	-	(151)	-100%
554000	Maint of miscellaneous other power generation		1	-	(1)	-100%
556000	System control and load dispatching		0	-	(0)	-100%
560000	Operation supervision and engineering		8,393	8,672	279	3%
561200	Load dispatch-Monitor and operate transmiss y		2,090	2,006	(84)	-4%
561500	Reliability planning and standards development		2	-	(2)	-100%
561600	Transmission Service Studies		56	-	(56)	-100%
561700	Generation interconnection studies		429	-	(429)	-100%
561800	Reliability planning and standards develop servi		2,496	2,243	(253)	-10%
562000	Station expenses		2,604	2,238	(366)	-14%
563000	Overhead line expenses		802	1,204	403	50%
564000	Underground line expenses		7	-	(7)	-100%
566000	Miscellaneous transmission expenses		2,760	2,570	(190)	-7%
567000	Rents		193	70	(123)	-64%
568000	Maintenance supervision and engineering		8	-	(8)	-100%
570000	Maintenance of station equipment		3,406	4,183	777	23%
571000	Maintenance of overhead lines		876	970	94	11%
572000	Maintenance of underground lines		80	-	(80)	-100%
573000	Maintenance of miscellaneous transmission pla		63	-	(63)	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
575100	Operation Supervision		0	-	(0)	-100%
580000	Operation supervision and engineering		281	503	222	79%
581000	Load dispatching		0	-	(0)	-100%
582000	Station expenses		2,387	2,769	382	16%
583000	Overhead line expenses		17	-	(17)	-100%
584000	Underground line expenses		1	-	(1)	-100%
585000	Street lighting and signal system expenses		4	-	(4)	-100%
586000	Meter expenses		5	-	(5)	-100%
587000	Customer Installations Expenses		0	-	(0)	-100%
588000	Miscellaneous distribution expenses		219	151	(68)	-31%
589000	Rents		3	7	4	119%
592000	Maintenance of station equipment		3,144	3,360	216	7%
593000	Maintenance of overhead lines		34	-	(34)	-100%
594000	Maintenance of underground lines		61	-	(61)	-100%
595000	Maintenance of line transformers		132	-	(132)	-100%
596000	Maintenance of street lighting and signal system		0	-	(0)	-100%
905000	Miscellaneous customer accounts expenses		0	-	(0)	-100%
910000	Miscell customer service and informational exp		0	-	(0)	-100%
920000	Administrative and general salaries		100	-	(100)	-100%
930200	Miscellaneous general expenses		93	-	(93)	-100%
935000	Maintenance of general plant		-	590	590	#DIV/0!
Transmission Total			33,747	31,610	(2,138)	-6%
Electric Total			1,090,248	1,174,362	84,114	8%
590000	Maintenance supervision and engineering		2	-	(2)	-100%
735000	Miscellaneous Production Expenses		5	0	(5)	-100%
759000	Other expenses		0	0	(0)	-21%
807000	Purchased Gas Expense		1	25	24	1906%
813000	Other Gas Supply Expenses		16	21	5	29%
824000	Other expenses		0	-	(0)	-100%
841000	Operation Labor and Expenses		25	27	2	9%
846200	Other expenses		0	0	(0)	-17%
850000	Operation Supervision & Engineering		46	63	17	38%
851000	System Control & Load Dispatching		7	11	4	51%
856000	Mains Expenses		1	-	(1)	-100%
859000	Other expenses		1	0	(1)	-75%
866000	Maintenance of Communication Equipment		0	-	(0)	-100%
870000	Operation Supervision & Engineering		202	195	(7)	-3%
871000	Distribution Load Dispatching		39	40	2	4%
874000	Mains and Services Expenses		23	74	51	225%
878000	Meter and House Regulator Expenses		(0)	15	15	-447362%
880000	Other expenses		57	56	(1)	-2%
887000	Maintenance of Mains		13	7	(6)	-47%
892000	Maintenance of Services		16	23	7	44%
893000	Maintenance of Meters and House Regulators		1	-	(1)	-100%
901000	Supervision		4	3	(0)	-9%
902000	Meter reading expenses		11	19	8	76%
903000	Customer records and collection expenses		290	325	35	12%
905000	Miscellaneous customer accounts expenses		0	0	(0)	-67%
908000	Customer assistance expenses		9	6	(3)	-30%
910000	Miscell customer service and informational exp		0	0	0	2%
912000	Demonstrating and selling expenses		0	-	(0)	-100%
916000	Miscellaneous Sales Expense		0	0	(0)	-95%
920000	Administrative and general salaries		3,138	2,088	(1,050)	-33%
921000	Office supplies and expenses		54	68	14	26%
922000	Administrative expenses transferred-Credit		(20)	(49)	(29)	149%
923000	Outside services employed		0	-	(0)	-100%
925000	Injuries and damages		304	289	(16)	-5%
926000	Employee pensions and benefits		6,949	8,297	1,348	19%
Benefits & Loadings Total			11,195	11,603	408	4%
Chairman and CEO						
920000	Administrative and general salaries		91	68	(23)	-25%
921000	Office supplies and expenses		1	5	4	738%
923000	Outside services employed		4	10	6	177%
930200	Miscellaneous general expenses		413	425	12	3%
931000	Rents		-	1	1	#DIV/0!
Chairman and CEO Total			509	509	1	0%
735000	Miscellaneous Production Expenses		(12)	-	12	-100%
870000	Operation Supervision & Engineering		0	-	(0)	-100%
880000	Other expenses		0	-	(0)	-100%
904000	Uncollectable Accounts - Commodity		(31)	-	31	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
920000	Administrative and general salaries		(0)	-	0	-100%
921000	Office supplies and expenses		(58)	-	58	-100%
922000	Administrative expenses transferred-Credit		(130)	(195)	(65)	50%
923000	Outside services employed		(0)	-	0	-100%
929000	Duplicate charges-Credit		(131)	(317)	(186)	142%
Corporate Other Total			(362)	(511)	(149)	41%
735000	Miscellaneous Production Expenses		0	-	(0)	-100%
759000	Other expenses		0	-	(0)	-100%
813000	Other Gas Supply Expenses		284	1	(283)	-100%
841000	Operation Labor and Expenses		0	-	(0)	-100%
846200	Other expenses		0	-	(0)	-100%
851000	System Control & Load Dispatching		72	66	(6)	-9%
859000	Other expenses		21	13	(7)	-35%
866000	Maintenance of Communication Equipment		0	0	0	10%
871000	Distribution Load Dispatching		792	782	(10)	-1%
878000	Meter and House Regulator Expenses		0	-	(0)	-100%
880000	Other expenses		652	384	(268)	-41%
901000	Supervision		27	30	3	11%
902000	Meter reading expenses		5,406	5,141	(265)	-5%
903000	Customer records and collection expenses		5,006	5,811	805	16%
904000	Uncollectable Accounts - Commodity		2,935	2,323	(612)	-21%
904001	Uncollectable Accounts - Non Commodity		18	21	3	16%
905000	Miscellaneous customer accounts expenses		0	-	(0)	-100%
908000	Customer assistance expenses		82	291	209	256%
909000	Informational and instruction advertising expen		164	252	88	54%
910000	Miscell customer service and informational exp		0	0	0	141%
912000	Demonstrating and selling expenses		38	23	(14)	-38%
920000	Administrative and general salaries		1,751	2,077	325	19%
921000	Office supplies and expenses		3,592	4,197	605	17%
922000	Administrative expenses transferred-Credit		(2,631)	(3,244)	(613)	23%
923000	Outside services employed		912	862	(50)	-5%
930100	General advertising expenses		275	244	(30)	-11%
930200	Miscellaneous general expenses		4	32	28	636%
931000	Rents		5,144	5,491	347	7%
935000	Maintenance of general plant		8	33	25	314%
Customer and Innovation Total			24,552	24,831	280	1%
584000	Underground line expenses		(0)	-	0	-100%
594000	Maintenance of underground lines		0	-	(0)	-100%
735000	Miscellaneous Production Expenses		0	-	(0)	-100%
759000	Other expenses		0	-	(0)	-100%
813000	Other Gas Supply Expenses		0	-	(0)	-100%
841000	Operation Labor and Expenses		0	-	(0)	-100%
843200	Maintenance of Structures and Improvements		0	-	(0)	-100%
844300	Liquefaction Processing Labor and Expenses		0	-	(0)	-100%
846200	Other expenses		0	-	(0)	-100%
847200	Maintenance of Structures and Improvements		0	-	(0)	-100%
847300	Maintenance of LNG Processing Terminal Equip		1	-	(1)	-100%
850000	Operation Supervision & Engineering		0	32	32	384515%
856000	Mains Expenses		1	-	(1)	-100%
857000	Measuring and Regulating Station Expenses		0	-	(0)	-100%
859000	Other expenses		0	-	(0)	-100%
863000	Maintenance of Mains		1	-	(1)	-100%
870000	Operation Supervision & Engineering		1,167	1,406	240	21%
874000	Mains and Services Expenses		349	27	(322)	-92%
875000	Measuring and Regulating Station Expenses-Ger		219	-	(219)	-100%
877000	Measur and Regul Station Exp-City Gate Check S		5	-	(5)	-100%
878000	Meter and House Regulator Expenses		(3,651)	231	3,882	-106%
879000	Customer Installations Expenses		239	-	(239)	-100%
880000	Other expenses		2,370	275	(2,095)	-88%
881000	Rents		5	-	(5)	-100%
885000	Maintenance Supervision & Engineering		146	11	(136)	-93%
887000	Maintenance of Mains		567	33	(533)	-94%
889000	Maint of Measuring and Regulating Station Equi		24	-	(24)	-100%
891000	Maint of Measur and Regul Station Equip-City G		0	-	(0)	-100%
892000	Maintenance of Services		623	1	(622)	-100%
893000	Maintenance of Meters and House Regulators		216	237	21	10%
902000	Meter reading expenses		3	-	(3)	-100%
903000	Customer records and collection expenses		0	-	(0)	-100%
904001	Uncollectable Accounts - Non Commodity		161	167	6	4%

NSP-MN
Schedule 4a - O&M by FERC Account
2020 Actual vs. 2022 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
905000	Miscellaneous customer accounts expenses		0	-	(0)	-100%
908000	Customer assistance expenses		1	-	(1)	-100%
909000	Informational and instruction advertising expen		0	-	(0)	-100%
910000	Miscell customer service and informational exp		0	-	(0)	-100%
916000	Miscellaneous Sales Expense		0	-	(0)	-100%
920000	Administrative and general salaries		27	35	9	32%
921000	Office supplies and expenses		8	6	(2)	-25%
923000	Outside services employed		27	0	(27)	-100%
925000	Injuries and damages		1	-	(1)	-100%
930200	Miscellaneous general expenses		0	1	1	18400%
931000	Rents		0	-	(0)	-100%
Distribution Operations Total			2,510	2,461	(49)	-2%
590000	Maintenance supervision and engineering		28	-	(28)	-100%
735000	Miscellaneous Production Expenses		0	-	(0)	-100%
759000	Other expenses		0	-	(0)	-100%
813000	Other Gas Supply Expenses		0	-	(0)	-100%
824000	Other expenses		0	-	(0)	-100%
841000	Operation Labor and Expenses		3	-	(3)	-100%
843200	Maintenance of Structures and Improvements		8	-	(8)	-100%
843600	Maintenance of Vaporizing Equipment		2	-	(2)	-100%
844300	Liquefaction Processing Labor and Expenses		9	-	(9)	-100%
846200	Other expenses		2	-	(2)	-100%
847200	Maintenance of Structures and Improvements		3	-	(3)	-100%
847300	Maintenance of LNG Processing Terminal Equip		20	-	(20)	-100%
850000	Operation Supervision & Engineering		1	-	(1)	-100%
856000	Mains Expenses		8	-	(8)	-100%
859000	Other expenses		2	-	(2)	-100%
863000	Maintenance of Mains		1	-	(1)	-100%
870000	Operation Supervision & Engineering		10	-	(10)	-100%
874000	Mains and Services Expenses		11	453	442	4139%
875000	Measuring and Regulating Station Expenses-Ger		4	-	(4)	-100%
878000	Meter and House Regulator Expenses		2	-	(2)	-100%
879000	Customer Installations Expenses		1	-	(1)	-100%
880000	Other expenses		53	-	(53)	-100%
887000	Maintenance of Mains		47	-	(47)	-100%
889000	Maint of Measuring and Regulating Station Equi		6	-	(6)	-100%
892000	Maintenance of Services		13	-	(13)	-100%
893000	Maintenance of Meters and House Regulators		2	-	(2)	-100%
905000	Miscellaneous customer accounts expenses		1	-	(1)	-100%
908000	Customer assistance expenses		1	-	(1)	-100%
910000	Miscell customer service and informational exp		1	-	(1)	-100%
916000	Miscellaneous Sales Expense		0	-	(0)	-100%
920000	Administrative and general salaries		23	19	(4)	-19%
921000	Office supplies and expenses		1	3	2	176%
923000	Outside services employed		3	2	(1)	-24%
930100	General advertising expenses		0	-	(0)	-100%
930200	Miscellaneous general expenses		3	7	4	110%
Energy Supply Total			270	484	214	79%
735000	Miscellaneous Production Expenses		1	-	(1)	-100%
807000	Purchased Gas Expense		7	6	(0)	-5%
813000	Other Gas Supply Expenses		8	-	(8)	-100%
859000	Other expenses		0	-	(0)	-100%
880000	Other expenses		1	35	34	3384%
920000	Administrative and general salaries		1,120	939	(180)	-16%
921000	Office supplies and expenses		141	136	(6)	-4%
922000	Administrative expenses transferred-Credit		(39)	(23)	15	-40%
923000	Outside services employed		171	212	41	24%
924000	Property insurance		307	583	276	90%
925000	Injuries and damages		1,018	1,413	395	39%
930100	General advertising expenses		0	-	(0)	-100%
930200	Miscellaneous general expenses		9	22	13	135%
Financial Operations Total			2,743	3,322	579	21%
733000	Gas Mix Expenses		61	-	(61)	-100%
735000	Miscellaneous Production Expenses		(113)	1,000	1,113	-984%
759000	Other expenses		59	-	(59)	-100%
834000	Maintenance of Compressor Station Equipment		20	-	(20)	-100%
841000	Operation Labor and Expenses		1,264	1,304	40	3%
843200	Maintenance of Structures and Improvements		80	-	(80)	-100%
843300	Maintenance of Gas Holders		(2)	-	2	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
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(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
843600	Maintenance of Vaporizing Equipment		153	-	(153)	-100%
843700	Maintenance of Compressor Equipment		5	-	(5)	-100%
843800	Maintenance of Measuring and Reg Equipment		1	-	(1)	-100%
843900	Maintenance of Other Equipment		36	-	(36)	-100%
844100	Operation Supervision & Engineering		131	-	(131)	-100%
844300	Liquefaction Processing Labor and Expenses		668	1,174	506	76%
846200	Other expenses		21	-	(21)	-100%
847100	Maintenance supervision and engineering		24	-	(24)	-100%
847200	Maintenance of Structures and Improvements		270	-	(270)	-100%
847300	Maintenance of LNG Processing Terminal Equip		1,473	2,102	629	43%
847500	Maintenance of Measuring and Regulating Equip		1	-	(1)	-100%
850000	Operation Supervision & Engineering		482	809	326	68%
851000	System Control & Load Dispatching		70	72	3	4%
856000	Mains Expenses		1,870	1,531	(339)	-18%
857000	Measuring and Regulating Station Expenses		19	-	(19)	-100%
863000	Maintenance of Mains		70	23	(47)	-67%
865000	Maint of Measuring and Regulating Station Equi		11	-	(11)	-100%
870000	Operation Supervision & Engineering		3,355	4,539	1,184	35%
871000	Distribution Load Dispatching		2,924	2,991	67	2%
874000	Mains and Services Expenses		11,000	14,046	3,046	28%
875000	Measuring and Regulating Station Expenses-Ger		345	290	(55)	-16%
876000	Measuring and Regulating Station Expenses-Indi		7	-	(7)	-100%
877000	Measur and Regul Station Exp-City Gate Check S		29	-	(29)	-100%
878000	Meter and House Regulator Expenses		(7)	(2,593)	(2,586)	36376%
879000	Customer Installations Expenses		1,202	1,394	192	16%
880000	Other expenses		7,120	8,105	985	14%
881000	Rents		45	-	(45)	-100%
885000	Maintenance Supervision & Engineering		557	374	(182)	-33%
887000	Maintenance of Mains		1,755	1,758	3	0%
888000	Maintenance of Compressor Station Equipment		575	219	(356)	-62%
889000	Maint of Measuring and Regulating Station Equi		308	260	(47)	-15%
890000	Maint of Measuring and Regulating Station Equi		1	-	(1)	-100%
891000	Maint of Measur and Regul Station Equip-City G		2	-	(2)	-100%
892000	Maintenance of Services		3,814	5,418	1,604	42%
893000	Maintenance of Meters and House Regulators		929	1,680	751	81%
902000	Meter reading expenses		9	-	(9)	-100%
909000	Informational and instruction advertising expen		1	-	(1)	-100%
920000	Administrative and general salaries		4	1	(3)	-80%
925000	Injuries and damages		0	-	(0)	-100%
930100	General advertising expenses		0	-	(0)	-100%
930200	Miscellaneous general expenses		19	20	1	5%
Gas Systems Total			40,666	46,517	5,851	14%
735000	Miscellaneous Production Expenses		60	-	(60)	-100%
813000	Other Gas Supply Expenses		143	70	(73)	-51%
880000	Other expenses		1	-	(1)	-100%
903000	Customer records and collection expenses		1	-	(1)	-100%
912000	Demonstrating and selling expenses		1	-	(1)	-100%
920000	Administrative and general salaries		363	372	9	2%
921000	Office supplies and expenses		31	34	3	8%
922000	Administrative expenses transferred-Credit		(11)	-	11	-100%
923000	Outside services employed		280	238	(42)	-15%
925000	Injuries and damages		-	2	2	#DIV/0!
930100	General advertising expenses		0	-	(0)	-100%
930200	Miscellaneous general expenses		0	2	2	7012%
931000	Rents		0	0	(0)	-31%
General Counsel Total			870	719	(151)	-17%
908000	Customer assistance expenses		884	664	(220)	-25%
909000	Informational and instruction advertising expen		-	20	20	#DIV/0!
912000	Demonstrating and selling expenses		3	7	4	163%
920000	Administrative and general salaries		613	600	(13)	-2%
921000	Office supplies and expenses		27	89	62	233%
923000	Outside services employed		30	121	91	309%
928000	Regulatory commission expenses		789	612	(177)	-22%
930100	General advertising expenses		2	15	13	763%
930200	Miscellaneous general expenses		5	37	32	596%
931000	Rents		1	0	(1)	-90%
Group President - Utility Total			2,352	2,164	(189)	-8%
735000	Miscellaneous Production Expenses		2	2	0	24%
736000	Rents		2	3	1	31%

NSP-MN
Schedule 4a - O&M by FERC Account
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(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
759000	Other expenses		3	2	(0)	-17%
760000	Rents		3	3	(1)	-21%
813000	Other Gas Supply Expenses		16	19	3	20%
824000	Other expenses		0	-	(0)	-100%
826000	Rents		0	-	(0)	-100%
841000	Operation Labor and Expenses		23	31	7	32%
842000	Other Storage Expense		29	38	8	29%
846200	Other expenses		124	147	23	18%
859000	Other expenses		62	56	(6)	-10%
860000	Rents		55	69	14	25%
870000	Operation Supervision & Engineering		0	4	4	2733%
880000	Other expenses		1,461	1,872	411	28%
881000	Rents		1,529	1,685	156	10%
905000	Miscellaneous customer accounts expenses		34	23	(11)	-31%
909000	Informational and instruction advertising expen		52	-	(52)	-100%
910000	Miscell customer service and informational exp		22	42	20	89%
916000	Miscellaneous Sales Expense		0	0	(0)	-86%
920000	Administrative and general salaries		630	634	4	1%
921000	Office supplies and expenses		151	229	78	51%
922000	Administrative expenses transferred-Credit		(908)	(887)	21	-2%
923000	Outside services employed		85	65	(19)	-23%
924000	Property insurance		2	1	(0)	-14%
925000	Injuries and damages		0	-	(0)	-100%
930100	General advertising expenses		(5)	18	23	-467%
930200	Miscellaneous general expenses		2	2	(0)	-20%
931000	Rents		315	180	(135)	-43%
935000	Maintenance of general plant		7	12	6	84%
HR and Employee Services Total			3,695	4,247	552	15%
870000	Operation Supervision & Engineering		20	-	(20)	-100%
920000	Administrative and general salaries		0	-	(0)	-100%
Nuclear Generation Total			20	-	(20)	-100%
807000	Purchased Gas Expense		-	193	193	#DIV/0!
813000	Other Gas Supply Expenses		149	164	15	10%
870000	Operation Supervision & Engineering		1	-	(1)	-100%
920000	Administrative and general salaries		208	150	(58)	-28%
921000	Office supplies and expenses		5	9	4	80%
923000	Outside services employed		13	6	(7)	-55%
930200	Miscellaneous general expenses		1	1	(0)	-34%
931000	Rents		-	0	0	#DIV/0!
Operations Services Total			377	523	146	39%
920000	Administrative and general salaries		147	117	(30)	-20%
921000	Office supplies and expenses		11	16	4	40%
923000	Outside services employed		20	44	24	123%
930200	Miscellaneous general expenses		2	-	(2)	-100%
Risk Management Total			180	177	(3)	-2%
584000	Underground line expenses		0	-	(0)	-100%
590000	Maintenance supervision and engineering		(30)	-	30	-100%
594000	Maintenance of underground lines		(0)	-	0	-100%
803000	Natural Gas Transmission Line Purchases		28	-	(28)	-100%
807000	Purchased Gas Expense		2	-	(2)	-100%
843300	Maintenance of Gas Holders		(28)	-	28	-100%
851000	System Control & Load Dispatching		0	-	(0)	-100%
870000	Operation Supervision & Engineering		0	-	(0)	-100%
874000	Mains and Services Expenses		4	-	(4)	-100%
878000	Meter and House Regulator Expenses		1,777	-	(1,777)	-100%
879000	Customer Installations Expenses		5	-	(5)	-100%
880000	Other expenses		(1,732)	-	1,732	-100%
881000	Rents		(50)	-	50	-100%
887000	Maintenance of Mains		3	-	(3)	-100%
892000	Maintenance of Services		2	-	(2)	-100%
893000	Maintenance of Meters and House Regulators		7	-	(7)	-100%
902000	Meter reading expenses		(9)	-	9	-100%
903000	Customer records and collection expenses		0	-	(0)	-100%
905000	Miscellaneous customer accounts expenses		0	-	(0)	-100%
908000	Customer assistance expenses		1	-	(1)	-100%
910000	Miscell customer service and informational exp		0	-	(0)	-100%
912000	Demonstrating and selling expenses		(0)	-	0	-100%
916000	Miscellaneous Sales Expense		0	-	(0)	-100%
920000	Administrative and general salaries		(0)	-	0	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
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(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance	
		921000	Office supplies and expenses	24	-	(24)	-100%
		923000	Outside services employed	(0)	-	0	-100%
		930200	Miscellaneous general expenses	(1)	-	1	-100%
		931000	Rents	(25)	-	25	-100%
		932000	Maintenance of Meters and House Regulators	15	-	(15)	-100%
		935000	Maintenance of general plant	(15)	-	15	-100%
		RLJE Total		(21)	-	21	-100%
		908000	Customer assistance expenses	1	-	(1)	-100%
		920000	Administrative and general salaries	207	215	8	4%
		921000	Office supplies and expenses	21	25	4	18%
		923000	Outside services employed	16	44	27	168%
		930200	Miscellaneous general expenses	1	2	0	10%
		931000	Rents	0	-	(0)	-100%
		Strategy Plng and Ext Affairs Total		246	285	39	16%
		735000	Miscellaneous Production Expenses	0	-	(0)	-100%
		759000	Other expenses	0	-	(0)	-100%
		813000	Other Gas Supply Expenses	0	-	(0)	-100%
		824000	Other expenses	0	-	(0)	-100%
		841000	Operation Labor and Expenses	0	-	(0)	-100%
		843200	Maintenance of Structures and Improvements	1	-	(1)	-100%
		844300	Liquefaction Processing Labor and Expenses	0	-	(0)	-100%
		846200	Other expenses	0	-	(0)	-100%
		856000	Mains Expenses	5	-	(5)	-100%
		859000	Other expenses	0	-	(0)	-100%
		863000	Maintenance of Mains	6	-	(6)	-100%
		865000	Maint of Measuring and Regulating Station Equi	2	-	(2)	-100%
		870000	Operation Supervision & Engineering	9	-	(9)	-100%
		874000	Mains and Services Expenses	5	-	(5)	-100%
		878000	Meter and House Regulator Expenses	0	-	(0)	-100%
		879000	Customer Installations Expenses	0	-	(0)	-100%
		880000	Other expenses	0	-	(0)	-100%
		887000	Maintenance of Mains	13	-	(13)	-100%
		889000	Maint of Measuring and Regulating Station Equi	15	-	(15)	-100%
		892000	Maintenance of Services	1	-	(1)	-100%
		905000	Miscellaneous customer accounts expenses	0	-	(0)	-100%
		910000	Miscell customer service and informational exp	0	-	(0)	-100%
		920000	Administrative and general salaries	1	-	(1)	-100%
		Transmission Total		58	-	(58)	-100%
Gas Total				89,859	97,332	7,474	8%
Non-Utility	Benefits & Loadings	417100	Expenses of nonutility operations	513	971	458	89%
		426400	Expendit for cert civic, politic and related activ	84	115	31	37%
		426500	Other deductions	78	-	(78)	-100%
	Benefits & Loadings Total			675	1,086	412	61%
	Chairman and CEO	426100	Donations	102	339	237	232%
		426400	Expendit for cert civic, politic and related activ	196	155	(41)	-21%
		426500	Other deductions	3	-	(3)	-100%
	Chairman and CEO Total			301	493	192	64%
	Corporate Other	408100	Tax Other Than Income Tax - Property	(1,197)	-	1,197	-100%
		417100	Expenses of nonutility operations	299	-	(299)	-100%
		421100	Gain on disposition of property	(164)	-	164	-100%
		421200	Loss on disposition of property	83	-	(83)	-100%
		426300	Penalties	0	-	(0)	-100%
		426500	Other deductions	(954)	(351)	603	-63%
	Corporate Other Total			(1,932)	(351)	1,581	-82%
	Customer and Innovation	417100	Expenses of nonutility operations	3,493	8,530	5,037	144%
		426100	Donations	70	232	162	232%
		426300	Penalties	3	-	(3)	-100%
		426400	Expendit for cert civic, politic and related activ	2	20	18	1100%
		426500	Other deductions	12	10	(1)	-10%
	Customer and Innovation Total			3,580	8,792	5,213	146%
	Distribution Operations	417100	Expenses of nonutility operations	1	-	(1)	-100%
		426100	Donations	30	-	(30)	-100%
		426300	Penalties	12	-	(12)	-100%
		426400	Expendit for cert civic, politic and related activ	2	-	(2)	-100%
		426500	Other deductions	2	-	(2)	-100%
	Distribution Operations Total			47	-	(47)	-100%
	Energy Supply	417100	Expenses of nonutility operations	15	-	(15)	-100%
		426100	Donations	5	12	7	127%
		426400	Expendit for cert civic, politic and related activ	6	-	(6)	-100%

NSP-MN
Schedule 4a - O&M by FERC Account
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(\$000's)

Utility Description	Business Area	FERC	2020 Actual	2022 Budget	Variance	% Variance
		426500 Other deductions	3	3	(1)	-19%
Energy Supply Total			30	15	(15)	-50%
Financial Operations		417100 Expenses of nonutility operations	3	-	(3)	-100%
		426100 Donations	2	2	(0)	-6%
		426300 Penalties	5	1	(4)	-77%
		426400 Expendit for cert civic, politic and related activ	16	4	(12)	-75%
		426500 Other deductions	3	10	7	254%
Financial Operations Total			28	16	(12)	-42%
Gas Systems		426100 Donations	6	-	(6)	-100%
		426300 Penalties	82	-	(82)	-100%
		426500 Other deductions	1	-	(1)	-100%
Gas Systems Total			89	-	(89)	-100%
General Counsel		426100 Donations	25	15	(10)	-39%
		426400 Expendit for cert civic, politic and related activ	3	0	(2)	-86%
		426500 Other deductions	2	4	2	134%
General Counsel Total			29	19	(10)	-35%
Group President - Utility		417100 Expenses of nonutility operations	1	-	(1)	-100%
		426100 Donations	1,243	1,595	352	28%
		426400 Expendit for cert civic, politic and related activ	697	738	41	6%
		426500 Other deductions	363	514	151	42%
Group President - Utility Total			2,303	2,846	543	24%
HR and Employee Services		417100 Expenses of nonutility operations	188	148	(41)	-22%
		426100 Donations	1,423	432	(991)	-70%
		426400 Expendit for cert civic, politic and related activ	96	106	10	11%
		426500 Other deductions	8	1	(7)	-90%
HR and Employee Services Total			1,716	686	(1,030)	-60%
Nuclear Generation		426100 Donations	23	29	6	25%
		426300 Penalties	8	-	(8)	-100%
		426400 Expendit for cert civic, politic and related activ	12	21	8	67%
		426500 Other deductions	14	23	8	58%
Nuclear Generation Total			58	72	14	24%
Operations Services		417100 Expenses of nonutility operations	11	-	(11)	-100%
		426100 Donations	21	63	41	193%
		426400 Expendit for cert civic, politic and related activ	1	22	21	1741%
		426500 Other deductions	2	13	11	679%
Operations Services Total			36	98	62	174%
Risk Management		426400 Expendit for cert civic, politic and related activ	65	-	(65)	-100%
Risk Management Total			65	-	(65)	-100%
RLJE		408101 Tax Other Than Income Tax - Payroll	0	-	(0)	-100%
		417100 Expenses of nonutility operations	1	-	(1)	-100%
		426100 Donations	(1)	-	1	-100%
		426400 Expendit for cert civic, politic and related activ	(1)	-	1	-100%
		426500 Other deductions	46	-	(46)	-100%
RLJE Total			45	-	(45)	-100%
Strategy Plng and Ext Affairs		417100 Expenses of nonutility operations	30	-	(30)	-100%
		426100 Donations	22	28	7	30%
		426400 Expendit for cert civic, politic and related activ	464	366	(98)	-21%
		426500 Other deductions	3	-	(3)	-100%
Strategy Plng and Ext Affairs Total			518	394	(124)	-24%
Transmission		417100 Expenses of nonutility operations	0	-	(0)	-100%
		426100 Donations	3	-	(3)	-100%
		426300 Penalties	7	-	(7)	-100%
		426400 Expendit for cert civic, politic and related activ	5	-	(5)	-100%
		426500 Other deductions	2	-	(2)	-100%
Transmission Total			17	-	(17)	-100%
Non-Utility Total			7,603	14,166	6,564	86%
Grand Total			1,187,709	1,285,861	98,151	8%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance		
Electric	Benefits & Loadings	500000 Operation supervision and engineering	246	254	7	3%		
		506000 Miscellaneous steam power expenses	498	512	13	3%		
		510000 Maintenance supervision and engineerir	96	99	3	3%		
		517000 Operation supervision and engineering	14,273	14,630	357	3%		
		524000 Miscellaneous nuclear power expenses	122	126	4	3%		
		535000 Operation supervision and engineering	2	2	0	3%		
		539000 Miscellaneous hydraulic power generati	0	0	0	3%		
		541000 Maintenance supervision and engineerir	1	1	0	3%		
		546000 Operation supervision and engineering	289	297	9	3%		
		549000 Miscellaneous other power generation e	10	10	0	3%		
		551000 Maintenance supervision and engineerir	112	116	3	3%		
		556000 System control and load dispatching	166	170	5	3%		
		557000 Other expenses	341	351	10	3%		
		560000 Operation supervision and engineering	738	771	33	4%		
		561200 Load dispatch-Monitor and operate tran	207	213	6	3%		
		561500 Reliability planning and standards devel	20	21	1	3%		
		561700 Generation interconnection studies	66	68	2	3%		
		563000 Overhead line expenses	5	6	1	22%		
		566000 Miscellaneous transmission expenses	83	86	3	3%		
		575100 Operation Supervision	24	25	1	3%		
		575200 Day-ahead and real-time market admini	11	11	0	3%		
		575500 Ancillary services market administration	0	0	0	3%		
		580000 Operation supervision and engineering	209	212	3	2%		
		581000 Load dispatching	12	13	0	3%		
		584000 Underground line expenses	21	22	1	3%		
		586000 Meter expenses	57	59	2	3%		
		588000 Miscellaneous distribution expenses	225	232	7	3%		
		901000 Supervision	13	13	0	3%		
		902000 Meter reading expenses	75	77	2	3%		
		903000 Customer records and collection expens	1,268	1,285	17	1%		
		905000 Miscellaneous customer accounts expen	0	0	0	3%		
		908000 Customer assistance expenses	25	26	1	3%		
		910000 Miscell customer service and informatio	28	29	1	3%		
		912000 Demonstrating and selling expenses	122	153	31	25%		
		916000 Miscellanous Sales Expense	0	0	0	3%		
		920000 Administrative and general salaries	30,593	32,187	1,593	5%		
		921000 Office supplies and expenses	1,211	1,267	55	5%		
		922000 Administrative expenses transferred-Cre	(713)	(734)	(21)	3%		
		925000 Injuries and damages	1,829	1,810	(19)	-1%		
		926000 Employee pensions and benefits	77,393	77,957	564	1%		
		935000 Maintenance of general plant	27	27	1	3%		
			Benefits & Loadings Total		129,707	132,402	2,695	2%
			Chairman and CEO					
				920000 Administrative and general salaries	996	1,025	30	3%
				921000 Office supplies and expenses	69	69	-	0%
				923000 Outside services employed	146	146	-	0%
				930200 Miscellaneous general expenses	2,806	2,881	75	3%
				931000 Rents	22	22	-	0%
			Chairman and CEO Total		4,038	4,143	104	3%
			Corporate Other					
				565000 Transmission of electricity by others	127,820	138,563	10,744	8%
				922000 Administrative expenses transferred-Cre	(3,300)	(2,857)	443	-13%
				929000 Duplicate charges-Credit	(5,582)	(5,582)	-	0%
			Corporate Other Total		118,938	130,125	11,187	9%
			Customer and Innovation					
				506000 Miscellaneous steam power expenses	1,005	1,010	5	0%
				524000 Miscellaneous nuclear power expenses	4,222	4,315	93	2%
				539000 Miscellaneous hydraulic power generati	5	5	0	0%
				549000 Miscellaneous other power generation e	256	257	1	0%
		556000 System control and load dispatching	101	115	14	14%		
		557000 Other expenses	34	35	1	4%		
		560000 Operation supervision and engineering	504	519	15	3%		
		561200 Load dispatch-Monitor and operate tran	2,982	3,341	359	12%		
		566000 Miscellaneous transmission expenses	4,422	2,719	(1,703)	-39%		
		580000 Operation supervision and engineering	3	0	(3)	-88%		
		581000 Load dispatching	877	981	104	12%		
		588000 Miscellaneous distribution expenses	4,471	11,829	7,357	165%		
		901000 Supervision	118	121	3	3%		
		902000 Meter reading expenses	29,785	32,768	2,984	10%		
		903000 Customer records and collection expens	22,695	21,974	(721)	-3%		
		904000 Uncollectable Accounts - Commodity	15,708	13,997	(1,711)	-11%		
		904001 Uncollectable Accounts - Non Commodity	82	82	-	0%		

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
908000	Customer assistance expenses		883	983	100	11%
909000	Informational and instruction advertising		984	994	10	1%
910000	Miscell customer service and informatio		218	224	7	3%
912000	Demonstrating and selling expenses		8,342	9,176	834	10%
920000	Administrative and general salaries		30,347	31,361	1,014	3%
921000	Office supplies and expenses		62,783	66,237	3,454	6%
922000	Administrative expenses transferred-Cre		(47,405)	(51,125)	(3,720)	8%
923000	Outside services employed		12,597	12,183	(414)	-3%
930100	General advertising expenses		3,568	3,602	35	1%
930200	Miscellaneous general expenses		490	490	0	0%
931000	Rents		41,359	47,166	5,807	14%
935000	Maintenance of general plant		486	496	10	2%
	Customer and Innovation Total		201,922	215,857	13,935	7%
	Distribution Operations					
562000	Station expenses		343	352	9	3%
566000	Miscellaneous transmission expenses		322	321	(1)	0%
570000	Maintenance of station equipment		447	393	(54)	-12%
571000	Maintenance of overhead lines		5,188	5,130	(58)	-1%
580000	Operation supervision and engineering		11,158	11,421	264	2%
581000	Load dispatching		(124)	38	162	-130%
582000	Station expenses		(18)	11	29	-158%
583000	Overhead line expenses		(882)	(835)	48	-5%
584000	Underground line expenses		2,997	3,173	175	6%
585000	Street lighting and signal system expend		840	846	6	1%
586000	Meter expenses		1,856	1,972	116	6%
587000	Customer installations expenses		2,693	2,764	71	3%
588000	Miscellaneous distribution expenses		18,423	16,700	(1,722)	-9%
589000	Rents		493	493	-	0%
590000	Maintenance supervision and engineerir		0	0	-	0%
592000	Maintenance of station equipment		448	440	(8)	-2%
593000	Maintenance of overhead lines		57,634	62,009	4,374	8%
594000	Maintenance of underground lines		7,180	7,361	182	3%
595000	Maintenance of line transformers		31	31	1	2%
596000	Maintenance of street lighting and signa		1,089	1,113	25	2%
597000	Maintenance of meters		889	1,646	757	85%
598000	Maintenance of miscellaneous distributi		891	902	11	1%
920000	Administrative and general salaries		513	529	16	3%
921000	Office supplies and expenses		91	91	0	0%
923000	Outside services employed		1	1	-	0%
930200	Miscellaneous general expenses		93	93	-	0%
	Distribution Operations Total		112,595	116,996	4,401	4%
	Energy Supply					
500000	Operation supervision and engineering		2,966	2,868	(99)	-3%
502000	Steam expenses		18,157	19,658	1,501	8%
505000	Electric expenses		806	948	142	18%
506000	Miscellaneous steam power expenses		10,999	11,621	622	6%
507000	Rents		2	2	-	0%
510000	Maintenance supervision and engineerir		1,687	1,619	(68)	-4%
511000	Maintenance of structures		3,177	3,313	136	4%
512000	Maintenance of boiler plant		21,114	26,842	5,728	27%
513000	Maintenance of electric plant		3,884	3,669	(215)	-6%
514000	Maintenance of miscellaneous steam pl		5,381	5,320	(61)	-1%
531000	Maintenance of electric plant		86	86	0	0%
535000	Operation supervision and engineering		92	100	7	8%
538000	Electric expenses		139	142	3	2%
539000	Miscellaneous hydraulic power generati		60	76	16	27%
541000	Maintenance supervision and engineerir		168	174	6	4%
542000	Maintenance of structures		19	22	3	18%
545000	Maintenance of miscellaneous hydraulic		161	175	13	8%
546000	Operation supervision and engineering		3,471	3,671	200	6%
548000	Generation expenses		5,017	5,162	145	3%
549000	Miscellaneous other power generation e		19,465	20,059	594	3%
550000	Rents		14,559	15,911	1,353	9%
551000	Maintenance supervision and engineerir		1,987	1,920	(68)	-3%
552000	Maintenance of structures		4,756	4,811	54	1%
553000	Maintenance of generating and electric		16,262	13,146	(3,116)	-19%
554000	Maint of miscellaneous other power gene		18,450	18,417	(33)	0%
560000	Operation supervision and engineering		474	483	9	2%
566000	Miscellaneous transmission expenses		161	161	0	0%
920000	Administrative and general salaries		668	689	20	3%
921000	Office supplies and expenses		130	126	(4)	-3%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		922000 Administrative expenses transferred-Cre	(1,082)	(1,623)	(541)	50%
		923000 Outside services employed	582	369	(212)	-37%
		930200 Miscellaneous general expenses	424	420	(4)	-1%
	Energy Supply Total		154,223	160,354	6,131	4%
	Financial Operations	506000 Miscellaneous steam power expenses	58	67	9	16%
		524000 Miscellaneous nuclear power expenses	1,205	1,240	36	3%
		549000 Miscellaneous other power generation e	38	32	(6)	-16%
		557000 Other expenses	883	904	21	2%
		566000 Miscellaneous transmission expenses	237	248	11	5%
		908000 Customer assistance expenses	11	12	0	3%
		920000 Administrative and general salaries	14,014	14,433	420	3%
		921000 Office supplies and expenses	2,010	2,014	4	0%
		922000 Administrative expenses transferred-Cre	(343)	(346)	(3)	1%
		923000 Outside services employed	3,094	2,956	(138)	-4%
		924000 Property insurance	8,655	9,402	747	9%
		925000 Injuries and damages	17,467	18,955	1,488	9%
		930200 Miscellaneous general expenses	322	325	3	1%
	Financial Operations Total		47,650	50,243	2,592	5%
	Gas Systems	580000 Operation supervision and engineering	112	115	2	2%
		584000 Underground line expenses	15,019	14,473	(545)	-4%
		930200 Miscellaneous general expenses	7	7	-	0%
	Gas Systems Total		15,138	14,595	(543)	-4%
	General Counsel	524000 Miscellaneous nuclear power expenses	351	351	-	0%
		557000 Other expenses	100	100	-	0%
		566000 Miscellaneous transmission expenses	60	60	-	0%
		920000 Administrative and general salaries	4,535	4,681	147	3%
		921000 Office supplies and expenses	494	498	5	1%
		923000 Outside services employed	3,424	3,422	(2)	0%
		925000 Injuries and damages	28	28	(0)	0%
		928000 Regulatory commission expenses	100	100	-	0%
		930200 Miscellaneous general expenses	33	33	-	0%
		931000 Rents	3	3	-	0%
	General Counsel Total		9,126	9,275	149	2%
		909000 Informational and instruction advertising	75	75	-	0%
		912000 Demonstrating and selling expenses	4	4	-	0%
		920000 Administrative and general salaries	9,154	9,280	126	1%
		921000 Office supplies and expenses	1,328	685	(643)	-48%
		923000 Outside services employed	1,765	923	(842)	-48%
		928000 Regulatory commission expenses	7,050	7,186	136	2%
		930100 General advertising expenses	63	63	-	0%
		930200 Miscellaneous general expenses	378	378	-	0%
		931000 Rents	1	1	-	0%
	Group President - Utility Total		19,818	18,595	(1,223)	-6%
	HR and Employee Services	506000 Miscellaneous steam power expenses	2,689	2,750	61	2%
		507000 Rents	2,648	2,979	331	13%
		524000 Miscellaneous nuclear power expenses	20,103	20,780	677	3%
		525000 Rents	8,582	9,655	1,073	13%
		539000 Miscellaneous hydraulic power generation	60	61	1	1%
		540000 Rents	61	66	5	9%
		549000 Miscellaneous other power generation ex	808	826	18	2%
		550000 Rents	1,000	1,125	125	13%
		560000 Operation supervision and engineering	2	2	0	3%
		566000 Miscellaneous transmission expenses	1,392	1,424	32	2%
		567000 Rents	1,081	1,216	135	12%
		575100 Operation Supervision	14	15	0	2%
		575800 Rents	18	20	2	12%
		580000 Operation supervision and engineering	5	5	0	3%
		588000 Miscellaneous distribution expenses	3,582	3,663	81	2%
		589000 Rents	3,522	3,963	440	13%
		905000 Miscellaneous customer accounts expen	100	102	2	2%
		910000 Miscell customer service and informatio	41	42	1	2%
		916000 Miscellaneous Sales Expense	44	45	1	2%
		920000 Administrative and general salaries	9,582	10,061	479	5%
		921000 Office supplies and expenses	3,279	3,692	413	13%
		922000 Administrative expenses transferred-Cre	(12,958)	(15,695)	(2,737)	21%
		923000 Outside services employed	940	1,916	976	104%
		924000 Property insurance	20	21	0	2%
		930100 General advertising expenses	261	263	3	1%
		930200 Miscellaneous general expenses	35	36	0	1%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		931000 Rents	1,923	2,104	181	9%
		935000 Maintenance of general plant	155	173	18	12%
	HR and Employee Services Total		48,988	51,309	2,321	5%
	Nuclear Generation	517000 Operation supervision and engineering	25,893	26,154	261	1%
		519000 Coolants and water	7,474	7,824	350	5%
		520000 Steam expenses	48,383	49,111	728	2%
		523000 Electric expenses	1,901	1,772	(129)	-7%
		524000 Miscellaneous nuclear power expenses	102,502	103,633	1,131	1%
		525000 Rents	196	196	-	0%
		528000 Maintenance supervision and engineerir	7,573	7,070	(503)	-7%
		530000 Maintenance of reactor plant equipmen	34,775	35,934	1,158	3%
		531000 Maintenance of electric plant	12,223	12,404	181	1%
		532000 Maintenance of miscellaneous nuclear p	24,296	27,102	2,806	12%
		930100 General advertising expenses	6	6	-	0%
		930200 Miscellaneous general expenses	28	28	-	0%
	Nuclear Generation Total		265,251	271,234	5,983	2%
	Operations Services	556000 System control and load dispatching	1,356	1,395	39	3%
		557000 Other expenses	2,602	2,593	(9)	0%
		561500 Reliability planning and standards devel	159	163	5	3%
		561700 Generation interconnection studies	518	533	16	3%
		566000 Miscellaneous transmission expenses	64	64	-	0%
		575100 Operation Supervision	208	214	6	3%
		575200 Day-ahead and real-time market admini:	84	86	3	3%
		575500 Ancillary services market administration	0	0	0	3%
		588000 Miscellaneous distribution expenses	85	86	2	2%
		920000 Administrative and general salaries	1,132	1,172	40	4%
		921000 Office supplies and expenses	168	128	(40)	-24%
		923000 Outside services employed	56	9	(47)	-84%
		930200 Miscellaneous general expenses	20	20	-	0%
		931000 Rents	2	2	-	0%
	Operations Services Total		6,453	6,465	13	0%
	Risk Management	557000 Other expenses	762	785	23	3%
		920000 Administrative and general salaries	1,808	1,880	72	4%
		921000 Office supplies and expenses	228	231	2	1%
		923000 Outside services employed	289	292	3	1%
	Risk Management Total		3,087	3,188	100	3%
	Strategy Plng and Ext Affairs	557000 Other expenses	620	639	19	3%
		588000 Miscellaneous distribution expenses	263	245	(18)	-7%
		920000 Administrative and general salaries	3,849	3,945	97	3%
		921000 Office supplies and expenses	419	419	0	0%
		923000 Outside services employed	644	644	0	0%
		930200 Miscellaneous general expenses	23	23	0	0%
	Strategy Plng and Ext Affairs Total		5,817	5,915	97	2%
	Transmission	513000 Maintenance of electric plant	75	75	-	0%
		560000 Operation supervision and engineering	8,672	8,955	283	3%
		561200 Load dispatch-Monitor and operate tran	2,006	2,063	57	3%
		561800 Reliability planning and standards devel	2,243	2,243	-	0%
		562000 Station expenses	2,238	2,281	43	2%
		563000 Overhead line expenses	1,204	1,222	18	1%
		566000 Miscellaneous transmission expenses	2,570	2,594	24	1%
		567000 Rents	70	70	-	0%
		570000 Maintenance of station equipment	4,183	4,256	74	2%
		571000 Maintenance of overhead lines	970	975	5	1%
		580000 Operation supervision and engineering	503	513	10	2%
		582000 Station expenses	2,769	2,804	35	1%
		588000 Miscellaneous distribution expenses	151	154	3	2%
		589000 Rents	7	7	-	0%
		592000 Maintenance of station equipment	3,360	3,417	57	2%
		935000 Maintenance of general plant	590	607	17	3%
	Transmission Total		31,610	32,237	627	2%
Electric Total			1,174,362	1,222,932	48,570	4%
		735000 Miscellaneous Production Expenses	0	0	0	3%
		759000 Other expenses	0	0	0	3%
		807000 Purchased Gas Expense	25	26	1	3%
		813000 Other Gas Supply Expenses	21	21	1	3%
		841000 Operation Labor and Expenses	27	28	1	3%
		846200 Other expenses	0	0	0	3%
		850000 Operation Supervision & Engineering	63	65	2	3%
		851000 System Control & Load Dispatching	11	11	0	3%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
859000		Other expenses	0	0	0	3%
870000		Operation Supervision & Engineering	195	200	6	3%
871000		Distribution Load Dispatching	40	41	1	3%
874000		Mains and Services Expenses	74	76	3	3%
878000		Meter and House Regulator Expenses	15	16	1	3%
880000		Other expenses	56	57	2	3%
887000		Maintenance of Mains	7	7	0	3%
892000		Maintenance of Services	23	23	1	3%
901000		Supervision	3	3	0	3%
902000		Meter reading expenses	19	20	1	3%
903000		Customer records and collection expens	325	329	4	1%
905000		Miscellaneous customer accounts expen	0	0	0	3%
908000		Customer assistance expenses	6	6	0	3%
910000		Miscell customer service and informatio	0	0	0	3%
916000		Miscellaneous Sales Expense	0	0	0	7%
920000		Administrative and general salaries	2,088	2,197	109	5%
921000		Office supplies and expenses	68	71	3	5%
922000		Administrative expenses transferred-Cre	(49)	(50)	(1)	3%
925000		Injuries and damages	289	286	(3)	-1%
926000		Employee pensions and benefits	8,297	8,321	24	0%
	Benefits & Loadings Total		11,603	11,757	154	1%
	Chairman and CEO					
920000		Administrative and general salaries	68	70	2	3%
921000		Office supplies and expenses	5	5	-	0%
923000		Outside services employed	10	10	-	0%
930200		Miscellaneous general expenses	425	430	5	1%
931000		Rents	1	1	-	0%
	Chairman and CEO Total		509	516	7	1%
922000		Administrative expenses transferred-Cre	(195)	(195)	-	0%
929000		Duplicate charges-Credit	(317)	(317)	-	0%
	Corporate Other Total		(511)	(511)	-	0%
813000		Other Gas Supply Expenses	1	1	-	0%
851000		System Control & Load Dispatching	66	66	1	1%
859000		Other expenses	13	13	-	0%
866000		Maintenance of Communication Equipm	0	0	0	2%
871000		Distribution Load Dispatching	782	790	8	1%
880000		Other expenses	384	389	4	1%
901000		Supervision	30	31	1	3%
902000		Meter reading expenses	5,141	5,191	50	1%
903000		Customer records and collection expens	5,811	5,627	(185)	-3%
904000		Uncollectable Accounts - Commodity	2,323	2,070	(253)	-11%
904001		Uncollectable Accounts - Non Commodity	21	21	-	0%
908000		Customer assistance expenses	291	294	3	1%
909000		Informational and instruction advertising	252	255	3	1%
910000		Miscell customer service and informatio	0	0	0	3%
912000		Demonstrating and selling expenses	23	23	-	0%
920000		Administrative and general salaries	2,077	2,146	69	3%
921000		Office supplies and expenses	4,197	4,432	235	6%
922000		Administrative expenses transferred-Cre	(3,244)	(3,499)	(255)	8%
923000		Outside services employed	862	834	(28)	-3%
930100		General advertising expenses	244	247	2	1%
930200		Miscellaneous general expenses	32	32	0	0%
931000		Rents	5,491	6,263	772	14%
935000		Maintenance of general plant	33	34	1	2%
	Customer and Innovation Total		24,831	25,260	428	2%
850000		Operation Supervision & Engineering	32	32	-	0%
870000		Operation Supervision & Engineering	1,406	1,461	55	4%
874000		Mains and Services Expenses	27	27	1	3%
878000		Meter and House Regulator Expenses	231	236	6	3%
880000		Other expenses	275	282	7	3%
885000		Maintenance Supervision & Engineering	11	19	8	78%
887000		Maintenance of Mains	33	34	1	3%
892000		Maintenance of Services	1	1	-	0%
893000		Maintenance of Meters and House Regu	237	243	6	3%
904001		Uncollectable Accounts - Non Commodity	167	167	-	0%
920000		Administrative and general salaries	35	36	1	3%
921000		Office supplies and expenses	6	6	0	0%
923000		Outside services employed	0	0	-	0%
930200		Miscellaneous general expenses	1	1	-	0%
	Distribution Operations Total		2,461	2,546	85	3%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		874000 Mains and Services Expenses	453	467	15	3%
		920000 Administrative and general salaries	19	20	1	3%
		921000 Office supplies and expenses	3	3	(0)	-1%
		923000 Outside services employed	2	2	-	0%
		930200 Miscellaneous general expenses	7	7	0	0%
	Energy Supply Total		484	499	15	3%
		807000 Purchased Gas Expense	6	7	0	3%
		880000 Other expenses	35	36	1	2%
		920000 Administrative and general salaries	939	967	28	3%
		921000 Office supplies and expenses	136	136	0	0%
		922000 Administrative expenses transferred-Cre	(23)	(24)	(0)	1%
		923000 Outside services employed	212	202	(9)	-4%
		924000 Property insurance	583	639	56	10%
		925000 Injuries and damages	1,413	1,538	125	9%
		930200 Miscellaneous general expenses	22	22	0	1%
	Financial Operations Total		3,322	3,523	201	6%
		735000 Miscellaneous Production Expenses	1,000	1,000	-	0%
		841000 Operation Labor and Expenses	1,304	1,317	13	1%
		844300 Liquefaction Processing Labor and Exper	1,174	1,194	20	2%
		847300 Maintenance of LNG Processing Termina	2,102	2,147	45	2%
		850000 Operation Supervision & Engineering	809	827	18	2%
		851000 System Control & Load Dispatching	72	74	2	3%
		856000 Mains Expenses	1,531	2,142	611	40%
		863000 Maintenance of Mains	23	23	0	1%
		870000 Operation Supervision & Engineering	4,539	4,628	90	2%
		871000 Distribution Load Dispatching	2,991	3,076	85	3%
		874000 Mains and Services Expenses	14,046	13,830	(216)	-2%
		875000 Measuring and Regulating Station Expen	290	298	8	3%
		878000 Meter and House Regulator Expenses	(2,593)	(2,547)	46	-2%
		879000 Customer installations expenses	1,394	1,433	40	3%
		880000 Other expenses	8,105	8,235	129	2%
		885000 Maintenance Supervision & Engineering	374	383	9	2%
		887000 Maintenance of Mains	1,758	1,786	28	2%
		888000 Maintenance of Compressor Station Equ	219	219	0	0%
		889000 Maint of Measuring and Regulating Stati	260	262	2	1%
		892000 Maintenance of Services	5,418	5,515	97	2%
		893000 Maintenance of Meters and House Regu	1,680	1,703	23	1%
		920000 Administrative and general salaries	1	1	0	3%
		930200 Miscellaneous general expenses	20	20	-	0%
	Gas Systems Total		46,517	47,567	1,050	2%
		813000 Other Gas Supply Expenses	70	70	-	0%
		920000 Administrative and general salaries	372	384	12	3%
		921000 Office supplies and expenses	34	34	0	1%
		923000 Outside services employed	238	238	(0)	0%
		925000 Injuries and damages	2	2	(0)	0%
		930200 Miscellaneous general expenses	2	2	-	0%
		931000 Rents	0	0	-	0%
	General Counsel Total		719	731	12	2%
	Group President - Utility					
		908000 Customer assistance expenses	664	619	(44)	-7%
		909000 Informational and instruction advertising	20	20	-	0%
		912000 Demonstrating and selling expenses	7	7	-	0%
		920000 Administrative and general salaries	600	608	8	1%
		921000 Office supplies and expenses	89	45	(44)	-49%
		923000 Outside services employed	121	63	(58)	-48%
		928000 Regulatory commission expenses	612	623	11	2%
		930100 General advertising expenses	15	15	-	0%
		930200 Miscellaneous general expenses	37	37	-	0%
		931000 Rents	0	0	-	0%
	Group President - Utility Total		2,164	2,036	(127)	-6%
		735000 Miscellaneous Production Expenses	2	2	0	2%
		736000 Rents	3	3	0	12%
		759000 Other expenses	2	2	0	2%
		760000 Rents	3	3	0	13%
		813000 Other Gas Supply Expenses	19	20	1	8%
		841000 Operation Labor and Expenses	31	31	1	2%
		842000 Other Storage Expense	38	42	5	13%
		846200 Other expenses	147	158	12	8%
		859000 Other expenses	56	57	1	2%
		860000 Rents	69	77	9	13%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		870000 Operation Supervision & Engineering	4	4	0	3%
		880000 Other expenses	1,872	1,914	42	2%
		881000 Rents	1,685	1,895	211	12%
		905000 Miscellaneous customer accounts expen	23	24	1	2%
		910000 Miscell customer service and informatio	42	43	1	2%
		916000 Miscellanous Sales Expense	0	0	0	2%
		920000 Administrative and general salaries	634	666	32	5%
		921000 Office supplies and expenses	229	257	28	12%
		922000 Administrative expenses transferred-Cre	(887)	(1,074)	(187)	21%
		923000 Outside services employed	65	132	67	102%
		924000 Property insurance	1	1	0	2%
		930100 General advertising expenses	18	18	0	1%
		930200 Miscellaneous general expenses	2	2	0	1%
		931000 Rents	180	198	18	10%
		935000 Maintenance of general plant	12	14	1	12%
	HR and Employee Services Total		4,247	4,491	244	6%
		807000 Purchased Gas Expense	193	199	6	3%
		813000 Other Gas Supply Expenses	164	169	5	3%
		920000 Administrative and general salaries	150	155	5	3%
		921000 Office supplies and expenses	9	6	(3)	-30%
		923000 Outside services employed	6	2	(3)	-57%
		930200 Miscellaneous general expenses	1	1	-	0%
		931000 Rents	0	0	-	0%
	Operations Services Total		523	533	10	2%
		920000 Administrative and general salaries	117	122	5	4%
		921000 Office supplies and expenses	16	16	0	1%
		923000 Outside services employed	44	45	0	1%
	Risk Management Total		177	183	5	3%
		920000 Administrative and general salaries	215	220	5	2%
		921000 Office supplies and expenses	25	25	0	0%
		923000 Outside services employed	44	44	0	0%
		930200 Miscellaneous general expenses	2	2	0	0%
	Strategy Plng and Ext Affairs Total		285	290	5	2%
Gas Total			97,332	99,420	2,088	2%
Non-Utility	Benefits & Loadings	417100 Expenses of nonutility operations	971	982	10	1%
		426400 Expendit for cert civic, politic and relate	115	113	(2)	-2%
	Benefits & Loadings Total		1,086	1,095	9	1%
	Chairman and CEO	426100 Donations	339	339	-	0%
		426400 Expendit for cert civic, politic and relate	155	155	(0)	0%
	Chairman and CEO Total		493	493	(0)	0%
	Corporate Other	426500 Other deductions	(351)	(323)	28	-8%
	Corporate Other Total		(351)	(323)	28	-8%
	Customer and Innovation	417100 Expenses of nonutility operations	8,530	8,000	(530)	-6%
		426100 Donations	232	232	(0)	0%
		426400 Expendit for cert civic, politic and relate	20	20	0	0%
		426500 Other deductions	10	11	0	0%
	Customer and Innovation Total		8,792	8,262	(530)	-6%
	Energy Supply	426100 Donations	12	12	0	3%
		426500 Other deductions	3	3	-	0%
	Energy Supply Total		15	15	0	2%
	Financial Operations	426100 Donations	2	2	0	1%
		426300 Penalties	1	1	0	1%
		426400 Expendit for cert civic, politic and relate	4	4	0	1%
		426500 Other deductions	10	10	0	1%
	Financial Operations Total		16	16	0	1%
	General Counsel	426100 Donations	15	15	(0)	0%
		426400 Expendit for cert civic, politic and relate	0	0	-	0%
		426500 Other deductions	4	4	-	0%
	General Counsel Total		19	19	(0)	0%
	Group President - Utility	426100 Donations	1,595	1,595	-	0%
		426400 Expendit for cert civic, politic and relate	738	731	(6)	-1%
		426500 Other deductions	514	514	-	0%
	Group President - Utility Total		2,846	2,839	(6)	0%
	HR and Employee Services	417100 Expenses of nonutility operations	148	159	11	7%
		426100 Donations	432	4,036	3,604	835%
		426400 Expendit for cert civic, politic and relate	106	107	1	1%
		426500 Other deductions	1	1	0	1%
	HR and Employee Services Total		686	4,303	3,616	527%
	Nuclear Generation	426100 Donations	29	29	-	0%
		426400 Expendit for cert civic, politic and relate	21	21	-	0%

NSP-MN
Schedule 4a - O&M by FERC Account
2022 Budget vs. 2023 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Description	Business Area	FERC	2022 Budget	2023 Budget	Variance	% Variance
		426500 Other deductions	23	23	-	0%
	Nuclear Generation Total		72	72	-	0%
	Operations Services	426100 Donations	63	63	-	0%
		426400 Expendit for cert civic, politic and relate	22	22	-	0%
		426500 Other deductions	13	13	0	0%
	Operations Services Total		98	98	0	0%
	Strategy PIng and Ext Affairs	426100 Donations	28	28	0	0%
		426400 Expendit for cert civic, politic and relate	366	371	5	1%
	Strategy PIng and Ext Affairs Total		394	399	5	1%
Non-Utility Total			14,166	17,288	3,122	22%
Grand Total			1,285,861	1,339,640	53,780	4%

NSP-MN
Schedule 4a - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance		
Electric	Benefits & Loadings	500000 Operation supervision and engineering	254	262	8	3%		
		506000 Miscellaneous steam power expenses	512	525	13	3%		
		510000 Maintenance supervision and engineering	99	102	3	3%		
		517000 Operation supervision and engineering	14,630	15,097	467	3%		
		524000 Miscellaneous nuclear power expenses	126	130	4	3%		
		535000 Operation supervision and engineering	2	2	0	3%		
		539000 Miscellaneous hydraulic power generation expense	0	0	0	3%		
		541000 Maintenance supervision and engineering	1	1	0	3%		
		546000 Operation supervision and engineering	297	306	9	3%		
		549000 Miscellaneous other power generation expense	10	10	0	3%		
		551000 Maintenance supervision and engineering	116	119	4	3%		
		556000 System control and load dispatching	170	176	5	3%		
		557000 Other expenses	351	362	11	3%		
		560000 Operation supervision and engineering	771	783	12	2%		
		561200 Load dispatch-Monitor and operate transmission system	213	222	9	4%		
		561500 Reliability planning and standards development	21	21	1	3%		
		561700 Generation interconnection studies	68	70	2	3%		
		563000 Overhead line expenses	6	5	(1)	-13%		
		566000 Miscellaneous transmission expenses	86	88	2	2%		
		575100 Operation Supervision	25	26	1	3%		
		575200 Day-ahead and real-time market administration	11	11	0	3%		
		575500 Ancillary services market administration	0	0	0	3%		
		580000 Operation supervision and engineering	212	219	7	3%		
		581000 Load dispatching	13	13	0	3%		
		584000 Underground line expenses	22	23	1	3%		
		586000 Meter expenses	59	61	2	3%		
		588000 Miscellaneous distribution expenses	232	239	7	3%		
		901000 Supervision	13	13	0	3%		
		902000 Meter reading expenses	77	119	42	54%		
		903000 Customer records and collection expenses	1,285	1,330	45	4%		
		905000 Miscellaneous customer accounts expenses	0	0	0	3%		
		908000 Customer assistance expenses	26	27	1	4%		
		910000 Miscell customer service and informational expenses	29	32	3	11%		
		912000 Demonstrating and selling expenses	153	175	21	14%		
		916000 Miscellaneous Sales Expense	0	0	0	3%		
		920000 Administrative and general salaries	32,187	33,584	1,398	4%		
		921000 Office supplies and expenses	1,267	1,328	61	5%		
		922000 Administrative expenses transferred-Credit	(734)	(763)	(29)	4%		
		925000 Injuries and damages	1,810	1,795	(14)	-1%		
		926000 Employee pensions and benefits	77,957	80,353	2,396	3%		
		935000 Maintenance of general plant	27	28	1	3%		
			Benefits & Loadings Total		132,402	136,895	4,494	3%
			Chairman and CEO					
				920000 Administrative and general salaries	1,025	548	(477)	-47%
				921000 Office supplies and expenses	69	65	(4)	-6%
				923000 Outside services employed	146	146	-	0%
				930200 Miscellaneous general expenses	2,881	3,047	166	6%
				931000 Rents	22	22	-	0%
			Chairman and CEO Total		4,143	3,828	(315)	-8%
			Corporate Other					
				565000 Transmission of electricity by others	138,563	143,662	5,099	4%
				922000 Administrative expenses transferred-Credit	(2,857)	(2,857)	-	0%
				929000 Duplicate charges-Credit	(5,582)	(5,582)	-	0%
			Corporate Other Total		130,125	135,223	5,099	4%
			Customer and Innovation					
				506000 Miscellaneous steam power expenses	1,010	1,027	18	2%
				524000 Miscellaneous nuclear power expenses	4,315	4,465	149	3%
				539000 Miscellaneous hydraulic power generation expense	5	5	0	2%
				549000 Miscellaneous other power generation expense	257	261	4	2%
		556000 System control and load dispatching	115	129	14	12%		
		557000 Other expenses	35	37	1	4%		
		560000 Operation supervision and engineering	519	535	16	3%		
		561200 Load dispatch-Monitor and operate transmission system	3,341	3,700	360	11%		
		566000 Miscellaneous transmission expenses	2,719	2,760	41	2%		
		580000 Operation supervision and engineering	0	5	4	987%		
		581000 Load dispatching	981	1,089	108	11%		
		588000 Miscellaneous distribution expenses	11,829	12,012	183	2%		
		901000 Supervision	121	124	3	3%		
		902000 Meter reading expenses	32,768	34,609	1,841	6%		
		903000 Customer records and collection expenses	21,974	22,819	845	4%		
		904000 Uncollectable Accounts - Commodity	13,997	14,765	768	5%		
		904001 Uncollectable Accounts - Non Commodity	82	82	-	0%		

NSP-MN
Schedule 4a - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Descripti	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
		908000 Customer assistance expenses	983	1,006	22	2%
		909000 Informational and instruction advertising expen	994	1,004	10	1%
		910000 Miscell customer service and informational exp	224	248	24	11%
		912000 Demonstrating and selling expenses	9,176	9,801	626	7%
		920000 Administrative and general salaries	31,361	32,400	1,039	3%
		921000 Office supplies and expenses	66,237	67,386	1,149	2%
		922000 Administrative expenses transferred-Credit	(51,125)	(60,645)	(9,520)	19%
		923000 Outside services employed	12,183	12,260	77	1%
		930100 General advertising expenses	3,602	3,637	35	1%
		930200 Miscellaneous general expenses	490	490	-	0%
		931000 Rents	47,166	58,063	10,897	23%
		935000 Maintenance of general plant	496	507	11	2%
		Customer and Innovation Total	215,857	224,582	8,725	4%
		Distribution Operations				
		562000 Station expenses	352	363	11	3%
		566000 Miscellaneous transmission expenses	321	322	0	0%
		570000 Maintenance of station equipment	393	395	1	0%
		571000 Maintenance of overhead lines	5,130	5,136	6	0%
		580000 Operation supervision and engineering	11,421	11,656	234	2%
		581000 Load dispatching	38	248	211	559%
		582000 Station expenses	11	49	38	354%
		583000 Overhead line expenses	(835)	(787)	48	-6%
		584000 Underground line expenses	3,173	3,289	116	4%
		585000 Street lighting and signal system expenses	846	853	7	1%
		586000 Meter expenses	1,972	2,129	157	8%
		587000 Customer installations expenses	2,764	2,857	92	3%
		588000 Miscellaneous distribution expenses	16,700	16,402	(298)	-2%
		589000 Rents	493	493	-	0%
		590000 Maintenance supervision and engineering	0	0	-	0%
		592000 Maintenance of station equipment	440	441	1	0%
		593000 Maintenance of overhead lines	62,009	62,428	420	1%
		594000 Maintenance of underground lines	7,361	7,497	135	2%
		595000 Maintenance of line transformers	31	32	1	3%
		596000 Maintenance of street lighting and signal system	1,113	1,125	11	1%
		597000 Maintenance of meters	1,646	1,473	(173)	-10%
		598000 Maintenance of miscellaneous distribution plan	902	911	9	1%
		920000 Administrative and general salaries	529	545	16	3%
		921000 Office supplies and expenses	91	91	(0)	0%
		923000 Outside services employed	1	1	-	0%
		930200 Miscellaneous general expenses	93	93	-	0%
		Distribution Operations Total	116,996	118,042	1,045	1%
		Energy Supply				
		500000 Operation supervision and engineering	2,868	2,663	(205)	-7%
		502000 Steam expenses	19,658	18,492	(1,166)	-6%
		505000 Electric expenses	948	888	(60)	-6%
		506000 Miscellaneous steam power expenses	11,621	11,748	126	1%
		507000 Rents	2	2	-	0%
		510000 Maintenance supervision and engineering	1,619	1,546	(73)	-4%
		511000 Maintenance of structures	3,313	3,194	(120)	-4%
		512000 Maintenance of boiler plant	26,842	21,443	(5,399)	-20%
		513000 Maintenance of electric plant	3,669	4,635	966	26%
		514000 Maintenance of miscellaneous steam plant	5,320	5,236	(83)	-2%
		531000 Maintenance of electric plant	86	85	(1)	-2%
		535000 Operation supervision and engineering	100	102	3	3%
		538000 Electric expenses	142	146	4	3%
		539000 Miscellaneous hydraulic power generation expe	76	58	(18)	-23%
		541000 Maintenance supervision and engineering	174	176	2	1%
		542000 Maintenance of structures	22	416	394	1774%
		545000 Maintenance of miscellaneous hydraulic plant	175	161	(14)	-8%
		546000 Operation supervision and engineering	3,671	3,618	(53)	-1%
		548000 Generation expenses	5,162	5,319	157	3%
		549000 Miscellaneous other power generation expense	20,059	20,309	250	1%
		550000 Rents	15,911	17,582	1,671	11%
		551000 Maintenance supervision and engineering	1,920	1,930	10	1%
		552000 Maintenance of structures	4,811	4,904	93	2%
		553000 Maintenance of generating and electric plant	13,146	12,895	(251)	-2%
		554000 Maint of miscellaneous other power generation	18,417	18,397	(20)	0%
		560000 Operation supervision and engineering	483	494	11	2%
		566000 Miscellaneous transmission expenses	161	161	0	0%
		920000 Administrative and general salaries	689	706	17	2%
		921000 Office supplies and expenses	126	126	0	0%
		922000 Administrative expenses transferred-Credit	(1,623)	(1,063)	560	-35%

NSP-MN
Schedule 4a - O&M by FERC Account
2023 Budget vs. 2024 Budget
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(\$000's)

Utility Descripti	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
		923000 Outside services employed	369	370	0	0%
		930200 Miscellaneous general expenses	420	420	0	0%
Energy Supply Total			160,354	157,158	(3,196)	-2%
Financial Operations		506000 Miscellaneous steam power expenses	67	68	2	2%
		524000 Miscellaneous nuclear power expenses	1,240	1,277	37	3%
		549000 Miscellaneous other power generation expense	32	34	1	4%
		557000 Other expenses	904	925	22	2%
		566000 Miscellaneous transmission expenses	248	250	2	1%
		908000 Customer assistance expenses	12	12	0	3%
		920000 Administrative and general salaries	14,433	14,867	434	3%
		921000 Office supplies and expenses	2,014	2,081	66	3%
		922000 Administrative expenses transferred-Credit	(346)	(350)	(3)	1%
		923000 Outside services employed	2,956	2,986	30	1%
		924000 Property insurance	9,402	11,726	2,324	25%
		925000 Injuries and damages	18,955	20,169	1,213	6%
		930200 Miscellaneous general expenses	325	329	3	1%
Financial Operations Total			50,243	54,374	4,131	8%
Gas Systems		580000 Operation supervision and engineering	115	118	3	2%
		584000 Underground line expenses	14,473	14,698	225	2%
		930200 Miscellaneous general expenses	7	7	-	0%
Gas Systems Total			14,595	14,823	228	2%
General Counsel		524000 Miscellaneous nuclear power expenses	351	351	-	0%
		557000 Other expenses	100	100	-	0%
		566000 Miscellaneous transmission expenses	60	60	-	0%
		920000 Administrative and general salaries	4,681	4,825	144	3%
		921000 Office supplies and expenses	498	503	5	1%
		923000 Outside services employed	3,422	3,419	(2)	0%
		925000 Injuries and damages	28	28	(0)	0%
		928000 Regulatory commission expenses	100	100	-	0%
		930200 Miscellaneous general expenses	33	33	(0)	0%
		931000 Rents	3	3	-	0%
General Counsel Total			9,275	9,422	147	2%
Group President - Utility		908000 Customer assistance expenses	-	-	-	#DIV/0!
		909000 Informational and instruction advertising expen	75	75	-	0%
		912000 Demonstrating and selling expenses	4	4	-	0%
		920000 Administrative and general salaries	9,280	9,559	279	3%
		921000 Office supplies and expenses	685	685	(0)	0%
		923000 Outside services employed	923	923	-	0%
		928000 Regulatory commission expenses	7,186	7,321	135	2%
		930100 General advertising expenses	63	63	-	0%
		930200 Miscellaneous general expenses	378	378	-	0%
		931000 Rents	1	1	-	0%
Group President - Utility Total			18,595	19,009	415	2%
HR and Employee Services		506000 Miscellaneous steam power expenses	2,750	2,771	21	1%
		507000 Rents	2,979	2,951	(28)	-1%
		524000 Miscellaneous nuclear power expenses	20,780	20,992	213	1%
		525000 Rents	9,655	9,564	(91)	-1%
		539000 Miscellaneous hydraulic power generation expen:	61	62	0	0%
		540000 Rents	66	66	(0)	0%
		549000 Miscellaneous other power generation expense	826	829	3	0%
		550000 Rents	1,125	1,114	(11)	-1%
		560000 Operation supervision and engineering	2	2	0	3%
		566000 Miscellaneous transmission expenses	1,424	1,440	16	1%
		567000 Rents	1,216	1,204	(11)	-1%
		575100 Operation Supervision	15	15	0	0%
		575800 Rents	20	20	(0)	-1%
		580000 Operation supervision and engineering	5	5	0	3%
		588000 Miscellaneous distribution expenses	3,663	3,691	28	1%
		589000 Rents	3,963	3,925	(37)	-1%
		905000 Miscellaneous customer accounts expenses	102	102	0	0%
		910000 Miscell customer service and informational exp	42	42	0	0%
		916000 Miscellanous Sales Expense	45	45	0	0%
		920000 Administrative and general salaries	10,061	10,598	537	5%
		921000 Office supplies and expenses	3,692	4,084	392	11%
		922000 Administrative expenses transferred-Credit	(15,695)	(15,341)	354	-2%
		923000 Outside services employed	1,916	1,926	9	0%
		924000 Property insurance	21	21	1	3%
		930100 General advertising expenses	263	266	3	1%
		930200 Miscellaneous general expenses	36	36	0	1%

NSP-MN
Schedule 4a - O&M by FERC Account
2023 Budget vs. 2024 Budget
Total Company - By Utility (By Business Area)
(\$000's)

Utility Descripti	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
		931000 Rents	2,104	2,088	(15)	-1%
		935000 Maintenance of general plant	173	173	(0)	0%
	HR and Employee Services Total		51,309	52,691	1,382	3%
	Nuclear Generation	517000 Operation supervision and engineering	26,154	28,801	2,647	10%
		519000 Coolants and water	7,824	7,784	(40)	-1%
		520000 Steam expenses	49,111	50,490	1,379	3%
		523000 Electric expenses	1,772	1,853	80	5%
		524000 Miscellaneous nuclear power expenses	103,633	105,654	2,021	2%
		525000 Rents	196	196	-	0%
		528000 Maintenance supervision and engineering	7,070	6,897	(173)	-2%
		530000 Maintenance of reactor plant equipment	35,934	34,634	(1,300)	-4%
		531000 Maintenance of electric plant	12,404	12,560	156	1%
		532000 Maintenance of miscellaneous nuclear plant	27,102	27,333	231	1%
		930100 General advertising expenses	6	6	-	0%
		930200 Miscellaneous general expenses	28	28	-	0%
	Nuclear Generation Total		271,234	276,236	5,002	2%
	Operations Services	556000 System control and load dispatching	1,395	1,435	40	3%
		557000 Other expenses	2,593	2,631	38	1%
		561500 Reliability planning and standards development	163	168	5	3%
		561700 Generation interconnection studies	533	549	16	3%
		566000 Miscellaneous transmission expenses	64	64	-	0%
		575100 Operation Supervision	214	220	6	3%
		575200 Day-ahead and real-time market administration	86	89	3	3%
		575500 Ancillary services market administration	0	0	0	3%
		588000 Miscellaneous distribution expenses	86	88	2	2%
		920000 Administrative and general salaries	1,172	1,207	36	3%
		921000 Office supplies and expenses	128	128	0	0%
		923000 Outside services employed	9	9	-	0%
		930200 Miscellaneous general expenses	20	20	-	0%
		931000 Rents	2	2	-	0%
	Operations Services Total		6,465	6,610	145	2%
	Risk Management	557000 Other expenses	785	808	24	3%
		920000 Administrative and general salaries	1,880	1,937	57	3%
		921000 Office supplies and expenses	231	233	2	1%
		923000 Outside services employed	292	295	3	1%
	Risk Management Total		3,188	3,273	85	3%
	Strategy Plng and Ext Affairs	557000 Other expenses	639	658	19	3%
		588000 Miscellaneous distribution expenses	245	175	(70)	-29%
		920000 Administrative and general salaries	3,945	4,056	111	3%
		921000 Office supplies and expenses	419	419	0	0%
		923000 Outside services employed	644	655	11	2%
		930200 Miscellaneous general expenses	23	23	(0)	0%
	Strategy Plng and Ext Affairs Total		5,915	5,985	70	1%
	Transmission	513000 Maintenance of electric plant	75	75	-	0%
		560000 Operation supervision and engineering	8,955	9,073	117	1%
		561200 Load dispatch-Monitor and operate transmiss sy	2,063	2,143	80	4%
		561800 Reliability planning and standards develop servi	2,243	2,243	-	0%
		562000 Station expenses	2,281	2,343	62	3%
		563000 Overhead line expenses	1,222	1,226	4	0%
		566000 Miscellaneous transmission expenses	2,594	2,629	35	1%
		567000 Rents	70	70	-	0%
		570000 Maintenance of station equipment	4,256	4,360	104	2%
		571000 Maintenance of overhead lines	975	981	6	1%
		580000 Operation supervision and engineering	513	525	12	2%
		582000 Station expenses	2,804	2,854	50	2%
		588000 Miscellaneous distribution expenses	154	159	5	3%
		589000 Rents	7	7	-	0%
		592000 Maintenance of station equipment	3,417	3,498	80	2%
		935000 Maintenance of general plant	607	630	22	4%
	Transmission Total		32,237	32,815	578	2%
Electric Total			1,222,932	1,250,966	28,034	2%
Gas	Benefits & Loadings	500000 Operation supervision and engineering	-	-	-	#DIV/0!
		735000 Miscellaneous Production Expenses	0	0	0	3%
		759000 Other expenses	0	0	0	3%
		807000 Purchased Gas Expense	26	27	1	3%
		813000 Other Gas Supply Expenses	21	22	1	3%
		841000 Operation Labor and Expenses	28	29	1	4%
		846200 Other expenses	0	0	0	3%
		850000 Operation Supervision & Engineering	65	68	2	3%
		851000 System Control & Load Dispatching	11	11	0	3%

NSP-MN
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(\$000's)

Utility Descripti	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
		859000 Other expenses	0	0	0	3%
		870000 Operation Supervision & Engineering	200	207	6	3%
		871000 Distribution Load Dispatching	41	43	1	3%
		874000 Mains and Services Expenses	76	78	2	2%
		878000 Meter and House Regulator Expenses	16	16	1	3%
		880000 Other expenses	57	59	2	3%
		887000 Maintenance of Mains	7	7	0	3%
		892000 Maintenance of Services	23	24	1	3%
		901000 Supervision	3	3	0	3%
		902000 Meter reading expenses	20	30	11	54%
		903000 Customer records and collection expenses	329	341	12	4%
		905000 Miscellaneous customer accounts expenses	0	0	0	3%
		908000 Customer assistance expenses	6	6	0	4%
		910000 Miscell customer service and informational exp	0	0	0	3%
		916000 Miscellaneous Sales Expense	0	0	0	6%
		920000 Administrative and general salaries	2,197	2,292	95	4%
		921000 Office supplies and expenses	71	74	3	5%
		922000 Administrative expenses transferred-Credit	(50)	(52)	(2)	4%
		925000 Injuries and damages	286	288	2	1%
		926000 Employee pensions and benefits	8,321	8,653	331	4%
	Benefits & Loadings Total		11,757	12,227	470	4%
	Chairman and CEO					
		920000 Administrative and general salaries	70	38	(33)	-47%
		921000 Office supplies and expenses	5	4	(0)	-6%
		923000 Outside services employed	10	10	-	0%
		930200 Miscellaneous general expenses	430	441	11	3%
		931000 Rents	1	1	-	0%
	Chairman and CEO Total		516	495	(22)	-4%
	Corporate Other					
		565000 Transmission of electricity by others	-	-	-	#DIV/0!
		922000 Administrative expenses transferred-Credit	(195)	(195)	-	0%
		929000 Duplicate charges-Credit	(317)	(317)	-	0%
	Corporate Other Total		(511)	(511)	-	0%
	Customer and Innovation					
		506000 Miscellaneous steam power expenses	-	-	-	#DIV/0!
		813000 Other Gas Supply Expenses	1	1	-	0%
		851000 System Control & Load Dispatching	66	68	1	2%
		859000 Other expenses	13	13	-	0%
		866000 Maintenance of Communication Equipment	0	0	0	3%
		871000 Distribution Load Dispatching	790	806	16	2%
		880000 Other expenses	389	396	7	2%
		901000 Supervision	31	32	1	3%
		902000 Meter reading expenses	5,191	5,282	91	2%
		903000 Customer records and collection expenses	5,627	5,843	216	4%
		904000 Uncollectable Accounts - Commodity	2,070	2,184	114	5%
		904001 Uncollectable Accounts - Non Commodity	21	21	-	0%
		908000 Customer assistance expenses	294	298	4	1%
		909000 Informational and instruction advertising expen	255	257	3	1%
		910000 Miscell customer service and informational exp	0	0	0	4%
		912000 Demonstrating and selling expenses	23	23	-	0%
		920000 Administrative and general salaries	2,146	2,217	71	3%
		921000 Office supplies and expenses	4,432	4,507	75	2%
		922000 Administrative expenses transferred-Credit	(3,499)	(4,150)	(652)	19%
		923000 Outside services employed	834	839	5	1%
		930100 General advertising expenses	247	249	2	1%
		930200 Miscellaneous general expenses	32	32	-	0%
		931000 Rents	6,263	7,712	1,449	23%
		935000 Maintenance of general plant	34	35	1	2%
	Customer and Innovation Total		25,260	26,664	1,404	6%
	Distribution Operations					
		562000 Station expenses	-	-	-	#DIV/0!
		850000 Operation Supervision & Engineering	32	32	-	0%
		870000 Operation Supervision & Engineering	1,461	1,505	44	3%
		874000 Mains and Services Expenses	27	28	1	4%
		878000 Meter and House Regulator Expenses	236	243	6	3%
		880000 Other expenses	282	291	9	3%
		885000 Maintenance Supervision & Engineering	19	19	-	0%
		887000 Maintenance of Mains	34	36	1	4%
		892000 Maintenance of Services	1	1	-	0%
		893000 Maintenance of Meters and House Regulators	243	252	8	3%
		904001 Uncollectable Accounts - Non Commodity	167	167	-	0%
		920000 Administrative and general salaries	36	37	1	3%
		921000 Office supplies and expenses	6	6	(0)	0%

NSP-MN
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(\$000's)

Utility Descripti	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
		923000 Outside services employed	0	0	-	0%
		930200 Miscellaneous general expenses	1	1	-	0%
	Distribution Operations Total		2,546	2,616	70	3%
	Energy Supply	500000 Operation supervision and engineering	-	-	-	#DIV/0!
		874000 Mains and Services Expenses	467	474	6	1%
		920000 Administrative and general salaries	20	20	0	0%
		921000 Office supplies and expenses	3	3	0	0%
		923000 Outside services employed	2	2	-	0%
		930200 Miscellaneous general expenses	7	7	0	0%
	Energy Supply Total		499	506	6	1%
	Financial Operations	506000 Miscellaneous steam power expenses	-	-	-	#DIV/0!
		807000 Purchased Gas Expense	7	7	0	3%
		880000 Other expenses	36	37	1	4%
		920000 Administrative and general salaries	967	996	29	3%
		921000 Office supplies and expenses	136	140	5	3%
		922000 Administrative expenses transferred-Credit	(24)	(24)	(0)	1%
		923000 Outside services employed	202	204	2	1%
		924000 Property insurance	639	687	48	8%
		925000 Injuries and damages	1,538	1,639	101	7%
		930200 Miscellaneous general expenses	22	22	0	1%
	Financial Operations Total		3,523	3,710	186	5%
	Gas Systems	580000 Operation supervision and engineering	-	-	-	#DIV/0!
		735000 Miscellaneous Production Expenses	1,000	1,000	-	0%
		841000 Operation Labor and Expenses	1,317	1,332	15	1%
		844300 Liquefaction Processing Labor and Expenses	1,194	1,217	24	2%
		847300 Maintenance of LNG Processing Terminal Equipm	2,147	2,205	58	3%
		850000 Operation Supervision & Engineering	827	844	17	2%
		851000 System Control & Load Dispatching	74	77	2	3%
		856000 Mains Expenses	2,142	2,354	212	10%
		863000 Maintenance of Mains	23	23	0	1%
		870000 Operation Supervision & Engineering	4,628	4,735	107	2%
		871000 Distribution Load Dispatching	3,076	3,182	106	3%
		874000 Mains and Services Expenses	13,830	14,096	266	2%
		875000 Measuring and Regulating Station Expenses-Ger	298	308	11	4%
		878000 Meter and House Regulator Expenses	(2,547)	(2,489)	58	-2%
		879000 Customer installations expenses	1,433	1,489	56	4%
		880000 Other expenses	8,235	8,414	179	2%
		885000 Maintenance Supervision & Engineering	383	398	14	4%
		887000 Maintenance of Mains	1,786	1,822	36	2%
		888000 Maintenance of Compressor Station Equipment	219	220	0	0%
		889000 Maint of Measuring and Regulating Station Equi	262	265	3	1%
		892000 Maintenance of Services	5,515	5,651	136	2%
		893000 Maintenance of Meters and House Regulators	1,703	1,732	29	2%
		920000 Administrative and general salaries	1	1	0	3%
		930200 Miscellaneous general expenses	20	20	-	0%
	Gas Systems Total		47,567	48,895	1,328	3%
	General Counsel	524000 Miscellaneous nuclear power expenses	-	-	-	#DIV/0!
		813000 Other Gas Supply Expenses	70	70	-	0%
		920000 Administrative and general salaries	384	395	10	3%
		921000 Office supplies and expenses	34	34	0	1%
		923000 Outside services employed	238	237	(0)	0%
		925000 Injuries and damages	2	2	(0)	0%
		930200 Miscellaneous general expenses	2	2	(0)	0%
		931000 Rents	0	0	-	0%
	General Counsel Total		731	741	11	1%
	Group President - Utility	908000 Customer assistance expenses	619	635	15	2%
		909000 Informational and instruction advertising expen	20	20	-	0%
		912000 Demonstrating and selling expenses	7	7	-	0%
		920000 Administrative and general salaries	608	626	18	3%
		921000 Office supplies and expenses	45	45	0	0%
		923000 Outside services employed	63	63	-	0%
		928000 Regulatory commission expenses	623	634	11	2%
		930100 General advertising expenses	15	15	-	0%
		930200 Miscellaneous general expenses	37	37	-	0%
		931000 Rents	0	0	-	0%
	Group President - Utility Total		2,036	2,081	45	2%
	HR and Employee Services	506000 Miscellaneous steam power expenses	-	-	-	#DIV/0!
		735000 Miscellaneous Production Expenses	2	2	0	0%
		736000 Rents	3	3	(0)	-1%

NSP-MN
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Utility Descripti	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
		759000 Other expenses	2	2	0	0%
		760000 Rents	3	3	(0)	-1%
		813000 Other Gas Supply Expenses	20	20	(0)	0%
		841000 Operation Labor and Expenses	31	31	0	0%
		842000 Other Storage Expense	42	42	(0)	-1%
		846200 Other expenses	158	158	(1)	0%
		859000 Other expenses	57	57	0	0%
		860000 Rents	77	77	(1)	-1%
		870000 Operation Supervision & Engineering	4	4	0	3%
		880000 Other expenses	1,914	1,931	17	1%
		881000 Rents	1,895	1,877	(18)	-1%
		905000 Miscellaneous customer accounts expenses	24	24	0	0%
		910000 Miscell customer service and informational exp	43	43	0	0%
		916000 Miscellaneous Sales Expense	0	0	0	0%
		920000 Administrative and general salaries	666	702	36	5%
		921000 Office supplies and expenses	257	284	27	10%
		922000 Administrative expenses transferred-Credit	(1,074)	(1,050)	24	-2%
		923000 Outside services employed	132	133	1	0%
		924000 Property insurance	1	1	0	3%
		930100 General advertising expenses	18	18	0	1%
		930200 Miscellaneous general expenses	2	2	0	1%
		931000 Rents	198	197	(2)	-1%
		935000 Maintenance of general plant	14	14	(0)	0%
		HR and Employee Services Total	4,491	4,575	84	2%
	Nuclear Generation	517000 Operation supervision and engineering	-	-	-	#DIV/0!
	Nuclear Generation Total		-	-	-	#DIV/0!
	Operations Services	556000 System control and load dispatching	-	-	-	#DIV/0!
		807000 Purchased Gas Expense	199	205	6	3%
		813000 Other Gas Supply Expenses	169	174	5	3%
		920000 Administrative and general salaries	155	160	5	3%
		921000 Office supplies and expenses	6	6	0	0%
		923000 Outside services employed	2	2	-	0%
		930200 Miscellaneous general expenses	1	1	-	0%
		931000 Rents	0	0	-	0%
		Operations Services Total	533	548	16	3%
	Risk Management	557000 Other expenses	-	-	-	#DIV/0!
		920000 Administrative and general salaries	122	126	4	3%
		921000 Office supplies and expenses	16	16	0	1%
		923000 Outside services employed	45	45	0	1%
		Risk Management Total	183	187	4	2%
	Strategy Png and Ext Affairs	557000 Other expenses	-	-	-	#DIV/0!
		920000 Administrative and general salaries	220	226	6	3%
		921000 Office supplies and expenses	25	25	0	0%
		923000 Outside services employed	44	44	(0)	0%
		930200 Miscellaneous general expenses	2	2	(0)	0%
		Strategy Png and Ext Affairs Total	290	296	6	2%
	Transmission	513000 Maintenance of electric plant	-	-	-	#DIV/0!
	Transmission Total		-	-	-	#DIV/0!
Gas Total			99,420	103,030	3,609	4%
Non-Utility	Benefits & Loadings	417100 Expenses of nonutility operations	982	1,033	52	5%
		426400 Expendit for cert civic, politic and related activ	113	117	4	3%
		Benefits & Loadings Total	1,095	1,150	55	5%
	Chairman and CEO	426100 Donations	339	339	-	0%
		426400 Expendit for cert civic, politic and related activ	155	155	-	0%
		Chairman and CEO Total	493	493	-	0%
	Corporate Other	426500 Other deductions	(323)	(294)	29	-9%
		Corporate Other Total	(323)	(294)	29	-9%
	Customer and Innovation	417100 Expenses of nonutility operations	8,000	8,255	255	3%
		426100 Donations	232	232	(0)	0%
		426400 Expendit for cert civic, politic and related activ	20	20	0	0%
		426500 Other deductions	11	11	0	0%
		Customer and Innovation Total	8,262	8,517	255	3%
	Energy Supply	426100 Donations	12	13	0	3%
		426500 Other deductions	3	3	-	0%
		Energy Supply Total	15	15	0	2%
	Financial Operations	426100 Donations	2	2	0	1%
		426300 Penalties	1	1	0	1%
		426400 Expendit for cert civic, politic and related activ	4	4	0	1%
		426500 Other deductions	10	10	0	1%
		Financial Operations Total	16	17	0	1%

NSP-MN
Schedule 4a - O&M by FERC Account
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Total Company - By Utility (By Business Area)
(\$000's)

Utility Descripti	Business Area	FERC	2023 Budget	2024 Budget	Variance	% Variance
	General Counsel	426100 Donations	15	15	-	0%
		426400 Expendit for cert civic, politic and related activ	0	0	-	0%
		426500 Other deductions	4	4	-	0%
	General Counsel Total		19	19	-	0%
	Group President - Utility	426100 Donations	1,595	1,595	-	0%
		426400 Expendit for cert civic, politic and related activ	731	738	6	1%
		426500 Other deductions	514	514	0	0%
	Group President - Utility Total		2,839	2,846	6	0%
	HR and Employee Services	417100 Expenses of nonutility operations	159	158	(1)	0%
		426100 Donations	4,036	4,040	4	0%
		426400 Expendit for cert civic, politic and related activ	107	107	(0)	0%
		426500 Other deductions	1	1	0	1%
	HR and Employee Services Total		4,303	4,306	4	0%
	Nuclear Generation	426100 Donations	29	29	-	0%
		426400 Expendit for cert civic, politic and related activ	21	21	-	0%
		426500 Other deductions	23	23	-	0%
	Nuclear Generation Total		72	72	-	0%
	Operations Services	426100 Donations	63	63	-	0%
		426400 Expendit for cert civic, politic and related activ	22	22	-	0%
		426500 Other deductions	13	13	(0)	0%
	Operations Services Total		98	98	(0)	0%
	Strategy PIng and Ext Affairs	426100 Donations	28	28	-	0%
		426400 Expendit for cert civic, politic and related activ	371	376	5	1%
	Strategy PIng and Ext Affairs Total		399	404	5	1%
Non-Utility Total			17,288	17,643	355	2%
Grand Total			1,339,640	1,371,639	31,998	2%

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
Customer and Innovation	A.0001707.008	ITC-BUS SYS Dakota Range WIND SD	1,000		
	D.0001723.004	ADMS SW MN	498,866		
	D.0001723.027	Purch ADMS EL Net Server GO MN	587,353		
	D.0001781.065	BUD - OT Security Program Co10	6,786,756		
	D.0001807.001	IT Security Blanket SW MN	1,032,283	13,500,000	13,050,000
	D.0001901.008	AGIS Meter Data Mgmt (MDM) SW MN	671,420	811,682	446,399
	D.0001901.033	Purch AMI Server HW MN	1,500,000		
	D.0001901.062	AMI-DI-BS-HW-NSPM	1		
	D.0001901.071	AMI-SW-License-BS-NSPM-NEW	2,777,500	3,484,500	1,818,001
	D.0001904.004	AGIS Integrated Volt Var (IVVO) SW			560,000
	D.0001908.053	AGIS-BS-Cap-SW-Cont-AMI-NSPM		3,856,020	5,400,000
	D.0001908.061	AGIS-BS-Cap-SCom-Cont-IVVO-NSPM			150,000
	D.0002011.008	ITC-2020-21 WAN Black Dog HW MN	1,000		
	D.0002011.013	ITC - WAN Routine HW NSPMN	3,999,000	4,500,000	5,000,000
	D.0002020.015	BUD-SAP Continous Improve SW MN	2,226,000	2,226,000	1,335,600
	D.0002021.001	Purch Facility IT Investments HW MN	1,002,428	1,002,428	649,912
	D.0002038.004	DEMS Ph4 HW MN-10756	7,551,965	3,446,693	
	D.0002038.010	ITC-Purch DEMS HW MN	447,882	274,604	
	D.0002044.001	Enterprise Metadata Manager SW MN	1,087,870		
	D.0002059.001	BUD-IT Blanket-Net Strategy HW MN	7,912,324	8,132,583	7,867,036
	D.0002061.001	IT-Blanket-Service Delivery SW MN	2,037,560	(3,880,273)	1,766,553
	D.0002062.001	Mainframe Modernization SW MN	1,133,198	453,279	679,919
	D.0002082.001	Video Conf SW MN	453,279	906,558	453,279
	D.0002086.001	2022 Remittance SW MN	475,834		
	D.0002089.001	Purch New NSP Wind Farms HW MN	250,000	250,000	250,000
	D.0002106.001	Purch VOIP Refresh HW MN	2,500,000	875,000	875,000
	D.0002109.005	ITC-Rugged Tablets Refresh Routine	1,286,000	1,286,000	315,000
	D.0002111.008	ITC-SubTran Portal App SW 200123 MN	1,000,999		
	D.0002125.001	DR Tech SW MN	5,030,000	1,006,000	1,006,000
	D.0002131.001	OSI PI ENV CM SW MN		699,242	
	D.0002137.001	CRS Tech Stack SW MN	169,117		
	D.0002137.010	ITC-CRS Tech Stack SW 200171 MN	12,217		
	D.0002149.001	DRMS PH 2 SW MN	1,946,000	208,500	
	D.0002153.001	Technology License SW-MN	2,507,670	24,634,170	2,507,670
	D.0002160.001	2023 Oracle SW MN		1,405,080	
	D.0002161.001	OSI Soft PI Ent Agree SW MN	583,840		
	D.0002174.003	ITC-MT Security SW MN	1,409,354		
	D.0002175.001	Sentinel 2.0 EL SW Nuclear MN	80,000		
	D.0002176.001	SAP Purge Archive SW MN	1,221,480	113,100	
	D.0002179.001	Enterprise Proj Port Mgmt SW MN		3,653,130	3,155,490
	D.0002181.005	ITC-Strategic Fiber Deploy -HW MN	5,611,979	1,026,480	
	D.0002181.007	ITC-Strategic Fiber Refresh NP MN			500,000
	D.0002209.009	ITC-Itron Mobile App SW 200170 MN	249,609		
	D.0002209.015	ITC-2020 HH Refresh Routine HW MN	9,000		
	D.0002222.002	BUD-ITC CRS App SW MN	1,749,345		
	D.0002240.002	ITC - HCM Kronos Timekeepin SW 2001	3,654,257	434,498	
	D.0002240.006	ITC - HCM Core Payroll Bnfts SW 2001	3,654,257	434,498	
	D.0002246.001	BUD-CXT NSPMN	4,182,244	1,218,164	435,059
	D.0002246.005	Dist Intellegence NSPM	15,542,000		
	D.0002254.007	BUD-RPA Future Releases - MN	1,424,076	1,272,464	
	D.0002258.002	Xcel Lab MN Furn	200,000		
	D.0002258.005	Xcel Lab MN Reno	2,400,000		
	D.0002260.001	ITC - 2022 Oracle Licenses SW - MN	1,516,814		
	D.0002262.001	ITC - Real Prop Asset Upg Repl MN	100,931		
	D.0002269.009	ITC-OT Shared Services Ph 2 HW MN	1,500,000	1,373,301	1,498,301
	D.0002277.003	ITC - Crew Time Entry App MN	3,784,194		
	D.0002283.009	ITC - Avaya Ref Cloud Depl MN SW-10	255,200		
	D.0002286.019	ITC PI for Wind Farms OSI PI Lic HW	45,000		
	D.0002296.001	ITC Security Remediation SW MN-2000	1,023,960		
	D.0002300.009	ITC-CRS Data Purge SW 200171 MN	3,328		
	D.0002320.024	ITC-BUD-VDI Refresh NP MN			500,000
	D.0002333.001	ITC ISO Intrfc & Stlmt Rpl SW MN-20	2,435,778		
	D.0002335.001	ITC-ProCal Equip Mgmt SW 200137 MN	100,070	30,758	30,758
	D.0002336.001	ITC Upgrade Nucl SAP and Records SW	686,771		

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	D.0002338.001	ITC Transform Ops Reporting SW MN	2,140,322	1,598,620	
	D.0002339.001	ITC Tech Business Mgmt SW MN-200097	407,485		
	D.0002340.008	ITC - Oracle Exadata Refresh HW MN	145,600		
	D.0002350.003	ITC-SAS BookRunner Upgra SW 200134	820,166	154,268	
	D.0002354.001	ITC-PC Refreshes-Routine HW-NSPM	1,526,116	880,000	1,000,000
	D.0002354.009	ITC-PC Refreshes-Routine HW NUC HW		230,141	271,191
	D.0002355.001	ITC-Printer Refreshes-Routine HW-NS	600,000	500,000	448,000
	D.0002355.009	ITC-Printer Refresh Routine NUC HW	450,000	500,000	403,000
	D.0002356.001	ITC - IT INFS Network Refresh HW NS	3,500,004	3,375,000	5,250,000
	D.0002363.002	ITC-Data Science Models MN	578,556		
	D.0002370.012	ITC-F5 Renewal Refresh SW 200172 MN			1,508,400
	D.0002371.003	Vulnerability and Patch Management	231,996	231,996	231,996
	D.0002373.001	ITC-Motorola LMR Core HW MN	258,356		
	D.0002374.001	ITC-User Modernization HW MN	475,000	500,000	250,000
	D.0002376.001	ITC-Infrastructure Modernization HW	5,000,000	6,500,000	7,500,000
	D.0002376.021	ITC-Monticello Server Refresh HW MN	10,000		
	D.0002378.003	ITC-O365 Email Legal Hold SW 200074	45,410		
	D.0002384.003	ITC-Analog Security Camera Routine	500,000	500,000	750,000
	D.0002395.007	ITC-Digital Ops Comm SW 200184 MN	431,416		
	D.0002398.005	ITC-EDX Signal Microwave SW 200184	4,198	2,099,000	
	D.0002402.003	ITC-Broadridge SW 200171 MN	152,868		
	D.0002405.003	Intercom Phone Replacement MN	1,716,876	1,716,876	1,716,876
	D.0002408.001	ITC-Nuclear WiFi Expansion Projec N	235,000		
	D.0002409.003	ITC-Integration Resiliency SW 20007	75,619		
	D.0002416.001	ITC-Verint Camera Server NP MN	575,000		
	D.0002418.001	ITC-SIEM-SOAR SW 200148 MN	860,525		
	D.0002422.001	ITC-Nuclear APM Phase 2 SW MN	2,303,316	2,011,816	
	D.0002427.003	ITC-ES APM Phase 2 SW 200137 MN	470,805	398,576	398,576
	D.0002427.008	ITC-ES APM Phase 2 NP MN		100,000	100,000
	D.0002428.001	IT-Blanket-Dgtl Analytic and Innov	(570,635)	2,272,419	5,439,348
	D.0002430.003	ITC-Dist. Sched. PhII SW 200119 MN	815,250	652,200	
	D.0002431.001	ITC-Nuclear Online Work Mgmt SW MN	2,500,000	2,000,000	
	D.0002432.003	ITC-EXT Mobile Application SW 20007	4,455,000	4,455,000	4,455,000
	D.0002434.003	ITC-Meter-to-Cash Resilincy SW 2001	2,784,000	696,000	
	D.0002437.003	ITC-TAHA Phase 2 SW 200123 MN	1,445,787	979,343	
	D.0002438.003	ITC-Data Science Tool SW 200074 MN	304,277		
	D.0002439.001	ITC-Electronic Work Package (eWP) S	2,900,000		
	D.0002440.003	ITC-IEE 8.2 to 10.0 Conv SW 200170	817,650		
	D.0002442.001	ITC-Prairie Island Process Comput S		1,174,637	
	D.0002442.002	ITC-Prairie Island Process Comput N	2,058,043	854,064	
	D.0002446.001	ITC-SC Procure to Pay SW 200074 MN	2,243,984	891,000	445,500
	D.0002447.001	ITC-PI Sec Comp Refresh NP MN	1,861,105	2,689,252	
	D.0002448.001	ITC-NAD Server Refresh NP MN	1,682,720		
	D.0002449.003	ITC-Alteryx SW 200074 MN	445,500		
	D.0002449.007	ITC-Alteryx Server HW NP MN	250,000		
	D.0002450.003	ITC-Multi-Stat Cust Refun SW 200171	348,000		
	D.0002451.003	ITC-Worktool Consolidation SW 20017	348,000		
	D.0002452.001	ITC-Loss Prevent. Tracking SW 20009	399,350		
	D.0002454.001	ITC-FARR replacement SW 200097 MN	357,516		
	D.0002455.003	ITC-Outage Report w/o CRS SW 200119	244,575		
	D.0002456.001	ITC-Dist and Gas Planning SW 200097	221,141		
	D.0002457.001	ITC Bananatag Int Email Anl SW 2001	190,512		
	D.0002458.003	ITC-ARCS Replacement SW 200170 MN	124,425	334,170	
	D.0002459.001	ITC-SharePoint Arch Align SW 200148	166,161		
	D.0002460.003	ITC-Enterprise Lat Long Ma SW 20017	69,600	132,240	
	D.0002461.001	ITC-Meter Data Modeling SW 200097 M	64,794		
	D.0002462.003	ITC-MV90xi to IEE Conv SW 200170 MN	42,660	533,250	
	D.0002463.001	ITC-SAP Acct Recon Tool SW 200074 M	9,943		
	D.0002464.003	ITC-SC Spend Analytics SW 200094 MN		442,200	276,375
	D.0002466.001	ITC-eSOMS Upgrade SW 200184 MN		624,300	
	D.0002467.003	ITC-HCM LMS Analytics SW 200165 MN			2,430,000
	D.0002468.003	ITC-Trans Frontline En. SW 200122 M		327,800	204,875
	D.0002469.003	ITC-BI Environment Refresh SW 20008	194,841		
	D.0002470.003	ITC-Energy Supply Real Time SW 2001			260,125

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	D.0002471.003	ITC-Supply Chain Perf Mgmt SW 20018			260,125
	D.0002472.003	ITC-Trans System Planning SW 200122			260,125
	D.0002473.001	ITC-Exemption Certificate SW 200171	301,743		
	D.0002474.001	ITC-Nuclear Advncd Analytic & Auto			625,000
	D.0002475.003	ITC-Dist Asset Management SW 200119			203,813
	D.0002476.003	ITC - Dist System Planning SW 20011			203,813
	D.0002477.003	ITC-Trans Cap Proj Deliv SW MN			204,875
	D.0002478.001	ITC-Firewall Rule Mgmt SW 200148 MN	2,598,106		
	D.0002479.003	ITC - Ops Plan & Dispatch SW 200146			223,750
	D.0002480.003	ITC - ES Plan & Schedule SW 200184			260,125
	D.0002481.003	ITC-ES Yield Optimization SW 200184			260,125
	D.0002482.005	ITC-LFCM End User NP Routine HW MN	2,326,444	2,321,199	2,414,510
	D.0002486.001	ITC-Srv Acct Remediation SW 200148	1,474,800	1,474,800	1,474,800
	D.0002487.003	ITC-SupplyChain Cat Anlytc SW 20009		442,200	276,375
	D.0002488.005	ITC-LFCM OT Modernization NP Rout H	3,813,097	3,827,948	3,677,526
	D.0002489.005	ITC-LFCM Infra Svcs NP Rout HW MN	2,609,781	2,600,853	2,657,964
	D.0002490.001	ITC-Nuclear Asset Management SW MN		1,000,000	625,000
	D.0002491.003	ITC-MDO Supply Chain SW 200074 MN	913,275		
	D.0002492.003	ITC-Emp Dig Exp Intranet SW 200148	1,081,520		
	D.0002494.001	ITC-FERC Cost Traceability SW 20007	786,404	207,386	
	D.0002496.003	ITC-Kafka Expansion SW 200148 MN	737,400		
	D.0002497.001	ITC-Vulnerability Scanning SW 20014	1,032,360		
	D.0002498.001	ITC-Tanium Refresh License SW 20014	491,600		
	D.0002499.001	ITC-PingFed MDHA SW 200148 MN	624,332		
	D.0002500.001	ITC-Fabric Refresh NP MN	650,000		
	D.0002501.001	ITC-Data Loss Prevention SW 200148	737,400		
	D.0002502.001	ITC-XE Nuclear Drone Analysis SW MN	500,000		
	D.0002503.001	ITC-Orbus iServer SW 200148 MN	491,600		
	D.0002504.001	ITC-CASB beyond MCAS Upgrd SW 20014	1,474,800		
	D.0002505.001	ITC-Visitor Management SW 200148 MN	245,800		
	D.0002506.001	ITC-Mandiant Sec Validation SW 2001	737,400		
	D.0002507.001	ITC-PingFed v10 Upgrade SW 200148 M	245,800		
	D.0002509.001	ITC-Enterprise File Encryp SW 20014	737,400		
	D.0002510.001	ITC-Avaya License SW 200172 MN		5,731,920	
	D.0002512.001	ITC-Service Now Upgrade SW 200074 M	891,000	1,113,750	668,250
	D.0002514.001	ITC- ES APM Phase 3 SW 200137 MN		1,061,700	
	D.0002516.001	ITC-ADMS - OMS Consolidation Proj C	4,000,000	2,000,000	2,000,000
Customer and Innovation	Total		190,099,905	140,770,382	99,885,413
Distribution Operations	A.0000718.003	LINE Reinforce Stockyards STY Feede		2,775,000	
	A.0000718.004	SUB Reinforce Stockyards STY Feeder		150,000	
	A.0000986.002	Aldrich Mitigation			4,000,000
	A.0001471.001	SUB Reinf Daytons Bluff DBL Sub	4,400,000	10,450,000	2,550,000
	A.0001471.002	LINE Reinf Daytons Bluff DBL Sub		1,250,000	1,250,000
	A.0001471.004	Relocate Daytons Bluff DBL061	2,750,000		
	A.0005502.016	LINE Extend Crooked Lake CRL033			1,200,000
	A.0005502.024	LINE Install Wyoming WYO Feeder			2,106,000
	A.0005502.208	LINE Install Birch Area Sub			3,000,000
	A.0005503.021	Install Baytown BYT Feeders		2,100,000	2,100,000
	A.0005509.013	ELR STP Vault Tops	400,000	600,000	800,000
	A.0005509.014	ELR MPLS Vault Tops	900,000	1,350,000	1,800,000
	A.0005512.008	MPLS UG Network Vault Blanket	500,000	500,000	500,000
	A.0005512.012	STP UG Network Vault Blanket	250,000	250,000	250,000
	A.0005517.040	LAND Install Birch Area Sub		700,000	
	A.0005521.001	MN Failed Sub Equip Replacement	3,300,000	3,399,000	3,500,961
	A.0005521.051	ELR MN Sub Feeder Breakers	2,992,000	3,520,000	3,626,000
	A.0005521.052	ELR MN Sub Switches	6,629,000	8,032,000	8,273,000
	A.0005521.091	ELR MN Sub Relays	1,202,000	1,457,000	1,501,000
	A.0005521.092	ELR MN Sub Regulators	768,000	931,000	959,000
	A.0005521.093	ELR MN Sub Fences	339,000	410,000	423,000
	A.0005521.094	ELR MN Sub TRs	6,976,000	8,207,000	8,454,000
	A.0005521.095	Reserve TR 69/13.8 kV 28 MVA	550,000		
	A.0005521.212	MN Failed Sub TR Replacement	2,000,000	2,060,000	2,122,000
	A.0005522.001	MN - Sub Capacity WCF Blanket	2,500,000	2,500,000	2,762,000
	A.0005522.277	SUB Install Wyoming WYO Feeder		50,000	450,000

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.000522.339	SUB Install La Crescent LAC TR2	100,000	1,810,000	
	A.000522.354	SUB Install Birch Area Sub		100,000	3,900,000
	A.000549.020	ELR MN Sub RTUs	176,000	213,000	220,000
	A.000553.001	COMM MN Fiber Buildout	4,541,000	5,500,000	5,500,000
	A.000585.003	NSM - MN CAPITALIZED ELECTRIC LOCAT	400,000	400,000	400,000
	A.0006059.002	MN-Dist Electric Tools and Equip	1,315,004	1,356,926	1,396,000
	A.0006059.003	ND-Dist Electric Tools and Equip	84,000	86,000	89,000
	A.0006059.004	SD-Dist Dist Tools and Equip	121,000	125,004	128,000
	A.0006059.014	MN-Dist Subs Tools and Equip	337,000	347,000	358,000
	A.0006059.020	MN-DistLogistics	230,000	237,000	245,000
	A.0006059.024	MN-Dist Tools Common	117,000	120,000	124,000
	A.0006059.474	Nspm Metering Sys-Tools & Equi	208,000	214,000	220,000
	A.0006059.511	Tools and Equipment WCF	500,000	500,000	
	A.0006062.001	Distribution CIAC MN Elec	(1,675,000)	(1,730,000)	(1,784,000)
	A.0010003.001	MN - OH Extension Blanket	1,750,000	1,803,000	1,852,000
	A.0010003.002	MN - UG Extension Blanket	19,577,960	20,171,000	20,724,000
	A.0010003.003	MN - OH New Services Blanket	1,109,000	1,143,000	1,174,000
	A.0010003.004	MN - UG New Services Blanket	10,706,000	11,030,000	11,332,000
	A.0010003.005	MN - OH New Street Light Blanket	328,000	336,000	344,000
	A.0010003.006	MN - UG New Street Light Blanket	261,000	267,000	274,000
	A.0010003.007	MN - New Business Network Blanket	368,994	378,000	387,000
	A.0010003.008	MN - New Business WCF Blanket	4,000,000	4,000,000	4,000,000
	A.0010011.001	MN - OH Relocation Blanket	7,625,000	7,813,000	8,006,000
	A.0010011.002	MN - UG Relocation Blanket	5,970,000	6,117,004	6,268,000
	A.0010011.003	MN - UG Service Conversion Blanket	1,523,000	1,561,000	1,600,000
	A.0010011.004	MN - Mandate WCF Blanket	5,000,000	8,000,000	12,000,000
	A.0010019.001	MN - OH Rebuild Blanket	20,443,000	20,947,000	21,464,000
	A.0010019.002	MN - UG Conversion/Rebuild Blanket	5,670,000	5,810,000	5,953,004
	A.0010019.003	MN - OH Services Renewal Blanket	760,000	779,000	798,000
	A.0010019.004	MN - UG Services Renewal Blanket	5,126,000	5,252,000	5,382,000
	A.0010019.005	MN - OH Street Light Rebuild Blanke	1,551,000	1,589,000	1,628,000
	A.0010019.006	MN - UG Street Light Rebuild Blanke	1,468,000	1,504,000	1,541,004
	A.0010019.008	MN - Pole Replacement Blanket	37,064,000	38,190,000	38,620,000
	A.0010019.009	MN - Line Asset Health WCF Blanket	18,457,000	21,797,000	21,352,000
	A.0010019.010	MN - Pole Transfer (3rd Party) Blan	700,000	721,000	743,000
	A.0010019.020	MN Low Cost Reclosers (Single Ph)			500,000
	A.0010019.021	MN Pole Top Reinforcements			6,000,000
	A.0010019.022	MN High Customer Count Taps			1,000,000
	A.0010019.023	MN Pole Fire Mitigation			1,000,000
	A.0010019.024	MN Porcelain Cutouts	2,000,000	4,000,000	5,000,000
	A.0010019.025	MN Cable Isolation Activities	200,000	206,000	213,000
	A.0010027.001	MN - URD Cable Replacement Blanket	28,000,000	28,840,000	29,706,000
	A.0010027.002	MN - Feeder Cable Replacement	6,000,000	6,180,000	6,366,000
	A.0010027.003	MN - REMS Blanket	500,000	515,000	531,000
	A.0010027.004	MN - FPIP Blanket	2,000,000	2,060,000	2,122,000
	A.0010035.001	MN - OH Reinforcement Blanket	1,230,000	1,260,000	1,292,000
	A.0010035.002	MN - UG Reinforcement Blanket	1,790,000	1,835,004	1,880,000
	A.0010035.004	MN - Line Capacity WCF Blanket	2,500,000	2,500,000	4,500,000
	A.0010061.012	Extend Waseca WAS231	85,000		
	A.0010069.003	MPLS Mandates WCF	8,000,000	8,000,000	8,000,000
	A.0010069.004	MN LED Post Top Conversion	1,000,000	1,030,000	1,061,004
	A.0010069.035	Relocate Lone Oak LOK062 Feeder	800,000		
	A.0010077.012	Rebuild Clara City CLC221		1,000,000	1,100,000
	A.0010077.022	T Rebuild West St Cloud to Millwood	3,000,000	1,500,000	
	A.0010077.024	Rebuild Sacred Heart SCH211	1,100,000		
	A.0010077.025	ELR STP Network TR	125,004	187,500	750,000
	A.0010077.026	ELR MPLS Network TR	600,000	900,000	1,200,000
	A.0010077.032	Rebuild Downtown St. Paul Manholes	2,200,000	2,200,000	
	A.0010077.037	Install Lake Yankton LAY061 Neutral	360,000		
	A.0010077.038	MN Arrestor Replacement Program	800,000	800,000	900,000
	A.0010077.039	SE Region Reliability Initiative	3,000,000	3,090,000	3,183,000
	A.0010077.040	Relocate STP Tunnel Feeders	2,000,000	5,000,000	5,000,000
	A.0010077.044	T Underbuild Brooten to Paynesville	396,000		
	A.0010077.046	T Rebuild ALB-PAT-WAK Underbuild	300,000	300,000	

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0010077.048	LINE ELR Install Gaiter Lake Sub		650,000	650,000
	A.0010077.049	MN ELR Reclosers			2,000,000
	A.0010085.004	MN Install Viper Reclosers CSG	10,000,000		
	A.0010093.010	Extend Main Street MST074	600,000		
	A.0010093.017	Install Feeder Tie EBL064		150,000	
	A.0010093.025	LINE Install Cannon Falls Trans CTF			125,000
	A.0010093.028	LINE Reinforce Kasson KAN TR1	600,000		
	A.0010093.030	LINE Convert Butterfield BTF 4kV		1,000,000	
	A.0010093.035	Reinforce Brooklyn Park BRP062		200,000	
	A.0010093.037	Reinforce Twin Lakes TWL081		2,000,000	
	A.0010093.055	LINE Install La Crescent LAC TR2		300,000	
	A.0010093.056	LINE Install Elm Creek ECK 34.5kV T	2,150,000		
	A.0010093.070	LINE Reinforce Veseli VES TR1			350,000
	A.0010093.077	Extend Saint Louis Park SLP092			1,056,000
	A.0010093.078	LINE Install Midtown MDT Feeder	2,216,000		
	A.0010093.079	Install Feeder Tie SOU083 to MDT074	100,000		
	A.0010093.084	LINE Reinforce Hyland Lake HYL TRs	1,400,000	100,000	
	A.0010093.087	LINE Install Hiawatha West HWW Feed	40,000		
	A.0010093.104	Install Feeder Tie ALD081-ALD098			356,000
	A.0010093.105	LINE Reinforce Faribault FAB TR1			475,000
	A.0010093.108	Extend Woodbury WDY321 for WDY312	584,000		
	A.0010093.110	Reinforce Shepard SHP062 and SHP071		640,000	
	A.0010093.112	Reinforce Belgrade feeder BEG001	50,000		
	A.0010093.113	LINE Reinforce TSS TR01		900,000	900,000
	A.0010093.117	MN Grid Reinforcements	2,000,000	4,000,000	8,000,000
	A.0010093.119	C Reinforce Parkers Lake PKL071	200,000		
	A.0010093.121	Transfer BLH062 to RSP061	75,000		
	A.0010093.122	Load Transfer OSS061-OSS075	30,000		
	A.0010093.123	Extend Southtown Feeder SOU087	65,000		
	A.0010093.124	Install Feeder Tie SDX312-FSL311	750,000		
	A.0010093.126	Reinforce Osseo OSS064		180,000	
	A.0010093.127	Extend Main Street Feeder MST066			700,000
	A.0010093.131	LINE Install Southridge SRD212 Fdr		770,000	
	A.0010093.133	LINE Reinforce Pine Bend PBE TR01		1,300,000	
	A.0010101.001	SUB MN Feeder Load Monitoring	6,450,000	6,644,000	6,844,000
	A.0010101.002	COMM MN Feeder Load Monitoring	2,150,000	2,215,004	2,282,000
	A.0010101.012	Install Network Monitoring St. Paul	1,000,000	1,000,000	1,000,000
	A.0010101.013	Install Network Monitoring Mpls	1,500,000	1,500,000	1,500,000
	A.0010101.014	NSPM Cybersecurity Measures	2,134,000	2,508,999	1,460,000
	A.0010101.019	SUB MN Security Monitoring & Loggin	1,845,004	1,132,000	1,132,000
	A.0010102.001	ND Feeder Load Monitoring DCP - COM	175,004	181,003	187,003
	A.0010103.001	COMM SD Feeder Load Monitoring	175,010	181,010	187,010
	A.0010117.004	LAND ELR Install Gaiter Lake Sub	150,000		
	A.0010125.002	ELR MN Sub Batteries	313,000	380,000	392,000
	A.0010125.006	SUB Convert Lafayette LAF 4kV			100,000
	A.0010125.014	ELR MPLS Network Protectors	600,000	900,000	1,200,000
	A.0010125.015	ELR STP Network Protectors	125,004	187,500	250,000
	A.0010125.029	T Replace Coon Creek CNC Relays	190,000		
	A.0010125.030	ELR Mobile Substation Renewal	2,000,000	2,060,000	2,122,000
	A.0010125.032	Reserve TR 69/4.16 kV 7 MVA	250,000		
	A.0010125.033	Reserve TR 115/13.8 kV 50 MVA	900,000		
	A.0010125.034	SUB ELR Install Gaiter Lake Sub		500,000	2,000,000
	A.0010133.004	SUB Install Orono ORO TR2 & Feeder			250,000
	A.0010133.009	SUB Install Viking VKG Feeder			50,000
	A.0010133.011	SUB Install Goodview GVW Feeder			50,000
	A.0010133.013	Reinforce Pine Island TR1		100,000	1,800,000
	A.0010133.014	SUB Reinforce Burnside BUR TR2			100,000
	A.0010133.016	SUB Reinforce Kasson KAN TR1	2,464,000		
	A.0010133.017	Reinforce Waseca WAS TR2			100,000
	A.0010133.019	SUB Install East Winona EWI TR2			100,000
	A.0010133.020	SUB Convert Butterfield BTF 4kV	500,000	1,200,000	
	A.0010133.023	SUB Reinforce Sibley Park SIP Sub E			100,000
	A.0010133.044	Install Midtown MDT TR2	4,400,000		
	A.0010133.046	SUB Install Cannon Falls Trans CTF		200,000	1,670,000

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0010133.053	Reinforce Tanners Lake TLK Sub Equip			200,000
	A.0010133.055	SUB Extend Crooked Lake CRL033			50,000
	A.0010133.065	SUB Reinforce Veseli VES TR1		200,000	2,200,000
	A.0010133.070	SUB Install Midtown MDT Feeder	500,000		
	A.0010133.072	SUB Install Hiawatha West HWW Feede	500,000		
	A.0010133.073	SUB Reinforce Hyland Lake HYL TRs	4,000,000	1,500,000	
	A.0010133.078	Reserve TR 115/13.8 kV 50 MVA	100,000	900,000	
	A.0010133.079	SUB Reinforce Faribault FAB TR1		100,000	1,450,000
	A.0010133.082	SUB Reinforce Feeders RAM073 RAM061		260,000	
	A.0010133.083	SUB Reinforce TSS TR01		900,000	300,000
	A.0010133.089	Reinforce Glenwood GLD Sub Equip	50,000	650,000	
	A.0010133.093	Reinforce Parkers Lake PKL Sub	700,000		
	A.0010133.094	SUB Install Southridge SRD212 Fdr	50,000	550,000	
	A.0010133.095	SUB Install Cottage Grove CGR TR3			100,000
	A.0010133.096	SUB Reinforce Pine Bend PBE TR01	100,000	3,100,000	
	A.0010151.001	Rebuild Yellow Medicine YLM211 & YL	800,000	1,000,000	1,000,000
	A.0010174.007	COMM - Install Great Plains Sub		60,000	
	A.0010180.001	MN Electric Vehicle Program	84,536,000	47,742,000	41,299,000
	A.0010180.013	MN EV Public - Line Extension	1,151,000	2,267,000	2,606,000
	A.0010180.016	MN EV Fleet - Line Extension	869,000	956,000	1,052,000
	A.0010180.018	MN EV Public - Infrastructure Blank	4,002,000	7,886,000	9,063,000
	A.0010180.019	MN EV Fleet - Charging Equipment Bl	246,000	270,000	298,000
	A.0010180.020	MN EV Fleet - Infrastructure Blanke	2,511,000	2,762,000	3,038,000
	A.0010180.025	MN EV Residential - Charging Equip	805,000	1,217,000	1,717,000
	D.0001723.046	ADMS Data - NSPM	1,476,000	3,000,700	1,000,004
	D.0001723.059	FLISR Advanced Function NSPM	729,828	919,308	919,308
	D.0001900.016	FAN - AGIS - NSPM - MN	7,467,199	14,029,018	4,345,368
	D.0001900.074	FAN - AGIS - NSPM - ND	825,579	48,237	36,178
	D.0001900.075	FAN - AGIS - NSPM - SD	825,579	48,237	36,178
	D.0001901.043	AMI-DIST-NSPM-MN Full AMI	79,641,944	93,387,005	49,800,292
	D.0001902.009	FLISR - AGIS - NSPM	2,690,172	7,020,696	7,020,696
	D.0001902.039	FLISR-Comm-Dist Blanket-NSPM	80,004	60,012	60,012
	D.0001902.041	FLISR - Sub Equip - NSPM	500,004	999,996	999,996
	D.0001904.040	IVVO-Comm-Dist Blanket-NSPM			4,276,851
	D.0001908.001	AGIS-Dist-Capital-Line-Contingency-			1,669,109
	D.0001908.038	AGIS-Dist-Capital-Line-AMI-Contin-N		20,241,984	44,158,016
	D.0001908.072	AGIS-Dist-Cap-Com-FAN-Cont-NSPM		1,000,000	4,200,000
	D.0005014.004	MN Elec Distribution Transformers	19,800,000	20,856,000	21,120,000
	D.0005014.021	MN-Electric Meter Blanket	4,745,000	4,072,000	2,814,000
Distribution Operations	Total		528,236,292	561,664,147	555,485,994
Energy Supply	A.0001559.006	BLLC7 U7 Exhaust Silencer Repl	812,878		
	A.0001559.014	BLL8-U8 CT Control System Repl	4,000		
	A.0001559.015	BLL7-U7 CT Control System Repl	4,000		
	A.0001559.048	BLL8C-CESP GSU 171-227 MVA 18-115kV	763,938		
	A.0001559.052	BLL0 - Black Start Conversion	60,000	9,130,873	21,896,922
	A.0001559.104	BLL0C LCI Controls Replacement	4,000		
	A.0001559.112	BLL7C U7-Excitation System Replacem	4,000		
	A.0001559.114	BLL8C U8 Excitation System Replacem	4,000		
	A.0001559.116	BLL8-U8 Turning Gear Repl-24221			160,098
	A.0001559.117	BLL7-U7 Turning Gear Repl-24220			160,098
	A.0001559.118	BLL U8 Hot Gas Path-21336		5,300,000	
	A.0001559.121	BLL U7 Hot Gas Path-21337			5,450,000
	A.0001559.124	BLL7C CEMS CDM AutoTune-25046	935,458		
	A.0001559.125	BLL8C CEMS CDM AutoTune-25047	935,458		
	A.0001559.126	BLL0C Quarry Park Rd Driveway-24784	356,917	178,458	
	A.0001559.127	BLL7C Inlt Filter Evap Media Repl-2		200,000	
	A.0001559.128	BLL8C Inlt Filter Evap Media Repl-2		200,000	
	A.0001559.500	BLL Emergent Fund -Other prod	25,000	25,000	225,000
	A.0001561.015	IVH5C U5-6 UG Cable Replacemen	373,340		
	A.0001561.029	IVH3C Gas Valve Ctrl Repl	288,205		
	A.0001561.030	IVH3C Turbine Controls	1,017,437		
	A.0001561.032	IVH5C Turbine Controls	1,067,881	1,463,730	
	A.0001561.039	IVHC Gas Vlv Ctrl Rplc	108,893	318,710	
	A.0001561.500	IVH Emergent Fund -Other prod	25,000	25,000	325,000

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001562.007	REW0613-Condenser Retube	300,000		
	A.0001562.034	REW0C BOILER BLDG ROOF REPL			175,000
	A.0001562.038	REW0 - EPA 316b-Traveling Screens -	398,706		
	A.0001562.039	REW0 - EPA 316b-Svc Water Pumps - 2	120,000	130,000	
	A.0001562.043	REW0 - 316b-Control System - 23726			270,000
	A.0001562.051	REW1C REPLACE U1 TRAVELING GRA	250,000		
	A.0001562.075	REW1 - Rplc Bin 11 Augers 2024 - 13			20,000
	A.0001562.118	REW1C REPLACE BURNER MGMT SYST			308,750
	A.0001562.133	REW1C Repl U1 Turb EG Governor	105,000		
	A.0001562.135	REW0C Repl Baghouse Controls	325,000		
	A.0001562.136	REW0C C9 Internal Repl	218,000		
	A.0001562.137	REW2C Repl U2 Turb EH Govern	105,000		
	A.0001562.138	REW0C Replace Scalping Conveyor	450,000		
	A.0001562.139	REW2C Repl U2 Trvlg Gate Bed	250,000		
	A.0001562.140	REW2C Repl U2 Turb Blade Rows 1-2	650,000		
	A.0001562.149	REW1 Rep U1 Superheater-Secondary-2	50,000	310,000	
	A.0001562.153	REW2 Rep U2 Superheater-Secondary-1	310,000		
	A.0001562.154	REW0-Replace Duct Scrubber Controls	375,000		
	A.0001562.155	REW2-Replace Bus 21 Switchgear	450,000		
	A.0001562.156	REW1-Replace Bus 11 Switchgear	450,000		
	A.0001562.159	REW0 Repl 40% CW internals-22045		10,000	35,000
	A.0001562.160	REW1-Replace Bin 12 Augers 2024-138	20,000	85,000	
	A.0001562.161	REW0-North Center Capping phase 1-2	802,950		
	A.0001562.162	REW1-Replace U1 Baghouse Bags 2023-	445,000		
	A.0001562.163	REW2-Rep 22 Screw Feeder Augers-121		105,000	
	A.0001562.164	REW2-Rep 21 Screw Feeder Augers-121		105,000	
	A.0001562.165	REW1-Repl U1 CEMS Analyzers-22051		125,000	
	A.0001562.168	REW2-SKF Monitoring System-24218	15,000		
	A.0001562.169	REW2-Electronic Overspeed-24219	150,000		
	A.0001562.170	REW2-Replace U2 CEMS Analyzers-2428		125,000	
	A.0001562.176	REW0-Metal Recovery System-24580	250,000	140,000	
	A.0001562.178	REW2-U2 Lower Air Heater Basket-245	125,000		
	A.0001562.179	REW0-100% Circ Water Pump-24583	20,000	150,000	
	A.0001562.180	REW0-60% Circ Water Pump-24585			10,000
	A.0001562.183	REW2-U2 Roof Tubes-24588	350,000		
	A.0001562.184	REW1-C6 Ash Conveyor-24590	140,000		
	A.0001562.185	REW1-U1 Lower Air Heater Baskets-24		125,000	
	A.0001562.186	REW2-U2 OFA Fan VFD-24602			30,000
	A.0001562.188	REW0-Sample Panel & Analyzers-24612	62,500		
	A.0001562.189	REW1-12 LP FWH-24875	90,000		
	A.0001562.190	REW1-U1 Generator Field Breaker-249	28,400		
	A.0001562.191	REW2-U2 Generator Field Breaker-250	28,400		
	A.0001562.192	REW1-U1 OFA Fan VFD-24603		30,000	
	A.0001562.193	REW0-#1 BFWP VFD-24605		30,000	
	A.0001562.194	REW1-U1 FD Fan VFD-24610		20,000	
	A.0001562.195	REW2-U2 FD Fan VFD-24611			20,000
	A.0001562.196	REW0-Security Cameras-24657			60,000
	A.0001562.197	REW2-U2 Secondary Superheat Pendant			50,000
	A.0001562.500	REW Emergent Fund -Steam prod	295,000	295,000	422,500
	A.0001564.016	HNI0C Replace Horseshoe Flashb x	20,000	140,000	455,000
	A.0001564.030	HNI0 Repl 130VDC Battery-25022	25,000		
	A.0001565.037	WLM1C Replace U1 Rear Wall		185,000	265,000
	A.0001565.042	WLM2C Replace U2 Rear Wall			185,000
	A.0001565.052	WLM0-Replace Lime Mixer Grit S	100,000	51,000	
	A.0001565.065	WLM1C C7 & C8 VFD	70,000		
	A.0001565.070	WLM0C Fire Protection System R	350,000		
	A.0001565.077	WLM0C Slaker PLC Replacement	539,500	115,500	
	A.0001565.081	WLM2C Repl U2 Boiler Tubes 201		337,000	103,000
	A.0001565.082	WLM0-EPA 316b Final Construction	750,000	20,000	100,000
	A.0001565.083	WLM0-Cap WLM Landfill Cells 8, 9, 1		863,000	3,000
	A.0001565.096	WLM2C Replace U2 Superheat			321,000
	A.0001565.111	WLM0C Replace U0 Scalping Conveyor	600,000		
	A.0001565.114	WLM0C Landfill Cell 7 and 6 Cap	450,000		
	A.0001565.115	WLM0C DCS Software Hardware Upgrade	27,500		

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001565.116	WLM1C U1 Static Exciter		220,000	
	A.0001565.117	WLM1C Replace U1 Gratebed 2018	456,160		
	A.0001565.118	WLM1C Replace U1 Baghouse Bags	1,000		
	A.0001565.119	WLM1C Replace U1 Boiler Tubes 2022		232,500	267,500
	A.0001565.122	WLM2C U2 Static Exciter	62,500		
	A.0001565.123	WLM2C Replace U2 B22 Screw Auger 20		99,000	56,000
	A.0001565.124	WLM2C Replace U2 Baghouse Bag	1,744,500	2,000	
	A.0001565.125	WLM2-Replace U2 Boiler Grates 2022	139,000		
	A.0001565.127	WLM1-Replace U1 Lower Air Htr-12315		93,000	54,000
	A.0001565.128	WLM1-Replace U1 B12 Screw Auger 123	160,000		
	A.0001565.129	WLM1-Replace U1 Superhtr Bundle -12		315,000	195,000
	A.0001565.130	WLM2-Replace U2 Lower Air Htr-12354		94,000	53,000
	A.0001565.132	WLM0-Replace Overhead Bridge Crane-	390,000		
	A.0001565.133	WLM1 Turbine Electronic Overspeed-2		180,000	95,000
	A.0001565.134	WLM2 Turbine Electronic Overspeed-2	180,000	95,000	
	A.0001565.141	WLM2-New Unit 2 Hotwell Pump-24708	160,000		
	A.0001565.144	WLM99-Replace Walking Floor 2022-17		278,000	
	A.0001565.146	WLM1-Unit 1 Drip Tank Motor VFD-245			26,000
	A.0001565.147	WLM0-CEMS Room HVAC Replacement-245	15,000	15,000	
	A.0001565.148	WLM2-Cooling Water Pump #2 VFD-2457		60,000	
	A.0001565.149	WLM2-Unit 2 Drip Tank Motor VFD-245			26,000
	A.0001565.150	WLM1-Replace U1 Turbine Blades-2461			650,000
	A.0001565.151	WLM2-Replace Unit 2 Turbine Blades-		650,000	
	A.0001565.152	WLM2-New VFD for Unit 2 OFA Fan Mot	100,000	40,000	
	A.0001565.153	WLM1-New VFD for Unit 1 OFA Fan Mot		100,000	40,000
	A.0001565.154	WLM0-New Motor and VFD for #3 BFP-2		100,000	30,000
	A.0001565.155	WLM0-New motor and VFD for #2 BFP-2	100,000	30,000	
	A.0001565.156	WLM0-New Motor and VFD for #1 BFP-2		100,000	30,000
	A.0001565.157	WLM2-New Unit 2 FD Fan motor and VF	100,000	35,000	
	A.0001565.158	WLM1-New Unit 1 FD Fan motor and VF		100,000	35,000
	A.0001565.159	WLM2-New Unit 2 ID Fan Motor and VF	300,000	100,000	
	A.0001565.160	WLM1New Unit 1 ID Fan Motor and VFD		300,000	100,000
	A.0001565.161	WLM2-Replace U2 Slurry Density Mete	50,000		
	A.0001565.162	WLM1-Replace U1 Slurry Density Mete	50,000		
	A.0001565.163	WLM0-Greensand Filter for RO Water-		260,000	
	A.0001565.164	WLM0-Replace BFP #3-24707		160,000	
	A.0001565.165	WLM99-Eddy Current Separator-24723		200,000	
	A.0001565.166	WLM99-New Magnetic Separator-24724		200,000	
	A.0001565.167	WLM0-Replace North Travelling Scree	250,000		
	A.0001565.168	WLM99-Replace Distribution Conveyor		80,000	70,000
	A.0001565.500	WLM Emergent Fund -Steam prod	285,000	285,000	417,500
	A.0001566.168	NBL0 - Gearbox Replacements	300,000		300,000
	A.0001566.169	NBL0 - Replace Generators	200,000		
	A.0001566.172	NBL Nobles Wind Repower	152,800,000	2,388,315	180,000
	A.0001566.173	NBL0C Wind Tower Climb System-24814	285,000	665,000	
	A.0001568.011	MNVOC Powerhouse Demolition- 23849	8,359,209		
	A.0001571.011	ANSCO Replace U4 Silencer	507,056		
	A.0001571.021	ANS0-C-Upgrade U2 3 Protect. R			175,000
	A.0001571.023	ANS2-C-U2 replace vanes and bl	5,698,000	3,757,000	
	A.0001571.081	ANS4C U4-LCI Controls Replacement	298,000		
	A.0001571.082	ANS4C U4-Ex 2100 E -Excitation Sys	357,000		
	A.0001571.086	ANS4C Low Volt BKR - 2021			8,913
	A.0001571.087	ANS4C Low Volt BKR - 2022			10,423
	A.0001571.090	ANS4 - U4 Hot Gas Path - 10341	4,950,000		
	A.0001571.092	ANS0 - Replace Well Piping - 10342			100,000
	A.0001571.093	ANS0 - Replace UPS Battery - 16602			110,000
	A.0001571.098	ANS0C PDC Bard Unit Repl-24736	36,667	3,333	
	A.0001571.099	ANS2C CEMS Bard Unit Repl-24737	9,167	833	
	A.0001571.100	ANS3C CEMS Bard Unit Repl-24738	9,167	833	
	A.0001571.101	ANS4C PDC Bard Unit Repl-24739	27,500	2,500	
	A.0001571.102	ANS0C Clear Well Pump Repl-24742	25,000	5,000	
	A.0001571.103	ANS4C LCI Bard Unit Repl-24740	6,667	13,333	
	A.0001571.104	ANS4C PEECC Bard Unit Repl-24741	3,333	6,667	
	A.0001571.105	ANS4C CDM Auto Tune-25062		525,708	

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001571.106	ANS0C Com Shop HVAC Repl-24743		33,333	6,667
	A.0001571.107	ANS0C Com Gas Line Pig Barrel-25061		100,000	
	A.0001571.108	ANS0C CEMS Upgrade Project-24693			195,000
	A.0001571.109	ANS0C Com Shop Roof Repl-24691			78,333
	A.0001571.111	ANS0-1 MW Battery Decommissioning-2		4,588,760	1,019,724
	A.0001571.500	ANS Emergent Fund -Other prod	848,261	362,994	709,047
	A.0001572.048	ASK1C-Inst Emerson DCS Evergre	1,000		
	A.0001572.107	ASK1C Inst GRF Damper Drives		129,573	
	A.0001572.122	ASK1C- Replace SCR Catalyst 20			2,238,400
	A.0001572.152	ASK1-480V Plant Swgr Bus 3-4 R		38,739	297,232
	A.0001572.161	ASK1-Nuva Feeder PLC Replaceme		525,000	
	A.0001572.165	ASK1 - Replace Sootblower 2024			63,710
	A.0001572.176	ASK1C Repl Hydrojet PC HF Sens		284,915	
	A.0001572.177	ASK1C Repl ID Fan Suction Exp		495,000	
	A.0001572.214	ASK1C AQCS Battery Replacement	500,000		
	A.0001572.222	ASK99C 480V Coal Yrd Swgr Bus3-4 Rp		23,000	268,479
	A.0001572.232	ASK1C-TurboToc PLC Upgrade	500,000		
	A.0001572.233	ASK99C-Transfer House 1 Control Sys	451,928		
	A.0001572.234	ASK99C-Transfer House 2 Control Sys	451,928		
	A.0001572.236	ASK1C-Econ Outlet Exp Joint	245,000		
	A.0001572.239	ASK1-Main Station Battery Repl-2053		41,000	459,000
	A.0001572.242	ASK1-Repl AQCS Baghouse Bags 2023-1	26,000	2,221,409	1,263,500
	A.0001572.243	ASK1-480V Plant Swgr Bus 5-6 Repl-1		50,000	250,000
	A.0001572.246	ASK1-Protective Relay Upgrades-2423		329,540	32,954
	A.0001572.252	ASK1-13&14 Travel Water Screen - 23		299,000	
	A.0001572.500	ASK Emergent Fund -Steam prod	500,000	500,000	500,000
	A.0001573.050	BDS5C U5 HRSG Steam Drain Sys			240,000
	A.0001573.056	BDS2C U2 LP Steam to Crossover	772,171		
	A.0001573.059	BDS5C CT Remote Monitoring		150,000	
	A.0001573.070	BDS5C U5 Ovation System Evergr	882,500	5,000	
	A.0001573.102	BDS0C Office Area Heaters	41,425		
	A.0001573.107	BDS0C Vehicle Fueling Station	153,976		
	A.0001573.120	BDS2 -Rplc Circ Pump Disch Valves -	105,000		
	A.0001573.128	BDS5C CT Expansion Joint	176,674		
	A.0001573.169	BDS0C Reverse Osmosis 2nd Ps (WTS)-		485,000	2,341,023
	A.0001573.171	BDS0C Admin Bldg Fire Protection	357,390		
	A.0001573.178	BDS0C Heating System Sample Panel		95,000	
	A.0001573.179	BDS0C GSU Containment Const Spare		176,566	
	A.0001573.182	BDS2C U2 Turning Gear Replace	314,000		
	A.0001573.184	BDS2C Automated Trap Bypass Valve	890,000		
	A.0001573.186	BDS2C Redundant LO Vapor Extractor	215,000		
	A.0001573.203	BDS5C-Repl U5 Fuel Gas Heater CV	62,500		
	A.0001573.205	BDS0C-Replace Fire Protection Panel	979,000		
	A.0001573.206	BDS0C-Replace CV Positioners		243,844	
	A.0001573.207	BDS2C-Install Lube Oil Trip Manifol	94,619		
	A.0001573.212	BDS2C-Replace U2 Turbine L-0 Blades	2,145,000		
	A.0001573.217	BDS0-Repl Discharge Gate Comm Ctrl		337,333	30,667
	A.0001573.218	BDS5-Replace SCR catalyst-15648		153,000	612,000
	A.0001573.223	BDS2 -Rplc Turbine Valve Internal -	395,000		
	A.0001573.224	BDS5 - Ovhl U5 Hot Gas Path - 22403	10,780,941		
	A.0001573.225	BDS5 - Rplc U5 Duct Burner PLC - 23	165,200		
	A.0001573.226	BDS0 -BlackDog Rd Erosion Wall -232			2,692,000
	A.0001573.229	BDS0 - Rplc #41 Screen Wash Pump -			90,000
	A.0001573.231	BDS2 -Ovhl #21 Circ Water Pump -236			150,000
	A.0001573.233	BDS0 -Demolition Gas Cmprsr Bldg -2			365,000
	A.0001573.271	BDS5-Replace CT Inlet Filters-19102	195,000		
	A.0001573.272	BDS5-Repl U5 LP Drum Feedwater CV-2	65,000		
	A.0001573.273	BDS5-U5 Overspeed Probe 24030	35,000		
	A.0001573.274	BDS5-Repl 5 CT Compartment Dampers-	86,000		
	A.0001573.275	BDS0-Plant Admin Area Roof Repl-240		95,000	
	A.0001573.276	BDS0-Plant Flood Berm Hght to 720'-		490,000	3,425,297
	A.0001573.281	BDS0-480V Load Centers Repl -17548	752,866		
	A.0001573.282	BDS0-Install liq cw chem treatment-			550,000
	A.0001573.283	BDS0-Install Security Badge Readers			224,000

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001573.292	BDS6C G.E. Cyber Sec Upgrd-25039	192,500		
	A.0001573.293	BDS5C Inst Ammonia Htr Cooling-2504	15,000		
	A.0001573.294	BDS2C Inst Hydrogen Vlvs-25041	20,000		
	A.0001573.295	BDS0C Repl 52 CCW Check Vlv-25042	5,000		
	A.0001573.296	BDS0C Repl Diesel Fire Pump-25043	110,000		
	A.0001573.297	BDS5C Repl Ammonia Dtctrs-25044	20,000		
	A.0001573.298	BDS5C Repl Gas Ctrl Vlvs-25045	105,000		
	A.0001573.299	BDS5C Repl Seismic Probes-25048	9,500		
	A.0001573.300	BDS5C Repl Battery Charger-24633	100,000		
	A.0001573.304	BDS5 Evap Cooler Media Repl-15643	185,000		
	A.0001573.500	BDS Emergent Fund -Other prod	1,000,000	2,000,000	1,950,000
	A.0001574.087	SHC3C U3 Landfill Cell 4 2019	1,297,994		
	A.0001574.173	SHC3C Emergent work	442,500	885,000	442,500
	A.0001574.198	SHCCC 2017 Emergent Work	750,000	750,000	900,000
	A.0001574.252	SHC99 Emergent work	200,000	200,000	320,000
	A.0001574.268	SHC1C Emergent Projects	500,000	500,000	1,500,000
	A.0001574.269	SHC2C Emergent Projects	400,000		
	A.0001574.292	SHC0 -Rplc DS Pmhouse Pipe vlv'20-	89,000		
	A.0001574.295	SHC0 -#54 Pit Floor Slope ReCover -	80,000		
	A.0001574.304	SHC2 -Turb Ctrl Vlv Internals 2022-	316,667		
	A.0001574.306	SHC99-CESP 2022 #1 CC Rotor Asmbl-2	104,000		
	A.0001574.307	SHC3 - Replace U3 Inverter - 23426	464,625	361,375	
	A.0001574.308	SHC3 - Replace U3 TCS HMI - 22765	38,723	41,170	
	A.0001574.309	SHC3 - Turb Cntrl Vlv Intl 2023 -	83,583	167,167	
	A.0001574.310	SHC99 - Rplc RCD DS Pipe 2023 - 234		68,800	
	A.0001574.311	SHC99 -CESP 2023 #3 CC Rotor Asmbl-		104,000	
	A.0001574.313	SHC99-RR Return Track Crossing '23-		52,000	
	A.0001574.314	SHC1 -Turb Ctrl Vlv Internals 2024-		215,909	259,091
	A.0001574.315	SHC1 -Level 2 Mill OH 2024 Spring -			375,000
	A.0001574.316	SHC3 -Level 2 Mill OH 2024 Spring -			383,500
	A.0001574.358	SHC1C North Blr Bldg Roof Repl	85,000		
	A.0001574.417	SHC3C Bearing Fire Protect Pip	5,900	53,738	
	A.0001574.418	SHC3C ID Fan Building Roof Rep			317,804
	A.0001574.463	SHC3-U3 Stock Fdr Speed repl	108,560		
	A.0001574.464	SHC3-U3 landfill capping 2020	466,100		
	A.0001574.491	SHC1C Mill 2022 Spring	375,000		
	A.0001574.493	SHC1C Mill OH 2022 Fall	375,000		
	A.0001574.525	SHC3C Mill OH 2022 Fall	383,500		
	A.0001574.526	SHC3C Mill OH 2022 Spring	383,500		
	A.0001574.535	SHC3C BFP Overhaul 33		102,660	
	A.0001574.571	SHC99 -CESP-2024 #1 CC Rotor Asmbl-			104,000
	A.0001574.572	SHC99 -CESP-2024 #4 CC Rotor Asmbl-		104,000	
	A.0001574.573	SHC3 - Level 2 Mill OH 2024 Fall -			191,750
	A.0001574.574	SHC1 -U1 Level 2 Mill OH 2024 Fall-			375,000
	A.0001574.666	SHC3C CT Vibration System	9,830		
	A.0001574.672	SHC3C 36_1 & 36_2 FWHs Replace	759,070	949,784	
	A.0001574.673	SHC3C 1st Floor HVAC PLC Replace	15,635		
	A.0001574.677	SHC3C Air Comp Controls Replace		105,463	9,588
	A.0001574.682	SHCJC 3, 4 Xshr Fdr Floor Resto	352,987		
	A.0001574.687	SHCJC 3A Gate to 4A-B Upgrade	170,061		
	A.0001574.724	SHC0C Close Bottom Ash Pond 1		400,000	3,550,000
	A.0001574.731	SHC0C Fuel Oil Pump F.P.	50,000		
	A.0001574.733	SHC0C Electric & Electronic Room FP	1,667		
	A.0001574.737	SHC0 Air Comp Controls U0		130,000	
	A.0001574.769	SHC3C CR HVAC PLC 2nd Flr Replace	69,620		
	A.0001574.778	SHC0-Lime slaking building roof 221		90,000	
	A.0001574.791	SHC3-SHC3-Haul Road 2019 19889		171,100	
	A.0001574.801	SHC3-Landfl Mtnc Grg Lim Rcv HVAC P	6,806		
	A.0001574.802	SHC2-Level 2 Mill OH 2022 Spring 15	375,000		
	A.0001574.804	SHC3-U3 DCS Workstation Upgrade 202	573,215	469,029	
	A.0001574.805	SHC0-Coal conveyor F.P. 20631	62,500	12,500	
	A.0001574.814	SHC3-U3 landfill capping 2022-11340		283,702	
	A.0001574.815	SHC3-U3 Level 2 Mill OH 2023 Fall-1		383,500	
	A.0001574.816	SHC3-U3 Level 2 Mill OH 2023 Sprg-1		383,500	

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001574.820	SHC1-U1 Level 2 Mill OH 2023 Sprg-1		375,000	
	A.0001574.821	SHC1-U1 Level 2 Mill OH 2023 Fall-1		375,000	
	A.0001574.824	SHC99-Tunnel Dust Collectors F.P.-2		80,000	
	A.0001574.825	SHC0-Pond 3 Capping - Phase I-20122			200,000
	A.0001574.826	SHC99-3 Plow Fdr Obsolete upgrade-2		45,600	
	A.0001574.834	SHC0-Scrubber Pond Water Treatment-	100,000	100,000	1,000,000
	A.0001574.837	SHC1-12 Boiler Feed Pump-24003			176,000
	A.0001574.840	SHC99-Chemistry Lab Fire Protectn-2	95,200		
	A.0001574.844	SHC0-Pond 3S Ring Dike Phase II-242		240,000	
	A.0001574.847	SHC3-LFLeachate Truck Fill Station-		67,604	6,146
	A.0001574.848	SHC99-New RPF on 53 conv-24287	448,160		
	A.0001574.860	SHC99-Replace Festoon Cable on #2 P	200,000	40,000	
	A.0001574.861	SHC99-Coal Barn CO Detection Proj-2	200,000	40,000	
	A.0001574.862	SHC99-Replace Plow Feeder Gearbox-2	200,000	40,000	
	A.0001574.863	SHC0-Replace Well #4-24876		160,000	
	A.0001574.890	SHC Solar Generating Plant	134,631,979	150,479,046	
	A.0001574.893	SHC Solar Generating Plant #2	33,746,951	86,804,534	163,601,413
	A.0001574.896	SHC Solar Generating Plant #3	3,877,521	42,298,478	153,173,761
	A.0001575.018	HBC0C 316b Entrainment Counter	20,000	20,000	20,000
	A.0001575.037	HBC0C Warming Line to Intake	691,000		
	A.0001575.051	HBC7C U7 CT Servo Replace 2		60,000	
	A.0001575.062	HBC7C U7 SCR Catalyst Replacem			1,097,044
	A.0001575.094	HBC0C Plant Instrum M&D		50,000	155,000
	A.0001575.101	HBC7C CT Servo Replacement		60,000	
	A.0001575.167	HBC0-Evergreen Upgrade #2-16185	300,000	670,000	
	A.0001575.169	HBC0 - Boiler Feed Pump CESP - 2373	164,234		
	A.0001575.170	HBC8 - U8 CT Ovhl Major Outage - 10	2,887,000	8,663,700	
	A.0001575.171	HBC0 - Rmv & Rplc BFP Spare YR1 -23	40,150		
	A.0001575.172	HBC0 - Rmv & Rplc BFP Spare YR2 - 2		42,410	
	A.0001575.173	HBC0 - Rmv & Rplc BFP Spare YR3 - 2			45,165
	A.0001575.174	HBC8- Rplc LP Lower Prehtr Header-1		630,000	
	A.0001575.176	HBC7-Rplc Exhaust Expsn Joint 2024-			42,000
	A.0001575.177	HBC8-Rplc Exhaust Expsn Joint 2024-			42,000
	A.0001575.183	HBC9- ST Vlv Overhaul-24034		404,963	
	A.0001575.188	HBC7-Evap Cooler Ctrl Integration-	25,000		
	A.0001575.189	HBC9-Vibration Monitoring System-19		300,000	
	A.0001575.190	HBC0-Diasys Controls Replacement-22	547,500	1,447,000	
	A.0001575.192	HBC8-Evap Cooler Ctrl Integration-	25,000		
	A.0001575.194	HBC7 Hot Gas Path-24006		1,937,500	5,812,500
	A.0001575.197	HBC8C GT EXHAUST REPL-24699	585,000	2,698,384	
	A.0001575.198	HBC8C CESP Torque Convrtr-24727	329,060		
	A.0001575.199	HBC7C SCR Hot Gas Recirc Imp-25050	68,208		
	A.0001575.200	HBC8C SCR Hot Gas Recirc Imp-25051	68,258		
	A.0001575.201	HBC0C No. 2 IA Comp Repl-24690	92,355		
	A.0001575.202	HBC7C GT EXHAUST REPL-24689	497,000	1,241,000	1,909,992
	A.0001575.203	HBC8C Turning Gear Repl-24726		65,850	
	A.0001575.204	HBC8C Air Inlet Filter Repl-24728		129,054	
	A.0001575.205	HBC7C Air Inlet Filter Repl-24729		129,054	
	A.0001575.500	HBR Emergent Fund -Other prod	1,375,577	823,500	1,950,000
	A.0001576.005	GDM0 - Gearbox replacements	600,000	400,000	
	A.0001576.006	GDM0C Generator Replacements 2	300,000	200,000	
	A.0001576.021	GDM Eagle Take New - 22846	25,000		
	A.0001576.022	GDM Grand Meadow Repower	41,500,000	71,600,000	1,951,568
	A.0001576.023	GDM Climb Lift System -24572	94,875		
	A.0001576.024	GDM0 CESP Wind Resiliency Trnsfmr -			250,000
	A.0001579.016	RIV7C-U7 Turbine Roof Replace	260,000		
	A.0001579.017	RIV7C-71 UPS Battery Replaceme		70,000	
	A.0001579.069	RIVOC -- Instument Air Sys Rep	646,556		
	A.0001579.072	RIVOC -- Replace Water Treamen	2,390,181	5,000	
	A.0001579.073	RIVOC -- Replace 61 Battery	75,538		
	A.0001579.076	RIVOC -- Upgrade Emerg Warning			259,040
	A.0001579.083	RIVOC --Aux boiler Controls Up	650,000		
	A.0001579.115	RIV0-U0 Install CEMS power red	78,463		
	A.0001579.122	RIV7-Replace U7 GSU Transforme			613,000

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001579.135	RIVOC 62 Battery Replace	76,411		
	A.0001579.147	RIV9 - Hot Gas Path - 23487			5,363,393
	A.0001579.156	RIV0-Replace Obsolete EDG Controls-		424,923	5,077
	A.0001579.159	RIV10-Replace U10 CT Inlet Filters-			204,583
	A.0001579.165	RIV7C Inst Circ Water Pumps-10860	150,000		
	A.0001579.166	RIV0-Aux Cooling Tunnel Redesign-25	286,000		
	A.0001579.167	RIV10-U10 Econ FW Cond XOver ISO-24	93,000		
	A.0001579.168	RIV9-U9 Econ FW Cond X-Over ISO-247	93,000		
	A.0001579.169	RIV7-Riv 7 Automate Cond. Xover Vlv	45,000		
	A.0001579.170	RIV0-NE Fence Replacement-24744	115,000		
	A.0001579.171	RIV9-Rpl Evap Cooler Media 2023-223		160,000	
	A.0001579.172	RIV10-Rpl Evap Cooler Media 2024-22			165,000
	A.0001579.500	RIV Emergent Fund -Other prod	1,387,192	1,000,000	1,950,000
	A.0001580.007	CWF0-Courtenay Gearbox Replacement	800,000	700,000	800,000
	A.0001580.008	CWF1-Generator Rplacments	390,000	390,000	390,000
	A.0001580.009	CWF1-Transformer Replacements	130,000	130,000	130,000
	A.0001591.003	-17052 ANS2C Repl U2 gen break	709,000		
	A.0001591.004	-17478 ANS0C BOP Evrgren Ctrl	503,509		
	A.0001591.007	-12186 ANS4C U4 Repl Mark V Cn	792,000		
	A.0001610.006	BWF0-Borders Gearbox Replacment	800,000	800,000	800,000
	A.0001610.007	BWF Generator Replacements	130,000	130,000	390,000
	A.0001610.008	BWF Transformer Replacements	130,000	130,000	130,000
	A.0001610.010	BWF0-Border WD Tower Climb System-2	900,000		
	A.0001610.011	BWF0 - Oil Particle Count System-24	110,750		
	A.0001610.013	BWF Border Wind Repower	800,000	1,200,000	18,600,000
	A.0001611.009	PVW0-Pleasant Valley Gearbox Replac	800,000	800,000	800,000
	A.0001611.010	PVW1-Generator Replacements	130,000	130,000	390,000
	A.0001611.011	PVW1-Transformer Replacements	130,000	130,000	130,000
	A.0001611.013	PVW0-PVW Eagle Take Permit New-2148	25,000		
	A.0001611.014	PVW Pleasant Valley Repower	1,900,000	2,000,000	28,200,000
	A.0001611.015	PVWOC Wind Tower Climb System-24774	900,000		
	A.0001636.001	BDS0C Phase I Demo Site Remedi	184,296	237,804	
	A.0001701.011	BS1 Gearbox Replacements	444,706	444,706	444,706
	A.0001701.015	BS1 - Replace Generator - 23547	158,118	158,118	158,118
	A.0001701.016	BS1 - Replace Transformer - 23567	98,824	98,824	98,824
	A.0001701.021	BS1-Blazing Star 1 ETP 23578-New	12,000	25,503	12,500
	A.0001702.007	BS2 Gearbox Replacements		444,706	444,706
	A.0001702.012	BS2 - Replace Generator - 23548		158,118	158,118
	A.0001702.013	BS2 - Replace Transformer - 23568		98,824	98,824
	A.0001702.017	BS2 Eagle Take Permit New-23579	12,500	25,000	12,500
	A.0001702.018	BS2 Blazing Star 2 PCMM-New-23573	250,000		
	A.0001703.007	FXW Gearbox Replacements	506,940	664,941	606,941
	A.0001703.010	FXW - Replace Generator - 23549	158,118	158,118	158,118
	A.0001703.011	FXW - Replace Transformer - 23566	98,824	98,824	98,824
	A.0001703.014	FXW CESP Wind Resiliency Trnsfmr -2			250,000
	A.0001704.006	FBW Gearbox Replacement		592,941	592,941
	A.0001704.010	FBW - Replace Generator - 23545		160,000	160,000
	A.0001704.011	FBW - Replace Transformer - 23569		98,824	98,824
	A.0001704.014	FBW Freeborn PCMM NEW-23575	37,500		
	A.0001704.016	FBW Eagle Take Permit	49,992	49,992	49,992
	A.0001705.001	CRW G100-Crowned Ridge BOT Wind Far	2,400,000		
	A.0001705.007	CRW Gearbox Replacement	857,647	857,647	857,647
	A.0001705.009	CRW0 - Replace Generator - 23550	293,647	293,647	293,647
	A.0001706.006	LBW Gearbox Replacement	296,471	296,471	296,471
	A.0001706.009	LBW - Replace Generator - 23551	158,118	158,118	158,118
	A.0001707.001	DKR0 Dakota Range Wind Turbines	(6,862,779)		
	A.0001707.006	DKR Gearbox Replacement			889,412
	A.0001707.010	DKR - Replace Generator - 23544			293,647
	A.0001707.011	DKR- Replace Transformer - 23570			197,647
	A.0001707.012	DKR Dakota Range PCMM New-23576	142,000	8,000	
	A.0001710.001	NSPM APM Digital Asset Modeling	149,640		
	A.0001742.001	NRW North Wind Farms - Viking	142,404,500	1,033,834	
	A.0001742.002	NRW North Wind Farms - Chanarambie	21,213,360	154,006	
	A.0001742.003	NRW North Wind Farms - Rock Aetna	32,802,140	238,138	

NSPM
Schedule 5 - Capital Budget
Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001764.001	Lyon County CT Gen Plant			1,090,981
	A.0001765.001	Fargo CT Gen Plant	1,031,958	19,220,217	72,366,051
	A.0001767.003	Trans Sherco to SW MN Plant	3,500,000	6,000,000	6,000,000
	A.0001768.003	Trans King to River Cross NSPM	120,000	120,000	120,000
	A.0003000.128	CWF Tools & Misc Equipment	30,000	10,000	10,000
	A.0003000.214	C100C PMO Tool Blanket-New	550,000		
	A.0003000.273	SER-MMR-RSOM Repl Phased Array ET-1		64,000	
	A.0003000.313	SER CSC Tool Blanket	20,000		
	A.0003000.372	SER-CSC-Purchase Forklift #2		36,000	
	A.0003000.563	SEROC CSC Drum Packer Crusher	21,000		
	A.0003000.564	SEROC CSC Rolloff Container 1	8,000		
	A.0003000.565	SEROC CSC Rolloff Container 2	8,000		
	A.0003000.567	SEROC MMR Alloy Analyzer 2022	38,000		
	A.0003000.578	SEROC MMR Video Probe 2022	55,000		
	A.0003000.657	ANSOC Tools and Equip Ca	20,000	20,000	20,000
	A.0003000.658	ASKOC- Tool Blanket	150,000	150,000	150,000
	A.0003000.659	BLLOC Tools Blanket	20,000	20,000	20,000
	A.0003000.661	BDSOC Tool Blanket	42,850	42,850	42,850
	A.0003000.662	BRDR Small Tools Equip	30,000	10,000	10,000
	A.0003000.667	GDMOC Grand Mead Cap Tool	30,000	10,000	10,000
	A.0003000.669	HBCOC HB CC Tool Blanket	50,000	50,000	50,000
	A.0003000.671	HNICO Misc Tools and Equ	15,000	15,000	15,000
	A.0003000.672	IVHOC Misc tools and Equip	20,000	20,000	20,000
	A.0003000.676	NBLCo Misc Tools and Equi	20,000	20,000	20,000
	A.0003000.678	PLV Tools Equip	30,000	10,000	10,000
	A.0003000.679	RIVOC-Tool Blanket	60,000	60,000	60,000
	A.0003000.680	REWOC Tool Blanket	15,000	15,000	15,000
	A.0003000.682	SHCJC Tools and Equip pur	296,000	200,000	200,000
	A.0003000.685	WLMOC Tools & Equipment B			30,000
	A.0003000.697	SER-MMR- Misc Tools & Equip	86,630	15,000	148,000
	A.0003000.698	SER-CHM-Misc Tools-MN	274,960	266,620	235,900
	A.0003000.699	SER-SMC-Misc Tools & Equipment	100,000	100,000	100,000
	A.0003000.707	C100C CSC Aerosol Can Crusher	32,180		
	A.0003000.730	SER-PMO Perf.Emiss Test NPSM	5,000	54,000	55,000
	A.0003000.748	BS10-Blazing Star 1 Tools and Equip	65,000	30,000	30,000
	A.0003000.749	CRW0-Crowned Ridge Tools-Equip	29,688	312	
	A.0003000.750	FTW0-Foxtail Tools and Equipment	30,000	30,000	30,000
	A.0003000.751	LBW0-Lake Benton Tools-Equip	27,273	2,727	
	A.0003000.752	FBW0 Freeborn Tools and Equipment	27,273	2,727	
	A.0003000.753	MWFO Mower WF Tools and Equipment	5,833		
	A.0003000.757	MWFO - Mowers Tools-Equip	27,273	2,727	
	A.0003000.758	JWFO - Jeffers Tools-Equip	155,000		
	A.0005014.142	BS10-Blazing Star 1 Build Furn & Eq	85,000		
	A.0005014.144	FTW0-Foxtail Building Furn & Equip	85,000		
Energy Supply	Total		673,357,813	467,437,581	540,901,958
HR and Employee Services	A.0005014.099	Office Furn & Equipment - Common -	40,000	40,000	40,000
	A.0006059.482	Tools & Equipment - Electric - MN		25,000	
	A.0006059.483	Tools & Equipment - Common - MN	6,200,000	350,000	350,000
	A.0006059.485	Tools & Equipment - Electric - ND	80,000		
	D.0001779.244	Unbudgeted Emergencies - Common - M	500,000	500,000	500,000
	D.0001806.078	Mechanical - Electric - MN - Routin			450,000
	D.0001806.089	414 Nic UPS battery Rplc #1,2	570,000		
	D.0001806.106	Mechanical - Common - MN - Routine	120,264	325,000	
	D.0001806.110	Newport HVAC & Electrical Rplc	207,000	1,403,818	
	D.0001806.115	Maple Grove Iron Workers Shop Heat	491,874		
	D.0001810.108	Sioux Falls Renovation	590,000	8,556,235	2,811,411
	D.0001810.118	Shorewood New SC	910,000	16,367,429	
	D.0001810.119	Marshall Operations Center Developm	17,000,000		
	D.0001810.139	Belle Plaine SC New	5,899,555		
	D.0001810.140	Pipestone Outbuilding Construction	881,843		
	D.0001810.142	Fargo Heated Storage Building	117,000	2,149,008	
	D.0001810.144	Grand Forks New Const	568,750	11,893,185	
	D.0001810.146	Belgrade SC New	7,169,912		
	D.0001811.062	Roads & Gates - Common - MN - Routi		350,000	379,492

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	D.0001811.094	Edina Parking-Yard Pavement Rplc	2,595,659		
	D.0001811.105	St Cloud Pavement Rplc	1,347,566		
	D.0001811.108	Fargo Yard Pavement		75,000	2,708,252
	D.0001811.109	Montevideo Yard Rplc		80,000	1,324,800
	D.0001811.110	Newport Employee Lot Rplc	40,000	1,130,994	
	D.0001811.111	St Cloud Pavement Rplc Phase 2		1,971,272	
	D.0001813.036	Grand Forks Office Renovation	6,339,416		
	D.0001813.047	Edina Service Center Renovatio	1,000,000		
	D.0001813.128	Monticello Renovation			166,745
	D.0001813.129	Newport Siding Replacement	1,215,747		
	D.0001813.130	Newport Window Rplc	113,133		
	D.0001813.154	CSC Redevelopment ? Phase 1	5,305,122	19,465,498	24,839,602
	D.0001813.185	St Cloud Vehicle Storage	8,468,097		
	D.0001813.187	Hugo Training Ctr Expansion	300,000	6,700,000	
	D.0001814.087	Farmington HVAC & Elec Rplc	442,800		
	D.0001814.089	Mankato Electrical Upgrades	207,000	1,307,340	
	D.0001823.012	NSPM Energy Management	400,000	400,000	400,000
	D.0001823.087	Misc Bldg - MN - Common - Routine			193,597
	D.0001823.089	Misc Bldg - MN - Elec - Routine		284,790	917,663
	D.0001834.008	Fargo Roof			168,704
	D.0001834.022	Roof Replacement - Common - MN			449,466
	D.0001834.042	Roof Rplc - Electric - MN - Routine			224,927
	D.0001834.056	Newport Main Roof Rplc	1,407,114		
	D.0002420.001	NSPM Fleet EV Charging	2,322,171		
HR and Employee Services	Total		72,850,023	73,374,569	35,924,659
Nuclear Generation	A.0000015.001	PI Misc Tools & Equipment	800,000	800,000	800,000
	A.0000016.002	MT 2026 ISFSI Expansion	805,563	380,688	1,197,373
	A.0000017.002	MNGP Fire Alarm Panel C-300		546,150	656,311
	A.0000017.004	MT #12 EDG Voltage Regulator		568,001	
	A.0000017.047	MNGP RPS Level Instruments-ARD	206,084	139,295	
	A.0000017.048	MNGP RHRSW Cbls	2,200,000	600,000	
	A.0000017.082	MNGP RPS MG Set Generator Rplc	114,958		
	A.0000017.083	MNGP UPS Rplc		120,000	
	A.0000017.085	MNGP Turbine Generator Indicat	1,026,491	223,118	
	A.0000017.089	MNGP A702-M702/1 Cable Rplc	342,193	4,656	
	A.0000017.124	MNGP EDG Cable DIV 1			205,842
	A.0000017.144	MT #12 125V DC Battery Rplc	160,445	1,096,168	
	A.0000017.147	MT Rplc SR Inverter Y71	1,270,900	2,129,158	
	A.0000017.165	MT 2022 Maintenance Blanket	3,500,000		
	A.0000017.166	MT 2022 Emergent Work Blanket	2,351,436		
	A.0000017.169	MT CRD Rebuild and Rplc (RFO31)	634,695	1,972,066	
	A.0000017.171	MT Rplc #13 250VDC Battery	92,745	1,209,773	
	A.0000017.172	MT Rplc #17 250 VDC Battery	578,853	346,357	
	A.0000017.177	MT Cooling Tower Upgrades Ph III	9,705,000		
	A.0000017.179	MT #11 EDG Voltage Regulator			28,052
	A.0000017.180	MT Rplc OTB MSIV D Internals (1R31)	27,845	2,117,638	
	A.0000017.186	MT Online ION Chromatograph	633,799		
	A.0000017.189	MT SRM/IRM Undervessel Cbl Ph IV	20,791	142,561	
	A.0000017.191	MT Rplc Diesel Fuel Oil Lvl Instr		374,926	5,825
	A.0000017.192	MT 2022/2023 Position Ind Pr	8,125	864,051	
	A.0000017.193	MT 2023 LPRMs	8,652	1,776,991	
	A.0000017.194	MT Rplc Bleach House Tank/Pump		652,562	
	A.0000017.195	MT Rplc SR Inverter Y81		1,668,462	1,538,815
	A.0000017.200	MT Rplc Simulator Hrdwre (10 yr)		160,000	
	A.0000017.201	MT Rplc Cntrl Rm Monitors			212,373
	A.0000017.202	MT 2023 Emergent Work Blanket		2,252,075	
	A.0000017.203	MT 2023 Maintenance Blanket		4,750,000	
	A.0000017.213	MT Rplc Div 1 FSW Pipe	18,000		
	A.0000017.214	MT Rplc Div 2 FSW Pipe	86,000	2,365,549	
	A.0000017.215	MT Rplc Turbine Stop Vlvs	2,400,000	1,717,225	
	A.0000017.217	MT 2024 Emergent Work Blanket			2,500,000
	A.0000017.218	MT 2024 Maintenance (Site) Blanket			3,500,000
	A.0000017.219	MT Rplc OTB MSIV C Internals (1R32)			48,036
	A.0000017.220	MT Rplc GE MAC Controllers			650,000

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0000017.223	MT Equipment Sensors	450,000	450,000	200,000
	A.0000017.224	MT Automation/Innovation	3,640,136	4,487,470	1,550,000
	A.0000017.227	MT 2023 Outage Improvements		1,000,000	
	A.0000017.228	MT CRD Rebuild and Rplc (RFO32)			1,182,286
	A.0000017.232	MT Rosemount Obsolescence Part II	434,626	785,450	
	A.0000017.233	MT Rplc MO-2076 Valve	48,915	1,337,055	
	A.0000017.244	MT 2024/2025 Position Ind Pr			5,474
	A.0000017.245	MT 2025 LPRMs			9,734
	A.0000017.247	MT 2021 MO-1180-1183 Valve Rplc	51,228	792,176	
	A.0000017.248	MT Spent Fuel Pool Cleanout	2,520,907		
	A.0000017.250	MT 12FWH LTs	260,917	652,655	
	A.0000017.252	MT Outplant Paper Rec Rplc			507,431
	A.0000017.254	MT 2023 Rplc LS-23-74 75	67,361	269,468	
	A.0000017.264	MT RX CW Piping Rplc - Ph 3	35,755	861,830	
	A.0000017.265	MT MNGP FAC Piping Rplc - Ph 3		712,163	
	A.0000024.014	PI Robotics	100,000	150,000	150,000
	A.0000024.015	PI 3D Printing	50,000		50,000
	A.0000024.019	PI RhoPRO Physics Testing System	805,222	80,943	
	A.0000027.006	PI Facilities Infrastruct Upgr	300,000	300,000	300,000
	A.0000027.019	PI Vessel Inspection Head Stand		600,000	
	A.0000027.026	PI Mechanical Shop Area Upgrade		500,000	
	A.0000028.026	PI Security Computer Servers		500,000	3,000,000
	A.0000029.002	MNGP Off-Gas Condenser Control	224,401	826,636	
	A.0000029.031	MT 2022 Regulatory Mandated Blanket	1,000,000		
	A.0000029.036	MT 2023 Regulatory Mandated Blanket		1,000,000	
	A.0000029.037	MT 2024 Regulatory Mandated Blanket			1,000,000
	A.0000029.038	MT 2nd License Renewal	5,240,202	6,284,728	5,361,270
	A.0000031.052	MT 2024 IT Blanket			100,000
	A.0000031.054	MT Robotics	100,000	150,000	150,000
	A.0000031.065	MT 2022 IT Blanket	100,000		
	A.0000031.068	MT 2023 IT Blanket		100,000	
	A.0000031.069	MT 3D Printing		50,000	
	A.0000031.072	MT 2022 SCBA Equipment	518,066		
	A.0000033.029	MT 2022 Facilities Blanket	200,000		
	A.0000033.030	MT 2023 Facilities Blanket		200,000	
	A.0000033.031	MT 2024 Facilities Blanket			200,000
	A.0000033.041	MT 2021 V-EAC-14A Chlr Rplc	262,725		
	A.0000033.042	MT 2022 V-EAC-14B Chlr Rplc	250,603		
	A.0000035.045	PI-NMC RD Rad Monitor Repl	1,725,000	214,938	
	A.0000035.126	PI 123 CT Pump Mtr Rewind	600,000		
	A.0000035.183	PI 121 CT Pump Mtr Rewind	250,000	350,000	
	A.0000035.186	PI CT11,CT12 Transformer Repl	7,325,350	4,644,050	
	A.0000035.192	PI Capital Emergent Work	3,523,696	4,219,414	2,999,998
	A.0000035.216	PI 121/122 Control Rm Chillers	300,000	2,000,000	2,000,000
	A.0000035.262	PI 14 FCU Motor Rewind	400,000		
	A.0000035.273	PI 11 Safety-Related Batt Repl	440,000	10,000	
	A.0000035.281	PI 11 RCP Motor Rewind	1,500,000		
	A.0000035.294	PI 31 Battery Replacement	380,000		
	A.0000035.295	PI 33 Battery Replacement			400,000
	A.0000035.297	PI 43 Battery Replacement		380,000	
	A.0000035.311	PI ERCS Computer Rm AC Repl	500,000	1,350,000	
	A.0000035.313	PI 121-128 Intake Travelling Screen	8,673,667	4,130,561	
	A.0000035.314	PI U1 1A MSR Crossover Valve Repl	500,000		
	A.0000035.315	PI CL-43-2 12 CL Pump Disch Ck Valv	120,000		
	A.0000035.316	PI 2CL-43-2 22 CL Pump Disch Ck Val	120,000		
	A.0000035.321	PI 2022 Misc Minor Improvements	400,000		
	A.0000035.323	PI Security Explosive Detector Repl	1,902,959		
	A.0000035.324	PI 12 RCP Motor Repl CESP	3,550,000	17,500	
	A.0000035.332	PI Boric Acid Heat Trace Sys Repl		150,000	500,000
	A.0000035.335	PI Sentinel Access Software Upgr		400,000	
	A.0000035.336	PI 44 Battery Replacement		390,000	
	A.0000035.337	PI U2 1A MSR Crossover Valve Repl		500,000	
	A.0000035.339	PI U2 Reheat Stop Valve CV-31174		300,000	
	A.0000035.340	PI U2 Intercept Stop Valve CV-31175		300,000	

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0000035.343	PI U1 Reheat Stop Valve CV-31166	300,000		
	A.0000035.344	PI U1 Intercept Stop Valve CV-31167	300,000		
	A.0000035.345	PI 2023 Misc Minor Improvements		400,000	
	A.0000035.351	PI U2 Core Exit Thermocouple Repl		750,000	10,000
	A.0000035.352	PI U2 Condenser Steam Bellow Repl		4,688,096	
	A.0000035.356	PI U1 Condenser Steam Bellow Repl	4,688,096		
	A.0000035.361	PI Distribution Basin Gates Cable			200,000
	A.0000035.362	PI Spare CL Pump	2,142,395		
	A.0000035.367	PI Equipment Sensors (A/I)	450,000	450,000	200,000
	A.0000035.368	PI CL Chemical Treatment Upgrade	115,000		
	A.0000035.369	PI U1 Core Exit Thermocouple Repl			750,000
	A.0000035.371	PI DGA Xfmr CT1,2RS,2RX,2RY			300,000
	A.0000035.372	PI U1 Reheat Stop Valve CV-31168			350,000
	A.0000035.373	PI 12 Battery Replacement			470,000
	A.0000035.374	PI D1 Cylinder Liner Repl			900,000
	A.0000035.375	PI 12 FW Heater Tube Bundle Repl			1,000,000
	A.0000035.377	PI 121 Cnt Prg Exht Fan Motor Rewin			450,000
	A.0000035.378	PI U1 1B MSR Crossover Valve Repl			500,000
	A.0000035.380	PI 34 Battery Replacement			400,000
	A.0000035.381	PI CL-43-1 11 CL Pump Disch Ck Valv			120,000
	A.0000035.382	PI Analog Proc Controls Repl-Ph II	2,152,700	1,547,800	1,367,000
	A.0000035.383	PI U2 Fan Coil Unit Face Repl			5,000,000
	A.0000035.384	PI U1 Pressure Switches SPV (lube o			400,000
	A.0000035.385	PI U2 Pressure Switches SPV (lube o		400,000	
	A.0000035.386	PI U1 Intercept Stop Valve CV-31169			350,000
	A.0000035.387	PI 2024 Misc Minor Improvements			400,000
	A.0000035.390	PI CL Hdr Artificial Load Line	1,500,000		
	A.0000035.391	PI Reverse Osmosis RWST Prep		500,000	
	A.0000035.392	PI Outage Improvements	1,140,490	1,000,000	2,000,004
	A.0000035.393	PI Automation/Innovation	3,316,865	5,037,472	2,800,000
	A.0000035.396	PI Cathodic Protection GB JB-3,JB-4	310,000		
	A.0000035.403	PI 2022 Capital Maintenance	6,000,000		
	A.0000035.404	PI 2023 Capital Maintenance		6,000,000	
	A.0000035.405	PI 2024 Capital Maintenance			6,000,000
	A.0000035.411	PI 11 RCP Seal Replacement			2,000,000
	A.0000035.413	PI Condensate Polishing PLC Repl		1,800,000	
	A.0000035.414	PI RP Argos Monitors			487,371
	A.0000035.415	PI RMU Flow Rotameter Repl		265,000	
	A.0000035.416	PI RP GEM-5 Exit Monitors		268,680	
	A.0000035.417	PI Omicron Testing Equipment	123,250		
	A.0000035.419	PI RP Smear Counter Repl	192,000		
	A.0000035.420	PI RP Remote Monitoring Equipment	96,422		
	A.0000035.421	PI Telepole II Detectors			112,671
	A.0000035.422	PI RP Remote Wireless Cameras		76,682	
	A.0000035.424	PI 124 Cooling Tower Louvers			1,180,000
	A.0000035.428	PI NI Channel Bypass Panel	693,166		
	A.0000035.453	PI U2 TD FAC Piping Repl PH1	15,557		
	A.0000035.457	PI NI Drawer Replacement	5,902,899	3,996,895	2,820,890
	A.0000040.047	PI U2 Rx Control Cluster Assemblies	15,000		
	A.0000040.051	PI Regulatory/Mandated Blanket	1,000,000	1,000,000	1,000,000
	A.0000040.069	PI U2 Baffle Bolt Replacement	4,000,000	23,000,000	
	A.0000040.070	PI U1 Baffle Bolt Replacement			19,000,000
	A.0000040.071	PI Operating Cycle	1,201,593	265,074	
	A.0000040.072	PI Common Emergency Plan	53,657		
	A.0000040.073	PI Time Response Testing LAR	54,288		
	A.0000042.006	PI TN-40H Transport License	1,059,936		
	A.0000042.009	PI TN-40HT Design (Zirlo Fuel LAR)		750,000	750,000
	A.0000045.001	PI TN-40 Casks (48-64)	14,385,622	11,283,161	14,007,182
	A.0000053.005	PI IT Capital Blanket	150,000	150,000	150,000
	A.0000053.006	PI Wireless Network Expansion	3,642,717	75,000	
	A.0000054.006	MT Wireless Network Expansion	19,446		
	A.0000066.001	PI General Transportation	100,000	100,000	100,000
	A.0000067.001	MT Misc Tools & Equipment	500,000	500,000	500,000
	A.0000068.001	MT General Transportation	100,000	100,000	100,000

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0000069.001	PI Misc Office Furniture	100,000	100,000	100,000
	A.0000073.005	PI 122 Cooling Tower Rebuild	5,366,414	5,625,855	
	A.0006010.001	Nuclear Enrichment Fuel Commod	15,653,822	(17,027,979)	7,845,001
	A.0006010.003	Nuclear Conversion Fuel Commod	1,210,706	(3,856,147)	1,206,769
	A.0006010.017	PI Unit 1 Reload 32 (C33)	76,608,564		
	A.0006010.019	Nuclear Uranium Fuel Commodity	(10,151,340)	(21,965,298)	2,598,032
	A.0006010.020	PI Unit 2 Reload 32 (C33)	259,014	72,374,099	
	A.0006010.021	Monticello Reload 31 (C32)	3,241,450	74,321,681	
	A.0006010.022	PI Unit 1 Reload 33 (C34)		289,160	70,316,192
	A.0006010.023	PI Unit 2 Reload 33 (C34)		12,317	277,302
	A.0006010.024	Monticello Reload 32 (C33)		229,079	758,348
Nuclear Generation	Total		223,874,039	244,931,134	180,285,582
Operations Services	A.0001727.001	COS-CAP-UAS-NSPM-Common			50,000
	A.0001727.005	COS-CAP-UAS-NSPM-TOOLS Common	51,667	1,667	1,667
	A.0006056.002	MN-Dist Fleet NewUnit Prchse El Ops	13,618,499	14,002,000	12,992,300
	A.0006056.003	MN-Dist Fleet New Unit Purchase Com	82,000	1,028,000	
	A.0006056.091	MN Transportation Units Over 50K	12,063,800	12,927,000	10,516,000
	A.0006056.205	MN-Dist Fleet NewUnit Prchse El Ops	84,000	512,000	1,032,693
	A.0006056.206	MN-Dist Fleet New Unit Purchase Com	35,872	181,212	225,386
	A.0006056.215	ND-DIST Fleet New Unit Purchase El	805,138	1,092,000	1,036,000
	A.0006056.216	SD-Dist Fleet New Unit Purchase El	1,033,713	1,054,000	1,373,700
	A.0006056.219	ND-Dist Fleet New Unit Purchase Com		89,000	
	A.0006056.221	Fleet New El Trans MN <\$50K	196,800	293,481	749,386
	A.0006056.235	SER-SMC-Vehicles <\$50K	272,232	1,181,000	94,000
	A.0006056.241	SER-CSC-Vehicle Purchase <\$50K		40,000	
	A.0006056.242	MN- Fleet New Unit Purch Nuclear	338,000	525,000	344,000
	A.0006056.246	MN - Dist Fleet Transp Tools Common	453,000	705,000	430,000
	A.0006056.251	NSPM Energy Supply > \$50K	1,366,000	162,000	1,056,000
	A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON	70,000	140,000	140,000
	A.0006056.288	Fleet-PHEV-NSPM Dist < \$50K COMMON	623,200	116,850	77,900
	A.0006056.289	Fleet-PHEV-<\$50K-Dist Elec-NSPM	77,900		38,950
	A.0006056.297	Fleet-PHEV-NSPM < \$50K Transmission	155,800	194,750	77,900
	A.0006056.325	Fleet-PHEV-NSPM-ND-Dist Electric	38,950		
	A.0006056.334	NSPM - Dist Fleet Fuel Remediation	220,000		
	A.0006056.353	NSPM PHEV >\$50K Distribution Electr		350,000	1,400,000
Operations Services	Total		31,586,571	34,594,960	31,635,882
Transmission	A.0000076.002	IA Tariff Fund NSP	5,000,000	4,000,000	4,000,000
	A.0000177.043	NSPM S&E 69kV Line	7,200,000	8,200,000	7,200,000
	A.0000177.050	ND S&E B 69kV Line	100,000	100,000	100,000
	A.0000177.055	SD S&E B 69kV Line	100,000	100,000	100,000
	A.0000177.056	NSPM Priority Defects 69kV Line	8,000,000	6,000,000	6,000,000
	A.0000276.026	NSPM Reloc B 69kV Line	1,500,000	1,500,000	1,500,000
	A.0000276.033	NSPM Reloc B 115kV, Line	784,041	54	
	A.0000276.035	ND Reloc B 60kV Line	50,000	50,000	50,000
	A.0000276.056	SD Reloc B 69kV Line	50,000	50,000	50,000
	A.0000287.018	MN Unserviceable Breaker Replacemen	575,000	575,000	774,988
	A.0000351.004	NSPM Major Line Rebuild,L	31,397,022	31,375,360	59,533,203
	A.0000351.026	NSM0730 - West Sioux Falls - Line 7	250,000	6,500,000	
	A.0000351.030	NSM0752 Belgrade - Paynesville Rebu	3,650,000		
	A.0000351.031	NSPM0729 CEN LCO 69kV Rebuild	520,000		
	A.0000351.033	NSPM 0795 Avon - Albany	257,536		
	A.0000351.034	NSM0730 SOS - WSF Rebuild	1,367,500	2,500,000	3,000,000
	A.0000351.035	NSM0779 - Canisota Juntion - Salem,	860,000		
	A.0000351.036	NSM0794 BLD DGC Rebuild	2,657,964		
	A.0000351.037	NSM0703 FRM KLK Rebuild	7,401,375		
	A.0000351.038	NSM0703 FRM NOF Rebuild	803,121		
	A.0000351.039	NSM5401 MLK WAK Rebuild	2,268,207		
	A.0000351.040	NSM0752 Belgrade - Paynesville PH2	2,600,000		
	A.0000351.043	NSM0790 Dassel-Cokato Rebuild	5,360,000		
	A.0000351.044	NSM0790 Cokato - Howard Lake Rebuil		55,000	4,568,000
	A.0000351.047	NSM0790 Howard Lake- Waverly Rebuil			60,000
	A.0000351.048	NSM0790 Victor - Winsted Rebuild	60,000	4,403,000	
	A.0000351.049	NSM0790 Victor - 4N185 Rebuild	60,000	4,096,000	
	A.0000351.050	NSM0893 BCK RRK REBLD STRS 14 TO 20	36,000	1,556,000	

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0000351.051	NSM0892 BCK RRK REBLD STRS 14 TO 20	36,000	1,028,000	
	A.0000351.052	NSM0984 CNC SHC REPL STRS	2,000,000	5,000,000	5,000,000
	A.0000351.053	0723 Cosmos (GRE) - Lake Lillian	1,525,000	2,345,000	
	A.0000351.054	0723 Bird Island - Lake Lillian	4,287,000	1,280,500	
	A.0000351.055	0723 Atwater - Cosmos (GRE)		420,000	6,889,989
	A.0000351.057	NSM0779 STR 231 - Salem Rebuild	24,000	245,000	
	A.0000351.058	0761 LAK ZUM Rebuild	8,350,000		
	A.0000351.059	NSPM 0795 Westwood Tap - West St. C	104,000	448,000	
	A.0000351.060	NSPM 0795 St. Joseph - Westwood Tap	282,000	1,006,000	
	A.0000351.061	NSPM 0795 Watab River - St. Joseph	239,000	497,000	
	A.0000351.062	NSPM 0795 St. John's - Watab River	3,215,000		
	A.0000351.063	NSPM 0795 Brockway Tap - St. John's	505,000	9,000	
	A.0000351.064	NSPM 0795 Avon - Brockway Tap	1,648,000	154,000	
	A.0000351.065	NSPM 0795 Wobegon Trail - Albany	285,000	4,432,000	67,000
	A.0000351.066	NSPM 0795 Riverview - Wobegon Trail	36,000	397,000	8,000
	A.0000351.067	NSM0754 Becker - Linn Street Rebuil	-		
	A.0000385.001	Line 0717 GRI to CAR Rbld Line			3,750,000
	A.0000393.013	Eden Prairie DFR Shelves	592,000		
	A.0000393.014	Elm Creek DFR Shelves	150,000		
	A.0000393.015	Kohlman Lake DFR Shelves	150,000		
	A.0000393.016	Inver Hills DFR Shelves	150,000		
	A.0000394.009	NSPM ELR Breakers Sub	4,079,000	15,000,000	9,999,991
	A.0000394.016	Souris - Repalce Breaker 5T70	306,000		
	A.0000394.026	Fifth St-Replace Bkrs 5M760,5M765,5	200,000		
	A.0000394.027	Hugo-Replace Bkrs 5P197 & 5P198	850,000		
	A.0000394.028	Inver Grove-Replace 4P8,4P9	850,000		
	A.0000394.029	Minnesota Valley-Replace 69 kV & 11		885,000	
	A.0000394.030	Prairie-Replace Bkrs 4G8 & 4G9	20,000	600,000	
	A.0000394.031	Arlington-Replace Bkrs 4S191,4S192,	1,388,800	2,000	
	A.0000394.032	Rogers Lake-Replace Bkr 5P69	293,000		
	A.0000394.034	Wakefield-Replace Bkr 5N28		19,998	
	A.0000394.036	Wilmarth-Replace Bkr 5S19	10,000	400,000	
	A.0000394.037	Westgate-Replace Bkrs 4M3 & 4M5		19,998	
	A.0000394.043	Arlington Line Bypass	11,000	2,000	
	A.0000394.044	BLUE LAKE - OIL BREAKER - TR2 13.8	454,992		
	A.0000394.045	St Cloud - Replace Gas Bkr - TR1 34	454,992		
	A.0000395.016	NSPM 2016 ELR Relays, Sub		1,500,000	4,299,988
	A.0000395.061	Airport Relaying - RLK	359,000		
	A.0000395.062	Black Dog Relaying-BLL,BRV,CDV	20,000	750,000	
	A.0000395.064	Elliot Park Relaying-MST,RIV	30,000		
	A.0000395.067	Koch Relaying - JNC	20,000	330,000	
	A.0000395.068	Lincoln Co Relaying - CHC,CEN	-		
	A.0000395.069	Main St Relaying - ELP,RIV	30,000		
	A.0000395.071	Moore Lake Relaying - RIV	330,000		
	A.0000395.072	Osseo Relaying - Bus1 TT	300,000	23,009	
	A.0000395.073	Paynesville Relaying - WAK	350,000	24,000	
	A.0000395.074	Prairie Relaying - NOR1,NOR2	20,000	800,000	
	A.0000395.075	Riverside Relaying - MOL,TWL	680,000		
	A.0000395.076	Riverside Relaying-ELP,FST,MST	30,000		
	A.0000395.077	Rogers Lake Relaying-AIR	403,000		
	A.0000395.081	Twin Lakes Relaying - RIV	300,000		
	A.0000395.082	Wakefield Relaying - PAT	250,000	24,000	
	A.0000395.083	West Coon Rapids Relaying-ECK	250,000	24,000	
	A.0000395.090	Cedarvale Replace Relaying to BDS	327,000		
	A.0000395.099	Wilmarth LZOP 115kV 5S8,5S9,5S10,5S	430,000	1,313,994	
	A.0000395.100	115KV_0841_CDV	406,000		
	A.0000395.101	Prairie LZOP 115kV 5G4, 5G9	378,329	493,662	
	A.0000395.102	Riverside LZOP 115kV 5M314	406,000		
	A.0000395.103	Wakefield LZOP WAK 5N27	131,500	304,500	
	A.0000395.104	RED ROCK - LZOP - 115KV_0892_BCK2		90,000	346,000
	A.0000395.105	RED ROCK - LZOP - 115KV_0888_BCK_N		90,000	346,000
	A.0000498.004	NSPM Major Line Refurbish	3,324,000	10,000,000	10,000,000
	A.0000498.025	NSM0734 West Gate Excelsor Line	3,550,000		
	A.0000498.037	NSM0735 CAR STB Refurb	145,252		

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0000498.038	NSM0735 CAR YAM Refurb	138,755		
	A.0000498.039	NSM0735 DLO STB Refurb	458,026		
	A.0000498.040	NSM0701 CRO to GFD Refurb	2,555,510		
	A.0000498.041	NSM5400 ALB-PAT-WAK Refurb	3,311,959		
	A.0000498.050	NSM0992 CNC SHC REPL STRS	2,000,000	5,000,000	5,000,000
	A.0000498.052	NSM0701 CRO VCT Crow River - Greenf	811,998		
	A.0000504.025	NSPM T-Line ELR 2016 69kV, Line	5,000,000	5,800,000	4,554,200
	A.0000504.039	ND 69kV T-line ELR, Line	100,000	100,000	100,000
	A.0000504.043	SD 69kV T-line ELR, Line	100,000	100,000	100,000
	A.0000506.002	NSPM ELR Transformers	5,704,000	4,000,000	3,000,000
	A.0000585.008	ND S&E, Sub	65,000	65,000	64,988
	A.0000585.009	NSPM S&E, Sub	4,160,000	4,220,000	4,160,000
	A.0000585.013	SD S&E, Sub	65,000	65,000	64,989
	A.0000585.050	Red Rock Cap 2 115KV BKR	320,000		
	A.0000613.128	HW BTF STF Parcel 15, 16, 17 Land	(3,100,000)		
	A.0000613.130	HW BTF STF Parcel 96, 98 Land	(362,500)		
	A.0000657.005	NSPM NSPM ELR - RTU,Comm	1,000,000	1,000,000	999,988
	A.0000657.032	Indiana RTU upgrade	-		
	A.0000657.034	Twin Lakes RTU upgrade	4,000		
	A.0000657.035	Red River RTU upgrade	7,000		
	A.0000657.039	Rogers lake RTU upgrade	349,299		
	A.0000657.040	Arlington Comm upgrade	218,400	10,000	
	A.0000657.043	Airport RTU upgrade	350,000		
	A.0000660.001	ARL Main Bus Reconfig(USE) Sub			1,250,000
	A.0000705.006	NSPM Switch Replacements,	500,000	1,600,000	2,400,000
	A.0000705.019	Gleason Lake 4M58, Line	25,000	200,000	
	A.0000705.020	Gleason Lake 4M17, Line	25,000	200,000	
	A.0000705.022	Bush Park Munn 4N41 4N42 & 4N	386,000		
	A.0000705.031	NSM0789 Wells Ck 4H21 4H22 4H2	416,000		
	A.0000705.041	NSPM GRE Switch Replacements 69kV,	100,000	100,000	100,000
	A.0000705.048	NSM0719 Sleepy Eye switch	325,000		
	A.0000705.056	NSM0793 Villard 4N33 4N34	25,000	325,000	
	A.0000705.066	0721 FAX CAI REPL STR 170 SW 450 45	210,000		
	A.0000705.068	0721 FAX-CAI - REPL STR 198 SW 449	210,000		
	A.0000705.069	Avon Line Switch MOD Install	-		
	A.0000705.070	Avon Line Switch MOD Install - Sub	-		
	A.0000710.004	NSPM Physical Security Sub Infrastr	4	15,150,004	9,000,007
	A.0000710.010	NSPM Physical Security Comm	3,650,007	4,510,004	4,500,000
	A.0000710.011	NSPM ND Physical Security Comm	450,002		
	A.0000710.051	Byron Physical Security Subs INFRA	2,700,000		
	A.0000710.052	Cottage Grove Phy Security Subs INF	830,000		
	A.0000710.053	Hampton Phy Sec Subs INFRA	1,340,000		
	A.0000710.054	Helena Phy Sec Subs INFRA	2,700,000		
	A.0000710.055	Koch Refinery Phy Sec Subs INFRA	50,000	750,000	
	A.0000710.056	Monticello Physical Security Subs I	50,000	2,652,000	
	A.0000710.057	Roseau Phy Sec Subs INFRA	4,050,000		
	A.0000710.058	Sheyenne Physical Security Subs INF	50,000	2,652,000	
	A.0000710.060	Byron Physical Security COMM	600,000		
	A.0000710.062	Hampton Physical Security COMM	240,000		
	A.0000710.063	Helena Physical Security COMM	600,000		
	A.0000710.064	Koch Refinery Phy Sec COMM	50,000	750,000	
	A.0000710.065	Monticello Physical Security COMM	50,000	550,000	
	A.0000710.066	Roseau Physical Security COMM	780,000		
	A.0000710.067	Sheyenne Physical Security COMM	50,000	504,000	
	A.0000710.069	Airport Physical Security COMM	552,000		
	A.0000710.070	Dome Pipeline Phyl Security COMM	552,000		
	A.0000710.071	East Bloomington Phy Security COMM	552,000		
	A.0000710.072	Farmington Physical Sec COMM	552,000		
	A.0000710.073	Minnesota Pipeline Phy Sec COMM	552,000		
	A.0000710.074	Rosemount Phy Sec COMM	552,000		
	A.0000710.075	Wescott Propane Plt Phy Sec COMM	552,000		
	A.0000710.076	Souris Physical Security COMM	552,000		
	A.0000710.078	Airport Physical Security Subs INFR	2,700,000		
	A.0000710.079	Dome Pipeline Phyl Security Subs IN	804,000		

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0000710.080	East Bloomington Phy Security Subs	804,000		
	A.0000710.081	Farmington Physical Sec Subs INFRA	804,000		
	A.0000710.083	Rosemount Phy Sec Subs INFRA	804,000		
	A.0000710.084	Wescott Propane Plt Phy Sec Subs IN	804,000		
	A.0000710.085	Souris Physical Security Subs INFRA	2,700,000		
	A.0000718.001	Stockyards DCP TR3 Sub	320,000	970,000	
	A.0000718.002	0818/5529 Tap Relo Line		240,000	
	A.0000727.001	Line 714 rebuild Line	1,381,000		
	A.0000738.006	Terminal NERC 754 Add Batteries	36	1,200,000	
	A.0000738.008	Forbes 500kV NERC Order 754	270,000		
	A.0000738.009	Parkers Lake 115kV NERC Order 754	500,000	1,000,000	
	A.0000738.010	Parkers Lake 345kV NERC Order 754	555,552		
	A.0000738.011	Blue Lake 345kV NERC Order 754	328,000	550,000	
	A.0000738.013	Red Rock 345kV NERC Order 754	1,350,000		
	A.0000738.014	Sherco 345kV NERC Order 754		1,200,000	
	A.0000738.015	Chisago 500kV NERC Order 754	1,800,000	500,000	
	A.0000738.016	Chisago 345kV NERC Order 754	264,000	550,000	
	A.0000743.010	NSM0810 MST RIV Triple CKT Pole Rpl	9,700,000	6,000,000	4,600,000
	A.0000743.011	Steel Pole Replacement Program	2,000,000	6,000,000	8,000,000
	A.0000744.001	DCP - Hatton TR Line			151,500
	A.0000745.002	NSPM SD Phy Security Infrsturc	2,870,002		
	A.0000745.004	NSPM (ND) Physical Security Infrstu	2,600,002		
	A.0000751.003	MN Unserviceable Relay	500,000	500,000	499,988
	A.0000752.006	NSPM Geo Mag Dist (GMD)	40	40	40
	A.0000772.001	NSP System Load Growth ? 2018	400	6,781,100	21,467,829
	A.0000772.003	NSP System Load Growth - 2019	400	8,786,401	20,480,982
	A.0000835.003	Huntley Wilmarth 345 ROW N/S	1,821,999		
	A.0000835.004	Huntley Wilmarth 345 Line N S	1,395,999		
	A.0000855.001	NSPM Transmission UAV	1,021,500		
	A.0000895.003	SWERU Permitting Activities	6	6	
	A.0000895.004	RRK Sub TR9 & TR10 Replacement	500,000	7,025,600	4,000,000
	A.0000895.006	Temp By-Pass BCK-RRK	150,081	177,063	
	A.0000898.001	G621 Chanarambie Wind Interc Sub Di	-		
	A.0000898.002	G621 Chanarambie Wind Interc Sub Ne	717,900		
	A.0000912.002	Hugo Training Center Outside S	90,000	3,500,000	
	A.0000943.007	2020 NSPM NERC TPL(MN-TACT)	4,000	4,000	1,000,000
	A.0000943.008	2021 NSPM NERC TPL (MN-TACT)	1,000,000	5,000,000	40
	A.0000957.005	NSPM Electro Mag Pulse (EMP)	80,000	199,990	
	A.0000986.001	Aldrich DCP Upgrade Feeders, Sub	500,000	500,000	
	A.0001014.001	NSPM - ELR - Nuclear	7,400,000	9,500,000	5,000,000
	A.0001014.004	Monticello Breakers 5N5,5N6, 7N1	1,905,000		
	A.0001014.005	Prairie Island Breakers 6H2, 6H5	1,170,000		
	A.0001014.006	Monticello Breakers 5N7,5N8, 5N9	97,500	1,702,500	
	A.0001014.007	Monticello TR6 - 336MVA		105,000	4,894,991
	A.0001014.008	Prairie Island TR10 - 224MVA		105,000	-
	A.0001014.009	Monticello TR10 - 336MVA			105,000
	A.0001019.001	NSPM Tools STAC	12,000	12,000	12,000
	A.0001019.003	NSPM STAC Tools	12,000	12,000	12,000
	A.0001129.001	0776 Reterm LAR Line			225,000
	A.0001157.010	Red Rock DFR Shelves	100,000		
	A.0001184.001	Lincoln Co 30MVAR Cap Bank Sub	1,000,000	1,500,000	
	A.0001184.003	Lincoln County 30MVAR Cap Bank Com	350,000		
	A.0001185.001	Falls 40MVAR Cap Bank Sub		2,500,000	
	A.0001253.001	NSPM Gen Retirement Replmnt	1,000,000	10,000,000	10,000,000
	A.0001253.002	NSPM Gen Retirement Reliability	1,000,000	2,340,000	10,000,000
	A.0001299.002	NSM0953 NOB SPK Repl OPGW MN	3,993,677		
	A.0001299.003	NSM0953 NOB SPK REPL OPGW (SD)	60,000	911,000	
	A.0001299.004	NSM0953 NOB LAJ REPL OPGW	60,000	3,620,624	
	A.0001320.007	NSPM Comm Network Program Comm	5,996,840	23,839,397	25,787,489
	A.0001320.017	AS King - Private Comm Network	36,000		
	A.0001320.019	Prairie Island - Private Comm Netwo	59,945		
	A.0001320.020	Rosemount - Private Comm Network	20,000		
	A.0001320.021	Red Rock - Private Comm Network	321,166		
	A.0001320.025	0838 RRK-WDY - Private Comm Network	100		

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001320.026	0801 BYT OPK Private Comm Network	100		
	A.0001320.027	0802 RAM KOL Private Comm Network	355,600		
	A.0001320.028	0865 AFT WDY Private Comm Network	100		
	A.0001320.029	5562 LLK KOL Private Comm Network	100		
	A.0001320.030	Arden Hills - Private Comm Network	10,000		
	A.0001320.031	Chisago County - Private Comm Netwo	2,400	201,964	
	A.0001320.032	Elliot Park - Private Comm Network	40,000		
	A.0001320.033	Kohlman Lake - Private Comm Network	277,672	1,324	
	A.0001320.034	Main Street - Private Comm Network	61,459		
	A.0001320.035	Southtown - Private Comm Network	10,000		
	A.0001320.036	Rogers Lake - Private Comm Network	197,500		
	A.0001320.037	Terminal - Private Comm Network	206,700	10,000	
	A.0001320.038	Twin Lakes - Private Comm Network	10,000		
	A.0001320.039	Wilson - Private Comm Network	10,000		
	A.0001320.056	0896 (SLP-EDA) - Private Comm Netwo	11,500		
	A.0001320.065	0803 APA-AHI - Private Comm Network	12,500		
	A.0001320.066	High Bridge - Private Comm Network	5,000		
	A.0001320.068	Edina - Private Comm Network	219,600	5,000	
	A.0001320.069	Goose Lake - Private Comm Network	219,600	5,000	
	A.0001320.070	Gleason Lake - Private Comm Network	219,600	5,000	
	A.0001320.071	Hiawatha West - Private Comm Networ	219,600	5,000	
	A.0001320.072	Long Lake - Private Comm Network	219,600	5,000	
	A.0001320.073	Midtown - Private Comm Network	219,600	5,000	
	A.0001320.074	Nine Mile Creek - Private Comm Netw	219,600	5,000	
	A.0001320.075	Pike Lake - Private Comm Network	219,600	5,000	
	A.0001320.076	Parkers Lake - Private Comm Network	219,600	5,000	
	A.0001320.077	Riverside - Private Comm Network	-		
	A.0001320.078	Scott County - Private Comm Network	219,600	5,000	
	A.0001320.080	Westgate - Private Comm Network	219,600	5,000	
	A.0001320.100	0822 (0526 tap - IVG) Private Comm	584,232	10,000	
	A.0001320.101	0827 (OSS - ECK) Private Comm Net	132,984	10,000	
	A.0001320.102	0830 (OAD - LLK) Private Comm Net	417,984	10,000	
	A.0001320.103	0838 (TLK - OAD) Private Comm Net	596,112	10,000	
	A.0001320.104	0838 (WDY - TLK) Private Comm Netwo	406,116	10,000	
	A.0001320.105	0841 (BDS - CDV) Private Comm Netwo	370,488	10,000	
	A.0001320.106	0841 (CDV - SOU) Private Comm Netwo	1,059,240	10,000	
	A.0001320.107	0844 (PIK - SCO) Private Comm Netwo	964,992	10,000	
	A.0001320.108	0844 (SAV - PIK) Private Comm Netwo	821,736	10,000	
	A.0001320.109	0845 (DBL - WES) Private Comm Netwo	263,616	10,000	
	A.0001320.110	0845 (WES - TER) Private Comm Netwo	667,368	10,000	
	A.0001320.111	0846 (HBR - DBL) Private Comm Netwo	327,492	10,000	
	A.0001320.112	0865 (AFT - OPK) Private Comm Netwo	1,152,492	10,000	
	A.0001320.113	0871 (CNC - WCR) Private Comm Netwo	202,488	10,000	

NSPM

Schedule 5 - Capital Budget

Total Company - By Business Area and Project

Business Area	WBSL2	Description	Budget by Year		
			2022	2023	2024
	A.0001320.114	0894 (CEL - SLP) Private Comm Netwo	227,484	10,000	
	A.0001320.115	0894 (MEL - CEL) Private Comm Netwo	377,484	10,000	
	A.0001320.116	0895 (WCR - OSS) Private Comm Netwo	765,000	10,000	
	A.0001320.117	0978 (ECK - PML) Private Comm Netwo	927,492	10,000	
	A.0001320.118	0978 (MNN - ECK) Private Comm Netwo	2,152,488	10,000	
	A.0001320.119	0978 (PML - PKL) Private Comm Netwo	489,984	10,000	
	A.0001320.120	5507 (IGV - IVH) Private Comm Netwo	240,000	10,000	
	A.0001320.121	5516 (SCO - BLC) Private Comm Netwo	602,484	10,000	
	A.0001320.123	0526 (LOK - 0822 tap) Private Comm	232,740	5,000	
	A.0001320.124	0734 (BLC - EXC) Private Comm Netwo	572,364	10,000	
	A.0001320.125	0782 (GNL - GSL) Private Comm Netwo	774,228	10,000	
	A.0001320.126	0782 (WSG - GNL) Private Comm Netwo	429,864	10,000	
	A.0001320.127	0800 (ASK - W3309 tap) Private Comm	90,240	5,000	
	A.0001320.128	0802 (RPL - RAM) Private Comm Netwo	489,240	10,000	
	A.0001320.129	0802 (TER - RPL) Private Comm Netwo	334,860	10,000	
	A.0001320.130	0806 (SLP - ALD) Private Comm Netwo	667,368	10,000	
	A.0001320.131	0814 (BCR - MEL) Private Comm Netwo	173,364	5,000	
	A.0001320.132	0814 (PKL - BCR) Private Comm Netwo	307,488	5,000	
	A.0001320.133	0821 (MPK - HBR) Private Comm Netwo	427,488	10,000	
	A.0001320.134	0821 (PRR - MPK) Private Comm Netwo	161,484	5,000	
	A.0001320.135	0821 (TER - PRR) Private Comm Netwo	382,368	10,000	
	A.0001357.002	NSPM 2017 COMM Circuit Upgrades	170,000	170,000	170,000
	A.0001365.001	0827 SCL SNL	1,290,000		
	A.0001365.002	0827 SNL LIB		105,000	420,009
	A.0001365.003	5573 SNL SHC		690,000	550,000
	A.0001365.004	5574 SNL SHC		175,000	175,000
	A.0001365.005	Snuffys Landing Sub	6,900,000	3,610,000	1,022,000
	A.0001378.002	SNFU Development Pre Con	510,900	11,331,749	24,266,365
	A.0001438.001	Long Lake-Baytown Ln 0801Uprate	4,235,000		
	A.0001456.001	Monitoring Logging RTAC MN	1,848,000	1,848,000	1,170,400
	A.0001456.002	Asset Management Software MN	744,000	1,023,000	1,860,000
	A.0001471.005	Daytons Bluff Transmission BKR SW R	1,200,000	700,000	600,000
	A.0001485.008	Pole Treatment Program 69kV MN	410,040	410,040	410,040
	A.0001659.001	Elm Creek TR10	5,800,000	3,100,000	
	A.0001666.001	RLK 115 kV Bus Expansion	1,688,438	700,300	
	A.0001666.002	HBR new 115 kV line terminal	69,600	719,400	
	A.0001666.003	5577 HBR-RLK establish new circuit	110,000	273,000	
	A.0001666.004	0808 HBR-RLK de-bifurcation	12,000	52,000	
	A.0001677.001	Elm Creek TR9 Reactor	600,000	600,000	
	A.0001714.001	South Bend Substation	2,000,000	1,000,000	1,900,000
	A.0001714.002	5300 Huntley-South Bend	2,000,000	5,000,000	23,000,000
	A.0001737.001	Sleepy Eye Cap Bank Retirement	100,000		
	A.0001738.001	Canistota Cap Bank Retirement	100,000		
	A.0001769.001	Sherco Solar Sub Inter Sub Upgr	489,100	3,668,251	733,635
	A.0002058.008	0981 King - St Croix River Refb	80,400	3,320,000	30,000
	A.0005014.117	Gen Plt Furniture MN	40	40	
	A.0005566.037	0724 Strs. 322-330 Reimb Relocation	-		
	A.0006059.085	Tool Blanket MN Subs	300,000	300,000	350,000
	A.0006059.087	NSPM Sys Protect Comm Eng Testing E	100,000	100,000	100,000
	A.0006059.445	Tool Blanket MN Line	230,000	237,000	245,000
	A.0006059.447	NSPM Training Center Tools	75,000	75,000	75,000
	A.0006059.449	NSP COM Tool Sub	1,000,000	1,000,000	1,200,000
	A.0006059.450	NSP Ops Eng Ofc Eq	60,000	60,000	60,000
	A.0006059.451	NSPM COM Tools (BU 8640)	135,000	140,000	
	A.0006059.452	Survey Group Tool B Line	50,000	50,000	50,000
	A.0006059.453	Civil Dept Tool B Line	2,000,000	2,000,000	2,000,000
	A.0006059.496	EPZ Mats MN	250,000	50,000	50,000
	A.0006059.522	Composite Mats MN	4,000,000	1,000,000	1,000,000
	A.0010133.086	Elm Creek TR4	-		
	A.0010174.004	Great Plains 5503 Line	2,100,000		
	A.0010174.005	Great Plains Sub TAM	6	-	
	A.0010174.006	Great Plains Comm TAM	1		
Transmission	Total		304,819,844	322,253,872	340,611,639
Grand Total			2,024,824,487	1,845,026,644	1,784,731,126

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year			
			2022	2023	2024	
Customer and Innovation	Electric	A.0001707.008 ITC-BUS SYS Dakota Range WIND SD	1,000			
		D.0001723.004 ADMS SW MN	498,866			
		D.0001723.027 Purch ADMS EL Net Server GO MN	587,353			
		D.0001901.008 AGIS Meter Data Mgmt (MDM) SW MN	671,420	811,682	446,399	
		D.0001901.033 Purch AMI Server HW MN	1,500,000			
		D.0001901.062 AMI-DI-BS-HW-NSPM	1			
		D.0001901.071 AMI-SW-License-BS-NSPM-NEW	2,777,500	3,484,500	1,818,001	
		D.0001904.004 AGIS Integrated Volt Var (IVVO) SW			560,000	
		D.0001908.053 AGIS-BS-Cap-SW-Cont-AMI-NSPM		3,856,020	5,400,000	
		D.0001908.061 AGIS-BS-Cap-SCom-Cont-IVVO-NSPM			150,000	
		D.0002038.004 DEMS Ph4 HW MN-10756	7,551,965	3,446,693		
		D.0002038.010 ITC-Purch DEMS HW MN	447,882	274,604		
		D.0002089.001 Purch New NSP Wind Farms HW MN	250,000	250,000	250,000	
		D.0002111.008 ITC-SubTran Portal App SW 200123 MN	1,000,999			
		D.0002174.003 ITC-MT Security SW MN	1,409,354			
		D.0002175.001 Sentinel 2.0 EL SW Nuclear MN	80,000			
		D.0002286.019 ITC PI for Wind Farms OSI PI Lic HW	45,000			
		D.0002333.001 ITC ISO Intrfc & Stlmt Rpl SW MN-20	2,435,778			
		D.0002335.001 ITC-ProCal Equip Mgmt SW 200137 MN	100,070	30,758	30,758	
		D.0002336.001 ITC Upgrade Nucl SAP and Records SW	686,771			
		D.0002338.001 ITC Transform Ops Reporting SW MN	2,140,322	1,598,620		
		D.0002350.003 ITC-SAS BookRunner Upgra SW 200134	820,166	154,268		
		D.0002354.009 ITC-PC Refreshes-Routine HW NUC HW		230,141	271,191	
		D.0002355.009 ITC-Printer Refresh Routine NUC HW	450,000	500,000	403,000	
		D.0002376.021 ITC-Monticello Server Refresh HW MN	10,000			
		D.0002408.001 ITC-Nuclear WiFi Expansion Projec N	235,000			
		D.0002422.001 ITC-Nuclear APM Phase 2 SW MN	2,303,316	2,011,816		
		D.0002427.003 ITC-ES APM Phase 2 SW 200137 MN	470,805	398,576	398,576	
		D.0002427.008 ITC-ES APM Phase 2 NP MN		100,000	100,000	
		D.0002431.001 ITC-Nuclear Online Work Mgmt SW MN	2,500,000	2,000,000		
		D.0002434.003 ITC-Meter-to-Cash Resilincy SW 2001	2,784,000	696,000		
		D.0002437.003 ITC-TAHA Phase 2 SW 200123 MN	1,445,787	979,343		
		D.0002439.001 ITC-Electronic Work Package (eWP) S	2,900,000			
		D.0002442.001 ITC-Prairie Island Process Comput S		1,174,637		
		D.0002442.002 ITC-Prairie Island Process Comput N	2,058,043	854,064		
		D.0002447.001 ITC-PI Sec Comp Refresh NP MN	1,861,105	2,689,252		
		D.0002448.001 ITC-NAD Server Refresh NP MN	1,682,720			
		D.0002455.003 ITC-Outage Report w/o CRS SW 200119	244,575			
		D.0002461.001 ITC-Meter Data Modeling SW 200097 M	64,794			
		D.0002468.003 ITC-Trans Frontline En. SW 200122 M		327,800	204,875	
		D.0002472.003 ITC-Trans System Planning SW 200122			260,125	
		D.0002474.001 ITC-Nuclear Advncd Analytic & Auto			625,000	
		D.0002477.003 ITC-Trans Cap Proj Deliv SW MN			204,875	
		D.0002490.001 ITC-Nuclear Asset Management SW MN		1,000,000	625,000	
		D.0002502.001 ITC-XE Nuclear Drone Analysis SW MN	500,000			
		D.0002514.001 ITC- ES APM Phase 3 SW 200137 MN		1,061,700		
		D.0002516.001 ITC-ADMS - OMS Consolidation Proj C	4,000,000	2,000,000	2,000,000	
		Electric Total		46,514,592	29,930,473	13,747,800
		Common				
			D.0001781.065 BUD - OT Security Program Co10	6,786,756		
			D.0001807.001 IT Security Blanket SW MN	1,032,283	13,500,000	13,050,000
			D.0002011.008 ITC-2020-21 WAN Black Dog HW MN	1,000		
	D.0002011.013 ITC - WAN Routine HW NSPMN	3,999,000	4,500,000	5,000,000		
	D.0002020.015 BUD-SAP Continous Improve SW MN	2,226,000	2,226,000	1,335,600		
	D.0002021.001 Purch Facility IT Investments HW MN	1,002,428	1,002,428	649,912		
	D.0002044.001 Enterprise Metadata Manager SW MN	1,087,870				
	D.0002059.001 BUD-IT Blanket-Net Strategy HW MN	7,912,324	8,132,583	7,867,036		
	D.0002061.001 IT-Blanket-Service Delivery SW MN	2,037,560	(3,880,273)	1,766,553		
	D.0002062.001 Mainframe Modernization SW MN	1,133,198	453,279	679,919		
	D.0002082.001 Video Conf SW MN	453,279	906,558	453,279		
	D.0002086.001 2022 Remittance SW MN	475,834				
	D.0002106.001 Purch VOIP Refresh HW MN	2,500,000	875,000	875,000		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		D.0002109.005 ITC-Rugged Tablets Refresh Routine	1,286,000	1,286,000	315,000
		D.0002125.001 DR Tech SW MN	5,030,000	1,006,000	1,006,000
		D.0002131.001 OSI PI ENV CM SW MN		699,242	
		D.0002137.001 CRS Tech Stack SW MN	169,117		
		D.0002137.010 ITC-CRS Tech Stack SW 200171 MN	12,217		
		D.0002149.001 DRMS PH 2 SW MN	1,946,000	208,500	
		D.0002153.001 Technology License SW-MN	2,507,670	24,634,170	2,507,670
		D.0002160.001 2023 Oracle SW MN		1,405,080	
		D.0002161.001 OSI Soft PI Ent Agree SW MN	583,840		
		D.0002176.001 SAP Purge Archive SW MN	1,221,480	113,100	
		D.0002179.001 Enterprise Proj Port Mgmt SW MN		3,653,130	3,155,490
		D.0002181.005 ITC-Strategic Fiber Deploy -HW MN	5,611,979	1,026,480	
		D.0002181.007 ITC-Strategic Fiber Refresh NP MN			500,000
		D.0002209.009 ITC-Itron Mobile App SW 200170 MN	249,609		
		D.0002209.015 ITC-2020 HH Refresh Routine HW MN	9,000		
		D.0002222.002 BUD-ITC CRS App SW MN	1,749,345		
		D.0002240.002 ITC - HCM Kronos Timekeepin SW 2001	3,654,257	434,498	
		D.0002240.006 ITC - HCM Core Payroll Bnfts SW 2001	3,654,257	434,498	
		D.0002246.001 BUD-CXT NSPMN	4,182,244	1,218,164	435,059
		D.0002246.005 Dist Intelligence NSPM	15,542,000		
		D.0002254.007 BUD-RPA Future Releases - MN	1,424,076	1,272,464	
		D.0002258.002 Xcel Lab MN Furn	200,000		
		D.0002258.005 Xcel Lab MN Reno	2,400,000		
		D.0002260.001 ITC - 2022 Oracle Licenses SW - MN	1,516,814		
		D.0002262.001 ITC - Real Prop Asset Upg Repl MN	100,931		
		D.0002269.009 ITC-OT Shared Services Ph 2 HW MN	1,500,000	1,373,301	1,498,301
		D.0002277.003 ITC - Crew Time Entry App MN	3,784,194		
		D.0002283.009 ITC - Avaya Ref Cloud Depl MN SW-10	255,200		
		D.0002296.001 ITC Security Remediation SW MN-2000	1,023,960		
		D.0002300.009 ITC-CRS Data Purge SW 200171 MN	3,328		
		D.0002320.024 ITC-BUD-VDI Refresh NP MN			500,000
		D.0002339.001 ITC Tech Business Mgmt SW MN-200097	407,485		
		D.0002340.008 ITC - Oracle Exadata Refresh HW MN	145,600		
		D.0002354.001 ITC-PC Refreshes-Routine HW-NSPM	1,526,116	880,000	1,000,000
		D.0002355.001 ITC-Printer Refreshes-Routine HW-NS	600,000	500,000	448,000
		D.0002356.001 ITC - IT INFS Network Refresh HW NS	3,500,004	3,375,000	5,250,000
		D.0002363.002 ITC-Data Science Models MN	578,556		
		D.0002370.012 ITC-F5 Renewal Refresh SW 200172 MN			1,508,400
		D.0002371.003 Vulnerability and Patch Management	231,996	231,996	231,996
		D.0002373.001 ITC-Motorola LMR Core HW MN	258,356		
		D.0002374.001 ITC-User Modernization HW MN	475,000	500,000	250,000
		D.0002376.001 ITC-Infrastructure Modernization HW	5,000,000	6,500,000	7,500,000
		D.0002378.003 ITC-O365 Email Legal Hold SW 200074	45,410		
		D.0002384.003 ITC-Analog Security Camera Routine	500,000	500,000	750,000
		D.0002395.007 ITC-Digital Ops Comm SW 200184 MN	431,416		
		D.0002398.005 ITC-EDX Signal Microwave SW 200184	4,198	2,099,000	
		D.0002402.003 ITC-Broadridge SW 200171 MN	152,868		
		D.0002405.003 Intercom Phone Replacement MN	1,716,876	1,716,876	1,716,876
		D.0002409.003 ITC-Integration Resiliency SW 20007	75,619		
		D.0002416.001 ITC-Verint Camera Server NP MN	575,000		
		D.0002418.001 ITC-SIEM-SOAR SW 200148 MN	860,525		
		D.0002428.001 IT-Blanket-Dgtl Analytic and Innov	(570,635)	2,272,419	5,439,348
		D.0002430.003 ITC-Dist. Sched. PhII SW 200119 MN	815,250	652,200	
		D.0002432.003 ITC-EXT Mobile Application SW 20007	4,455,000	4,455,000	4,455,000
		D.0002438.003 ITC-Data Science Tool SW 200074 MN	304,277		
		D.0002440.003 ITC-IEE 8.2 to 10.0 Conv SW 200170	817,650		
		D.0002446.001 ITC-SC Procure to Pay SW 200074 MN	2,243,984	891,000	445,500
		D.0002449.003 ITC-Alteryx SW 200074 MN	445,500		
		D.0002449.007 ITC-Alteryx Server HW NP MN	250,000		
		D.0002450.003 ITC-Multi-Stat Cust Refun SW 200171	348,000		
		D.0002451.003 ITC-Worktool Consolidation SW 20017	348,000		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		D.0002452.001 ITC-Loss Prevent. Tracking SW 20009	399,350		
		D.0002454.001 ITC-FARR replacement SW 200097 MN	357,516		
		D.0002456.001 ITC-Dist and Gas Planning SW 200097	221,141		
		D.0002457.001 ITC Bananatag Int Email Anl SW 2001	190,512		
		D.0002458.003 ITC-ARCS Replacement SW 200170 MN	124,425	334,170	
		D.0002459.001 ITC-SharePoint Arch Align SW 200148	166,161		
		D.0002460.003 ITC-Enterprise Lat Long Ma SW 20017	69,600	132,240	
		D.0002462.003 ITC-MV90xi to IEE Conv SW 200170 MN	42,660	533,250	
		D.0002463.001 ITC-SAP Acct Recon Tool SW 200074 M	9,943		
		D.0002464.003 ITC-SC Spend Analytics SW 200094 MN		442,200	276,375
		D.0002466.001 ITC-eSOMS Upgrade SW 200184 MN		624,300	
		D.0002467.003 ITC-HCM LMS Analytics SW 200165 MN			2,430,000
		D.0002469.003 ITC-BI Environment Refresh SW 20008	194,841		
		D.0002470.003 ITC-Energy Supply Real Time SW 2001			260,125
		D.0002471.003 ITC-Supply Chain Perf Mgmt SW 20018			260,125
		D.0002473.001 ITC-Exemption Certificate SW 200171	301,743		
		D.0002475.003 ITC-Dist Asset Management SW 200119			203,813
		D.0002476.003 ITC - Dist System Planning SW 20011			203,813
		D.0002478.001 ITC-Firewall Rule Mgmt SW 200148 MN	2,598,106		
		D.0002479.003 ITC - Ops Plan & Dispatch SW 200146			223,750
		D.0002480.003 ITC - ES Plan & Schedule SW 200184			260,125
		D.0002481.003 ITC-ES Yield Optimization SW 200184			260,125
		D.0002482.005 ITC-LFCM End User NP Routine HW MN	2,326,444	2,321,199	2,414,510
		D.0002486.001 ITC-Srvc Acct Remediation SW 200148	1,474,800	1,474,800	1,474,800
		D.0002487.003 ITC-SupplyChain Cat Anlytc SW 20009		442,200	276,375
		D.0002488.005 ITC-LFCM OT Modernization NP Rout H	3,813,097	3,827,948	3,677,526
		D.0002489.005 ITC-LFCM Infra Svcs NP Rout HW MN	2,609,781	2,600,853	2,657,964
		D.0002491.003 ITC-MDO Supply Chain SW 200074 MN	913,275		
		D.0002492.003 ITC-Emp Dig Exp Intranet SW 200148	1,081,520		
		D.0002494.001 ITC-FERC Cost Traceability SW 20007	786,404	207,386	
		D.0002496.003 ITC-Kafka Expansion SW 200148 MN	737,400		
		D.0002497.001 ITC-Vulnerability Scanning SW 20014	1,032,360		
		D.0002498.001 ITC-Tanium Refresh License SW 20014	491,600		
		D.0002499.001 ITC-PingFed MDHA SW 200148 MN	624,332		
		D.0002500.001 ITC-Fabric Refresh NP MN	650,000		
		D.0002501.001 ITC-Data Loss Prevention SW 200148	737,400		
		D.0002503.001 ITC-Orbus iServer SW 200148 MN	491,600		
		D.0002504.001 ITC-CASB beyond MCAS Upgrd SW 20014	1,474,800		
		D.0002505.001 ITC-Visitor Management SW 200148 MN	245,800		
		D.0002506.001 ITC-Mandiant Sec Validation SW 2001	737,400		
		D.0002507.001 ITC-PingFed v10 Upgrade SW 200148 M	245,800		
		D.0002509.001 ITC-Enterprise File Encryp SW 20014	737,400		
		D.0002510.001 ITC-Avaya License SW 200172 MN		5,731,920	
		D.0002512.001 ITC-Service Now Upgrade SW 200074 M	891,000	1,113,750	668,250
		Common Total	143,585,312	110,839,909	86,137,613
Customer and Innovation	Total		190,099,905	140,770,382	99,885,413
Distribution Operations	Electric	A.0000718.003 LINE Reinforce Stockyards STY Feede		2,775,000	
		A.0000718.004 SUB Reinforce Stockyards STY Feeder		150,000	
		A.0000986.002 Aldrich Mitigation			4,000,000
		A.0001471.001 SUB Reinf Daytons Bluff DBL Sub	4,400,000	10,450,000	2,550,000
		A.0001471.002 LINE Reinf Daytons Bluff DBL Sub		1,250,000	1,250,000
		A.0001471.004 Relocate Daytons Bluff DBL061	2,750,000		
		A.0005502.016 LINE Extend Crooked Lake CRL033			1,200,000
		A.0005502.024 LINE Install Wyoming WYO Feeder			2,106,000
		A.0005502.208 LINE Install Birch Area Sub			3,000,000
		A.0005503.021 Install Baytown BYT Feeders		2,100,000	2,100,000
		A.0005509.013 ELR STP Vault Tops	400,000	600,000	800,000
		A.0005509.014 ELR MPLS Vault Tops	900,000	1,350,000	1,800,000
		A.0005512.008 MPLS UG Network Vault Blanket	500,000	500,000	500,000
		A.0005512.012 STP UG Network Vault Blanket	250,000	250,000	250,000
		A.0005517.040 LAND Install Birch Area Sub		700,000	

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0005521.001 MN Failed Sub Equip Replacement	3,300,000	3,399,000	3,500,961
		A.0005521.051 ELR MN Sub Feeder Breakers	2,992,000	3,520,000	3,626,000
		A.0005521.052 ELR MN Sub Switches	6,629,000	8,032,000	8,273,000
		A.0005521.091 ELR MN Sub Relays	1,202,000	1,457,000	1,501,000
		A.0005521.092 ELR MN Sub Regulators	768,000	931,000	959,000
		A.0005521.093 ELR MN Sub Fences	339,000	410,000	423,000
		A.0005521.094 ELR MN Sub TRs	6,976,000	8,207,000	8,454,000
		A.0005521.095 Reserve TR 69/13.8 kV 28 MVA	550,000		
		A.0005521.212 MN Failed Sub TR Replacement	2,000,000	2,060,000	2,122,000
		A.0005522.001 MN - Sub Capacity WCF Blanket	2,500,000	2,500,000	2,762,000
		A.0005522.277 SUB Install Wyoming WYO Feeder		50,000	450,000
		A.0005522.339 SUB Install La Crescent LAC TR2	100,000	1,810,000	
		A.0005522.354 SUB Install Birch Area Sub		100,000	3,900,000
		A.0005549.020 ELR MN Sub RTUs	176,000	213,000	220,000
		A.0005553.001 COMM MN Fiber Buildout	4,541,000	5,500,000	5,500,000
		A.0005585.003 NSM - MN CAPITALIZED ELECTRIC LOCAT	400,000	400,000	400,000
		A.0006059.002 MN-Dist Electric Tools and Equip	1,315,004	1,356,926	1,396,000
		A.0006059.003 ND-Dist Electric Tools and Equip	84,000	86,000	89,000
		A.0006059.004 SD-Dist Dist Tools and Equip	121,000	125,004	128,000
		A.0006059.014 MN-Dist Subs Tools and Equip	337,000	347,000	358,000
		A.0006059.474 Nspm Metering Sys-Tools & Equi	208,000	214,000	220,000
		A.0006059.511 Tools and Equipment WCF	500,000	500,000	
		A.0006062.001 Distribution CIAC MN Elec	(1,675,000)	(1,730,000)	(1,784,000)
		A.0010003.001 MN - OH Extension Blanket	1,750,000	1,803,000	1,852,000
		A.0010003.002 MN - UG Extension Blanket	19,577,960	20,171,000	20,724,000
		A.0010003.003 MN - OH New Services Blanket	1,109,000	1,143,000	1,174,000
		A.0010003.004 MN - UG New Services Blanket	10,706,000	11,030,000	11,332,000
		A.0010003.005 MN - OH New Street Light Blanket	328,000	336,000	344,000
		A.0010003.006 MN - UG New Street Light Blanket	261,000	267,000	274,000
		A.0010003.007 MN - New Business Network Blanket	368,994	378,000	387,000
		A.0010003.008 MN - New Business WCF Blanket	4,000,000	4,000,000	4,000,000
		A.0010011.001 MN - OH Relocation Blanket	7,625,000	7,813,000	8,006,000
		A.0010011.002 MN - UG Relocation Blanket	5,970,000	6,117,004	6,268,000
		A.0010011.003 MN - UG Service Conversion Blanket	1,523,000	1,561,000	1,600,000
		A.0010011.004 MN - Mandate WCF Blanket	5,000,000	8,000,000	12,000,000
		A.0010019.001 MN - OH Rebuild Blanket	20,443,000	20,947,000	21,464,000
		A.0010019.002 MN - UG Conversion/Rebuild Blanket	5,670,000	5,810,000	5,953,004
		A.0010019.003 MN - OH Services Renewal Blanket	760,000	779,000	798,000
		A.0010019.004 MN - UG Services Renewal Blanket	5,126,000	5,252,000	5,382,000
		A.0010019.005 MN - OH Street Light Rebuild Blanke	1,551,000	1,589,000	1,628,000
		A.0010019.006 MN - UG Street Light Rebuild Blanke	1,468,000	1,504,000	1,541,004
		A.0010019.008 MN - Pole Replacement Blanket	37,064,000	38,190,000	38,620,000
		A.0010019.009 MN - Line Asset Health WCF Blanket	18,457,000	21,797,000	21,352,000
		A.0010019.010 MN - Pole Transfer (3rd Party) Blan	700,000	721,000	743,000
		A.0010019.020 MN Low Cost Reclosers (Single Ph)			500,000
		A.0010019.021 MN Pole Top Reinforcements			6,000,000
		A.0010019.022 MN High Customer Count Taps			1,000,000
		A.0010019.023 MN Pole Fire Mitigation			1,000,000
		A.0010019.024 MN Porcelain Cutouts	2,000,000	4,000,000	5,000,000
		A.0010019.025 MN Cable Isolation Activities	200,000	206,000	213,000
		A.0010027.001 MN - URD Cable Replacement Blanket	28,000,000	28,840,000	29,706,000
		A.0010027.002 MN - Feeder Cable Replacement	6,000,000	6,180,000	6,366,000
		A.0010027.003 MN - REMS Blanket	500,000	515,000	531,000
		A.0010027.004 MN - FPIP Blanket	2,000,000	2,060,000	2,122,000
		A.0010035.001 MN - OH Reinforcement Blanket	1,230,000	1,260,000	1,292,000
		A.0010035.002 MN - UG Reinforcement Blanket	1,790,000	1,835,004	1,880,000
		A.0010035.004 MN - Line Capacity WCF Blanket	2,500,000	2,500,000	4,500,000
		A.0010061.012 Extend Waseca WAS231	85,000		
		A.0010069.003 MPLS Mandates WCF	8,000,000	8,000,000	8,000,000
		A.0010069.004 MN LED Post Top Conversion	1,000,000	1,030,000	1,061,004
		A.0010069.035 Relocate Lone Oak LOK062 Feeder	800,000		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0010077.012 Rebuild Clara City CLC221		1,000,000	1,100,000
		A.0010077.022 T Rebuild West St Cloud to Millwood	3,000,000	1,500,000	
		A.0010077.024 Rebuild Sacred Heart SCH211	1,100,000		
		A.0010077.025 ELR STP Network TR	125,004	187,500	750,000
		A.0010077.026 ELR MPLS Network TR	600,000	900,000	1,200,000
		A.0010077.032 Rebuild Downtown St. Paul Manholes	2,200,000	2,200,000	
		A.0010077.037 Install Lake Yankton LAY061 Neutral	360,000		
		A.0010077.038 MN Arrestor Replacement Program	800,000	800,000	900,000
		A.0010077.039 SE Region Reliability Initiative	3,000,000	3,090,000	3,183,000
		A.0010077.040 Relocate STP Tunnel Feeders	2,000,000	5,000,000	5,000,000
		A.0010077.044 T Underbuild Brooten to Paynesville	396,000		
		A.0010077.046 T Rebuild ALB-PAT-WAK Underbuild	300,000	300,000	
		A.0010077.048 LINE ELR Install Gaiter Lake Sub		650,000	650,000
		A.0010077.049 MN ELR Reclosers			2,000,000
		A.0010085.004 MN Install Viper Reclosers CSG	10,000,000		
		A.0010093.010 Extend Main Street MST074	600,000		
		A.0010093.017 Install Feeder Tie EBL064		150,000	
		A.0010093.025 LINE Install Cannon Falls Trans CTF			125,000
		A.0010093.028 LINE Reinforce Kasson KAN TR1	600,000		
		A.0010093.030 LINE Convert Butterfield BTF 4kV		1,000,000	
		A.0010093.035 Reinforce Brooklyn Park BRP062		200,000	
		A.0010093.037 Reinforce Twin Lakes TWL081		2,000,000	
		A.0010093.055 LINE Install La Crescent LAC TR2		300,000	
		A.0010093.056 LINE Install Elm Creek ECK 34.5kV T	2,150,000		
		A.0010093.070 LINE Reinforce Veseli VES TR1			350,000
		A.0010093.077 Extend Saint Louis Park SLP092			1,056,000
		A.0010093.078 LINE Install Midtown MDT Feeder	2,216,000		
		A.0010093.079 Install Feeder Tie SOU083 to MDT074	100,000		
		A.0010093.084 LINE Reinforce Hyland Lake HYL TRs	1,400,000	100,000	
		A.0010093.087 LINE Install Hiawatha West HWW Feed	40,000		
		A.0010093.104 Install Feeder Tie ALD081-ALD098			356,000
		A.0010093.105 LINE Reinforce Faribault FAB TR1			475,000
		A.0010093.108 Extend Woodbury WDY321 for WDY312	584,000		
		A.0010093.110 Reinforce Shepard SHP062 and SHP071		640,000	
		A.0010093.112 Reinforce Belgrade feeder BEG001	50,000		
		A.0010093.113 LINE Reinforce TSS TR01		900,000	900,000
		A.0010093.117 MN Grid Reinforcements	2,000,000	4,000,000	8,000,000
		A.0010093.119 C Reinforce Parkers Lake PKL071	200,000		
		A.0010093.121 Transfer BLH062 to RSP061	75,000		
		A.0010093.122 Load Transfer OSS061-OSS075	30,000		
		A.0010093.123 Extend Southtown Feeder SOU087	65,000		
		A.0010093.124 Install Feeder Tie SDX312-FSL311	750,000		
		A.0010093.126 Reinforce Osseo OSS064		180,000	
		A.0010093.127 Extend Main Street Feeder MST066			700,000
		A.0010093.131 LINE Install Southridge SRD212 Fdr		770,000	
		A.0010093.133 LINE Reinforce Pine Bend PBE TR01		1,300,000	
		A.0010101.001 SUB MN Feeder Load Monitoring	6,450,000	6,644,000	6,844,000
		A.0010101.002 COMM MN Feeder Load Monitoring	2,150,000	2,215,004	2,282,000
		A.0010101.012 Install Network Monitoring St. Paul	1,000,000	1,000,000	1,000,000
		A.0010101.013 Install Network Monitoring Mpls	1,500,000	1,500,000	1,500,000
		A.0010101.014 NSPM Cybersecurity Measures	2,134,000	2,508,999	1,460,000
		A.0010101.019 SUB MN Security Monitoring & Loggin	1,845,004	1,132,000	1,132,000
		A.0010102.001 ND Feeder Load Monitoring DCP - COM	175,004	181,003	187,003
		A.0010103.001 COMM SD Feeder Load Monitoring	175,010	181,010	187,010
		A.0010117.004 LAND ELR Install Gaiter Lake Sub	150,000		
		A.0010125.002 ELR MN Sub Batteries	313,000	380,000	392,000
		A.0010125.006 SUB Convert Lafayette LAF 4kV			100,000
		A.0010125.014 ELR MPLS Network Protectors	600,000	900,000	1,200,000
		A.0010125.015 ELR STP Network Protectors	125,004	187,500	250,000
		A.0010125.029 T Replace Coon Creek CNC Relays	190,000		
		A.0010125.030 ELR Mobile Substation Renewal	2,000,000	2,060,000	2,122,000

NSPM
Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0010125.032 Reserve TR 69/4.16 kV 7 MVA	250,000		
		A.0010125.033 Reserve TR 115/13.8 kV 50 MVA	900,000		
		A.0010125.034 SUB ELR Install Gaiter Lake Sub		500,000	2,000,000
		A.0010133.004 SUB Install Orono ORO TR2 & Feeder			250,000
		A.0010133.009 SUB Install Viking VKG Feeder			50,000
		A.0010133.011 SUB Install Goodview GVW Feeder			50,000
		A.0010133.013 Reinforce Pine Island TR1		100,000	1,800,000
		A.0010133.014 SUB Reinforce Burnside BUR TR2			100,000
		A.0010133.016 SUB Reinforce Kasson KAN TR1	2,464,000		
		A.0010133.017 Reinforce Waseca WAS TR2			100,000
		A.0010133.019 SUB Install East Winona EWI TR2			100,000
		A.0010133.020 SUB Convert Butterfield BTF 4kV	500,000	1,200,000	
		A.0010133.023 SUB Reinforce Sibley Park SIP Sub E			100,000
		A.0010133.044 Install Midtown MDT TR2	4,400,000		
		A.0010133.046 SUB Install Cannon Falls Trans CTF		200,000	1,670,000
		A.0010133.053 Reinforce Tanners Lake TLK Sub Equip			200,000
		A.0010133.055 SUB Extend Crooked Lake CRL033			50,000
		A.0010133.065 SUB Reinforce Veseli VES TR1		200,000	2,200,000
		A.0010133.070 SUB Install Midtown MDT Feeder	500,000		
		A.0010133.072 SUB Install Hiawatha West HWW Feede	500,000		
		A.0010133.073 SUB Reinforce Hyland Lake HYL TRs	4,000,000	1,500,000	
		A.0010133.078 Reserve TR 115/13.8 kV 50 MVA	100,000	900,000	
		A.0010133.079 SUB Reinforce Faribault FAB TR1		100,000	1,450,000
		A.0010133.082 SUB Reinforce Feeders RAM073 RAM061		260,000	
		A.0010133.083 SUB Reinforce TSS TR01		900,000	300,000
		A.0010133.089 Reinforce Glenwood GLD Sub Equip	50,000	650,000	
		A.0010133.093 Reinforce Parkers Lake PKL Sub	700,000		
		A.0010133.094 SUB Install Southridge SRD212 Fdr	50,000	550,000	
		A.0010133.095 SUB Install Cottage Grove CGR TR3			100,000
		A.0010133.096 SUB Reinforce Pine Bend PBE TR01	100,000	3,100,000	
		A.0010151.001 Rebuild Yellow Medicine YLM211 & YL	800,000	1,000,000	1,000,000
		A.0010174.007 COMM - Install Great Plains Sub		60,000	
		A.0010180.001 MN Electric Vehicle Program	84,536,000	47,742,000	41,299,000
		A.0010180.013 MN EV Public - Line Extension	1,151,000	2,267,000	2,606,000
		A.0010180.016 MN EV Fleet - Line Extension	869,000	956,000	1,052,000
		A.0010180.018 MN EV Public - Infrastructure Blank	4,002,000	7,886,000	9,063,000
		A.0010180.019 MN EV Fleet - Charging Equipment Bl	246,000	270,000	298,000
		A.0010180.020 MN EV Fleet - Infrastructure Blanke	2,511,000	2,762,000	3,038,000
		A.0010180.025 MN EV Residential - Charging Equip	805,000	1,217,000	1,717,000
		D.0001723.046 ADMS Data - NSPM	1,476,000	3,000,700	1,000,004
		D.0001723.059 FLISR Advanced Function NSPM	729,828	919,308	919,308
		D.0001900.016 FAN - AGIS - NSPM - MN	7,467,199	14,029,018	4,345,368
		D.0001900.074 FAN - AGIS - NSPM - ND	825,579	48,237	36,178
		D.0001900.075 FAN - AGIS - NSPM - SD	825,579	48,237	36,178
		D.0001901.043 AMI-DIST-NSPM-MN Full AMI	79,641,944	93,387,005	49,800,292
		D.0001902.009 FLISR - AGIS - NSPM	2,690,172	7,020,696	7,020,696
		D.0001902.039 FLISR-Comm-Dist Blanket-NSPM	80,004	60,012	60,012
		D.0001902.041 FLISR - Sub Equip - NSPM	500,004	999,996	999,996
		D.0001904.040 IVVO-Comm-Dist Blanket-NSPM			4,276,851
		D.0001908.001 AGIS-Dist-Capital-Line-Contingency-			1,669,109
		D.0001908.038 AGIS-Dist-Capital-Line-AMI-Contin-N		20,241,984	44,158,016
		D.0001908.072 AGIS-Dist-Cap-Com-FAN-Cont-NSPM		1,000,000	4,200,000
		D.0005014.004 MN Elec Distribution Transformers	19,800,000	20,856,000	21,120,000
		D.0005014.021 MN-Electric Meter Blanket	4,745,000	4,072,000	2,814,000
	Electric Total		527,889,292	561,307,147	555,116,994
	Common	A.0006059.020 MN-DistLogistics	230,000	237,000	245,000
		A.0006059.024 MN-Dist Tools Common	117,000	120,000	124,000
Distribution Operations	Total		528,236,292	561,664,147	555,485,994
Energy Supply	Electric	A.0001559.006 BLLC7 U7 Exhaust Silencer Repl	812,878		
		A.0001559.014 BLL8-U8 CT Control System Repl	4,000		
		A.0001559.015 BLL7-U7 CT Control System Repl	4,000		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year			
			2022	2023	2024	
		A.0001559.048	BLL8C-CESP GSU 171-227 MVA 18-115kV	763,938		
		A.0001559.052	BLL0 - Black Start Conversion	60,000	9,130,873	21,896,922
		A.0001559.104	BLL0C LCI Controls Replacement	4,000		
		A.0001559.112	BLL7C U7-Excitation System Replacem	4,000		
		A.0001559.114	BLL8C U8 Excitation System Replacem	4,000		
		A.0001559.116	BLL8-U8 Turning Gear Repl-24221			160,098
		A.0001559.117	BLL7-U7 Turning Gear Repl-24220			160,098
		A.0001559.118	BLL U8 Hot Gas Path-21336		5,300,000	
		A.0001559.121	BLL U7 Hot Gas Path-21337			5,450,000
		A.0001559.124	BLL7C CEMS CDM AutoTune-25046	935,458		
		A.0001559.125	BLL8C CEMS CDM AutoTune-25047	935,458		
		A.0001559.126	BLL0C Quarry Park Rd Driveway-24784	356,917	178,458	
		A.0001559.127	BLL7C Inlt Filter Evap Media Repl-2		200,000	
		A.0001559.128	BLL8C Inlt Filter Evap Media Repl-2		200,000	
		A.0001559.500	BLL Emergent Fund -Other prod	25,000	25,000	225,000
		A.0001561.015	IVH5C U5-6 UG Cable Replacemen	373,340		
		A.0001561.029	IVH3C Gas Valve Ctrl Repl	288,205		
		A.0001561.030	IVH3C Turbine Controls	1,017,437		
		A.0001561.032	IVH5C Turbine Controls	1,067,881	1,463,730	
		A.0001561.039	IVH Gas Vlv Ctrl Rplc	108,893	318,710	
		A.0001561.500	IVH Emergent Fund -Other prod	25,000	25,000	325,000
		A.0001562.007	REW0613-Condenser Retube	300,000		
		A.0001562.034	REW0C BOILER BLDG ROOF REPL			175,000
		A.0001562.038	REW0 - EPA 316b-Traveling Screens -	398,706		
		A.0001562.039	REW0 - EPA 316b-Svc Water Pumps - 2	120,000	130,000	
		A.0001562.043	REW0 - 316b-Control System - 23726			270,000
		A.0001562.051	REW1C REPLACE U1 TRAVELING GRA	250,000		
		A.0001562.075	REW1 - Rplc Bin 11 Augers 2024 - 13			20,000
		A.0001562.118	REW1C REPLACE BURNER MGMT SYST			308,750
		A.0001562.133	REW1C Repl U1 Turb EG Governor	105,000		
		A.0001562.135	REW0C Repl Baghouse Controls	325,000		
		A.0001562.136	REW0C C9 Internal Repl	218,000		
		A.0001562.137	REW2C Repl U2 Turb EH Govern	105,000		
		A.0001562.138	REW0C Replace Scalping Conveyor	450,000		
		A.0001562.139	REW2C Repl U2 Trvlg Gate Bed	250,000		
		A.0001562.140	REW2C Repl U2 Turb Blade Rows 1-2	650,000		
		A.0001562.149	REW1 Rep U1 Superheater-Secondary-2	50,000	310,000	
		A.0001562.153	REW2 Rep U2 Superheater-Secondary-1	310,000		
		A.0001562.154	REW0-Replace Duct Scrubber Controls	375,000		
		A.0001562.155	REW2-Replace Bus 21 Switchgear	450,000		
		A.0001562.156	REW1-Replace Bus 11 Switchgear	450,000		
		A.0001562.159	REW0 Repl 40% CW internals-22045		10,000	35,000
		A.0001562.160	REW1-Replace Bin 12 Augers 2024-138	20,000	85,000	
		A.0001562.161	REW0-North Center Capping phase 1-2	802,950		
		A.0001562.162	REW1-Replace U1 Baghouse Bags 2023-	445,000		
		A.0001562.163	REW2-Rep 22 Screw Feeder Augers-121		105,000	
		A.0001562.164	REW2-Rep 21 Screw Feeder Augers-121		105,000	
		A.0001562.165	REW1-Repl U1 CEMS Analyzers-22051		125,000	
		A.0001562.168	REW2-SKF Monitoring System-24218	15,000		
		A.0001562.169	REW2-Electronic Overspeed-24219	150,000		
		A.0001562.170	REW2-Replace U2 CEMS Analyzers-2428		125,000	
		A.0001562.176	REW0-Metal Recovery System-24580	250,000	140,000	
		A.0001562.178	REW2-U2 Lower Air Heater Basket-245	125,000		
		A.0001562.179	REW0-100% Circ Water Pump-24583	20,000	150,000	
		A.0001562.180	REW0-60% Circ Water Pump-24585			10,000
		A.0001562.183	REW2-U2 Roof Tubes-24588	350,000		
		A.0001562.184	REW1-C6 Ash Conveyor-24590	140,000		
		A.0001562.185	REW1-U1 Lower Air Heater Baskets-24		125,000	
		A.0001562.186	REW2-U2 OFA Fan VFD-24602			30,000
		A.0001562.188	REW0-Sample Panel & Analyzers-24612	62,500		
		A.0001562.189	REW1-12 LP FWH-24875	90,000		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0001562.190 REW1-U1 Generator Field Breaker-249	28,400		
		A.0001562.191 REW2-U2 Generator Field Breaker-250	28,400		
		A.0001562.192 REW1-U1 OFA Fan VFD-24603		30,000	
		A.0001562.193 REW0-#1 BFWP VFD-24605		30,000	
		A.0001562.194 REW1-U1 FD Fan VFD-24610		20,000	
		A.0001562.195 REW2-U2 FD Fan VFD-24611			20,000
		A.0001562.196 REW0-Security Cameras-24657			60,000
		A.0001562.197 REW2-U2 Secondary Superheat Pendant			50,000
		A.0001562.500 REW Emergent Fund -Steam prod	295,000	295,000	422,500
		A.0001564.016 HNI0C Replace Horseshoe Flashb x	20,000	140,000	455,000
		A.0001564.030 HNI0 Repl 130VDC Battery-25022	25,000		
		A.0001565.037 WLM1C Replace U1 Rear Wall		185,000	265,000
		A.0001565.042 WLM2C Replace U2 Rear Wall			185,000
		A.0001565.052 WLM0-Replace Lime Mixer Grit S	100,000	51,000	
		A.0001565.065 WLM1C C7 & C8 VFD	70,000		
		A.0001565.070 WLM0C Fire Protection System R	350,000		
		A.0001565.077 WLM0C Slaker PLC Replacement	539,500	115,500	
		A.0001565.081 WLM2C Repl U2 Boiler Tubes 201		337,000	103,000
		A.0001565.082 WLM0-EPA 316b Final Construction	750,000	20,000	100,000
		A.0001565.083 WLM0-Cap WLM Landfill Cells 8, 9, 1		863,000	3,000
		A.0001565.096 WLM2C Replace U2 Superheat			321,000
		A.0001565.111 WLM0C Replace U0 Scalping Conveyor	600,000		
		A.0001565.114 WLM0C Landfill Cell 7 and 6 Cap	450,000		
		A.0001565.115 WLM0C DCS Software Hardware Upgrade	27,500		
		A.0001565.116 WLM1C U1 Static Exciter		220,000	
		A.0001565.117 WLM1C Replace U1 Gratebed 2018	456,160		
		A.0001565.118 WLM1C Replace U1 Baghouse Bags	1,000		
		A.0001565.119 WLM1C Replace U1 Boiler Tubes 2022		232,500	267,500
		A.0001565.122 WLM2C U2 Static Exciter	62,500		
		A.0001565.123 WLM2C Replace U2 B22 Screw Auger 20		99,000	56,000
		A.0001565.124 WLM2C Replace U2 Baghouse Bag	1,744,500	2,000	
		A.0001565.125 WLM2-Replace U2 Boiler Grates 2022	139,000		
		A.0001565.127 WLM1-Replace U1 Lower Air Htr-12315		93,000	54,000
		A.0001565.128 WLM1-Replace U1 B12 Screw Auger 123	160,000		
		A.0001565.129 WLM1-Replace U1 Superhtr Bundle -12		315,000	195,000
		A.0001565.130 WLM2-Replace U2 Lower Air Htr-12354		94,000	53,000
		A.0001565.132 WLM0-Replace Overhead Bridge Crane-	390,000		
		A.0001565.133 WLM1 Turbine Electronic Overspeed-2		180,000	95,000
		A.0001565.134 WLM2 Turbine Electronic Overspeed-2	180,000	95,000	
		A.0001565.141 WLM2-New Unit 2 Hotwell Pump-24708	160,000		
		A.0001565.144 WLM99-Replace Walking Floor 2022-17		278,000	
		A.0001565.146 WLM1-Unit 1 Drip Tank Motor VFD-245			26,000
		A.0001565.147 WLM0-CEMS Room HVAC Replacement-245	15,000	15,000	
		A.0001565.148 WLM2-Cooling Water Pump #2 VFD-2457		60,000	
		A.0001565.149 WLM2-Unit 2 Drip Tank Motor VFD-245			26,000
		A.0001565.150 WLM1-Replace U1 Turbine Blades-2461			650,000
		A.0001565.151 WLM2-Replace Unit 2 Turbine Blades-		650,000	
		A.0001565.152 WLM2-New VFD for Unit 2 OFA Fan Mot	100,000	40,000	
		A.0001565.153 WLM1-New VFD for Unit 1 OFA Fan Mot		100,000	40,000
		A.0001565.154 WLM0-New Motor and VFD for #3 BFP-2		100,000	30,000
		A.0001565.155 WLM0-New motor and VFD for #2 BFP-2	100,000	30,000	
		A.0001565.156 WLM0-New Motor and VFD for #1 BFP-2		100,000	30,000
		A.0001565.157 WLM2-New Unit 2 FD Fan motor and VF	100,000	35,000	
		A.0001565.158 WLM1-New Unit 1 FD Fan motor and VF		100,000	35,000
		A.0001565.159 WLM2-New Unit 2 ID Fan Motor and VF	300,000	100,000	
		A.0001565.160 WLM1New Unit 1 ID Fan Motor and VFD		300,000	100,000
		A.0001565.161 WLM2-Replace U2 Slurry Density Mete	50,000		
		A.0001565.162 WLM1-Replace U1 Slurry Density Mete	50,000		
		A.0001565.163 WLM0-Greensand Filter for RO Water-		260,000	
		A.0001565.164 WLM0-Replace BFP #3-24707		160,000	
		A.0001565.165 WLM99-Eddy Current Separator-24723		200,000	

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0001565.166 WLM99-New Magnetic Separator-24724		200,000	
		A.0001565.167 WLM0-Replace North Travelling Scree	250,000		
		A.0001565.168 WLM99-Replace Distribution Conveyor		80,000	70,000
		A.0001565.500 WLM Emergent Fund -Steam prod	285,000	285,000	417,500
		A.0001566.168 NBL0 - Gearbox Replacements	300,000		300,000
		A.0001566.169 NBL0 - Replace Generators	200,000		
		A.0001566.172 NBL Nobles Wind Repower	152,800,000	2,388,315	180,000
		A.0001566.173 NBL0C Wind Tower Climb System-24814	285,000	665,000	
		A.0001568.011 MNVOC Powerhouse Demolition- 23849	8,359,209		
		A.0001571.011 ANSCO Replace U4 Silencer	507,056		
		A.0001571.021 ANS0-C-Upgrade U2 3 Protect. R			175,000
		A.0001571.023 ANS2-C-U2 replace vanes and bl	5,698,000	3,757,000	
		A.0001571.081 ANS4C U4-LCI Controls Replacement	298,000		
		A.0001571.082 ANS4C U4-Ex 2100 E -Excitation Sys	357,000		
		A.0001571.086 ANS4C Low Volt BKR - 2021			8,913
		A.0001571.087 ANS4C Low Volt BKR - 2022			10,423
		A.0001571.090 ANS4 - U4 Hot Gas Path - 10341	4,950,000		
		A.0001571.092 ANS0 - Replace Well Piping - 10342			100,000
		A.0001571.093 ANS0 - Replace UPS Battery - 16602			110,000
		A.0001571.098 ANS0C PDC Bard Unit Repl-24736	36,667	3,333	
		A.0001571.099 ANS2C CEMS Bard Unit Repl-24737	9,167	833	
		A.0001571.100 ANS3C CEMS Bard Unit Repl-24738	9,167	833	
		A.0001571.101 ANS4C PDC Bard Unit Repl-24739	27,500	2,500	
		A.0001571.102 ANS0C Clear Well Pump Repl-24742	25,000	5,000	
		A.0001571.103 ANS4C LCI Bard Unit Repl-24740	6,667	13,333	
		A.0001571.104 ANS4C PEECC Bard Unit Repl-24741	3,333	6,667	
		A.0001571.105 ANS4C CDM Auto Tune-25062		525,708	
		A.0001571.106 ANS0C Com Shop HVAC Repl-24743		33,333	6,667
		A.0001571.107 ANS0C Com Gas Line Pig Barrel-25061		100,000	
		A.0001571.108 ANS0C CEMS Upgrade Project-24693			195,000
		A.0001571.109 ANS0C Com Shop Roof Repl-24691			78,333
		A.0001571.111 ANS0-1 MW Battery Decommissioning-2		4,588,760	1,019,724
		A.0001571.500 ANS Emergent Fund -Other prod	848,261	362,994	709,047
		A.0001572.048 ASK1C-Inst Emerson DCS Evergre	1,000		
		A.0001572.107 ASK1C Inst GRF Damper Drives		129,573	
		A.0001572.122 ASK1C- Replace SCR Catalyst 20			2,238,400
		A.0001572.152 ASK1-480V Plant Swgr Bus 3-4 R		38,739	297,232
		A.0001572.161 ASK1-Nuva Feeder PLC Replaceme		525,000	
		A.0001572.165 ASK1 - Replace Sootblower 2024			63,710
		A.0001572.176 ASK1C Repl Hydrojet PC HF Sens		284,915	
		A.0001572.177 ASK1C Repl ID Fan Suction Exp		495,000	
		A.0001572.214 ASK1C AQCS Battery Replacement	500,000		
		A.0001572.222 ASK99C 480V Coal Yrd Swgr Bus3-4 Rp		23,000	268,479
		A.0001572.232 ASK1C-TurboToc PLC Upgrade	500,000		
		A.0001572.233 ASK99C-Transfer House 1 Control Sys	451,928		
		A.0001572.234 ASK99C-Transfer House 2 Control Sys	451,928		
		A.0001572.236 ASK1C-Econ Outlet Exp Joint	245,000		
		A.0001572.239 ASK1-Main Station Battery Repl-2053		41,000	459,000
		A.0001572.242 ASK1-Repl AQCS Baghouse Bags 2023-1	26,000	2,221,409	1,263,500
		A.0001572.243 ASK1-480V Plant Swgr Bus 5-6 Repl-1		50,000	250,000
		A.0001572.246 ASK1-Protective Relay Upgrades-2423		329,540	32,954
		A.0001572.252 ASK1-13&14 Travel Water Screen - 23		299,000	
		A.0001572.500 ASK Emergent Fund -Steam prod	500,000	500,000	500,000
		A.0001573.050 BDS5C U5 HRSG Steam Drain Sys			240,000
		A.0001573.056 BDS2C U2 LP Steam to Crossover	772,171		
		A.0001573.059 BDS5C CT Remote Monitoring		150,000	
		A.0001573.070 BDS5C U5 Ovation System Evergr	882,500	5,000	
		A.0001573.102 BDS0C Office Area Heaters	41,425		
		A.0001573.107 BDS0C Vehicle Fueling Station	153,976		
		A.0001573.120 BDS2 -Rplc Circ Pump Disch Valves -	105,000		
		A.0001573.128 BDS5C CT Expansion Joint	176,674		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0001573.169 BDS0C Reverse Osmosis 2nd Ps (WTS)-		485,000	2,341,023
		A.0001573.171 BDS0C Admin Bldg Fire Protection	357,390		
		A.0001573.178 BDS0C Heating System Sample Panel		95,000	
		A.0001573.179 BDS0C GSU Containment Const Spare		176,566	
		A.0001573.182 BDS2C U2 Turning Gear Replace	314,000		
		A.0001573.184 BDS2C Automated Trap Bypass Valve	890,000		
		A.0001573.186 BDS2C Redundant LO Vapor Extractor	215,000		
		A.0001573.203 BDS5C-Repl U5 Fuel Gas Heater CV	62,500		
		A.0001573.205 BDS0C-Replace Fire Protection Panel	979,000		
		A.0001573.206 BDS0C-Replace CV Positioners		243,844	
		A.0001573.207 BDS2C-Install Lube Oil Trip Manifol	94,619		
		A.0001573.212 BDS2C-Replace U2 Turbine L-0 Blades	2,145,000		
		A.0001573.217 BDS0-Repl Discharge Gate Comm Ctrl		337,333	30,667
		A.0001573.218 BDS5-Replace SCR catalyst-15648		153,000	612,000
		A.0001573.223 BDS2 -Rplc Turbine Valve Internal -	395,000		
		A.0001573.224 BDS5 - Ovhl U5 Hot Gas Path - 22403	10,780,941		
		A.0001573.225 BDS5 - Rplc U5 Duct Burner PLC - 23	165,200		
		A.0001573.226 BDS0 -BlackDog Rd Erosion Wall -232			2,692,000
		A.0001573.229 BDS0 - Rplc #41 Screen Wash Pump -			90,000
		A.0001573.231 BDS2 -Ovhl #21 Circ Water Pump -236			150,000
		A.0001573.233 BDS0 -Demolition Gas Cmprsr Bldg -2			365,000
		A.0001573.271 BDS5-Replace CT Inlet Filters-19102	195,000		
		A.0001573.272 BDS5-Repl U5 LP Drum Feedwater CV-2	65,000		
		A.0001573.273 BDS5-U5 Overspeed Probe 24030	35,000		
		A.0001573.274 BDS5-Repl 5 CT Compartment Dampers-	86,000		
		A.0001573.275 BDS0-Plant Admin Area Roof Repl-240		95,000	
		A.0001573.276 BDS0-Plant Flood Berm Hght to 720'-		490,000	3,425,297
		A.0001573.281 BDS0-480V Load Centers Repl -17548	752,866		
		A.0001573.282 BDS0-Install liq cw chem treatment-			550,000
		A.0001573.283 BDS0-Install Security Badge Readers			224,000
		A.0001573.292 BDS6C G.E. Cyber Sec Upgrd-25039	192,500		
		A.0001573.293 BDS5C Inst Ammonia Htr Cooling-2504	15,000		
		A.0001573.294 BDS2C Inst Hydrogen Vlvs-25041	20,000		
		A.0001573.295 BDS0C Repl 52 CCW Check Vlv-25042	5,000		
		A.0001573.296 BDS0C Repl Diesel Fire Pump-25043	110,000		
		A.0001573.297 BDS5C Repl Ammonia Dtctrs-25044	20,000		
		A.0001573.298 BDS5C Repl Gas Ctrl Vlvs-25045	105,000		
		A.0001573.299 BDS5C Repl Seismic Probes-25048	9,500		
		A.0001573.300 BDS5C Repl Battery Charger-24633	100,000		
		A.0001573.304 BDS5 Evap Cooler Media Repl-15643	185,000		
		A.0001573.500 BDS Emergent Fund -Other prod	1,000,000	2,000,000	1,950,000
		A.0001574.087 SHC3C U3 Landfill Cell 4 2019	1,297,994		
		A.0001574.173 SHC3C Emergent work	442,500	885,000	442,500
		A.0001574.198 SHCCC 2017 Emergent Work	750,000	750,000	900,000
		A.0001574.252 SHC99 Emergent work	200,000	200,000	320,000
		A.0001574.268 SHC1C Emergent Projects	500,000	500,000	1,500,000
		A.0001574.269 SHC2C Emergent Projects	400,000		
		A.0001574.292 SHC0 -Rplc DS Pmphouse Pipe vlv'20-	89,000		
		A.0001574.295 SHC0 -#54 Pit Floor Slope ReCover -	80,000		
		A.0001574.304 SHC2 -Turb Ctrl Vlv Internals 2022-	316,667		
		A.0001574.306 SHC99-CESP 2022 #1 CC Rotor Asmbl-2	104,000		
		A.0001574.307 SHC3 - Replace U3 Inverter - 23426	464,625	361,375	
		A.0001574.308 SHC3 - Replace U3 TCS HMI - 22765	38,723	41,170	
		A.0001574.309 SHC3 - Turb Cntrl Vlv Intl 2023 -	83,583	167,167	
		A.0001574.310 SHC99 - Rplc RCD DS Pipe 2023 - 234		68,800	
		A.0001574.311 SHC99 -CESP 2023 #3 CC Rotor Asmbl-		104,000	
		A.0001574.313 SHC99-RR Return Track Crossing '23-		52,000	
		A.0001574.314 SHC1 -Turb Ctrl Vlv Internals 2024-		215,909	259,091
		A.0001574.315 SHC1 -Level 2 Mill OH 2024 Spring -			375,000
		A.0001574.316 SHC3 -Level 2 Mill OH 2024 Spring -			383,500
		A.0001574.358 SHC1C North Blr Bldg Roof Repl	85,000		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0001574.417 SHC3C Bearing Fire Protect Pip	5,900	53,738	
		A.0001574.418 SHC3C ID Fan Building Roof Rep			317,804
		A.0001574.463 SHC3-U3 Stock Fdr Speed repl	108,560		
		A.0001574.464 SHC3-U3 landfill capping 2020	466,100		
		A.0001574.491 SHC1C Mill 2022 Spring	375,000		
		A.0001574.493 SHC1C Mill OH 2022 Fall	375,000		
		A.0001574.525 SHC3C Mill OH 2022 Fall	383,500		
		A.0001574.526 SHC3C Mill OH 2022 Spring	383,500		
		A.0001574.535 SHC3C BFP Overhaul 33		102,660	
		A.0001574.571 SHC99 -CESP-2024 #1 CC Rotor Asmbl-			104,000
		A.0001574.572 SHC99 -CESP-2024 #4 CC Rotor Asmbl-		104,000	
		A.0001574.573 SHC3 - Level 2 Mill OH 2024 Fall -			191,750
		A.0001574.574 SHC1 -U1 Level 2 Mill OH 2024 Fall-			375,000
		A.0001574.666 SHC3C CT Vibration System	9,830		
		A.0001574.672 SHC3C 36_1 & 36_2 FWHs Replace	759,070	949,784	
		A.0001574.673 SHC3C 1st Floor HVAC PLC Replace	15,635		
		A.0001574.677 SHC3C Air Comp Controls Replace		105,463	9,588
		A.0001574.682 SHCJC 3, 4 Xshr Fdr Floor Resto	352,987		
		A.0001574.687 SHCJC 3A Gate to 4A-B Upgrade	170,061		
		A.0001574.724 SHC0C Close Bottom Ash Pond 1		400,000	3,550,000
		A.0001574.731 SHC0C Fuel Oil Pump F.P.	50,000		
		A.0001574.733 SHC0C Electric & Electronic Room FP	1,667		
		A.0001574.737 SHC0 Air Comp Controls U0		130,000	
		A.0001574.769 SHC3C CR HVAC PLC 2nd Flr Replace	69,620		
		A.0001574.778 SHC0-Lime slaking building roof 221		90,000	
		A.0001574.791 SHC3-SHC3-Haul Road 2019 19889		171,100	
		A.0001574.801 SHC3-Landfl Mtnc Grg Lim Rcv HVAC P	6,806		
		A.0001574.802 SHC2-Level 2 Mill OH 2022 Spring 15	375,000		
		A.0001574.804 SHC3-U3 DCS Workstation Upgrade 202	573,215	469,029	
		A.0001574.805 SHC0-Coal conveyor F.P. 20631	62,500	12,500	
		A.0001574.814 SHC3-U3 landfill capping 2022-11340		283,702	
		A.0001574.815 SHC3-U3 Level 2 Mill OH 2023 Fall-1		383,500	
		A.0001574.816 SHC3-U3 Level 2 Mill OH 2023 Sprg-1		383,500	
		A.0001574.820 SHC1-U1 Level 2 Mill OH 2023 Sprg-1		375,000	
		A.0001574.821 SHC1-U1 Level 2 Mill OH 2023 Fall-1		375,000	
		A.0001574.824 SHC99-Tunnel Dust Collectors F.P.-2		80,000	
		A.0001574.825 SHC0-Pond 3 Capping - Phase I-20122			200,000
		A.0001574.826 SHC99-3 Plow Fdr Obsolete upgrade-2		45,600	
		A.0001574.834 SHC0-Scrubber Pond Water Treatment-	100,000	100,000	1,000,000
		A.0001574.837 SHC1-12 Boiler Feed Pump-24003			176,000
		A.0001574.840 SHC99-Chemistry Lab Fire Protectn-2	95,200		
		A.0001574.844 SHC0-Pond 3S Ring Dike Phase II-242		240,000	
		A.0001574.847 SHC3-LFLeachate Truck Fill Station-		67,604	6,146
		A.0001574.848 SHC99-New RPF on 53 conv-24287	448,160		
		A.0001574.860 SHC99-Replace Festoon Cable on #2 P	200,000	40,000	
		A.0001574.861 SHC99-Coal Barn CO Detection Proj-2	200,000	40,000	
		A.0001574.862 SHC99-Replace Plow Feeder Gearbox-2	200,000	40,000	
		A.0001574.863 SHC0-Replace Well #4-24876		160,000	
		A.0001574.890 SHC Solar Generating Plant	134,631,979	150,479,046	
		A.0001574.893 SHC Solar Generating Plant #2	33,746,951	86,804,534	163,601,413
		A.0001574.896 SHC Solar Generating Plant #3	3,877,521	42,298,478	153,173,761
		A.0001575.018 HBC0C 316b Entrainment Counter	20,000	20,000	20,000
		A.0001575.037 HBC0C Warming Line to Intake	691,000		
		A.0001575.051 HBC7C U7 CT Servo Replace 2		60,000	
		A.0001575.062 HBC7C U7 SCR Catalyst Replacem			1,097,044
		A.0001575.094 HBC0C Plant Instrum M&D		50,000	155,000
		A.0001575.101 HBC7C CT Servo Replacement		60,000	
		A.0001575.167 HBC0-Evergreen Upgrade #2-16185	300,000	670,000	
		A.0001575.169 HBC0 - Boiler Feed Pump CESP - 2373	164,234		
		A.0001575.170 HBC8 - U8 CT Ovhl Major Outage - 10	2,887,000	8,663,700	
		A.0001575.171 HBC0 - Rmv & Rplc BFP Spare YR1 -23	40,150		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0001575.172 HBC0 - Rmv & Rplc BFP Spare YR2 - 2		42,410	
		A.0001575.173 HBC0 - Rmv & Rplc BFP Spare YR3 - 2			45,165
		A.0001575.174 HBC8- Rplc LP Lower Prehtr Header-1		630,000	
		A.0001575.176 HBC7-Rplc Exhaust Expsn Joint 2024-			42,000
		A.0001575.177 HBC8-Rplc Exhaust Expsn Joint 2024-			42,000
		A.0001575.183 HBC9- ST Vlv Overhaul-24034		404,963	
		A.0001575.188 HBC7-Evap Cooler Ctrls Integration-	25,000		
		A.0001575.189 HBC9-Vibration Monitoring System-19		300,000	
		A.0001575.190 HBC0-Diasys Controls Replacement-22	547,500	1,447,000	
		A.0001575.192 HBC8-Evap Cooler Ctrls Integration-	25,000		
		A.0001575.194 HBC7 Hot Gas Path-24006		1,937,500	5,812,500
		A.0001575.197 HBC8C GT EXHAUST REPL-24699	585,000	2,698,384	
		A.0001575.198 HBC8C CESP Torque Convtr-24727	329,060		
		A.0001575.199 HBC7C SCR Hot Gas Recirc Imp-25050	68,208		
		A.0001575.200 HBC8C SCR Hot Gas Recirc Imp-25051	68,258		
		A.0001575.201 HBC0C No. 2 IA Comp Repl-24690	92,355		
		A.0001575.202 HBC7C GT EXHAUST REPL-24689	497,000	1,241,000	1,909,992
		A.0001575.203 HBC8C Turning Gear Repl-24726		65,850	
		A.0001575.204 HBC8C Air Inlet Filter Repl-24728		129,054	
		A.0001575.205 HBC7C Air Inlet Filter Repl-24729		129,054	
		A.0001575.500 HBR Emergent Fund -Other prod	1,375,577	823,500	1,950,000
		A.0001576.005 GDM0 - Gearbox replacements	600,000	400,000	
		A.0001576.006 GDM0C Generator Replacements 2	300,000	200,000	
		A.0001576.021 GDM Eagle Take New - 22846	25,000		
		A.0001576.022 GDM Grand Meadow Repower	41,500,000	71,600,000	1,951,568
		A.0001576.023 GDM Climb Lift System -24572	94,875		
		A.0001576.024 GDM0 CESP Wind Resiliency Trnsfmr -			250,000
		A.0001579.016 RIV7C-U7 Turbine Roof Replace	260,000		
		A.0001579.017 RIV7C-71 UPS Battery Replaceme		70,000	
		A.0001579.069 RIV0C -- Instument Air Sys Rep	646,556		
		A.0001579.072 RIV0C -- Replace Water Treamen	2,390,181	5,000	
		A.0001579.073 RIV0C -- Replace 61 Battery	75,538		
		A.0001579.076 RIV0C -- Upgrade Emerg Warning			259,040
		A.0001579.083 RIV0C --Aux boiler Controls Up	650,000		
		A.0001579.115 RIV0-U0 Install CEMS power red	78,463		
		A.0001579.122 RIV7-Replace U7 GSU Transforme			613,000
		A.0001579.135 RIV0C 62 Battery Replace	76,411		
		A.0001579.147 RIV9 - Hot Gas Path - 23487			5,363,393
		A.0001579.156 RIV0-Replace Obsolete EDG Controls-		424,923	5,077
		A.0001579.159 RIV10-Replace U10 CT Inlet Filters-			204,583
		A.0001579.165 RIV7C Inst Circ Water Pumps-10860	150,000		
		A.0001579.166 RIV0-Aux Cooling Tunnel Redesign-25	286,000		
		A.0001579.167 RIV10-U10 Econ FW Cond XOver ISO-24	93,000		
		A.0001579.168 RIV9-U9 Econ FW Cond X-Over ISO-247	93,000		
		A.0001579.169 RIV7-Riv 7 Automate Cond. Xover Vlv	45,000		
		A.0001579.170 RIV0-NE Fence Replacement-24744	115,000		
		A.0001579.171 RIV9-Rpl Evap Cooler Media 2023-223		160,000	
		A.0001579.172 RIV10-Rpl Evap Cooler Media 2024-22			165,000
		A.0001579.500 RIV Emergent Fund -Other prod	1,387,192	1,000,000	1,950,000
		A.0001580.007 CWF0-Courtenay Gearbox Replacement	800,000	700,000	800,000
		A.0001580.008 CWF1-Generator Rplacments	390,000	390,000	390,000
		A.0001580.009 CWF1-Transformer Replacements	130,000	130,000	130,000
		A.0001591.003 -17052 ANS2C Repl U2 gen break	709,000		
		A.0001591.004 -17478 ANS0C BOP Evrgren Ctrl	503,509		
		A.0001591.007 -12186 ANS4C U4 Repl Mark V Cn	792,000		
		A.0001610.006 BWF0-Borders Gearbox Replacment	800,000	800,000	800,000
		A.0001610.007 BWF Generator Replacements	130,000	130,000	390,000
		A.0001610.008 BWF Transformer Replacements	130,000	130,000	130,000
		A.0001610.010 BWF0-Border WD Tower Climb System-2	900,000		
		A.0001610.011 BWF0 - Oil Particle Count System-24	110,750		
		A.0001610.013 BWF Border Wind Repower	800,000	1,200,000	18,600,000

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year			
			2022	2023	2024	
		A.0001611.009	PVW0-Pleasant Valley Gearbox Replac	800,000	800,000	800,000
		A.0001611.010	PVW1-Generator Replacements	130,000	130,000	390,000
		A.0001611.011	PVW1-Transformer Replacements	130,000	130,000	130,000
		A.0001611.013	PVW0-PVW Eagle Take Permit New-2148	25,000		
		A.0001611.014	PVW Pleasant Valley Repower	1,900,000	2,000,000	28,200,000
		A.0001611.015	PVW0C Wind Tower Climb System-24774	900,000		
		A.0001636.001	BDS0C Phase I Demo Site Remedi	184,296	237,804	
		A.0001701.011	BS1 Gearbox Replacements	444,706	444,706	444,706
		A.0001701.015	BS1 - Replace Generator - 23547	158,118	158,118	158,118
		A.0001701.016	BS1 - Replace Transformer - 23567	98,824	98,824	98,824
		A.0001701.021	BS1-Blazing Star 1 ETP 23578-New	12,000	25,503	12,500
		A.0001702.007	BS2 Gearbox Replacements		444,706	444,706
		A.0001702.012	BS2 - Replace Generator - 23548		158,118	158,118
		A.0001702.013	BS2 - Replace Transformer - 23568		98,824	98,824
		A.0001702.017	BS2 Eagle Take Permit New-23579	12,500	25,000	12,500
		A.0001702.018	BS2 Blazing Star 2 PCMM-New-23573	250,000		
		A.0001703.007	FXW Gearbox Replacements	506,940	664,941	606,941
		A.0001703.010	FXW - Replace Generator - 23549	158,118	158,118	158,118
		A.0001703.011	FXW - Replace Transformer - 23566	98,824	98,824	98,824
		A.0001703.014	FXW CESP Wind Resiliency Trnsfmr -2			250,000
		A.0001704.006	FBW Gearbox Replacement		592,941	592,941
		A.0001704.010	FBW - Replace Generator - 23545		160,000	160,000
		A.0001704.011	FBW - Replace Transformer - 23569		98,824	98,824
		A.0001704.014	FBW Freeborn PCMM NEW-23575	37,500		
		A.0001704.016	FBW Eagle Take Permit	49,992	49,992	49,992
		A.0001705.001	CRW G100-Crowned Ridge BOT Wind Far	2,400,000		
		A.0001705.007	CRW Gearbox Replacement	857,647	857,647	857,647
		A.0001705.009	CRW0 - Replace Generator - 23550	293,647	293,647	293,647
		A.0001706.006	LBW Gearbox Replacement	296,471	296,471	296,471
		A.0001706.009	LBW - Replace Generator - 23551	158,118	158,118	158,118
		A.0001707.001	DKR0 Dakota Range Wind Turbines	(6,862,779)		
		A.0001707.006	DKR Gearbox Replacement			889,412
		A.0001707.010	DKR - Replace Generator - 23544			293,647
		A.0001707.011	DKR- Replace Transformer - 23570			197,647
		A.0001707.012	DKR Dakota Range PCMM New-23576	142,000	8,000	
		A.0001710.001	NSPM APM Digital Asset Modeling	149,640		
		A.0001742.001	NRW North Wind Farms - Viking	142,404,500	1,033,834	
		A.0001742.002	NRW North Wind Farms - Chanarambie	21,213,360	154,006	
		A.0001742.003	NRW North Wind Farms - Rock Aetna	32,802,140	238,138	
		A.0001764.001	Lyon County CT Gen Plant			1,090,981
		A.0001765.001	Fargo CT Gen Plant	1,031,958	19,220,217	72,366,051
		A.0001767.003	Trans Sherco to SW MN Plant	3,500,000	6,000,000	6,000,000
		A.0001768.003	Trans King to River Cross NSPM	120,000	120,000	120,000
		A.0003000.128	CWF Tools & Misc Equipment	30,000	10,000	10,000
		A.0003000.214	C100C PMO Tool Blanket-New	550,000		
		A.0003000.273	SER-MMR-RSOM Repl Phased Array ET-1		64,000	
		A.0003000.313	SER CSC Tool Blanket	20,000		
		A.0003000.372	SER-CSC-Purchase Forklift #2		36,000	
		A.0003000.563	SEROC CSC Drum Packer Crusher	21,000		
		A.0003000.564	SEROC CSC Rolloff Container 1	8,000		
		A.0003000.565	SEROC CSC Rolloff Container 2	8,000		
		A.0003000.567	SEROC MMR Alloy Analyzer 2022	38,000		
		A.0003000.578	SEROC MMR Video Probe 2022	55,000		
		A.0003000.657	ANSOC Tools and Equip Ca	20,000	20,000	20,000
		A.0003000.658	ASKOC- Tool Blanket	150,000	150,000	150,000
		A.0003000.659	BLLOC Tools Blanket	20,000	20,000	20,000
		A.0003000.661	BDSOC Tool Blanket	42,850	42,850	42,850
		A.0003000.662	BRDR Small Tools Equip	30,000	10,000	10,000
		A.0003000.667	GDMOC Grand Mead Cap Tool	30,000	10,000	10,000
		A.0003000.669	HBCOC HB CC Tool Blanket	50,000	50,000	50,000
		A.0003000.671	HNICO Misc Tools and Equ	15,000	15,000	15,000

NSPM
Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year			
			2022	2023	2024	
		A.0003000.672	IVHOC Misc tools and Equip	20,000	20,000	20,000
		A.0003000.676	NBLCo Misc Tools and Equip	20,000	20,000	20,000
		A.0003000.678	PLV Tools Equip	30,000	10,000	10,000
		A.0003000.679	RIVOC-Tool Blanket	60,000	60,000	60,000
		A.0003000.680	REWOC Tool Blanket	15,000	15,000	15,000
		A.0003000.682	SHCJC Tools and Equip pur	296,000	200,000	200,000
		A.0003000.685	WLMOC Tools & Equipment B			30,000
		A.0003000.697	SER-MMR- Misc Tools & Equip	86,630	15,000	148,000
		A.0003000.698	SER-CHM-Misc Tools-MN	274,960	266,620	235,900
		A.0003000.699	SER-SMC-Misc Tools & Equipment	100,000	100,000	100,000
		A.0003000.707	C100C CSC Aerosol Can Crusher	32,180		
		A.0003000.730	SER-PMO Perf.Emiss Test NSPM	5,000	54,000	55,000
		A.0003000.748	BS10-Blazing Star 1 Tools and Equip	65,000	30,000	30,000
		A.0003000.749	CRW0-Crowned Ridge Tools-Equip	29,688	312	
		A.0003000.750	FTW0-Foxtail Tools and Equipment	30,000	30,000	30,000
		A.0003000.751	LBW0-Lake Benton Tools-Equip	27,273	2,727	
		A.0003000.752	FBW0 Freeborn Tools and Equipment	27,273	2,727	
		A.0003000.753	MWFO Mower WF Tools and Equipment	5,833		
		A.0003000.757	MWFO - Mowers Tools-Equip	27,273	2,727	
		A.0003000.758	JWFO - Jeffers Tools-Equip	155,000		
		A.0005014.142	BS10-Blazing Star 1 Build Furn & Eq	85,000		
		A.0005014.144	FTW0-Foxtail Building Furn & Equip	85,000		
	Electric Total			673,357,813	467,437,581	540,901,958
Energy Supply	Total			673,357,813	467,437,581	540,901,958
HR and Employee Services	Electric	A.0006059.482	Tools & Equipment - Electric - MN		25,000	
		A.0006059.485	Tools & Equipment - Electric - ND	80,000		
		D.0001806.078	Mechanical - Electric - MN - Routin			450,000
		D.0001806.115	Maple Grove Iron Workers Shop Heat	491,874		
		D.0001810.108	Sioux Falls Renovation	590,000	8,556,235	2,811,411
		D.0001810.118	Shorewood New SC	910,000	16,367,429	
		D.0001810.139	Belle Plaine SC New	5,899,555		
		D.0001810.140	Pipestone Outbuilding Construction	881,843		
		D.0001810.146	Belgrade SC New	7,169,912		
		D.0001811.094	Edina Parking-Yard Pavement Rplc	2,595,659		
		D.0001811.109	Montevideo Yard Rplc		80,000	1,324,800
		D.0001813.047	Edina Service Center Renovatio	1,000,000		
		D.0001813.128	Monticello Renovation			166,745
		D.0001813.154	CSC Redevelopment ? Phase 1	5,305,122	19,465,498	24,839,602
		D.0001814.087	Farmington HVAC & Elec Rplc	442,800		
		D.0001823.089	Misc Bldg - MN - Elec - Routine		284,790	917,663
		D.0001834.042	Roof Rplc - Electric - MN - Routine			224,927
	Electric Total			25,366,765	44,778,952	30,735,148
	Common	A.0005014.099	Office Furn & Equipment - Common -	40,000	40,000	40,000
		A.0006059.483	Tools & Equipment - Common - MN	6,200,000	350,000	350,000
		D.0001779.244	Unbudgeted Emergencies - Common - M	500,000	500,000	500,000
		D.0001806.089	414 Nic UPS battery Rplc #1,2	570,000		
		D.0001806.106	Mechanical - Common - MN - Routine	120,264	325,000	
		D.0001806.110	Newport HVAC & Electrical Rplc	207,000	1,403,818	
		D.0001810.119	Marshall Operations Center Developm	17,000,000		
		D.0001810.142	Fargo Heated Storage Building	117,000	2,149,008	
		D.0001810.144	Grand Forks New Const	568,750	11,893,185	
		D.0001811.062	Roads & Gates - Common - MN - Routi		350,000	379,492
		D.0001811.105	St Cloud Pavement Rplc	1,347,566		
		D.0001811.108	Fargo Yard Pavement		75,000	2,708,252
		D.0001811.110	Newport Employee Lot Rplc	40,000	1,130,994	
		D.0001811.111	St Cloud Pavement Rplc Phase 2		1,971,272	
		D.0001813.036	Grand Forks Office Renovation	6,339,416		
		D.0001813.129	Newport Siding Replacement	1,215,747		
		D.0001813.130	Newport Window Rplc	113,133		
		D.0001813.185	St Cloud Vehicle Storage	8,468,097		
		D.0001813.187	Hugo Training Ctr Expansion	300,000	6,700,000	

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		D.0001814.089 Mankato Electrical Upgrades	207,000	1,307,340	
		D.0001823.012 NSPM Energy Management	400,000	400,000	400,000
		D.0001823.087 Misc Bldg - MN - Common - Routine			193,597
		D.0001834.008 Fargo Roof			168,704
		D.0001834.022 Roof Replacement - Common - MN			449,466
		D.0001834.056 Newport Main Roof Rplc	1,407,114		
		D.0002420.001 NSPM Fleet EV Charging	2,322,171		
	Common Total		47,483,258	28,595,617	5,189,511
HR and Employee Services	Total		72,850,023	73,374,569	35,924,659
Nuclear Generation	Electric	A.0000015.001 PI Misc Tools & Equipment	800,000	800,000	800,000
		A.0000016.002 MT 2026 ISFSI Expansion	805,563	380,688	1,197,373
		A.0000017.002 MNGP Fire Alarm Panel C-300		546,150	656,311
		A.0000017.004 MT #12 EDG Voltage Regulator		568,001	
		A.0000017.047 MNGP RPS Level Instruments-ARD	206,084	139,295	
		A.0000017.048 MNGP RHRSW CbIs	2,200,000	600,000	
		A.0000017.082 MNGP RPS MG Set Generator Rplc	114,958		
		A.0000017.083 MNGP UPS Rplc		120,000	
		A.0000017.085 MNGP Turbine Generator Indicat	1,026,491	223,118	
		A.0000017.089 MNGP A702-M702/1 Cable Rplc	342,193	4,656	
		A.0000017.124 MNGP EDG Cable DIV 1			205,842
		A.0000017.144 MT #12 125V DC Battery Rplc	160,445	1,096,168	
		A.0000017.147 MT Rplc SR Inverter Y71	1,270,900	2,129,158	
		A.0000017.165 MT 2022 Maintenance Blanket	3,500,000		
		A.0000017.166 MT 2022 Emergent Work Blanket	2,351,436		
		A.0000017.169 MT CRD Rebuild and Rplc (RFO31)	634,695	1,972,066	
		A.0000017.171 MT Rplc #13 250VDC Battery	92,745	1,209,773	
		A.0000017.172 MT Rplc #17 250 VDC Battery	578,853	346,357	
		A.0000017.177 MT Cooling Tower Upgrades Ph III	9,705,000		
		A.0000017.179 MT #11 EDG Voltage Regulator			28,052
		A.0000017.180 MT Rplc OTB MSIV D Internals (1R31)	27,845	2,117,638	
		A.0000017.186 MT Online ION Chromatograph	633,799		
		A.0000017.189 MT SRM/IRM Undervessel Cbl Ph IV	20,791	142,561	
		A.0000017.191 MT Rplc Diesel Fuel Oil Lvl Instr		374,926	5,825
		A.0000017.192 MT 2022/2023 Position Ind Pr	8,125	864,051	
		A.0000017.193 MT 2023 LPRMs	8,652	1,776,991	
		A.0000017.194 MT Rplc Bleach House Tank/Pump		652,562	
		A.0000017.195 MT Rplc SR Inverter Y81		1,668,462	1,538,815
		A.0000017.200 MT Rplc Simulator Hrdwre (10 yr)		160,000	
		A.0000017.201 MT Rplc Cntrl Rm Monitors			212,373
		A.0000017.202 MT 2023 Emergent Work Blanket		2,252,075	
		A.0000017.203 MT 2023 Maintenance Blanket		4,750,000	
		A.0000017.213 MT Rplc Div 1 FSW Pipe	18,000		
		A.0000017.214 MT Rplc Div 2 FSW Pipe	86,000	2,365,549	
		A.0000017.215 MT Rplc Turbine Stop Vlvs	2,400,000	1,717,225	
		A.0000017.217 MT 2024 Emergent Work Blanket			2,500,000
		A.0000017.218 MT 2024 Maintenance (Site) Blanket			3,500,000
		A.0000017.219 MT Rplc OTB MSIV C Internals (1R32)			48,036
		A.0000017.220 MT Rplc GE MAC Controllers			650,000
		A.0000017.223 MT Equipment Sensors	450,000	450,000	200,000
		A.0000017.224 MT Automation/Innovation	3,640,136	4,487,470	1,550,000
		A.0000017.227 MT 2023 Outage Improvements		1,000,000	
		A.0000017.228 MT CRD Rebuild and Rplc (RFO32)			1,182,286
		A.0000017.232 MT Rosemount Obsolescence Part II	434,626	785,450	
		A.0000017.233 MT Rplc MO-2076 Valve	48,915	1,337,055	
		A.0000017.244 MT 2024/2025 Position Ind Pr			5,474
		A.0000017.245 MT 2025 LPRMs			9,734
		A.0000017.247 MT 2021 MO-1180-1183 Valve Rplc	51,228	792,176	
		A.0000017.248 MT Spent Fuel Pool Cleanout	2,520,907		
		A.0000017.250 MT 12FWH LTs	260,917	652,655	
		A.0000017.252 MT Outplant Paper Rec Rplc			507,431
		A.0000017.254 MT 2023 Rplc LS-23-74 75	67,361	269,468	

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0000017.264 MT RX CW Piping Rplc - Ph 3	35,755	861,830	
		A.0000017.265 MT MNGP FAC Piping Rplc - Ph 3		712,163	
		A.0000024.014 PI Robotics	100,000	150,000	150,000
		A.0000024.015 PI 3D Printing	50,000		50,000
		A.0000024.019 PI RhoPRO Physics Testing System	805,222	80,943	
		A.0000027.006 PI Facilities Infrastruct Upgr	300,000	300,000	300,000
		A.0000027.019 PI Vessel Inspection Head Stand		600,000	
		A.0000027.026 PI Mechanical Shop Area Upgrade		500,000	
		A.0000028.026 PI Security Computer Servers		500,000	3,000,000
		A.0000029.002 MNGP Off-Gas Condenser Control	224,401	826,636	
		A.0000029.031 MT 2022 Regulatory Mandated Blanket	1,000,000		
		A.0000029.036 MT 2023 Regulatory Mandated Blanket		1,000,000	
		A.0000029.037 MT 2024 Regulatory Mandated Blanket			1,000,000
		A.0000029.038 MT 2nd License Renewal	5,240,202	6,284,728	5,361,270
		A.0000031.052 MT 2024 IT Blanket			100,000
		A.0000031.054 MT Robotics	100,000	150,000	150,000
		A.0000031.065 MT 2022 IT Blanket	100,000		
		A.0000031.068 MT 2023 IT Blanket		100,000	
		A.0000031.069 MT 3D Printing		50,000	
		A.0000031.072 MT 2022 SCBA Equipment	518,066		
		A.0000033.029 MT 2022 Facilities Blanket	200,000		
		A.0000033.030 MT 2023 Facilities Blanket		200,000	
		A.0000033.031 MT 2024 Facilities Blanket			200,000
		A.0000033.041 MT 2021 V-EAC-14A Chlr Rplc	262,725		
		A.0000033.042 MT 2022 V-EAC-14B Chlr Rplc	250,603		
		A.0000035.045 PI-NMC RD Rad Monitor Repl	1,725,000	214,938	
		A.0000035.126 PI 123 CT Pump Mtr Rewind	600,000		
		A.0000035.183 PI 121 CT Pump Mtr Rewind	250,000	350,000	
		A.0000035.186 PI CT11,CT12 Transformer Repl	7,325,350	4,644,050	
		A.0000035.192 PI Capital Emergent Work	3,523,696	4,219,414	2,999,998
		A.0000035.216 PI 121/122 Control Rm Chillers	300,000	2,000,000	2,000,000
		A.0000035.262 PI 14 FCU Motor Rewind	400,000		
		A.0000035.273 PI 11 Safety-Related Batt Repl	440,000	10,000	
		A.0000035.281 PI 11 RCP Motor Rewind	1,500,000		
		A.0000035.294 PI 31 Battery Replacement	380,000		
		A.0000035.295 PI 33 Battery Replacement			400,000
		A.0000035.297 PI 43 Battery Replacement		380,000	
		A.0000035.311 PI ERCS Computer Rm AC Repl	500,000	1,350,000	
		A.0000035.313 PI 121-128 Intake Travelling Screen	8,673,667	4,130,561	
		A.0000035.314 PI U1 1A MSR Crossover Valve Repl	500,000		
		A.0000035.315 PI CL-43-2 12 CL Pump Disch Ck Valv	120,000		
		A.0000035.316 PI 2CL-43-2 22 CL Pump Disch Ck Val	120,000		
		A.0000035.321 PI 2022 Misc Minor Improvements	400,000		
		A.0000035.323 PI Security Explosive Detector Repl	1,902,959		
		A.0000035.324 PI 12 RCP Motor Repl CESP	3,550,000	17,500	
		A.0000035.332 PI Boric Acid Heat Trace Sys Repl		150,000	500,000
		A.0000035.335 PI Sentinel Access Software Upgr		400,000	
		A.0000035.336 PI 44 Battery Replacement		390,000	
		A.0000035.337 PI U2 1A MSR Crossover Valve Repl		500,000	
		A.0000035.339 PI U2 Reheat Stop Valve CV-31174		300,000	
		A.0000035.340 PI U2 Intercept Stop Valve CV-31175		300,000	
		A.0000035.343 PI U1 Reheat Stop Valve CV-31166	300,000		
		A.0000035.344 PI U1 Intercept Stop Valve CV-31167	300,000		
		A.0000035.345 PI 2023 Misc Minor Improvements		400,000	
		A.0000035.351 PI U2 Core Exit Thermocouple Repl		750,000	10,000
		A.0000035.352 PI U2 Condenser Steam Bellow Repl		4,688,096	
		A.0000035.356 PI U1 Condenser Steam Bellow Repl	4,688,096		
		A.0000035.361 PI Distribution Basin Gates Cable			200,000
		A.0000035.362 PI Spare CL Pump	2,142,395		
		A.0000035.367 PI Equipment Sensors (A/I)	450,000	450,000	200,000
		A.0000035.368 PI CL Chemical Treatment Upgrade	115,000		

NSPM
Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0000035.369			750,000
		A.0000035.371			300,000
		A.0000035.372			350,000
		A.0000035.373			470,000
		A.0000035.374			900,000
		A.0000035.375			1,000,000
		A.0000035.377			450,000
		A.0000035.378			500,000
		A.0000035.380			400,000
		A.0000035.381			120,000
		A.0000035.382	2,152,700	1,547,800	1,367,000
		A.0000035.383			5,000,000
		A.0000035.384			400,000
		A.0000035.385		400,000	
		A.0000035.386			350,000
		A.0000035.387			400,000
		A.0000035.390	1,500,000		
		A.0000035.391		500,000	
		A.0000035.392	1,140,490	1,000,000	2,000,004
		A.0000035.393	3,316,865	5,037,472	2,800,000
		A.0000035.396	310,000		
		A.0000035.403	6,000,000		
		A.0000035.404		6,000,000	
		A.0000035.405			6,000,000
		A.0000035.411			2,000,000
		A.0000035.413		1,800,000	
		A.0000035.414			487,371
		A.0000035.415		265,000	
		A.0000035.416		268,680	
		A.0000035.417	123,250		
		A.0000035.419	192,000		
		A.0000035.420	96,422		
		A.0000035.421			112,671
		A.0000035.422		76,682	
		A.0000035.424			1,180,000
		A.0000035.428	693,166		
		A.0000035.453	15,557		
		A.0000035.457	5,902,899	3,996,895	2,820,890
		A.0000040.047	15,000		
		A.0000040.051	1,000,000	1,000,000	1,000,000
		A.0000040.069	4,000,000	23,000,000	
		A.0000040.070			19,000,000
		A.0000040.071	1,201,593	265,074	
		A.0000040.072	53,657		
		A.0000040.073	54,288		
		A.0000042.006	1,059,936		
		A.0000042.009		750,000	750,000
		A.0000045.001	14,385,622	11,283,161	14,007,182
		A.0000053.005	150,000	150,000	150,000
		A.0000053.006	3,642,717	75,000	
		A.0000054.006	19,446		
		A.0000066.001	100,000	100,000	100,000
		A.0000067.001	500,000	500,000	500,000
		A.0000068.001	100,000	100,000	100,000
		A.0000069.001	100,000	100,000	100,000
		A.0000073.005	5,366,414	5,625,855	
	Electric Total		137,051,823	140,554,222	97,283,938
	Nuclear Fuel	A.0006010.001	15,653,822	(17,027,979)	7,845,001
		A.0006010.003	1,210,706	(3,856,147)	1,206,769
		A.0006010.017	76,608,564		
		A.0006010.019	(10,151,340)	(21,965,298)	2,598,032

NSPM
Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year			
			2022	2023	2024	
		A.0006010.020	PI Unit 2 Reload 32 (C33)	259,014	72,374,099	
		A.0006010.021	Monticello Reload 31 (C32)	3,241,450	74,321,681	
		A.0006010.022	PI Unit 1 Reload 33 (C34)		289,160	70,316,192
		A.0006010.023	PI Unit 2 Reload 33 (C34)		12,317	277,302
		A.0006010.024	Monticello Reload 32 (C33)		229,079	758,348
		Nuclear Fuel Total		86,822,216	104,376,912	83,001,644
Nuclear Generation	Total			223,874,039	244,931,134	180,285,582
Operations Services	Electric	A.0006056.002	MN-Dist Fleet NewUnit Prchse El Ops	13,618,499	14,002,000	12,992,300
		A.0006056.091	MN Transportation Units Over 50K	12,063,800	12,927,000	10,516,000
		A.0006056.205	MN-Dist Fleet NewUnit Prchse El Ops	84,000	512,000	1,032,693
		A.0006056.215	ND-DIST Fleet New Unit Purchase El	805,138	1,092,000	1,036,000
		A.0006056.216	SD-Dist Fleet New Unit Purchase El	1,033,713	1,054,000	1,373,700
		A.0006056.221	Fleet New El Trans MN <\$50K	196,800	293,481	749,386
		A.0006056.235	SER-SMC-Vehicles <\$50K	272,232	1,181,000	94,000
		A.0006056.241	SER-CSC-Vehicle Purchase <\$50K		40,000	
		A.0006056.242	MN- Fleet New Unit Purch Nuclear	338,000	525,000	344,000
		A.0006056.251	NSPM Energy Supply > \$50K	1,366,000	162,000	1,056,000
		A.0006056.289	Fleet-PHEV-<\$50K-Dist Elec-NSPM	77,900		38,950
		A.0006056.297	Fleet-PHEV-NSPM < \$50K Transmission	155,800	194,750	77,900
		A.0006056.325	Fleet-PHEV-NSPM-ND-Dist Electric	38,950		
		A.0006056.353	NSPM PHEV >\$50K Distribution Electr		350,000	1,400,000
		Electric Total		30,050,832	32,333,231	30,710,929
	Common	A.0001727.001	COS-CAP-UAS-NSPM-Common			50,000
		A.0001727.005	COS-CAP-UAS-NSPM-TOOLS Common	51,667	1,667	1,667
		A.0006056.003	MN-Dist Fleet New Unit Purchase Com	82,000	1,028,000	
		A.0006056.206	MN-Dist Fleet New Unit Purchase Com	35,872	181,212	225,386
		A.0006056.219	ND-Dist Fleet New Unit Purchase Com		89,000	
		A.0006056.246	MN - Dist Fleet Transp Tools Common	453,000	705,000	430,000
		A.0006056.254	Fleet-PHEV-NSPM > \$50K COMMON	70,000	140,000	140,000
		A.0006056.288	Fleet-PHEV-NSPM Dist < \$50K COMMON	623,200	116,850	77,900
		A.0006056.334	NSPM - Dist Fleet Fuel Remediation	220,000		
		Common Total		1,535,739	2,261,729	924,953
Operations Services	Total			31,586,571	34,594,960	31,635,882
Transmission	Electric	A.0000076.002	IA Tariff Fund NSP	5,000,000	4,000,000	4,000,000
		A.0000177.043	NSPM S&E 69kV Line	7,200,000	8,200,000	7,200,000
		A.0000177.050	ND S&E B 69kV Line	100,000	100,000	100,000
		A.0000177.055	SD S&E B 69kV Line	100,000	100,000	100,000
		A.0000177.056	NSPM Priority Defects 69kV Line	8,000,000	6,000,000	6,000,000
		A.0000276.026	NSPM Reloc B 69kV Line	1,500,000	1,500,000	1,500,000
		A.0000276.033	NSPM Reloc B 115kV, Line	784,041	54	
		A.0000276.035	ND Reloc B 60kV Line	50,000	50,000	50,000
		A.0000276.056	SD Reloc B 69kV Line	50,000	50,000	50,000
		A.0000287.018	MN Unserviceable Breaker Replacemen	575,000	575,000	774,988
		A.0000351.004	NSPM Major Line Rebuild,L	31,397,022	31,375,360	59,533,203
		A.0000351.026	NSM0730 - West Sioux Falls - Line 7	250,000	6,500,000	
		A.0000351.030	NSM0752 Belgrade - Paynesville Rebu	3,650,000		
		A.0000351.031	NSPM0729 CEN LCO 69kV Rebuild	520,000		
		A.0000351.033	NSPM 0795 Avon - Albany	257,536		
		A.0000351.034	NSM0730 SOS - WSF Rebuild	1,367,500	2,500,000	3,000,000
		A.0000351.035	NSM0779 - Canisota Juntion - Salem,	860,000		
		A.0000351.036	NSM0794 BLD DGC Rebuild	2,657,964		
		A.0000351.037	NSM0703 FRM KLK Rebuild	7,401,375		
		A.0000351.038	NSM0703 FRM NOF Rebuild	803,121		
		A.0000351.039	NSM5401 MLK WAK Rebuild	2,268,207		
		A.0000351.040	NSM0752 Belgrade - Paynesville PH2	2,600,000		
		A.0000351.043	NSM0790 Dassel-Cokato Rebuild	5,360,000		
		A.0000351.044	NSM0790 Cokato - Howard Lake Rebuil		55,000	4,568,000
		A.0000351.047	NSM0790 Howard Lake- Waverly Rebuil			60,000
		A.0000351.048	NSM0790 Victor - Winsted Rebuild	60,000	4,403,000	
		A.0000351.049	NSM0790 Victor - 4N185 Rebuild	60,000	4,096,000	
		A.0000351.050	NSM0893 BCK RRR REBLD STRS 14 TO 20	36,000	1,556,000	

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0000351.051 NSM0892 BCK RRK REBLD STRS 14 TO 20	36,000	1,028,000	
		A.0000351.052 NSM0984 CNC SHC REPL STRS	2,000,000	5,000,000	5,000,000
		A.0000351.053 0723 Cosmos (GRE) - Lake Lillian	1,525,000	2,345,000	
		A.0000351.054 0723 Bird Island - Lake Lillian	4,287,000	1,280,500	
		A.0000351.055 0723 Atwater - Cosmos (GRE)		420,000	6,889,989
		A.0000351.057 NSM0779 STR 231 - Salem Rebuild	24,000	245,000	
		A.0000351.058 0761 LAK ZUM Rebuild	8,350,000		
		A.0000351.059 NSPM 0795 Westwood Tap - West St. C	104,000	448,000	
		A.0000351.060 NSPM 0795 St. Joseph - Westwood Tap	282,000	1,006,000	
		A.0000351.061 NSPM 0795 Watab River - St. Joseph	239,000	497,000	
		A.0000351.062 NSPM 0795 St. John's - Watab River	3,215,000		
		A.0000351.063 NSPM 0795 Brockway Tap - St. John's	505,000	9,000	
		A.0000351.064 NSPM 0795 Avon - Brockway Tap	1,648,000	154,000	
		A.0000351.065 NSPM 0795 Wobegon Trail - Albany	285,000	4,432,000	67,000
		A.0000351.066 NSPM 0795 Riverview - Wobegon Trail	36,000	397,000	8,000
		A.0000351.067 NSM0754 Becker - Linn Street Rebuil	-		
		A.0000385.001 Line 0717 GRI to CAR Rbld Line			3,750,000
		A.0000393.013 Eden Prairie DFR Shelves	592,000		
		A.0000393.014 Elm Creek DFR Shelves	150,000		
		A.0000393.015 Kohlman Lake DFR Shelves	150,000		
		A.0000393.016 Inver Hills DFR Shelves	150,000		
		A.0000394.009 NSPM ELR Breakers Sub	4,079,000	15,000,000	9,999,991
		A.0000394.016 Souris - Repalce Breaker 5T70	306,000		
		A.0000394.026 Fifth St-Replace Bkrs 5M760,5M765,5	200,000		
		A.0000394.027 Hugo-Replace Bkrs 5P197 & 5P198	850,000		
		A.0000394.028 Inver Grove-Replace 4P8,4P9	850,000		
		A.0000394.029 Minnesota Valley-Replace 69 kV & 11		885,000	
		A.0000394.030 Prairie-Replace Bkrs 4G8 & 4G9	20,000	600,000	
		A.0000394.031 Arlington-Replace Bkrs 4S191,4S192,	1,388,800	2,000	
		A.0000394.032 Rogers Lake-Replace Bkr 5P69	293,000		
		A.0000394.034 Wakefield-Replace Bkr 5N28		19,998	
		A.0000394.036 Wilmarth-Replace Bkr 5S19	10,000	400,000	
		A.0000394.037 Westgate-Replace Bkrs 4M3 & 4M5		19,998	
		A.0000394.043 Arlington Line Bypass	11,000	2,000	
		A.0000394.044 BLUE LAKE - OIL BREAKER - TR2 13.8	454,992		
		A.0000394.045 St Cloud - Replace Gas Bkr - TR1 34	454,992		
		A.0000395.016 NSPM 2016 ELR Relays, Sub		1,500,000	4,299,988
		A.0000395.061 Airport Relaying - RLK	359,000		
		A.0000395.062 Black Dog Relaying-BLL,BRV,CDV	20,000	750,000	
		A.0000395.064 Elliot Park Relaying-MST,RIV	30,000		
		A.0000395.067 Koch Relaying - JNC	20,000	330,000	
		A.0000395.068 Lincoln Co Relaying - CHC,CEN	-		
		A.0000395.069 Main St Relaying - ELP,RIV	30,000		
		A.0000395.071 Moore Lake Relaying - RIV	330,000		
		A.0000395.072 Osseo Relaying - Bus1 TT	300,000	23,009	
		A.0000395.073 Paynesville Relaying - WAK	350,000	24,000	
		A.0000395.074 Prairie Relaying - NOR1,NOR2	20,000	800,000	
		A.0000395.075 Riverside Relaying - MOL,TWL	680,000		
		A.0000395.076 Riverside Relaying-ELP,FST,MST	30,000		
		A.0000395.077 Rogers Lake Relaying-AIR	403,000		
		A.0000395.081 Twin Lakes Relaying - RIV	300,000		
		A.0000395.082 Wakefield Relaying - PAT	250,000	24,000	
		A.0000395.083 West Coon Rapids Relaying-ECK	250,000	24,000	
		A.0000395.090 Cedarvale Replace Relaying to BDS	327,000		
		A.0000395.099 Wilmarth LZOP 115kV 5S8,5S9,5S10,5S	430,000	1,313,994	
		A.0000395.100 115KV_0841_CDV	406,000		
		A.0000395.101 Prairie LZOP 115kV 5G4, 5G9	378,329	493,662	
		A.0000395.102 Riverside LZOP 115kV 5M314	406,000		
		A.0000395.103 Wakefield LZOP WAK 5N27	131,500	304,500	
		A.0000395.104 RED ROCK - LZOP - 115KV_0892_BCK2		90,000	346,000
		A.0000395.105 RED ROCK - LZOP - 115KV_0888_BCK_N		90,000	346,000

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0000498.004 NSPM Major Line Refurbish	3,324,000	10,000,000	10,000,000
		A.0000498.025 NSM0734 West Gate Excelsor Line	3,550,000		
		A.0000498.037 NSM0735 CAR STB Refurb	145,252		
		A.0000498.038 NSM0735 CAR YAM Refurb	138,755		
		A.0000498.039 NSM0735 DLO STB Refurb	458,026		
		A.0000498.040 NSM0701 CRO to GFD Refurb	2,555,510		
		A.0000498.041 NSM5400 ALB-PAT-WAK Refurb	3,311,959		
		A.0000498.050 NSM0992 CNC SHC REPL STRS	2,000,000	5,000,000	5,000,000
		A.0000498.052 NSM0701 CRO VCT Crow River - Greenf	811,998		
		A.0000504.025 NSPM T-Line ELR 2016 69kV, Line	5,000,000	5,800,000	4,554,200
		A.0000504.039 ND 69kV T-line ELR, Line	100,000	100,000	100,000
		A.0000504.043 SD 69kV T-line ELR, Line	100,000	100,000	100,000
		A.0000506.002 NSPM ELR Transformers	5,704,000	4,000,000	3,000,000
		A.0000585.008 ND S&E, Sub	65,000	65,000	64,988
		A.0000585.009 NSPM S&E, Sub	4,160,000	4,220,000	4,160,000
		A.0000585.013 SD S&E, Sub	65,000	65,000	64,989
		A.0000585.050 Red Rock Cap 2 115KV BKR	320,000		
		A.0000613.128 HW BTF STF Parcel 15, 16, 17 Land	(3,100,000)		
		A.0000613.130 HW BTF STF Parcel 96, 98 Land	(362,500)		
		A.0000657.005 NSPM NSPM ELR - RTU,Comm	1,000,000	1,000,000	999,988
		A.0000657.032 Indiana RTU upgrade	-		
		A.0000657.034 Twin Lakes RTU upgrade	4,000		
		A.0000657.035 Red River RTU upgrade	7,000		
		A.0000657.039 Rogers lake RTU upgrade	349,299		
		A.0000657.040 Arlington Comm upgrade	218,400	10,000	
		A.0000657.043 Airport RTU upgrade	350,000		
		A.0000660.001 ARL Main Bus Reconfig(USE) Sub			1,250,000
		A.0000705.006 NSPM Switch Replacements,	500,000	1,600,000	2,400,000
		A.0000705.019 Gleason Lake 4M58, Line	25,000	200,000	
		A.0000705.020 Gleason Lake 4M17, Line	25,000	200,000	
		A.0000705.022 Bush Park Munni 4N41 4N42 & 4N	386,000		
		A.0000705.031 NSM0789 Wells Ck 4H21 4H22 4H2	416,000		
		A.0000705.041 NSPM GRE Switch Replacements 69kV,	100,000	100,000	100,000
		A.0000705.048 NSM0719 Sleepy Eye switch	325,000		
		A.0000705.056 NSM0793 Villard 4N33 4N34	25,000	325,000	
		A.0000705.066 0721 FAX CAI REPL STR 170 SW 450 45	210,000		
		A.0000705.068 0721 FAX-CAI - REPL STR 198 SW 449	210,000		
		A.0000705.069 Avon Line Switch MOD Install	-		
		A.0000705.070 Avon Line Switch MOD Install - Sub	-		
		A.0000710.004 NSPM Physical Security Sub Infrastr	4	15,150,004	9,000,007
		A.0000710.010 NSPM Physical Security Comm	3,650,007	4,510,004	4,500,000
		A.0000710.011 NSPM ND Physical Security Comm	450,002		
		A.0000710.051 Byron Physical Security Subs INFRA	2,700,000		
		A.0000710.052 Cottage Grove Phy Security Subs INF	830,000		
		A.0000710.053 Hampton Phy Sec Subs INFRA	1,340,000		
		A.0000710.054 Helena Phy Sec Subs INFRA	2,700,000		
		A.0000710.055 Koch Refinery Phy Sec Subs INFRA	50,000	750,000	
		A.0000710.056 Monticello Physical Security Subs I	50,000	2,652,000	
		A.0000710.057 Roseau Phy Sec Subs INFRA	4,050,000		
		A.0000710.058 Sheyenne Physical Security Subs INF	50,000	2,652,000	
		A.0000710.060 Byron Physical Security COMM	600,000		
		A.0000710.062 Hampton Physical Security COMM	240,000		
		A.0000710.063 Helena Physical Security COMM	600,000		
		A.0000710.064 Koch Refinery Phy Sec COMM	50,000	750,000	
		A.0000710.065 Monticello Physical Security COMM	50,000	550,000	
		A.0000710.066 Roseau Physical Security COMM	780,000		
		A.0000710.067 Sheyenne Physical Security COMM	50,000	504,000	
		A.0000710.069 Airport Physical Security COMM	552,000		
		A.0000710.070 Dome Pipeline Phyl Security COMM	552,000		
		A.0000710.071 East Bloomington Phy Security COMM	552,000		
		A.0000710.072 Farmington Physical Sec COMM	552,000		

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year			
			2022	2023	2024	
		A.0000710.073	Minnesota Pipeline Phy Sec COMM	552,000		
		A.0000710.074	Rosemount Phy Sec COMM	552,000		
		A.0000710.075	Wescott Propane Plt Phy Sec COMM	552,000		
		A.0000710.076	Souris Physical Security COMM	552,000		
		A.0000710.078	Airport Physical Security Subs INFR	2,700,000		
		A.0000710.079	Dome Pipeline Phyl Security Subs IN	804,000		
		A.0000710.080	East Bloomington Phy Security Subs	804,000		
		A.0000710.081	Farmington Physical Sec Subs INFRA	804,000		
		A.0000710.083	Rosemount Phy Sec Subs INFRA	804,000		
		A.0000710.084	Wescott Propane Plt Phy Sec Subs IN	804,000		
		A.0000710.085	Souris Physical Security Subs INFRA	2,700,000		
		A.0000718.001	Stockyards DCP TR3 Sub	320,000	970,000	
		A.0000718.002	0818/5529 Tap Relo Line		240,000	
		A.0000727.001	Line 714 rebuild Line	1,381,000		
		A.0000738.006	Terminal NERC 754 Add Batteries	36	1,200,000	
		A.0000738.008	Forbes 500kV NERC Order 754	270,000		
		A.0000738.009	Parkers Lake 115kV NERC Order 754	500,000	1,000,000	
		A.0000738.010	Parkers Lake 345kV NERC Order 754	555,552		
		A.0000738.011	Blue Lake 345kV NERC Order 754	328,000	550,000	
		A.0000738.013	Red Rock 345kV NERC Order 754	1,350,000		
		A.0000738.014	Sherco 345kV NERC Order 754		1,200,000	
		A.0000738.015	Chisago 500kV NERC Order 754	1,800,000	500,000	
		A.0000738.016	Chisago 345kV NERC Order 754	264,000	550,000	
		A.0000743.010	NSM0810 MST RIV Triple CKT Pole Rpl	9,700,000	6,000,000	4,600,000
		A.0000743.011	Steel Pole Replacement Program	2,000,000	6,000,000	8,000,000
		A.0000744.001	DCP - Hatton TR Line			151,500
		A.0000745.002	NSPM SD Phy Security Infrsturc	2,870,002		
		A.0000745.004	NSPM (ND) Physical Security Infrstu	2,600,002		
		A.0000751.003	MN Unserviceable Relay	500,000	500,000	499,988
		A.0000752.006	NSPM Geo Mag Dist (GMD)	40	40	40
		A.0000772.001	NSP System Load Growth ? 2018	400	6,781,100	21,467,829
		A.0000772.003	NSP System Load Growth - 2019	400	8,786,401	20,480,982
		A.0000835.003	Huntley Wilmarth 345 ROW N/S	1,821,999		
		A.0000835.004	Huntley Wilmarth 345 Line N S	1,395,999		
		A.0000855.001	NSPM Transmission UAV	1,021,500		
		A.0000895.003	SWERU Permitting Activities	6	6	
		A.0000895.004	RRK Sub TR9 & TR10 Replacement	500,000	7,025,600	4,000,000
		A.0000895.006	Temp By-Pass BCK-RRK	150,081	177,063	
		A.0000898.001	G621 Chanarambie Wind Interc Sub Di	-		
		A.0000898.002	G621 Chanarambie Wind Interc Sub Ne	717,900		
		A.0000912.002	Hugo Training Center Outside S	90,000	3,500,000	
		A.0000943.007	2020 NSPM NERC TPL(MN-TACT)	4,000	4,000	1,000,000
		A.0000943.008	2021 NSPM NERC TPL (MN-TACT)	1,000,000	5,000,000	40
		A.0000957.005	NSPM Electro Mag Pulse (EMP)	80,000	199,990	
		A.0000986.001	Aldrich DCP Upgrade Feeders, Sub	500,000	500,000	
		A.0001014.001	NSPM - ELR - Nuclear	7,400,000	9,500,000	5,000,000
		A.0001014.004	Monticello Breakers 5N5,5N6, 7N1	1,905,000		
		A.0001014.005	Prairie Island Breakers 6H2, 6H5	1,170,000		
		A.0001014.006	Monticello Breakers 5N7,5N8, 5N9	97,500	1,702,500	
		A.0001014.007	Monticello TR6 - 336MVA		105,000	4,894,991
		A.0001014.008	Prairie Island TR10 - 224MVA		105,000	-
		A.0001014.009	Monticello TR10 - 336MVA			105,000
		A.0001019.001	NSPM Tools STAC	12,000	12,000	12,000
		A.0001019.003	NSPM STAC Tools	12,000	12,000	12,000
		A.0001129.001	0776 Reterm LAR Line			225,000
		A.0001157.010	Red Rock DFR Shelves	100,000		
		A.0001184.001	Lincoln Co 30MVAR Cap Bank Sub	1,000,000	1,500,000	
		A.0001184.003	Lincoln County 30MVAR Cap Bank Com	350,000		
		A.0001185.001	Falls 40MVAR Cap Bank Sub		2,500,000	
		A.0001253.001	NSPM Gen Retirement Replmnt	1,000,000	10,000,000	10,000,000
		A.0001253.002	NSPM Gen Retirement Reliability	1,000,000	2,340,000	10,000,000

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year		
			2022	2023	2024
		A.0001299.002 NSM0953 NOB SPK Repl OPGW MN	3,993,677		
		A.0001299.003 NSM0953 NOB SPK REPL OPGW (SD)	60,000	911,000	
		A.0001299.004 NSM0953 NOB LAJ REPL OPGW	60,000	3,620,624	
		A.0001320.007 NSPM Comm Network Program Comm	5,996,840	23,839,397	25,787,489
		A.0001320.017 AS King - Private Comm Network	36,000		
		A.0001320.019 Prairie Island - Private Comm Netwo	59,945		
		A.0001320.020 Rosemount - Private Comm Network	20,000		
		A.0001320.021 Red Rock - Private Comm Network	321,166		
		A.0001320.025 0838 RRK-WDY - Private Comm Network	100		
		A.0001320.026 0801 BYT OPK Private Comm Network	100		
		A.0001320.027 0802 RAM KOL Private Comm Network	355,600		
		A.0001320.028 0865 AFT WDY Private Comm Network	100		
		A.0001320.029 5562 LLK KOL Private Comm Network	100		
		A.0001320.030 Arden Hills - Private Comm Network	10,000		
		A.0001320.031 Chisago County - Private Comm Netwo	2,400	201,964	
		A.0001320.032 Elliot Park - Private Comm Network	40,000		
		A.0001320.033 Kohlman Lake - Private Comm Network	277,672	1,324	
		A.0001320.034 Main Street - Private Comm Network	61,459		
		A.0001320.035 Southtown - Private Comm Network	10,000		
		A.0001320.036 Rogers Lake - Private Comm Network	197,500		
		A.0001320.037 Terminal - Private Comm Network	206,700	10,000	
		A.0001320.038 Twin Lakes - Private Comm Network	10,000		
		A.0001320.039 Wilson - Private Comm Network	10,000		
		A.0001320.056 0896 (SLP-EDA) - Private Comm Netwo	11,500		
		A.0001320.065 0803 APA-AHI - Private Comm Network	12,500		
		A.0001320.066 High Bridge - Private Comm Network	5,000		
		A.0001320.068 Edina - Private Comm Network	219,600	5,000	
		A.0001320.069 Goose Lake - Private Comm Network	219,600	5,000	
		A.0001320.070 Gleason Lake - Private Comm Network	219,600	5,000	
		A.0001320.071 Hiawatha West - Private Comm Networ	219,600	5,000	
		A.0001320.072 Long Lake - Private Comm Network	219,600	5,000	
		A.0001320.073 Midtown - Private Comm Network	219,600	5,000	
		A.0001320.074 Nine Mile Creek - Private Comm Netw	219,600	5,000	
		A.0001320.075 Pike Lake - Private Comm Network	219,600	5,000	
		A.0001320.076 Parkers Lake - Private Comm Network	219,600	5,000	
		A.0001320.077 Riverside - Private Comm Network	-		
		A.0001320.078 Scott County - Private Comm Network	219,600	5,000	
		A.0001320.080 Westgate - Private Comm Network	219,600	5,000	
		A.0001320.100 0822 (0526 tap - IVG) Private Comm	584,232	10,000	
		A.0001320.101 0827 (OSS - ECK) Private Comm Net	132,984	10,000	
		A.0001320.102 0830 (OAD - LLK) Private Comm Net	417,984	10,000	
		A.0001320.103 0838 (TLK - OAD) Private Comm Net	596,112	10,000	
		A.0001320.104 0838 (WDY - TLK) Private Comm Netwo	406,116	10,000	
		A.0001320.105 0841 (BDS - CDV) Private Comm Netwo	370,488	10,000	
		A.0001320.106 0841 (CDV - SOU) Private Comm Netwo	1,059,240	10,000	
		A.0001320.107 0844 (PIK - SCO) Private Comm Netwo	964,992	10,000	
		A.0001320.108 0844 (SAV - PIK) Private Comm Netwo	821,736	10,000	
		A.0001320.109 0845 (DBL - WES) Private Comm Netwo	263,616	10,000	
		A.0001320.110 0845 (WES - TER) Private Comm Netwo	667,368	10,000	
		A.0001320.111 0846 (HBR - DBL) Private Comm Netwo	327,492	10,000	
		A.0001320.112 0865 (AFT - OPK) Private Comm Netwo	1,152,492	10,000	
		A.0001320.113 0871 (CNC - WCR) Private Comm Netwo	202,488	10,000	
		A.0001320.114 0894 (CEL - SLP) Private Comm Netwo	227,484	10,000	
		A.0001320.115 0894 (MEL - CEL) Private Comm Netwo	377,484	10,000	
		A.0001320.116 0895 (WCR - OSS) Private Comm Netwo	765,000	10,000	
		A.0001320.117 0978 (ECK - PML) Private Comm Netwo	927,492	10,000	
		A.0001320.118 0978 (MNN - ECK) Private Comm Netwo	2,152,488	10,000	
		A.0001320.119 0978 (PML - PKL) Private Comm Netwo	489,984	10,000	
		A.0001320.120 5507 (IGV - IVH) Private Comm Netwo	240,000	10,000	
		A.0001320.121 5516 (SCO - BLC) Private Comm Netwo	602,484	10,000	
		A.0001320.123 0526 (LOK - 0822 tap) Private Comm	232,740	5,000	

NSPM

Schedule 5A - Capital Budget

Total Company - By Business Area, Utility, and Project

Bus Area	Utility	Project Name	Budget by Year			
			2022	2023	2024	
		A.0001320.124	0734 (BLC - EXC) Private Comm Netwo	572,364	10,000	
		A.0001320.125	0782 (GNL - GSL) Private Comm Netwo	774,228	10,000	
		A.0001320.126	0782 (WSG - GNL) Private Comm Netwo	429,864	10,000	
		A.0001320.127	0800 (ASK - W3309 tap) Private Comm	90,240	5,000	
		A.0001320.128	0802 (RPL - RAM) Private Comm Netwo	489,240	10,000	
		A.0001320.129	0802 (TER - RPL) Private Comm Netwo	334,860	10,000	
		A.0001320.130	0806 (SLP - ALD) Private Comm Netwo	667,368	10,000	
		A.0001320.131	0814 (BCR - MEL) Private Comm Netwo	173,364	5,000	
		A.0001320.132	0814 (PKL - BCR) Private Comm Netwo	307,488	5,000	
		A.0001320.133	0821 (MPK - HBR) Private Comm Netwo	427,488	10,000	
		A.0001320.134	0821 (PRR - MPK) Private Comm Netwo	161,484	5,000	
		A.0001320.135	0821 (TER - PRR) Private Comm Netwo	382,368	10,000	
		A.0001357.002	NSPM 2017 COMM Circuit Upgrades	170,000	170,000	170,000
		A.0001365.001	0827 SCL SNL	1,290,000		
		A.0001365.002	0827 SNL LIB		105,000	420,009
		A.0001365.003	5573 SNL SHC		690,000	550,000
		A.0001365.004	5574 SNL SHC		175,000	175,000
		A.0001365.005	Snuffys Landing Sub	6,900,000	3,610,000	1,022,000
		A.0001378.002	SNFU Development Pre Con	510,900	11,331,749	24,266,365
		A.0001438.001	Long Lake-Baytown Ln 0801Uprate	4,235,000		
		A.0001456.001	Monitoring Logging RTAC MN	1,848,000	1,848,000	1,170,400
		A.0001456.002	Asset Management Software MN	744,000	1,023,000	1,860,000
		A.0001471.005	Daytons Bluff Transmission BKR SW R	1,200,000	700,000	600,000
		A.0001485.008	Pole Treatment Program 69kV MN	410,040	410,040	410,040
		A.0001659.001	Elm Creek TR10	5,800,000	3,100,000	
		A.0001666.001	RLK 115 kV Bus Expansion	1,688,438	700,300	
		A.0001666.002	HBR new 115 kV line terminal	69,600	719,400	
		A.0001666.003	5577 HBR-RLK establish new circuit	110,000	273,000	
		A.0001666.004	0808 HBR-RLK de-bifurcation	12,000	52,000	
		A.0001677.001	Elm Creek TR9 Reactor	600,000	600,000	
		A.0001714.001	South Bend Substation	2,000,000	1,000,000	1,900,000
		A.0001714.002	5300 Huntley-South Bend	2,000,000	5,000,000	23,000,000
		A.0001737.001	Sleepy Eye Cap Bank Retirement	100,000		
		A.0001738.001	Canistota Cap Bank Retirement	100,000		
		A.0001769.001	Sherco Solar Sub Inter Sub Upgr	489,100	3,668,251	733,635
		A.0002058.008	0981 King - St Croix River Refb	80,400	3,320,000	30,000
		A.0005014.117	Gen Plt Furniture MN	40	40	
		A.0005566.037	0724 Strs. 322-330 Reimb Relocation	-		
		A.0006059.085	Tool Blanket MN Subs	300,000	300,000	350,000
		A.0006059.087	NSPM Sys Protect Comm Eng Testing E	100,000	100,000	100,000
		A.0006059.445	Tool Blanket MN Line	230,000	237,000	245,000
		A.0006059.447	NSPM Training Center Tools	75,000	75,000	75,000
		A.0006059.449	NSP COM Tool Sub	1,000,000	1,000,000	1,200,000
		A.0006059.450	NSP Ops Eng Ofc Eq	60,000	60,000	60,000
		A.0006059.451	NSPM COM Tools (BU 8640)	135,000	140,000	
		A.0006059.452	Survey Group Tool B Line	50,000	50,000	50,000
		A.0006059.453	Civil Dept Tool B Line	2,000,000	2,000,000	2,000,000
		A.0006059.496	EPZ Mats MN	250,000	50,000	50,000
		A.0006059.522	Composite Mats MN	4,000,000	1,000,000	1,000,000
		A.0010133.086	Elm Creek TR4	-		
		A.0010174.004	Great Plains 5503 Line	2,100,000		
		A.0010174.005	Great Plains Sub TAM	6	-	
		A.0010174.006	Great Plains Comm TAM	1		
	Electric Total			304,819,844	322,253,872	340,611,639
Transmission	Total			304,819,844	322,253,872	340,611,639
Grand Total				2,024,824,487	1,845,026,644	1,784,731,126

Supplemental Reports

2018 - 2020 Financial Performance Team (FPT) Operating and Maintenance Expense Reports

This section contains explanations for significant differences between the NSPM Company's year end actual and budget business area departmental operating and maintenance expenses for the previous three years. Together, these reports indicate the Company's historical actual versus budget performance and provide explanations for variances. The internal process for compiling and reporting O&M and capital expenditure variance information changed in 2019, resulting in a different deliverable for that year. Under the current process, Monthly Performance Review meetings are held with each business area and the final deliverable is a summarized presentation with explanations for the capital and O&M variance drivers for NSPM. The total variance for NSPM and each business area is provided along with a description of primary variance drivers.

The total operating and maintenance amounts summarized on the FPT reports include NSPM Company electric, gas and non-utility expenditures. Therefore, they do not match the total operating and maintenance expenses identified on the NSPM Company's five historical electric utility operating and maintenance expense schedules included in Section B, NSPM Electric Utility O&M Expense.

FPT Report - O&M Actual vs. Budget
Northern States Power Co. (Minnesota Company)
December 2018

Company	Bus Area	2018 Actuals	2018 Budget	Variance
10 Northern States Power - MN	Energy Supply	155,673	154,216	1,458
	Distribution Operations	127,581	119,536	8,046
	Gas Systems	40,554	35,184	5,370
	Transmission	40,422	40,828	(406)
	Operations Services	8,449	8,997	(548)
	Nuclear Generation Bus Area	308,003	328,616	(20,613)
	Utilities & Corp Services	192,997	161,632	31,366
	Group President - Utility	22,924	22,330	593
	HR and Employee Services	47,743	50,604	(2,861)
	Financial Operations	34,674	36,094	(1,420)
	Corp Secretary & Exec Srvs	5,321	5,854	(533)
	General Counsel	10,266	10,476	(210)
	Benefits & Loadings	134,045	134,009	36
	Chief Executive Officer	2,788	2,466	322
	Corporate Other	91,904	94,058	(2,154)
10 Northern States Power - MN Total		1,223,344	1,204,900	18,445

FPT Report - O&M Actual vs. Budget
Northern States Power Co. (Minnesota Company)
December 2018

O&M (thousands of \$)

December 2018

YTD Actuals vs. YTD Budget

Energy Supply

<u>Electric</u>	
Permanent	1,325
Vestas contract savings for Borders, Courtenay, and Pleasant Valley	(6,900)
Environmental fee accrual for 2016 - 2018 fees	4,600
Sherco - labor and materials for additional overhaul and scrubber work	2,800
High Bridge, unexpected outage work, including drum work and repair costs	1,800
King: Higher outage special construction and contract labor than expected	1,100
Wind underruns due to shift to capital work and reduced scope to O&M work	(1,500)
Overaccrual reversal from December at King, Black Dog, Riverside, Sherco, and Wilmarth	(945)
Service org underrun spend and decrease in headcount	(880)
Riverside, 2019 pullforwards	500
Fibrominn O&M less than originally expected	(500)
Angus Anson & Blue Lake emergent relay and compressor work	500
Inver, emergent work, primarily GCB bottle replacements	400
Wilmarth, additional fall outage cleaning that was not originally budgeted for	350
Other	133

Total Energy Supply **1,458**

Distribution Operations

<u>Electric</u>	
Timing	6,796
Increased Veg Mgmt spending - Management Initiative	2,500
Permanent	4,296
Impact of Mutual Aid - Puerto Rico (revenue offset)	4,296
Other	1,250

Total Distribution Operations **8,046**

Gas Systems

<u>Gas</u>	
Timing	
Increased Gas Transmission Ops labor & contractor spend for gas control & dispatch	1,944
Increased Gas Emergency Response labor spend	1,031
Lower GUIC contractor spend	(1,037)
Lower Damage Prevention South spend on labor & contractors	(672)
Permanent	
St. Cloud & Fargo MPG write-off	4,148
Other	(44)

Total Gas Systems **5,370**

Transmission

<u>Electric</u>	
Timing	
Accelerated Spend - pull forward from 2019 - for preventative maintenance on substations	871
Increased support for both Energy Supply & Nuclear Prairie Island outage from the Subs team	(544)
Labor Credits due to timing of the IBW accrual and incorrect charging from other departments	(261)
Lack of contractor resources in order to execute both Capital and O&M initiatives	(450)
Crane certification costs not as high as anticipated due to low participation	(124)
Year-end Inventory Reserve Adjustment	122
Cancelled Projects costs not able to meet capital policy written off to O&M	118
Other	(138)

Total Transmission **(406)**

FPT Report - O&M Actual vs. Budget
Northern States Power Co. (Minnesota Company)
December 2018

O&M (thousands of \$)

December 2018	YTD Actuals vs. YTD Budget
Nuclear	
<u>Electric</u>	
Outage Explanation	
Permanent	(2,197)
PI: U2 2017 refueling outage costs (reduction in contractor incentive)	(423)
PI: U1 2018 refueling outage costs - final outage costs came in under budget	(1,774)
Timing	(277)
MT: Timing of prep work and milestones for 2019 outage	(277)
Outage Subtotal	(2,474)
Non-Outage Explanations:	
Permanent	(19,000)
Decrease in Net Outage O&M (2018 impacts of lower outages in 2017)	(6,000)
DSC (Dry Cask Storage) 11-15 remediation - favorable outcome	(6,000)
Better than expected performance on savings initiatives	(7,000)
Timing	(6)
	758
MT Unplanned Outage - Generator Hydrogen Cooler Leak - higher contractor/materials/OT/Premium Base Labor - Lower headcount	(5,691)
Contractor/Materials/Other - Cost overruns due to site maintenance facility work and other pullforward costs	4,766
Fees - Lower regulatory fees due primarily to MN EP (Emergency Preparedness) fee true-up for FY 2018	(326)
Other - OT, Other Comp, Employee Expenses, etc.	487
Non-outage Subtotal	(19,006)
Nuclear Outage Cost Deferral Amortization	
<u>Electric</u>	
Outage Cost Deferral	
Permanent	2,254
PI: U2 2017 and U1 2018 refueling outage costs - final costs came in under budget	2,254
Timing	384
MT: Timing of prep work and milestones for 2019 outage	384
Outage Cost Deferral Subtotal	2,638
Outage Amortization	
Permanent	(1,765)
PI: U2 2017 and U1 2018 refueling outage costs - final costs came in under budget	(1,765)
Outage Amortization Subtotal	(1,765)
Nuclear Outage Cost Deferral Amortization	
	873
Other	(6)
Total Nuclear	(20,613)

FPT Report - O&M Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

O&M (thousands of \$)

YTD Actuals vs. YTD Forecast
NSPM

Customer and Innovation

Business Systems

Business Systems Full Year: Business Systems overruns are one of two primary driver of the variance for Customer and Innovation area

- Over-run in Network is due to the timing of Wireline/Wireless savings not yet realized and the timing of an expected Motorola credit (now expected early 2019).
- Over-run in Software is due to an increased volume of software purchases, audit true-ups, and project work that results in trailing O&M maintenance expense. Partially offset by:
- Under-run in Labor is driven by open headcount / partially offset with a over-run in Contract/Consulting Labor (AGIS costs are included).
- Under-run in IT Hardware Maintenance and Equipment Maintenance, is due to lower on-going maintenance costs along with invoices being reclassified from directly expensed to the Prepaid Hardware account.
- Under-run in DSS and Mainframe Services is due to billing true-up with NTT.
- Under-run in Donation, Dues, and Fees is due to timing of paying professional dues.

CCIO

Contract/Consulting: Second major overrun driver of Customer and Innovation area is due to non budgeted consulting costs to support cost reduction initiatives, AGIS, and Stabilize and Optimize
Labor: Higher expenses due to the re-org and higher O&M allocation versus capital.

**FPT Report - O&M Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018**

O&M (thousands of \$)

**YTD Actuals vs. YTD Forecast
NSPM**

Customer Solutions

Unfavorable due to Salesforce.com email quota increase to support ongoing marketing email campaigns for remainder of the year

Enterprise Security

Contract Labor - higher spending driven by several factors: Increased reliance due to vacant internal positions, several consulting/special assessment costs that were not budgeted for, increased spend related to maintenance/repairs of physical security equipment, and increased spend on employee screening for new hires across the company.

Other - Remainder of unfavorable variance driven by levels of employee expense spend and material purchases made in conjunction with the aforementioned maintenance/repairs.

Customer & Brand Strategy

Favorable labor underrun due to open positions and PTO utilization
Unfavorable advertising increase due to several campaigns

Customer Care

Lower labor due to open positions; partially offset by additional Safety material purchases

Bad Debt

Increase bad debt expense ue to higher AR; partially offset by lower write-off
Decrease due to Annual Bad debt provision true-up
Write offs for Kmart, Mattress Firm and Sears bankruptcies

Other (variance driven by items listed above)

31,366

Total Customer and Innovation

31,366

FPT Report - O&M Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

O&M (thousands of \$)

	YTD Actuals vs. YTD Forecast NSPM
Financial Operations	
Other (primarily labor reductions and higher than expected NEIL insurance distribution; partially offset by higher consulting)	(1,420)
Total Financial Operations	(1,420)
Corp Secretary & Exec Svcs	
Other (primarily labor reductions)	(533)
Total Corp Secretary & Exec Svcs	(533)
General Counsel	
Lower labor and lower outside counsel spending	(210)
Total General Counsel	(210)
HRES	
Other (primarily lower labor costs; partially offset by office moves / workspace setups and snow removal)	(2,861)
Total HRES	(2,861)
Group President	
Regulatory Fees - NSPM President \$412K	412
Other (primarily driven by higher than expected consulting costs)	181
Total Group President	593
Chief Executive Officer	
Other (primarily executive search firm fees and relocation costs; partially offset by lower Chairman's fund contributions)	322
Total Chief Executive Officer	322

FPT Report - O&M Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

O&M (thousands of \$)

	YTD Actuals vs. YTD Forecast NSPM
Corporate Other	
NSP MN Data Center Refund	(2,327)
Other (primarily driven by a lower than expected BMO accrual)	(5,274)
Total Corporate Other	(7,601)
Benefits	
Actuarial costs mainly related to effects of ratemaking and service to non-service accounting change	3,474
Workers compensation expense increase	1,260
Health and welfare mainly due to lower claims	(4,775)
Annual Incentive Performance adjustments, offset by prior year true up	2,489
Long-term incentive accruals mainly due to higher performance	4,329
Wealth Op and def comp interest expense adjustments to actual performance	(2,419)
Other mainly due to favorable splits	(4,322)
Total Benefits	36
Operation Services	
Other - primarily driven by lower labor (re-org shifted costs to Customer and Innovation area)	(548)
Total Operation Services	(548)

NSPM

YE O&M Deviations to Budget

Dollars in Millions

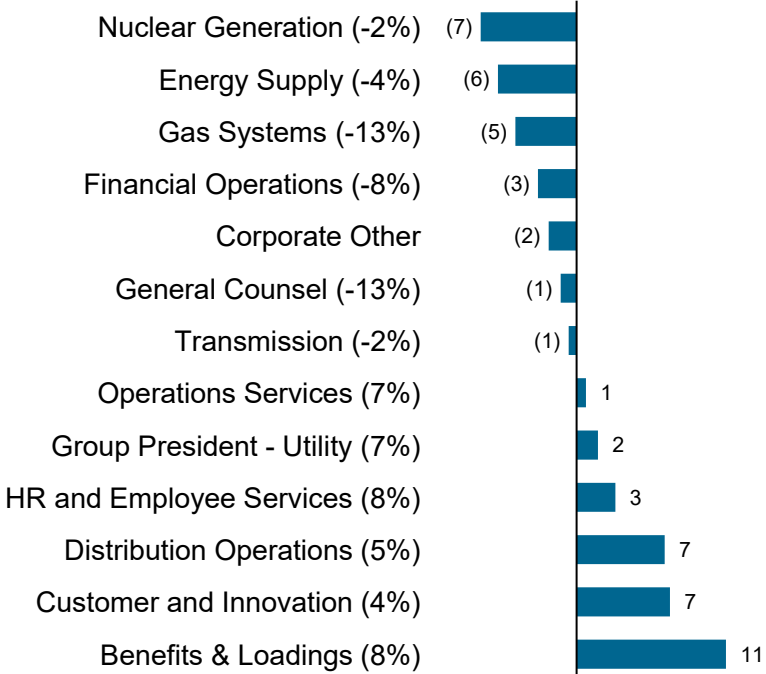
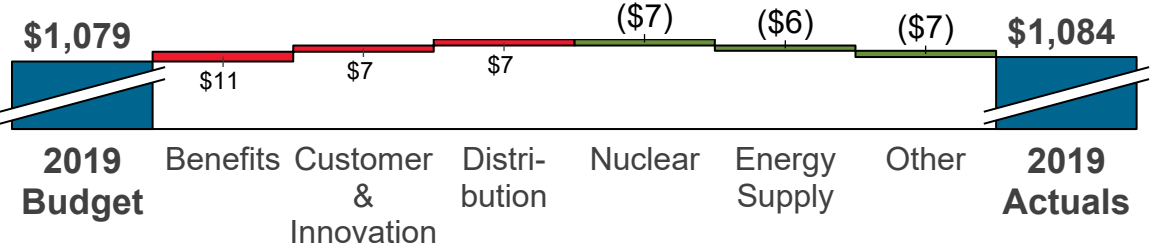
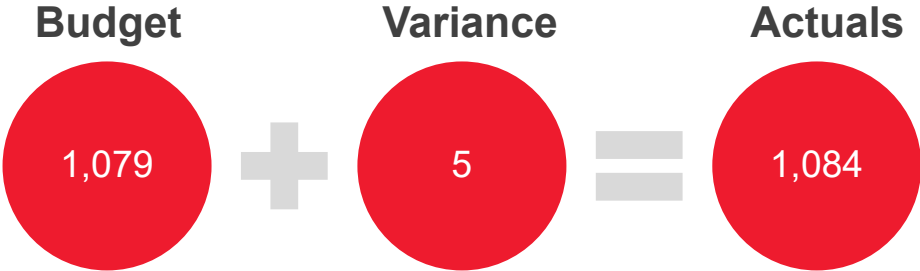
- Benefits** is driven by market activity:
- \$8.9M related to LTI performance updates
 - \$5.2M for deferred compensation interest expense
 - \$3M higher annual incentive
 - \$(7.4M) lower active healthcare costs

Customer & Innovation is primarily driven by EY support of CXT

Distribution relates to weather events, revenue neutral work, support of GER/leaks and training

Nuclear is driven by \$(9M) of labor and \$(1.5M) of regulatory fees, offset by \$3.6M of inventory write-offs

Energy Supply due to MEC move to non-regulated, cost savings initiatives, along with (\$2.6M) in Wind



**NSPM
YE O&M Deviations to Budget
(Dollars in Millions)**

2020 NSPM FPT O&M FPT Report

Realized O&M Reductions is driven by the corporate O&M initiative for reducing costs across the company

Energy Supply is due to wind delays and plant overhaul / hydro underruns

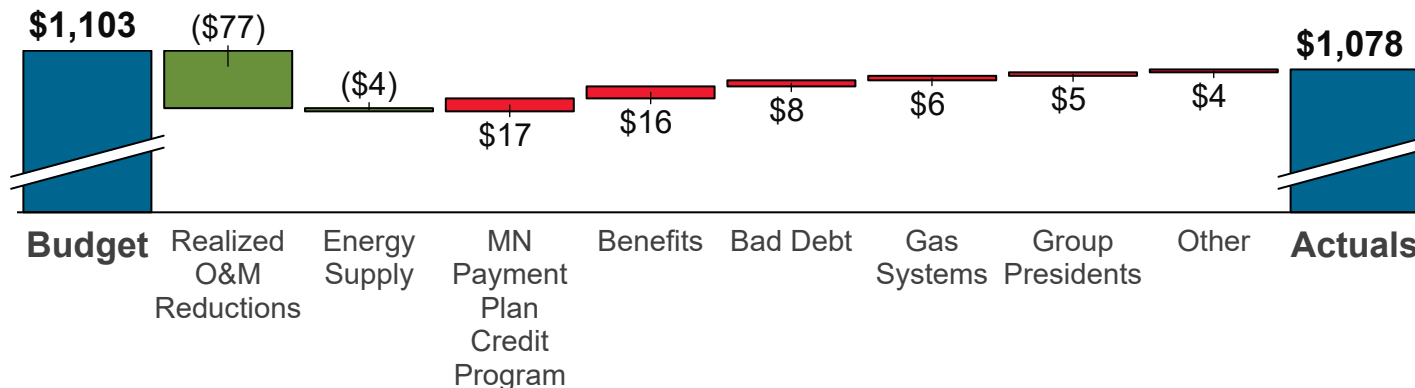
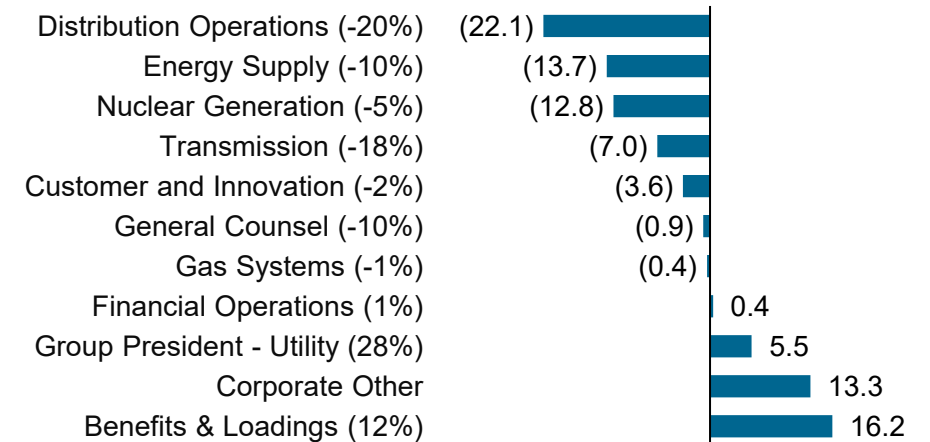
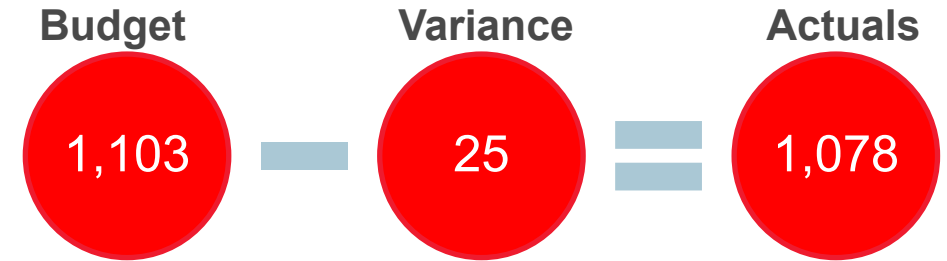
MN Payment Plan Credit Program is a program to help customer bills with the impact of COVID-19 that was funded as part of the MN rate case stay-out settlement

Benefits is driven by Performance Share Plan and actuarial costs offset by lower active healthcare claims and capital/O&M splits

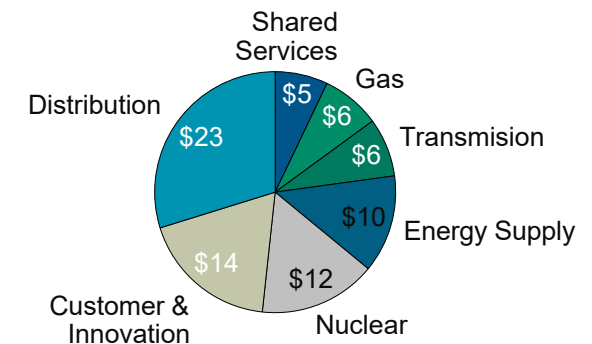
Bad Debt primarily due to COVID impact

Gas Systems is due to increased rates and ticket volumes for Damage Prevention work

Group President is primarily due to write-off of deferred NSPM rate case expenses as part of rate case stay-out and the ND Resource Treatment Framework (RTF) payments



YTD Realized Savings = \$77M



Supplemental Reports

2018 – 2020 NSPM Company Electric Utility Operating and Maintenance Expenses

This section contains summaries of the most recent three years of historical operating and maintenance expenses for the NSPM Company electric utility. The annual schedules provide the actual and budget expenditures including the variance and percent variance for the periods of 2018 through 2020. The expenses are summarized by FERC functional class and listed by FERC account. The expenses summarized in these schedules reflect the departmental expenses incurred by the Company's business areas as well as the NSP transmission interchange agreement charges from NSPW to NSPM. These summaries do not include non-utility below the line FERC accounts. The purpose of these schedules is to enable comparison of the NSPM Company's annual actual and budget electric utility operating and maintenance expenses by FERC account over the most recent three historical years.

NSP Minnesota Company
Electric Operating and Maintenance Expenses
By Functional Class and FERC Account

2018

Functional Class	Sub-Functional Class	CFR FERC Account	2018 Budget	2018 Actuals	Variance	% Variance
Production	Steam	500 - Stm Prod Op & Supr	3,569,676	3,465,490	(104,186)	-2.9%
		501 - Stm Gen Fuel	42,052	133,835	91,783	218.3%
		502 - Steam Expenses Major	28,841,655	25,430,816	(3,410,838)	-11.8%
		505 - Stm Gen Elec Exp. Major	1,955,353	3,698,247	1,742,894	89.1%
		506 - Misc Steam Pwr Exp	20,718,182	15,383,472	(5,334,710)	-25.7%
		507 - Stm Pow Gen Rents	4,648,279	4,606,393	(41,886)	-0.9%
		510 - Stm Maint Super&Eng	4,275,660	3,701,428	(574,233)	-13.4%
		511 - Stm Maint of Structures	2,249,675	5,715,120	3,465,445	154.0%
		512 - Stm Maint of Boiler Plt	12,708,806	25,986,583	13,277,777	104.5%
		513 - Stm Maint of Elec Plant	5,782,095	13,323,980	7,541,884	130.4%
		514 - Stm Maint of Misc Stm Plt	17,478,130	11,506,279	(5,971,851)	-34.2%
	Steam Total		102,269,564	112,951,643	10,682,079	10.4%
	Nuclear	517 - Nuc Oper Super & Eng	53,997,145	58,197,932	4,200,787	7.8%
		519 - Nuclear coolants & Wtr	9,284,807	8,885,718	(399,089)	-4.3%
		520 - Nuclear Steam Expense	51,399,919	49,629,249	(1,770,670)	-3.4%
		523 - Nuclear Electric Expense	1,493,739	2,824,271	1,330,532	89.1%
		524 - Nuclear Power Misc Exp	144,871,232	127,914,289	(16,956,943)	-11.7%
		525 - Nuclear Gen Rents	17,335,560	13,089,705	(4,245,854)	-24.5%
		528 - Nuc Maint Super & Eng	4,597,907	5,044,952	447,046	9.7%
		529 - Nuc Maint of Structures	20,711	142,945	122,234	590.2%
		530 - Nuc Mtc of React Plt Equip	43,355,688	40,743,588	(2,612,099)	-6.0%
		531 - Nuc Maint of Elect Plant	10,923,890	9,787,389	(1,136,500)	-10.4%
		532 - Nuc Mtc of Misc Nuc Plant	30,964,117	32,043,555	1,079,438	3.5%
	Nuclear Total		368,244,714	348,303,595	(19,941,119)	-5.4%
	Hydro	535 - Hyd Oper Super & Eng	4,520	31,859	27,339	604.8%
		536 - Hyd Oper Water for Pwr	0	0	0	NA
		537 - Hydro Oper Hydraulic Exp	0	0	0	NA
		538 - Hyd Oper Electric Exp	0	369,350	369,350	NA
		539 - Hydro Oper Misc Gen Exp	373,432	449,236	75,804	20.3%
		540 - Hyd Oper Rents	119,408	50,140	(69,268)	-58.0%
		541 - Hydro Mtc Super& Eng	0	8,644	8,644	NA
		542 - Hyd Maint of Structures	22,440	37,215	14,775	65.8%
		543 - Hydro Mtc Resv, Dams	0	207,436	207,436	NA
		544 - Hyd Maint of Elec Plant	0	107,266	107,266	NA
		545 - Hyd Mt Misc Hyd Plnt Mjr	182,339	1,397	(180,943)	-99.2%
	Hydro Total		702,140	1,262,542	560,402	79.8%
	Other	546 - Oth Oper Super&Eng	2,441,451	1,462,689	(978,762)	-40.1%
		547 - Oth Oper Fuel	0	0	0	NA
		548 - Oth Oper Gen Exp	9,572,667	7,756,781	(1,815,886)	-19.0%
		549 - Oth Oper Misc Gen Exp	22,783,020	9,807,631	(12,975,389)	-57.0%
		550 - Oth Oper Rents	2,010,679	6,181,665	4,170,986	207.4%
		551 - Oth Maint Super & Eng	177,106	1,783,205	1,606,099	906.9%
		552 - Oth Maint of Structures	1,973,511	9,901,943	7,928,433	401.7%
		553 - Oth Mtc of Gen & Ele Plant	18,661,433	9,706,726	(8,954,707)	-48.0%
		554 - Oth Mtc Misc Gen Plt Mjr	1,485,021	3,667,049	2,182,028	146.9%
	Other Total		59,104,889	50,267,690	(8,837,198)	-15.0%
Purchased Demand		556 - Load Dispatch	901,788	1,686,912	785,123	87.1%
		557 - Other Power Oth Exp	4,278,823	5,042,157	763,334	17.8%
	Purchased Demand Total		5,180,612	6,729,069	1,548,457	29.9%
Energy Markets		575.1 - Operation Supervision	231,080	213,710	(17,370)	-7.5%
		575.2 - DA & RT Mkt Admin	417,713	90,488	(327,225)	-78.3%
		575.3 - Trans Rights Mkt Admin	0	0	0	NA
		575.5 - Ancillary Serv Mkt Admin	199,477	300	(199,177)	-99.8%
		575.6 - Mkt Monitoring/Compliance	50,098	1,997	(48,101)	-96.0%
		575.8 - Regional Market Rents	0	11,027	11,027	NA
	Energy Markets Total		898,368	317,522	(580,846)	-64.7%
Production Total			536,400,286	519,832,061	(16,568,224)	-3.1%

NSP Minnesota Company
Electric Operating and Maintenance Expenses
By Functional Class and FERC Account

2018

Functional Class	Sub-Functional Class	CFR FERC Account	2018 Budget	2018 Actuals	Variance	% Variance
Transmission		560 - Trans Oper Super & Eng	15,409,276	12,044,941	(3,364,336)	-21.8%
		561 - Trans Oper Load Dispatch	0	0	0	NA
		561.1 - Load Disp-Reliability	0	0	0	NA
		561.2 - Load Disp-Monitor/Operate	5,437,103	4,907,757	(529,346)	-9.7%
		561.3 - Load Disp-Trans Serv/Sch	0	0	0	NA
		561.5 - Rel/Plan/Standards Dev	23,970	1,270	(22,699)	-94.7%
		561.6 - Trans Service Studies	0	0	0	NA
		561.7 - Gen Interconn Studies	0	184,532	184,532	NA
		561.8 - Rel/Plan/Standards Dev Serv	2,519,000	2,295,749	(223,251)	-8.9%
		562 - Trans Oper Station Exp	950,840	2,835,782	1,884,942	198.2%
		563 - Trans Oper OH Lines	203,971	543,045	339,074	166.2%
		564 - UG Line Exp	0	34,349	34,349	NA
		565 - Trans of Elec By Others	101,369,000	96,780,594	(4,588,406)	-4.5%
		566 - Trans Oper Misc Exp	19,254,341	6,560,541	(12,693,799)	-65.9%
		567 - Trans Rents	3,044,309	2,889,594	(154,715)	-5.1%
		568 - Trans Mtce Super & Eng	0	38,639	38,639	NA
		569 - Trans Maint of Structures	17,303	0	(17,303)	-100.0%
	570 - Tran Mnt of Station Equip	4,249,868	4,794,615	544,748	12.8%	
	571 - Trans Mt of Overhead Line	6,561,226	7,095,160	533,934	8.1%	
	572 - Trans Maint of UG lines	0	24,862	24,862	NA	
	573 - Trans Mtc of Misc Plt Mjr	0	21,151	21,151	NA	
Transmission Total			159,040,207	141,052,582	(17,987,625)	-11.3%
Distribution		580 - Dist Oper Sup & Eng	7,400,857	7,622,482	221,625	3.0%
		581 - Dist Load Dispatching	8,513,700	1,624,788	(6,888,912)	-80.9%
		582 - Dist Op Station Exp	1,293,727	4,596,832	3,303,105	255.3%
		583 - Dist Oper Overhead Lines	5,842,120	1,757,945	(4,084,175)	-69.9%
		584 - Dist Op UG Elec lines	6,962,357	1,064,810	(5,897,546)	-84.7%
		585 - Dist Oper Streetlight	1,803,238	187,718	(1,615,519)	-89.6%
		586 - Dist Oper Meter Exp	3,290,117	1,682,761	(1,607,356)	-48.9%
		587 - Dist Oper Cust Install	4,225,536	3,104,799	(1,120,737)	-26.5%
		588 - Dist Oper Misc Exp	15,321,080	31,796,781	16,475,701	107.5%
		589 - Dist Rents	6,495,201	3,925,985	(2,569,216)	-39.6%
		590 - Dist Mtc Super & Eng	214,776	92,286	(122,490)	-57.0%
		591 Dist Mt of Structures Mjr	0	41,783	41,783	NA
		592 - Dist Mt of Station Equip	663,478	8,195,160	7,531,682	1135.2%
		593 - Dist Mtc of Overhead Lines	37,898,640	46,844,810	8,946,170	23.6%
		594 - Dist Mt of Undergrnd Line	12,195,670	6,258,189	(5,937,481)	-48.7%
		595 - Dist Mt of Line Transform	1,316,965	381,758	(935,208)	-71.0%
		596 - Dist Mtc of Streetlights	872,547	2,461,662	1,589,115	182.1%
	597 - Dist Mtc of Meters	149,551	116,148	(33,403)	-22.3%	
	598 - Dist Maint of Dist Plant	651	6,928,512	6,927,861	1064858.2%	
Distribution Total			114,460,211	128,685,210	14,224,999	12.4%
Customer Accounting		901 - Cust Acct Supervise	55,219	77,304	22,086	40.0%
		902 - Cust Acct Meter Read	20,265,499	21,230,378	964,879	4.8%
		903 - Cust Acct Recrds & Coll	21,703,702	20,760,549	(943,153)	-4.3%
		904 - Cust Acct Uncollect	12,311,853	13,718,359	1,406,506	11.4%
		905 - Cust Acct Misc	27	250	223	823.6%
Customer Accounting Total			54,336,299	55,786,840	1,450,541	2.7%
Customer Service & Info		908 - Customer Asst Expense	1,607,054	1,803,516	196,462	12.2%
		909 - Cust Serv Instruct Adver	834,752	1,383,166	548,414	65.7%
		910 - Cust Serv Misc	51,297	314,922	263,626	513.9%
Customer Service & Info Total			2,493,103	3,501,604	1,008,502	40.5%
Sales		912 - Sales Demo & Sales	0	66	66	NA
Sales Total			0	66	66	NA
Administrative & General		920 - A&G Salaries	92,574,300	83,040,317	(9,533,983)	-10.3%
		921 - A&G Office & Supplies	29,260,512	59,319,663	30,059,151	102.7%
		922 - A&G Admn Transfer Crdt	(46,518,827)	(40,906,362)	5,612,466	-12.1%
		923 - A&G Outside Services	21,706,800	33,023,798	11,316,998	52.1%
		924 - A&G Property Insurance	4,428,497	731,717	(3,696,780)	-83.5%
		925 - A&G Injuries & Damages	13,611,795	15,016,507	1,404,712	10.3%
		926 - A&G Pen & Ben	88,587,535	73,510,256	(15,077,278)	-17.0%
		928 - A&G Regulatory Comm Exp	5,258,807	5,612,397	353,590	6.7%
		929 - A&G Duplicate Chrg Crdt	(5,199,386)	(5,602,402)	(403,016)	7.8%
		930.1 - A&G General Advertising	3,620,237	4,073,171	452,934	12.5%
		930.2 - A&G Misc General Exp	3,508,894	3,613,421	104,527	3.0%
		931 - A&G Rents	38,129,134	34,485,243	(3,643,891)	-9.6%
		935 - A&G Maint of Gen PLT	1,545,213	687,260	(857,953)	-55.5%
Administrative & General Total			250,513,509	266,604,987	16,091,477	6.4%
Total O&M FERC Accounts			1,117,243,614	1,115,463,349	(1,780,265)	-0.2%

NSP Minnesota Company
Electric Operating and Maintenance Expenses
By Functional Class and FERC Account

2019

Functional Class	Sub-Functional Class	CFR FERC Account	2019 Budget	2019 Actuals	Variance	% Variance
Production	Steam	500 - Stm Prod Op & Supr	537,426	3,412,405	2,874,979	535.0%
		501 - Stm Gen Fuel	0	(1,611,213)	(1,611,213)	NA
		502 - Steam Expenses Major	27,457,672	20,245,803	(7,211,869)	-26.3%
		505 - Stm Gen Elec Exp. Major	1,849,478	3,675,614	1,826,136	98.7%
		506 - Misc Steam Pwr Exp	16,230,173	12,953,741	(3,276,432)	-20.2%
		507 - Stm Pow Gen Rents	3,497,247	3,335,498	(161,749)	-4.6%
		510 - Stm Maint Super&Eng	4,657,716	3,765,365	(892,351)	-19.2%
		511 - Stm Maint of Structures	2,556,054	6,419,921	3,863,868	151.2%
		512 - Stm Maint of Boiler Plt	16,464,671	22,850,699	6,386,028	38.8%
		513 - Stm Maint of Elec Plant	4,809,248	6,807,557	1,998,309	41.6%
		514 - Stm Maint of Misc Stm Plt	16,293,846	11,713,257	(4,580,589)	-28.1%
	Steam Total		94,353,530	93,568,648	(784,882)	-0.8%
	Nuclear	517 - Nuc Oper Super & Eng	53,126,002	55,329,104	2,203,103	4.1%
		519 - Nuclear coolants & Wtr	8,770,737	8,177,235	(593,501)	-6.8%
		520 - Nuclear Steam Expense	48,334,221	49,396,126	1,061,904	2.2%
		523 - Nuclear Electric Expense	2,396,980	3,013,734	616,755	25.7%
		524 - Nuclear Power Misc Exp	137,900,434	126,467,553	(11,432,881)	-8.3%
		525 - Nuclear Gen Rents	11,573,336	12,227,308	653,973	5.7%
		528 - Nuc Maint Super & Eng	6,175,666	7,262,125	1,086,459	17.6%
		529 - Nuc Maint of Structures	8,311	24,683	16,371	197.0%
		530 - Nuc Mtc of React Plt Equip	40,459,338	38,923,379	(1,535,959)	-3.8%
		531 - Nuc Maint of Elect Plant	9,274,144	12,388,829	3,114,685	33.6%
		532 - Nuc Mtc of Misc Nuc Plant	27,259,297	31,045,081	3,785,784	13.9%
	Nuclear Total		345,278,466	344,255,158	(1,023,308)	-0.3%
	Hydro	535 - Hyd Oper Super & Eng	(9,417)	30,977	40,394	-428.9%
		536 - Hyd Oper Water for Pwr	0	0	0	NA
		537 - Hydro Oper Hydraulic Exp	0	0	0	NA
		538 - Hyd Oper Electric Exp	0	416,335	416,335	NA
		539 - Hydro Oper Misc Gen Exp	368,215	735,450	367,235	99.7%
		540 - Hyd Oper Rents	50,506	65,141	14,635	29.0%
		541 - Hydro Mtc Super& Eng	0	2,653	2,653	NA
		542 - Hyd Maint of Structures	22,668	39,246	16,578	73.1%
		543 - Hydro Mtc Resv, Dams	0	62,498	62,498	NA
		544 - Hyd Maint of Elec Plant	0	120,543	120,543	NA
		545 - Hyd Mt Misc Hyd Plnt Mjr	161,931	4,755	(157,177)	-97.1%
	Hydro Total		593,903	1,477,597	883,695	148.8%
	Other	546 - Oth Oper Super&Eng	1,204,679	2,018,024	813,346	67.5%
		547 - Oth Oper Fuel	0	26,799	26,799	NA
		548 - Oth Oper Gen Exp	12,354,179	7,138,051	(5,216,128)	-42.2%
		549 - Oth Oper Misc Gen Exp	13,427,843	7,518,551	(5,909,292)	-44.0%
		550 - Oth Oper Rents	4,555,394	8,538,449	3,983,055	87.4%
		551 - Oth Maint Super & Eng	456,381	1,698,454	1,242,073	272.2%
		552 - Oth Maint of Structures	3,819,044	6,650,945	2,831,901	74.2%
		553 - Oth Mtc of Gen & Ele Plant	13,678,494	6,306,898	(7,371,596)	-53.9%
		554 - Oth Mtc Misc Gen Plt Mjr	1,064,800	5,025,921	3,961,121	372.0%
	Other Total		50,560,814	44,922,093	(5,638,721)	-11.2%
Purchased Demand		556 - Load Dispatch	94,416	1,555,041	1,460,625	1547.0%
		557 - Other Power Oth Exp	3,016,570	6,172,138	3,155,568	104.6%
	Purchased Demand Total		3,110,985	7,727,178	4,616,193	148.4%
Energy Markets		575.1 - Operation Supervision	223,317	160,006	(63,311)	-28.4%
		575.2 - DA & RT Mkt Admin	403,554	108,514	(295,040)	-73.1%
		575.3 - Trans Rights Mkt Admin	0	0	0	NA
		575.5 - Ancillary Serv Mkt Admin	202,258	0	(202,258)	-100.0%
		575.6 - Mkt Monitoring/Compliance	50,805	0	(50,805)	-100.0%
		575.8 - Regional Market Rents	19,434	17,521	(1,914)	-9.8%
	Energy Markets Total		899,369	286,041	(613,328)	-68.2%
Production Total			494,797,067	492,236,715	(2,560,351)	-0.5%

Transmission	560 - Trans Oper Super & Eng	11,889,103	11,373,546	(515,558)	-4.3%
	561 - Trans Oper Load Dispatch	0	0	0	NA
	561.1 - Load Disp-Reliability	0	0	0	NA
	561.2 - Load Disp-Monitor/Operate	4,759,424	4,384,777	(374,647)	-7.9%
	561.3 - Load Disp-Trans Serv/Sch	0	0	0	NA
	561.5 - Rel/Plan/Standards Dev	23,856	45,025	21,169	88.7%
	561.6 - Trans Service Studies	0	0	0	NA
	561.7 - Gen Interconn Studies	77,448	174,447	96,999	125.2%
	561.8 - Rel/Plan/Standards Dev Serv	2,284,584	2,113,193	(171,391)	-7.5%
	562 - Trans Oper Station Exp	465,697	2,534,494	2,068,797	444.2%
	563 - Trans Oper OH Lines	461,306	802,711	341,405	74.0%
	564 - UG Line Exp	0	50,459	50,459	NA
	565 - Trans of Elec By Others	115,600,000	116,160,129	560,129	0.5%
	566 - Trans Oper Misc Exp	7,639,623	5,591,337	(2,048,285)	-26.8%
	567 - Trans Rents	1,964,270	2,740,456	776,187	39.5%
	568 - Trans Mtce Super & Eng	0	66,476	66,476	NA
	569 - Trans Maint of Structures	0	0	0	NA
	570 - Tran Mnt of Station Equip	12,244,583	5,709,691	(6,534,891)	-53.4%
	571 - Trans Mt of Overhead Line	6,810,298	7,203,906	393,608	5.8%
	572 - Trans Maint of UG lines	0	105,270	105,270	NA
	573 - Trans Mtc of Misc Plt Mjr	0	10,766	10,766	NA
Transmission Total		164,220,191	159,066,683	(5,153,508)	-3.1%
Distribution	580 - Dist Oper Sup & Eng	7,608,910	14,368,219	6,759,310	88.8%
	581 - Dist Load Dispatching	8,272,952	663,877	(7,609,075)	-92.0%
	582 - Dist Op Station Exp	1,270,186	3,110,278	1,840,092	144.9%
	583 - Dist Oper Overhead Lines	3,109,746	2,047,233	(1,062,513)	-34.2%
	584 - Dist Op UG Elec lines	7,044,513	5,664,913	(1,379,599)	-19.6%
	585 - Dist Oper Streetlight	1,814,652	723,085	(1,091,566)	-60.2%
	586 - Dist Oper Meter Exp	2,816,146	188,026	(2,628,119)	-93.3%
	587 - Dist Oper Cust Install	4,305,880	2,779,769	(1,526,111)	-35.4%
	588 - Dist Oper Misc Exp	17,797,260	25,477,607	7,680,347	43.2%
	589 - Dist Rents	4,558,192	4,480,484	(77,708)	-1.7%
	590 - Dist Mtc Super & Eng	203,645	120,138	(83,507)	-41.0%
	591 Dist Mt of Structures Mjr	0	(0)	(0)	NA
	592 - Dist Mt of Station Equip	5,341,093	4,724,281	(616,812)	-11.5%
	593 - Dist Mtc of Overhead Lines	43,026,057	51,730,498	8,704,441	20.2%
	594 - Dist Mt of Undergrnd Line	12,963,060	8,040,318	(4,922,742)	-38.0%
	595 - Dist Mt of Line Transform	1,351,739	124,501	(1,227,238)	-90.8%
	596 - Dist Mtc of Streetlights	870,522	1,588,926	718,404	82.5%
	597 - Dist Mtc of Meters	(100,920)	164,279	265,199	-262.8%
	598 - Dist Maint of Dist Plant	(29,350)	231,578	260,929	-889.0%
Distribution Total		122,224,280	126,228,011	4,003,731	3.3%
Customer Accounting	901 - Cust Acct Supervise	96,832	121,386	24,554	25.4%
	902 - Cust Acct Meter Read	19,418,918	21,835,052	2,416,135	12.4%
	903 - Cust Acct Recrds & Coll	20,668,966	23,317,809	2,648,843	12.8%
	904 - Cust Acct Uncollect	12,494,780	11,678,777	(816,003)	-6.5%
	905 - Cust Acct Misc	0	0	0	NA
Customer Accounting Total		52,679,495	56,953,024	4,273,529	8.1%
Customer Service & Info	908 - Customer Asst Expense	1,229,883	2,126,184	896,301	72.9%
	909 - Cust Serv Instruct Adver	1,135,329	1,084,253	(51,076)	-4.5%
	910 - Cust Serv Misc	1,063,499	1,706,565	643,066	60.5%
Customer Service & Info Total		3,428,711	4,917,002	1,488,291	43.4%
Sales	912 - Sales Demo & Sales	0	46,029	46,029	NA
Sales Total		0	46,029	46,029	NA
Administrative & General	920 - A&G Salaries	94,105,623	95,838,854	1,733,231	1.8%
	921 - A&G Office & Supplies	46,834,913	52,236,243	5,401,330	11.5%
	922 - A&G Admn Transfer Crdt	(41,868,818)	(42,157,400)	(288,582)	0.7%
	923 - A&G Outside Services	23,606,729	22,639,828	(966,901)	-4.1%
	924 - A&G Property Insurance	2,996,031	(6,426,703)	(9,422,734)	-314.5%
	925 - A&G Injuries & Damages	9,322,803	15,090,156	5,767,354	61.9%
	926 - A&G Pen & Ben	76,934,414	69,729,655	(7,204,759)	-9.4%
	928 - A&G Regulatory Comm Exp	6,317,699	6,875,058	557,359	8.8%
	929 - A&G Duplicate Chrg Crdt	(5,327,088)	(5,562,067)	(234,979)	4.4%
	930.1 - A&G General Advertising	3,735,282	4,011,565	276,283	7.4%
	930.2 - A&G Misc General Exp	3,270,251	3,287,410	17,159	0.5%
	931 - A&G Rents	39,821,908	37,912,855	(1,909,052)	-4.8%
	935 - A&G Maint of Gen PLT	1,233,523	310,659	(922,864)	-74.8%
Administrative & General Total		260,983,270	253,786,114	(7,197,156)	-2.8%
Total O&M FERC Accounts		1,098,333,014	1,093,233,578	(5,099,436)	-0.5%

NSP Minnesota Company
Electric Operating and Maintenance Expenses
By Functional Class and FERC Account

2020

Functional Class	Sub-Functional Class	CFR FERC Account	2020 Budget	2020 Actuals	Variance	% Variance
Production	Steam	500 - Stm Prod Op & Supr	3,380,363	3,743,604	363,241	10.7%
		501 - Stm Gen Fuel	0	(1,347,340)	(1,347,340)	NA
		502 - Steam Expenses Major	24,209,123	18,130,663	(6,078,459)	-25.1%
		505 - Stm Gen Elec Exp. Major	1,878,139	3,303,932	1,425,794	75.9%
		506 - Misc Steam Pwr Exp	17,566,713	14,413,994	(3,152,719)	-17.9%
		507 - Stm Pow Gen Rents	1,453,951	1,906,451	452,500	31.1%
		510 - Stm Maint Super&Eng	1,278,616	1,685,793	407,177	31.8%
		511 - Stm Maint of Structures	2,347,143	4,793,012	2,445,869	104.2%
		512 - Stm Maint of Boiler Plt	19,494,269	21,090,323	1,596,054	8.2%
		513 - Stm Maint of Elec Plant	5,078,868	5,815,433	736,565	14.5%
		514 - Stm Maint of Misc Stm Plt	9,072,298	9,070,250	(2,048)	0.0%
	Steam Total		85,759,481	82,606,116	(3,153,365)	-3.7%
	Nuclear	517 - Nuc Oper Super & Eng	47,507,417	42,626,097	(4,881,321)	-10.3%
		519 - Nuclear coolants & Wtr	8,039,532	7,517,716	(521,816)	-6.5%
		520 - Nuclear Steam Expense	48,814,084	48,337,462	(476,622)	-1.0%
		523 - Nuclear Electric Expense	2,569,046	2,797,631	228,585	8.9%
		524 - Nuclear Power Misc Exp	134,843,311	129,157,891	(5,685,421)	-4.2%
		525 - Nuclear Gen Rents	4,949,925	8,509,009	3,559,084	71.9%
		528 - Nuc Maint Super & Eng	7,646,239	8,157,881	511,642	6.7%
		529 - Nuc Maint of Structures	0	0	0	NA
		530 - Nuc Mtc of React Plt Equip	38,393,031	36,338,283	(2,054,748)	-5.4%
		531 - Nuc Maint of Elect Plant	11,123,896	13,215,647	2,091,751	18.8%
		532 - Nuc Mtc of Misc Nuc Plant	25,885,473	26,910,909	1,025,436	4.0%
	Nuclear Total		329,771,954	323,568,525	(6,203,429)	-1.9%
	Hydro	535 - Hyd Oper Super & Eng	62,998	24,273	(38,725)	-61.5%
		536 - Hyd Oper Water for Pwr	0	0	0	NA
		537 - Hydro Oper Hydraulic Exp	0	0	0	NA
		538 - Hyd Oper Electric Exp	120,000	523,108	403,108	335.9%
		539 - Hydro Oper Misc Gen Exp	411,896	310,612	(101,284)	-24.6%
		540 - Hyd Oper Rents	28,396	59,870	31,474	110.8%
		541 - Hydro Mtc Super& Eng	154,817	739	(154,077)	-99.5%
		542 - Hyd Maint of Structures	22,893	29,164	6,271	27.4%
		543 - Hydro Mtc Resv, Dams	0	126,204	126,204	NA
		544 - Hyd Maint of Elec Plant	0	151,124	151,124	NA
		545 - Hyd Mt Misc Hyd Plnt Mjr	168,126	2,894	(165,232)	-98.3%
	Hydro Total		969,126	1,227,990	258,864	26.7%
	Other	546 - Oth Oper Super&Eng	2,256,241	3,494,429	1,238,188	54.9%
		547 - Oth Oper Fuel	0	0	0	NA
		548 - Oth Oper Gen Exp	8,821,783	6,021,095	(2,800,688)	-31.7%
		549 - Oth Oper Misc Gen Exp	14,661,357	11,771,663	(2,889,693)	-19.7%
		550 - Oth Oper Rents	8,483,336	7,265,247	(1,218,089)	-14.4%
		551 - Oth Maint Super & Eng	850,139	1,949,100	1,098,962	129.3%
		552 - Oth Maint of Structures	2,651,381	5,776,245	3,124,864	117.9%
		553 - Oth Mtc of Gen & Ele Plant	11,753,031	9,492,999	(2,260,032)	-19.2%
		554 - Oth Mtc Misc Gen Plt Mjr	8,581,569	6,266,881	(2,314,689)	-27.0%
	Other Total		58,058,837	52,037,660	(6,021,177)	-10.4%
	Purchased Demand	556 - Load Dispatch	1,802,574	1,442,425	(360,149)	-20.0%
		557 - Other Power Oth Exp	4,507,962	6,097,669	1,589,707	35.3%
	Purchased Demand Total		6,310,536	7,540,094	1,229,557	19.5%
	Energy Markets	575.1 - Operation Supervision	232,783	186,874	(45,909)	-19.7%
		575.2 - DA & RT Mkt Admin	112,072	121,069	8,997	8.0%
		575.3 - Trans Rights Mkt Admin	0	0	0	NA
		575.5 - Ancillary Serv Mkt Admin	32,805	234	(32,570)	-99.3%
		575.6 - Mkt Monitoring/Compliance	499	0	(499)	-100.0%
		575.8 - Regional Market Rents	8,573	16,109	7,536	87.9%
	Energy Markets Total		386,731	324,286	(62,445)	-16.1%
Production Total			481,256,666	467,304,671	(13,951,995)	-2.9%

Transmission	560 - Trans Oper Super & Eng	10,861,597	10,169,049	(692,548)	-6.4%
	561 - Trans Oper Load Dispatch	0	0	0	NA
	561.1 - Load Disp-Reliability	0	0	0	NA
	561.2 - Load Disp-Monitor/Operate	5,271,389	4,720,501	(550,887)	-10.5%
	561.3 - Load Disp-Trans Serv/Sch	0	0	0	NA
	561.5 - Rel/Plan/Standards Dev	24,354	13,108	(11,246)	-46.2%
	561.6 - Trans Service Studies	0	56,917	56,917	NA
	561.7 - Gen Interconn Studies	208,356	894,233	685,877	329.2%
	561.8 - Rel/Plan/Standards Dev Serv	2,763,132	2,496,145	(266,987)	-9.7%
	562 - Trans Oper Station Exp	3,944,237	3,441,285	(502,952)	-12.8%
	563 - Trans Oper OH Lines	921,179	829,768	(91,410)	-9.9%
	564 - UG Line Exp	0	6,747	6,747	NA
	565 - Trans of Elec By Others	114,294,047	109,147,471	(5,146,576)	-4.5%
	566 - Trans Oper Misc Exp	9,259,441	8,264,037	(995,404)	-10.8%
	567 - Trans Rents	1,266,648	1,168,489	(98,159)	-7.7%
	568 - Trans Mtce Super & Eng	0	7,611	7,611	NA
	569 - Trans Maint of Structures	62,186	0	(62,186)	-100.0%
	570 - Tran Mnt of Station Equip	5,635,836	3,927,656	(1,708,180)	-30.3%
	571 - Trans Mt of Overhead Line	7,215,131	4,732,302	(2,482,829)	-34.4%
	572 - Trans Maint of UG lines	0	83,419	83,419	NA
	573 - Trans Mtc of Misc Plt Mjr	0	62,930	62,930	NA
Transmission Total		161,727,530	150,021,668	(11,705,862)	-7.2%
Distribution	580 - Dist Oper Sup & Eng	4,926,500	11,066,496	6,139,995	124.6%
	581 - Dist Load Dispatching	8,129,236	671,930	(7,457,306)	-91.7%
	582 - Dist Op Station Exp	4,391,263	2,535,205	(1,856,058)	-42.3%
	583 - Dist Oper Overhead Lines	3,069,506	501,534	(2,567,972)	-83.7%
	584 - Dist Op UG Elec lines	5,424,774	8,278,227	2,853,452	52.6%
	585 - Dist Oper Streetlight	1,824,376	622,345	(1,202,031)	-65.9%
	586 - Dist Oper Meter Exp	2,346,894	730,273	(1,616,621)	-68.9%
	587 - Dist Oper Cust Install	4,297,202	2,839,184	(1,458,018)	-33.9%
	588 - Dist Oper Misc Exp	22,602,957	27,251,382	4,648,425	20.6%
	589 - Dist Rents	2,553,959	4,104,362	1,550,403	60.7%
	590 - Dist Mtc Super & Eng	222,949	33,428	(189,522)	-85.0%
	591 Dist Mt of Structures Mjr	0	0	0	0.0%
	592 - Dist Mt of Station Equip	5,753,149	3,629,713	(2,123,437)	-36.9%
	593 - Dist Mtc of Overhead Lnes	43,677,871	37,466,889	(6,210,983)	-14.2%
	594 - Dist Mt of Undergrnd Line	12,779,675	7,692,326	(5,087,349)	-39.8%
	595 - Dist Mt of Line Transform	1,388,236	132,106	(1,256,131)	-90.5%
	596 - Dist Mtc of Streetlights	1,059,205	1,319,279	260,074	24.6%
	597 - Dist Mtc of Meters	(194,896)	151,472	346,368	-177.7%
	598 - Dist Maint of Dist Plant	101,498	224,611	123,113	121.3%
Distribution Total		124,354,356	109,250,759	(15,103,597)	-12.1%
Customer Accounting	901 - Cust Acct Supervise	93,827	120,461	26,633	28.4%
	902 - Cust Acct Meter Read	23,236,276	28,680,430	5,444,154	23.4%
	903 - Cust Acct Recrds & Coll	24,778,824	20,848,510	(3,930,314)	-15.9%
	904 - Cust Acct Uncollect	12,574,795	19,909,049	7,334,254	58.3%
	905 - Cust Acct Misc	0	17,646,104	17,646,104	NA
Customer Accounting Total		60,683,723	87,204,554	26,520,831	43.7%
Customer Service & Info	908 - Customer Asst Expense	1,635,173	1,086,966	(548,207)	-33.5%
	909 - Cust Serv Instruct Adver	1,032,998	902,758	(130,240)	-12.6%
	910 - Cust Serv Misc	221,943	142,448	(79,495)	-35.8%
Customer Service & Info Total		2,890,114	2,132,172	(757,942)	-26.2%
Sales	912 - Sales Demo & Sales	0	2,403,900	2,403,900	NA
	916 - Misc Sales Expenses	0	29,350	29,350	NA
Sales Total		0	2,433,250	2,433,250	NA
Administrative & General	920 - A&G Salaries	101,932,057	108,409,356	6,477,299	6.4%
	921 - A&G Office & Supplies	59,718,278	53,310,954	(6,407,325)	-10.7%
	922 - A&G Admn Transfer Crdt	(1,965,158)	(53,958,443)	(51,993,285)	2645.8%
	923 - A&G Outside Services	22,700,146	20,505,925	(2,194,221)	-9.7%
	924 - A&G Property Insurance	6,043,356	2,056,266	(3,987,090)	-66.0%
	925 - A&G Injuries & Damages	8,668,539	14,898,526	6,229,987	71.9%
	926 - A&G Pen & Ben	75,993,116	73,874,406	(2,118,710)	-2.8%
	928 - A&G Regulatory Comm Exp	5,478,747	11,694,771	6,216,024	113.5%
	929 - A&G Duplicate Chrg Crdt	(5,498,712)	(5,091,443)	407,269	-7.4%
	930.1 - A&G General Advertising	3,660,034	3,830,009	169,975	4.6%
	930.2 - A&G Misc General Exp	4,019,061	3,387,060	(632,001)	-15.7%
	931 - A&G Rents	395,733	38,797,494	38,401,761	9703.9%
	935 - A&G Maint of Gen PLT	786,330	186,064	(600,266)	-76.3%
Administrative & General Total		281,931,528	271,900,946	(10,030,582)	-3.6%
Total O&M FERC Accounts		1,112,843,916	1,090,248,019	(22,595,897)	-2.0%

Supplemental Reports

2018 - 2020 Financial Performance Team (FPT) Capital Expenditure Reports

This section contains explanations for significant differences between the NSPM Company's year-end actual and budget business area departmental capital expenditures for the previous three years. Together, these reports indicate the Company's historical actual versus budget performance and provide explanations for variances. The internal process for compiling and reporting O&M and capital expenditure variance information changed in 2020, resulting in a different deliverable format for that year. Under the current process, Monthly Performance Review meetings are held with each business area and the final deliverable is a summarized presentation with explanations for the capital and O&M variance drivers for NSPM. The total variance for NSPM and each business area is provided along with a description of primary variance drivers. The same rigor is involved in analyzing and presenting the monthly variances by business area, only the consolidated deliverable format has changed.

The total capital expenditure amounts summarized on the FPT reports include NSPM Company electric, gas and common utility expenditures.

FPT Report - Capital Actual vs. Budget
Northern States Power Co. (Minnesota Company)
December 2018

	Bus Area	Dec 2018 Act YTD	Dec YTD Budget	Dec YTD to Bud Var
Northern States Power MN	Energy Supply	<u>504,635</u>	<u>530,872</u>	<u>(26,237)</u>
	<i>Energy Supply Wind</i>	312,225	317,881	(5,656)
	<i>Energy Supply Fiber-Minn</i>	98,300	105,996	(7,696)
	<i>Energy Supply</i>	94,110	106,995	(12,885)
	Distribution Operations	229,018	235,500	(6,482)
	Gas Systems	110,024	92,807	17,217
	Transmission	122,638	128,591	(5,953)
	Operations Services	25,139	17,989	7,150
	Nuclear Generation Bus Area	231,664	230,575	1,089
	Customer and Innovation	82,156	110,430	(28,274)
	HR and Employee Services	27,018	26,996	22
	OpCo AP Accruals	1,227	0	1,227
10 Northern States Power - MN Total		1,333,519	1,373,759	(40,241)

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Energy Supply C&H	
<u>Timing - Between Years - Energy Supply</u>	(1,008)
High Bridge Evergreen Ovations Upgrade: In serviced in December ahead of the November forecast of January. In service true up of material and services costs occurred in January. Completion as built being sent in for August business.	(662)
Inver Hills Fuel Oil Tank Sales: Sale was forecast to close in December; approval process was slower than anticipated and the sale closed on February 28th.	(2,032)
St. Anthony Falls Replace Horseshoe Flashb: Delays due to conflicts with MnDOT bridge construction. Work on lock and dam is delayed until ownership issue is resolved.	(525)
High Bridge U8 Hot Gas Path: Project accelerated from fall of 2019 to spring of 2019, resulting in early spending needing to occur.	2,861
Black Dog Reverse Osmosis 2nd Pass: Project was pushed out to future years.	(650)
<u>Emergent/Overrun - Funded - Energy Supply</u>	9,170
Black Dog U5 Major Overhaul: Project emerged after the November forecast as a result of extreme CT vibrations.	3,937
Black Dog U6 Simple Cycle: Craft labor for startup support and construction completion and punch list items are exceeding the forecast.	1,593
Black Dog Rplc 2 RSA Transformer: Cost of the transformer was higher than anticipated.	545
High Bridge Emergent Fund -Other prod: Fuel Gas heater Emergent projects for U8 &U7 with \$800K of spend is main driver.	563
Wilmarth Emergent Fund -Steam prod: Variance drivers are the Generator Rotor rewind project for \$525K, Gen Bank Tube Replacement \$178K and Control Panel Replacement \$117K which emerged in 2018.	856
MNV0C Coal Yard Closure: Mobilized in November and was given approval to accelerate spend in December.	1,162
Mankato Energy Center Purchase: Purchase of the plant was not in the forecast.	514
<u>Cancelled/Perm Underrun - Energy Supply</u>	(21,167)
Black Dog U5CT HGP: Project under budget due to various combustion turbine parts that were not required to be replaced.	(542)
AS King 1C 12 & 13 BFPT Steam Path Replacement: Project cost reduced due to contracting efficiencies and minimal discovery during the project.	(2,181)
AS King Replace Cyclone Sec Air Dam: This project is a permanent underrun due to better contract pricing on Materials and Construction services from the last time we completed this type of work.	(1,102)
AS King Emergent Fund -Steam prod: Emergent discovery work at other sites was higher priority and funds were allocated there.	(1,355)
Black Dog U2 Boiler Feeds Replaced: Project came in under estimates due to lower labor costs.	(763)
Black Dog Phase I Demo Site Remediation: Activities began one month later and project experienced weather delays. .	(1,333)

**FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018**

Capital (thousands of \$)

Month of December

YTD Actual vs. Budget

Sherco Land Sale Northern Metals Parcel 1: Timing of the sale was not known so was not forecasted in November.	(1,257)
Sherco Unit 1 Turbine Replacement: Project costs came in slightly below forecast	(673)
Black Dog Emergent Fund: Emergent projects year-to-date are less than anticipated in the forecast. Underrun is partially offsetting the Major Overhaul.	(5,224)
Sherco Small Project Routines and Emergent work: Timing of when spend is budgeted and projects emerge, but don't expect to spend the underrun in 2018.	(3,158)
Black Dog U5 Stack Lighting: Regulatory approvals delayed the project. Materials were delivered in December and have a chance to in service in 2018. Design changes will cause a total project underrun.	(653)
AS King Emergent Fund: Timing of when spend is budgeted and projects emerge.	
AnsonU3 Major Overhaul: Combustion Turbine parts cost less than originally budgeted.	(1,682)
Inver Hills Repl U 1 and 2 Underg Wiring: Construction approach was modified, reducing the need and amount of installed electrical duct banks, resulting in lower construction costs.	(577)
High Bridge ST L-O Blade Replacement: Labor costs came in under the original estimates.	(667)

Timing - Current Years

Emergent/Overrun-Funded

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Cancelled offset with Emergent	
Cancelled/Perm Underrun	
Other	120
Total Energy Supply - C/H	(12,885)
Energy Supply FiberMinn	
FibroMinn Purchase	(7,696)
Total Energy Supply - FiberMinn	(7,696)
Energy Supply Wind	
Electric	
<u>Emergent/Overrun - Funded- Wind</u>	66,782
Foxtail Wind Farm: PSA Close moved from December 2017 to March 2018. Vestas payment of \$21M was made for turbine components in December.	41,980
Blazing Star I Wind Farm: Vestas payment for \$26M turbine components that were not in the forecast.	22,658
Foxtail Wind Farm TSG Sub: Variance is due to the transformer cost which was forecasted in the plant account.	2,144
<u>Timing - Between Years - WIND</u>	(70,719)
Blazing Star I Wind Farm TSG Sub: Construction accelerated and dollars moved from 2019.	4,006
Blazing Star I Wind Farm Tline GIA: Delay MISO studies resulting in approximately \$5M moved to 2019 and beyond. The remaining \$10M will not be spent in 2018.	(17,221)
J460 Blazing Star 1 Wind Interc: Partial offset with GIA	1,701
	(6,023)
Dakota Range Wind 345Kv Line GIA: Project true up payment schedule altered and payments moving to 2019 & 2020.	
Dakota Range Wind Turbines: PSA closed in December 2018 in the face of supreme court appeal. A \$5MM holdback has been applied (and is being held until 2019) when the appeal process is fully resolved.	(4,582)
Blazing Star II Wind Farm: Delay in MISO studies on the GIA costs. Decision on turbine size is still pending causing further delays. Remaining cost for the year will be for project support and all other dollars were moved to 2019 in the July Forecast.	(22,442)
BS2-Blazing Star II Wind Farm TSG SUB: Expect to spend close to \$1.7M, which is being pushed into 2019.	(882)

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
BS2-Blazing Star II Wind Farm Tline GIA: MISO study on the GIA costs are still pending and not expected until early 2019.	(6,000)
Freeborn Wind Farm: Written order for site permit received in December with appeal period extending into January. PSA payment of \$13M will be scheduled for mid January to coincide with the end of the appeal period. \$6M of BOP payments incorporated into construction payments in 2019 when the Full Notice To Proceed (FNTP) is issued.	(19,872)
FXW-Fox Tail Wind Farm: Siting and Land Rights activity on the project were not forecast for 2018.	596
<u>Cancelled/Perm Underrun</u>	(1,320)
Grand Meadows Gearbox Replacement 2018: Budget assumed Gearbox failures would happen but failures didn't materialize in 2018.	(1,320)
 Emergent/Overrun - Funded	
 Cancelled/Perm Underrun	
 Other	
Other	(399)
Total Energy Supply - Wind	(5,656)

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Distribution	
<u>Electric</u>	
Timing - Between Years	(36,719)
Capacity	(9,303)
Mandates	(5,000)
New Business	(22,416)
Data Alignment - Other	4,472
Asset Health & Reliability	(306)
Capacity	(3,191)
New Business	7,969
Cancelled Offset with Emergent	(30,353)
Asset Health & Reliability	(15,048)
Capacity	(1,052)
Tools & Comm.	(4,254)
Mandates	(10,000)
Emergent/Overrun - Funded	57,908
Asset Health & Reliability	24,196
Capacity	2,213
Tools & Comm.	629
Mandates	16,036
New Business	14,833
Other	1,375
Capacity	1,375
AGIS	(3,784)
Timing- Between Years	(2,000)
Data Alignment - Other	(1,784)

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Other	618
Total Distribution	(6,482)
Gas Systems	
<u>Gas</u>	
Cancelled/Perm Underrun	(17,967)
GUIC	(17,967)
Data Alignment - Other	16,762
GUIC	17,561
Mandates	1,154
New Business	(1,953)
Emergent/Overrun - Funded	19,542
Asset Health	4,075
GUIC	2,061
Mandates	3,914
New Business	9,492
Other	(6,599)
Asset Health	(729)
Mandates	(1,055)
New Business	(4,815)
Timing- Between Years	5,010
Asset Health	1,049
New Business	3,961
Timing- Current Year	492
Asset Health	(804)
Capacity	(560)
New Business	1,856
Other	(23)
Total Gas Systems	17,217

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Transmission	
<u>Electric</u>	
Cancelled Offset with Emergent	(609)
NSPM Network Predevelopment 115kV Line - Funds spent on the predevelopment of the Network were journaled to the resulting projects.	(609)
Cancelled/Perm Underrun	(26,151)
Pomerleau Lake Sub - Project risk has been mitigated resulting in less cost than originally anticipated.	(4,084)
NSPM SD Phy Security Infrstruc - Final scope had lower volume of SD physical Security Subs than originally selected for evaluation.	(3,425)
Black Dog-Wilson 115kV uprates - Project cancelled.	(2,770)
New 230kV Line 0924 - Reduced spend due to favorable site conditions and release of project risk	(2,134)
0850 Rebuild Ward - MGCLine - This portion of the original project scope was cancelled.	(2,044)
Huntley Wilmarth Precertification - Budget did not account for billing ITC for the project to-date-costs	(1,967)
BSSB-345kV Non Shared Line - Credit for settlement of dispute with contractor.	(1,926)
SD 2016 Reloc B 115kV, Line - Invoicing for a SD DOT relocation project that had been completed in a prior year.	(1,524)
Eastwood 115kV BKR Sub	(1,500)
NSPM Reloc B 69kV Line - This is a bucket that holds funds for Reloc projects.	(1,423)
Magic City Sub - Reduced spend due to favorable site conditions and release of project risk	(1,356)
New 115kV Line Line 5572 - Less labor than anticipated due to unit bid pricing.	(1,332)
NSPM Priority Defects 69kV Line - Funds are held in this Level 2 until defects are identified, then the projects are created using the S&E Level 2 for	(975)
NSM0808 AIR RLK Rebuild Line - Initial forecast did not account for billing ITC for their project share	(771)
Scrap Transmission Poles and M - Scrap material sold.	(554)
Replace Maple River Trans #6 C019 - Project canceled by requestor.	776
CapX BTF Accrual Land - Buy The Farm activity has not happened as anticipated.	858
Emergent/Overrun - Funded	1,048
NSPM Sub Comm Network Grp 2 Line - T	1,048
Emergent/Overrun - Unfunded	38,852
CAPX Hampton-N.Rochester 345kV - Additional project close out costs that weren't anticipated.	6,431
NSM0953 MN Gallop Mitigate SPK-NOB, Line - This project was originally budgeted for 2020, but multiple galloping events and resulting outages advanced the project into 2018.	2,825
NSPM 2016 S&E 69kV Line - High priority defects on structures and crossarms discovered through site inspections.	2,203
CAPX Hampton-N.Rochester 345kV - Real estate refund (court held deposits) were offset by non-forecasted funding of promissory notes.	2,140
0839 MPR RED Reposition Cleanup - Additional scope added to remedy line crossing.	1,858
733 Minnkota Kelso Refurb line - Project accelerated from 2019 due to numerous outages on this line.	1,786
Line 0850 Rebuild - Payment to SPP for power purchased related to wind that was unknown in November.	1,750
NSPM 2016 S&E Sub - Unexpected repairs to transformer pump at the Split Rock substation.	1,526

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Remove 115kV Line 0850 - Budget allocated from another parent due to revised scope.	1,516
Lock and Key MN - Out of cycle approval.	1,480
NSPM 2016 S&E 115kV Line - High priority defects on structures and crossarms discovered through site inspections.	1,421
NSPM 2016 S&E 345kV Line - Emergent pole replacements needed.	1,406
NSPM Tline ELR 2016 115kV Line - End of Life replacements to prevent transmission line failures is greater than originally predicted at this voltage.	1,276
NSPM ND Physical Security Comm - Spend taken from bucket to accelerate project.	1,179
Spare Transformer Replacement	1,162
Adams Replace Reactor #3 Sub - More work was able to be done in the winter than anticipated.	971
Granite City Relaying - BENWSC - More work was able to be done early in the year than anticipated.	924
0814 Rebuild Line - Additional labor resources to meet outage limitation and completion date	907
NSPM 2016 Reloc B 115kV, Line - Funds taken from the Reloc bucket for multiple 115kV relocations.	792
Line 0898 Hyland Lake to Dean Lake - Construction had to use a specialized method instead of the planned standardized method to complete the project due to construction and outage difficulties.	727
0894 Rebuild Line - Additional labor resources to meet outage limitation and completion date	692
NSPM (ND) Physical Security Infrsturc - Project scope and definition evolved after November.	683
Terminal Relaying - GPH - BB S - Unable to coordinate required outages in late 2017 which pushed spend into 2018	561
CAPX 0955(MN)Alexandria-ND Bor - Costs associated with BTF activity.	558
J432 BOK Sub Wind Interc Network Sub - Out of cycle approval.	544
Main St Relaying - GPH FST - B - Unable to coordinate required outages in late 2017 which pushed spend into 2018	522
Medina to Pomerleau Line purchase - Line asset purchase; value was not identified in Nov 2017	507
GIST-IV Computer Software NSPM - Scope changed since Nov 2017.	504
Other	91
Big Swan-Delano cap&pin rplmnt	(1,320)
CAPX 0999(ND)ND Border to Biso	(992)
CAPX-0955 Alexandria-ND Border	1,028
NSM0790 CRO VCT Replc Cap Pin	1,375

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Timing - Between Years	(19,688)
NSPM Physical Security Sub Infrastruc - Security installation running behind schedule; some will be made up in 2018.	(7,088)
J426 Chanarambie EDF Inter Sub Network - Payment timing shift from customer on reimbursable project to fall, will be net \$0.	(3,473)
5571 MPR RED 2nd 115kV Circuit Line - Coordination with relocations is slowing construction.	(2,729)
Twin Cities Fault Current Sub Term - Delays in final project scope development delayed project to 2019	(2,345)
Wilson Breaker & 1/2 Sub - Delay in construction start to take advantage of synergy with distribution work.	(2,345)
NSPM Reloc B 345kV, Line - Advance payment for the relocation of a 345kV transmission line.	(1,582)
GRE Moon Lake Switching Station - Project delayed during budget create.	(1,367)
Lake Hazeltine Sub - Delay in material delivery.	(1,301)
NERC 754 Protection Sys MNSub - Delayed construction start due to outage constraints.	(963)
SWERU Permitting Activities - Spend pushed to 2019 due to scope changes.	(924)
Riverview Road Sub Interconnect T Line - Permitting and easement acquisition delays have pushed back material orders and deliveries by 3 months. This has caused \$700k to be moved out of 2018 and into 2019	(887)
NSPM Transmission UAV - Project on temporary hold due to dispute with UAV contractor.	(703)
69kV Great River Ln Ext line - Project was delayed due to asset purchase from GRE being delayed.	(582)
Maple River-Red River 2nd 115k - Coordination with relocations is slowing construction.	(526)
Waterville Sub TAM Sub - Accelerated to match Distribution portion.	525
NSPM Physical Security Comm - Camera equipment purchase accelerated into 2018.	580
J426 Chanarambie EDF Inter Sub Direct - Timing of CIAC, net \$0.	2,209
Chaska In and Out Line - Project timeline accelerated around school to finish during summer.	3,814
Other	504
Total Transmission	(5,953)
Nuclear Generation	
<u>Electric</u>	
Timing - Current Years	
Timing - Between Years:	(833)
PI Proc Controls Repl - A portion of the implementation scheduled for 2018 was moved to 2020.	(1,855)
MNGP NEI 09-05 Security Compliance - Project on hold until 2019 for completion	(1,365)
MT Risk Informed Engineering Program - Delayed based on contract status	(647)
PI RP Electronic Dosimetry Repl Ph 1 - Upgrade of plant dosimetry equipment originally planned for 2020 moved up to 2018.	765

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
MNGP Byron Station Electric Vo - Installation worked scheduled in 2017 moved to 2018	1,122
MNGP EDG Rplc & Voltage Reg - Vendor (MPR) milestone deliverable delay, forecast anticipated return of materials to inventory in November, now moved to January 2019	1,414
Other - projects with variances under \$500k	(267)
Cancelled/Perm Underrun:	
Cancelled Offset with Emergent:	(16,068)
MNGP 2018 Dry Fuel Storage Load - lower overall costs	(3,043)
PI-9 TN-40 Casks (39-47) - Labor and support costs associated with Spring cask loading campaign came in lower than expected, due partly to early in-service.	(2,118)
PI ISFSI Expansion - Milestones on cask transport vehicle and pad expansion (LAR) moved out to later in the year due to change in project scope. Year-end underrun related to competitive bid process for LAR.	(1,713)
MNGP Fukushima Phase II - Project in-serviced in late June, saved dollars to offset other projects	(901)
MNGP 2018 Capital Emergent Work - Allocation of funding to offset scope changes/emergent issues	(878)
MNGP HPCI Turb Control Replacement - Project deferred due to higher risk/priority projects	(750)
PI Sfgds CL Pump Redesign - Project management and installation done utilizing internal resources rather than contractors	(697)
PI 22 RCP Motor Rewind - Scope of work was reduced following as-found inspection that was completed by motor vendor.	(651)
PI 11 RCP Motor Replacement - Project management did not have an installation estimate from BHI at the time of the November forecast. The installation costs came in lower than the initial forecast.	(620)
Other - projects with variances under \$600k	(4,697)
Emergent/Overrun - Funded:	17,976
PI U1 Generator Replacement LCM - Engineering delays/EC quality issues, duplex strainer procurement, and increased constructor of choice costs.	5,362
PI 123 Cooling Tower Rebuild - Scope of work was changed to rebuild entire tower at once rather than rebuild a portion over mutiple years. This, along with the temp building construction and a shift in milestone, moved more cost into 2018.	3,799
MNGP Security Mods Post Reduction - Changes in scope and project timing, additional dollars approved/authorized. Project is now in-service and working through final close-out.	2,515
PI Capital Maintenance Work - higher than anticipated spend	1,465
PI U2 Speed Control Upgrade - Construction & planning costs came in higher than expected along with unexpected power cell failures.	1,069
PI Turbine Bldg East Door - Work was originally forecasted as part of the generator replacement project. Management decision to set up as independent project.	1,007

FPT Report - Capital Actual vs. Forecast
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Month of December	YTD Actual vs. Budget
PI BFB Inspection Interval LAR - Emergent/unbudgeted project for license amendment related to baffle bolt inspections.	893
MT Steam Chase Air Handler - Emergent project; project offset with blanket dollars and other projects underspending	625
Other - projects with variances under \$600k	1,241
Other	14
Total Nuclear Generation	1,089

FPT Report - Capital Actual vs. Forecast
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December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget NSPM
Utilities and Corp Services	
HR and Business Services	
Timing - Between Years	22
414 Nicollet Plumbing - Some project scope carried over from 2017, along with additional scope approved	1,143
Other 414 Nicollet Work - Soffit replacement and other scope increased due to Edina being deferred in MN	1,038
Winona Service Center Remodel - Late year spend has pushed project past expected budget for 2018	783
Timing - Between Years	
Edina Service Center Renovation - Project cancelled	(3,183)
Montevideo HVAC & Paving - Work accelerated because of other MN deferrals	1,246
Rice Street Property - Land acquisition will not occur in 2018	(1,011)
Other projects with smaller +/- spend variances	6
Emergent/Overrun - Funded	-
Business Systems	
Other	(28,275)
Timing - Between Years	
Project contingency amounts not used	(7,428)
Network Strategy - Distribution System Intelligence Connectivity; Schedule/forecast revised in 2018; 3 sites installed in 2018, remainder pushed to 2019	(11,677)
AMI; Delays in MN approval; work not beginning until 2019, forecast revised.	(3,436)
Network Strategy	
IT Blanket	
IT Blanket; Used to fund emergent work. This project contains a budget, but no actuals post to it.	(9,594)
Other	
Smallworld LNI-PNI - Project not in Nov 2017 budget baseline	1,767
ESB Environment Refresh & Testing - Project is new and not part of budget, and has absorbed unexpected work moved from another project.	2,712

FPT Report - Capital Actual vs. Forecast
Northern States Power Co. (Minnesota Company)
December 2018

Capital (thousands of \$)

Month of December	YTD Actual vs. Budget
Timing - Current Year	
AGIS	
Network Strategy	
NSP- MN System Replacement; Project added to portfolio after budget creation.	3,417
Annual Refresh (Network)	(2,217)
Security	
Security Technology Refresh; Security Blanket fund- less project work than anticipated	(4,050)
Certificate & Key Management	1,093
Core Technology	
Next Generation Desktop; PCRs created to reduce plan and carry into 2019 Project initiated in December 2017	(6,082)
Annual Refreshes (Email, Environment, PC Planned and Unplanned, Storage)	858
Tapeless Data Center - Project not in 2018 baseline	1,995
IT Service Request Automation - No baseline Forecast as of Nov 2017 . Project started in January 2018	1,371
Emergent/Overrun - Funded	
Network Strategy	
Minnesota Metro Radio Refresh; Project has been deprioritized, will not continue.	(5,600)
CIP Substation Compliance Reporting Work Stream 2 - Additional \$2.1M funding approved Nov. 2017 after Nov. forecast submitted and \$357k approved Jan. 2018. Additional spend due to increase in Infrastructure costs.	1,203
IT Blanket - Network Strategy; IT Blanket, actuals not applicable. Approved Plan was reduced and this is the method Business Systems chose to reflect that change.	4,760
Other; Other	1,363
Enterprise Security	
Unbudgeted ESS owned security projects	1,269
Other	-
Other	1
Total Utilities and Corp Services	(28,252)
Operations Services	
PTT Variance	
'PTT Resources Extended ; ACN December Invoice less than accrual; S/H gone to Business Systems. Correction entry to made	
Fleet: More vehicles purchased over the original budget.	253
PTT: Stabilize and Optimize project spend	6,897
Total Operations Services	7,150

YE Capex Deviation to Budget

Dollars in Millions

Energy Supply is primarily driven by the \$650M MEC move to non-regulated and other wind farms contributed \$701M

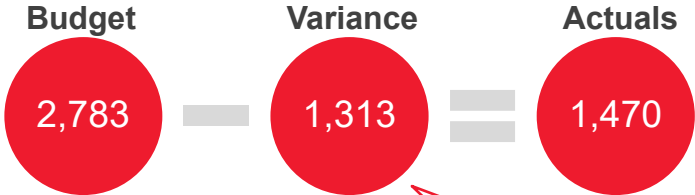
Customer & Innovation is primarily related to AGIS spend, security technology refresh, DEMS upgrade and SAP continuous improvements

HR & ES reflects the delay in the Chestnut Service Center land acquisition (budgeted in February)

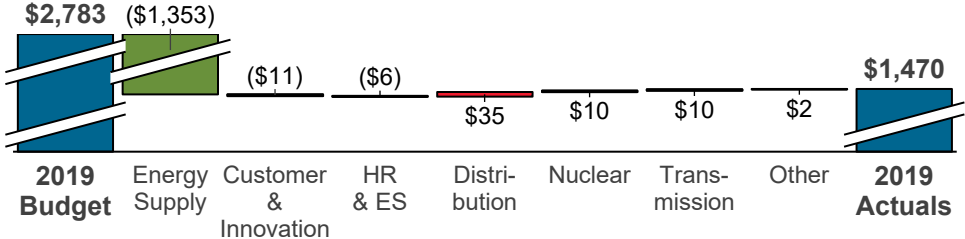
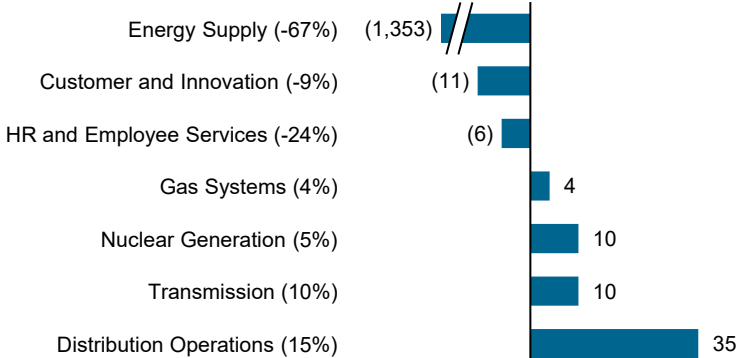
Distribution includes program spending related to asset health and reliability projects \$29M (which includes storm and pole activity) and capacity of \$9M

Nuclear is primarily unbudgeted projects at Prairie Island to install a residual heat removal purification system and to reduce contract security staff

Transmission includes impact of storms and priority pole replacements and line defects along with storm related breakers issues



\$1,351M relates to Mankato & Wind shifts



NSPM YE Capital Deviations to Budget (Dollars in Millions)

Energy Supply is primarily due to Wind delays (\$158M) and Sherco AUX Boiler (\$7M)

AGIS is primarily driven by FAN (\$14M), AMI (\$9M) and FLISR (\$4M)

Customer and Innovation (excluding AGIS) is primarily driven Infrastructure (\$29M), Network (\$14M) and CXT (\$3M), partially offset by Operations Delivery (\$8M) and Corporate (\$4M)

Gas Systems is primarily due to New Business (\$9M), Asset Health (\$5M), Mandates (\$4M), GUIC (\$8M) and Capacity (\$3M)

Transmission is primarily due to Storm & Emergency Line and Sub (\$22M) for priority pole replacements and NSP Reloc B (\$5M)

Distribution (excluding AGIS) is related to incremental work

