

## Section H

### **20:10:13:80. Statement H -- Operating and maintenance expenses.**

Statement H shall show the electric or gas operation and maintenance expenses according to each account of the FERC's uniform systems of accounts for public utilities and licensees or for gas companies. The expenses shall be shown under appropriate columnar headings as follows, with subtotals for each functional classification:

- (1) Operation and maintenance expense as booked, for the test period and the total for the test period;
- (2) Claimed adjustments, if any, to expenses as booked;
- (3) Total adjusted operation and maintenance expenses claimed.

Detailed explanations of the adjustments, if any, and the manner of their determination shall be supplied, specifying the month or months during which the adjustments would be applicable. Information required in §§ 20:10:13:81 to 20:10:13:84, inclusive, shall be submitted as part of statement H.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 86, effective November 24, 1985; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:** SDCL [49-34A-4](#).

**Law Implemented:** SDCL [49-34A-7](#), [49-34A-10](#), [49-34A-12](#), [49-34A-41](#).

**20:10:13:81. Schedule H-1 -- Adjustments to operating and maintenance expenses.** Schedule H-1 shall show the 12 months of actual test period experience and the claimed adjustments thereto, if any, by functional classifications. It shall also show the separate amounts for labor and other charges included in the operation and maintenance expenses for each functional classification per books and as adjusted. If operation and maintenance expenses as presented per the books reflect any special accrual or

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**Revenue Requirement Model Description**

equalization accounting entries for internal purposes, the effect thereof shall be fully disclosed and explained. Any amounts not currently payable, except depreciation charged through clearing accounts included in operation and maintenance expenses, shall be fully explained.

**20:10:13:82. Schedule H-2 -- Cost of power and gas.** Schedule H-2 shall show the total annual cost of power or gas purchased for the 12 months test period of actual experience, the claimed adjustments, if any, and the total adjusted cost for the test period detailed by contract or rate schedule designation. If any of the prices are effective subject to refund, there shall be shown by contract and by commission docket number for the test period, the rate and the amount paid subject to refund.

If the utility purchases and sells power under exchange or pooling agreements, the method of recording on books, total gross receipts and deliveries exchanged, total gross dollar amounts involved for such receipts and deliveries and details of such exchanges shall be submitted.

If the utility records any amount on its own books in a given month during the 12-month test period which applies to power or gas purchases or sales for a previous month or other period, a schedule indicating the months involved, the payment and volumes and the months to which such transactions are applicable, shall be submitted.

**20:10:13:83. Schedule H-3 -- Working papers for listed expense accounts.**

With respect to the following listed expense accounts, schedule H-3 shall be furnished as designated for the 12 months of the test period and for claimed adjustments. This schedule shall include analytical details which will clearly disclose for each account a classification of principal charges and credits with all minor items grouped; particulars of supporting computations and accounting bases; a description of the services and related dollar amounts for which liability is incurred or accrued; and the name of the firm or individual rendering such services for these accounts where applicable: (1) Accounts 909, 913, and 930, advertising expenses. For each category of advertising expense required to be filed pursuant to § 20:10:23:02 the utility shall submit a list of all advertisements claimed and filed pursuant to § 20:10:23:03, indicating the categorization of each advertisement. Representative samples of each category shall also be included. (2) Account 922, administration expenses transferred -- credit; (3) Account 926, employee pensions and benefits; (4) Account 928,

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**South Dakota**  
**Revenue Requirement Model Description**

regulatory commission expenses; (5) Account 929, duplicate charges -- credit; (6) Account 930, miscellaneous general expenses.

**20:10:13:84. Schedule H-4 -- Working papers for interdepartmental transactions.** If the expense accounts contain charges or credits from associated companies or nonutility departments of the utility, schedule H-4 shall be submitted for each such associated company or nonutility department showing the following: (1) The amount of the charges or credits during the test period; (2) The FERC account classification or classifications charged or credited; (3) Descriptions of the specific services performed for or by the associated company or nonutility department; (4) Complete particulars as to the bases used in determining the amounts of the charges or credits.

Name of Respondent 20140411-8029 FERC PDF (Unofficial) Northern States Power Company (Minnesota)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/11/2014	Year/Period of Report End of 2013/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	5,716,842	5,453,032		
5	(501) Fuel	314,193,117	315,073,596		
6	(502) Steam Expenses	20,371,384	20,909,599		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	4,424,353	5,005,153		
10	(506) Miscellaneous Steam Power Expenses	18,464,684	19,155,032		
11	(507) Rents	2,968,311	3,168,250		
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	366,138,691	368,764,662		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	2,235,320	1,928,815		
16	(511) Maintenance of Structures	7,288,753	8,138,555		
17	(512) Maintenance of Boiler Plant	42,483,648	37,649,807		
18	(513) Maintenance of Electric Plant	16,554,785	11,249,139		
19	(514) Maintenance of Miscellaneous Steam Plant	14,762,896	14,754,301		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	83,325,202	73,720,617		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	449,463,893	442,485,279		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering	77,206,977	67,658,799		
25	(518) Fuel	108,436,237	114,220,960		
26	(519) Coolants and Water	7,666,034	7,350,896		
27	(520) Steam Expenses	46,620,207	43,760,607		
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses	2,813,977	2,291,390		
31	(524) Miscellaneous Nuclear Power Expenses	132,354,514	125,772,044		
32	(525) Rents	10,385,244	9,735,275		
33	TOTAL Operation (Enter Total of lines 24 thru 32)	385,483,190	370,789,971		
34	Maintenance				
35	(528) Maintenance Supervision and Engineering	16,040,495	12,674,357		
36	(529) Maintenance of Structures	599,086	693,060		
37	(530) Maintenance of Reactor Plant Equipment	32,586,412	32,093,358		
38	(531) Maintenance of Electric Plant	15,377,148	12,197,466		
39	(532) Maintenance of Miscellaneous Nuclear Plant	29,320,834	25,782,147		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	93,923,975	83,440,388		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	479,407,165	454,230,359		
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering	1,599	884		
45	(536) Water for Power	-40			
46	(537) Hydraulic Expenses	7,474	255		
47	(538) Electric Expenses	197,992	189,795		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	126,811	169,646		
49	(540) Rents	19,535	20,377		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	353,371	380,957		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	20,110	3,988		
54	(542) Maintenance of Structures	96,526	74,353		
55	(543) Maintenance of Reservoirs, Dams, and Waterways	134,438	160,806		
56	(544) Maintenance of Electric Plant	180,259	27,819		
57	(545) Maintenance of Miscellaneous Hydraulic Plant	4,388	6,017		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	435,721	272,983		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	789,092	653,940		

Page 321

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision	261,077	220,965		
116	(575.2) Day-Ahead and Real-Time Market Facilitation	48,300	65,202		
117	(575.3) Transmission Rights Market Facilitation	804	4,988		
118	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation	3,626	33,518		
120	(575.6) Market Monitoring and Compliance	17,581	24,991		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	10,507,076	10,186,427		
122	(575.8) Rents	17,402	27,064		
123	Total Operation (Lines 115 thru 122)	10,865,866	10,563,155		
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements				
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipment				
129	(576.5) Maintenance of Miscellaneous Market Operation Plant				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	10,865,866	10,563,155		
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	9,970,450	9,594,234		
135	(581) Load Dispatching	5,928,090	6,122,672		
136	(582) Station Expenses	2,403,961	2,474,854		
137	(583) Overhead Line Expenses	1,399,464	1,084,358		
138	(584) Underground Line Expenses	5,647,033	5,583,439		
139	(585) Street Lighting and Signal System Expenses	2,536,269	1,711,302		
140	(586) Meter Expenses	3,053,725	2,798,336		
141	(587) Customer Installations Expenses	1,887,582	2,567,915		
142	(588) Miscellaneous Expenses	15,413,782	15,450,365		
143	(589) Rents	3,741,807	3,998,917		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	51,982,163	51,386,392		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	354,211	745,459		
147	(591) Maintenance of Structures	807			
148	(592) Maintenance of Station Equipment	9,323,331	7,570,241		
149	(593) Maintenance of Overhead Lines	43,219,744	35,704,462		
150	(594) Maintenance of Underground Lines	11,887,635	11,600,340		
151	(595) Maintenance of Line Transformers	2,706,940	2,559,916		
152	(596) Maintenance of Street Lighting and Signal Systems	1,446,981	1,417,573		
153	(597) Maintenance of Meters	141,766	145,822		
154	(598) Maintenance of Miscellaneous Distribution Plant	43,470	4,519		
155	TOTAL Maintenance (Total of lines 146 thru 154)	69,124,885	59,748,332		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	121,107,048	111,134,724		
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	176,063	138,460		
160	(902) Meter Reading Expenses	18,378,456	18,226,618		
161	(903) Customer Records and Collection Expenses	25,417,105	26,358,545		
162	(904) Uncollectible Accounts	11,278,562	8,911,875		
163	(905) Miscellaneous Customer Accounts Expenses	19	59,154		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	55,250,205	53,694,652		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
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Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision				
168	(908) Customer Assistance Expenses	83,478,410	102,679,386		
169	(909) Informational and Instructional Expenses	1,187,979	1,781,820		
170	(910) Miscellaneous Customer Service and Informational Expenses				
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	84,666,389	104,461,206		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses	18,459	68,401		
176	(913) Advertising Expenses				
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	18,459	68,401		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	62,253,657	58,049,812		
182	(921) Office Supplies and Expenses	50,411,953	38,840,555		
183	(Less) (922) Administrative Expenses Transferred-Credit	27,075,633	21,485,815		
184	(923) Outside Services Employed	19,911,849	15,629,980		
185	(924) Property Insurance	9,580,526	10,698,813		
186	(925) Injuries and Damages	15,077,824	15,772,037		
187	(926) Employee Pensions and Benefits	83,339,100	88,081,150		
188	(927) Franchise Requirements				
189	(928) Regulatory Commission Expenses	16,005,202	7,775,181		
190	(929) (Less) Duplicate Charges-Cr.	3,991,631	3,151,574		
191	(930.1) General Advertising Expenses	3,535,056	2,654,687		
192	(930.2) Miscellaneous General Expenses	2,934,683	2,781,949		
193	(931) Rents	22,035,880	20,335,365		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	254,018,466	235,982,140		
195	Maintenance				
196	(935) Maintenance of General Plant	694,264	321,470		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	254,712,730	236,303,610		
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	2,861,899,021	2,692,135,882		

20140411-8029 FERC PDF (Unofficial) 04/11/2014

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Northern States Power Company (Minnesota)		04/11/2014	2013/Q4
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 64 Column: b**

Account No. 548 Generation Expenses	\$ 5,695,581
Account No. 548.1 Operation of Energy Storage Equipment	1,096
	<u>\$ 5,696,677</u>

See Note 15 to the Financial Statements

**Schedule Page: 320 Line No.: 71 Column: b**

Account No. 553 Maintenance of Generating and Electric Plant	\$ 13,599,602
Account No. 553.1 Maintenance of Energy Storage Equipment	71,573
	<u>\$ 13,671,175</u>

See Note 15 to the Financial Statements

**Schedule Page: 320 Line No.: 76 Column: b**

Account No. 555 Purchased Power	\$907,332,615
Account No. 555.1 Power Purchased for Storage Operations	3,814
	<u>\$907,336,429</u>

See Note 15 to the Financial Statements

**Schedule Page: 320 Line No.: 78 Column: b**

Includes \$47,842,642 of fixed costs and \$20,675,738 of variable costs reimbursed to Northern States Power Co. (a Wisconsin corporation) for production costs shared through the FERC-approved Interchange Agreement.

Northern States Power Co. (a Minnesota corporation) and Northern States Power Co. (a Wisconsin corporation) are both operating utility subsidiaries of Xcel Energy Inc. The two companies coordinate the operation and maintenance of their electric generation and transmission systems through a FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 78 Column: c**

Includes \$45,205,562 of fixed costs and \$20,220,356 of variable costs reimbursed to Northern States Power Co. (a Wisconsin corporation) for production costs shared through the FERC-approved Interchange Agreement.

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**Schedule Page: 320 Line No.: 90 Column: b**

Credit balance results because Pension, Insurance and Taxes on Company labor billed for performing the studies is recorded to Account Nos. 408.1, 925 and 926 while the receivable related to performing the studies is recorded to Account No. 561.6.

**Schedule Page: 320 Line No.: 91 Column: c**

Credit balance results because Pension, Insurance and Taxes on Company labor billed for performing the studies is recorded to Account Nos. 408.1, 925 and 926 while the receivable related to performing the studies is recorded to Account No. 561.7.

**Schedule Page: 320 Line No.: 97 Column: b**

Includes \$68,398,469 of fixed costs reimbursed to Northern States Power Co. (a Wisconsin corporation) for transmission costs shared through the FERC-approved Interchange Agreement.



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Northern States Power Company (Minnesota)			
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 97 Column: c**

Includes \$59,918,260 of fixed costs reimbursed to Northern States Power Co. (a Wisconsin corporation) for transmission costs shared through the FERC-approved Interchange Agreement.

**Schedule Page: 320 Line No.: 112 Column: b**

Total Transmission Expense as reported in the Form 1, page 321, line 112 is reduced by amounts related to transactions with an affiliated Company based on the FERC-approved Interchange Agreement.