

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.

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 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.

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.

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

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: Northern States Power Company (Minnesota)		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2022	Year/Period of Report End of: 2021/ 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	3,340,408	3,743,604	
5	(501) Fuel	232,681,698	209,722,460	
6	(502) Steam Expenses	17,515,825	18,130,663	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	4,307,877	3,303,932	
10	(506) Miscellaneous Steam Power Expenses	13,819,285	14,412,588	
11	(507) Rents	1,468,987	1,906,451	
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	273,134,080	251,219,698	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	1,542,150	1,685,793	
16	(511) Maintenance of Structures	4,343,962	4,793,012	
17	(512) Maintenance of Boiler Plant	19,972,701	21,090,323	
18	(513) Maintenance of Electric Plant	7,600,877	5,815,433	
19	(514) Maintenance of Miscellaneous Steam Plant	7,380,213	9,076,136	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	40,839,903	42,460,697	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	313,973,983	293,680,395	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering	39,028,000	42,626,097	
25	(518) Fuel	114,109,922	123,483,842	
26	(519) Coolants and Water	8,366,224	7,517,716	
27	(520) Steam Expenses	48,946,966	48,337,462	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses	2,483,948	2,797,631	
31	(524) Miscellaneous Nuclear Power Expenses	125,082,191	129,962,270	
32	(525) Rents	5,360,174	8,509,009	
33	TOTAL Operation (Enter Total of lines 24 thru 32)	343,377,425	363,234,027	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering	7,690,102	8,157,881	
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment	32,883,569	36,338,333	
38	(531) Maintenance of Electric Plant	12,513,587	13,215,566	

39	(532) Maintenance of Miscellaneous Nuclear Plant	24,961,813	26,910,874
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	78,049,071	84,622,654
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)	421,426,496	447,856,681
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	88,626	24,273
45	(536) Water for Power	59,158	
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses	328,332	523,108
48	(539) Miscellaneous Hydraulic Power Generation Expenses	93,789	310,612
49	(540) Rents	34,834	59,870
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	604,739	917,863
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	882	739
54	(542) Maintenance of Structures	45,690	29,164
55	(543) Maintenance of Reservoirs, Dams, and Waterways	66,760	126,204
56	(544) Maintenance of Electric Plant	180,673	151,124
57	(545) Maintenance of Miscellaneous Hydraulic Plant	4,031	2,894
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	298,036	310,125
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	902,775	1,227,988
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	4,162,274	3,494,429
63	(547) Fuel	222,898,257	130,345,825
64	(548) Generation Expenses	6,709,961	6,021,095
64.1	(548.1) Operation of Energy Storage Equipment	668,658	
65	(549) Miscellaneous Other Power Generation Expenses	13,207,667	11,771,663
66	(550) Rents	13,356,428	7,265,247
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	261,003,245	158,898,259
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,828,452	1,949,100
70	(552) Maintenance of Structures	6,916,872	5,776,245
71	(553) Maintenance of Generating and Electric Plant	10,741,953	9,492,999
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	11,789,212	6,266,881
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	31,276,489	23,485,225
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	292,279,734	182,383,484
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	936,152,706	819,754,957
76.1	(555.1) Power Purchased for Storage Operations	0	
77	(556) System Control and Load Dispatching	1,214,953	1,442,425
78	(557) Other Expenses	80,110,978	99,640,865
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	1,017,478,637	920,838,247
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	2,046,061,625	1,845,986,795
81			

	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	9,056,290	10,169,049
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	5,058,224	4,720,501
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	8,456,229	7,640,727
89	(561.5) Reliability, Planning and Standards Development	9,061	13,108
90	(561.6) Transmission Service Studies	\$(21,770)	51,939
91	(561.7) Generation Interconnection Studies	507,498	437,972
92	(561.8) Reliability, Planning and Standards Development Services	3,194,344	3,108,714
93	(562) Station Expenses	5,528,565	3,441,285
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	697,406	829,768
95	(564) Underground Lines Expenses	13,395	6,747
96	(565) Transmission of Electricity by Others	\$(348,602,482)	\$(316,122,584)
97	(566) Miscellaneous Transmission Expenses	8,803,522	8,252,591
98	(567) Rents	1,194,543	1,168,489
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	391,099,789	355,963,474
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		7,611
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	3,437,754	3,945,927
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	5,961,980	4,689,490
109	(572) Maintenance of Underground Lines	42,829	83,419
110	(573) Maintenance of Miscellaneous Transmission Plant	51,022	62,930
111	TOTAL Maintenance (Total of Lines 101 thru 110)	9,493,585	8,789,377
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	\$(400,593,374)	364,752,851
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision	184,986	186,874
116	(575.2) Day-Ahead and Real-Time Market Facilitation	153,516	121,069
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		234
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	10,318,466	10,824,357
122	(575.8) Rents	10,183	16,109
123	Total Operation (Lines 115 thru 122)	10,667,151	11,148,643
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 Operation Expenses (Enter Total of Lines 123 and 130)	10,667,151	11,148,643
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	13,890,964	11,066,496
135	(581) Load Dispatching	918,297	671,930
136	(582) Station Expenses	3,113,343	2,535,205
137	(583) Overhead Line Expenses	2,633,788	377,057
138	(584) Underground Line Expenses	9,426,088	8,106,221
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	605,065	619,985
140	(586) Meter Expenses	542,356	730,273
141	(587) Customer Installations Expenses	1,783,791	1,638,807
142	(588) Miscellaneous Expenses	20,336,023	24,129,792
143	(589) Rents	2,639,657	4,104,362
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	55,889,372	53,980,128
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	16,230	33,428
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	2,309,146	3,273,402
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	47,889,439	37,246,402
150	(594) Maintenance of Underground Lines	7,055,503	6,475,899
151	(595) Maintenance of Line Transformers	6,426	132,106
152	(596) Maintenance of Street Lighting and Signal Systems	1,540,440	1,319,279
153	(597) Maintenance of Meters	284,499	151,472
154	(598) Maintenance of Miscellaneous Distribution Plant	252,217	224,611
155	TOTAL Maintenance (Total of Lines 146 thru 154)	59,353,900	48,856,599
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	115,243,272	102,836,727
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	127,217	120,461
160	(902) Meter Reading Expenses	23,634,718	28,680,430
161	(903) Customer Records and Collection Expenses	23,064,885	20,848,510
162	(904) Uncollectible Accounts	22,002,181	19,909,049
163	(905) Miscellaneous Customer Accounts Expenses	129,519	17,646,104
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	68,958,520	87,204,554
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	128,982,197	105,141,678

169	(909) Informational and Instructional Expenses	944,211	902,758
170	(910) Miscellaneous Customer Service and Informational Expenses	285,129	142,448
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	130,211,537	106,186,884
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	2,866,012	2,403,900
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses	33,090	29,350
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	2,899,102	2,433,250
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	89,687,743	108,409,356
182	(921) Office Supplies and Expenses	63,562,361	57,478,099
183	(Less) (922) Administrative Expenses Transferred-Credit	60,175,636	54,423,313
184	(923) Outside Services Employed	19,474,893	20,505,925
185	(924) Property Insurance	del(1,497,249)	2,056,266
186	(925) Injuries and Damages	14,306,151	14,898,526
187	(926) Employee Pensions and Benefits	80,397,090	76,039,532
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	8,302,819	11,694,771
190	(929) (Less) Duplicate Charges-Cr.	5,449,179	5,091,443
191	(930.1) General Advertising Expenses	3,376,810	3,830,009
192	(930.2) Miscellaneous General Expenses	4,129,842	3,387,061
193	(931) Rents	46,128,785	38,797,494
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	262,244,430	277,582,283
195	Maintenance		
196	(935) Maintenance of General Plant	763,087	186,066
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	263,007,517	277,768,349
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	3,037,642,098	2,798,318,053

Name of Respondent: Northern States Power Company (Minnesota)	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/14/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: OtherExpensesOtherPowerSupplyExpenses Includes \$47,082,251 of fixed costs and \$20,416,594 of variable costs reimbursed to NSP-Wisconsin for production costs shared through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.
(b) Concept: TransmissionServiceStudies Credit balance results from Pension, Insurance and Taxes on Company labor billed for performing transmission service studies being recorded to Account Nos. 408.1, 925 and 926 while the receivable related to performing the studies is recorded to Account No. 561.6.
(c) Concept: TransmissionOfElectricityByOthers Includes \$121,303,129 of fixed costs reimbursed to NSP-Wisconsin for transmission costs shared through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.
(d) Concept: TransmissionExpenses 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.
(e) Concept: PropertyInsurance Credit balance due to nuclear insurance distribution.
(f) Concept: OtherExpensesOtherPowerSupplyExpenses Includes \$43,628,471 of fixed costs and \$15,468,274 of variable costs reimbursed to NSP-Wisconsin for production costs shared through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.
(g) Concept: TransmissionOfElectricityByOthers Includes \$109,147,471 of fixed costs reimbursed to NSP-Wisconsin for transmission costs shared through the FERC-approved Interchange Agreement. See Note 1 to the Financial Statements.