

Northern States Power Company
 Electric Utility
 Non-Plant Assets & Liabilities - 2021 Test Year

SMC - Nonplant 13mo avg, Total Company [SAP]	NSP-Minnesota													Annual Total
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance NEIL		373,779	373,779	373,779	373,779	373,779	373,779	373,779	373,779	373,779	373,779	373,779	373,779	4,485,343
SchM-107 - Pension Expense		147,510	147,510	147,510	147,510	147,510	147,510	147,510	147,510	147,510	147,510	147,510	147,510	1,770,118
SchM-108 - Accrued Vacation Paid		5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	66,801
SchM-109 - Employee Incentive		151,639	151,639	151,639	151,639	151,639	151,639	151,639	151,639	151,639	151,639	151,639	151,639	1,819,669
SchM-112 - Post Employment Benefits FAS 112		43,461	43,461	43,461	43,461	43,461	43,461	43,461	43,461	43,461	43,461	43,461	43,461	521,531
SchM-113 - Retiree Medical - FAS 106		533,204	533,204	533,204	533,204	533,204	533,204	533,204	533,204	533,204	533,204	533,204	533,204	6,398,446
SchM-115 - Workers Compensation	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(6,460)	(77,522)
SchM-116 - Bad Debt Reserve - Net of RDF	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(994,409)	(11,932,903)
SchM-117 - Prepaid Insurance - Total		174,975	174,975	174,975	174,975	174,975	174,975	174,975	174,975	174,975	174,975	174,975	174,975	2,099,706
SchM-118 - Inventory Reserve		7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	84,827
SchM-120 - Medical Deductions-Self Insured	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(42,492)	(509,902)
SchM-127 - Litigation Reserve		7,647	7,647	7,647	7,647	7,647	7,647	7,647	7,647	7,647	7,647	7,647	7,647	91,764
SchM-131 - Deferred Rent		54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	649,678
SchM-171 - Employee Retention	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(11,076)	(132,914)
SchM-172 - Environmental Remediation - Electric		67,296	67,296	67,296	67,296	67,296	67,296	67,296	67,296	67,296	67,296	67,296	67,296	807,550
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(4,548)	(54,574)
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF		97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	97,543	1,170,516
SchM-249 - Solar Rewards Program		463,935	463,935	463,935	463,935	463,935	463,935	463,935	463,935	463,935	463,935	463,935	463,935	5,567,220
SchM-300 - Reg A/L - Emergency Spec Response	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(741,405)
SchM-301 - Cares Act Payroll Deferral		677,568	677,568	677,568	677,568	677,568	677,568	677,568	677,568	677,568	677,568	677,568	677,568	8,130,819
Subtotal 78-Timing Difference Activity		1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	1,684,564	20,214,767

SMC - Nonplant 13mo avg, Total Company [SAP]	NSP-Minnesota													13 Mo Avg
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)	(45,895)
SchM-107 - Pension Expense	191,048,121	191,195,631	191,343,141	191,490,651	191,638,161	191,785,671	191,933,181	192,080,691	192,228,200	192,375,710	192,523,220	192,670,730	192,818,240	191,933,181
SchM-108 - Accrued Vacation Paid	(19,046,618)	(19,041,051)	(19,035,484)	(19,029,918)	(19,024,351)	(19,018,784)	(19,013,217)	(19,007,651)	(19,002,084)	(18,996,517)	(18,990,950)	(18,985,383)	(18,979,817)	(19,013,217)
SchM-109 - Employee Incentive	(14,624,527)	(14,472,888)	(14,321,249)	(14,169,610)	(14,017,971)	(13,866,332)	(13,714,693)	(13,563,054)	(13,411,415)	(13,259,775)	(13,108,136)	(12,956,497)	(12,804,858)	(13,714,693)
SchM-112 - Post Employment Benefits FAS 112	(11,235,267)	(11,191,806)	(11,148,345)	(11,104,884)	(11,061,424)	(11,017,963)	(10,974,502)	(10,931,041)	(10,887,580)	(10,844,119)	(10,800,658)	(10,757,197)	(10,713,736)	(10,974,502)
SchM-113 - Retiree Medical - FAS 106	(37,209,156)	(36,675,952)	(36,142,748)	(35,609,545)	(35,076,341)	(34,543,137)	(34,009,933)	(33,476,729)	(32,943,526)	(32,410,322)	(31,877,118)	(31,343,914)	(30,810,710)	(34,009,933)
SchM-114 - Severance Accrual	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)	(83,462)
SchM-115 - Workers Compensation	(502,514)	(508,974)	(515,434)	(521,895)	(528,355)	(534,815)	(541,275)	(547,735)	(554,195)	(560,655)	(567,115)	(573,576)	(580,036)	(541,275)
SchM-119 - Electric Vehicle Credit	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)	(6,207)
SchM-120 - Medical Deductions-Self Insured	(1,524,931)	(1,567,423)	(1,609,915)	(1,652,407)	(1,694,899)	(1,737,391)	(1,779,882)	(1,822,374)	(1,864,866)	(1,907,358)	(1,949,850)	(1,992,342)	(2,034,833)	(1,779,882)
SchM-127 - Litigation Reserve	(389,995)	(382,348)	(374,701)	(367,054)	(359,407)	(351,760)	(344,113)	(336,466)	(328,819)	(321,172)	(313,525)	(305,878)	(298,231)	(344,113)
SchM-131 - Deferred Rent	(9,584,638)	(9,530,498)	(9,476,358)	(9,422,218)	(9,368,078)	(9,313,938)	(9,259,798)	(9,205,659)	(9,151,519)	(9,097,379)	(9,043,239)	(8,989,099)	(8,934,959)	(9,259,798)
SchM-171 - Employee Retention	118,763	107,687	96,611	85,535	74,458	63,382	52,306	41,230	30,154	19,077	8,001	(3,075)	(14,151)	52,306
SchM-172 - Environmental Remediation - Electric	(6,653,175)	(6,585,879)	(6,518,583)	(6,451,287)	(6,383,992)	(6,316,696)	(6,249,400)	(6,182,104)	(6,114,808)	(6,047,512)	(5,980,217)	(5,912,921)	(5,845,625)	(6,249,400)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(346,665)	(351,213)	(355,761)	(360,309)	(364,857)	(369,404)	(373,952)	(378,500)	(383,048)	(387,596)	(392,143)	(396,691)	(401,239)	(373,952)
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF	1,471,490	1,569,033	1,666,576	1,764,119	1,861,662	1,959,204	2,056,747	2,154,290	2,251,833	2,349,376	2,446,919	2,544,462	2,642,005	2,056,747
SchM-249 - Solar Rewards Program	(12,449,226)	(11,985,291)	(11,521,356)	(11,057,421)	(10,593,486)	(10,129,551)	(9,665,616)	(9,201,681)	(8,737,746)	(8,273,811)	(7,809,876)	(7,345,941)	(6,882,006)	(9,665,616)
SchM-300 - Reg A/L - Emergency Spec Response	741,405	679,622	617,838	556,054	494,270	432,486	370,703	308,919	247,135	185,351	123,568	61,784		370,703
SchM-301 - Cares Act Payroll Deferral	(16,100,881)	(15,423,313)	(14,745,745)	(14,068,176)	(13,390,608)	(12,713,040)	(12,035,472)	(11,357,904)	(10,680,335)	(10,002,767)	(9,325,199)	(8,647,631)	(7,970,062)	(12,035,472)
Subtotal Non-Plant End Bal	63,576,622	65,699,772	67,822,921	69,946,071	72,069,220	74,192,369	76,315,519	78,438,668	80,561,818	82,684,967	84,808,117	86,931,266	89,054,416	76,315,519

Northern States Power Company
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SMC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM SD Electric Retail													Annual Total
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance NEIL		25,232	25,232	25,232	25,232	25,232	25,232	25,232	25,232	25,232	25,232	25,232	25,232	302,788
SchM-107 - Pension Expense		9,878	9,878	9,878	9,878	9,878	9,878	9,878	9,878	9,878	9,878	9,878	9,878	118,540
SchM-108 - Accrued Vacation Paid		373	373	373	373	373	373	373	373	373	373	373	373	4,473
SchM-109 - Employee Incentive		10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	121,858
SchM-112 - Post Employment Benefits FAS 112		2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	34,925
SchM-113 - Retiree Medical - FAS 106		35,707	35,707	35,707	35,707	35,707	35,707	35,707	35,707	35,707	35,707	35,707	35,707	428,486
SchM-115 - Workers Compensation		(433)	(433)	(433)	(433)	(433)	(433)	(433)	(433)	(433)	(433)	(433)	(433)	(5,191)
SchM-116 - Bad Debt Reserve - Net of RDF		(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(64,317)	(771,808)
SchM-117 - Prepaid Insurance - Total		11,692	11,692	11,692	11,692	11,692	11,692	11,692	11,692	11,692	11,692	11,692	11,692	140,304
SchM-118 - Inventory Reserve		472	472	472	472	472	472	472	472	472	472	472	472	5,668
SchM-120 - Medical Deductions-Self Insured		(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(2,846)	(34,147)
SchM-127 - Litigation Reserve		512	512	512	512	512	512	512	512	512	512	512	512	6,145
SchM-131 - Deferred Rent		3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	43,412
SchM-171 - Employee Retention		(742)	(742)	(742)	(742)	(742)	(742)	(742)	(742)	(742)	(742)	(742)	(742)	(8,901)
SchM-172 - Environmental Remediation - Electric		4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	54,514
SchM-244 - PERFORMANCE RECOGNITION AWARDS		(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(305)	(3,655)
SchM-300 - Reg A/L - Emergency Spec Response		(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(61,784)	(741,405)
SchM-301 - Cares Act Payroll Deferral		45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	544,499
Subtotal 78-Timing Difference Activity		20,042	20,042	20,042	20,042	20,042	20,042	20,042	20,042	20,042	20,042	20,042	20,042	240,506

SMC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM SD Electric Retail													13 Mo Avg
	Dec - 2020	Jan - 2021	Feb - 2021	Mar - 2021	Apr - 2021	May - 2021	Jun - 2021	Jul - 2021	Aug - 2021	Sep - 2021	Oct - 2021	Nov - 2021	Dec - 2021	
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback		(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)	(3,098)
SchM-107 - Pension Expense	12,793,966	12,803,845	12,813,723	12,823,601	12,833,480	12,843,358	12,853,236	12,863,115	12,872,993	12,882,871	12,892,750	12,902,628	12,912,506	12,853,236
SchM-108 - Accrued Vacation Paid	(1,275,500)	(1,275,127)	(1,274,754)	(1,274,381)	(1,274,008)	(1,273,636)	(1,273,263)	(1,272,890)	(1,272,517)	(1,272,144)	(1,271,772)	(1,271,399)	(1,271,026)	(1,273,263)
SchM-109 - Employee Incentive	(979,364)	(969,209)	(959,055)	(948,900)	(938,745)	(928,590)	(918,435)	(908,280)	(898,125)	(887,971)	(877,816)	(867,661)	(857,506)	(918,435)
SchM-112 - Post Employment Benefits FAS 112	(752,395)	(749,484)	(746,574)	(743,664)	(740,753)	(737,843)	(734,932)	(732,022)	(729,111)	(726,201)	(723,290)	(720,380)	(717,469)	(734,932)
SchM-113 - Retiree Medical - FAS 106	(2,491,795)	(2,456,087)	(2,420,380)	(2,384,673)	(2,348,966)	(2,313,259)	(2,277,552)	(2,241,844)	(2,206,137)	(2,170,430)	(2,134,723)	(2,099,016)	(2,063,308)	(2,277,552)
SchM-114 - Severance Accrual	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)	(5,589)
SchM-115 - Workers Compensation	(33,652)	(34,085)	(34,517)	(34,950)	(35,382)	(35,815)	(36,248)	(36,680)	(37,113)	(37,546)	(37,978)	(38,411)	(38,843)	(36,248)
SchM-119 - Electric Vehicle Credit	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)	(410)
SchM-120 - Medical Deductions-Self Insured	(102,120)	(104,966)	(107,812)	(110,657)	(113,503)	(116,348)	(119,194)	(122,039)	(124,885)	(127,731)	(130,576)	(133,422)	(136,267)	(119,194)
SchM-127 - Litigation Reserve	(26,117)	(25,605)	(25,093)	(24,581)	(24,068)	(23,556)	(23,044)	(22,532)	(22,020)	(21,508)	(20,996)	(20,484)	(19,972)	(23,044)
SchM-131 - Deferred Rent	(640,453)	(636,835)	(633,217)	(629,600)	(625,982)	(622,364)	(618,747)	(615,129)	(611,511)	(607,894)	(604,276)	(600,658)	(597,041)	(618,747)
SchM-171 - Employee Retention	7,953	7,211	6,470	5,728	4,986	4,245	3,503	2,761	2,019	1,278	536	(206)	(948)	3,503
SchM-172 - Environmental Remediation - Electric	(449,129)	(444,586)	(440,043)	(435,501)	(430,958)	(426,415)	(421,872)	(417,329)	(412,786)	(408,243)	(403,700)	(399,158)	(394,615)	(421,872)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(23,215)	(23,520)	(23,824)	(24,129)	(24,433)	(24,738)	(25,043)	(25,347)	(25,652)	(25,956)	(26,261)	(26,565)	(26,870)	(25,043)
SchM-300 - Reg A/L - Emergency Spec Response	741,405	679,622	617,838	556,054	494,270	432,486	370,703	308,919	247,135	185,351	123,568	61,784		370,703
SchM-301 - Cares Act Payroll Deferral	(1,078,232)	(1,032,857)	(987,482)	(942,107)	(896,732)	(851,357)	(805,982)	(760,608)	(715,233)	(669,858)	(624,483)	(579,108)	(533,733)	(805,982)
Subtotal Non-Plant End Bal	5,682,256	5,729,219	5,776,182	5,823,144	5,870,107	5,917,070	5,964,033	6,010,996	6,057,959	6,104,922	6,151,885	6,198,847	6,245,810	5,964,033