

Northern States Power Company
Electric Utility
Non-Plant Deferred - 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	
6-ADIT Activity														
SchM-100 - Prepaid Insurance NEIL		104,778	104,778	104,778	104,778	104,778	104,778	104,778	104,778	104,778	104,778	104,778	104,778	1,257,331
SchM-102 - Fuel Tax Credit - Inc Addback	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-107 - Pension Expense	40,210	40,210	40,210	40,210	40,210	40,210	40,210	40,210	40,210	40,210	40,210	40,210	40,210	482,518
SchM-108 - Accrued Vacation Paid	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	18,726
SchM-109 - Employee Incentive	42,507	42,507	42,507	42,507	42,507	42,507	42,507	42,507	42,507	42,507	42,507	42,507	42,507	510,089
SchM-112 - Post Employment Benefits FAS 112	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	146,196
SchM-113 - Retiree Medical - FAS 106	149,468	149,468	149,468	149,468	149,468	149,468	149,468	149,468	149,468	149,468	149,468	149,468	149,468	1,793,612
SchM-114 - Severance Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-115 - Workers Compensation	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(21,731)
SchM-116 - Bad Debt Reserve - Net of RDF	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(278,753)	(3,345,031)
SchM-117 - Prepaid Insurance - Total	49,049	49,049	49,049	49,049	49,049	49,049	49,049	49,049	49,049	49,049	49,049	49,049	49,049	588,590
SchM-118 - Inventory Reserve	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982	23,779
SchM-120 - Medical Deductions-Self Insured	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(11,911)	(142,936)
SchM-127 - Litigation Reserve	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	25,723
SchM-131 - Deferred Rent	15,176	15,176	15,176	15,176	15,176	15,176	15,176	15,176	15,176	15,176	15,176	15,176	15,176	182,118
SchM-171 - Employee Retention	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(3,105)	(37,259)
SchM-172 - Environmental Remediation - Electric	18,864	18,864	18,864	18,864	18,864	18,864	18,864	18,864	18,864	18,864	18,864	18,864	18,864	226,372
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(15,298)
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF	27,343	27,343	27,343	27,343	27,343	27,343	27,343	27,343	27,343	27,343	27,343	27,343	27,343	328,119
SchM-249 - Solar Rewards Program	130,050	130,050	130,050	130,050	130,050	130,050	130,050	130,050	130,050	130,050	130,050	130,050	130,050	1,560,603
SchM-300 - Reg A/L - Emergency Spec Response	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(207,831)
SchM-301 - Cares Act Payroll Deferral	189,936	189,936	189,936	189,936	189,936	189,936	189,936	189,936	189,936	189,936	189,936	189,936	189,936	2,279,321
Subtotal 6-ADIT Activity	471,077	471,077	471,077	471,077	471,077	471,077	471,077	471,077	471,077	471,077	471,077	471,077	471,077	5,652,921

SMC - Nonplant 13mo avg, All Jurs and Total Co [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	
74-ADIT End Bal														
SchM-100 - Prepaid Insurance NEIL	2,845,023	2,949,801	3,054,578	3,159,356	3,264,133	3,368,911	3,473,689	3,578,466	3,683,244	3,788,022	3,892,799	3,997,577	4,102,354	3,473,689
SchM-102 - Fuel Tax Credit - Inc Addback	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)	(12,865)
SchM-107 - Pension Expense	53,568,291	53,608,501	53,648,711	53,688,921	53,729,131	53,769,340	53,809,550	53,849,760	53,889,970	53,930,180	53,970,389	54,010,599	54,050,809	53,809,550
SchM-108 - Accrued Vacation Paid	(5,339,148)	(5,337,587)	(5,336,027)	(5,334,467)	(5,332,906)	(5,331,346)	(5,329,785)	(5,328,225)	(5,326,664)	(5,325,104)	(5,323,543)	(5,321,983)	(5,320,422)	(5,329,785)
SchM-109 - Employee Incentive	(4,099,547)	(4,057,040)	(4,014,532)	(3,972,025)	(3,929,518)	(3,887,010)	(3,844,503)	(3,801,995)	(3,759,488)	(3,716,980)	(3,674,473)	(3,631,965)	(3,589,458)	(3,844,503)
SchM-112 - Post Employment Benefits FAS 112	(3,149,470)	(3,137,287)	(3,125,104)	(3,112,921)	(3,100,738)	(3,088,555)	(3,076,372)	(3,064,189)	(3,052,006)	(3,039,823)	(3,027,640)	(3,015,458)	(3,003,275)	(3,076,372)
SchM-113 - Retiree Medical - FAS 106	(10,430,471)	(10,281,003)	(10,131,535)	(9,982,068)	(9,832,600)	(9,683,132)	(9,533,664)	(9,384,197)	(9,234,729)	(9,085,261)	(8,935,794)	(8,786,326)	(8,636,858)	(9,533,664)
SchM-114 - Severance Accrual	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)	(23,396)
SchM-115 - Workers Compensation	(140,865)	(142,676)	(144,487)	(146,297)	(148,108)	(149,919)	(151,730)	(153,541)	(155,352)	(157,163)	(158,974)	(160,785)	(162,596)	(151,730)
SchM-116 - Bad Debt Reserve - Net of RDF	(8,817,533)	(9,096,285)	(9,375,038)	(9,653,790)	(9,932,543)	(10,211,296)	(10,490,048)	(10,768,801)	(11,047,554)	(11,326,306)	(11,605,059)	(11,883,811)	(12,162,564)	(10,490,048)
SchM-117 - Prepaid Insurance - Total	3,904,573	3,953,622	4,002,672	4,051,721	4,100,770	4,149,819	4,198,868	4,247,917	4,296,966	4,346,015	4,395,065	4,444,114	4,493,163	4,198,868
SchM-118 - Inventory Reserve	(674,285)	(672,303)	(670,322)	(668,340)	(666,359)	(664,377)	(662,396)	(660,414)	(658,433)	(656,451)	(654,469)	(652,488)	(650,506)	(662,396)
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	(427,469)	(439,380)	(451,291)	(463,203)	(475,114)	(487,025)	(498,937)	(510,848)	(522,759)	(534,671)	(546,582)	(558,493)	(570,405)	(498,937)
SchM-127 - Litigation Reserve	(109,323)	(107,180)	(105,036)	(102,893)	(100,749)	(98,605)	(96,462)	(94,318)	(92,175)	(90,031)	(87,887)	(85,744)	(83,600)	(96,462)
SchM-131 - Deferred Rent	(2,686,766)	(2,671,589)	(2,656,413)	(2,641,236)	(2,626,060)	(2,610,883)	(2,595,707)	(2,580,530)	(2,565,354)	(2,550,177)	(2,535,001)	(2,519,824)	(2,504,648)	(2,595,707)
SchM-171 - Employee Retention	33,292	30,187	27,082	23,977	20,872	17,767	14,662	11,558	8,453	5,348	2,243	(862)	(3,967)	14,662
SchM-172 - Environmental Remediation - Electric	(1,865,018)	(1,846,154)	(1,827,289)	(1,808,425)	(1,789,560)	(1,770,696)	(1,751,832)	(1,732,967)	(1,714,103)	(1,695,239)	(1,676,374)	(1,657,510)	(1,638,646)	(1,751,832)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(97,177)	(98,452)	(99,727)	(101,002)	(102,277)	(103,551)	(104,826)	(106,101)	(107,376)	(108,651)	(109,926)	(111,200)	(112,475)	(104,826)
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF	412,488	439,831	467,174	494,518	521,861	549,204	576,547	603,891	631,234	658,577	685,920	713,264	740,607	576,547
SchM-249 - Solar Rewards Program	(3,489,767)	(3,359,717)	(3,229,666)	(3,099,616)	(2,969,566)	(2,839,516)	(2,709,465)	(2,579,415)	(2,449,365)	(2,319,315)	(2,189,264)	(2,059,214)	(1,929,164)	(2,709,465)
SchM-300 - Reg A/L - Emergency Spec Response	207,831	190,512	173,192	155,873	138,554	121,235	103,915	86,596	69,277	51,958	34,638	17,319		103,915
SchM-301 - Cares Act Payroll Deferral	(4,513,399)	(4,323,463)	(4,133,527)	(3,943,591)	(3,753,655)	(3,563,719)	(3,373,783)	(3,183,848)	(2,993,912)	(2,803,976)	(2,614,040)	(2,424,104)	(2,234,168)	(3,373,783)
Subtotal 74-ADIT End Bal	15,088,792	15,559,869	16,030,946	16,502,023	16,973,100	17,444,176	17,915,253	18,386,330	18,857,407	19,328,483	19,799,560	20,270,637	20,741,714	17,915,253

Northern States Power Company
Electric Utility
Non-Plant Deferred - 2021 Test Year

SMC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM SD Electric Retail													
	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	Annual Total
6-ADIT Activity														
SchM-100 - Prepaid Insurance NEIL		7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	84,877
SchM-102 - Fuel Tax Credit - Inc Addback	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
SchM-107 - Pension Expense	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	2,693	32,313
SchM-108 - Accrued Vacation Paid	105	105	105	105	105	105	105	105	105	105	105	105	105	1,254
SchM-109 - Employee Incentive	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	34,159
SchM-112 - Post Employment Benefits FAS 112	816	816	816	816	816	816	816	816	816	816	816	816	816	9,790
SchM-113 - Retiree Medical - FAS 106	10,009	10,009	10,009	10,009	10,009	10,009	10,009	10,009	10,009	10,009	10,009	10,009	10,009	120,113
SchM-114 - Severance Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SchM-115 - Workers Compensation	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(1,455)
SchM-116 - Bad Debt Reserve - Net of RDF	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(18,029)	(216,353)
SchM-117 - Prepaid Insurance - Total	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	3,277	39,330
SchM-118 - Inventory Reserve	132	132	132	132	132	132	132	132	132	132	132	132	132	1,589
SchM-120 - Medical Deductions-Self Insured	(798)	(798)	(798)	(798)	(798)	(798)	(798)	(798)	(798)	(798)	(798)	(798)	(798)	(9,572)
SchM-127 - Litigation Reserve	144	144	144	144	144	144	144	144	144	144	144	144	144	1,723
SchM-131 - Deferred Rent	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	12,169
SchM-171 - Employee Retention	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(2,495)
SchM-172 - Environmental Remediation - Electric	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	1,273	15,281
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(1,024)
SchM-300 - Reg A/L - Emergency Spec Response	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(17,319)	(207,831)
SchM-301 - Cares Act Payroll Deferral	12,719	12,719	12,719	12,719	12,719	12,719	12,719	12,719	12,719	12,719	12,719	12,719	12,719	152,634
Subtotal 6-ADIT Activity	5,542	5,542	5,542	5,542	5,542	5,542	5,542	5,542	5,542	5,542	5,542	5,542	5,542	66,502

SMC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM SD Electric Retail													
	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	13 Mo Avg
74-ADIT End Bal														
SchM-100 - Prepaid Insurance NEIL	192,056	199,129	206,202	213,275	220,349	227,422	234,495	241,568	248,641	255,714	262,787	269,860	276,934	234,495
SchM-102 - Fuel Tax Credit - Inc Addback	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)
SchM-107 - Pension Expense	3,587,321	3,590,014	3,592,706	3,595,399	3,598,092	3,600,785	3,603,477	3,606,170	3,608,863	3,611,556	3,614,248	3,616,941	3,619,634	3,603,477
SchM-108 - Accrued Vacation Paid	(357,548)	(357,444)	(357,339)	(357,235)	(357,130)	(357,026)	(356,921)	(356,817)	(356,712)	(356,608)	(356,503)	(356,399)	(356,294)	(356,921)
SchM-109 - Employee Incentive	(274,535)	(271,689)	(268,842)	(265,996)	(263,149)	(260,302)	(257,456)	(254,609)	(251,763)	(248,916)	(246,069)	(243,223)	(240,376)	(257,456)
SchM-112 - Post Employment Benefits FAS 112	(210,911)	(210,095)	(209,280)	(208,464)	(207,648)	(206,832)	(206,016)	(205,200)	(204,384)	(203,569)	(202,753)	(201,937)	(201,121)	(206,016)
SchM-113 - Retiree Medical - FAS 106	(698,500)	(688,490)	(678,481)	(668,472)	(658,462)	(648,453)	(638,443)	(628,434)	(618,424)	(608,415)	(598,405)	(588,396)	(578,387)	(638,443)
SchM-114 - Severance Accrual	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)	(1,567)
SchM-115 - Workers Compensation	(9,433)	(9,555)	(9,676)	(9,797)	(9,918)	(10,040)	(10,161)	(10,282)	(10,403)	(10,525)	(10,646)	(10,767)	(10,889)	(10,161)
SchM-116 - Bad Debt Reserve - Net of RDF	(570,309)	(588,339)	(606,368)	(624,398)	(642,427)	(660,456)	(678,486)	(696,515)	(714,545)	(732,574)	(750,604)	(768,633)	(786,662)	(678,486)
SchM-117 - Prepaid Insurance - Total	260,906	264,184	267,461	270,739	274,016	277,294	280,571	283,849	287,126	290,404	293,681	296,959	300,236	280,571
SchM-118 - Inventory Reserve	(45,056)	(44,924)	(44,791)	(44,659)	(44,527)	(44,394)	(44,262)	(44,129)	(43,997)	(43,865)	(43,732)	(43,600)	(43,467)	(44,262)
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	(28,626)	(29,424)	(30,222)	(31,019)	(31,817)	(32,615)	(33,412)	(34,210)	(35,008)	(35,805)	(36,603)	(37,401)	(38,198)	(33,412)
SchM-127 - Litigation Reserve	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)	(7,321)
SchM-131 - Deferred Rent	(179,532)	(178,518)	(177,503)	(176,489)	(175,475)	(174,461)	(173,447)	(172,433)	(171,419)	(170,405)	(169,391)	(168,377)	(167,362)	(173,447)
SchM-171 - Employee Retention	2,229	2,022	1,814	1,606	1,398	1,190	982	774	566	358	150	(58)	(266)	982
SchM-172 - Environmental Remediation - Electric	(125,900)	(124,626)	(123,353)	(122,080)	(120,806)	(119,533)	(118,259)	(116,986)	(115,712)	(114,439)	(113,165)	(111,892)	(110,618)	(118,259)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(6,508)	(6,593)	(6,678)	(6,764)	(6,849)	(6,935)	(7,020)	(7,105)	(7,191)	(7,276)	(7,361)	(7,447)	(7,532)	(7,020)
SchM-300 - Reg A/L - Emergency Spec Response	207,831	190,512	173,192	155,873	138,554	121,235	103,915	86,596	69,277	51,958	34,638	17,319		103,915
SchM-301 - Cares Act Payroll Deferral	(302,250)	(289,530)	(276,811)	(264,091)	(251,372)	(238,652)	(225,933)	(213,213)	(200,494)	(187,775)	(175,055)	(162,336)	(149,616)	(225,933)
Subtotal 74-ADIT End Bal	1,431,068	1,436,610	1,442,152	1,447,694	1,453,236	1,458,777	1,464,319	1,469,861	1,475,403	1,480,945	1,486,487	1,492,029	1,497,570	1,464,319