

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.

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.

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.

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: 04/04/2025	Year/Period of Report End of: 2024/ 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) (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	2,834,215	3,041,499	
5	(501) Fuel	175,428,485	218,422,593	
6	(502) Steam Expenses	14,821,179	17,270,080	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	4,730,394	5,105,422	
10	(506) Miscellaneous Steam Power Expenses	12,113,123	13,264,376	
11	(507) Rents	1,720,279	1,456,294	
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	211,647,675	258,560,264	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	1,437,329	1,459,264	
16	(511) Maintenance of Structures	5,132,920	4,931,738	
17	(512) Maintenance of Boiler Plant	16,892,810	19,449,464	
18	(513) Maintenance of Electric Plant	5,822,855	6,754,263	
19	(514) Maintenance of Miscellaneous Steam Plant	6,340,754	6,419,880	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	35,626,668	39,014,609	

21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	247,274,343	297,574,873
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering	27,343,822	34,613,674
25	(518) Fuel	105,717,834	96,379,479
26	(519) Coolants and Water	8,507,254	9,208,027
27	(520) Steam Expenses	58,888,601	54,394,215
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses	2,551,012	2,607,515
31	(524) Miscellaneous Nuclear Power Expenses	137,959,211	123,893,804
32	(525) Rents	6,476,187	5,763,152
33	TOTAL Operation (Enter Total of lines 24 thru 32)	347,443,921	326,859,866
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	6,485,604	7,891,172
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment	22,674,197	26,005,094
38	(531) Maintenance of Electric Plant	14,232,679	13,295,965
39	(532) Maintenance of Miscellaneous Nuclear Plant	39,747,996	33,726,695
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	83,140,476	80,918,926
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)	430,584,397	407,778,792
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	16,269	13,110
45	(536) Water for Power	49,506	24,494
46	(537) Hydraulic Expenses	228,899	243,134
47	(538) Electric Expenses	12,087	17,569

48	(539) Miscellaneous Hydraulic Power Generation Expenses	115,662	152,762
49	(540) Rents	29,040	35,806
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	451,463	486,875
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	53	78,063
54	(542) Maintenance of Structures	18,191	16,314
55	(543) Maintenance of Reservoirs, Dams, and Waterways	171,879	362,900
56	(544) Maintenance of Electric Plant	39,913	158,594
57	(545) Maintenance of Miscellaneous Hydraulic Plant	137	5,728
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	230,173	621,599
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	681,636	1,108,474
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	3,880,128	3,837,111
63	(547) Fuel	191,809,638	186,652,908
64	(548) Generation Expenses	8,059,153	8,044,508
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	21,360,535	20,689,590
66	(550) Rents	18,983,020	17,750,890
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	244,092,474	236,975,007
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,473,105	1,368,379
70	(552) Maintenance of Structures	7,697,271	7,661,502
71	(553) Maintenance of Generating and Electric Plant	13,941,038	9,730,564
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	14,395,528	11,100,501

73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	37,506,942	29,860,946
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	281,599,416	266,835,953
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	1,043,810,933	1,082,622,299
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	1,326,160	1,368,668
78	(557) Other Expenses	74,599,323	119,789,935
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	1,119,736,416	1,203,780,902
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	2,079,876,208	2,177,078,994
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	7,422,164	8,166,252
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	5,109,568	4,799,300
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	7,906,015	7,119,039
89	(561.5) Reliability, Planning and Standards Development	32,541	166,074
90	(561.6) Transmission Service Studies	(90,961)	76,321
91	(561.7) Generation Interconnection Studies	497,991	460,319
92	(561.8) Reliability, Planning and Standards Development Services	3,619,872	3,190,294
93	(562) Station Expenses	5,363,869	5,662,676
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	785,882	356,017
95	(564) Underground Lines Expenses		17,120
96	(565) Transmission of Electricity by Others	363,054,825	351,948,780
97	(566) Miscellaneous Transmission Expenses	9,800,404	8,215,403
98	(567) Rents	1,426,373	1,273,660

99	TOTAL Operation (Enter Total of Lines 83 thru 98)	404,928,543	391,451,255
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
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	2,520,984	2,395,430
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	6,305,878	5,543,700
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	8,826,862	7,939,130
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	413,755,405	399,390,385
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision	74,910	177,776
116	(575.2) Day-Ahead and Real-Time Market Facilitation	243,791	275,727
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance	52,274	17,040
121	(575.7) Market Facilitation, Monitoring and Compliance Services	10,929,696	10,589,583
122	(575.8) Rents	18,261	17,978
123	Total Operation (Lines 115 thru 122)	11,318,932	11,078,104
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)	11,318,932	11,078,104
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	17,166,234	17,280,225
135	(581) Load Dispatching	816,721	757,288
136	(582) Station Expenses	3,041,592	3,032,286
137	(583) Overhead Line Expenses	5,981,809	6,170,008
138	(584) Underground Line Expenses	9,202,149	7,834,722
138.1	(584.1) Operation of Energy Storage Equipment		571
139	(585) Street Lighting and Signal System Expenses	523,567	664,430
140	(586) Meter Expenses	1,151,242	150,285
141	(587) Customer Installations Expenses	2,912,475	2,271,257
142	(588) Miscellaneous Expenses	11,699,392	13,925,838
143	(589) Rents	3,489,118	3,110,938
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	55,984,299	55,197,848
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	158,310	101,855
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,056,055	1,690,316
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	58,159,954	47,801,680

150	(594) Maintenance of Underground Lines	5,285,043	6,737,175
151	(595) Maintenance of Line Transformers		3,116
152	(596) Maintenance of Street Lighting and Signal Systems	2,060,462	1,635,241
153	(597) Maintenance of Meters	597,625	512,933
154	(598) Maintenance of Miscellaneous Distribution Plant	164,040	216,677
155	TOTAL Maintenance (Total of Lines 146 thru 154)	67,481,489	58,698,993
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	123,465,788	113,896,841
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	128,313	123,803
160	(902) Meter Reading Expenses	20,966,417	19,848,846
161	(903) Customer Records and Collection Expenses	26,996,944	25,493,999
162	(904) Uncollectible Accounts	18,041,849	24,400,214
163	(905) Miscellaneous Customer Accounts Expenses	231,692	251,300
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	66,365,215	70,118,162
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	161,795,106	99,581,455
169	(909) Informational and Instructional Expenses	1,226,524	1,207,479
170	(910) Miscellaneous Customer Service and Informational Expenses	305,379	417,386
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	163,327,009	101,206,320
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	4,709,981	8,303,773
176	(913) Advertising Expenses		

177	(916) Miscellaneous Sales Expenses	37,615	60,624
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	4,747,596	8,364,397
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	94,316,697	108,131,814
182	(921) Office Supplies and Expenses	69,308,765	71,918,981
183	(Less) (922) Administrative Expenses Transferred-Credit	80,134,456	66,472,499
184	(923) Outside Services Employed	24,528,067	20,801,187
185	(924) Property Insurance	10,139,893	7,393,588
186	(925) Injuries and Damages	17,066,397	14,655,916
187	(926) Employee Pensions and Benefits	84,636,871	108,296,100
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	11,928,463	11,989,354
190	(929) (Less) Duplicate Charges-Cr.	6,417,105	6,619,698
191	(930.1) General Advertising Expenses	3,359,124	3,602,887
192	(930.2) Miscellaneous General Expenses	5,108,965	4,820,648
193	(931) Rents	58,941,492	50,004,809
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	292,783,173	328,523,087
195	Maintenance		
196	(935) Maintenance of General Plant	805,161	839,944
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	293,588,334	329,363,031
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	3,156,444,487	3,210,496,234