

Northern States Power Company
Electric O&M Summary
2024 Historic Test Year (HTY)
Includes All Adjustments

O&M Expense by FERC Account and Jurisdictional Allocator

Reporting Line	Account Major	Jurisdictional Allocator	2024 HTY
			SD Electric
Operating Expenses - Fuel and Purchased Energy Total	501-Stm Gen Fuel	NSPM EDirectSD	27,968
Operating Expenses - Fuel and Purchased Energy Total	501-Stm Gen Fuel	NSPM EEnergy	12,419,109
Operating Expenses - Fuel and Purchased Energy Total	518-Nuclear Fuel Expense	NSPM EEnergy	7,405,521
Operating Expenses - Fuel and Purchased Energy Total	547-Fuel - Other Power	NSPM EEnergy	13,578,780
Operating Expenses - Fuel and Purchased Energy Total	555-Purchased Power	NSPM EDemandProd	(0)
Operating Expenses - Fuel and Purchased Energy Total	555-Purchased Power	NSPM EDirectSD	(3,825,785)
Operating Expenses - Fuel and Purchased Energy Total	555-Purchased Power	NSPM EEnergy	48,284,931
Operating Expenses - Fuel and Purchased Energy Total	557-Purchased Power Other	NSPM EDemandProd	87,682
Operating Expenses - Fuel and Purchased Energy Total	557-Purchased Power Other	NSPM EDirectSD	(386,822)
Operating Expenses - Fuel and Purchased Energy Total	557-Purchased Power Other	NSPM EEnergy	<u>604,706</u>
Operating Expenses - Fuel and Purchased Energy Total	Subtotal Operating Expenses - Fuel and Purchased Energy Total		78,196,089
Operating Expenses - Power Production Total	500-Stm Prod Op & Supr	NSPM EDemandProd	199,563
Operating Expenses - Power Production Total	500-Stm Prod Op & Supr	NSPM EDirectSD	5,690
Operating Expenses - Power Production Total	502-Steam Expenses Major	NSPM EDemandProd	1,043,589
Operating Expenses - Power Production Total	502-Steam Expenses Major	NSPM EDirectSD	18,532
Operating Expenses - Power Production Total	505-Stm Gen Elec Exp. Major	NSPM EDemandProd	333,077
Operating Expenses - Power Production Total	505-Stm Gen Elec Exp. Major	NSPM EDirectSD	8,501
Operating Expenses - Power Production Total	506-Misc Steam Pwr Exp	NSPM EDemandProd	852,909
Operating Expenses - Power Production Total	506-Misc Steam Pwr Exp	NSPM EDirectSD	17,038
Operating Expenses - Power Production Total	507-Stm Pow Gen Rents	NSPM EDemandProd	121,128
Operating Expenses - Power Production Total	510-Stm Maint Super&Eng	NSPM EDirectSD	3,058
Operating Expenses - Power Production Total	510-Stm Maint Super&Eng	NSPM EEnergy	101,753
Operating Expenses - Power Production Total	511-Stm Maint of Structures	NSPM EDemandProd	361,419
Operating Expenses - Power Production Total	511-Stm Maint of Structures	NSPM EDirectSD	7,250
Operating Expenses - Power Production Total	512-Stm Maint of Boiler Plt	NSPM EDirectSD	26,363
Operating Expenses - Power Production Total	512-Stm Maint of Boiler Plt	NSPM EEnergy	1,195,893
Operating Expenses - Power Production Total	513-Stm Maint of Elec Plant	NSPM EDemandProd	(1,242)
Operating Expenses - Power Production Total	513-Stm Maint of Elec Plant	NSPM EDirectSD	8,057
Operating Expenses - Power Production Total	513-Stm Maint of Elec Plant	NSPM EEnergy	413,466
Operating Expenses - Power Production Total	514-Stm Maint of Misc Stm Plt	NSPM EDemandProd	446,465
Operating Expenses - Power Production Total	514-Stm Maint of Misc Stm Plt	NSPM EDirectSD	4,504
Operating Expenses - Power Production Total	517-Nuc Oper Supervision&Eng	NSPM EDemandProd	1,747,169
Operating Expenses - Power Production Total	517-Nuc Oper Supervision&Eng	NSPM EDirectSD	43,517
Operating Expenses - Power Production Total	518-Nuclear Fuel Expense	NSPM EDemandProd	46,553
Operating Expenses - Power Production Total	519-Nuclear Coolants & Water	NSPM EDemandProd	599,013
Operating Expenses - Power Production Total	519-Nuclear Coolants & Water	NSPM EDirectSD	14,250
Operating Expenses - Power Production Total	520-Nuclear Steam Expense	NSPM EDemandProd	4,146,464
Operating Expenses - Power Production Total	520-Nuclear Steam Expense	NSPM EDirectSD	120,159
Operating Expenses - Power Production Total	523-Nuclear Electric Expense	NSPM EDemandProd	179,622
Operating Expenses - Power Production Total	523-Nuclear Electric Expense	NSPM EDirectSD	4,064
Operating Expenses - Power Production Total	524-Nuclear Power Misc Exp	NSPM EDemandProd	9,616,373
Operating Expenses - Power Production Total	524-Nuclear Power Misc Exp	NSPM EDirectSD	95,946
Operating Expenses - Power Production Total	525-Nuclear Gener Rents	NSPM EDemandProd	456,001
Operating Expenses - Power Production Total	528-Nuc Mtce Supervision&Eng	NSPM EDirectSD	14,014
Operating Expenses - Power Production Total	528-Nuc Mtce Supervision&Eng	NSPM EEnergy	459,135
Operating Expenses - Power Production Total	530-Nuc Mtce Rctr Plant Equip	NSPM EDirectSD	31,733
Operating Expenses - Power Production Total	530-Nuc Mtce Rctr Plant Equip	NSPM EEnergy	1,605,174
Operating Expenses - Power Production Total	531-Nuc Mtce of Elec Plant	NSPM EDirectSD	26,662
Operating Expenses - Power Production Total	531-Nuc Mtce of Elec Plant	NSPM EEnergy	1,007,574
Operating Expenses - Power Production Total	532-Nuc Mtce of Misc Nuc Plant	NSPM EDemandProd	2,798,736
Operating Expenses - Power Production Total	532-Nuc Mtce of Misc Nuc Plant	NSPM EDirectSD	23,688

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			SD Electric
Operating Expenses - Power Production Total	535-Hyd Oper Super & Eng	NSPM EDemandProd	1,146
Operating Expenses - Power Production Total	535-Hyd Oper Super & Eng	NSPM EDirectSD	29
Operating Expenses - Power Production Total	536-Hyd Oper Water for Pwr	NSPM EDemandProd	3,486
Operating Expenses - Power Production Total	537-Hydro Oper Hydraulic Exp	NSPM EDemandProd	16,117
Operating Expenses - Power Production Total	537-Hydro Oper Hydraulic Exp	NSPM EDirectSD	465
Operating Expenses - Power Production Total	538-Hyd Oper Electric Exp	NSPM EDemandProd	851
Operating Expenses - Power Production Total	538-Hyd Oper Electric Exp	NSPM EDirectSD	23
Operating Expenses - Power Production Total	539-Hydro Oper Misc Gen Exp	NSPM EDemandProd	8,144
Operating Expenses - Power Production Total	539-Hydro Oper Misc Gen Exp	NSPM EDirectSD	36
Operating Expenses - Power Production Total	540-Hyd Oper Rents	NSPM EEnergy	2,056
Operating Expenses - Power Production Total	541-Hydro Mtc Super& Eng	NSPM EDirectSD	0
Operating Expenses - Power Production Total	541-Hydro Mtc Super& Eng	NSPM EEnergy	4
Operating Expenses - Power Production Total	542-Hyd Maint of Structures	NSPM EDirectSD	9
Operating Expenses - Power Production Total	542-Hyd Maint of Structures	NSPM EEnergy	1,288
Operating Expenses - Power Production Total	543-Hydro Mtc Resv, Dams	NSPM EDemandProd	12,102
Operating Expenses - Power Production Total	543-Hydro Mtc Resv, Dams	NSPM EDirectSD	124
Operating Expenses - Power Production Total	544-Hyd Maint of Elec Plant	NSPM EDirectSD	55
Operating Expenses - Power Production Total	544-Hyd Maint of Elec Plant	NSPM EEnergy	2,826
Operating Expenses - Power Production Total	545-Hyd Mt Misc Hyd Plnt Mjr	NSPM EDemandProd	10
Operating Expenses - Power Production Total	545-Hyd Mt Misc Hyd Plnt Mjr	NSPM EDirectSD	0
Operating Expenses - Power Production Total	546-Oth Oper Super&Eng	NSPM EDemandProd	273,208
Operating Expenses - Power Production Total	546-Oth Oper Super&Eng	NSPM EDirectSD	7,585
Operating Expenses - Power Production Total	548-Oth Oper Gen Exp	NSPM EDemandProd	567,461
Operating Expenses - Power Production Total	548-Oth Oper Gen Exp	NSPM EDirectSD	13,881
Operating Expenses - Power Production Total	549-Oth Oper Misc Gen Exp	NSPM EDemandProd	1,504,038
Operating Expenses - Power Production Total	549-Oth Oper Misc Gen Exp	NSPM EDirectSD	9,397
Operating Expenses - Power Production Total	550-Oth Oper Rents	NSPM EDemandProd	1,336,632
Operating Expenses - Power Production Total	551 - Other Oper Super & Eng	NSPM EDemandProd	103,724
Operating Expenses - Power Production Total	551 - Other Oper Super & Eng	NSPM EDirectSD	2,873
Operating Expenses - Power Production Total	552-Oth Maint of Structures	NSPM EDemandProd	541,980
Operating Expenses - Power Production Total	552-Oth Maint of Structures	NSPM EDirectSD	5,575
Operating Expenses - Power Production Total	553-Oth Mtc of Gen & Ele Plant	NSPM EDemandProd	981,616
Operating Expenses - Power Production Total	553-Oth Mtc of Gen & Ele Plant	NSPM EDirectSD	9,664
Operating Expenses - Power Production Total	554-Oth Mtc Misc Gen Plt Mjr	NSPM EDemandProd	1,013,618
Operating Expenses - Power Production Total	554-Oth Mtc Misc Gen Plt Mjr	NSPM EDirectSD	1,727
Operating Expenses - Power Production Total	555-Purchased Power	NSPM EDemandProd	11,248,933
Operating Expenses - Power Production Total	556-Load Dispatch	NSPM EDemandProd	93,378
Operating Expenses - Power Production Total	556-Load Dispatch	NSPM EDirectSD	2,728
Operating Expenses - Power Production Total	557-Purchased Power Other	NSPM EDemandProd	3,866,363
Operating Expenses - Power Production Total	557-Purchased Power Other	NSPM EDirectSD	7,374
Operating Expenses - Power Production Total	557-Purchased Power Other	NSPM EEnergy	<u>446,061</u>
Operating Expenses - Power Production Total	Subtotal Operating Expenses - Power Production Total		50,289,450
Operating Expenses - Total Transmission including IA	560-Trans Oper Super & Eng	NSPM EDemandTran	522,609
Operating Expenses - Total Transmission including IA	560-Trans Oper Super & Eng	NSPM EDirectSD	11,795
Operating Expenses - Total Transmission including IA	561.2-Load Disp-Monitor/Operat	NSPM EDemandTran	359,775
Operating Expenses - Total Transmission including IA	561.2-Load Disp-Monitor/Operat	NSPM EDirectSD	8,559
Operating Expenses - Total Transmission including IA	561.4-Load Disp-Sch/Con/Disp Serv	NSPM EDemandTran	556,678
Operating Expenses - Total Transmission including IA	561.5 - Rel/Plan/Stnd/Dev	NSPM EDemandTran	2,291
Operating Expenses - Total Transmission including IA	561.5 - Rel/Plan/Stnd/Dev	NSPM EDirectSD	18
Operating Expenses - Total Transmission including IA	561.6-Trans Service Studies	NSPM EDemandTran	(33,348)
Operating Expenses - Total Transmission including IA	561.6-Trans Service Studies	NSPM EDirectSD	428
Operating Expenses - Total Transmission including IA	561.7-Gen Interconn Studies	NSPM EDemandTran	8,268
Operating Expenses - Total Transmission including IA	561.7-Gen Interconn Studies	NSPM EDirectSD	954
Operating Expenses - Total Transmission including IA	561.8-Rel/Plan/Standards Dev Serv	NSPM EDemandTran	254,882
Operating Expenses - Total Transmission including IA	562-Trans Oper Station Exp	NSPM EDemandTran	375,799
Operating Expenses - Total Transmission including IA	562-Trans Oper Station Exp	NSPM EDirectSD	7,677
Operating Expenses - Total Transmission including IA	563-Trans Oper OH Lines	NSPM EDemandTran	55,336
Operating Expenses - Total Transmission including IA	563-Trans Oper OH Lines	NSPM EDirectSD	805
Operating Expenses - Total Transmission including IA	565-Purchased Power	NSPM EDemandTran	25,563,416

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			SD Electric
Operating Expenses - Total Transmission including IA	565-Purchased Power	NSPM EDirectSD	(7,889,399)
Operating Expenses - Total Transmission including IA	566-Trans Oper Misc Exp	NSPM EDemandTran	690,066
Operating Expenses - Total Transmission including IA	566-Trans Oper Misc Exp	NSPM EDirectSD	6,099
Operating Expenses - Total Transmission including IA	567-Trans Rents	NSPM EDemandTran	100,434
Operating Expenses - Total Transmission including IA	570-Tran Mnt of Station Equip	NSPM EDemandTran	175,442
Operating Expenses - Total Transmission including IA	570-Tran Mnt of Station Equip	NSPM EDirectSD	3,804
Operating Expenses - Total Transmission including IA	571-Trans Mt of Overhead Lines	NSPM EDemandTran	442,637
Operating Expenses - Total Transmission including IA	571-Trans Mt of Overhead Lines	NSPM EDirectSD	712
Operating Expenses - Total Transmission including IA	575.1-Operations Supervision	NSPM EDemandProd	5,275
Operating Expenses - Total Transmission including IA	575.1-Operations Supervision	NSPM EDirectSD	140
Operating Expenses - Total Transmission including IA	575.2-DA & RT Mkt Admin	NSPM EDemandProd	17,166
Operating Expenses - Total Transmission including IA	575.2-DA & RT Mkt Admin	NSPM EDirectSD	531
Operating Expenses - Total Transmission including IA	575.6-Mkt Monitoring/Compliance	NSPM EDemandProd	3,681
Operating Expenses - Total Transmission including IA	575.6-Mkt Monitoring/Compliance	NSPM EDirectSD	114
Operating Expenses - Total Transmission including IA	575.7-Mkt Fac/Mon/Comp Serv	NSPM EDemandProd	769,582
Operating Expenses - Total Transmission including IA	575.8-Regional Market Rents	NSPM EDemandProd	<u>1,286</u>
Operating Expenses - Total Transmission including IA	Subtotal Operating Expenses - Total Transmission including IA		22,023,512
Operating Expenses - Distribution	580-Dist Oper Sup & Eng	NSPM ECustomers	1,068,560
Operating Expenses - Distribution	580-Dist Oper Sup & Eng	NSPM EDirectSD	219,894
Operating Expenses - Distribution	581-Dist Load Dispatching	NSPM ECustomers	54,775
Operating Expenses - Distribution	581-Dist Load Dispatching	NSPM EDirectSD	1,218
Operating Expenses - Distribution	582-Dist Op Station Exp	NSPM ECustomers	203,990
Operating Expenses - Distribution	582-Dist Op Station Exp	NSPM EDirectSD	4,681
Operating Expenses - Distribution	583-Dist Oper Overhead Lines	NSPM ECustomers	133,684
Operating Expenses - Distribution	583-Dist Oper Overhead Lines	NSPM EDirectSD	28,855
Operating Expenses - Distribution	584-Dist Op UG Elec lines	NSPM ECustomers	(362,925)
Operating Expenses - Distribution	584-Dist Op UG Elec lines	NSPM EDirectSD	1,023,182
Operating Expenses - Distribution	585-Dist Oper Streetlight	NSPM ECustomers	11,956
Operating Expenses - Distribution	585-Dist Oper Streetlight	NSPM EDirectSD	43,334
Operating Expenses - Distribution	586-Dist Oper Meter Exp	NSPM ECustomers	(28,110)
Operating Expenses - Distribution	586-Dist Oper Meter Exp	NSPM EDirectSD	113,062
Operating Expenses - Distribution	587-Dist Oper Cust Install	NSPM ECustomers	(147,992)
Operating Expenses - Distribution	587-Dist Oper Cust Install	NSPM EDirectSD	243,059
Operating Expenses - Distribution	588-Dist Oper Misc Exp	NSPM ECustomers	408,304
Operating Expenses - Distribution	588-Dist Oper Misc Exp	NSPM EDemandTran	(127,242)
Operating Expenses - Distribution	588-Dist Oper Misc Exp	NSPM EDirectSD	585,166
Operating Expenses - Distribution	589-Dist Rents	NSPM ECustomers	161,813
Operating Expenses - Distribution	589-Dist Rents	NSPM EDirectSD	72,205
Operating Expenses - Distribution	590-Dist Mtc Super & Eng	NSPM ECustomers	10,617
Operating Expenses - Distribution	590-Dist Mtc Super & Eng	NSPM EDirectSD	395
Operating Expenses - Distribution	592-Dist Mt of Station Equip	NSPM ECustomers	69,622
Operating Expenses - Distribution	592-Dist Mt of Station Equip	NSPM EDirectSD	1,947
Operating Expenses - Distribution	593-Dist Mtc of Overhead LInes	NSPM ECustomers	1,105,488
Operating Expenses - Distribution	593-Dist Mtc of Overhead LInes	NSPM EDirectSD	1,863,964
Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	NSPM ECustomers	(5,569)
Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	NSPM EDirectSD	545,097
Operating Expenses - Distribution	596-Dist Mtc of Streetlights	NSPM ECustomers	28,282
Operating Expenses - Distribution	596-Dist Mtc of Streetlights	NSPM EDirectSD	42,806
Operating Expenses - Distribution	597-Dist Mtc of Meters	NSPM ECustomers	41,116
Operating Expenses - Distribution	597-Dist Mtc of Meters	NSPM EDirectSD	29,387
Operating Expenses - Distribution	598 - Dist Mtc of Misc Plant	NSPM ECustomers	1,356
Operating Expenses - Distribution	598 - Dist Mtc of Misc Plant	NSPM EDirectSD	<u>52</u>
Operating Expenses - Distribution	Subtotal Operating Expenses - Distribution		7,446,030
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	NSPM ECustomers	8,606
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	NSPM EDirectSD	291
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	NSPM ECustomers	96,251
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	NSPM EDirectSD	1,092,133
Operating Expenses - Customer Accounting	903-Cust Acct Recrds & Coll	NSPM ECustomers	1,708,834

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			SD Electric
Operating Expenses - Customer Accounting	903-Cust Acct Recrds &Coll	NSPM EDirectSD	522,195
Operating Expenses - Customer Accounting	904-Cust Acct Uncollect	NSPM EBadDebt	1,101,581
Operating Expenses - Customer Accounting	904-Cust Acct Uncollect	NSPM ECustomers	3,765
Operating Expenses - Customer Accounting	904-Cust Acct Uncollect	NSPM EDirectSD	438,534
Operating Expenses - Customer Accounting	905-Cust Acct Misc	NSPM ECustomers	11,641
Operating Expenses - Customer Accounting	905-Cust Acct Misc	NSPM EDirectSD	<u>6,976</u>
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting		4,990,805
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	NSPM ECustNDSD Border	6,242
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	NSPM ECustomers	66,225
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	NSPM EDirectSD	1,095,464
Operating Expenses - Customer Service & Information	909-Cust Serv Instruct Adver	NSPM ECustomers	40,750
Operating Expenses - Customer Service & Information	909-Cust Serv Instruct Adver	NSPM EDirectSD	56,190
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	NSPM ECustomers	19,555
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	NSPM EDirectSD	<u>517</u>
Operating Expenses - Customer Service & Information	Subtotal Operating Expenses - Customer Service & Information		1,284,943
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	NSPM ECustomers	50,017
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	NSPM EDirectSD	63,574
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense	NSPM ECustomers	583
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense	NSPM EDirectSD	<u>4</u>
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other		114,178
Operating Expenses - Administrative & General	920-A&G Salaries	NSPM EDirectSD	673,078
Operating Expenses - Administrative & General	920-A&G Salaries	NSPM ETwoFactorAlloc	6,411,347
Operating Expenses - Administrative & General	921-A&G Office & Supplies	NSPM ECustomers	3,128
Operating Expenses - Administrative & General	921-A&G Office & Supplies	NSPM EDirectSD	15,791
Operating Expenses - Administrative & General	921-A&G Office & Supplies	NSPM ETwoFactorAlloc	4,786,427
Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	NSPM ECustomers	(29,102)
Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	NSPM EDemandProd	(179,872)
Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	NSPM ETwoFactorAlloc	(5,386,371)
Operating Expenses - Administrative & General	923-A&G Outside Services	NSPM EDirectSD	(20,497)
Operating Expenses - Administrative & General	923-A&G Outside Services	NSPM ETwoFactorAlloc	1,669,890
Operating Expenses - Administrative & General	924-A&G Property Insurance	NSPM EDirectSD	(1,735)
Operating Expenses - Administrative & General	924-A&G Property Insurance	NSPM ETwoFactorAlloc	704,013
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	NSPM EDirectSD	11,331
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	NSPM ETwoFactorAlloc	2,075,240
Operating Expenses - Administrative & General	926-A&G Pen & Ben	NSPM EDirectSD	890,553
Operating Expenses - Administrative & General	926-A&G Pen & Ben	NSPM ETwoFactorAlloc	5,293,365
Operating Expenses - Administrative & General	928-A&G Regulatory Comm Exp	NSPM EDirectSD	408,558
Operating Expenses - Administrative & General	928-A&G Regulatory Comm Exp	NSPM ETwoFactorAlloc	8,242
Operating Expenses - Administrative & General	929-A&G Duplicate Chrg Crdt	NSPM ETwoFactorAlloc	(445,435)
Operating Expenses - Administrative & General	930.1-A&G General Advertising	NSPM EDirectSD	33,044
Operating Expenses - Administrative & General	930.1-A&G General Advertising	NSPM ETwoFactorAlloc	7,229
Operating Expenses - Administrative & General	930.2-A&G Misc General Exp	NSPM EDirectSD	188,948
Operating Expenses - Administrative & General	930.2-A&G Misc General Exp	NSPM ETwoFactorAlloc	347,289
Operating Expenses - Administrative & General	931-A&G Rents	NSPM EDirectSD	28,701
Operating Expenses - Administrative & General	931-A&G Rents	NSPM ETwoFactorAlloc	4,057,065
Operating Expenses - Administrative & General	935-A&G Maint of Gen PLT	NSPM EDirectSD	1,068
Operating Expenses - Administrative & General	935-A&G Maint of Gen PLT	NSPM ETwoFactorAlloc	<u>52,277</u>
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General		21,603,571
		Total	185,948,579

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Operating Expenses - Fuel and Purchased Energy Total	501-Stm Gen Fuel	NSPM EEnergy	12,419,109
Operating Expenses - Fuel and Purchased Energy Total	518-Nuclear Fuel Expense	NSPM EEnergy	7,405,521
Operating Expenses - Fuel and Purchased Energy Total	547-Fuel - Other Power	NSPM EEnergy	13,578,780
Operating Expenses - Fuel and Purchased Energy Total	555-Purchased Power	NSPM EDemandProd	(0)
Operating Expenses - Fuel and Purchased Energy Total	555-Purchased Power	NSPM EDirectSD	(3,825,785)
Operating Expenses - Fuel and Purchased Energy Total	555-Purchased Power	NSPM EEnergy	48,284,931
Operating Expenses - Fuel and Purchased Energy Total	557-Purchased Power Other	NSPM EDemandProd	87,682
Operating Expenses - Fuel and Purchased Energy Total	557-Purchased Power Other	NSPM EDirectSD	(386,822)
Operating Expenses - Fuel and Purchased Energy Total	557-Purchased Power Other	NSPM EEnergy	604,706
Operating Expenses - Fuel and Purchased Energy Total	ibtotal Operating Expenses - Fuel and Purchased Energy Total		78,168,122
Operating Expenses - Power Production Total	500-Stm Prod Op & Supr	NSPM EDemandProd	199,563
Operating Expenses - Power Production Total	502-Steam Expenses Major	NSPM EDemandProd	1,043,589
Operating Expenses - Power Production Total	505-Stm Gen Elec Exp. Major	NSPM EDemandProd	333,077
Operating Expenses - Power Production Total	506-Misc Steam Pwr Exp	NSPM EDemandProd	852,909
Operating Expenses - Power Production Total	507-Stm Pow Gen Rents	NSPM EDemandProd	121,128
Operating Expenses - Power Production Total	510-Stm Maint Super&Eng	NSPM EEnergy	101,753
Operating Expenses - Power Production Total	511-Stm Maint of Structures	NSPM EDemandProd	361,419
Operating Expenses - Power Production Total	512-Stm Maint of Boiler Plt	NSPM EEnergy	1,195,893
Operating Expenses - Power Production Total	513-Stm Maint of Elec Plant	NSPM EDemandProd	(1,242)
Operating Expenses - Power Production Total	513-Stm Maint of Elec Plant	NSPM EEnergy	413,466
Operating Expenses - Power Production Total	514-Stm Maint of Misc Stm Plt	NSPM EDemandProd	446,465
Operating Expenses - Power Production Total	517-Nuc Oper Supervision&Eng	NSPM EDemandProd	1,925,333
Operating Expenses - Power Production Total	518-Nuclear Fuel Expense	NSPM EDemandProd	78,139
Operating Expenses - Power Production Total	519-Nuclear Coolants & Water	NSPM EDemandProd	599,013
Operating Expenses - Power Production Total	520-Nuclear Steam Expense	NSPM EDemandProd	4,146,464
Operating Expenses - Power Production Total	523-Nuclear Electric Expense	NSPM EDemandProd	179,622
Operating Expenses - Power Production Total	524-Nuclear Power Misc Exp	NSPM EDemandProd	9,616,373
Operating Expenses - Power Production Total	524-Nuclear Power Misc Exp	NSPM EDirectSD	(596,282)
Operating Expenses - Power Production Total	525-Nuclear Gener Rents	NSPM EDemandProd	456,001
Operating Expenses - Power Production Total	528-Nuc Mtce Supervision&Eng	NSPM EEnergy	459,135
Operating Expenses - Power Production Total	530-Nuc Mtce Rctr Plant Equip	NSPM EEnergy	1,605,174
Operating Expenses - Power Production Total	531-Nuc Mtce of Elec Plant	NSPM EEnergy	1,007,574
Operating Expenses - Power Production Total	532-Nuc Mtce of Misc Nuc Plan	NSPM EDemandProd	2,798,736
Operating Expenses - Power Production Total	535-Hyd Oper Super & Eng	NSPM EDemandProd	1,146
Operating Expenses - Power Production Total	536-Hyd Oper Water for Pwr	NSPM EDemandProd	3,486
Operating Expenses - Power Production Total	537-Hydro Oper Hydraulic Exp	NSPM EDemandProd	16,117
Operating Expenses - Power Production Total	538-Hyd Oper Electric Exp	NSPM EDemandProd	851
Operating Expenses - Power Production Total	539-Hydro Oper Misc Gen Exp	NSPM EDemandProd	8,144
Operating Expenses - Power Production Total	540-Hyd Oper Rents	NSPM EEnergy	2,056
Operating Expenses - Power Production Total	541-Hydro Mtc Super& Eng	NSPM EEnergy	4
Operating Expenses - Power Production Total	542-Hyd Maint of Structures	NSPM EEnergy	1,288
Operating Expenses - Power Production Total	543-Hydro Mtc Resv, Dams	NSPM EDemandProd	12,102
Operating Expenses - Power Production Total	544-Hyd Maint of Elec Plant	NSPM EEnergy	2,826
Operating Expenses - Power Production Total	545-Hyd Mt Misc Hyd Plnt Mjr	NSPM EDemandProd	10
Operating Expenses - Power Production Total	546-Oth Oper Super&Eng	NSPM EDemandProd	273,208
Operating Expenses - Power Production Total	548-Oth Oper Gen Exp	NSPM EDemandProd	567,461
Operating Expenses - Power Production Total	549-Oth Oper Misc Gen Exp	NSPM EDemandProd	1,504,038
Operating Expenses - Power Production Total	550-Oth Oper Rents	NSPM EDemandProd	1,336,632
Operating Expenses - Power Production Total	551 - Other Oper Super & Eng	NSPM EDemandProd	103,724
Operating Expenses - Power Production Total	552-Oth Maint of Structures	NSPM EDemandProd	541,980
Operating Expenses - Power Production Total	553-Oth Mtc of Gen & Ele Plan	NSPM EDemandProd	981,616

Reporting Line	Account Major	Jurisdictional Allocator	Dec - 2024
			SD Electric
Operating Expenses - Power Production Total	554-Oth Mtc Misc Gen Plt Mjr	NSPM EDemandProd	1,013,618
Operating Expenses - Power Production Total	555-Purchased Power	NSPM EDemandProd	11,248,933
Operating Expenses - Power Production Total	556-Load Dispatch	NSPM EDemandProd	93,378
Operating Expenses - Power Production Total	557-Purchased Power Other	NSPM EDemandProd	3,866,363
Operating Expenses - Power Production Total	557-Purchased Power Other	NSPM EEnergy	<u>446,061</u>
Operating Expenses - Power Production Total	Subtotal Operating Expenses - Power Production Total		49,368,344
Operating Expenses - Total Transmission including IA	560-Trans Oper Super & Eng	NSPM EDemandTran	522,609
Operating Expenses - Total Transmission including IA	561.2-Load Disp-Monitor/Oper	NSPM EDemandTran	359,775
Operating Expenses - Total Transmission including IA	561.4-Load Disp-Sch/Con/Disp	NSPM EDemandTran	556,678
Operating Expenses - Total Transmission including IA	561.5 - Rel/Plan/Stnd/Dev	NSPM EDemandTran	2,291
Operating Expenses - Total Transmission including IA	561.6-Trans Service Studies	NSPM EDemandTran	(33,348)
Operating Expenses - Total Transmission including IA	561.7-Gen Interconn Studies	NSPM EDemandTran	8,268
Operating Expenses - Total Transmission including IA	561.8-Rel/Plan/Standards Dev S	NSPM EDemandTran	254,882
Operating Expenses - Total Transmission including IA	562-Trans Oper Station Exp	NSPM EDemandTran	375,799
Operating Expenses - Total Transmission including IA	563-Trans Oper OH Lines	NSPM EDemandTran	55,336
Operating Expenses - Total Transmission including IA	565-Purchased Power	NSPM EDemandTran	25,563,416
Operating Expenses - Total Transmission including IA	566-Trans Oper Misc Exp	NSPM EDemandTran	690,066
Operating Expenses - Total Transmission including IA	567-Trans Rents	NSPM EDemandTran	100,434
Operating Expenses - Total Transmission including IA	570-Tran Mnt of Station Equip	NSPM EDemandTran	175,442
Operating Expenses - Total Transmission including IA	571-Trans Mt of Overhead Lines	NSPM EDemandTran	442,637
Operating Expenses - Total Transmission including IA	575.1-Operations Supervision	NSPM EDemandProd	5,275
Operating Expenses - Total Transmission including IA	575.2-DA & RT Mkt Admin	NSPM EDemandProd	17,166
Operating Expenses - Total Transmission including IA	575.6-Mkt Monitoring/Compliar	NSPM EDemandProd	3,681
Operating Expenses - Total Transmission including IA	575.7-Mkt Fac/Mon/Comp Ser	NSPM EDemandProd	769,582
Operating Expenses - Total Transmission including IA	575.8-Regional Market Rents	NSPM EDemandProd	<u>1,286</u>
Operating Expenses - Total Transmission including IA	ubtotal Operating Expenses - Total Transmission including IA		29,871,275
Operating Expenses - Distribution	580-Dist Oper Sup & Eng	NSPM ECustomers	1,068,560
Operating Expenses - Distribution	580-Dist Oper Sup & Eng	NSPM EDirectSD	(28,122)
Operating Expenses - Distribution	581-Dist Load Dispatching	NSPM ECustomers	54,775
Operating Expenses - Distribution	582-Dist Op Station Exp	NSPM ECustomers	203,990
Operating Expenses - Distribution	583-Dist Oper Overhead Lines	NSPM ECustomers	133,684
Operating Expenses - Distribution	583-Dist Oper Overhead Lines	NSPM EDirectSD	24,769
Operating Expenses - Distribution	584-Dist Op UG Elec lines	NSPM ECustomers	(362,925)
Operating Expenses - Distribution	584-Dist Op UG Elec lines	NSPM EDirectSD	1,014,315
Operating Expenses - Distribution	585-Dist Oper Streetlight	NSPM ECustomers	11,956
Operating Expenses - Distribution	585-Dist Oper Streetlight	NSPM EDirectSD	41,636
Operating Expenses - Distribution	586-Dist Oper Meter Exp	NSPM ECustomers	(28,110)
Operating Expenses - Distribution	586-Dist Oper Meter Exp	NSPM EDirectSD	105,621
Operating Expenses - Distribution	587-Dist Oper Cust Install	NSPM ECustomers	(147,992)
Operating Expenses - Distribution	587-Dist Oper Cust Install	NSPM EDirectSD	235,605
Operating Expenses - Distribution	588-Dist Oper Misc Exp	NSPM ECustomers	408,304
Operating Expenses - Distribution	588-Dist Oper Misc Exp	NSPM EDemandTran	(127,242)
Operating Expenses - Distribution	588-Dist Oper Misc Exp	NSPM EDirectSD	569,882
Operating Expenses - Distribution	589-Dist Rents	NSPM ECustomers	161,813
Operating Expenses - Distribution	589-Dist Rents	NSPM EDirectSD	72,205
Operating Expenses - Distribution	590-Dist Mtc Super & Eng	NSPM ECustomers	10,617
Operating Expenses - Distribution	592-Dist Mt of Station Equip	NSPM ECustomers	69,622
Operating Expenses - Distribution	593-Dist Mtc of Overhead LInes	NSPM ECustomers	1,105,488
Operating Expenses - Distribution	593-Dist Mtc of Overhead LInes	NSPM EDirectSD	1,819,407
Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	NSPM ECustomers	(5,569)
Operating Expenses - Distribution	594-Dist Mt of Undergrnd Line	NSPM EDirectSD	531,281
Operating Expenses - Distribution	596-Dist Mtc of Streetlights	NSPM ECustomers	28,282
Operating Expenses - Distribution	596-Dist Mtc of Streetlights	NSPM EDirectSD	42,119
Operating Expenses - Distribution	597-Dist Mtc of Meters	NSPM ECustomers	41,116
Operating Expenses - Distribution	597-Dist Mtc of Meters	NSPM EDirectSD	28,309
Operating Expenses - Distribution	598 - Dist Mtc of Misc Plant	NSPM ECustomers	<u>1,356</u>
Operating Expenses - Distribution	Subtotal Operating Expenses - Distribution		7,084,753

Reporting Line	Account Major	Jurisdictional Allocator	Dec - 2024
			SD Electric
Operating Expenses - Customer Accounting	901-Cust Acct Supervise	NSPM ECustomers	8,606
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	NSPM ECustomers	96,251
Operating Expenses - Customer Accounting	902-Cust Acct Meter Read	NSPM EDirectSD	1,085,745
Operating Expenses - Customer Accounting	903-Cust Acct Recrds &Coll	NSPM ECustomers	1,708,834
Operating Expenses - Customer Accounting	903-Cust Acct Recrds &Coll	NSPM EDirectSD	13,247
Operating Expenses - Customer Accounting	904-Cust Acct Uncollect	NSPM EBadDebt	1,101,581
Operating Expenses - Customer Accounting	904-Cust Acct Uncollect	NSPM ECustomers	3,765
Operating Expenses - Customer Accounting	905-Cust Acct Misc	NSPM ECustomers	11,641
Operating Expenses - Customer Accounting	905-Cust Acct Misc	NSPM EDirectSD	<u>6,821</u>
Operating Expenses - Customer Accounting	Subtotal Operating Expenses - Customer Accounting		4,036,490
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	NSPM ECustNDSD Border	6,242
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	NSPM ECustomers	72,708
Operating Expenses - Customer Service & Information	908-Customer Asst Expense	NSPM EDirectSD	1,093,196
Operating Expenses - Customer Service & Information	909-Cust Serv Instruct Adver	NSPM ECustomers	40,750
Operating Expenses - Customer Service & Information	909-Cust Serv Instruct Adver	NSPM EDirectSD	56,190
Operating Expenses - Customer Service & Information	910-Misc Cust Serv Exp	NSPM ECustomers	<u>19,555</u>
Operating Expenses - Customer Service & Information	Subtotal Operating Expenses - Customer Service & Information		1,288,641
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	NSPM ECustomers	50,017
Operating Expenses - Sales, Econ Dvlp & Other	912-Sales Demo & Sales	NSPM EDirectSD	12,682
Operating Expenses - Sales, Econ Dvlp & Other	916-Misc Sales Expense	NSPM ECustomers	<u>583</u>
Operating Expenses - Sales, Econ Dvlp & Other	Subtotal Operating Expenses - Sales, Econ Dvlp & Other		63,282
Operating Expenses - Administrative & General	920-A&G Salaries	NSPM EDirectSD	521,897
Operating Expenses - Administrative & General	920-A&G Salaries	NSPM ETwoFactorAlloc	6,165,151
Operating Expenses - Administrative & General	921-A&G Office & Supplies	NSPM EDirectSD	59,904
Operating Expenses - Administrative & General	921-A&G Office & Supplies	NSPM ETwoFactorAlloc	4,786,460
Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	NSPM ECustomers	(29,102)
Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	NSPM EDemandProd	(179,872)
Operating Expenses - Administrative & General	922-A&G Admn Transfer Crdt	NSPM ETwoFactorAlloc	(5,386,371)
Operating Expenses - Administrative & General	923-A&G Outside Services	NSPM EDirectSD	1,141
Operating Expenses - Administrative & General	923-A&G Outside Services	NSPM ETwoFactorAlloc	1,669,890
Operating Expenses - Administrative & General	924-A&G Property Insurance	NSPM ETwoFactorAlloc	704,013
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	NSPM EDirectSD	11,345
Operating Expenses - Administrative & General	925-A&G Injuries & Damages	NSPM ETwoFactorAlloc	1,165,942
Operating Expenses - Administrative & General	926-A&G Pen & Ben	NSPM EDirectSD	592,847
Operating Expenses - Administrative & General	926-A&G Pen & Ben	NSPM ETwoFactorAlloc	5,295,914
Operating Expenses - Administrative & General	928-A&G Regulatory Comm Exj	NSPM EDirectSD	647,045
Operating Expenses - Administrative & General	928-A&G Regulatory Comm Exj	NSPM ETwoFactorAlloc	8,242
Operating Expenses - Administrative & General	929-A&G Duplicate Chrg Crdt	NSPM ETwoFactorAlloc	(445,435)
Operating Expenses - Administrative & General	930.1-A&G General Advertising	NSPM EDirectSD	65,352
Operating Expenses - Administrative & General	930.1-A&G General Advertising	NSPM ETwoFactorAlloc	186,724
Operating Expenses - Administrative & General	930.2-A&G Misc General Exp	NSPM EDirectSD	86,559
Operating Expenses - Administrative & General	930.2-A&G Misc General Exp	NSPM ETwoFactorAlloc	347,289
Operating Expenses - Administrative & General	931-A&G Rents	NSPM EDirectSD	35,846
Operating Expenses - Administrative & General	931-A&G Rents	NSPM ETwoFactorAlloc	4,057,065
Operating Expenses - Administrative & General	935-A&G Maint of Gen PLT	NSPM EDirectSD	4,619
Operating Expenses - Administrative & General	935-A&G Maint of Gen PLT	NSPM ETwoFactorAlloc	<u>52,277</u>
Operating Expenses - Administrative & General	Subtotal Operating Expenses - Administrative & General		20,424,739
Total			190,305,647