

SMC - Nonplant 13mo avg, Total Company [SAP]	NSP-Minnesota													
	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 mo avg
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance NEIL		(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(149,118)	(137,648)
SchM-102 - Fuel Tax Credit - Inc Addback	289	289	289	289	289	289	289	289	289	289	289	289	289	267
SchM-106 - Lower of Cost or Mkt on Gas Inventory		(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(110,615)	(102,106)
SchM-107 - Pension Expense	960,334	960,334	960,334	960,334	960,334	960,334	960,334	960,334	960,334	960,334	960,334	960,334	960,334	886,462
SchM-108 - Accrued Vacation Paid	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(15,614)	(14,413)
SchM-109 - Employee Incentive	490,812	490,812	490,812	490,812	490,812	490,812	490,812	490,812	490,812	490,812	490,812	490,812	490,812	453,058
SchM-112 - Post Employment Benefits FAS 112	53,095	53,095	53,095	53,095	53,095	53,095	53,095	53,095	53,095	53,095	53,095	53,095	53,095	49,011
SchM-113 - Retiree Medical - FAS 106	104,378	104,378	104,378	104,378	104,378	104,378	104,378	104,378	104,378	104,378	104,378	104,378	104,378	96,349
SchM-114 - Severance Accrual	175,101	175,101	175,101	175,101	175,101	175,101	175,101	175,101	175,101	175,101	175,101	175,101	175,101	161,631
SchM-115 - Workers Compensation	73,576	73,576	73,576	73,576	73,576	73,576	73,576	73,576	73,576	73,576	73,576	73,576	73,576	67,917
SchM-116 - Bad Debt Reserve - Net of RDF	483,354	483,354	483,354	483,354	483,354	483,354	483,354	483,354	483,354	483,354	483,354	483,354	483,354	446,173
SchM-117 - Prepaid Insurance - Total	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	1,038,286	958,417
SchM-120 - Medical Deductions-Self Insured	21,588	21,588	21,588	21,588	21,588	21,588	21,588	21,588	21,588	21,588	21,588	21,588	21,588	19,927
SchM-131 - Deferred Rent	80,372	80,372	80,372	80,372	80,372	80,372	80,372	80,372	80,372	80,372	80,372	80,372	80,372	74,189
SchM-171 - Employee Retention	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(12,136)	(11,202)
SchM-172 - Environmental Remediation - Electric	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,599,759)	(4,245,932)
SchM-173 - Environmental Remediation - Gas	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(2,970)
SchM-175 - Low Income Discount Program	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(25,667)	(23,692)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,065
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(73,370)	(67,726)
SchM-249 - Solar Rewards Program	102,976	102,976	102,976	102,976	102,976	102,976	102,976	102,976	102,976	102,976	102,976	102,976	102,976	95,055
SchM-316 - Post Employment Benefits - VRP	95,380	95,380	95,380	95,380	95,380	95,380	95,380	95,380	95,380	95,380	95,380	95,380	95,380	88,043
Subtotal 78-Timing Difference Activity		(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,307,718)	(1,207,124)
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(26,876)	(26,587)	(26,298)	(26,009)	(25,720)	(25,431)	(25,143)	(24,854)	(24,565)	(24,276)	(23,987)	(23,698)	(23,409)	(25,143)
SchM-107 - Pension Expense	226,705,377	227,665,711	228,626,045	229,586,379	230,546,713	231,507,047	232,467,380	233,427,714	234,388,048	235,348,382	236,308,716	237,269,050	238,229,384	232,467,380
SchM-108 - Accrued Vacation Paid	(25,887,771)	(25,903,385)	(25,918,999)	(25,934,613)	(25,950,226)	(25,965,840)	(25,981,454)	(25,997,067)	(26,012,681)	(26,028,295)	(26,043,909)	(26,059,522)	(26,075,136)	(25,981,454)
SchM-109 - Employee Incentive	(15,694,101)	(15,203,289)	(14,712,476)	(14,221,664)	(13,730,852)	(13,240,039)	(12,749,227)	(12,258,415)	(11,767,602)	(11,276,790)	(10,785,978)	(10,295,166)	(9,804,353)	(12,749,227)
SchM-112 - Post Employment Benefits FAS 112	(7,902,582)	(7,849,487)	(7,796,392)	(7,743,297)	(7,690,202)	(7,637,107)	(7,584,012)	(7,530,917)	(7,477,822)	(7,424,727)	(7,371,632)	(7,318,537)	(7,265,442)	(7,584,012)
SchM-113 - Retiree Medical - FAS 106	(25,189,204)	(25,084,826)	(24,980,448)	(24,876,070)	(24,771,691)	(24,667,313)	(24,562,935)	(24,458,557)	(24,354,179)	(24,249,801)	(24,145,422)	(24,041,044)	(23,936,666)	(24,562,935)
SchM-114 - Severance Accrual	(2,136,999)	(1,961,898)	(1,786,797)	(1,611,696)	(1,436,596)	(1,261,495)	(1,086,394)	(911,293)	(736,193)	(561,092)	(385,991)	(210,890)	(35,790)	(1,086,394)
SchM-115 - Workers Compensation	(979,944)	(906,367)	(832,791)	(759,215)	(685,639)	(612,062)	(538,486)	(464,910)	(391,334)	(317,757)	(244,181)	(170,605)	(97,029)	(538,486)
SchM-120 - Medical Deductions-Self Insured	(5,209,994)	(5,188,407)	(5,166,819)	(5,145,232)	(5,123,644)	(5,102,057)	(5,080,469)	(5,058,882)	(5,037,294)	(5,015,707)	(4,994,119)	(4,972,532)	(4,950,944)	(5,080,469)
SchM-131 - Deferred Rent	(8,200,315)	(8,119,943)	(8,039,572)	(7,959,200)	(7,878,828)	(7,798,456)	(7,718,084)	(7,637,713)	(7,557,341)	(7,476,969)	(7,396,597)	(7,316,225)	(7,235,854)	(7,718,084)
SchM-171 - Employee Retention	698,859	686,723	674,587	662,452	650,316	638,180	626,045	613,909	601,773	589,638	577,502	565,366	553,231	626,045
SchM-172 - Environmental Remediation - Electric	(6,210,012)	(10,809,771)	(15,409,531)	(20,009,290)	(24,609,049)	(29,208,809)	(33,808,568)	(38,408,327)	(43,008,087)	(47,607,846)	(52,207,605)	(56,807,365)	(61,407,124)	(33,808,568)
SchM-173 - Environmental Remediation - Gas	(232,059)	(235,277)	(238,494)	(241,712)	(244,929)	(248,147)	(251,364)	(254,582)	(257,799)	(261,017)	(264,234)	(267,452)	(270,670)	(251,364)
SchM-175 - Low Income Discount Program	308,000	282,333	256,666	231,000	205,333	179,666	154,000	128,333	102,667	77,000	51,333	25,667		154,000
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(491,049)	(488,812)	(486,576)	(484,339)	(482,102)	(479,866)	(477,629)	(475,392)	(473,156)	(470,919)	(468,683)	(466,446)	(464,209)	(477,629)
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF	882,067	808,698	735,328	661,958	588,589	515,219	441,849	368,480	295,110	221,740	148,371	75,001	1,631	441,849
SchM-249 - Solar Rewards Program	(10,804,898)	(10,701,922)	(10,598,945)	(10,495,969)	(10,392,993)	(10,290,016)	(10,187,040)	(10,084,063)	(9,981,087)	(9,878,110)	(9,775,134)	(9,672,158)	(9,569,181)	(10,187,040)
SchM-316 - Post Employment Benefits - VRP	(8,510,000)	(8,414,620)	(8,319,239)	(8,223,859)	(8,128,479)	(8,033,098)	(7,937,718)	(7,842,338)	(7,746,957)	(7,651,577)	(7,556,197)	(7,460,816)	(7,365,436)	(7,937,718)
Subtotal Non-Plant End Bal	111,118,498	108,548,874	105,979,249	103,409,625	100,840,000	98,270,375	95,700,751	93,131,126	90,561,502	87,991,877	85,422,253	82,852,628	80,283,004	95,700,751

SMC - Nonplant 13 Month Average, Active Jurisdiction [SAP]	NSPM SD Electric Retail													
	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 mo avg
78-Timing Difference Activity														
SchM-100 - Prepaid Insurance NEIL		(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)	(9,692)
SchM-102 - Fuel Tax Credit - Inc Addback	19	19	19	19	19	19	19	19	19	19	19	19	19	17
SchM-107 - Pension Expense	64,750	64,750	64,750	64,750	64,750	64,750	64,750	64,750	64,750	64,750	64,750	64,750	64,750	59,769
SchM-108 - Accrued Vacation Paid	(986)	(986)	(986)	(986)	(986)	(986)	(986)	(986)	(986)	(986)	(986)	(986)	(986)	(911)
SchM-109 - Employee Incentive	31,010	31,010	31,010	31,010	31,010	31,010	31,010	31,010	31,010	31,010	31,010	31,010	31,010	28,624
SchM-112 - Post Employment Benefits FAS 112	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,355	3,097
SchM-113 - Retiree Medical - FAS 106	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,087
SchM-114 - Severance Accrual	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	10,212
SchM-115 - Workers Compensation	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,649	4,291
SchM-116 - Bad Debt Reserve - Net of RDF	29,490	29,490	29,490	29,490	29,490	29,490	29,490	29,490	29,490	29,490	29,490	29,490	29,490	27,221
SchM-117 - Prepaid Insurance - Total	65,701	65,701	65,701	65,701	65,701	65,701	65,701	65,701	65,701	65,701	65,701	65,701	65,701	60,647
SchM-120 - Medical Deductions-Self Insured	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,364	1,259
SchM-131 - Deferred Rent	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	4,695
SchM-171 - Employee Retention	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(767)	(708)
SchM-172 - Environmental Remediation - Electric	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(323,878)	(298,965)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	141	141	141	141	141	141	141	141	141	141	141	141	141	130
SchM-316 - Post Employment Benefits - VRP	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	5,563
Subtotal 78-Timing Difference Activity	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(106,885)	(98,663)
Non-Plant End Bal														
SchM-102 - Fuel Tax Credit - Inc Addback	(1,725)	(1,706)	(1,688)	(1,669)	(1,651)	(1,632)	(1,614)	(1,595)	(1,577)	(1,558)	(1,539)	(1,521)	(1,502)	(1,614)
SchM-107 - Pension Expense	12,165,317	12,230,067	12,294,817	12,359,566	12,424,316	12,489,066	12,553,816	12,618,566	12,683,316	12,748,066	12,812,816	12,877,565	12,942,315	12,553,816
SchM-108 - Accrued Vacation Paid	(1,635,603)	(1,636,590)	(1,637,576)	(1,638,563)	(1,639,549)	(1,640,536)	(1,641,522)	(1,642,508)	(1,643,495)	(1,644,481)	(1,645,468)	(1,646,454)	(1,647,441)	(1,641,522)
SchM-109 - Employee Incentive	(991,562)	(960,552)	(929,542)	(898,532)	(867,522)	(836,513)	(805,503)	(774,493)	(743,483)	(712,474)	(681,464)	(650,454)	(619,444)	(805,503)
SchM-112 - Post Employment Benefits FAS 112	(499,289)	(495,935)	(492,580)	(489,226)	(485,871)	(482,516)	(479,162)	(475,807)	(472,453)	(469,098)	(465,744)	(462,389)	(459,034)	(479,162)
SchM-113 - Retiree Medical - FAS 106	(1,591,467)	(1,584,873)	(1,578,278)	(1,571,683)	(1,565,089)	(1,558,494)	(1,551,899)	(1,545,305)	(1,538,710)	(1,532,115)	(1,525,521)	(1,518,926)	(1,512,331)	(1,551,899)
SchM-114 - Severance Accrual	(135,017)	(123,954)	(112,891)	(101,828)	(90,765)	(79,702)	(68,639)	(57,576)	(46,513)	(35,450)	(24,387)	(13,324)	(2,261)	(68,639)
SchM-115 - Workers Compensation	(61,913)	(57,265)	(52,616)	(47,968)	(43,319)	(38,670)	(34,022)	(29,373)	(24,725)	(20,076)	(15,427)	(10,779)	(6,130)	(34,022)
SchM-120 - Medical Deductions-Self Insured	(329,170)	(327,806)	(326,442)	(325,078)	(323,715)	(322,351)	(320,987)	(319,623)	(318,259)	(316,895)	(315,531)	(314,167)	(312,803)	(320,987)
SchM-131 - Deferred Rent	(518,899)	(513,813)	(508,727)	(503,642)	(498,556)	(493,470)	(488,384)	(483,299)	(478,213)	(473,127)	(468,041)	(462,955)	(457,870)	(488,384)
SchM-171 - Employee Retention	44,154	43,388	42,621	41,854	41,087	40,321	39,554	38,787	38,020	37,254	36,487	35,720	34,953	39,554
SchM-172 - Environmental Remediation - Electric	(437,259)	(761,138)	(1,085,016)	(1,408,894)	(1,732,772)	(2,056,651)	(2,380,529)	(2,704,407)	(3,028,285)	(3,352,164)	(3,676,042)	(3,999,920)	(4,323,798)	(2,380,529)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(31,025)	(30,883)	(30,742)	(30,601)	(30,459)	(30,318)	(30,177)	(30,036)	(29,894)	(29,753)	(29,612)	(29,470)	(29,329)	(30,177)
SchM-316 - Post Employment Benefits - VRP	(537,666)	(531,640)	(525,614)	(519,588)	(513,562)	(507,535)	(501,509)	(495,483)	(489,457)	(483,431)	(477,405)	(471,378)	(465,352)	(501,509)
Subtotal Non-Plant End Bal	5,438,875	5,247,300	5,055,725	4,864,149	4,672,574	4,480,999	4,289,423	4,097,848	3,906,273	3,714,697	3,523,122	3,331,547	3,139,971	4,289,423