

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
6-ADIT Activity														
SchM-100 - Prepaid Insurance NEIL		(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(41,769)	(38,556)
SchM-102 - Fuel Tax Credit - Inc Addback	81	81	81	81	81	81	81	81	81	81	81	81	81	75
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(31,014)	(28,629)
SchM-107 - Pension Expense	270,293	270,293	270,293	270,293	270,293	270,293	270,293	270,293	270,293	270,293	270,293	270,293	270,293	249,501
SchM-108 - Accrued Vacation Paid	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,496)	(4,150)
SchM-109 - Employee Incentive	137,540	137,540	137,540	137,540	137,540	137,540	137,540	137,540	137,540	137,540	137,540	137,540	137,540	126,960
SchM-112 - Post Employment Benefits FAS 112	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	14,850	13,708
SchM-113 - Retiree Medical - FAS 106	29,150	29,150	29,150	29,150	29,150	29,150	29,150	29,150	29,150	29,150	29,150	29,150	29,150	26,907
SchM-114 - Severance Accrual	49,084	49,084	49,084	49,084	49,084	49,084	49,084	49,084	49,084	49,084	49,084	49,084	49,084	45,308
SchM-115 - Workers Compensation	20,624	20,624	20,624	20,624	20,624	20,624	20,624	20,624	20,624	20,624	20,624	20,624	20,624	19,038
SchM-116 - Bad Debt Reserve - Net of RDF	135,294	135,294	135,294	135,294	135,294	135,294	135,294	135,294	135,294	135,294	135,294	135,294	135,294	124,887
SchM-117 - Prepaid Insurance - Total	291,146	291,146	291,146	291,146	291,146	291,146	291,146	291,146	291,146	291,146	291,146	291,146	291,146	268,750
SchM-118 - Inventory Reserve	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(11)
SchM-120 - Medical Deductions-Self Insured	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	5,565
SchM-131 - Deferred Rent	22,497	22,497	22,497	22,497	22,497	22,497	22,497	22,497	22,497	22,497	22,497	22,497	22,497	20,766
SchM-171 - Employee Retention	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,138)
SchM-172 - Environmental Remediation - Electric	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,289,686)	(1,190,479)
SchM-173 - Environmental Remediation - Gas	(903)	(903)	(903)	(903)	(903)	(903)	(903)	(903)	(903)	(903)	(903)	(903)	(903)	(834)
SchM-175 - Low Income Discount Program	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(7,195)	(6,641)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	625	625	625	625	625	625	625	625	625	625	625	625	625	577
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(20,567)	(18,985)
SchM-249 - Solar Rewards Program	28,822	28,822	28,822	28,822	28,822	28,822	28,822	28,822	28,822	28,822	28,822	28,822	28,822	26,605
SchM-316 - Post Employment Benefits - VRP	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	26,703	24,649
Subtotal 6-ADIT Activity	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(366,304)	(338,127)
74-ADIT End Bal														
SchM-100 - Prepaid Insurance NEIL	2,417,805	2,376,035	2,334,266	2,292,496	2,250,727	2,208,957	2,167,188	2,125,418	2,083,649	2,041,879	2,000,110	1,958,340	1,916,571	2,167,188
SchM-102 - Fuel Tax Credit - Inc Addback	(7,534)	(7,453)	(7,372)	(7,291)	(7,210)	(7,129)	(7,049)	(6,968)	(6,887)	(6,806)	(6,725)	(6,644)	(6,563)	(7,049)
SchM-106 - Lower of Cost or Mkt on Gas Inventory	(44,893)	(75,908)	(106,922)	(137,936)	(168,951)	(199,965)	(230,980)	(261,994)	(293,008)	(324,023)	(355,037)	(386,052)	(417,066)	(230,980)
SchM-107 - Pension Expense	63,550,051	63,820,344	64,090,637	64,360,929	64,631,222	64,901,515	65,171,807	65,442,100	65,712,393	65,982,685	66,252,978	66,523,271	66,793,564	65,171,807
SchM-108 - Accrued Vacation Paid	(7,256,860)	(7,261,356)	(7,265,853)	(7,270,349)	(7,274,845)	(7,279,342)	(7,283,838)	(7,288,335)	(7,292,831)	(7,297,327)	(7,301,824)	(7,306,320)	(7,310,816)	(7,283,838)
SchM-109 - Employee Incentive	(4,399,370)	(4,261,831)	(4,124,291)	(3,986,752)	(3,849,212)	(3,711,673)	(3,574,133)	(3,436,593)	(3,299,054)	(3,161,514)	(3,023,975)	(2,886,435)	(2,748,896)	(3,574,133)
SchM-112 - Post Employment Benefits FAS 112	(2,215,252)	(2,200,401)	(2,185,551)	(2,170,701)	(2,155,851)	(2,141,000)	(2,126,150)	(2,111,300)	(2,096,449)	(2,081,599)	(2,066,749)	(2,051,899)	(2,037,048)	(2,126,150)
SchM-113 - Retiree Medical - FAS 106	(7,061,038)	(7,031,888)	(7,002,739)	(6,973,589)	(6,944,439)	(6,915,290)	(6,886,140)	(6,856,991)	(6,827,841)	(6,798,691)	(6,769,542)	(6,740,392)	(6,711,243)	(6,886,140)
SchM-114 - Severance Accrual	(599,043)	(549,959)	(500,875)	(451,791)	(402,707)	(353,623)	(304,539)	(255,455)	(206,371)	(157,287)	(108,203)	(59,119)	(10,034)	(304,539)
SchM-115 - Workers Compensation	(274,698)	(254,073)	(233,449)	(212,824)	(192,200)	(171,576)	(150,951)	(130,327)	(109,702)	(89,078)	(68,453)	(47,829)	(27,204)	(150,951)
SchM-116 - Bad Debt Reserve - Net of RDF	(13,848,551)	(13,713,256)	(13,577,962)	(13,442,668)	(13,307,374)	(13,172,080)	(13,036,786)	(12,901,492)	(12,766,198)	(12,630,904)	(12,495,610)	(12,360,316)	(12,225,022)	(13,036,786)
SchM-117 - Prepaid Insurance - Total	2,257,825	2,548,971	2,840,118	3,131,264	3,422,410	3,713,556	4,004,702	4,295,849	4,586,995	4,878,141	5,169,287	5,460,434	5,751,580	4,004,702
SchM-118 - Inventory Reserve	(708,567)	(708,579)	(708,590)	(708,602)	(708,613)	(708,625)	(708,637)	(708,648)	(708,660)	(708,671)	(708,683)	(708,694)	(708,706)	(708,637)
SchM-120 - Medical Deductions-Self Insured	(1,460,466)	(1,454,437)	(1,448,408)	(1,442,379)	(1,436,351)	(1,430,322)	(1,424,293)	(1,418,265)	(1,412,236)	(1,406,207)	(1,400,178)	(1,394,150)	(1,388,121)	(1,424,293)
SchM-131 - Deferred Rent	(2,298,712)	(2,276,216)	(2,253,719)	(2,231,222)	(2,208,726)	(2,186,229)	(2,163,732)	(2,141,236)	(2,118,739)	(2,096,242)	(2,073,746)	(2,051,249)	(2,028,752)	(2,163,732)
SchM-171 - Employee Retention	195,904	192,505	189,105	185,706	182,307	178,907	175,508	172,109	168,709	165,310	161,911	158,511	155,112	175,508
SchM-172 - Environmental Remediation - Electric	(1,740,791)	(3,030,477)	(4,320,163)	(5,609,849)	(6,899,535)	(8,189,221)	(9,478,907)	(10,768,593)	(12,058,278)	(13,347,964)	(14,637,650)	(15,927,336)	(17,217,022)	(9,478,907)
SchM-173 - Environmental Remediation - Gas	(65,051)	(65,954)	(66,857)	(67,760)	(68,664)	(69,567)	(70,470)	(71,373)	(72,276)	(73,179)	(74,083)	(74,986)	(75,889)	(70,470)
SchM-175 - Low Income Discount Program	86,338	79,144	71,949	64,754	57,559	50,364	43,169	35,974	28,779	21,585	14,390	7,195		43,169
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(137,651)	(137,026)	(136,401)	(135,776)	(135,151)	(134,527)	(133,902)	(133,277)	(132,652)	(132,027)	(131,402)	(130,778)	(130,153)	(133,902)
SchM-245 - ELECTRIC VEHICLE CHARGING TARIFF	247,261	226,694	206,127	185,560	164,993	144,426	123,859	103,292	82,725	62,158	41,591	21,024	457	123,859
SchM-249 - Solar Rewards Program	(3,028,829)	(3,000,007)	(2,971,184)	(2,942,362)	(2,913,539)	(2,884,717)	(2,855,894)	(2,827,072)	(2,798,249)	(2,769,427)	(2,740,604)	(2,711,782)	(2,682,959)	(2,855,894)
SchM-316 - Post Employment Benefits - VRP	(2,385,523)	(2,358,820)	(2,332,117)	(2,305,413)	(2,278,710)	(2,252,007)	(2,225,304)	(2,198,600)	(2,171,897)	(2,145,194)	(2,118,491)	(2,091,787)	(2,065,084)	(2,225,304)
Subtotal 74-ADIT End Bal	21,222,356	20,856,052	20,489,748	20,123,443	19,757,139	19,390,835	19,024,530	18,658,226	18,291,922	17,925,617	17,559,313	17,193,009	16,826,704	19,024,530

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
6-ADIT Activity														
SchM-100 - Prepaid Insurance NEIL		(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,941)	(2,715)
SchM-102 - Fuel Tax Credit - Inc Addback		5	5	5	5	5	5	5	5	5	5	5	5	5
SchM-107 - Pension Expense		18,210	18,210	18,210	18,210	18,210	18,210	18,210	18,210	18,210	18,210	18,210	18,210	16,809
SchM-108 - Accrued Vacation Paid		(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(284)	(262)
SchM-109 - Employee Incentive		8,690	8,690	8,690	8,690	8,690	8,690	8,690	8,690	8,690	8,690	8,690	8,690	8,021
SchM-112 - Post Employment Benefits FAS 112		938	938	938	938	938	938	938	938	938	938	938	938	866
SchM-113 - Retiree Medical - FAS 106		1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,842	1,700
SchM-114 - Severance Accrual		3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	3,101	2,863
SchM-115 - Workers Compensation		1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,203
SchM-116 - Bad Debt Reserve - Net of RDF		8,254	8,254	8,254	8,254	8,254	8,254	8,254	8,254	8,254	8,254	8,254	8,254	7,619
SchM-117 - Prepaid Insurance - Total		18,423	18,423	18,423	18,423	18,423	18,423	18,423	18,423	18,423	18,423	18,423	18,423	17,006
SchM-118 - Inventory Reserve		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
SchM-120 - Medical Deductions-Self Insured		381	381	381	381	381	381	381	381	381	381	381	381	352
SchM-131 - Deferred Rent		1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,314
SchM-171 - Employee Retention		(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(215)	(198)
SchM-172 - Environmental Remediation - Electric		(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(90,809)	(83,824)
SchM-244 - PERFORMANCE RECOGNITION AWARDS		39	39	39	39	39	39	39	39	39	39	39	39	36
SchM-316 - Post Employment Benefits - VRP		1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,687	1,557
Subtotal 6-ADIT Activity		(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(29,952)	(27,648)
74-ADIT End Bal														
SchM-100 - Prepaid Insurance NEIL	170,242	167,301	164,360	161,419	158,478	155,537	152,596	149,655	146,714	143,773	140,832	137,891	134,950	152,596
SchM-102 - Fuel Tax Credit - Inc Addback	(484)	(478)	(473)	(468)	(463)	(458)	(452)	(447)	(442)	(437)	(432)	(426)	(421)	(452)
SchM-107 - Pension Expense	3,410,182	3,428,392	3,446,602	3,464,812	3,483,022	3,501,232	3,519,442	3,537,652	3,555,862	3,574,072	3,592,282	3,610,492	3,628,702	3,519,442
SchM-108 - Accrued Vacation Paid	(458,492)	(458,776)	(459,060)	(459,345)	(459,629)	(459,913)	(460,197)	(460,481)	(460,765)	(461,049)	(461,333)	(461,617)	(461,901)	(460,197)
SchM-109 - Employee Incentive	(277,955)	(269,265)	(260,575)	(251,885)	(243,195)	(234,505)	(225,816)	(217,126)	(208,436)	(199,746)	(191,056)	(182,367)	(173,677)	(225,816)
SchM-112 - Post Employment Benefits FAS 112	(139,961)	(139,023)	(138,084)	(137,146)	(136,208)	(135,270)	(134,331)	(133,393)	(132,455)	(131,517)	(130,578)	(129,640)	(128,702)	(134,331)
SchM-113 - Retiree Medical - FAS 106	(446,120)	(444,278)	(442,437)	(440,595)	(438,753)	(436,912)	(435,070)	(433,228)	(431,387)	(429,545)	(427,703)	(425,862)	(424,020)	(435,070)
SchM-114 - Severance Accrual	(37,848)	(34,747)	(31,646)	(28,544)	(25,443)	(22,342)	(19,241)	(16,140)	(13,039)	(9,937)	(6,836)	(3,735)	(634)	(19,241)
SchM-115 - Workers Compensation	(17,356)	(16,052)	(14,749)	(13,446)	(12,143)	(10,840)	(9,537)	(8,234)	(6,931)	(5,628)	(4,325)	(3,022)	(1,719)	(9,537)
SchM-116 - Bad Debt Reserve - Net of RDF	(844,913)	(836,658)	(828,404)	(820,150)	(811,895)	(803,641)	(795,386)	(787,132)	(778,877)	(770,623)	(762,369)	(754,114)	(745,860)	(795,386)
SchM-117 - Prepaid Insurance - Total	142,870	161,294	179,717	198,140	216,563	234,986	253,409	271,832	290,255	308,679	327,102	345,525	363,948	253,409
SchM-118 - Inventory Reserve	(44,925)	(44,926)	(44,927)	(44,928)	(44,928)	(44,929)	(44,930)	(44,930)	(44,931)	(44,932)	(44,933)	(44,933)	(44,934)	(44,930)
SchM-120 - Medical Deductions-Self Insured	(92,273)	(91,892)	(91,511)	(91,130)	(90,749)	(90,368)	(89,988)	(89,607)	(89,226)	(88,845)	(88,464)	(88,083)	(87,702)	(89,988)
SchM-131 - Deferred Rent	(145,458)	(144,034)	(142,611)	(141,187)	(139,764)	(138,340)	(136,916)	(135,493)	(134,069)	(132,646)	(131,222)	(129,799)	(128,375)	(136,916)
SchM-171 - Employee Retention	12,377	12,163	11,948	11,733	11,518	11,303	11,089	10,874	10,659	10,444	10,230	10,015	9,800	11,089
SchM-172 - Environmental Remediation - Electric	(122,573)	(213,382)	(304,191)	(395,001)	(485,810)	(576,619)	(667,429)	(758,238)	(849,048)	(939,857)	(1,030,666)	(1,121,476)	(1,212,285)	(667,429)
SchM-244 - PERFORMANCE RECOGNITION AWARDS	(8,697)	(8,657)	(8,618)	(8,578)	(8,539)	(8,499)	(8,460)	(8,421)	(8,381)	(8,342)	(8,302)	(8,263)	(8,223)	(8,460)
SchM-316 - Post Employment Benefits - VRP	(150,719)	(149,031)	(147,344)	(145,657)	(143,970)	(142,283)	(140,596)	(138,909)	(137,222)	(135,534)	(133,847)	(132,160)	(130,473)	(140,596)
Subtotal 74-ADIT End Bal	947,900	917,948	887,996	858,044	828,091	798,139	768,187	738,234	708,282	678,330	648,378	618,425	588,473	768,187