

Summary Report 2A



NSP-MN
Total Company - Electric Utility
2014 Actual vs. 2016 Budget
O&M by Cost Component
(\$000's)

Account	2014 Actual	2016 Budget	Variance	% Variance
721810 Life Events/Career Events	29	25	(4)	-12.4%
721850 Employee Performance Recogntn	697	525	(172)	-24.7%
721850.90 Employee Performance Recogn S3	(3)	0	3	-100.0%
721851 Non-Recoverable Recognition	99	0	(99)	-100.0%
722000 Transportation Fleet Cost	13,642	14,109	467	3.4%
722000.90 Transportation Fleet Cost	(82)	(55)	27	-32.5%
723020 Facility Costs	690	533	(157)	-22.8%
723030 Utility Costs	4,214	3,956	(259)	-6.1%
723050 Uncollectible Accounts	14,244	13,499	(746)	-5.2%
723100 Rents	33,616	40,515	6,898	20.5%
723400 Postage	5,286	5,050	(236)	-4.5%
723410 Cust Billing Srvc to Other	(128)	(136)	(8)	6.4%
723480 Injuries & Damages	66	93	27	40.0%
723500 Insurance Premiums	22,214	21,792	(421)	-1.9%
723700 Advertising	4,609	4,375	(234)	-5.1%
723800 Donations, Dues and Fees	62,051	65,728	3,677	5.9%
723900 Environmental Reserves	(2)	0	2	-100.0%
724020 Trans Interchange Expense	76,399	111,588	35,189	46.1%
724040 Nuclear Outage Cost Amort	88,800	69,733	(19,067)	-21.5%
724050 Meter/Transf Install-O&M Crdts	(7,157)	(7,679)	(522)	7.3%
724095 Miscellaneous O&M Credits	(15,213)	(10,620)	4,593	-30.2%
724500 Shared Asset Costs	14,535	23,563	9,028	62.1%
724510 Shared Assets-Owning Co Cr	(26,879)	(41,501)	(14,621)	54.4%
725000 Other	(49,789)	(48,118)	1,671	-3.4%
725005 Online Information Services	1,747	1,767	20	1.1%
Grand Total	1,143,800	1,182,531	38,731	3.4%

Summary Report 2B



NSP-MN
Total Company - Electric Utility
2016 Budget vs. 2017 Budget
O&M by Cost Component
(\$000's)

Account	2016 Budget	2017 Budget	Variance	% Variance
711100 Company Labor	520,892	540,285	19,393	3.7%
712100 Non-Company Labor	29,936	37,599	7,663	25.6%
713000 Consulting/Prof Svcs-Other	60,254	80,825	20,571	34.1%
713050 Contract LT Outside Vendor	116,656	120,625	3,969	3.4%
713055 Outside Svcs-Cust Care	20,644	20,858	213	1.0%
713100 Consulting/Prof Svcs-Legal	4,042	3,559	(483)	-11.9%
713101 Partner Invoicing - CapX-O&M	180	180	0	0.0%
713120 Consult/Legal - Regulatory	1,223	1,075	(148)	-12.1%
713150 Consulting/Prof Svcs-Acctg	3,317	3,190	(127)	-3.8%
714000 Materials	55,747	66,209	10,462	18.8%
714000.90 Materials-S3	(1,450)	(4,105)	(2,655)	183.2%
714050 M&S Inventory Adj-Obsolete Mat	180	180	0	0.0%
714070 Chemicals - Other Chemicals	2,038	2,044	6	0.3%
714075 Chemicals - Lime	5,349	4,947	(403)	-7.5%
714080 Chemicals - Mercury Sorbent	1,255	1,289	34	2.7%
714082 Chemicals - Ammonia	3,600	3,052	(548)	-15.2%
714084 Chemicals - Sulfuric Acid	725	734	9	1.3%
714100 Print/Copy-Other	576	565	(11)	-1.9%
714200 Print/Copy-SEC Filings	50	50	0	0.0%
714300 Legal-Other	170	170	0	0.0%
714500 Equipment Maintenance	1,799	1,815	17	0.9%
714501 Equip Maint-Cust Care	133	140	7	5.5%
715100 IT Hardware Maintenance	1,246	1,326	80	6.4%
715200 IT Hardware Purchases	284	290	5	1.9%
715300 Software Purchases	964	1,072	109	11.3%
715400 Software - term lic purch	2,307	2,440	133	5.8%
715500 Software Maintenance	18,685	19,073	388	2.1%
715600 Personal Communication Devices	1,916	1,915	(1)	0.0%
715700 Network Services	321	328	6	2.0%
715710 Network Voice	4,131	4,250	118	2.9%
715720 Network Data	4,774	4,732	(43)	-0.9%
715730 Network Telecom	6,669	6,802	133	2.0%
715740 Network Radio/Pgr/MW	1,991	2,013	21	1.1%
715800 Mainframe Services	806	806	0	0.0%
715810 Distributed Systems Services	11,169	11,354	185	1.7%
715820 App Dev & Maint	10,045	10,804	759	7.6%
715900 Software - ASP	943	936	(8)	-0.8%
721000 Employee Expenses	17,477	17,759	282	1.6%
721500 Office Supplies	1,190	1,198	8	0.6%
721500.90 Office Supplies - S3	(5)	(5)	0	0.0%
721700 Workforce Admin Expense	786	790	5	0.6%
721800 Safety Recognition	806	804	(2)	-0.2%
721800.90 Safety Recognition S-3	(35)	(35)	0	0.0%
721810 Life Events/Career Events	25	25	0	1.0%
721850 Employee Performance Recognitn	525	530	5	1.0%
722000 Transportation Fleet Cost	14,109	14,096	(13)	-0.1%

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Account	2016 Budget	2017 Budget	Variance	% Variance
722000.90 Transportation Fleet Cost	(55)	(55)	0	0.0%
723020 Facility Costs	533	536	3	0.6%
723030 Utility Costs	3,956	3,996	41	1.0%
723050 Uncollectible Accounts	13,499	13,707	208	1.5%
723100 Rents	40,515	40,563	48	0.1%
723400 Postage	5,050	5,056	6	0.1%
723410 Cust Billing Svcs to Other	(136)	(144)	(8)	5.9%
723480 Injuries & Damages	93	93	0	0.0%
723500 Insurance Premiums	21,792	23,752	1,959	9.0%
723700 Advertising	4,375	4,458	83	1.9%
723800 Donations, Dues and Fees	65,728	66,378	649	1.0%
724020 Trans Interchange Expense	111,588	113,012	1,423	1.3%
724040 Nuclear Outage Cost Amort	69,733	68,915	(818)	-1.2%
724050 Meter/Transf Install-O&M Crdts	(7,679)	(7,736)	(57)	0.7%
724095 Miscellaneous O&M Credits	(10,620)	(11,445)	(825)	7.8%
724500 Shared Asset Costs	23,563	26,911	3,349	14.2%
724510 Shared Assets-Owning Co Cr	(41,501)	(43,620)	(2,120)	5.1%
725000 Other	(48,118)	(89,966)	(41,849)	87.0%
725005 Online Information Services	1,767	1,775	9	0.5%
Grand Total	1,182,531	1,204,772	22,241	1.9%

Summary Report 2C



NSP-MN
Total Company - Electric Utility
2017 Budget vs. 2018 Budget
O&M by Cost Component
(\$000's)

Account	2017 Budget	2018 Budget	Variance	% Variance
711100 Company Labor	540,285	542,412	2,127	0.4%
712100 Non-Company Labor	37,599	32,042	(5,558)	-14.8%
713000 Consulting/Prof Svcs-Other	80,825	57,852	(22,973)	-28.4%
713050 Contract LT Outside Vendor	120,625	125,248	4,623	3.8%
713055 Outside Svcs-Cust Care	20,858	21,134	277	1.3%
713100 Consulting/Prof Svcs-Legal	3,559	3,483	(76)	-2.1%
713101 Partner Invoicing - CapX-O&M	180	180	0	0.0%
713120 Consult/Legal - Regulatory	1,075	1,075	0	0.0%
713150 Consulting/Prof Svcs-Acctg	3,190	3,030	(160)	-5.0%
714000 Materials	66,209	53,554	(12,655)	-19.1%
714000.90 Materials-S3	(4,105)	(1,364)	2,741	-66.8%
714050 M&S Inventory Adj-Obsolete Mat	180	180	0	0.0%
714070 Chemicals - Other Chemicals	2,044	2,050	6	0.3%
714075 Chemicals - Lime	4,947	5,996	1,050	21.2%
714080 Chemicals - Mercury Sorbent	1,289	2,800	1,511	117.2%
714082 Chemicals - Ammonia	3,052	3,193	141	4.6%
714084 Chemicals - Sulfuric Acid	734	855	121	16.5%
714100 Print/Copy-Other	565	550	(16)	-2.8%
714200 Print/Copy-SEC Filings	50	50	0	0.0%
714300 Legal-Other	170	170	0	0.0%
714500 Equipment Maintenance	1,815	1,833	18	1.0%
714501 Equip Maint-Cust Care	140	147	7	5.0%
715100 IT Hardware Maintenance	1,326	1,424	98	7.4%
715200 IT Hardware Purchases	290	301	11	3.9%
715300 Software Purchases	1,072	1,072	0	0.0%
715400 Software - term lic purch	2,440	2,456	16	0.7%
715500 Software Maintenance	19,073	20,115	1,042	5.5%
715600 Personal Communication Devices	1,915	1,924	9	0.5%
715700 Network Services	328	334	7	2.0%
715710 Network Voice	4,250	4,165	(85)	-2.0%
715720 Network Data	4,732	4,687	(44)	-0.9%
715730 Network Telecom	6,802	6,938	136	2.0%
715740 Network Radio/Pgr/MW	2,013	2,034	22	1.1%
715800 Mainframe Services	806	806	0	0.0%
715810 Distributed Systems Services	11,354	11,636	282	2.5%
715820 App Dev & Maint	10,804	10,199	(605)	-5.6%
715900 Software - ASP	936	942	6	0.7%
721000 Employee Expenses	17,759	17,872	114	0.6%
721500 Office Supplies	1,198	1,206	8	0.7%
721500.90 Office Supplies - S3	(5)	(5)	0	0.0%
721700 Workforce Admin Expense	790	795	5	0.6%
721800 Safety Recognition	804	802	(2)	-0.2%
721800.90 Safety Recognition S-3	(35)	(35)	0	0.0%
721810 Life Events/Career Events	25	25	(0)	-0.3%
721850 Employee Performance Recognn	530	535	5	1.0%
722000 Transportation Fleet Cost	14,096	14,081	(15)	-0.1%

Summary Report 2C



NSP-MN
Total Company - Electric Utility
2017 Budget vs. 2018 Budget
O&M by Cost Component
(\$000's)

Account	2017 Budget	2018 Budget	Variance	% Variance
722000.90 Transportation Fleet Cost	(55)	(55)	0	0.0%
723020 Facility Costs	536	539	3	0.6%
723030 Utility Costs	3,996	4,007	11	0.3%
723050 Uncollectible Accounts	13,707	13,584	(122)	-0.9%
723100 Rents	40,563	40,737	174	0.4%
723400 Postage	5,056	5,115	60	1.2%
723410 Cust Billing Svcs to Other	(144)	(151)	(7)	4.6%
723480 Injuries & Damages	93	93	0	0.0%
723500 Insurance Premiums	23,752	25,034	1,282	5.4%
723700 Advertising	4,458	4,529	71	1.6%
723800 Donations, Dues and Fees	66,378	67,159	781	1.2%
724020 Trans Interchange Expense	113,012	118,526	5,514	4.9%
724040 Nuclear Outage Cost Amort	68,915	66,621	(2,294)	-3.3%
724050 Meter/Transf Install-O&M Crdts	(7,736)	(7,942)	(206)	2.7%
724095 Miscellaneous O&M Credits	(11,445)	(9,951)	1,494	-13.1%
724500 Shared Asset Costs	26,911	27,706	795	3.0%
724510 Shared Assets-Owning Co Cr	(43,620)	(41,651)	1,970	-4.5%
725000 Other	(89,966)	(49,902)	40,065	-44.5%
725005 Online Information Services	1,775	1,774	(1)	0.0%
Grand Total	1,204,772	1,226,555	21,783	1.8%

Summary Report 3A



NSP-MN
Total Company - Electric Utility
2014 Actual vs. 2016 Budget
O&M by FERC Account
(\$000's)

FERC	2014 Actual	2016 Budget	Variance	% Variance
417.1 Exp from Non-Utility	(1)	0	1	-100.0%
426.1 Donations	5,400	4,844	(556)	-10.3%
426.3 Penalties	(375)	0	375	-100.0%
426.4 Expenditures for Civic,	2,242	2,561	320	14.3%
426.5 Other Deductions	616	384	(232)	-37.6%
500 Stm Prod Op & Supr	5,232	7,490	2,258	43.2%
501 Stm Gen Fuel	201	42	(159)	-79.3%
502 Steam Expenses Major	19,636	22,715	3,079	15.7%
505 Stm Gen Elec Exp. Major	4,913	1,403	(3,510)	-71.4%
506 Misc Steam Pwr Exp	21,406	21,339	(67)	-0.3%
507 Stm Pow Gen Rents	2,889	3,437	547	18.9%
510 Stm Maint Super&Eng	2,884	2,009	(875)	-30.4%
511 Stm Maint of Structures	8,081	2,784	(5,296)	-65.5%
512 Stm Maint of Boiler Plt	41,796	39,704	(2,091)	-5.0%
513 Stm Maint of Elec Plant	7,713	4,932	(2,781)	-36.1%
514 Stm Maint of Misc Stm Plt	15,094	18,325	3,231	21.4%
517 Nuc Oper Super & Eng	83,284	75,572	(7,713)	-9.3%
519 Nuclear coolants & Wtr	8,334	8,939	605	7.3%
520 Nuclear Steam Expense	51,321	51,127	(194)	-0.4%
523 Nuclear Electric Expense	3,439	2,235	(1,204)	-35.0%
524 Nuclear Power Misc Exp	140,170	145,807	5,637	4.0%
525 Nuclear Gen Rents	10,474	12,763	2,289	21.9%
528 Nuc Maint Super & Eng	12,742	6,184	(6,559)	-51.5%
529 Nuc Maint of Structures	647	9	(637)	-98.6%
530 Nuc Mtc of React Plt Equip	39,221	48,934	9,713	24.8%
531 Nuc Maint of Elect Plant	19,309	13,523	(5,786)	-30.0%
532 Nuc Mtc of Misc Nuc Plant	40,952	25,463	(15,489)	-37.8%
535 Hyd Oper Super & Eng	2	36	35	2173.3%
537 Hydro Oper Hydraulic Exp	1	0	(1)	-62.2%
538 Hyd Oper Electric Exp	195	12	(183)	-93.8%
539 Hydro Oper Misc Gen Exp	145	285	140	97.0%
540 Hyd Oper Rents	21	22	1	3.0%
541 Hydro Mtc Super& Eng	23	6	(17)	-75.7%
542 Hyd Maint of Structures	123	22	(101)	-82.1%
543 Hydro Mtc Resv, Dams	108	22	(86)	-79.6%
544 Hyd Maint of Elec Plant	38	88	51	134.6%
545 Hyd Mt Misc Hyd Plnt Mjr	2	60	58	3535.4%
546 Oth Oper Super&Eng	1,152	2,180	1,027	89.2%
548 Oth Oper Gen Exp	7,034	7,706	672	9.5%
549 Oth Oper Misc Gen Exp	6,216	16,297	10,081	162.2%
550 Oth Oper Rents	1,191	1,451	260	21.8%
551 Oth Maint Super & Eng	633	310	(323)	-51.0%
552 Oth Maint of Structures	3,903	3,242	(661)	-16.9%
553 Oth Mtc of Gen & Ele Plant	11,816	17,226	5,410	45.8%
554 Oth Mtc Misc Gen Plt Mjr	2,370	1,867	(503)	-21.2%
556 Load Dispatch	1,340	1,100	(239)	-17.9%