

NSP-MN
Schedule 3A - O&M by Object Account
2014 Actual vs. 2016 Budget
Total Company - By Utility
(\$000's)

Utility Desc	Account	2014 Actual	2016 Budget	Variance	% Variance
Gas	715900 Software - ASP	33	35	3	8.0%
	721000 Employee Expenses	1,163	1,070	(93)	-8.0%
	721500 Office Supplies	96	96	0	0.4%
	721700 Workforce Admin Expense	59	66	7	12.6%
	721750 Recog - Employee Engagement	0	0	0	NA
	721800 Safety Recognition	93	80	(14)	-14.6%
	721810 Life Events/Career Events	2	4	2	80.0%
	721850 Employee Performance Recogntn	49	35	(14)	-28.6%
	721851 Non-Recoverable Recognition	8	0	(8)	-100.0%
	721851.90 Non-Recoverable Recognition	(0)	0	0	-100.0%
	722000 Transportation Fleet Cost	2,654	2,726	73	2.7%
	723020 Facility Costs	8	24	16	193.8%
	723030 Utility Costs	1,503	1,080	(423)	-28.1%
	723050 Uncollectible Accounts	2,602	2,553	(50)	-1.9%
	723100 Rents	2,462	2,945	483	19.6%
	723400 Postage	1,263	1,220	(44)	-3.5%
	723410 Cust Billing Svcs to Other	(32)	(34)	(2)	7.2%
	723480 Injuries & Damages	7	7	(0)	-0.6%
	723500 Insurance Premiums	1,311	1,219	(91)	-7.0%
	723700 Advertising	745	750	5	0.7%
	723800 Donations, Dues and Fees	2,041	2,065	24	1.2%
	724050 Meter/Transf Install-O&M Crdts	(4,786)	(5,291)	(505)	10.5%
	724095 Miscellaneous O&M Credits	(1,035)	(830)	206	-19.9%
	724200 Rebates	16	20	4	26.6%
	724220 Non-Recover Const Waiver-Gas	9	10	1	8.9%
	724500 Shared Asset Costs	2,650	4,277	1,627	61.4%
	724510 Shared Assets-Owning Co Cr	(2,258)	(3,493)	(1,235)	54.7%
	725000 Other	(22)	52	74	-335.8%
	725005 Online Information Services	129	80	(50)	-38.3%
	725100 Operating Co. Overheads	0	0	(0)	-100.0%
Gas Total		78,853	89,549	10,696	13.6%
Non-Utility	711100 Company Labor	1,180	1,000	(179)	-15.2%
	712100 Non-Company Labor	587	530	(56)	-9.6%
	713000 Consulting/Prof Svcs-Other	95	0	(95)	-100.0%
	713050 Contract LT Outside Vendor	34	56	21	61.5%
	713055 Outside Svcs-Cust Care	4	17	13	304.3%
	713100 Consulting/Prof Svcs-Legal	6	0	(6)	-100.0%
	714000 Materials	95	40	(56)	-58.4%
	714100 Print/Copy-Other	0	1	0	327.3%
	714300 Legal-Other	0	0	0	NA
	715200 IT Hardware Purchases	0	0	0	NA
	715300 Software Purchases	0	0	0	NA
	715400 Software - term lic purch	70	45	(26)	-36.4%
	715600 Personal Communication Devices	6	8	2	35.2%
	715710 Network Voice	31	26	(5)	-16.4%
	715810 Distributed Systems Services	5	4	(1)	-17.9%
	715820 App Dev & Maint	50	215	165	329.1%
	721000 Employee Expenses	36	31	(5)	-13.8%
	721500 Office Supplies	6	3	(3)	-46.3%
	721750 Recog - Employee Engagement	0	0	0	NA
	721810 Life Events/Career Events	0	0	(0)	-100.0%
	721850 Employee Performance Recogntn	4	0	(4)	-100.0%
	721851 Non-Recoverable Recognition	0	0	0	NA
	721851.90 Non-Recoverable Recognition	0	0	0	NA
	722000 Transportation Fleet Cost	4	0	(4)	-100.0%

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Non-Utility	723030 Utility Costs	5	0	(5)	-98.1%
	723050 Uncollectible Accounts	100	111	11	10.8%
	723100 Rents	83	11	(72)	-86.9%
	723400 Postage	54	50	(4)	-7.5%
	723410 Cust Billing Svcs to Other	160	170	11	6.6%
	723480 Injuries & Damages	0	0	0	NA
	723700 Advertising	513	503	(10)	-2.0%
	723800 Donations, Dues and Fees	36	48	12	31.8%
	723900 Environmental Reserves	0	0	0	NA
	725000 Other	25	4	(20)	-82.7%
	725005 Online Information Services	0	0	0	NA
	725100 Operating Co. Overheads	311	340	30	9.5%
Non-Utility Total		3,501	3,214	(286)	-8.2%
Grand Total		1,226,153	1,275,294	49,141	4.0%

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Electric	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%
	713005 NMC Consult & Professnl Fees	0	0	0	NA
	713050 Contract LT Outside Vendor	116,656	120,625	3,969	3.4%
	713053 Cntrct Outside Vend-DC&M	0	0	0	NA
	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%
	713250 RTO Trans Stud Exp FERC 561.8	0	0	0	NA
	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%
	714100.90 Print/Copy-Other-S3	0	0	0	NA
	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%
	715830 Project Office	0	0	0	NA
	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%
	721750 Recog - Employee Engagement	0	0	0	NA
	721750.90 Recog - Employee Engagement	0	0	0	NA
	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%
	721810.90 Life Events/Career Events	0	0	0	NA
	721850 Employee Performance Recogntn	525	530	5	1.0%
	721850.90 Employee Performance Recogn S3	0	0	0	NA
	721851 Non-Recoverable Recognition	0	0	0	NA
	721851.90 Non-Recoverable Recognition	0	0	0	NA

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Electric	722000 Transportation Fleet Cost	14,109	14,096	(13)	-0.1%
	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%
	723900 Environmental Reserves	0	0	0	NA
	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%
	725005.90 Online Information Servi	0	0	0	NA
	725100 Operating Co. Overheads	0	0	0	NA
Electric Total		1,182,531	1,204,772	22,241	1.9%
Gas	711100 Company Labor	42,649	43,351	702	1.6%
	712100 Non-Company Labor	826	833	7	0.9%
	713000 Consulting/Prof Svcs-Other	950	849	(101)	-10.6%
	713050 Contract LT Outside Vendor	16,656	18,304	1,649	9.9%
	713055 Outside Svcs-Cust Care	5,007	5,056	49	1.0%
	713100 Consulting/Prof Svcs-Legal	383	459	75	19.7%
	713120 Consult/Legal - Regulatory	228	371	144	63.2%
	713150 Consulting/Prof Svcs-Acctg	268	264	(3)	-1.3%
	714000 Materials	5,092	5,236	144	2.8%
	714050 M&S Inventory Adj-Obsolete Mat	20	20	0	0.0%
	714100 Print/Copy-Other	86	88	2	1.8%
	714200 Print/Copy-SEC Filings	4	4	0	0.0%
	714300 Legal-Other	0	0	0	NA
	714500 Equipment Maintenance	125	127	2	1.3%
	714501 Equip Maint-Cust Care	11	12	1	5.5%
	715100 IT Hardware Maintenance	101	113	12	11.9%
	715200 IT Hardware Purchases	41	44	3	8.0%
	715300 Software Purchases	48	48	0	0.0%
	715400 Software - term lic purch	183	190	7	3.6%
	715500 Software Maintenance	1,825	1,865	40	2.2%
	715600 Personal Communication Devices	192	192	0	0.1%
	715700 Network Services	27	28	1	2.0%
	715710 Network Voice	518	537	20	3.8%
	715720 Network Data	312	307	(5)	-1.7%
	715730 Network Telecom	169	172	3	2.0%
	715740 Network Radio/Pgr/MW	166	168	2	1.0%
	715800 Mainframe Services	119	119	0	0.0%
	715810 Distributed Systems Services	952	968	16	1.7%
	715820 App Dev & Maint	1,824	1,904	80	4.4%
	715830 Project Office	0	0	0	NA
	715900 Software - ASP	35	35	(1)	-1.8%
	721000 Employee Expenses	1,070	1,064	(6)	-0.6%

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Gas	721500 Office Supplies	96	97	1	1.2%
	721700 Workforce Admin Expense	66	66	0	0.6%
	721750 Recog - Employee Engagement	0	0	0	NA
	721800 Safety Recognition	80	79	(0)	-0.3%
	721810 Life Events/Career Events	4	4	0	1.4%
	721850 Employee Performance Recogntn	35	35	0	1.0%
	721851 Non-Recoverable Recognition	0	0	0	NA
	721851.90 Non-Recoverable Recognition	0	0	0	NA
	722000 Transportation Fleet Cost	2,726	2,721	(6)	-0.2%
	723020 Facility Costs	24	24	0	0.0%
	723030 Utility Costs	1,080	1,079	(1)	-0.1%
	723050 Uncollectible Accounts	2,553	2,591	38	1.5%
	723100 Rents	2,945	2,934	(11)	-0.4%
	723400 Postage	1,220	1,188	(31)	-2.6%
	723410 Cust Billing Svcs to Other	(34)	(36)	(2)	5.9%
	723480 Injuries & Damages	7	7	0	0.0%
	723500 Insurance Premiums	1,219	1,270	51	4.2%
	723700 Advertising	750	757	7	0.9%
	723800 Donations, Dues and Fees	2,065	2,098	33	1.6%
	724050 Meter/Transf Install-O&M Crdts	(5,291)	(5,291)	(0)	0.0%
	724095 Miscellaneous O&M Credits	(830)	(830)	(0)	0.0%
	724200 Rebates	20	20	0	0.0%
	724220 Non-Recover Const Waiver-Gas	10	10	0	0.0%
	724500 Shared Asset Costs	4,277	4,885	608	14.2%
	724510 Shared Assets-Owning Co Cr	(3,493)	(3,671)	(178)	5.1%
	725000 Other	52	51	(1)	-1.0%
	725005 Online Information Services	80	82	2	2.1%
	725100 Operating Co. Overheads	0	0	0	NA
Gas Total		89,549	92,900	3,351	3.7%
Non-Utility	711100 Company Labor	1,000	1,021	20	2.0%
	712100 Non-Company Labor	530	530	0	0.0%
	713000 Consulting/Prof Svcs-Other	0	0	0	NA
	713050 Contract LT Outside Vendor	56	56	(0)	0.0%
	713055 Outside Svcs-Cust Care	17	17	0	0.0%
	713100 Consulting/Prof Svcs-Legal	0	0	0	NA
	714000 Materials	40	40	0	0.0%
	714100 Print/Copy-Other	1	1	0	0.0%
	714300 Legal-Other	0	0	0	NA
	715200 IT Hardware Purchases	0	0	0	NA
	715300 Software Purchases	0	0	0	NA
	715400 Software - term lic purch	45	45	0	0.0%
	715600 Personal Communication Devices	8	8	0	0.0%
	715710 Network Voice	26	27	1	5.6%
	715810 Distributed Systems Services	4	4	0	3.0%
	715820 App Dev & Maint	215	221	6	2.6%
	721000 Employee Expenses	31	31	0	0.0%
	721500 Office Supplies	3	3	0	0.0%
	721750 Recog - Employee Engagement	0	0	0	NA
	721810 Life Events/Career Events	0	0	0	NA
	721850 Employee Performance Recogntn	0	0	0	NA
	721851 Non-Recoverable Recognition	0	0	0	NA
	721851.90 Non-Recoverable Recognition	0	0	0	NA
	722000 Transportation Fleet Cost	0	0	0	NA
	723030 Utility Costs	0	0	0	0.0%
	723050 Uncollectible Accounts	111	111	0	0.0%
	723100 Rents	11	11	(0)	-1.0%

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Non-Utility	723400 Postage	50	50	0	0.0%
	723410 Cust Billing Svcs to Other	170	180	10	5.9%
	723480 Injuries & Damages	0	0	0	NA
	723700 Advertising	503	503	0	0.0%
	723800 Donations, Dues and Fees	48	48	0	0.0%
	723900 Environmental Reserves	0	0	0	NA
	725000 Other	4	4	0	0.0%
	725005 Online Information Services	0	0	0	NA
	725100 Operating Co. Overheads	340	340	0	0.0%
Non-Utility Total		3,214	3,251	37	1.2%
Grand Total		1,275,294	1,300,923	25,629	2.0%

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Electric	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%
	713005 NMC Consult & Professnl Fees	0	0	0	NA
	713050 Contract LT Outside Vendor	120,625	125,248	4,623	3.8%
	713053 Cntrct Outside Vend-DC&M	0	0	0	NA
	713055 Outside Srvcs-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%
	713250 RTO Trans Stud Exp FERC 561.8	0	0	0	NA
	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%
	714100.90 Print/Copy-Other-S3	0	0	0	NA
	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%
	715830 Project Office	0	0	0	NA
	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%
	721750 Recog - Employee Engagement	0	0	0	NA
	721750.90 Recog - Employee Engagement	0	0	0	NA
	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%
	721810.90 Life Events/Career Events	0	0	0	NA
	721850 Employee Performance Recogntn	530	535	5	1.0%
	721850.90 Employee Performance Recogn S3	0	0	0	NA
	721851 Non-Recoverable Recognition	0	0	0	NA
	721851.90 Non-Recoverable Recognition	0	0	0	NA