

NSP-MN
Schedule 4 - O&M by FERC Account
2014 Actual vs. 2016 Budget
Total Company - All Utilities
(\$000's)

FERC	2014 Actual	2016 Budget	Variance	% Variance
901 Cust Acct Supervise	186	171	(15)	-8.0%
902 Cust Acct Meter Read	22,992	24,072	1,079	4.7%
903 Cust Acct Recrds & Coll	31,297	32,027	730	2.3%
904 Cust Acct Uncollect	16,847	16,051	(795)	-4.7%
905 Cust Acct Misc	0	0	(0)	-0.3%
908 Customer Asst Expense	3,308	2,689	(618)	-18.7%
909 Cust Serv Instruct Adver	1,515	1,498	(17)	-1.1%
912 Sales Demo & Sales	11	7	(3)	-30.6%
913 Sales Advertising Exp	9	10	1	8.9%
920 A&G Salaries	71,661	74,852	3,190	4.5%
921 A&G Office & Supplies	56,631	59,842	3,211	5.7%
922 A&G Admn Transfer Crdt	(36,809)	(49,694)	(12,885)	35.0%
923 A&G Outside Services	24,922	26,305	1,383	5.5%
924 A&G Property Insurance	10,137	10,705	568	5.6%
925 A&G Injuries & Damages	16,552	16,312	(240)	-1.4%
926 A&G Pen & Ben	88,468	92,053	3,585	4.1%
928 A&G Regulatory Comm Exp	11,165	6,970	(4,194)	-37.6%
929 A&G Duplicate Chrg Crdt	(4,777)	(5,467)	(689)	14.4%
930.1 A&G General Advertising	3,819	3,554	(265)	-6.9%
930.2 A&G Misc General Exp	3,996	4,014	18	0.5%
931 A&G Rents	27,791	39,990	12,198	43.9%
932 A&G Maint of Structures	129	156	27	21.0%
935 A&G Maint of Gen PLT	1,430	1,788	359	25.1%
Grand Total	1,226,153	1,275,294	49,141	4.0%

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417.1 Exp from Non-Utility	3,214	3,251	37	1.2%
426.1 Donations	5,251	5,251	0	0.0%
426.3 Penalties	0	0	0	NA
426.4 Expenditures for Civic,	2,777	2,778	1	0.0%
426.5 Other Deductions	416	370	(46)	-11.1%
500 Stm Prod Op & Supr	7,490	7,665	175	2.3%
501 Stm Gen Fuel	42	42	0	0.3%
502 Steam Expenses Major	22,715	22,034	(681)	-3.0%
505 Stm Gen Elec Exp. Major	1,403	1,424	21	1.5%
506 Misc Steam Pwr Exp	21,339	21,625	286	1.3%
507 Stm Pow Gen Rents	3,437	3,408	(28)	-0.8%
510 Stm Maint Super&Eng	2,009	2,061	52	2.6%
511 Stm Maint of Structures	2,784	3,003	219	7.9%
512 Stm Maint of Boiler Plt	39,704	37,259	(2,445)	-6.2%
513 Stm Maint of Elec Plant	4,932	5,584	652	13.2%
514 Stm Maint of Misc Stm Plt	18,325	19,091	765	4.2%
517 Nuc Oper Super & Eng	75,572	77,976	2,404	3.2%
519 Nuclear coolants & Wtr	8,939	9,030	91	1.0%
520 Nuclear Steam Expense	51,127	50,895	(233)	-0.5%
523 Nuclear Electric Expense	2,235	2,203	(31)	-1.4%
524 Nuclear Power Misc Exp	145,807	146,304	497	0.3%
525 Nuclear Gen Rents	12,763	12,640	(122)	-1.0%
528 Nuc Maint Super & Eng	6,184	6,907	723	11.7%
529 Nuc Maint of Structures	9	0	(9)	-94.8%
530 Nuc Mtc of React Plt Equip	48,934	53,274	4,340	8.9%
531 Nuc Maint of Elect Plant	13,523	9,919	(3,604)	-26.6%
532 Nuc Mtc of Misc Nuc Plant	25,463	25,018	(445)	-1.7%
535 Hyd Oper Super & Eng	36	36	(0)	-0.2%
536 Hyd Oper Water for Pwr	0	0	0	NA
537 Hydro Oper Hydraulic Exp	0	0	0	3.0%
538 Hyd Oper Electric Exp	12	12	0	0.0%
539 Hydro Oper Misc Gen Exp	285	285	(1)	-0.2%
540 Hyd Oper Rents	22	22	(0)	-0.8%
541 Hydro Mtc Super& Eng	6	6	0	3.1%
542 Hyd Maint of Structures	22	22	0	0.0%
543 Hydro Mtc Resv, Dams	22	22	0	0.0%
544 Hyd Maint of Elec Plant	88	91	3	3.2%
545 Hyd Mt Misc Hyd Plnt Mjr	60	61	2	2.6%
546 Oth Oper Super&Eng	2,180	2,102	(78)	-3.6%
547 Oth Oper Fuel	0	0	0	NA
548 Oth Oper Gen Exp	7,706	7,649	(57)	-0.7%
549 Oth Oper Misc Gen Exp	16,297	23,715	7,419	45.5%
550 Oth Oper Rents	1,451	1,442	(9)	-0.6%
551 Oth Maint Super & Eng	310	323	12	4.0%
552 Oth Maint of Structures	3,242	2,478	(764)	-23.6%
553 Oth Mtc of Gen & Ele Plant	17,226	20,645	3,419	19.8%
554 Oth Mtc Misc Gen Plt Mjr	1,867	1,846	(21)	-1.1%
556 Load Dispatch	1,100	1,114	13	1.2%

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557 Other Power Oth Exp	3,994	4,066	72	1.8%
560 Trans Oper Super & Eng	8,654	8,862	208	2.4%
561.1 Load Disp-Reliability	48	49	1	2.6%
561.2 Load Disp-Monitor/Operate	6,995	7,148	153	2.2%
561.3 Load Disp-Trans Serv/Sch	26	26	1	2.8%
561.5 Rel/Plan/Standards Dev	927	952	25	2.7%
561.6 Trans Service Studies	38	39	1	3.0%
561.7 Gen Interconn Studies	243	245	3	1.1%
561.8 Rel/Plan/Standards Dev Serv	2,159	2,379	220	10.2%
562 Trans Oper Station Exp	1,870	1,904	34	1.8%
563 Trans Oper OH Lines	2,467	2,491	24	1.0%
564 UG Line Exp	1	1	0	2.9%
565 Trans of Elec By Others	0	0	0	NA
566 Trans Oper Misc Exp	117,131	118,447	1,316	1.1%
567 Trans Rents	2,357	2,358	2	0.1%
568 Trans Mtce Super & Eng	122	124	1	0.9%
570 Tran Mnt of Station Equip	7,715	7,737	21	0.3%
571 Trans Mt of Overhead Line	8,545	7,585	(960)	-11.2%
572 Trans Maint of UG lines	219	224	5	2.1%
573 Trans Mtc of Misc Plt Mjr	22	24	2	8.7%
575.1 Operation Supervision	208	214	6	2.8%
575.2 DA & RT Mkt Admin	386	390	3	0.8%
575.3 Trans Rights Mkt Admin	0	0	0	NA
575.5 Ancillary Serv Mkt Admin	181	181	0	0.2%
575.6 Mkt Monitoring/Compliance	39	39	(0)	-1.3%
575.8 Regional Market Rents	18	17	(0)	-1.0%
580 Dist Oper Sup & Eng	10,095	9,994	(101)	-1.0%
581 Dist Load Dispatching	7,645	7,797	152	2.0%
582 Dist Op Station Exp	3,020	3,087	67	2.2%
583 Dist Oper Overhead Lines	1,723	1,860	137	8.0%
584 Dist Op UG Elec lines	7,004	7,150	146	2.1%
585 Dist Oper Streetlight	1,825	1,822	(3)	-0.2%
586 Dist Oper Meter Exp	3,220	3,434	214	6.6%
587 Dist Oper Cust Install	4,103	4,179	76	1.8%
588 Dist Oper Misc Exp	18,087	18,518	431	2.4%
589 Dist Rents	4,268	4,237	(31)	-0.7%
590 Dist Mtc Super & Eng	439	451	11	2.5%
591 Dist Mt of Structures Mjr	0	0	0	NA
592 Dist Mt of Station Equip	8,061	7,981	(81)	-1.0%
593 Dist Mtc of Overhead Lines	39,080	41,229	2,148	5.5%
594 Dist Mt of Undergrnd Line	12,939	12,626	(313)	-2.4%
595 Dist Mt of Line Transform	2,595	2,621	25	1.0%
596 Dist Mtc of Streetlights	909	910	1	0.1%
597 Dist Mtc of Meters	154	155	1	0.6%
598 Dist Maint of Dist Plant	1	1	0	0.0%
710 MFD PRD -E&S	1	1	0	0.0%
733 Gas Mix Exp	649	673	24	3.8%
735 Gas Misc Prod Exp	26	21	(5)	-17.9%

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736 Gas Prd Rents	45	45	(0)	-1.0%
742 Maint of Prd Equip	274	278	4	1.6%
759 Prod Other Exp	35	36	1	3.9%
760 Natural Gas Prod Rent	2	2	(0)	-1.0%
807 Purchased Gas Exp	154	158	5	3.0%
813 Gas Supply Exp Steam	410	559	150	36.5%
824 Strg Other Exp	2	2	0	1.7%
826 Gas Stor Rents	2	2	(0)	-1.0%
834 Mtce of Compress Station	0	0	0	0.0%
840 Oth Strg Exp-E&S	31	31	0	1.5%
841 Oth Strg Exp-Oper & Labor Exp	2,302	2,347	46	2.0%
842 Oth Strg Exp - Rent	91	91	(1)	-1.0%
843 Oth Strg Exp- Mtce Super	288	290	2	0.6%
843.2 Mtce of Structrs & Improve	7	7	0	6.0%
843.4 Mtce of Purification Equip	3	3	0	2.4%
843.5 Mtce of Liquifctn Equip	62	63	1	1.9%
843.6 Mtce of Vaporzng Equip	21	22	1	3.9%
843.7 Mtce of Comprssr Equip	164	155	(9)	-5.7%
843.8 Mtc of Meas & Reg Equip	26	26	0	1.3%
843.9 Mtce of Othr Eqp	9	9	0	4.3%
850 Trans Oper - E&S	376	386	9	2.5%
851 Trans Oper -Sys Ctl &Ld	690	707	17	2.4%
856 Trans -Mains Exp	25	1,604	1,579	6355.5%
857 Trans -Meas& Regult	0	0	0	NA
859 Trans - Other Equip	13	14	1	11.4%
860 Trans - Rents	73	72	(1)	-0.7%
861 Trans Mtce E&S	0	0	0	NA
863 Trans Mtce Mains	15	14	(1)	-3.9%
864 Trans Mtce Comprss Stn Eqp	0	0	0	NA
865 Trans Mtce Meas Rg	0	0	0	NA
866 Trans Mtce Commun Equip	0	0	0	2.9%
870 Dist Oper - E&S	5,182	5,266	84	1.6%
871 Dist Exp-Dist Load	1,869	1,916	46	2.5%
874 Dist Exp-Mains & Serv	17,573	18,021	449	2.6%
875 Dist Op Meas&Regl Stat Gnl	758	774	16	2.1%
876 Dist Op Meas&Regl Stat Indust	23	24	0	0.5%
877 Dist Op Meas&Regl Stat Cty Gt	37	37	0	0.1%
878 Dist Op Meter & House Reg	(589)	(506)	83	-14.1%
879 Dist Op Customer Install	3,149	3,148	(1)	0.0%
880 Dist Oper -Other	6,653	6,785	132	2.0%
881 Dist Op Rents	1,669	1,656	(14)	-0.8%
885 Dist - Mtce E&S	496	495	(1)	-0.2%
887 Dist - Mtce of Mains	2,300	2,224	(77)	-3.3%
889 Dist-Mtce of Meas&Regl	597	595	(2)	-0.4%
890 Dist-Mtce of Meas&Regl	40	41	1	2.6%
891 Dist-Mtce of Meas&Regl	29	28	(1)	-2.5%
892 Dist-Mtce of Services	1,528	1,516	(13)	-0.8%
893 Dist-Mtce of Meters&Hou	2,416	2,438	22	0.9%

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901 Cust Acct Supervise	171	68	(103)	-60.0%
902 Cust Acct Meter Read	24,072	24,613	541	2.2%
903 Cust Acct Recrds & Coll	32,027	32,308	281	0.9%
904 Cust Acct Uncollect	16,051	16,297	246	1.5%
905 Cust Acct Misc	0	0	0	5.4%
908 Customer Asst Expense	2,689	2,749	60	2.2%
909 Cust Serv Instruct Adver	1,498	1,498	(0)	0.0%
912 Sales Demo & Sales	7	8	0	2.5%
913 Sales Advertising Exp	10	10	0	0.0%
920 A&G Salaries	74,852	77,625	2,773	3.7%
921 A&G Office & Supplies	59,842	61,073	1,231	2.1%
922 A&G Admn Transfer Crdt	(49,694)	(52,817)	(3,124)	6.3%
923 A&G Outside Services	26,305	24,436	(1,869)	-7.1%
924 A&G Property Insurance	10,705	11,260	555	5.2%
925 A&G Injuries & Damages	16,312	17,907	1,595	9.8%
926 A&G Pen & Ben	92,053	92,188	135	0.1%
928 A&G Regulatory Comm Exp	6,970	7,013	43	0.6%
929 A&G Duplicate Chrg Crdt	(5,467)	(5,467)	0	0.0%
930.1 A&G General Advertising	3,554	3,644	90	2.5%
930.2 A&G Misc General Exp	4,014	3,967	(47)	-1.2%
931 A&G Rents	39,990	44,068	4,079	10.2%
932 A&G Maint of Structures	156	158	2	1.1%
935 A&G Maint of Gen PLT	1,788	1,800	12	0.7%
Grand Total	1,275,294	1,300,923	25,629	2.0%

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417.1 Exp from Non-Utility	3,251	3,287	35	1.1%
426.1 Donations	5,251	5,287	36	0.7%
426.3 Penalties	0	0	0	NA
426.4 Expenditures for Civic,	2,778	2,797	19	0.7%
426.5 Other Deductions	370	372	2	0.6%
500 Stm Prod Op & Supr	7,665	1,001	(6,664)	-86.9%
501 Stm Gen Fuel	42	42	1	1.7%
502 Steam Expenses Major	22,034	24,684	2,649	12.0%
505 Stm Gen Elec Exp. Major	1,424	1,551	127	8.9%
506 Misc Steam Pwr Exp	21,625	21,954	328	1.5%
507 Stm Pow Gen Rents	3,408	3,441	32	1.0%
510 Stm Maint Super&Eng	2,061	2,110	49	2.4%
511 Stm Maint of Structures	3,003	3,071	68	2.3%
512 Stm Maint of Boiler Plt	37,259	42,141	4,882	13.1%
513 Stm Maint of Elec Plant	5,584	5,234	(350)	-6.3%
514 Stm Maint of Misc Stm Plt	19,091	19,924	834	4.4%
517 Nuc Oper Super & Eng	77,976	79,481	1,506	1.9%
519 Nuclear coolants & Wtr	9,030	9,282	252	2.8%
520 Nuclear Steam Expense	50,895	51,831	936	1.8%
523 Nuclear Electric Expense	2,203	2,216	13	0.6%
524 Nuclear Power Misc Exp	146,304	148,591	2,286	1.6%
525 Nuclear Gen Rents	12,640	12,769	129	1.0%
528 Nuc Maint Super & Eng	6,907	7,342	435	6.3%
529 Nuc Maint of Structures	0	0	(0)	-100.0%
530 Nuc Mtc of React Plt Equip	53,274	53,107	(167)	-0.3%
531 Nuc Maint of Elect Plant	9,919	9,989	69	0.7%
532 Nuc Mtc of Misc Nuc Plant	25,018	23,628	(1,390)	-5.6%
535 Hyd Oper Super & Eng	36	9	(27)	-74.7%
536 Hyd Oper Water for Pwr	0	0	0	NA
537 Hydro Oper Hydraulic Exp	0	0	0	1.8%
538 Hyd Oper Electric Exp	12	12	0	0.0%
539 Hydro Oper Misc Gen Exp	285	291	6	2.1%
540 Hyd Oper Rents	22	22	0	0.9%
541 Hydro Mtc Super& Eng	6	6	0	4.0%
542 Hyd Maint of Structures	22	22	0	0.0%
543 Hydro Mtc Resv, Dams	22	22	0	0.0%
544 Hyd Maint of Elec Plant	91	94	3	3.2%
545 Hyd Mt Misc Hyd Plnt Mjr	61	60	(1)	-1.7%
546 Oth Oper Super&Eng	2,102	673	(1,429)	-68.0%
547 Oth Oper Fuel	0	0	0	NA
548 Oth Oper Gen Exp	7,649	7,270	(379)	-5.0%
549 Oth Oper Misc Gen Exp	23,715	23,983	268	1.1%
550 Oth Oper Rents	1,442	1,454	12	0.9%
551 Oth Maint Super & Eng	323	323	0	0.1%
552 Oth Maint of Structures	2,478	2,513	35	1.4%
553 Oth Mtc of Gen & Ele Plant	20,645	22,990	2,345	11.4%
554 Oth Mtc Misc Gen Plt Mjr	1,846	1,945	99	5.4%
556 Load Dispatch	1,114	1,122	8	0.8%