

NSP-MN  
Schedule 4A - O&M by FERC Account  
2017 Budget vs. 2018 Budget  
Total Company - By Utility  
(\$000's)

Utility Desc	FERC	2017 Budget	2018 Budget	Variance	% Variance
Gas	924 A&G Property Insurance	479	501	21	4.4%
	925 A&G Injuries & Damages	1,225	1,285	60	4.9%
	926 A&G Pen & Ben	7,587	7,607	20	0.3%
	928 A&G Regulatory Comm Exp	847	875	28	3.3%
	929 A&G Duplicate Chrg Crdt	(480)	(480)	0	0.0%
	930.1 A&G General Advertising	294	301	7	2.3%
	930.2 A&G Misc General Exp	452	453	2	0.4%
	931 A&G Rents	5,849	5,994	145	2.5%
	932 A&G Maint of Structures	158	160	2	1.1%
<b>Gas Total</b>		<b>92,900</b>	<b>93,441</b>	<b>541</b>	<b>0.6%</b>
Non-Utility	417.1 Exp from Non-Utility	3,251	3,287	35	1.1%
	426.1 Donations	0	0	0	NA
	426.3 Penalties	0	0	0	NA
	426.4 Expenditures for Civic,	0	0	0	9.5%
	426.5 Other Deductions	0	0	0	NA
<b>Non-Utility Total</b>		<b>3,251</b>	<b>3,287</b>	<b>35</b>	<b>1.1%</b>
<b>Grand Total</b>		<b>1,300,923</b>	<b>1,323,282</b>	<b>22,359</b>	<b>1.7%</b>



NSP-MN  
Schedule 4A - O&M by FERC Account  
2014 Actual vs. 2016 Budget  
Total Company - By Utility (By Business Area)  
(\$000's)

Utility Desc	Business Area	FERC	2014 Actual	2016 Budget	Variance	% Variance
Electric	Benefits & Loadings	426.4 Expenditures for Civic,	107	110	3	2.6%
		426.5 Other Deductions	99	0	(99)	-100.0%
		500 Stm Prod Op & Supr	128	134	7	5.1%
		501 Stm Gen Fuel	0	0	(0)	-100.0%
		502 Steam Expenses Major	10	49	40	415.9%
		505 Stm Gen Elec Exp. Major	0	0	(0)	-100.0%
		506 Misc Steam Pwr Exp	620	540	(80)	-12.9%
		510 Stm Maint Super&Eng	86	22	(63)	-73.9%
		511 Stm Maint of Structures	3	0	(3)	-100.0%
		512 Stm Maint of Boiler Plt	27	25	(3)	-9.9%
		513 Stm Maint of Elec Plant	16	27	11	67.0%
		514 Stm Maint of Misc Stm Plt	353	336	(17)	-4.8%
		517 Nuc Oper Super & Eng	17,512	15,614	(1,898)	-10.8%
		519 Nuclear coolants & Wtr	0	0	(0)	-100.0%
		520 Nuclear Steam Expense	15	0	(15)	-100.0%
		523 Nuclear Electric Expense	0	0	0	NA
		524 Nuclear Power Misc Exp	430	729	299	69.6%
		528 Nuc Maint Super & Eng	4	0	(4)	-100.0%
		530 Nuc Mtc of React Plt Equip	2	0	(2)	-100.0%
		531 Nuc Maint of Elect Plant	3	0	(3)	-100.0%
		532 Nuc Mtc of Misc Nuc Plant	1	0	(1)	-100.0%
		535 Hyd Oper Super & Eng	0	0	0	73.7%
		537 Hydro Oper Hydraulic Exp	0	0	(0)	-66.1%
		539 Hydro Oper Misc Gen Exp	0	0	0	190.4%
		541 Hydro Mtc Super& Eng	2	1	(1)	-61.4%
		544 Hyd Maint of Elec Plant	0	1	1	NA
		545 Hyd Mt Misc Hyd Plnt Mjr	0	0	0	NA
		546 Oth Oper Super&Eng	29	35	5	17.8%
		548 Oth Oper Gen Exp	10	7	(3)	-32.7%
		549 Oth Oper Misc Gen Exp	28	31	4	13.6%
		551 Oth Maint Super & Eng	19	3	(16)	-85.3%
		552 Oth Maint of Structures	4	0	(4)	-100.0%
		553 Oth Mtc of Gen & Ele Plant	16	27	11	70.7%
		554 Oth Mtc Misc Gen Plt Mjr	0	1	0	81.4%
		556 Load Dispatch	151	100	(50)	-33.4%
		557 Other Power Oth Exp	337	298	(40)	-11.7%
		560 Trans Oper Super & Eng	481	565	84	17.4%
		561.1 Load Disp-Reliability	5	5	(0)	-6.5%
		561.2 Load Disp-Monitor/Operate	294	288	(6)	-2.2%
		561.3 Load Disp-Trans Serv/Sch	5	3	(2)	-44.6%
		561.5 Rel/Plan/Standards Dev	36	87	50	137.7%
		561.6 Trans Service Studies	0	4	4	NA
		561.7 Gen Interconn Studies	2	9	7	293.8%
		562 Trans Oper Station Exp	4	0	(4)	-100.0%
		563 Trans Oper OH Lines	68	61	(6)	-9.1%
		566 Trans Oper Misc Exp	230	148	(83)	-35.8%
		568 Trans Mtce Super & Eng	1	0	(1)	-100.0%
		570 Tran Mnt of Station Equip	1	0	(1)	-100.0%
		571 Trans Mt of Overhead Line	10	0	(10)	-100.0%
		575.1 Operation Supervision	18	18	1	3.5%
		575.2 DA & RT Mkt Admin	6	40	34	542.6%
		575.3 Trans Rights Mkt Admin	0	0	0	NA
		575.5 Ancillary Serv Mkt Admin	1	19	18	2220.1%
		575.6 Mkt Monitoring/Compliance	2	4	2	77.3%
		580 Dist Oper Sup & Eng	234	209	(25)	-10.8%
		581 Dist Load Dispatching	62	74	12	18.4%
		582 Dist Op Station Exp	0	0	(0)	-100.0%
		583 Dist Oper Overhead Lines	11	11	(0)	-1.1%
		584 Dist Op UG Elec lines	19	13	(5)	-27.4%
		585 Dist Oper Streetlight	4	0	(4)	-100.0%
		586 Dist Oper Meter Exp	71	46	(25)	-35.3%
		587 Dist Oper Cust Install	0	0	(0)	-100.0%
		588 Dist Oper Misc Exp	35	50	14	40.2%
		590 Dist Mtc Super & Eng	11	15	4	34.1%
		592 Dist Mt of Station Equip	2	0	(2)	-100.0%
		593 Dist Mtc of Overhead Lnes	25	28	3	11.2%
		595 Dist Mt of Line Transform	2	0	(2)	-100.0%
		596 Dist Mtc of Streetlights	0	0	(0)	-100.0%
		901 Cust Acct Supervise	12	8	(4)	-31.3%
		902 Cust Acct Meter Read	18	14	(4)	-23.5%
		903 Cust Acct Recrds & Coll	1,315	1,203	(113)	-8.6%

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Schedule 4A - O&M by FERC Account  
2014 Actual vs. 2016 Budget  
Total Company - By Utility (By Business Area)  
(\$000's)

Utility Desc	Business Area	FERC	2014 Actual	2016 Budget	Variance	% Variance
Electric	Benefits & Loadings	908 Customer Asst Expense	100	59	(41)	-41.2%
		912 Sales Demo & Sales	0	1	0	33.3%
		920 A&G Salaries	19,870	18,305	(1,565)	-7.9%
		921 A&G Office & Supplies	390	415	25	6.5%
		923 A&G Outside Services	(1)	0	1	-100.0%
		925 A&G Injuries & Damages	2,850	3,494	645	22.6%
		926 A&G Pen & Ben	80,239	84,277	4,038	5.0%
		930.2 A&G Misc General Exp	0	0	0	NA
	<b>Benefits &amp; Loadings Total</b>		<b>126,446</b>	<b>127,561</b>	<b>1,116</b>	<b>0.9%</b>
	Chief Executive Officer	426.1 Donations	17	395	378	2173.8%
		426.4 Expenditures for Civic,	224	211	(13)	-5.7%
		426.5 Other Deductions	0	2	1	413.2%
		920 A&G Salaries	492	477	(15)	-3.1%
		921 A&G Office & Supplies	10	12	2	23.7%
		923 A&G Outside Services	189	48	(141)	-74.7%
		930.2 A&G Misc General Exp	649	863	214	32.9%
	<b>Chief Executive Officer Total</b>		<b>1,581</b>	<b>2,008</b>	<b>426</b>	<b>27.0%</b>
	Corp Secretary & Exec Svcs	426.1 Donations	51	30	(21)	-40.9%
		426.4 Expenditures for Civic,	4	0	(4)	-100.0%
		426.5 Other Deductions	3	3	(1)	-25.2%
		524 Nuclear Power Misc Exp	1	0	(1)	-100.0%
		566 Trans Oper Misc Exp	0	0	0	NA
		588 Dist Oper Misc Exp	0	0	0	NA
		593 Dist Mtc of Overhead Llnes	0	0	(0)	-100.0%
		903 Cust Acct Recrds & Coll	6	0	(6)	-100.0%
		908 Customer Asst Expense	347	106	(241)	-69.4%
		909 Cust Serv Instruct Adver	550	569	19	3.4%
		920 A&G Salaries	2,694	3,049	356	13.2%
		921 A&G Office & Supplies	584	742	158	27.1%
		923 A&G Outside Services	536	657	121	22.6%
		930.1 A&G General Advertising	3,293	3,027	(266)	-8.1%
		930.2 A&G Misc General Exp	1,522	1,654	132	8.7%
		931 A&G Rents	(0)	0	0	-100.0%
		935 A&G Maint of Gen PLT	8	1	(8)	-92.3%
	<b>Corp Secretary &amp; Exec Svcs Total</b>		<b>9,600</b>	<b>9,839</b>	<b>239</b>	<b>2.5%</b>
	Corporate Other	417.1 Exp from Non-Utility	(1)	0	1	-100.0%
		426.1 Donations	4	0	(4)	-100.0%
		426.3 Penalties	(15)	0	15	-100.0%
		566 Trans Oper Misc Exp	76,399	111,588	35,189	46.1%
		583 Dist Oper Overhead Lines	0	0	0	NA
		584 Dist Op UG Elec lines	0	0	0	NA
		586 Dist Oper Meter Exp	0	0	0	NA
		920 A&G Salaries	(1)	0	1	-100.0%
		921 A&G Office & Supplies	170	663	494	291.2%
		922 A&G Admn Transfer Crdt	(5,285)	(2,420)	2,865	-54.2%
		929 A&G Duplicate Chrg Crdt	(4,257)	(4,986)	(729)	17.1%
		930.2 A&G Misc General Exp	0	0	0	NA
		931 A&G Rents	190	0	(190)	-100.0%
	<b>Corporate Other Total</b>		<b>67,204</b>	<b>104,846</b>	<b>37,641</b>	<b>56.0%</b>
	Distribution Operations	426.1 Donations	12	0	(12)	-100.0%
		426.3 Penalties	6	0	(6)	-100.0%
		426.4 Expenditures for Civic,	0	0	(0)	-100.0%
		426.5 Other Deductions	7	0	(7)	-100.0%
		514 Stm Maint of Misc Stm Plt	0	0	(0)	-100.0%
		531 Nuc Maint of Elect Plant	0	0	0	NA
		560 Trans Oper Super & Eng	4	1	(3)	-80.9%
		562 Trans Oper Station Exp	395	443	49	12.3%
		566 Trans Oper Misc Exp	123	453	330	267.9%
		570 Tran Mnt of Station Equip	334	597	264	79.0%
		571 Trans Mt of Overhead Line	4,584	5,694	1,110	24.2%
		572 Trans Maint of UG lines	5	0	(5)	-100.0%
		580 Dist Oper Sup & Eng	8,068	7,728	(340)	-4.2%
		581 Dist Load Dispatching	5,339	5,903	564	10.6%
		582 Dist Op Station Exp	1,136	1,184	48	4.2%
		583 Dist Oper Overhead Lines	487	1,529	1,042	213.7%
		584 Dist Op UG Elec lines	(1,503)	(884)	619	-41.2%
		585 Dist Oper Streetlight	1,938	1,825	(113)	-5.8%
		586 Dist Oper Meter Exp	1,926	2,676	750	38.9%
		587 Dist Oper Cust Install	3,126	4,103	977	31.3%
		588 Dist Oper Misc Exp	13,185	15,965	2,779	21.1%
		589 Dist Rents	493	493	(0)	0.0%



**NSP-MN**  
**Schedule 4A - O&M by FERC Account**  
**2014 Actual vs. 2016 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Desc	Business Area	FERC	2014 Actual	2016 Budget	Variance	% Variance
Electric	Distribution Operations	590 Dist Mtc Super & Eng	208	177	(31)	-14.7%
		591 Dist Mt of Structures Mjr	0	0	(0)	-100.0%
		592 Dist Mt of Station Equip	997	575	(422)	-42.3%
		593 Dist Mtc of Overhead Llnes	42,308	39,021	(3,288)	-7.8%
		594 Dist Mt of Undergrnd Line	12,589	12,936	348	2.8%
		595 Dist Mt of Line Transform	1,662	1,307	(355)	-21.4%
		596 Dist Mtc of Streetlights	1,492	905	(587)	-39.3%
		597 Dist Mtc of Meters	85	154	69	81.4%
		598 Dist Maint of Dist Plant	7	1	(6)	-89.1%
		902 Cust Acct Meter Read	25	0	(25)	-100.0%
		904 Cust Acct Uncollect	416	200	(216)	-52.0%
		908 Customer Asst Expense	0	0	(0)	-100.0%
		920 A&G Salaries	410	536	126	30.6%
		921 A&G Office & Supplies	56	88	33	58.2%
		923 A&G Outside Services	119	93	(27)	-22.3%
		925 A&G Injuries & Damages	0	93	93	NA
		930.1 A&G General Advertising	0	0	0	NA
		930.2 A&G Misc General Exp	127	203	76	60.0%
		931 A&G Rents	2	0	(2)	-100.0%
		935 A&G Maint of Gen PLT	0	0	(0)	-100.0%
		<b>Distribution Operations Total</b>	<b>100,167</b>	<b>103,997</b>	<b>3,830</b>	<b>3.8%</b>
	Energy Supply	426.1 Donations	60	34	(27)	-44.0%
		426.4 Expenditures for Civic,	13	12	(0)	-1.8%
		426.5 Other Deductions	12	5	(6)	-55.9%
		500 Stm Prod Op & Supr	5,010	7,272	2,262	45.1%
		501 Stm Gen Fuel	200	42	(158)	-79.2%
		502 Steam Expenses Major	19,585	22,666	3,081	15.7%
		505 Stm Gen Elec Exp. Major	4,913	1,403	(3,510)	-71.4%
		506 Misc Steam Pwr Exp	17,542	17,593	51	0.3%
		507 Stm Pow Gen Rents	19	0	(19)	-100.0%
		510 Stm Maint Super&Eng	2,799	1,986	(812)	-29.0%
		511 Stm Maint of Structures	8,077	2,784	(5,293)	-65.5%
		512 Stm Maint of Boiler Plt	41,600	39,679	(1,921)	-4.6%
		513 Stm Maint of Elec Plant	7,680	4,905	(2,775)	-36.1%
		514 Stm Maint of Misc Stm Plt	14,701	17,985	3,284	22.3%
		517 Nuc Oper Super & Eng	93	1	(92)	-98.8%
		520 Nuclear Steam Expense	0	0	(0)	-100.0%
		524 Nuclear Power Misc Exp	36	176	139	382.4%
		530 Nuc Mtc of React Plt Equip	241	0	(241)	-100.0%
		531 Nuc Maint of Elect Plant	25	0	(25)	-100.0%
		532 Nuc Mtc of Misc Nuc Plant	0	0	(0)	-100.0%
		535 Hyd Oper Super & Eng	1	36	35	2812.1%
		536 Hyd Oper Water for Pwr	0	0	0	NA
		537 Hydro Oper Hydraulic Exp	1	0	(1)	-59.1%
		538 Hyd Oper Electric Exp	195	12	(183)	-93.8%
		539 Hydro Oper Misc Gen Exp	124	273	149	120.8%
		541 Hydro Mtc Super& Eng	21	5	(16)	-76.7%
		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	87	50	132.8%
		545 Hyd Mt Misc Hyd Plnt Mjr	2	59	58	3516.7%
		546 Oth Oper Super&Eng	1,090	2,120	1,030	94.5%
		547 Oth Oper Fuel	(1)	0	1	-100.0%
		548 Oth Oper Gen Exp	7,020	7,699	679	9.7%
		549 Oth Oper Misc Gen Exp	5,601	15,391	9,791	174.8%
		550 Oth Oper Rents	9	0	(9)	-100.0%
		551 Oth Maint Super & Eng	615	308	(307)	-49.9%
		552 Oth Maint of Structures	3,899	3,242	(657)	-16.9%
		553 Oth Mtc of Gen & Ele Plant	11,799	17,199	5,400	45.8%
		554 Oth Mtc Misc Gen Plt Mjr	2,364	1,859	(505)	-21.3%
		560 Trans Oper Super & Eng	79	192	113	142.8%
		566 Trans Oper Misc Exp	(0)	0	0	-100.0%
		570 Tran Mnt of Station Equip	15	0	(15)	-100.0%
		571 Trans Mt of Overhead Line	0	0	0	NA
		572 Trans Maint of UG lines	0	0	(0)	-100.0%
		584 Dist Op UG Elec lines	0	0	0	NA
		586 Dist Oper Meter Exp	0	0	0	NA
		588 Dist Oper Misc Exp	3	0	(3)	-100.0%
		590 Dist Mtc Super & Eng	207	286	79	38.3%
		592 Dist Mt of Station Equip	(3)	0	3	-100.0%
		593 Dist Mtc of Overhead Llnes	0	0	0	NA

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**2014 Actual vs. 2016 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Desc	Business Area	FERC	2014 Actual	2016 Budget	Variance	% Variance	
Electric	Energy Supply	594 Dist Mt of Undergrnd Line	(2)	0	2	-100.0%	
		595 Dist Mt of Line Transform	0	0	0	NA	
		920 A&G Salaries	1,652	2,003	351	21.2%	
		921 A&G Office & Supplies	614	387	(227)	-36.9%	
		922 A&G Admn Transfer Crdt	(2,733)	(2,675)	58	-2.1%	
		923 A&G Outside Services	566	325	(241)	-42.6%	
		925 A&G Injuries & Damages	3	0	(3)	-100.0%	
		930.1 A&G General Advertising	1	0	(1)	-100.0%	
		930.2 A&G Misc General Exp	333	321	(12)	-3.5%	
		931 A&G Rents	1	0	(1)	-100.0%	
		935 A&G Maint of Gen PLT	0	1	0	6.6%	
		<b>Energy Supply Total</b>	<b>156,349</b>	<b>165,720</b>	<b>9,371</b>	<b>6.0%</b>	
		Financial Operations	426.1 Donations	1	1	(0)	-16.5%
			426.4 Expenditures for Civic,	8	6	(2)	-22.2%
			426.5 Other Deductions	7	14	7	102.8%
			500 Stm Prod Op & Supr	67	78	11	15.9%
			506 Misc Steam Pwr Exp	153	140	(13)	-8.6%
	524 Nuclear Power Misc Exp		3	0	(3)	-100.0%	
	535 Hyd Oper Super & Eng		0	0	0	51.6%	
	546 Oth Oper Super&Eng		27	18	(9)	-33.1%	
	549 Oth Oper Misc Gen Exp		81	72	(9)	-11.4%	
	557 Other Power Oth Exp		278	362	84	30.3%	
	560 Trans Oper Super & Eng		0	0	(0)	-100.0%	
	566 Trans Oper Misc Exp		245	300	55	22.3%	
	573 Trans Mtc of Misc Plt Mjr		(1)	0	1	-100.0%	
	580 Dist Oper Sup & Eng		(0)	0	0	-100.0%	
	588 Dist Oper Misc Exp		32	29	(3)	-10.8%	
	909 Cust Serv Instruct Adver		0	0	0	NA	
	920 A&G Salaries		11,689	12,924	1,234	10.6%	
	921 A&G Office & Supplies		1,706	1,734	29	1.7%	
	922 A&G Admn Transfer Crdt		(4)	(3)	0	-11.7%	
	923 A&G Outside Services		3,902	3,971	69	1.8%	
	924 A&G Property Insurance		9,610	10,227	616	6.4%	
	925 A&G Injuries & Damages		12,569	11,533	(1,036)	-8.2%	
	928 A&G Regulatory Comm Exp		8,356	5,602	(2,754)	-33.0%	
	930.2 A&G Misc General Exp	36	20	(17)	-45.7%		
	931 A&G Rents	1	0	(1)	-100.0%		
	935 A&G Maint of Gen PLT	19	10	(9)	-48.0%		
	<b>Financial Operations Total</b>	<b>48,786</b>	<b>47,035</b>	<b>(1,751)</b>	<b>-3.6%</b>		
	Gas Systems	Gas Systems	426.1 Donations	9	9	(1)	-9.0%
426.3 Penalties			0	0	0	NA	
426.4 Expenditures for Civic,			0	0	(0)	-100.0%	
426.5 Other Deductions			3	0	(3)	-100.0%	
506 Misc Steam Pwr Exp			7	0	(7)	-100.0%	
512 Stm Maint of Boiler Plt			0	0	(0)	-100.0%	
514 Stm Maint of Misc Stm Plt			10	0	(10)	-100.0%	
550 Oth Oper Rents			0	0	0	NA	
560 Trans Oper Super & Eng			2	0	(2)	-100.0%	
566 Trans Oper Misc Exp			3	0	(3)	-100.0%	
580 Dist Oper Sup & Eng			156	201	46	29.3%	
582 Dist Op Station Exp			0	0	(0)	-100.0%	
584 Dist Op UG Elec lines			6,506	7,866	1,360	20.9%	
588 Dist Oper Misc Exp			43	0	(43)	-100.0%	
593 Dist Mtc of Overhead Llnes			0	0	(0)	-100.0%	
598 Dist Maint of Dist Plant			0	0	0	NA	
908 Customer Asst Expense			0	0	0	NA	
909 Cust Serv Instruct Adver			3	0	(3)	-100.0%	
920 A&G Salaries			159	29	(130)	-81.8%	
921 A&G Office & Supplies			45	13	(32)	-71.5%	
923 A&G Outside Services			44	0	(44)	-100.0%	
930.2 A&G Misc General Exp			37	1	(36)	-96.3%	
935 A&G Maint of Gen PLT			0	0	(0)	-100.0%	
<b>Gas Systems Total</b>			<b>7,028</b>	<b>8,119</b>	<b>1,091</b>	<b>15.5%</b>	
General Counsel		426.1 Donations	91	55	(36)	-39.6%	
		426.4 Expenditures for Civic,	667	721	54	8.1%	
		426.5 Other Deductions	4	4	(1)	-14.2%	
		506 Misc Steam Pwr Exp	150	80	(70)	-46.5%	
		517 Nuc Oper Super & Eng	3	0	(3)	-100.0%	
		524 Nuclear Power Misc Exp	844	836	(8)	-0.9%	
		539 Hydro Oper Misc Gen Exp	15	5	(10)	-66.9%	
549 Oth Oper Misc Gen Exp		178	413	235	131.9%		



NSP-MN  
Schedule 4A - O&M by FERC Account  
2014 Actual vs. 2016 Budget  
Total Company - By Utility (By Business Area)  
(\$000's)

Utility Desc	Business Area	FERC	2014 Actual	2016 Budget	Variance	% Variance
Electric	General Counsel	557 Other Power Oth Exp	149	5	(144)	-96.6%
		560 Trans Oper Super & Eng	0	0	(0)	-100.0%
		561.2 Load Disp-Monitor/Operate	12	0	(12)	-100.0%
		561.7 Gen Interconn Studies	2	0	(2)	-100.0%
		566 Trans Oper Misc Exp	45	37	(8)	-17.8%
		571 Trans Mt of Overhead Line	(0)	0	0	-100.0%
		588 Dist Oper Misc Exp	0	0	(0)	-100.0%
		908 Customer Asst Expense	0	0	0	NA
		920 A&G Salaries	5,025	5,878	853	17.0%
		921 A&G Office & Supplies	690	699	10	1.4%
		922 A&G Admn Transfer Crdt	(0)	0	0	-100.0%
		923 A&G Outside Services	5,663	4,134	(1,530)	-27.0%
		925 A&G Injuries & Damages	14	17	2	17.0%
		928 A&G Regulatory Comm Exp	514	440	(74)	-14.5%
		930.1 A&G General Advertising	0	0	0	NA
		930.2 A&G Misc General Exp	24	86	63	266.7%
		931 A&G Rents	0	0	0	NA
		935 A&G Maint of Gen PLT	7	3	(3)	-49.1%
		<b>General Counsel Total</b>	<b>14,096</b>	<b>13,413</b>	<b>(683)</b>	<b>-4.8%</b>
	Nuclear Amortz & Other	517 Nuc Oper Super & Eng	1,482	2,113	632	42.6%
		519 Nuclear coolants & Wtr	469	228	(241)	-51.3%
		520 Nuclear Steam Expense	5,963	2,991	(2,972)	-49.8%
		523 Nuclear Electric Expense	(172)	85	257	-149.6%
		524 Nuclear Power Misc Exp	4,843	919	(3,924)	-81.0%
		528 Nuc Maint Super & Eng	7,728	1,143	(6,585)	-85.2%
		529 Nuc Maint of Structures	151	9	(141)	-93.8%
		530 Nuc Mtc of React Plt Equip	6,557	4,228	(2,329)	-35.5%
		531 Nuc Maint of Elect Plant	(810)	4,581	5,391	-665.5%
		532 Nuc Mtc of Misc Nuc Plant	14,355	7,936	(6,419)	-44.7%
		<b>Nuclear Amortz &amp; Other Total</b>	<b>40,566</b>	<b>24,235</b>	<b>(16,332)</b>	<b>-40.3%</b>
	Nuclear Generation Bus Area	426.1 Donations	13	12	(1)	-6.8%
		426.3 Penalties	(104)	0	104	-100.0%
		426.4 Expenditures for Civic,	30	332	302	999.6%
		426.5 Other Deductions	20	3	(17)	-83.7%
		502 Steam Expenses Major	42	0	(42)	-100.0%
		506 Misc Steam Pwr Exp	0	0	(0)	-100.0%
		512 Stm Maint of Boiler Plt	165	0	(165)	-100.0%
		513 Stm Maint of Elec Plant	0	0	(0)	-100.0%
		517 Nuc Oper Super & Eng	63,985	57,833	(6,152)	-9.6%
		519 Nuclear coolants & Wtr	7,865	8,710	846	10.8%
		520 Nuclear Steam Expense	45,237	48,131	2,894	6.4%
		523 Nuclear Electric Expense	3,611	2,149	(1,461)	-40.5%
		524 Nuclear Power Misc Exp	123,252	133,327	10,075	8.2%
		525 Nuclear Gen Rents	53	75	22	40.5%
		528 Nuc Maint Super & Eng	5,010	5,040	30	0.6%
		529 Nuc Maint of Structures	496	0	(496)	-100.0%
		530 Nuc Mtc of React Plt Equip	32,419	44,706	12,287	37.9%
		531 Nuc Maint of Elect Plant	20,078	8,942	(11,136)	-55.5%
		532 Nuc Mtc of Misc Nuc Plant	26,596	17,527	(9,069)	-34.1%
		540 Hyd Oper Rents	0	0	0	NA
		550 Oth Oper Rents	0	0	0	NA
		570 Tran Mnt of Station Equip	15	0	(15)	-100.0%
		588 Dist Oper Misc Exp	0	0	(0)	-100.0%
		920 A&G Salaries	15	18	3	19.5%
		921 A&G Office & Supplies	2	0	(2)	-100.0%
		922 A&G Admn Transfer Crdt	(0)	0	0	-100.0%
		923 A&G Outside Services	43	0	(43)	-100.0%
		925 A&G Injuries & Damages	0	0	0	NA
		928 A&G Regulatory Comm Exp	1,450	0	(1,450)	-100.0%
		930.1 A&G General Advertising	6	0	(6)	-100.0%
		930.2 A&G Misc General Exp	347	5	(342)	-98.6%
		935 A&G Maint of Gen PLT	0	0	0	NA
		<b>Nuclear Generation Bus Area Total</b>	<b>330,647</b>	<b>326,812</b>	<b>(3,835)</b>	<b>-1.2%</b>
	Operations Services	426.1 Donations	2	2	(0)	-16.2%
		426.4 Expenditures for Civic,	24	34	10	40.4%
		426.5 Other Deductions	37	65	28	76.7%
		500 Stm Prod Op & Supr	19	0	(19)	-100.0%
		501 Stm Gen Fuel	0	0	0	NA
		506 Misc Steam Pwr Exp	605	654	49	8.1%
		512 Stm Maint of Boiler Plt	1	0	(1)	-100.0%
		514 Stm Maint of Misc Stm Plt	0	0	(0)	-100.0%

**NSP-MN**  
**Schedule 4A - O&M by FERC Account**  
**2014 Actual vs. 2016 Budget**  
**Total Company - By Utility (By Business Area)**  
**(\$000's)**

Utility Desc	Business Area	FERC	2014 Actual	2016 Budget	Variance	% Variance
Electric	Operations Services	517 Nuc Oper Super & Eng	0	0	0	NA
		539 Hydro Oper Misc Gen Exp	1	1	0	0.0%
		549 Oth Oper Misc Gen Exp	89	83	(6)	-6.7%
		556 Load Dispatch	1,082	854	(228)	-21.1%
		557 Other Power Oth Exp	1,456	2,388	932	64.0%
		560 Trans Oper Super & Eng	0	0	(0)	-100.0%
		561.1 Load Disp-Reliability	(0)	0	0	-100.0%
		561.2 Load Disp-Monitor/Operate	4	0	(4)	-100.0%
		561.5 Rel/Plan/Standards Dev	25	19	(6)	-24.4%
		561.8 Rel/Plan/Standards Dev Serv	0	0	0	NA
		566 Trans Oper Misc Exp	504	423	(81)	-16.1%
		571 Trans Mt of Overhead Line	2	0	(2)	-100.0%
		575.1 Operation Supervision	165	190	25	15.2%
		575.2 DA & RT Mkt Admin	44	347	302	686.0%
		575.3 Trans Rights Mkt Admin	0	0	0	NA
		575.5 Ancillary Serv Mkt Admin	6	162	156	2670.8%
		575.6 Mkt Monitoring/Compliance	19	35	16	81.8%
		580 Dist Oper Sup & Eng	55	0	(55)	-100.0%
		581 Dist Load Dispatching	1	0	(1)	-100.0%
		588 Dist Oper Misc Exp	(32)	0	32	-100.0%
		593 Dist Mtc of Overhead Llnes	1	0	(1)	-100.0%
		901 Cust Acct Supervise	137	128	(8)	-6.1%
		902 Cust Acct Meter Read	17,540	18,281	741	4.2%
		903 Cust Acct Recrds & Coll	19,221	19,545	325	1.7%
		904 Cust Acct Uncollect	13,828	13,299	(529)	-3.8%
		905 Cust Acct Misc	0	0	(0)	-100.0%
		908 Customer Asst Expense	306	312	5	1.7%
		909 Cust Serv Instruct Adver	0	0	0	NA
		912 Sales Demo & Sales	2	6	3	164.5%
		920 A&G Salaries	1,559	1,311	(249)	-16.0%
		921 A&G Office & Supplies	766	766	0	0.0%
		922 A&G Admn Transfer Crdt	(29)	(30)	(1)	4.1%
		923 A&G Outside Services	2,380	3,973	1,593	66.9%
		924 A&G Property Insurance	0	0	0	NA
		930.1 A&G General Advertising	26	21	(4)	-17.3%
		930.2 A&G Misc General Exp	27	7	(21)	-76.0%
		931 A&G Rents	1	0	(1)	-93.2%
		935 A&G Maint of Gen PLT	122	134	12	10.1%
		<b>Operations Services Total</b>	<b>59,997</b>	<b>63,008</b>	<b>3,011</b>	<b>5.0%</b>
	Transmission	426.1 Donations	1	0	(1)	-100.0%
		426.3 Penalties	(96)	0	96	-100.0%
		426.4 Expenditures for Civic,	2	0	(2)	-100.0%
		426.5 Other Deductions	38	0	(38)	-99.2%
		500 Stm Prod Op & Supr	2	0	(2)	-100.0%
		501 Stm Gen Fuel	1	0	(1)	-100.0%
		506 Misc Steam Pwr Exp	45	17	(28)	-61.7%
		512 Stm Maint of Boiler Plt	(0)	0	0	-100.0%
		513 Stm Maint of Elec Plant	17	0	(17)	-100.0%
		514 Stm Maint of Misc Stm Plt	21	0	(21)	-100.0%
		517 Nuc Oper Super & Eng	5	0	(5)	-100.0%
		520 Nuclear Steam Expense	101	0	(101)	-100.0%
		531 Nuc Maint of Elect Plant	14	0	(14)	-100.0%
		549 Oth Oper Misc Gen Exp	0	0	(0)	-100.0%
		553 Oth Mtc of Gen & Ele Plant	2	0	(2)	-100.0%
		554 Oth Mtc Misc Gen Plt Mjr	0	0	0	NA
		556 Load Dispatch	1	0	(1)	-100.0%
		560 Trans Oper Super & Eng	8,313	7,574	(739)	-8.9%
		561.1 Load Disp-Reliability	47	43	(4)	-8.2%
		561.2 Load Disp-Monitor/Operate	2,455	2,384	(71)	-2.9%
		561.3 Load Disp-Trans Serv/Sch	44	23	(21)	-47.3%
		561.5 Rel/Plan/Standards Dev	442	821	380	85.9%
		561.6 Trans Service Studies	0	34	34	28399.7%
		561.7 Gen Interconn Studies	403	233	(170)	-42.1%
		561.8 Rel/Plan/Standards Dev Serv	1,975	2,159	184	9.3%
		562 Trans Oper Station Exp	536	936	400	74.8%
		563 Trans Oper OH Lines	2,834	2,406	(428)	-15.1%
		564 UG Line Exp	10	1	(10)	-92.2%
		566 Trans Oper Misc Exp	2,469	3,269	800	32.4%
		567 Trans Rents	751	663	(88)	-11.8%
		568 Trans Mtce Super & Eng	128	122	(6)	-4.4%
		570 Tran Mnt of Station Equip	6,298	7,117	819	13.0%