

Volume 4A – Section 1
2007 Test Year work papers
Functionalization

2007		FUNCTIONALIZATION		Page 2 of 6	
Line #	DESCRIPTION	ACCOUNTS	OPERATING STATEMENT AMOUNTS TEST YEAR 2007		Line #
1	STEAM POWER GENERATION:				1
2	SUPERVISION AND ENGINEERING	401-500	1,394,608		2
3	FUEL	401-501	55,006,518		3
4	STEAM EXPENSE	401-502	3,191,009		4
5	ELECTRICAL EXPENSE	401-505	2,260,200		5
6	MISCELLANEOUS EXPENSE	401-506	4,140,261		6
7	RENT	401-507	3,216		7
8				401 = 65,997,811.67	8
9	STEAM POWER MAINTENANCE:				9
10	SUPERVISION AND ENGINEERING	402-510	695,172		10
11	STRUCTURES	402-511	605,164		11
12	BOILER	402-512	5,918,965		12
13	ELECTRIC	402-513	887,113		13
14	MISCELLANEOUS	402-514	800,370		14
15				402 = 8,706,782.69	15
16	HYDRO:				16
17	SUPERVISION AND ENGINEERING	401-535	65,688		17
17A	ELECTRIC EXPENSE	401-538	59,043		17A
18	MISCELLANEOUS EXPENSE	401-539	3,558		18
19	SUPERVISION & ENGINEERING	402-541	280		19
20	STRUCTURES	402-542	4,846		20
21	RESERVOIRS - DAMS	402-543	417,502		21
22	ELECTRIC	402-544	39,688		22
23	MISCELLANEOUS EXPENSE	402-545	18,991		23
24				402 = 481,307.52	24
25	IC:				25
26	SUPERVISION AND ENGINEERING	401-546	37,444		26
27	FUEL	401-547	6,236,150		27
27A	GENERATION EXPENSE	401-548	622,259		27A
28	MISCELLANEOUS EXPENSE	401-549	66,914		28
28A	RENTS	401-550	3,647		28A
29	SUPERVISION AND ENGINEERING	402-551	48,987		29
30	STRUCTURES	402-552	3,337		30
31	GENERATING AND ELECTRIC	402-553	1,191,492		31
32	MISCELLANEOUS EXPENSE	402-554	12,313		32
33				Production 401 = 73,094,514.30	33
34				Production 402 = 10,444,218.96	34
35	OTHER POWER SUPPLY EXPENSES:				35
35A	SYSTEM CONTROL AND DISPATCH OTHER EXPENSES	401-556	259,924		35A
36		401-557	1,847,801		36
37				401 = 2,107,724.20	37
38	TRANSMISSION EXPENSES:				38
39	SUPERVISION AND ENGINEERING	401-560	511,139		39
40	LOAD DISPATCHING	401-561	2,791,737		40
41	STATION EXPENSE	401-562	160,433		41
41A	OVERHEAD LINES	401-563	940,237		41A
42	TRANSMISSION OF ELECTRICITY BY OTHERS	401-565	10,283		42
43	MISCELLANEOUS EXPENSE	401-566	1,018,264		43
44	RENTS	401-567	40,143		44
44A	SUPERVISION AND ENGINEERING	402-568	403,322		44A
45	COMPUTER HARDWARE, SOFTWARE, ETC	402-569	752,317		45
46	STATION EQUIPMENT	402-570	1,143,012		46
47	OVERHEAD SYSTEM	402-571	308		47
47A	UNDERGROUND LINES	402-572	1,630,663		47A
47B	MAINTENANCE OF MISCELLANEOUS PLANT	402-573	0		47B
47C	DAY-TO-DAY REAL-TIME AND TRANSMISSION MARKET EXPENSE	401-575	1,435,087		47C
48	COMPUTER SOFTWARE	402-576	56,085		48
49				402 = 3,985,669.49	49
50	DISTRIBUTION EXPENSE:				50
50A	OPERATION, SUPERVISION & ENGINEERING	401-580	522,846		50A
51	LOAD DISPATCHING	401-581	295,848		51
52	STATION EXPENSES	401-582	145,438		52
53	LINE EXPENSES	401-583	330,930		53
54	UNDERGROUND LINE EXPENSES	401-584	1,099,905		54
55	STREETLIGHTING & SIGNAL SYSTEM	401-585	0		55
56	NOT USED	401-586.01	0		56
57	NOT USED	401-586.02	0		57
58	NOT USED	401-586.03	0		58
59	NOT USED	401-586.04	0		59
60	NOT USED	401-586.05	0		60
61	NOT USED	401-586.06	0		61
62	NOT USED	401-586.07	0		62
63	METER EXPENSES:	401-586	1,000,585		63
64	OTHER DISTRIBUTION EXPENSES	401-587	327,862		64
65	MISCELLANEOUS DISTRIBUTION EXPENSES	401-588	2,274,823		65
66	RENTS	401-589	240,965		66
67	MAINTENANCE, SUPERVISION & ENGINEERING	402-590	813,410		67
68	MAINTENANCE OF STATION EQUIPMENT	402-592	832,021		68
69	MAINTENANCE OF OVERHEAD LINES	402-593	4,537,893		69
70	MAINTENANCE OF UNDERGROUND LINES	402-594	829,638		70
71	MAINTENANCE OF LINE TRANSFORMERS	402-595	0		71
72	MAINTENANCE OF STREETLIGHTING & SIGNAL	402-596	992,747		72
73	NOT USED	402-597	441,438		73
74	NOT USED	402-597.01	0		74
75	NOT USED	402-597.02	0		75
76	NOT USED	402-597.03	0		76
77	MAINTENANCE OF PROPERTY IN A.C. 371	402-598	0		77
				402 = 8,447,147.21	

Line #	DESCRIPTION	ACCOUNTS	STATEMENT AMOUNTS TEST YEAR 2007	Line #
1	CUSTOMER ACCOUNTING:			1
2	SUPERVISION	401-901	192,629	2
3	METER READING EXPENSES	401-902	4,569,617	3
4	CUSTOMER RECORDS & COLLECTION EXPENSE	401-903	4,713,170	4
5	UNCOLLECTIBLE ACCOUNTS	401-904	684,000	5
6	MISCELLANEOUS EXPENSES	401-905	347,844	6
7			10,507,259.66	7
8	CUSTOMER SERVICE AND INFORMATION EXPENSE:			8
9	SUPERVISION	401-907	727,164	9
10				10
11	CUSTOMER ASSISTANCE EXPENSES	401-908	1,487,537	11
12	NOT USED	401-908.2	0	12
13	NOT USED	401-908.3	0	13
14	NOT USED	401-908.4	0	14
15	NOT USED	401-908.11	0	15
16	NOT USED	401-908.12	0	16
17	NOT USED	401-908.13	0	17
18	CONSERVATION INVESTMENT PROGRAM - SD	401-908.16	0	18
19	CONSERVATION INVESTMENT PROGRAM - ND	401-908.17	0	19
20	CONSERVATION INVESTMENT PROGRAM - MN	401-908.18	2,618,980	20
21	NOT USED	401-908.22	0	21
22	NOT USED	401-908.23	0	22
23	INFO & INSTR ADVERTISING EXPENSE	401-909	327,300	23
24	MISCELLANEOUS EXPENSES	401-910	86,719	24
25			5,241,699.10	25
26	SALES EXPENSES:			26
27	SUPERVISORY LABOR AND EXPENSES	401-911	0	27
28	NORTH DAKOTA ECONOMIC DEVELOPMENT	401-912	427,508	28
29	NOT USED	401-912.04	0	29
30	EXPENSES - SALES & DEMONSTRATIONS	401-912	376,162	30
31	NOT USED	401-912.10	0	31
32	NOT USED	401-912.11 & 12	0	32
33	NOT USED	401-912.13	0	33
34	NOT USED	401-912.14	0	34
35	NOT USED	401-912.20	0	35
36	NOT USED	401-912.21	0	36
37	NOT USED	401-912.24	0	37
38	NOT USED	401-912.30	0	38
39	NOT USED	401-912.32	0	39
40	NOT USED	401-912.33	0	40
41	NOT USED	401-912.34	0	41
42	NOT USED	401-912.35	0	42
43	ADVERTISING	401-913	299,289	43
44	MISCELLANEOUS SALES EXPENSE	401-916	318,260	44
45	NOT USED	401-916.02	0	45
46	NOT USED	401-916.03	0	46
47	NOT USED	401-916.04	0	47
48	NOT USED	401-916.08	0	48
49	NOT USED	401-916.10	0	49
50	NOT USED	401-916.11	0	50
51	NOT USED	401-916.12	0	51
52	NOT USED	401-916.13	0	52
53	NOT USED	401-916.20	0	53
54	NOT USED	401-916.21	0	54
55	NOT USED	401-916.22	0	55
56	NOT USED	401-916.23	0	56
57	NOT USED	401-916.30	0	57
58	NOT USED	401-916.31	0	58
59	NOT USED	401-916.32	0	59
60	NOT USED	401-916.33	0	60
61			1,421,239.11	61
62	OPERATING EXPENSES - ADMIN & GENERAL:			62
63	SALARIES, OFFICE SUPPLIES & EXPENSES	401-920	16,602,139	63
64	VARIOUS ADMIN & GENERAL EXPENSES	401-921	4,647,887	64
65	CAPITALIZED ADMIN & GENERAL EXPENSES	401-922	0	65
66	OUTSIDE SERVICES EMPLOYED	401-923	1,595,302	66
67	PROPERTY INSURANCE	401-924	974,518	67
68	INJURIES & DAMAGES	401-925	1,646,497	68
69	EMPLOYEE PENSIONS & BENEFITS	401-926	914,010	69
70	REGULATORY COMMISSION EXPENSES	401-928	1,831,771	70
71	MISCELLANEOUS GENERAL EXPENSES	401-930	1,296,861	71
72	INFORMATIONAL ADVERTISING	401-930.01	615,095	72
73	RENTS	401-931	295,755	73
74	MAINTENANCE EXPENSES	402-935	2,724,986	74
75	RADIO LOAD CONTROL EQUIPMENT	402-935.06	0	75

CHECK TOTALS	AMOUNTS
TOTAL 401 =	135,023,701.13
PLUS 385	74,694,695.35
TOTAL	209,718,396.48
GL TOTAL (2)	209,718,396.48
DIFFERENCE	0.00
TOTAL 402 =	25,602,021.49
GL TOTAL (2)	25,602,021.49
DIFFERENCE	0.00

401 = 10,507,259.66

401 = 5,241,699.10

401 = 1,421,239.11

AC 930.01 INCLUDED IN THIS ACCOUNT

AC 935.06 INCLUDED IN THIS ACCOUNT

Line #	FACTORS	BASE (4)		PRIMARY DEMAND	SECONDARY DEMAND	PRIMARY CUSTOMER	SECONDARY CUSTOMER	STREET LIGHTS	AREA LIGHTS	METERS	LOAD MANAGEMENT	Line #
		PEAK (4)	BASE (4)									
1	BASE/PEAK SPLIT											1
2	JANUARY 2007 ACTUAL (1)	33.13%	66.87%			100.00%						2
3	JANUARY 2008 ACTUAL (2)	28.11%	71.89%			100.00%						3
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(1) 2006 ACTUAL COSS: FUNCTIONALIZATION RUN
(2) C-1, PAGE 1 OF 3 (Year is correct -- see description on C-1)
(3) SAME FORMULAS AS PRIOR YEARS' FUNCTIONALIZATION RUNS

(1) 2006 ACTUAL COSS: FUNCTIONALIZATION RUN
(2) C-2, PAGE 1 OF 2

Line #	PLANT IN SERVICE	12/31/06	12/31/07	Line #
1	PRODUCTION PLANT			1
2	A/C 101 & 106 - BASE DEMAND	239,873,255	314,844,448	2
3	PEAK DEMAND	118,842,544	123,108,602	3
4	BASE ENERGY	0	0	4
5				5
6	SUBTOTAL A/C 101 & 106	358,715,800	437,953,050	6
7				7
8	A/C 114 - BASE DEMAND	1,082,066	1,141,796	8
9	PEAK DEMAND	526,189	446,458	9
10	BASE ENERGY	0	0	10
11				11
12	SUBTOTAL A/C 114	1,588,255	1,588,255	12
13				13
14	TOTAL PRODUCTION PLANT	360,304,054	439,541,305	14
15				15
16	TRANSMISSION PLANT			16
17	A/C 101 & 106	189,626,692	191,578,729	17
18	A/C 114	58,287	58,287	18
19				19
20	TOTAL TRANSMISSION PLANT	189,684,980	191,637,016	20
21				21
22	DISTRIBUTION PLANT - A/C 101, 106 & 114			22
23	PRIM DEM/INC A/C 114	98,883,044	103,068,244	23
24	SECONDARY DEMAND	50,157,638	53,026,216	24
25	PRIMARY CUSTOMER	56,925,279	59,370,985	25
26	SECONDARY CUSTOMER	58,152,203	61,692,818	26
27	STREET LIGHTING	11,761,736	12,216,669	27
28	AREA LIGHTING	4,406,276	4,547,052	28
29	METERS	19,437,773	19,756,102	29
30	LOAD MANAGEMENT	8,098,040	8,136,815	30
31				31
32	TOTAL DISTRIBUTION PLANT	307,792,988	322,406,912	32
33				33
34	GENERAL PLANT			34
35	PRODUCTION	25,954,032	26,164,716	35
36	TRANSMISSION	10,546,321	10,019,238	36
37	DISTRIBUTION	16,300,641	17,595,446	37
38	CUSTOMER ACCOUNTS	12,340,330	12,730,405	38
39	CUSTOMER SERVICE & INFO	4,343,792	4,378,552	39
40	LOAD MANAGEMENT	135,027	135,027	40
41				41
42	TOTAL GENERAL PLANT	69,493,744	71,215,483	42
43				43
44				44
45				45
46				46
47				47
48	OPERATING EXPENSES			48
49	PRODUCTION EXPENSES		AMOUNT	49
50	PROD EXPENSES EXCL PURCHASED POWER			50
51	BASE DEMAND		11,325,547	51
52	PEAK DEMAND		5,611,117	52
53	BASE ENERGY		62,473,643	53
54	PEAK ENERGY		6,236,150	54
55				55
56	TOTAL EXCLUDING PURCHASED POWER		85,646,457	56
57	TRANSMISSION EXPENSES			57
58			10,492,992	58
59				59
60	DISTRIBUTION EXPENSES			60
61	PRIMARY DEMAND		4,157,949	61
62	SECONDARY DEMAND		1,331,858	62
63	PRIMARY CUSTOMER		2,841,193	63
64	SECONDARY CUSTOMER		2,298,330	64
65	STREET LIGHTING		1,508,249	65
66	AREA LIGHTING		42,974	66
67	METERS		2,505,796	67
68	LOAD MANAGEMENT		0	68
69				69
70	TOTAL DISTRIBUTION		14,686,349	70

Line #	2007	FUNCTIONALIZATION	AMOUNT	Line #
1				1
2			4,654,956	2
3			5,852,304	3
4				4
5			10,507,260	5
6				6
7			2,618,980	7
8			0	8
9			0	9
10			2,622,720	10
11				11
12			5,241,699	12
13				13
14			0	14
15			427,508	15
16			0	16
17			983,731	17
18				18
19			1,421,239	19
20				20
21				21
22				22
23			8,158,562	23
24			3,122,913	24
25			5,549,875	25
26			3,987,362	26
27			1,365,305	27
28				28
29			22,164,036	29
30				30
31			0	31
32			1,595,302	32
33			974,518	33
34			1,646,497	34
35				35
36			615,085	36
37			3,702,507	37
38				38

Total Expenses Pgs 5 & 6 158,693,951.33
 Total Expenses Pgs 2 & 3 160,623,722.02
 Difference (1,931,772)
 Less: Regulatory Commission Expense 1,931,772 (1)
 (0.06) Rounding due to Distribution Allocation Factors

(1) Regulatory Commission Expense is included in Operating Expense above and then is pulled out down below as it is treated as a separate adjustment on the Input Summary.