

Volume 4A – Section 2
2007 Actual Year work papers
Functionalization

Line #	DESCRIPTION	ACCOUNTS	OPERATING STATEMENT AMOUNTS ACTUAL YEAR 2007	Line #
1	STEAM POWER GENERATION:		(2)	1
2	SUPERVISION AND ENGINEERING	401 - 500	1,394,608	2
3	FUEL	401 - 501	55,009,518	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
			401 = 65,997,811.67	
9	STEAM POWER MAINTENANCE:			9
10	SUPERVISION AND ENGINEERING	402 - 510	685,172	10
11	STRUCTURES	402 - 511	605,164	11
12	BOILER	402 - 512	5,916,965	12
13	ELECTRIC	402 - 513	687,113	13
14	MISCELLANEOUS	402 - 514	800,370	14
			402 = 8,706,792.69	
16	HYDRO:			16
17	SUPERVISION AND ENGINEERING	401 - 535	65,688	17
18	ELECTRIC EXPENSE	401 - 538	59,043	18
19	MISCELLANEOUS EXPENSE	401 - 539	3,558	19
20	SUPERVISION & ENGINEERING	402 - 541	280	20
21	STRUCTURES	402 - 542	4,846	21
22	RESERVOIRS - DAMS	402 - 543	417,502	22
23	ELECTRIC	402 - 544	39,688	23
24	MISCELLANEOUS EXPENSE	402 - 545	18,991	24
			402 = 481,307.52	
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	5,647	28A
29	SUPERVISION AND ENGINEERING	402 - 551	46,967	29
30	STRUCTURES	402 - 552	3,337	30
31	GENERATING AND ELECTRIC	402 - 553	1,191,462	31
32	MISCELLANEOUS EXPENSE	402 - 554	12,313	32
			Production 401 = 73,094,514.30	
			Production 402 = 10,444,218.96	
34	OTHER POWER SUPPLY EXPENSES:			34
35	SYSTEM CONTROL AND DISPATCH	401 - 556	259,924	35
35A	OTHER EXPENSES	401 - 557	1,847,801	35A
			401 = 2,107,724.20	
37	TRANSMISSION EXPENSES:			37
38	SUPERVISION AND ENGINEERING	401 - 560	511,139	38
39	LOAD DISPATCHING	401 - 561	2,791,737	39
40	STATION EXPENSE	401 - 562	160,433	40
41	OVERHEAD LINES	401 - 563	540,237	41
41A	TRANSMISSION OF ELECTRICITY BY OTHERS	401 - 565	10,283	41A
42	MISCELLANEOUS EXPENSE	401 - 566	1,018,264	42
43	RENTS	401 - 567	40,143	43
44	SUPERVISION AND ENGINEERING	402 - 568	403,322	44
44A	COMPUTER HARDWARE, SOFTWARE, ETC	402 - 569	752,317	44A
45	STATION EQUIPMENT	402 - 570	1,143,012	45
46	OVERHEAD SYSTEM	402 - 571	1,630,625	46
47	UNDERGROUND LINES	402 - 572	308	47
47A	MAINTENANCE OF MISCELLANEOUS PLANT	402 - 573	0	47A
47B	DAY-AHEAD & REAL-TIME AND TRANSMISSION MARKET EXPENSE	401 - 575	1,435,087	47B
47C	COMPUTER SOFTWARE	402 - 576	56,085	47C
			402 = 3,985,669.49	
49	DISTRIBUTION EXPENSE:			49
50	OPERATION, SUPERVISION & ENGINEERING	401 - 580	522,846	50
50A	STANDARD CHRG	401 - 581	235,948	50A
51	STATE EXPENSES	401 - 582	146,388	51
52	LINE EXPENSES	401 - 583	339,930	52
53	UNDERGROUND LINE EXPENSES	401 - 584	1,099,905	53
54	STREET LIGHTING & SIGNAL SYSTEM	401 - 585	0	54
55	NOT USED	401 - 586.01	0	55
56	NOT USED	401 - 586.02	0	56
57	NOT USED	401 - 586.03	0	57
58	NOT USED	401 - 586.04	0	58
59	NOT USED	401 - 586.05	0	59
60	NOT USED	401 - 586.06	0	60
61	NOT USED	401 - 586.07	0	61
62	NOT USED	401 - 586.08	0	62
63	METER EXPENSES:			63
64	OTHER DISTRIBUTION EXPENSES	401 - 586	1,000,585	64
65	MISCELLANEOUS DISTRIBUTION EXPENSES	401 - 587	327,862	65
66	RENTS	401 - 588	2,274,823	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 STREET LIGHTING & SIGNAL	402 - 596	992,747	72
73	MAINTENANCE OF METERS:	402 - 597.01	441,438	73
74	NOT USED	402 - 597.02	0	74
75	NOT USED	402 - 597.03	0	75
76	NOT USED	402 - 597.04	0	76
77	MAINTENANCE OF PROPERTY IN A/C 371	402 - 598	8,447,147.21	77
			402 = 8,447,147.21	

Line #	DESCRIPTION	ACCOUNTS	(2) STATEMENT AMOUNTS ACTUAL 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			401 = 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	80,719	24
25			401 = 5,241,699.10	25
26	SALES EXPENSES:			26
27	SUPERVISORY LABOR AND EXPENSES	401 - 911	0	27
28	NORTH DAKOTA ECONOMIC DEVELOPMENT	401 - 912.04	427,508	28
29	NOT USED	401 - 912	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 - 912.22	0	37
38	NOT USED	401 - 912.23	0	38
39	NOT USED	401 - 912.24	0	39
40	NOT USED	401 - 912.30	0	40
41	NOT USED	401 - 912.32	0	41
42	NOT USED	401 - 912.33	0	42
43	NOT USED	401 - 912.34	0	43
44	ADVERTISING	401 - 913	299,289	44
45	MISCELLANEOUS SALES EXPENSE	401 - 916	318,260	45
46	NOT USED	401 - 916.02	0	46
47	NOT USED	401 - 916.03	0	47
48	NOT USED	401 - 916.04	0	48
49	NOT USED	401 - 916.08	0	49
50	NOT USED	401 - 916.10	0	50
51	NOT USED	401 - 916.11	0	51
52	NOT USED	401 - 916.12	0	52
53	NOT USED	401 - 916.13	0	53
54	NOT USED	401 - 916.20	0	54
55	NOT USED	401 - 916.21	0	55
56	NOT USED	401 - 916.22	0	56
57	NOT USED	401 - 916.23	0	57
58	NOT USED	401 - 916.30	0	58
59	NOT USED	401 - 916.31	0	59
60	NOT USED	401 - 916.32	0	60
61	NOT USED	401 - 916.33	0	61
62			401 = 1,421,239.11	62
63	OPERATING EXPENSES - ADMIN & GENERAL:			63
64	SALARIES, OFFICE SUPPLIES & EXPENSES	401 - 920	16,602,139	64
65	VARIOUS ADMIN & GENERAL EXPENSES	401 - 921	4,647,887	65
66	CAPITALIZED ADMIN & GENERAL EXPENSES	401 - 922	0	66
67	OUTSIDE SERVICES EMPLOYED	401 - 923	1,595,302	67
68	PROPERTY INSURANCE	401 - 924	974,518	68
69	INJURIES & DAMAGES	401 - 925	1,646,497	69
70	EMPLOYEE PENSIONS & BENEFITS	401 - 926	914,010	70
71	REGULATORY COMMISSION EXPENSES	401 - 928	1,831,771	71
72	MISCELLANEOUS GENERAL EXPENSES	401 - 930	1,296,861	72
73	INFORMATIONAL ADVERTISING	401 - 930.01	615,095	73
74	MAINTENANCE EXPENSES	401 - 931	295,755	74
75	RADIO LOAD CONTROL EQUIPMENT	402 - 935.06	2,724,986	75
			401 = 29,904,740.09	
			AC 930.01 INCLUDED IN THIS ACCOUNT	
			AC 935.06 INCLUDED IN THIS ACCOUNT	

CHECK TOTALS	AMOUNTS
TOTAL 401 =	135,023,701.13
PLUS 955	74,694,689.35
TOTAL	209,718,390.48
GL TOTAL (2)	209,718,390.48
DIFFERENCE	0.00

TOTAL 402 =	AMOUNTS
GL TOTAL	25,602,091.49
GL TOTAL (2)	25,602,091.49
DIFFERENCE	0.00

V:\RS\Revenue_Requirements\2007\2007 Actual\func07a.xls Functionalization
 23-Oct-08
 03:44 PM

Line #	PLANT IN SERVICE	SYSTEM BALANCES	
		12/31/06 (1)	12/31/07
1	PRODUCTION PLANT		
2	A/C 101 & 106 - BASE DEMAND	239,873,255	314,844,448
3	PEAK DEMAND	118,842,544	123,108,602
4	BASE ENERGY	0	0
5			
6	SUBTOTAL A/C 101 & 106	358,715,800	437,953,050
7			
8	A/C 114 - BASE DEMAND	1,062,066	1,141,796
9	PEAK DEMAND	526,189	446,458
10	BASE ENERGY	0	0
11			
12	SUBTOTAL A/C 114	1,588,255	1,588,255
13			
14	TOTAL PRODUCTION PLANT	360,304,054	439,541,305
15			
16	TRANSMISSION PLANT		
17	A/C 101 & 106	189,626,692	191,578,729
18	A/C 114	58,287	58,287
19			
20	TOTAL TRANSMISSION PLANT	189,684,980	191,637,016
21			
22	DISTRIBUTION PLANT - A/C 101, 106 & 114		
23	PRIM DEM-INC A/C 114	98,883,044	103,058,244
24	SECONDARY DEMAND	50,157,638	53,026,216
25	PRIMARY CUSTOMER	56,925,279	59,370,995
26	SECONDARY CUSTOMER	58,152,203	61,692,818
27	STREET LIGHTING	11,761,736	12,216,669
28	AREA LIGHTING	4,406,276	4,547,052
29	METERS	19,437,773	19,758,102
30	LOAD MANAGEMENT	8,069,040	8,736,815
31			
32	TOTAL DISTRIBUTION PLANT	307,792,988	322,406,912
33			
34	GENERAL PLANT		
35	PRODUCTION	25,954,032	26,164,716
36	TRANSMISSION	10,346,321	10,015,236
37	DISTRIBUTION	15,309,524	17,983,506
38	CUSTOMER ACCOUNTS	12,546,439	12,775,506
39	CUSTOMER SERVICE & INFO	4,344,782	4,378,459
40	LOAD MANAGEMENT	135,027	135,027
41			
42	TOTAL GENERAL PLANT	69,493,744	71,215,483
43			
44			
45			
46			
47			
48	OPERATING EXPENSES		AMOUNT
49	PRODUCTION EXPENSES		
50	PROD EXPENSES EXCL PURCHASED POWER		
51	BASE DEMAND		11,325,547
52	PEAK DEMAND		5,611,117
53	BASE ENERGY		62,473,643
54	PEAK ENERGY		6,236,150
55			
56	TOTAL EXCLUDING PURCHASED POWER		85,646,457
57			
58	TRANSMISSION EXPENSES		10,492,992
59			
60	DISTRIBUTION EXPENSES		
61	PRIMARY DEMAND		4,157,949
62	SECONDARY DEMAND		1,331,858
63	PRIMARY CUSTOMER		2,841,193
64	SECONDARY CUSTOMER		2,298,330
65	STREET LIGHTING		1,508,249
66	AREA LIGHTING		42,974
67	METERS		2,505,796
68	LOAD MANAGEMENT		0
69			
70	TOTAL DISTRIBUTION		14,686,349

