

Northern States Power Company
Electric Utility - State of North Dakota

Case No. PU-12-813
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O&M Expenses and Cost of Goods Sold
FERC Code and Associated Jurisdictional Allocator

Cost of Service Income			
Statement Line	FERC Code	FERC Code Description	Jurisdictional Allocator
A&G	920	A&G Salaries	ECustomerMN/SD/ND
A&G	920	A&G Salaries	EDemandProd
A&G	920	A&G Salaries	EDemandTran
A&G	920	A&G Salaries	EDirectMN
A&G	920	A&G Salaries	EDirectND
A&G	920	A&G Salaries	EDirectSD
A&G	920	A&G Salaries	ETwoFactorAlloc
A&G	921	A&G Office & Supplies	ECustomerMN/SD/ND
A&G	921	A&G Office & Supplies	EDemandProd
A&G	921	A&G Office & Supplies	EDemandTran
A&G	921	A&G Office & Supplies	EDirectMN
A&G	921	A&G Office & Supplies	EDirectND
A&G	921	A&G Office & Supplies	EDirectSD
A&G	921	A&G Office & Supplies	ETwoFactorAlloc
A&G	922	A&G Admn Transfer Crdt	EDemandProd
A&G	922	A&G Admn Transfer Crdt	ETwoFactorAlloc
A&G	923	A&G Outside Services	ECustomerMN/SD/ND
A&G	923	A&G Outside Services	EDemandProd
A&G	923	A&G Outside Services	EDirectMN
A&G	923	A&G Outside Services	EDirectND
A&G	923	A&G Outside Services	ETwoFactorAlloc
A&G	924	A&G Property Insurance	EDemandProd
A&G	924	A&G Property Insurance	ETwoFactorAlloc
A&G	925	A&G Injuries & Damages	ECustomerMN/ND
A&G	925	A&G Injuries & Damages	ECustomerMN/SD/ND
A&G	925	A&G Injuries & Damages	EDemandProd
A&G	925	A&G Injuries & Damages	EDemandTran
A&G	925	A&G Injuries & Damages	EDirectMN
A&G	925	A&G Injuries & Damages	EDirectND
A&G	925	A&G Injuries & Damages	EDirectSD
A&G	925	A&G Injuries & Damages	ETwoFactorAlloc
A&G	926	A&G Pen & Ben	ECustomerMN/ND
A&G	926	A&G Pen & Ben	ECustomerMN/SD/ND
A&G	926	A&G Pen & Ben	EDemandProd
A&G	926	A&G Pen & Ben	EDemandTran
A&G	926	A&G Pen & Ben	EDirectMN
A&G	926	A&G Pen & Ben	EDirectND
A&G	926	A&G Pen & Ben	EDirectSD
A&G	926	A&G Pen & Ben	ETwoFactorAlloc
A&G	928	A&G Regulatory Comm Exp	ECustomerMN/SD/ND
A&G	928	A&G Regulatory Comm Exp	EDemandTran
A&G	928	A&G Regulatory Comm Exp	EDirectMN
A&G	928	A&G Regulatory Comm Exp	EDirectND
A&G	928	A&G Regulatory Comm Exp	EDirectSD
A&G	929	A&G Duplicate Chrg Crdt	ETwoFactorAlloc
A&G	930.1	A&G General Advertising	ECustomerMN/SD/ND
A&G	930.1	A&G General Advertising	EDirectND
A&G	930.1	A&G General Advertising	EDirectSD
A&G	930.1	A&G General Advertising	ETwoFactorAlloc

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FERC Code and Associated Jurisdictional Allocator

Cost of Service Income			
Statement Line	FERC Code	FERC Code Description	Jurisdictional Allocator
A&G	930.2	A&G Misc General Exp	ECustomerMN/SD/ND
A&G	930.2	A&G Misc General Exp	EDemandProd
A&G	930.2	A&G Misc General Exp	EDemandTran
A&G	930.2	A&G Misc General Exp	EDirectMN
A&G	930.2	A&G Misc General Exp	EDirectND
A&G	930.2	A&G Misc General Exp	EDirectSD
A&G	930.2	A&G Misc General Exp	ETwoFactorAlloc
A&G	931	A&G Rents	ECustomerMN/SD/ND
A&G	931	A&G Rents	EDemandProd
A&G	931	A&G Rents	EDemandTran
A&G	931	A&G Rents	EDirectMN
A&G	931	A&G Rents	EDirectND
A&G	931	A&G Rents	EDirectSD
A&G	931	A&G Rents	ETwoFactorAlloc
A&G	935	A&G Maint of Gen PLT	ECustomerMN/SD/ND
A&G	935	A&G Maint of Gen PLT	EDemandProd
A&G	935	A&G Maint of Gen PLT	EDirectMN
A&G	935	A&G Maint of Gen PLT	ETwoFactorAlloc
Customer Accounts	901	Cust Acct Supervise	ECustomerMN/SD/ND
Customer Accounts	902	Cust Acct Meter Read	ECustomerMN/SD/ND
Customer Accounts	902		EDirectMN
Customer Accounts	902		EDirectND
Customer Accounts	902		EDirectSD
Customer Accounts	903	Cust Acct Recrds & Coll	ECustomerMN/SD/ND
Customer Accounts	904	Cust Acct Uncollect	ECustomerMN/SD/ND
Customer Accounts	904		EDirectMN
Customer Accounts	904		EDirectND
Customer Accounts	904		EDirectSD
Customer Accounts	905	Cust Acct Misc	ECustomerMN/SD/ND
Customer Accounts	905		EDirectMN
Customer Information	908	Customer Asst Expense	ECustomerMN/SD/ND
Customer Information	908	Customer Asst Expense	EDirectMN
Customer Information	908	Customer Asst Expense	EDirectND
Customer Information	908	Customer Asst Expense	EDirectSD
Customer Information	909	Cust Serv Instruct Adver	ECustomerMN/SD/ND
Customer Information	909	Cust Serv Instruct Adver	EDirectMN
Customer Information	909	Cust Serv Instruct Adver	EDirectND
Customer Information	909	Cust Serv Instruct Adver	EDirectSD
Customer Sales	912	Sales Demo & Sales	ECustomerMN/SD/ND
Customer Sales	912	Sales Demo & Sales	EDirectMN
Distribution	580	Dist Oper Sup & Eng	ECustomerMN/ND
Distribution	580	Dist Oper Sup & Eng	ECustomerMN/SD/ND
Distribution	580	Dist Oper Sup & Eng	EDirectMN
Distribution	580	Dist Oper Sup & Eng	EDirectND
Distribution	580	Dist Oper Sup & Eng	EDirectSD
Distribution	581	Dist Load Dispatching	ECustomerMN/SD/ND
Distribution	581	Dist Load Dispatching	EDirectMN
Distribution	582	Dist Op Station Exp	ECustomerMN/SD/ND
Distribution	582	Dist Op Station Exp	EDirectMN

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FERC Code and Associated Jurisdictional Allocator

Cost of Service Income			
Statement Line	FERC Code	FERC Code Description	Jurisdictional Allocator
Distribution	582	Dist Op Station Exp	EDirectND
Distribution	582	Dist Op Station Exp	EDirectSD
Distribution	583	Dist Oper Overhead Lines	ECustomerMN/ND
Distribution	583	Dist Oper Overhead Lines	ECustomerMN/SD/ND
Distribution	583	Dist Oper Overhead Lines	EDirectMN
Distribution	583	Dist Oper Overhead Lines	EDirectND
Distribution	583	Dist Oper Overhead Lines	EDirectSD
Distribution	584	Dist Op UG Elec lines	ECustomerMN/ND
Distribution	584	Dist Op UG Elec lines	ECustomerMN/SD/ND
Distribution	584	Dist Op UG Elec lines	EDirectMN
Distribution	584	Dist Op UG Elec lines	EDirectND
Distribution	584	Dist Op UG Elec lines	EDirectSD
Distribution	585	Dist Oper Streetlight	ECustomerMN/ND
Distribution	585	Dist Oper Streetlight	ECustomerMN/SD/ND
Distribution	585	Dist Oper Streetlight	EDirectMN
Distribution	585	Dist Oper Streetlight	EDirectND
Distribution	585	Dist Oper Streetlight	EDirectSD
Distribution	586	Dist Oper Meter Exp	ECustomerMN/ND
Distribution	586	Dist Oper Meter Exp	ECustomerMN/SD/ND
Distribution	586	Dist Oper Meter Exp	EDirectMN
Distribution	586	Dist Oper Meter Exp	EDirectND
Distribution	586	Dist Oper Meter Exp	EDirectSD
Distribution	587	Dist Oper Cust Install	ECustomerMN/ND
Distribution	587	Dist Oper Cust Install	ECustomerMN/SD/ND
Distribution	587	Dist Oper Cust Install	EDirectMN
Distribution	587	Dist Oper Cust Install	EDirectND
Distribution	587	Dist Oper Cust Install	EDirectSD
Distribution	587	Dist Oper Cust Install	ECustomerMN/SD/ND
Distribution	588	Dist Oper Misc Exp	ECustomerMN/ND
Distribution	588	Dist Oper Misc Exp	ECustomerMN/SD/ND
Distribution	588	Dist Oper Misc Exp	EDirectMN
Distribution	588	Dist Oper Misc Exp	EDirectND
Distribution	588	Dist Oper Misc Exp	EDirectSD
Distribution	589	Dist Rents	ECustomerMN/ND
Distribution	589	Dist Rents	ECustomerMN/SD/ND
Distribution	589	Dist Rents	EDirectMN
Distribution	589	Dist Rents	EDirectND
Distribution	589	Dist Rents	EDirectSD
Distribution	590	Dist Mtc Super & Eng	ECustomerMN/SD/ND
Distribution	590	Dist Mtc Super & Eng	EDirectMN
Distribution	590	Dist Mtc Super & Eng	EDirectND
Distribution	592	Dist Mt of Station Equip	ECustomerMN/ND
Distribution	592	Dist Mt of Station Equip	ECustomerMN/SD/ND
Distribution	592	Dist Mt of Station Equip	EDirectMN
Distribution	592	Dist Mt of Station Equip	EDirectND
Distribution	592	Dist Mt of Station Equip	EDirectSD
Distribution	593	Dist Mtc of Overhead LInes	ECustomerMN/ND
Distribution	593	Dist Mtc of Overhead LInes	ECustomerMN/SD/ND
Distribution	593	Dist Mtc of Overhead LInes	EDirectMN

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FERC Code and Associated Jurisdictional Allocator

Cost of Service Income			
Statement Line	FERC Code	FERC Code Description	Jurisdictional Allocator
Distribution	593	Dist Mtc of Overhead LInes	EDirectND
Distribution	593	Dist Mtc of Overhead LInes	EDirectSD
Distribution	594	Dist Mt of Undergrnd Line	ECustomerMN/ND
Distribution	594	Dist Mt of Undergrnd Line	EDirectMN
Distribution	594	Dist Mt of Undergrnd Line	EDirectND
Distribution	594	Dist Mt of Undergrnd Line	EDirectSD
Distribution	594	Dist Mt of Undergrnd Line	ECustomerMN/SD/ND
Distribution	595	Dist Mt of Line Transform	ECustomerMN/ND
Distribution	595	Dist Mt of Line Transform	ECustomerMN/SD/ND
Distribution	595	Dist Mt of Line Transform	EDirectMN
Distribution	595	Dist Mt of Line Transform	EDirectND
Distribution	595	Dist Mt of Line Transform	EDirectSD
Distribution	596	Dist Mtc of Streetlights	ECustomerMN/ND
Distribution	596	Dist Mtc of Streetlights	ECustomerMN/SD/ND
Distribution	596	Dist Mtc of Streetlights	EDirectMN
Distribution	596	Dist Mtc of Streetlights	EDirectND
Distribution	596	Dist Mtc of Streetlights	EDirectSD
Distribution	597	Dist Mtc of Meters	ECustomerMN/SD/ND
Distribution	597	Dist Mtc of Meters	EDirectMN
Distribution	597	Dist Mtc of Meters	EDirectND
Distribution	597	Dist Mtc of Meters	EDirectSD
Distribution	598	Dist Maint of Dist Plant	EDirectMN
Fuel and PE	501	Stm Gen Fuel	EEnergy
Fuel and PE	501.1	Fuel Forecast	EEnergy
Fuel and PE	501.2	Fuel Forecast	EEnergy
Fuel and PE	501.3	Fuel Forecast	EEnergy
Fuel and PE	501.5	Fuel Forecast	EEnergy
Fuel and PE	501.7	Fuel Forecast	EEnergy
Fuel and PE	518	Fuel Forecast	EEnergy
Fuel and PE	518	Fuel Forecast	EEnergy
Fuel and PE	547	Fuel Forecast	EEnergy
Fuel and PE	555.02	Fuel Forecast	EDirectMN
Fuel and PE	555.02	Fuel Forecast	EEnergy
Fuel and PE	557	Fuel Forecast	EEnergy
Production	500	Stm Prod Op & Supr	EDemandProd
Production	502	Steam Expenses Major	EDemandProd
Production	505	Stm Gen Elec Exp. Major	EDemandProd
Production	506	Misc Steam Pwr Exp	EDemandProd
Production	507	Stm Pow Gen Rents	EDemandProd
Production	510	Stm Maint Super&Eng	EEnergy
Production	511	Stm Maint of Structures	EDemandProd
Production	512	Stm Maint of Boiler Plt	EEnergy
Production	513	Stm Maint of Elec Plant	EEnergy
Production	514	Stm Maint of Misc Stm Plt	EDemandProd
Production	517	Nuc Oper Super & Eng	EDemandProd
Production	519	Nuclear coolants & Wtr	EDemandProd
Production	520	Nuclear Steam Expense	EDemandProd
Production	523	Nuclear Electric Expense	EDemandProd
Production	524	Nuclear Power Misc Exp	EDemandProd

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FERC Code and Associated Jurisdictional Allocator

Cost of Service Income			
Statement Line	FERC Code	FERC Code Description	Jurisdictional Allocator
Production	525	Nuclear Gen Rents	EDemandProd
Production	528	Nuc Maint Super & Eng	EEnergy
Production	529	Nuc Maint of Structures	EDemandProd
Production	530	Nuc Mtc of React Plt Equip	EEnergy
Production	531	Nuc Maint of Elect Plant	EEnergy
Production	532	Nuc Mtc of Misc Nuc Plant	EDemandProd
Production	535	Hyd Oper Super & Eng	EDemandProd
Production	538	Hyd Oper Electric Exp	EDemandProd
Production	539	Hydro Oper Misc Gen Exp	EDemandProd
Production	540	Hyd Oper Rents	EDemandProd
Production	541	Hydro Mtc Super& Eng	EDemandProd
Production	543	Hydro Mtc Resv, Dams	EDemandProd
Production	544	Hyd Maint of Elec Plant	EEnergy
Production	545	Hyd Mt Misc Hyd Plnt Mjr	EDemandProd
Production	546	Oth Oper Super&Eng	EDemandProd
Production	548	Oth Oper Gen Exp	EDemandProd
Production	549	Oth Oper Misc Gen Exp	EDemandProd
Production	550	Oth Oper Rents	EDemandProd
Production	551	Oth Maint Super & Eng	EDemandProd
Production	552	Oth Maint of Structures	EDemandProd
Production	553	Oth Mtc of Gen & Ele Plant	EDemandProd
Production	554	Oth Mtc Misc Gen Plt Mjr	EDemandProd
Production	555.01	Fuel Forecast	EDemandProd
Production	556	Load Dispatch	EDemandProd
Production	557	Other Power Oth Exp	EDemandProd
Production	557	Other Power Oth Exp	EEnergy
Production	575.1	Operation Supervision	EDemandProd
Production	575.2	DA & RT Mkt Admin	EDemandProd
Production	575.3	Trans Rights Mkt Admin	EDemandProd
Production	575.5	Ancillary Serv Mkt Admin	EDemandProd
Production	575.6	Mkt Monitoring/Compliance	EDemandProd
Production	575.7	Transmission Exp Budget	EDemandProd
Production	575.8	Regional Market Rents	EDemandProd
Transmission	560	Trans Oper Super & Eng	EDemandTran
Transmission	561.1	Load Disp-Reliability	EDemandTran
Transmission	561.2	Load Disp-Monitor/Operate	EDemandTran
Transmission	561.3	Load Disp-Trans Serv/Sch	EDemandTran
Transmission	561.4	Transmission Exp Budget	EDemandTran
Transmission	561.5	Rel/Plan/Standards Dev	EDemandTran
Transmission	561.6	Trans Service Studies	EDemandTran
Transmission	561.7	Gen Interconn Studies	EDemandTran
Transmission	561.8	A&G Regulatory Comm Exp	EDemandTran
Transmission	561.8	A&G Regulatory Comm Exp	EDemandTran
Transmission	562	Trans Oper Station Exp	EDemandTran
Transmission	563	Trans Oper OH Lines	EDemandTran
Transmission	565.5	Transmission Exp Budget	EDemandTran
Transmission	565.64	Transmission Exp Budget	EDemandTran
Transmission	565.81	Transmission Exp Budget	EDemandTran
Transmission	566	Trans Oper Misc Exp	EDemandTran

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Cost of Service Income			
Statement Line	FERC Code	FERC Code Description	Jurisdictional Allocator
Transmission	567	Trans Rents	EDemandTran
Transmission	568	Trans Mtce Super & Eng	EDemandTran
Transmission	570	Tran Mnt of Station Equip	EDemandTran
Transmission	571	Trans Mt of Overhead Line	EDemandTran
Transmission	573	Trans Mtc of Misc Plt Mjr	EDemandTran
PTax	408.1	Tax Oth than Inc Tx-Ut	ECustomerMN/ND
PTax	408.1	Tax Oth than Inc Tx-Ut	ECustomerMN/SD/ND
PTax	408.1	Tax Oth than Inc Tx-Ut	EDemandProd
PTax	408.1	Tax Oth than Inc Tx-Ut	EDemandTran
PTax	408.1	Tax Oth than Inc Tx-Ut	EDirectMN
PTax	408.1	Tax Oth than Inc Tx-Ut	EDirectND
PTax	408.1	Tax Oth than Inc Tx-Ut	EDirectSD
PTax	408.1	Tax Oth than Inc Tx-Ut	ETwoFactorAlloc
A&G	426.1	Donations	ECustomerMN/SD/ND
A&G	426.1	Donations	EDirectMN
A&G	426.1	Donations	EDirectND
A&G	426.1	Donations	EDirectSD