

Electric, Gas And Heat Utility Companies

Annual Report

Of The

To The

Tax Commissioner

Of The

State Of North Dakota

For The Year Ending December 31, 20 ____

This report is to be filed with the Tax Commissioner, 600 E. Boulevard Ave., Bismarck, North Dakota 58505-0599, on or before the 15th day of April of each year.

Note: Respondent is invited to interpret and supplement the data herein and to present any other pertinent data, also to confer with the Tax Commissioner as to the tentative valuation of the said property prior to the annual meeting of the State Board of Equalization.

This report is called for under authority of North Dakota Century Code ch. 57-06.

The State Board of Equalization will assess your property at its annual meeting in August. The Board meets on the first Tuesday in August. Notice will be sent you as to the date when you may have a hearing before the Board.

Electric, Gas And Heat Utility Company

Organization And Officers As Of January 1, 20 ____

Schedule 1

Name Of Company _____

North Dakota

Name of Company making this report _____

Date of organization _____

Nature of company (whether a person, firm, partnership, association or corporation) _____

Under laws of what state organized _____

If a consolidated company, name the constituent companies _____

Date and authority for each consolidation _____

If a reorganized company, give name of original corporation, and refer to laws under which it was organized _____

If a subsidiary company, give name and address of controlling company _____

Location of principal office of company _____

Name of President _____ Post Office Address _____

Name of Secretary _____ Post Office Address _____

Name of Treasurer _____ Post Office Address _____

Name of Auditor _____ Post Office Address _____

Name of Superintendent _____ Post Office Address _____

Name of General Manager _____ Post Office Address _____

Total number of stockholders at date of last election _____

Location of principal office of company in North Dakota _____

Chief officer or managing agent of company in North Dakota _____

Name _____ Title _____ Address _____

Person to whom correspondence concerning this report should be addressed _____

Name _____ Title _____ Address _____

Electric, Gas And Heat Utility Company January 1, 20 ____

Name of Company _____

Schedule 2
North Dakota

**Par Value And Market Or Actual Value Of Stocks And Bonds Outstanding
Dividends Declared And Interest Accrued Thereon During Year**

Description Of Outstanding Stocks And Bonds In Detail	Amount of Stocks and Bonds Outstanding December 31, 20 ____					Average Market or Actual Value for the Year Ending Dec. 31, 20 ____					Dividends and Interest Paid							
	Par Value		Total			Per \$100 of Par Value		Total			Rate		Amount					
Stock: _____																		

Bonds: _____																		

Total Stock: _____																		
Total Bonds: _____																		
Total Of Stock And Bonds: _____																		

Electric, Gas And Heat Utility Company
Comparative Balance Sheet
January 1, 20 _____

Schedule 3
North Dakota

Name Of Company _____

Assets and Other Debits

Line No.	Title of Account	Balance at Beginning of Year	Balance at End of Year
1	Utility Plant		
2	Utility Plant (101-106, 114)		
3	Construction Work In Progress (107)		
4	TOTAL Utility Plant <i>(Enter Total of lines 2 and 3)</i>		
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)		
6	Net Utility Plant <i>(Enter Total of line 4 less 5)</i>		
7	Nuclear Fuel (120.1-120.4, 120.6)		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)		
9	Net Nuclear Fuel <i>(Enter Total of line 7 less 8)</i>		
10	Net Utility Plant <i>(Enter Total of lines 6 and 9)</i>		
11	Utility Plant Adjustments (116)		
12	Gas Stored Underground - Noncurrent (117)		
13	Other Property And Investments		
14	Nonutility Property (121)		
15	(Less) Accum. Prov. for Depr. and Amort. (122)		
16	Investments in Associated Companies (123)		
17	Investment in Subsidiary Companies (123.1)		
18			
19	Other Investments (124)		
20	Special Funds (125-128)		
21	Total Other Property and Investments <i>(Total of lines 14 thru 20)</i>		
22	Current And Accrued Assets		
23	Cash (131)		
24	Special Deposits (132-134)		
25	Working Funds (135)		
26	Temporary Cash Investments (136)		
27	Notes Receivable (141)		
28	Customer Accounts Receivable (142)		
29	Other Accounts Receivable (143)		
30	(Less) Accum. Prov. for Uncollectible Acct. - Credit (144)		
31	Notes Receivable from Associated Companies (145)		
32	Accounts Receivable from Assoc. Companies (146)		
33	Fuel Stock (151)		
34	Fuel Stock Expense Undistributed (152)		
35	Residuals (Elec) and Extracted Products (Gas) (153)		
36	Plant Material and Operating Supplies (154)		
37	Merchandise (155)		
38	Other Material and Supplies (156)		
39	Nuclear Materials Held for Sale (157)		
40	Stores Expenses Undistributed (163)		
41	Gas Stored Underground - Current (164.1)		
42	Liquefied Natural Gas Stored (164.2)		
43	Liquefied Natural Gas Held for Processing (164.3)		
44	Prepayments (165)		
45	Advances for Gas Explor., Devel. and Prod. (166)		
46	Other Advances for Gas (167)		
47	Interest and Dividends Receivable (171)		
48	Rents Receivable (172)		
49	Accrued Utility Revenues (173)		
50	Miscellaneous Current and Accrued Assets (174)		
51	Total Current and Accrued Assets <i>(Enter Total of lines 23 thru 50)</i>		

**Electric, Gas And Heat Utility
Comparative Balance Sheet
January 1, 20 _____**

Schedule 3
North Dakota

Name Of Company _____

Assets and Other Debits (Continued)

Line No.	Title of Account	Balance at Beginning of Year	Balance at End of Year
52	Deferred Debits		
53	Unamortized Debt Expense (181)		
54	Extraordinary Property Losses (182.1)		
55	Unrecovered Plant and Regulatory Study Costs (182.2)		
56	Prelim. Survey and Investigation Charges (Electric) (183)		
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)		
58	Clearing Accounts (184)		
59	Temporary Facilities (185)		
60	Miscellaneous Deferred Debits (186)		
61	Def. Losses from Disposition of Utility Plt. (187)		
62	Research, Devel. and Demonstration Expend. (188)		
63	Unamortized Loss on Reacquired Debt (189)		
64	Accumulated Deferred Income Taxes (190)		
65	Unrecovered Purchased Gas Costs (191)		
66	Unrecovered Incremental Gas Costs (192.1)		
67	Unrecovered Incremental Surcharges (192.2)		
68	Total Deferred Debits (Enter Total of lines 53 thru 67)		
69	Total Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		

Supplemental Schedule

70	Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) North Dakota		
71	Accum. Prov. for Depr. - Licensed Vehicles		
72	System		
73	North Dakota		

Electric, Gas And Heat Utility Company
Comparative Balance Sheet
January 1, 20 _____

Schedule 4
North Dakota

Name of Company _____

Liabilities and Other Credits

Line No.	Title of Account	Balance at Beginning of Year	Balance at End of Year
1	Proprietary Capital		
2	Common Stock Issued (201)		
3	Preferred Stock Issued (204)		
4	Capital Stock Subscribed (202, 205)		
5	Stock Liability for Conversion (203, 206)		
6	Premium on Capital Stock (207)		
7	Other Paid-In Capital (208-211)		
8	Installments Received on Capital Stock (212)		
9	(Less) Discount on Capital Stock (213)		
10	(Less) Capital Stock Expense (214)		
11	Retained Earnings (215, 215.1, 216)		
12	Unappropriated Undistributed Subsidiary Earnings (216.1)		
13	(Less) Reacquired Capital Stock (217)		
14	Total Proprietary Capital (Enter Total of lines 2 thru 13)		
15	Long-Term Debt		
16	Bonds (221)		
17	(Less) Reacquired Bonds (222)		
18	Advances from Associated Companies (223)		
19	Other Long-Term Debt (224)		
20	Unamortized Premium on Long-Term Debt (225)		
21	(Less) Unamortized Discount on Long-Term Debt - Dr. (226)		
22	Total Long-Term Debt (Enter Total of lines 16 thru 21)		
23	Other Noncurrent Liabilities		
24	Obligations Under Capital Leases - Noncurrent (227)		
25	Accumulated Provision for Property Insurance (228.1)		
26	Accumulated Provision for Injuries and Damages (228.2)		
27	Accumulated Provision for Pensions and Benefits (228.3)		
28	Accumulated Miscellaneous Operating Provisions (228.4)		
29	Accumulated Provision for Rate Refunds (229)		
30	Total Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		
31	Current And Accrued Liabilities		
32	Notes Payable (231)		
33	Accounts Payable (232)		
34	Notes Payable to Associated Companies (233)		
35	Accounts Payable to Associated Companies (234)		
36	Customer Deposits (235)		
37	Taxes Accrued (236)		
38	Interest Accrued (237)		
39	Dividends Declared (238)		
40	Matured Long-Term Debt (239)		
41	Matured Interest (240)		
42	Tax Collections Payable (241)		
43	Miscellaneous Current and Accrued Liabilities (242)		
44	Obligations Under Capital Leases-Current (243)		
45	Total Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		

Electric, Gas And Heat Utility Company
Comparative Balance Sheet
January 1, 20 _____

Schedule 4
North Dakota

Name Of Company _____

Liabilities and Other Credits (Continued)

Line No.	Title of Account	Balance at Beginning of Year	Balance at End of Year
46	Deferred Credits		
47	Customer Advances for Construction (252)		
48	Accumulated Deferred Investment Tax Credits (255)		
49	Deferred Gains from Disposition of Utility Plant (256)		
50	Other Deferred Credits (253)		
51	Unamortized Gain on Reacquired Debt (257)		
52	Accumulated Deferred Income Taxes (281-283)		
53	Total Deferred Credits (Enter Total of lines 47 thru 52)		
54			
55			
56			
57			
58			
59			
60			
61			
62			
63			
64			
65			
66			
67			
68			
69	Total Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		

Electric, Gas And Heat Utility Company
Fixed Capital Summary "System"
 January 1, 20 ____

Schedule 5
 North Dakota

Name Of Company _____

No.	Item	Cost Beginning Of Year	Additions	Retirements	Adjustments	Cost Close Of Year
1.	Land					
2.	Electric					
3.	Gas					
4.	Heating					
5.	Other					
6.	Common.....					
7.	Total Land.....					
8.	Tangible Property Less Land					
9.	Electric Utility Plant:					
10.	Production					
11.	Transmission					
12.	Distribution					
13.	General.....					
14.	Total Electric Utility.....					
15.	Gas Utility Plant:					
16.	Production					
17.	Storage					
18.	Transmission					
19.	Distribution					
20.	General.....					
21.	Total Gas Utility					
22.	Heating Utility Plant:					
23.	Production					
24.	Transmission					
25.	Distribution					
26.	General.....					
27.	Total Heating Utility					
28.	Other Utility Plant (Specify):					
29.	Production					
30.	Transmission					
31.	Distribution					
32.	General.....					
33.	Total Other Utility.....					
34.	Common Utility Plant					
35.	Total Plant In Service.....					
36.	Construction In Progress:					
37.	Electric					
38.	Gas					
39.	Heating					
40.	Other					
41.	Common.....					
42.	Total.....					
43.	Materials and Supplies					
44.	Plant Held for Future Use					
45.	Intangibles.....					
46.	Acquisition Adjustments					
47.	Total Plant & Equipment					
48.	Less Licensed Vehicles					
49.	Adjustments					
50.	Adjustments					
51.	Adjustments					
52.	Adjusted Book Cost.....					

Remarks: (Please explain Adjustments)

**Electric, Gas And Heat Utility Company
Fixed Capital Summary "North Dakota"
January 1, 20 ____**

**Schedule 6
North Dakota**

Name Of Company _____

No.	Item	Cost Beginning Of Year	Additions	Retirements	Adjustments	Cost Close Of Year
1.	Land					
2.	Electric					
3.	Gas					
4.	Heating					
5.	Other					
6.	Common.....					
7.	Total Land.....					
8.	Tangible Property Less Land					
9.	Electric Utility Plant:					
10.	Production					
11.	Transmission					
12.	Distribution					
13.	General.....					
14.	Total Electric Utility.....					
15.	Gas Utility Plant:					
16.	Production					
17.	Storage					
18.	Transmission					
19.	Distribution					
20.	General.....					
21.	Total Gas Utility					
22.	Heating Utility Plant:					
23.	Production					
24.	Transmission					
25.	Distribution					
26.	General.....					
27.	Total Heating Utility					
28.	Other Utility Plant (Specify):					
29.	Production					
30.	Transmission					
31.	Distribution					
32.	General.....					
33.	Total Other Utility.....					
34.	Common Utility Plant					
35.	Total Plant In Service.....					
36.	Construction In Progress:					
37.	Electric					
38.	Gas					
39.	Heating					
40.	Other					
41.	Common.....					
42.	Total.....					
43.	Materials and Supplies					
44.	Plant Held for Future Use					
45.	Intangibles.....					
46.	Acquisition Adjustments					
47.	Total Plant & Equipment					
48.	Less Licensed Vehicles					
49.	Adjustments					
50.	Adjustments					
51.	Adjustments					
52.	Adjusted Book Cost.....					

Remarks: (Please explain Adjustments)

Electric, Gas And Heat Utility Company
Statement Of Income - "System"
For Year Ending December 31, 20 _____

Schedule 7
North Dakota

Name Of Company _____

Line No.	Account	Current Year	Previous Year
1.	Operating Income		
2.	Operating Revenues (400).....	\$	\$
3.	Electric		
4.	Gas		
5.	Water		
6.	Heating		
7.		
8.		
9.	Total		
10.	Operating Expenses		
11.	Operating Expenses (401)		
12.	Maintenance Expenses (402).....		
13.	Depreciation Expense (403)		
14.	Amort. & Depl. of Utility Plant (404*-405).....		
15.	Amort. of Utility Plant Acq. Adj. (406).....		
16.	Amort. of Property Losses (407)*.....		
17.	Amort. of Conversion Expenses (407)*.....		
18.	Taxes Other Than Income Taxes (408.1).....		
19.	Income Taxes - Federal (409.1).....		
20.	Other (409.1).....		
21.	Provision for Deferred Income Taxes (410.1)		
22.	Provision for Deferred Income Taxes - Cr. (411.1).....	()	()
23.	Investment Tax Credit Adj. - Net (411.4).....		
24.	Gains from Disposal of Utility Plant (411.6)	()	()
25.	Losses from Disposal of Utility Plant (411.7).....		
26.	Total Utility Operating Expenses	\$	\$
27.	Net Utility Operating Income	\$	\$
28.	Other Income And Deductions		
29.	Other Income:		
30.	Non-Utility Operating Income (415-418).....		
31.	Equity in Earnings of Subsidiary Companies (418.1)		
32.	Interest and Dividend Income (419)		
33.	Allowance for Funds Used During Construction (419.1).....		
34.	Miscellaneous Non-Operating Income (421)		
35.	Gain on Disposition of Property (421.1).....		
36.	Total Other Income	\$	\$
37.	Other Income Deductions:		
38.	Loss on Disposition of Property (421.2).....		
39.	Miscellaneous Amortization (425)		
40.	Miscellaneous Income Deductions (426.1-426.5)		
41.	Total Other Income Deductions	\$	\$
42.	Total Taxes on Other Income and Deductions	\$	\$
43.	Net Other Income and Deductions.....	\$	\$
44.	Interest Charges		
45.	Interest on Long Term Debt (427).....		
46.	Amort. of Debt Disc. and Expense (428)		
47.	Amort. of Loss on Reacquired Debt (428.1)		
48.	Amort. of Premium on Debt - Credit (429).....	()	()
49.	Amort. of Gain on Reacquired Debt - Credit (429.1).....	()	()
50.	Interest on Debt to Assoc. Companies (430).....		
51.	Other Interest Expense (431).....		
52.	Allowance for Borrowed Funds Used During Construction - Credit		
53.	(432).....	()	()
54.	Net Interest Charges.....	\$	\$
55.	Income Before Extraordinary Items.....	\$	\$
56.	Extraordinary Items		
57.	Extraordinary Income (434)		
58.	Extraordinary Deductions (435).....	()	()
59.	Net Extraordinary Items.....	\$	\$
60.	Income Taxes - Federal and Other (409.3).....	\$	\$
61.	Extraordinary Items After Taxes	\$	\$
62.	Net Income	\$	\$

* Accounts 404.1, 404.2, 404.3, 407.1, 407.2 for natural gas companies.

**Electric, Gas And Heat Utility Company
Statement Of Income - "North Dakota"
For Year Ending December 31, 20 _____**

**Schedule 8
North Dakota**

Name Of Company _____

Line No.	Account	Current Year	Previous Year
1.	Operating Income		
2.	Operating Revenues (400).....	\$	\$
3.	Electric		
4.	Gas		
5.	Water		
6.	Heating		
7.		
8.		
9.	Total		
10.	Operating Expenses		
11.	Operating Expenses (401)		
12.	Maintenance Expenses (402).....		
13.	Depreciation Expense (403)		
14.	Amort. & Depl. of Utility Plant (404*-405).....		
15.	Amort. of Utility Plant Acq. Adj. (406).....		
16.	Amort. of Property Losses (407)*.....		
17.	Amort. of Conversion Expenses (407)*.....		
18.	Taxes Other Than Income Taxes (408.1).....		
19.	Income Taxes - Federal (409.1).....		
20.	Other (409.1).....		
21.	Provision for Deferred Income Taxes (410.1)		
22.	Provision for Deferred Income Taxes - Cr. (411.1).....	()	()
23.	Investment Tax Credit Adj. - Net (411.4).....		
24.	Gains from Disposal of Utility Plant (411.6)	()	()
25.	Losses from Disposal of Utility Plant (411.7).....		
26.	Total Utility Operating Expenses	\$	\$
27.	Net Utility Operating Income	\$	\$
28.	Other Income And Deductions		
29.	Other Income:		
30.	Non-Utility Operating Income (415-418).....		
31.	Equity in Earnings of Subsidiary Companies (418.1)		
32.	Interest and Dividend Income (419)		
33.	Allowance for Funds Used During Construction (419.1).....		
34.	Miscellaneous Non-Operating Income (421)		
35.	Gain on Disposition of Property (421.1).....		
36.	Total Other Income	\$	\$
37.	Other Income Deductions:		
38.	Loss on Disposition of Property (421.2).....		
39.	Miscellaneous Amortization (425)		
40.	Miscellaneous Income Deductions (426.1-426.5)		
41.	Total Other Income Deductions	\$	\$
42.	Total Taxes on Other Income and Deductions.....	\$	\$
43.	Net Other Income and Deductions.....	\$	\$
44.	Interest Charges		
45.	Interest on Long Term Debt (427).....		
46.	Amort. of Debt Disc. and Expense (428)		
47.	Amort. of Loss on Reacquired Debt (428.1)		
48.	Amort. of Premium on Debt - Credit (429).....	()	()
49.	Amort. of Gain on Reacquired Debt - Credit (429.1).....	()	()
50.	Interest on Debt to Assoc. Companies (430).....		
51.	Other Interest Expense (431).....		
52.	Allowance for Borrowed Funds Used During Construction - Credit		
53.	(432).....	()	()
54.	Net Interest Charges.....	\$	\$
55.	Income Before Extraordinary Items.....	\$	\$
56.	Extraordinary Items		
57.	Extraordinary Income (434)		
58.	Extraordinary Deductions (435).....	()	()
59.	Net Extraordinary Items.....	\$	\$
60.	Income Taxes - Federal and Other (409.3).....	\$	\$
61.	Extraordinary Items After Taxes	\$	\$
62.	Net Income	\$	\$

* Accounts 404.1, 404.2, 404.3, 407.1, 407.2 for natural gas companies.

Electric, Gas And Heat Utility Company
Statement Of Earned Surplus January 1, 20 _____

Schedule 9
North Dakota

Name Of Company _____

1. Report in this schedule an accounting for changes in earned surplus for the year.
2. Each credit and debit during the year should be identified as to the surplus account in which included (400 series) and the contra account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
3. For each surplus reservation, Account 413, state the purpose of the reservation, the amount, and the reserve account credited. In a footnote

- explain the basis for determining the amount reserved, and if reservations are to be recurrent state the number and annual amounts to be reserved as well as the total reservation eventually to be accumulated.
4. Dividend appropriations should be shown for each class and series of capital stock.
 5. List credits first; then debits.

Line No.	Item	Earned Surplus Account (400 series)	Contra Account Affected	Amount
1	Balance-beginning of year _____	XXX	XXX	
2	Credits			
3	Balance transferred from income account _____			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

Taxes - Accrued Account

Schedule 10

1.	Balance of account first of year	\$	
2.	Credits:		
3.	Charges to income for taxes accrued during year-North Dakota.....	\$	
4.	Charges to income for taxes accrued during year-Outside N.D.	\$	
5.			
6.			
7.			
8.			
9.			
10.	Total Credits.....	\$	
11.	Total	\$	
12.	Debits:		
13.	Taxes paid during year as follows:		
14.	Property taxes on assessment of State Board of Equalization (1)	\$	
15.	Property taxes on property outside North Dakota		
16.	Property taxes assessed locally		
17.	North Dakota income tax.....		
18.	Federal income and excess profit taxes		
19.	Other Charges		
20.			
21.			
22.			
23.			
24.			
25.	Total Debits.....	\$	
26.	Balance of account close of year	\$	
27.	Total	\$	

Remarks: (1) Taxes paid on operating only

**Electric, Gas And Heat Utility Company
Year Ending December 31, 20 _____**

**Schedule 13
North Dakota**

Name Of Company _____

List below Rural Electric Cooperatives to whom electric current was supplied during the year:

Name Of Cooperative	Address	Manager	Month and Year Energy First Delivered to Cooperative	Number of Kilowatt Hours Delivered During Year

Construction Work In Progress

North Dakota Supplemental Schedule — January 1, 20 ____

To be completed by filers of:

Annual Report of Electric, Gas and Heat Companies
Annual Report of Natural Gas Companies
Annual Report of Oil Pipeline Companies

Please complete and include this sheet when you submit your Annual Report.

	<u>Short Term</u> <u>(less than 1 year)</u>	<u>Long Term</u>
1. Total Construction Work in Progress - System	_____	_____
2. Less: Amount of line 1 included in rate base, if applicable	(_____)	(_____)
3. CWIP not in rate base (line 1 less line 2)	_____	_____
4. Less: Amount of line 3 that is replacement CWIP	(_____)	(_____)
5. Expansion CWIP not in rate base (line 3 less line 4)	_____	_____

STATE OF _____ }
COUNTY OF _____ } ss.

I, the undersigned _____
Name of Officer Official Title

of the _____ Company
on oath do say that the foregoing return has been prepared, under my direction, from the original books, papers and records of said Company; I have carefully examined the same; and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

Official Title

Subscribed and sworn to before me at _____, this _____ day of _____, 20 ____

_____ My commission expires _____, 20 ____

NOTE: This report may be verified by the President, Vice President, Secretary, Auditor, Treasurer, Superintendent or General Manager.