

Northern Border Pipeline Company
 Summary of Costs by Supply Zone and Market Area

Line No.	Description (a)	Schedule Reference (b)	Ratio (c)	Total (d)	Transmission Supply Zone (e)	Market Area (f)	F/N ID
O&M EXPENSES:							
Transmission Expense-Operations							
1	850 Labor		FL	2,149,901	805,568	1,344,333	
2	Mat & Other		MO	1,104,117	417,025	687,092	
3	851 Labor		FL	339,730	127,297	212,433	
4	Mat & Other		MO	18,189	6,870	11,319	
5	852 Labor		FL	545,631	204,448	341,183	
6	Mat & Other		MO	303,641	114,685	188,956	
7	853 Labor		FL	1,194,027	447,402	746,625	
8	Mat & Other		MO	3,068,042	1,158,799	1,909,243	
9	855 Mat & Other		AC	12,148,468	4,825,371	7,323,097	
10	856 Labor		FL	469,157	175,793	293,364	
11	Mat & Other		MO	669,799	252,983	416,816	
12	857 Labor		FL	217,686	81,567	136,119	
13	Mat & Other		MO	195,396	73,801	121,595	
14	860 Mat & Other		MO	(6,638)	(2,507)	(4,131)	
15	Total Operations Expense			22,417,146	8,689,102	13,728,044	
Maintenance							
16	862 Labor		FL	7,589	2,844	4,745	
17	Mat & Other		MO	26,488	10,005	16,483	
18	863 Labor		FL	383,935	143,860	240,075	
19	Mat & Other		MO	1,089	411	678	
20	864 Labor		FL	896,201	335,807	560,394	
21	Mat & Other		MO	1,760	665	1,095	
22	865 Labor		FL	224,237	84,022	140,215	
23	Mat & Other		MO	1,025	387	638	
24	Total Maintenance Expense			1,542,324	578,001	964,323	
25	Total Transmission Expenses			23,959,470	9,267,103	14,692,367	
Sales Expenses							
26	912 Mat & Other		ZM	56,602	17,948	38,654	
27	913 Mat & Other		ZM	31,688	10,048	21,640	
28	Total Sales Expenses			88,290	27,996	60,294	
Administration & General Expense							
29	920 Labor		ZM	5,193,775	1,646,946	3,546,829	
30	921 Mat & Other		ZM	1,776,452	563,313	1,213,139	
31	922 Mat & Other		ZM	(48,356)	(15,334)	(33,022)	
32	923 Mat & Other		ZM	1,905,662	604,285	1,301,377	
33	924 Mat & Other		ZM	135,904	43,095	92,809	
34	925 Mat & Other		ZM	990,985	314,241	676,744	
35	926 Mat & Other		ZM	6,377,718	2,022,374	4,355,344	
36	928 Mat & Other		ZM	699,999	221,970	478,029	
37	930.1 Mat & Other		ZM	1,775,961	563,157	1,212,804	
38	930.2 Mat & Other		ZM	52,476	16,640	35,836	
39	931 Mat & Other		ZM	247,995	78,639	169,356	
40	Total Administration & General Donations			19,108,571	6,059,326	13,049,245	
41	426.1		ZM	35,943	11,398	24,545	
42	Total Oper & Maint Expense	H-1		43,192,274	15,365,823	27,826,451	
43	Depreciation and Amortization	H-2		86,896,520	30,352,955	56,543,565	
44	Amortization of Certain Regulatory Assets	B-2		(711,918)	(225,749)	(486,169)	
RETURN ON RATE BASE:							
45	Debt Component			40,911,422	11,892,950	29,018,472	
46	Equity Component			80,443,807	23,385,015	57,058,792	
47	Total Return	B		121,355,229	35,277,965	86,077,264	
48	Federal and State Income Taxes	H-3		50,845,984	14,780,928	36,065,056	
TAXES OTHER THAN INCOME:							
49	Ad Valorem Taxes			30,436,291	15,343,720	15,092,571	
50	Payroll Taxes			962,761	335,907	626,854	
51	Compressor Fuel Use Tax			2,442,039	969,978	1,472,061	
52	Other Taxes			8,844	2,804	6,040	
53	Total Taxes Other Than Income	H-4		33,849,935	16,652,409	17,197,526	
54	Total Cost of Service	A		<u>\$335,428,024</u>	<u>\$112,204,331</u>	<u>\$223,223,693</u>	