

MONTANA-DAKOTA UTILITIES CO.
 OTHER OPERATING REVENUES
 ELECTRIC UTILITY - SOUTH DAKOTA
 TWELVE MONTHS ENDING DECEMBER 31, 2014
 WORKPAPER

1/ Joint Use Facilities

Cessation of the "Joint Use Facilities" agreement with Basin Electric Power Cooperative.

2/ KVAR Revenue

2012	\$29,876
2013	31,629
2014	<u>35,543</u>
Average	32,349
Per books	<u>35,543</u>
Adjustment	<u><u>(3,194)</u></u>

Beginning February 2013 with the installation of the new customer billing system, KVAR is recorded in Other Revenue (Acct 456) rather than Retail Revenue

3/ Late Payment Calculation

2014 Late Payment Revenue	\$20,250
2014 Sales Revenue	13,501,927
% Late Payment Revenue	0.1500%
Pro Forma Revenue	13,836,142
Pro forma late payment revenue	<u>20,754</u>
Adjustment	<u><u>\$504</u></u>

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	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Misc. Service Revenue</u>			
Reconnect Fee	\$1,380	\$3,146	\$3,198
NSF Check Fees 1/	960	20	80
Work for Construction of Others	2,007	371	2,675
Other Misc. Service Revenue	252	78	251
Total Misc. Service Revenue	<u>\$4,599</u>	<u>\$3,615</u>	<u>\$6,204</u>
 Rent from Property			
Cost of Service - G.O. Complex	\$86,999	\$72,818	\$72,265
Pole Attachments	13,929	14,548	13,914
Street Lights	116,714	115,316	117,555
Yard Lights	34,385	34,802	35,173
Joint Use Facilities	137,076	137,456	143,149
Other	14,485	21,946	18,870
Total Rent from Property	<u>\$403,588</u>	<u>\$396,886</u>	<u>\$400,926</u>
 <u>Other Operating Revenue</u>			
Sale of Sundry Junk Material	\$448	\$5,117	\$3,677
Patronage Dividends	3,594	3,753	3,083
KVAR Penalty Revenue	29,876	31,629	35,543
Miscellaneous	65,910	67,219	72,155
Late Payment Revenue	0	16,211	20,250
Wheeling Fees	139,864	133,342	124,698
Power Interchange Service	37,846	35,430	35,286
Total Other Revenue	<u>\$277,538</u>	<u>\$292,701</u>	<u>\$294,692</u>
 Total Other Operating Revenue	<u><u>\$685,725</u></u>	<u><u>\$693,202</u></u>	<u><u>\$701,822</u></u>

1/ NSF fee increased from \$20 to \$40 in Dec. 2013

Trial Balance By Object - Trial Balance by Object

McCullough, Cameron S [JPD900]

Sign Out

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Open Applications

- Trial Balance by Object
- Jurisdictional Location Codes (Find/Browse)
- Utility Allocation Codes (Find/Browse) 3
- Utility Allocation Codes (Find/Browse) 2
- Jurisdictional Allocation Codes (Find/Browse)

Open New Window

Favorites

- Batch Review
- Trial Balance By Object
- Main Menu
 - Work Center
 - Find Menu Item
 - Accounts Payable
 - General Accounting
 - Journal Entry
 - Batch Review
 - Inquiries
 - Reports
 - Bank Recs
 - Integrities and Updates
 - Account Maintenance
 - Close Process
 - Jurisdictional Accounting
 - Jurisdictional State Codes
 - Utility Allocation Codes
 - Location Allocation Codes
 - Juris Alloc Codes
 - Utility Alloc Codes
 - Location Alloc Codes
 - General Accounting Setup
 - PCAD
 - CIS Revenue Upload
 - Purchasing
 - Inventory
 - Project Accounting
 - Fixed Assets
 - Fleet Management
 - Plant & Equipment Management

Trial Balance By Object - Trial Balance by Object

Select Find Close Row Tools

Object/Subsidiary: 4560.021 Select / Skip To Period / Date

Company: 00001 Montana Dakota Utilities Co. Thru Date: 12/31/2014

Ledger Type 1: AA General Ledger Type/Subledger:

Ledger Type 2: AA General Ledger

Records 1 - 7

Account Number	Level Of Detail	Account Description	General Ledger Period Balance	General Ledger Balance	Posting Edit Code
<input type="checkbox"/> 11WY.4560.021	5	KVAR Penally	4,982.00-	68,678.79-	
<input type="checkbox"/> 12ND.4560.021	5	KVAR Penally	15,364.86-	241,213.32-	
<input type="checkbox"/> 12SD.4560.021	5	KVAR Penally	2,880.77-	31,777.86-	①
<input type="checkbox"/> 15MT.4560.021	5	KVAR Penally	12,893.41-	137,971.41-	
<input type="checkbox"/> 15ND.4560.021	5	KVAR Penally	13,447.52-	186,036.65-	
<input type="checkbox"/> 15SD.4560.021	5	KVAR Penally	323.94-	3,765.23-	①
Total Object Account 4560			49,892.50-	669,449.20-	

$E① = \underline{\underline{35,543.08}}$

6-1

EnterpriseOne Menu

Open Applications

- Trial Balance by Object
- Jurisdictional Location Codes (Find/Browse)
- Utility Allocation Codes (Find/Browse) 3
- Utility Allocation Codes (Find/Browse) 2
- Jurisdictional Allocation Codes (Find/Browse)
- Open New Window

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- Batch Review
- Trial Balance by Object
- Main Menu
 - Work Center
 - Find Menu Item
 - Accounts Payable
 - General Accounting
 - Journal Entry
 - Batch Review
 - Inquiries
 - Reports
 - Bank Recs
 - Integrities and Updates
 - Account Maintenance
 - Close Process
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 - PCAD
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 - Project Accounting
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Trial Balance By Object - Trial Balance by Object

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Object/Subsidiary: 4560.021 Select / Skip To Period / Date

Company: 00001 Montana Dakota Utilities Co. Thru Date: 12/31/2013

Ledger Type 1: AA General Ledger Type/Subledger: *

Ledger Type 2: AA General Ledger

Records 1--7

Account Number	Level Of Detail	Account Description	General Ledger Period Balance	General Ledger Balance	Posting Edit Code
<input type="checkbox"/> 11WY.4560.021	5	KVAR Penalty	4,388.50-	61,978.76-	
<input type="checkbox"/> 12ND.4560.021	5	KVAR Penalty	15,903.85-	210,751.57-	
<input type="checkbox"/> 12SD.4560.021	5	KVAR Penalty	2,939.66-	25,685.38-	①
<input type="checkbox"/> 15MT.4560.021	5	KVAR Penalty	9,561.06-	108,274.44-	
<input type="checkbox"/> 15ND.4560.021	5	KVAR Penalty	13,479.35-	165,898.08-	
<input type="checkbox"/> 15SD.4560.021	5	KVAR Penalty	340.35-	3,737.92-	②
Total Object Account 4560			46,612.77-	576,326.15-	

① = 29,423.30 = 11 MONTHS

2,205.98 = JANUARY

31,629.28

I-10

Stephanie Bosch SD KVAR Penalty

MONTANA-DAKOTA UTILITIES, CO.
 KVAR REVENUE
 ELECTRIC UTILITY - SOUTH DAKOTA

Sum of KVAR Amt		
GAMO Yr	GAMO	Total
112	1	2,024.86
	2	2,003.70
	3	2,311.51
	4	2,429.67
	5	2,578.25
	6	2,526.43
	7	2,360.36
	8	2,739.24
	9	3,129.62
	10	2,865.23
	11	2,568.59
	12	2,338.66
112 Total		29,876.12
113	1	2,205.98
113 Total		2,205.98
Grand Total		32,082.10

- 2012 TOTAL

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - SOUTH DAKOTA**

**Summary of Demand and KVAR Penalty Revenue
Twelve Months Ended December 31, 2013**

Per Books			
Rate Reporting Class	Demand Revenue	KVAR Penalty 1/	Total Demand Revenue
Small General Service Rate 20	\$231,892	\$248	\$232,140
General Service Filed Rate 30 Secondary Rate 301	632,086	1,903	633,989
Municipal Pumping Service Filed Rate 48 Rate 481 (KW)	<u>32,693</u>	<u>55</u>	<u>32,748</u>
Total South Dakota	<u>\$896,671</u>	<u>\$2,206</u>	<u>\$898,877</u>

1/ The month of January is included in KVAR penalty detail.

**MONTANA-DAKOTA UTILITIES CO.
ELECTRIC UTILITY - SOUTH DAKOTA**

**Summary of Demand and KVAR Penalty Revenue
Twelve Months Ended December 31, 2012**

Per Books			
Rate Reporting Class	Demand Revenue	KVAR Penalty	Total Demand Revenue
Small General Service			
Rate 20	\$232,758	\$3,009	\$235,767
Rate 26	340		340
Rate 27	658		658
Irrigation Power Service			
Rate 250	6,468		6,468
Rate 251	2,512		2,512
General Service			
Rate 30	666,243	26,093	692,336
Municipal Pumping Service			
Filed Rate 48			
Rate 480	4,525		4,525
Rate 481	35,318	763	36,081
Total South Dakota	<u><u>948,822</u></u>	<u><u>29,865</u></u>	<u><u>978,687</u></u>