

Line No.	Description	South Dakota Test Year Average Per Books (a)	Plant Additions (c)	Depreciation (d)	Other Working Capital Updates (e)	Unamortized Gain/Loss on Debt (f)	Deferred FAS 106 Costs (g)	Deferred Taxes Normalization (h)	Customer Guarantee (i)	Customer Advances for Construction (j)
1	Gas Plant in Service (101)									
2	Production	\$ 2,162,745								
3	Distribution	67,415,548	1,446,485							
4	General (including intangibles)	13,056,802	247,314							
5	Common (including intangibles)	5,460,061	3,979,440							
6	Total Gas Plant in Service (101)	88,095,156	5,673,239	-	-	-	-	-	-	-
7	Gas - Completed Construction Not Classified (106)	1,438,378								
8	Total Gas Plant in Service (101 and 106)	89,533,534	5,673,239	-	-	-	-	-	-	-
9	Accumulated Depreciation									
10	Production	70,414		-						
11	Distribution	36,594,406		46,243						
12	General (including intangibles)	3,765,308		16,475						
13	Common (including intangibles)	9,346,850		121,370						
14	Total Accumulated Depreciation	49,776,978	-	184,088	-	-	-	-	-	-
15	TOTAL NET GAS PLANT IN SERVICE	39,756,556	5,673,239	(184,088)	-	-	-	-	-	-
16	Additions to Rate Base:									
17	Material and Supplies	509,214			2,558					
18	Fuel Stocks (Propane & NG storage)	-								
19	Prepayments	120,156			7,509					
20	Unamortized Gain/Loss on Debt	572,846				(16,989)				
21	Advanced Tax Collection									
22	Cash Working Capital									
23	Other	15,864					(11,898)			
24	TOTAL ADDITIONS TO RATE BASE	1,218,080	-	-	10,067	(16,989)	(11,898)	-	-	-
25	Deductions to Rate Base:									
26	Accumulated Deferred Income Taxes	7,209,589	536,418			(6,733)	(4,165)	(57,144)		
27	Accumulated Investment Tax Credit									
28	Customer Advances for Construction	713,663								64,508
29	Customer Deposits	228,021								
30	Customer Guarantee	1,049,613							876,572	
31	Accumulated Provision for Injuries and Damages	61,232			49,940					
32	Other									
33	TOTAL DEDUCTIONS TO RATE BASE	9,262,118	536,418	-	49,940	(6,733)	(4,165)	(57,144)	876,572	64,508
34	TOTAL SOUTH DAKOTA RATE BASE	\$ 31,712,518	\$ 5,136,821	\$ (184,088)	\$ (39,873)	\$ (10,256)	\$ (7,733)	\$ 57,144	\$ (876,572)	\$ (64,508)
	Source		BAM-11	BAM-8	BAM-12	Statement M, page 4	Statement M, page 4	Statement M, page 4	BAM-13	BAM-13
	Staff Witness Testimony		Mehlhoff	Pous/Mehlhoff	Mehlhoff	Peterson	Peterson	Peterson	Mehlhoff	Mehlhoff
	Staff position on MDU's Adjustment		Adjusted	Adjusted	Adjusted/Proposed	Accepted	Accepted	Accepted	Accepted	Adjusted

Line No.	Description	Regulatory Commission Expense (a) (k)	Billings Landfill (l)	Cash Working Capital (m)	Tax Collections Available (n)	Aviation (o)	Total Staff Adjustments (p)	Total Staff South Dakota Rate Base (q)
1	Gas Plant in Service (101)							
2	Production		\$ (2,162,745)				\$ (2,162,745)	\$ -
3	Distribution						1,446,485	68,862,033
4	General (including intangibles)						247,314	13,304,116
5	Common (including intangibles)					(129,576)	3,849,865	9,309,926
6	Total Gas Plant in Service (101)	-	(2,162,745)	-	-	(129,576)	3,380,919	91,476,075
7	Gas - Completed Construction Not Classified (106)		(19,098)				(19,098)	1,419,280
8	Total Gas Plant in Service (101 and 106)	-	(2,181,843)			(129,576)	3,361,821	92,895,354
9	Accumulated Depreciation							
10	Production		(70,414)				(70,414)	-
11	Distribution						46,243	36,640,649
12	General (including intangibles)						16,475	3,781,783
13	Common (including intangibles)					(45,363)	76,007	9,422,857
14	Total Accumulated Depreciation	-	(70,414)	-	-	(45,363)	68,311	49,845,289
15	TOTAL NET GAS PLANT IN SERVICE	-	(2,111,429)	-	-	(84,213)	3,293,510	43,050,065
16	Additions to Rate Base:							
17	Material and Supplies						2,558	511,772
18	Fuel Stocks (Propane & NG storage)						-	-
19	Prepayments						7,509	127,665
20	Unamortized Gain/Loss on Debt						(16,989)	555,857
21	Advanced Tax Collection				(110,496)		(110,496)	(110,496)
22	Cash Working Capital			(357,245)			(357,245)	(357,245)
23	Other	47,046					35,148	51,012
24	TOTAL ADDITIONS TO RATE BASE	47,046	-	(357,245)	(110,496)	-	(439,515)	778,565
25	Deductions to Rate Base:							
26	Accumulated Deferred Income Taxes		(557,374)			(25,788)	(114,786)	7,094,804
27	Accumulated Investment Tax Credit						-	-
28	Customer Advances for Construction						64,508	778,171
29	Customer Deposits						-	228,021
30	Customer Guarantee						876,572	1,926,185
31	Accumulated Provision for Injuries and Damages						49,940	111,172
32	Other						-	-
33	TOTAL DEDUCTIONS TO RATE BASE	-	(557,374)	-	-	(25,788)	876,235	10,138,353
34	TOTAL SOUTH DAKOTA RATE BASE	\$ 47,046	\$ (1,554,055)	\$ (357,245)	\$ (110,496)	\$ (58,425)	\$ 1,977,760	\$ 33,690,278
	Source	PJS-1 Sch 2	DR 3-11/Email from Rita Mulkern on 9/24/2013 & Sch D-2	DEP-1	DEP-2	PJS-1 Sch 5		
	Staff Witness Testimony	Steffensen	Peterson	Peterson	Peterson	Steffensen		
	Staff position on MDU's Adjustment	Adjusted	Staff Proposed	Staff Proposed	Staff Proposed	Staff Proposed		

Sources

Line 6: Sum of lines 2-5

Line 8: Line 6 + line 7

Line 14: Sum of lines 10-13

Line 15: Line 8 less line 14

Line 24: Sum of lines 17-23

Line 33: Sum of lines 26-32

Line 34: Line 15 plus line 24 less line 33

Column b, lines 2-5: BAM-3 Schedule 1, page 1

Column b, line 7: Statement D, Schedule D-2, \$1,618,134 less \$359,513 / 2 (revenue producing main extension in-service for part of test year.)

Column b, lines 10-13: BAM-3 Schedule 2, page 1

Column b, lines 17 and 19: BAM-3 Schedule 2, page 1

Column b, line 20: Statement F, page 1

Column b, line 23: Statement F, page 1

Column b, line 26: Average of 13 mo.-end balances DR 8-1, Attachment E

Column b, line 28: BAM-13

Column b, line 29: BAM-3 Schedule 2, page 1

Column b, line 30: Statement F, page 1

Column b, line 31: BAM-3 Schedule 2, page 1