

Line No.	Description	South Dakota Per Books	Current Revenue	Normal Weather	Annualized Volumes	Other Revenue	Cost of Gas
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	OPERATING REVENUES:						
2	Sales	\$ 42,854,043	\$ (1,085,276)	\$ 3,448,609	\$ 133,673		
3	Transportation	352,924	(50,014)	4,664			
4	Other Revenues	376,797				(88,219)	
5	TOTAL OPERATING REVENUES	43,583,764	(1,135,290)	3,453,273	133,673	(88,219)	-
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production	137,775					
9	Cost of Gas	28,093,760		2,645,523	64,648		(181,023)
10	Other Gas Supply	52,946					
11	Distribution	3,393,082					
12	Customer Accounting	1,303,898					
13	Customer Service & Information	122,209					
14	Sales	91,378					
15	Administrative and General	3,190,539					
16	Total Operation and Maintenance	36,385,587	-	2,645,523	64,648	-	(181,023)
17	Depreciation and Amortization	2,544,662					
18	Taxes:						
19	Property Taxes	613,971					
20	Payroll Taxes	307,052					
21	Gross Receipts Tax	79,615					
22	Federal Income Taxes (35%)	(3,034,532)	(397,352)	282,713	24,159	(30,877)	63,358
23	Deferred Income Taxes	3,774,837					
24	Other Taxes	15,828					
25	Total Taxes	1,756,771	(397,352)	282,713	24,159	(30,877)	63,358
26	TOTAL OPERATING EXPENSES	40,687,020	(397,352)	2,928,236	88,807	(30,877)	(117,665)
27	OPERATING INCOME	\$ 2,896,744	\$ (737,938)	\$ 525,037	\$ 44,866	\$ (57,342)	\$ 117,665
	Source		BAM-19	BAM-21	BAM-15	BAM-14	BAM-20
	Staff Witness Testimony		Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff
	Settlement position on MDU's Adjustment		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Labor	Benefits	Vehicles & Work Equipment	Company Consumption	Pierre Office Rental	Uncollectible Accounts
	(a)	(h)	(i)	(j)	(k)	(l)	(m)
1	OPERATING REVENUES:						
2	Sales						
3	Transportation						
4	Other Revenues						
5	TOTAL OPERATING REVENUES	-	-	-	-	-	-
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production	873		7			
9	Cost of Gas						
10	Other Gas Supply	1,594		1			
11	Distribution	118,394		1,950	1,383		
12	Customer Accounting	30,350		86	48		(7,450)
13	Customer Service & Information	3,497		11			
14	Sales	3,091		12	73		
15	Administrative and General	37,339		36	158	(31,305)	
16	Total Operation and Maintenance	195,139	-	2,104	1,662	(31,305)	(7,450)
17	Depreciation and Amortization						
18	Taxes:						
19	Property Taxes						
20	Payroll Taxes	14,253					
21	Gross Receipts Tax						
22	Federal Income Taxes (35%)	(73,287)	-	(736)	(582)	10,957	2,608
23	Deferred Income Taxes						
24	Other Taxes						
25	Total Taxes	(59,034)	-	(736)	(582)	10,957	2,608
26	TOTAL OPERATING EXPENSES	136,105	-	1,368	1,080	(20,348)	(4,842)
27	OPERATING INCOME	\$ (136,105)	\$ -	\$ (1,368)	\$ (1,080)	\$ 20,348	\$ 4,842
	Source	DEP-8		BAM-9	BAM-22	Sch H-1, pg. 8	PJS-2 Sch 1
	Staff Witness Testimony	Peterson	Peterson	Mehlhaff	Mehlhaff	Mehlhaff	Steffensen
	Settlement position on MDU's Adjustment	Adjusted	Rejected	Adjusted	Adjusted	Accepted	Adjusted

Line No.	Description	Postage (n)	Advertising (o)	Insurance (p)	Industry Dues (q)	Regulatory Commission Expense (r)	Depreciation Expense (s)
	(a)						
1	OPERATING REVENUES:						
2	Sales						
3	Transportation						
4	Other Revenues						
5	TOTAL OPERATING REVENUES	-	-	-	-	-	-
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production						
9	Cost of Gas						
10	Other Gas Supply						
11	Distribution	112					
12	Customer Accounting	5,196					
13	Customer Service & Information		(7,007)				
14	Sales	4	(13,726)				
15	Administrative and General	773	(33,110)		(24,913)	9,918	
16	Total Operation and Maintenance	6,085	(53,843)	-	(24,913)	9,918	-
17	Depreciation and Amortization						675,084
18	Taxes:						
19	Property Taxes						
20	Payroll Taxes						
21	Gross Receipts Tax						
22	Federal Income Taxes (35%)	(2,130)	18,845	-	8,720	(3,471)	(236,279)
23	Deferred Income Taxes						
24	Other Taxes						
25	Total Taxes	(2,130)	18,845	-	8,720	(3,471)	(236,279)
26	TOTAL OPERATING EXPENSES	3,955	(34,998)	-	(16,193)	6,447	438,805
27	OPERATING INCOME	\$ (3,955)	\$ 34,998	\$ -	\$ 16,193	\$ (6,447)	\$ (438,805)
	Source	Sch. H-1, pg. 10	PJS-1 Sch 4		PJS-1 Sch 3	PJS-1 Sch 2	BAM-23
	Staff Witness Testimony	Steffensen	Steffensen	Peterson	Steffensen	Steffensen	Pous/Mehlhauff
	Settlement position on MDU's Adjustment	Accepted	Adjusted	Rejected	Adjusted	Adjusted	Adjusted

Line No.	Description	Interest Sync	Plant Additions	Other Tax Deductions	Elimination of Closing/Filing & Prior Period Adj.	Billings Landfill	Aviation Expense
	(a)	(t)	(u)	(v)	(w)	(x)	(y)
1	OPERATING REVENUES:						
2	Sales						
3	Transportation						
4	Other Revenues						
5	TOTAL OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production					(142,958)	
9	Cost of Gas						
10	Other Gas Supply						
11	Distribution						
12	Customer Accounting						
13	Customer Service & Information						
14	Sales						
15	Administrative and General						(15,694)
16	Total Operation and Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(142,958)</u>	<u>(15,694)</u>
17	Depreciation and Amortization					(71,813)	(4,106)
18	Taxes:						
19	Property Taxes		18,293			(46,126)	(112)
20	Payroll Taxes					(1,372)	
21	Gross Receipts Tax						
22	Federal Income Taxes (35%)	74,072	(6,403)	(490)	831,430	91,794	6,969
23	Deferred Income Taxes			11,368	(853,613)		
24	Other Taxes						
25	Total Taxes	<u>74,072</u>	<u>11,890</u>	<u>10,878</u>	<u>(22,183)</u>	<u>44,296</u>	<u>6,857</u>
26	TOTAL OPERATING EXPENSES	<u>74,072</u>	<u>11,890</u>	<u>10,878</u>	<u>(22,183)</u>	<u>(170,475)</u>	<u>(12,942)</u>
27	OPERATING INCOME	<u>\$ (74,072)</u>	<u>\$ (11,890)</u>	<u>\$ (10,878)</u>	<u>\$ 22,183</u>	<u>\$ 170,475</u>	<u>\$ 12,942</u>
	Source	BAM-24	BAM-25	Statement K, page 10	Statement K, page 12	DR 3-11/ Email from Rita Mulkern on 9/24/13	PJS-1 Sch 5
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Peterson	Peterson	Peterson	Steffensen
	Settlement position on MDU's Adjustment	Adjusted	Adjusted	Accepted	Accepted	Staff Proposed	Staff Proposed

Line No.	Description	Mains Maintenance (z)	Interest on Customer Deposits (aa)	Total Staff Adjustments (ab)	Adjusted Test Year (ac)
1	OPERATING REVENUES:				
2	Sales			\$ 2,497,006	\$ 45,351,049
3	Transportation			(45,350)	307,574
4	Other Revenues			(88,219)	288,578
5	TOTAL OPERATING REVENUES	-	-	2,363,437	45,947,201
6	OPERATING EXPENSES:				
7	Operation and Maintenance:				
8	Production			(142,078)	(4,303)
9	Cost of Gas			2,529,148	30,622,908
10	Other Gas Supply			1,595	54,541
11	Distribution	(71,471)		50,368	3,443,450
12	Customer Accounting			28,230	1,332,128
13	Customer Service & Information			(3,498)	118,711
14	Sales			(10,546)	80,832
15	Administrative and General		4,212	(52,585)	3,137,954
16	Total Operation and Maintenance	(71,471)	4,212	2,400,634	38,786,221
17	Depreciation and Amortization			599,165	3,143,827
18	Taxes:				
19	Property Taxes			(27,945)	586,026
20	Payroll Taxes			12,881	319,933
21	Gross Receipts Tax			-	79,615
22	Federal Income Taxes (35%)	25,015	(1,474)	687,559	(2,346,973)
23	Deferred Income Taxes			(842,245)	2,932,592
24	Other Taxes			-	15,828
25	Total Taxes	25,015	(1,474)	(169,750)	1,587,021
26	TOTAL OPERATING EXPENSES	(46,456)	2,738	2,830,049	43,517,069
27	OPERATING INCOME	\$ 46,456	\$ (2,738)	\$ (466,612)	\$ 2,430,132
	Source	PJS-1 Sch 6	Email from Rita Mulkern on 10/15/13		
	Staff Witness Testimony	Steffensen	Mehlhaff		
	Settlement position on MDU's Adjustment	Staff Proposed	Company Proposed		

SOURCES:

Line 5: Sum of lines 2-4

Line 16: Sum of lines 8-15

Line 25: Sum of lines 19-24

Line 26: Sum of lines 16, 17 and 25

Line 27: Line 5 less line 26

Column b, line 2-4: Statement M, page 1

Column b, lines 8-15: Statement H, page 1

Column b, line 17: Statement M, page 1

Column b, line 19-21: Statement L, page 1

Column b, line 22: Statement M, page 1

Column b, line 23: Statement M, page 1

Column b, line 24: 1,016,466 (Statement M, page 1) less lines 19-21