

Line	Description	SD Gas Amount
	(a)	(b)
Plant in Service		
1	Distribution	\$ 692,245
2	General	(735,645)
3	General - Intangible	(269)
4	Common	4,657
5	Common - Intangible	(13,292)
6	Total Plant Additions	\$ (52,304)
Accumulated Deferred Income Taxes		
7	Distribution	\$ 59,232.00
8	General	(68,010)
9	General - Intangible	(25)
10	Common	308
11	Common - Intangible	(1,072)
12	Total Accumulated Deferred Income Taxes	\$ (9,567)
Property Taxes		
13	Distribution Plant Additions	\$ 692,245
14	Distribution Effective Tax Rate	0.7061%
15	Distribution Property Tax Adjustment	\$ 4,888
16	General Plant Additions	\$ (735,645)
17	General Effective Tax Rate	0.6274%
18	General Property Tax Adjustment	\$ (4,615)
19	General - Intangible Plant Additions	(269)
20	Intangible Effective Tax Rate	0.0088%
21	General - Intangible Property Tax Adjustment	\$ -
22	Common Plant Additions	\$ 4,657
23	Common Effective Tax Rate	1.3707%
24	Common Property Tax Adjustment	\$ 64
25	Common - Intangible Plant Additions	(13,292)
26	Intangible Effective Tax Rate	0.0088%
27	Common - Intangible Property Tax Adjustment	\$ (1)
28	Total Property Tax Adjustment	\$ 336

Sources:

Lines 1-5: BAM-2, page 2
Line 6: sum of lines 1-5
Lines 7-11: BAM-2, page 4, column i, divided by 2
Line 12: sum of lines 7-11
Lines 13, 16, 19, 22, 25: lines 1-5, respectively
Lines 14, 17, 20, 23, 26: Schedule L-1, page 1
Line 15: sum of lines 13 & 14
Line 18: sum of lines 16 & 17
Line 21: sum of lines 19 & 20
Line 24: sum of lines 22 & 23
Line 27: sum of lines 25 & 26
Line 28: sum of lines 15, 18, 21, 24, & 27

Line	Acct. No.	Description	SD Gas Per Books Producing	SD Gas Per Books Revenue Producing	SD Gas Per Books Excluding Revenue Producing	SD Gas 12/31/2014	SD Gas 12/31/2014 Revenue Producing	SD Gas 12/31/2014 Excluding Revenue Producing	SD Gas Annualization Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Distribution									
1	374.1	Land	\$ 76,905	\$ -	\$ 76,905	\$ 76,905	\$ -	\$ 76,905	\$ -
2	374.2	Land Rights	124,510	-	124,510	127,139	-	127,139	2,629
3	375	Structures and Improvements	180,713	-	180,713	180,003	-	180,003	(710)
4	376	Mains	41,500,752	233,417	41,267,335	42,191,793	604,960	41,586,833	319,498
5	378	Meas. & Reg. Equip.-General	808,288	5,303	802,985	827,038	6,759	820,279	17,294
6	379	Meas. & Reg. Equip.-City Gate	1,282,888	2,589	1,280,299	1,281,566	3,373	1,278,193	(2,106)
7	380	Services	15,856,091	454,169	15,401,922	16,421,820	944,350	15,477,470	75,548
8	381	Meters	14,423,145	477	14,422,668	14,619,152	518	14,618,634	195,966
9	383	Service Regulators	1,800,438	-	1,800,438	1,883,673	-	1,883,673	83,235
10	385	Industrial Measure and Regulation	64,003	-	64,003	64,894	-	64,894	891
11	387.1	Cathodic Protection Equipment	264,382	-	264,382	264,382	-	264,382	-
12	387.2	Other Distribution Equipment	92,379	-	92,379	92,379	-	92,379	-
13		Total Distribution	\$ 76,474,494	\$ 695,955	\$ 75,778,539	\$ 78,030,744	\$ 1,559,960	\$ 76,470,784	\$ 692,245
General									
14	389	Land	\$ 1,236,742	\$ -	\$ 1,236,742	\$ 1,236,781	\$ -	\$ 1,236,781	\$ 39
15	390	Structures and Improvements	6,140,081	-	6,140,081	6,149,566	-	6,149,566	9,485
16	391.1	Office Furniture & Equipment	199,486	-	199,486	199,169	-	199,169	(317)
17	391.3	Personal Computers	95,507	-	95,507	122,022	-	122,022	26,515
18	392.1	Trans. Equip., Non-Unitized	124,035	-	124,035	118,065	-	118,065	(5,970)
19	392.2	Trans. Equip., Unitized	2,052,443	-	2,052,443	2,105,540	-	2,105,540	53,097
20	393	Stores Equipment	38,883	-	38,883	36,907	-	36,907	(1,976)
21	394.1	Miscellaneous Tools - Nonunitized	605,706	-	605,706	639,752	-	639,752	34,046
22	395	Laboratory Equipment	21,314	-	21,314	19,218	-	19,218	(2,096)
23	396.1	Work Equipment Trailers	194,640	-	194,640	190,213	-	190,213	(4,427)
24	396.2	Power Operated Equip.	2,774,792	-	2,774,792	1,894,981	-	1,894,981	(879,811)
25	397.1	Fixed Radio Comm. Equip.	151,675	-	151,675	187,788	-	187,788	36,113
26	397.2	Mobile Radio Comm. Equip.	133,997	-	133,997	135,063	-	135,063	1,066
27	397.3	General Tele. Comm. Equip.	40,389	-	40,389	40,389	-	40,389	-
28	397.8	Network Equipment	6,168	-	6,168	5,746	-	5,746	(422)
29	398	Miscellaneous Equipment	13,070	-	13,070	12,083	-	12,083	(987)
30		Total General	\$ 13,828,928	\$ -	\$ 13,828,928	\$ 13,093,283	\$ -	\$ 13,093,283	\$ (735,645)
General - Intangible									
31	303	Intangible Plant - General	\$ 145,292	\$ -	\$ 145,292	\$ 145,023	\$ -	\$ 145,023	\$ (269)
32		Total General - Intangible	\$ 145,292	\$ -	\$ 145,292	\$ 145,023	\$ -	\$ 145,023	\$ (269)
Common									
33	389	Land	\$ 82,690	\$ -	\$ 82,690	\$ 82,212	\$ -	\$ 82,212	\$ (478)
34	390	Structures and Improvements	1,364,582	-	1,364,582	1,357,566	-	1,357,566	(7,016)
35	391.1	Office Furniture & Equipment	146,692	-	146,692	131,128	-	131,128	(15,564)
36	391.3	Personal Computers	125,486	-	125,486	118,764	-	118,764	(6,722)
37	391.5	Other Computer Equipment	193,521	-	193,521	197,871	-	197,871	4,350
38	392.1	Trans. Equip., Non-Unitized	237	-	237	236	-	236	(1)
39	392.2	Trans. Equip., Unitized	277,555	-	277,555	287,754	-	287,754	10,199
40	392.3	Aircraft Equipment	414,217	-	414,217	411,635	-	411,635	(2,582)
41	393	Stores Equipment	353	-	353	351	-	351	(2)
42	394.1	Miscellaneous Tools	9,392	-	9,392	8,766	-	8,766	(626)
43	394.3	Vehicle Maint. Equip.	5,483	-	5,483	5,448	-	5,448	(35)
44	394.4	Vehicle Refueling Equip.	1,024	-	1,024	1,018	-	1,018	(6)
45	397.1	Fixed Radio Comm. Equip.	61,218	-	61,218	74,008	-	74,008	12,790
46	397.2	Mobile Radio Comm. Equip.	23,344	-	23,344	31,625	-	31,625	8,281
47	397.3	General Tele. Comm. Equip.	28,406	-	28,406	27,006	-	27,006	(1,400)
48	397.5	Supervisory & Telemetering	2,030	-	2,030	2,538	-	2,538	508
49	397.8	Network Equipment	18,288	-	18,288	23,558	-	23,558	5,270
50	398	Miscellaneous Equipment	110,027	-	110,027	107,718	-	107,718	(2,309)
51		Total Common	\$ 2,864,545	\$ -	\$ 2,864,545	\$ 2,869,202	\$ -	\$ 2,869,202	\$ 4,657
Common - Intangible									
52	303	Intangible Plant - Common	\$ 6,438,054	\$ -	\$ 6,438,054	\$ 6,424,762	\$ -	\$ 6,424,762	\$ (13,292)
53		Total Common - Intangible	\$ 6,438,054	\$ -	\$ 6,438,054	\$ 6,424,762	\$ -	\$ 6,424,762	\$ (13,292)
54		Total Plant Additions	\$ 99,751,313	\$ 695,955	\$ 99,055,358	\$ 100,563,014	\$ 1,559,960	\$ 99,003,054	\$ (52,304)

Sources:

Column c, lines 1-12, 14-29, 31, 33-50, 52: 13-mo. average for test year (Jan-Dec 2014 from Schedule D-3; Dec 2013 from Statement D, pages 3-5, Balance @ 12/31/13)
Column d, lines 1-12, 14-29, 31, 33-50, 52: BAM-2, page 3, line 14
Column e, lines 1-12, 14-29, 31, 33-50, 52: column c less column d
Column f, lines 1-12, 14-29, 31, 33-50, 52: Statement D, pages 3-5, Balance @ 12/31/14
Column g, lines 1-12, 14-29, 31, 33-50, 52: BAM-2, page 3, line 13
Column h, lines 1-12, 14-29, 31, 33-50, 52: column f less column g
Column i, lines 1-12, 14-29, 31, 33-50, 52: column h less column e
Line 13: sum of lines 1-12
Line 30: sum of lines 14-29
Line 32: line 31
Line 51: sum of lines 33-50
Line 53: line 52
Line 54: sum of lines 13, 30, 32, 51, & 53

Per Books Revenue Producing Projects

Line	Month-Year (a)	Account 376					Account 378	Account 379	Account 380		Account 381		TOTAL (m)
		FP-100846 (b)	FP-100942 (c)	FP-302321 (d)	FP-305280 (e)	Other (f)	FP-100858 (g)	FP-100859 (h)	FP-100867 (i)	FP-100905 (j)	FP-100911 (k)	FP-100911 (l)	
1	Dec-13	\$ 9,218	\$ 34,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,445	\$ 82,169	\$ 1	\$ -	\$ 145,405
2	Jan-14	10,375	53,811	-	-	-	-	-	20,347	115,319	1	517	200,370
3	Feb-14	10,458	58,327	-	-	-	1,636	-	20,635	146,981	1	517	238,555
4	Mar-14	10,456	84,260	-	-	-	6,508	3,311	21,281	167,206	1	517	293,540
5	Apr-14	10,848	98,957	-	-	-	6,725	3,365	21,832	211,765	1	517	354,010
6	May-14	27,450	113,247	-	-	-	6,759	3,373	31,900	277,793	1	517	461,040
7	Jun-14	28,882	157,694	-	-	-	6,759	3,373	62,067	335,930	1	517	595,223
8	Jul-14	32,871	205,049	3,299	-	-	6,759	3,373	93,480	396,463	1	517	741,812
9	Aug-14	37,928	226,957	3,299	-	-	6,759	3,373	132,015	451,170	1	517	862,019
10	Sep-14	41,609	262,582	3,299	-	-	6,759	3,373	177,579	525,609	1	517	1,021,328
11	Oct-14	66,081	293,211	3,299	-	(41,922)	6,759	3,373	198,582	588,806	1	517	1,118,707
12	Nov-14	99,775	408,925	3,299	113,262	(41,922)	6,759	3,373	210,163	651,313	1	517	1,455,465
13	Dec-14	92,770	437,551	3,299	113,262	(41,922)	6,759	3,373	241,912	702,438	1	517	1,559,960
14	13-mo. average	\$ 36,825	\$ 187,319	\$ 1,523	\$ 17,425	\$ (9,674)	\$ 5,303	\$ 2,589	\$ 96,249	\$ 357,920	\$ 1	\$ 477	\$ 695,956

Sources:

Columns b through l, lines 1-13: MDU's response to Staff DR 6-21, Attachment A
Column m, lines 1-13: sum of columns b through l
Line 14: average of lines 1-13

Line	Acct. No.	Description	SD Gas Amount	Depreciation Rate	Depreciation Expense	1st Year Tax Depreciation Rate	Tax Depreciation	Book/Tax Difference	Deferred Tax
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Plant in Service									
<u>Distribution</u>									
1	374.1	Land	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
2	374.2	Rights of Way	2,629	1.39%	37	51.88%	1,364	1,327	464
3	375	Structures and Improvements	(710)	2.77%	(20)	51.88%	(368)	(348)	(122)
4	376	Mains	319,498	2.25%	7,189	51.88%	165,755	158,566	55,498
5	378	Meas. & Reg. Equip.-General	17,294	3.14%	543	51.88%	8,972	8,429	2,950
6	379	Meas. & Reg. Equip.-City Gate	(2,106)	3.75%	(79)	51.88%	(1,092)	(1,013)	(355)
7	380	Services	75,548	7.17%	5,417	51.88%	39,194	33,777	11,822
8	381	Positive Meters	195,966	3.10%	6,075	51.88%	101,667	95,592	33,457
9	383	Regulators	83,235	1.77%	1,473	51.88%	43,182	41,709	14,598
10	385	Ind. Meas. & Reg. Station Eqp.	891	3.31%	29	51.88%	462	433	152
11	387.1	Catholic Protection Equip.	-	3.21%	-	51.88%	-	-	-
12	387.2	Other Distribution Equipment	-	0.99%	-	51.88%	-	-	-
13		Total Distribution	\$ 692,245		\$ 20,664		\$ 359,136	\$ 338,472	\$ 118,464
<u>General</u>									
14	389	Land	39	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
15	390	Structures and Improvements	9,485	3.46%	328	51.88%	4,921	4,593	1,608
16	391.1	Office Furniture & Equipment	(317)	6.67%	(21)	51.88%	(164)	(143)	(50)
17	391.3	Personal Computers	26,515	20.00%	5,303	51.88%	13,756	8,453	2,959
18	392.1	Trans. Equip., Non-Unitized	(5,970)	9.67%	(577)	51.88%	(3,097)	(2,520)	(882)
19	392.2	Trans. Equip., Unitized	53,097	0.26%	138	51.88%	27,547	27,409	9,593
20	393	Stores Equipment	(1,976)	2.86%	(57)	51.88%	(1,025)	(968)	(339)
21	394.1	Tools, Shop & Gar. Eq. - Non-Un.	34,046	5.56%	1,893	51.88%	17,663	15,770	5,520
22	395	Laboratory Equipment	(2,096)	5.00%	(105)	51.88%	(1,087)	(982)	(344)
23	396.1	Work Equipment Trailers	(4,427)	6.02%	(267)	51.88%	(2,297)	(2,030)	(711)
24	396.2	Work Equipment Trailers	(879,811)	0.23%	(2,024)	51.88%	(456,446)	(454,422)	(159,048)
25	397.1	Fixed Radio Comm. Equip.	36,113	6.67%	2,409	51.88%	18,735	16,326	5,714
26	397.2	Mobile Radio Comm. Equip.	1,066	6.67%	71	51.88%	553	482	169
27	397.3	General Tele. Comm. Equip.	-	10.00%	-	51.88%	-	-	-
28	397.8	Network Equipment	(422)	20.00%	(84)	51.88%	(219)	(135)	(47)
29	398	Miscellaneous Equipment	(987)	5.00%	(49)	51.88%	(512)	(463)	(162)
30		Total General	\$ (735,645)		\$ 6,958		\$ (381,672)	\$ (388,630)	\$ (136,020)
31		Intangible Plant - General	\$ (269)		\$ -	51.88%	\$ (140)	\$ (140)	\$ (49)
<u>Common</u>									
32	389	Land	(478)	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -
33	390	Structures and Improvements	(7,016)	1.46%	(102)	51.88%	(3,640)	(3,538)	(1,238)
34	391.1	Office Furniture & Equipment	(15,564)	6.67%	(1,038)	51.88%	(8,075)	(7,037)	(2,463)
35	391.3	Personal Computers	(6,722)	20.00%	(1,344)	51.88%	(3,487)	(2,143)	(750)
36	391.5	Other Computer Equipment	4,350	20.00%	870	51.88%	2,257	1,387	485
37	392.1	Trans. Equip., Non-Unitized	(1)	4.17%	-	51.88%	(1)	(1)	-
38	392.2	Trans. Equip., Unitized	10,199	4.11%	419	51.88%	5,291	4,872	1,705
39	392.3	Aircraft Equipment	(2,582)	4.00%	(103)	51.88%	(1,340)	(1,237)	(433)
40	393	Stores Equipment	(2)	3.33%	-	51.88%	(1)	(1)	-
41	394.1	Tools, Shop & Gar. Eq. - Non-Un.	(626)	5.56%	(35)	51.88%	(325)	(290)	(102)
42	394.3	Vehicle Maint. Equip.	(35)	5.00%	(2)	51.88%	(18)	(16)	(6)
43	394.4	Vehicle Refueling Equip.	(6)	5.00%	-	51.88%	(3)	(3)	(1)
44	397.1	Radio Comm. Equip. - Fixed	12,790	6.67%	853	51.88%	6,635	5,782	2,024
45	397.2	Radio Comm. Equip. - Mobile	8,281	6.67%	552	51.88%	4,296	3,744	1,310
46	397.3	General Tele. Comm. Equip.	(1,400)	10.00%	(140)	51.88%	(726)	(586)	(205)
47	397.5	Supervisory & Telemetering	508	6.67%	34	51.88%	264	230	81
48	397.8	Network Equipment	5,270	20.00%	1,054	51.88%	2,734	1,680	588
49	398	Miscellaneous Equipment	(2,309)	5.00%	(115)	51.88%	(1,198)	(1,083)	(379)
50		Total Common	\$ 4,657		\$ 903		\$ 2,663	\$ 1,760	\$ 616
51	303	Intangible Plant - Common	\$ (13,292)		(770)	51.88%	(6,896)	(6,126)	(2,144)
52		Total Plant Additions	\$ (52,304)		\$ 27,755		\$ (26,909)	\$ (54,664)	\$ (19,133)

Sources:

Line 13: sum of lines 1-12
Line 30: sum of lines 14-29
Line 50: sum of lines 32-49
Line 52: sum of lines 13, 30, 31, 50, & 51
Column c: BAM-1 page 2
Column d: Statement J
Column e, expect lines 31 and 51: column c * column d
Column e, lines 31 and 51: per books amortization (BAM-3, page 2) divided by per books plant (BAM-2, page 2) times column c
Column f: Statement K, page 17
Column g: column c * column f
Column h: column g less column e
Column i: column h * 35%