

Line No.	Description	South Dakota Test Year Average Per Books	Plant Additions	Depreciation	Other Working Capital Updates	Unamortized Gain/Loss on Debt	Unamortized Rate Case Expense	Cash Working Capital	Tax Collections Available	ADIT Normalization
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Gas Plant in Service (101)									
2	Distribution	\$ 76,474,494	3,042,745							
3	General (including intangibles)	13,974,220	1,235,613							
4	Common (including intangibles)	9,302,599	771,494							
5	Total Gas Plant in Service (101)	99,751,313	5,049,852	-	-	-	-	-	-	-
6	Accumulated Depreciation									
7	Distribution	41,543,669		57,838						
8	General (including intangibles)	4,513,006		17,982						
9	Common (including intangibles)	3,281,385		30,316						
10	Total Accumulated Depreciation	49,338,060	-	106,136	-	-	-	-	-	-
11	TOTAL NET GAS PLANT IN SERVICE	50,413,253	5,049,852	(106,136)	-	-	-	-	-	-
12	Additions to Rate Base:									
13	Material and Supplies	553,406			17,207					
14	Fuel Stocks (Propane & NG storage)	-								
15	Prepaid Insurance	107,161			(1,213)					
16	Unamortized Gain/Loss on Debt	372,088				(67,107)				
17	Unamortized Rate Case Expense	163,176					2,175			
18	Advanced Tax Collection	-							(117,099)	
19	Cash Working Capital	-						(758,062)		
20	Other	-								
21	TOTAL ADDITIONS TO RATE BASE	1,195,831	-	-	15,994	(67,107)	2,175	(758,062)	(117,099)	-
22	Deductions to Rate Base:									
23	Accumulated Deferred Income Taxes	10,284,457	71,150		(20,822)	(23,487)	761			(57,030)
24	Accumulated Investment Tax Credit	-								
25	Customer Advances for Construction	925,485			51,522					
26	Customer Deposits	172,145			7,970					
27	Other	-								
28	TOTAL DEDUCTIONS TO RATE BASE	11,382,087	71,150	-	38,670	(23,487)	761	-	-	(57,030)
29	TOTAL SOUTH DAKOTA RATE BASE	\$ 40,226,997	\$ 4,978,703	\$ (106,136)	\$ (22,676)	\$ (43,620)	\$ 1,414	\$ (758,062)	\$ (117,099)	\$ 57,030
	Source		BAM-1, Pg 1 BAM-2, Pg 1	BAM-3 Page 1	PJS-4 Sch 6	Statement M Page 4	JMR-1 Sch 5	PJS-4 Sch 2	PJS-4 Sch 3	Statement M Page 4
	Staff Witness Testimony		Mehlhoff	Mehlhoff	Steffensen	Peterson	Rezac	Steffensen	Steffensen	Peterson
	Staff's position on MDU's Adjustment		Adjusted	Adjusted	Adjusted	Accepted	Adjusted	Staff Proposed	Staff Proposed	Accepted

Line No.	Description	Aviation (k)	Total Staff Adjustments (l)	Total Staff South Dakota Rate Base (m)
1	Gas Plant in Service (101)			
2	Distribution		3,042,745	79,517,239
3	General (including intangibles)		1,235,613	15,209,833
4	Common (including intangibles)	(239,754)	531,740	9,834,339
5	Total Gas Plant in Service (101)	(239,754)	4,810,098	104,561,411
6	Accumulated Depreciation			
7	Distribution		57,838	41,601,507
8	General (including intangibles)		17,982	4,530,988
9	Common (including intangibles)	(109,251)	(78,935)	3,202,451
10	Total Accumulated Depreciation	(109,251)	(3,115)	49,334,946
11	TOTAL NET GAS PLANT IN SERVICE	(130,504)	4,813,213	55,226,466
12	Additions to Rate Base:			
13	Material and Supplies		17,207	570,613
14	Fuel Stocks (Propane & NG storage)		-	-
15	Prepaid Insurance		(1,213)	105,948
16	Unamortized Gain/Loss on Debt		(67,107)	304,981
17	Unamortized Rate Case Expense		2,175	165,351
18	Advanced Tax Collection		(117,099)	(117,099)
19	Cash Working Capital		(758,062)	(758,062)
20	Other		-	-
21	TOTAL ADDITIONS TO RATE BASE	-	(924,099)	271,732
22	Deductions to Rate Base:			
23	Accumulated Deferred Income Taxes	(38,473)	(67,902)	10,216,555
24	Accumulated Investment Tax Credit		-	-
25	Customer Advances for Construction		51,522	977,007
26	Customer Deposits		7,970	180,115
27	Other		-	-
28	TOTAL DEDUCTIONS TO RATE BASE	(38,473)	(8,410)	11,373,677
29	TOTAL SOUTH DAKOTA RATE BASE	\$ (92,031)	\$ 3,897,524	\$ 44,124,521

Source JMR-1 Sch 2

Staff Witness Testimony Rezac

Staff's position on MDU's Adjustment Staff Proposed

Sources

Line 5: Sum of lines 2-4
Line 10: Sum of lines 7-9
Line 11: Line 5 less line 10
Line 21: Sum of lines 13-20
Line 28: Sum of lines 23-27
Line 29: Line 11 plus line 21 less line 28

Column b, lines 2-4: PJS-3, Schedule 1
Column b, lines 7-9, 13, 15-17, 23, 25: PJS-3, Schedule 2