

**MONTANA-DAKOTA UTILITIES CO.  
UNAMORTIZED RATE CASE EXPENSE  
GAS UTILITY - SOUTH DAKOTA**

	<u>Total</u>	<u>NG12-008</u>	<u>NG15-</u>	<u>Acc. Deferred Inc. Tax</u>
Balance at December 31, 2013	\$152,505	\$152,505	\$0	(\$170,721)
Balance at December 31, 2014	159,853	159,853	0	(120,719)
Average Balance	<u>\$156,179</u>	<u>\$156,179</u>	<u>\$0</u>	<u>(\$145,720)</u>
Pro Forma Amortization Rate Case Expense - NG15-__	<u>(18,818) 317,280</u>	<u>(18,818)</u>	<u>0 317,280</u>	<u>0</u>
Balance at December 31, 2015	454,641	137,361	317,280	(120,719)
Average Balance	<u>307,247</u>	<u>148,607</u>	<u>158,640</u>	<u>(120,719)</u>
Pro Forma Adjustment	<u>\$151,068</u>	<u>(\$7,572)</u>	<u>\$158,640</u>	<u>\$25,001</u>

**Montana - Dakota Utilities Co.  
Rate Case Expense Estimate  
SoUth Dakota Gas - NG15-\_\_\_**

	<u>NG12-008 1/</u>	<u>NG15-___ Estimate</u>
Fed ex	\$15	\$50
Legal	10,882	25,000
Transcript		
PUC	116,529	175,000 1/
Montana-Dakota Staff		
Aircraft	2,520	
Other exp	166	
	<u>2,686</u>	<u>0</u>
<u>Hearing (8 people)</u>		
Vehicles (3 vehicles @ \$0.50/mile)		\$630
Hotel (Assumes \$100/night for 3 nights each)		2,400
Meals (Assumes \$50/day for 3 days each)		1,200
Total	0	<u>4,230</u>
<u>AUS</u>		
Direct testimony		
Data Request	10,010	
Rebuttal Testimony		
Hearing		
	<u>10,010</u>	<u>0</u>
<u>Concentric</u>		
Direct testimony	21,647	25,000
Data Request	18,471	20,000
Rebuttal Testimony		40,000
Hearing		28,000 2/
	<u>40,118</u>	<u>113,000</u>
 Total	 <u>\$180,240</u>	 <u>\$317,280</u>

NG12-008

Total cost@12/31/2013	\$154,073
Amortization - 2013	<u>(1,568)</u>
Balance @ 12/31/2013	\$152,505
Additions - 2014	26,166
Amortization - 2014	<u>(18,818)</u>
Balance @ 12/31/2014	\$159,853
Amortization - 2015	<u>(18,818)</u>
Balance @ 12/31/2015	\$141,035

1/ PUC may assess up to \$250,000 in filing fees.

2/ Based on anticipated 2 day hearing using prior case in other state.

**Montana - Dakota Utilities Co.**  
**Rate Case Expense Estimate**  
**South Dakota Gas - NG15-\_\_\_**

	Total
Est. Balance @ 12/31/2015	
NG15-___	\$317,280
NG12-008	141,035
total Balance	\$458,315
Amortization - 5 years	\$91,663
Ongoing expense 1/	3,553
Pro Forma Reg. comm. expense	\$95,216

1/ Three year average.

2012	\$1,153
2013	3,296
2014	6,209
Average	\$3,553

Docket No. NG12-008 (WO 193419)

Sum of LT 1 A	Year										Grand Total		
	2013					2014							
P C	Jan	Apr	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	May	
5221	20,722.13	925.00			220.00	4,290.00		5,500.00	18,471.19				50,128.32
5222								10,627.73	254.40				10,882.13
5512							2,520.00						2,520.00
5521							15.98						15.98
5522	149.52												149.52
5630	14.51			34,328.17		(34,328.17)							14.51
5913			7,097.94			11,778.17	5,645.66	53,847.31	11,993.90	25,777.66	233.49	155.09	116,529.22
Grand Total	20,886.16	925.00	7,097.94	34,328.17	220.00	(18,260.00)	8,181.64	69,975.04	30,719.49	25,777.66	233.49	155.09	180,239.68

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Do Ty	Doc Numt	G/L	Date	Year	Month	Explanation	LT 1 Amount	Explanation -Remark-	Invoice Nt	P C
PV	1695306		11/30/2012	2013	Jan	FEDEX	15	Acct 1008-5938-6	2-081-9572	5630
PV	1703189		1/16/2013	2013	Jan	Concentric Energy Advisors, In	11,707	ENGAGE# 02908.00 11/1/-11/30/1	6568	5221
PV	1703753		1/21/2013	2013	Jan	FEDEX	150	1008-5938-6	21329828E	5522
PV	1705113		1/28/2013	2013	Jan	Concentric Energy Advisors, In	9,015	02908.00	6594	5221
PV	1716445		4/25/2013	2013	Apr	Concentric Energy Advisors, In	925	engagement 02908.00	6787	5221
PV	1723797		6/14/2013	2013	Jun	SD PUBLIC UTILITIES COMMISSION	7,098	docket NG12-008	NG120080	5913
PV	1728069		7/11/2013	2013	Jul	SD PUBLIC UTILITIES COMMISSION	34,328	DOCKET# NG12-008	NG120080	5630
PV	1734100		8/19/2013	2013	Aug	AUS Consultants, Inc	220		130823	5221
RC	1094501		9/19/2013	2013	Sep	STATE OF SD - FILING FEES	41,426			5913
RC	1094501		9/19/2013	2013	Sep	STATE OF SD - REF FILING FEES	(22,550)			5913
RC	1094501		9/19/2013	2013	Sep	S/B 1.1844.5913	(34,328)			5630
RC	1094501		9/19/2013	2013	Sep	S/B 1.1844.5913	(7,098)			5913
PV	1739192		9/19/2013	2013	Sep	AUS Consultants, Inc	4,290	PROJ# 10-0446/CONTRACT LIT	131106	5221
PV	1742244		10/8/2013	2013	Oct	SD PUBLIC UTILITIES COMMISSION	5,646	Docket NG12-008	NG120080	5913
CE	1099760		10/31/2013	2013	Oct	T ABERLE 10-13	16	Meeting Supplies		5521
JE	6275		10/31/2013	2013	Oct	ENCORE AIR 10/31/13	1,200	SOUTH DAKOTA RATE CASE		5512
JE	1100195		10/31/2013	2013	Oct	CORRECT ACCT DISTR-193419 W	440	G SENGER		5512
JE	1100195		10/31/2013	2013	Oct	CORRECT ACCT DISTR-193419 W	440	R. MULKERN		5512
JE	1100195		10/31/2013	2013	Oct	CORRECT ACCT DISTR-193419 W	440	T. ABERLE		5512
PV	1750136		11/19/2013	2013	Nov	SD PUBLIC UTILITIES COMMISSION	53,847	DOCKET NG12-008	NG120080	5913
PV	1750137		11/19/2013	2013	Nov	AUS Consultants, Inc	5,500	10-0446	131734	5221
PV	1750548		11/21/2013	2013	Nov	MAY ADAM GERDES & THOMPSON	9,654	file 69-06M	2 11-13	5222
PV	1750551		11/21/2013	2013	Nov	MAY ADAM GERDES & THOMPSON	973	file 69-00M	169	5222
PV	1752874		12/6/2013	2013	Dec	SD PUBLIC UTILITIES COMMISSION	11,994		NG120080	5913
PV	1755118		12/17/2013	2013	Dec	Concentric Energy Advisors, In	18,471	engage #02908.00	7180	5221
PV	1756881		12/27/2013	2013	Dec	MAY ADAM GERDES & THOMPSON	254	file 69-00M	170	5222
PV	1758728		1/9/2014	2014	Jan	SD PUBLIC UTILITIES COMMISSION	25,778	Docket NG12-008	NG120080	5913
PV	1763268		2/10/2014	2014	Feb	SD PUBLIC UTILITIES COMMISSION	233	DOCKET NG12-008	NG120080	5913
JE	1123276		5/31/2014	2014	May	Cor alloc on PV 1777449	155			5913

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**South Dakota gas Regulatory Commission expense  
2012-20014**

Jurisdiction	(Multiple Items)			2012
Sum of YTD	Resource			
FERC_Minor	5222	5410	5983	Grand Total
928	967	187	22,022	23,175
Grand Total	967	187	22,022	23,175

Jurisdiction	SD		2013
Sum of YTD	Resource		
FERC_Minor	5222	5983	Grand Total
928	3,296	61,550	64,846
Grand Total	3,296	61,550	64,846

<b>2014</b>			
Year	2014		
Juris	SD		
Sum of Amou	Object		
Ferc Minor	5222	5983	Grand Total
928	6,209	44,830	51,038
Grand Total	6,209	44,830	51,038

49-1A-8. South Dakota Public Utilities Commission Regulatory Assessment Fee fund created-- Deposits--Amount. There is created a special fund within the state treasury to be known as the South Dakota Public Utilities Commission Regulatory Assessment Fee fund. The Public Utilities Commission may require a public utility as defined in subdivision 49-34A-1(12) to make a deposit of up to two hundred fifty thousand dollars when it files for approval of a general rate case, regardless of the number of issues involved. The commission may require a deposit of up to fifty thousand dollars for the filing of a tariff for approval under the provisions of § 49-34A-4 and §§ 49-34A-25.1 to 49-34A-25.4, inclusive, or makes a filing pursuant to §§ 49-34A-97 to 49-34A-100. The deposits shall be made to the South Dakota Public Utilities Commission Regulatory Assessment Fee fund, the amount to be designated by commission order. The fund shall be invested as provided by law, and the interest earned shall be credited to the fund.

**Source:** SL 1976, ch 296, § 12; SL 1982, ch 325; SL 1986, ch 392; SL 1991, ch 381, § 7; SL 1994, ch 352, § 5; SL 2006, ch 239, § 5; SL 2007, ch 272, § 5; SL 2011, ch 204, § 1.

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Trial Balance By Subledger - Trial Balance by Subledger

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Type/Subledger	W	00193419	Sd Gas Rate Cases
Company	*		Ledger Type AA
Business Unit	*		Thru Date 02/28/2015
Object Account	*		

Records 1-15

Account Number	Account Description	General Ledger Period Balance	General Ledger Balance
<input type="checkbox"/> 1.0200	Contract Serv/Consulting		
<input type="checkbox"/>	Total Object Account		
<input type="checkbox"/> 1.0500	Reimbursable Exp		
<input type="checkbox"/>	Total Object Account		
<input type="checkbox"/> 1.1844.5221	Consulting Fees		41,112.85
<input type="checkbox"/> 1.1844.5222	Legal Fees		19,897.60
<input type="checkbox"/> 1.1844.5512	Corporate Air		2,520.00
<input type="checkbox"/> 1.1844.5521	Meals		15.98
<input type="checkbox"/> 1.1844.5522	Other Reimbursable Expense		149.52
<input type="checkbox"/> 1.1844.5630	Office Supplies		14.51
<input type="checkbox"/> 1.1844.5913	Permits and Filing Fees		116,529.22
<input type="checkbox"/> 1.1844.5941	Work Order Clearing		180,239.68
<input type="checkbox"/>	Total Object Account		
<input type="checkbox"/>	Total Business Unit		

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