# MONTANA-DAKOTA UTILITIES CO. DOCKET No. NG23-\_\_\_

### Index

Rule	Statement or Schedule	Description
20:10:13:51	Statement A	Balance Sheet
20:10:13:52	Statement B	Income Statement
20:10:13:53	Statement C	Retained Earnings
20:10:13:54	Statement D	Plant in Service - Gas Utility
20:10:13:55	Schedule D-1	Detailed Cost of Plant - Gas Utility
20:10:13:56	Schedule D-2	Book Changes in Gas Plant in Service
20:10:13:57	Schedule D-3	Plant in Service Average - Gas Utility
20:10:13:58	Schedule D-4	Book Changes in Gas Plant in Service - Previous Years
20:10:13:59	Schedule D-5	Methods and Procedures Followed in Capitalizing AFUDC and Other Construction Overheads
20:10:13:60	Schedule D-6	Significant Changes in Intangible Plant
20:10:13:61	Schedule D-7	Working Papers on Plant Not Used and Useful
20:10:13:62	Schedule D-8	Description of Property Records
20:10:13:63	Schedule D-9	Gas Plant Acquisitions Without Regulatory Approval
20:10:13:64	Statement E	Accumulated Reserve for Depreciation
20:10:13:65	Schedule E-1	Book Changes in Accumulated Provision for Depreciation and Amortization
20:10:13:66	Schedule E-2	Procedures Followed in Depreciating or Amortizing Plant and Recording Abandonment
20:10:13:67	Schedule E-3	Allocation of Overall Accumulated Reserve Accounts to Functional Groups of Plants
20:10:13:68	Statement F	Working Capital and Other Deductions
20:10:13:69	Schedule F-1	Materials and Supplies by Principal Item of Main Account
20:10:13:70	Schedule F-2	Materials and Supplies - Previous Years
20:10:13:71	Schedule F-3	Customer Advances for Construction
20:10:13:72	Statement G	Average Utility Capital Structure

# MONTANA-DAKOTA UTILITIES CO. DOCKET No. NG23-\_\_\_

# Index

Rule	Statement or Schedule	Description
20:10:13:73	Statement G	Long-Term Debt
20:10:13:74	Statement G	Preferred Stock
20:10:13:75	Statement G	Utility Common Equity
20:10:13:76	Schedule G-1	Stock Dividends, Stock Splits or Changes in Par or Stated Value
20:10:13:77	Schedule G-2	Common Stock Data - Five Years
20:10:13:78	Schedule G-3	Reacquisition of Bonds or Preferred Stock - Five Years
20:10:13:79	Schedule G-4	Earnings Per Share for Claimed Rate of Return
20:10:13:80	Statement H	Summary of Operation and Maintenance Expenses
20:10:13:81	Schedule H-1	Operation and Maintenance Expenses Pro Forma
20:10:13:82	Schedule H-2	Cost of Gas
20:10:13:83	Schedule H-3	Administrative and General Operation and Maintenance Expenses
20:10:13:84	Schedule H-4	Intercompany Transactions
20:10:13:85	Statement I	Operating Revenues
20:10:13:86	Statement J	Summary of Depreciation Expense
20:10:13:87	Statement J-1	Depreciation Expense Charged to Other Than Prescribed Depreciation and Amortization Expense
20:10:13:88	Statement K	Income Taxes
20:10:13:89	Schedule K-1	Reconciliation of Net Income Per Books with Taxable Income Per Federal Income Tax Return
20:10:13:90	Schedule K-2	Difference in Book and Tax Depreciation
20:10:13:91	Schedule K-3	Net Taxable Income (Loss) for Each Company Included in MDU Resources Group Inc.'s 2021 Consolidated Federal Income Tax Return
20:10:13:92	Schedule K-4	Allowance for Current Tax in Excess of Tax

# MONTANA-DAKOTA UTILITIES CO. DOCKET No. NG23-\_\_\_

### Index

Rule	Statement or Schedule	Description
		Calculated at Consolidated Tax Rate
20:10:13:93	Schedule K-5	Allowance for Current State Income Taxes Calculated at Consolidate Tax Rate
20:10:13:94	Statement L	Taxes Other Than Income
20:10:13:95	Schedule L-1	Ad Valorem Taxes
20:10:13:96	Statement M	Overall Cost of Service
20:10:13:97	Statement N	Allocated Cost of Service
20:10:13:98	Statement O	Comparison of Cost of Service
20:10:13:99	Schedule O-1	Derivation of Increased Rates
20:10:13:100	Statement P	Pro Forma Cost of Gas
20:10:13:101	Statement Q	Description of Utility Operations
20:10:13:102	Statement R	Intercompany Transactions