

MONTANA-DAKOTA UTILITIES CO.
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
GAS UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2022

	<u>South Dakota</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>
Cost of Gas	\$56,883,532	(\$10,096,201)	\$46,787,331
Other Gas Supply	110,577	10,515	121,092
Distribution	5,609,128	1,350,423	6,959,551
Customer Accounts	1,451,953	155,761	1,607,714
Customer Service & Infor.	280,680	(89,958)	190,722
Sales	93,725	(10,110)	83,615
Administrative and General	<u>5,046,112</u>	<u>513,818</u>	<u>5,559,930</u>
Total Operation and Maintenance Expenses	<u>\$69,475,707</u>	<u>(\$8,165,752)</u>	<u>\$61,309,955</u>

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Account No.	Description	Per Books	Pro Forma Adjustments	Pro Forma
	<u>Other Gas Supply Expenses</u>			
804	Natural Gas City Gate Purchases	\$54,265,716		
805.1	Purchased Gas Cost Adj.	1,378,166		
808.1	Gas Withdrawn from Storage	1,239,650		
808.2	Gas Delivered to Storage			
813	Other Gas Supply Expenses	110,577		
	Total Other Gas Supply Exp.	<u>\$56,994,109</u>	<u>(\$10,085,686)</u>	<u>\$46,908,423</u>
	<u>Distribution Expenses</u>			
	<u>Operation</u>			
870	Supervision and Engineering	\$749,514		
871	Distribution Load Dispatching	7,395		
874	Mains and Services	1,192,617		
875	Meas. & Reg. Station Exp. - General	51,466		
876	Meas. & Reg. Station Exp. - Industrial	12,916		
877	Meas. & Reg. Station Exp. - City Gate	83,192		
878	Meters and House Regulators	371,143		
879	Customer Installations	233,309		
880	Other Expenses	1,361,517		
881	Rents	6,489		
	Total Operation Exp.	<u>\$4,069,558</u>		
	<u>Maintenance</u>			
885	Supervision & Engineering	\$344,081		
886	Structures and Improvements	6,517		
887	Mains	209,521		
889	Meas. & Reg. Station Exp. - General	56,228		
890	Meas. & Reg. Station Exp. - Industrial	58,970		
891	Meas. & Reg. Station Exp. - CG	44,754		
892	Services	157,400		
893	Meters and House Regulators	350,024		
894	Other Equipment	312,075		
	Total Maintenance Exp.	<u>\$1,539,570</u>		
	Total Distribution Exp.	<u>\$5,609,128</u>	<u>\$1,350,423</u>	<u>\$6,959,551</u>
	<u>Customer Accounts Expenses</u>			
	<u>Operation</u>			
901	Supervision	\$13,397		
902	Meter Reading Expenses	101,897		
903	Customer Records and Collection Exp.	1,011,635		
904	Uncollectible Accounts	304,346		
905	Misc. Customer Accounts Exp.	20,678		
	Total Customer Accounts Exp.	<u>\$1,451,953</u>	<u>\$155,761</u>	<u>\$1,607,714</u>

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Account No.	Description	Per Books	Pro Forma Adjustments	Pro Forma
	<u>Customer Service & Information Expenses</u>			
	<u>Operation</u>			
907	Supervision	\$54,361		
908	Customer Assistance Exp.	175,125		
909	Informational and Instructional Exp.	51,194		
	Total Cust. Service & Info. Exp.	<u>\$280,680</u>	<u>(\$89,958)</u>	<u>\$190,722</u>
	<u>Sales Expenses</u>			
	<u>Operation</u>			
911	Supervision	(\$2,477)		
912	Demonstrating and Selling Exp.	71,116		
913	Advertising Expenses	24,824		
916	Misc. Sales Expenses	262		
	Total Sales Exp.	<u>\$93,725</u>	<u>(\$10,110)</u>	<u>\$83,615</u>
	<u>Administrative & General Expenses</u>			
	<u>Operation</u>			
920	Administrative and General Salaries	\$1,607,673		
921	Office Supplies and Expenses	1,008,166		
923	Outside Services Employed	93,322		
924	Property Insurance	245,854		
925	Injuries and Damages	250,361		
926	Employee Pensions and Benefits	1,219,618		
930	Miscellaneous General Exp.	173,221		
931	Rents	374,161		
	Total Operation Exp.	<u>\$4,972,376</u>		
	<u>Maintenance</u>			
935	Maintenance of General Plant	\$73,736		
	Total Maintenance Exp.	<u>73,736</u>		
	Total Ad. & General Exp.	<u>\$5,046,112</u>	<u>\$513,818</u>	<u>\$5,559,930</u>
	Total Operation & Main. Exp.	<u>\$69,475,707</u>	<u>(\$8,165,752)</u>	<u>\$61,309,955</u>