

MONTANA-DAKOTA UTILITIES CO.
COMPUTATION OF CURRENT GAS COST ADJUSTMENT
SOUTH DAKOTA - RESIDENTIAL AND GENERAL SERVICE
PRO FORMA 2023 BASED ON MARCH 2023 PGA

	<u>Amount</u>
<i>Total Gas Costs</i>	\$44,549,690
<i>Dk Requirements - Firm</i>	7,017,885
Average Cost of Gas per dk	\$6.348
Average Cost of Gas as Adjusted for Losses @ 99.00%	6.412

MONTANA-DAKOTA UTILITIES CO.
COMPUTATION OF CURRENT GAS COST ADJUSTMENT
SOUTH DAKOTA - INTERRUPTIBLE
PRO FORMA 2023 BASED ON MARCH 2023 PGA

	<u>Amount</u>
<i>Total Gas Costs</i>	\$7,621,593
<i>Dk Requirements - Interruptible</i>	1,731,859
Average Cost of Gas per dk	\$4.401
Average Cost of Gas as Adjusted for Losses @ 99.00%	4.445

Pension - Bargaining

Section II - Required disclosures

Components of net periodic benefit cost (NPBC) and other changes recognized in other comprehensive income (OCI)

	12/31/2022	12/31/2021
Components of net periodic benefit cost		
Service cost	\$0	\$0
Interest cost	2,144,334	2,021,964
Expected return on plan assets	(3,812,129)	(3,859,216)
Amortization of net (gain)/loss	1,322,884	1,611,364
Amortization of transition (asset)/obligation	0	0
Amortization of prior service cost/(credit)	0	0
Net periodic benefit cost	\$(344,911)	\$(225,888)
Other changes recognized in OCI		
Net (gain)/loss	\$1,947,596	\$(1,923,133)
Prior service cost/(credit)	0	0
Amortization of net gain/(loss)	(1,322,884)	(1,611,364)
Amortization of transition asset/(obligation)	0	0
Amortization of prior service (cost)/credit	0	0
Total recognized in other comprehensive income	\$624,712	\$(3,534,497)
Total recognized in net periodic benefit cost and OCI	\$279,801	\$(3,760,385)
Weighted-average assumptions used to determine net periodic benefit cost		
Discount rate	2.67%	2.34%
Expected long-term return on plan assets	6.00%	6.00%
Rate of compensation increase	N/A	N/A

Basis used to determine expected long-term return on plan assets

You are required to disclose the basis you used to determine the overall expected long-term return on plan assets.

Pension - Bargaining

Section II - Required disclosures

Net periodic benefit cost for upcoming period

01/01/2023 - 12/31/2023	
Components of net periodic benefit cost	
Service cost	\$0
Interest cost	3,029,822
Expected return on plan assets	(3,638,875)
Amortization of net (gain)/loss ¹	662,245
Amortization of transition (asset)/obligation ¹	0
Amortization of prior service cost/(credit) ¹	0
Net periodic benefit cost²	\$53,192
Weighted-average assumptions used to determine net periodic benefit cost	
Discount rate	5.07%
Expected long-term rate of return	6.50%
Rate of compensation increase	N/A

¹ These amounts represent the estimated portion of the net (gain)/loss, transition (asset)/obligation, and net prior service cost/(credit) remaining in accumulated other comprehensive income that is expected to be recognized as a component of net periodic benefit cost over the upcoming fiscal year.

² Your plan allows benefit payments in the form of a lump sum. Accounting rules state a plan will recognize a settlement if the plan pays an amount (other than monthly income payments) greater than the plan's service cost (SC) plus interest cost (IC). If payments are greater, a portion of some deferred recognition items must be recognized and will impact the net periodic benefit cost. A settlement would occur in the upcoming year if lump sum payments exceed \$3,029,822.

Basis used to determine expected long-term return on plan assets

In next year's disclosure, you will be required to explain the basis you used to determine the overall expected long-term return on plan assets.

Pension - Non Bargaining**Section II - Required disclosures - Utilities****Components of net periodic benefit cost (NPBC) and other changes recognized in other comprehensive income (OCI)**

	12/31/2022	12/31/2021
Components of net periodic benefit cost		
Service cost	\$0	\$0
Interest cost	2,937,149	2,729,058
Expected return on plan assets	(5,407,579)	(5,498,412)
Amortization of net (gain)/loss	2,000,654	2,267,524
Amortization of transition (asset)/obligation	0	0
Amortization of prior service cost/(credit)	0	0
Net periodic benefit cost	\$(469,776)	\$(501,830)
Other changes recognized in OCI		
Net (gain)/loss	\$4,995,820	\$(1,178,119)
Prior service cost/(credit)	0	0
Amortization of net gain/(loss)	(2,000,654)	(2,267,524)
Amortization of transition asset/(obligation)	0	0
Amortization of prior service (cost)/credit	0	0
Total recognized in other comprehensive income	\$2,995,166	\$(3,445,643)
Total recognized in net periodic benefit cost and OCI	\$2,525,390	\$(3,947,473)
Weighted-average assumptions used to determine net periodic benefit cost		
Discount rate	2.60%	2.25%
Expected long-term return on plan assets	6.00%	6.00%
Rate of compensation increase	N/A	N/A

Basis used to determine expected long-term return on plan assets

You are required to disclose the basis you used to determine the overall expected long-term return on plan assets.

Section III - Additional information - Total

Net periodic benefit cost for upcoming period

	01/01/2023 - 12/31/2023	
Components of net periodic benefit cost		Utilities
Service cost		\$0
Interest cost ²		4,350,988
Expected return on plan assets ²		(5,286,303)
Amortization of net (gain)/loss ¹		1,091,156
Amortization of transition (asset)/obligation ¹		0
Amortization of prior service cost/(credit) ¹		0
Net periodic benefit cost		\$155,841

Weighted-average assumptions used to determine net periodic benefit cost

Discount rate	5.04%
Expected long-term rate of return	6.50%
Rate of compensation increase	N/A

MRVA as of 1/1/2023 ²	\$94,763,522
PBO as of 1/1/2023	\$90,135,159

¹ These amounts represent the estimated portion of the net (gain)/loss, transition (asset)/obligation, and net prior service cost/(credit) remaining in accumulated other comprehensive income that is expected to be recognized as a component of net periodic postretirement benefit cost over the upcoming fiscal year.

² These components are weighted based on the division's PBO

Section II - Required disclosures - Utilities

Components of net periodic postretirement benefit cost (NPPBC) and other changes recognized in other comprehensive income (OCI)

	12/31/2022	12/31/2021
Components of net periodic postretirement benefit cost		
Service cost	\$457,667	\$522,363
Interest cost	688,236	708,566
Expected return on plan assets	(2,668,359)	(2,525,619)
Amortization of net (gain)/loss	(339,957)	0
Amortization of transition (asset)/obligation	0	0
Amortization of prior service cost/(credit)	(931,294)	(931,294)
Net periodic postretirement benefit cost	\$(2,793,707)	\$(2,225,984)
Other Changes Recognized in OCI		
Net (gain)/loss	\$7,092,916	\$(3,958,558)
Prior service cost/(credit)	0	0
Amortization of net gain/(loss)	339,957	0
Amortization of transition asset/(obligation)	0	0
Amortization of prior service (cost)/credit	931,294	931,294
Total recognized in other comprehensive income	\$8,364,167	\$(3,027,264)
Total recognized in net periodic postretirement benefit cost and OCI	\$5,570,460	\$(5,253,248)
Weighted-average assumptions used to determine net periodic postretirement benefit cost		
Discount rate	2.65%	2.28%
Expected long-term return on plan assets	5.50%	5.50%
Medical trend – initial (pre/post)	7.00%/6.00%	7.00%/6.50%
Medical trend - ultimate	4.50%	4.50%
Year ultimate trend rate is reached (pre/post)	2031/2029	2031/2030

Basis used to determine expected long-term return on plan assets

You are required to disclose the basis you used to determine the overall expected long-term return on plan assets.

Net periodic postretirement benefit cost for upcoming period

01/01/2023 - 12/31/2023

Components of net periodic postretirement

	Utilities
Service cost	\$275,110
Interest cost	962,287
Expected return on plan assets	(2,837,440)
Amortization of net (gain)/loss ¹	(734,809)
Amortization of transition (asset)/obligation ¹	0
Amortization of prior service cost/(credit) ¹	(931,294)
Net periodic postretirement benefit cost	(\$3,266,146)

Weighted-average assumptions used to determine net periodic postretirement benefit cost

Discount rate	5.07%
Expected long-term rate of return	5.50%
Rate of compensation increase	3.00%

Assets as of 1/1/2023 ²	\$38,284,436
APBO as of 1/1/2023	\$19,878,029

¹ These amounts represent the estimated portion of the net (gain)/loss, transition (asset)/obligation, and net prior service cost/(credit) remaining in accumulated other comprehensive income that is expected to be recognized as a component of net periodic postretirement benefit cost over the upcoming fiscal year.

² MDU assets reflect a 5 year asset averaging method

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
VEHICLE AND WORK EQUIPMENT WORKPAPER**

	Per Books	Pro Forma
Total Vehicle Depr. Exp	\$42,481	\$1,355,556
% of Depr. To Expense	57.22%	57.28% 1/
Amount of Depr. in O&M	<u>\$24,307</u>	<u>\$776,462</u>

	SD Gas 2022 Total Expenses	% of Total	2022 Depr. Expense	Pro Forma Depreciation 2/	Pro Forma
Other Gas Supply	\$2	0.00%	\$0	\$0	\$2
Distribution	372,064	87.96%	21,380	682,976	\$1,033,660
Customer Accounting	29,586	6.99%	1,699	54,275	\$82,162
Customer Service	6,290	1.49%	362	11,569	\$17,497
Sales	3,215	0.76%	185	5,901	\$8,931
A&G	11,827	2.80%	681	21,741	\$32,887
Total Clearing Account	422,984	100.00%	\$24,307	\$776,462	\$1,175,139
Less Depr.	24,307				
Other Expenses	<u>\$398,677</u>				

CALCULATION OF VEHICLE DEPRECIATION EXPENSE

	Depreciation Expense 3/
General	
392.1 Trans. Equip. Non-Unitized	\$489
392.2 Trans. Equip. Unitized	381,063
396.1 Work Equipment Trailers	2,915
396.2 Power Operated Equipment	936,288
	<u>\$1,320,755</u>
Common	
392.1 Trans. Equip. Non-Unitized	\$7
392.2 Trans. Equip. Unitized	34,794
	<u>\$34,801</u>
Total	<u>\$1,355,556</u>

1/ Three year average.

2/ South Dakota gas depreciation expense multiplied by percent of total expense.

3/ Rule 20:10:13:86, Statement J, pages 2-3.

Montana-Dakota Utilities Co.
Auto & Work Equipment Usage-Expense/Capital
AA - Total Company
December 31, 2022

Current Year Only				
	2022 YTD	2022 YTD	2022 YTD	2022 Avg.
	Expense	Capital	Expense &	% to
	Charges	Additions	Capital	Expense
Auto - 922	4,522,193.34	2,120,066.85	6,642,260.19	68.08%
Work Equipment - 962	647,044.90	1,745,264.00	2,392,308.90	27.05%
Total	5,169,238.24	3,865,330.85	9,034,569.09	57.22%

Capital/Expense Assets Tabs

Three Year Average										
	2020 YTD	2021 YTD	2022 YTD	2020-2022	2020 YTD	2021 YTD	2022 YTD	2020-2022	2020-2022	2020-2022
	Expense	Expense	Expense	Expense	Capital	Capital	Capital	Capital	Expense &	Avg. % to
	Charges	Charges	Charges	Charges	Additions	Additions	Additions	Additions	Capital	Expense
Auto - 922	3,302,900.76	3,525,492.46	4,522,193.34	11,350,586.56	1,518,166.62	1,603,253.62	2,120,066.85	5,241,487.09	16,592,073.65	68.41%
Work Equipment - 962	613,433.86	567,016.57	647,044.90	1,827,495.33	1,436,839.22	1,406,490.47	1,745,264.00	4,588,593.69	6,416,089.02	28.48%
Total	3,916,334.62	4,092,509.03	5,169,238.24	13,178,081.89	2,955,005.84	3,009,744.09	3,865,330.85	9,830,080.78	23,008,162.67	57.28%

* Copied 2020-2021 from last year data

** 2022 Same as Above

12-31-2022 12-Month Depreciation Charged to Auto & Work

Row Labels	Sum of provision	
00001-Montana Dakota Utilities Co.	2,928,694.94	
Auto	1,776,126.59	
UA- Montana Electric	204,627.27	
UB- Montana Gas	296,952.67	
UD- North Dakota Electric	543,260.07	
UE- North Dakota Gas	488,989.57	
UG- South Dakota Electric	62,342.56	
UH- South Dakota Gas	23,445.10	23445.1
UI- Wyoming Electric	81,076.22	
UJ- Wyoming Gas	70,839.30	
UK- East River Gas	-	
UM- Great Plains Gas Minnesota	3,306.65	
UN- North Dakota Wahpeton	1,287.18	
UT- FERC Utility Transmission	-	
Work	1,152,568.35	
UA- Montana Electric	243,601.08	
UB- Montana Gas	62,949.53	
UD- North Dakota Electric	446,088.68	
UE- North Dakota Gas	216,904.19	
UG- South Dakota Electric	38,777.78	
UH- South Dakota Gas	19,035.43	19035.43
UI- Wyoming Electric	77,242.95	
UJ- Wyoming Gas	47,275.87	
UK- East River Gas	-	
UM- Great Plains Gas Minnesota	524.40	
UN- North Dakota Wahpeton	168.44	
UT- FERC Utility Transmission	-	
00040-Great Plains Natural Gas Co.	181,144.02	
Auto	156,242.80	
UM- Great Plains Gas Minnesota	156,242.80	
UN- North Dakota Wahpeton	-	
Work	24,901.22	
UM- Great Plains Gas Minnesota	24,901.22	
UN- North Dakota Wahpeton	-	
Grand Total	3,109,838.96	

**MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - SOUTH DAKOTA
 SUBCONTRACT LABOR - WORKPAPER
 TWELVE MONTHS ENDING DECEMBER 31, 2022**

	Distribution	Cust Acct	Cust Svc	A&G	Total
Per Books	\$1,385,783	\$42,365	\$823	\$167,491	\$1,596,462
<u>Pro Forma Adjustments:</u>					
Line Locating/Leak Survey 1/	\$212,361				\$212,361
Pro Forma	\$1,598,144	\$42,365	\$823	\$167,491	\$1,808,823

1/ Increase for line locating and leak survey.

Business Unit	Sourcing Category	12 Mo Sls	Max % Change	Potential Impact	Top Vendors
Gas	Gas - Revenue Meters	\$7.8M	17%	\$1.3M	
	Gas - Polyethylene Pipe	\$6.5M	TBD	Commodity Fluctuation	
	Gas - Meter Set Assemblies - Brackets	\$3.7M	17%	\$630K	
	Gas - Regulators	\$1.7M	10%	\$172K	
	Gas - Risers - Transitions	\$1.7M	17%	\$298K	
	Gas - Meter Valves	\$1.0M	17%	\$181K	
	Wire and Cable - Tracer	\$978K	TBD	Commodity Fluctuation	
	Gas - Mechanical Fittings and Accessories	\$835K	11%	\$92K	
Average Gas Category Impact		\$31.7M	9.4%	\$2.9M	

** takes the average of gas specific announced and relative increases between October 2022 and March 2023.



Potential Impact Across All Business	12 Mo Sls	Avg % Change	Potential Impact
	\$37.5M	6.5%	\$2.4M

** takes the average of all announced and relative increases between October 2022 and March 2023.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
DISTRIBUTION
TWELVE MONTHS ENDING DECEMBER 31, 2022
PRO FORMA**

	Per Books	Pro Forma 1/
<u>Distribution Responsibility 721</u>		
Autosol - GAS		\$1,337
Abriox		120
Total	\$64	\$1,457
Distribution Responsibility 888	\$1,490	\$1,419
Distribution Responsibility 926	\$5,396	\$0 2/
Total Distribution	\$6,950	\$2,876

1/ Pro Forma is based on 2023 estimated levels.

2/ Transferred to Responsibility 721.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
CUSTOMER ACCOUNTING
TWELVE MONTHS ENDING DECEMBER 31, 2022
PRO FORMA**

	Per Books	Pro Forma 1/
<u>Customer Accounting Responsibility 721</u>		
DNVGL		\$3,759
Itron		4,403
NetMotion		2,859
CGI		16,511
Total	\$0	\$27,532
 Customer Accounting Responsibility 964	 \$9,574	 \$0 2/
 Total Customer Accounting	 \$9,574	 \$27,532

1/ Pro Forma is based on 2023 estimated levels.

2/ Transferred to Responsibility 721.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
A&G
TWELVE MONTHS ENDING DECEMBER 31, 2022
PRO FORMA**

	<u>Per Books</u>	<u>Pro Forma 1/</u>
<u>A&G Responsibility 721</u>		
Zonar		\$8,420
Anchor		1,794
Automic (CA Inc)		7,688
All-Out Security (Gate)		1,225
Bottomline Technologies		364
Crawford Technologies		231
Opentext (Documentum)		3,827
Dragos Sensor - Gas		1,370
Energy Economics		2,373
Projetech		11,260
Genus Technologies (Kofax)		835
Global Software		1,148
IBM (OnTracks)		14,892
JANA Spotlight Cross Bore		3,805
LiveChat		681
TopCon Solutions (Autodesk)		10,287
US CAD (Bluebeam)		260
MaxEdit (OnTracks)		54
Mycelium		4,100
META-INF KFT		28
Navisite/Velocity		23,881
OpenText (Extreme) (Dialogue)		3,434
OpenText (OnSerts)		615
Oracle (JDE)		7,654
Oracle (CCB)		40,410
Oracle (Self-Serv/IVR)		543
Pluralsight		231
PowerPlan		25,874
PowerBuilder (Appeon)		119
ReportsNow		589
SAP		513
SendGrid		545
ThoughtSpot		5,382
Tungsten Network		359

1/ Pro Forma is based on 2023 estimated levels.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
A&G
TWELVE MONTHS ENDING DECEMBER 31, 2022
PRO FORMA**

	<u>Per Books</u>	<u>Pro Forma 1/</u>
<u>A&G Responsibility 721</u>		
Twilio		\$2,153
UKGPro		28,084
Verve (RK Neal)		2,023
Wonderware		4,946
Workiva		6,655
Workiva (FERC)		3,142
Content Management - NEW		820
LocusView - NEW		4,994
Energy Economics (MMS)		1,674
FIS Energy Systems		14,148
Technical Toolboxes		5,022
Utilities International		1,281
Energy WorldNet		13,242
Google		33
JJ Keller		2,564
Redvector.com (Industry Safe)		4,975
IQGEO America (UBI)		4,254
Stilwell		145
Citrix		1,768
Microsoft		81,746
New Era (Cameo) (Marco)		1,370
Mavro		1,651
CCH		154
Site Safety		540
Easy Test Maker		16
Workshare		39
Solidworks (Hawk Ridge System)		902
NICE inContact		4,920
HSI		82
LastPass		1,068
Techsmith		185
Adobe		3,368
Metretek Powerspring		1,958

1/ Pro Forma is based on 2023 estimated levels.

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
A&G
TWELVE MONTHS ENDING DECEMBER 31, 2022
PRO FORMA

	<u>Per Books</u>	<u>Pro Forma 1/</u>
<u>A&G Responsibility 721</u>		
F5		\$227
Microsoft (AZURE)		6,250
Netrix (Solstice/Mersive)		103
Telvent DTN		2,034
Oracle		18,252
Oracle (Exadata)		7,890
Tungsten (Kofax) (Genus Technologies)		666
FIS Capital Markets		8,157
Duo (Cisco) (Marco)		2,786
Insight (Global Software)		1,311
Plexos		18,152
2Ring		1,661
Opex (Falcon)		2,779
Insight		3,042
Doble Engineering		732
Palo Alto		1,906
Mobile Iron		1,110
Insight (Red Hat)		103
Smartnet (CISCO)		2,134
Smartnet		387
Total	<u>\$217,349</u>	<u>\$464,395</u>
 A&G Responsibility 926	 \$216,546	 \$0 2/
 <u>A&G Responsibility 951</u>		
ASCENT		\$384
ESRI (Environmental Systems Research Inst.)		11,481
VertiGIS (Latitude Geographics)		513
Schneider Electric (ArcFM)		6,150
Insight (NVDIA)		556
Total	<u>\$17,323</u>	<u>\$19,084</u>
 A&G Responsibility 964	 \$15,457	 \$0 2/
 A&G Responsibility 994	 \$82,383	 \$101,891
 Total A&G	 <u><u>\$549,058</u></u>	 <u><u>\$585,370</u></u>

1/ Pro Forma is based on 2023 estimated levels.

2/ Transferred to Responsibility 721.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
RESPONSIBILITIES 888 AND 994
PRO FORMA**

<u>Responsibility - Function</u>	<u>Per Books</u>				<u>Pro Forma</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
888 - Distribution	\$1,494	\$1,899	\$1,839	\$1,490	\$1,419
888 - A&G	267	0	0	0	0
Total	\$1,761	\$1,899	\$1,839	\$1,490	\$1,419
Percent		<u>7.84%</u>	<u>-3.16%</u>	<u>-18.98%</u>	<u>-4.77%</u>
3 Year Average Percent					<u><u>-4.77%</u></u>

<u>Responsibility - Function</u>	<u>Per Books</u>				<u>Pro Forma</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
994 - A&G	\$44,195	\$62,215	\$69,178	\$82,383	\$101,891
Percent		<u>40.77%</u>	<u>11.19%</u>	<u>19.09%</u>	<u>23.68%</u>
3 Year Average Percent					<u><u>23.68%</u></u>

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
RESPONSIBILITIES 951 AND 721
PRO FORMA

Function	Responsibility	Software	Description	Account Description	Allocation	Pro Forma					
						2022 Total Company Expense	2023 Total Company Expense	MDU Gas Percentage	MDU Gas Expense	South Dakota Gas Percentage	South Dakota Gas Expense
A&G	951	ASCENT	GIS	Office Supplies	Meters	\$7,500	\$7,500	26.45%	\$1,984	19.377559%	\$384
A&G	951	ESRI (Environmental Systems Research Inst.)	GIS	Office Supplies	Meters	195,000	224,000	26.45%	59,248	19.377559%	11,481
A&G	951	VertiGIS (Latitude Geographics)	GIS	Office Supplies	Meters	35,688	10,000	26.45%	2,645	19.377559%	513
A&G	951	Schneider Electric (ArcFM)	GIS	Office Supplies	Meters	106,710	120,000	26.45%	31,740	19.377559%	6,150
A&G	951	Insight (NVDIA)	GIS	Office Supplies	Meters	10,839	10,839	26.45%	2,867	19.377559%	556
Customer Accounting	721	DNVGL	Essentials and Synergi Gas	Meter Reading Expenses	Meters-Gas Only	71,050	46,000	39.27%	18,064	20.808433%	3,759
Customer Accounting	721	Itron	Field Collection Services	Meter Reading Expenses	Meters	50,000	50,000	26.45%	13,225	20.808433%	2,752
Customer Accounting	721	Itron	Fixed Network	Meter Reading Expenses	Meters	30,000	30,000	26.45%	7,935	20.808433%	1,651
Customer Accounting	721	NetMotion	VPN	Meter Reading Expenses	Meters	51,944	51,944	26.45%	13,739	20.808433%	2,859
Customer Accounting	721	CGI	PCAD	Meter Reading Expenses	Meters	300,000	300,000	26.45%	79,350	20.808433%	16,511
A&G	721	Zonar		Office Supplies	Employee Count	98,300	110,000	39.50%	43,450	19.377559%	8,420
A&G	721	Anchor		Office Supplies	Meters	34,000	35,000	26.45%	9,258	19.377559%	1,794
A&G	721	Automic (CA Inc)		Office Supplies	Meters	60,000	150,000	26.45%	39,675	19.377559%	7,688
Distribution	721	Autosol - GAS	SCADA	Office Supplies	Meters - Gas Only	19,000	19,000	39.27%	7,461	17.913542%	1,337
A&G	721	All-Out Security (Gate)	Audit	Office Supplies	Employee Count	16,000	16,000	39.50%	6,320	19.377559%	1,225
A&G	721	Bottomline Technologies	JDE	Office Supplies	Meters	3,100	3,100	26.45%	820	19.377559%	159
A&G	721	Bottomline Technologies	JDE	Office Supplies	Meters	4,000	4,000	26.45%	1,058	19.377559%	205
A&G	721	Crawford Technologies	ECM	Office Supplies	Meters	4,500	4,500	26.45%	1,190	19.377559%	231
A&G	721	Opentext (Documentum)	ECM	Office Supplies	Employee Count	50,000	50,000	39.50%	19,750	19.377559%	3,827
A&G	721	Dragos Sensor - Gas	SCADA	Office Supplies	Meters - Gas Only	0	18,000	39.27%	7,069	19.377559%	1,370
A&G	721	Energy Economics	MMS	Office Supplies	Employee Count	30,180	31,000	39.50%	12,245	19.377559%	2,373
A&G	721	Projetech	Maximo Hosting	Office Supplies	Customer Count	200,000	248,000	23.43%	58,106	19.377559%	11,260
A&G	721	Genus Technologies (Kofax)	Tungsten	Office Supplies	Meters	5,500	16,300	26.45%	4,311	19.377559%	835
A&G	721	Global Software	JDE	Office Supplies	Employee Count	15,000	15,000	39.50%	5,925	19.377559%	1,148
A&G	721	IBM (OnTracks)	Maximo	Office Supplies	Customer Count	276,000	328,000	23.43%	76,850	19.377559%	14,892
A&G	721	JANA Spotlight Cross Bore		Office Supplies	Meters - Gas Only	50,000	50,000	39.27%	19,635	19.377559%	3,805
A&G	721	LiveChat	Self-Serv/IVR	Office Supplies	Customer Count	11,400	15,000	23.43%	3,515	19.377559%	681
A&G	721	TopCon Solutions (Autodesk)	CAD Tools	Office Supplies	Customer Count-MDU Only	79,000	79,000	67.20%	53,088	19.377559%	10,287
A&G	721	US CAD (Bluebeam)	CAD Tools	Office Supplies	Customer Count-MDU Only	2,000	2,000	67.20%	1,344	19.377559%	260
A&G	721	MaxEdit (OnTracks)	Maximo	Office Supplies	Customer Count	1,200	1,200	23.43%	281	19.377559%	54
A&G	721	Mycelium	CCB	Office Supplies	Meters	80,000	80,000	26.45%	21,160	19.377559%	4,100
A&G	721	META-INF KFT	Service Desk	Office Supplies	Meters	0	550	26.45%	145	19.377559%	28
A&G	721	Navisite/Velocity	JDE	Office Supplies	Employee Count	300,000	312,000	39.50%	123,240	19.377559%	23,881
A&G	721	OpenText (Extreme) (Dialogue)	CCB	Office Supplies	Meters	65,000	67,000	26.45%	17,722	19.377559%	3,434
A&G	721	OpenText (OnSerts)	CCB	Office Supplies	Meters	12,000	12,000	26.45%	3,174	19.377559%	615
A&G	721	Oracle (JDE)	JDE	Office Supplies	Employee Count	106,092	100,000	39.50%	39,500	19.377559%	7,654
A&G	721	Oracle (CCB)	CCB	Office Supplies	Customer Count	839,180	890,058	23.43%	208,541	19.377559%	40,410
A&G	721	Oracle (Self-Serv/IVR)	Self-Serv/IVR	Office Supplies	Meters	10,800	10,592	26.45%	2,802	19.377559%	543
A&G	721	Pluralsight	Training	Office Supplies	Meters	4,500	4,500	26.45%	1,190	19.377559%	231
A&G	721	PowerPlan	PowerPlan	Office Supplies	Capitalization	490,000	545,000	24.50%	133,525	19.377559%	25,874
A&G	721	PowerBuilder (Apeon)	PowerPlan	Office Supplies	Capitalization	2,500	2,500	24.50%	613	19.377559%	119
A&G	721	ReportsNow	JDE	Office Supplies	Meters	7,000	11,500	26.45%	3,042	19.377559%	589
A&G	721	SAP	CCB	Office Supplies	Meters	10,000	10,000	26.45%	2,645	19.377559%	513
A&G	721	SendGrid	Self-Serv/IVR	Office Supplies	Customer Count	14,400	12,000	23.43%	2,812	19.377559%	545
A&G	721	ThoughtSpot	Office Supplies	Office Supplies	Meters	90,000	105,000	26.45%	27,773	19.377559%	5,382
A&G	721	Tungsten Network	Tungsten	Office Supplies	Meters	6,700	7,000	26.45%	1,852	19.377559%	359
A&G	721	Twillio	Self-Serv/IVR	Office Supplies	Meters	30,000	42,000	26.45%	11,109	19.377559%	2,153
A&G	721	UKGPro	HR Employee Data	Office Supplies	Employee Count	277,200	277,200	39.50%	109,494	19.377559%	21,217
A&G	721	Verve (RK Neal)	Security	Office Supplies	Meters - Gas Only	127,000	26,583	39.27%	10,439	19.377559%	2,023
A&G	721	Wonderware	SCADA	Office Supplies	Meters - Gas Only	65,000	65,000	39.27%	25,526	19.377559%	4,946
A&G	721	Workiva	Workiva	Office Supplies	Customer Count-MDU Only	51,110	51,110	67.20%	34,346	19.377559%	6,655
A&G	721	Workiva (FERC)	FERC Reporting	Office Supplies	Workiva	64,860	64,860	25.00%	16,215	19.377559%	3,142

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
SOFTWARE MAINTENANCE
RESPONSIBILITIES 951 AND 721
PRO FORMA

Function	Responsibility	Software	Description	Account Description	Allocation	Pro Forma					
						2022 Total Company Expense	2023 Total Company Expense	MDU Gas Percentage	MDU Gas Expense	South Dakota Gas Percentage	South Dakota Gas Expense
A&G	721	UKGPro	HR Employee Data	Office Supplies	Employee Count	\$89,712	\$89,712	39.50%	\$35,436	19.37559%	\$6,867
A&G	721	Content Management - NEW	Records Retention	Office Supplies	Meters	1,600	16,000	26.45%	4,232	19.37559%	820
A&G	721	LocusView - NEW	Maximo JUMP	Office Supplies	Customer Count	6,000	110,000	23.43%	25,773	19.37559%	4,994
Distribution	721	Abriox		Office Supplies	Meters - Gas Only	4,330	1,700	39.27%	668	17.913542%	120
A&G	721	Energy Economics (MMS)		Office Supplies	Meters	31,092	32,665	26.45%	8,640	19.37559%	1,674
A&G	721	FIS Energy Systems		Office Supplies	Meters - Gas Only	248,062	185,928	39.27%	73,014	19.37559%	14,148
A&G	721	Technical Toolboxes		Office Supplies	Meters - Gas Only	46,000	66,000	39.27%	25,918	19.37559%	5,022
A&G	721	Utilities International		Office Supplies	Meters	25,000	25,000	26.45%	6,613	19.37559%	1,281
A&G	721	Energy WorldNet		Office Supplies	Employee Count	173,000	173,000	39.50%	68,335	19.37559%	13,242
A&G	721	Google		Office Supplies	Meters	288	648	26.45%	171	19.37559%	33
A&G	721	JJ Keller		Office Supplies	Employee Count	33,500	33,500	39.50%	13,233	19.37559%	2,564
A&G	721	Redvector.com (Industry Safe)		Office Supplies	Employee Count	65,000	65,000	39.50%	25,675	19.37559%	4,975
A&G	721	IQGEO America (UBL)	GIS	Office Supplies	Meters	71,000	83,000	26.45%	21,954	19.37559%	4,254
A&G	721	Stilwell		Office Supplies	Meters	2,833	2,833	26.45%	749	19.37559%	145
A&G	721	Citrix		Office Supplies	Employee Count	29,000	23,100	39.50%	9,125	19.37559%	1,768
A&G	721	Microsoft		Office Supplies	Employee Count	798,000	1,068,000	39.50%	421,860	19.37559%	81,746
A&G	721	New Era (Cameo) (Marco)	Self-Serv/IVR	Office Supplies	Customer Count	30,000	30,175	23.43%	7,070	19.37559%	1,370
A&G	721	Mavro		Office Supplies	Customer Count	31,005	36,371	23.43%	8,522	19.37559%	1,651
A&G	721	CCH	PDFlyer	Office Supplies	Meters	2,400	3,000	26.45%	794	19.37559%	154
A&G	721	Site Safety		Office Supplies	Employee Count	6,724	7,060	39.50%	2,789	19.37559%	540
A&G	721	Easy Test Maker		Office Supplies	MDU - Gas Only	80	80	100.00%	80	19.37559%	16
A&G	721	Workshare		Office Supplies	Meters	761	761	26.45%	201	19.37559%	39
A&G	721	Solidworks (Hawk Ridge System)		Office Supplies	Meters - Gas Only	29,228	11,850	39.27%	4,653	19.37559%	902
A&G	721	NICE inContact		Office Supplies	Meters	88,236	96,000	26.45%	25,392	19.37559%	4,920
A&G	721	HSI	Summit safety streaming library	Office Supplies	Customer Count	0	1,800	23.43%	422	19.37559%	82
A&G	721	LastPass		Office Supplies	Employee Count	13,177	13,950	39.50%	5,510	19.37559%	1,068
A&G	721	Techsmith	Video/Editing/Screen Shot Tool	Office Supplies	Employee Count	2,500	2,420	39.50%	956	19.37559%	185
A&G	721	Adobe	Adobe Acrobat, Creative Cloud, Adobe Sign	Office Supplies	Employee Count	58,500	44,000	39.50%	17,380	19.37559%	3,368
A&G	721	Metretek Powerspring	Mercury Instruments	Office Supplies	Meters - Gas Only	24,500	25,735	39.27%	10,106	19.37559%	1,958
A&G	721	F5		Office Supplies	Customer Count	4,000	5,000	23.43%	1,172	19.37559%	227
A&G	721	Microsoft (AZURE)	AZURE - monthly hosting	Office Supplies	Customer Count-MDU Only	0	48,000	67.20%	32,256	19.37559%	6,250
A&G	721	Netrix (Solstice/Mersive)		Office Supplies	Meters	7,500	2,000	26.45%	529	19.37559%	103
A&G	721	Telvent DTN	Weather	Office Supplies	Customer Count	42,720	44,796	23.43%	10,496	19.37559%	2,034
A&G	721	Oracle	Exadata (Memory/Storage?)	Office Supplies	Customer Count	248,440	402,000	23.43%	94,189	19.37559%	18,252
A&G	721	Oracle (Exadata)	Exadata (Hardware Maintenance?)	Office Supplies	Customer Count	153,300	173,773	23.43%	40,715	19.37559%	7,890
A&G	721	Tungsten (Kofax) (Genus Technologies)		Office Supplies	Meters	0	12,988	26.45%	3,435	19.37559%	666
A&G	721	FIS Capital Markets	Aligne Gas Operations GMS Support	Office Supplies	Meters - Gas Only	0	107,192	39.27%	42,094	19.37559%	8,157
A&G	721	Duo (Cisco) (Marco)	Log in Security	Office Supplies	Employee Count	0	36,399	39.50%	14,378	19.37559%	2,786
A&G	721	Insight (Global Software)	JDE Spreadsheet Server	Office Supplies	Employee Count	0	17,132	39.50%	6,767	19.37559%	1,311
A&G	721	Plexos	Plexos for Gas	Office Supplies	MDU - Gas Only	160,000	93,675	100.00%	93,675	19.37559%	18,152
A&G	721	2Ring	Dashboards	Office Supplies	Customer Count	30,000	36,575	23.43%	8,570	19.37559%	1,661
A&G	721	Opex (Falcon)		Office Supplies	Meters	52,652	54,225	26.45%	14,343	19.37559%	2,779
A&G	721	Insight	VMWare	Office Supplies	Customer Count	122,700	67,000	23.43%	15,698	19.37559%	3,042
A&G	721	Doble Engineering		Office Supplies	Meters - Gas Only	7,511	9,625	39.27%	3,780	19.37559%	732
A&G	721	Palo Alto		Office Supplies	Customer Count	28,350	41,974	23.43%	9,835	19.37559%	1,906
A&G	721	Mobile Iron		Office Supplies	Employee Count	13,360	14,500	39.50%	5,728	19.37559%	1,110
A&G	721	Insight (Red Hat)	Red hat	Office Supplies	Meters	6,000	2,000	26.45%	529	19.37559%	103
A&G	721	Smartnet (CISCO)	Cisco voice flex	Office Supplies	Customer Count	50,400	47,000	23.43%	11,012	19.37559%	2,134
A&G	721	Smartnet	Hardware Maintenance	Office Supplies	Employee Count	20,000	5,050	39.50%	1,995	19.37559%	387
						<u>\$7,329,714</u>	<u>\$8,212,028</u>		<u>2,635,480</u>		<u>\$512,468</u>

Distribution	\$1,457
Customer Accounting	27,532
A&G	483,479
Total	\$512,468

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
POSTAGE
2023 PRO FORMA**

	SD Gas & Combo Ebill Customers	Change in # of Ebill Customers from Current Month to End of Year	Postage Rate		Postage Savings
January 2022	20,520	2,104	\$0.426	1/	\$896
February	20,735	1,889	0.426		805
March	20,995	1,629	0.426		694
April	21,160	1,464	0.426		624
May	21,297	1,327	0.426		565
June	21,427	1,197	0.426		510
July	21,510	1,114	0.455	2/	507
August	21,654	970	0.455		441
September	21,843	781	0.455		355
October	22,103	521	0.455		237
November	22,351	273	0.455		124
December	22,624	0	0.455		0
Total					<u>\$5,758</u>
2022 Postage Expense					\$234,330
2022 Postage Savings					(5,758)
2023 Postage Increase					<u>30,126</u>
2023 Pro Forma Postage Expense					<u><u>\$258,698</u></u>

<u>Postage Rates</u>	<u>Rate</u>	<u>Days</u>	<u>Percentage</u>
Effective August 29, 2021	\$0.426	190	52.05%
Effective July 10, 2022	0.455	175	47.95%
		365	100.00%
Effective Rate 3/	\$0.498		
Actual Weighted Average Rate	<u>0.440</u>		
Rate Increase	\$0.058		
Pro Forma Rate Increase	13.18%		
2022 Customer Ebill Increase	10.25%		

1/ Postage rate of \$0.426 was effective August 29, 2021.

2/ Postage rate of \$0.455 was effective July 10, 2022.

3/ Known and measureable postage rate effective July 9, 2023.

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - SOUTH DAKOTA
 POSTAGE
 2022 EBILL CUSTOMERS

Monthly South Dakota Ebills						
	Electric	Gas	Combo	Total	Check	Difference
January 2022	1,784	17,174	3,346	22,304	22,304	0
February	1,803	17,354	3,381	22,538	22,538	0
March	1,826	17,572	3,423	22,821	22,821	0
April	1,840	17,710	3,450	23,000	23,000	0
May	1,852	17,825	3,472	23,149	23,149	0
June	1,863	17,933	3,494	23,290	23,290	0
July	1,870	18,003	3,507	23,380	23,380	0
August	1,883	18,123	3,531	23,537	23,537	0
September	1,899	18,282	3,561	23,742	23,742	0
October	1,922	18,499	3,604	24,025	24,025	0
November	1,944	18,707	3,644	24,295	24,295	0
December	1,967	18,935	3,689	24,591	24,591	0

South Dakota Ebill Customer Allocation

2022																	
January			February			March			April			May			June		
Ebill			Ebill			Ebill			Ebill			Ebill			Ebill		
Customers	Percentage		Customers	Percentage		Customers	Percentage		Customers	Percentage		Customers	Percentage		Customers	Percentage	
Electric	2,080	8.00%	Electric	2,114	8.00%	Electric	2,140	8.00%	Electric	2,165	8.00%	Electric	2,191	8.00%	Electric	2,212	8.00%
Gas	20,017	77.00%	Gas	20,351	77.00%	Gas	20,594	77.00%	Gas	20,839	77.00%	Gas	21,086	77.00%	Gas	21,290	77.00%
Combo	3,899	15.00%	Combo	3,964	15.00%	Combo	4,012	15.00%	Combo	4,059	15.00%	Combo	4,107	15.00%	Combo	4,147	15.00%
Total	25,996	100.00%	Total	26,429	100.00%	Total	26,746	100.00%	Total	27,063	100.00%	Total	27,384	100.00%	Total	27,649	100.00%

2022																	
July			August			September			October			November			December		
Ebill			Ebill			Ebill			Ebill			Ebill			Ebill		
Customers	Percentage		Customers	Percentage		Customers	Percentage		Customers	Percentage		Customers	Percentage		Customers	Percentage	
Electric	2,226	8.00%	Electric	2,234	8.00%	Electric	2,250	8.00%	Electric	2,269	8.00%	Electric	2,293	8.00%	Electric	2,315	8.00%
Gas	21,424	77.00%	Gas	21,500	77.00%	Gas	21,659	77.00%	Gas	21,836	77.00%	Gas	22,069	77.00%	Gas	22,283	77.00%
Combo	4,173	15.00%	Combo	4,188	15.00%	Combo	4,219	15.00%	Combo	4,254	15.00%	Combo	4,299	15.00%	Combo	4,341	15.00%
Total	27,823	100.00%	Total	27,922	100.00%	Total	28,128	100.00%	Total	28,359	100.00%	Total	28,661	100.00%	Total	28,939	100.00%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
POSTAGE
2022 SOUTH DAKOTA EBILLS SENT**

	<u>Gas</u>	<u>Combo</u>	<u>Electric</u>	<u>Total</u>
January 2022	20,017	3,899	2,080	25,996
February	20,351	3,964	2,114	26,429
March	20,594	4,012	2,140	26,746
April	20,839	4,059	2,165	27,063
May	21,086	4,107	2,191	27,384
June	21,290	4,147	2,212	27,649
July	21,424	4,173	2,226	27,823
August	21,500	4,188	2,234	27,922
September	21,659	4,219	2,250	28,128
October	21,836	4,254	2,269	28,359
November	22,069	4,299	2,293	28,661
December	22,283	4,341	2,315	28,939

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
ADVERTISING
SUMMARY**

	<u>Per Books</u>	<u>Pro Forma 1/</u>
Customer Accounting	\$73	\$0
Informational	36,933	29,297
Promotional	24,824	0
Institutional	15,541	9,158
Total Advertising	<u>\$77,371</u>	<u>\$38,455</u>

	<u>Per Books</u>	<u>Eliminate</u>	<u>Pro Forma 1/</u>
<u>Customer Accounting - Account 903</u>			
Account 5715 Other	\$73	(\$73)	\$0
Total Customer Accounting	<u>\$73</u>	<u>(\$73)</u>	<u>\$0</u>

<u>Informational - Account 909</u>			
Account 5712 Newspaper	\$86	\$0	\$86
Account 5715 Other	36,847	(7,636)	29,211
Total Informational	<u>\$36,933</u>	<u>(\$7,636)</u>	<u>\$29,297</u>

<u>Promotional - Account 913</u>			
Account 5712 Newspaper	\$2,500	(\$2,500)	\$0
Account 5715 Other	22,324	(22,324)	0
Total Promotional	<u>\$24,824</u>	<u>(\$24,824)</u>	<u>\$0</u>

<u>Institutional - Account 930.1</u>			
Account 5711 Radio	\$2,588	\$0	\$2,588
Account 5712 Newspaper	1,392	(180)	1,212
Account 5715 Other	11,561	(6,203)	5,358
Total Institutional	<u>\$15,541</u>	<u>(\$6,383)</u>	<u>\$9,158</u>

Total Advertising	<u>\$77,371</u>	<u>(\$38,916)</u>	<u>\$38,455</u>
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<u>Account Summary</u>	<u>Per Books</u>	<u>Eliminate</u>	<u>Pro Forma</u>
5711 Radio	\$2,588	\$0	\$2,588
5712 Newspaper	3,978	(2,680)	1,298
5715 Other	70,805	(36,236)	34,569
Total	<u>\$77,371</u>	<u>(\$38,916)</u>	<u>\$38,455</u>

1/ Eliminates promotional advertising expense and advertising expenses not applicable to South Dakota gas operations.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
ADVERTISING
OBJECT 5711-RADIO
TWELVE MONTHS ENDING DECEMBER 31, 2022**

Account Number	Account Description	SD Gas	Name	Explanation
210.5711.29301	Institutional Advertising	\$318.28	KGFX-FM RADIO	STARTING LINE UP-JAN
			KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-JAN
		318.27	KGFX-FM RADIO	STARTING LINE UP-FEB
			KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-FEB
		318.28	KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-MAR
			KGFX-FM RADIO	STARTING LINE UP-MAR
		536.03	KGFX-FM RADIO	STARTING LINE UP-APR
			KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-APR
			DRG MEDIA GROUP	KGFX STARTING LINE UP-APR
		89.89	DRG MEDIA GROUP	KGFX STARTING LINE UP-APR
			KGFX-FM RADIO	STARTING LINE UP-MAY
			KOLY-FM (AM)	GRADUATION SALUTE
			KOLY-FM (AM)	GRADUATION SALUTE
			KMLO FM	GRADUATION SALUTE
		318.27	KGFX-FM RADIO	STARTING LINE UP-JUNE
			KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-JUNE
		287.20	KOLY-FM (AM)	2023 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-JULY
		100.51	KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-AUG
		100.51	KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-SEPT
		100.51	KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-OCT
		100.51	KOLY-FM (AM)	2022 ANNUAL KICK OFF/TIP OFF WRESTLING, GRAD SALUTES, HOLIDAY GREETINGS-NOV
		<u>\$2,588.26</u>		

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
ADVERTISING
OBJECT 5712-NEWSPAPER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	SD Gas	Total	Name	Explanation	Eliminate
95800.5712.29090	Inform. & Instr. Adv.	\$86.19	\$197.00	BLACK HILLS PIONEER	NATIONAL AGRICULTURE WEEK-(PUBLIC AWARENESS/DAMAGE PREVENTION)-MARCH	
			220.00	BLACK HILLS PIONEER	NATIONAL AGRICULTURE WEEK-(PUBLIC AWARENESS/DAMAGE PREVENTION)-MARCH	
130.5712.29130	Promotional Advertising	2,500.00	2,500.00	RAPID CITY JOURNAL	FLOOD BOOK SPONSORSHIP	(\$2,500.00)
13.5712.29301	Institutional Advertising	159.00	159.00	BLACK HILLS PIONEER	JULY 4TH WEEKEND GUIDE	
		316.00	316.00	BLACK HILLS PIONEER	BUTTE-LAWRENCE COUNTY FAIR-UNDERGROUND PIPELINES	
		205.00	205.00	BLACK HILLS PIONEER	SALUTE TO VETERANS	
210.5712.29301	Institutional Advertising	9.06	10.08	MOBRIDGE TRIBUNE	CHRISTMAS	
		24.19	10.08	MOBRIDGE TRIBUNE	NEW YEARS	
			16.83	EMMONS COUNTY RECORD	BASKETBALL AND WRESTLING	(15.13) 1/
		33.03	19.25	EMMONS COUNTY RECORD	SPORTS	(17.30) 1/
			17.50	POTTER COUNTY NEWS	SPORTS	
		35.09	31.06	EMMONS COUNTY RECORD	EASTER	(27.92) 1/
			7.98	THE PRIDE OF THE PRAIRIE	EASTER	
		37.75	42.00	EMMONS COUNTY RECORD	SPRING SPORTS AND GRADUATION	(37.75) 1/
		55.69	61.95	MOBRIDGE TRIBUNE	4TH OF JULY	
		20.76	23.10	MOBRIDGE TRIBUNE	4TH OF JULY	
		9.44	10.50	EMMONS COUNTY RECORD	4H	(9.44) 1/
		59.78	40.25	EMMONS COUNTY RECORD	DAKOTA KIDS, CHILDREN OF HEARTLAND, AND GOLF	(36.19) 1/
			26.25	EMMONS COUNTY RECORD	FALL SPORTS	(23.60) 1/
		10.07	11.20	THE PRIDE OF THE PRAIRIE	FIREMEN'S WEEK	
		117.28	30.94	MOBRIDGE TRIBUNE	VETERANS DAY AND THANKSGIVING	
			45.73	PRAIRIE PIONEER	FOOTBALL AND THANKSGIVING	
			14.00	EMMONS COUNTY RECORD	VOLLEYBALL	(12.58) 1/
			19.95	THE PRIDE OF THE PRAIRIE	VETERANS DAY AND THANKSGIVING	
			19.85	POTTER COUNTY NEWS	CHRISTMAS AND NEW YEARS	
71004.5712.29301	Institutional Advertising	300.00	300.00	BLACK HILLS PIONEER	GRILL WITH NATURAL GAS - ADVERTISING	
		<u>\$3,978.33</u>	<u>\$4,355.50</u>			<u>(\$2,679.91)</u>

1/ Allocated on Factor No. 158 Mobridge District Gas Distribution Plant. 89.889879%

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - SOUTH DAKOTA
 ADVERTISING
 OBJECT 5715-OTHER
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	SD Gas	Total	Name	Explanation	Eliminate
71300.5715.29030	Customer Records & Collect.	\$24.81		CREDIT CARD ENTRY	CUSTOMER COMMUNICATIONS COORD.	(\$24.81)
				CREDIT CARD ENTRY	MN ENERGY ASSISTANCE	
		19.93		CREDIT CARD ENTRY	CUSTOMER COMM. COORD. POSTING	
		27.57		CREDIT CARD ENTRY	ENVIRONMENTAL SPEC. JOB	(19.93)
				CREDIT CARD ENTRY	ENVIRONMENTAL SPECIALIST JOB	(27.57)
				CREDIT CARD ENTRY	WEBSITE PLUGIN	
71000.5715.29090	Inform. & Instr. Adv.	95.87		BISMARCK TRIBUNE	WEATHER ONLINE AD - KEEP YOUR METERS CLEAR OF SNOW AND ICE	
		186.04		VERNON COMPANY	BEANIES WITH 811 LOGO	
71004.5715.29090	Inform. & Instr. Adv.	144.00		LAMAR COMPANIES	ONLINE BILL PAY THE EASY WAY BILLBOARD-VINYL	
		350.00		LAMAR COMPANIES	ONLINE BILL PAY THE EASY WAY BILLBOARD-1 PANEL	
		550.00		LAMAR COMPANIES	ONLINE BILL PAY THE EASY WAY BILLBOARD-1 PANEL	
		1,120.00		LAMAR COMPANIES	ONLINE BILL PAY THE EASY WAY BILLBOARD-4 PANELS	
		350.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		550.00		LAMAR COMPANIES	ONLINE BILL PAY THE EASY WAY BILLBOARD-1 PANEL	
		1,120.00		LAMAR COMPANIES	ONLINE BILL PAY THE EASY WAY BILLBOARD-4 PANELS	
		570.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		367.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		1,180.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-4 PANELS	
		144.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-VINYL	
		570.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		1,180.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-4 PANELS	
		367.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		1,180.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-4 PANELS	
		144.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-VINYL	
		367.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		570.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		150.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-FLEX	
		367.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		420.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-1 PANEL	
		1,180.00		LAMAR COMPANIES	KNOW WHATS BELOW. CALL BEFORE YOU DIG. 811 BILLBOARD-4 PANELS	
		720.00		BISMARCK TRIBUNE	WINTER STORM SAFETY TIP - KEEP YOUR METER CLEAR OF SNOW AND ICE-NOV	
		1,070.40		BISMARCK TRIBUNE	WINTER STORM SAFETY TIP - KEEP YOUR METER CLEAR OF SNOW AND ICE-DEC	
71100.5715.29090	Inform. & Instr. Adv.	3.25	\$7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
			8.01	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(1.66) 1/
		517.16	1,913.79	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - MONTANA AND NORTH DAKOTA	(395.58) 1/
			8.01	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(1.66) 1/
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
			192.00	CREDIT CARD ENTRY	PHONE DIRECTORY LISTINGS - GAS	
			380.52	CREDIT CARD ENTRY	PHONE DIRECTORY LISTINGS - GAS	
		58.29	282.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(58.29) 1/
		346.26	300.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(62.01) 1/
			1,367.50	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - NORTH DAKOTA AND SOUTH DAKOTA	
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
		356.20	98.88	CENTURYLINK	PHONE DIRECTORY LISTINGS	
			8.01	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(1.66) 1/
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
			339.12	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(70.10) 1/
			1,269.60	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - MONTANA AND SOUTH DAKOTA	
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
		140.39	120.51	CENTURYLINK	PHONE DIRECTORY LISTINGS - INTERMOUNTAIN GAS	(24.91) 1/
			8.01	ANYTIME LOCK & KEY INC	PHONE DIRECTORY LISTINGS - MONTANA	(1.66) 1/
			111.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - SOUTH DAKOTA	
			432.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(89.29) 1/
		537.24	1,273.20	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - NORTH DAKOTA	(263.17) 1/
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
			92.30	CENTURYLINK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(19.08) 1/
			(8.01)	ANYTIME LOCK & KEY INC	PHONE DIRECTORY LISTINGS - MONTANA	1.66 1/
			507.50	LIST-RIGHT INC	LISTING - MDU	
			210.96	CENTURYLINK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(43.60) 1/
			8.01	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(1.66) 1/
		509.78	507.50	LIST-RIGHT INC	LISTING - MDU	
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
			296.64	CENTURYLINK	PHONE DIRECTORY LISTINGS - MDU	
			1.60	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(0.33) 1/
			405.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(63.71) 1/
			640.80	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - NORTH DAKOTA	(132.45) 1/
			507.50	LIST-RIGHT INC	LISTING - MDU	
			607.05	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - NORTH DAKOTA AND WYOMING	(125.48) 1/
			333.59	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(1.99) 1/
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
			344.59	LIST-RIGHT INC	LISTING - MDU	
			1,056.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - SOUTH DAKOTA	
			301.96	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(40.51) 1/
			344.59	LIST-RIGHT INC	LISTING - MDU	
			9.61	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(1.99) 1/
			7.70	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(1.59) 1/
			1,099.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - NORTH DAKOTA AND WYOMING	(227.16) 1/

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
ADVERTISING
OBJECT 5715-OTHER
TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	SD Gas	Total	Name	Explanation	Eliminate
		1,313.61	882.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(182.31) 1/
			344.59	LIST-RIGHT INC	LISTING - MDU	
			421.92	CENTURYLINK	PHONE DIRECTORY LISTINGS - GREAT PLAINS NATURAL GAS	(87.21) 1/
			10.99	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(2.27) 1/
			28.50	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
			122.05	CREDIT CARD ENTRY	GPNG ENERGY ASSISTANCE PROMOTION	(25.23) 1/
			3,000.00	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
			34.48	CREDIT CARD ENTRY	GPNG ENERGY ASSISTANCE PROMOTION	(7.13) 1/
			114.03	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
			724.63	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION MATERIAL	
			508.59	CREDIT CARD ENTRY	GPNG ENERGY ASSISTANCE PROMOTION MATERIAL	(105.12) 1/
			26.04	CREDIT CARD ENTRY	GPNG ENERGY ASSISTANCE PROMOTION	(5.38) 1/
			63.96	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
			20.36	CREDIT CARD ENTRY	GPNG ENERGY ASSISTANCE PROMOTION	(4.21) 1/
			53.07	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
		3,700.74	10.99	CENTURYLINK	BASIC SERVICE - GREAT PLAINS NATURAL GAS CO.	(2.27) 1/
			9.61	CENTURYLINK	PHONE DIRECTORY LISTINGS - MONTANA	(1.99) 1/
			1,040.00	THRYV-BERRY NETWORK	PHONE DIRECTORY LISTINGS - NORTH DAKOTA AND SOUTH DAKOTA	
			13,670.34	J.D. POWER AND ASSOCIATES	2022 US RESIDENTIAL GAS	
			52.95	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
			27.26	CREDIT CARD ENTRY	GPNG ENERGY ASSISTANCE PROMOTION	(5.63) 1/
			72.88	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
			5.04	CREDIT CARD ENTRY	GPNG ENERGY ASSISTANCE PROMOTION	(1.04) 1/
			15.06	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
			3,000.00	CREDIT CARD ENTRY	MDU ENERGY ASSISTANCE PROMOTION	
73104.5715.29090	Inform. & Instr. Adv.	500.00		OFF THE WALL ADVERTISING INC	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(500.00)
		500.00		OFF THE WALL ADVERTISING INC	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(500.00)
		570.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(570.00)
		1,180.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(1,180.00)
		(367.00)		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	367.00
		367.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(367.00)
		367.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(367.00)
		144.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(144.00)
		1,180.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(1,180.00)
		367.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(367.00)
		570.00		LAMAR COMPANIES	CONSERVATION PROGRAM - APPLIED TO CTA FILE	(570.00)
95800.5715.29090	Inform. & Instr. Adv.	73.58	355.99	CREDIT CARD ENTRY	AGA PEER GROUP MEETING	
		2,625.92	12,704.16	KITSAP SUN	BANNER SPONSORSHIP - (APRIL-JUNE)	
		2,589.54	12,528.16	KITSAP SUN	BANNER SPONSORSHIP - (JULY-SEPT)	
		2,604.63	12,601.18	KITSAP SUN	BANNER SPONSORSHIP - (OCT-DEC)	
		101.64	66.22	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(13.69) 1/
			147.79	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			59.10	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(12.22) 1/
			97.87	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			74.32	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			46.45	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(9.60) 1/
		343.01	44.82	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(9.26) 1/
			73.25	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			55.01	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(11.37) 1/
			89.02	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			51.27	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(10.60) 1/
			81.04	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			140.87	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(29.12) 1/
			227.78	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			231.69	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			141.51	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(29.25) 1/
			89.41	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			54.90	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(11.35) 1/
			230.17	CREDIT CARD ENTRY	MDU PUBLIC SAFETY PROMOTION	
			148.73	CREDIT CARD ENTRY	GPNG PUBLIC SAFETY PROMOTION	(30.74) 1/
130.5715.29130	Promotional Advertising	210.00		NAJA SHRINE CIRCUS	DONATION	(210.00)
210.5715.29130	Promotional Advertising	339.86		D&B ENGRAVING AND TEES	KNIVE AND LEATHERETTE FLASK	(339.86)
300.5715.29130	Promotional Advertising	50.00		CREDIT CARD ENTRY	GIFT CERTIFICATE	(50.00)
71000.5715.29130	Promotional Advertising	186.04		VERNON COMPANY	BEANIES WITH MDU LOGO	(186.04)

MONTANA-DAKOTA UTILITIES CO.
 GAS UTILITY - SOUTH DAKOTA
 ADVERTISING
 OBJECT 5715-OTHER
 TWELVE MONTHS ENDING DECEMBER 31, 2022

Account Number	Account Description	SD Gas	Total	Name	Explanation	Eliminate
71004.5715.29130	Promotional Advertising	550.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(550.00)
		1,120.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 4 PANELS	(1,120.00)
		350.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(350.00)
		350.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(350.00)
		550.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(550.00)
		1,120.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 4 PANELS	(1,120.00)
		144.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(144.00)
		367.00		LAMAR COMPANIES	GRILL WITH NATURAL GAS, IT'S ALWAYS READY WHEN YOU ARE - SOUTH DAKOTA - 1 PANEL	(367.00)
		570.00		LAMAR COMPANIES	GRILL WITH NATURAL GAS, IT'S ALWAYS READY WHEN YOU ARE - SOUTH DAKOTA - 1 PANEL	(570.00)
		1,180.00		LAMAR COMPANIES	GRILL WITH NATURAL GAS, IT'S ALWAYS READY WHEN YOU ARE - SOUTH DAKOTA - 4 PANELS	(1,180.00)
		7,333.34		GOVERNOR'S OFFICE OF ECONOMIC	GOVERNOR'S HUNT SPONSORSHIP	(7,333.34)
		570.00		LAMAR COMPANIES	GRILL WITH NATURAL GAS, IT'S ALWAYS READY WHEN YOU ARE - SOUTH DAKOTA - 1 PANEL	(570.00)
		1,180.00		LAMAR COMPANIES	GRILL WITH NATURAL GAS, IT'S ALWAYS READY WHEN YOU ARE - SOUTH DAKOTA - 4 PANELS	(1,180.00)
		367.00		LAMAR COMPANIES	GRILL WITH NATURAL GAS, IT'S ALWAYS READY WHEN YOU ARE - SOUTH DAKOTA - 1 PANEL	(367.00)
		570.00		LAMAR COMPANIES	OUTDOOR LIVING WITH NATURAL GAS - SOUTH DAKOTA - 1 PANEL	(570.00)
		1,180.00		LAMAR COMPANIES	OUTDOOR LIVING WITH NATURAL GAS - SOUTH DAKOTA - 4 PANELS	(1,180.00)
		144.00		LAMAR COMPANIES	OUTDOOR LIVING WITH NATURAL GAS - SOUTH DAKOTA - 1 PANEL	(144.00)
		367.00		LAMAR COMPANIES	OUTDOOR LIVING WITH NATURAL GAS - SOUTH DAKOTA - 1 PANEL	(367.00)
		570.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(570.00)
		1,180.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 4 PANELS	(1,180.00)
		367.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(367.00)
		144.00		LAMAR COMPANIES	NATURAL GAS FIREPLACES, CLEAN, AFFORDABLE, AND RELIABLE BILLBOARD - SOUTH DAKOTA - 1 PANEL	(144.00)
73304.5715.29130	Promotional Advertising	765.00		CREDIT CARD ENTRY	PARADE OF HOMES FALL 2022	(765.00)
		500.00		CREDIT CARD ENTRY	BLACK HILLS HOME BUILDERS	(500.00)
130.5715.29301	Institutional Advertising	200.00		KNIGHTS OF COLUMBUS COUNCIL 80	BOWLING SPONSORSHIP	
210.5715.29301	Institutional Advertising	179.78	200.00	OAHE HOCKEY ASSOCIATION	PAYS ICE RINK SIGN SPONSORSHIP	
		314.61	350.00	SULLY COUNTRY FAIR	RODEO BANNER SPONSORSHIP	
		719.12	700.00	MOBRIDGE RODEO ASSOCIATION	RODEO SIGN SPONSORSHIP	
			100.00	MOBRIDGE AMERICAN LEGION POST	BASEBALL SIGN SPONSORSHIP	
		471.92	350.00	LINTON COUNTRY CLUB	10 YEAR BASEBALL SIGN SPONSORSHIP	(314.61) 2/
			175.00	BOWDLE HEALTHCARE FOUNDATION	HEALTHCARE SPONSORSHIP	
		31.46	35.00	OAHE HILLS GOLF COURSE	TOURNAMENT SPONSORSHIP	
		89.89	100.00	MOBRIDGE VOLUNTEER FIRE DEPART	FIRE DEPARTMENT CALENDAR SPONSORSHIP	
		15.73	17.50	LINTON LIONS CLUB	COMMUNITY CALENDAR SPONSORSHIP	(15.73) 2/
		112.36	125.00	SOUTHEAST REGIONAL SCIENCE & ENGINEERING FAIR	FAIR SHIRT AND WALL SPONSORSHIP	(112.36) 2/
300.5715.29301	Institutional Advertising	200.00		SPEARFISH CHAMBER OF COMMERCE	PICNIC SPONSORSHIP	
		500.00		SPEARFISH ECONOMIC DEVELOPMENT	ANNUAL MEETING SPONSORSHIP	
		200.00		WICKED FASTPITCH SOFTBALL	BANNER SPONSORSHIP	
		300.00		CONSTRUCTION INDUSTRY CENTER I	ONLINE BULLETIN SPONSORSHIP	
		200.00		SPEARFISH CHAMBER OF COMMERCE	FISH FRY SPONSORSHIP	
		300.00		RUSH HOCKEY	SPONSORSHIP	
71000.5715.29301	Institutional Advertising	59.58	183.33	NORTH DAKOTA AMERICAN LEGION	LEGION NEWS PROGRAM ADVERTISING	(35.36) 3/
71004.5715.29301	Institutional Advertising	290.40	125.61	VFW VETERANS OF FOREIGN WARS	CONVENTION PROGRAM ADVERTISING	(24.22) 3/
		152.78		STAY ALERTY MAGAZINE	MAGAZINE ADVERTISING	
		1,500.00		SOUTH DAKOTA FRATERNAL ORDER OF POLICE JOURNAL	JOURNAL ADVERTISING	
72000.5715.29301	Institutional Advertising	15.22		STURGIS ECONOMIC DEVELOPEMENT	WEBSITE AND NEWSLETTER SPONSORSHIP	
86500.5715.29301	Institutional Advertising	22.57		CREDIT CARD ENTRY	HALLOWEEN CANDY AND DÉCOR	(15.22)
				CREDIT CARD ENTRY	MDUG SSSIP PROJECT NOTICES	
				CREDIT CARD ENTRY	MDUG SSSIP PROJECT NOTICES	
90100.5715.29301	Institutional Advertising	102.60	532.00	NORTH DAKOTA SAFETY COUNCIL	CONFERENCE SPONSORSHIP	(102.60) 3/
99400.5715.29301	Institutional Advertising	246.48		0122 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(246.48)
		197.84		0222 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(197.84)
		147.83		0322 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(147.83)
		635.81		0422 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(635.81)
		1,121.75		0522 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(1,121.75)
		193.54		0622 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(193.54)
		11.70		0722 ETS DEPT ALLOCATION	CORPORATE CROSS CHARGES	(11.70)
		226.26		0722 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(226.26)
		(11.70)		0822 ETS DEPT ALLOCATION	CORPORATE CROSS CHARGES	11.70
		227.72		0822 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(227.72)
		646.60		0922 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(646.60)
		311.45		1022 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(311.45)
		67.33		1122 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(67.33)
		1,560.43		1222 MDUR CORP DEPT ALLOCATION	CORPORATE CROSS CHARGES	(1,560.43)
		<u>\$70,804.71</u>				<u>(\$36,235.28)</u>

1/ Allocated on Factor No. 87, Total Company Gas Sales and Transportation Customers. 20.669758%
 2/ Allocated on Factor No. 158, Mobridge District Gas Distribution Plant. 89.889879%
 3/ Allocated on Factor No. 27, O&M Excluding Cost of Gas and A&G. 19.285330%

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
INSURANCE EXPENSE
PRO FORMA 2023**

<u>Description</u>	<u>Expiration</u>	<u>Annual Premium</u>	<u>Admin Fee</u>	<u>Total</u>	<u>% Gas 1/</u>	<u>Gas Utility</u>	<u>Pro Forma South Dakota 2/</u>
Directors & Officer's Liability Insurance	10/31/2023	\$410,766	\$9,219	\$419,985	45.90%	\$192,773	\$37,355
General Liability							
Fiduciary Liability	10/31/2023	48,575	988	49,563	64.90%	32,166	6,233
Employment Liability	12/31/2023	20,769		20,769	64.90%	13,479	2,612
Excess/Third Party Liability	12/31/2023	2,739,704	52,294	2,791,998	45.90%	1,281,527	248,329
Property - All Risk	12/31/2023	1,501,025	30,234	1,531,259	45.90%	702,848	136,195
Blanket Crime	10/31/2023	16,214	329	16,543	45.90%	7,593	1,471
Special Contingency	5/1/2024	1,597		1,597	45.90%	733	142
Self Insurance	N.A.	671,478		671,478	45.90%	308,208	59,723
		<u>\$5,410,128</u>	<u>\$93,064</u>	<u>\$5,503,192</u>		<u>\$2,539,327</u>	<u>\$492,060</u>

1/ Allocation to Gas Utility:

Corporate Overhead - Factor #28:	45.90%
Number of Employees - Factor #27:	64.90%

2/ Allocation to South Dakota Jurisdiction:

O&M excluding Cost of Gas and A&G - Factor #27:	19.377559%
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Montana-Dakota Utilities Co.
Self Insurance Expense
Five Year History Review

Self Insurance	Electric	Gas	Total
2018	276,786.63	185,294.54	462,081.17
2019	721,825.88	497,474.61	1,219,300.49
2020	424,900.47	301,425.11	726,325.58
2021	459,090.58	342,594.85	801,685.43
2022	83,025.18	64,969.82	147,995.00
	<u>1,965,628.74</u>	<u>1,391,758.93</u>	<u>3,357,387.67</u>
5 Year Avg	393,126.00	278,352.00	671,478.00

Responsibility	Object	Account	Account Description	Doc Number	G/L Date	Explanation	LT 1 Amount	LT	SD	SD %	SD \$
	210	5912	293077 Industrial Membership	2194204	01/01/2022	MOBRIDGE AREA CHAMBER OF COMME		350 AA	158	89.889879%	314.61
	210	5912	293077 Industrial Membership	2194911	01/01/2022	MOBRIDGE ROTARY CLUB		63 AA	158	89.889879%	56.63
	210	5912	293077 Industrial Membership	2200906	01/26/2022	PIERRE AREA CHAMBER OF COMMERC	1,000.00	AA	158	89.889879%	898.90
	210	5912	293077 Industrial Membership	2201500	01/31/2022	IPSWICH COMMERCIAL CLUB		20 AA	158	89.889879%	17.98
	210	5912	293077 Industrial Membership	2201501	01/31/2022	LINTON CHAMBER OF COMMERCE		28 AA	158	89.889879%	25.17
	210	5912	293077 Industrial Membership	2213340	07/01/2022	MOBRIDGE ROTARY CLUB		63 AA	158	89.889879%	56.63
	210	5912	293077 Industrial Membership	2244050	12/31/2022	PIERRE AREA CHAMBER OF COMMERC	1,000.00	AA	158	89.889879%	898.90
	300	5912	293077 Industrial Membership	2203630	02/17/2022	SPEARFISH CHAMBER OF COMMERCE		780 AA	4	100%	780.00
	300	5912	293077 Industrial Membership	2204331	02/25/2022	STURGIS AREA CHAMBER OF COMMERC		675 AA	4	100%	675.00
	300	5912	293077 Industrial Membership	2204349	02/25/2022	BELLE FOURCHE CHAMBER OF COMME		600 AA	4	100%	600.00
	300	5912	293077 Industrial Membership	2207781	03/28/2022	LEAD AREA CHAMBER OF COMMERCE		333.34 AA	4	100%	333.34
	300	5912	293077 Industrial Membership	2209670	04/13/2022	DEADWOOD CHAMBER OF COMMERCE		600 AA	4	100%	600.00
	300	5912	293077 Industrial Membership	2210204	04/18/2022	BLACK HILLS & BADLANDS TOURISM		313 AA	4	100%	313.00
	300	5912	293077 Industrial Membership	2222727	07/31/2022	CONSTRUCTION INDUSTRY CENTER I		425 AA	4	100%	425.00
	70100	5912	293077 Industrial Membership	2227099	10/01/2022	WESTERN ENERGY INSTITUTE		9,652.18 AA	27	19.285330%	1,861.45
	71000	5912	293077 Industrial Membership	2202345	02/08/2022	ENERGY SOLUTIONS CENTER		7,536.67 AA	27	19.285330%	1,453.47
	71004	5912	293077 Industrial Membership	1447971	10/28/2022	STURGIS ECONOMIC DEVELOPEMENT		-1500 AA	4	100%	(1,500.00)
	71004	5912	293077 Industrial Membership	2199314	01/13/2022	ELEVATE RAPID CITY		50,000.00 AA	4	100%	50,000.00
	71004	5912	293077 Industrial Membership	2206087	03/11/2022	GOVERNOR'S OFFICE OF ECONOMIC		658.5 AA	4	100%	658.50
	71004	5912	293077 Industrial Membership	2208278	03/31/2022	BELLE FOURCHE LANDFILL		1,000.00 AA	4	100%	1,000.00
	71004	5912	293077 Industrial Membership	2209391	04/11/2022	BELLE FOURCHE DEVELOPMENT CORP		1,000.00 AA	4	100%	1,000.00
	71004	5912	293077 Industrial Membership	2211148	04/27/2022	SPEARFISH ECONOMIC DEVELOPMENT		2,000.00 AA	4	100%	2,000.00
	71004	5912	293077 Industrial Membership	2211203	04/27/2022	STURGIS ECONOMIC DEVELOPMENT C		1,500.00 AA	4	100%	1,500.00
	71004	5912	293077 Industrial Membership	45711	06/16/2022	CITY OF BELLE FOURCHE		-1000 AA	4	100%	(1,000.00)
	73304	5912	293077 Industrial Membership	1422615	03/31/2022	K GOOD 3-22		475 AA	4	100%	475.00
	88800	5912	293077 Industrial Membership	1415529	01/31/2022	MOVE FROM PREPAID FOR 2022		2,520.80 AA	27	19.285330%	486.14
	88900	5912	293077 Industrial Membership	2201273	01/28/2022	WEST ASSOCIATES		466.65 AA	27	19.285330%	89.99
	88900	5912	293077 Industrial Membership	2201366	02/01/2022	EDISON ELECTRIC INSTITUTE		5,893.75 AA	27	19.285330%	1,136.63
	90100	5912	293077 Industrial Membership	2242743	12/20/2022	NORTH DAKOTA SAFETY COUNCIL, I		550 AA	27	19.285330%	106.07
	98500	5912	293077 Industrial Membership	2196006	01/01/2022	MEA ENERGY ASSOCIATION		8,227.70 AA	27	19.285330%	1,586.74
	98500	5912	293077 Industrial Membership	2196332	01/01/2022	AMERICAN GAS ASSOCIATION		112,865.35 AA	27	19.285330%	21,766.46
	98500	5912	293077 Industrial Membership	2242793	12/21/2022	MEA ENERGY ASSOCIATION		14,516.20 AA	27	19.285330%	2,799.50
	99400	5912	293077 Industrial Membership	7030	01/31/2022	0122 Other SS Dept Allocation		111.4 AA	27	19.285330%	21.48
	99400	5912	293077 Industrial Membership	7032	01/31/2022	0122 MDUR Corp Dept Allocation		3,143.04 AA	27	19.285330%	606.15
	99400	5912	293077 Industrial Membership	7188	02/28/2022	0222 Other SS Dept Allocation		-119.4 AA	27	19.285330%	(23.03)
	99400	5912	293077 Industrial Membership	7190	02/28/2022	0222 MDUR Corp Dept Allocation		1,728.99 AA	27	19.285330%	333.44
	99400	5912	293077 Industrial Membership	7510	04/30/2022	0422 ETS Dept Allocation		366 AA	27	19.285330%	70.58
	99400	5912	293077 Industrial Membership	7674	05/31/2022	0522 ETS Dept Alloc		-366 AA	27	19.285330%	(70.58)
	99400	5912	293077 Industrial Membership	7675	05/31/2022	0522 MDUR Corp Dept Alloc		750.4 AA	27	19.285330%	144.72
	99400	5912	293077 Industrial Membership	7898	06/30/2022	0622 MDUR Corp Dept Allocation		1,669.15 AA	27	19.285330%	321.90
	99400	5912	293077 Industrial Membership	8056	07/31/2022	0722 MDUR Corp Dept Alloc		359.1 AA	27	19.285330%	69.25
	99400	5912	293077 Industrial Membership	8378	09/30/2022	0922 MDUR Corp Dept Allocation		5.4 AA	27	19.285330%	1.04
	99400	5912	293077 Industrial Membership	8540	10/31/2022	1022 MDUR Corp Dept Allocation		-67.5 AA	27	19.285330%	(13.02)
	99400	5912	293077 Industrial Membership	8698	11/30/2022	1122 MDUR Corp Dept Allocation		301.73 AA	27	19.285330%	58.19
	99400	5912	293077 Industrial Membership	8895	12/31/2022	1222 ETS Dept Allocation		363.9 AA	27	19.285330%	70.18
	95800	5912	29090 Inform. & Instr. Adv			COMMON GROUND ALLIANCE		833.34			172.25
									Total		93,177.68

WesternEnergy INSTITUTE

Payment Remittance:
Western Energy Institute
Unit 58, PO Box 4800
Portland, Oregon 97208-4800

INVOICE # 000009094

Invoice Date: June 20, 2022
Due Date: October 1, 2022
Balance Due: \$28,956.55

General Inquiries:
1050 SW Sixth Ave. Suite 325
Portland, Oregon 97204
ar@westernenergy.org
503-231-1994

Bill To

MDU Utilities Group
Scott Madison
555 S. Cole Road
Boise, Idaho 83707

Ship To

MDU Utilities Group
Scott Madison
555 S. Cole Road PO Box 7608
Boise, Idaho 83707

Items

Item	Item Price
2023 Emergency Notification Tool for WRMAA Emergency Notification Software - October 2022 thru September 2023	\$250.00 USD
Membership Dues - Gas Distribution Membership Dues - October 2022 thru September 2023	\$28,706.55 USD

Payments

Posted Date	Payment Type	Reference #	Total
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IGC

48501.5912.29302 = \$ 9,652.18

MDU

70100.5912.293077 = \$ 9,652.18

CNG

4760100.5912.29302 = \$9,652.19

Total Items: \$28,956.55 USD
Total Payments: \$0.00 USD
Balance Due: \$28,956.55 USD

Payment instructions: Please return invoice with payment and make checks payable in USD to Western Energy Institute at Unit 58, PO Box 4800, Portland, OR 97208-4800. For invoices under \$2,000, you may also call (503) 231-1994 to pay by credit card.

Western Energy Institute (WEI) dues are not deductible as a charitable contribution for federal income tax purposes, but may be partially deductible as a business expense. WEI's Tax Identification Number: 93-1068802. WEI's Canadian Business Number: 87674 0614 RC0001. Questions? Contact Accounts Receivable at ar@westernenergy.org or at 503-231-1994.

Energy Solutions Center, Inc.
400 North Capitol Street, NW 4th Floor
Washington, DC 20001 US
accounting@escenter.org



BILL TO
Montana-Dakota Utilities Co.

INVOICE # 31339
DATE 09/15/2021
DUE DATE 01/01/2022

DESCRIPTION	AMOUNT
2022 Corporate Membership Dues	22,610.00

Federal regulations require us to advise you that contributions or gifts to the Energy Solutions Center Inc. are not deductible as charitable contributions for federal income tax purposes. Dues payments are deductible by members as an ordinary and necessary business expense.

BALANCE DUE **\$22,610.00**



**Montana-Dakota Utilities Co.
Toby Bordewyk
505 Heritage Drive
Spearfish, SD 57783**

Annual SEDC Investment

2021 Contribution – Platinum \$1,500

2022 Investment Levels (Check Option)

- Platinum Business \$1,500**
 - Receives a scrolling logo on Sturgisdevelopment.com home page
 - Investor name listed on SEDC website
 - Investor Logo listed in SEDC newsletters
- Gold Business \$1,000**
 - Investor name listed on SEDC website
 - Investor Logo listed in SEDC newsletters
- Silver Business \$500**
 - Investor name listed on SEDC website
- Bronze Business \$250**
 - Investor name listed on SEDC website
- Individual \$100**
 - Name listed on SEDC website

Enclose this form with your check and remit to:

SEDC
PO Box 218
Sturgis, SD 57785

Thank you for your commitment to our community and our future.

SEDC is an equal opportunity provider, employer and lender.

92864

Invoicing Date: 12/01/2021
Member ID: 1091
Invoice Due: 01/01/2022



*A joint venture of the Rapid City Chamber of Commerce,
Economic Development and Ascent Innovation*

PO Box 747
Rapid City, SD 57709

Brandon Lance
Montana-Dakota Utilities Co.
PO Box 1060
Rapid City, SD 57709

Description	Qty	Rate	Amount
Pledged Elevate Investor Diamond Level 01/01/2022 to 12/31/2022	1.00	50,000.00	50,000.00

Total:	50,000.00
Amt Paid:	0.00
Balance Due:	50,000.00

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
1091	92864	01/01/2022	\$ 50,000.00	\$

Please verify address and provide corrections

Brandon Lance
Montana-Dakota Utilities Co.
PO Box 1060
Rapid City, SD 57709

Correct Address

Make checks payable to:

PO Box 747
Rapid City, SD 57709

MasterCard Visa Discover

Card No. _____ Exp. Date _____ Signature _____ Sec. Code _____

Convenient online payment option at: <http://www.elevaterapidcity.com>

PO Box 344
 Belle Fourche, SD 57717

Date	Invoice #
3/10/2022	09092165

Bill To
Montana Dakota Utilities PO Box 5600 Bismarck, ND 58506-5600

Due Date
3/31/2022

Description	Amount
2022 Membership	1,000.00

605-892-5065

director@bellefourchedevcorp.com

Total	\$1,000.00
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Spearfish Economic Development Corporation
106 W. Kansas St.
Spearfish, SD 57783 US
office@spearfishdevelopment.com
www.spearfishdevelopment.com

Invoice



BILL TO
Montana Dakota Utilities

INVOICE #	DATE	TOTAL DUE	DUE DATE	ENCLOSED
1894	11/22/2021	\$2,000.00	12/22/2021	

ACTIVITY	RATE	AMOUNT
SEDC Membership Dues 2022 SEDC Membership	2,000.00	2,000.00

Thank you for your support! We greatly appreciate you.

BALANCE DUE

\$2,000.00

Remit Payment to:
Spearfish Economic Development Corporation
106 W. Kansas Street
Spearfish, SD 57783



**Montana-Dakota Utilities Co.
Toby Bordewyk
505 Heritage Drive
Spearfish, SD 57783**

Annual SEDC Investment

2021 Contribution – Platinum \$1,500

2022 Investment Levels (Check Option)

- Platinum Business \$1,500**
 - Receives a scrolling logo on Sturgisdevelopment.com home page
 - Investor name listed on SEDC website
 - Investor Logo listed in SEDC newsletters
- Gold Business \$1,000**
 - Investor name listed on SEDC website
 - Investor Logo listed in SEDC newsletters
- Silver Business \$500**
 - Investor name listed on SEDC website
- Bronze Business \$250**
 - Investor name listed on SEDC website
- Individual \$100**
 - Name listed on SEDC website

Enclose this form with your check and remit to:

SEDC
PO Box 218
Sturgis, SD 57785

Thank you for your commitment to our community and our future.

SEDC is an equal opportunity provider, employer and lender.



MDU Resources Group
Ms. Abbie S. Krebsbach
400 N 4th St
Bismarck, ND 58501-0000
USA

INVOICE

Page: 1
Invoice Number: PS-INV108887
Invoice Date: 11/1/2021
FEIN: 13-0659550
Terms: Net 30 days

Description	Quantity	Unit Price	Total Price
2022 USWAG Member Dues	1	25,625.00	25,625.00

This invoice is for the 2022 Utility Solid Waste Activities Group (USWAG) Membership Dues. The portion of 2022 membership dues relating to influencing legislation, which is not deductible for federal income tax purposes is estimated to be 1%. If you have questions concerning the USWAG program, please contact Jim Roewer, at 202-508-5645. If you have questions regarding payment for this invoice, please contact Carol Scates, in EEI's Internal Accounting Department, at 202-508-5428 or at cray@eei.org.

Subtotal:	25,625.00
Tax:	0.00
Amount Paid:	0.00
PLEASE PAY	25,625.00

Edison Electric Institute: Wiring or ACH Instructions for Electronic Funds Transfer

- ALL FUNDS TO BE PAID IN U.S. DOLLARS -
Beneficiary's Bank: Wells Fargo; Washington DC-USA
Bank's ABA Number: 121000248
Beneficiary: Edison Electric Institute
Account Number: 2000013842897
SWIFT BIC: WFBUS6S
Reference: Please reference the invoice number & purpose of payment.



Invoice

MEa Energy Association
7825 Telegraph Road
Bloomington, MN 55438-1133
(651) 289-9600

Invoice No: 7312811
Invoice Date: 11/15/2021
Member ID: 20610
Invoice Due: 01/01/2022

Mr. Patrick Darras
Montana-Dakota Utilities Company
400 North Fourth St
Bismarck, ND 58501

98500.9512.29250
98500.9512.19250

Description	Qty.	Rate	Amount
2080 - Member Dues Utility - Electric	1	\$8,227.70	\$8,227.70
2030 - Member Dues Utility - Gas	1	\$14,516.20	\$14,516.20
Total			\$22,743.90
Amt Paid			\$0.00
Balance Due			\$22,743.90 ✓

REGARDING YOUR MEMBERSHIP DUES:

IRS regulations require us to state: "Contributions to MEa ENERGY Association are not deductible as charitable contributions for federal income tax purposes. However, dues payments are deductible by members as an ordinary and necessary business expense."

None of your membership dues are spent on lobbying or other legislative efforts.

Questions regarding account status, billing or changes should be directed to:
(Associates/Contractors) Chad Shannon at (651) 289-9600 x112 or email at chads@MEaenergy.org.
(Gas Distribution) John Gann at (651) 289-9600 x105 or email at johng@MEaenergy.org.
(Electric Distribution) John Gann at (651) 289-9600 x105 or email at johng@MEaenergy.org.

Mitras

Montana-Dakota Utilities Company Mr. Patrick Darras 400 North Fourth St Bismarck, ND 58501	Member ID: 20610 Invoice: 7312811 Due Date: 01/01/2022 Total Due: \$22,743.90	Payment Enclosed: \$ _____ Make checks payable to: MEa Energy Association 7825 Telegraph Road Bloomington, MN 55438-1133 (651) 289-9600
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If your contact information has changed, please update your profile online at MEaenergy.org/signin or provide corrections below:

Organization Name: _____

Primary Billing Contact: _____

Mailing Address: _____

City, State, Zipcode: _____

To pay by credit card:
Visit MEaenergy.org/signin. Need your company login info? Email kellyt@MEaenergy.org or call (651) 289-9600 x115

Email: _____

Phone: _____



2022 MEMBERSHIP DUES NOTICE

Montana-Dakota Utilities Co.

98500.5912.4264000
 98500.5912.293077
 4760100.5912.4264
 4760100.5912.29302
 48501.5912.4264
 48501.5912.29302

2022 DUES

Year ending December 31, 2022

AGA dues rules are attached. Dues are based upon the average of the following operating income (\$000):

2018 64,421 2019 64,249 2020 67,447 Average 65,372

YOUR 2021 DUES WERE \$ 321,315

YOUR 2022 DUES ARE \$ 333,525

Muehle

2022 Payment Schedule

Full amount enclosed Semi-annually (Jan.1, July 1) Quarterly (Jan.1, Apr.1, July 1, Oct.1) Other (Please check box)

Please email this completed membership dues notice to Joe Pierce at dues@aga.org. An official AGA invoice will follow based on the payment schedule selected. Payments may be paid electronically using the instructions below or via check mailed to the P.O Box above.

Invoice to:

 Phone:
 Email:

Approved:
 Title:
 Date:

Send payments electronically by ACH to:
 Account Holder: American Gas Association
 Bank: Truist Bank
 Address: One Park Place, Atlanta, GA 30303
 ABA Number: 021052053
 Account Number: 11521323
 Reference: **389973 2022 Membership**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2022 dues -- **the portion that is allocable to lobbying is 5.1%.**



Invoice

MEA Energy Association
7825 Telegraph Road
Bloomington, MN 55438-1133
(651) 289-9600

Invoice No: 7324275
Invoice Date: 11/15/2022
Member ID: 20610
Invoice Due: 01/01/2023

Mr. Eric Martuscelli
MDU Utilities Group
Attn: RueAnn Gallagher
400 North Fourth Street
Bismarck, ND 58501

98500.5912.29250
98500.5912.19250

Description	Qty.	Rate	Amount
2080 - Member Dues Utility - Electric	1	\$8,227.70	\$8,227.70
2030 - Member Dues Utility - Gas	1	\$14,516.20	\$14,516.20
Total			\$22,743.90
Amt Paid			\$0.00
Balance Due			\$22,743.90

REGARDING YOUR MEMBERSHIP DUES:

IRS regulations require us to state: "Contributions to MEA ENERGY Association are not deductible as charitable contributions for federal income tax purposes. However, dues payments are deductible by members as an ordinary and necessary business expense."

None of your membership dues are spent on lobbying or other legislative efforts.

Questions regarding account status, billing or changes should be directed to:

(Associates/Contractors) Chad Shannon at (651) 289-9600 x112 or email at chads@MEAenergy.org.

(Gas Distribution) John Gann at (651) 289-9600 x105 or email at johng@MEAenergy.org.

(Electric Distribution) John Gann at (651) 289-9600 x105 or email at johng@MEAenergy.org.

✂ MDU Utilities Group Mr. Eric Martuscelli Attn: RueAnn Gallagher 400 North Fourth Street Bismarck, ND 58501	Member ID: 20610 Invoice: 7324275 Due Date: 01/01/2023 Total Due: \$22,743.90	Payment Enclosed: \$ _____ Make checks payable to: MEA Energy Association 7825 Telegraph Road Bloomington, MN 55438-1133 (651) 289-9600
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If your contact information has changed, please update your profile online at MEAenergy.org/signin or provide corrections below:

Organization Name: _____
 Primary Billing Contact: _____
 Mailing Address: _____

 City, State, Zipcode: _____

To pay by credit card:
 Visit MEAenergy.org/signin. Need your company login info? Email kellyt@MEAenergy.org or call (651) 289-9600 x115

Email: _____
 Phone: _____

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

	Actual NG15-005	Pro Forma NG23 -
Concentric Energy Advisors Inc.	\$48,421	\$53,305
The Brattle Group (ROE)	0	71,000
Atrium	0	84,560
Legal - May, Adam, Gerdes, & Thompson	6,505	37,500
SD PUC Expense 1/	93,551	350,000
<u>Montana-Dakota Staff Hearing Expense (12 people)</u>		
Aircraft		\$6,600
Vehicles (4 vehicles @\$0.40/mile) 2/		32
Hotel (Assumes \$150/night for 3 nights each)	\$270	5,400
Meals (Assumes \$50/day for 3 days each)	55	1,800
Total	\$326	\$13,832
<u>Montana-Dakota Staff Public Input Meeting Expense (6 people)</u>		
Vehicles (2 vehicles @ \$0.40/ mile) 2/		\$336
<u>Other</u>		
Federal Express		\$2,000
Total Rate Case Expense	<u>\$148,802</u>	<u>\$612,533</u>
5 year amortization		\$122,507
Recurring Level of Expense 3/		230
Depreciation Study Expense		2,395
Pro Forma Regulatory Commission Expense		<u>\$125,132</u>

1/ Pursuant to Senate Bill 11, the South Dakota Public Utilities Expense Rate has increased to reflect current consultant costs.

2/ Policy AD101.1

3/ Recurring Level of Regulatory Expense

	Gas	2020	2021	2022
Legal Fees (5222)	\$690	\$0	\$690	\$0
Total	\$690			
3 Year Average	<u>\$230</u>			

<u>Estimate for Concentric (Depreciation)</u>	<u>Hours</u>	<u>Rate/hr</u>	<u>Total</u>
Vice President	8	\$575	\$4,600
Consultant	21	350	7,350
Analyst	18	280	5,040
Associate	1	185	185
	<u>48</u>		<u>\$17,175</u>

<u>Estimate Concentric (Lead/Lag Study)</u>	<u>Hours</u>	<u>Rate/hr</u>	<u>Total</u>
Senior Vice President	24	\$735	\$17,640
Senior Consultant	43	430	18,490
	<u>67</u>		<u>\$36,130</u>

<u>Estimate for The Brattle Group (ROE)</u>	<u>Hours</u>	<u>Rate/hr</u>	<u>Total</u>
Principal	20	\$675	\$13,500
Senior Associate	34	575	19,550
Associate	69	550	37,950
	<u>123</u>		<u>\$71,000</u>

<u>Estimate for Atrium (Rate Design/ Marginal Cost Study)</u>	<u>Hours</u>	<u>Rate/hr</u>	<u>Total</u>
Managing Partner	126	\$385	\$48,510
Managing Consultant	103	350	36,050
	<u>229</u>		<u>\$84,560</u>

<u>Estimate for May, Adam, Gerdes & Thompson</u>	150	\$250	\$37,500
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Gas Depreciation Study	\$50,814
SD Factor 40 - Gas Plant Excl Common GO	17.522181%
Allocated to SD Electric	<u>\$8,904</u>

Estimated Common Depreciation Study	\$41,366
Utility Factor 26 - Common Plant	46.308650%
Jurisdictional Factor 221 - SD Common Plant	16.019067%
Allocated to SD Electric	<u>\$3,069</u>

Total Depreciation Study Expense	<u>\$11,973</u>
5 Year Average	<u>\$2,395</u>

**MONTANA-DAKOTA UTILITIES CO.
OFFICE SUPPLIES EXPENSE WORKPAPER
GAS UTILITY - SOUTH DAKOTA
PER BOOKS 2018-2022**

	2018	2019	2020	2021	2022	2018-2022 Average
Office Supplies	1/ <u>\$117,080</u>	<u>\$107,905</u>	<u>\$102,400</u>	<u>\$112,870</u>	<u>\$107,381</u>	<u>\$109,527</u>
Total	\$117,080	\$107,905	\$102,400	\$112,870	\$107,381	\$109,527
Per Books 2022						<u>107,381</u>
Normalizing Adjustment						<u>\$2,146</u>

	2018	2019	2020	2021	2022	2018-2022 Average
Other Gas Supply	<u>\$145</u>	<u>\$45</u>	<u>\$20</u>	<u>\$55</u>	<u>\$7</u>	<u>\$54</u>
Distribution	5,767	5,241	9,464	11,629	11,606	8,741
Customer Accounts	24,660	28,386	23,008	26,426	28,795	26,255
Customer Service	98	79	18	16	12	45
Sales	756	370	640	0	81	369
A&G	1/ <u>85,654</u>	<u>73,784</u>	<u>69,250</u>	<u>74,744</u>	<u>66,880</u>	<u>74,063</u>
Total	\$117,080	\$107,905	\$102,400	\$112,870	\$107,381	\$109,527

1/ Excludes Charging Responsibility 752 in 2018.