

Montana-Dakota Utilities Co.
Gas Utility – South Dakota
Description of Allocation Factors & Embedded Class Cost of Service Study - Details

| Factor | Title | Function | Description | Work Paper Reference |
|---------------|--|-----------------|---|-----------------------------|
| 1 | Dk Throughput | Energy | Pro Forma Dk throughput by class as recorded at the meter. | Statement N, Page 16 |
| 2 | Peak Design Day | Demand | Design Day peak is allocated to customers based on the ratio of the calculated Design Day peak use by class for the firm customers. The Small and Large Interruptible customer's demand is based on the results of regressions and daily firm contract deliveries. | Statement N, Page 17 |
| 3 | Dk Sales | Energy | Pro Forma Dk sales by class as recorded at the meter excluding transportation volumes. | Statement N, Page 16 |
| 5 | Peak Design Day at Distribution | Demand | Factor 2 (Peak Design Day) less customers not served off the distribution system. | Statement N, Page 17 |
| 8 | Average Customers | Customer | Average customers Pro Forma. | Statement N, Page 22 |
| 9 | Average Customers @ Distribution | Customer | Factor 8 (Average Customers) less customers not served off the distribution system. | Statement N, Page 22 |
| 10 | Total Weighted Customers | Customer | Factor 8 (Average Customers) multiplied by weighting factor (based on average installed meter costs as of 2022), weighted to represent relative costs, with the residential cost weight set equal to 1.0 | Statement N, Page 22 |
| 11 | Average Residential and Firm General Service Customers | Customer | Average Customers less Interruptible Customers. | Statement N, Page 22 |
| 12 | Weighted Customers @ Distribution | Customer | Factor 10 (Total Weighted Customers) excluding customers not served off the distribution system. | Statement N, Page 22 |
| 13 | Distribution Mains | Demand | Distribution Mains plant balance as shown on Statement D, are assigned to the demand component of the rate and allocated to each class based on Factor 5. Factor 13 is based on the result of the allocations and is used to allocate distribution mains related costs. | Statement N, Page 26 |

| Factor | Title | Function | Description | Work Paper Reference |
|---------------|-----------------------------|---------------------|--|-----------------------------|
| 15 | Distribution Plant | Demand and Customer | Distribution Plant balance as shown on Statement D, as allocated to each class. This factor is based on the results of the allocations and is used to allocate distribution plant related items. | CCOSS-Detail as allocated. |
| 16 | Meters & Regulators | Customer | Meters and Regulators plant balances as shown on Statement D are assigned to the customer component and allocated to each class based on Factor 2 or directly assigned. Factor 16 is based on the results of the allocations and is used to allocate meter & regulator related costs. | CCOSS-Detail as allocated. |
| 17 | Structures & Improvement | Demand and Customer | Structures and Improvements plant balances as shown on Statement D are assigned to the demand and customer component and allocated to each class based on Factor 45. Factor 17 is based on the results of the allocations and is used to allocate structure and improvement related costs | CCOSS-Detail as allocated. |
| 18 | Meas. & Reg. Equip. General | Demand | Measurement and Regulator Equipment-General as shown on Statement D is assigned to the demand component based on Factor 2. Factor 18 is based on the results of the allocations and is used to allocate measurement and regulator equipment-general related costs. | CCOSS-Detail as allocated. |
| 19 | Meas & Reg. Equip City Gate | Demand | Measurement and Regulator Equipment-City Gate as shown on Statement D is assigned to the demand component based on Factor 2 and direct assignment. Factor 19 is based on the results of the allocations and is used to allocate measurement and regulator equipment-general related costs. | CCOSS-Detail as allocated. |
| 20 | Service Regulators | Customer | Service Regulators as shown on Statement D is allocated on Factor 10 (Total Weighted Customers) and direct assignment. Factor 20 is based on the results of the allocation and is used to allocate service regulator related costs. | CCOSS-Details as allocated. |
| 21 | Ind. Meas. & Reg. Sta. Eqpt | Demand | Ind. Meas. & Reg Sta. Eqpt as shown on Statement D is allocated on Factor 44 (Peak Day Excl. Res. & Sm Comm). Factor 21 is based on the results of the allocation and is used to allocated service regulator related costs. | CCOSS-Details as allocated. |

| Factor | Title | Function | Description | Work Paper Reference |
|---------------|--|---------------------------|--|--|
| 22 | Main & Services | Demand & Customer | Factor 22 is based on the results of the allocation of the mains and services accounts and is used to allocate Mains & Services related costs | CCOSS-Details as allocated |
| 23 | Pro Forma Distribution Plant | Demand & Customer | Factor 23 is based on the results of the allocations and is used to allocate Pro Forma Distribution plant related costs. | CCOSS-Detail as allocated. |
| 24 | Net Gas Plant in Service | Demand Energy & Customer | Total gas plant in service Statement D less the Accumulated Reserve for Depreciation shown on Statement E as allocated to each class based on the factors identified in the CCOS-Detail report. This factor is based on the results of the allocations and is used to allocate Net Gas Plant in Service related costs. | CCOSS-Detail as allocated. |
| 25 | Total Gas Plant in Service | Demand, Energy & Customer | Factor 25 is based on the results of the allocations and is used to allocate Total Gas Plant in Service related costs. | CCOSS-Detail as allocated. |
| 26 | Pro Forma Operating Revenue | Demand, Energy & Customer | Pro Forma Operating Revenue as shown on Statement I, assigned and allocated to Demand, Energy and customer costs as applicable. | CCOSS-Detail as allocated and Statement I work papers. |
| 27 | All Other Distribution Operation Expense | Demand, Energy & Customer | Factor 27 is based on the results of the allocations and is used to allocate All Other Distribution Operation Expense related costs. | CCOSS-Detail as allocated. |
| 28 | All Other Distribution Maintenance Expense | Demand & Customer | Factor 28 is based on the results of the allocations and is used to allocate All Other Distribution Maintenance Expense related costs. | CCOSS-Detail as allocated. |
| 29 | Distribution O&M | Demand, Energy & Customer | Factor 29 is based on the results of the allocations and is used to allocate Distribution O&M related costs. | CCOSS-Detail as allocated. |
| 30 | O&M Excluding Cost of Gas and A&G | Demand, Energy & Customer | Factor 30 is based on the results of the allocations and is used to allocate O&M Excluding Cost of Gas and A&G related costs. | CCOSS-Detail as allocated. |
| 31 | O&M Excluding Cost of Gas | Demand, Energy & Customer | Factor 31 is based on the results of the allocations and is used to allocate O&M Excluding Cost of Gas related costs. | CCOSS-Detail as allocated. |
| 33 | Cost of Gas | Demand & Energy | Factor 33 is based on the results of the allocations and is used to allocate the Cost of Gas related costs. | Statement N, Pages |

| Factor | Title | Function | Description | Work Paper Reference |
|---------------|---|---------------------------|---|-----------------------------|
| 35 | Taxable Income | Demand, Energy & Customer | Factor 35 is based on the results of the allocations and is used to allocate Taxable Income related costs. | CCOSS-Detail as allocated. |
| 37 | Weighted Services @ Distribution | Customer | Average customers @ distribution multiplied by service weighting factor. | CCOSS-Detail as allocated. |
| 40 | Total Tax Deductions & Adjustments | Demand, Energy & Customer | Factor 40 is based on the results of the allocations and is used to allocate income tax related costs. | CCOSS-Detail as allocated. |
| 41 | Total Pro Forma Plant | Demand, Energy & Customer | Factor is based on the results of the allocations and is used to allocate the Plant related adjustments. | CCOSS-Detail as allocated. |
| 42 | Customer Advances | Demand & Customer | Factor is based on the direct assignment of customer advances as of December 31, 2022 and is used to allocate customer advance adjustments. | CCOSS-Detail as allocated. |
| 43 | All Other Dist OpEx Excl. Load Dispatch | Demand & Customer | Factor is based on the results of allocations and is used to allocate Distribution Operation Expenses | CCOSS-Detail as allocated. |
| 44 | Peak Day Excl. Res. & Sm. Firm Gen. | Demand | Peak Day Demand excluding Residential and Small Firm General | Statement N, page 15 |
| 45 | Dist. Mains & Meas. & Reg Equip. | Demand & Customer | Factor is based on the results of allocations and is used to allocate Distribution Plant account land, rights of way and structures & improvement accounts and adjustments. | CCOSS-Detail as allocated. |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| Rate Base | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|--|----------------------|-----------------------|----------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| Gas Plant in Service | | | | | | | |
| Distribution Plant | | | | | | | |
| Land | 45 | 87,780 | 54,972 | 9,111 | 20,356 | 689 | 2,652 |
| Rights of Way | 45 | 129,244 | 80,940 | 13,415 | 29,970 | 1,014 | 3,905 |
| Structures & Improvements | 45 | 375,234 | 234,992 | 38,948 | 87,013 | 2,944 | 11,337 |
| Mains | | | | | | | |
| Demand Related 72.2% | 5 | 40,982,617 | 21,948,475 | 4,520,295 | 12,427,849 | 427,909 | 1,658,089 |
| Customer Related 27.8% | 9 | 15,741,539 | 13,900,509 | 1,324,066 | 508,958 | 6,065 | 1,941 |
| Meas. & Reg. Equip. - General | 2 | 1,430,912 | 760,268 | 156,577 | 430,485 | 16,217 | 67,365 |
| Direct to Small Firm | Direct | 28,227 | 0 | 28,227 | 0 | 0 | 0 |
| Meas. & Reg. Equip. - City Gate | 2 | 1,810,870 | 962,145 | 198,154 | 544,794 | 20,524 | 85,253 |
| Services | 37 | 29,365,191 | 24,710,334 | 3,083,401 | 1,520,138 | 36,656 | 14,662 |
| Meters | 10 | 20,134,131 | 15,247,888 | 1,655,713 | 2,892,043 | 188,935 | 149,552 |
| Service Regulators | 10 | 2,925,624 | 2,215,620 | 240,586 | 420,233 | 27,454 | 21,731 |
| Direct to Small Firm | Direct | 4,951 | 0 | 4,951 | 0 | 0 | 0 |
| Direct to Small IT | Direct | 8,653 | 0 | 0 | 0 | 8,653 | 0 |
| Direct to Large IT | Direct | 9,125 | 0 | 0 | 0 | 0 | 9,125 |
| Ind. Meas. & Reg. Station Equipment | 44 | 110,213 | 0 | 0 | 92,293 | 3,477 | 14,443 |
| Cathodic Protection & Other Equipment | 2 | 103,576 | 55,032 | 11,334 | 31,160 | 1,174 | 4,876 |
| Distribution Plant | | 113,247,887 | 80,171,175 | 11,284,778 | 19,005,292 | 741,711 | 2,044,931 |
| General Plant | 15 | 16,527,297 | 11,700,111 | 1,646,891 | 2,773,615 | 108,245 | 298,435 |
| Intangible Plant - General | 15 | 689,966 | 488,446 | 68,753 | 115,790 | 4,519 | 12,458 |
| Common Plant | 15 | 3,778,945 | 2,675,215 | 376,559 | 634,184 | 24,750 | 68,237 |
| Intangible Plant - excluding CC&B & PCAD | 15 | 2,926,616 | 2,071,829 | 291,627 | 491,146 | 19,167 | 52,847 |
| Intangible Plant - Common CC&B & PCAD | 8 | 5,195,819 | 4,587,795 | 437,002 | 167,979 | 2,082 | 961 |
| Total Gas Plant in Service | | 142,366,530 | 101,694,571 | 14,105,610 | 23,188,006 | 900,474 | 2,477,869 |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|--|----------------------|-----------------------|----------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| Less: Accumulated Depreciation | | | | | | | |
| Distribution Plant | | | | | | | |
| Rights of Way | 45 | 37,390 | 23,416 | 3,881 | 8,670 | 294 | 1,129 |
| Structures & Improvements | 17 | 163,057 | 102,116 | 16,924 | 37,811 | 1,280 | 4,926 |
| Mains | 13 | 28,862,950 | 18,241,037 | 2,973,786 | 6,582,635 | 220,819 | 844,673 |
| Meas. & Reg. Equip. - General | 18 | 407,655 | 212,404 | 51,631 | 120,269 | 4,531 | 18,820 |
| Meas. & Reg. Equip. - City Gate | 19 | 888,026 | 471,822 | 97,172 | 267,160 | 10,065 | 41,807 |
| Services | 37 | 24,465,948 | 20,587,700 | 2,568,971 | 1,266,521 | 30,540 | 12,216 |
| Meters | 10 | 6,873,068 | 5,205,080 | 565,201 | 987,239 | 64,496 | 51,052 |
| Service Regulators | 20 | 828,681 | 622,735 | 69,012 | 118,113 | 10,148 | 8,673 |
| Ind. Meas. & Reg. Station Equipment | 21 | 62,744 | 0 | 0 | 52,543 | 1,979 | 8,222 |
| Cathodic Protection & Other Equipment | 2 | 80,534 | 42,790 | 8,812 | 24,228 | 913 | 3,791 |
| Distribution Plant | | 62,670,053 | 45,509,100 | 6,355,390 | 9,465,189 | 345,065 | 995,309 |
| General Plant | 15 | 4,496,872 | 3,183,454 | 448,099 | 754,666 | 29,452 | 81,201 |
| Intangible Plant - General | 15 | 454,722 | 321,910 | 45,312 | 76,311 | 2,978 | 8,211 |
| Common Plant | 15 | 1,511,105 | 1,069,751 | 150,577 | 253,594 | 9,897 | 27,286 |
| Intangible Plant - Excluding CC&B & PCAD | 15 | 1,665,398 | 1,178,978 | 165,952 | 279,488 | 10,908 | 30,072 |
| Intangible Plant - Common (CC&B & PCAD) | 8 | 3,380,554 | 2,984,957 | 284,326 | 109,292 | 1,354 | 625 |
| Total Accumulated Reserve for Depreciation | | 74,178,704 | 54,248,150 | 7,449,656 | 10,938,540 | 399,654 | 1,142,704 |
| Net Gas Plant in Service | | 68,187,826 | 47,446,421 | 6,655,954 | 12,249,466 | 500,820 | 1,335,165 |
| Additions: | | | | | | | |
| Materials & Supplies | 15 | 1,048,913 | 742,553 | 104,521 | 176,029 | 6,870 | 18,940 |
| Prepaid Insurance | 24 | 41,836 | 29,110 | 4,084 | 7,516 | 307 | 819 |
| Unamortized Loss on Debt | 24 | 64,736 | 45,045 | 6,319 | 11,629 | 476 | 1,267 |
| Unamortized Redemption of Preferred Stock | 24 | 13,093 | 9,110 | 1,278 | 2,353 | 96 | 256 |
| Total Additions | | 1,168,578 | 825,818 | 116,202 | 197,527 | 7,749 | 21,282 |
| Total Before Deductions | | 69,356,404 | 48,272,239 | 6,772,156 | 12,446,993 | 508,569 | 1,356,447 |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|--|-------------------|---------------------|--------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Deductions: | | | | | | | |
| Accumulated Deferred Income Tax | | | | | | | |
| Liberalized Depreciation | 25 | (7,332,136) | (5,237,457) | (726,464) | (1,194,225) | (46,376) | (127,614) |
| Excess Deferred Taxes | 25 | (3,126,041) | (2,232,979) | (309,726) | (509,155) | (19,773) | (54,408) |
| Contribution in Aid of Construction | 42 | 882,493 | 776,450 | 27,183 | 945 | 77,915 | 0 |
| Unamortized Loss on Debt | 25 | (13,595) | (9,711) | (1,347) | (2,214) | (86) | (237) |
| Customer Advances | 42 | 606,772 | 533,860 | 18,690 | 650 | 53,572 | 0 |
| Customer Advances For Construction | Direct | (2,889,392) | (2,542,192) | (89,001) | (3,094) | (255,105) | 0 |
| Total Deductions | | (11,871,899) | (8,712,029) | (1,080,665) | (1,707,093) | (189,853) | (182,259) |
| Total Rate Base | | 57,484,505 | 39,560,210 | 5,691,491 | 10,739,900 | 318,716 | 1,174,188 |
| Income Statement | | | | | | | |
| Gas Operating Revenues | | | | | | | |
| Retail Sales & Transportation | | | | | | | |
| Residential | Direct | 41,524,906 | 41,524,906 | 0 | 0 | 0 | 0 |
| Firm General | Direct | 29,998,269 | 0 | 7,193,391 | 22,804,878 | 0 | 0 |
| Small Interruptible | Direct | 567,323 | 0 | 0 | 0 | 567,323 | 0 |
| Large Interruptible | Direct | 2,477,833 | 0 | 0 | 0 | 0 | 2,477,833 |
| Total Sales & Transportation Revenues | | 74,568,331 | 41,524,906 | 7,193,391 | 22,804,878 | 567,323 | 2,477,833 |
| Other Operating Revenue | | | | | | | |
| Miscellaneous | | | | | | | |
| Reconnect Fees | 11 | 24,534 | 21,675 | 2,065 | 794 | 0 | 0 |
| NSF Check Fees | 11 | 72,680 | 64,213 | 6,116 | 2,351 | 0 | 0 |
| Miscellaneous | 24 | 342 | 237 | 33 | 62 | 3 | 7 |
| Rent From Gas Property | 24 | 261,536 | 181,982 | 25,529 | 46,983 | 1,921 | 5,121 |
| Other Gas Revenues | | | | | | | |
| Miscellaneous | 31 | 165,965 | 121,821 | 15,359 | 25,117 | 1,021 | 2,647 |
| Late Payment & Penalty Revenue | 24 | 224,145 | 155,964 | 21,879 | 40,266 | 1,647 | 4,389 |
| Total Other Operating Revenue | | 749,202 | 545,892 | 70,981 | 115,573 | 4,592 | 12,164 |
| Unbilled Revenue | 26 | 2,687,380 | 1,522,455 | 255,276 | 815,819 | 12,094 | 81,736 |
| Total Operating Revenues | | 78,004,913 | 43,593,253 | 7,519,648 | 23,736,270 | 584,009 | 2,571,733 |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|---|-------------------|--------------------|-------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Operation & Maintenance Expenses | | | | | | | |
| Cost of Purchased Gas | Direct | 56,883,532 | 29,976,427 | 5,971,146 | 18,488,605 | 273,609 | 2,173,745 |
| Other Gas Supply Expenses | 3 | 110,577 | 56,668 | 10,586 | 37,225 | 416 | 5,682 |
| | | <u>56,994,109</u> | <u>30,033,095</u> | <u>5,981,732</u> | <u>18,525,830</u> | <u>274,025</u> | <u>2,179,427</u> |
| Distribution Expenses | | | | | | | |
| Operation | | | | | | | |
| Load Dispatch | 1 | 7,395 | 3,171 | 592 | 2,083 | 300 | 1,249 |
| Mains and Services | 22 | 1,192,617 | 838,942 | 123,679 | 200,276 | 6,520 | 23,200 |
| Measuring Stations - General | 18 | 51,466 | 26,816 | 6,518 | 15,184 | 572 | 2,376 |
| Measuring Stations - Industrial | 21 | 12,916 | 0 | 0 | 10,816 | 407 | 1,693 |
| Measuring Stations - City Gate | 19 | 83,192 | 44,201 | 9,103 | 25,028 | 943 | 3,917 |
| Meters & House Regulators | 16 | 371,143 | 280,796 | 30,570 | 53,258 | 3,618 | 2,901 |
| Customer Installations | 10 | 233,309 | 176,689 | 19,186 | 33,512 | 2,189 | 1,733 |
| Other Gas Distribution | 43 | 1,361,517 | 957,400 | 132,365 | 236,698 | 9,976 | 25,078 |
| Rents | 43 | 6,489 | 4,564 | 631 | 1,128 | 47 | 119 |
| Supervision & Engineering | 43 | 749,515 | 527,047 | 72,867 | 130,303 | 5,492 | 13,806 |
| Total Operation Expense | | <u>4,069,559</u> | <u>2,859,626</u> | <u>395,511</u> | <u>708,286</u> | <u>30,064</u> | <u>76,072</u> |
| Maintenance | | | | | | | |
| Structures & Improvements | 17 | 6,517 | 4,081 | 677 | 1,511 | 51 | 197 |
| Mains | 13 | 209,521 | 132,414 | 21,588 | 47,785 | 1,603 | 6,131 |
| Measuring Stations - General | 18 | 56,228 | 29,297 | 7,121 | 16,589 | 625 | 2,596 |
| Measuring Stations - Industrial | 21 | 58,970 | 0 | 0 | 49,382 | 1,860 | 7,728 |
| Measuring Stations - City Gate | 19 | 44,754 | 23,779 | 4,897 | 13,464 | 507 | 2,107 |
| Services | 37 | 157,400 | 132,450 | 16,527 | 8,148 | 196 | 79 |
| Meters & House Regulators | 16 | 350,024 | 264,816 | 28,831 | 50,228 | 3,413 | 2,736 |
| Other Equipment | 28 | 312,075 | 207,307 | 28,134 | 66,097 | 2,916 | 7,621 |
| Supervision & Engineering | 28 | 344,080 | 228,565 | 31,020 | 72,876 | 3,216 | 8,403 |
| Total Maintenance Expense | | <u>1,539,569</u> | <u>1,022,709</u> | <u>138,795</u> | <u>326,080</u> | <u>14,387</u> | <u>37,598</u> |
| Total Distribution Expenses | | 5,609,128 | 3,882,335 | 534,306 | 1,034,366 | 44,451 | 113,670 |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|---|-------------------|--------------------|-------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Supervision | 8 | 13,397 | 11,830 | 1,127 | 433 | 5 | 2 |
| Meter Reading | 10 | 101,896 | 77,168 | 8,379 | 14,636 | 956 | 757 |
| Customer Records & Collection | 8 | 1,011,636 | 893,253 | 85,085 | 32,706 | 405 | 187 |
| Uncollectible Accounts | 11 | 304,346 | 268,889 | 25,612 | 9,845 | 0 | 0 |
| Miscellaneous Customer Accounts | 8 | 20,678 | 18,258 | 1,739 | 669 | 8 | 4 |
| Customer Service & Information | 8 | 280,680 | 247,835 | 23,607 | 9,074 | 112 | 52 |
| Sales Expenses | 8 | 93,725 | 82,757 | 7,883 | 3,030 | 38 | 17 |
| Administration & General Expenses | 30 | 5,046,112 | 3,703,968 | 466,975 | 763,654 | 31,022 | 80,493 |
| Total Gas O&M Expenses | | 69,475,707 | 39,219,388 | 7,136,445 | 20,394,243 | 351,022 | 2,374,609 |
| O&M Excl. Cost of Gas and A&G | | 7,546,063 | 5,538,993 | 698,324 | 1,141,984 | 46,391 | 120,371 |
| O&M Excl. Cost of Gas | | 12,592,175 | 9,242,961 | 1,165,299 | 1,905,638 | 77,413 | 200,864 |
| Depreciation Expense | | | | | | | |
| Distribution Plant | | | | | | | |
| Rights of Way | 45 | 1,797 | 1,126 | 187 | 416 | 14 | 54 |
| Structures & Improvements | 17 | 10,411 | 6,520 | 1,081 | 2,414 | 82 | 314 |
| Mains | 13 | 1,231,890 | 778,540 | 126,923 | 280,951 | 9,425 | 36,051 |
| Meas. & Reg. Equip. - General | 18 | 38,771 | 20,202 | 4,910 | 11,438 | 431 | 1,790 |
| Meas. & Reg. Equip. - City Gate | 19 | 67,909 | 36,081 | 7,431 | 20,430 | 770 | 3,197 |
| Services | 37 | 2,017,838 | 1,697,977 | 211,877 | 104,457 | 2,519 | 1,008 |
| Meters | 10 | 602,503 | 456,285 | 49,546 | 86,543 | 5,654 | 4,475 |
| Service Regulators | 20 | 51,307 | 38,556 | 4,273 | 7,313 | 628 | 537 |
| Ind. Meas. & Reg. Station Equipment | 21 | 3,648 | 0 | 0 | 3,055 | 115 | 478 |
| Cathodic Protection & Other Equipment | 2 | 1,025 | 545 | 112 | 308 | 12 | 48 |
| Total Distribution Plant | 0 | 4,027,099 | 3,035,832 | 406,340 | 517,325 | 19,650 | 47,952 |
| General Plant | | | | | | | |
| Amort. of Intangible Plant - General | 15 | 351,641 | 248,935 | 35,040 | 59,013 | 2,303 | 6,350 |
| Common Plant | 15 | 55,546 | 39,324 | 5,535 | 9,321 | 363 | 1,003 |
| Amort. Of Intangible Plant (less CC&B & PCAD) | 15 | 161,729 | 114,493 | 16,116 | 27,141 | 1,059 | 2,920 |
| Amort. Of Intangible Plant - CC&B & PCAD) | 15 | 217,424 | 153,920 | 21,665 | 36,489 | 1,424 | 3,926 |
| Amort. - Preferred Stock Redemption | 8 | 381,916 | 337,223 | 32,122 | 12,347 | 153 | 71 |
| Amort. - Preferred Stock Redemption | 24 | 1,257 | 873 | 123 | 226 | 10 | 25 |
| Total Depreciation Expense | | 5,196,612 | 3,930,600 | 516,941 | 661,862 | 24,962 | 62,247 |

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SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|---|----------------------|-----------------------|----------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| Taxes Other Than Income | | | | | | | |
| Ad Valorem Taxes | 15 | 665,534 | 471,149 | 66,318 | 111,690 | 4,359 | 12,018 |
| Other Taxes - Payroll, Franchise, Other | 31 | 430,646 | 316,103 | 39,853 | 65,172 | 2,648 | 6,870 |
| Other Taxes - Revenue | 26 | 84,525 | 47,887 | 8,029 | 25,659 | 380 | 2,570 |
| Total Taxes Other Than Income Taxes | | <u>1,180,705</u> | <u>835,139</u> | <u>114,200</u> | <u>202,521</u> | <u>7,387</u> | <u>21,458</u> |
| Total Operating Expense | | <u>75,853,024</u> | <u>43,985,127</u> | <u>7,767,586</u> | <u>21,258,626</u> | <u>383,371</u> | <u>2,458,314</u> |
| Interest Expense | 24 | <u>1,485,824</u> | <u>1,033,866</u> | <u>145,034</u> | <u>266,918</u> | <u>10,913</u> | <u>29,093</u> |
| Taxable Income Before Adjustments | | 666,065 | (1,425,740) | (392,972) | 2,210,726 | 189,725 | 84,326 |
| Deductions | | | | | | | |
| Unrecovered Purchased Gas Cost | 33 | (1,291,357) | (673,179) | (125,751) | (442,204) | (3,427) | (46,796) |
| Other Income Tax Charges | 24 | (58,028) | (40,378) | (5,664) | (10,424) | (426) | (1,136) |
| Total Deductions | 0 | <u>(1,349,385)</u> | <u>(713,557)</u> | <u>(131,415)</u> | <u>(452,628)</u> | <u>(3,853)</u> | <u>(47,932)</u> |
| Taxable Income (Before State Income Tax) | 0 | 2,015,450 | (712,183) | (261,557) | 2,663,354 | 193,578 | 132,258 |
| Less: State Income Tax | 35 | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Federal Taxable Income | | 2,015,450 | (712,183) | (261,557) | 2,663,354 | 193,578 | 132,258 |
| Federal Income Tax | | | | | | | |
| @ Current Rate of 21% | | 423,245 | (149,558) | (54,927) | 559,305 | 40,651 | 27,774 |
| Credits and Adjustments | 40 | (75,039) | (39,681) | (7,308) | (25,170) | (214) | (2,666) |
| Rounding & Prior Year's Adjustments - Federal | 24 | 7,713 | 5,367 | 753 | 1,386 | 56 | 151 |
| Federal and State Income Taxes | | <u>355,919</u> | <u>(183,872)</u> | <u>(61,482)</u> | <u>535,521</u> | <u>40,493</u> | <u>25,259</u> |
| Rounding & Prior Year's Adjustment - State | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal & State Income Taxes | | 355,919 | (183,872) | (61,482) | 535,521 | 40,493 | 25,259 |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|------------------------------------|-------------------|--------------------|-------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Deferred Income Taxes | | | | | | | |
| Unrecovered Purchased Gas Cost | 33 | (271,184) | (141,368) | (26,407) | (92,862) | (720) | (9,827) |
| Other Deferred Income Tax Chgs | 24 | (165,359) | (115,061) | (16,141) | (29,706) | (1,214) | (3,237) |
| Closing/Filing & Out of Period | 24 | 14,708 | 10,234 | 1,436 | 2,642 | 108 | 288 |
| Total Deferred Income Taxes | | (421,835) | (246,195) | (41,112) | (119,926) | (1,826) | (12,776) |
| Total Operating Expenses | | 75,787,108 | 43,555,060 | 7,664,992 | 21,674,221 | 422,038 | 2,470,797 |
| Total Operating Income | | 2,217,805 | 38,193 | (145,344) | 2,062,049 | 161,971 | 100,936 |

Summary of Pro Forma Rate Base Adj. Plant

Plant Additions - Adj. A

| Distribution | | | | | | | |
|---|----|-------------------|------------------|------------------|------------------|---------------|----------------|
| Mains-Demand Related 75% | 5 | 1,908,024 | 1,021,853 | 210,451 | 578,602 | 19,922 | 77,196 |
| Mains-Customer Related 25% | 9 | 732,877 | 647,166 | 61,644 | 23,695 | 282 | 90 |
| Meas. & Reg. Equip. City Gate | 18 | 1,432,790 | 746,539 | 181,467 | 422,711 | 15,924 | 66,149 |
| Meas. & Reg. Equip. General | 19 | 1,340,068 | 712,000 | 146,637 | 403,155 | 15,188 | 63,088 |
| Services | 37 | 1,887,026 | 1,587,902 | 198,141 | 97,685 | 2,356 | 942 |
| Meters | 10 | 1,135,371 | 859,835 | 93,366 | 163,083 | 10,654 | 8,433 |
| Service Regulators | 20 | 314,017 | 235,977 | 26,151 | 44,757 | 3,846 | 3,286 |
| Total Distribution Plant Additions | | 8,750,173 | 5,811,272 | 917,857 | 1,733,688 | 68,172 | 219,184 |
| General | 15 | 1,076,284 | 761,930 | 107,248 | 180,622 | 7,049 | 19,435 |
| General Intangible | 15 | 182,037 | 128,867 | 18,140 | 30,550 | 1,193 | 3,287 |
| Common | 15 | 156,819 | 111,017 | 15,626 | 26,317 | 1,027 | 2,832 |
| Intangible Plant | 15 | 137,554 | 97,378 | 13,707 | 23,084 | 901 | 2,484 |
| Total Plant Additions - Adj. A | | 10,302,867 | 6,910,464 | 1,072,578 | 1,994,261 | 78,342 | 247,222 |

Accumulated Reserve for Depreciation

Plant Additions - Adj. B

| | | | | | | | |
|---|----|-------------------|------------------|------------------|------------------|---------------|----------------|
| Distribution | 23 | (30,153) | (21,251) | (3,016) | (5,126) | (200) | (560) |
| General | 15 | (44,050) | (31,184) | (4,389) | (7,393) | (288) | (796) |
| General Intangible | 15 | 19,861 | 14,060 | 1,979 | 3,333 | 130 | 359 |
| Common | 15 | 28,937 | 20,487 | 2,883 | 4,856 | 189 | 522 |
| Intangible Plant | 15 | 13,782 | 9,756 | 1,373 | 2,313 | 91 | 249 |
| Total Accumulated Reserve - Adj. B | | (11,623) | (8,132) | (1,170) | (2,017) | (78) | (226) |
| Net Adjustment to Plant | | 10,314,490 | 6,918,596 | 1,073,748 | 1,996,278 | 78,420 | 247,448 |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|---|-------------------|---------------------|--------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Additions | | | | | | | |
| Materials and Supplies - Adj. C | 15 | 47,973 | 33,962 | 4,780 | 8,051 | 314 | 866 |
| Prepaid Insurance - Adj. D | 24 | 135,521 | 94,298 | 13,228 | 24,345 | 996 | 2,654 |
| Unamortized Loss on Debt - Adj. E | 24 | (12,908) | (8,982) | (1,260) | (2,319) | (94) | (253) |
| Unamortized Redemption of Pref. Stock - Adj. F | 24 | (1,257) | (873) | (123) | (226) | (10) | (25) |
| Unamortized Rate Case Expense - Adj. G | 30 | 612,533 | 449,614 | 56,684 | 92,698 | 3,765 | 9,772 |
| Provision for Pension and Benefits - Adj. H | 31 | 8,786,099 | 6,449,209 | 813,079 | 1,329,646 | 54,014 | 140,151 |
| Provision for Post Retirement - Adj. I | 31 | 2,058,855 | 1,511,249 | 190,529 | 311,578 | 12,657 | 32,842 |
| Cash Working Capital - Adj. J | 25 | (395,424) | (282,456) | (39,179) | (64,405) | (2,501) | (6,883) |
| Total Additions | | 11,231,392 | 8,246,021 | 1,037,738 | 1,699,368 | 69,141 | 179,124 |
| Deductions | | | | | | | |
| Accumulated Def. Inc. Tax | | | | | | | |
| Liberalized Depreciation - Adj. L | 41 | 166,683 | 118,575 | 16,571 | 27,494 | 1,068 | 2,975 |
| Excess Deferred Taxes - Adj. L | 41 | 250,856 | 178,451 | 24,940 | 41,378 | 1,609 | 4,478 |
| Unamortized Loss on Debt - Adj. L | 41 | 2,711 | 1,928 | 270 | 447 | 17 | 49 |
| Unamortized Rate Case Expense - Adj. L | 41 | (128,632) | (91,505) | (12,788) | (21,218) | (825) | (2,296) |
| Provision for Pension and Benefits - Adj. L | 31 | (1,748,794) | (1,283,657) | (161,837) | (264,654) | (10,751) | (27,895) |
| Provision for Post Retirement - Adj. L | 41 | (411,455) | (292,699) | (40,906) | (67,868) | (2,638) | (7,344) |
| Customer Advances - Adj. L | 42 | 34,768 | 30,591 | 1,071 | 37 | 3,069 | 0 |
| Customer Advances for Construction - Adj. K | Direct | (85,521) | (75,241) | (2,634) | (94) | (7,552) | 0 |
| Total Deductions | | (1,919,384) | (1,413,557) | (175,313) | (284,478) | (16,003) | (30,033) |
| Total Pro Forma Adjustments - Rate Base | | 19,626,498 | 13,751,060 | 1,936,173 | 3,411,168 | 131,558 | 396,539 |
| Pro Forma Adjustments - Operating Income | | | | | | | |
| Pro Forma Revenue Adjustments | | | | | | | |
| Revenue Adjustments - Adj. No. 1-2 to Pro Forma | | | | | | | |
| Residential | Direct | (3,876,731) | (3,876,731) | 0 | 0 | 0 | 0 |
| Firm General | Direct | (3,511,613) | 0 | (880,773) | (2,630,840) | 0 | 0 |
| Small Interruptible | Direct | (268,257) | 0 | 0 | 0 | (268,257) | 0 |
| Large Interruptible | Direct | (456,618) | 0 | 0 | 0 | 0 | (456,618) |
| Total Retail Sales Adjustment | | (8,113,219) | (3,876,731) | (880,773) | (2,630,840) | (268,257) | (456,618) |
| Unbilled Revenue | 26 | (2,687,380) | (1,522,455) | (255,276) | (815,819) | (12,094) | (81,736) |
| Margin Sharing Credit | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Refund | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | (10,800,599) | (5,399,186) | (1,136,049) | (3,446,659) | (280,351) | (538,354) |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|---|-------------------|--------------------|-------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Other Revenue - Adj. No. 3 | 26 | (241,038) | (136,552) | (22,896) | (73,173) | (1,085) | (7,332) |
| Total Pro Forma Revenue Adjustments | | (11,041,637) | (5,535,738) | (1,158,945) | (3,519,832) | (281,436) | (545,686) |
| Operation & Maintenance Expenses | | | | | | | |
| Cost of Gas - Adj. No. 4 | Direct | (10,096,201) | (5,586,397) | (1,415,042) | (2,467,049) | (149,438) | (478,275) |
| Labor Expense - Adj. No. 5 | | | | | | | |
| Other Gas Supply | 30 | 10,468 | 7,684 | 969 | 1,584 | 64 | 167 |
| Distribution | 29 | 447,234 | 309,552 | 42,602 | 82,473 | 3,544 | 9,063 |
| Customer Accounting | 8 | 102,660 | 90,647 | 8,634 | 3,319 | 41 | 19 |
| Customer Service | 8 | 6,994 | 6,176 | 588 | 226 | 3 | 1 |
| Sales | 8 | 8,710 | 7,690 | 733 | 282 | 3 | 2 |
| A&G | 30 | 84,979 | 62,376 | 7,865 | 12,861 | 522 | 1,355 |
| Total -Labor Expense - Adj. No. 5 | | 661,045 | 484,125 | 61,391 | 100,745 | 4,177 | 10,607 |
| Benefits Expense - Adj. No. 6 | 30 | 176,252 | 129,372 | 16,311 | 26,673 | 1,084 | 2,812 |
| Vehicles and Work Equip. - Adj. No. 7 | 30 | 752,155 | 552,101 | 69,605 | 113,827 | 4,624 | 11,998 |
| Subcontract Labor - Adj. No. 8 | 30 | 212,361 | 155,879 | 19,653 | 32,137 | 1,305 | 3,387 |
| Materials - Adj. No. 9 | 30 | 41,345 | 30,350 | 3,826 | 6,256 | 254 | 659 |
| Software Maintenance- Adj. No. 10 | 30 | 50,196 | 36,845 | 4,645 | 7,596 | 309 | 801 |
| Company Consumption - Adj. No. 11 | 30 | (9,317) | (6,838) | (863) | (1,410) | (57) | (149) |
| Uncollectible Accounts - Adj. No. 12 | 11 | (40,503) | (35,784) | (3,409) | (1,310) | 0 | 0 |
| Postage - Adj. No. 13 | 8 | 24,368 | 21,515 | 2,050 | 788 | 10 | 5 |
| Advertising - Adj. No. 14 | 8 | (38,916) | (34,362) | (3,273) | (1,258) | (16) | (7) |
| Insurance Expense - Adj. No. 15 | 30 | 69,720 | 51,176 | 6,452 | 10,551 | 429 | 1,112 |
| Industry Dues - Adj. No. 16 | 30 | (146) | (109) | (13) | (22) | 0 | (2) |
| Regulatory Commission Expense - Adj. No. 17 | 30 | 125,132 | 91,849 | 11,579 | 18,938 | 770 | 1,996 |
| COVID-19 - Adj. No. 18 | 30 | 2,146 | 1,576 | 198 | 324 | 13 | 35 |
| Easements - Adj. No. 19 | 30 | 5,036 | 3,698 | 465 | 762 | 30 | 81 |
| All Other - Adj. No. 20 | 30 | (100,425) | (73,717) | (9,293) | (15,197) | (617) | (1,601) |
| Total Other O&M Adjustments | | 1,930,449 | 1,407,676 | 179,324 | 299,400 | 12,315 | 31,734 |
| Total Adjustments to O&M | | (8,165,752) | (4,178,721) | (1,235,718) | (2,167,649) | (137,123) | (446,541) |

MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY -
SOUTH DAKOTA
Embedded Class Cost of Service Study
Summary Report
Twelve Months Ended December 31, 2022
Pro Forma

| | Allocation Factor | Total South Dakota | Total Residential | Total Small Firm General | Total Large Firm General | Total Small Interruptible | Total Large Interruptible |
|--|-------------------|--------------------|-------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Depreciation Expense | | | | | | | |
| Annual Depreciation - Adj. No. 21 | | | | | | | |
| Distribution Plant | 23 | (60,306) | (42,503) | (6,032) | (10,252) | (400) | (1,119) |
| General Plant | 41 | (48,379) | (34,415) | (4,810) | (7,980) | (310) | (864) |
| Common | 8 | 85,436 | 75,438 | 7,186 | 2,762 | 34 | 16 |
| Total Annual Depreciation Adj. 21 | | (23,249) | (1,480) | (3,656) | (15,470) | (676) | (1,967) |
| Taxes Other Than Income | | | | | | | |
| Ad Valorem Taxes - Adj. No. 22 | | | | | | | |
| Distribution Plant | 23 | 44,473 | 31,344 | 4,449 | 7,560 | 295 | 825 |
| General Plant | 41 | 4,146 | 2,950 | 412 | 684 | 26 | 74 |
| Common Plant | 41 | 1,055 | 751 | 105 | 174 | 6 | 19 |
| Total Ad Valorem Taxes Adj. No. 22 | 0 | 49,674 | 35,045 | 4,966 | 8,418 | 327 | 918 |
| Payroll Taxes - Adj. No. 23 | 31 | 44,654 | 32,776 | 4,132 | 6,759 | 275 | 712 |
| Gross Revenue Tax- Adj. 24 | 26 | 21,151 | 11,982 | 2,010 | 6,420 | 95 | 644 |
| Total Adjustments to Taxes Other than Income | | 115,479 | 79,803 | 11,108 | 21,597 | 697 | 2,274 |
| Current Income Taxes | | | | | | | |
| Interest Annualization - Adj. No. 25 | 41 | 294,669 | 209,622 | 29,295 | 48,604 | 1,889 | 5,259 |
| Book/Tax Depreciation on Plant - Adj. No. 26 | 41 | (793,731) | (564,639) | (78,912) | (130,923) | (5,089) | (14,168) |
| | | (499,062) | (355,017) | (49,617) | (82,319) | (3,200) | (8,909) |
| Net Adjustments to Operating Income | | (2,469,053) | (1,080,323) | 118,938 | (1,275,991) | (141,134) | (90,543) |
| Income Taxes on Pro Forma Adj. - Adj. No. 27 | (Calculated) | (518,501) | (226,867) | 24,977 | (267,958) | (29,639) | (19,014) |
| 0.21 | | | | | | | |
| Elimination of Closing/Filing&Res. - Adj. No. 28 | 41 | (7,713) | (5,487) | (766) | (1,272) | (50) | (138) |
| Total Adjustments to Current Income Taxes | | (526,214) | (232,354) | 24,211 | (269,230) | (29,689) | (19,152) |
| Deferred Income Taxes | | | | | | | |
| Deferred Taxes on Plant - Adj. No. 26 | 41 | (166,683) | (118,575) | (16,571) | (27,494) | (1,068) | (2,975) |
| Plant Excess Deferred Taxes - ARAM - Adj. No. 29 | 41 | (51,210) | (36,429) | (5,091) | (8,447) | (328) | (915) |
| Elimination of Closing/Filing - Adj. No. 28 | 24 | (14,708) | (10,234) | (1,436) | (2,642) | (108) | (288) |
| Total Adjustments to Deferred Income Taxes | | (232,601) | (165,238) | (23,098) | (38,583) | (1,504) | (4,178) |
| Total Adjustments: | | (2,209,300) | (1,037,748) | 68,208 | (1,050,497) | (113,141) | (76,122) |

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
CLASS COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022
ALLOCATION FACTORS - PRO FORMA**

| | | Factor No. 1 | Factor No. 2 | Factor No. 3 | Factor No. 5 | Factor No. 8 | Factor No. 9 | Factor No. 10 | Factor No. 11 | Factor No. 12 | Factor No. 37 | Factor No. 44 |
|-------------|-------------------------------|--------------------------|--------------------------------|-------------------------|--|------------------------------|---|---|---|--|---|---|
| Rate | Customer Class | DK Throughput | Peak Day Design | DK Sales | Peak Day @ Distribution | Average Customers | Average Customers @ Distribution | Total Weighted Customers | Average Res & Firm Gen Customers | Weighted Customers @ Distribution | Weighted Services Distribution | Peak Day Excl. Res. & Sm. Firm Gen |
| 60 | Residential Gas Service | 3,803,810 | 46,317 | 3,803,810 | 46,317 | 57,300 | 57,300 | 57,300 | 57,300 | 57,300 | 57,300 | |
| 70 | Firm General-Small | 710,559 | 9,539 | 710,559 | 9,539 | 5,458 | 5,458 | 6,222 | 5,458 | 6,222 | 7,150 | |
| | Firm General-Large | 2,498,683 | 26,226 | 2,498,683 | 26,226 | 2,098 | 2,098 | 10,868 | 2,098 | 10,868 | 3,525 | 26,226 |
| | Subtotal Firm | 3,209,242 | 35,765 | 3,209,242 | 35,765 | 7,556 | 7,556 | 17,090 | 7,556 | 17,090 | 10,675 | 26,226 |
| 71 | Small Interruptible | 27,935 | 77 | 27,935 | 77 | 6 | 6 | 164 | | 164 | 20 | 77 |
| 81 | Small Interruptible Transport | 332,427 | 911 | | 826 | 20 | 19 | 546 | | 519 | 62 | 911 |
| | Subtotal Small IT | 360,362 | 988 | 27,935 | 903 | 26 | 25 | 710 | 0 | 683 | 82 | 988 |
| 85 | Large Interruptible | 381,433 | 1,045 | 381,433 | 843 | 2 | 1 | 94 | | 47 | 3 | 1,045 |
| 82 | Large Interruptible Transport | 1,116,707 | 3,059 | | 2,656 | 10 | 7 | 468 | | 328 | 19 | 3,059 |
| | Subtotal Large IT | 1,498,140 | 4,104 | 381,433 | 3,499 | 12 | 8 | 562 | 0 | 375 | 22 | 4,104 |
| | TOTAL SOUTH DAKOTA GAS | 8,871,554 | 87,174 | 7,422,420 | 86,484 | 64,894 | 64,889 | 75,662 | 64,856 | 75,448 | 68,079 | 31,318 |

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PRO FORMA
DK THROUGHPUT - FACTOR NOS. 1 & 3**

| | South Dakota Pro Forma Dk | Total DK less Transport | South Dakota Transmission Level Customer DK |
|-------------------------------|---------------------------------|----------------------------|---|
| Residential | 3,803,810 | 3,803,810 | 0 |
| Firm General-Small | 710,559 | 710,559 | 0 |
| Firm General-Large | 2,498,683 | 2,498,683 | 0 |
| Small Interruptible Sales | 27,935 | 27,935 | 0 |
| Small Interruptible Transport | 332,427 | | 31,036 |
| Large Interruptible Sales | 381,433 | 381,433 | 73,732 |
| Large Interruptible Transport | 1,116,707 | | 147,232 |
| Total Throughput | <u>8,871,554</u> | <u>7,422,420</u> | <u>252,000</u> |

Transmission Level Customers

| | DK |
|---------------------|----------------|
| SI Transport= 81-11 | <u>31,036</u> |
| LI-Sales= 85-1 | 73,732 |
| LI Transport= 82-2 | 119,449 |
| 82-3 | 24,783 |
| 82-6 | 3,000 |
| | <u>147,232</u> |

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PRO FORMA 2023
PEAK DAY DELIVERIES - FACTOR NOS. 2 & 5**

| | Small Firm | | Large Firm | Total Firm | Small IT | | Large IT | | Total |
|---|---------------|--------------|---------------|---------------|-----------|------------|--------------|--------------|--------------------------------|
| | Residential | General | General | | Sales | Transport | Sales | Transport | |
| Use per Degree Day per customer 1/ | 0.00995 | 0.02209 | 0.14677 | | | | | | |
| Multiplied by: Peak Day Degree Days | 78 | 78 | 78 | | | | | | |
| Heating use per day per customer | 0.7761 | 1.72302 | 11.44806 | | | | | | |
| Daily Baseload per customer 1/ | 0.03222 | 0.02463 | 1.05233 | | | | | | |
| Total Peak Day Use/Customer | 0.80832 | 1.74765 | 12.50039 | | | | | | |
| Customers 2/ | 57,300 | 5,458 | 2,098 | | | | | | |
| Total Peak Day Use (Calculated) | <u>46,317</u> | <u>9,539</u> | <u>26,226</u> | <u>82,082</u> | | | | | |
| Class Ratio | 56.43% | 11.62% | 31.95% | | | | | | |
| Allocated Actual Peak Day Use | <u>46,317</u> | <u>9,539</u> | <u>26,226</u> | <u>82,082</u> | | | | | |
| Interruptible assigned on 100% load factor | | | | | 77 | 911 | 1,045 | 3,059 | 5,092 |
| Total Peak Day Use | <u>46,317</u> | <u>9,539</u> | <u>26,226</u> | <u>82,082</u> | <u>77</u> | <u>911</u> | <u>1,045</u> | <u>3,059</u> | <u>87,174</u> Factor #2 |
| Less: Peak Transmission Dk 100% load factor | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>85</u> | <u>202</u> | <u>403</u> | <u>690</u> |
| Distribution Level Peak Dk | <u>46,317</u> | <u>9,539</u> | <u>26,226</u> | <u>82,082</u> | <u>77</u> | <u>826</u> | <u>843</u> | <u>2,656</u> | <u>86,484</u> Factor #5 |

1/ Regression Analysis supporting weather normalized volumes.

2/ Pro Forma customers.

| MONTANA DAKOTA UTILITIES COMPANY | | | |
|---|-----------|----------------|-------------------|
| Design Degree Days (HD60) | | | |
| LOCATION | Design 1/ | * Customers 2/ | Weight of HD |
| BILLINGS, MONT. | 81 | 66,503 | 5,386,743 |
| BISMARCK, N.D. | 87 | 46,186 | 4,018,182 |
| DEVILS LAKE, N.D. | 93 | 8,149 | 757,857 |
| DICKINSON, N.D. | 88 | 14,011 | 1,232,968 |
| GLASGOW, MONT. | 90 | 6,709 | 603,810 |
| GLENDIVE, MONT. | 88 | 9,265 | 815,320 |
| JAMESTOWN, N.D. | 88 | 10,376 | 913,088 |
| MILES CITY, MONT. | 86 | 5,815 | 500,090 |
| MINOT, N.D. | 87 | 20,889 | 1,817,343 |
| MOBRIDGE, S.D. | 82 | 4,449 | 364,818 |
| PIERRE, S.D. | 82 | 4,449 | 364,818 |
| POWELL, WY. | 81 | 6,463 | 523,503 |
| RAPID CITY, S.D. | 77 | 55,380 | 4,264,260 |
| SHERIDAN, WY. | 85 | 13,439 | 1,142,315 |
| WILLISTON, N.D. | 87 | 13,070 | 1,137,090 |
| SYSTEM WEIGHTED DEGREE DAYS | 84 | 285,153 | 23,842,205 |
| WEIGHTED BY STATE | | | |
| NORTH DAKOTA | 88 | 112,681 | 9,876,528 |
| SOUTH DAKOTA | 78 | 64,278 | 4,993,896 |
| MONTANA | 83 | 88,292 | 7,305,963 |
| WYOMING | 84 | 19,902 | 1,665,818 |
| 1/ Base on 60 heating degrees effective | Jun-22 | | |
| 2/ Customer count effective | Nov-22 | | |

60 - Residential

| Month | Customers | Dth 1/ | BPDD60 2/ | Days | Dth/cust | DD/Day | Dth/Day/Cust |
|--------|-----------|-----------|-----------|------|----------|----------|--------------|
| Jan-20 | 54,805 | 650,882.2 | 1,054 | 31 | 11.9 | 34.00000 | 0.38311 |
| Feb-20 | 54,816 | 588,602.3 | 1,050 | 29 | 10.7 | 36.20690 | 0.37027 |
| Mar-20 | 54,944 | 566,007.5 | 792 | 31 | 10.3 | 25.54839 | 0.33231 |
| Apr-20 | 54,984 | 439,631.4 | 704 | 30 | 8 | 23.46667 | 0.26652 |
| May-20 | 54,996 | 269,803.2 | 395 | 31 | 4.9 | 12.74194 | 0.15825 |
| Jun-20 | 55,115 | 160,333.5 | 101 | 30 | 2.9 | 3.36667 | 0.09697 |
| Jul-20 | 55,208 | 72,748.6 | 3 | 31 | 1.3 | 0.09677 | 0.04251 |
| Aug-20 | 55,122 | 55,656.6 | 0 | 31 | 1 | 0.00000 | 0.03257 |
| Sep-20 | 55,150 | 77,104.0 | 56 | 30 | 1.4 | 1.86667 | 0.0466 |
| Oct-20 | 55,397 | 117,253.7 | 187 | 31 | 2.1 | 6.03226 | 0.06828 |
| Nov-20 | 55,515 | 337,309.5 | 669 | 30 | 6.1 | 22.30000 | 0.20253 |
| Dec-20 | 55,780 | 464,624.1 | 708 | 31 | 8.3 | 22.83871 | 0.2687 |
| Jan-21 | 55,752 | 583,533.8 | 955 | 31 | 10.5 | 30.80645 | 0.33763 |
| Feb-21 | 55,797 | 602,862.7 | 1,126 | 28 | 10.8 | 40.21429 | 0.38588 |
| Mar-21 | 55,912 | 684,236.0 | 928 | 31 | 12.2 | 29.93548 | 0.39477 |
| Apr-21 | 55,958 | 385,531.1 | 600 | 30 | 6.9 | 20.00000 | 0.22966 |
| May-21 | 55,919 | 292,120.9 | 419 | 31 | 5.2 | 13.51613 | 0.16852 |
| Jun-21 | 56,102 | 156,007.3 | 115 | 30 | 2.8 | 3.83333 | 0.09269 |
| Jul-21 | 56,021 | 62,281.4 | 1 | 31 | 1.1 | 0.03226 | 0.03586 |
| Aug-21 | 55,993 | 57,753.2 | 0 | 31 | 1 | 0.00000 | 0.03327 |
| Sep-21 | 55,943 | 58,973.3 | 9 | 30 | 1.1 | 0.30000 | 0.03514 |
| Oct-21 | 56,036 | 79,572.3 | 118 | 31 | 1.4 | 3.80645 | 0.04581 |
| Nov-21 | 56,320 | 259,565.9 | 485 | 30 | 4.6 | 16.16667 | 0.15363 |
| Dec-21 | 56,497 | 434,945.6 | 717 | 31 | 7.7 | 23.12903 | 0.24834 |
| Jan-22 | 56,618 | 752,318.4 | 1,204 | 31 | 13.3 | 38.83871 | 0.42863 |
| Feb-22 | 56,610 | 576,844.1 | 847 | 28 | 10.2 | 30.25000 | 0.36392 |
| Mar-22 | 56,739 | 675,247.8 | 1,024 | 31 | 11.9 | 33.03226 | 0.3839 |
| Apr-22 | 56,722 | 417,137.6 | 598 | 30 | 7.4 | 19.93333 | 0.24514 |
| May-22 | 56,841 | 341,944.6 | 384 | 31 | 6 | 12.38710 | 0.19406 |
| Jun-22 | 56,886 | 146,769.1 | 125 | 30 | 2.6 | 4.16667 | 0.086 |
| Jul-22 | 56,667 | 63,667.6 | 4 | 31 | 1.1 | 0.12903 | 0.03624 |
| Aug-22 | 56,754 | 60,010.8 | 0 | 31 | 1.1 | 0.00000 | 0.03411 |
| Sep-22 | 56,683 | 58,199.1 | 16 | 30 | 1 | 0.53333 | 0.03422 |
| Oct-22 | 56,786 | 90,073.4 | 132 | 31 | 1.6 | 4.25806 | 0.05117 |
| Nov-22 | 57,159 | 254,632.9 | 549 | 30 | 4.5 | 18.30000 | 0.14849 |
| Dec-22 | 57,401 | 646,395.5 | 1,067 | 31 | 11.3 | 34.41935 | 0.36326 |

| Slope | Intercept | R2 |
|---------|-----------|---------|
| 0.00995 | 0.03222 | 0.96279 |

- 1/ Reflects billed dk per month.
- 2/ Reflects billing period degree days.

70 - Small Firm General

| Month | Customers | Dth 1/ | BPDD60 2/ | Days | Dth/cust | DD/Day | Dth/Day/Cust |
|--------|-----------|-----------|-----------|------|----------|----------|--------------|
| Jan-20 | 5,582 | 131,561.9 | 1,054 | 31 | 23.6 | 34.00000 | 0.76029 |
| Feb-20 | 5,288 | 119,750.0 | 1,050 | 29 | 22.6 | 36.20690 | 0.78088 |
| Mar-20 | 5,292 | 113,391.9 | 792 | 31 | 21.4 | 25.54839 | 0.69119 |
| Apr-20 | 5,293 | 83,009.9 | 704 | 30 | 15.7 | 23.46667 | 0.52277 |
| May-20 | 5,287 | 45,784.4 | 395 | 31 | 8.7 | 12.74194 | 0.27935 |
| Jun-20 | 5,285 | 23,512.4 | 101 | 30 | 4.4 | 3.36667 | 0.1483 |
| Jul-20 | 5,291 | 8,231.7 | 3 | 31 | 1.6 | 0.09677 | 0.05019 |
| Aug-20 | 5,277 | 6,975.7 | 0 | 31 | 1.3 | 0.00000 | 0.04264 |
| Sep-20 | 5,274 | 9,491.9 | 56 | 30 | 1.8 | 1.86667 | 0.05999 |
| Oct-20 | 5,284 | 15,253.2 | 187 | 31 | 2.9 | 6.03226 | 0.09312 |
| Nov-20 | 5,302 | 60,602.2 | 669 | 30 | 11.4 | 22.30000 | 0.381 |
| Dec-20 | 5,327 | 87,374.4 | 708 | 31 | 16.4 | 22.83871 | 0.5291 |
| Jan-21 | 5,361 | 115,144.6 | 955 | 31 | 21.5 | 30.80645 | 0.69284 |
| Feb-21 | 5,364 | 125,280.9 | 1,126 | 28 | 23.4 | 40.21429 | 0.83414 |
| Mar-21 | 5,373 | 138,249.6 | 928 | 31 | 25.7 | 29.93548 | 0.83001 |
| Apr-21 | 5,352 | 71,132.8 | 600 | 30 | 13.3 | 20.00000 | 0.44303 |
| May-21 | 5,358 | 51,531.3 | 419 | 31 | 9.6 | 13.51613 | 0.31025 |
| Jun-21 | 5,358 | 22,318.0 | 115 | 30 | 4.2 | 3.83333 | 0.13885 |
| Jul-21 | 5,350 | 8,206.8 | 1 | 31 | 1.5 | 0.03226 | 0.04948 |
| Aug-21 | 5,345 | 8,058.8 | 0 | 31 | 1.5 | 0.00000 | 0.04864 |
| Sep-21 | 5,334 | 7,673.3 | 9 | 30 | 1.4 | 0.30000 | 0.04795 |
| Oct-21 | 5,342 | 10,222.2 | 118 | 31 | 1.9 | 3.80645 | 0.06173 |
| Nov-21 | 5,386 | 42,910.9 | 485 | 30 | 8 | 16.16667 | 0.26557 |
| Dec-21 | 5,396 | 82,988.8 | 717 | 31 | 15.4 | 23.12903 | 0.49612 |
| Jan-22 | 5,437 | 158,174.9 | 1,204 | 31 | 29.1 | 38.83871 | 0.93846 |
| Feb-22 | 5,436 | 120,928.7 | 847 | 28 | 22.2 | 30.25000 | 0.7945 |
| Mar-22 | 5,443 | 140,811.8 | 1,024 | 31 | 25.9 | 33.03226 | 0.83452 |
| Apr-22 | 5,450 | 81,900.5 | 598 | 30 | 15 | 19.93333 | 0.50092 |
| May-22 | 5,438 | 64,623.0 | 384 | 31 | 11.9 | 12.38710 | 0.38334 |
| Jun-22 | 5,416 | 21,746.2 | 125 | 30 | 4 | 4.16667 | 0.13384 |
| Jul-22 | 5,396 | 8,161.2 | 4 | 31 | 1.5 | 0.12903 | 0.04879 |
| Aug-22 | 5,397 | 7,836.3 | 0 | 31 | 1.5 | 0.00000 | 0.04684 |
| Sep-22 | 5,395 | 7,487.1 | 16 | 30 | 1.4 | 0.53333 | 0.04626 |
| Oct-22 | 5,407 | 11,990.4 | 132 | 31 | 2.2 | 4.25806 | 0.07153 |
| Nov-22 | 5,445 | 43,402.3 | 549 | 30 | 8 | 18.30000 | 0.2657 |
| Dec-22 | 5,461 | 131,768.3 | 1,067 | 31 | 24.1 | 34.41935 | 0.77835 |

| Slope | Intercept | R2 |
|---------|-----------|---------|
| 0.02209 | 0.02463 | 0.95592 |

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

70 - Large Firm General

| Month | Customers | Dth 1/ | BPDD60 2/ | Days | Dth/cust | DD/Day | Dth/Day/Cust |
|--------|-----------|-----------|-----------|------|----------|----------|--------------|
| Jan-20 | 2,039 | 439,429.4 | 1,054 | 31 | 215.5 | 34.00000 | 6.95201 |
| Feb-20 | 2,039 | 374,108.0 | 1,050 | 29 | 183.5 | 36.20690 | 6.32677 |
| Mar-20 | 2,043 | 367,547.9 | 792 | 31 | 179.9 | 25.54839 | 5.80342 |
| Apr-20 | 2,045 | 277,401.4 | 704 | 30 | 135.6 | 23.46667 | 4.52162 |
| May-20 | 2,041 | 169,939.8 | 395 | 31 | 83.3 | 12.74194 | 2.6859 |
| Jun-20 | 2,049 | 123,252.0 | 101 | 30 | 60.2 | 3.36667 | 2.00508 |
| Jul-20 | 2,050 | 77,368.1 | 3 | 31 | 37.7 | 0.09677 | 1.21744 |
| Aug-20 | 2,039 | 61,977.5 | 0 | 31 | 30.4 | 0.00000 | 0.98052 |
| Sep-20 | 2,045 | 76,856.9 | 56 | 30 | 37.6 | 1.86667 | 1.25276 |
| Oct-20 | 2,043 | 102,306.5 | 187 | 31 | 50.1 | 6.03226 | 1.61537 |
| Nov-20 | 2,049 | 212,745.7 | 669 | 30 | 103.8 | 22.30000 | 3.46097 |
| Dec-20 | 2,049 | 276,256.1 | 708 | 31 | 134.8 | 22.83871 | 4.34919 |
| Jan-21 | 2,047 | 334,219.8 | 955 | 31 | 163.3 | 30.80645 | 5.26687 |
| Feb-21 | 2,047 | 358,375.1 | 1,126 | 28 | 175.1 | 40.21429 | 6.25262 |
| Mar-21 | 2,046 | 392,935.9 | 928 | 31 | 192.1 | 29.93548 | 6.19519 |
| Apr-21 | 2,045 | 242,647.8 | 600 | 30 | 118.7 | 20.00000 | 3.95514 |
| May-21 | 2,045 | 189,842.9 | 419 | 31 | 92.8 | 13.51613 | 2.9946 |
| Jun-21 | 2,049 | 125,827.4 | 115 | 30 | 61.4 | 3.83333 | 2.04697 |
| Jul-21 | 2,045 | 70,908.6 | 1 | 31 | 34.7 | 0.03226 | 1.11852 |
| Aug-21 | 2,039 | 70,871.8 | 0 | 31 | 34.8 | 0.00000 | 1.12123 |
| Sep-21 | 2,044 | 69,289.7 | 9 | 30 | 33.9 | 0.30000 | 1.12997 |
| Oct-21 | 2,047 | 81,347.9 | 118 | 31 | 39.7 | 3.80645 | 1.28194 |
| Nov-21 | 2,050 | 172,282.1 | 485 | 30 | 84 | 16.16667 | 2.80133 |
| Dec-21 | 2,060 | 262,998.9 | 717 | 31 | 127.7 | 23.12903 | 4.11837 |
| Jan-22 | 2,070 | 432,803.1 | 1,204 | 31 | 209.1 | 38.83871 | 6.74463 |
| Feb-22 | 2,064 | 334,536.4 | 847 | 28 | 162.1 | 30.25000 | 5.78863 |
| Mar-22 | 2,067 | 396,939.8 | 1,024 | 31 | 192 | 33.03226 | 6.19473 |
| Apr-22 | 2,066 | 257,551.6 | 598 | 30 | 124.7 | 19.93333 | 4.1554 |
| May-22 | 2,063 | 215,785.7 | 384 | 31 | 104.6 | 12.38710 | 3.37413 |
| Jun-22 | 2,068 | 122,458.7 | 125 | 30 | 59.2 | 4.16667 | 1.97387 |
| Jul-22 | 2,068 | 70,866.2 | 4 | 31 | 34.3 | 0.12903 | 1.10542 |
| Aug-22 | 2,068 | 69,595.6 | 0 | 31 | 33.7 | 0.00000 | 1.0856 |
| Sep-22 | 2,070 | 69,275.6 | 16 | 30 | 33.5 | 0.53333 | 1.11555 |
| Oct-22 | 2,072 | 89,874.4 | 132 | 31 | 43.4 | 4.25806 | 1.39922 |
| Nov-22 | 2,087 | 173,477.2 | 549 | 30 | 83.1 | 18.30000 | 2.77076 |
| Dec-22 | 2,097 | 380,814.6 | 1,067 | 31 | 181.6 | 34.41935 | 5.85806 |

| Slope | Intercept | R2 |
|---------|-----------|---------|
| 0.14677 | 1.05233 | 0.95505 |

1/ Reflects billed dk per month.
2/ Reflects billing period degree days.

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
EMBEDDED COST OF SERVICE STUDY
PRO FORMA 2023
CUSTOMERS - FACTORS NO. 8, 9, 10, 11 & 12**

| | Total | Residential | Small Firm | Large Firm | Small IT | | Large IT | |
|---|--------|-------------|------------|------------|----------|-----------|----------|-----------|
| | | | General | General | Sales | Transport | Sales | Transport |
| Total Customers 1/ | 64,894 | 57,300 | 5,458 | 2,098 | 6 | 20 | 2 | 10 |
| Less: Transmission Customers 2/ | 5 | | 0 | 0 | 0 | 1 | 1 | 3 |
| Average Customers at Distribution | 64,889 | 57,300 | 5,458 | 2,098 | 6 | 19 | 1 | 7 |
| Multiplied by: Weighting Factor 3/ | | 1.0 | 1.14 | 5.18 | 27.34 | 27.34 | 46.80 | 46.80 |
| Weighted Customers at Distribution | 75,448 | 57,300 | 6,222 | 10,868 | 164 | 519 | 47 | 328 |
| Weighted Transmission Customers | 214 | 0 | 0 | 0 | 0 | 27 | 47 | 140 |
| Total Weighted Customers | 75,662 | 57,300 | 6,222 | 10,868 | 164 | 546 | 94 | 468 |
| Total Weighted Customers less Large IT Trans. | 75,448 | 57,300 | 6222 | 10,868 | 164.00 | 519 | 47 | 328 |
| Services: | | | | | | | | |
| Multiplied by: Weighting Factor | | 1.00 | 1.31 | 1.68 | 3.25 | 3.25 | 2.75 | 2.75 |
| | 68,094 | 57,300 | 7,150 | 3,525 | 20 | 65 | 6 | 28 |
| Total Customers 1/ | 64,894 | 57,300 | 5,458 | 2,098 | 6 | 20 | 2 | 10 |
| Less: Transmission Customers | 5 | 0 | 0 | 0 | 0 | 1 | 1 | 3 |
| Average Customers at Distribution | 64,889 | 57,300 | 5,458 | 2,098 | 6 | 19 | 1 | 7 |
| Multiplied by: Service Weighting Factor | | 1.00 | 1.31 | 1.68 | 3.25 | 3.25 | 2.75 | 2.75 |
| Distribution Service Weighted Customers | 68,079 | 57,300 | 7,150 | 3,525 | 20 | 62 | 3 | 19 |

1/ Pro Forma Customer

2/ Transmission level customers

Small Interruptible = Customer 81-11

Large Interruptible = 82-2, 82-3 and 82-6; 85-1.

3/ Based on average installed meter costs as of 2022.

South Dakota Service Weights

Updated: 6/1/2023

| RATE AND DESCRIPTION | Modeled Service Value | Modelled Service Average | Count of Customers | Cost per Service per Customer | Weights |
|---|--------------------------|-----------------------------|-----------------------|----------------------------------|-------------|
| RATE 600 - Residential Gas Service | \$58,091,175 | \$1,189 | 48,856 | \$1,189 | 1.00 |
| RATE 601 Residential Gas Service | \$0 | \$0 | 0 | \$0 | 1.00 |
| RATE 602 Residential Gas Service | \$0 | \$0 | 0 | \$0 | 1.00 |
| RATE 660 Residential Gas Service - East River | \$4,316,641 | \$1,146 | 3,767 | \$1,146 | 1.00 |
| RATE 661 Residential Gas Service - East River | \$0 | \$0 | 0 | \$0 | 1.00 |
| RATE 662 Residential Gas Service - East River | \$0 | \$0 | 0 | \$0 | 1.00 |
| RATE 663 Residential Gas Service - East River | \$0 | \$0 | 0 | \$0 | 1.00 |
| RATE 600: 600, 601, 602, 660 ,661, 662, 663(Residential) | \$62,410,151 | Weighted Average | 52,623 | \$1,186 | 1.00 |
| | | | | | |
| RATE 700 - Small Firm General Gas Service | \$5,571,390 | \$1,570 | 3,549 | \$1,570 | 1.32 |
| RATE 760 - Small Firm General Service - East River | \$858,346 | \$1,490 | 576 | \$1,490 | 1.26 |
| RATE 762 - Firm Industrial Gas Service - East River | \$0 | \$0 | 0 | \$0 | 0.00 |
| Rates 700,760,762 | \$6,429,736 | Weighted Average | 4,125 | \$1,559 | 1.31 |
| | | | | | |
| RATE 701 - Large Firm General Gas Service | \$3,500,437 | \$1,990 | 1,759 | \$1,990 | 1.68 |
| RATE 703 - Large Firm General Gas Service | \$0 | \$0 | 0 | \$0 | 0.00 |
| RATE 761 - Large Firm General Service - East River | \$369,047 | \$2,073 | 178 | \$2,073 | 1.75 |
| Rates 701, 703, 761 | \$3,869,484 | Weighted Average | 1,937 | \$1,998 | 1.68 |
| | | | | | |
| RATE 710 - Small Interruptable General Gas Service | \$36,389 | \$3,639 | 10 | \$3,639 | 3.07 |
| RATE 810 - Small Interruptable General Transportation Service | \$52,382 | \$4,029 | 13 | \$4,029 | 3.40 |
| Rates 710 & 810 | \$88,772 | Weighted Average | 23 | \$3,860 | 3.25 |
| | | | | | |
| RATE 820 - Large Interruptable General Transportation Service | \$4,633 | \$4,633 | 1 | \$4,633 | 3.91 |
| RATE 850 - Large Interruptable General Gas Service | \$1,895 | \$1,895 | 1 | \$1,895 | 1.60 |
| Rates 820 &850 | \$6,528 | Weighted Average | 2 | \$3,264 | 2.75 |

Notes:

- 1) Weighting for gas service lines is based on a ~90% model representation of the actual service lines. Service lines are not fully represented in the company's GIS because not all premise ID's are present and additionally.

**SOUTH DAKOTA
MONTANA-DAKOTA UTILITIES CO.
AVERAGE INSTALLED METER COSTS
2022**

| | SD Number of Meters | Average Meter Cost | Total | Average Weighted Cost | Class Weighting |
|--|---------------------------|--------------------------|----------------------------|-----------------------------|--------------------|
| Residential - Rate 60 | | | | | |
| Group 1 meters - 250 size | 51,394 | \$498.77 | \$25,633,785 | | |
| Group 1 meters - 425 size | 1,511 | \$840.17 | \$1,269,497 | | |
| Group 2 meters - 630 size | 312 | \$1,063.58 | \$331,837 | | |
| Group 2 Meters - Size 750/AL800 | 8 | \$1,722.32 | \$13,779 | | |
| Group 2 Meters - Size AC800 | 18 | \$1,484.64 | \$26,724 | | |
| Group 2 Meters - Size >1000 | 3 | \$2,181.98 | \$6,546 | | |
| Group 2 Meters - Size Sm Rot TC 8C/15C | 1 | \$4,858.89 | \$4,859 | | |
| Residential - Rate 66 | | | | | |
| Group 1 Meters - Size 250 | 3,779 | \$498.77 | \$1,884,852 | | |
| Group 1 Meters - Size 425 | 42 | \$840.17 | \$35,287 | | |
| Group 2 Meters - Size 630 | 16 | \$1,063.58 | \$17,017 | | |
| Group 3 Meters - Sm Rot TC 2M/3M | 1 | \$5,979.61 | \$5,980 | | |
| Total Residential | <u>57,085</u> | | <u>\$29,230,162</u> | <u>\$512</u> | <u>1.00</u> |
| Small Firm General - Rate 70 | | | | | |
| Group 1 Meters - Size 250 | 3,551 | \$498.77 | \$1,771,132 | | |
| Group 1 Meters - Size 425 | 1,259 | \$840.17 | \$1,057,774 | | |
| Small General - Rate 76 | | | | | |
| Group 1 Meters - Size 250 | 514 | \$498.77 | \$256,368 | | |
| Group 1 Meters - Size 425 | 120 | \$840.17 | \$100,820 | | |
| Small General - Optional Seasonal - Rate 72 | | | | | |
| Group 1 Meters - Size 425 | 1 | \$840.17 | \$840 | | |
| Total Small General | <u>5,445</u> | | <u>\$3,186,935</u> | <u>\$585</u> | <u>1.14</u> |
| Large Firm General - Rate 70 | | | | | |
| Group 2 Meters - Size >1000 | 415 | \$2,181.98 | \$905,522 | | |
| Group 2 Meters - Size >1000 Cor | 2 | \$5,627.87 | \$11,256 | | |
| Group 2 Meters - Size 630 | 719 | \$1,063.58 | \$764,714 | | |
| Group 2 Meters - Size 750/AL800 | 328 | \$1,722.32 | \$564,921 | | |
| Group 2 Meters - Size AC800 | 57 | \$1,484.64 | \$84,624 | | |
| Group 2 Meters - Sm Rot TC 8C/15C | 3 | \$4,858.89 | \$14,577 | | |
| Group 3 Meters - Lg Rot Cor > 3M | 10 | \$11,465.01 | \$114,650 | | |
| Group 3 Meters - Lg Rot TC > 3M | 181 | \$7,422.73 | \$1,343,514 | | |
| Group 3 Meters - Lrg diaph | 1 | \$1,948.08 | \$1,948 | | |
| Group 3 Meters - Sm Rot Cor 2M/3M | 3 | \$9,447.87 | \$28,344 | | |
| Group 3 Meters - Sm Rot TC 2M/3M | 178 | \$5,979.61 | \$1,064,371 | | |
| Group 4 Meters - Turbine Meters | 1 | \$49,958.62 | \$49,959 | | |

**SOUTH DAKOTA
MONTANA-DAKOTA UTILITIES CO.
AVERAGE INSTALLED METER COSTS
2022**

| | SD Number of Meters | Average Meter Cost | Total | Average Weighted Cost | Class Weighting |
|---|---------------------------|--------------------------|---------------------------|-----------------------------|---------------------|
| Large Firm General - Rate 76 | | | | | |
| Group 2 Meters - Size >1000 | 37 | \$2,181.98 | \$80,733 | | |
| Group 2 Meters - Size 630 | 65 | \$1,063.58 | \$69,133 | | |
| Group 2 Meters - Size 750/AL800 | 24 | \$1,722.32 | \$41,336 | | |
| Group 2 Meters - Size AC800 | 15 | \$1,484.64 | \$22,270 | | |
| Group 2 Meters - Sm Rot TC 8C/15C | 3 | \$4,858.89 | \$14,577 | | |
| Group 3 Meters - Lg Rot Cor > 3M | 3 | \$11,465.01 | \$34,395 | | |
| Group 3 Meters - Lg Rot TC > 3M | 36 | \$7,422.73 | \$267,218 | | |
| Group 3 Meters - Sm Rot TC 2M/3M | 11 | \$5,979.61 | \$65,776 | | |
| Total Large Firm General | <u>2,092</u> | | <u>\$5,543,836</u> | <u>\$2,650</u> | <u>5.18</u> |
| Small Interruptible Gas Sales - Rate 71 | | | | | |
| Group 3 Meters - Lg Rot Cor > 3M | 13 | \$11,465.01 | \$149,045 | | |
| Group 3 Meters - Lg Rot TC > 3M | 9 | \$7,422.73 | \$66,805 | | |
| Group 4 Meters - Turbine Meters | 4 | \$49,958.62 | \$199,834 | | |
| Small Interruptible Transportation Sales - Rate 81 | | | | | |
| Group 3 Meters - Lg Rot Cor > 3M | 12 | \$11,465.01 | \$137,580 | | |
| Group 3 Meters - Lg Rot TC > 3M | 7 | \$7,422.73 | \$51,959 | | |
| Group 3 Meters - Sm Rot TC 2M/3M | 1 | \$5,979.61 | \$5,980 | | |
| Group 4 Meters - Lg Rot Cor > 3M | 1 | \$10,821.35 | \$10,821 | | |
| Group 4 Meters - Turbine Meters | 1 | \$49,958.62 | \$49,959 | | |
| Total Small Interruptible Transport | <u>48</u> | | <u>\$671,983</u> | <u>\$14,000</u> | <u>27.34</u> |
| Large Interruptible Gas - Rate 85 | | | | | |
| Group 3 Meters - Lg Rot Cor > 3M | 1 | \$11,465.01 | \$11,465 | | |
| Group 4 Meters - Turbine Meters | 1 | \$49,958.62 | \$49,959 | | |
| Group 1 meters - Rate 64 | 1 | \$0 | \$0 | | |
| Group 2 meters - Rate 64 | 1 | \$7,423 | \$7,423 | | |
| Large Interruptible Transportation - Rate 82 | | | | | |
| Group 3 Meters - Lg Rot Cor > 3M | 5 | \$11,465.01 | \$57,325 | | |
| Group 3 Meters - Sm Rot Cor 2M/3M | 1 | \$9,447.87 | \$9,448 | | |
| Group 4 Meters - Turbine Meters | 4 | \$49,958.62 | \$199,834 | | |
| Total Large Interruptible Sales | <u>14</u> | | <u>\$335,454</u> | <u>\$23,961</u> | <u>46.80</u> |
| TOTAL METERS | 64,684 | | | | |

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
CLASS COST OF SERVICE STUDY
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022
PLANT ALLOCATION**

| | <u>Total</u> | <u>Allocation</u> |
|---|----------------|--|
| 374.1 Land | 87,780 | Factor No. 45 - Dist. Mains & Meas. & Reg Equip. |
| 374.2 Rights of Way | 129,244 | Factor No. 45 - Dist. Mains & Meas. & Reg Equip. |
| 375 Structures & Improvements | 375,234 | Factor No. 45 - Dist. Mains & Meas. & Reg Equip. |
| 376 Mains | 56,724,156 | |
| 72.2% Demand Related | 40,982,617 | Factor No. 5 - 1-Day Peak @ Distribution |
| 27.8% Customer Related | 15,741,539 | Factor 9 - Average Customers @ Distribution |
| 378 Meas. & Reg. Equip. - General | 1,430,912 | Factor No. 2 - Peak Day Design |
| | 28,227 | Direct to Small Firm General |
| 379 Meas. & Reg. Equip. - City Gate | 1,810,870 | Factor 2 - Peak Day Design |
| 380 Services | 29,365,191 | Factor 37 - Weighted Services @ Distribution |
| 381 Meters | 20,134,131 | Factor No. 10 - Total Weighted Customers |
| 383 Service Regulators | 2,948,353 | Total |
| | 2,925,624 | Factor No. 10 - Total Weighted Customers |
| | 4,951 | Direct to Small Firm General |
| | 4,736 | Direct to Small Interruptible |
| | 3,917 | Direct to Small IT Transportation |
| | 9,125 | Direct to Large IT Transportation |
| 385 Ind. Meas. & Reg. Station Equipment | 110,213 | Factor 44 - Peak Day Excl. Res. & Sm. Comm. |
| 387 Cathodic Protection & Other Equipment | <u>103,576</u> | Factor No. 13 - Distribution Mains |
| Distribution Plant | 113,247,887 | |

**MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF PER BOOKS REVENUES
GAS UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2022**

| | Total | Residential | Firm General-Small | Firm General-Large | Small Interruptible | | Large Interruptible | |
|---------------|--------------|--------------|-----------------------|-----------------------|---------------------|-----------|---------------------|-----------|
| | | | | | Sales | Transport | Sales | Transport |
| Billing Units | 64,508 | 56,822 | 5,428 | 2,081 | 25 | 20 | 2 | 120 |
| Dk | 9,394,571 | 4,083,241 | 798,902 | 2,626,597 | 53,246 | 339,464 | 403,005 | 1,090,116 |
| Total Revenue | \$74,568,331 | \$41,524,906 | \$7,193,391 | \$22,804,878 | \$411,532 | \$155,791 | \$2,236,621 | \$241,212 |
| Commodity 1/ | 47,366,383 | 25,027,865 | 3,985,403 | 15,695,582 | 339,578 | 112,303 | 1,997,440 | 208,212 |
| Customer 2/ | 8,683,586 | 6,188,463 | 1,084,933 | 1,272,286 | 54,816 | 43,488 | 6,600 | 33,000 |
| Demand 3/ | 18,518,362 | 10,308,578 | 2,123,055 | 5,837,010 | 17,138 | 0 | 232,581 | 0 |

1/ Residual after deducting customer and demand revenues.

2/ Per 'SD Revenue Analysis 2022' file.

3/ Average cost of gas demand component by class.

**MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF 2023 REVENUES
GAS UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2022**

| | Total | Residential | Firm General-Small | Firm General-Large | Small Interruptible | | Large Interruptible | |
|--------------------|--------------|--------------|-----------------------|-----------------------|---------------------|-----------|---------------------|-----------|
| | | | | | Sales | Transport | Sales | Transport |
| Billing Units | 64,894 | 57,300 | 5,458 | 2,098 | 6 | 20 | 2 | 10 |
| Dk | 8,871,554 | 3,803,810 | 710,559 | 2,498,683 | 27,935 | 332,427 | 381,433 | 1,116,707 |
| Total Revenue | \$66,455,112 | \$37,648,175 | \$6,312,618 | \$20,174,038 | \$146,115 | \$152,951 | \$1,774,924 | \$246,291 |
| Commodity 1/ | 42,471,256 | 22,894,905 | 3,470,688 | 14,086,539 | 119,059 | 109,751 | 1,577,023 | 213,291 |
| Adjustment | (4,895,127) | (2,132,960) | (514,715) | (1,609,043) | (220,519) | (2,552) | (420,417) | 5,079 |
| Customer 2/ | 8,752,298 | 6,274,350 | 1,095,694 | 1,286,494 | 12,960 | 43,200 | 6,600 | 33,000 |
| Adjustment | 68,712 | 85,887 | 10,761 | 14,208 | (41,856) | (288) | 0 | 0 |
| Demand 3/ | 15,231,558 | 8,478,920 | 1,746,236 | 4,801,005 | 14,096 | 0 | 191,301 | 0 |
| Adjustment | (3,286,804) | (1,829,658) | (376,819) | (1,036,005) | (3,042) | 0 | (41,280) | 0 |
| Total Pro Forma Ac | (8,113,219) | (3,876,731) | (880,773) | (2,630,840) | (265,417) | (2,840) | (461,697) | 5,079 |

1/ Residual after deducting customer and demand revenues.

2/ Per 'SD Revenue Analysis 2022' file.

3/ Average cost of gas demand component by class.

**MONTANA-DAKOTA UTILITIES CO.
EMBEDDED COST OF SERVICE STUDY
ALLOCATION OF COST OF GAS TO THE CLASSES
GAS UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2022**

| | Per Books 1/ | Pro Forma Per Unit Cost | Pro Forma 2023 4/ |
|---------------------------|----------------------------|----------------------------|----------------------------|
| Residential | | | |
| Energy | \$19,667,849 | \$3.725 | \$15,911,110 |
| Demand | 10,308,578 | 2.687 | 8,478,920 |
| Total Residential | <u>\$29,976,427</u> | <u>\$6.412</u> | <u>\$24,390,030</u> |
| Firm General Small | | | |
| Energy | \$3,848,091 | \$3.725 | 2,809,868 |
| Demand | 2,123,055 | 2.687 | 1,746,236 |
| Total Small Firm General | <u>\$5,971,146</u> | <u>\$6.412</u> | <u>\$4,556,104</u> |
| Firm General Large | | | |
| Energy | \$12,651,595 | \$3.725 | 11,220,551 |
| Demand | 5,837,010 | 2.687 | 4,801,005 |
| Total Large Firm General | <u>\$18,488,605</u> | <u>\$6.412</u> | <u>\$16,021,556</u> |
| Small Interruptible | | | |
| Energy | \$256,471 | \$3.725 | 110,075 |
| Demand | 17,138 | 0.720 | 14,096 |
| Total Small Interruptible | <u>\$273,609</u> | <u>\$4.445</u> | <u>\$124,171</u> |
| Large Interruptible | | | |
| Energy | \$1,941,164 | \$3.725 | 1,504,169 |
| Demand | 232,581 | 0.720 | 191,301 |
| Total Large Interruptible | <u>\$2,173,745</u> | <u>\$4.445</u> | <u>\$1,695,470</u> |
| Total Cost of Gas | <u><u>\$56,883,532</u></u> | | <u><u>\$46,787,331</u></u> |

| Customer Class | Dk | | Peak Day Design - Firm | |
|---------------------------------|------------------|--------------------|-------------------------|--------------------|
| | Per Books 2022 | Sales | Interruptible - 100% LF | |
| Residential | 4,083,241 | 51.264854% | 46,317 | 55.666795% |
| Firm General Small | 798,902 | 10.030168% | 9,539 | 11.464593% |
| Firm General Large | 2,626,597 | 32.976773% | 26,226 | 31.520119% |
| Small Interruptible - Sales 5/ | 53,246 | 0.668500% | 77 | 0.092544% |
| Small Interruptible - Transport | 0 | 0.000000% | 0 | 0.000000% |
| Large Interruptible - Sales | 403,005 | 5.059705% | 1,045 | 1.255949% |
| Large Interruptible - Transport | 0 | 0.000000% | 0 | 0.000000% |
| Total | <u>7,964,991</u> | <u>100.000000%</u> | <u>83,204</u> | <u>100.000000%</u> |

| Customer Class | Dk | | Peak Day Design - Firm | |
|---------------------------------|------------------|--------------------|-------------------------|--------------------|
| | Pro Forma Sales | | Interruptible - 100% LF | |
| Residential | 3,803,810 | 51.247572% | 46,317 | 55.666795% |
| Firm General Small | 710,559 | 9.573145% | 9,539 | 11.464593% |
| Firm General Large | 2,498,683 | 33.663994% | 26,226 | 31.520119% |
| Small Interruptible - Sales | 27,935 | 0.376360% | 77 | 0.092544% |
| Small Interruptible - Transport | 0 | 0.000000% | 0 | 0.000000% |
| Large Interruptible - Sales | 381,433 | 5.138931% | 1,045 | 1.255949% |
| Large Interruptible - Transport | 0 | 0.000000% | 0 | 0.000000% |
| Total | <u>7,422,420</u> | <u>100.000002%</u> | <u>83,204</u> | <u>100.000000%</u> |

1/ Allocation of Per Books Cost of Gas based on Normalized 2023 volumes and March 2023 Gas Cost

| Total Cost of Gas | Energy 2/ | Demand 3/ | Reallocated Demand Costs |
|------------------------------|------------------|------------------|-------------------------------------|
| \$56,883,532 | \$38,365,169 | \$18,518,363 | 15,231,557 |

2/ Allocated on Pro Forma Dk Sales.

3/ Allocated on Factor 2 excluding transportation. Demand costs from March 2023 Purchased Gas Adjustment Residential & General Service, reflecting weighted seasonal demand.

4/ Statement H, Schedule H-1, Page 3 Pro Forma 2023 Cost of Gas

5/ Design Day Peak

**MONTANA-DAKOTA UTILITIES CO.
GAS UTILITY - SOUTH DAKOTA
CLASS COST OF SERVICE STUDY
12 MONTHS ENDING DECEMBER 31, 2022
CUSTOMER ADVANCES FOR CUSTRUCTION WORKPAPER**

| | Per Books | | | Pro Forma Adjustment-DIT | | | Pro Forma Adjustment | | |
|---------------------|-------------|---------------|---------------|--------------------------|----------|----------|----------------------|------------|--------------|
| | Demand | Customer | Total | Demand | Customer | Total | Demand | Customer | Total |
| Residential | (\$759,861) | (\$1,782,331) | (\$2,542,192) | \$22,490 | \$52,751 | \$75,241 | (\$22,490) | (\$52,751) | (\$75,241) |
| Small Firm General | (39,143) | (49,858) | (89,001) | 1,158 | 1,476 | 2,634 | (1,158) | (1,476) | (2,634) |
| Large Firm General | (2,224) | (870) | (3,094) | 68 | 26 | 94 | (68) | (26) | (94) |
| Small Interruptible | (162,987) | (92,118) | (255,105) | 4,825 | 2,727 | 7,552 | (4,825) | (2,727) | (7,552) |
| | (964,215) | (1,925,177) | (2,889,392) | 28,541 | 56,980 | 85,521 | (28,541) | (56,980) | (85,521) |
| | | | | | | 85,521 | Adj | | (85,521) Adj |

| | 2022 Balance | | | Allocated | | | Distribution Plant 1/ | | |
|---------------------|--------------|------------|---------------|--------------|--------------|--------------|-----------------------|------------|------------|
| | | % of Total | Total Balance | Demand | Customer | Total | Demand | Customer | Total |
| | | | | | | | % of Total | % of Total | % of Total |
| Residential | (2,542,192) | 87.98% | (2,542,192) | \$23,959,599 | \$56,211,576 | \$80,171,175 | 29.89% | 70.11% | 100.0000% |
| Small Firm General | (89,001) | 3.08% | (89,001) | 4,962,991 | 6,321,787 | 11,284,778 | 43.98% | 56.02% | 100.0000% |
| Large Firm General | (3,094) | 0.11% | (3,094) | 13,658,896 | 5,346,396 | 19,005,292 | 71.87% | 28.13% | 100.0000% |
| Small Interruptible | (255,105) | 8.83% | (255,105) | 473,888 | 267,823 | 741,711 | 63.89% | 36.11% | 100.0000% |
| | (2,889,392) | 100.00% | (2,889,392) | \$43,055,374 | 68,147,582 | 111,202,956 | | | |

1/ Based on Allocation Factor 15.

| | Total | | |
|---------------------|--------------|--------------|--------------|
| Distribution Plant | 113,247,887 | | |
| | Demand | Customer | Total |
| Residential | \$23,959,599 | \$56,211,576 | \$80,171,175 |
| Small Firm General | 4,962,991 | 6,321,787 | 11,284,778 |
| Large Firm General | 13,658,896 | 5,346,396 | 19,005,292 |
| Small Interruptible | 473,888 | 267,823 | 741,711 |
| Large Interruptible | 1,847,901 | 197,030 | 2,044,931 |
| | 44,903,275 | 68,344,612 | 113,247,887 |

| Work Order | WO Description | 2022 | Class |
|------------|-------------------------------------|--------------------|-------------------------------|
| 257976 | Instl Main 311 N Waldon St Pierre | (3,725.00) | Firm General < 500 cubic feet |
| 284643 | Instl Main 19550 Glenco Rd Sturgis | (9,473.00) | Firm General < 500 cubic feet |
| 288712 | Inst Main 2211 Dakota Av Belle Fche | (3,115.85) | Firm General < 500 cubic feet |
| 290501 | Instl Main Fargo Ln Rapid City | (10,498.00) | Firm General < 500 cubic feet |
| 292968 | Instl Main Democracy Ln. Summerset | (5,178.00) | Firm General < 500 cubic feet |
| 293402 | Install 2in main Chisholm Box Elder | (5,864.00) | Firm General < 500 cubic feet |
| 295181 | Inst Main 6211 BlackHawk Rd Blk Hwk | (3,731.00) | Firm General < 500 cubic feet |
| 295769 | Inst Main Mt Rushmore Rd Rapid City | (3,447.00) | Firm General < 500 cubic feet |
| 296211 | Instl Main 2800 Raccoon Rd Sturgis | (3,240.00) | Firm General < 500 cubic feet |
| 273293 | Instl main Airport Pierre | (6,300.00) | Firm General < 500 cubic feet |
| 284467 | Instl Main 114 9th Ave E Ft Pierre | (3,298.00) | Firm General < 500 cubic feet |
| 288116 | Instl Main 13151 US HWY 12 Rosco | (3,454.82) | Firm General < 500 cubic feet |
| 290189 | Instl Main 812 N Deadwood Ft Pierre | (348.74) | Firm General < 500 cubic feet |
| 290648 | Inst Main 31100 164th St Gettysburg | (1,939.99) | Firm General < 500 cubic feet |
| 293503 | Instl Main Potter Place Pierre | (4,761.00) | Firm General < 500 cubic feet |
| 294656 | Instl S/L 200 Chestnut Ipswich | (1,819.00) | Firm General < 500 cubic feet |
| 296165 | Instl S/L 916 deadwood ft pierre | (273.00) | Firm General < 500 cubic feet |
| 296582 | Instl Main Lookout Ridge Ft Pierre | (18,535.00) | Firm General < 500 cubic feet |
| | | <u>(89,001.40)</u> | |
| 245679 | Main Ext KEVN 2001 Skyline Dr RC | - | Firm General > 500 cubic feet |
| 271249 | Instl Main N Bryne Ave Mobridge | (575.00) | Firm General > 500 cubic feet |
| 272323 | Inst Main Belle Fouch 19026 Hwy 85 | (2,519.13) | Firm General > 500 cubic feet |
| | | <u>(3,094.13)</u> | |
| 294790 | main ext at 10th Ct Onida SD | (2,426.00) | Residential |
| 209820 | Extend 4" Main to Powder House Pass | (113,261.72) | Residential |
| 219312 | Powder House Pass - Dist Ph 1 | (834.70) | Residential |
| 228356 | Istl main Vista Lakes Sub Rapid Cty | - | Residential |
| 236673 | 2" main Ext.Peridot Ln. Durr | - | Residential |
| 243046 | Ext Main Cove Court Ft Pierre SD | (6,875.00) | Residential |
| 244148 | Ext Main Mark Goebel Gettysburg SD | - | Residential |
| 245499 | Instl Main Justin Loesch Glenham | - | Residential |
| 246119 | Ext Main James Langer Gettysburg SD | (238.00) | Residential |
| 249360 | Ext Main Kyle Jensen Mobridge | (4,483.00) | Residential |
| 257970 | Inst Main Pobbenoldt Add Gettysburg | (2,377.00) | Residential |
| 259898 | Instl Main 205 W 1th St Mobridge | (328.00) | Residential |
| 260942 | Inst Main 19081 Three Pines Bel Fch | (2,809.00) | Residential |
| 263109 | Instl 2000' 2"PE GME-Mac Spearfish | (4,487.00) | Residential |
| 267970 | Extend 2" main at Elmwood | (817.22) | Residential |
| 271285 | perry stieger main ext Mobridge | - | Residential |
| 271962 | zach perman main extension Mobridge | - | Residential |
| 272376 | Inst Main Whitetail Dr Sturgis | (6,934.00) | Residential |
| 273747 | Instl Main 709 11th St Ipswich SD | (513.00) | Residential |
| 275342 | Ext Main 4190 Airport Rd Spearfish | (494.34) | Residential |
| 275375 | Inst Main 5807 Oak Ct Black Hawk SD | (1,809.00) | Residential |
| 276129 | Instl Main 3620 Hillsview Spearfish | (3,164.00) | Residential |
| 276556 | Instl Main 945 Penny Ln Rapid City | (1,690.00) | Residential |
| 277742 | Instl Main Charles St Spearfish | (4,667.00) | Residential |
| 277752 | Inst Main 5050 Heather Ln Rpd City | (1,547.00) | Residential |
| 279139 | Instl Main Greg Preszler Roscoe | (2,014.00) | Residential |
| 279603 | Instl Main 713 Comet Ct Rapid City | (930.92) | Residential |

| Work Order | WO Description | 2022 | Class |
|------------|-------------------------------------|--------------|-------------|
| 279618 | Inst Main Cole Ln Airport Rd Sprfsh | (4,766.00) | Residential |
| 280349 | Instl Main 5799 Oak Ct Black Hawk | (1,081.00) | Residential |
| 280772 | Inst Main Shadowlnd Rnch Black Hawk | (3,505.00) | Residential |
| 281019 | Inst Main Crst Wht Dble Tree Piedmt | (2,699.00) | Residential |
| 281400 | Instl Main Anderson Rd Black Hawk | (2,847.00) | Residential |
| 281700 | Instl Main Horse Run Rd Piedmont | (518.00) | Residential |
| 281792 | Instl Main Rushmore St Rapid City | (2,199.52) | Residential |
| 281860 | Instl Main Riata Loop Piedmont | (14,578.00) | Residential |
| 281938 | Instl Main Turtle Ln Spearfish | (2,004.00) | Residential |
| 282828 | Inst Main Meadowbrook Dr Rapid City | (1,058.18) | Residential |
| 283292 | Instl Main 5780 Bennett Rd Rpd Cty | (5,619.00) | Residential |
| 283895 | Instl Main Little Elk Crk Piedmont | (2,747.00) | Residential |
| 283990 | Instl Main Larene Dr Black Hawk | (1,640.49) | Residential |
| 284062 | Instl Main River Pl Dvlpmnt Pierre | (4,925.00) | Residential |
| 284213 | Instl Main Powder House Pass Lead | (13,296.00) | Residential |
| 284360 | Inst Main Prairie Hills Rd Ble Fche | (2,186.25) | Residential |
| 284383 | Inst Main Bulldog Canyon Rd Sturgis | (2,636.25) | Residential |
| 284435 | Instl Main 3332 Hall St Rapid City | (432.00) | Residential |
| 284666 | Instl Main 29055 Range Rd Pierre | (3,503.00) | Residential |
| 284752 | Instl Main Creekside Pl Piedmont | (2,043.00) | Residential |
| 284827 | Inst Main 5130 Airport Rd Spearfish | (17,043.00) | Residential |
| 286012 | Inst Main 4907 Copper Hill Rpd City | (2,866.00) | Residential |
| 286021 | Instl Main 1420 Mac Ln. Spearfish | (4,149.00) | Residential |
| 286214 | Inst Main Cedar Berry Canyon Sprfsh | (22,808.00) | Residential |
| 286644 | Instl Main Waxwing Lane Rapid City | (7,836.00) | Residential |
| 286829 | Instl Main Hidden Hills Est Sturgis | (16,764.64) | Residential |
| 286916 | Inst Main Stagebarn Canyon Piedmont | (10,629.32) | Residential |
| 287012 | Instl Main Foley Dr Summerset | (4,827.00) | Residential |
| 287013 | Instl Main Treasure Coach Piedmont | (6,228.00) | Residential |
| 287147 | Instl Main Davenport Lp Sturgis | (3,279.00) | Residential |
| 287335 | Instl Main Trailside Addition Lead | (4,564.00) | Residential |
| 287376 | Inst Main Scotland Hills Rapid City | (13,092.09) | Residential |
| 287384 | Inst Main Rivrsde MHP Belle Fourche | (1,527.00) | Residential |
| 287630 | Instl Main 5330 Vista Dr Rapid City | (1,338.46) | Residential |
| 287645 | Install Main Lost Camp Lead | (7,299.00) | Residential |
| 287702 | Instl Main Bridal Ridge Rapid City | (3,867.00) | Residential |
| 287712 | Instl Main 3808 Chief Dr Rapid City | (1,758.00) | Residential |
| 287757 | Instl Main 9th & 13th Mobridge | (4,502.97) | Residential |
| 287829 | Instl Main Solomon/Aaron Ct Rpd Cty | (12,018.87) | Residential |
| 287833 | Instl Main Alcorn Court Spearfish | (4,903.00) | Residential |
| 287845 | Instl Main 3445 Skyline Hts Ct RC | (2,004.00) | Residential |
| 287880 | Instl Main Sunshine Valley Piedmont | (3,842.64) | Residential |
| 287913 | Instl main N Elk Vale Rd Rapid City | (2,710.12) | Residential |
| 288050 | Instl Main Raider Point Box Elder | (6,477.00) | Residential |
| 288069 | Instl Main Rockerville SD | (174,585.00) | Residential |
| 288114 | Instl Main Brookstone Lp Pierre | (5,515.00) | Residential |
| 288371 | Instl Main Frontier Loop Piedmont | (3,349.00) | Residential |

| Work Order | WO Description | 2022 | Class |
|------------|-------------------------------------|--------------|-------------|
| 288438 | Instl Main Spring Crk Ln Belle Fche | (3,645.00) | Residential |
| 288923 | Instl Main Discovery Ct. Piedmont | (15,303.00) | Residential |
| 288926 | Instl Main 509 N 5th St Piedmont | (1,993.54) | Residential |
| 289046 | Instl Main AR Estates II Piedmont | (31,929.00) | Residential |
| 289170 | Install 2" PI Main Lantern Ln Lead | (33,872.00) | Residential |
| 289174 | Inst Main Hat Rnch Blk 7&8 Ble Fche | (12,078.00) | Residential |
| 289181 | Instl Main Murphy Ranch Rapid City | (6,660.00) | Residential |
| 289196 | Instl Main Frdm Est Ph 5 Box Elder | (12,237.00) | Residential |
| 289205 | Instl Main Misty Meadows Rapid City | (5,982.00) | Residential |
| 289217 | Inst Main Hillsvievw Est Rapid City | (11,843.00) | Residential |
| 289269 | Inst 2" main Copperfield Rapid City | (3,738.00) | Residential |
| 289566 | Install Main 20013 Ashlee Ct, Spear | (10,206.97) | Residential |
| 289703 | Instl Main Meadowlark Dr Box Elder | (1,706.00) | Residential |
| 289956 | Instl Main Frontier Lp Piedmont | (13,017.03) | Residential |
| 289997 | Instl Main S Powderhouse Lead | (88,618.00) | Residential |
| 290006 | Instl Main Miles Cooper Ct Sturgis | (11,257.06) | Residential |
| 290045 | Instl Main Thrush Dr Rapid City | - | Residential |
| 290265 | Install 2in main Elks Rapid City | (12,168.00) | Residential |
| 290539 | Instl Main Miller Ranch 1 Spearfsh | (36,732.00) | Residential |
| 290545 | Instl Main 11565 Moon Mdws Deadwood | (19,076.00) | Residential |
| 290802 | Instl Main Bridgestone Ct Spearfsh | (2,795.64) | Residential |
| 290903 | Inst Main 9840 Sheridan Lake Rd RC | (4,333.00) | Residential |
| 291162 | Inst Main 11498 US HWY 14A Deadwood | (1,408.35) | Residential |
| 291654 | Instl Main Walley Wy Rapid City | (11,709.00) | Residential |
| 291674 | Inst 2" PL Main Turtle Ln Spearfsh | (15,686.00) | Residential |
| 291679 | Instl Main Eastwood Court Spearfsh | (10,928.00) | Residential |
| 292248 | Instl 2" PL Main Park St, Whitewood | (10,482.00) | Residential |
| 292256 | Inst Main R Ranch Est Belle Fourche | (29,948.00) | Residential |
| 292311 | Instl Main S Powderhouse Ph 3 Lead | (46,816.00) | Residential |
| 292368 | Instl Main Dunn Road Rapid City | (4,905.00) | Residential |
| 292807 | Instl Main Powderhouse Pass 6 Lead | (382,538.00) | Residential |
| 293177 | Inst Main VOG Hart Ranch Rapid City | (19,809.00) | Residential |
| 293371 | Ins Main Highpoint Crescent Rpd Cty | (6,471.00) | Residential |
| 293374 | Inst Main Scotland Hills 2 Rpd City | (9,822.00) | Residential |
| 293439 | Install 4" Main Paradise Gulch Lead | (98,873.00) | Residential |
| 293443 | Miracle Road 2" Main Ext Rapid City | (3,581.71) | Residential |
| 293575 | Instl Main 401 S Broadway Ipswich | (7,485.00) | Residential |
| 293735 | Install Main Noah Court Rapid City | (39,916.00) | Residential |
| 293886 | Instl Main Prairie Haven 4 Piedmont | (34,989.00) | Residential |
| 294288 | Instl Dakota Highlands Whitewood | (139,617.00) | Residential |
| 294607 | Inst Main Miller Ranch ph 2 Sprfsh | (165,894.08) | Residential |
| 294847 | Instl Main Countryside Ph 2 Sprfsh | (42,365.00) | Residential |
| 294963 | Instl Main 2102 Highwood Rd Rpd Cty | (8,570.00) | Residential |
| 294985 | Ins Main Auburn Hills 8 Rapid City | (37,756.00) | Residential |
| 295051 | Instl Main Rombauer Dr Rapid City | (38,244.00) | Residential |
| 295119 | Instl Main Norseman Ln Rapid City | (17,917.00) | Residential |
| 295211 | Instl Main Moon Meadow Rapid City | (21,018.00) | Residential |
| 295215 | Instl Main Last Chance Trail Lead | (18,236.00) | Residential |
| 295229 | Instl Main 22129 Gold Pan Trl Lead | (1,755.00) | Residential |
| 295256 | Inst Main Liberty Plaza 2 Box Elder | (52,918.00) | Residential |
| 295306 | Inst Main Ridge Gold Spike 1 Deadwd | (31,653.00) | Residential |
| 295384 | Instl Main Elkhorn Ridge 5&6 Sprfsh | (37,633.00) | Residential |

| Work Order | WO Description | 2022 | Class |
|------------|-------------------------------------|-----------------------|---------------------|
| 295629 | Install 2" Main Sky Ridge Phase 2 | (91,057.00) | Residential |
| 295768 | Inst Main Franklin & 1st Rapid City | (2,160.00) | Residential |
| 295974 | Instl Main Meadowlark Dr Box Elder | (3,819.00) | Residential |
| 295980 | Inst Main 15721 Brunson Ln Piedmont | (12,675.00) | Residential |
| 296021 | Inst Main Pikes Peak Cloud Rpd City | (51,669.00) | Residential |
| 296072 | Install main Freedom Box Elder | (58,135.00) | Residential |
| 296206 | Inst Main 21935 Hawkins Dr Piedmont | (13,415.00) | Residential |
| 296219 | Inst Main Crooked Canyon Rd Blk Hwk | (10,614.00) | Residential |
| 296264 | Instl Main Lost Irishman, Lead | (2,846.00) | Residential |
| 296476 | Instl Main Red Rock Shadows Rpd Cty | (18,187.00) | Residential |
| 296786 | Ins Main Sturgis Thomas Cir Sturgis | (2,714.00) | Residential |
| | | <u>(2,542,191.08)</u> | |
| 279932 | Inst Main Beyers Grain Dryer Roscoe | (6,000.00) | Small Interruptible |
| 282887 | AHLEMEIER FARM TAP-GETT | (21,766.27) | Small Interruptible |
| 286481 | GR-SELBY-STIEGELMEIER TBS-MAIN | (195,298.62) | Small Interruptible |
| 294859 | Inst Main 714 Yorktown Box Elder | (32,040.00) | Small Interruptible |
| | | <u>(255,104.89)</u> | |
| | Total | (2,889,391.50) | |