

Line No.	Description	South Dakota Per Books	Current Revenue	Sales for Resale Revenue	Other Revenue	Fuel and Purchased Power	Labor	Benefits	Incremental Labor and Benefits	Heskett Station Unit III - Comb. Turbine O&M	Lewis & Clark Station - RICE Unit & MATS	Thunder Spirit Wind Generation O&M
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	OPERATING REVENUES:											
2	Sales	\$ 13,501,927	\$ 447,217									
3	Sales for Resale	35,069		(35,069)								
4	Other Revenues	701,822			(202,651)							
5	TOTAL OPERATING REVENUES	14,238,818	447,217	(35,069)	(202,651)	-	-	-	-	-	-	-
6	OPERATING EXPENSES:											
7	Operation and Maintenance:											
8	Fuel and Purchased Power	4,199,643				(231,781)	515					
9	Production	1,298,165					7,472		12,482	15,237	25,162	
10	Transmission	1,148,737					5,000					
11	Distribution	1,076,690					12,054					
12	Customer Accounts	316,986					2,945					
13	Customer Service & Information	23,857					225					
14	Sales	23,936					291					
15	Administrative and General	1,453,539					6,255	24,096	4,241			
16	Total Operation and Maintenance	9,541,553	-	-	-	(231,781)	34,757	24,096	16,723	15,237	25,162	-
17	Depreciation and Amortization	1,844,338										
18	Taxes:											
19	Property Taxes	389,662										
20	Payroll Taxes	151,646										
21	Gross Receipts Tax	19,818										
22	Federal Income Taxes (35%)	(1,076,875)	156,526	(12,274)	(70,928)	81,123	(12,165)	(8,434)	(5,853)	(5,333)	(8,807)	-
23	Deferred Income Taxes	1,437,447										
24	Other Taxes	68,940										
25	Total Taxes	990,638	156,526	(12,274)	(70,928)	81,123	(12,165)	(8,434)	(5,853)	(5,333)	(8,807)	-
26	TOTAL OPERATING EXPENSES	12,376,529	156,526	(12,274)	(70,928)	(150,658)	22,592	15,662	10,870	9,904	16,355	-
27	OPERATING INCOME	\$ 1,862,289	\$ 290,691	\$ (22,795)	\$ (131,723)	\$ 150,658	\$ (22,592)	\$ (15,662)	\$ (10,870)	\$ (9,904)	\$ (16,355)	\$ -
	Source		EJP-1 Sch 1	Statement I Page 3	EJP-1 Sch 2	JMR-1 Sch 5	PJS-4 Sch 4	PJS-4 Sch 5	PJS-4 Sch 9	BAM-10	BAM-11	BAM-3 Page 1
	Staff Witness Testimony		Paulson	Rezac	Paulson	Rezac	Steffensen	Steffensen	Steffensen	Mehlhoff	Mehlhoff	Mehlhoff
	Staff's position on MDU's Adjustment		Adjusted	Accepted	Adjusted	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Facility Charge	Subcontract Labor	Big Stone and Coyote Gen. Units O&M	Materials Expense	Heskett II Sand Expense	Reagent Expense	Vehicles & Work Equipment	Communications	Company Consumption	Postage	Uncollectible Accounts
	(a)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
1	OPERATING REVENUES:											
2	Sales											
3	Sales for Resale											
4	Other Revenues											
5	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-	-
6	OPERATING EXPENSES:											
7	Operation and Maintenance:											
8	Fuel and Purchased Power		4,201		(168)			-				
9	Production		33,828	82,852	5,728	7,376	(42,443)	421	(685)	3	3	
10	Transmission	(256,576)	(235,588)		(45,156)			4,743	(4,056)	41		
11	Distribution	2,474	7,198		11,277			19,253	86	679	3	(32)
12	Customer Accounts		5,872		(10)			2,708	(3,126)		(645)	(9,415)
13	Customer Service & Information							7	2			
14	Sales		2					50	(1,193)			
15	Administrative and General		(9,547)		1,233			295	(3,149)	515	133	
16	Total Operation and Maintenance	(254,102)	(194,033)	82,852	(27,096)	7,376	(42,443)	27,477	(12,121)	1,238	(506)	(9,446)
17	Depreciation and Amortization											
18	Taxes:											
19	Property Taxes											
20	Payroll Taxes											
21	Gross Receipts Tax											
22	Federal Income Taxes (35%)	88,936	67,912	(28,998)	9,483	(2,582)	14,855	(9,617)	4,242	(433)	177	3,306
23	Deferred Income Taxes											
24	Other Taxes											
25	Total Taxes	88,936	67,912	(28,998)	9,483	(2,582)	14,855	(9,617)	4,242	(433)	177	3,306
26	TOTAL OPERATING EXPENSES	(165,166)	(126,121)	53,854	(17,613)	4,794	(27,588)	17,860	(7,879)	805	(329)	(6,140)
27	OPERATING INCOME	\$ 165,166	\$ 126,121	\$ (53,854)	\$ 17,613	\$ (4,794)	\$ 27,588	\$ (17,860)	\$ 7,879	\$ (805)	\$ 329	\$ 6,140
	Source	EJP-1 Sch 9	BAM-9	EJP-1 Sch 3	EJP-1 Sch 4	EJP-1 Sch 5	Schedule H-1 Page 17	BAM-6	JMR-1 Sch 3	EJP-1 Sch 6	LMR-1 Sch 2	EJP-1 Sch 7
	Staff Witness Testimony	Paulson	Mehlhoff	Paulson	Paulson	Paulson	Rezac	Mehlhoff	Rezac	Paulson	Reichert	Paulson
	Staff's position on MDU's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Advertising	Insurance	Software Maintenance	Industry Dues	Rent	Annual Easements	Rate Case Expense	Regional Market Expense	Depreciation on Plant Additions	Acquisition Adjustment	Amortization of Retired Power Plants
	(a)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
1	OPERATING REVENUES:											
2	Sales											
3	Sales for Resale											
4	Other Revenues											
5	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-	-
6	OPERATING EXPENSES:											
7	Operation and Maintenance:											
8	Fuel and Purchased Power											
9	Production						(8,280)					
10	Transmission											
11	Distribution			532								
12	Customer Accounts			144								
13	Customer Service & Information	7										
14	Sales	(1,860)										
15	Administrative and General	(13,669)	14,464	524	(26,040)	1,941		27,348				
16	Total Operation and Maintenance	(15,522)	14,464	1,200	(26,040)	1,941	(8,280)	27,348	-	-	-	-
17	Depreciation and Amortization									(33,788)	(684)	(4,644)
18	Taxes:											
19	Property Taxes											
20	Payroll Taxes											
21	Gross Receipts Tax											
22	Federal Income Taxes (35%)	5,433	(5,062)	(420)	9,114	(679)	2,898	(9,572)	-	11,826	239	1,625
23	Deferred Income Taxes											
24	Other Taxes											
25	Total Taxes	5,433	(5,062)	(420)	9,114	(679)	2,898	(9,572)	-	11,826	239	1,625
26	TOTAL OPERATING EXPENSES	(10,089)	9,402	780	(16,926)	1,262	(5,382)	17,776	-	(21,962)	(445)	(3,019)
27	OPERATING INCOME	\$ 10,089	\$ (9,402)	\$ (780)	\$ 16,926	\$ (1,262)	\$ 5,382	\$ (17,776)	\$ -	\$ 21,962	\$ 445	\$ 3,019
	Source	LMR-1 Sch 1	DR 8-19	JMR-1 Sch 4	JMR-1 Sch 1	Schedule H-1 Page 27	EJP-1 Sch 8	JMR-1 Sch 6	BAM-9	BAM-5 Page 1	Statement J Page 2	PJS-4 Sch 7
	Staff Witness Testimony	Reichert	Paulson	Rezac	Rezac	Paulson	Paulson	Rezac	Mehlhoff	Mehlhoff	Steffensen	Steffensen
	Staff's position on MDU's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Adjusted	Adjusted	Rejected	Adjusted	Accepted	Adjusted

Line No.	Description	Amortization of Unrecovered Plant (ai)	Amortization of Decomm. of Power Plants (aj)	Annual Depr. Large Gen. Projects (ak)	Property Taxes (al)	Payroll Taxes (am)	Electric Production Taxes (an)	Interest Sync (ao)	Book/Tax Depreciation on Plant Additions (ap)	Book/Tax Depreciation on Large Gen. Proj. (aq)	AFUDC Equity (ar)	Production Tax Credit (as)
1	OPERATING REVENUES:											
2	Sales											
3	Sales for Resale											
4	Other Revenues											
5	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-	-
6	OPERATING EXPENSES:											
7	Operation and Maintenance:											
8	Fuel and Purchased Power											
9	Production											
10	Transmission											
11	Distribution											
12	Customer Accounts											
13	Customer Service & Information											
14	Sales											
15	Administrative and General											
16	Total Operation and Maintenance	-	-	-	-	-	-	-	-	-	-	-
17	Depreciation and Amortization	81,436	84,217	130,775								
18	Taxes:											
19	Property Taxes				81,262		(2,973)					
20	Payroll Taxes					2,186						
21	Gross Receipts Tax											
22	Federal Income Taxes (35%)	(28,503)	(29,476)	(45,771)	(28,442)	(765)	1,041	(83,777)	(350,177)	(8,018)	17,757	183,874
23	Deferred Income Taxes								350,179	8,018		
24	Other Taxes											
25	Total Taxes	(28,503)	(29,476)	(45,771)	52,820	1,421	(1,932)	(83,777)	2	-	17,757	183,874
26	TOTAL OPERATING EXPENSES	52,933	54,741	85,004	52,820	1,421	(1,932)	(83,777)	2	-	17,757	183,874
27	OPERATING INCOME	\$ (52,933)	\$ (54,741)	\$ (85,004)	\$ (52,820)	\$ (1,421)	\$ 1,932	\$ 83,777	\$ (2)	\$ -	\$ (17,757)	\$ (183,874)
	Source	KM-1 Sch 1	PJS-4 Sch 6	BAM-2 Page 1	BAM-8	PJS-4 Sch 4	BAM-7	PJS-4 Sch 1	BAM-1, Pg 3 BAM-4, Pg 4	BAM-2 Page 2	Statement K Page 10	Statement K Page 11
	Staff Witness Testimony	Maini	Steffensen	Mehlhoff	Mehlhoff	Steffensen	Mehlhoff	Steffensen	Mehlhoff	Mehlhoff	Peterson	Rezac
	Staff's position on MDU's Adjustment	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Accepted

Line No.	Description	Elimination of Closing/Filing	Aviation Expense	Vegetation Management	Storm Damage	Total Staff Adjustments	Adjusted Test Year
	(a)	(at)	(au)	(av)	(aw)	(ax)	(ay)
1	OPERATING REVENUES:						
2	Sales					\$ 447,217	\$ 13,949,144
3	Sales for Resale					(35,069)	-
4	Other Revenues					(202,651)	499,171
5	TOTAL OPERATING REVENUES	-	-	-	-	209,497	14,448,315
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Fuel and Purchased Power					(227,234)	3,972,409
9	Production					139,157	1,437,322
10	Transmission			(1,377)	23,854	(509,116)	639,621
11	Distribution			3,047	1,157	57,730	1,134,420
12	Customer Accounts					(1,526)	315,460
13	Customer Service & Information					241	24,098
14	Sales					(2,710)	21,226
15	Administrative and General		(4,735)			23,905	1,477,444
16	Total Operation and Maintenance	-	(4,735)	1,670	25,011	(519,553)	9,022,000
17	Depreciation and Amortization		(2,888)			254,425	2,098,763
18	Taxes:						
19	Property Taxes					78,289	467,951
20	Payroll Taxes					2,186	153,832
21	Gross Receipts Tax					-	19,818
22	Federal Income Taxes (35%)	(191,404)	3,014	(585)	(8,754)	(293,448)	(1,370,323)
23	Deferred Income Taxes	183,831				542,028	1,979,475
24	Other Taxes		(990)			(990)	67,950
25	Total Taxes	(7,573)	2,024	(585)	(8,754)	328,064	1,318,702
26	TOTAL OPERATING EXPENSES	(7,573)	(5,599)	1,085	16,257	62,936	12,439,465
27	OPERATING INCOME	\$ 7,573	\$ 5,599	\$ (1,085)	\$ (16,257)	\$ 146,561	\$ 2,008,850
	Source	Statement K Page 12	JMR-1 Sch 2	LMR-1 Sch 4	LMR-1 Sch 3		
	Staff Witness Testimony	Peterson	Rezac	Reichert	Reichert		
	Staff's position on MDU's Adjustment	Accepted	Staff Proposed	Staff Proposed	Staff Proposed		

SOURCES:

Line 5: Sum of lines 2-4

Line 16: Sum of lines 8-15

Line 25: Sum of lines 19-24

Line 26: Sum of lines 16, 17 and 25

Line 27: Line 5 less line 26

Column b, line 2-4: Statement M, page 1

Column b, lines 8-15: Statement H, page 1

Column b, line 17: Statement M, page 1

Column b, line 19-21: Statement L, page 1

Column b, line 22: Statement M, page 1

Column b, line 23: Statement M, page 1

Column b, line 24: Statement L, page 1