

BLACK HILLS

Line No.	Description	Billing Units	Rate	Revenue	Per Books Revenue	Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
<u>Residential - Rate 60</u>						
1	Bills	41,775	\$ 0.25 per day	\$ 3,811,969	\$ 3,823,418	\$ (11,449)
2	Distribution Delivery Charge	2,704,029	1.571 per dk	4,248,030	4,634,512	(386,482)
3	Cost of Gas	2,704,029	4.815 per dk	13,020,309	13,213,392	(193,083)
4	Total Revenue			<u>\$ 21,080,308</u>	<u>\$ 21,671,322</u>	<u>\$ (591,014)</u>
<u>Air Force - Rate 641 (Interruptible)</u>						
5	Bills	1	95.00 per month	\$ 1,140	\$ 1,140	\$ -
6	Distribution Delivery Charge	299,443	0.062 per dk	18,565	18,565	-
7	Cost of Gas	299,443	3.773 per dk	1,129,717	1,148,571	(18,854)
8	Total Revenue			<u>\$ 1,149,422</u>	<u>\$ 1,168,276</u>	<u>\$ (18,854)</u>
<u>Firm General - Rate 70 Small Meters</u>						
9	Bills	4,024	\$ 0.35 per day	\$ 514,066	\$ 515,205	\$ (1,139)
10	Distribution Delivery Charge	423,405	1.175 per dk	497,501	548,383	(50,882)
11	Cost of Gas	423,405	4.815 per dk	2,038,759	2,075,651	(36,892)
12	Total Revenue			<u>\$ 3,050,326</u>	<u>\$ 3,139,239</u>	<u>\$ (88,913)</u>
<u>Firm General - Rate 70 Large Meters</u>						
13	Bills	1,511	\$ 0.70 per day	\$ 386,061	\$ 386,058	\$ 3
14	Distribution Delivery Charge	1,594,595	1.175 per dk	1,873,649	2,045,013	(171,364)
15	Cost of Gas	1,594,595	4.815 per dk	7,678,217	7,778,152	(99,935)
16	Total Revenue			<u>\$ 9,937,927</u>	<u>\$ 10,209,223</u>	<u>\$ (271,296)</u>
<u>Small Interruptible - Rate 71</u>						
17	Bills	14	\$ 50.00 per month	\$ 8,400	\$ 7,600	\$ 800
18	Distribution Delivery Charge	70,818	* per dk	31,469	31,471	(2)
19	Cost of Gas	70,818	3.773 per dk	267,177	344,420	(77,243)
20	Total Revenue			<u>\$ 307,046</u>	<u>\$ 383,491</u>	<u>\$ (76,445)</u>
<u>Large Interruptible - Rate 85</u>						
21	Bills	1	\$ 175.00 per month	\$ 2,100	\$ 2,100	\$ -
22	Distribution Delivery Charge	65,164	0.187 per dk	12,186	12,186	-
23	Cost of Gas	65,164	3.773 per dk	245,846	252,399	(6,553)
24	Total Revenue			<u>\$ 260,132</u>	<u>\$ 266,685</u>	<u>\$ (6,553)</u>
25	Unbilled Revenue				\$ (258,905)	\$ 258,905
26	Total Black Hills Sales			<u>\$ 35,785,161</u>	<u>\$ 36,579,331</u>	<u>\$ (794,170)</u>
<u>Small Interruptible Transportation - Rate 81</u>						
27	Bills	17	\$ 125.00 per month	\$ 25,500	\$ 29,512	\$ (4,012)
28	Distribution Delivery Charge	261,240	* per dk	109,225	109,224	1
29	Cost of Gas				10,058	(10,058)
30	Total Revenue			<u>\$ 134,725</u>	<u>\$ 148,794</u>	<u>\$ (14,069)</u>
<u>Large IT Transport - Rate 82</u>						
31	Bills	10	\$ 225.00 per month	\$ 27,000	\$ 32,400	\$ (5,400)
32	Distribution Delivery Charge	755,000	0.187 per dk	141,185	145,013	(3,828)
33	Cost of Gas				30,039	(30,039)
34	Total Revenue			<u>\$ 168,185</u>	<u>\$ 207,452</u>	<u>\$ (39,267)</u>
35	Unbilled Revenue				\$ (3,322)	\$ 3,322
36	Total Black Hills Transportation			<u>\$ 302,910</u>	<u>\$ 352,924</u>	<u>\$ (50,014)</u>
37	TOTAL BLACK HILLS			<u>\$ 36,088,071</u>	<u>\$ 36,932,255</u>	<u>\$ (844,184)</u>

EAST RIVER

Line No.	Description	Billing Units	Rate	Current Revenue	Per Books Revenue	Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)
Residential - Rate 66						
1	Bills	6,006	\$ 0.15 per day	\$ 328,829	\$ 329,592	\$ (763)
2	Distribution Delivery Charge	302,862	2.915 per dk	882,843	1,013,873	(131,030)
3	Cost of Gas	302,862	4.815 per dk	1,458,326	1,490,626	(32,300)
4	Total Revenue			<u>\$ 2,669,998</u>	<u>\$ 2,834,091</u>	<u>\$ (164,093)</u>
Firm General - Rate 760 Small Meters						
5	Bills	861	\$ 0.25 per day	\$ 78,566	\$ 78,661	\$ (95)
6	Distribution Delivery Charge	91,238	2.598 per dk	237,036	272,481	(35,445)
7	Cost of Gas	91,238	4.815 per dk	439,325	448,849	(9,524)
8	Total Revenue			<u>\$ 754,927</u>	<u>\$ 799,991</u>	<u>\$ (45,064)</u>
Firm General - Rate 761 Large Meters						
9	Bills	226	\$ 0.50 per day	\$ 41,245	\$ 41,427	\$ (182)
10	Distribution Delivery Charge	325,096	2.598 per dk	844,599	936,270	(91,671)
11	Cost of Gas	325,096	4.815 per dk	1,565,386	1,612,296	(46,910)
12	Total Revenue			<u>\$ 2,451,230</u>	<u>\$ 2,589,993</u>	<u>\$ (138,763)</u>
Firm General - Rate 762						
13	Bills	1	\$ 0.50 per day	\$ 183	\$ 183	\$ -
14	Distribution Delivery Charge	14,470	2.598 per dk	37,593	4,645	32,948
15	Cost of Gas	14,470	4.815 per dk	69,675	58,472	11,203
16	Total Revenue			<u>\$ 107,451</u>	<u>\$ 63,300</u>	<u>\$ 44,151</u>
17	Unbilled Revenue				\$ (12,663)	\$ 12,663
18	Total East River Sales			<u>\$ 5,983,606</u>	<u>\$ 6,274,712</u>	<u>\$ (291,106)</u>
19	Total East River Transportation			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
20	TOTAL EAST RIVER			<u>\$ 5,983,606</u>	<u>\$ 6,274,712</u>	<u>\$ (291,106)</u>
21	TOTAL SOUTH DAKOTA GAS			<u>\$ 42,071,677</u>	<u>\$ 43,206,967</u>	<u>\$ (1,135,290)</u>

Sources:

Column b: MDU Response to DR 2-1, workpapers I-13 to I-26
Column c: MDU Response to DR 9-39 (See Flex Rates for Rate 71 and 81 distribution delivery charges w/p I-18 & I-21)
Column d, page 1, lines 1, 9, 13, & 17 and page 2, lines 1, 5, 9, 13: Column b * column c * 365
Column d, page 1, lines 5, 17, 21, 27, & 31: Column b * column c * 12
Remaining column d: Column b * column c
Column e, expect page 1 lines 5-7: MDU Response to DR 9-39, follow-up excel files
Column e, page 1, lines 5-7: Email from Rita Mulkern on 9/23/13
Column f: column d - column e

Page 1, line 26: sum of lines 4, 8, 12, 16, 20, 24, and 25
Page 1, line 36: sum of lines 30 and 34
Page 1, line 37: sum of lines 26 and 36
Page 2, line 18: sum of lines 4, 8, 12, 16, and 17
Page 2, line 20: line 18
Page 2, line 21: sum of Page 1, line 37 and Page 2, line 20