

Line No.	Description	South Dakota Per Books	Current Revenue	Normal Weather	Other Revenue	Cost of Gas	Labor	Benefits
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	OPERATING REVENUES:							
2	Sales	\$ 60,120,976	\$ (6,489,680)	\$ (4,780,981)				
3	Transportation	426,400	(45,773)					
4	Other Revenues	544,783			(82,053)			
5	<b>TOTAL OPERATING REVENUES</b>	<b>61,092,159</b>	<b>(6,535,453)</b>	<b>(4,780,981)</b>	<b>(82,053)</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Cost of Gas	43,342,839				(11,170,163)		
9	Other Gas Supply	97,001					1,158	
10	Distribution	4,180,310					45,196	
11	Customer Accounts	1,649,521					13,372	
12	Customer Service & Information	170,925					1,647	
13	Sales	52,744					224	
14	Administrative and General	3,623,171					14,254	4,486
15	Total Operation and Maintenance	53,116,511	-	-	-	(11,170,163)	75,851	4,486
16	Depreciation and Amortization	3,445,175						
17	Taxes:							
18	Property Taxes	666,940						
19	Payroll Taxes	373,493						
20	Gross Receipts Tax	71,442						
21	Federal Income Taxes (35%)	(1,428,993)	(2,287,409)	(1,673,343)	(28,718)	3,909,557	(26,548)	(1,570)
22	Deferred Income Taxes	2,187,554						
23	Other Taxes	16,311						
24	Total Taxes	1,886,747	(2,287,409)	(1,673,343)	(28,718)	3,909,557	(26,548)	(1,570)
25	<b>TOTAL OPERATING EXPENSES</b>	<b>58,448,433</b>	<b>(2,287,409)</b>	<b>(1,673,343)</b>	<b>(28,718)</b>	<b>(7,260,606)</b>	<b>49,303</b>	<b>2,916</b>
26	<b>OPERATING INCOME</b>	<b>\$ 2,643,726</b>	<b>\$ (4,248,044)</b>	<b>\$ (3,107,638)</b>	<b>\$ (53,335)</b>	<b>\$ 7,260,606</b>	<b>\$ (49,303)</b>	<b>\$ (2,916)</b>
	Source		Email from Tamie Aberle on 3/2/16	BLC-1 Sch 2	EJP-1 Sch 1	EJP-1 Sch 2	PJS-4 Sch 4	PJS-4 Sch 5
	Staff Witness Testimony		Paulson	Copeland	Paulson	Paulson	Steffensen	Steffensen
	Staff's position on MDU's Adjustment		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Vehicles & Work Equipment (i)	Subcontract Labor (j)	Materials (k)	Software Maintenance (l)	Office Expense (m)	Communications (n)	Rent (o)
	(a)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	OPERATING REVENUES:							
2	Sales							
3	Transportation							
4	Other Revenues							
5	<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Cost of Gas							
9	Other Gas Supply	4			-		-	
10	Distribution	965	(19,259)	15,832	-	508	(1,839)	(24,000)
11	Customer Accounts	84	(5,726)	(28)	1,574	254	(1,276)	
12	Customer Service & Information	17					(764)	
13	Sales	0					-	
14	Administrative and General	29	1,397	1,109	1,166	2,827	-	4,464
15	Total Operation and Maintenance	1,099	(23,588)	16,913	2,740	3,589	(3,879)	(19,536)
16	Depreciation and Amortization							
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	Gross Receipts Tax							
21	Federal Income Taxes (35%)	(385)	8,256	(5,919)	(959)	(1,256)	1,358	6,838
22	Deferred Income Taxes							
23	Other Taxes							
24	Total Taxes	(385)	8,256	(5,919)	(959)	(1,256)	1,358	6,838
25	<b>TOTAL OPERATING EXPENSES</b>	<b>714</b>	<b>(15,332)</b>	<b>10,994</b>	<b>1,781</b>	<b>2,333</b>	<b>(2,521)</b>	<b>(12,698)</b>
26	<b>OPERATING INCOME</b>	<b>\$ (714)</b>	<b>\$ 15,332</b>	<b>\$ (10,994)</b>	<b>\$ (1,781)</b>	<b>\$ (2,333)</b>	<b>\$ 2,521</b>	<b>\$ 12,698</b>
	Source	BAM-4	PJS-1 Sch 7	EJP-1 Sch 3	JMR-1 Sch 4	Schedule H-1 Page 10	JMR-1 Sch 3	Schedule H-1 Page 12
	Staff Witness Testimony	Mehlhoff	Steffensen	Paulson	Rezac	Rezac	Rezac	Paulson
	Staff's position on MDU's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Adjusted	Accepted

Line No.	Description (a)	Company Consumption (p)	Uncollectible Accounts (q)	Postage (r)	Advertising (s)	Insurance (t)	Industry Dues (u)	Rate Case Expense (v)
1	OPERATING REVENUES:							
2	Sales							
3	Transportation							
4	Other Revenues							
5	<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Cost of Gas							
9	Other Gas Supply							
10	Distribution	(12,192)	(3,770)	14				
11	Customer Accounts		(86,944)	(7,073)				
12	Customer Service & Information				(3,681)			
13	Sales			1	(27,874)			
14	Administrative and General	(1,610)		307	(26,766)	33,631	(27,797)	49,888
15	Total Operation and Maintenance	<u>(13,802)</u>	<u>(90,715)</u>	<u>(6,751)</u>	<u>(58,321)</u>	<u>33,631</u>	<u>(27,797)</u>	<u>49,888</u>
16	Depreciation and Amortization							
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	Gross Receipts Tax							
21	Federal Income Taxes (35%)	4,831	31,750	2,363	20,412	(11,771)	9,729	(17,461)
22	Deferred Income Taxes							
23	Other Taxes							
24	Total Taxes	<u>4,831</u>	<u>31,750</u>	<u>2,363</u>	<u>20,412</u>	<u>(11,771)</u>	<u>9,729</u>	<u>(17,461)</u>
25	<b>TOTAL OPERATING EXPENSES</b>	<u>(8,971)</u>	<u>(58,965)</u>	<u>(4,388)</u>	<u>(37,909)</u>	<u>21,860</u>	<u>(18,068)</u>	<u>32,427</u>
26	<b>OPERATING INCOME</b>	<u>\$ 8,971</u>	<u>\$ 58,965</u>	<u>\$ 4,388</u>	<u>\$ 37,909</u>	<u>\$ (21,860)</u>	<u>\$ 18,068</u>	<u>\$ (32,427)</u>
	Source	EJP-1 Sch 4	EJP-1 Sch 5	LMR-1 Sch 2	LMR-1 Sch 1	DR 6-5 Attachment A	JMR-1 Sch 1	JMR-1 Sch 5
	Staff Witness Testimony	Paulson	Paulson	Reichert	Reichert	Paulson	Rezac	Rezac
	Staff's position on MDU's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Depreciation on Plant Additions (w)	Property Taxes (x)	Payroll Taxes (y)	Interest Sync (z)	Book/Tax Depreciation on Plant Additions (aa)	Elimination of Closing/Filing and Prior Period (ab)	Lighting Upgrades Savings (ac)
	(a)							
1	OPERATING REVENUES:							
2	Sales							
3	Transportation							
4	Other Revenues							
5	<b>TOTAL OPERATING REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Cost of Gas							
9	Other Gas Supply							
10	Distribution							
11	Customer Accounts							
12	Customer Service & Information							
13	Sales							
14	Administrative and General							(9,838)
15	Total Operation and Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,838)</u>
16	Depreciation and Amortization	212,270						
17	Taxes:							
18	Property Taxes		31,000					
19	Payroll Taxes			4,795				
20	Gross Receipts Tax							
21	Federal Income Taxes (35%)	(74,295)	(10,850)	(1,678)	(5,202)	(161,430)	(413,244)	3,443
22	Deferred Income Taxes					161,431	409,938	
23	Other Taxes							
24	Total Taxes	<u>(74,295)</u>	<u>20,150</u>	<u>3,117</u>	<u>(5,202)</u>	<u>1</u>	<u>(3,306)</u>	<u>3,443</u>
25	<b>TOTAL OPERATING EXPENSES</b>	<u>137,975</u>	<u>20,150</u>	<u>3,117</u>	<u>(5,202)</u>	<u>1</u>	<u>(3,306)</u>	<u>(6,395)</u>
26	<b>OPERATING INCOME</b>	<u>\$ (137,975)</u>	<u>\$ (20,150)</u>	<u>\$ (3,117)</u>	<u>\$ 5,202</u>	<u>\$ (1)</u>	<u>\$ 3,306</u>	<u>\$ 6,395</u>
	Source	BAM-3 Page 1	BAM-1, Pg 1 BAM-2, Pg 1	PJS-4 Sch 4	PJS-4 Sch 1	BAM-1 Page 3	Statement K Page 11	DR 3-1
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Steffensen	Steffensen	Mehlhaff	Peterson	Mehlhaff
	Staff's position on MDU's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Staff Proposed

Line No.	Description	Aviation Expense (ad)	Total Staff Adjustments (ae)	Adjusted Test Year (af)
1	OPERATING REVENUES:			
2	Sales		\$ (11,270,661)	\$ 48,850,315
3	Transportation		(45,773)	380,627
4	Other Revenues		(82,053)	462,730
5	<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>(11,398,487)</b>	<b>49,693,672</b>
6	OPERATING EXPENSES:			
7	Operation and Maintenance:			
8	Cost of Gas		(11,170,163)	32,172,676
9	Other Gas Supply		1,162	98,163
10	Distribution		1,455	4,181,765
11	Customer Accounts		(85,763)	1,563,758
12	Customer Service & Information		(2,781)	168,144
13	Sales		(27,649)	25,095
14	Administrative and General	(10,929)	36,619	3,659,790
15	Total Operation and Maintenance	(10,929)	(11,247,120)	41,869,391
16	Depreciation and Amortization	(9,031)	203,239	3,648,414
17	Taxes:			
18	Property Taxes		31,000	697,940
19	Payroll Taxes		4,795	378,288
20	Gross Receipts Tax		-	71,442
21	Federal Income Taxes (35%)	8,136	(715,365)	(2,144,358)
22	Deferred Income Taxes		571,369	2,758,923
23	Other Taxes	(3,287)	(3,287)	13,025
24	Total Taxes	4,850	(111,487)	1,775,260
25	<b>TOTAL OPERATING EXPENSES</b>	<b>(15,110)</b>	<b>(11,155,369)</b>	<b>47,293,064</b>
26	<b>OPERATING INCOME</b>	<b>\$ 15,110</b>	<b>\$ (243,118)</b>	<b>\$ 2,400,608</b>

Source JMR-1 Sch 2

Staff Witness Testimony Rezac

Staff's position on MDU's Adjustment Staff Proposed

**SOURCES:**

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Line 5: Sum of lines 2-4  
Line 15: Sum of lines 8-14  
Line 24: Sum of lines 18-23  
Line 25: Sum of lines 15, 16 and 24  
Line 26: Line 5 less line 25

Column b, lines 2-4: Statement M, page 1  
Column b, lines 8-14: Statement H, page 1  
Column b, line 16: Statement M, page 1  
Column b, line 18-20: Statement L, page 1  
Column b, line 21: Statement M, page 1  
Column b, line 22: Statement M, page 1  
Column b, line 23: Statement L, page 1