

Individual Report for Docket Number : NG15-005

Docket Title:

In the Matter of the Application of Montana-Dakota Utilities Co., a Division of MDU Resources Group, Inc. for Authority to Increase its Natural Gas Rates

Open Date : 06/30/2015**Close Date :** 06/15/2016**Days Open :** 351**Reopened Date :****Filing Type :**

NG

Tax ID # :**Attorney :**

AD

Staff :

BM;PS;EP;JR;LR

Date Of Final Decision :

06/07/2016

Memo :

6/7/16; 08/20/15; 7/21/15 - Commission Meeting;

Primary Appeal Information

Appeal Date :**Appellant :****Decision Date :****Appeal Location :****Current Status :****Description of Above Decision :**

Secondary Appeal Information

Appeal Date :**Appellant :****Decision Date :****Appeal Location :****Current Status :****Description of Above Decision :**

Individual Report for Docket Number : NG15-005

Docket Notes :

06/30/15 - Filed and Docketed - M:/puc/web/internet/commission/naturalgas/2015/ng15-005/file name.pdf
06/30/15 - Montana-Dakota Utilities Co.'s Letter regarding Application – M:/ltr063015.pdf
06/30/15 - Exhibit A - Report of Tariff Schedule Change – M:/exhibita.pdf
06/30/15 - Exhibit B - Notice of the Proposed Rates – M:/exhibit.pdf
06/30/15 - Application – M:/application.pdf
06/30/15 - Attestation – M:/attestation
pdf
06/30/15 - Appendix A - Current Tariff Sheets – M:/appendixa.pdf
06/30/15 - Appendix B - - Proposed Tariff Sheets – M:/appendixb1.pdf
06/30/15 - Redlined Proposed Tariff Sheets Sheets – M:/appendixb2.pdf
06/30/15 - Direct Testimony - Nicole A. Kivisto's Direct Testimony – M:/akivisto.pdf
06/30/15 - Exhibit ___ NAK-1 - Graph of Average Residential Customer Bill – M:/nak-1.pdf
06/30/15 - Garret Senger's Direct Testimony – M:/senger.pdf
06/30/15 - Exhibit ___ JSG-1 - J. Stephen Gaske's Direct Testimony – M:/jsg-1.pdf
06/30/15 - Exhibit ___ (JSG-2) Schedule 1 - Various General Economic Statistics – M:/jsg-2-1.pdf
06/30/15 - Exhibit ___ (JSG-2) Schedule 2 - Sample of Flotation Costs Incurred with New Common Stock Issues
by Natural Gas Distribution Companies from 2000 to 2015 – M:/jsg2-2.pdf
06/30/15 - Exhibit ___ (JSG-2) Schedule 3 - Selected Natural Gas Distribution Companies Fiscal Year 2014
Operating Data and Credit Ratings – M:/jsg2-3.pdf
06/30/15 - Exhibit ___ (JSG-2) Schedule 4 - Selected Natural Gas Distribution Companies Dividend Yields from
November 2014 to April 2015 – M:/jsg2-4.pdf
06/30/15 - Exhibit ___ (JSG-2) Schedule 5 - Market DCF Calculation as of April30, 2015 – M:/jsg2-5.pdf
06/30/15 - Exhibit ___ (JSG-2) Schedule 6 - Selected Natural Gas Distribution Companies Infrastructure Riders
and Capital Tracking Mechanisms – M:/jsg2-6.pdf
06/30/15 - Exhibit ___ (JSG-2) Schedule 7 - Selected Natural Gas Distribution Companies Capital Structures as
of December 31, 2014 – M:/jsg2-7.pdf
06/30/15 - Pat Darras' Direct Testimony – M:/darras.pdf
06/30/15 - Exhibit ___ (PCD-1) - Map - Gas System – M:/pcd1.pdf
06/30/15 - Anne M. Jones' Direct Testimony – M:/jones.pdf
06/30/15 - Travis R. Jacobson's Direct Testimony – M:/jacobson.pdf
06/30/15 - Exhibit ___ (TRJ-1) - Projected Operating Income and Rate of Return Reflecting Additional Revenue
Requirements Gas Utility- South Dakota – M:/trj1.pdf
06/30/15 - Sara J. Cardwell's Direct Testimony – M:/cardwell.pdf
06/30/15 - Tamie A. Aberle's Direct Testimony – M:/aberle.pdf
06/30/15 - Exhibit ___ (TAA-1) - Revenues Under Current and Proposed Rates Gas Utility - South Dakota –
M:/taa-1.pdf
06/30/15 - Exhibit ___ (TAA-2) - South Dakota Bill Comparison – M:/taa2.pdf
06/30/15 - Exhibit ___ (TAA-3) - Targeted Infrastructure Rider Rate 89 – M:/taa3.pdf
06/30/15 - Statements - Index – M:/index.pdf
06/30/15 - Statement A - Balance Sheet – M:/statementa.pdf
06/30/15 - Twelve Months Ending December 31, 2013 and 2014 – M:/statementa1.pdf
06/30/15 - Twelve Months Ending March 31, 2014 and 2015 – M:/statementa2.pdf
06/30/15 - Notes to Financial Statements – M:/notes.pdf
06/30/15 - Statement B - Income Statement – M:/statementb.pdf
06/30/15 - Twelve Months Ending December 31, 2014 – M:/statementb1.pdf

Individual Report for Docket Number : NG15-005

06/30/15 - Twelve Months Ending December 31, 2015 – M:/statementb2.pdf
06/30/15 - Statement C - Retained Earnings – M:/statementc.pdf
06/30/15 - Statement D - Plant in Service Gas Utility – M:/statementd.pdf
06/30/15 - D-1 - Detailed Cost of Plant Gas Utility – M:/statementd1.pdf
06/30/15 - D-2 - Book Changes in Gas Plant in Service – M:/statementd2.pdf
06/30/15 - D-3 - Plant in Service Average Gas Utility – M:/statementd3.pdf
06/30/15 - D-4 - Book Changes in Gas Plant in Service - Previous Years – M:/statementd4.pdf
06/30/15 - D-5 - Methods and Procedures Followed in Capitalizing AFUDC and Other Construction Overheads – M:/statementd5.pdf
06/30/15 - D-6 - Significant Changes in Intangible Plant – M:/statementd6.pdf
06/30/15 - D-7 - Working papers on Plant Not Used and Useful – M:/statementd7.pdf
06/30/15 - D-8 - Description of Property Records – M:/statementd8.pdf
06/30/15 - D-9 - Gas Plant Acquisitions Without Regulatory Approval – M:/statementd9.pdf
06/30/15 - Statement E - Accumulated Reserve for Depreciation – M:/statemente.pdf
06/30/15 - E-1 - Book Changes in Accumulated Provision for Depreciation and Amortization – M:/statemente1.pdf
06/30/15 - E-2 - Procedures Followed in Depreciating or Amortizing Plant and Recording Abandonment – M:/statemente2.pdf
06/30/15 - E-3 - Allocation of Overall Accumulated Reserve Accounts to Functional Groups of Plants – M:/statemente3.pdf
06/30/15 - Statement F - Working Capital and Other Deductions – M:/statementf.pdf
06/30/15 - F-1 - Materials and Supplies by Principal Item of Main Account – M:/statementf1.pdf
06/30/15 - F-2 - Materials and Supplies- Previous Years – M:/statementf2.pdf
06/30/15 - F-3 - Customer Advances for Construction – M:/statementf3.pdf
06/30/15 - Statement G - Average Utility Capital Structure – M:/statementg.pdf
06/30/15 - Long-Term Debt – M:/statementglongterm.pdf
06/30/15 - Preferred Stock – M:/statementgpreferredstock.pdf
06/30/15 - Utility Common Equity – M:/statementgutility.pdf
06/30/15 - G-1 - Stock Dividends, Stock Splits or Changes in Par or Stated Value – M:/statementg1.pdf
06/30/15 - G-2 - Common Stock Data - Five Years – M:/statementg2.pdf
06/30/15 - G-3 - Reacquisition of Bonds or Preferred Stock - Five Years – M:/statementg3.pdf
06/30/15 - Statement H - Summary of Operation and Maintenance Expenses – M:/statementh.pdf
06/30/15 - H-1 - Operation and Maintenance Expenses Pro Forma – M:/statementh1.pdf
06/30/15 - H-2 - Cost of Gas – M:/statementh2.pdf
06/30/15 - H-3 - Administrative and General Operation and Maintenance Expenses – M:/statementh3.pdf
06/30/15 - H-4 - Intercompany Transactions – M:/statementh4.pdf
06/30/15 - Statement I - Operating Revenues – M:/statementi.pdf
06/30/15 - Statement J - Summary of Depreciation Expense – M:/statementj.pdf
06/30/15 - J-1 - Depreciation Expense Charged to Other Than Prescribed Depreciation and Amortization Expense – M:/statementj1.pdf
06/30/15 - Statement K - Income Taxes – M:/statementk.pdf
06/30/15 - K-1 - Reconciliation of Net Income Per Books with Taxable Income Per Federal Income Tax Return – M:/statementk1.pdf
06/30/15 - K-2 - Difference in Book and Tax Depreciation – M:/statementk2.pdf
06/30/15 - K-3 - Net Taxable Income (loss) for Each Company Included in MDU Resources Group Inc.'s 2013 Consolidated Federal Income Tax Return – M:/statementk3.pdf
06/30/15 - K-4 - Allowance for Current Tax in Excess of Tax Calculated at Consolidated Tax Rate –

Individual Report for Docket Number : NG15-005

M:/statementk4.pdf
06/30/15 - K-5 - Allowance for Current State Income Taxes Calculated at Consolidated Tax Rate –
M:/statementk5.pdf
06/30/15 - Statement L - Taxes Other Than Income – M:/statementl.pdf
06/30/15 - L-1 - Ad Valorem Taxes – M:/statementl1.pdf
06/30/15 - Statement M - Overall Cost of Service – M:/statementm.pdf
06/30/15 - Statement N - Allocated Cost of Service – M:/statementn.pdf
06/30/15 - Schedule N-1 - Embedded Class Cost of Service Study, Cost of Service by Component –
M:/statementn1.pdf
06/30/15 - Schedule N-2 - Embedded Class Cost of Service Study - Twelve Months Ended December 31, 2014 –
M:/statementn2.pdf
06/30/15 - Schedule N-3 - Embedded Class Cost of Service Study - Allocation Factor Report - Twelve Months
Ended December 31, 2014 – M:/statementn3.pdf
06/30/15 - Statement O - Comparison of Cost of Service – M:/statemento.pdf
06/30/15 - O-1 - Derivation of Increased Rates – M:/statemento1.pdf
06/30/15 - Statement P - Pro Forma Gas Costs – M:/statementp.pdf
06/30/15 - Statement Q - Description of Utility Operations – M:/statementq.pdf
06/30/15 - Statement R - Intercompany Transactions – M:/statementr.pdf
07/13/15 - Montana-Dakota Utilities Co.'s Letter regarding Workpapers – M:/workpapers/ltr071315.pdf
07/13/15 - Index – M:/workpapers/index.pdf
07/13/15 - Statement D - Plant In Service -Plant Additions – M:/workpaper/d.pdf
07/13/15 - Statement F - Working Capital - Prepaid Insurance – M:/workpaper/f1.pdf
07/13/15 - Unamortized Loss on Debt Additions – M:/workpaper/f2.pdf
07/13/15 - Unamortized Rate Case Expense – M:/workpaper/f2.pdf
07/13/15 - Statement H - Operation and Maintenance Expenses - Gas O&M Detail - Per books by Function and
Resource – M:/workpaper/h1.pdf
07/13/15 - Cost of Gas – M:/workpaper/h2.pdf
07/13/15 - Labor – M:/workpaper/h3.pdf
07/13/15 - Benefits – M:/workpaper/h4.pdf
07/13/15 - Subcontract Labor – M:/workpaper/h5.pdf
07/13/15 - Vehicles & Work Equipment – M:/workpaper/h6.pdf
07/13/15 - Materials – M:/workpaper/h7.pdf
07/13/15 - Software Maintenance – M:/workpaper/h8.pdf
07/13/15 - Office Supplies – M:/workpaper/h9.pdf
07/13/15 - Communication – M:/workpaper/h10.pdf
07/13/15 - Rents – M:/workpaper/h11.pdf
07/13/15 - Company Consumption – M:/workpaper/h12.pdf
07/13/15 - Uncollectible Accounts – M:/workpaper/h13.pdf
07/13/15 - Postage – M:/workpaper/h14.pdf
07/13/15 - Advertising – M:/workpaper/h15.pdf
07/13/15 - Industry Dues – M:/workpaper/h16.pdf
07/13/15 - Notes – M:/workpaper/h17.pdf
07/13/15 - Statement I - Operating Revenues - Summary of Sales & Trans. Revenues – M:/workpaper/i1.pdf
07/13/15 - Calculation of Sales & Trans. Revenues – M:/workpaper/i2.pdf
07/13/15 - Weather Normalization – M:/workpaper/i3.pdf
07/13/15 - Other Revenue – M:/workpaper/i4.pdf

Individual Report for Docket Number : NG15-005

07/13/15 - Statement J - Depreciation Expense – M:/workpaper/j.pdf
07/13/15 - Statement K - Income Taxes - Interest Annualization – M:/workpaper/k1.pdf
07/13/15 - Income Tax Rate – M:/workpaper/k2.pdf
07/13/15 - Statement L Taxes Other than Income - Payroll Taxes – M:/workpaper/k3.pdf
07/13/15 - Revenue Tax – M:/workpaper/k4.pdf
07/13/15 - Statement M Overall Cost of Service - Average Rate Base – M:/workpaper/m.pdf
07/13/15 - Statement N - Class Cost of Service Study – M:/workpaper/n1.pdf
07/13/15 - Cost Allocation Manual – M:/workpaper/n2.pdf
07/22/15 - Order Assessing Filing Fee and Suspending Operation of Proposed Rates –
M:/puc/web/internet/commission/orders/naturalgas/2015/ng15-005.pdf
07/29/15 - Federal Executive Agencies' Petition to Intervene – M:/intervention.pdf
07/29/15 - Certificate of Service- M:/certificateofservice.pdf
08/21/15 - Order Granting Intervention (Federal Executive Agencies) -
M:/puc/web/internet/commission/orders/naturalgas/2015/ng15-005intervention.pdf
11/23/15 - Montana-Dakota Utilities Co.'s Letter regarding Notice of Intent to Implement Interim Natural
Gas Service Rates - M:/ltr112315.pdf
11/23/15 - Notice of Intent to Implement Interim Natural Gas Service Rates - M:/113015.pdf
11/23/15 - Attachment A - Tariff Pages - M:/attacha.pdf
11/23/15 - Redlined Tariff Pages - M:/attachab.pdf
11/23/15 - Attachment C - Report of Tariff Schedule Change Form - M:/attachc.pdf
11/24/15 - Attachment D - Customer Notice - M:/exhd.pdf
12/11/15 - Montana-Dakota Utilities Co.'s Letter regarding Revised Tariff Page for Purchase Gas Adjustment
- M:/ltr121115.pdf
12/11/15 - Revised Tariff Page - M:/revisedtariffpage.pdf
01/22/16 - Comments of Lt. Col. George A. Larson USAF (Ret.) - M:/comments/larson.pdf
01/27/16 - Comments of Lt. Col. George A. Larson USAF (Ret.) Confidential (not available to the public)
- N|/Internet/naturalgas/2016/NG15-005/comments/larson.pdf
01/22/16 - Attachment - M:/attachment.pdf
01/22/16 - Commissioner Nelson's Response to Lt. Co. George A. Larson USAF (Ret.) -
M:/comments/larsonresponse.pdf
01/22/16 - Commissioner Nelson's Response to Lt. Co. George A. Larson USAF (Ret.) Confidential (not
available to the public) - N|/Internet/naturalgas/2016/NG15-005/comments/larsonresponse.pdf
02/01/16 - Comments of Lt. Col. George A. Larson USAF (Ret.) - M:/comments/larson2.pdf
02/01/16 - Comments of Lt. Col. George A. Larson USAF (Ret.) Confidential (not available to the public)
- N|/Internet/naturalgas/2016/NG15-005/comments/larson2.pdf
03/07/16 - Direct Testimony of Michael P. Gorman on behalf of Federal Executive Agencies - M:/test030716.pdf
03/07/16 - Exhibit No. _____ (MPG-1) - Appendix A - Qualifications of Michael P. Gorman - M:/appenda030715.pdf
03/07/16 - Exhibit No. _____ (MPG-2) - Schedules 1-20 - M:/exh2.pdf
05/19/16 - Joint Motion for Approval of Settlement Stipulation (between Montana-Dakota Utilities Co.,
a Division of MDU Resources Group, Inc., the Federal Executive Agencies, and the Staff of the South Dakota
Public Utilities Commission) - M:/jointmotion.pdf
05/19/16 - Settlement Stipulation - M:/settlement.pdf
05/19/16 - Exhibit A - Revised Tariff Pages - M:/exhibita.pdf
05/19/16 - Exhibit B - Refund Plan - M:/exhibitbsettlement.pdf
05/19/16 - Attachment A - Interim Rate Refund Factor - Estimate - M:/attachmentasettlement.pdf
05/19/16 - Certificate of Service - M:/certificateofservice051916.pdf

Individual Report for Docket Number : NG15-005

05/20/16 - PUC Staff Memorandum Supporting Settlement Stipulation (Public) – M:/memo.pdf
05/20/16 - PUC Staff Memorandum Supporting Settlement Stipulation Confidential (not available to the public) - N:/Internet/naturalgas/2016/NG15-005/memo.pdf
05/20/16 - Revenue Requirement - Exhibit__(PJS-1) Schedule 1 – SD Gas Revenue Requirement – M:/pjs1-1.pdf
05/20/16 - Exhibit__(PJS-1) Schedule 2 – SD Gas Operating Income Statement Summary – M:/pjs1-2.pdf
05/20/16 - Exhibit__(PJS-1) Schedule 3 – SD Gas Operating Income Statement with Known and Measurable Adjustments – M:/pjs1-3.pdf
05/20/16 - Exhibit__(PJS-2) Schedule 1 – SD Gas Rate Base Summary – M:/pjs2-1.pdf
05/20/16 - Exhibit__(PJS-2) Schedule 2 – SD Gas Rate Base with Known and Measurable Adjustments – M:/pjs2-2.pdf
05/20/16 - Exhibit__(PJS-3) Schedule 1 – Plant in Service Per Books 13-Point Averages – M:/pjs3-1.pdf
05/20/16 - Exhibit__(PJS-3) Schedule 2 – Per Books 13-Point Averages (Accumulated Depreciation and Other Rate Base) – M:/pjs3-2.pdf
05/20/16 - Exhibit__(PJS-4) Schedule 1 – Interest Synchronization Adjustment – M:/pjs4-1.pdf
05/20/16 - Exhibit__(PJS-4) Schedule 2 – Cash Working Capital – M:/pjs4-2.pdf
05/20/16 - Exhibit__(PJS-4) Schedule 3 – Advanced Tax Collections – M:/pjs4-3.pdf
05/20/16 - Exhibit__(PJS-4) Schedule 4 – Labor Expense – M:/pjs4-4.pdf
05/20/16 - Exhibit__(PJS-4) Schedule 5 – Benefits Expense – M:/pjs4-5.pdf
05/20/16 - Exhibit__(PJS-4) Schedule 6 – Working Capital Updates – M:/pjs4-6.pdf
05/20/16 - Exhibit__(PJS-4) Schedule 7 – Subcontract Labor – M:/pjs4-7.pdf
05/20/16 - Exhibit__(BAM-1) – Post-Test Year Non-Revenue Producing Plant Additions - M:/bam1.pdf
05/20/16 - Exhibit__(BAM-2) – Annualization of Test Year Non-Revenue Producing Plant Additions - M:/bam2.pdf
05/20/16 - Exhibit__(BAM-3) – Depreciation - M:/bam3.pdf
05/20/16 - Exhibit__(BAM-4) – Vehicles and Work Equipment - M:/bam4.pdf
05/20/16 - Exhibit__(BLC-1) Schedule 1 – Cost of Capital (Public) M:/BLC1-1.pdf
05/20/16 - Exhibit__(BLC-1) Schedule 1 – Cost of Capital Confidential (not available to the public) - N:/Internet/naturalgas/2016/NG15-005/BLC-1-1.pdf
05/20/16 - Exhibit__(BLC-1) Schedule 2 – Weather Normalization - M:/blc1-2.pdf
05/20/16 - Exhibit__(DEP-1) Schedule 1 – Incentive Compensation Adjustment – M:/dep-1.pdf
05/20/16 - Exhibit__(EJP-1) Schedule 1 – Other Operating Revenues – M:/ejp1-1.pdf
05/20/16 - Exhibit__(EJP-1) Schedule 2 – Cost of Gas – M:/ejp1-2.pdf
05/20/16 - Exhibit__(EJP-1) Schedule 3 – Materials – M:/ejp1-3.pdf
05/20/16 - Exhibit__(EJP-1) Schedule 4 – Company Consumption – M:/ejp1-4.pdf
05/20/16 - Exhibit__(EJP-1) Schedule 5 – Uncollectible Accounts – M:/ejp1-5.pdf
05/20/16 - Exhibit__(JMR-1) Schedule 1 – Industry Dues Expense Adjustment – M:/jmr1-1.pdf
05/20/16 - Exhibit__(JMR-1) Schedule 2 – Aviation Expense Adjustment – M:/jmr1-2.pdf
05/20/16 - Exhibit__(JMR-1) Schedule 3 – Communication Expense Adjustment – M:/jmr1-3.pdf
05/20/16 - Exhibit__(JMR-1) Schedule 4 – Software Maintenance Expense Adjustment – M:/jmr1-4.pdf
05/20/16 - Exhibit__(JMR-1) Schedule 5 – Rate Case Expense Adjustment – M:/jmr1-5.pdf
05/20/16 - Exhibit__(LMR-1) Schedule 1 – Advertising Adjustment – M:/lmr1-1.pdf
05/20/16 - Exhibit__(LMR-1) Schedule 2 – Postage Adjustment – M:/lmr1-2.pdf
05/20/16 - Rate Design - Exhibit__(EJP-2) Schedule 1 – Rate Design by Customer Class Summary – M:/ejp2-1.pdf
05/20/16 - Exhibit__(EJP-2) Schedule 2-1 – Residential Service – M:/ejp2-2-1.pdf
05/20/16 - Exhibit__(EJP-2) Schedule 2-2 – Firm General Service – M:/ejp2-2-2.pdf
05/20/16 - Exhibit__(EJP-2) Schedule 2-3 – Small Interruptible Service – M:/ejp2-2-3.pdf

Individual Report for Docket Number : NG15-005

05/20/16 - Exhibit____(EJP-2) Schedule 2-4 – Large Interruptible Service – M:/ejp2-2-4.pdf

05/20/16 - Exhibit____(EJP-2) Schedule 3 – Bill Comparison– M:/ejp2-3.pdf

05/27/16 - Montana-Dakota Utilities Co.'s Letter regarding Notice to Customer of the Rate Increase - M:/ltr052716.pdf

05/27/16 - Notice to Customer of the Rate Increase - M:/notice.pdf

06/09/16 -Montana-Dakota Utilities Co.'s Letter regarding Tariff Revisions - M:/ltr060916.pdf

06/09/16 - Tariff Revisions- M:/tariffrevisions.pdf

06/15/16 - Order Granting Joint Motion for Approval of Settlement Stipulation -

M:/puc/web/internet/commission/orders/naturalgas/2016/ng15-005.pdf

06/15/16 - Docket Closed - M:/close.pdf

Individual Report for Docket Number : NG15-005

Docket Synopsis :