## MONTANA-DAKOTA UTILITIES CO. Docket No. NG15-

#### Index

#### Statement or Rule Schedule Description 20:10:13:51 Balance Sheet Α 20:10:13:52 В Income Statement 20:10:13:53 C Retained Earnings 20:10:13:54 D Plant in Service Gas Utility 20:10:13:55 D-1 Detailed Cost of Plant Gas Utility 20:10:13:56 D-2 Book Changes in Gas Plant in Service 20:10:13:57 D-3 Plant in Service Average Gas Utility 20:10:13:58 D-4 Book Changes in Gas Plant in Service -Previous Years 20:10:13:59 D-5 Methods and Procedures Followed in Capitalizing AFUDC and Other Construction Overheads Significant Changes in Intangible Plant 20:10:13:60 D-6 D-7 Working papers on Plant Not Used and Useful 20:10:13:61 20:10:13:62 D-8 Description of Property Records 20:10:13:63 D-9 Gas Plant Acquisitions Without Regulatory Approval 20:10:13:64 Ε Accumulated Reserve for Depreciation E-1 Book Changes in Accumulated Provision for 20:10:13:65 Depreciation and Amortization 20:10:13:66 E-2 Procedures Followed in Depreciating or Amortizing Plant and Recording Abandonment 20:10:13:67 E-3 Allocation of Overall Accumulated Reserve

Accounts to Functional Groups of Plants

# MONTANA-DAKOTA UTILITIES CO. Docket No. NG15-\_\_\_

### <u>Index</u>

20:10:13:68	F	Working Capital and Other Deductions
20:10:13:69	F-1	Materials and Supplies by Principal Item of Main Account
20:10:13:70	F-2	Materials and Supplies – Previous Years
20:10:13:71	F-3	Customer Advances for Construction
20:10:13:72	G	Average Utility Capital Structure
20:10:13:73		Long-Term Debt
20:10:13:74		Preferred Stock
20:10:13:75		Utility Common Equity
20:10:13:76	G-1	Stock Dividends, Stock Splits or Changes in Par or Stated Value
20:10:13:77	G-2	Common Stock Data – Five Years
20:10:13:78	G-3	Reacquisition of Bonds or Preferred Stock – Five Years
20:10:13:80	Н	Summary of Operation and Maintenance Expenses
20:10:13:81	H-1	Operation and Maintenance Expenses Pro Forma
20:10:13:82	H-2	Cost of Gas
20:10:13:83	H-3	Administrative and General Operation and Maintenance Expenses
20:10:13:84	H-4	Intercompany Transactions
20:10:13:85	I	Operating Revenues
20:10:13:86	J	Summary of Depreciation Expense
20:10:13:87	J-1	Depreciation Expense Charged to Other Than Prescribed Depreciation and Amortization Expense
20:10:13:88	K	Income Taxes
20:10:13:89	K-1	Reconciliation of Net Income Per Books with

# MONTANA-DAKOTA UTILITIES CO. Docket No. NG15-\_\_\_

### <u>Index</u>

		Taxable Income Per Federal Income Tax Return
20:10:13:90	K-2	Difference in Book and Tax Depreciation
20:10:13:91	K-3	Net Taxable Income (Loss) for Each Company Included in MDU Resources Group Inc.'s 2011 Consolidated Federal Income Tax Return
20:10:13:92	K-4	Allowance for Current Tax in Excess of Tax Calculated at Consolidated Tax Rate
20:10:13:93	K-5	Allowance for Current State Income Taxes Calculated at Consolidated Tax Rate
20:10:13:94	L	Taxes Other Than Income
20:10:13:95	L-1	Ad Valorem Taxes
20:10:13:96	М	Overall Cost of Service
20:10:13:97	N	Allocated Cost of Service
20:10:13:98	0	Comparison of Cost of Service
20:10:13:99	O-1	Derivation of Increased Rates
20:10:13:100	Р	Pro Forma Gas Costs
20:10:13:101	Q	Description of Utility Operations
20:10:13:102	R	Intercompany Transactions