

Line	Acct. No.	Description	SD Gas Per Books 13-mo. Avg.	SD Gas Per Books Revenue Producing	SD Gas Per Books Excluding Revenue Producing	SD Gas 12/31/2022	SD Gas 12/31/2022 Excluding Revenue Producing	SD Gas Annualization Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<u>Distribution</u>								
1	374.1	Land	\$ 87,780		\$ 87,780	\$ 87,780	\$ -	\$ 87,780
2	374.2	Land Rights	129,244		129,244	129,244	-	129,244
3	375	Structures and Improvements	375,796		375,796	375,234	-	375,234
4	376	Mains	54,902,492	315,813	54,586,679	56,724,156	946,603	55,777,553
5	378	Meas. & Reg. Equip.-General	1,252,009		1,252,009	1,459,139		1,459,139
6	379	Meas. & Reg. Equip.-City Gate	1,810,890	(200)	1,811,090	1,810,870	(217)	1,811,087
7	380	Services	28,236,823	636,457	27,600,366	29,365,190	1,534,701	27,830,489
8	381	Meters	19,480,626	372,658	19,107,968	20,134,131	849,216	19,284,915
9	383	Service Regulators	2,901,213	(22)	2,901,235	2,948,353	(57)	2,948,410
10	385	Industrial Measure and Regulation	110,214		110,214	110,214	-	110,214
11	387.2	Other Distribution Equipment	103,576		103,576	103,576	-	103,576
12		Total Distribution	\$ 109,390,663	\$ 1,324,706	\$ 108,065,957	\$ 113,247,887	\$ 3,330,246	\$ 109,917,641
<u>General</u>								
13	389	Land	\$ 1,236,781	\$ -	\$ 1,236,781	\$ 1,236,781	\$ -	\$ 1,236,781
14	390	Structures and Improvements	6,357,921	-	6,357,921	6,402,543	-	6,402,543
15	391.1	Office Furniture & Equipment	28,464	-	28,464	28,904	-	28,904
16	391.3	Personal Computers	3,115	-	3,115	3,117	-	3,117
17	392.1	Trans. Equip., Non-Unitized	101,610	-	101,610	99,767	-	99,767
18	392.2	Trans. Equip., Unitized	3,222,411	-	3,222,411	3,369,541	-	3,369,541
19	393	Stores Equipment	47,411	-	47,411	49,955	-	49,955
20	394.1	Miscellaneous Tools - Nonunitized	1,653,289	-	1,653,289	1,820,118	-	1,820,118
21	395	Laboratory Equipment	58,989	-	58,989	59,016	-	59,016
22	396.1	Work Equipment Trailers	225,934	-	225,934	225,944	-	225,944
23	396.2	Power Operated Equip.	2,393,682	-	2,393,682	2,768,812	-	2,768,812
24	397.1	Fixed Radio Comm. Equip.	237,996	-	237,996	233,417	-	233,417
25	397.2	Mobile Radio Comm. Equip.	132,425	-	132,425	132,425	-	132,425
26	397.3	General Tele. Comm. Equip.	55,305	-	55,305	55,305	-	55,305
27	397.8	Network Equipment	12,243	-	12,243	12,243	-	12,243
28	398	Miscellaneous Equipment	22,628	-	22,628	29,409	-	29,409
29		Total General	\$ 15,790,204	\$ -	\$ 15,790,204	\$ 16,527,297	\$ -	\$ 16,527,297
<u>General - Intangible</u>								
30	303	Intangible Plant - General	\$ 672,016	\$ -	\$ 672,016	\$ 689,966	\$ -	\$ 689,966
31		Total General - Intangible	\$ 672,016	\$ -	\$ 672,016	\$ 689,966	\$ -	\$ 689,966
<u>Common</u>								
32	389	Land	\$ 140,943	\$ -	\$ 140,943	\$ 141,210	\$ -	\$ 141,210
33	390	Structures and Improvements	2,065,231	-	2,065,231	2,072,235	-	2,072,235
34	391.1	Office Furniture & Equipment	82,888	-	82,888	82,370	-	82,370
35	391.3	Personal Computers	268,197	-	268,197	267,116	-	267,116
36	391.5	Other Computer Equipment	153,255	-	153,255	137,973	-	137,973
37	392.1	Trans. Equip., Non-Unitized	191	-	191	192	-	192
38	392.2	Trans. Equip., Unitized	321,916	-	321,916	327,870	-	327,870
39	392.3	Aircraft Equipment	394,142	-	394,142	395,315	-	395,315
40	393	Stores Equipment	2,672	-	2,672	2,676	-	2,676
41	394.1	Miscellaneous Tools	10,986	-	10,986	10,915	-	10,915
42	394.3	Vehicle Maint. Equip.	3,597	-	3,597	3,608	-	3,608
43	397.1	Fixed Radio Comm. Equip.	91,125	-	91,125	90,813	-	90,813
44	397.2	Mobile Radio Comm. Equip.	28,400	-	28,400	28,857	-	28,857
45	397.3	General Tele. Comm. Equip.	41,717	-	41,717	48,414	-	48,414
46	397.5	Supervisory & Telemetering	1,601	-	1,601	2,199	-	2,199
47	397.8	Network Equipment	28,905	-	28,905	28,040	-	28,040
48	398	Miscellaneous Equipment	130,102	-	130,102	139,142	-	139,142
49		Total Common	\$ 3,765,868	\$ -	\$ 3,765,868	\$ 3,778,945	\$ -	\$ 3,778,945
<u>Common - Intangible</u>								
50	303	Intangible Plant - Common	\$ 8,066,598	\$ -	\$ 8,066,598	\$ 8,122,435	\$ -	\$ 8,122,435
51		Total Common - Intangible	\$ 8,066,598	\$ -	\$ 8,066,598	\$ 8,122,435	\$ -	\$ 8,122,435
52		<b>Total Plant Additions</b>	<b>\$ 137,685,349</b>	<b>\$ 1,324,706</b>	<b>\$ 136,360,643</b>	<b>\$ 142,366,530</b>	<b>\$ 3,330,246</b>	<b>\$ 139,036,284</b>

Sources:

Column c, lines 1-11, 13-28, 30, 32-48, 50: MDU Updated Response to Staff DR 2-28, Attachment A  
Column d, lines 1-11, 13-28, 30, 32-48, 50: MDU Updated Response to Staff DR 2-28, Attachment A  
Column e, lines 1-11, 13-28, 30, 32-48, 50: column c less column d  
Column f, lines 1-11, 13-28, 30, 32-48, 50: MDU Updated Response to Staff DR 2-28, Attachment A  
Column g, lines 1-11, 13-28, 30, 32-48, 50: MDU Updated Response to Staff DR 2-28, Attachment A  
Column h, lines 1-11, 13-28, 30, 32-48, 50: column f less column g  
Column i, lines 1-11, 13-28, 30, 32-48, 50: column h less column e  
Line 12: sum of lines 1-11  
Line 29: sum of lines 13-28  
Line 31: line 30  
Line 49: sum of lines 32-49  
Line 51: line 50  
Line 52: sum of lines 12, 29, 31, 49, & 51