

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	\$ 76,860,156	\$ (6,902,086)	\$ (4,436,300)				
3	Transportation	395,555	1,161					
4	Other Revenues	749,202			(255,980)			
5	<b>TOTAL OPERATING REVENUES</b>	<b>78,004,913</b>	<b>(6,900,925)</b>	<b>(4,436,300)</b>	<b>(255,980)</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	OPERATING EXPENSES:							
7	Operation and Maintenance:							
8	Cost of Gas	56,883,532				(10,461,364)		
9	Other Gas Supply	110,577					7,430	
10	Distribution	5,609,128					301,178	
11	Customer Accounts	1,451,953					68,361	
12	Customer Service & Information	280,680					2,246	
13	Sales	93,725					5,801	
14	Administrative and General	5,046,112					(150,685)	44,621
15	Total Operation and Maintenance	69,475,707	-	-	-	(10,461,364)	234,330	44,621
16	Depreciation and Amortization	5,196,612						
17	Taxes:							
18	Property Taxes	665,534						
19	Payroll Taxes	429,860						
20	Gross Receipts Tax	79,290						
21	Federal Income Taxes (21%)	355,919	(1,449,194)	(931,623)	(53,756)	2,196,886	(49,209)	(9,370)
22	Deferred Income Taxes	(421,835)						
23	Other Taxes	6,021						
24	Total Taxes	1,114,789	(1,449,194)	(931,623)	(53,756)	2,196,886	(49,209)	(9,370)
25	<b>TOTAL OPERATING EXPENSES</b>	<b>75,787,108</b>	<b>(1,449,194)</b>	<b>(931,623)</b>	<b>(53,756)</b>	<b>(8,264,478)</b>	<b>185,121</b>	<b>35,251</b>
26	<b>OPERATING INCOME</b>	<b>\$ 2,217,805</b>	<b>\$ (5,451,731)</b>	<b>\$ (3,504,677)</b>	<b>\$ (202,224)</b>	<b>\$ 8,264,478</b>	<b>\$ (185,121)</b>	<b>\$ (35,251)</b>
	Source		Statement I	BLC-1, Sch. 2	PJS-7	EJP-1	EJP-2	EJP-3
	Staff Witness Testimony		Steffensen	Copeland	Steffensen	Paulson	Paulson	Paulson
	Staff's position on MDU's Adjustment		Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Vehicles & Work Equipment	Subcontract Labor	Materials	Software Maintenance	Company Consumption	Uncollectible Accounts
	(a)	(i)	(j)	(k)	(l)	(m)	(n)
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>
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Cost of Gas						
9	Other Gas Supply	1					
10	Distribution	912,639	74,668	(41,621)	(5,217)	(4,192)	(1,839)
11	Customer Accounts	72,573	(1,906)	72	(8,188)		(31,945)
12	Customer Service & Information	15,428	(823)				
13	Sales	7,886	-				
14	Administrative and General	29,009	49,696	(1,815)	47,614	(575)	
15	Total Operation and Maintenance	<u>1,037,536</u>	<u>121,635</u>	<u>(43,365)</u>	<u>34,209</u>	<u>(4,767)</u>	<u>(33,784)</u>
16	Depreciation and Amortization						
17	Taxes:						
18	Property Taxes						
19	Payroll Taxes						
20	Gross Receipts Tax						
21	Federal Income Taxes (21%)	(217,883)	(25,543)	9,107	(7,184)	1,001	7,095
22	Deferred Income Taxes						
23	Other Taxes						
24	Total Taxes	<u>(217,883)</u>	<u>(25,543)</u>	<u>9,107</u>	<u>(7,184)</u>	<u>1,001</u>	<u>7,095</u>
25	<b>TOTAL OPERATING EXPENSES</b>	<u>819,653</u>	<u>96,092</u>	<u>(34,258)</u>	<u>27,025</u>	<u>(3,766)</u>	<u>(26,689)</u>
26	<b>OPERATING INCOME</b>	<u>\$ (819,653)</u>	<u>\$ (96,092)</u>	<u>\$ 34,258</u>	<u>\$ (27,025)</u>	<u>\$ 3,766</u>	<u>\$ 26,689</u>
	Source	BAM-10	EJP-4	EJP-5	JMR-1 Sch 1	EJP-6	JMR-1 Sch 2
	Staff Witness Testimony	Mehlhoff	Paulson	Paulson	Rezac	Paulson	Rezac
	Staff's position on MDU's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Postage	Advertising	Insurance	Industry Dues	Rate Case Expense	Office Supplies Expense	Easements
	(a)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
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						47	
10	Distribution						(2,865)	4,374
11	Customer Accounts	24,368	(73)				(2,540)	
12	Customer Service & Information		(7,636)				33	
13	Sales		(24,824)				288	
14	Administrative and General		(15,541)	\$88,858	(60,423)	53,738	7,183	662
15	Total Operation and Maintenance	<u>24,368</u>	<u>(48,074)</u>	<u>88,858</u>	<u>(60,423)</u>	<u>53,738</u>	<u>2,146</u>	<u>5,036</u>
16	Depreciation and Amortization							
17	Taxes:							
18	Property Taxes							
19	Payroll Taxes							
20	Gross Receipts Tax							
21	Federal Income Taxes (21%)	(5,117)	10,096	(18,660)	12,689	(11,285)	(451)	(1,058)
22	Deferred Income Taxes							
23	Other Taxes							
24	Total Taxes	<u>(5,117)</u>	<u>10,096</u>	<u>(18,660)</u>	<u>12,689</u>	<u>(11,285)</u>	<u>(451)</u>	<u>(1,058)</u>
25	<b>TOTAL OPERATING EXPENSES</b>	<u>19,251</u>	<u>(37,978)</u>	<u>70,198</u>	<u>(47,734)</u>	<u>42,453</u>	<u>1,695</u>	<u>3,978</u>
26	<b>OPERATING INCOME</b>	<u>\$ (19,251)</u>	<u>\$ 37,978</u>	<u>\$ (70,198)</u>	<u>\$ 47,734</u>	<u>\$ (42,453)</u>	<u>\$ (1,695)</u>	<u>\$ (3,978)</u>
	Source	Schedule H-1	JMR-1 Sch 3	JMR-1 Sch 4	JMR-1 Sch 5	JMR-1 Sch 6	Schedule H-1	Schedule H-1
	Staff Witness Testimony	Rezac	Rezac	Rezac	Rezac	Rezac	Rezac	Rezac
	Staff's position on MDU's Adjustment	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Accepted	Accepted

Line No.	Description	Other O&M	Depreciation	Ad Valorem Taxes	Payroll Taxes	Interest Sync	Book/Tax Depreciation on Plant Additions
	(a)	(v)	(w)	(x)	(y)	(z)	(aa)
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>
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Cost of Gas						
9	Other Gas Supply						
10	Distribution						
11	Customer Accounts	(41)					
12	Customer Service & Information	(100,385)					
13	Sales						
14	Administrative and General						
15	Total Operation and Maintenance	<u>(100,426)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16	Depreciation and Amortization		(778,948)				
17	Taxes:						
18	Property Taxes			28,651			
19	Payroll Taxes				15,738		
20	Gross Receipts Tax						
21	Federal Income Taxes (21%)	21,089	163,579	(6,017)	(3,305)	(35,572)	170,541
22	Deferred Income Taxes						(170,541)
23	Other Taxes						
24	Total Taxes	<u>21,089</u>	<u>163,579</u>	<u>22,634</u>	<u>12,433</u>	<u>(35,572)</u>	<u>-</u>
25	<b>TOTAL OPERATING EXPENSES</b>	<u>(79,337)</u>	<u>(615,369)</u>	<u>22,634</u>	<u>12,433</u>	<u>(35,572)</u>	<u>-</u>
26	<b>OPERATING INCOME</b>	<u>\$ 79,337</u>	<u>\$ 615,369</u>	<u>\$ (22,634)</u>	<u>\$ (12,433)</u>	<u>\$ 35,572</u>	<u>\$ -</u>
	Source	Schedule H-1	BAM-4	EJP-7	EJP-8	PJS-3	BAM-9
	Staff Witness Testimony	Rezac	Garren/Mehlhaff	Paulson	Paulson	Steffensen	Mehlhaff
	Staff's position on MDU's Adjustment	Accepted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description	Elimination of Closing/Filing	Plant Excess Deferred Taxes ARAM	Total Staff Adjustments	Adjusted Test Year
	(a)	(ab)	(ac)	(ad)	(ae)
1	OPERATING REVENUES:				
2	Sales			\$ (11,338,386)	\$ 65,521,770
3	Transportation			1,161	396,716
4	Other Revenues			(255,980)	493,222
5	<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>-</b>	<b>(11,593,205)</b>	<b>66,411,708</b>
6	OPERATING EXPENSES:				
7	Operation and Maintenance:				
8	Cost of Gas			(10,461,364)	46,422,168
9	Other Gas Supply			7,478	118,055
10	Distribution			1,237,125	6,846,253
11	Customer Accounts			120,680	1,572,633
12	Customer Service & Information			(91,137)	189,543
13	Sales			(10,849)	82,876
14	Administrative and General			92,340	5,138,452
15	Total Operation and Maintenance	-	-	(9,105,726)	60,369,981
16	Depreciation and Amortization			(778,948)	4,417,664
17	Taxes:				
18	Property Taxes			28,651	694,185
19	Payroll Taxes			15,738	445,598
20	Gross Receipts Tax			-	79,290
21	Federal Income Taxes (21%)	(7,713)		(240,857)	115,062
22	Deferred Income Taxes	(14,708)	(51,210)	(236,459)	(658,294)
23	Other Taxes			-	6,021
24	Total Taxes	(22,421)	(51,210)	(432,927)	681,862
25	<b>TOTAL OPERATING EXPENSES</b>	<b>(22,421)</b>	<b>(51,210)</b>	<b>(10,317,601)</b>	<b>65,469,507</b>
26	<b>OPERATING INCOME</b>	<b>\$ 22,421</b>	<b>\$ 51,210</b>	<b>\$ (1,275,604)</b>	<b>\$ 942,201</b>

Source	Statement K	Statement K
Staff Witness Testimony	Peterson	Mehlhoff
Staff's position on MDU's Adjustment	Accepted	Accepted

**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