

Line No.	Description	South Dakota Per Books	Current Revenue	Normal Weather	Annualized Volumes	Other Revenue	Cost of Gas
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	OPERATING REVENUES:						
2	Sales	\$ 42,854,043	\$ (1,088,067)	\$ 3,448,347	\$ 133,666		
3	Transportation	352,924	(50,014)	4,662			
4	Other Revenues	376,797				(88,219)	
5	<b>TOTAL OPERATING REVENUES</b>	<b>43,583,764</b>	<b>(1,138,081)</b>	<b>3,453,009</b>	<b>133,666</b>	<b>(88,219)</b>	<b>-</b>
6	OPERATING EXPENSES:						
7	Operation and Maintenance:						
8	Production	137,775					
9	Cost of Gas	28,093,760		2,159,416	64,642		(552,979)
10	Other Gas Supply	52,946					
11	Distribution	3,393,082					
12	Customer Accounting	1,303,898					
13	Customer Service & Information	122,209					
14	Sales	91,378					
15	Administrative and General	3,190,539					
16	Total Operation and Maintenance	36,385,587	-	2,159,416	64,642	-	(552,979)
17	Depreciation and Amortization	2,544,662					
18	Taxes:						
19	Property Taxes	613,971					
20	Payroll Taxes	307,052					
21	Gross Receipts Tax	79,615					
22	Federal Income Taxes (35%)	(3,034,532)	(398,328)	452,757	24,159	(30,877)	193,543
23	Deferred Income Taxes	3,774,837					
24	Other Taxes	15,828					
25	Total Taxes	1,756,771	(398,328)	452,757	24,159	(30,877)	193,543
26	<b>TOTAL OPERATING EXPENSES</b>	<b>40,687,020</b>	<b>(398,328)</b>	<b>2,612,173</b>	<b>88,801</b>	<b>(30,877)</b>	<b>(359,436)</b>
27	<b>OPERATING INCOME</b>	<b>\$ 2,896,744</b>	<b>\$ (739,753)</b>	<b>\$ 840,836</b>	<b>\$ 44,866</b>	<b>\$ (57,342)</b>	<b>\$ 359,436</b>

Source	BAM-4	BAM-6	BAM-4 Sch 12	BAM-14	BAM-5
Staff Witness Testimony	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff	Mehlhaff
Staff position on MDU's Adjustment	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted

Line No.	Description (a)	Labor (h)	Benefits (i)	Vehicles & Work Equipment (j)	Company Consumption (k)	Pierre Office Rental (l)	Uncollectible Accounts (m)
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	Production	(238)		7			
9	Cost of Gas						
10	Other Gas Supply	(435)		1			
11	Distribution	(32,336)		1,950	1,381		
12	Customer Accounting	(8,289)		86	48		(14,539)
13	Customer Service & Information	(955)		11			
14	Sales	(844)		12	73		
15	Administrative and General	(10,198)		36	158	(31,305)	
16	Total Operation and Maintenance	<u>(53,296)</u>	<u>-</u>	<u>2,104</u>	<u>1,660</u>	<u>(31,305)</u>	<u>(14,539)</u>
17	Depreciation and Amortization						
18	Taxes:						
19	Property Taxes						
20	Payroll Taxes	(3,893)					
21	Gross Receipts Tax						
22	Federal Income Taxes (35%)	20,016	-	(736)	(581)	10,957	5,089
23	Deferred Income Taxes						
24	Other Taxes						
25	Total Taxes	<u>16,123</u>	<u>-</u>	<u>(736)</u>	<u>(581)</u>	<u>10,957</u>	<u>5,089</u>
26	<b>TOTAL OPERATING EXPENSES</b>	<u><b>(37,173)</b></u>	<u><b>-</b></u>	<u><b>1,368</b></u>	<u><b>1,079</b></u>	<u><b>(20,348)</b></u>	<u><b>(9,450)</b></u>
27	<b>OPERATING INCOME</b>	<u><b>\$ 37,173</b></u>	<u><b>\$ -</b></u>	<u><b>\$ (1,368)</b></u>	<u><b>\$ (1,079)</b></u>	<u><b>\$ 20,348</b></u>	<u><b>\$ 9,450</b></u>
	Source	DEP-3		BAM-9	BAM-7	Sch H-1, pg. 8	PJS-1 Sch 1
	Staff Witness Testimony	Peterson	Peterson	Mehlhaff	Mehlhaff	Mehlhaff	Steffensen
	Staff position on MDU's Adjustment	Adjusted	Rejected	Adjusted	Adjusted	Accepted	Adjusted

Line No.	Description	Postage (n)	Advertising (o)	Insurance (p)	Industry Dues (q)	Regulatory Commission Expense (r)	Depreciation Expense (s)
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	Production						
9	Cost of Gas						
10	Other Gas Supply						
11	Distribution	112					
12	Customer Accounting	5,196					
13	Customer Service & Information		(7,007)				
14	Sales	4	(13,726)				
15	Administrative and General	773	(33,110)		(24,913)	9,918	
16	Total Operation and Maintenance	<u>6,085</u>	<u>(53,843)</u>	<u>-</u>	<u>(24,913)</u>	<u>9,918</u>	<u>-</u>
17	Depreciation and Amortization						368,175
18	Taxes:						
19	Property Taxes						
20	Payroll Taxes						
21	Gross Receipts Tax						
22	Federal Income Taxes (35%)	(2,130)	18,845	-	8,720	(3,471)	(128,861)
23	Deferred Income Taxes						
24	Other Taxes						
25	Total Taxes	<u>(2,130)</u>	<u>18,845</u>	<u>-</u>	<u>8,720</u>	<u>(3,471)</u>	<u>(128,861)</u>
26	<b>TOTAL OPERATING EXPENSES</b>	<u><b>3,955</b></u>	<u><b>(34,998)</b></u>	<u><b>-</b></u>	<u><b>(16,193)</b></u>	<u><b>6,447</b></u>	<u><b>239,314</b></u>
27	<b>OPERATING INCOME</b>	<u><b>\$ (3,955)</b></u>	<u><b>\$ 34,998</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 16,193</b></u>	<u><b>\$ (6,447)</b></u>	<u><b>\$ (239,314)</b></u>
	Source	Sch. H-1, pg. 10	PJS-1 Sch 4		PJS-1 Sch 3	PJS-1 Sch 2	BAM-8
	Staff Witness Testimony	Steffensen	Steffensen	Peterson	Steffensen	Steffensen	Pous/Mehlhoff
	Staff position on MDU's Adjustment	Accepted	Adjusted	Rejected	Adjusted	Adjusted	Adjusted

Line No.	Description	Interest Sync	Plant Additions	Other Tax Deductions	Elimination of Closing/Filing & Prior Period Adj.	Billings Landfill	Aviation Expense
	(a)	(t)	(u)	(v)	(w)	(x)	(y)
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	Production					(142,958)	
9	Cost of Gas						
10	Other Gas Supply						
11	Distribution						
12	Customer Accounting						
13	Customer Service & Information						
14	Sales						
15	Administrative and General						(15,694)
16	Total Operation and Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(142,958)</u>	<u>(15,694)</u>
17	Depreciation and Amortization					(71,813)	(4,106)
18	Taxes:						
19	Property Taxes		16,242			(46,126)	(112)
20	Payroll Taxes					(1,372)	
21	Gross Receipts Tax						
22	Federal Income Taxes (35%)	101,337	(5,685)	(490)	831,430	91,794	6,969
23	Deferred Income Taxes			11,368	(853,613)		
24	Other Taxes						
25	Total Taxes	<u>101,337</u>	<u>10,557</u>	<u>10,878</u>	<u>(22,183)</u>	<u>44,296</u>	<u>6,857</u>
26	<b>TOTAL OPERATING EXPENSES</b>	<u>101,337</u>	<u>10,557</u>	<u>10,878</u>	<u>(22,183)</u>	<u>(170,475)</u>	<u>(12,942)</u>
27	<b>OPERATING INCOME</b>	<u>\$ (101,337)</u>	<u>\$ (10,557)</u>	<u>\$ (10,878)</u>	<u>\$ 22,183</u>	<u>\$ 170,475</u>	<u>\$ 12,942</u>
	Source	BAM-10	BAM-11	Statement K, page 10	Statement K, page 12	DR 3-11/ Email from Rita Mulkern on 9/24/13	PJS-1 Sch 5
	Staff Witness Testimony	Mehlhaff	Mehlhaff	Peterson	Peterson	Peterson	Steffensen
	Staff position on MDU's Adjustment	Adjusted	Adjusted	Accepted	Accepted	Staff Proposed	Staff Proposed

Line No.	Description (a)	Mains Maintenance (z)	Total Staff Adjustments (aa)	Adjusted Test Year (ab)
1	OPERATING REVENUES:			
2	Sales		\$ 2,493,947	\$ 45,347,990
3	Transportation		(45,352)	307,572
4	Other Revenues		(88,219)	288,578
5	<b>TOTAL OPERATING REVENUES</b>	<b>-</b>	<b>2,360,375</b>	<b>45,944,139</b>
6	OPERATING EXPENSES:			
7	Operation and Maintenance:			
8	Production		(143,189)	(5,414)
9	Cost of Gas		1,671,079	29,764,839
10	Other Gas Supply		(435)	52,511
11	Distribution	(71,471)	(100,364)	3,292,718
12	Customer Accounting		(17,498)	1,286,400
13	Customer Service & Information		(7,951)	114,258
14	Sales		(14,481)	76,897
15	Administrative and General		(104,334)	3,086,205
16	Total Operation and Maintenance	(71,471)	1,282,827	37,668,414
17	Depreciation and Amortization		292,256	2,836,918
18	Taxes:			
19	Property Taxes		(29,996)	583,975
20	Payroll Taxes		(5,265)	301,787
21	Gross Receipts Tax		-	79,615
22	Federal Income Taxes (35%)	25,015	1,219,472	(1,815,060)
23	Deferred Income Taxes		(842,245)	2,932,592
24	Other Taxes		-	15,828
25	Total Taxes	25,015	341,966	2,098,737
26	<b>TOTAL OPERATING EXPENSES</b>	<b>(46,456)</b>	<b>1,917,049</b>	<b>42,604,069</b>
27	<b>OPERATING INCOME</b>	<b>\$ 46,456</b>	<b>\$ 443,326</b>	<b>\$ 3,340,070</b>

Source PJS-1 Sch 6

Staff Witness Testimony Steffensen

Staff position on MDU's Adjustment Staff Proposed

**SOURCES:**

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Line 5: Sum of lines 2-4

Line 16: Sum of lines 8-15

Line 25: Sum of lines 19-24

Line 26: Sum of lines 16, 17 and 25

Line 27: Line 5 less line 26

Column b, line 2-4: Statement M, page 1

Column b, lines 8-15: Statement H, page 1

Column b, line 17: Statement M, page 1

Column b, line 19-21: Statement L, page 1

Column b, line 22: Statement M, page 1

Column b, line 23: Statement M, page 1

Column b, line 24: 1,016,466 (Statement M, page 1) less lines 19-21