

Montana-Dakota Utilities Co.
North Dakota Gas Tariffs – Interim



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7
13th Revised Sheet No. 4
Canceling 12th Revised Sheet No. 4

RESIDENTIAL GAS SERVICE Rate 60

Page 1 of 1

Availability:

In all communities served for all domestic uses. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:	\$0.6860 per day
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate
Interim Rate Increase:	17.116% of amount billed under Basic Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: August 26, 2020

Effective Date:

Issued By: Travis R. Jacobson
Director - Regulatory Affairs

Case No.: PU-20-___



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7
11th Revised Sheet No. 7
Canceling 10th Revised Sheet No. 7

AIR FORCE Rate 64

Page 1 of 2

Availability:

Minot Air Force Base near Minot, North Dakota, and the Perimeter Acquisition Radar (PAR) Site, near Concrete, North Dakota. The Air Force shall make an election of its requirements under each available service and such requirements shall be set forth in a service agreement with the Company.

Rate:

Basic Service Charge:

Minot Air Force Base	\$2,000.00 per month
Perimeter Acquisition Radar (PAR) Site	\$175.00 per month

Distribution Delivery Charge:

Firm Service	\$.329 per dk
Interruptible Service	\$.177 per dk

Cost of Gas:

Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase:

17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

13th Revised Sheet No. 13

Cancelling 12th Revised Sheet No. 13

FIRM GENERAL GAS SERVICE Rate 70

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.70 per day

For customers with meters rated
over 500 cubic feet per hour \$2.05 per day

Distribution Delivery Charge: \$0.811 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic
Service Charge and Distribution
Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

Date Filed: August 26, 2020

Effective Date:

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-20-___



Montana-Dakota Utilities Co.

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400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7
13th Revised Sheet No. 14
Canceling 12th Revised Sheet No. 14

SMALL INTERRUPTIBLE GENERAL GAS SERVICE Rate 71

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed an input rate of 2,500,000 Btu per hour, metered at a single delivery point and whose use of natural gas will not exceed 100,000 dk annually. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge:	\$190.00 per month	
Distribution Delivery Charge:	<u>Maximum</u> \$1.063 per dk	<u>Minimum</u> \$0.668 per dk
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate	
Interim Rate Increase:	17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge	

The Distribution Delivery Charge shall be set forth in the service agreement required as provided in the General Terms and Conditions for service. Such rate, as adjusted to reflect changes in the Cost of Gas, shall apply for the term of the agreement regardless of a change in the rates set forth above.

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Date Filed: August 26, 2020

Effective Date:

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Director – Regulatory Affairs

Case No.: PU-20-___



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

14th Revised Sheet No. 15

Cancelling 13th Revised Sheet No. 15

OPTIONAL SEASONAL GENERAL GAS SERVICE Rate 72

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.70 per day

For customers with meters rated
over 500 cubic feet per hour \$2.05 per day

Distribution Delivery Charge: \$0.811 per dk

Cost of Gas:

Winter- Service rendered
October 1 through May 31 Determined Monthly- See Rate
Summary Sheet for Current Rate

Summer- Service rendered
June 1 through September 30 Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Case No.: PU-20-__



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7
1st Revised Sheet No. 16
Canceling Original Sheet No. 16

FIRM GENERAL CONTRACTED DEMAND SERVICE Rate 74

Page 1 of 2

Availability:

In all communities served applicable to non-residential customers with standby natural gas generators and, available on an optional basis to, customers qualifying for service under the interruptible service tariffs that have requested, and received approval from the Company, for gas service under this rate.

Rate:

Basic Service Charge:

For customers with meters rated under 500 cubic feet per hour	\$0.70 per day
For customers with meters rated over 500 cubic feet per hour	\$2.05 per day

Distribution Demand Charge: \$6.51 per Dk per month of billing demand

Capacity Charge per Monthly Demand Dk: Determined Monthly – See Rate Summary Sheet for Current Rate

Cost of Gas – Commodity per Dk: Determined Monthly – See Rate Summary Sheet for Current Rate

Interim Rate Increase 17.116% of amount billed under Basic Service Charge and Distribution Demand Charge

Minimum Bill:

Basic Service Charge, Distribution Demand Charge, and Capacity Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Determination of Monthly Billing Demand:

As specified in customer's contract. Customer's actual demand will be reviewed annually and, if warranted, a new monthly billing demand established.

Date Filed: August 26, 2020

Effective Date:

Issued By: Travis R. Jacobson
Director - Regulatory Affairs

Case No.: PU-20-___



Montana-Dakota Utilities Co.

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Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7
12th Revised Sheet No. 24.1
Canceling 11th Revised Sheet No. 24.1

TRANSPORTATION SERVICE Rates 81 and 82

Page 2 of 8

Rate:

Under Rate 81 or 82, customer shall pay the applicable Basic Service Charge plus a negotiated rate not more than the maximum rate or less than the minimum rate specified below. In the event customer also takes service under Rate 71 or Rate 85, the Basic Service Charge applicable under Rate 81 or Rate 82 shall be waived.

Basic Service Charge:

Rate 81	\$190.00 per month
Rate 82	\$1,500.00 per month

	<u>Rate 81</u>	<u>Rate 82</u>
Maximum Rate per dk	\$0.668	\$0.231
Minimum Rate per dk	\$0.102	\$0.061

Interim Rate Increase:	17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge
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General Terms and Conditions:

1. **CRITERIA FOR SERVICE:** In order to receive the service, customer must qualify under one of the Company's applicable natural gas transportation service rates and comply with the general terms and conditions of the service provided herein. The customer is responsible for making all arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline(s).
2. **REQUEST FOR GAS TRANSPORTATION SERVICE:**
 - a. To qualify for gas transportation service a customer must request the service pursuant to the provisions set forth herein. The service shall be provided only to the extent that the Company's existing operating capacity permits.
 - b. Requests for transportation service shall be considered in accordance with the provisions of Rate 100, §V.11.

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Effective Date:

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Director – Regulatory Affairs

Case No.: PU-20-___



Montana-Dakota Utilities Co.

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Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

10th Revised Sheet No. 27

Canceling 9th Revised Sheet No. 27

LARGE INTERRUPTIBLE GENERAL GAS SERVICE Rate 85

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed 100,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

This rate schedule shall not apply for service to U.S. Government installations, which are covered by separate special contracts.

The Company reserves the right to refuse the initiation of service under this rate schedule based on the availability of gas supply.

Rate:

Basic Service Charge:	\$1,500.00 per month	
Distribution Delivery Charge:	<u>Maximum</u> \$0.718 per dk	<u>Minimum</u> \$0.231 per dk
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate	
Interim Rate Increase:	17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge	

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Effective Date:

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-20-___



Montana-Dakota Utilities Co.

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400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7
13th Revised Sheet No. 32
Canceling 12th Revised Sheet No. 32

RESIDENTIAL PROPANE SERVICE Rate 90

Page 1 of 1

Availability:

For the community of Hettinger for all domestic purposes. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:	\$0.6860 per day
Cost of Gas:	Determined Monthly- See Rate Summary Sheet for Current Rate
Interim Rate Increase:	17.116% of amount billed under Basic Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

General Terms and Conditions:

1. The Company may at its discretion and upon thirty days notice, disconnect service to a customer utilizing a second source of propane. Any customer so disconnected shall not be eligible for service hereunder for one year from date of disconnection and shall be subject to reconnection charges to restore service after the one-year period.
2. The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: August 26, 2020

Effective Date:

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-20-___



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7
13th Revised Sheet No. 34
Cancelling 12th Revised Sheet No. 34

FIRM GENERAL PROPANE SERVICE Rate 92

Page 1 of 2

Availability:

For the community of Hettinger for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.70 per day

For customers with meters rated
over 500 cubic feet per hour \$2.05 per day

Distribution Delivery Charge: \$0.811 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of propane as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

Date Filed: August 26, 2020

Effective Date:

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-20-___

Tariffs Reflecting Proposed Changes



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~4213~~th Revised Sheet No. 4

Canceling ~~4412~~th Revised Sheet No. 4

RESIDENTIAL GAS SERVICE Rate 60

Page 1 of 1

Availability:

In all communities served for all domestic uses. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge: \$0.6860 per day

Cost of Gas: Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: ~~October 5, 2018~~ August 26, 2020

Effective Date: ~~Service rendered on and after December 1, 2018~~

Issued By: ~~Tamie A. Aberle~~ Travis R. Jacobson
Director - Regulatory Affairs

Case No.: ~~PU-17-29520-~~_____



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~4011~~th Revised Sheet No. 7

Canceling ~~910~~th Revised Sheet No. 7

AIR FORCE Rate 64

Page 1 of 2

Availability:

Minot Air Force Base near Minot, North Dakota, and the Perimeter Acquisition Radar (PAR) Site, near Concrete, North Dakota. The Air Force shall make an election of its requirements under each available service and such requirements shall be set forth in a service agreement with the Company.

Rate:

Basic Service Charge:

Minot Air Force Base	\$2,000.00 per month
Perimeter Acquisition Radar (PAR) Site	\$175.00 per month

Distribution Delivery Charge:

Firm Service	\$.329 per dk
Interruptible Service	\$.177 per dk

Cost of Gas:

Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase:

17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Date Filed: ~~October 5, 2018~~ August 26, 2020

Effective Date: ~~Service rendered on and after December 1, 2018~~

Issued By: ~~Famie A. Aberle~~ Travis R. Jacobson

Director – Regulatory Affairs

Case No.: PU-17-29520-



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~4213~~th Revised Sheet No. 13

Cancelling ~~4412~~th Revised Sheet No. 13

FIRM GENERAL GAS SERVICE Rate 70

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.70 per day

For customers with meters rated
over 500 cubic feet per hour \$2.05 per day

Distribution Delivery Charge: \$0.811 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic
Service Charge and Distribution Delivery
Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

Date Filed: ~~October 5, 2018~~ August 26, 2020

Effective Date: ~~Service rendered on and
after December 1, 2018~~

Issued By: ~~Tamie A. Aberle~~ Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-~~17-29520-~~_____



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~4213~~th Revised Sheet No. 14

Canceling ~~4412~~th Revised Sheet No. 14

SMALL INTERRUPTIBLE GENERAL GAS SERVICE Rate 71

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed an input rate of 2,500,000 Btu per hour, metered at a single delivery point and whose use of natural gas will not exceed 100,000 dk annually. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$190.00 per month

Distribution Delivery Charge: Maximum \$1.063 per dk Minimum \$0.668 per dk

Cost of Gas: Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

The Distribution Delivery Charge shall be set forth in the service agreement required as provided in the General Terms and Conditions for service. Such rate, as adjusted to reflect changes in the Cost of Gas, shall apply for the term of the agreement regardless of a change in the rates set forth above.

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Date Filed: ~~October 5, 2018~~ August 26, 2020

Effective Date: Service rendered on and after December 1, 2018

Issued By: ~~Tamie A. Aberle~~ Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-17-29520-



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~4314~~⁴³¹⁴th Revised Sheet No. 15

Cancelling ~~4213~~⁴²¹³th Revised Sheet No. 15

OPTIONAL SEASONAL GENERAL GAS SERVICE Rate 72

Page 1 of 2

Availability:

In all communities served for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.70 per day

For customers with meters rated
over 500 cubic feet per hour \$2.05 per day

Distribution Delivery Charge: \$0.811 per dk

Cost of Gas:

Winter- Service rendered
October 1 through May 31 Determined Monthly- See Rate
Summary Sheet for Current Rate

Summer- Service rendered
June 1 through September 30 Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase:

17.116% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

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Montana-Dakota Utilities Co.

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400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~Original~~ 1st Revised Sheet No. 16

~~Canceling Original Sheet No. 16~~

FIRM GENERAL CONTRACTED DEMAND SERVICE Rate 74

Page 1 of 2

Availability:

In all communities served applicable to non-residential customers with standby natural gas generators and, available on an optional basis to, customers qualifying for service under the interruptible service tariffs that have requested, and received approval from the Company, for gas service under this rate.

Rate:

Basic Service Charge:

For customers with meters rated under 500 cubic feet per hour	\$0.70 per day
For customers with meters rated over 500 cubic feet per hour	\$2.05 per day

Distribution Demand Charge: \$6.51 per Dk per month of billing demand

Capacity Charge per Monthly Demand Dk: Determined Monthly – See Rate Summary Sheet for Current Rate

Cost of Gas – Commodity per Dk: Determined Monthly – See Rate Summary Sheet for Current Rate

Interim Rate Increase 17.116% of amount billed under Basic Service Charge and Distribution Demand Charge

Minimum Bill:

Basic Service Charge, Distribution Demand Charge, and Capacity Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Determination of Monthly Billing Demand:

As specified in customer's contract. Customer's actual demand will be reviewed annually and, if warranted, a new monthly billing demand established.

Date Filed: ~~October 5, 2018~~ August 26, 2020

Effective Date: ~~Service rendered on and after December 1, 2018~~

Issued By: ~~Tamie A. Aberle~~ Travis R. Jacobson
Director - Regulatory Affairs

Case No.: PU-~~17-29520-~~_____



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~9th~~-10th Revised Sheet No. 27

Canceling ~~8th~~ 9th Revised Sheet No. 27

LARGE INTERRUPTIBLE GENERAL GAS SERVICE Rate 85

Page 1 of 3

Availability:

In all communities served for all interruptible general gas service customers whose interruptible natural gas load will exceed 100,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

This rate schedule shall not apply for service to U.S. Government installations, which are covered by separate special contracts.

The Company reserves the right to refuse the initiation of service under this rate schedule based on the availability of gas supply.

Rate:

Basic Service Charge: \$1,500.00 per month

Distribution Delivery Charge: Maximum Minimum
\$0.718 per dk \$0.231 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Date Filed: ~~October 5, 2018~~ August 26, 2020

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Issued By: ~~Famie A. Aberle~~ Travis R. Jacobson
Director – Regulatory Affairs

Case No.: PU-17-29520-_____



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~4213~~th Revised Sheet No. 32

Canceling ~~4412~~th Revised Sheet No. 32

RESIDENTIAL PROPANE SERVICE Rate 90

Page 1 of 1

Availability:

For the community of Hettinger for all domestic purposes. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge: \$0.6860 per day

Cost of Gas: Determined Monthly- See Rate Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic Service Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of gas as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

General Terms and Conditions:

1. The Company may at its discretion and upon thirty days notice, disconnect service to a customer utilizing a second source of propane. Any customer so disconnected shall not be eligible for service hereunder for one year from date of disconnection and shall be subject to reconnection charges to restore service after the one-year period.
2. The foregoing schedule is subject to Rates 100 through 124 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed:	October 5, 2018 <u>August 26, 2020</u>	Effective Date:	Service rendered on and after December 1, 2018
Issued By:	Tamie A. Aberle <u>Travis R. Jacobson</u> Director – Regulatory Affairs	Case No.:	PU- 17-29520- <u> </u>



Montana-Dakota Utilities Co.

A Division of MDU Resources Group, Inc.

400 N 4th Street
Bismarck, ND 58501

State of North Dakota Gas Rate Schedule

NDPSC Volume 7

~~4213~~⁴²¹³th Revised Sheet No. 34

Cancelling ~~4412~~⁴⁴¹²th Revised Sheet No. 34

FIRM GENERAL PROPANE SERVICE Rate 92

Page 1 of 2

Availability:

For the community of Hettinger for all purposes except for resale. See Rate 100, §V.3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated
under 500 cubic feet per hour \$0.70 per day

For customers with meters rated
over 500 cubic feet per hour \$2.05 per day

Distribution Delivery Charge: \$0.811 per dk

Cost of Gas: Determined Monthly- See Rate
Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under
Basic Service Charge and
Distribution Delivery Charge

Minimum Bill:

Basic Service Charge.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

Cost of Gas:

The cost of propane as defined in Cost of Gas - Propane Rate 99 or any amendments or alterations thereto. The cost of propane component is subject to change on a monthly basis.

Distribution Delivery Stabilization Mechanism:

Service under this rate schedule is subject to an adjustment for the effects of weather in accordance with the Distribution Delivery Stabilization Mechanism Rate 87 or any amendments or alterations thereto.

Date Filed: ~~October 5, 2018~~ August 26, 2020 **Effective Date:** ~~Service rendered on and~~
~~after December 1, 2018~~
Issued By: ~~Tamie A. Aberle~~ Travis R.
Jacobson
Director – Regulatory Affairs **Case No.:** ~~PU-17-29520-~~_____

Great Plains Natural Gas Co.
North Dakota Gas Tariffs – Interim



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
4th Revised Sheet No. 2
Canceling 3rd Revised Sheet No. 2

FIRM GAS SERVICE – GENERAL Rate 65

Page 1 of 1

Availability:

Service under this schedule is available to any domestic or commercial customer located in Wahpeton, North Dakota whose maximum requirements are not more than 2,000 cubic feet per hour. See Rate 100 §III.2 for availability of firm gas service. Service under this rate shall not be subject to curtailment or interruption.

Rate:

Basic Service Charge:		\$3.50 per month
Distribution Delivery Charge:		
First	10 dk/month	\$1.072 per dk
Excess of	10 dk/month	\$0.822 per dk
Cost of Gas:		Determined Monthly – See Rate Summary Sheet for Current Rate
Interim Rate Increase:		17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 106 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
4th Revised Sheet No. 3
Canceling 3rd Revised Sheet No. 3

INTERRUPTIBLE GAS SERVICE – GENERAL Rate 71

Page 1 of 3

Availability:

Service under this schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm Gas Service – General Rate 65. For interruptible purposes, the maximum daily firm requirements shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$3.50 per month

Distribution Delivery Charge:		Maximum	Minimum
First	400 dk/month	\$1.0160 per dk	\$0.130 per Dk
Next	2,600 dk/month	\$0.7675 per dk	\$0.130 per Dk
Excess of	3,000 dk/month	\$0.6140 per dk	\$0.130 per Dk

Cost of Gas: Determined Monthly – See Rate Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
3rd Revised Sheet No. 5
Cancelling 2nd Revised Sheet No. 5

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 1 of 8

Availability:

Service under this rate schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. This service is applicable for transportation of natural gas to customer's premise (metered at a single delivery point) through the Company's distribution facilities. To obtain transportation service, a customer must meet the general terms and conditions of service provided hereunder and enter into a gas transportation agreement upon request of the Company.

Rate:

Basic Service Charge:	\$3.50 per month	
Distribution Delivery Charge:	Maximum	Minimum
First 400 dk/month	\$1.0160 per dk	\$0.130 per Dk
Next 2,600 dk/month	\$0.7675 per dk	\$0.130 per Dk
Excess of 3,000 dk/month	\$0.6140 per dk	\$0.130 per Dk
Interim Rate Increase:	17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge	

Customers shall pay Basic Service Charge plus a negotiated rate not to exceed the maximum rate or less than the minimum rate specified above.

Minimum Bill:

Basic Service Charge

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

2nd Revised Sheet No. 5.1

Canceling 1st Revised Sheet No. 5.1

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 2 of 8

General Terms and Conditions:

1. **CRITERIA FOR SERVICE:** In order to receive transportation service, customer must qualify under the Company's applicable natural gas transportation service rate and comply with the general terms and conditions of the service provided herein. The customer is responsible for making all arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline(s).
2. **REQUEST FOR GAS TRANSPORTATION SERVICE:**
 - a. To qualify for gas transportation service a customer must request the service pursuant to the provisions set forth herein. The service shall be provided only to the extent that the Company's existing operating capacity permits.
 - b. Requests for transportation service shall be considered in accordance with the provisions of Rate 100, §V.11.
3. **MULTIPLE SERVICES THROUGH ONE METER:**
 - a. In the event customer desires firm sales service in addition to gas transportation service, customer shall request such firm volume requirements, and upon approval by Company, such firm volume requirements shall be set forth in a firm service agreement. For billing purposes, the level of volumes so specified or the actual volume used, whichever is lower shall be billed under the Firm Gas Service – General Rate 65 (distribution delivery charge and cost of gas). Volumes delivered in excess of such firm volumes shall be billed at the applicable gas transportation rate. Customer has the option to install at their expense, piping necessary for separate measurement of sales and transportation volumes.
 - b. The customer shall pay, in addition to charges specified in the applicable gas transportation rate schedule, charges under all other applicable rate schedules for any service in addition to that provided herein (irrespective of whether the customer receives only gas transportation service in any billing period).

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
3rd Revised Sheet No. 5.2
Canceling 2nd Revised Sheet No. 5.2

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 3 of 8

4. PRIORITY OF SERVICE – Company shall have the right to curtail or interrupt deliveries without being required to give previous notice of intention to curtail or interrupt whenever, in its judgment, it may be necessary to do so to protect the interest of its customers whose capacity requirements are otherwise and hereby given preference. The priority of service and allocation of capacity shall be accomplished in accordance with the provisions of Rate 100, §V.11.

5. PENALTY FOR FAILURE TO CURTAIL OR INTERRUPT – If customer fails to curtail or interrupt their use of gas hereunder when requested to do so by the Company, any gas taken above that received on customer’s behalf, shall be billed at the Firm Gas Service – General Rate 65 (distribution delivery charge and cost of gas), plus either an amount equal to any penalty payments or overrun charges the Company is required to make to its interconnecting pipeline(s) under the terms of its contract(s) as a result of such failure to curtail or interrupt, or \$50.00 per dk of gas used in excess of the volume of gas to which customer was requested to curtail or interrupt, whichever amount is greater. The Company, in its discretion, may shut off customer’s supply of gas in the event of customer’s failure to curtail or interrupt use of gas when requested to do so by the Company.

6. NON-DELIVERED VOLUMES/PENALTY:
 - a. In the event customer uses more gas than is being delivered to the Company’s interconnection with the delivering pipeline(s) (receipt point), customer shall pay an amount equal to any penalty payments or overrun charges the Company is required to make to its interconnecting pipeline(s) under the terms of its contract(s) resulting from such action by customer. In the event that more than one customer is obtaining gas from the same shipper and/or agent at the same receipt point, any payment or overrun penalties the Company is required to make shall be allocated on a pro rata basis among such customers on the basis of each customer’s use of gas in excess of available volumes.

 - b. In the event the customer’s gas is not being delivered to the receipt point for any reason and the customer continues to take gas, the customer shall be subject to any applicable penalties or charges set forth in Paragraph 6.a. Gas volumes supplied by Company will be charged at the Firm Gas Service – General Rate 65 (distribution delivery charge and

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

2nd Revised Sheet No. 5.3

Canceling 1st Revised Sheet No. 5.3

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

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cost of gas). The Company is under no obligation to notify customer of non-delivered volumes.

- c. In the event customer's transportation volumes are not available for any reason, customer may take interruptible sales service if such service is available. The availability of interruptible sales service shall be determined at the sole discretion of the Company.
7. **ELECTION OF SERVICE** – Prior to the initiation of service hereunder, the customer shall make an election of its requirements under each applicable rate schedule for the entire term of service. If mutually agreed to by Company and customer, the term of service may be amended. Upon expiration of service, the customer may apply for and receive, at the sole discretion of the Company, gas service under the appropriate sales rate schedule for the customer's operations.

Transportation customers who cease service and then resume service within the succeeding 12 months shall be subject to a reconnection charge as specified in Rate 100, §V.18.

8. **DAILY IMBALANCE** – To the extent practicable, customer and Company agree to the daily balancing of volumes of gas received and delivered on a thermal basis. Such balancing is subject to the customer's request and the Company's discretion to vary scheduled receipts and deliveries within existing Company operating limitations.

In the event that the deviation between scheduled daily volumes and actual daily volumes of gas used by customer causes the Company to incur any additional costs from interconnecting pipeline(s), customer shall be solely responsible for all such penalties, fines, fees or costs incurred. If more than one customer has caused the Company to incur these additional costs, all costs (excluding those associated with Company's firm deliveries) will be prorated to each customer based on the customer's over- or under-take as a percentage of the total.

The Company may waive any penalty associated with Company adjustments to end-use customer nominations in those instances where the Company,

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
2nd Revised Sheet No. 5.4
Canceling 1st Revised Sheet No. 5.4

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 5 of 8

due to operating limitations, is required to adjust end-use transportation customer nominations and such Company adjustments create a penalty situation or preclude a customer from correcting an imbalance which results in a penalty.

- 9. MONTHLY IMBALANCE – The customer’s monthly imbalance is the difference between the amount of gas received by Company on customer’s behalf and the customer’s actual metered use. Monthly imbalances will not be carried forward to the next calendar month.
 - a. Undertake Purchase Payment – If the monthly imbalance is due to more gas delivered on customer’s behalf than the actual volumes used, Company shall pay customer an Undertake Purchase Payment in accordance with the following schedule:

% Monthly Imbalance	Undertake Purchase Rate
0 – 5%	100% Cash-out Mechanism
> 5 – 10%	85% Cash-out Mechanism
> 10 – 15%	70% Cash-out Mechanism
> 15 – 20%	60% Cash-out Mechanism
> 20%	50% Cash-out Mechanism

Where the Cash-out Mechanism is equal to the lesser of the Company’s WACOG or the Index Price, as defined in Paragraph 9(c).

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Director – Regulatory Affairs

Case No.: PU-20-__



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

3rd Revised Sheet No. 5.5

Canceling 2nd Revised Sheet No. 5.5

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 6 of 8

- b. Overtake Charge – If the monthly imbalance is due to more gas actually used by the customer than volumes delivered on their behalf, customer shall pay Company an Overtake Charge in accordance with the following schedule:

% Monthly Imbalance	Overtake Charge Rate
0 – 5%	100% Cash-in Mechanism
> 5 – 10%	115% Cash-in Mechanism
> 10 – 15%	130% Cash-in Mechanism
> 15 – 20%	140% Cash-in Mechanism
> 20%	150% Cash-in Mechanism

Where the Cash-in Mechanism is equal to the greater of the Company's WACOG or the Index Price, as defined in Paragraph 9(c).

- c. The Index Price shall be the arithmetic average of the "Weekly Weighted Average Prices" published by Gas Daily for Emerson, Manitoba during the given month. The Company's WACOG (Weighted Average Cost of Gas) includes the commodity cost of gas and applicable transportation charges including the fuel cost of transportation.

10. METERING REQUIREMENTS:

- a. Remote data acquisition equipment (telemetry equipment) required by the Company for a single customer installation for daily measurement will be purchased and installed by the Company prior to the initiation of service hereunder.
- b. Customer may be required, upon consultation with the Company, to contribute towards additional metering equipment necessary for daily measurement by the Company, depending on the location of the customer to the Company's network facilities. Enhancements and/or modifications to these services may be required to ensure equipment functionality. Such enhancements or modifications shall be completed at the direction of the Company with all associated costs the Customer's responsibility. Any interruption in such services must be promptly

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Director – Regulatory Affairs

Case No.: PU-20-____



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
2nd Revised Sheet No. 5.6
Canceling 1st Revised Sheet No. 5.6

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 7 of 8

remedied or service under this tariff will be suspended until satisfactory corrections have been made.

Consultation between the customer and the Company regarding telemetering requirements shall occur prior to execution of the required service agreement.

11. DAILY NOMINATION REQUIREMENTS:

- a. Customer or customer's shipper or agent shall advise Company's Gas Supply Department, via the Company's Electronic Bulletin Board in accordance with FERC time lines, of the dk requirements customer has requested to be delivered at each delivery point the following day. Customer's daily nomination shall be its best estimate of the expected utilization for the gas day. Unless other arrangements are made, customer will be required to nominate for the non-business days involved prior to weekends and holidays.
- b. All nominations should include shipper and/or agent defined begin and end dates. Shippers and/or agents may nominate for periods longer than 1 day, provided the nomination begin and end dates are within the term of the service agreement.
- c. The Company has the sole right to refuse receipt of any volumes which exceed the maximum daily contract quantity and at no time shall the Company be required to accept quantities of gas for a customer in excess of the quantities of gas to be delivered to customer.
- d. At no time shall Company have the responsibility to deliver gas in excess of customer's nomination.

12. WARRANTY – The customer, customer's agent or customer's shipper warrants that it will have title to all gas it tenders or causes to be tendered to the Company, and such gas shall be free and clear of all liens and adverse claims and the customer, customer's agent or customer's shipper shall indemnify the Company against all damages, costs and expenses of any nature whatsoever arising from every claim against said gas.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2
2nd Revised Sheet No. 5.7
Canceling 1st Revised Sheet No. 5.7

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 8 of 8

13. FACILITY EXTENSIONS – If facilities are required in order to furnish gas transportation service, and those facilities are in addition to the facilities required to furnish firm gas service, the customer shall pay for those additional facilities and their installation in accordance with the Company's applicable natural gas extension policy. Company may remove such facilities when service hereunder is terminated.
14. PAYMENT – Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.
15. AGREEMENT – Upon request of the Company, customer may be required to enter into an agreement for service hereunder.
16. The foregoing schedule is subject to Rates 100 through 106 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

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Director – Regulatory Affairs

Case No.: PU-20-____

Tariffs Reflecting Proposed Changes



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~3rd-4th~~ Revised Sheet No. 2

Canceling ~~2nd~~ ~~3rd~~ Revised Sheet No. 2

FIRM GAS SERVICE – GENERAL Rate 65

Page 1 of 1

Availability:

Service under this schedule is available to any domestic or commercial customer located in Wahpeton, North Dakota whose maximum requirements are not more than 2,000 cubic feet per hour. See Rate 100 §III.2 for availability of firm gas service. Service under this rate shall not be subject to curtailment or interruption.

Rate:

Basic Service Charge:		\$3.50 per month
Distribution Delivery Charge:		
First	10 dk/month	\$1.072 per dk
Excess of	10 dk/month	\$0.822 per dk
Cost of Gas:		Determined Monthly – See Rate Summary Sheet for Current Rate
<u>Interim Rate Increase:</u>		<u>17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge</u>

Minimum Bill:

Basic Service Charge

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

General Terms and Conditions:

The foregoing schedule is subject to Rates 100 through 106 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Date Filed: ~~January 11, 2019~~ August 26, 2020

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Director – Regulatory Affairs



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~3rd~~-~~4th~~ Revised Sheet No. 3

Canceling ~~2nd~~ ~~3rd~~ Revised Sheet No. 3

INTERRUPTIBLE GAS SERVICE – GENERAL Rate 71

Page 1 of 3

Availability:

Service under this schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm Gas Service – General Rate 65. For interruptible purposes, the maximum daily firm requirements shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$3.50 per month

Distribution Delivery Charge:		Maximum	Minimum
First	400 dk/month	\$1.0160 per dk	\$0.130 per Dk
Next	2,600 dk/month	\$0.7675 per dk	\$0.130 per Dk
Excess of	3,000 dk/month	\$0.6140 per dk	\$0.130 per Dk

Cost of Gas: Determined Monthly – See Rate Summary Sheet for Current Rate

Interim Rate Increase: 17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

Minimum Bill:

Basic Service Charge

Cost of Gas:

The cost of gas includes all applicable cost of gas items as defined in the Cost of Gas – Natural Gas Rate 88 or any amendments or alterations thereto. The cost of gas component is subject to change on a monthly basis.

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~2nd-3rd~~ Revised Sheet No. 5

Cancelling ~~4st2nd~~ Revised Sheet No. 5

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 1 of 8

Availability:

Service under this rate schedule is available on an interruptible basis to any commercial or industrial customer located in Wahpeton, North Dakota whose normal annual requirements are in excess of 1,000 Dk and who have satisfied Great Plains Natural Gas Co. of their ability and willingness to discontinue the use of said gas during the period of curtailment or interruption, by the use of standby facilities or suffering plant shut-down. This service is applicable for transportation of natural gas to customer's premise (metered at a single delivery point) through the Company's distribution facilities. To obtain transportation service, a customer must meet the general terms and conditions of service provided hereunder and enter into a gas transportation agreement upon request of the Company.

Rate:

Basic Service Charge: \$3.50 per month

Distribution Delivery Charge:		Maximum	Minimum
First	400 dk/month	\$1.0160 per dk	\$0.130 per Dk
Next	2,600 dk/month	\$0.7675 per dk	\$0.130 per Dk
Excess of	3,000 dk/month	\$0.6140 per dk	\$0.130 per Dk

Interim Rate Increase: 17.116% of amount billed under Basic Service Charge and Distribution Delivery Charge

Customers shall pay Basic Service Charge plus a negotiated rate not to exceed the maximum rate or less than the minimum rate specified above.

Minimum Bill:

Basic Service Charge

Payment:

Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~2nd-3rd~~ Revised Sheet No. 5

Cancelling ~~4th2nd~~ Revised Sheet No. 5

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 1 of 8

General Terms and Conditions:

1. CRITERIA FOR SERVICE: In order to receive transportation service, customer must qualify under the Company's applicable natural gas transportation service rate and comply with the general terms and conditions of the service provided herein. The customer is responsible for making all arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline(s).

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~1st~~ 2nd Revised Sheet No. 5.1

Canceling ~~Original-1st~~ Revised Sheet No. 5.1

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

Page 2 of 8

2. REQUEST FOR GAS TRANSPORTATION SERVICE:
 - a. To qualify for gas transportation service a customer must request the service pursuant to the provisions set forth herein. The service shall be provided only to the extent that the Company's existing operating capacity permits.
 - b. Requests for transportation service shall be considered in accordance with the provisions of Rate 100, §V.11.
3. MULTIPLE SERVICES THROUGH ONE METER:
 - a. In the event customer desires firm sales service in addition to gas transportation service, customer shall request such firm volume requirements, and upon approval by Company, such firm volume requirements shall be set forth in a firm service agreement. For billing purposes, the level of volumes so specified or the actual volume used, whichever is lower shall be billed under the Firm Gas Service – General Rate 65 (distribution delivery charge and cost of gas). Volumes delivered in excess of such firm volumes shall be billed at the applicable gas transportation rate. Customer has the option to install at their expense, piping necessary for separate measurement of sales and transportation volumes.
 - b. The customer shall pay, in addition to charges specified in the applicable gas transportation rate schedule, charges under all other applicable rate schedules for any service in addition to that provided herein (irrespective of whether the customer receives only gas transportation service in any billing period).
4. PRIORITY OF SERVICE – Company shall have the right to curtail or interrupt deliveries without being required to give previous notice of intention to curtail or interrupt whenever, in its judgment, it may be necessary to do so to protect the interest of its customers whose capacity requirements are otherwise and hereby given preference. The priority of service and allocation of capacity shall be accomplished in accordance with the provisions of Rate 100, §V.11.

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Director – Regulatory Affairs



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of North Dakota Gas Rate Schedule

NDPSC Volume 2

~~2nd~~ ~~3rd~~ Revised Sheet No. 5.2

Cancelling ~~1st~~ ~~2nd~~ Revised Sheet No. 5.2

INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

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5. PENALTY FOR FAILURE TO CURTAIL OR INTERRUPT – If customer fails to curtail or interrupt their use of gas hereunder when requested to do so by the Company, any gas taken above that received on customer’s behalf, shall be billed at the Firm Gas Service – General Rate 65 (distribution delivery charge and cost of gas), plus either an amount equal to any penalty payments or overrun charges the Company is required to make to its interconnecting pipeline(s) under the terms of its contract(s) as a result of such failure to curtail or interrupt, or \$50.00 per dk of gas used in excess of the volume of gas to which customer was requested to curtail or interrupt, whichever amount is greater. The Company, in its discretion, may shut off customer’s supply of gas in the event of customer’s failure to curtail or interrupt use of gas when requested to do so by the Company.

6. NON-DELIVERED VOLUMES/PENALTY:
 - a. In the event customer uses more gas than is being delivered to the Company’s interconnection with the delivering pipeline(s) (receipt point), customer shall pay an amount equal to any penalty payments or overrun charges the Company is required to make to its interconnecting pipeline(s) under the terms of its contract(s) resulting from such action by customer. In the event that more than one customer is obtaining gas from the same shipper and/or agent at the same receipt point, any payment or overrun penalties the Company is required to make shall be allocated on a pro rata basis among such customers on the basis of each customer’s use of gas in excess of available volumes.

 - b. In the event the customer’s gas is not being delivered to the receipt point for any reason and the customer continues to take gas, the customer shall be subject to any applicable penalties or charges set forth in Paragraph 6.a. Gas volumes supplied by Company will be charged at the Firm Gas Service – General Rate 65 (distribution delivery charge and cost of gas). The Company is under no obligation to notify customer of non-delivered volumes.

 - c. In the event customer’s transportation volumes are not available for any reason, customer may take interruptible sales service if such service is

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available. The availability of interruptible sales service shall be determined at the sole discretion of the Company.

- ELECTION OF SERVICE – Prior to the initiation of service hereunder, the customer shall make an election of its requirements under each applicable rate schedule for the entire term of service. If mutually agreed to by Company and customer, the term of service may be amended. Upon expiration of service, the customer may apply for and receive, at the sole discretion of the Company, gas service under the appropriate sales rate schedule for the customer’s operations.

Transportation customers who cease service and then resume service within the succeeding 12 months shall be subject to a reconnection charge as specified in Rate 100, §V.18.

- DAILY IMBALANCE – To the extent practicable, customer and Company agree to the daily balancing of volumes of gas received and delivered on a thermal basis. Such balancing is subject to the customer’s request and the Company’s discretion to vary scheduled receipts and deliveries within existing Company operating limitations.

In the event that the deviation between scheduled daily volumes and actual daily volumes of gas used by customer causes the Company to incur any additional costs from interconnecting pipeline(s), customer shall be solely responsible for all such penalties, fines, fees or costs incurred. If more than one customer has caused the Company to incur these additional costs, all costs (excluding those associated with Company’s firm deliveries) will be prorated to each customer based on the customer’s over- or under-take as a percentage of the total.

The Company may waive any penalty associated with Company adjustments to end-use customer nominations in those instances where the Company, due to operating limitations, is required to adjust end-use transportation customer nominations and such Company adjustments create a penalty situation or preclude a customer from correcting an imbalance which results in a penalty.

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9. MONTHLY IMBALANCE – The customer’s monthly imbalance is the difference between the amount of gas received by Company on customer’s behalf and the customer’s actual metered use. Monthly imbalances will not be carried forward to the next calendar month.

a. Undertake Purchase Payment – If the monthly imbalance is due to more gas delivered on customer’s behalf than the actual volumes used, Company shall pay customer an Undertake Purchase Payment in accordance with the following schedule:

<u>% Monthly Imbalance</u>	<u>Undertake Purchase Rate</u>
0 – 5%	100% Cash-out Mechanism
> 5 – 10%	85% Cash-out Mechanism
> 10 – 15%	70% Cash-out Mechanism
> 15 – 20%	60% Cash-out Mechanism
> 20%	50% Cash-out Mechanism

Where the Cash-out Mechanism is equal to the lesser of the Company’s WACOG or the Index Price, as defined in Paragraph 9(c).

b. Overtake Charge – If the monthly imbalance is due to more gas actually used by the customer than volumes delivered on their behalf, customer shall pay Company an Overtake Charge in accordance with the following schedule:

<u>% Monthly Imbalance</u>	<u>Overtake Charge Rate</u>
0 – 5%	100% Cash-in Mechanism
> 5 – 10%	115% Cash-in Mechanism
> 10 – 15%	130% Cash-in Mechanism
> 15 – 20%	140% Cash-in Mechanism
> 20%	150% Cash-in Mechanism

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Where the Cash-in Mechanism is equal to the greater of the Company's WACOG or the Index Price, as defined in Paragraph 9(c).

- c. The Index Price shall be the arithmetic average of the "Weekly Weighted Average Prices" published by Gas Daily for Emerson, Manitoba during the given month. The Company's WACOG (Weighted Average Cost of Gas) includes the commodity cost of gas and applicable transportation charges including the fuel cost of transportation.

10. METERING REQUIREMENTS:

- a. Remote data acquisition equipment (telemetry equipment) required by the Company for a single customer installation for daily measurement will be purchased and installed by the Company prior to the initiation of service hereunder.
- b. Customer may be required, upon consultation with the Company, to contribute towards additional metering equipment necessary for daily measurement by the Company, depending on the location of the customer to the Company's network facilities. Enhancements and/or modifications to these services may be required to ensure equipment functionality. Such enhancements or modifications shall be completed at the direction of the Company with all associated costs the Customer's responsibility. Any interruption in such services must be promptly remedied or service under this tariff will be suspended until satisfactory corrections have been made.

Consultation between the customer and the Company regarding telemetry requirements shall occur prior to execution of the required service agreement.

11. DAILY NOMINATION REQUIREMENTS:

- a. Customer or customer's shipper or agent shall advise Company's Gas Supply Department, via the Company's Electronic Bulletin Board in accordance with FERC time lines, of the dk requirements customer has requested to be delivered at each delivery point the following day.

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Customer's daily nomination shall be its best estimate of the expected utilization for the gas day. Unless other arrangements are made, customer will be required to nominate for the non-business days involved prior to weekends and holidays.

- b. All nominations should include shipper and/or agent defined begin and end dates. Shippers and/or agents may nominate for periods longer than 1 day, provided the nomination begin and end dates are within the term of the service agreement.
 - c. The Company has the sole right to refuse receipt of any volumes which exceed the maximum daily contract quantity and at no time shall the Company be required to accept quantities of gas for a customer in excess of the quantities of gas to be delivered to customer.
 - d. At no time shall Company have the responsibility to deliver gas in excess of customer's nomination.
12. WARRANTY – The customer, customer's agent or customer's shipper warrants that it will have title to all gas it tenders or causes to be tendered to the Company, and such gas shall be free and clear of all liens and adverse claims and the customer, customer's agent or customer's shipper shall indemnify the Company against all damages, costs and expenses of any nature whatsoever arising from every claim against said gas.
13. FACILITY EXTENSIONS – If facilities are required in order to furnish gas transportation service, and those facilities are in addition to the facilities required to furnish firm gas service, the customer shall pay for those additional facilities and their installation in accordance with the Company's applicable natural gas extension policy. Company may remove such facilities when service hereunder is terminated.

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State of North Dakota Gas Rate Schedule

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INTERRUPTIBLE TRANSPORTATION SERVICE Rate 80

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- 14. PAYMENT – Billed amounts will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100, §V.13, or any amendments or alterations thereto.
- 15. AGREEMENT – Upon request of the Company, customer may be required to enter into an agreement for service hereunder.
- 16. The foregoing schedule is subject to Rates 100 through 106 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

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MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CASE NO. PU-20-__
INDEX OF STATEMENTS - INTERIM

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**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PROJECTED OPERATING INCOME AND RATE OF RETURN
REFLECTING ADDITIONAL REVENUE REQUIREMENTS - INTERIM
PROJECTED 2021**

	Before Additional Revenue Requirements 1/	Additional Revenue Requirements	Reflecting Additional Revenue Requirements
Operating Revenues			
Sales	\$112,506,332	\$6,893,176	\$119,399,508
Transportation	2,242,323		2,242,323
Other	3,472,064		3,472,064
Total Revenues	<u>118,220,719</u>	<u>6,893,176</u>	<u>125,113,895</u>
Operating Expenses			
Operation and Maintenance			
Cost of Gas	73,319,285		73,319,285
Other O&M	23,916,665		23,916,665
Total O&M	<u>97,235,950</u>		<u>97,235,950</u>
Depreciation	11,543,996		11,543,996
Taxes Other Than Income	2,710,719		2,710,719
Income Taxes	51,215	1,682,273 2/	1,733,488
Total Expenses	<u>111,541,880</u>	<u>1,682,273</u>	<u>113,224,153</u>
Operating Income	<u>\$6,678,839</u>	<u>\$5,210,903</u>	<u>\$11,889,742</u>
Rate Base	<u>\$172,265,168</u>		<u>\$172,265,168</u>
Rate of Return			
	<u>3.877%</u>		<u>6.902%</u>

1/ Statement A, Page 2.

2/ Reflects state and federal taxes at 24.4049%.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
INCOME STATEMENT - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books 2019	Projected 2020	Projected 2021	Reference
Operating Revenues				
Sales	\$116,317,283	\$111,428,871	\$112,506,332	Statement F
Transportation	3,430,692	2,231,071	2,242,323	Statement F
Other	3,856,345	3,470,866	3,472,064	Statement F
Total Revenues	<u>123,604,320</u>	<u>117,130,808</u>	<u>118,220,719</u>	
Operating Expenses				
Operation and Maintenance				
Cost of Gas	77,820,648	72,535,424	73,319,285	Statement G
Other O&M	22,738,841	23,090,034	23,916,665	Statement G
Total O&M	<u>100,559,489</u>	<u>95,625,458</u>	<u>97,235,950</u>	
Depreciation and Amortization	10,272,599	10,732,308	11,543,996	Statement H
Taxes Other Than Income	2,562,018	2,587,579	2,710,719	Statement I
Current Income Taxes	(1,232,594)	684,914	51,215	Statement J
Deferred Income Taxes	2,237,517			
Total Expenses	<u>114,399,029</u>	<u>109,630,259</u>	<u>111,541,880</u>	
Operating Income	<u>\$9,205,291</u>	<u>\$7,500,549</u>	<u>\$6,678,839</u>	
Rate Base	<u>\$165,356,024</u>	<u>\$162,225,409</u>	<u>\$172,265,168</u>	
Rate of Return	<u>5.567%</u>	<u>4.624%</u>	<u>3.877%</u>	

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE RATE BASE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2019
PROJECTED 2020-2021

	Per Books	Projected		Reference
	Average	2020	2021	
Gas Plant in Service	\$305,656,931	\$308,074,611	\$325,928,741	Statement B
Accumulated Reserve for Depreciation	109,560,560	116,841,322	124,807,754	Statement C
Net Gas Plant in Service	\$196,096,371	\$191,233,289	\$201,120,987	
Additions:				
Materials and Supplies	\$2,082,281	\$2,538,800	\$2,538,800	Statement D
Fuel Stock	38,773	35,198	35,198	Statement D
Prepayments	48,543	278,648	276,676	Statement D
Gas in Underground Storage	43,645	25,259	0	Statement D
Prepaid Demand/Commodity	7,589	5,689		Statement D
Unamortized Loss on Debt	410,422	356,501	298,810	Statement D
Unamort. Redemption Cost of Pref. Stock	55,363	51,385	47,407	Statement D
Gain/Loss on Sale	512,853	490,410	467,967	Statement D
Provision for Pension & Benefits		0	0	Statement D
Provision for Post Retirement		0	0	Statement D
Total Additions	\$3,199,468	\$3,781,890	\$3,664,858	
Total Before Deductions	\$199,295,839	\$195,015,179	\$204,785,845	
Deductions:				
Accumulated Deferred Income Taxes	\$23,357,955	\$23,978,349	\$23,733,806	Statement J
Customer Advances	\$10,581,859	8,811,421	8,786,871	Statement D
Total Deductions	\$33,939,814	\$32,789,770	\$32,520,677	
Total Rate Base	\$165,356,024	\$162,225,409	\$172,265,168	

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT IN SERVICE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

	Per Books 2019	Projected 2020 1/	Average 2020 1/	Projected 2021 1/	Average 2021 1/
Transmission	\$2,000,051	\$2,000,051	\$2,000,051	\$2,000,051	\$2,000,051
Distribution 2/	243,870,547	257,845,986	250,858,267	274,890,733	266,368,360
General	15,722,066	14,756,939	15,239,504	14,848,937	14,802,939
Intangible Plant - General 2/	6,444,570	6,673,518	6,559,044	6,740,136	6,706,827
Common	16,487,347	18,440,504	17,463,927	19,179,529	18,810,017
Intangible Plant - Common	15,171,417	16,541,687	15,856,552	17,744,874	17,143,281
Acquisition Adjustment	97,266	97,266	97,266	97,266	97,266
Total	\$299,793,264	\$316,355,951	\$308,074,611	\$335,501,526	\$325,928,741

1/ Statement B, Schedule B-1, Page 1.

2/ Excludes Gwinner Pipeline. See Statement B, Schedule B-1, Page 3.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT IN SERVICE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

	Per Books 2019	2020		Average 2020	2021		Average 2021
		Additions 1/ \$0	Retirements 2/ \$0		Balance	Retirements 2/ \$0	
Transmission	\$243,870,547	\$15,170,405	(\$1,194,966)	\$250,858,267	\$18,308,192	(\$1,263,445)	\$266,368,360
<u>General</u>							
Other	\$3,379,936	\$365,194	(\$426,210)	\$3,349,428	\$1,102,782	(\$418,516)	\$3,661,053
Structures & Improvements	3,275,507	0	(\$413,041)	3,068,987	86,923	(\$360,957)	2,725,449
Computer Equipment	1,401	1,235	(177)	1,930	2,043	(\$310)	3,326
Vehicles	4,524,725	346,833	(570,568)	4,412,858	542,500	(\$542,355)	4,301,063
Work Equipment	4,540,497	304,164	(572,557)	4,406,301	218,600	(\$538,712)	4,112,048
Total General	\$15,722,066	\$1,017,426	(\$1,982,553)	\$15,239,504	\$1,952,848	(\$1,860,850)	\$14,848,937
General Intangible 3/	\$6,444,570	\$228,948	\$0	\$6,559,044	\$66,618	\$0	\$6,706,827
<u>Common</u>							
Other	\$3,136,187	\$222,646	(\$81,227)	\$3,206,897	\$513,470	(\$84,890)	\$3,491,896
Structures & Improvements	11,049,595	1,669,979	(\$286,185)	11,741,492	344,640	(\$322,025)	12,444,697
Computer Equipment	840,603	307,371	(21,772)	983,403	126,251	(\$29,169)	1,174,743
Vehicles	1,460,962	180,184	(37,839)	1,532,135	232,274	(\$41,526)	1,698,681
Total Common	\$16,487,347	\$2,380,180	(\$427,023)	\$17,463,927	\$1,216,635	(\$477,610)	\$18,810,017
Common Intangible	\$15,171,417	\$1,370,270	\$0	\$15,856,552	\$1,203,187	\$0	\$17,143,281
Acquisition Adjustment	\$97,266	\$0	\$0	\$97,266	\$0	\$0	\$97,266
Total Gas Plant in Service	\$299,793,264	\$20,167,229	(\$3,604,542)	\$308,074,611	\$22,747,480	(\$3,601,905)	\$325,928,741

1/ Statement B, Schedule B-2, Page 1.
2/ Based on three-year average of retirements.
3/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE PLANT IN SERVICE - INTERIM
GAS UTILITY - NORTH DAKOTA
FOR THE YEAR ENDING DECEMBER 31

Acct. No.	Account	Per Books Plant		
		2018	2019	Average
	<u>Transmission Plant</u>			
365.1	Land	\$1,399	\$1,382	\$1,391
365.2	Land Rights	39,619	39,133	39,376
367	Mains	1,527,413	1,523,484	1,525,448
369	Measuring/Regulating Equipment	437,062	436,052	436,557
	Total Transmission Plant	\$2,005,493	\$2,000,051	\$2,002,772
	<u>Distribution Plant</u>			
374.1	Land	\$1,013,061	\$1,042,775	\$1,027,918
374.2	Land Rights	1,266,355	1,279,696	1,273,026
375	Structures & Improvements	870,415	877,074	873,745
376	Mains	138,606,874	144,377,306	141,492,089
378	Meas. & Reg. Equip.	1,796,137	2,004,356	1,900,247
379	Meas.& Reg. Equip.	8,088,486	8,949,591	8,519,039
380	Services	50,138,247	54,783,560	52,460,903
381	Meters	31,680,795	32,981,658	32,331,226
383	Service Regulators	4,402,260	4,826,938	4,614,599
385	Ind. Meas. & Reg. Station Equip.	1,992,042	2,049,784	2,020,913
386.1	Misc. Property on Cust. Premise	1,680	1,680	1,680
386.2	CNG Refueling Stations	113,207	0	56,604
387.1	Cathodic Protection Equip.	1,514,388	1,727,082	1,620,735
387.2	Other Distribution Equip.	442,683	442,683	442,683
	Total Distribution Plant	\$241,926,630	\$255,344,183	\$248,635,407
	<u>General Plant</u>			
389	Land & Land Rights	\$335,671	\$302,219	\$318,945
390	Structures and Improvements	3,393,255	3,275,507	3,334,380
391.1	Office Furniture & Equipment	105,028	98,012	101,520
391.3	Personal Computers	8,552	1,401	4,977
392.1	Trans. Equip., Non-Unitized	167,102	164,059	165,581
392.2	Trans. Equip., Unitized	4,154,389	4,360,666	4,257,527
393	Stores Equipment	6,023	11,112	8,568
394.1	Miscellaneous Tools - Nonunitized	1,917,744	2,117,907	2,017,826
395	Laboratory Equipment	153,883	175,716	164,800
396.1	Work Equipment Trailers	509,539	507,953	508,745
396.2	Power Operated Equip.	4,273,494	4,032,544	4,153,018
397.1	Fixed Radio Comm. Equip.	490,273	479,796	485,035
397.2	Mobile Radio Comm. Equip.	138,862	139,696	139,279
397.3	General Tele. Comm. Equip.	25,234	25,292	25,263
397.8	Network Equipment	3,852	5,655	4,754
398	Miscellaneous Equipment	36,461	24,531	30,496
	Total General Plant	\$15,719,362	\$15,722,066	\$15,720,714

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE PLANT IN SERVICE - INTERIM
GAS UTILITY - NORTH DAKOTA
FOR THE YEAR ENDING DECEMBER 31

Acct. No.	Account	Per Books Plant		
		2018	2019	Average
	<u>Intangible Plant - General</u>			
301	Organization	\$523	\$564	\$544
302	Franchises	6,781	6,788	6,784
303	Intangible Plant - Misc	8,691,757	8,950,454	8,821,105
	Total Intangible Plant - General	\$8,699,060	\$8,957,806	\$8,828,433
	<u>Common Plant</u>			
389	Land & Land Rights	\$612,016	\$639,392	\$625,703
390	Structures and Improvements	10,425,657	11,049,595	10,737,625
391.1	Office Furniture & Equipment	417,939	415,841	416,889
391.3	Personal Computers	393,140	450,151	421,645
391.5	Other Computer Equipment	239,919	390,452	315,186
392.1	Trans. Equip., Non-Unitized	451	467	459
392.2	Trans. Equip., Unitized	1,200,207	1,460,495	1,330,350
392.3	Aircraft Equipment	926,928	959,515	943,222
393	Stores Equipment	14,293	14,940	14,617
394.1	Miscellaneous Tools	124,192	133,335	128,764
394.3	Vehicle Maint. Equip.	10,731	10,300	10,516
394.4	Vehicle Refueling Equip.	1,946	2,014	1,980
397.1	Fixed Radio Comm. Equip.	286,108	320,501	303,305
397.2	Mobile Radio Comm. Equip.	179,845	181,559	180,702
397.3	General Tele. Comm. Equip.	113,193	116,876	115,035
397.5	Supervisory & Telemetering	2,758	2,855	2,807
397.8	Network Equipment	37,624	80,082	58,853
398	Miscellaneous Equipment	222,878	258,977	240,928
	Total Common Plant	\$15,209,825	\$16,487,347	\$15,848,586
303	Intangible Plant - Common	\$13,876,090	\$15,171,417	\$14,523,753
	Acquisition Adjustment	\$97,266	\$97,266	\$97,266
	Total Gas Plant in Service	\$297,533,726	\$313,780,136	\$305,656,931

**MONTANA-DAKOTA UTILITIES CO. &
GREAT PLAINS NATURAL GAS CO.
SUMMARY - PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020-2021**

	Projected	
	2020 1/	2021 2/
Distribution	\$15,170,405	\$18,308,192
General		
Other	\$365,194	\$1,102,782
Structures & Improvements	0	86,923
Computer Equipment	1,235	2,043
Vehicles	346,833	542,500
Work Equipment	304,164	218,600
Total General	\$1,017,426	\$1,952,848
General Intangible	\$228,948	\$66,618
Common		
Other	\$222,646	\$513,470
Structures & Improvements	1,669,979	344,640
Computer Equipment	307,371	126,251
Vehicles	180,184	232,274
Total Common	\$2,380,180	\$1,216,635
Common Intangible	\$1,370,270	\$1,203,187
Total Additions	\$20,167,229	\$22,747,480

1/ Statement B, Schedule B-2, Pages 2-5.

2/ Statement B, Schedule B-2, Pages 6-8.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020**

<u>Funding Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
		<u>Distribution</u>	
Various	376	Mains Replace	\$592,959
Various	376	Mains Growth	588,817
Various	376	Install Main - Gwinner and Milnor	142,502
FP-305960	376	Install Main - Watford City - The Crossing	105,053
FP-312861	376	Install Main - BNSF - Des Lacs	258,484
FP-312921	376	Mains Relocate - Minot Floodwall	7,319
FP-315285	376	New Facilities - Menoken	3,474
FP-316058	376	Sys Safety & Integrity Plan - Mains Replace	4,265,228
FP-318095	376	High Pressure Service Set Replacement	173,160
FP-318555	376	Mains Replace - Clydesdale Drive	132,868
FP-318689	376	Install Main - Bismarck ClearSky Addition	34,632
FP-318691	376	Install Main - Bismarck Heritage Reserve	104,568
FP-318692	376	Mains Replace - Bismarck Northbrook Mall	33,478
FP-318792	376	Mains Replace - Richardton RR Crossing	40,528
FP-318820	376	Install Main - Bowman RR Crossing	30,938
FP-318862	376	Mains Replace - Williston Loop	80,591
FP-318994	376	Burlington/Minot Reroute Flood Wall	72,565
FP-319010	376	Mains Growth - Minot Beaver Creek	156,427
FP-319400	376	Install Main - Williston	55,710
FP-319507	376	Watford City Airport	107,359
		Total Account 376	<u>\$6,986,660</u>
FP-318153	378	Regulator Station Growth	\$131,602
Various	378	Regulator Station Replace	418,018
FP-319007	378	District Station Growth	75,036
Various	378	Replace Bypass Odorizer	120,242
		Total Account 378	<u>\$744,898</u>
FP-316375	379	Construct Menoken TBS	\$14,759
Various	379	Replace Line Heater	260,351
Various	379	Install District Station - Gwinner & Milnor	18,425
FP-319066	379	Replace Linton Odorizer	103,896
		Total Account 379	<u>\$397,431</u>
Various	380	Service Lines Growth	\$772,641
Various	380	Service Lines Replacement	352,337
FP-316063	380	Sys Safety & Integrity Plan Srvcs Replace	3,384,157
Various	380	Install District Station - Gwinner & Milnor	67,671
		Total Account 380	<u>\$4,576,806</u>
Various	381	Meters	\$1,896,737
Various	383	Regulators	\$254,110

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020**

<u>Funding Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
FP-316993	385	Replace Line Heater - Langdon PAR	105,175
FP-317588	385	Regulator Station Installation - Langdon	\$7,537
		Total Account 385	\$112,712
FP-100916	387.1	Cathodic Protection	\$7,349
FP-316067	387.1	Cathodic Protection	193,702
		Total Account 387.1	\$201,051
		Total Distribution	\$15,170,405
		<u>General</u>	
FP-100958	391.3	Computer Equipment	\$349
FP-318190	391.3	Toughbook Replacements	349
FP-319519	391.3	COVID Emergency Equipment	537
		Total Office & Computer Equipment	\$1,235
Various	392.2	Vehicles	\$346,833
FP-319287	393	Purchase Stretch Wrapper - Bismarck Meter Shop	\$5,701
FP-317122	394.1	Purchase Gas Training Props	\$28,427
FP-318015	394.1	Tools & Minor Work Equipment	72,547
FP-318209	394.1	Gas Communication Equipment	9,154
FP-318314	394.1	Regulator Station Training Trailer	5,038
FP-318483	394.1	Purchase Pitbull Unit	4,232
FP-318486	394.1	Purchase Grundomat	6,852
FP-318748	394.1	Purchase New Line Locator	7,756
FP-318749	394.1	Hydraulic Squeeze Tool	7,557
FP-318750	394.1	Truck Air Compressor	2,609
FP-318774	394.1	Purchase Digital Pressure Gages	2,519
FP-318928	394.1	Purchase Shoring Equipment - Minot	13,357
FP-319398	394.1	Purchase Sensit Gold CGI - Williston	3,010
		Total Account 394.1	\$163,058
FP-318885	395	Model 6 Prover	\$13,044
FP-100980	396.1	Work Equipment	\$304,164
FP-316418	397.1	Fixed Network Expansion	\$70,251
Various	397.1	Fixed Network Equipment	22,778
FP-317130	397.1	Upgrade Gas Collectors to 4G - ND	28,747
FP-315398	397.2	Communication Equipment - Mobile	16,165
FP-316491	397.2	Replace Mobile Radio System	34,479
FP-318188	397.3	Fixed Network Equipment	2,179
FP-318193	397.3	Fixed Network Equipment	1,090

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020**

Funding Project No.	Account	Description	Amount
FP-318202	397.3	IT Network Equipment	272
FP-318201	397.6	SCADA Equipment	588
FP-318203	397.8	IT Network Equipment	3,061
		Total Account 397	\$179,610
Various	398	Ice Machine	\$3,781
		Total General	\$1,017,426
		<u>General Intangible</u>	
FP-316359	303	SCADA System Enhancements	\$35,020
FP-316450	303	PCAD Annual Enhancements	24,307
FP-316985	303	Build Belfield TBS	78,865
FP-317008	303	Install RTU - New Rockford	90,756
		Total General Intangible	\$228,948
		<u>Common</u>	
Various	390	Remodeling & Door Replacement-Bismarck, Steele, Dickinson, Mandan	\$1,490,982
FP-316935	390	Upgrade Fire Alarm System	12,785
FP-317039	390	Replace 2 Walk-In Doors	5,573
FP-317048	390	Replace Lighting w/ LED	1,603
FP-317059	390	Replace Verticle Blinds	3,192
FP-318332	390	Remodel Restrooms - G.O.	125,315
FP-318607	390	Remodel - Bismarck Service Center	26,319
FP-318845	390	Concrete Pad	3,789
FP-319515	390	Projector Installation - Dickinson	421
		Total Account 390	\$1,669,979
FP-100755	391.1	Office Equipment	\$55,733
FP-319215	391.1	Xerox Printer - G.O.	4,288
FP-319491	391.1	Furniture & Equipment - Service Center - Bismarck	37,699
		Total Account 391.1	\$97,720
FP-100014	391.3	Toughbook Replacements	\$49,981
FP-100756	391.3	Computer Equipment	25,035
FP-311597	391.3	Itron Mobile Radio	31,361
FP-316892	391.3	Replace UPS Batteries	4,559
FP-316917	391.3	Purchase Replacement Display Devices	5,698
FP-319141	391.3	Purchase Zonar V4R Units	9,497
FP-319521	391.3	COVID Emergency Equipment	3,799
FP-317563	391.5	Fixed Network Upgrade	27,063
FP-319383	391.5	Purchase X8M	150,378
		Total Office & Computer Equipment	\$307,371

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020**

Funding Project No.	Account	Description	Amount
FP-100719	392.2	Vehicles	\$180,184
FP-319442	393	Purchase Shelving - Watford City Warehouse	\$131
Various	394.1	Minor Work Equipment	\$12,040
FP-100744	397.1	Communication Equipment	\$35,122
FP-316758	397.1	Fixed Network Expansion	1,639
		Total Account 397.1	<u>\$36,761</u>
FP-300071	397.2	Replace Mobile Collectors	\$5,482
FP-316128	397.2	Replace Mobile Radio System	13,370
		Total Account 397.2	<u>\$18,852</u>
FP-318970	397.3	Replace Cisco Telephones	\$8,800
FP-318189	397.8	Network Equipment	\$7,598
FP-318205	397.8	IT Network Equipment	40,744
		Total Account 397.8	<u>\$48,342</u>
		Total Common	<u>\$2,380,180</u>
		<u>Common Intangible</u>	
FP-100550	303	MAXIMO	\$950,477
FP-100575	303	Customer Self Service Web/IVR	23,162
FP-200714	303	GIS Enhancements	41,066
FP-301563	303	GIS Data Conversion	139
FP-315864	303	ThoughtSpot Implementation	1,593
FP-316104	303	GIS Pipeline Inspection System	22,794
FP-316178	303	CC&B Upgrade	285,676
FP-317093	303	PowerPlan Upgrade	421
FP-317095	303	JDEdwards migration to Oracle DB	18,134
FP-318407	303	Upgrade FDM Software	10,447
FP-318890	303	GIS Offline Mobile Maps Implementation	7,788
FP-319008	303	Large Volume Customer Website	1,742
FP-319162	303	NICE CSC Software Implementation	1,224
FP-319224	303	Risk Mgmt Software Installation	405
FP-319244	303	Itron Field Collection Services	5,202
		Total Common Intangible	<u>\$1,370,270</u>
		Total 2020 Plant Additions	<u><u>\$20,167,229</u></u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2021**

<u>Funding Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>Distribution</u>			
Various	376	Mains Replace	\$834,631
Various	376	Mains Growth	1,178,512
FP-316058	376	Sys Safety & Integrity Plan - Mains Replace	4,679,252
FP-318095	376	High Pressure Service Set Replacement	366,810
FP-318558	376	Mains Replace - Mandan Memorial Hwy	277,941
FP-319002	376	Minot Flood Wall Installation	308,367
		Total Account 376	<u>\$7,645,513</u>
FP-318153	378	Regulator Station Growth	\$232,313
FP-318177	378	Regulator Station Replace	397,378
		Total Account 378	<u>\$629,691</u>
FP-316996	379	Rebuild Minot Air Force Base TBS	\$278,834
FP-318989	379	Replace Line Heater	178,394
FP-320160	379	Jamestown TBS	1,200,000
		Total Account 379	<u>\$1,657,228</u>
Various	380	Service lines growth	\$1,358,860
Various	380	Service lines replacement	401,512
FP-316063	380	Sys Safety & Integrity Plan Srvcs Replace	3,559,412
		Total Account 380	<u>\$5,319,784</u>
Various	381	Meters	\$2,353,304
Various	383	Regulators	\$464,857
FP-316067	387.1	Cathodic Protection	\$237,815
		Total Distribution	<u>\$18,308,192</u>
<u>General</u>			
FP-318485	390	Remodel Office - Minot	\$86,923
FP-100958	391.3	Computer Equipment	\$1,630
FP-318190	391.3	Toughbook Replacements	413
		Total Office & Computer Equipment	<u>\$2,043</u>
FP-100960	392.2	Vehicles	\$542,500
FP-318015	394.1	Tools & Minor Work Equipment	\$75,480
FP-318209	394.1	Gas Communication Equipment	9,267
		Total Account 394.1	<u>\$84,747</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2021**

Funding Project No.	Account	Description	Amount
FP-100980	396.1	Work Equipment	\$218,600
FP-315398	397.2	Communication Equipment - Mobile	\$4,959
FP-316491	397.2	Replace Mobile Radio System	978,875
Various	397.2	Network Equipment	23,058
FP-318201	397.2	SCADA Equipment	595
FP-318203	397.2	IT Network Equipment	7,438
		Total Mobile Radio Equipment	<u>\$1,014,925</u>
Various	397.3	Network Equipment	\$2,757
FP-318202	397.3	IT Network Equipment	353
		Total Telephone Equipment	<u>\$3,110</u>
		Total General	<u>\$1,952,848</u>
		<u>General Intangible</u>	
FP-316450	303	PCAD Annual Enhancements	\$58,741
FP-318453	303	Autosol Metretek SCADA	7,877
		Total General Intangible	<u>\$66,618</u>
		<u>Common</u>	
FP-316843	390	Replace Outdoor Lighting	\$8,296
FP-317030	390	Replace Ceiling Tiles	14,424
FP-317038	390	Install Automated Gates	39,955
FP-317098	390	Replace Lighting w/ LED	7,031
FP-318336	390	Remodel Restrooms	80,811
FP-318350	390	Install Sprinkler System	42,392
FP-318654	390	Remodel Conference Room	7,964
FP-319085	390	Resurface Bismarck Yard	66,456
FP-319185	390	Storage Building	77,311
		Total Account 390	<u>\$344,640</u>
FP-100755	391.1	Office Equipment	\$40,207
FP-100014	391.3	Toughbook Replacements	\$9,614
FP-100756	391.3	Computer Equipment	43,265
FP-311597	391.3	Itron Mobile Radio	33,782
FP-317563	391.5	Fixed network upgrade	39,590
		Total Office & Computer Equipment	<u>\$126,251</u>
FP-100719	392.2	Vehicles	\$232,274
Various	394.1	Minor Work Equipment	\$18,174

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2021**

<u>Funding Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>
FP-100744	397.1	Communication Equipment	\$38,746
FP-300071	397.2	Replace Mobile Collectors	7,711
FP-316128	397.2	Replace Mobile Radio System	381,511
FP-318189	397.8	Network Equipment	9,230
FP-318205	397.8	IT Network Equipment	14,421
		Total Account 397	<u>\$451,619</u>
FP-318850	398	Purchase Furniture Dickinson	\$2,309
FP-318851	398	Purchase Furniture Williston	1,161
		Total Account 398	<u>\$3,470</u>
		Total Common	<u>\$1,216,635</u>
		<u>Common Intangible</u>	
FP-100550	303	MAXIMO	\$1,046,335
FP-316021	303	GIS System Upgrade	136,873
FP-318360	303	Purchase Sierra AirLink Manager	11,538
FP-318844	303	Dashboard Implementation for CSC	8,441
		Total Common Intangible	<u>\$1,203,187</u>
		Total 2021 Plant Additions	<u>\$22,747,480</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books 2019	Projected 2020 1/	Average 2020	Projected 2021 2/	Average 2021
Transmission	\$531,161	\$573,562	\$552,362	\$615,963	\$594,763
Distribution 3/	94,471,236	101,905,794	98,188,515	109,805,421	105,855,608
General	2,786,396	1,423,060	2,104,728	177,492	800,277
General Intangible 3/	1,913,674	2,222,792	2,068,233	2,549,610	2,386,201
Common	5,405,473	5,518,708	5,462,091	5,648,953	5,583,832
Common Intangible	7,878,175	8,899,886	8,389,031	10,115,894	9,507,890
Acquisition Adjustment	74,951	77,772	76,362	80,593	79,183
Total	\$113,061,066	\$120,621,574	\$116,841,322	\$128,993,926	\$124,807,754

1/ Statement H, Schedule H-2, page 1.

2/ Statement H, Schedule H-2, page 2.

3/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SUMMARY OF WORKING CAPITAL AND
CUSTOMER ADVANCES FOR CONSTRUCTION - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

<u>Average Working Capital</u>	<u>Per Books</u>		<u>Projected</u>		<u>Reference</u>
	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	
Materials and Supplies 1/	\$2,391,229	\$2,538,800	\$2,538,800	\$2,538,800	Schedule D-1, Pg 1
Fuel Stocks 1/	37,861	35,198	35,198	35,198	Schedule D-1, Pg 2
Prepaid Insurance 1/	290,727	278,648	278,648	276,676	Schedule D-1, Pg 3
Gas in Underground Storage 1/	26,511	25,259	25,259	0	Schedule D-1, Pg 4
Prepaid Commodity Charges 1/	5,465	5,689	5,689	0	Schedule D-1, Pg 5
Unamortized Loss on Debt	410,423	356,501	356,501	298,810	Schedule D-1, Pg 6
Unamortized Redemption Cost of Preferred Stock	55,363	51,385	51,385	47,407	Schedule D-1, Pg 7
(Gain)/Loss on Sale of Building	512,853	490,410	490,410	467,967	Schedule D-1, Pg 8
Provision for Pension & Benefits	0	0	0	0	Schedule D-1, Pg 9
Provision for Post Retirement	0	0	0	0	Schedule D-1, Pg 10
Total Average Working Capital	\$3,730,432	\$3,781,890	\$3,781,890	\$3,664,858	
Customer Advances for Construction	(\$11,063,109)	(\$8,811,421)	(\$8,811,421)	(\$8,786,871)	Schedule D-1, Pg 11

1/ Thirteen month average.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
MATERIALS AND SUPPLIES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected 1/	
	2019	2020	2021
December 2018	\$1,701,950	\$2,462,611	\$2,462,611
January 2019	1,716,676	2,181,600	2,181,600
February	1,726,865	2,087,843	2,087,843
March	2,117,967	2,208,560	2,208,560
April	2,249,917	2,426,129	2,426,129
May	2,465,077	2,530,128	2,530,128
June	2,628,204	2,628,204	2,628,204
July	2,731,372	2,731,372	2,731,372
August	2,869,456	2,869,456	2,869,456
September	2,856,130	2,856,130	2,856,130
October	2,876,961	2,876,961	2,876,961
November	2,682,797	2,682,797	2,682,797
December	2,462,611	2,462,611	2,462,611
13 Month Average	<u>\$2,391,229</u>	<u>\$2,538,800</u>	<u>\$2,538,800</u>

1/ Actuals through May 2020. June 2020 - December 2021 are based on prior period actuals.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
FUEL STOCKS - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected 1/	
	2019	2020	2021
December 2018	\$36,889	\$40,656	\$40,656
January 2019	42,349	44,050	44,050
February	34,598	34,441	34,441
March	41,794	45,096	45,096
April	40,227	21,579	21,579
May	42,551	17,976	17,976
June	36,108	36,108	36,108
July	22,242	22,242	22,242
August	38,579	38,579	38,579
September	37,961	37,961	37,961
October	41,178	41,178	41,178
November	37,058	37,058	37,058
December	40,656	40,656	40,656
13 Month Average	<u>\$37,861</u>	<u>\$35,198</u>	<u>\$35,198</u>

1/ Actuals through May 2020. June 2020 - December 2021 are based on prior period actuals.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PREPAID INSURANCE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

	Per Books	Projected 1/	
	2019	2020	2021
December 2018	\$44,316	\$52,771	\$55,747
January 2019	603,796	576,738	577,953
February	548,108	537,293	524,379
March	506,365	483,466	470,805
April	437,688	419,136	417,237
May	384,983	365,455	364,657
June	328,797	311,772	311,083
July	272,397	258,090	257,509
August	215,997	204,408	203,935
September	165,093	150,726	150,361
October	107,593	97,048	96,774
November	111,544	109,776	109,957
December	52,771	55,747	56,387
13 Month Average	<u>\$290,727</u>	<u>\$278,648</u>	<u>\$276,676</u>

1/ Actuals through May 2020. June 2020 - December 2021 are based on projected insurance expenses.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
GAS IN UNDERGROUND STORAGE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected 1/	
	2019	2020	2021 2/
December 2018	\$49,033	\$38,256	\$0
January 2019	28,082	26,449	0
February	13,850	11,798	0
March	4,434	2,612	0
April	0	0	0
May	0	0	0
June	10,918	10,918	0
July	21,044	21,044	0
August	31,317	31,317	0
September	46,872	46,872	0
October	50,420	50,420	0
November	50,420	50,420	0
December	38,256	38,256	0
13 Month Average	<u>\$26,511</u>	<u>\$25,259</u>	<u>\$0</u>

1/ Actuals through April 2020. May 2020 - December 2020 are based on 2019 actuals.

2/ Montana-Dakota proposes to include the return on storage for Great Plains customers through the Purchase Gas Adjustment process, similar to Montana-Dakota customers.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PREPAID COMMODITY CHARGES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected 1/	
	2019	2020	2021 2/
December 2018	\$6,365	\$8,814	\$0
January 2019	5,092	5,926	0
February	2,585	2,488	0
March	829	551	0
April	0	0	0
May	0	0	0
June	2,365	2,365	0
July	4,717	4,717	0
August	7,078	7,078	0
September	9,736	9,736	0
October	11,734	11,734	0
November	11,734	11,734	0
December	8,814	8,814	0
13 Month Average	<u>\$5,465</u>	<u>\$5,689</u>	<u>\$0</u>

1/ Actuals through May 2020. June 2020 - December 2020 are based on 2019 actuals.

2/ Montana-Dakota proposes to include the return on prepaid commodity for Great Plains customers through the Purchase Gas Adjustment process, similar to Montana-Dakota customers.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
UNAMORTIZED LOSS ON DEBT - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Unamortized Loss on Debt	Acc. Deferred Inc. Tax
	<u> </u>	<u> </u>
Balance at December 31, 2018	\$437,999	(\$111,423)
Balance at December 31, 2019	382,846	(97,084)
Average Balance	<u>\$410,423</u>	<u>(\$104,254)</u>
2020 Amortization 1/	<u>(52,691)</u>	<u>13,436</u>
Balance at December 31, 2020	330,155	(83,648)
Average Balance	<u>\$356,501</u>	<u>(\$90,366)</u>
2021 Amortization 1/	(\$62,689)	\$13,436
Balance at December 31, 2021	267,466	(70,212)
Average Balance	<u>\$298,810</u>	<u>(\$76,930)</u>
1/ Includes annual amortization and reallocation.		
	<u>2020</u>	<u>2021</u>
Prior Period Ending Balance:	\$382,846	\$330,155
January Reallocation:	9,998	
Annual Amortization:	<u>(62,689)</u>	<u>(62,689)</u>
Ending Balance:	(\$52,691)	(\$62,689)

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
UNAMORTIZED REDEMPTION OF PREFERRED STOCK COST - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	<u>Unamortized Loss on Preferred Stock</u>
Balance at December 31, 2018	\$57,352
Balance at December 31, 2019	53,374
Average Balance	<u>\$55,363</u>
2020 Amortization 1/	<u>(3,978)</u>
Balance at December 31, 2020	\$49,396
Average Balance	<u>\$51,385</u>
2021 Amortization 1/	<u>(\$3,978)</u>
Balance at December 31, 2021	45,418
Average Balance	<u>\$47,407</u>

1/ Amortization period of 15 years.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
(GAIN)/LOSS ON SALE OF BUILDINGS - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	<u>(Gain)/Loss on Building Sale</u>	<u>Acc. Deferred Inc. Tax</u>
Balance at December 31, 2018	\$524,074	(\$127,900)
Balance at December 31, 2019	501,631	(87,103)
Average Balance	<u>\$512,853</u>	<u>(\$107,502)</u>
2020 Amortization 1/	<u>(\$22,443)</u>	<u>5,477</u>
Balance at December 31, 2020	479,188	(81,626)
Average Balance	<u>\$490,410</u>	<u>(\$84,365)</u>
2021 Amortization 1/	<u>(\$22,443)</u>	<u>\$5,477</u>
Balance at December 31, 2021	456,745	(76,149)
Average Balance	<u>\$467,967</u>	<u>(\$78,888)</u>

1/ Amortization period of 20 years.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PROVISION FOR PENSIONS AND BENEFITS
ACCUMULATED DEFERRED INCOME TAXES ON PENSIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	<u>Total</u>	<u>Provision for Pensions and Benefits</u>	<u>DIT on Pensions and Benefits</u>
Balance at December 31, 2018	\$0	\$0	\$0
Balance at December 31, 2019	<u>0</u>	<u>0</u>	<u>0</u>
Average Balance 2019	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Balance at December 31, 2020	<u>0</u>	<u>0</u>	<u>0</u>
Average Balance 2020	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Balance at December 31, 2021	<u>0</u>	<u>0</u>	<u>0</u>
Average Balance 2021	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PROVISION FOR POST RETIREMENT
ACCUMULATED DEFERRED POST RETIREMENT - INTERIM
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	<u>Total</u>	<u>Provision for Post Retirement</u>	<u>DIT for Post Retirement</u>
Balance at December 31, 2018	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Balance at December 31, 2019	<u>0</u>	<u>0</u>	<u>0</u>
Average Balance 2019	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Balance at December 31, 2020	<u>0</u>	<u>0</u>	<u>0</u>
Average Balance 2020	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Balance at December 31, 2021	<u>0</u>	<u>0</u>	<u>0</u>
Average Balance 2021	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CUSTOMER ADVANCES FOR CONSTRUCTION - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books 2019	Projected 1/	
	<u>2019</u>	<u>2020</u>	<u>2021</u>
December 2018	(\$12,234,189)	(\$8,929,529)	(\$8,786,871)
January 2019	(11,649,519)	(8,901,000)	(8,786,871)
February	(11,344,520)	(8,930,992)	(8,786,871)
March	(11,093,377)	(8,760,488)	(8,786,871)
April	(11,124,981)	(8,731,502)	(8,786,871)
May	(11,128,850)	(8,786,871)	(8,786,871)
June	(11,110,570)	(8,786,871)	(8,786,871)
July	(11,144,069)	(8,786,871)	(8,786,871)
August	(10,854,125)	(8,786,871)	(8,786,871)
September	(10,981,639)	(8,786,871)	(8,786,871)
October	(10,984,544)	(8,786,871)	(8,786,871)
November	(11,240,501)	(8,786,871)	(8,786,871)
December	(8,929,529)	(8,786,871)	(8,786,871)
13 Month Average	<u>(\$11,063,109)</u>	<u>(\$8,811,421)</u>	<u>(\$8,786,871)</u>
ADIT	\$2,031,390	\$1,992,669 2/	\$1,992,669 2/

1/ Actuals through May 2020. June 2020 - December 2021 are based on the May 2020 value.

2/ Actuals as of May 2020.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE UTILITY CAPITAL STRUCTURE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

	<u>Balance</u>	<u>Ratio</u>	<u>Cost</u>	<u>Required Return</u>
<u>Per Books 2019</u>				
Long Term Debt	\$730,414,076	46.118%	4.718%	2.176%
Short Term Debt 1/	54,408,951	3.435%	3.095%	0.106%
Common Equity	798,981,908	50.447%	9.400%	4.742%
Total	<u>\$1,583,804,935</u>	<u>100.000%</u>		<u>7.024%</u>
<u>Projected 2020</u>				
Long Term Debt	\$730,407,514	44.718%	4.718%	2.110%
Short Term Debt 1/	82,849,388	5.072%	2.548%	0.129%
Common Equity	820,111,996	50.210%	9.400%	4.720%
Total	<u>\$1,633,368,898</u>	<u>100.000%</u>		<u>6.959%</u>
<u>Projected 2021</u>				
Long Term Debt	\$730,394,484	42.370%	4.718%	1.999%
Short Term Debt 1/	126,250,302	7.324%	2.378%	0.174%
Common Equity	867,205,666	50.306%	9.400%	4.729%
Total	<u>\$1,723,850,452</u>	<u>100.000%</u>		<u>6.902%</u>

1/ Reflects average monthly balance.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SUMMARY OF REVENUES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

	Per Books	Projected	
	2019	2020	2021
<u>Sales</u>			
Residential	\$59,895,090	\$57,503,552	\$57,692,185
Residential - Wahpeton	1,118,064	879,448	890,868
Residential - Propane	235,721	135,551	135,351
Firm General	46,656,882	44,464,559	45,286,850
Firm General - Wahpeton	886,080	738,492	753,725
Firm General - Propane	283,838	139,950	139,814
Air Force - Firm	160,699	159,201	159,201
Air Force - Interruptible MAFB	1,142,779	1,060,124	1,060,124
Air Force - Interruptible PAR	81,686	77,430	77,430
Optional Seasonal	60,932	53,859	53,834
Contracted Demand	97,246	919,747	959,992
Small Interruptible	3,548,016	2,103,283	2,103,283
Large Interruptible	18,000	0	0
Interruptible - Wahpeton	3,358,565	3,193,675	3,193,675
Reserve for Refunds	(93,490)	0	0
Unbilled Revenue	(1,132,825)	0	0
Total Sales	<u>\$116,317,283</u>	<u>\$111,428,871</u>	<u>\$112,506,332</u>
<u>Transportation</u>			
Small Interruptible	\$918,319	\$817,156	\$817,156
Large Interruptible	2,357,950	1,043,054	1,043,054
Interruptible - Wahpeton	333,536	370,861	382,113
Unbilled Revenue	(179,113)	0	0
Total Transportation	<u>\$3,430,692</u>	<u>\$2,231,071</u>	<u>\$2,242,323</u>
Total Sales and Transportation	<u>\$119,747,975</u>	<u>\$113,659,942</u>	<u>\$114,748,655</u>
<u>Other Operating Revenue</u>			
Miscellaneous Service Revenue	\$541,458	\$541,458	\$541,458
Rent from Property	529,028	565,349	565,349
Other Revenue	2,785,859	2,364,059	2,365,257
Total Other Revenue	<u>\$3,856,345</u>	<u>\$3,470,866</u>	<u>\$3,472,064</u>
Total Operating Revenue	<u>\$123,604,320</u>	<u>\$117,130,808</u>	<u>\$118,220,719</u>

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenue - Interim
2019 Per Books through Projected 2021

Rate Reporting Class	Per Books			Per Books at Current Rates			Normalized			Projected 2020			Projected 2021		
	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue
Residential															
Rate 60 - Propane	95,057	9,293,670	\$59,895,090	95,057	9,293,670	\$60,827,303	95,504	8,414,857	\$57,503,552	95,504	8,414,857	\$57,503,552	95,952	8,450,493	\$57,692,185
	273	20,154	235,721	273	20,154	148,025	273	16,948	135,551	273	16,948	135,551	273	16,948	135,351
Rate 90 - Propane	95,330	9,313,824	60,130,811	95,330	9,313,824	60,975,328	95,330	8,388,618	57,289,406	95,777	8,431,808	57,289,406	96,225	8,467,444	57,827,536
	1,851	169,563	1,118,064	1,851	169,563	982,300	1,851	148,117	867,893	1,875	150,094	879,448	1,900	152,038	890,868
Rate 65 - GPNG	97,181	9,483,387	61,248,875	97,181	9,483,387	61,957,628	97,181	8,536,735	58,157,239	97,652	8,581,902	58,157,239	98,125	8,619,479	58,718,404
Total Residential															
Air Force - Rate 64															
Firm	1	37,639	160,699	1	37,639	164,437	1	36,425	159,201	1	36,425	159,201	1	36,425	159,201
Interruptible	2	413,254	1,224,465	2	413,254	1,184,390	2	396,550	1,137,554	2	396,550	1,137,554	2	396,550	1,137,554
Total Air Force	3	450,893	1,385,164	3	450,893	1,348,827	3	432,975	1,296,755	3	432,975	1,296,755	3	432,975	1,296,755
Firm General - Rate 70															
Small Meters	10,786	2,099,527	12,555,447	10,786	2,099,527	12,823,055	10,786	1,877,411	11,758,008	10,955	1,907,375	11,952,534	11,127	1,936,766	12,129,742
Large Meters	4,817	6,542,330	34,101,435	4,817	6,542,330	34,974,793	4,817	5,883,912	31,817,678	4,920	6,010,542	32,512,025	5,025	6,130,793	33,157,108
Rate 65 - GPNG	15,603	8,641,857	46,656,882	15,603	8,641,857	47,797,848	15,603	7,761,323	43,575,686	15,875	7,917,917	44,464,559	16,152	8,067,559	45,286,850
	410	151,294	886,080	410	151,294	805,824	410	135,542	723,718	418	138,312	738,492	427	141,162	753,725
Optional Seasonal - Rate 72	16,013	8,793,151	47,542,962	16,013	8,793,151	48,603,672	16,013	7,896,865	44,299,404	16,293	8,056,229	45,203,051	16,579	8,208,721	46,040,575
Small Meters	5	1,022	4,392	5	1,022	4,664	5	1,022	4,667	5	1,022	4,667	5	1,022	4,664
Large Meters	11	12,357	56,540	11	12,357	49,170	11	12,357	49,170	11	12,357	49,170	11	12,357	49,170
Contracted Demand - Rate 74	16	13,379	60,932	16	13,379	53,834	16	13,379	53,834	16	13,379	53,834	16	13,379	53,834
Small Meters	9	47	5,039	9	47	5,071	9	24	10,414	18	24	10,427	18	24	10,414
Large Meters	5	25,064	92,207	5	25,064	101,839	5	272,866	909,320	16	272,866	909,320	16	272,866	949,578
Firm General - Rate 92 Propane	14	25,111	97,246	14	25,111	106,910	14	272,890	919,701	34	272,890	919,747	34	272,890	959,992
Small Meters	67	13,951	143,157	67	13,951	83,581	67	11,367	71,272	67	11,370	71,332	67	11,367	71,272
Large Meters	7	15,465	140,681	7	15,465	78,913	7	13,288	68,542	7	13,301	68,618	7	13,288	68,542
Total Firm General	74	29,416	283,838	74	29,416	162,494	74	24,655	139,814	74	24,671	139,950	74	24,655	139,814
	16,117	8,861,057	47,984,978	16,117	8,861,057	48,926,910	16,137	8,207,789	45,412,753	16,417	8,367,169	46,316,607	16,703	8,519,645	47,194,215
Small Interruptible	87	560,551	2,293,274	87	560,551	2,272,399	87	514,844	2,103,283	87	514,844	2,103,283	87	514,844	2,103,283
Rate 71 Grain Dryers	39	307,672	1,254,742	39	307,672	0	0	0	0	0	0	0	0	0	0
Rate 81	61	1,168,659	918,319	61	1,168,659	919,744	61	1,015,084	817,156	61	1,015,084	817,156	61	1,015,084	817,156
Total Small Interruptible	187	2,036,882	4,466,335	187	2,036,882	3,192,143	148	1,529,928	2,920,439	148	1,529,928	2,920,439	148	1,529,928	2,920,439
Large Interruptible															
Rate 85	1	0	18,000	1	0	18,000	1	0	18,000	1	0	18,000	1	0	18,000
Rate 82	5	785,198	1,227,781	5	785,198	271,381	5	774,189	268,838	5	774,189	268,838	5	774,189	268,838
Rate 82 Contracts	2	4,020,450	1,130,169	2	4,020,450	783,038	2	3,967,730	774,216	2	3,967,730	774,216	2	3,967,730	774,216
Total Large Interruptible	8	4,805,648	2,375,950	8	4,805,648	1,072,419	8	4,741,919	1,061,054	7	4,741,919	1,043,054	7	4,741,919	1,043,054
Interruptible - GPNG															
Sales	19	815,521	3,358,565	19	815,521	3,286,960	19	792,211	3,193,675	19	792,211	3,193,675	19	792,211	3,193,675
Transport	9	1,043,853	333,536	9	1,043,853	344,833	9	1,125,190	370,861	9	1,125,190	370,861	9	1,125,190	382,113
	28	1,859,374	3,692,101	28	1,859,374	3,631,793	28	1,917,401	3,564,536	28	1,917,401	3,564,536	28	1,917,401	3,575,788

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Summary of Revenue - Interim
2019 Per Books through Projected 2021

Rate Reporting Class	Per Books			Per Books at Current Rates			Normalized			Projected 2020			Projected 2021		
	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue	Billing Units	Dk	Total Revenue
Total Sales - Montana-Dakota															
Residential	95,330	9,313,824	\$60,130,811	95,330	9,313,824	\$60,975,328	95,330	8,388,618	\$57,289,406	95,777	8,431,808	\$57,639,103	96,225	8,467,441	\$57,827,536
Air Force	3	450,893	1,348,164	3	450,893	1,348,827	3	432,975	1,296,755	3	432,975	1,296,755	3	432,975	1,296,755
Firm General	15,707	8,709,763	47,098,898	15,707	8,709,763	48,121,086	15,727	8,072,247	44,689,035	15,999	8,228,857	45,578,115	16,276	8,378,483	46,440,490
Small IT Sales	126	868,223	3,548,016	126	868,223	2,272,389	87	514,844	2,103,283	87	514,844	2,103,283	87	514,844	2,103,283
Large IT Sales	1	0	18,000	1	0	18,000	0	0	18,000	0	0	0	0	0	0
	111,167	19,342,703	112,180,889	111,167	19,342,703	112,735,640	111,148	17,408,684	105,396,479	111,866	17,608,484	106,617,256	112,591	17,793,743	107,668,064
Total Transportation - Montana-Dakota															
Small Interruptible	61	1,168,659	918,319	61	1,168,659	919,744	61	1,015,084	817,156	61	1,015,084	817,156	61	1,015,084	817,156
Large Interruptible	7	4,805,648	2,357,950	7	4,805,648	1,054,419	7	4,741,919	1,043,054	7	4,741,919	1,043,054	7	4,741,919	1,043,054
	68	5,974,307	3,276,269	68	5,974,307	1,974,163	68	5,757,003	1,860,210	68	5,757,003	1,860,210	68	5,757,003	1,860,210
Total Sales - GPNG ND															
Residential	1,851	169,563	1,118,064	1,851	169,563	982,300	1,851	148,117	867,893	1,875	150,094	879,448	1,900	152,038	890,868
Firm General	410	151,294	886,080	410	151,294	805,824	410	135,542	723,718	418	138,312	738,492	427	141,162	753,725
Interruptible	19	815,521	3,358,565	19	815,521	3,286,960	19	792,211	3,193,675	19	792,211	3,193,675	19	792,211	3,193,675
	2,280	1,136,378	5,362,709	2,280	1,136,378	5,075,084	2,280	1,075,870	4,785,286	2,312	1,080,617	4,811,615	2,346	1,085,411	4,838,268
Total Transport - GPNG ND	9	1,043,853	333,536	9	1,043,853	344,833	9	1,125,190	370,861	9	1,125,190	370,861	9	1,125,190	382,113
	2,289	2,180,231	5,696,245	2,289	2,180,231	5,419,917	2,289	2,201,060	5,156,147	2,321	2,205,807	5,182,476	2,355	2,210,601	5,220,381
Total Sales & Transportation	113,524	27,497,241	\$121,153,403	113,524	27,497,241	\$120,129,720	113,505	25,366,747	\$112,412,836	114,255	25,571,294	\$113,659,942	115,014	25,761,347	\$114,748,655

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OTHER OPERATING REVENUE - BHF-A
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

	Per Books	Projected	
	2019	2020	2021
<u>Miscellaneous Service Revenue 1/</u>			
Reconnect Fees	\$48,660	\$48,660	\$48,660
NSF Check Fees	34,029	34,029	34,029
MAFB Dist. System	456,000	456,000	456,000
Other Misc. Service Revenue	2,769	2,769	2,769
Total	<u>\$541,458</u>	<u>\$541,458</u>	<u>\$541,458</u>
Rent from Property 2/	\$529,028	\$565,349	\$565,349
<u>Other Revenue</u>			
Heskett Pipeline Revenue 3/	\$2,274,906	\$1,847,730	\$1,847,730
Late Payment Revenue 4/	129,086	125,026	126,224
Penalty Revenue 5/	193,635	217,120	217,120
Other Revenue	188,232	174,183	174,183
Total	<u>\$2,785,859</u>	<u>\$2,364,059</u>	<u>\$2,365,257</u>
Total	<u>\$3,856,345</u>	<u>\$3,470,866</u>	<u>\$3,472,064</u>

- 1/ Projected 2020 and 2021 remain at 2019 level.
2/ Updated to reflect 2020 activity and remain flat for 2021.
3/ Updated to reflect the 2021 revenue requirement.
4/ Projected 2020-2021 based on a percentage of 2019 late payment revenue to 2019 sales and transportation revenue.
5/ Restates penalty revenue to a three-year average.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021

	Per Books	Projected	
	2019	2020	2021
Cost of Gas	\$77,820,648	\$72,535,424	\$73,319,285
Other Gas Supply	334,284	351,572	363,936
Transmission	10,215	10,322	10,523
Distribution	10,261,369	10,298,708	10,575,591
Customer Accounting	2,584,082	2,698,815	2,773,671
Customer Service & Info.	260,399	261,913	269,021
Sales	180,699	145,544	149,928
Administrative & General	9,107,793	9,323,160	9,773,995
Total Operation & Maintenance	<u>\$100,559,489</u>	<u>\$95,625,458</u>	<u>\$97,235,950</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
ITEMS ADJUSTED INDIVIDUALLY**

Function	Per Books 2019	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Company Consumption
Cost of Gas	\$77,820,648	\$77,820,648						
Other Gas Supply	334,284		\$292,477				\$593	
Transmission	10,215		196		\$3,608	834	\$108	
Distribution	10,261,369		7,588,773		1,524,705	692,203	696,891	\$248,930
Customer Accounting	2,584,082		1,612,515		78,758	312	72,277	
Customer Service & Info.	260,399		170,279				7,394	
Sales	180,699		129,466		3,310		4,471	
Administrative and General	9,107,793		2,913,265	\$2,540,632	334,901	34,133	27,024	53,967
Total Other O&M	\$22,738,841	\$0	\$12,706,971	\$2,540,632	\$1,945,282	\$727,482	\$808,758	\$302,897
Total O&M	\$100,559,489	\$77,820,648	\$12,706,971	\$2,540,632	\$1,945,282	\$727,482	\$808,758	\$302,897

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**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
ITEMS ADJUSTED INDIVIDUALLY**

Function	Uncollectible Accounts	Postage	Software Maintenance	Building Rental	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	Total Items Adjusted Individually	All Other O&M
Cost of Gas									\$77,820,648	\$0
Other Gas Supply			\$6,440						299,510	34,774
Transmission									4,746	5,469
Distribution	\$3,421	\$9,726	90,375	\$29,114					10,884,138	(622,769)
Customer Accounting	\$302,244	320,801	22,131	\$699					2,409,737	174,345
Customer Service & Info.					\$73,787				251,460	8,939
Sales		439		34	37,392				175,112	5,587
Administrative and General		53,096	521,399	535,478	55,679	\$114,675	\$846,612	\$125,441	8,156,302	951,491
Total Other O&M	\$305,665	\$384,062	\$640,345	\$565,325	\$166,858	\$114,675	\$846,612	\$125,441	\$22,181,005	\$557,836
Total O&M	\$305,665	\$384,062	\$640,345	\$565,325	\$166,858	\$114,675	\$846,612	\$125,441	\$100,001,653	\$557,836

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**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020**

Function	Total	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Company Consumption
Cost of Gas	\$72,535,424	\$72,535,424						
Other Gas Supply	351,572		\$297,529				\$579	
Transmission	10,322		199		\$3,608	\$834	\$106	
Distribution	10,298,708		7,719,849		1,533,261	696,311	680,021	\$198,625
Customer Accounting	2,698,815		1,640,367		78,758	312	70,527	
Customer Service & Info.	261,913		173,220				7,216	
Sales	145,544		131,702		3,310		4,364	
Administrative and General	9,323,160		2,963,585	\$2,760,940	334,901	34,133	26,369	42,313
Total Other O&M	\$23,090,034	\$0	\$12,926,451	\$2,760,940	\$1,953,838	\$731,590	\$789,182	\$240,938
Total O&M	\$95,625,458	\$72,535,424	\$12,926,451	\$2,760,940	\$1,953,838	\$731,590	\$789,182	\$240,938

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**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020**

Function	Uncollectible Accounts	Postage	Software Maintenance	Building Rental	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	All Other O&M
Cost of Gas									\$0
Other Gas Supply			\$18,015						35,449
Transmission									5,575
Distribution	\$4,325	\$9,726	62,326	\$29,114					(634,851)
Customer Accounting	\$382,119	318,755	29,551	\$699					177,727
Customer Service & Info.					\$72,365				9,112
Sales		439		34					5,695
Administrative and General		53,096	654,276	484,922	54,031	\$97,608	\$708,518	\$138,518	969,950
Total Other O&M	\$386,444	\$382,016	\$764,168	\$514,769	\$126,396	\$97,608	\$708,518	\$138,518	\$568,657
Total O&M	\$386,444	\$382,016	\$764,168	\$514,769	\$126,396	\$97,608	\$708,518	\$138,518	\$568,657

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MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2021

Function	Total	Cost of Gas	Labor	Benefits	Subcontract Labor	Materials	Vehicles & Work Equip.	Company Consumption
Cost of Gas	\$73,319,285	\$73,319,285						
Other Gas Supply	363,936		\$307,096				\$577	
Transmission	10,523		206		\$3,678	\$850	\$106	
Distribution	10,575,591		7,968,083		1,563,007	709,820	675,917	\$198,625
Customer Accounting	2,773,671		1,693,114		80,286	318	70,101	
Customer Service & Info.	269,021		178,790				7,173	
Sales	149,928		135,937		3,374		4,338	
Administrative and General	9,773,995		3,058,879	\$2,925,082	341,398	34,795	26,209	42,313
Total Other O&M	\$23,916,665	\$0	\$13,342,105	\$2,925,082	\$1,991,743	\$745,783	\$784,421	\$240,938
Total O&M	\$97,235,950	\$73,319,285	\$13,342,105	\$2,925,082	\$1,991,743	\$745,783	\$784,421	\$240,938

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**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OPERATION & MAINTENANCE EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2021**

Function	Uncollectible Accounts	Postage	Software Maintenance	Building Rental	Advertising	Industry Dues	Insurance	Regulatory Commission Expense	All Other O&M
Cost of Gas									\$0
Other Gas Supply			\$20,126						36,137
Transmission									5,683
Distribution	\$4,366	\$9,726	63,535	\$29,679					(647,167)
Customer Accounting	\$385,779	326,166	36,019	\$713					181,175
Customer Service & Info.					\$73,769				9,289
Sales		439		35					5,805
Administrative and General		53,096	788,148	494,329	55,079	\$97,608	\$729,774	\$138,518	988,767
Total Other O&M	\$390,145	\$389,427	\$907,828	\$524,756	\$128,848	\$97,608	\$729,774	\$138,518	\$579,689
Total O&M	\$390,145	\$389,427	\$907,828	\$524,756	\$128,848	\$97,608	\$729,774	\$138,518	\$579,689

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MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
COST OF GAS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020 - 2021

	<u>DK Sales</u>	<u>Commodity Charge 1/</u>	<u>Projected Cost of Gas</u>
<u>Projected 2020</u>			
Residential	8,414,857	\$3.9840	\$33,524,790
Residential - Wahpeton	150,094	4.3408	651,528
Residential - Propane	16,951	3.9530	67,007
Firm General	7,917,917	\$3.9840	\$31,544,981
Firm General - Wahpeton	138,312	4.3408	600,385
Firm General - Propane	24,671	3.9530	97,525
Air Force - Firm	36,425	\$3.9840	\$145,117
Air Force - Interruptible MAF	369,780	2.6250	970,673
Air Force - Interruptible PAR	26,770	2.6370	70,592
Optional Seasonal	13,379	\$2.5020	\$33,474
Contracted Demand	272,890	2/	819,386
Small Interruptible	514,844	\$2.6370	\$1,357,644
Large Interruptible	0	2.6370	0
Interruptible - Wahpeton	792,211	3.3480	2,652,322
Total	<u>18,689,101</u>		<u>\$72,535,424</u>
<u>Projected 2021</u>			
Residential	8,450,493	\$3.9840	\$33,666,764
Residential - Wahpeton	152,038	4.3408	659,967
Residential - Propane	16,948	3.9530	66,995
Firm General	8,067,559	\$3.9840	\$32,141,155
Firm General - Wahpeton	141,162	4.3408	612,756
Firm General - Propane	24,655	3.9530	97,461
Air Force - Firm	36,425	\$3.9840	\$145,117
Air Force - Interruptible MAF	369,780	2.6250	970,673
Air Force - Interruptible PAR	26,770	2.6370	70,592
Optional Seasonal	13,379	\$2.5020	\$33,474
Contracted Demand	272,890	2/	844,365
Small Interruptible	514,844	\$2.6370	\$1,357,644
Large Interruptible	0	2.6370	0
Interruptible - Wahpeton	792,211	3.3480	2,652,322
Total	<u>18,879,154</u>		<u>\$73,319,285</u>

1/ July 2020 demand on projected 2021 cost of gas.

2/ Based on the commodity cost of gas at \$2.502/dk and a monthly Capacity Charge of \$10.62/dk. Contracted Demand dk's are 12,864 for 2020 and 15,216 for 2021.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
LABOR EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books	Projected	
	2019	2020	2021
Other Gas Supply	\$292,477	\$297,529	\$307,096
Transmission	196	199	206
Distribution	7,588,773	7,719,849	7,968,083
Customer Accounts	1,612,515	1,640,367	1,693,114
Customer Service	170,279	173,220	178,790
Sales	129,466	131,702	135,937
A&G	2,913,265	2,963,585	3,058,879
Total Labor Expense	<u>\$12,706,971</u>	<u>\$12,926,451</u>	<u>\$13,342,105</u>

	Per Books	Projected	
	2019	2020	2021
5110 Straight Time 1/	\$10,137,852	\$10,505,856	\$10,853,600
5120 Premium Time 1/	677,794	702,398	725,647
5130 Bonuses & Comm. 2/	382,765	366,616	366,616
5131 Incentive Comp. 3/	1,375,848	1,214,136	1,254,324
5150 Meals	2,318	2,318	2,318
5193 Vacation 1/	130,394	135,127	139,600
	<u>\$12,706,971</u>	<u>\$12,926,451</u>	<u>\$13,342,105</u>

1/ Reflects a 3.63% and 3.31% increase for 2020 and 2021, respectively, based on the weighted average increases as shown below:

	Total	% of Total	2020	2020 Weighted
	Wages		% Increase	Increase
Union Wages	\$35,078,558	37.04173%	3.00%	1.11%
Non-Union Wages	59,621,549	62.95827%	4.00%	2.52%
Total Wages Paid	<u>\$94,700,107</u>	100.00000%		3.63%
			2021	2021 Weighted
		Union	% Increase	Increase
		Non-Union	3.00%	1.11%
			3.50%	2.20%
				<u>3.31%</u>

2/ Adjusted to reflect ongoing stock compensation and miscellaneous bonuses.

3/ Reflects an average incentive level of 11.41% of straight time and vacation.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
BENEFITS EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021

	Per Books	Projected	
	2019	2020	2021
Medical/Dental 1/	\$1,479,058	\$1,612,173	\$1,733,086
Pension expense 2/	270,137	327,136	331,258
Post-retirement 3/	(366,284)	(378,115)	(378,720)
401 K 4/	1,115,043	1,155,519	1,193,767
Workers compensation 4/	16,528	17,128	17,695
Other benefits 4/	26,150	27,099	27,996
Total Benefits Expense	<u>\$2,540,632</u>	<u>\$2,760,940</u>	<u>\$2,925,082</u>

1/ Reflects an increase of 9.00% for 2020 based on effective 2020 premiums and 7.50% for 2021 based on projected medical premiums.

2/ Total Company pension expense based on the 2020 actuarial estimate.

	Per Books	Actuarial Estimate	
	2019	2020	2021
Bargaining	\$655,000	\$810,000	\$817,000
Non-Bargaining	724,000	860,000	874,000
Total	<u>\$1,379,000</u>	<u>\$1,670,000</u>	<u>\$1,691,000</u>

Increase 21.10% 1.26%

3/ Total Company post-retirement expense based on the 2020 actuarial estimate.

	Per Books	Actuarial Estimate	
	2019	2020	2021
Total	<u>(\$1,859,000)</u>	<u>(\$1,919,000)</u>	<u>(\$1,922,000)</u>

Increase 3.23% 0.16%

4/ Reflects the straight time labor increase of 3.63% for 2020 and 3.31% for 2021.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SUBCONTRACT LABOR - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books	Projected	
	2019	2020	2021 2/
Transmission	\$3,608	\$3,608	\$3,678
Distribution	1,524,705	1,533,261 1/	1,563,007
Customer Accounts	78,758	78,758	80,286
Sales	3,310	3,310	3,374
A&G	334,901	334,901	341,398
Total Subcontract Labor	<u>\$1,945,282</u>	<u>\$1,953,838</u>	<u>\$1,991,743</u>

1/ Projected 2020 increased due to additional meter expense associated with the System Safety and Integrity Projects.

2/ Adjusted to reflect inflation of 1.94 percent based on an average of four indices.

2021 Forecasted Inflation

	2021
Organ. for Economic Co-operation and Dev.	1.29%
International Monetary Fund	2.24%
PricewaterhouseCoopers	2.00%
Statista	2.24%
Average Projection	<u>1.94%</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
MATERIALS - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books	Projected	
	2019	2020	2021 2/
Transmission	\$834	\$834	\$850
Distribution	692,203	696,311 1/	709,820
Customer Accounts	312	312	318
A&G	34,133	34,133	34,795
Total Materials	<u>\$727,482</u>	<u>\$731,590</u>	<u>\$745,783</u>

1/ Adjusted to reflect increased estimated replacement projects in Bismarck and Dakota Heartland regions.

2/ Adjusted to reflect inflation of 1.94 percent.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
VEHICLES AND WORK EQUIPMENT - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books	Projected 1/	
	2019	2020	2021
Other Gas Supply	\$593	\$579	\$577
Transmission	108	106	106
Distribution	696,891	680,021	675,917
Customer Accounts	72,277	70,527	70,101
Customer Service	7,394	7,216	7,173
Sales	4,471	4,364	4,338
A&G	27,024	26,369	26,209
Total Vehicle and Work Equipment	<u>\$808,758</u>	<u>\$789,182</u>	<u>\$784,421</u>

1/ Based on projected plant and current depreciation rates approved in PU-17-295.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
COMPANY CONSUMPTION - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books	Projected	
	2019	2020	2021
<u>Total</u>			
Distribution	\$248,930	\$198,625	\$198,625
A&G	53,967	42,313	42,313
Total Company Consumption	<u>\$302,897</u>	<u>\$240,938</u>	<u>\$240,938</u>

	Per Books	Projected	
	2019	2020	2021
<u>Electric 1/</u>			
Distribution	\$72,641	\$56,448	\$56,448
A&G	41,173	31,995	31,995
Total Electric	<u>\$113,814</u>	<u>\$88,443</u>	<u>\$88,443</u>

	Per Books	Projected	
	2019	2020	2021
<u>Gas 2/</u>			
Distribution	\$176,289	\$142,177	\$142,177
A&G	12,794	10,318	10,318
Total Gas	<u>\$189,083</u>	<u>\$152,495</u>	<u>\$152,495</u>

1/ Reflects volumes at current rates.

2/ Reflects normalized volumes at current rates.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
UNCOLLECTIBLE ACCOUNTS - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021

	Per Books	Projected 1/	
	2019	2020	2021
Distribution	\$3,421	\$4,325	\$4,366
Customer Accounting	302,244	382,119	385,779
Total	<u>\$305,665</u>	<u>\$386,444</u>	<u>\$390,145</u>

1/ Based on three-year average ratio of write-offs applied to projected revenues.

	2020	2021
Total Pro Forma Sales Revenue	<u>\$113,659,942</u>	<u>\$114,748,655</u>
Three-Year Average Write-Offs	<u>0.34%</u>	<u>0.34%</u>
	\$386,444	\$390,145

	Net Write-Offs	Sales and Trans. Rev	%
Twelve months ending			
12/31/17	\$413,887	\$109,538,358	0.38%
12/31/18	443,421	117,196,410	0.38%
12/31/19	<u>330,367</u>	<u>117,834,454</u>	<u>0.28%</u>
Total	<u>\$1,187,675</u>	<u>\$344,569,222</u>	<u>0.34%</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
POSTAGE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected	
	2019	2020 1/	2021 2/
Distribution	\$9,726	\$9,726	\$9,726
Customer Accounting	320,801	318,755	326,166
Sales	439	439	439
A&G	53,096	53,096	53,096
Total Postage	\$384,062	\$382,016	\$389,427

1/ Reflects an annualized year end 2019 electronic billing level, partially offset by a 1.57% postage increase.

2/ Adjusted to reflect inflation of 1.94 percent.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SOFTWARE MAINTENANCE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected	
	2019	2020 1/	2021 2/
Other Gas Supply	\$6,440	\$18,015	\$20,126
Distribution	90,375	62,326	63,535
Customer Accounting	22,131	29,551	36,019
A&G	521,399	654,276	788,148
Total Software Maintenance	\$640,345	\$764,168	\$907,828

1/ Projected 2020 based on current level.

2/ Projected 2021 based on projected levels.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
BUILDING RENTAL - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books	Projected	
	2019	2020	2021 2/
Distribution	\$29,114	\$29,114	\$29,679
Customer Accounts	699	699	713
Sales	34	34	35
A&G	535,478	484,922 1/	494,329
Total Building Rental	<u>\$565,325</u>	<u>\$514,769</u>	<u>\$524,756</u>

1/ Adjusted to reflect annualization through May 2020.

2/ Adjusted to reflect inflation of 1.94 percent.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
ADVERTISING - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected	
	2019	2020 1/	2021 2/
Informational	\$73,787	\$72,365	\$73,769
Promotional	37,392	0	0
Institutional	55,679	54,031	55,079
Total Advertising	\$166,858	\$126,396	\$128,848

- 1/ Eliminates promotional advertising expense and advertising expenses not applicable to North Dakota gas operations.
2/ Adjusted to reflect inflation of 1.94 percent.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
INDUSTRY DUES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021

	Per Books	Projected		
	2019	2020		2021
American Collectors Association	\$116	\$116		\$116
American Gas Association	40,473	38,116	1/	38,116
Bismarck-Mandan Chamber of Commerce	3,603	3,603		3,603
Bismarck-Mandan Home Builders Association	204	204		204
Bowman Area Chamber of Commerce	45	46	1/	46
Bowman County Development Corporation	42	42	1/	42
Carrington Chamber of Commerce	0	260	1/	260
Cavalier Chamber of Commerce	165	165		165
Cavalier Retail Committee	0	250	1/	250
Common Ground Alliance	326	547	1/	547
Construction Plans	204	204		204
Crookston Area Chamber of Commerce	223	211	1/	211
Devils Lake Chamber of Commerce	350	350		350
Dickinson Area Builders Association	139	139		139
Dickinson Area Builders Exchange	317	317		317
Downtown Bismarck Community Foundation	5,000	2,700	1/	2,700
Downtown Business Association of Bismarck	162	162		162
Economic Development Association of North Dakota	340	500	1/	500
Energy Solutions Center	3,305	3,246	1/	3,246
Fergus Falls Area Chamber of Commerce	165	165		165
Forward Devils Lake Corporation	500	500		500
Grafton Area Chamber of Commerce	325	325	1/	325
Hettinger Chamber of Commerce	42	42	1/	42
Jamestown Area Chamber of Commerce	358	358		358
Jamestown Downtown Association	175	175		175
Langdon Chamber of Commerce	250	250		250
Max Civic Club	100	100		100
Midwest Region Gas Task Force	102	102	1/	102
Minnesota Chamber of Commerce	62	62		62
Minot Area Chamber of Commerce	2,143	2,097	1/	2,097
Minot Area Development Corporation	2,500	2,500		2,500
Minot Association of Builders	400	400		400
North Dakota EPA	500	500		500
National Energy and Utility Affordability Coalition	148	148		148
New England Lions Club	36	36		36
National Regulatory Research Institute	1,667	1,667		1,667
Pelican Rapids Chamber of Commerce	47	45	1/	45
Pierre Area Chamber of Commerce	46	61	1/	61
Quest Oracle Community	45	45		45
Ray Chamber of Commerce	35	35		35
Rotary Club of Devils Lake	275	275	1/	275

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
INDUSTRY DUES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021

	Per Books	Projected	
	2019	2020	2021
Rotary Club of Williston	175	175	175
Stanley Commercial Club	102	102	102
Stark Development Corporation	169	169	169
Theodore Roosevelt Express	270	270	270
Utilities Technology Council	1,875	1,875	1,875
Utility Shareholders of North Dakota	35,100	26,520	1/ 3/ 26,520
Utility Solid Waste Activities Group	1,489	1,489	1,489
Valley City Area Chamber of Commerce	510	510	510
Wahpeton & Breckenridge Chamber of Commerce	236	225	1/ 225
Washburn Civic Club	75	75	75
West Associates	173	173	173
Western Energy Association	3,721	3,721	3,721
Williston Area Chamber of Commerce	187	214	1/ 214
Williston Basin Chapter of API	0	674	1/ 674
Williston Economic Development	350	350	350
Dues less than \$25	40	0	0
Other	5,268	0	2/ 0 2/
Total Industry Dues	<u>\$114,675</u>	<u>\$97,608</u>	<u>\$97,608</u>

1/ Updated to reflect 2020 actuals.

2/ Not related to North Dakota gas operations.

3/ Annualized based on actuals through June 2020 and levelized for July-December 2020.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
INSURANCE EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

Insurance Expense	Per Books	Projected	
	2019	2020 1/	2021 2/
Director's & Officer's Liability Insurance	\$49,386	\$51,499	\$53,044
General Liability			
Fiduciary Liability	10,981	10,629	10,948
Employment Liability	4,358	3,351	3,452
Excess Liability	357,383	346,113	356,496
Property - All Risk	230,478	209,546	215,832
Blanket Crime	2,774	2,684	2,765
Special Contingency	295	295	304
Self Insurance 3/	190,957	84,401	86,933
Total Insurance Expense	<u>\$846,612</u>	<u>\$708,518</u>	<u>\$729,774</u>

1/ Projected 2020 reflects insurance expense at the current levels as of January 2020.

2/ Projected 2021 reflects an increase of 3 percent.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
REGULATORY COMMISSION EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021**

	Per Books	Projected	
	2019	2020	2021
Rate Case Amortization 1/	\$124,841	\$124,841	\$124,841
Recurring Level of Expense	600	5,345	5,345
Depreciation Study Expense 2/	0	8,332	8,332
Regulatory Commission Expense	\$125,441	\$138,518	\$138,518

1/ Reflects rate case expense approved in Case No. PU-17-295.

2/ Expenses related to the Common and Gas depreciation studies. Amortized over five years.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
OTHER O&M - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020 - 2021

<u>Function</u>	Per Books	Projected 1/	
	2019	2020	2021
Other Gas Supply	\$34,774	\$35,449	\$36,137
Transmission	\$5,469	\$5,575	\$5,683
Distribution	(622,769)	(634,851)	(647,167)
Customer Accounting	174,345	177,727	181,175
Customer Service & Information	8,939	9,112	9,289
Sales	5,587	5,695	5,805
Administrative and General	951,491	969,950	988,767
Total Other O&M	<u>\$557,836</u>	<u>\$568,657</u>	<u>\$579,689</u>

1/ Adjusted to reflect inflation of 1.94 percent.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SUMMARY OF DEPRECIATION EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

	Per Books	Projected	
	2019	2020 1/	2021 2/
Transmission	\$40,324	\$42,401	\$42,401
Distribution	8,332,557	8,629,524	9,163,072
General	241,137	245,087	252,877
General Intangible	358,652	309,118	326,818
Common	360,896	455,225	513,578
Common Intangible	909,791	1,021,711	1,216,008
Amort. of Preferred Stock Cost	3,978	3,978	3,978
Amort. of Gain on Building	22,443	22,443	22,443
Acquisition Adjustment	2,821	2,821	2,821
Total	<u>\$10,272,599</u>	<u>\$10,732,308</u>	<u>\$11,543,996</u>

- 1/ Depreciation/amortization expense on 2020 average plant in service, Statement B, Schedule B-1 page 1.
- 2/ Depreciation/amortization expense on 2021 average plant in service, Statement B, Schedule B-1 page 1.
- 3/ Based on depreciation and amortization parameters approved in Case No. PU-17-295.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
COMPOSITE DEPRECIATION RATES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019**

	Average Plant	Annual Depreciation	%
Transmission	\$2,002,772	\$42,441	2.12%
Distribution	\$237,161,771	\$8,149,910	3.44%
General			
Other	\$7,449,504	\$379,095	5.09%
Structures	3,334,380	80,692	2.42%
Computer Equipment	4,977	857	17.22%
Vehicles	4,423,108	320,676	7.25%
Work Equipment	508,745	6,258	1.23%
Total General	<u>\$15,720,714</u>	<u>\$787,578</u>	5.01%
Common			
Other	\$2,100,099	\$103,868	4.95%
Structures	10,737,625	91,270	0.85%
Computer Equipment	736,831	147,366	20.00%
Vehicles	2,274,031	126,197	5.55%
Total Common	<u>\$15,848,586</u>	<u>\$468,701</u>	2.96%
<u>Amortization 1/</u>			
General Intangible	\$6,315,197	\$358,652	
Common Intangible	14,523,753	909,791	
Amort. of Acquisition Adjustment	97,266	2,821	
Amort. of Gain on Building	0	0	
 Total Plant	 <u>\$291,670,059</u>	 <u>\$10,719,894</u>	

1/ Amortized.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE DEPRECIATION EXPENSE ON PER BOOKS PLANT - INTERIM
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019

Acct. No.	Account	Per Books Average Plant	Annual Depreciation	
			Rate	Amount
<u>Transmission Plant</u>				
365.1	Land	\$1,391	0.00%	\$0
365.2	Land Rights	39,376	0.76%	299
367	Mains	1,525,448	2.05%	31,272
369	Measuring/Regulating Equipment	436,557	2.49%	10,870
	Total Transmission Plant	<u>\$2,002,772</u>		<u>\$42,441</u>
<u>Distribution Plant</u>				
374.1	Land 3/	\$952,446	0%	\$0
374.2	Land Rights 3/	\$491,346	1.37%	6,731
375	Structures & Improvements 3/	\$857,572	2.49%	21,354
376	Mains 3/	131,965,644	2.51%	3,312,338
378	Meas. & Reg. Equip.	1,900,247	2.40%	45,606
379	Meas.& Reg. Equip. 3/	\$7,445,173	2.50%	186,129
380	Services	52,460,903	6.33%	3,320,775
381	Meters	32,331,226	3.41%	1,102,495
383	Service Regulators	4,614,599	1.47%	67,835
385	Ind. Meas. & Reg. Station Equip.	2,020,913	3.03%	61,234
386.1	Misc. Property on Cust. Premise	1,680	0.00%	0 1/
386.2	CNG Refueling Stations	56,604	-19.37%	(10,964)
387.1	Cathodic Protection Equip.	1,620,735	1.66%	26,904
387.2	Other Distribution Equip.	442,683	2.14%	9,473
	Total Distribution Plant	<u>\$237,161,771</u>		<u>\$8,149,910</u>
<u>General Plant</u>				
389	Land & Land Rights	\$318,945	0.00%	\$0
390	Structures and Improvements	3,334,380	2.42%	80,692
391.1	Office Furniture & Equipment	101,520	3.89%	3,949
391.3	Personal Computers	4,977	17.22%	857
392.1	Trans. Equip., Non-Unitized	165,581	7.25%	12,005
392.2	Trans. Equip., Unitized	4,257,527	7.25%	308,671
393	Stores Equipment	8,568	2.71%	232
394.1	Miscellaneous Tools - Nonunitized	2,017,826	5.62%	113,402
395	Laboratory Equipment	164,800	2.06%	3,395
396.1	Work Equipment Trailers	508,745	1.23%	6,258
396.2	Power Operated Equip.	4,153,018	5.30%	220,110
397.1	Fixed Radio Comm. Equip.	485,035	6.26%	30,363
397.2	Mobile Radio Comm. Equip.	139,279	6.34%	8,830
397.3	General Tele. Comm. Equip.	25,263	8.67%	2,190
397.8	Network Equipment	4,754	0.00%	0
398	Miscellaneous Equipment	30,496	-11.07%	(3,376)
	Total General Plant	<u>\$15,720,714</u>		<u>\$787,578</u>

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AVERAGE DEPRECIATION EXPENSE ON PER BOOKS PLANT - INTERIM
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019

Acct. No.	Account	Per Books Average Plant	Annual Depreciation	
			Rate	Amount
	<u>Intangible Plant - General</u>			
301	Organization	\$544	2/	\$0
302	Franchises	6,784	2/	0
303	Intangible Plant - Misc 3/	6,307,869	2/	\$358,652
	Total Intangible Plant - General	<u>\$6,315,197</u>		<u>\$358,652</u>
	<u>Common Plant</u>			
389	Land & Land Rights	\$625,703	0.00%	\$0
390	Structures and Improvements	10,737,625	0.85%	91,270
391.1	Office Furniture & Equipment	416,889	6.67%	27,806
391.3	Personal Computers	421,645	20.00%	84,329
391.5	Other Computer Equipment	315,186	20.00%	63,037
392.1	Trans. Equip., Non-Unitized	459	0.00%	0
392.2	Trans. Equip., Unitized	1,330,350	6.65%	88,468
392.3	Aircraft Equipment	943,222	4.00%	37,729
393	Stores Equipment	14,617	3.33%	487
394.1	Miscellaneous Tools	128,764	5.56%	7,159
394.3	Vehicle Maint. Equip.	10,516	5.00%	526
394.4	Vehicle Refueling Equip.	1,980	5.00%	99
397.1	Fixed Radio Comm. Equip.	303,305	6.67%	20,230
397.2	Mobile Radio Comm. Equip.	180,702	6.67%	12,053
397.3	General Tele. Comm. Equip.	115,035	10.00%	11,504
397.5	Supervisory & Telemetry	2,807	6.67%	187
397.8	Network Equipment	58,853	20.00%	11,771
398	Miscellaneous Equipment	240,928	5.00%	12,046
	Total Common Plant	<u>\$15,848,586</u>		<u>\$468,701</u>
303	Intangible Plant - Common	\$14,523,753	2/	\$909,791
407.3	Amort. of Preferred Stock Cost	\$0		\$0
405.2	Amort. of Gain on Building	\$0		\$0
376	Acquisition Adjustment	\$97,266	2.90%	\$2,821
	Total Gas Plant in Service	<u>\$291,670,059</u>		<u>\$10,719,894</u>

1/ Full depreciated.

2/ Amortization based on January 2020 amortization annualized.

3/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020

	Per Books 2019 Acc. Reserve for Depr.	2020					2020 Average Balance
		Average Plant In Service 1/	Depreciation/ Amortization Rate 2/	Depreciation/ Amortization Expense	Retirements/ Removal 3/	Ending Balance	
Transmission	\$531,161	\$2,000,051	2.12%	\$42,401	\$0	\$573,562	\$552,362
Distribution	\$94,471,236 9/	\$250,858,267	3.44%	\$8,629,524	(\$1,194,966)	\$101,905,794	\$98,188,515
<u>General</u>							
Other	\$443,310	\$3,349,428	5.09%	\$170,486	(\$426,210)	\$187,586	\$315,448
Structures & Improvements	890,634	3,068,987	2.42%	74,269	(413,041)	551,862	721,248
Computer Equipment	1,421	1,930	17.22%	332	(177)	1,576	1,499
Vehicles	1,251,423	4,412,858	7.25%	319,932	(570,568)	1,000,787	1,126,105
Work Equipment	199,608	4,406,301	1.23%	54,198	(572,557)	(318,751)	(59,572)
Total General	\$2,786,396	\$15,239,504		\$619,217	(\$1,982,553)	\$1,423,060	\$2,104,728
General Intangible	\$1,913,674 9/	\$6,559,044	4/	\$309,118	\$0	\$2,222,792	\$2,068,233
<u>Common</u>							
Other	\$733,023	\$3,206,897	4.95%	\$158,741	(\$81,227)	\$810,537	\$771,780
Structures & Improvements	3,401,880	11,741,492	0.85%	99,803	(286,185)	3,215,498	3,308,689
Computer Equipment	338,474	983,403	20.00%	196,681	(21,772)	513,383	425,929
Vehicles	932,096	1,532,135	5.55%	85,033	(37,839)	979,290	955,693
Total Common	\$5,405,473	\$17,463,927		\$540,258	(\$427,023)	\$5,518,708	\$5,462,091
Common Intangible	\$7,878,175	\$15,856,552	4/	\$1,021,711	\$0	\$8,899,886	\$8,389,031
Acquisition Adjustment	74,951	97,266	5/	2,821	0	77,772	76,362
Total Gas Plant in Service	\$113,061,066	\$308,074,611		\$11,165,050	(\$3,604,542)	\$120,621,574	\$116,841,322
Depreciation/Amortization Expense				\$10,705,887 8/			
Amort. of Preferred Stock Cost			5/	\$3,978		6/	6/
Amort. of Gain on Building			5/	22,443		7/	7/
Total Depreciation/Amortization Expense				\$10,732,308			

- 1/ Statement B, page 1.
- 2/ Composite depreciation rates by function, Statement H, Schedule H-1, page 3.
- 3/ Based on the three-year average of retirements.
- 4/ Amortized by each item within the intangible account.
- 5/ Amortized.
- 6/ The balance is included in the unamortized redemption of preferred stock on Statement D, Page 1.
- 7/ The balance is included in the (gain)loss on sale of buildings on Statement D, Page 1.
- 8/ Excludes depreciation on vehicles and work equipment, which are charged to a clearing account.
- 9/ Excludes Gwinner Pipeline.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2021

	2020 Year-end Acc. Reserve for Depr.	2021					2021 Average Balance
		Average Plant In Service 1/ \$2,000,051	Depreciation/ Amortization Rate 2/ 2.12%	Depreciation/ Amortization Expense \$42,401	Retirements/ Removal 3/ \$0	Ending Balance \$615,963	
Transmission	\$573,562	\$2,000,051	2.12%	\$42,401	\$0	\$615,963	\$594,763
Distribution	\$101,905,794 9/	\$266,368,360	3.44%	\$9,163,072	(\$1,263,445)	\$109,805,421	\$105,855,608
<u>General</u>							
Other	\$187,586	\$3,661,053	5.09%	\$186,348	(\$418,516)	(\$44,582)	\$71,502
Structures & Improvements	551,862	2,725,449	2.42%	65,956	(360,957)	256,861	404,362
Computer Equipment	1,576	3,326	17.22%	573	(310)	1,839	1,708
Vehicles	1,000,787	4,301,063	7.25%	311,827	(542,355)	770,259	885,523
Work Equipment	(318,751)	4,112,048	1.23%	50,578	(538,712)	(806,885)	(562,818)
Total General	\$1,423,060	\$14,802,939		\$615,282	(\$1,860,850)	\$177,492	\$800,277
General Intangible	\$2,222,792 9/	\$6,706,827	4/	\$326,818	\$0	\$2,549,610	\$2,386,201
<u>Common</u>							
Other	\$810,537	\$3,491,896	4.95%	\$172,849	(\$84,890)	\$898,496	\$854,517
Structures & Improvements	3,215,498	12,444,697	0.85%	105,780	(322,025)	2,999,253	3,107,376
Computer Equipment	513,383	1,174,743	20.00%	234,949	(29,169)	719,163	616,273
Vehicles	979,290	1,698,681	5.55%	94,277	(41,526)	1,032,041	1,005,666
Total Common	\$5,518,708	\$18,810,017		\$607,855	(\$477,610)	\$5,648,953	\$5,583,832
Common Intangible	\$8,899,886	\$17,143,281	4/	\$1,216,008	\$0	\$10,115,894	\$9,507,890
Acquisition Adjustment	77,772	97,266	5/	2,821	0	80,593	79,183
Total Gas Plant in Service	\$120,621,574	\$325,928,741		\$11,974,257	(\$3,601,905)	\$128,993,926	\$124,807,754
Depreciation/Amortization Expense				\$11,517,575 8/			
Amort. of Preferred Stock Cost			5/	\$3,978		6/	6/
Amort. of Gain on Building			5/	22,443		7/	7/
Total Depreciation/Amortization Expense				\$11,543,996			

- 1/ Statement B, page 1.
- 2/ Composite depreciation rates by function, Statement H, Schedule H-1, page 3.
- 3/ Based on the three-year average of retirements.
- 4/ Amortized by each item within the intangible account.
- 5/ Amortized.
- 6/ The balance is included in the unamortized redemption of preferred stock on Statement D, Page 1.
- 7/ The balance is included in the (gain)loss on sale of buildings on Statement D, Page 1.
- 8/ Excludes depreciation on vehicles and work equipment, which are charged to a clearing account.
- 9/ Excludes Gwinner Pipeline.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CALCULATION OF INTANGIBLE AMORTIZATION - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020-2021**

	<u>Total Plant</u>	<u>Amortization</u>
General Intangible - Pre 2020	\$6,444,570	\$302,760
2020 General Intangible Additions	<u>228,948</u>	<u>6,358</u>
2020 General Intangible Balance	\$6,673,518	\$309,118
2021 General Intangible Additions	66,618	4,984
2021 Amortization on 2020 Additions		<u>12,716</u>
2021 General Intangible Balance	<u>\$6,740,136</u>	<u>\$326,818</u>
 Common Intangible - Pre 2020	 \$15,171,417	 \$952,248
2020 Common Intangible Additions	<u>1,370,270</u>	<u>69,463</u>
2020 Common Intangible Balance	\$16,541,687	\$1,021,711
2021 Common Intangible Additions	1,203,187	55,372
2021 Amortization on 2020 Additions		<u>138,925</u>
2021 Common Intangible Balance	<u>\$17,744,874</u>	<u>\$1,216,008</u>

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CALCULATION OF INTANGIBLE AMORTIZATION - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020-2021**

	<u>Amount</u>	<u>Expected Life</u>	<u>Amortization</u>	<u>Average</u>
<u>2020</u>				
<u>General Intangible</u>				
FP-316359 SCADA System Enhancements	\$35,020	7	\$5,003	
FP-316450 PCAD Annual Enhancements	24,307	7	3,472	
FP-316985 Build Belfield TBS	78,865	40	1,972	
FP-317008 Install RTU - New Rockford	90,756	40	2,269	
Total General Intangible	<u>\$228,948</u>		<u>\$12,716</u>	\$6,358
<u>Common Intangible</u>				
FP-100550 MAXIMO	\$950,477	12	\$79,206	
FP-100575 Customer Self Service Web/IVR	23,162	7	3,309	
FP-200714 GIS Enhancements	41,066	7	5,867	
FP-301563 GIS Data Conversion	139	12	12	
FP-315864 ThoughtSpot Implementation	1,593	7	228	
FP-316104 GIS Pipeline Inspection System	22,794	7	3,256	
FP-316178 CC&B Upgrade	285,676	7	40,811	
FP-317093 PowerPlan Upgrade	421	5	84	
FP-317095 JDEdwards migration to Oracle DB	18,134	12	1,511	
FP-318407 Upgrade FDM Software	10,447	7	1,492	
FP-318890 GIS Offline Mobile Maps Implementation	7,788	5	1,558	
FP-319008 Large Volume Customer Website	1,742	5	348	
FP-319162 NICE CSC Software Implementation	1,224	10	122	
FP-319224 Risk Mgmt Software Installation	405	5	81	
FP-319244 Itron Field Collection Services	5,202	5	1,040	
Total Common Intangible	<u>\$1,370,270</u>		<u>\$138,925</u>	\$69,463
<u>2021</u>				
<u>General Intangible</u>				
FP-316450 PCAD Annual Enhancements	\$58,741	7	\$8,392	
FP-318453 Autosol Metretek SCADA	7,877	5	1,575	
Total Common Intangible	<u>\$66,618</u>		<u>\$9,967</u>	\$4,984
<u>Common Intangible</u>				
FP-100550 MAXIMO	\$1,046,335	12	\$87,195	
FP-316021 GIS System Upgrade	136,873	7	19,553	
FP-318360 Purchase Sierra AirLink Manager	11,538	5	2,308	
FP-318844 Dashboard Implementation for CSC	8,441	5	1,688	
Total Common Intangible	<u>\$1,203,187</u>		<u>\$110,744</u>	\$55,372
General Intangible				
4042 - General Amortization: Jan 2020	\$25,230			
Annualized Amortization	302,760			
Common Intangible				
4040 - Common Amortization: Jan 2020	\$79,354			
Annualized Amortization	952,248			

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
SUMMARY OF TAXES OTHER THAN INCOME - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2019
PROJECTED 2020 - 2021

Type of Tax	Per Books	Projected	
	2019	2020	2021
Ad Valorem 1/			
Distribution	\$1,356,291	\$1,368,432	\$1,453,039
Transmission	13,483	13,464	13,464
General	79,246	76,822	74,622
General Intangible	42,963	31,916	32,635
Common	50,732	55,902	60,211
Common Intangible	58,163	63,505	68,659
Total Ad Valorem Taxes	<u>1,600,878</u>	<u>1,610,041</u>	<u>1,702,630</u>
O&M Related Taxes - Other			
Payroll Taxes 2/	933,696	950,094	980,645
Franchise Taxes	12,878	12,878	12,878
Delaware Franchise	13,302	13,302	13,302
Total O&M Related Taxes	<u>959,876</u>	<u>976,274</u>	<u>1,006,825</u>
Other	<u>1,264</u>	<u>1,264</u>	<u>1,264</u>
Total Taxes Other Than Income	<u>\$2,562,018</u>	<u>\$2,587,579</u>	<u>\$2,710,719</u>

- 1/ Based on ratio of actual 2019 ad valorem taxes paid to average plant balance as of December 31, 2019. See Statement I, Schedule I-1, Page 1.
2/ Based on the ratio of actual 2019 payroll taxes to labor expense See Statement I, Schedule I-1, Page 2.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
AD VALOREM TAXES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2019
PROJECTED 2020 - 2021

Function	Effective Tax Rate	Projected 2020		Projected 2021	
		Avg. Plant Balance 1/	Ad Valorem Tax	Avg. Plant Balance 1/	Ad Valorem Tax
Transmission	0.6732%	\$2,000,051	\$13,464	\$2,000,051	\$13,464
Distribution	0.5455%	250,858,267	1,368,432	266,368,360	1,453,039
General	0.5041%	15,239,503	76,822	14,802,938	74,622
General Intangible	0.4866%	6,559,044	31,916	6,706,827	32,635
Common	0.3201%	17,463,928	55,902	18,810,018	60,211
Common Intangible	0.4005%	15,856,552	63,505	17,143,281	68,659
Acquisition Adjustment		97,266		97,266	
Total		<u>\$308,074,611</u>	<u>\$1,610,041</u>	<u>\$325,928,741</u>	<u>\$1,702,630</u>

Function	Avg. Plant Balance @ 12/31/2019	Ad Valorem Tax @ 12/31/2019	Effective Tax Rate
Transmission	\$2,002,773	\$13,483	0.6732%
Distribution	248,635,410	1,356,291	0.5455%
General	15,720,718	79,246	0.5041%
General Intangible	8,828,435	42,963	0.4866%
Common	15,848,591	50,732	0.3201%
Common Intangible	14,523,754	58,163	0.4005%
Acquisition Adjustment	97,266		
Total	<u>\$305,656,947</u>	<u>\$1,600,878</u>	

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
PAYROLL TAXES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2019
PROJECTED 2020 - 2021

	Per Books	Projected	
	2019	2020	2021
Labor Expense 1/	\$12,706,971	\$12,926,451	\$13,342,105
Payroll Taxes	\$933,696	\$950,094	\$980,645
% Payroll Taxes to Labor	7.35%		

1/ Statement G, Schedule G-1, Page 8.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CALCULATION OF INCOME TAXES - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020 - 2021

	Projected	
	2020	2021
Operating Revenues		
Sales Revenues	\$111,428,871	\$112,506,332
Transportation Revenue	2,231,071	2,242,323
Other Revenues	3,470,866	3,472,064
Total Operating Revenues	<u>\$117,130,808</u>	<u>\$118,220,719</u>
Operating Expenses		
Operation and Maintenance		
Cost of Gas	\$72,535,424	\$73,319,285
Other O&M	23,090,034	23,916,665
Total O&M	<u>95,625,458</u>	<u>97,235,950</u>
Depreciation and Amortization Expense	10,732,308	11,543,996
Taxes other Than Income	2,587,579	2,710,719
Total Operating Expenses	<u>\$108,945,345</u>	<u>\$111,490,665</u>
Gross Operating Income	\$8,185,463	\$6,730,054
Adjustments to Taxable Income:		
AFUDC Equity Add Back	\$63,246	\$63,246
Permanent Additions	(105,807)	(105,807)
Interest 1/	(3,632,227)	(3,743,322)
Total Adjustments to Taxable Income	<u>(\$3,674,788)</u>	<u>(\$3,785,883)</u>
Taxable Income	\$4,510,675	\$2,944,171
Federal & State Income Taxes	\$1,100,826	\$718,522
Full Normalization	(102,409)	(82,789)
Non Plant Excess Deferrals 2/	(377,151)	0
Non Plant Excess Deferrals - Rate Base 2/	594,137	0
Plant Related Excess Deferred - ARAM	(530,489)	(584,518)
Total Income Taxes	<u>\$684,914</u>	<u>\$51,215</u>

1/ Statement J, Schedule J-1, Page 1.

2/ Three year amortization - 2018 - 2020.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
INTEREST EXPENSE - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020 - 2021**

	Projected	
	2020	2021
Rate Base 1/	\$162,225,409	\$172,265,168
Weighted Cost of Debt 2/	2.239%	2.173%
Interest Expense	<u>\$3,632,227</u>	<u>\$3,743,322</u>

1/ Statement A, page 3.

2/ Statement D, page 1.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
ACCUMULATED DEFERRED INCOME TAXES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021

	Per Books 2019	Projected 2020		Changes	Projected 2021	
		Balance	Average		Balance	Average
<u>Accumulated Deferred Income Taxes</u>						
Liberalized Depreciation	\$20,462,336	\$140,435 1/	20,532,554	\$77,030 1/	20,641,286	
Excess Plant Deferred Income Taxes	8,017,578	(530,489)	7,487,089	(584,518)	7,194,830	
Full Normalization	185,198	(102,409)	82,789	(82,789)	0	41,395
Excess Deferrals - Non-Plant	(594,137)	594,137	0	0	0	0
Contribution in Aid of Construction	(2,314,518)	0	(2,314,518)	0	(2,314,518)	(2,314,518)
Customer Advances	(2,031,389)	38,720	(1,992,669)	0	(1,992,669)	(1,992,669)
Unamortized (Gain)/Loss on Debt	97,084	(13,436) 2/	83,648	(13,436) 2/	70,212	76,930
Gain/Loss on Sale of Building	87,103	(5,477) 3/	81,626	(5,477) 3/	76,149	78,887
Acquisition Adjustment	8,697	(688)	8,009	(688)	7,321	7,665
Provision for Pensions & Benefits	0	0	0	0	0	0
Provision for Post Retirements	0	0	0	0	0	0
Balance	\$23,917,952	\$120,793	\$24,038,745	(\$609,878)	\$23,428,867	\$23,733,806

1/ Statement J, Schedule J-2, Page 2.
2/ Statement D, Schedule D-1, Page 6.
3/ Statement D, Schedule D-1, Page 8.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
LIBERALIZED DEPRECIATION - INTERIM
GAS UTILITY - NORTH DAKOTA
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019
PROJECTED 2020-2021**

<u>Month</u>	<u>Weighting For Projection</u>	<u>Monthly Increments</u>	<u>Balance/ Increments</u>	<u>Balance</u>
December 2019	100.00%			\$20,462,336
January 2020	91.80%	\$25,320	\$23,244	20,485,580
February	83.88%	25,320	21,238	20,506,818
March	75.41%	25,320	19,094	20,525,912
April	67.21%	25,320	17,018	20,542,930
May	58.74%	25,320	14,873	20,557,803
June	50.55%	25,320	12,799	20,570,602
July	42.08%	25,320	10,655	20,581,257
August	33.61%	25,320	8,510	20,589,767
September	25.41%	25,320	6,434	20,596,201
October	16.94%	25,320	4,289	20,600,490
November	8.74%	25,320	2,213	20,602,703
December	0.27%	25,321	68	20,602,771
Total		\$303,841	\$140,435	
December 2020	100.00%			\$20,602,771
January 2021	91.53%	\$13,895	12,718	20,615,489
February	83.88%	13,895	11,655	20,627,144
March	75.41%	13,895	10,478	20,637,622
April	67.21%	13,895	9,339	20,646,961
May	58.74%	13,895	8,162	20,655,123
June	50.55%	13,895	7,024	20,662,147
July	42.08%	13,895	5,847	20,667,994
August	33.61%	13,895	4,670	20,672,664
September	25.41%	13,895	3,531	20,676,195
October	16.94%	13,895	2,354	20,678,549
November	8.74%	13,895	1,214	20,679,763
December	0.27%	13,893	38	20,679,801
Total		\$166,738	\$77,030	
		<u>Projected</u>		
		<u>2020</u>	<u>2021</u>	
Prior year December ADIT balance		\$20,462,336	\$20,602,771	
Projected additions 1/		303,841	166,738	
Projected ADIT		\$20,766,177	\$20,769,509	
Change in DITs		303,841	166,738	
Monthly Increment		<u>\$25,320</u>	<u>\$13,895</u>	

1/ Statement J, Schedule J-2, Page 3.

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CHANGES IN ACCUMULATED DEFERRED INCOME TAXES - INTERIM
RELATED TO PLANT IN SERVICE
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020-2021**

	Projected	
	2020	2021
Plant related tax deductions		
Book depreciation 1/	(\$11,165,050)	(\$11,974,257)
Tax Depreciation	12,410,052	12,657,474
Total tax deductions	\$1,245,002	\$683,217
Change in ADIT @ 24.4049%	\$303,841	\$166,738

1/ Statement H, Schedule H-2, Page 1 & 2

2/ 2020 and 2021 Depreciation (See Statement J, Schedule J-2, Pages 4-5):

	2020	2020 Depr. on	2020	
	Total	Pre-2020 Plant	Activity	
Tax Depreciation	\$12,410,052	\$11,256,998	\$1,153,054	
Book Depreciation	11,165,050	10,832,035	333,015	
	\$1,245,002	\$424,963	\$820,039	
	2021	2021 Depr. on	Activity 2021	
	Total	Pre-2021 Plant	2020	2021
	\$12,657,474	\$9,343,001	\$1,967,422	\$1,347,051
	11,974,257	10,909,782	666,026	398,449
	\$683,217	(1,566,781)	\$1,301,396	\$948,602

**MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
TAX DEPRECIATION ON PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2020**

	2020 Plant Additions	Annual Book Depreciation	Book Depr. 1/ for Taxes	Tax 2/ Depreciation	Book/Tax Difference	Deferred Income Taxes	Year 2		Book/Tax Difference
							Book Depr.	Tax Depr.	
Distribution	\$15,170,405	\$521,862	\$260,931	\$568,890	\$307,959	\$75,157	\$521,862	\$1,095,152	\$573,290
General									
Other	\$365,194	\$18,588	\$9,294	\$52,186	\$42,892	\$10,468	\$18,588	\$89,436	\$70,848
Structures & Improvement	0	0	0	0	\$0	0	0	0	0
Computer Equip.	1,235	213							
Vehicles	346,833	25,145	12,573	69,367	\$56,794	13,861	25,145	8,893	(16,252)
Work Eqpt.	304,164	3,741	1,871	43,465	\$41,594	10,151	3,741	7,799	4,058
Total General	\$1,017,426	\$47,687	\$23,738	\$165,018	\$141,280	\$34,480	\$47,474	\$106,128	\$58,654
Intangible General	\$228,948	\$0	\$0	\$38,166	\$38,166	\$9,314	\$0	\$56,069	\$56,069
Common									
Other	\$222,646	\$11,021	\$5,511	\$31,816	\$26,305	\$6,420	\$11,021	\$54,526	\$43,505
Structures & Improvement	1,669,979	14,195	7,098	23,229	\$16,131	3,937	14,195	42,818	28,623
Computer Equip.	307,371	61,474	30,737	61,474	\$30,737	7,501	61,474	98,359	36,885
Vehicles	180,184	10,000	5,000	36,037	\$31,037	7,575	10,000	57,659	47,659
Total Common	\$2,380,180	\$96,690	\$48,346	\$152,556	\$104,210	\$25,433	\$96,690	\$253,362	\$156,672
Intangible Common	\$1,370,270	\$0	\$0	\$228,424	\$228,424	\$55,747	\$0	\$456,711	\$456,711
Total Additions	\$20,167,229	\$666,239	\$333,015	\$1,153,054	\$820,039	\$200,131	\$666,026	\$1,967,422	\$1,301,396

1/ Annual Book depreciation divided by 2 to reflect half-year convention.

2/ Tax depreciation rates are:

	Year 1	Year 2
Distribution	3.750%	7.219%
General & Common	14.290%	24.490%
Structures & Improvements	1.391%	2.564%
Transportation & Computer	20.000%	32.000%
Intangible	16.670%	33.330%

3/ Statement J, Schedule J-2, Page 3.

Tax Rate 24.4049%

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
TAX DEPRECIATION ON PLANT ADDITIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
PROJECTED 2021

	2021 Plant Additions	Annual Book Depreciation	Book Depr. 1/ for Taxes	Tax 2/ Depreciation	Book/Tax Difference	Deferred Income Taxes
Distribution	\$18,308,192	\$629,802	\$314,901	\$686,557	\$371,656	\$90,702
General						
Other	\$1,102,782	\$56,132	\$28,066	\$157,588	\$129,522	\$31,610
Structures & Improvement	86,923	2,104	1,052	1,209	157	38
Computer Equip.	2,043	352	176	409	233	57
Vehicles	542,500	39,331	19,666	108,500	88,834	21,680
Work Eqpt.	218,600	2,689	1,344	31,238	29,894	7,296
Total General	\$1,952,848	\$100,608	\$50,304	\$298,944	\$248,640	\$60,681
Intangible General	\$66,618	\$0	\$0	\$11,105	\$11,105	\$2,710
Common						
Other	\$513,470	\$25,417	\$12,709	\$73,375	\$60,666	\$14,805
Structures & Improvement	344,640	2,929	1,465	4,794	3,329	812
Computer Equip.	126,251	25,250	12,625	25,250	12,625	3,081
Vehicles	232,274	12,891	6,445	46,455	40,010	9,764
Total Common	\$1,216,635	\$66,487	\$33,244	\$149,874	\$116,630	\$28,462
Intangible Common	\$1,203,187	\$0	\$0	\$200,571	\$200,571	\$48,949
Total Additions	\$22,747,480	\$796,897	\$398,449	\$1,347,051	\$948,602	\$231,504

1/ Annual Book depreciation divided by 2 to reflect half-year convention.

2/ Tax depreciation rates are:

Distribution	3.750%
General & Common	14.290%
Structures & Improvements	1.391%
Transportation & Computer	20.000%
Intangible	16.670%

3/ Statement J, Schedule J-2, Page 3.

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
CALCULATION OF RECORDED STATE AND FEDERAL INCOME TAXES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2019

	<u>North Dakota</u>
Operating Revenues	\$123,604,320
Operating Expense:	
O&M Expense	100,559,489
Depreciation Expense	10,272,599
Taxes Other than Income	2,562,018
Total Operating Expense	<u>113,394,106</u>
Operating Income	10,210,214
Interest Expense	3,810,888
Book Taxable Income before Adjustments	6,399,326
Deductions and Adjustments to Book Income:	
Tax Deductions	9,217,287
Total Deductions and Adjustments	<u>9,217,287</u>
Taxable Income - Before State Income Tax	(2,817,961)
Less: State Income Taxes	(244,465)
Other Closing/Filing Adjustment	0
Federal Taxable Income	<u>(2,573,496)</u>
Federal Income Taxes @ 21%	(540,434)
Credits and Adjustments	(41,109)
State Income Taxes	<u>(244,465)</u>
Federal and State Income Taxes	(826,008)
Closing/Filing - Federal and State	<u>(406,586)</u>
Total Federal and State Income Taxes	<u><u>(\$1,232,594)</u></u>

**MONTANA-DAKOTA UTILITIES CO. &
GREAT PLAINS NATURAL GAS CO.
INCOME TAX DEDUCTIONS - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2019**

	North Dakota
<u>Timing Deductions & Adjustments</u>	
Bad Debt Expense	\$3,678
Bonus & 401k Profit Sharing	(1,092,854)
Customer Advances	3,905,848
AFUDC - Debt/Capitalized Interest	37,941
Property Related Timing Differences	1,316,757
Reserved Revenues	714,079
Property Insurance	(11,937)
Vacation Pay	(169,623)
Prepaid Demand Charge	903,850
Prepaid Expenses	9,937
Purchased Gas Adjustment	(139,071)
Sundry Reserves	68,075
Management Incentive	15,586
Performance Share Program	70,791
PCB Related Income	11,431
Unamortized Loss on Reacquired Debt	(61,094)
Preferred Stock Redemption	(3,978)
Regulatory Commission Expense	(126,542)
Deferred Pension Expense	3,362,139
Deferred Postretirement Benefit Costs	496,090
Deferred Medicare Part D	35,402
Gain/Loss on Sale of Building	(22,443)
Contracted Demand	(144,726)
<u>Permanent Deductions & Adjustments</u>	
AFUDC CWIP	(\$4,609)
AFUDC Equity	(63,246)
Dividend Received Deduction	7,170
50% Meals and Entertainment	(42,104)
100% Entertainment	(153)
Qualified Transportation Fringe - Parking	(26,040)
Fuel Tax Credit	(2,791)
Performance Share Program	170,732
Accrued Tax Interest	(1,008)
Total M-1 Deductions	\$9,217,287

MONTANA-DAKOTA UTILITIES CO. & GREAT PLAINS NATURAL GAS CO.
DEFERRED INCOME TAXES - INTERIM
GAS UTILITY - NORTH DAKOTA
TWELVE MONTHS ENDED DECEMBER 31, 2019

	North Dakota
<u>Timing Deductions & Adjustments</u>	
Bad Debt Expense	\$898
Bonus & 401k Profit Sharing	(295,206)
Customer Advances	953,218
AFUDC - Debt/Capitalized Interest	9,077
Property Timing Differences	321,353
Reserved Revenues	174,270
Property Insurance	(3,107)
Vacation Pay	(41,018)
Prepaid Demand Charge	220,584
Prepaid Expenses	2,684
Purchased Gas Adjustment	(33,940)
Sundry Reserves	17,721
Management Incentive	4,210
Performance Share Program	20,969
PCB Related Income	2,941
Unamortized Loss on Reacquired Debt	(15,492)
Preferred Stock Redemption	(971)
Regulatory Commission Expense	(30,882)
Deferred Pension Expense	905,114
Deferred Postretirement Benefit Costs	131,427
Deferred Medicare Part D	9,563
Gain/Loss on Sale of Building	(5,477)
Contracted Demand	(35,320)
<u>Gas Utility - Amortization of Excess ADITs</u>	
TCJA Excess Plant Related - ARAM	(565,501)
TCJA Excess Nonplant - Other - 3 Year (Not in RB)	(373,832)
TCJA Excess Nonplant - Rate Base - 3 Year	594,137
South Georgia Normalization	(102,409)
<u>Gas Utility - Other Deferred Income Tax Adjustments</u>	
Closing/Filing and Out of Period	372,506
Total Deferred Income Taxes	\$2,237,517

Montana-Dakota Utilities Co.
Gas Utility - North Dakota
Calculation of Interim Revenue Increase

Rate Class	Projected 2021 1/					Interim Increase 2/		Total w/ Proposed Revenue	Effective Interim Rate
	Billing Units	Dk	Distribution Revenues	Gas Costs	Total Revenues	Increase in Revenues	% Increase		
Residential	96,225	8,467,441	\$24,093,777	\$33,733,759	\$57,827,536	\$4,123,891	7.13%	\$61,951,427	17.116%
Firm General	16,276	8,378,483	13,324,034	33,116,455	46,440,489	2,280,542	4.91%	48,721,031	17.116%
Air Force									
Firm	1	36,425	14,084	145,117	159,201	2,411		161,612	
Interruptible	2	396,550	96,289	1,041,265	1,137,554	16,481		1,154,035	
Total Air Force	3	432,975	110,373	1,186,382	1,296,755	18,892	1.46%	1,315,647	17.117%
Small Interruptible									
Sales	87	514,844	745,639	1,357,644	2,103,283	127,624		2,230,907	
Transportation	61	1,015,084	817,156	0	817,156	139,864		957,020	
Total Small IT	148	1,529,928	1,562,795	1,357,644	2,920,439	267,488	9.16%	3,187,927	17.116%
Large Interruptible									
Sales	0	0	0	0	0	0		0	
Transportation	5	774,189	268,838		268,838	46,014		314,852	17.116%
Contracts 3/	2	3,967,730	774,216		774,216			774,216	
Total Large IT	7	4,741,919	1,043,054	0	1,043,054	46,014	4.41%	1,089,068	
Firm Gas - GPNG ND									
Residential	1,900	152,038	230,901	659,967	890,868				
Firm General	427	141,162	140,970	612,756	753,726				
	2,327	293,200	371,871	1,272,723	1,644,594	63,649	3.87%	1,708,243	17.116%
Interruptible - GPNG ND									
Small IT Sales	17	229,181	180,012	767,298	947,310	30,811		978,121	17.116%
Large IT Sales	2	563,030	361,342	1,885,024	2,246,366	61,847		2,308,213	17.116%
Transport									
Contracts 3/	9	1,125,190	382,113		382,113			382,113	
	28	1,917,401	923,467	2,652,322	3,575,789	92,658	2.59%	3,668,447	
Montana-Dakota	112,659	23,550,746	40,134,033	69,394,240	109,528,273	6,736,827		116,265,100	
GPNG - ND	2,355	2,210,601	1,295,338	3,925,045	5,220,383	156,307		5,376,690	
Total North Dakota	115,014	25,761,347	\$41,429,371	\$73,319,285	\$114,748,656	\$6,893,134	6.01%	\$121,641,790	

Less: Large IT Transport Contract Distribution Rev 3/
Montana-Dakota 774,216
Great Plains - ND 382,113
\$40,273,042

Interim Increase 4/ \$6,893,176
17.116% Increase

1/ Statement L, Page 2.

2/ Interim increase allocated to non-gas components. Percentage increase applied to distribution components only.

3/ Interim increase not applicable to Large Interruptible Transportation Service contracts.

4/ Statement A, page 1.