BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MONTANA

In the Matter of the Application of)		
MONTANA-DAKOTA UTILITIES CO. for)	D = 1 = 1 N = 0000 00	
Authority to Establish Increased Rates)	Docket No. 2020.06	_
for Natural Gas Service)		

* * * * *

APPLICATION FOR INTERIM INCREASE IN NATURAL GAS RATES

COMES NOW Montana-Dakota Utilities Co. (Montana-Dakota or Applicant) respectfully moves that the Montana Public Service Commission (Commission) authorize, on an interim basis, rate relief of \$4,884,024 to be effective February 1, 2021.

Ι.

Applicant is entitled to interim rate relief as more fully set forth in the Application,
Testimony and Exhibits, Supporting Statements, and Workpapers filed in this Docket.

11.

The following rate schedules set forth in Appendix A hereto are proposed on an interim basis to be effective February 1, 2021:

Appendix A - Proposed Interim Tariffs Volume 6

16th Revised Sheet No. 11	Residential Gas Service Rate 60
6th Revised Sheet No. 11.1	Residential Gas Service Rate 60
16th Revised Sheet No. 21	Firm General Gas Service Rate 70
9th Revised Sheet No. 22	Small Interruptible General Gas Service Rate 71
17th Revised Sheet No. 23	Optional Seasonal General Gas Service Rate 72
8th Revised Sheet No. 32.1	Transportation Service Rates 81 and 82
8th Revised Sheet No. 34	Large Interruptible General Gas Service Rate 85

The requested interim relief is computed pursuant to the requirements of the Administrative Rules of Montana (ARM) §38.5.501 through §38.5.506 and is in full compliance therewith.

IV.

The requested interim rate increase of \$4,884,024 is calculated based upon the adjustments and methodologies contained in the Commission's previous Orders.

WHEREFORE, Applicant respectfully requests that the Montana Public Service Commission grant interim rate relief to Applicant in the amount of \$4,884,024, by authorizing the schedule of charges attached hereto as Appendix A, to become effective February 1, 2021.

Dated this 22nd day of June 2020

MONTANA-DAKOTA UTILITYES CO.

By:

Michael W. Green Crowley Fleck PLLP

Attorney for the Applicant

900 N. Last Chance Gulch, Suite 200

Helena, Montana 59601



Natural Gas Service

Volume No. 6

16th Revised Sheet No. 11

Canceling 15th Revised Sheet No. 11

RESIDENTIAL GAS SERVICE Rate 60

Page 1 of 2

Availability:

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

Rate:

Basic Service Charge: \$0.26 per day

Distribution Delivery Charge: \$1.034 per dk

Cost of Gas: Determined Monthly- See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Adjustment Clauses:

Bills are subject to the following adjustments or any amendments or alterations thereto:

- 1. Gas Tax Tracking Adjustment Rate 87
- 2. Gas Cost Tracking Adjustment Procedure Rate 88
- 3. Universal System Benefits Charge Rate 89
- 4. Conservation Program Tracking Mechanism Rate 90

Issued:	June 22, 2020		Ву:	Travis R. Jacobson Director – Regulatory Affairs
For Office Use C	Only – Do Not Print Below This Lin	ne		



Natural Gas Service

Volume No. 6

6th Revised Sheet No. 11.1

Canceling 5th Revised Sheet No. 11.1

RESIDENTIAL GAS SERVICE Rate 60

Page 2 of 2

Low-Income Discount:

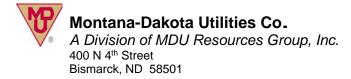
Customers qualifying for and receiving energy assistance through the Low Income Energy Assistance Program (LIEAP) administered by the State of Montana Department of Public Health and Human Services (DPHHS) shall obtain a discount from the amount billed under this rate schedule. The applicable discount, as set forth below, will be administered based upon the percentage of poverty guidelines established by DPHHS and information supplied to the Company by DPHHS at the time the customer qualifies for LIEAP assistance.

% Of Federal Poverty	Discount Rate
0-60%	30%
61%-90%	25%
91%-maximum allowed	20%

General Terms and Conditions:

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

Issued:	June 22, 2020	Ву:	Travis R. Jacobson Director – Regulatory Affairs
For Office Use On	ly – Do Not Print Below This Line		



Natural Gas Service

Volume No. 6

16th Revised Sheet No. 21

Canceling 15th Revised Sheet No. 21

FIRM GENERAL GAS SERVICE Rate 70

Page 1 of 2

Availability:

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

Rate:

Basic Service Charge:

For customers with meters rated

under 500 cubic feet per hour \$0.45 per day

For customers with meters rated

over 500 cubic feet per hour \$0.90 per day

Distribution Delivery Charge: \$1.390 per dk

Cost of Gas: Determined Monthly- See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Adjustment Clauses:

Bills are subject to the following adjustments or any amendments or alterations thereto:

- 1. Gas Tax Tracking Adjustment Rate 87
- 2. Gas Cost Tracking Adjustment Procedure Rate 88

Issued:	June 22, 2020	Ву:	Travis R. Jacobson Director – Regulatory Affairs
or Office Use Only	- Do Not Print Below This Line		



Natural Gas Service

Volume No. 6

9th Revised Sheet No. 22

Canceling 8th Revised Sheet No. 22

SMALL INTERRUPTIBLE GENERAL GAS SERVICE Rate 71

Page 1 of 5

Availability and Applicability of Service:

In all communities served for all interruptible general gas service customers whose interruptible natural gas fueled 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 treated and billed in accordance with the provisions of Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

ப	~	٠	\sim	
\mathbf{r}	а	L	ㄷ	

Basic Service Charge: \$225.00 per month

Distribution Delivery Charge: Maximum Minimum

\$0.673 per dk \$0.101 per dk

Cost of Gas: Determined Monthly- See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Issued:	June 22, 2020	Ву:	Travis R. Jacobson Director - Regulatory Affairs
For Office Use C	Only – Do Not Print Below This Line		



Natural Gas Service

Volume No. 6

17th Revised Sheet No. 23

Canceling 16th Revised Sheet No. 23

OPTIONAL SEASONAL GENERAL GAS SERVICERate 72

Page 1 of 2

Availability:

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

Rate:

Basic Service Charge:

For customers with meters rated

under 500 cubic feet per hour \$0.45 per day

For customers with meters rated

over 500 cubic feet per hour \$0.90 per day

Distribution Delivery Charge: \$1.390 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: 22.658% 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

Issued:	June 22, 2020	Ву:	Travis R. Jacobson Director - Regulatory Affairs
For Office Use	Only – Do Not Print Below This Line		3



Natural Gas Service

Volume No. 6

8th Revised Sheet No. 32.1

Canceling 7th Revised Sheet No. 32.1

TRANSPORTATION SERVICE Rates 81 and 82

Page 2 of 11

Rate:

Basic Service Charge

Rate 81 Rate 82

\$225.00 per month \$567.25 per month

Transportation Charges:Rate 81Rate 82Maximum Rate per dk\$0.673\$0.460Minimum Rate per dk\$0.101\$0.050

Interim Rate Increase: 22.658% of amount billed under Basic

Service Charge and Distribution Delivery

Charge

Adjustment Clauses:

Bills are subject to the following adjustments or any amendments or alterations thereto:

- 1. Gas Tax Tracking Adjustment Rate 87
- 2. Universal System Benefits Charge Rate 89

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. 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- To qualify for gas transportation service, 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.

Issued:	June 22, 2020	Ву:	Travis R. Jacobson Director – Regulatory Affairs
For Office Use C	Only – Do Not Print Below This Line		



Natural Gas Service

Volume No. 6

8th Revised Sheet No. 34

Canceling 7th Revised Sheet No. 34

LARGE INTERRUPTIBLE GENERAL GAS SERVICE Rate 85

Page 1 of 5

Availability and Applicability of Service:

In all communities served for all interruptible general gas service customers whose interruptible natural gas requirements 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 treated and billed in accordance with the provisions of Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. 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: \$567.25 per month

Distribution Delivery Charge: <u>Maximum</u> <u>Minimum</u>

\$0.460 per dk \$0.050 per dk

Cost of Gas: Determined Monthly - See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Issued:	June 22, 2020	Ву:	Travis R. Jacobson Director - Regulatory Affairs
For Office Use On	ly – Do Not Print Below This Line		





Natural Gas Service

Volume No. 6

4516th Revised Sheet No. 11

Canceling 4415th Revised Sheet No. 11

RESIDENTIAL GAS SERVICE Rate 60

Page 1 of 3

Availability:

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

Rate:

Basic Service Charge: \$0.26 per day

Distribution Delivery Charge: \$1.034 per dk

Cost of Gas: Determined Monthly- See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Adjustment Clauses:

Bills are subject to the following adjustments or any amendments or alterations thereto:

- 1. Gas Tax Tracking Adjustment Rate 87
- 2. Gas Cost Tracking Adjustment Procedure Rate 88
- 3. Universal System Benefits Charge Rate 89
- 4. Conservation Program Tracking Mechanism Rate 90

Issued:	April 23, 2018 June 22, 2020 Only – Do Not Print Below This Line	Ву:	Tamie A. AberleTravis R. Jacobson Director – Regulatory Affairs
Docket No.	D2017.9.79		Service rendered on and after June 15, 2018



Natural Gas Service

Volume No. 6

1516th Revised Sheet No. 11 Canceling 1415th Revised Sheet No. 11

RESIDENTIAL GAS SERVICE Rate 60

Page 2 of 3

Low-Income Discount:

Customers qualifying for and receiving energy assistance through the Low Income Energy Assistance Program (LIEAP) administered by the State of Montana

Issued:	April 23, 2018 June 22, 2020	Ву:	Tamie A. Aberle Travis R. Jacobson Director – Regulatory Affairs
For Office Use	Only – Do Not Print Below This Line		Director Regulatory Allians
	. D2017.9.79		Service rendered on and after June 15, 2018



Natural Gas Service

Volume No. 6

56th Revised Sheet No. 11.1

Canceling 4rd-5th Revised Sheet No. 11.1

RESIDENTIAL GAS SERVICE Rate 60

Page 3 of 3

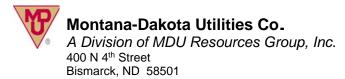
Department of Public Health and Human Services (DPHHS) shall obtain a discount from the amount billed under this rate schedule. The applicable discount, as set forth below, will be administered based upon the percentage of poverty guidelines established by DPHHS and information supplied to the Company by DPHHS at the time the customer qualifies for LIEAP assistance.

% Of Federal Poverty	Discount Rate
0-60%	30%
61%-90%	25%
91%-maximum allowed	20%

General Terms and Conditions:

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

Issued:	April 23, 2018 June 22, 2020 Only – Do Not Print Below This Line	Ву:	Tamie A. Aberle Travis R. Jacobson Director – Regulatory Affairs
	D2017.9.79		Service rendered on and after June 15, 2018



Natural Gas Service

Volume No. 6

4516th Revised Sheet No. 21

Canceling 4415th Revised Sheet No. 21

FIRM GENERAL GAS SERVICE Rate 70

Page 1 of 2

Availability:

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

Rate:

Basic Service Charge:

For customers with meters rated

under 500 cubic feet per hour \$0.45 per day

For customers with meters rated

over 500 cubic feet per hour \$0.90 per day

Distribution Delivery Charge: \$1.390 per dk

Cost of Gas: Determined Monthly- See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Adjustment Clauses:

Bills are subject to the following adjustments or any amendments or alterations thereto:

- 1. Gas Tax Tracking Adjustment Rate 87
- 2. Gas Cost Tracking Adjustment Procedure Rate 88

Issued: April 23, 2018 June 22, 2020

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

or Office Use Only - Do Not Print Below This Line

Docket No. D2017.9.79

Service rendered on and after June 15, 2018



Natural Gas Service

Volume No. 6

89th Revised Sheet No. 22

Canceling 78th Revised Sheet No. 22

SMALL INTERRUPTIBLE GENERAL GAS SERVICE Rate 71

Page 1 of 5

Availability and Applicability of Service:

In all communities served for all interruptible general gas service customers whose interruptible natural gas fueled 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 treated and billed in accordance with the provisions of Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$225.00 per month

Distribution Delivery Charge: Maximum Minimum

\$0.673 per dk \$0.101 per dk

Cost of Gas: Determined Monthly- See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Issued: For Office Use 0	April 23, 2018June 22, 2020 Only – Do Not Print Below This Line	Ву:	Tamie A. Aberle Travis R. Jacobson Director - Regulatory Affairs
Docket No.	D2017.9.79		ervice rendered on and after June 15, 2018



Natural Gas Service

Volume No. 6

4617th Revised Sheet No. 23

Canceling 4516th Revised Sheet No. 23

OPTIONAL SEASONAL GENERAL GAS SERVICE Rate 72

Page 1 of 2

Availability:

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

Rate:

Basic Service Charge:

For customers with meters rated

under 500 cubic feet per hour \$0.45 per day

For customers with meters rated

over 500 cubic feet per hour \$0.90 per day

Distribution Delivery Charge: \$1.390 per dk

Cost of Gas:

Winter- Service rendered October 1 through

May 31

Rate Summary Sheet for

Current Rate

Summer- Service rendered June 1 through

September 30

Determined Monthly- See Rate Summary Sheet for

Determined Monthly- See

Current Rate

22.658% of amount billed Interim Rate Increase:

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

Issued: April 23, 2018 June 22, 2020 By: Tamie A. Aberle Travis R. Jacobson Director - Regulatory Affairs

For Office Use Only - Do Not Print Below This Line

Docket No. D2017.9.79 Service rendered on and after June 15, 2018



Natural Gas Service

Volume No. 6

78th Revised Sheet No. 32.1

Canceling 67th Revised Sheet No. 32.1

TRANSPORTATION SERVICE Rates 81 and 82

Page 2 of 11

Rate:

Basic Service Charge

<u>Rate 81</u> <u>Rate 82</u>

\$225.00 per month \$567.25 per month

Transportation Charges:Rate 81Rate 82Maximum Rate per dk\$0.673\$0.460Minimum Rate per dk\$0.101\$0.050

Interim Rate Increase: 22.658% of amount billed under Basic

Service Charge and Distribution Delivery

<u>Charge</u>

Adjustment Clauses:

Bills are subject to the following adjustments or any amendments or alterations thereto:

- 1. Gas Tax Tracking Adjustment Rate 87
- 2. Universal System Benefits Charge Rate 89

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. 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- To qualify for gas transportation service, 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.

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

For Office Use Only – Do Not Print Below This Line

Docket No. D2017.9.79
Service rendered on and after June 15, 2018



Natural Gas Service

Volume No. 6

78th Revised Sheet No. 34

Canceling 67th Revised Sheet No. 34

LARGE INTERRUPTIBLE GENERAL GAS SERVICE Rate 85

Page 1 of 5

Availability and Applicability of Service:

In all communities served for all interruptible general gas service customers whose interruptible natural gas requirements 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 treated and billed in accordance with the provisions of Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. 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: \$567.25 per month

Distribution Delivery Charge: Maximum Minimum

\$0.460 per dk \$0.050 per dk

Cost of Gas: Determined Monthly - See Rate

Summary Sheet for Current Rate

Interim Rate Increase: 22.658% 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.

Issued: For Office Use O	April 23, 2018 June 22, 2020 Only – Do Not Print Below This Line	Ву:	Tamie A. Aberle Travis R. Jacobson Director - Regulatory Affairs
Docket No.	D2017.9.79	00	rvice rendered on and er June 15, 2018

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA PRO FORMA INCOME STATEMENT - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

On continue December	Per Books	Pro Forma Adjustments	Total Adjusted Amount
Operating Revenues	Ф 7 4 444 400	(\$40.700.00c)	\$50,004,700
Sales	\$71,144,129	(\$12,782,336)	\$58,361,793
Transportation Other	1,164,843	(158,344)	1,006,499
•	779,282	(51,567)	727,715
Total Revenues	\$73,088,254	(\$12,992,247)	\$60,096,007
Operating Expenses			
Operation and Maintenance	0.40 700 0.44	(\$0.077.000)	407.000.504
Cost of Gas	\$43,700,214	(\$6,377,683)	\$37,322,531
Other O&M	15,074,103	229,672	15,303,775
Total O&M	58,774,317	(6,148,011)	52,626,306
Depreciation	5,499,733	362,684	5,862,417
Taxes Other Than Income	6,550,522	(5,546,887)	1,003,635
Current Income Taxes	(731,048)	(223,108)	(954,156)
Deferred Income Taxes	399,692	(355,103)	44,589
Total Expenses	\$70,493,216	(\$11,910,425)	\$58,582,791
Operating Income	\$2,595,038	(\$1,081,822)	\$1,513,216
Rate Base	\$70,203,933	\$2,950,089	\$73,154,022
Rate of Return	3.696%		2.069%

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SUMMARY OF PRO FORMA ADJUSTMENTS - INTERIM

	Adjustment	Pro Forma	
_	No.	Adjustment	Reference
Revenue			
Current Rates	1	(\$5,447,950)	Rule 38.5.164 Statement H, page 3
Normal Weather	2	(7,907,697)	Rule 38.5.164 Statement H, page 4
Annualized Volumes	3	414,967	Rule 38.5.164 Statement H, page 5
Other Revenue	4	(51,567)	Rule 38.5.164 Statement H, page 11
Total Adjustments to Revenue		(\$12,992,247)	
Expenses			
Cost of Gas	5	(\$6,377,683)	Rule 38.5.157 Statement G, page 3
Other O&M			
Labor	6	\$138,208	Rule 38.5.157 Statement G, page 4
Benefits	7	140,957	Rule 38.5.157 Statement G, page 5
Vehicles & Work Equipment	8	3,808	Rule 38.5.157 Statement G, page 6
Company Consumption	9	(4,015)	Rule 38.5.157 Statement G, page 7
Uncollectible Accounts	10	(65,008)	Rule 38.5.157 Statement G, page 8
Advertising	11	(46,770)	Rule 38.5.157 Statement G, page 9
Software Maintenance	12	108,751	Rule 38.5.157 Statement G, page 10
Insurance	13	(75,062)	Rule 38.5.157 Statement G, page 11
Industry Dues	14	14,150	Rule 38.5.157 Statement G, page 12
Regulatory Commission Expense	15	6,395	Rule 38.5.157 Statement G, page 13
Materials	16	8,258	Rule 38.5.157 Statement G, page 14
Total Adjustments to Other O&M		\$229,672	, poge - 1
Depreciation Expense	17	\$362,684	Rule 38.5.165 Statement I, page 2
Taxes Other than Income			
Ad Valorem	18	(\$5,679,535)	Rule 38.5.174 Statement K, page 1
Payroll Taxes	19	10,058	Rule 38.5.174 Statement K, page 2
MCC and PSC Taxes	20	122,590	Rule 38.5.174 Statement K, page 3
Total Adj. to Taxes Other than Income		(\$5,546,887)	
Current Income Taxes			
Interest Annualization	21	\$184,005	Rule 38.5.169 Statement J, page 2
Tax Depreciation on Plant Additions	22	(519,259)	Rule 38.5.169 Statement J, page 3
Income Taxes on Pro Forma Adj.	23	(449,576)	Rule 38.5.169 Statement J, page 4
Elimination of Closing/Filing			
and Prior Period	24	226,468	Rule 38.5.169 Statement J, page 5
Total Adj. to Current Income Taxes		(\$223,108)	
Deferred Income Taxes			
Plant Additions	22	(\$136,734)	Rule 38.5.169 Statement J, page 3
Plant Related EDITs - ARAM	25	1,667	Rule 38.5.169 Statement J, page 8
Elimination of Closing/Filing		,	
and Prior Period	24	(220,036)	Rule 38.5.169 Statement J, page 5
Total Adj. to Deferred Income Taxes		(\$355,103)	
Total Expenses		(\$11,910,425)	
Net Adjustments to Operating Income		(\$1,081,822)	

Docket No. 2020.06.__ Rule 38.5.175 Page 3 of 5 Interim

MONTANA-DAKOTA UTILITIES CO. AVERAGE RATE BASE - INTERIM GAS UTILITY - MONTANA TWELVE MONTHS ENDED DECEMBER 31, 2019 PRO FORMA

	Average	5 -	
	Balance @	Pro Forma	5 -
	12/31/2019	Adjustments	Pro Forma
Gas Plant in Service	\$148,470,597	\$6,418,079	\$154,888,676
Accumulated Reserve for Depreciation	73,497,092	4,621,457	78,118,549
Net Gas Plant in Service	\$74,973,505	\$1,796,622	\$76,770,127
Additions			
Materials and Supplies	\$1,050,264	\$188,481	\$1,238,745
Gas in Underground Storage	3,042,264	(148,663)	2,893,601
Prepayments	1,238,187	(324,651)	913,536
Unamortized Gain (Loss) on Debt	151,623	(16,042)	135,581
Provision for Pensions & Benefits	8,759,566	1,445,093	10,204,659
Provision for Injuries & Damages	(13,176)	(2,897)	(16,073)
Provision for Postretirement	0	0	0
Unamort. Redemption Cost of Pref. Stk.	18,627	(1,339)	17,288
Total Additions	\$14,247,355	\$1,139,982	\$15,387,337
Total Before Deductions	\$89,220,860	\$2,936,604	\$92,157,464
Deductions			
Accumulated Deferred Income Taxes	\$16,679,641	\$70,212	\$16,749,853
Customer Advances	2,337,286	(83,697)	2,253,589
Total Deductions	\$19,016,927	(\$13,485)	\$19,003,442
Total Rate Base	\$70,203,933	\$2,950,089	\$73,154,022

Docket No. 2020.06.__ Rule 38.5.175 Page 4 of 5 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SUMMARY OF PRO FORMA RATE BASE ADJUSTMENTS - INTERIM

	Adjustment	Amount	F	Reference
Plant in Service Plant Additions	Α	\$6,418,079	Rule 38.5.123	Statement C, Page 3
Accumulated Reserve Plant Additions	В	4,621,457	Rule 38.5.133	Statement D, Page 2
Total Gas Plant in Service		\$1,796,622		
Additions:				
Materials and Supplies	С	\$188,481	Rule 38.5.143	Statement E, Page 1
Gas in Underground Storage	D	(148,663)		Statement E, Page 2
Prepaid Insurance	E	141,452		Statement E, Page 3
Prepaid Demand and Commodity	F	(466,103)		Statement E, Page 4
Unamortized Loss on Debt	G	(16,042)		Statement E, Page 5
Provision for Pensions & Benefits	Н	1,445,093		Statement E, Page 6
Provision for Injuries & Damages	I	(2,897)		Statement E, Page 7
Provision for Postretirement	J	0		Statement E, Page 8
Unamort. Redemption Cost of Pref. Stk.	K	(1,339)	Rule 38.5.143	Statement E, Page 9
Total Additions		\$1,139,982		
Deductions:				
Accumulated Def. Inc. Tax				
Liberalized Depreciation	L	\$195,349	Rule 38.5.169	Statement J, Page 6
Excess Plant Deferred Income Taxes	M	(297,859)	Rule 38.5.169	Statement J, Page 6
Full Normalization	M	(57,659)	Rule 38.5.169	Statement J, Page 6
Excess Deferreds - Non-Plant	M	25,007	Rule 38.5.169	Statement J, Page 6
Excess Deferreds - Non-Plant Pension	M	(187,326)	Rule 38.5.169	Statement J, Page 6
Excess Deferreds - Non-Plant Insurance	M	366	Rule 38.5.169	Statement J, Page 6
Prepaid Demand Charges	N	26,597	Rule 38.5.169	Statement J, Page 6
Customer Advances	N	17,239	Rule 38.5.169	Statement J, Page 6
Unamortized Loss on Debt	G	(4,389)	Rule 38.5.169	Statement J, Page 6
Pensions & Benefits	Н	353,594		Statement J, Page 6
Injuries and Damages	I	(707)	Rule 38.5.169	Statement J, Page 6
Postretirement	J	0		Statement J, Page 6
Customer Advances for Construction	Ο	(83,697)	Rule 38.5.143	Statement E, Page 10
Total Deductions		(\$13,485)		
Total Pro Forma Adjustments		\$2,950,089		

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA PRO FORMA OPERATING INCOME AND RATE OF RETURN - INTERIM REFLECTING ADDITIONAL REVENUE REQUIREMENTS

	Before Additional Revenue Requirements 1/	Additional Revenue Requirements	Reflecting Additional Revenue Requirements
Operating Revenues			
Sales	\$58,361,793	\$4,884,024	\$63,245,817
Transportation	1,006,499	ψ 1,00 1,0 <u>2</u> 1	1,006,499
Other	727,715		727,715
Total Revenues	\$60,096,007	\$4,884,024	\$64,980,031
Operating Expenses			
Operation and Maintenance			
Cost of Gas	\$37,322,531		\$37,322,531
Other O&M	15,303,775		15,303,775
Total O&M	52,626,306		52,626,306
Depreciation	5,862,417		5,862,417
Taxes Other Than Income	1,003,635	\$27,644 2	2/ 1,031,279
Current Income Taxes	(954,156)	1,278,806 2	2/ 324,650
Deferred Income Taxes	44,589		44,589
Total Expenses	\$58,582,791	\$1,306,450	\$59,889,241
Operating Income	\$1,513,216	\$3,577,572	\$5,090,788
Rate Base	\$73,154,022		\$73,154,022
Rate of Return	2.069%		6.959%

^{1/} See Rule 38.5.175, page 1.

^{2/} Reflects taxes at 26.3325% after deducting Consumer Counsel tax of 0.127% and PSC tax of 0.439%.

MONTANA-DAKOTA UTILITIES CO. SUMMARY OF PLANT IN SERVICE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019

Function	Balance @ 12/31/2018	Balance @ 12/31/2019	Average Balance @ 12/31/2019	Pro Forma Adjustment 1/	Pro Forma Balance
Distribution	\$112,244,335	\$123,387,069	\$117,815,705	\$5,571,364	\$123,387,069
General	14,095,900	14,382,749	14,239,327	143,422	14,382,749
General Intangible	612,458	790,531	701,495	89,036	790,531
Common	5,984,366	6,459,545	6,221,961	237,584	6,459,545
Common Intangible	9,115,436	9,868,782	9,492,109	376,673	9,868,782
Total	\$142,052,495	\$154,888,676	\$148,470,597	\$6,418,079	\$154,888,676

^{1/} See Rule 38.5.123, Statement C, pages 2-3.

MONTANA-DAKOTA UTILITIES CO. PLANT IN SERVICE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 ADJUSTMENT A

			-	Average		Average	
Acct.		Balance @	Balance @	Balance @	Pro Forma	Pro Forma	
<u>No.</u>	Account	12/31/2018	12/31/2019	12/31/2019	Balance	Balance	Adjustment
	<u>Distribution Plant</u>	.	.	.	4	.	.
374.1	Land	\$15,633	\$15,717	\$15,675	\$15,717	\$15,717	\$42
374.2	Rights of Way	27,265	22,846	25,056	22,846	22,846	(\$2,210)
375	Structures & Improvements	248,297	233,795	241,046	233,795	233,795	(\$7,251)
376	Mains	43,625,856	48,456,803	46,041,330	48,456,803	48,456,803	2,415,473
378	Meas. & Reg. EquipGeneral	797,907	771,906	784,907	771,906	771,906	(13,001)
379	Meas. & Reg. EquipCity Gate	161,108	168,795	164,952	168,795	168,795	3,843
380	Services	37,534,211	42,353,059	39,943,635	42,353,059	42,353,059	2,409,424
381	Meters	23,862,474	24,902,419	24,382,447	24,902,419	24,902,419	519,972
383	Service Regulators	3,320,047	3,652,061	3,486,054	3,652,061	3,652,061	166,007
385	Ind. Meas. & Reg. Station Eqpt.	431,100	431,100	431,100	431,100	431,100	0
387.1	Cathodic Protection Equip.	2,079,928	2,238,059	2,158,994	2,238,059	2,238,059	79,065
387.2	Other Distribution Equip.	140,509	140,509	140,509	140,509	140,509	0
	Total Distribution Plant	\$112,244,335	\$123,387,069	\$117,815,705	\$123,387,069	\$123,387,069	\$5,571,364
		¥ : :=,= : :,===	* :==,==;	* · · · · , · · · · , · · · · · ·	+ :==,==:,===	¥ :==,==:,===	4 0,011,001
	General Plant						
389	Land	\$859,196	\$1,049,494	\$954,345	\$1,049,494	\$1,049,494	\$95,149
390	Structures and Improvements	4,734,016	4,755,023	4,744,520	4,755,023	4,755,023	\$10,503
391.1	Office Furniture and Fixtures	169,282	165,223	167,253	165,223	165,223	(2,030)
391.3	Computer Equip PC	16,448	9,913	13,181	9,913	9,913	(3,268)
392.1	Transport. EquipTrailers	157,199	157,187	157,193	157,187	157,187	(6)
392.2	Transport. Equip. Trailers Transport. EquipVehicles	3,404,747	3,330,099	3,367,423	3,330,099	3,330,099	(37,324)
393	Stores Equipment	14,253	14,253	14,253	14,253	14,253	(37,324)
394.1	Tools, Shop & Garage Equip.	1,510,493	1,607,819	1,559,156	1,607,819	1,607,819	48,663
394.1	Vehicle Maintenance Equip.	36,373	36,373	36,373	36,373	36,373	40,003
39 4 .3	Laboratory Equipment	37,448	54,382	45,915	54,382	54,382	8,467
395 396.1		307,220					
	Work Equipment Trailers	•	308,538	307,879	308,538	308,538	659
396.2	Power Operated Equip.	2,266,335	2,323,102	2,294,719	2,323,102	2,323,102	28,383
397.1	Radio Comm. EquipFixed	320,650	320,620	320,635	320,620	320,620	(15)
397.2	Radio Comm. EquipMobile	182,598	185,535	184,067	185,535	185,535	1,468
397.3	Telephone and Telex Equip.	37,289	37,299	37,294	37,299	37,299	5
397.6	SCADA System	0	0	0	0	0	0
397.8	Network Equipment	0	0	0	0	0	0
398	Miscellaneous Equipment	42,353	27,889	35,121	27,889	27,889	(7,232)
	Total General Plant	\$14,095,900	\$14,382,749	\$14,239,327	\$14,382,749	\$14,382,749	\$143,422
303	Intangible Plant - General	\$612,458	\$790,531	\$701,495	\$790,531	\$790,531	\$89,036

Docket No. 2020.06.__ Rule 38.5.123 Statement C Page 2 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. PLANT IN SERVICE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 ADJUSTMENT A

Acct. No.	Account	Balance @ 12/31/2018	Balance @ 12/31/2019	Average Balance @ 12/31/2019	Pro Forma Balance	Average Pro Forma Balance	Adjustment
	Common Plant						
389	Land	\$241,247	\$247,358	\$244,303	\$247,358	\$247,358	\$3,055
390	Structures and Improvements	3,422,466	3,665,831	3,544,149	3,665,831	3,665,831	121,682
391.1	Office Furniture and Fixtures	175,390	186,994	181,192	186,994	186,994	5,802
391.3	Computer EquipPC	184,520	198,404	191,462	198,404	198,404	6,942
391.5	Computer EquipOther	113,180	181,250	147,215	181,250	181,250	34,035
392.1	Transport. EquipTrailers	216	219	218	219	219	· 1
392.2	Transport. EquipVehicles	804,451	870,570	837,511	870,570	870,570	33,059
392.3	Aircraft	443,143	449,256	446,200	449,256	449,256	3,056
393	Stores Equipment	27,288	36,096	31,692	36,096	36,096	4,404
394.1	Tools, Shop & Garage Equip.	83,010	85,881	84,446	85,881	85,881	1,435
394.3	Vehicle Maint. Equip.	4,980	4,823	4,902	4,823	4,823	(79)
394.4	Vehicle Refueling Equip.	930	943	937	943	943	6
397.1	Radio Comm. EquipFixed	174,476	185,633	180,055	185,633	185,633	5,578
397.2	Radio Comm. EquipMobile	118,820	109,152	113,986	109,152	109,152	(4,834)
397.3	General Tele. Comm. Equip.	67,372	68,798	68,085	68,798	68,798	713
397.5	Supervisory & Tele. Equip.	1,319	1,337	1,328	1,337	1,337	9
397.8	Network Equipment	14,734	45,677	30,206	45,677	45,677	15,471
398	Miscellaneous Equipment	106,824	121,323	114,074	121,323	121,323	7,249
	Total Common Plant	\$5,984,366	\$6,459,545	\$6,221,961	\$6,459,545	\$6,459,545	\$237,584
303	Intangible Plant - Common	\$9,115,436	\$9,868,782	\$9,492,109	\$9,868,782	\$9,868,782	\$376,673
Т	Total Gas Plant in Service	\$142,052,495	\$154,888,676	\$148,470,597	\$154,888,676	\$154,888,676	\$6,418,079

MONTANA-DAKOTA UTILITIES CO. SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019

Function Distribution	Balance @ 12/31/2018 \$61,674,988	Balance @ 12/31/2019 \$64,240,111	Average Balance @ 12/31/2019 \$62,957,550	Pro Forma Adjustment 1/ \$3,638,433	Pro Forma Balance \$66,595,983
General	3,493,859	3,221,837	3,357,848	135,958	3,493,806
General Intangible	200,830	258,679	229,755	61,193	290,948
Common	2,396,347	2,465,009	2,430,678	156,217	2,586,895
Common Intangible	4,205,459	4,837,062	4,521,261	629,656	5,150,917
Total	\$71,971,483	\$75,022,698	\$73,497,092	\$4,621,457	\$78,118,549

^{1/} See Rule 38.5.133, Statement D, page 2.

MONTANA-DAKOTA UTILITIES CO. SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 ADJUSTMENT B

Function	Balance @ 12/31/2018	Balance @ 12/31/2019	Average Balance @ 12/31/2019	Provision for Depreciation 1/	Pro Forma Balance	Average Pro Forma Balance	Pro Forma Adjustment
Distribution	\$61,674,988	\$64,240,111	\$62,957,550	\$4,711,744	\$68,951,855	\$66,595,983	\$3,638,433
General	3,493,859	3,221,837	3,357,848	543,937	3,765,774	3,493,806	135,958
General Intangible	200,830	258,679	229,755	64,537	323,216	290,948	61,193
Common	2,396,347	2,465,009	2,430,678	243,771	2,708,780	2,586,895	156,217
Common Intangible	4,205,459	4,837,062	4,521,261	627,710	5,464,772	5,150,917	629,656
Total	\$71,971,483	\$75,022,698	\$73,497,092	\$6,191,699	\$81,214,397	\$78,118,549	\$4,621,457

^{1/} See Rule 38.5.165, Statement I, pages 3-4 for the provision for depreciation.

MONTANA-DAKOTA UTILITIES CO. SUMMARY OF WORKING CAPITAL AND OTHER DEDUCTIONS - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019

Working Capital	Balance @ 12/31/18	Balance @ 12/31/19	Average	Pro Forma Adjustments	Pro Forma Balances	Adjustment
Materials and Supplies	\$943,252	\$1,157,276	\$1,050,264	\$188,481	\$1,238,745	С
Gas in Underground Storage	3,086,252	2,998,276	3,042,264	(148,663)	2,893,601	D
Prepayments Insurance Demand and Commodity	24,264 1,144,393	31,571 1,276,145	27,918 1,210,269	141,452 (466,103)	169,370 744,166	E F
Unamortized Loss on Debt	163,574	139,671	151,623	(16,042)	135,581	G
Provision for Pensions & Benefits	7,690,465	9,828,667	8,759,566	1,445,093	10,204,659	Н
Provision for Injuries & Damages	(10,279)	(16,073)	(13,176)	(2,897)	(16,073)	I
Provision for Post Retirement	0	0	0	0	0	J
Unamort. Redemption Cost of Pref. Stock	19,296	17,957	18,627	(1,339)	17,288	K
Total Working Capital	\$13,061,217	\$15,433,490	\$14,247,355	\$1,139,982	\$15,387,337	
Customer Advances for Construction	\$2,384,217	\$2,290,354	\$2,337,286	(\$83,697)	\$2,253,589	0

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 1 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. MATERIALS AND SUPPLIES - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 ADJUSTMENT C

	Per Books	Pro Forma 1/	Pro Forma Adjustment
December 2018	\$943,252	\$1,157,276	
January 2019	935,503	1,137,692	
February	967,664	1,168,538	
March	1,103,096	1,103,096	
April	1,097,908	1,097,908	
May	1,109,738	1,109,738	
June	1,299,904	1,299,904	
July	1,345,024	1,345,024	
August	1,377,879	1,377,879	
September	1,329,408	1,329,408	
October	1,451,257	1,451,257	
November	1,368,692	1,368,692	
December	1,157,276	1,157,276	
Beginning and ending average	\$1,050,264		
Thirteen month average		\$1,238,745	\$188,481

^{1/} Reflects actual balances December 2018 through February 2020. March to December 2020 reflect per books 2019.

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 2 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. GAS IN UNDERGROUND STORAGE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT D

	Per Books	Pro Forma 1/	Pro Forma Adjustment
December 2018 January 2019 February March April May June	\$3,086,252 1,138,725 (858,714) (971,661) (679,272) (22,556) 1,232,297	\$2,998,276 1,817,561 632,180 58,238 718,426 1,573,033 2,670,270	
July August September October November December	2,874,336 4,481,005 5,547,119 5,447,771 4,203,097 2,998,276	3,767,506 4,577,781 5,233,860 5,736,109 4,771,219 3,062,350	
Beginning and ending average Thirteen month average	\$3,042,264	\$2,893,601	(\$148,663)

^{1/} Reflects actual balances December 2018 through February 2020. March through December 2020 reflect expected storage injection and withdrawal volumes and forecasted pricing.

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 3 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. PREPAID INSURANCE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2019 ADJUSTMENT E

	Per Books	Pro Forma 1/	Pro Forma Adjustment
December 2018	\$24,264	\$31,571	
January 2019	348,881	346,108	
February	316,689	323,020	
March	293,605	290,065	
April	252,929	257,110	
May	222,685	224,155	
June	190,168	191,200	
July	157,510	158,245	
August	124,853	125,290	
September	95,786	92,335	
October	62,410	59,382	
November	65,786	68,252	
December	31,571	35,082	
Beginning and ending average	\$27,918		
Thirteen month average		\$169,370	\$141,452

^{1/} Reflects actual balances December 2018 through February 2020. March to December 2020 reflects Pro Forma expenses.

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 4 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. PREPAID DEMAND AND COMMODITY CHARGES - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT F

	Per Books	Pro Forma 1/	Pro Forma Adjustment
December 2018	\$1,144,393 (379,225)	\$1,276,145 (371,876)	
January 2019 February	(1,439,130)	(1,488,733)	
March	(2,039,507)	(2,204,293)	
April	(1,909,772)	(2,103,517)	
May	(1,154,861)	(1,239,684)	
June	8,148	23,124	
July	1,156,437	1,269,082	
August	2,316,790	2,511,816	
September	3,356,751	3,637,299	
October	3,522,388	3,838,410	
November	2,805,877	3,086,846	
December	1,276,145	1,439,533	
Beginning and ending average	\$1,210,269		
Thirteen month average		\$744,166	(\$466,103)

^{1/} Reflects actual balances December 2018 through February 2020. March to December 2020 are based on storage activity and average pricing.

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 5 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. UNAMORTIZED GAIN(LOSS) ON DEBT - INTERIM ACCUMULATED DEFERRED INCOME TAXES GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT G

		Accumulated Deferred
	Loss on Debt	Income Taxes
Balance at December 31, 2018	\$163,574	(\$42,614)
Balance at December 31, 2019	139,671	(36,342)
Average Balance	\$151,623	(\$39,478)
2020 Amortization 1/	(8,180)	2,505
Balance at December 31, 2020	\$131,491	(\$33,837)
Average Balance at December 31, 2020	\$135,581	(\$35,089)
Pro Forma Adjustment	(\$16,042)	\$4,389

1/ Includes annual amortization and reallocation.

January 2020 Reallocation: 16,792
Annual Amortization: (24,972)
2020 Ending Balance: (8,180)

Includes annual DIT activity and reallocation.

January 2020 Reallocation: (3,915)
Annual Amortization: 6,420
2020 Ending Balance: 2,505

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 6 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. PROVISION FOR PENSIONS AND BENEFITS - INTERIM ACCUMULATED DEFERRED INCOME TAXES ON PENSIONS AND BENEFITS GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT H

	Total	Provision for Pensions and Benefits	DIT on Pensions and Benefits
Balance at December 31, 2018	\$5,789,928	\$7,690,465	(\$1,900,537)
Balance at December 31, 2019	7,373,323	9,828,667	(2,455,344)
Average Balance	\$6,581,625	\$8,759,566	(\$2,177,941)
Balance at December 31, 2020	7,972,925	10,580,651	(2,607,726)
Pro Forma change in balance	(599,602)	(751,984)	152,382
Average Balance	\$7,673,124	\$10,204,659	(\$2,531,535)
Pro Forma Adjustment	\$1,091,499	\$1,445,093	(\$353,594)

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 7 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. PROVISION FOR INJURIES AND DAMAGES - INTERIM ACCUMULATED DEFERRED INCOME TAXES ON INJURIES AND DAMAGES GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT I

	Total	Provision for Injuries and Damages	DIT on Injuries and Damages
Balance at December 31, 2018	(\$7,772)	(\$10,279)	\$2,507
Balance at December 31, 2019	(12,152)	(16,073)	3,921
Average Balance	(\$9,962)	(\$13,176)	\$3,214
Balance at December 31, 2020	(12,152)	(16,073)	3,921
Average Balance	(\$12,152)	(\$16,073)	\$3,921
Pro Forma Adjustment	(\$2,190)	(\$2,897)	\$707

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 8 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. PROVISION FOR POST RETIREMENT - INTERIM ACCUMULATED DEFERRED POST RETIREMENT GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT J

	Total	Provision for Post Retirement	DIT for Post Retirement
Balance at December 31, 2018	\$0	\$0	\$0
Balance at December 31, 2019	0	0	0
Average Balance	\$0	\$0	\$0
Balance at December 31, 2020	0	0	0
Average Balance	\$0	\$0	\$0
Pro Forma Adjustment	\$0	\$0	\$0

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 9 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. UNAMORTIZED REDEMPTION OF PREFERRED STOCK COST - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT K

	Unamortized Loss on Preferred Stock
Balance at December 31, 2018	\$19,296
Balance at December 31, 2019	17,957
Average Balance	\$18,627
Amortization 1/	(\$1,339)
Pro Forma Balance	\$17,288

1/ Amortization period of 15 years.

Docket No. 2020.06.__ Rule 38.5.143 Statement E Page 10 of 10 Interim

MONTANA-DAKOTA UTILITIES CO. CUSTOMER ADVANCES FOR CONSTRUCTION - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT O

	Per Books	Pro Forma 1/	Pro Forma Adjustment
December 2018	\$2,384,217	\$2,290,354	
January 2019	2,367,084	2,250,525	
February	2,362,405	2,250,525	
March	2,440,975	2,250,525	
April	2,454,646	2,250,525	
May	2,466,351	2,250,525	
June	2,323,799	2,250,525	
July	2,322,728	2,250,525	
August	2,355,792	2,250,525	
September	2,469,865	2,250,525	
October	2,464,285	2,250,525	
November	2,475,486	2,250,525	
December	2,290,354	2,250,525	
Beginning and ending average	\$2,337,286		
13 month average		\$2,253,589	(\$83,697)

^{1/} Reflects actual balances December 2018 through February 2020. March - December 2020 remain at February 2020 level.

Docket No. 2020.06.__ Rule 38.5.146 Statement F Page 1 of 1 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA CAPITAL STRUCTURE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 PRO FORMA 2020

	Balance	Ratio	Cost	Weighted Cost
2019 - Average				
Long Term Debt	\$730,419,786	46.456%	4.820%	2.239%
Short Term Debt 1/	54,408,951	3.461%	3.095%	0.107%
Common Equity	787,435,493	50.083%	9.400%	4.708%
Total	\$1,572,264,230	100.000%		7.054%
Pro Forma 2020 - Average				
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	\$1,633,368,898	100.000%		6.959%

^{1/} Reflects average monthly balance.

Docket No. 2020.06.__ Rule 38.5.156 Statement G Page 1 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

	Montana	Pro Forma Adjustments	Pro Forma
Cost of Gas	\$43,700,214	(\$6,377,683)	\$37,322,531
Other Gas Supply	181,270	10,461	191,731
Distribution	6,688,274	75,364	6,763,638
Customer Accounting	1,977,424	(39,510)	1,937,914
Customer Service	242,589	(611)	241,978
Sales	104,579	(29,864)	74,715
Administrative and General	5,879,967	213,832	6,093,799
Total O&M Expenses	\$58,774,317	(\$6,148,011)	\$52,626,306

Docket No. 2020.06.__ Rule 38.5.156 Statement G Page 2 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

Account			Pro Forma	
No.	Description	Per Books	Adjustments	Pro Forma
	Cost of Gas and Other Gas Supply Expenses			
804	Natural Gas City Gate Purchases	\$44,193,748		
805.1	Purchased Gas Cost Adjustments	468,191		
808.1	Gas Withdrawn from Storage	(961,725)		
813	Other Gas Supply Expenses	181,270		
0.0	Total Other Gas Supply Expenses	\$43,881,484	(\$6,367,222)	\$37,514,262
	<u>Distribution Expenses</u>			
	<u>Operation</u>			
870	Supervision and Engineering	\$1,179,958		
871	Distribution Load Dispatching	9,172		
874	Mains and Services	1,700,342		
875	Measuring & Reg. Station Exp General	61,353		
876	Measuring & Reg. Station Exp Industrial	5,405		
877	Measuring & Reg. Station Exp CG	845		
878	Meters and House Regulators	446,651		
879	Customer Installations	587,873		
880	Other Expenses	1,323,898		
881	Rents	34,412		
	Total Operation Expenses	\$5,349,909		
	Maintenance			
885	Supervision & Engineering	\$303,097		
886	Structures & Improvements	7,864		
887	Mains	142,908		
889	Measuring & Reg. Station Exp General	90,740		
890	Measuring & Reg. Station Exp Industrial	42,503		
877	Measuring & Reg. Station Exp CG	7,273		
892	Services	345,410		
893	Meters and House Regulators	223,072		
894	Other Equipment	175,498		
	Total Maintenance Expenses	\$1,338,365		
	Total Distribution Expenses	\$6,688,274	\$75,364	\$6,763,638

Docket No. 2020.06.__ Rule 38.5.156 Statement G Page 3 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

Account No.	Description	Per Books	Pro Forma Adjustments	Pro Forma
	Customer Accounts Expenses			
901	Operation Supervision	\$67,999		
902	Meter Reading Expenses	231,261		
903	Customer Records and Collection Exp.	1,291,056		
904	Uncollectible Accounts	296,544		
905	Misc. Customer Accounts Expenses	90,564		
	Total Customer Accounts Expenses	\$1,977,424	(\$39,510)	\$1,937,914
	Customer Service & Information Expenses Operation			
907	Supervision	\$44,906		
908	Customer Assistance Expenses	148,430		
909	Informational and Instructional Expenses	49,253		
	Total Customer Service & Info. Exp.	\$242,589	(\$611)	\$241,978
	Sales Expenses Operation			
911	Supervision	\$834		
912	Demonstrating and Selling Expenses	70,478		
913	Advertising Expenses	30,913		
916	Misc. Sales Expenses	2,354		
	Total Sales Expenses	\$104,579	(\$29,864)	\$74,715
	Administrative & General Expenses			
000	Operation Advantage of Control Control	#4.040.007		
920	Administrative and General Salaries	\$1,813,007		
921 923	Office Supplies and Expenses Outside Services Employed	848,445 61,328		
923	Property Insurance	152,539		
925	Injuries and Damages	478,913		
926	Employee Pensions and Benefits	1,801,946		
928	Regulatory Commission Expenses	89,541		
930	Miscellaneous General Expenses	167,582		
931	Rents	342,118		
	Total Operation Expenses	\$5,755,419		
	<u>Maintenance</u>			
935	Maintenance of General Plant	\$124,548		
	Total Maintenance Expenses	\$124,548		
	Total Administrative & General Expenses	\$5,879,967	\$213,832	\$6,093,799
	Total Operation & Maintenance Expenses	\$58,774,317	(\$6,148,011)	\$52,626,306

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA OPERATION & MAINTENANCE EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

PRO FORMA

		Cost of			Vehicles & Work	Company	Uncollectible
<u>Function</u>	Pro Forma	Gas	Labor	Benefits	Equipment	Consumption	Accounts
Cost of Gas	\$37,322,531	\$37,322,531					
Other Gas Supply	191,731		\$161,395		\$273		
Distribution	6,763,638		4,731,601		430,648	\$50,588	\$2,166
Customer Accounting	1,937,914		1,203,888		44,846		231,536
Customer Service	241,978		50,748		2,060		
Sales	74,715		60,854		1,457		
Administrative & General	6,093,799		1,899,494	\$1,911,960	14,163	28,859	
Total Other O&M	15,303,775	0	8,107,980	1,911,960	493,447	79,447	233,702
Total O&M	\$52,626,306	\$37,322,531	\$8,107,980	\$1,911,960	\$493,447	\$79,447	\$233,702
Adjustment No.		5	6	7	8	9	10
Page No.		3	4	5	6	7	8

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA OPERATION & MAINTENANCE EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 PRO FORMA

		Software		Industry	Regulatory Commission			All Other
<u>Function</u>	Advertising	Maintenance	Insurance	Dues	Expense	Materials	CTA	O&M
Cost of Gas								
Other Gas Supply		\$11,201						\$18,862
Distribution		32,648				\$422,506		1,093,481
Customer Accounting		21,518				1,842		434,284
Customer Service	\$42,764						\$141,103	5,303
Sales								12,404
Administrative & General		450,201	\$477,896	\$61,065	\$95,937	13,652	1,546	1,139,026
Total Other O&M	\$42,764	\$515,568	477,896	61,065	95,937	438,000	142,649	2,703,360
Total O&M	\$42,764	\$515,568	\$477,896	\$61,065	\$95,937	\$438,000	\$142,649	\$2,703,360
Adjustment No.	11	12	13	14	15	16		
Page No.	9	10	11	12	13	14	15	16

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 3 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA COST OF GAS - INTERIM ADJUSTMENT NO. 5

Residential	Annualized Pro Forma Dk Sales 1/ 5,912,347	Dk Adjusted for Distribution Losses 2/ 5,955,225	Commodity Charge 3/ \$3.726	Pro Forma Cost of Gas \$22,189,168
Residential	5,912,547	5,955,225	φ3.720	φ22,109,100
Firm General Service	3,922,806	3,951,255	3.726	14,722,376
Small Interruptible	118,305	119,163	2.238	266,687
Large Interruptible	64,013	64,477	2.238	144,300
Total	10,017,471	10,090,120		\$37,322,531
Per Books Cost of Gas	S			43,700,214
Pro Forma Adjustment				(\$6,377,683)

^{1/} See Rule 38.5.164, Statement H, page 2.

^{2/} Distribution loss factor of .72%.

^{3/} April 2020 gas cost tracking adjustment adjusted to reflect annual commodity costs.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 4 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA LABOR EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 6

	Per Books	Pro Forma	Pro Forma Adjustment
Other Gas Supply	\$158,644	\$161,395	\$2,751
Distribution	4,650,946	4,731,601	80,655
Customer Accounting	1,183,367	1,203,888	20,521
Customer Service	49,883	50,748	865
Sales	59,817	60,854	1,037
A&G	1,867,115	1,899,494	32,379
Total Labor	\$7,969,772	\$8,107,980	\$138,208

	Per Books	Pro Forma	
5110 Straight Time	\$6,334,325	\$6,564,261	1/
5120 Premium Time	469,055	486,082	1/
5130 Bonuses & Comm.	225,735	215,300	2/
5131 Incentive Comp.	859,641	758,423	3/
5150 Meals	1,168	1,168	
5193 Vacation	79,848	82,746	1/
	\$7,969,772	\$8,107,980	-

1/ Reflects a 3.63% increase based on the weighted average increase as shown below:

	Total			Weighted
	Wages	% of Total	% 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	94,700,107	100.00000%		3.63%

- 2/ Reflects the actual 2020 stock compensation and miscellaneous bonuses.
- 3/ Reflects an average incentive level of 11.41% of straight time and vacation.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 5 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA BENEFITS EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 7

	Per Books	Pro Forma	Pro Forma Adjustment
Medical/Dental	\$994,427	1,083,925 1/	\$89,498
Pension expense	129,259	156,533 2/	27,274
Post-retirement	(171,961)	(177,515) 3/	(5,554)
401-K	762,478	790,156 4/	27,678
Workers compensation	40,618	42,092 4/	1,474
Other Benefits	16,182	16,769 4/	587
Total Benefits	\$1,771,003	\$1,911,960	\$140,957

- 1/ Reflects an increase of 9.0% for the actual increase in premium expense effective 1/1/2020.
- 2/ Total Company pension expense based on the 2020 actuarial estimate.

	Per Books	Actuarial Est.	
Bargaining	\$655,000	\$810,000	
Non-Bargaining	724,000	860,000	
Total	\$1,379,000	\$1,670,000	21.10%

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

	Per Books	Actuariai Est.	
Total	(\$1,859,000)	(\$1,919,000)	3.23%

4/ Based on the straight time labor increase of 3.63%.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 6 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA VEHICLES AND WORK EQUIPMENT - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 8

	Per Books	Pro Forma 1/	Pro Forma Adjustment
Other Gas Supply	\$271	\$273	\$2
Distribution	427,323	\$430,648	3,325
Customer Accounting	44,500	\$44,846	346
Customer Service	2,044	\$2,060	16
Sales	1,445	\$1,457	12
A&G	14,056	\$14,163	107
Total Vehicles and Work Equipment	\$489,639	\$493,447	\$3,808

^{1/} Based on pro forma plant and current depreciation rates.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 7 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA COMPANY CONSUMPTION - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 9

Distribution A&G Total	Per Books Total \$54,179 29,283 \$83,462	Pro Forma \$50,588 28,859 \$79,447	Pro Forma Adjustment (\$3,591) (424) (\$4,015)
Distribution A&G Total Electric	Per Books	Pro Forma 1/ \$28,035 22,704 \$50,739	Pro Forma Adjustment \$1,035 838 \$1,873
Distribution A&G Total Gas	Per Books Gas \$27,179 7,417 \$34,596	Pro Forma 2/ \$22,553 6,155 \$28,708	Pro Forma Adjustment (\$4,626) (1,262) (\$5,888)

^{1/} Reflects volumes at current rates.

^{2/} Reflects normalized volumes at current rates.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 8 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA UNCOLLECTIBLE ACCOUNTS - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 10

			Pro Forma
	Per Books	Pro Forma 1/	Adjustment
Distribution	\$2,166	\$2,166	\$0
Customer Accounting	296,544	231,536	(65,008)
Total Uncollectible Accounts	\$298,710	\$233,702	(\$65,008)

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

Total Pro Forma Sales Revenue	\$59,368,292
Three-Year Average Write-Offs	0.39%
	\$231,536

	Net	Sales and	
Twelve months ending	Write-Offs	Trans. Rev	%
12/31/2017	\$252,197	\$68,310,443	0.37%
12/31/2018	287,624	71,914,302	0.40%
12/31/2019	290,493	72,713,448	0.40%
	\$830,314	\$212,938,193	0.39%

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 9 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA ADVERTISING - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 11

			Pro Forma
	Per Books	Pro Forma	Adjustment
Customer Service	\$44,256	\$42,764	(\$1,492)
Sales	30,913	0	(30,913)
A&G	14,365	0	(14,365)
Total Advertising	\$89,534	\$42,764	(\$46,770)

1/ Eliminates promotional and institutional advertising expenses and informational expenses not applicable to Montana gas operations.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 10 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SOFTWARE MAINTENANCE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 12

			Pro Forma
	Per Books	Pro Forma 1/	Adjustment
Other Gas Supply	\$3,493	\$11,201	\$7,708
Distribution	46,002	32,648	(13,354)
Customer Accounting	16,774	21,518	4,744
A&G	340,548	450,201	109,653
Total Software Maintenance	\$406,817	\$515,568	\$108,751

^{1/} Pro Forma based on current and estimated levels.

Docket No. 2020.06. Rule 38.5.157 Statement G Page 11 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. **GAS UTILITY - MONTANA INSURANCE EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 13**

	Per Books	Pro Forma 1/	Pro Forma Adjustment
Director's & Officer's Liability Insurance	\$32,256	34,736	\$2,480
Excess Liability			
Fiduciary Liability	7,172	7,169	(3)
Employment Liability	2,846	2,261	(585)
Employee Practice Liability	233,422	233,453	31
Property - All Risk	150,535	141,339	(9,196)
Blanket Crime	1,812	1,811	(1)
Special Contingency	193	199	6
Self Insurance 2/	124,722	56,928	(67,794)
Total Insurance	\$552,958	\$477,896	(\$75,062)

^{1/} Adjusted to reflect insurance expense at current levels.2/ Pro Forma based on 5 year average.

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA INDUSTRY DUES - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 14

	Per Books	Pro Forma		Pro Forma Adjustment
American Collectors Association	\$76	\$76		\$0
American Gas Association	26,435	41,655	1/	15,220
Billings Industrial Revitalization	100	100		0
Chamber of Commerce-Baker	88	53	2/	(35)
Chamber of Commerce-Billings	4,824	2,339	1/2/	(2,485)
Chamber of Commerce-Glasgow	160	96	2/	(64)
Chamber of Commerce-Hardin	250	150	2/	(100)
Chamber of Commerce-Laurel	160	306	1/ 2/	`146 [´]
Chamber of Commerce-Miles City	440	300	1/ 2/	(140)
Chamber of Commerce-Poplar	37	22	2/	(15)
Chamber of Commerce-Sidney	165	150	1/2/	(15)
Chamber of Commerce-Wolf Point	300	180	2/	(120)
Common Ground Alliance	213	369	1/	156
Dawson County Economic Development	660	1,155	1/	495
Energy Solutions Center	2,159	2,189	1/	30
Glendive Lions Club	33	33		0
Home Builders Association of Billings	0	487	1/	487
MetraPark - Billings	1,000	1,000		0
Midwest Energy Association	0	3,691	1/	3,691
Montana Petroleum Association	425	425		0
Montana Water Resources Association	243	243		0
National Energy and Utility Affordability Coalition	96	96		0
Quest Oracle Community	29	29		0
Richland Economic Development	660	1,011	1/	351
Utility Solid Waste Activities Group	973	973		0
Utility Telecom Council	1,224	1,224		0
West Associates	113	113		0
Western Energy Institute	2,431	2,431		0
Western Region Economic Development	169	169	1/	0
Other 3/	3,452	0	3/	(3,452)
Total Industry Dues	\$46,915	\$61,065		\$14,150

^{1/} Updated to reflect 2020 actuals.

^{2/} Pro Forma reflects the elimination of lobbying expenses as a percentage (40%) of annual dues per Docket No. 88.6.15.

^{3/} Corporate crosscharges removed.

Docket No. 2020.06. Rule 38.5.157 Statement G Page 13 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA REGULATORY COMMISSION EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 15

			Pro Forma
	Per Books	Pro Forma	Adjustment
Rate Case Expense 1/	\$73,125	\$73,125	\$0
Recurring Level of Expense	16,417	18,764	2,347
Depreciation Study Expense 2/	0	4,048	4,048
Total Regulatory Commission Expense	\$89,542	\$95,937	\$6,395

- 1/ Reflects a three year amortization of rate case expense.
- 2/ Expenses related to the Common and Gas depreciation studies. Amortized over five years.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 14 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA MATERIALS - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 16

			Pro Forma
	Per Books	Pro Forma	Adjustment
Distribution 1/	\$414,177	\$422,506	\$8,329
Customer Accounting	1,955	1,842	(113)
A&G	13,610	13,652	42
Total Materials	\$429,742	\$438,000	\$8,258

^{1/} Pro Forma reflects increase to Billings region to support increased replacement projects.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 15 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA CONSERVATION TRACKING ADJUSTMENT - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

			Pro Forma
	Per Books	Pro Forma	Adjustment
Customer Service	\$141,103	\$141,103	\$0
A&G	1,546	1,546	0
Total CTA	\$142,649	\$142,649	\$0

^{1/} Projected CTA expense to remain at current level.

Docket No. 2020.06.__ Rule 38.5.157 Statement G Page 16 of 18 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA OTHER O&M - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

<u>Function</u> Other Gas Supply	Per Books O & M \$181,270	Items Adjusted Individually \$162,408	Other O & M \$18,862
Distribution	6,688,274	5,594,793	1,093,481
Customer Accounting	1,977,424	1,543,140	434,284
Customer Service	242,589	237,286	5,303
Sales	104,579	92,175	12,404
Administrative and General Total Other O&M	5,879,967 \$15,074,103	4,740,941 \$12,370,743	1,139,026 \$2,703,360

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA OPERATION & MAINTENANCE EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 PER BOOKS

		Cost of			Vehicles & Work	Company	Uncollectible
<u>Function</u>	Per Books	Gas	Labor	Benefits	Equipment	Consumption	Accounts
Cost of Gas	\$43,700,214	\$43,700,214					
Other Gas Supply	181,270		\$158,644		\$271		
Distribution	6,688,274		4,650,946		427,323	\$54,179	\$2,166
Customer Accounting	1,977,424		1,183,367		44,500		296,544
Customer Service	242,589		49,883		2,044		0
Sales	104,579		59,817		1,445		
Administrative & General	5,879,967		1,867,115	\$1,771,003	14,056	29,283	
Total Other O&M	\$15,074,103	\$0	\$7,969,772	\$1,771,003	\$489,639	\$83,462	\$298,710
Total O&M	\$58,774,317	\$43,700,214	\$7,969,772	\$1,771,003	\$489,639	\$83,462	\$298,710

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA OPERATION & MAINTENANCE EXPENSE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 PER BOOKS

		Software		Industry	Regulatory Commission			Total items adjusted	Other
<u>Function</u>	Advertising	Maintenance	Insurance	Dues	Expense	Materials	CTA	individually	O&M
Cost of Gas								\$43,700,214	
Other Gas Supply		\$3,493						162,408	\$18,862
Distribution		46,002				\$414,177		5,594,793	1,093,481
Customer Accounting		16,774				\$1,955		1,543,140	434,284
Customer Service	\$44,256						\$141,103	237,286	5,303
Sales	30,913							92,175	12,404
Administrative & General	14,365	340,548	\$552,958	\$46,915	\$89,542	\$13,610	\$1,546	4,740,941	1,139,026
Total Other O&M	\$89,534	\$406,817	\$552,958	\$46,915	\$89,542	\$429,742	\$142,649	\$12,370,743	\$2,703,360
Total O&M	\$89,534	\$406,817	\$552,958	\$46,915	\$89,542	\$429,742	\$142,649	\$56,070,957	\$2,703,360

Docket No. 2020.06.__ Rule 38.5.164 Statement H Page 1 of 11 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SUMMARY OF REVENUES - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

		Pro Forma	
	Per Books	Adjustments	Pro Forma
Sales			
Residential	\$44,160,599	(\$8,609,827)	\$35,550,772
Firm General	27,647,434	(5,411,829)	22,235,605
Small Interruptible	504,575	(109,697)	394,878
Large Interruptible	285,029	(104,491)	180,538
Unbilled Revenue	(1,453,508)	1,453,508	0
Total Sales	\$71,144,129	(\$12,782,336)	\$58,361,793
<u>Transportation</u>			
Small Interruptible	\$603,456	(\$129,758)	\$473,698
Large Interruptible	570,720	(37,919)	532,801
Unbilled Revenue	(9,333)	9,333	0
Total Transportation	\$1,164,843	(\$158,344)	\$1,006,499
Total Sales and Transportation	\$72,308,972	(\$12,940,680)	\$59,368,292
Other Revenue			
Misc. Service Revenue	\$67,086	(\$5,499)	\$61,588
Rent from Property	318,031	24,953	342,984
Other Revenue	394,165	(71,022)	323,143
Total Other Revenue	\$779,282	(\$51,567)	\$727,715
•			
Total Operating Revenue	\$73,088,254	(\$12,992,247)	\$60,096,007
- !		<u></u>	

MONTANA-DAKOTA UTILITIES CO. REVENUES UNDER CURRENT AND PROPOSED RATES - INTERIM GAS UTILITY - MONTANA PRO FORMA 2020

		Pro Forma 1/				
Customer Class/Rate	Customers	Dk	Revenue	Proposed Revenue Increase	Total Proposed Revenue	Percent Increase
Residential - Rate 60	76,379	5,912,347	\$38,214,247	\$3,027,502	\$41,241,749	7.92%
Firm General Service - Rates 70 & 72	10,004	3,922,806	23,732,899	1,701,935	25,434,834	7.17%
Small Interruptible Sales - Rate 71	18	118,305	420,437			
Transport - Rates 81	29	615,207	568,123			
Total Small Interruptible	47	733,512	988,560	135,025	1,123,585	13.66%
Large Interruptible Sales - Rate 85	-	64.013	187.765			
Transport - Rate 82	4	2,918,891	639,007			
Total Large Interruptible	5	2,982,904	826,772	19,646	846,418	2.38%
Total Montana	86,435	13,551,569	\$63,762,478	\$4,884,108	\$68,646,586	7.66%

1/ Rule 38.5.177, Statement M, Page 1.

Docket No. 2020.06.__ Rule 38.5.164 Statement H Page 3 of 11 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SALES AND TRANSPORTATION REVENUE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 1

	Per Books		Per Books @ Current Rates			
	Dk	Revenue	Dk	Revenue 1/	Adjustment	
<u>Sales</u>						
Residential	6,860,062	\$44,160,599	6,860,062	\$40,054,744	(\$4,105,855)	
Firm General Service	4,508,771	27,647,434	4,508,771	25,239,097	(2,408,337)	
Small Interruptible	124,243	504,575	110,247	371,293	(133,282)	
Large Interruptible	85,465	285,029	81,536	228,096	(56,933)	
Unbilled Revenue	0	(1,453,508)	0	0	1,453,508	
Total Sales	11,578,541	\$71,144,129	11,560,616	\$65,893,230	(\$5,250,899)	
<u>Transportation</u>						
Small Interruptible	637,389	\$603,456	651,386	\$494,647	(\$108,809)	
Large Interruptible	2,538,682	570,720	2,542,610	473,145	(97,575)	
Unbilled Revenue	0	(9,333)	0	0	9,333	
Total Transportation	3,176,071	\$1,164,843	3,193,996	\$967,792	(\$197,051)	
Total	14,754,612	\$72,308,972	14,754,612	\$66,861,022	(\$5,447,950)	

^{1/} Basic service charge and distribution rates effective with service rendered on and after June 15, 2018, Docket No. 2017.9.79. Cost of gas calculated using 2020 commodity gas rate and demand costs as of April 2020. The tax tracking adjustment rate is effective with service rendered on and after January 1, 2020 in Docket No. 2019.09.069 which is applicable to amounts billed under the Basic Service Charge and Distribution Delivery Charge.

Docket No. 2020.06.__ Rule 38.5.164 Statement H Page 4 of 11 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SALES AND TRANSPORTATION REVENUE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 2

	Per Books @ Current Rates		Normali	Normalized Dk @ Current Rates			
	Dk	Revenue	Dk	Revenue 1/	Adjustment		
<u>Sales</u>							
Residential	6,860,062	\$40,054,744	5,880,470	\$35,365,437	(\$4,689,307)		
Firm General Service	4,508,771	25,239,097	3,880,201	22,005,973	(3,233,124)		
Small Interruptible	110,247	371,293	118,305	394,878	23,585		
Large Interruptible	81,536	228,096	64,013	180,538	(47,558)		
Unbilled Revenue	0	0	0	0	0		
Total Sales	11,560,616	\$65,893,230	9,942,989	\$57,946,826	(7,946,404)		
Transportation							
Small Interruptible	651,386	\$494,647	615,207	\$473,698	(\$20,949)		
Large Interruptible	2,542,610	473,145	2,918,891	532,801	59,656		
Unbilled Revenue	0	0	0	0	0		
Total Transportation	3,193,996	\$967,792	3,534,098	\$1,006,499	\$38,707		
Total	14,754,612	\$66,861,022	13,477,087	\$58,953,325	(\$7,907,697)		

^{1/} Basic service charge and distribution rates effective with service rendered on and after June 15, 2018, Docket No. 2017.9.79. Cost of gas calculated using 2020 commodity gas rate and demand costs as of April 2020. The tax tracking adjustment rate is effective with service rendered on and after January 1, 2020 in Docket No. 2019.09.069 which is applicable to amounts billed under the Basic Service Charge and Distribution Delivery Charge.

Docket No. 2020.06.__ Rule 38.5.164 Statement H Page 5 of 11 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SALES AND TRANSPORTATION REVENUE - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 3

	Normalized Dk @ Current Rates		Annualized Dk @ Current Rates			
	Dk	Revenue	DK	Revenue 1/	Adjustment	
<u>Sales</u>						
Residential	5,880,470	\$35,365,437	5,912,347	\$35,550,772	\$185,335	
Firm General Service	3,880,201	22,005,973	3,922,806	22,235,605	229,632	
Small Interruptible	118,305	394,878	118,305	394,878	0	
Large Interruptible	64,013	180,538	64,013	180,538	0	
Unbilled Revenue	0	0	0	0	0	
Total Sales	9,942,989	\$57,946,826	10,017,471	\$58,361,793	\$414,967	
<u>Transportation</u>						
Small Interruptible	615,207	\$473,698	615,207	\$473,698	\$0	
Large Interruptible	2,918,891	532,801	2,918,891	532,801	0	
Unbilled Revenue	0	0	0	0	0	
Total Transportation	3,534,098	\$1,006,499	3,534,098	\$1,006,499	\$0	
Total	13,477,087	\$58,953,325	13,551,569	\$59,368,292	\$414,967	

^{1/} Basic service charge and distribution rates effective with service rendered on and after June 15, 2018, Docket No. 2017.9.79. Cost of gas calculated using 2020 commodity gas rate and demand costs as of April 2020. The tax tracking adjustment rate is effective with service rendered on and after January 1, 2020 in Docket No. 2019.09.069 which is applicable to amounts billed under the Basic Service Charge and Distribution Delivery Charge.

Per Books

	Per Books		@ Current	t Rates 1/ 2/	Norma	alized 2/	Annualized 2/	
Rate Reporting Class	Dk	Revenue	Dk	Revenue	Dk	Revenues	Dk	Revenues
Sales								
Residential								
Residential	6,860,062	\$44,160,599	6,860,062	\$40,054,744	5,880,470	\$35,365,437	5,912,347	\$35,550,772
Total Residential	6,860,062	44,160,599	6,860,062	40,054,744	5,880,470	35,365,437	5,912,347	35,550,772
Firm General								
Firm General	4,495,337	27,579,142	4,495,337	25,166,402	3,867,172	21,935,420	3,909,777	22,165,052
Optional Seasonal	13,434	68,292	13,434	72,695	13,029	70,553	13,029	70,553
Total Firm General	4,508,771	27,647,434	4,508,771	25,239,097	3,880,201	22,005,973	3,922,806	22,235,605
Small Interruptible								
Sales	124,243	504,575	110,247	371,293	118,305	394,878	118,305	394,878
Transport	637,389	603,456	651,386	494,647	615,207	473,698	615,207	473,698
Total Small Interruptible	761,632	1,108,031	761,633	865,940	733,512	868,576	733,512	868,576
Large Interruptible								
Sales	85,465	285,029	81,536	228,096	64,013	180,538	64,013	180,538
Transport	2,538,682	570,720	2,542,610	473,145	2,918,891	532,801	2,918,891	532,801
Total Large Interruptible	2,624,147	855,749	2,624,146	701,241	2,982,904	713,339	2,982,904	713,339
Total Sales	11 570 5/1	\$72,597,637	11,560,616	\$65,893,230	9,942,989	\$57,946,826	10,017,471	¢50 261 702
Total Transport	11,578,541		3,193,996			. , ,		\$58,361,793
Total Sales & Transportation	3,176,071 14,754,612	1,174,176 \$73,771,813	14,754,612	967,792 \$66,861,022	3,534,098	1,006,499 \$58,953,325	3,534,098	1,006,499
Total Sales & Transportation	14,734,012	φι 3,11 1,013	14,734,012	φυυ,ου 1,022	13,477,087	φυσ, 3 υυ,320	13,551,569	\$59,368,292

^{1/} Basic service charge and distribution rates effective with service rendered on and after June 15, 2018, Docket No. 2017.9.79. Cost of gas calculated using 2020 commodity gas rate and demand costs as of April 2020, excluding surcharge.

^{2/} Excluding Gas Tax Tracking Adjustment Rate 87.

Per Books

	T GI BOOKS						
			Revenue				
	Billing		Basic Service	Distribution			
Rate Reporting Class	Units	Dk	Charge	Charge 1/	Cost of Gas	Total	
Residential							
Rate 60	76,034	6,860,062	\$7,167,680	\$10,734,693	\$26,258,226	\$44,160,599	
Total Residential	76,034	6,860,062	7,167,680	10,734,693	26,258,226	44,160,599	
Firm General - Rate 70							
Small Meters	7,432	1,277,484	1,214,368	2,539,488	4,902,810	8,656,666	
Large Meters	2,515	3,217,853	823,785	5,824,952	12,273,739	18,922,476	
3	9,947	4,495,337	2,038,153	8,364,440	17,176,549	27,579,142	
Optional Seasonal - Rate 72	•	, ,	, ,	, ,	, ,	, ,	
Small Meters						0	
Large Meters	5	13,434	1,607	23,910	42,775	68,292	
9	5	13,434	1,607	23,910	42,775	68,292	
Total Firm General	9,952	4,508,771	2,039,760	8,388,350	17,219,324	27,647,434	
Small Interruptible							
Rate 71	20	124,243	53,325	118,908	332,342	504,575	
Rate 81	27	637,389	74,025	529,431	,	603,456	
Total Small Interruptible	47	761,632	127,350	648,339	332,342	1,108,031	
Large Interruptible							
Rate 85	1	85,465	7,942	51,360	225,727	285,029	
Rate 82	4	2,538,682	27,228	543,492		570,720	
Total Large Interruptible	5	2,624,147	35,170	594,852	225,727	855,749	
Total Sales	86,007	11,578,541	\$9,268,707	\$19,293,311	\$44,035,619	\$72,597,637	
Total Transportation	31	3,176,071	101,253	1,072,923		1,174,176	
Total Sales & Transportation	86,038	14,754,612	\$9,369,960	\$20,366,234	\$44,035,619	\$73,771,813	

^{1/} Includes amounts billed under Gas Tax Tracking Adjustment Rate 87.

Per Books @ Current Rates

				rei books @ Cui	Terri Naies		
				<u> </u>	Revenue	<u> </u>	
	Billing		Basic Service	Distribution	Gas Tax Tracking		
Rate Reporting Class	Units	Dk	Charge	Charge 1/	Adjustment 2/	Cost of Gas	Total
Residential							
Rate 60	76,034	6,860,062	\$7,215,627	\$7,093,304	\$0	\$25,745,813	\$40,054,744
Total Residential	76,034	6,860,062	7,215,627	7,093,304	0	25,745,813	40,054,744
Firm General - Rate 70							
Small Meters	7,432	1,277,484	1,220,706	1,775,703	0	4,794,397	7,790,806
Large Meters	2,515	3,217,853	826,178	4,472,816	0	12,076,602	17,375,596
-	9,947	4,495,337	2,046,884	6,248,519	0	16,870,999	25,166,402
Optional Seasonal - Rate 72 Small Meters							
Large Meters	5	13,434	1,643	18,673	0	52,379	72,695
3.	5	13,434	1,643	18,673	0	52,379	72,695
Total Firm General	9,952	4,508,771	2,048,527	6,267,192	0	16,923,378	25,239,097
Small Interruptible							
Rate 71	18	110,247	48,600	74,196	0	248,497	371,293
Rate 81	29	651,386	78,300	416,347	0		494,647
Total Small Interruptible	47	761,633	126,900	490,543	0	248,497	865,940
Large Interruptible							
Rate 85	1	81,536	6,807	37,507	0	183,782	228,096
Rate 82	4	2,542,610	27,228	445,917	0		473,145
Total Large Interruptible	5	2,624,146	34,035	483,424	0	183,782	701,241
Total Sales	86,005	11,560,616	\$9,319,561	\$13,472,199	\$0	\$43,101,470	\$65,893,230
Total Transportation	33	3,193,996	105,528	862,264	0	÷ .=, . • . , •	967,792
Total Sales & Transportation	86,038	14,754,612	\$9,425,089	\$14,334,463	\$0	\$43,101,470	\$66,861,022

^{1/} Basic service charge and distribution rates effective with service rendered on and after June 15, 2018, Docket No. 2017.9.79. Cost of gas calculated using 2020 commodity gas rate and demand costs as of April 2020, excluding surcharge.

^{2/} Excluding Gas Tax Tracking Adjustment Rate 87.

Normalized @ Current Rates

			Revenue						
Rate Reporting Class	Billing Units	Dk	Basic Service Charge	Distribution Charge	Gas Tax Tracking Adjustment 2/	Cost of Gas	Total		
Residential									
Rate 60	76,034	5,880,470	\$7,215,627	\$6,080,406	\$0	\$22,069,404	\$35,365,437		
Total Residential	76,034	5,880,470	7,215,627	6,080,406	0	22,069,404	35,365,437		
Firm General - Rate 70									
Small Meters	7,432	1,068,573	1,220,706	1,485,316	0	4,010,354	6,716,376		
Large Meters 1/	2,514	2,798,599	825,849	3,890,053	0	10,503,142	15,219,044		
C	9,946	3,867,172	2,046,555	5,375,369	0	14,513,496	21,935,420		
Optional Seasonal - Rate 72 Small Meters									
Large Meters	5	13,029	1,643	18,110	0	50,800	70,553		
•	5	13,029	1,643	18,110	0	50,800	70,553		
Total Firm General	9,951	3,880,201	2,048,198	5,393,479	0	14,564,296	22,005,973		
Small Interruptible									
Rate 71	18	118,305	48,600	79,619	0	266,659	394,878		
Rate 81	29	615,207	78,300	395,398	0		473,698		
Total Small Interruptible	47	733,512	126,900	475,017	0	266,659	868,576		
Large Interruptible									
Rate 85	1	64,013	6,807	29,446	0	144,285	180,538		
Rate 82	4	2,918,891	27,228	505,573	0		532,801		
Total Large Interruptible	5	2,982,904	34,035	535,019	0	144,285	713,339		
Total Sales	86,004	9,942,989	\$9,319,232	\$11,582,950	\$0	\$37,044,644	\$57,946,826		
Total Transportation	33	3,534,098	105,528	900,971	0		1,006,499		
Total Sales & Transportation	86,037	13,477,087	\$9,424,760	\$12,483,921	\$0	\$37,044,644	\$58,953,325		

^{1/} Reflects the loss of a large Rate 70 customer occurring in 2020 in addition to normalizing the reflect of weather.

^{2/} Excluding Gas Tax Tracking Adjustment Rate 87.

Annualized @ Current Rates

	Revenue							
Rate Reporting Class	Billing Units	Dk	Basic Service Charge	Distribution Charge	Gas Tax Tracking Adjustment 2/	Cost of Gas	Total	
Residential								
Rate 60	76,379	5,912,347	\$7,248,367	\$6,113,367	\$0	\$22,189,038	\$35,550,772	
Total Residential	76,379	5,912,347	7,248,367	6,113,367	0	22,189,038	35,550,772	
Firm General - Rate 70								
Small Meters	7,474	1,076,027	1,227,605	1,495,678	0	4,038,329	6,761,612	
Large Meters 1/	2,525	2,833,750	829,463	3,938,913	0	10,635,064	15,403,440	
9	9,999	3,909,777	2,057,068	5,434,591	0	14,673,393	22,165,052	
Optional Seasonal - Rate 72 Small Meters								
Large Meters	5	13,029	1,643	18,110	0	50,800	70,553	
	5	13,029	1,643	18,110	0	50,800	70,553	
Total Firm General	10,004	3,922,806	2,058,711	5,452,701	0	14,724,193	22,235,605	
Small Interruptible								
Rate 71	18	118,305	48,600	79,619	0	266,659	394,878	
Rate 81	29	615,207	78,300	395,398	0		473,698	
Total Small Interruptible	47	733,512	126,900	475,017	0	266,659	868,576	
Large Interruptible								
Rate 85	1	64,013	6,807	29,446	0	144,285	180,538	
Rate 82	4	2,918,891	27,228	505,573	0		532,801	
Total Large Interruptible	5	2,982,904	34,035	535,019	0	144,285	713,339	
Total Sales	86,402	10,017,471	\$9,362,485	\$11,675,133	\$0	\$37,324,175	\$58,361,793	
Total Transportation	33	3,534,098	105,528	900,971	0	, .	1,006,499	
Total Sales & Transportation	86,435	13,551,569	\$9,468,013	\$12,576,104	\$0	\$37,324,175	\$59,368,292	

^{1/} Reflects the loss of a large Rate 70 customer occurring in 2020 in addition to normalizing the reflect of weather.

^{2/} Excluding Gas Tax Tracking Adjustment Rate 87.

Docket No. 2020.06.__ Rule 38.5.164 Statement H Page 11 of 11 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA OTHER OPERATING REVENUES - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 4

		Pro Forma	
<u>-</u>	Per Books	Adjustments	Pro Forma
Miscellaneous Service Revenue			
Seasonal Reconnect Fee	\$4,968	\$290	\$5,258
Reconnect Fee - Nonpayment	16,222	(431)	15,791
NSF Check Fees	44,870	(5,357)	39,513
Energy diversion	1,026	0 1/	1,026
Total Miscellaneous Service Revenue	\$67,086	(\$5,498)	\$61,588
Rent from Property	\$318,031	\$24,953 1/	\$342,984
Other Revenue			
Sale of Sundry Junk Material	\$1,787	\$0	\$1,787
Patronage Dividends	4,538	0	4,538
Meter Reading for Others	60,935	0	60,935
Late Payment Revenue	64,202	(2,459) 2/	61,743
Miscellaneous	7,338	0	7,338
Gain/(Loss) on Disposal of Property	0	743 3/	743
Penalty Revenue	111,904	(69,291) 4/	42,613
Conservation Tracking Adj.	143,461	(15)	143,446
Total Other Revenue	\$394,165	(\$71,022)	\$323,143
Total Other Operating Revenue	\$779,282	(\$51,567)	\$727,715

^{1/} Reflects annualized 2020 revenue.

^{2/} Late payment revenue is based on a Pro Forma Percentage (0.104%) applied to Pro Forma sales and transporation revenue. Pro Forma projection is based on a three year average of late payment revenue to sales and transportation revenue.

^{3/} Amortization of gain/(loss) on sale of plant over five year period.

^{4/} Restates penalty revenue to a three year average.

Docket No. 2020.06.__ Rule 38.5.165 Statement I Page 1 of 4 Interim

MONTANA-DAKOTA UTILITIES CO. SUMMARY OF DEPRECIATION EXPENSE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019

Function Distribution	2019 Per Books \$4,407,779	Pro Forma Adjustment 1/ \$303,965	Pro Forma Expense 2/ \$4,711,744
General	242,520	6,576	249,096
General Intangible	58,563	5,974	64,537
Common	182,838	25,153	207,991
Common - Intangible	606,694	21,016	627,710
Pref. Stock Redemption Amort.	1,339	0	1,339
Total	\$5,499,733	\$362,684	\$5,862,417

^{1/} Depreciation and amortization rates approved in Docket No. 2017.9.79.

^{2/} See Rule 38.5.165, Statement I, page 2.

Docket No. 2020.06.__ Rule 38.5.165 Statement I Page 2 of 4 Interim

MONTANA-DAKOTA UTILITIES CO. AVERAGE DEPRECIATION EXPENSE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 17

Function	2019 Per Books	Pro Forma Expense	Pro Forma Adiustment
Distribution 1/	\$4,407,779	\$4,711,744	\$303,965
General 1/	242,520	249,096	6,576
General Intangible 1/	58,563	64,537	5,974
Common 1/	182,838	207,991	25,153
Common - Intangible 1/	606,694	627,710	21,016
Total	\$5,498,394	\$5,861,078	\$362,684
Pref. Stock Redemption Amort. 2/	\$1,339	\$1,339	\$0
Total Depreciation Expense	\$5,499,733	\$5,862,417	\$362,684

Pro Forma Accumulated Reserve Provision

\$6,191,699

^{1/} Average annual depreciation expense on pro forma plant in service, see Rule 38.5.165, Statement I, pages 3-4.

^{2/} See Rule 38.5.143, Statement E, page 9.

Docket No. 2020.06.__ Rule 38.5.165 Statement I Page 3 of 4 Interim

MONTANA-DAKOTA UTILITIES CO. AVERAGE DEPRECIATION EXPENSE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 17

		Pro Forma			
Acct.		Average	Depreciation	Annual	Accumulated
No.	Account	Plant 1/	Rate	Depreciation	Reserve
	Distribution Plant				
374.1	Land	\$15,717		\$0	\$0
374.2	Rights of Way	22,846	1.37%	313	313
375	Structures & Improvements	233,795	2.49%	5,821	5,821
376	Mains	48,456,803	2.44%	1,182,346	1,182,346
378	Meas. & Reg. EquipGeneral	771,906	2.40%	18,526	18,526
379	Meas. & Reg. EquipCity Gate	168,795	2.50%	4,220	4,220
380	Services	42,353,059	5.61%	2,376,007	2,376,007
381	Meters	24,902,419	4.13%	1,028,470	1,028,470
383	Service Regulators	3,652,061	1.47%	53,685	53,685
385	Ind. Meas. & Reg. Station Eqpt.	431,100	2.69%	11,597	11,597
387.1	Cathodic Protection Equip.	2,238,059	1.24%	27,752	27,752
387.2	Other Distribution Equip.	140,509	2.14%	3,007	3,007
	Total Distribution Plant	\$123,387,069		\$4,711,744	\$4,711,744
	General Plant			•	
389	Land	\$1,049,494	0.400/	\$0	\$0
390	Structures and Improvements	4,755,023	2.42%	115,072	115,072
391.1	Office Furniture and Fixtures	165,223	3.89%	6,427	6,427
391.3	Computer Equip PC	9,913	17.22%	1,707	1,707
392.1	Transport. EquipTrailers	157,187	0.38% 2/		597
392.2	Transport. EquipVehicles	3,330,099	7.25% 2/	000	241,432
393	Stores Equipment	14,253	2.71%	386	386
394.1	Tools, Shop & Garage Equip.	1,607,819	5.62%	90,359	90,359
394.3	Vehicle Maintenance Equip.	36,373	5.62%	2,044	2,044
395	Laboratory Equipment	54,382	2.06%	1,120	1,120
396.1	Work Equipment Trailers	308,538	1.23% 2/		3,795
396.2	Power Operated Equip.	2,323,102	2.11% 2/	00.074	49,017
397.1	Radio Comm. EquipFixed	320,620	6.26%	20,071	20,071
397.2	Radio Comm. EquipMobile	185,535	6.34%	11,763	11,763
397.3	Telephone and Telex Equip.	37,299	8.67%	3,234	3,234
397.6	Scade System	0	0.00%	0	0
397.8	Network Equipment	0	0.00%	0	0
398	Miscellaneous Equipment	27,889	-11.07%	(3,087)	(3,087)
	Total General Plant	\$14,382,749		\$249,096	\$543,937
303	Intangible Plant - General	\$790,531	4/	\$64,537	\$64,537

Docket No. 2020.06.__ Rule 38.5.165 Statement I Page 4 of 4 Interim

MONTANA-DAKOTA UTILITIES CO. AVERAGE DEPRECIATION EXPENSE - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 17

Acct. No.	Account	Pro Forma Average Plant 1/	Depreciation Rate	Annual Depreciation	Accumulated Reserve
	Common Plant				
389	Land	\$247,358		\$0	\$0
390	Structures and Improvements	3,665,831	1.46%	53,521	53,521
391.1	Office Furniture and Fixtures	186,994	6.67%	12,472	12,472
391.3	Computer EquipPC	198,404	20.00%	39,681	39,681
391.5	Computer EquipOther	181,250	20.00%	36,250	36,250
392.1	Transport. EquipTrailers	219	4.17% 3	/	0
392.2	Transport. EquipVehicles	870,570	4.11% 2	/	35,780
392.3	Aircraft	449,256	4.00%	17,970	17,970
393	Stores Equipment	36,096	3.33%	1,202	1,202
394.1	Tools, Shop & Garage Equip.	85,881	5.56%	4,775	4,775
394.3	Vehicle Maint. Equip.	4,823	5.00%	241	241
394.4	Vehicle Refueling Equip.	943	5.00%	47	47
397.1	Radio Comm. EquipFixed	185,633	6.67%	12,382	12,382
397.2	Radio Comm. EquipMobile	109,152	6.67%	7,280	7,280
397.3	General Tele. Comm. Equip.	68,798	10.00%	6,880	6,880
397.5	Supervisory & Tele. Equip.	1,337	6.67%	89	89
397.8	Network Equipment	45,677	20.00%	9,135	9,135
398	Miscellaneous Equipment	121,323	5.00%	6,066	6,066
	Total Common Plant	\$6,459,545		\$207,991	\$243,771
303	Intangible Plant - Common	\$9,868,782	4/	\$627,710	\$627,710
Tota	Il Gas Plant in Service	\$154,888,676		\$5,861,078	\$6,191,699

^{1/} See Rule 38.5.123, Statement C, pages 2-3.

^{2/} Charged to a clearing account.

^{3/} Fully amortized/depreciated.

^{4/} Amortization based on the life of each item.

Docket No. 2020.06.__ Rule 38.5.169 Statement J Page 1 of 9 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA SUMMARY OF ADJUSTMENTS TO PER BOOKS TAXABLE INCOME - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

Operating Income Current Income Taxes	Adjustment No.	Pro Forma Adjustment	Reference
Interest Expense Annualization 1/	21	\$184,005	Statement J, Page 2
Tax Depreciation on Plant Additions 1/	22	(519,259)	Statement J, Page 3
Total Adjustment to Taxable Income		(\$335,254)	Statement 6, 1 age 6
Total Adjustment to Taxable meeting		(ψοσο,Σοι)	
Income Taxes on Pro Forma Adjustments	23	(449,576)	Statement J, Page 4
Elimination of Closing/Filing and prior-period	24	226,468	Statement J, Page 5
Total Adjustment to Current Income Taxes		(\$223,108)	
<u>Deferred Income Taxes</u>			
Elimination of Closing/Filing and prior-period	24	(220,036)	Statement J, Page 5
Deferred Income Taxes on Plant Additions	22	(136,734)	Statement J, Page 3
Excess Deferreds Plant Related	25	1,667	Statement J, Page 8
Total Adjustment to Deferred Income Taxes		(\$355,103)	
B / B			
Rate Base Accumulated Deferred Income Taxes -			
		105 240	Ctatament Dage C
Liberalized Depreciation Excess Plant Deferred Income Taxes	L M	195,349	Statement J. Page 6
Full Normalization	M	(297,859)	Statement J. Page 6
Excess Deferreds - Non-Plant		(57,659)	Statement J. Page 6
Excess Deferreds - Non-Plant Pension	M	25,007	Statement J. Page 6
	N	(187,326)	Statement J. Page 6
Excess Deferreds - Non-Plant Insurance	N	366	Statement J, Page 6
Prepaid Demand Charges	N	26,597	Statement J, Page 6
Unamortized Loss on Debt	G	(4,389)	Statement J, Page 6
Provision for Pensions & Benefits	H	353,594	Statement J, Page 6
Provision for Injuries & Damages	<u> </u>	(707)	Statement J, Page 6
Provision for Postretirement	J	0	Statement J, Page 6
Customer Advances	N	17,239	Statement J, Page 6
Total Adjustment to Current Income Taxes		\$70,212	

^{1/} Amount is shown before income tax effect.

Docket No. 2020.06.__ Rule 38.5.169 Statement J Page 2 of 9 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA ADJUSTMENT FOR INTEREST EXPENSE ANNUALIZATION - INTERIM ADJUSTMENT NO. 21

Rate Base 1/	Per Books \$70,203,933	Pro Forma Adjustment \$2,950,089	Pro Forma \$73,154,022
Weighted Cost of Debt 2/			2.239%
Interest Expense - Pro Forma			\$1,637,919
Interest Charges as Recorded	1 3/		1,453,914
Interest Expense Annualiza	ation Adjustment		\$184,005

^{1/} Rule 38.5.175, Overall Cost of Service, page 6.

^{2/} Rule 38.5.146, Statement F, page 1, Long and Short Term Debt.

^{3/} Rule 38.5.169, Statement J, page 2.

Docket No. 2020.06.__ Rule 38.5.169 Statement J Page 3 of 9 Interim

MONTANA-DAKOTA UTILITIES CO. DEFERRED INCOME TAX ON PLANT - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 22

Tax Depreciation 1/	\$5,672,440
Book Depreciation 2/	6,191,699
Net Depreciation on Plant	(\$519,259)
Total Deferred Income Taxes on Plant	(\$136,734)

- 1/ See Rule 38.5.169, Statement J, page 7
- 2/ See Rule 38.5.165, Statement I, page 2, includes depreciation on accounts charged to clearing accounts.

Docket No. 2020.06.__ Rule 38.5.169 Statement J Page 4 of 9 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA CALCULATION OF ADJUSTMENT TO CURRENT INCOME TAXES - INTERIM ADJUSTMENT NO. 23

Operating Revenues	Pro Forma Adjustments
Sales Revenues	(\$12,782,336)
Transportation Revenues	(158,344)
Other Revenues	(51,567)
Total Operating Revenues	(12,992,247)
Total Operating Nevertues	(12,992,247)
Operating Expenses	
Operation and Maintenance	
Cost of Gas	(6,377,683)
Other O&M	229,672
Total O&M	(6,148,011)
Depreciation Expense	362,684
Taxes other Than Income	(5,546,887)
Total Operating Expenses	(11,332,214)
rotal operating Expenses	(11,002,211)
Gross Adjustments to Operating Income	(1,660,033)
Deductions and Adjustments to Book Income:	
Interest Annualization 1/	184,005
Tax Depreciation on Plant 2/	(136,734)
Total Adjustments to Taxable Income	47,271
Taxable Income	(1,707,304)
Federal & State Income Taxes @ 26.3325%	(\$449,576)
Elimination of Federal & State Prior Period Adj. 3/	226,468
Total Adjustment to Current Income Taxes	(\$223,108)

^{1/} Rule 38.5.169, Statement J, page 2.

^{2/} Rule 38.5.169, Statement J, page 3.

^{3/} Rule 38.5.169, Statement J, page 5.

Docket No. 2020.06.__ Rule 38.5.169 Statement J Page 5 of 9 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA ADJUSTMENT TO CURRENT AND DEFERRED INCOME TAXES FOR ROUNDING AND PRIOR YEAR'S AND CLOSING/FILING - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 24

Adjustment to Current Federal Income Taxes to Eliminate Closing/Filing and Prior Period Adjustments

\$226,468

Adjustment to Deferred Income Taxes to Eliminate Closing/Filing and Prior Period Adjustments

(\$220,036)

MONTANA-DAKOTA UTILITIES CO. ACCUMULATED DEFERRED INCOME TAXES - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019

	Balance @ 12/31/2018	Balance @ 12/31/2019	Average Balance @ 12/31/2019	Adjustments	Pro Forma Balance	Pro Forma Average Balance	Pro Forma Adjustment	Adjustment
Liberalized Depreciation	\$9,353,233	\$9,880,664	\$9,616,948	(\$136,734) 1/	\$9,743,930	\$9,812,297	\$195,349	L
Excess Plant Deferred Income Taxes	4,635,801	4,308,954	4,472,378	(268,870) 2/	4,040,084	4,174,519	(297,859)	M
Full Normalization	172,980	115,320	144,150	(57,659) 2/	57,661	86,491	(57,659)	M
Excess Deferreds - Non-Plant	(100,028)	(75,021)	(87,525)	25,007 2/	(50,014)	(62,518)	25,007	M
Excess Deferreds - Non-Plant Pension	749,304	561,978	655,641	(187,326) 2/	374,652	468,315	(187,326)	M
Excess Deferreds - Non-Plant Insurance	(1,465)	(1,099)	(1,282)	366 2/	(733)	(916)	366	M
Prepaid Demand Charges	254,075	307,269	280,672	0	307,269	307,269	26,597	N
Unamortized Loss on Debt	42,614	36,342	39,478	(2,505) 3/	33,837	35,089	(4,389)	G
Provision for Pensions & Benefits	1,900,537	2,455,344	2,177,941	152,382 4/	2,607,726	2,531,535	353,594	Н
Provision for Injuries & Damages	(2,507)	(3,921)	(3,214)	0	(3,921)	(3,921)	(707)	1
Provision for Postretirement	0	0	0	0 5/	0	0	0	J
Customer Advances	(627,904)	(603,188)	(615,546)	9,762 6/	(593,426)	(598,307)	17,239	N
Balance	\$16,376,640	\$16,982,642	\$16,679,641	(\$465,577)	\$16,517,065	\$16,749,853	\$70,212	

^{1/} Deferred taxes on plant additions. See Rule 38.5.169, Statement J, page 3.

^{2/} See Rule 38.5.169, Statement J, page 8.

^{3/} See Rule 38.5.143, Statement E, page 5.

^{4/} See Rule 38.5.143, Statement E, page 6.

^{5/} See Rule 38.5.143, Statement E, page 8.

^{6/} See Rule 38.5.169, Statement J, page 9.

MONTANA-DAKOTA UTILITIES CO. TAX DEPRECIATION ON PLANT ADDITIONS - INTERIM GAS UTILITY - MONTANA ADJUSTMENT L

Pro Forma Plant Additions	Plant Additions	Annual Book Depreciation	Book Depr. 1/ for Taxes	Tax 2/ Depreciation	Book/Tax Difference	Deferred Income Taxes
Distribution	\$0	\$0	\$0	\$0	\$0	\$0
General						
Other	\$0	\$0	\$0	\$0	\$0	\$0
Structures & Improvements	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Work Equipment	0	0	0	0	0	0
Total General	\$0	\$0	\$0	\$0	\$0	\$0
General Intangible	\$0	\$0	\$0	\$0	\$0	\$0
Common						
Other	\$0	\$0	\$0	\$0	\$0	\$0
Structures & Improvements	0	0	0	0	0	0
Computer Equipment	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Total Common Plant	\$0	\$0	\$0	\$0	\$0	\$0
Common Intangible	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciable Additions	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Existing Plant			\$6,191,699	\$5,672,440	(\$519,259)	(\$136,734)
Grand Total Depreciation Adjustment			\$6,191,699	\$5,672,440	(\$519,259)	(\$136,734)

^{1/} Annual depreciation divided by 2 to reflect half year convention for 2020 Pro Forma additions.

^{2/} Tax depreciation rates are:

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

Docket No. 2020.06.__ Rule 38.5.169 Statement J Page 8 of 9 Interim

MONTANA-DAKOTA UTILITIES CO. ADJUSTMENT TO ACCUMULATED DEFERRED INCOME TAXES TO REFLECT FULL NORMALIZATION - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT M ADJUSTMENT 25

Amortization of deferred taxes to reflect full normalization	(\$57,659)	Adjustment M
Non Plant Excess Deferred Income Taxes Deferred Amortization	\$25,007	M
Deferred Amortization - Pension	(\$187,326)	М
Deferred Amortization - Insurance	\$366	М
Plant Related Excess Deferred Income Taxes Per Books 2019 ARAM	(\$270,537)	
Pro Forma 2020 ARAM	(\$268,870)	:
Pro Forma Adjustment to Expense	\$1,667	25

MONTANA-DAKOTA UTILITIES CO. ACCUMULATED DEFERRED INCOME TAXES - INTERIM GAS UTILITY - MONTANA FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT N

	Poloneo @	Dalanaa @	Average	Dro Formo	Pro Forma	Dro Formo
	Balance @ 12/31/2018	Balance @ 12/31/2019	Balance @ 12/31/2019	Pro Forma Balance	Average Balance	Pro Forma Adjustment
Prepaid Demand Charges	\$254,075	\$307,269	\$280,672	\$307,269	\$307,269	\$26,597
Customer Advances 1/	(627,904)	(603,188)	(615,546)	(593,426)	(598,307)	17,239
Balance	(\$473,857)	(\$370,940)	(\$422,399)	(\$336,171)	(\$353,556)	\$68,843

^{1/} See Rule 38.5.143, Statement E, page 10, reflects the changes to February 2020 ending balance.

Docket No. 2020.06.__ Rule 38.5.173 Statement K Page 1 of 1 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA TAXES OTHER THAN INCOME - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019

Type of Tax	Per Books	Pro Forma	Pro Forma Adjustments	Adjustment No.
Ad Valorem				_
Distribution	\$5,184,929	\$12,000	(\$5,172,929)	
General	409,345	0	(409,345)	
Common	126,143	25,304	(100,839)	
Intangible	27,233	30,811	3,578	
Total Ad Valorem Taxes	\$5,747,650	\$68,115	(\$5,679,535)	18
O&M Related Taxes - Other				
Payroll Taxes	\$579,378	\$589,436	\$10,058	19
Delaware Franchise	8,669	8,669	0	
Total O&M Related Taxes	\$588,047	\$598,105	\$10,058	
Revenue Taxes				
Montana PSC	\$180,144	\$261,164	\$81,020	20
Montana Consumer Counsel	33,983	75,553	41,570	20
	\$214,127	\$336,717	\$122,590	
Other				
Highway Use Tax	\$443	\$443	\$0	
Secretary of State	255	255	0	
Total Other	\$698	\$698	\$0	
Total Taxes Other Than Income	\$6,550,522	\$1,003,635	(\$5,546,887)	

Docket No. 2020.06.__ Rule 38.5.174 Statement K Page 1 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA AD VALOREM TAXES - INTERIM ADJUSTMENT NO. 18

Montana Direct Ad Valorem Taxes

			Pro Forma
<u>Function</u>	Per Books	Pro Forma 1/	Adjustments
Distribution	\$5,172,929	\$0	(\$5,172,929)
General	409,345	0	(409,345)
Common	103,778	0	(103,778)
Total	\$5,686,052	\$0	(\$5,686,052)
Allocated Ad Valorem Tax	xes		
			Pro Forma
<u>Function</u>	Per Books	Pro Forma 2/	Adjustments
Common	\$22,365	\$25,304	\$2,939
Intangible	27,233	30,811	3,578
Total	\$49,598	\$56,115	\$6,517
Tribal Ad Valorem Taxes			
			Pro Forma
<u>Function</u>	Per Books	Pro Forma	Adjustments
Distribution	\$12,000	\$12,000	\$0
Total Ad Valorem Taxes	\$5,747,650	\$68,115	(\$5,679,535)

^{1/} Montana direct ad valorem taxes have been excluded from the interim filing.

^{2/} Pro forma increase is based on the change in the ad valorem allocated to Montana-Dakota's natural gas operations.

Docket No. 2020.06.__ Rule 38.5.174 Statement K Page 2 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA PAYROLL TAXES - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 19

	Per Books	Pro Forma 1/	Adjustment
Payroll Taxes	\$579,378	\$589,436	\$10,058

1/ Pro Forma labor expense multiplied by ratio of 2019 payroll taxes to 2019 labor expense. Also includes \$797 from CTA.

	Per Books	
	2019	Pro Forma
Payroll Taxes	\$579,378	\$588,639
Payroll Taxes in CTA	(797)	797
Net Payroll Taxes	\$578,581	\$589,436
Gas Labor	\$7,969,772	\$8,107,980
% Payroll Taxes to Labor	7.26%	

Docket No. 2020.06.__ Rule 38.5.174 Statement K Page 3 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. GAS UTILITY - MONTANA ADJUSTMENT TO CONSUMER COUNSEL TAX AND PSC TAX - INTERIM TWELVE MONTHS ENDING DECEMBER 31, 2019 ADJUSTMENT NO. 20

Pro Forma Revenue 1/ Miscellaneous Revenue 2/	\$59,368,292 122,305
Taxable Revenue	\$59,490,597
Consumer Counsel Tax @ 0.127% 3/	\$75,553
Per Books Consumer Counsel Tax	33,983
Pro Forma Adjustment	\$41,570
PSC Tax @ 0.439% 3/	\$261,164
Per Books PSC Tax	180,144
Pro Forma Adjustment	\$81,020
Pro Forma Adjustment	\$122,590

- 1/ Rule 38.5.164, Statement H, page 5.
- 2/ Includes revenues for reconnect fees, NSF check fees, and late payment revenue.
- 3/ Tax rate effective October 1, 2019.

CALCULATION OF REVENUE INCREASE - INTERIM MONTANA-DAKOTA UTILITIES CO. **GAS UTILITY - MONTANA PRO FORMA 2020**

			Billi	Billing Determinants 1/	ts 1/			Interim Increase 2/	rease 2/
Rate Class	Customers	č	Basic Service Charge	Distribution Delivery	Tax Tracking Adjustment	Gas Costs	Total	Increase in Revenues	% Increase
Residential	76,379	5,912,347	\$7,248,367	\$6,113,367	\$2,663,475	\$22,189,038	\$38,214,247	\$3,027,502	7.92%
Firm General Small Firm General	7,474	1,076,027	1,227,605	1,495,678	542,848	4,038,329	7,304,460	617,041	8.45%
Large Firm General Total Firm General	10,004	3,922,806	2,058,711	5,957,023	954,446 1,497,294	10,685,864	23,732,899	1,084,894	7.17%
Small Interruptible Sales	18	118,305	48,600	79,619	25,559	266,659	420,437	29,052	6.91%
Transportation @ ceiling	28	582,626	75,600	392,107	93,231		560,938	105,973	18.89%
Transportation @ flex	_	32,581	2,700	3,291	1,194		7,185	0	0.00%
Total Small IT	47	733,512	126,900	475,017	119,984	266,659	988,560	135,025	13.66%
Large Interruptible Sales @ ceilind	_	64.013	6.807	29.446	7.227	144.285	187.765	8.214	4.37%
Transportation @ ceiling	~	94,888	6,807	43,648	10,057		60,512	11,432	18.89%
Transportation @ flex	ဇ	2,824,003	20,421	461,925	96,149		578,495	0	0.00%
Total Large IT	2	2,982,904	34,035	535,019	113,433	144,285	826,772	19,646	2.38%
Total Montana	86,435	86,435 13,551,569	\$9,468,013	\$12,576,104	\$4,394,186	\$4,394,186 \$37,324,175	\$63,762,478	\$4,884,108	7.66%

488,337 Less: Transport Flex Distribution Revenue 3/_

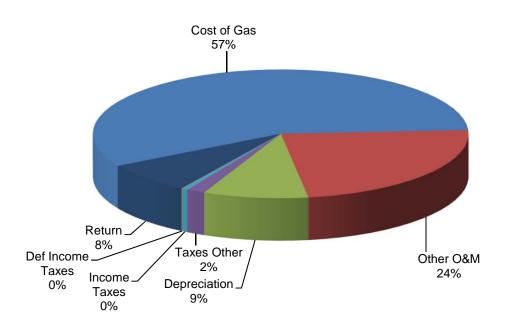
\$4,884,024 22.658% Increase Interim Increase 4/

1/ Rule 38.5.164, Statement H, page 10, including annualized gas tax tracking adjustments...

2/ Interim increase allocated to non-gas components excluding tax tracking adjustment. Percentage increase applied to Basic Service Charge and Distribution Delivery components only.

3/ Interim increase not applicable to Small and Large Interruptible Transportation Service flexible rate contracts. 4/ Rule 38.5.175, page 5.

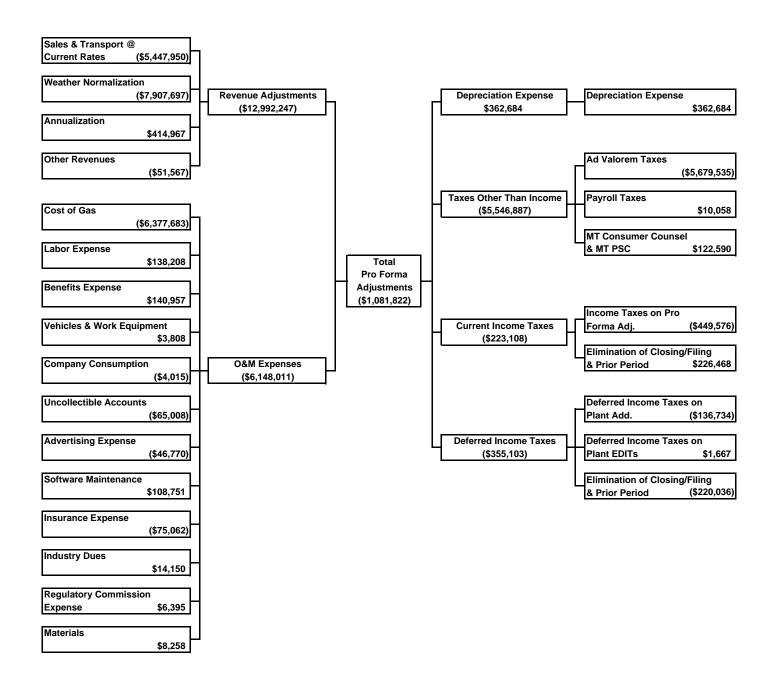
MONTANA-DAKOTA UTILITIES CO. SUMMARY OF REVENUE REQUIREMENTS - INTERIM



Revenue Requireme	ent
Cost of Gas	\$37,322,531
Other O&M	15,303,775
Depreciation	5,862,417
Taxes Other	1,031,279
Income Taxes	324,650
Def Income Taxes	44,589
Return	5,090,788
Miscellaneous Revenue	(727,715)
Total	\$64,252,314

Docket No. 2020.06.__ Rule 38.5.190 Statement O Page 2 of 3 Interim

MONTANA-DAKOTA UTILITIES CO. FLOWCHART OF PRO FORMA ADJUSTMENTS TO OPERATING INCOME - INTERIM



MONTANA-DAKOTA UTILITIES CO. FLOWCHART OF PRO FORMA ADJUSTMENTS TO RATE BASE - INTERIM

