

Greater Minnesota Gas, Inc.  
Application for Authority to Increase Rates  
Docket No. G022/GR-24-350

**TRADE SECRET INFORMATION REDACTED**

# **VOLUME 3**

Financial Information

**TRADE SECRET INFORMATION REDACTED**

Greater Minnesota Gas, Inc  
Docket No. G022/GR-24-350

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Financial Information  
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# **STATEMENT A**

Jurisdictional Financial Summary  
pursuant to Minn. R. 7825.3900

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Revenue Requirements**

<u>Line No</u>	<u>Description</u>	<u>Projected Test Year Ended December 31, 2025</u>	<u>Reference</u>
1	Net Rate Base - Average	\$ 44,920,151	Line 18, Schedule B-1
2	Rate of Return	8.199%	Line 14, Schedule D-1
3	Net Operating Income Required	<u>\$ 3,683,003</u>	
4	Net Operating Income	\$ 2,673,077	Line 5, Schedule C-1
5	Net Operating Income Deficiency	<u>\$ 1,009,926</u>	
6	Gross Revenue Conversion Factor	1.4085	
7	Taxes	\$ 412,505	
8	Revenue Deficiency	<u>\$ 1,422,431</u>	

# **STATEMENT B**

Rate Base Schedules  
pursuant to Minn. R. 7825.4000

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Rate Base Summary**

Line No	Description	December 31			Projected Test Year 2025	
		2023	2024 Est	Average	December 31	Average
1	Utility Plant in Service					
2	Distribution	\$ 56,843,786	\$ 58,793,786	\$ 57,818,786	\$ 60,868,786	\$ 59,831,286
3	General	\$ 1,921,745	\$ 2,271,745	\$ 2,096,745	\$ 2,621,745	\$ 2,446,745
4	Total Plant in Service	<u>\$ 58,765,531</u>	<u>\$ 61,065,531</u>	<u>\$ 59,915,531</u>	<u>\$ 63,490,531</u>	<u>\$ 62,278,031</u>
5	Accumulated Depreciation & Amortization					
6	Distribution	\$ 11,885,611	\$ 13,092,377	\$ 12,488,994	\$ 14,344,079	\$ 13,718,228
7	General	\$ 754,107	\$ 990,067	\$ 872,087	\$ 1,263,166	\$ 1,126,617
	Total Acc Deprec. & Amort.	<u>\$ 12,639,718</u>	<u>\$ 14,082,444</u>	<u>\$ 13,361,081</u>	<u>\$ 15,607,245</u>	<u>\$ 14,844,844</u>
8	Salvage	\$ 2,241,657	\$ 2,565,657	\$ 2,403,657	\$ 2,894,791	\$ 2,730,224
9	Total Acc Deprec, Amort & Salvage	<u>\$ 14,881,375</u>	<u>\$ 16,648,101</u>	<u>\$ 15,764,738</u>	<u>\$ 18,502,036</u>	<u>\$ 17,575,068</u>
10	Net Utility Plant	<u>\$ 43,884,156</u>	<u>\$ 44,417,430</u>	<u>\$ 44,150,793</u>	<u>\$ 44,988,495</u>	<u>\$ 44,702,963</u>
11	Contribution in Aid to Construction			\$ (85,951)		\$ (22,308)
12	Working Capital					
13	Materials and Supplies - 13 mo Average			\$ 531,753		\$ 545,723
14	Gas Storage Inventory - 13 mo Average			\$ 554,124		\$ 487,157
15	Prepayments - 13 mo Average			\$ 328,268		\$ 349,612
16	Cash Working Capital	\$ 1,281,421	\$ 1,356,487	\$ 1,318,954	\$ 1,551,347	\$ 1,453,917
17	Less Deferred Income Taxes	\$ (2,137,000)	\$ (2,447,262)	\$ (2,292,131)	\$ (2,746,564)	\$ (2,596,913)
18	Rate Base			<u>\$ 44,505,811</u>		<u>\$ 44,920,151</u>

Greater Minnesota Gas, Inc  
Docket No. G022/GR-24-350  
Summary of Rate Base Components

Line No.	Description	FERC Account	Asset			Accumulated Depreciation			Accumulated Salvage			Average Rate Base		
			2023	Projected 2024	Projected 2025	2023	Projected 2024	Projected 2025	2023	Projected 2024	Projected 2025	Projected 2024	Projected 2025	
1	Distribution Plant													
2	Land & Land Rights	374	\$ 77,539	\$ 77,539	\$ 77,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,539	\$ 77,539	
3	Mains	376	\$ 35,408,633	\$ 36,163,633	\$ 36,951,133	\$ 7,448,626	\$ 8,165,543	\$ 8,897,885	\$ 1,362,581	\$ 1,559,211	\$ 1,760,093	\$ 26,518,152	\$ 26,366,017	
4	Measuring & Reg. Station Equip. - General	378	\$ 4,491,276	\$ 4,741,276	\$ 4,991,276	\$ 658,151	\$ 762,805	\$ 872,459	\$ 111,144	\$ 134,850	\$ 159,807	\$ 3,782,801	\$ 3,901,316	
5	Services	380	\$ 12,100,964	\$ 12,814,964	\$ 13,549,964	\$ 2,404,637	\$ 2,653,798	\$ 2,917,449	\$ 744,346	\$ 846,875	\$ 955,285	\$ 9,133,136	\$ 9,495,761	
6	Meters	381	\$ 520,747	\$ 520,747	\$ 520,747	\$ 239,211	\$ 256,570	\$ 273,928	\$ -	\$ -	\$ -	\$ 272,857	\$ 255,498	
7	Meter Installations	382	\$ 3,841,076	\$ 4,062,076	\$ 4,299,576	\$ 796,088	\$ 903,340	\$ 1,018,233	\$ 189,330	\$ 218,991	\$ 250,315	\$ 2,897,702	\$ 2,985,387	
8	House Regulators	383	\$ 74,345	\$ 74,345	\$ 74,345	\$ 40,941	\$ 42,812	\$ 44,683	\$ 8,609	\$ 9,229	\$ 9,848	\$ 23,550	\$ 21,060	
9	Other Equipment	387	\$ 329,206	\$ 339,206	\$ 404,206	\$ 297,957	\$ 307,510	\$ 319,442	\$ -	\$ -	\$ -	\$ 31,472	\$ 58,229	
10	Subtotal Distribution Plant		<u>\$ 56,843,786</u>	<u>\$ 58,793,786</u>	<u>\$ 60,868,786</u>	<u>\$ 11,885,611</u>	<u>\$ 13,092,377</u>	<u>\$ 14,344,079</u>	<u>\$ 2,416,010</u>	<u>\$ 2,769,156</u>	<u>\$ 3,135,347</u>	<u>\$ 42,737,209</u>	<u>\$ 43,160,807</u>	
11	General Plant													
12	Land & Land Rights	389	\$ 60,400	\$ 60,400	\$ 60,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,400	\$ 60,400	
13	Structures & Improvements	390	\$ 644,714	\$ 694,714	\$ 744,714	\$ 89,831	\$ 111,898	\$ 137,298	\$ -	\$ -	\$ -	\$ 568,849	\$ 595,115	
14	Office Furniture & Equipment	391	\$ 401,622	\$ 451,622	\$ 501,622	\$ 165,179	\$ 231,573	\$ 292,906	\$ -	\$ -	\$ -	\$ 228,247	\$ 214,383	
15	Transportation Equipment	392	\$ 812,954	\$ 1,062,954	\$ 1,312,954	\$ 498,189	\$ 645,483	\$ 831,643	\$ (174,353)	\$ (203,498)	\$ (240,556)	\$ 555,043	\$ 671,418	
16	Communication Equipment	397	\$ 2,055	\$ 2,055	\$ 2,055	\$ 908	\$ 1,113	\$ 1,319	\$ -	\$ -	\$ -	\$ 1,045	\$ 839	
17	Subtotal General Plant		<u>\$ 1,921,745</u>	<u>\$ 2,271,745</u>	<u>\$ 2,621,745</u>	<u>\$ 754,107</u>	<u>\$ 990,067</u>	<u>\$ 1,263,166</u>	<u>\$ (174,353)</u>	<u>\$ (203,498)</u>	<u>\$ (240,556)</u>	<u>\$ 1,413,584</u>	<u>\$ 1,542,156</u>	
18	Total Utility Plant		<u>\$ 58,765,531</u>	<u>\$ 61,065,531</u>	<u>\$ 63,490,531</u>	<u>\$ 12,639,718</u>	<u>\$ 14,082,444</u>	<u>\$ 15,607,245</u>	<u>\$ 2,241,657</u>	<u>\$ 2,565,657</u>	<u>\$ 2,894,791</u>	<u>\$ 44,150,793</u>	<u>\$ 44,702,963</u>	

Greater Minnesota Gas, Inc  
Docket No. G022/GR-24-350  
Summary of Rate Base Component Adjustments

Line No.	Description	FERC Account	Asset			Accumulated Depreciation			Accumulated Salvage			Net Utility Plant		
			Projected 2024	Adjustment	Projected 2025	Projected 2024	Adjustment	Projected 2025	Projected 2024	Adjustment	Projected 2025	Projected 2024	Adjustment	Projected 2025
1	Distribution Plant													
2	Land & Land Rights	374	\$ 77,539	\$ -	\$ 77,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,539	\$ -	\$ 77,539
3	Mains	376	\$ 36,163,633	\$ 787,500	\$ 36,951,133	\$ 8,165,543	\$ 732,342	\$ 8,897,885	\$ 1,559,211	\$ 200,882	\$ 1,760,093	\$ 26,438,879	\$ (145,724)	\$ 26,293,155
4	Measuring & Reg. Station Equip. - General	378	\$ 4,741,276	\$ 250,000	\$ 4,991,276	\$ 762,805	\$ 109,654	\$ 872,459	\$ 134,850	\$ 24,956	\$ 159,807	\$ 3,843,621	\$ 115,389	\$ 3,959,010
5	Services	380	\$ 12,814,964	\$ 735,000	\$ 13,549,964	\$ 2,653,798	\$ 263,651	\$ 2,917,449	\$ 846,875	\$ 108,410	\$ 955,285	\$ 9,314,291	\$ 362,940	\$ 9,677,231
6	Meters	381	\$ 520,747	\$ -	\$ 520,747	\$ 256,570	\$ 17,358	\$ 273,928	\$ -	\$ -	\$ -	\$ 264,177	\$ (17,358)	\$ 246,819
7	Meter Installations	382	\$ 4,062,076	\$ 237,500	\$ 4,299,576	\$ 903,340	\$ 114,894	\$ 1,018,233	\$ 218,991	\$ 31,324	\$ 250,315	\$ 2,939,746	\$ 91,283	\$ 3,031,028
8	House Regulators	383	\$ 74,345	\$ -	\$ 74,345	\$ 42,812	\$ 1,871	\$ 44,683	\$ 9,229	\$ 620	\$ 9,848	\$ 22,305	\$ (2,491)	\$ 19,814
9	Other Equipment	387	\$ 339,206	\$ 65,000	\$ 404,206	\$ 307,510	\$ 11,932	\$ 319,442	\$ -	\$ -	\$ -	\$ 31,695	\$ 53,068	\$ 84,763
10	Subtotal Distribution Plant		<u>\$ 58,793,786</u>	<u>\$ 2,075,000</u>	<u>\$ 60,868,786</u>	<u>\$ 13,092,377</u>	<u>\$ 1,251,702</u>	<u>\$ 14,344,079</u>	<u>\$ 2,769,156</u>	<u>\$ 366,191</u>	<u>\$ 3,135,347</u>	<u>\$ 42,932,253</u>	<u>\$ 457,107</u>	<u>\$ 43,389,360</u>
11	General Plant													
12	Land & Land Rights	389	\$ 60,400	\$ -	\$ 60,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,400	\$ -	\$ 60,400
13	Structures & Improvements	390	\$ 694,714	\$ 50,000	\$ 744,714	\$ 111,898	\$ 25,400	\$ 137,298	\$ -	\$ -	\$ -	\$ 582,816	\$ 24,600	\$ 607,415
14	Office Furniture & Equipment	391	\$ 451,622	\$ 50,000	\$ 501,622	\$ 231,573	\$ 61,334	\$ 292,906	\$ -	\$ -	\$ -	\$ 220,050	\$ (11,334)	\$ 208,716
15	Transportation Equipment	392	\$ 1,062,954	\$ 250,000	\$ 1,312,954	\$ 645,483	\$ 186,160	\$ 831,643	\$ (203,498)	\$ (37,058)	\$ (240,556)	\$ 620,969	\$ 100,898	\$ 721,868
16	Communication Equipment	397	\$ 2,055	\$ -	\$ 2,055	\$ 1,113	\$ 206	\$ 1,319	\$ -	\$ -	\$ -	\$ 942	\$ (206)	\$ 737
17	Subtotal General Plant		<u>\$ 2,271,745</u>	<u>\$ 350,000</u>	<u>\$ 2,621,745</u>	<u>\$ 990,067</u>	<u>\$ 273,099</u>	<u>\$ 1,263,166</u>	<u>\$ (203,498)</u>	<u>\$ (37,058)</u>	<u>\$ (240,556)</u>	<u>\$ 1,485,177</u>	<u>\$ 113,959</u>	<u>\$ 1,599,135</u>
18	Total Utility Plant		<u>\$ 61,065,531</u>	<u>\$ 2,425,000</u>	<u>\$ 63,490,531</u>	<u>\$ 14,082,444</u>	<u>\$ 1,524,801</u>	<u>\$ 15,607,245</u>	<u>\$ 2,565,657</u>	<u>\$ 329,133</u>	<u>\$ 2,894,791</u>	<u>\$ 44,417,430</u>	<u>\$ 571,066</u>	<u>\$ 44,988,495</u>



**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**2024 Capital Budget**

<u>Line No</u>	<u>Description</u>	<u>FERC Acct</u>	<u>2024 Budget Adds</u>	<u>Service Life (yrs)</u>	<u>1/2 Yr Depreciation</u>
1	<u>Distribution Plant</u>				
2	Mains	376	\$ 755,000	50	\$ 7,550
3	Measuring & Reg. Station	378	\$ 250,000	50	\$ 2,500
4	Services	380	\$ 714,000	50	\$ 7,140
5	Meter Installations	382	\$ 221,000	30	\$ 3,683
6	Other Equipment	387	\$ 10,000	8	\$ 625
7	Total		<u>\$ 1,950,000</u>		<u>\$ 21,498</u>
8	<u>General Plant</u>				
9	Structures & Improvements	390	\$ 50,000	15	\$ 1,667
10	Office Furniture & Equipment	391	\$ 50,000	6	\$ 4,167
11	Transportation Equipment	392	\$ 250,000	4	\$ 31,250
12	Total		<u>\$ 350,000</u>		<u>\$ 37,083</u>
13	Grand Total		<u>\$ 2,300,000</u>		<u>\$ 58,582</u>

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**2025 Capital Budget**

<u>Line No</u>	<u>Description</u>	<u>FERC Acct</u>	<u>2025 Budget Adds</u>	<u>Service Life (yrs)</u>	<u>1/2 Yr Depreciation</u>
1	<u>Distribution Plant</u>				
2	Mains	376	\$ 787,500	50	\$ 7,875
3	Measuring & Reg. Station	378	\$ 250,000	50	\$ 2,500
4	Services	380	\$ 735,000	50	\$ 7,350
5	Meter Installations	382	\$ 237,500	30	\$ 3,958
6	Other Equipment	387	\$ 65,000	8	\$ 4,063
7	Total		<u>\$ 2,075,000</u>		<u>\$ 25,746</u>
8	<u>General Plant</u>				
9	Structures & Improvements	390	\$ 50,000	15	\$ 1,667
10	Office Furniture & Equipment	391	\$ 50,000	6	\$ 4,167
11	Transportation Equipment	392	\$ 250,000	4	\$ 31,250
12	Total		<u>\$ 350,000</u>		<u>\$ 37,083</u>
13	Grand Total		<u>\$ 2,425,000</u>		<u>\$ 62,829</u>

Greater Minnesota Gas, Inc  
 Asset Summary - Book Basis  
 Depreciation Method - SL

Group #	FERC Acct	Description	Life	2023 Actual				2024 Estimate				2025 Estimate			
				Cost Basis	Depreciation			Cost Basis	Depreciation			Cost Basis	Depreciation		
					Prior	Current	Ending		Prior	Current	Ending		Prior	Current	Ending
10	374	Land & Land Rights		\$ 77,539	\$ -	\$ -	\$ -	\$ 77,539	\$ -	\$ -	\$ -	\$ 77,539	\$ -	\$ -	\$ -
20	376	2" Mains	50	\$ 14,542,992	\$ 2,919,702	\$ 285,823	\$ 3,205,525	\$ 14,844,992	\$ 3,205,525	\$ 294,443	\$ 3,499,968	\$ 15,159,992	\$ 3,499,968	\$ 300,613	\$ 3,800,581
22	376	Cap Aid to Const	60	\$ (174,054)	\$ (49,433)	\$ (2,912)	\$ (52,345)	\$ (174,054)	\$ (52,345)	\$ (2,912)	\$ (55,257)	\$ (174,054)	\$ (55,257)	\$ (2,912)	\$ (58,168)
30	376	3" Mains	50	\$ 2,486,423	\$ 732,235	\$ 49,790	\$ 782,024	\$ 2,486,423	\$ 782,024	\$ 49,790	\$ 831,814	\$ 2,486,423	\$ 831,814	\$ 49,790	\$ 881,603
40	376	4" Mains	50	\$ 11,321,969	\$ 1,907,188	\$ 219,946	\$ 2,127,134	\$ 11,774,969	\$ 2,127,134	\$ 230,970	\$ 2,358,104	\$ 12,247,469	\$ 2,358,104	\$ 240,225	\$ 2,598,328
50	376	6" Mains	50	\$ 5,181,749	\$ 853,003	\$ 103,667	\$ 956,670	\$ 5,181,749	\$ 956,670	\$ 103,635	\$ 1,060,305	\$ 5,181,749	\$ 1,060,305	\$ 103,635	\$ 1,163,940
53	376	4" Steel Mains	50	\$ 1,178,421	\$ 220,278	\$ 23,568	\$ 243,846	\$ 1,178,421	\$ 243,846	\$ 23,568	\$ 267,415	\$ 1,178,421	\$ 267,415	\$ 23,568	\$ 290,983
55	376	2" Steel Mains	50	\$ 41,826	\$ 14,081	\$ 837	\$ 14,917	\$ 41,826	\$ 14,917	\$ 837	\$ 15,754	\$ 41,826	\$ 15,754	\$ 837	\$ 16,590
57	376	6" Steel Mains	50	\$ 829,308	\$ 154,269	\$ 16,586	\$ 170,855	\$ 829,308	\$ 170,855	\$ 16,586	\$ 187,441	\$ 829,308	\$ 187,441	\$ 16,586	\$ 204,028
		Subtotal 376		\$ 35,408,633	\$ 6,751,322	\$ 697,305	\$ 7,448,626	\$ 36,163,633	\$ 7,448,626	\$ 716,917	\$ 8,165,543	\$ 36,951,133	\$ 8,165,543	\$ 732,342	\$ 8,897,885
80	378	TBS & Odorizers	50	\$ 4,488,211	\$ 556,950	\$ 98,157	\$ 655,107	\$ 4,738,211	\$ 655,107	\$ 104,654	\$ 759,761	\$ 4,988,211	\$ 759,761	\$ 109,654	\$ 869,416
140	378	Distribution Regulators	20	\$ 3,065	\$ 3,043	\$ -	\$ 3,043	\$ 3,065	\$ 3,043	\$ -	\$ 3,043	\$ 3,065	\$ 3,043	\$ -	\$ 3,043
		Subtotal 378		\$ 4,491,276	\$ 559,994	\$ 98,157	\$ 658,151	\$ 4,741,276	\$ 658,151	\$ 104,654	\$ 762,805	\$ 4,991,276	\$ 762,805	\$ 109,654	\$ 872,459
60	380	5/8" Service Pipeline	50	\$ 2,750,378	\$ 1,019,002	\$ 55,008	\$ 1,074,010	\$ 2,750,378	\$ 1,074,010	\$ 55,008	\$ 1,129,018	\$ 2,750,378	\$ 1,129,018	\$ 55,008	\$ 1,184,026
65	380	1" Service Pipeline	50	\$ 7,990,813	\$ 812,827	\$ 152,097	\$ 964,925	\$ 8,633,413	\$ 964,925	\$ 166,243	\$ 1,131,168	\$ 9,294,913	\$ 1,131,168	\$ 179,284	\$ 1,310,452
70	380	2" Service Pipeline	50	\$ 1,329,865	\$ 334,587	\$ 26,020	\$ 360,607	\$ 1,401,265	\$ 360,607	\$ 27,311	\$ 387,919	\$ 1,474,765	\$ 387,919	\$ 28,760	\$ 416,679
70	380	3" Service Pipeline	50	\$ 5,948	\$ 872	\$ 119	\$ 991	\$ 5,948	\$ 991	\$ 119	\$ 1,110	\$ 5,948	\$ 1,110	\$ 119	\$ 1,229
75	380	4" Service Pipeline	50	\$ 3,101	\$ 948	\$ 62	\$ 1,010	\$ 3,101	\$ 1,010	\$ 62	\$ 1,072	\$ 3,101	\$ 1,072	\$ 62	\$ 1,134
76	380	6" Service Pipeline	50	\$ 20,859	\$ 2,677	\$ 417	\$ 3,094	\$ 20,859	\$ 3,094	\$ 417	\$ 3,511	\$ 20,859	\$ 3,511	\$ 417	\$ 3,929
		Subtotal 380		\$ 12,100,964	\$ 2,170,914	\$ 233,723	\$ 2,404,637	\$ 12,814,964	\$ 2,404,637	\$ 249,161	\$ 2,653,798	\$ 13,549,964	\$ 2,653,798	\$ 263,651	\$ 2,917,449
90	381	Commercial Meters	30	\$ 146,869	\$ 66,945	\$ 4,120	\$ 71,065	\$ 146,869	\$ 71,065	\$ 4,895	\$ 75,960	\$ 146,869	\$ 75,960	\$ 4,895	\$ 80,856
95	381	Residential Meters	30	\$ 373,878	\$ 158,802	\$ 9,345	\$ 168,146	\$ 373,878	\$ 168,146	\$ 12,463	\$ 180,609	\$ 373,878	\$ 180,609	\$ 12,463	\$ 193,072
		Subtotal 381		\$ 520,747	\$ 225,747	\$ 13,465	\$ 239,211	\$ 520,747	\$ 239,211	\$ 17,358	\$ 256,570	\$ 520,747	\$ 256,570	\$ 17,358	\$ 273,928
100	382	Commercial Meter Sets	50	\$ 865,086	\$ 154,484	\$ 22,481	\$ 176,966	\$ 887,186	\$ 176,966	\$ 22,850	\$ 199,816	\$ 910,936	\$ 199,816	\$ 23,614	\$ 223,430
101	382	Commercial AMR	30	\$ 57,594	\$ 10,037	\$ 1,598	\$ 11,635	\$ 57,594	\$ 11,635	\$ 1,598	\$ 13,232	\$ 57,594	\$ 13,232	\$ 1,598	\$ 14,830
110	382	Residential Meter Sets	50	\$ 2,443,224	\$ 444,034	\$ 66,270	\$ 510,304	\$ 2,642,124	\$ 510,304	\$ 69,585	\$ 579,889	\$ 2,855,874	\$ 579,889	\$ 76,463	\$ 656,352
111	382	Residential AMR	30	\$ 475,172	\$ 83,964	\$ 13,219	\$ 97,183	\$ 475,172	\$ 97,183	\$ 13,219	\$ 110,403	\$ 475,172	\$ 110,403	\$ 13,219	\$ 123,622
		Subtotal 382		\$ 3,841,076	\$ 692,519	\$ 103,568	\$ 796,088	\$ 4,062,076	\$ 796,088	\$ 107,252	\$ 903,340	\$ 4,299,576	\$ 903,340	\$ 114,894	\$ 1,018,233
120	383	Residential Regulators	50	\$ 46,157	\$ 22,101	\$ 927	\$ 23,027	\$ 46,157	\$ 23,027	\$ 927	\$ 23,954	\$ 46,157	\$ 23,954	\$ 927	\$ 24,881
130	383	Commercial Regulators	30	\$ 28,189	\$ 16,969	\$ 944	\$ 17,913	\$ 28,189	\$ 17,913	\$ 944	\$ 18,858	\$ 28,189	\$ 18,858	\$ 944	\$ 19,802
		Subtotal 383		\$ 74,345	\$ 39,070	\$ 1,871	\$ 40,941	\$ 74,345	\$ 40,941	\$ 1,871	\$ 42,812	\$ 74,345	\$ 42,812	\$ 1,871	\$ 44,683
300	387	Other Equipment	8	\$ 329,206	\$ 284,302	\$ 13,655	\$ 297,957	\$ 339,206	\$ 297,957	\$ 9,553	\$ 307,510	\$ 404,206	\$ 307,510	\$ 11,932	\$ 319,442
900	389	Land & Land Rights		\$ 60,400	\$ -	\$ -	\$ -	\$ 60,400	\$ -	\$ -	\$ -	\$ 60,400	\$ -	\$ -	\$ -
905	390.1	Building	40	\$ 638,974	\$ 69,685	\$ 20,018	\$ 89,703	\$ 638,974	\$ 89,703	\$ 20,018	\$ 109,721	\$ 638,974	\$ 109,721	\$ 20,018	\$ 129,739
250	390.2	Building Improvements	15	\$ 5,740	\$ -	\$ 128	\$ 128	\$ 5,740	\$ 128	\$ 2,049	\$ 2,177	\$ 105,740	\$ 2,177	\$ 5,382	\$ 7,559
		Subtotal 390		\$ 644,714	\$ 69,685	\$ 20,146	\$ 89,831	\$ 694,714	\$ 89,831	\$ 22,067	\$ 111,898	\$ 744,714	\$ 111,898	\$ 25,400	\$ 137,298
200	391	Office Furniture & Equip.	8	\$ 78,327	\$ 31,441	\$ 11,810	\$ 43,251	\$ 78,327	\$ 43,251	\$ 15,408	\$ 58,658	\$ 78,327	\$ 58,658	\$ 5,961	\$ 64,620
220	391	Computer Equipment	6	\$ 323,295	\$ 87,380	\$ 34,548	\$ 121,928	\$ 373,295	\$ 121,928	\$ 50,986	\$ 172,914	\$ 423,295	\$ 172,914	\$ 55,373	\$ 228,287
		Subtotal 391		\$ 401,622	\$ 118,821	\$ 46,358	\$ 165,179	\$ 451,622	\$ 165,179	\$ 66,394	\$ 231,573	\$ 501,622	\$ 231,573	\$ 61,334	\$ 292,906
310	392	Vehicles	4	\$ 812,954	\$ 384,342	\$ 113,848	\$ 498,189	\$ 1,062,954	\$ 498,189	\$ 147,294	\$ 645,483	\$ 1,312,954	\$ 645,483	\$ 186,160	\$ 831,643
210	397	Communication Equip.	10	\$ 2,055	\$ 702	\$ 206	\$ 908	\$ 2,055	\$ 908	\$ 206	\$ 1,113	\$ 2,055	\$ 1,113	\$ 206	\$ 1,319
		<b>Total</b>		<b>\$ 58,765,531</b>	<b>\$ 11,297,417</b>	<b>\$ 1,342,300</b>	<b>\$ 12,639,718</b>	<b>\$ 61,065,531</b>	<b>\$ 12,639,718</b>	<b>\$ 1,442,726</b>	<b>\$ 14,082,444</b>	<b>\$ 63,490,531</b>	<b>\$ 14,082,444</b>	<b>\$ 1,524,801</b>	<b>\$ 15,607,245</b>

Greater Minnesota Gas, Inc  
 Asset Summary - Book Basis  
 Depreciation Method - Tax

Group #	FERC Acct	Description	Life	2023 Actual				2024 Estimate				2025 Estimate			
				Cost Basis	Depreciation			Cost Basis	Depreciation			Cost Basis	Depreciation		
					Prior	Current	Ending		Prior	Current	Ending		Prior	Current	Ending
10	374	Land & Land Rights		\$ 77,539	\$ -	\$ -	\$ -	\$ 77,539	\$ -	\$ -	\$ -	\$ 77,539	\$ -	\$ -	\$ -
20	376	2" Mains	22	\$ 14,844,605	\$ 6,622,254	\$ 579,666	\$ 7,201,920	\$ 15,146,605	\$ 7,201,920	\$ 589,174	\$ 7,791,094	\$ 15,461,605	\$ 7,791,094	\$ 590,876	\$ 8,381,971
22	376	Cap Aid to Const	22	\$ (174,054)	\$ (105,880)	\$ (6,617)	\$ (112,497)	\$ (174,054)	\$ (112,497)	\$ (6,617)	\$ (119,115)	\$ (174,054)	\$ (119,115)	\$ (6,617)	\$ (125,732)
30	376	3" Mains	22	\$ 2,486,423	\$ 1,638,598	\$ 85,302	\$ 1,723,900	\$ 2,486,423	\$ 1,723,900	\$ 83,212	\$ 1,807,113	\$ 2,486,423	\$ 1,807,113	\$ 80,123	\$ 1,887,236
40	376	4" Mains	22	\$ 11,408,423	\$ 4,311,099	\$ 477,224	\$ 4,788,324	\$ 11,861,423	\$ 4,788,324	\$ 501,757	\$ 5,290,080	\$ 12,333,923	\$ 5,290,080	\$ 517,597	\$ 5,807,677
50	376	6" Mains	22	\$ 5,225,013	\$ 1,942,231	\$ 236,909	\$ 2,179,140	\$ 5,225,013	\$ 2,179,140	\$ 237,399	\$ 2,416,539	\$ 5,225,013	\$ 2,416,539	\$ 237,384	\$ 2,653,923
53	376	4" Steel Mains	22	\$ 1,178,421	\$ 500,636	\$ 53,171	\$ 553,807	\$ 1,178,421	\$ 553,807	\$ 53,049	\$ 606,855	\$ 1,178,421	\$ 606,855	\$ 52,909	\$ 659,765
55	376	2" Steel Mains	22	\$ 41,826	\$ 31,812	\$ 1,174	\$ 32,985	\$ 41,826	\$ 32,985	\$ 977	\$ 33,962	\$ 41,826	\$ 33,962	\$ 725	\$ 34,687
57	376	6" Steel Mains	22	\$ 829,308	\$ 350,612	\$ 37,696	\$ 388,307	\$ 829,308	\$ 388,307	\$ 37,696	\$ 426,003	\$ 829,308	\$ 426,003	\$ 37,696	\$ 463,699
		Subtotal 376		\$ 35,839,965	\$ 15,291,361	\$ 1,464,525	\$ 16,755,886	\$ 36,594,965	\$ 16,755,886	\$ 1,496,646	\$ 18,252,532	\$ 37,382,465	\$ 18,252,532	\$ 1,510,692	\$ 19,763,225
80	378	TBS & Odorizers	22	\$ 5,089,348	\$ 1,342,139	\$ 220,548	\$ 1,562,687	\$ 5,339,348	\$ 1,562,687	\$ 233,618	\$ 1,796,306	\$ 5,589,348	\$ 1,796,306	\$ 243,003	\$ 2,039,309
140	378	Distribution Regulators	22	\$ 3,065	\$ 3,043	\$ -	\$ 3,043	\$ 3,065	\$ 3,043	\$ -	\$ 3,043	\$ 3,065	\$ 3,043	\$ -	\$ 3,043
		Subtotal 378		\$ 5,092,413	\$ 1,345,182	\$ 220,548	\$ 1,565,731	\$ 5,342,413	\$ 1,565,731	\$ 233,618	\$ 1,799,349	\$ 5,592,413	\$ 1,799,349	\$ 243,003	\$ 2,042,352
60	380	5/8" Service Pipeline	22	\$ 2,751,038	\$ 2,236,972	\$ 85,157	\$ 2,322,129	\$ 2,751,038	\$ 2,322,129	\$ 76,908	\$ 2,399,037	\$ 2,751,038	\$ 2,399,037	\$ 67,908	\$ 2,466,945
65	380	1" Service Pipeline	22	\$ 10,835,624	\$ 2,513,420	\$ 467,978	\$ 2,981,398	\$ 11,478,224	\$ 2,981,398	\$ 507,144	\$ 3,488,542	\$ 12,139,724	\$ 3,488,542	\$ 536,712	\$ 4,025,313
70	380	2" Service Pipeline	22	\$ 1,706,455	\$ 811,991	\$ 65,375	\$ 877,366	\$ 1,777,855	\$ 877,366	\$ 67,992	\$ 945,358	\$ 1,851,355	\$ 945,358	\$ 68,191	\$ 1,013,510
70	380	3" Service Pipeline	22	\$ 5,948	\$ 1,983	\$ 270	\$ 2,253	\$ 5,948	\$ 2,253	\$ 270	\$ 2,523	\$ 5,948	\$ 2,523	\$ 270	\$ 2,794
75	380	4" Service Pipeline	22	\$ 3,101	\$ 2,154	\$ 141	\$ 2,295	\$ 3,101	\$ 2,295	\$ 190	\$ 2,484	\$ 3,101	\$ 2,484	\$ 137	\$ 2,621
76	380	6" Service Pipeline	22	\$ 20,859	\$ 6,084	\$ 948	\$ 7,032	\$ 20,859	\$ 7,032	\$ 948	\$ 7,980	\$ 20,859	\$ 7,980	\$ 948	\$ 8,928
		Subtotal 380		\$ 15,323,025	\$ 5,572,604	\$ 619,870	\$ 6,192,473	\$ 16,037,025	\$ 6,192,473	\$ 653,451	\$ 6,845,924	\$ 16,772,025	\$ 6,845,924	\$ 674,227	\$ 7,520,151
90	381	Commercial Meters	22	\$ 146,869	\$ 88,391	\$ 4,474	\$ 92,865	\$ 146,869	\$ 92,865	\$ 6,469	\$ 99,334	\$ 146,869	\$ 99,334	\$ 4,799	\$ 104,132
95	381	Residential Meters	22	\$ 373,878	\$ 206,681	\$ 7,970	\$ 214,650	\$ 373,878	\$ 214,650	\$ 13,792	\$ 228,442	\$ 373,878	\$ 228,442	\$ 10,246	\$ 238,688
		Subtotal 381		\$ 520,747	\$ 295,072	\$ 12,444	\$ 307,515	\$ 520,747	\$ 307,515	\$ 20,261	\$ 327,776	\$ 520,747	\$ 327,776	\$ 15,045	\$ 342,821
100	382	Commercial Meter Sets	22	\$ 893,365	\$ 307,145	\$ 39,760	\$ 346,906	\$ 915,465	\$ 346,906	\$ 41,495	\$ 388,400	\$ 939,215	\$ 388,400	\$ 40,513	\$ 428,913
101	382	Commercial AMR	22	\$ 57,594	\$ 16,980	\$ 2,618	\$ 19,598	\$ 57,594	\$ 19,598	\$ 4,077	\$ 23,675	\$ 57,594	\$ 23,675	\$ 2,507	\$ 26,182
110	382	Residential Meter Sets	22	\$ 2,444,368	\$ 848,661	\$ 103,216	\$ 951,877	\$ 2,643,268	\$ 951,877	\$ 109,273	\$ 1,061,149	\$ 2,857,018	\$ 1,061,149	\$ 114,711	\$ 1,175,860
111	382	Residential AMR	22	\$ 475,172	\$ 141,290	\$ 21,599	\$ 162,889	\$ 475,172	\$ 162,889	\$ 22,528	\$ 185,417	\$ 475,172	\$ 185,417	\$ 21,528	\$ 206,946
		Subtotal 382		\$ 3,870,499	\$ 1,314,076	\$ 167,193	\$ 1,481,269	\$ 4,091,499	\$ 1,481,269	\$ 177,373	\$ 1,658,642	\$ 4,328,999	\$ 1,658,642	\$ 179,260	\$ 1,837,902
120	383	Residential Regulators	22	\$ 46,157	\$ 43,153	\$ 1,041	\$ 44,193	\$ 46,157	\$ 44,193	\$ 1,844	\$ 46,038	\$ 46,157	\$ 46,038	\$ 58	\$ 46,096
130	383	Commercial Regulators	22	\$ 28,189	\$ 23,015	\$ 1,097	\$ 24,113	\$ 28,189	\$ 24,113	\$ 1,825	\$ 25,938	\$ 28,189	\$ 25,938	\$ 711	\$ 26,648
		Subtotal 383		\$ 74,345	\$ 66,168	\$ 2,138	\$ 68,306	\$ 74,345	\$ 68,306	\$ 3,669	\$ 71,975	\$ 74,345	\$ 71,975	\$ 769	\$ 72,744
300	387	Other Equipment	7	\$ 329,206	\$ 294,081	\$ 9,332	\$ 303,413	\$ 339,206	\$ 303,413	\$ 9,959	\$ 313,372	\$ 404,206	\$ 313,372	\$ 13,126	\$ 326,497
900	389	Land & Land Rights		\$ 60,400	\$ -	\$ -	\$ -	\$ 60,400	\$ -	\$ -	\$ -	\$ 60,400	\$ -	\$ -	\$ -
905	390.1	Building	39	\$ 638,974	\$ 87,377	\$ 24,613	\$ 111,990	\$ 638,974	\$ 111,990	\$ 20,921	\$ 132,911	\$ 638,974	\$ 132,911	\$ 18,213	\$ 151,124
250	390.2	Building Improvements	39	\$ 5,740	\$ -	\$ 49	\$ 49	\$ 55,740	\$ 49	\$ 788	\$ 837	\$ 105,740	\$ 837	\$ 2,070	\$ 2,907
		Subtotal 390		\$ 644,714	\$ 87,377	\$ 24,662	\$ 112,039	\$ 694,714	\$ 112,039	\$ 21,710	\$ 133,748	\$ 744,714	\$ 133,748	\$ 20,283	\$ 154,032
200	391	Office Furniture & Equip.	7	\$ 78,327	\$ 27,112	\$ 10,197	\$ 37,309	\$ 78,327	\$ 37,309	\$ 11,233	\$ 48,542	\$ 78,327	\$ 48,542	\$ 10,523	\$ 59,065
220	391	Computer Equipment	5	\$ 323,295	\$ 110,033	\$ 43,708	\$ 153,741	\$ 373,295	\$ 153,741	\$ 55,110	\$ 208,851	\$ 423,295	\$ 208,851	\$ 50,952	\$ 259,803
		Subtotal 391		\$ 401,622	\$ 137,145	\$ 53,905	\$ 191,050	\$ 451,622	\$ 191,050	\$ 66,344	\$ 257,394	\$ 501,622	\$ 257,394	\$ 61,475	\$ 318,868
310	392	Vehicles	5	\$ 812,953	\$ 305,368	\$ 127,501	\$ 432,869	\$ 1,062,953	\$ 432,869	\$ 153,273	\$ 586,142	\$ 1,312,953	\$ 586,142	\$ 167,835	\$ 753,977
210	397	Communication Equip.	7	\$ 2,055	\$ 1,003	\$ 294	\$ 1,297	\$ 2,055	\$ 1,297	\$ 294	\$ 1,590	\$ 2,055	\$ 1,590	\$ 294	\$ 1,884
		<b>Total</b>		<b>\$ 63,049,484</b>	<b>\$ 24,709,437</b>	<b>\$ 2,702,411</b>	<b>\$ 27,411,848</b>	<b>\$ 65,349,484</b>	<b>\$ 27,411,848</b>	<b>\$ 2,836,596</b>	<b>\$ 30,248,444</b>	<b>\$ 67,774,484</b>	<b>\$ 30,248,444</b>	<b>\$ 2,886,009</b>	<b>\$ 33,134,453</b>

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cash Working Capital**  
**FERC 45-day Method**

<u>Line No</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Estimate</u>	<u>2025 Test Year</u>	<u>Reference</u>
1	Total Operating Expenses	\$ 13,283,487	\$ 13,819,545	\$ 15,731,011	Schedule C-3
2	Less:				
3	Depreciation, Amortization, & Salvage	\$ 1,644,015	\$ 1,766,726	\$ 1,853,935	Schedule C-3
4	Taxes Other than Income	\$ 911,720	\$ 826,248	\$ 844,151	Schedule C-3
5	Income Taxes	\$ 334,000	\$ 223,958	\$ 449,778	Schedule C-3
6	Subtotal Deductions	<u>\$ 2,889,735</u>	<u>\$ 2,816,931</u>	<u>\$ 3,147,864</u>	
8	Adjusted Operating Expenses	<u>\$ 10,393,751</u>	<u>\$ 11,002,614</u>	<u>\$ 12,583,147</u>	
9	Factor 45/365	12.329%	12.329%	12.329%	
10	Calculated Cash Working Capital	<u>\$ 1,281,421</u>	<u>\$ 1,356,487</u>	<u>\$ 1,551,347</u>	

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cash Working Capital**

**13 Month Balances - Contributions in Aid of Construction (CIAC)**

This schedule shows monthly and thirteen-month averages in the value of customer advances for construction held by the Company.

Line No	Date	2023 Actual	2024 Estimate	2025 Test Year
1	December (Previous yr)	\$ -	\$ (75,000)	\$ (0)
2	January	\$ (12,458)	\$ (135,022)	\$ (5,000)
3	February	\$ (14,768)	\$ (146,196)	\$ (10,000)
4	March	\$ (19,016)	\$ (147,898)	\$ (20,000)
5	April	\$ (12,393)	\$ (233,471)	\$ (50,000)
6	May	\$ (2,173)	\$ (214,221)	\$ (50,000)
7	June	\$ (5,583)	\$ (82,718)	\$ (20,000)
8	July	\$ (44,941)	\$ (30,697)	\$ (15,000)
9	August	\$ (5,070)	\$ (24,284)	\$ (65,000)
10	September	\$ (60,874)	\$ (14,284)	\$ (40,000)
11	October	\$ (28,504)	\$ (9,284)	\$ (10,000)
12	November	\$ (75,480)	\$ (4,284)	\$ (5,000)
13	December	\$ (75,000)	\$ (0)	\$ -
14	13-Month Average	<u>\$ (27,405)</u>	<u>\$ (85,951)</u>	<u>\$ (22,308)</u>

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cash Working Capital**  
**13 Month Balances - Materials & Supplies**

This schedule shows monthly thirteen-month averages in the value of the Company's inventory and supplies.

Line No	Date	2023 Actual	2024 Estimate	2025 Test Year
1	December (Previous yr)	\$ 421,650	\$ 423,420	\$ 425,000
2	January	\$ 477,178	\$ 442,808	\$ 463,000
3	February	\$ 505,327	\$ 450,687	\$ 489,600
4	March	\$ 517,734	\$ 547,880	\$ 542,800
5	April	\$ 713,401	\$ 568,587	\$ 656,800
6	May	\$ 662,606	\$ 628,014	\$ 656,800
7	June	\$ 619,259	\$ 643,945	\$ 641,600
8	July	\$ 698,754	\$ 595,196	\$ 641,600
9	August	\$ 546,102	\$ 577,524	\$ 596,000
10	September	\$ 542,241	\$ 581,503	\$ 577,000
11	October	\$ 501,723	\$ 530,486	\$ 504,800
12	November	\$ 469,737	\$ 497,743	\$ 474,400
13	December	\$ 423,420	\$ 425,000	\$ 425,000
14	13-Month Average	<u>\$ 546,087</u>	<u>\$ 531,753</u>	<u>\$ 545,723</u>

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cash Working Capital**  
**13 Month Balances - Prepayments**

This schedule shows monthly thirteen-month averages in the value of the Company's prepaid insurance, property taxes, and license fees.

<u>Line No</u>	<u>Date</u>	<u>2023 Actual</u>	<u>2024 Estimate</u>	<u>2025 Test Year</u>
1	December (Previous yr)	\$ 43,886	\$ 130,324	\$ 153,285
2	January	\$ 31,118	\$ 125,926	\$ 139,336
3	February	\$ 18,351	\$ 96,505	\$ 116,388
4	March	\$ 121,114	\$ 75,096	\$ 93,440
5	April	\$ 138,785	\$ 683,217	\$ 713,292
6	May	\$ 589,347	\$ 602,732	\$ 634,344
7	June	\$ 507,720	\$ 522,246	\$ 558,396
8	July	\$ 432,547	\$ 534,302	\$ 479,448
9	August	\$ 353,590	\$ 453,808	\$ 489,300
10	September	\$ 369,695	\$ 375,245	\$ 410,352
11	October	\$ 289,904	\$ 296,681	\$ 331,404
12	November	\$ 210,114	\$ 218,118	\$ 252,456
13	December	\$ 130,324	\$ 153,285	\$ 173,508
14	13-Month Average	<u>\$ 248,961</u>	<u>\$ 328,268</u>	<u>\$ 349,612</u>



**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cash Working Capital**  
**13 Month Balances - Gas Inventory**

This schedule shows monthly thirteen-month averages in the value of the Company's gas in storage.

<u>Line No</u>	<u>Date</u>	<u>2023 Actual</u>	<u>2024 Estimate</u>	<u>2025 Test Year</u>
1	December (Previous yr)	\$ 559,404	\$ 723,551	\$ 695,744
2	January	\$ 350,887	\$ 530,780	\$ 401,777
3	February	\$ 181,630	\$ 494,292	\$ 120,293
4	March	\$ (37,161)	\$ 259,038	\$ 39,635
5	April	\$ 41,807	\$ 261,346	\$ -
6	May	\$ 118,304	\$ 330,935	\$ 156,329
7	June	\$ 208,696	\$ 419,614	\$ 312,657
8	July	\$ 299,196	\$ 521,353	\$ 468,986
9	August	\$ 477,236	\$ 624,550	\$ 625,314
10	September	\$ 610,073	\$ 674,842	\$ 781,643
11	October	\$ 744,936	\$ 797,501	\$ 892,372
12	November	\$ 722,489	\$ 870,069	\$ 960,700
13	December	\$ 723,551	\$ 695,744	\$ 877,594
14	13-Month Average	<u>\$ 384,696</u>	<u>\$ 554,124</u>	<u>\$ 487,157</u>

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Deferred Income Tax Liability**

Line No	Description	Beg of Year	Change	End of Year	Reference
1	2023			\$ (2,137,000)	
2	2024				
3	Calculated Change:				
4	Fixed Asset - NBV Tax Basis	\$ 35,637,636	\$ (536,596)	\$ 35,101,039	Rate Base Schedules
5	Fixed Asset - NBV Book Basis	\$ 43,884,156	\$ 533,273	\$ 44,417,430	Rate Base Schedules
6	Excess (tax) book Depreciation	<u>\$ (8,246,521)</u>	<u>\$ (1,069,870)</u>	<u>\$ (9,316,390)</u>	
7	Federal Tax Rate	19%	\$ (203,275)		
8	State Tax Rate	10%	\$ (106,987)		
9	Current Year Def Tax Change		<u>\$ (310,262)</u>		
10	2024 Ending Balance			<u>\$ (2,447,262)</u>	
11	2025				
12	Calculated Change:				
13	Fixed Asset - NBV Tax Basis	\$ 35,101,039	\$ (461,009)	\$ 34,640,031	Rate Base Schedules
14	Fixed Asset - NBV Book Basis	\$ 44,417,430	\$ 571,066	\$ 44,988,495	Rate Base Schedules
15	Excess (tax) book Depreciation	<u>\$ (9,316,390)</u>	<u>\$ (1,032,074)</u>	<u>\$ (10,348,465)</u>	
16	Federal Tax Rate	19%	\$ (196,094)		
17	State Tax Rate	10%	\$ (103,207)		
18	Current Year Def Tax Change		<u>\$ (299,302)</u>		
19	2024 Ending Balance			<u>\$ (2,746,564)</u>	

# **STATEMENT C**

Operating Income Schedules  
pursuant to Minn. R. 7825.4100

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Net Operating Income**

<b>Line No</b>	<b>Description</b>	<b>2023 Actual</b>	<b>2024 Actual / Budget</b>	<b>2025 Test Year</b>	<b>Reference</b>
1	Operating Revenue	\$ 16,072,227	\$ 15,774,586	\$ 18,404,089	Schedule C-2
2	Operating Expense	\$ 12,949,487	\$ 13,595,587	\$ 15,281,233	Schedule C-3
3	Net Op Income Before Taxes	<u>\$ 3,122,740</u>	<u>\$ 2,178,999</u>	<u>\$ 3,122,856</u>	
4	Income Taxes	\$ 334,000	\$ 223,958	\$ 449,778	Schedule C-5
5	Net Operating Income	<u>\$ 2,788,740</u>	<u>\$ 1,955,041</u>	<u>\$ 2,673,077</u>	

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Summary of Operating Revenue**

<b>Line No</b>	<b>Description</b>	<b>2023 Actual</b>	<b>2024 Actual / Budget</b>	<b>2025 Test Year</b>	<b>FERC Account</b>	<b>GMG Account</b>
1	<u>Gas Sales &amp; Transportation</u>					
2	<u>Firm</u>					
3	Residential	\$ 9,598,131	\$ 8,309,256	\$ 9,915,984	480	4000 & 4050
4	Commercial	\$ 1,180,847	\$ 1,430,137	\$ 1,728,720	481	4020 & 4051
5	Industrial	\$ 2,481,006	\$ 3,246,834	\$ 3,798,864	481	4021 & 4052
6	Transportation	\$ 217,555	\$ 140,918	\$ 93,945	489.3	4041 - 4043, 4181-4183
7	Total Firm Sales	<u>\$ 13,477,539</u>	<u>\$ 13,127,145</u>	<u>\$ 15,537,514</u>		
8	<u>Interruptible</u>					
9	Industrial & Agriculture	\$ 1,191,214	\$ 1,416,799	\$ 1,468,263	481	4021 & 4052
10	Transportation	\$ 1,557,606	\$ 1,308,040	\$ 1,448,067	489.3	4030
11	Total Interruptible	<u>\$ 2,748,819</u>	<u>\$ 2,724,839</u>	<u>\$ 2,916,330</u>		
12	CCRC from base rates to CIP Tracker	\$ (79,969)	\$ (71,250)	\$ (84,455)	480-495	4071
13	Total Gas Sales and Transportation	<u>\$ 16,146,389</u>	<u>\$ 15,780,734</u>	<u>\$ 18,369,389</u>		
14	Unbilled Revenue Adjustment	\$ (110,908)	\$ (37,563)	\$ -	495	4025 & 4070
15	Activation Fees	\$ 34,286	\$ 26,615	\$ 30,200	488	4150, 4152, 4175
16	Reconnection Fees	\$ 2,460	\$ 4,800	\$ 4,500	495	4175
17	Total Operating Revenue	<u>\$ 16,072,227</u>	<u>\$ 15,774,586</u>	<u>\$ 18,404,089</u>		

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Summary of Operating Expenses**

<u>Line No</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual / Budget</u>	<u>2025 Test Year</u>	<u>FERC Accounts</u>
1	Operating Expenses				
2	Cost of Gas Purchased	\$ 7,456,829	\$ 7,692,439	\$ 8,951,044	804
3	Distribution				
4	Operation	\$ 483,931	\$ 490,742	\$ 536,700	870-881
5	Maintenance	\$ 68,561	\$ 97,332	\$ 97,200	885-894
6	Customer Accounts	\$ 129,186	\$ 311,234	\$ 315,600	901-906
7	Customer Services & Information Expense	\$ 6,566	\$ 4,220	\$ 6,000	907-910
8	Sales Expense	\$ 35,210	\$ 21,534	\$ 29,100	911-916
9	General & Administrative	\$ 2,213,470	\$ 2,385,112	\$ 2,647,503	920-931
10	Depreciation & Amortization	\$ 1,342,745	\$ 1,442,726	\$ 1,524,800	403
11	Fixed Asset Salvage	\$ 301,270	\$ 324,000	\$ 329,135	403
11	Taxes Other than Income	\$ 911,720	\$ 826,248	\$ 844,151	408.1 & 920
12	Income Taxes	\$ 334,000	\$ 223,958	\$ 449,778	409
13	Total Operating Expenses	<u>\$ 13,283,487</u>	<u>\$ 13,819,545</u>	<u>\$ 15,731,011</u>	

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Summary of Operating Expenses**  
**Twelve Months Ended December 31, 2023, 2024, and Projected 2025**

Line No	Account	FERC Account	Description	2023 Actual	2024 Actual / Budget	2025 Test Year
1			<u>Gas Supply Expense</u>			
2	5000	804	Delivered Cost of Gas	\$ 7,456,829	\$ 7,692,439	\$ 8,951,044
3			Total Cost of Gas	<u>\$ 7,456,829</u>	<u>\$ 7,692,439</u>	<u>\$ 8,951,044</u>
4			<u>Distribution Expense</u>			
6	5100	880	Drug Testing Expense	\$ 1,938	\$ 2,260	\$ 2,400
7	5110	874	Auto & Truck Expense	\$ 121,761	\$ 120,951	\$ 138,000
8	5120	874	Emergency Response Charge	\$ 18,101	\$ 15,785	\$ 26,400
9	5127	887	Line Hit Expense	\$ 8,018	\$ -	\$ -
10	5130	874	Locating Expense	\$ 213,076	\$ 224,461	\$ 224,400
11	5140	909	Pipeline Safety Expense	\$ 55,112	\$ 55,174	\$ 60,000
12	5145	880	Supplies	\$ 22,072	\$ 20,122	\$ 22,800
13	5150	885	R & M - Distribution	\$ 58,987	\$ 96,045	\$ 96,000
14	5151	874	Flow GIS	\$ 22,950	\$ 31,220	\$ 31,200
15	5160	887	Safety	\$ 1,556	\$ 1,287	\$ 1,200
16	5165	880	Regulatory Distribution	\$ 18,309	\$ 8,626	\$ 18,000
17	5170	880	Uniforms - Distribution	\$ 4,888	\$ 5,791	\$ 6,000
18	5180	875	Utilities - Distribution	\$ 5,723	\$ 6,353	\$ 7,500
19			Total Distribution	<u>\$ 552,491</u>	<u>\$ 588,075</u>	<u>\$ 633,900</u>
20			<u>Customer Accounts Expense</u>			
21	5200	903	Billing Support	\$ 25,731	\$ 176,023	\$ 180,000
22	5210	902	Auto & Truck Expense	\$ 9,687	\$ 9,658	\$ 9,600
23	5220	904	Bad Debts	\$ 9,773	\$ 20,800	\$ 21,600
24	5233	903	Lease - Equipment	\$ 4,233	\$ 350	\$ -
25	5235	903	Computer Expense/Supplies	\$ 91	\$ -	\$ -
26	5250	903	Postage - Cust. Accounts	\$ 79,671	\$ 104,403	\$ 104,400
27			Total Customer Accounts Expense	<u>\$ 129,186</u>	<u>\$ 311,234</u>	<u>\$ 315,600</u>
28			<u>Customer Services and Information Expense</u>			
29	5300	909	Advertising	\$ 6,566	\$ 4,220	\$ 6,000
30			Total Customer Service & Info	<u>\$ 6,566</u>	<u>\$ 4,220</u>	<u>\$ 6,000</u>
31			<u>Sales Expense</u>			
32	5430	911	Salary - Sales	\$ 17,034	\$ 12,245	\$ 18,000
33	5433	913	Marketing & Promotions	\$ 8,958	\$ 7,839	\$ 8,400
34	5440	913	Miscellaneous Sales Expense	\$ 664	\$ -	\$ -
35	5450	913	Customer Referral Credit	\$ 1,000	\$ -	\$ -
36	5463	913	Rebates Conversion	\$ 2,711	\$ 1,450	\$ 2,700
37	5475	913	Rebates Other	\$ 4,843	\$ -	\$ -
38			Total Sales Expense	<u>\$ 35,210</u>	<u>\$ 21,534</u>	<u>\$ 29,100</u>

39			<u>Administrative &amp; General Expense</u>						
40	6100	930	Advertising	\$	2,859	\$	3,570	\$	3,600
41	6200	921	Auto Mileage	\$	-	\$	38	\$	-
42	6400	921	Bank Charges	\$	4,634	\$	7,957	\$	4,800
43	6450	921	Credit Card Charges	\$	92,207	\$	13,621	\$	-
44	6700	921	Computer Exp/Supply	\$	46,338	\$	74,779	\$	74,640
45	6745	923	Consulting Services - General	\$	8,890	\$	-	\$	-
46	6850	921	Donations	\$	-	\$	400	\$	-
47	6750	923	Contract Labor	\$	-	\$	5,712	\$	-
48	6900	921	Dues & Subscriptions	\$	9,601	\$	14,762	\$	15,600
49	7000	921	Education & Training	\$	3,880	\$	10,299	\$	10,200
50	7200	925	Insurance	\$	144,429	\$	161,798	\$	180,000
52	7500	921	Lease - Equipment	\$	10,082	\$	8,171	\$	8,160
53	7600	923	Legal	\$	6,791	\$	7,777	\$	8,400
54	7650	923	Accounting	\$	40,300	\$	44,000	\$	49,800
55	7670	928	Rate Case Expense	\$	-	\$	-	\$	50,000
56	7675	928	Regulatory Expense	\$	24,701	\$	26,465	\$	26,400
57	7800	921	Miscellaneous Expense	\$	2,390	\$	3,789	\$	4,080
58	7900	921	Meals & Entertainment - General	\$	6,819	\$	5,098	\$	6,720
59	8000	921	Supplies - General	\$	11,099	\$	11,388	\$	12,000
60	8150	921	Office Equipment	\$	741	\$	73	\$	-
61	8200	921	Postage	\$	4,468	\$	4,039	\$	5,400
62	8290	921	Real Estate Taxes	\$	10,998	\$	14,664	\$	15,000
63	8300	931	Rent	\$	35,100	\$	34,600	\$	36,000
64	8400	921	R & M - General	\$	17,261	\$	17,446	\$	24,000
65	8700	921	Telephone / Internet	\$	40,526	\$	47,836	\$	42,000
66	8750	921	Tools Expense	\$	3,511	\$	1,152	\$	1,200
67	8900	921	Travel & Conventions	\$	13,626	\$	13,524	\$	14,400
68	9100	921	Utilities	\$	10,405	\$	14,598	\$	14,400
69	9280	920	Wages - Employees	\$	1,308,044	\$	1,469,559	\$	1,630,432
70	9290	920	Wages - Officers	\$	236,031	\$	224,367	\$	255,210
71	8500	926	Retirement Plan Expense	\$	57,607	\$	64,087	\$	72,661
72	7050	926	Employee Benefits	\$	59,256	\$	77,341	\$	80,000
73	9510	920	Payroll Processing Fees	\$	875	\$	2,203	\$	2,400
74			Total Admin & General	\$	<u>2,213,470</u>	\$	<u>2,385,112</u>	\$	<u>2,647,503</u>
75			Depreciation and Amortization						
76	9400	403	Depreciation Expense	\$	1,342,745	\$	1,442,726	\$	1,524,800
77	9710	403	Fixed Asset Salvage Expense	\$	301,270	\$	324,000	\$	329,135
78			Total Depreciation Exp	\$	<u>1,644,015</u>	\$	<u>1,766,726</u>	\$	<u>1,853,935</u>
79			Taxes						
80	9500	920	Payroll Taxes	\$	132,355	\$	155,064	\$	172,151
81	9550	408.1	Real Estate Taxes	\$	779,365	\$	671,184	\$	672,000
82			Total Taxes Other than Income Taxes	\$	<u>911,720</u>	\$	<u>826,248</u>	\$	<u>844,151</u>
83			Total Operating Expenses	\$	<u><b>12,949,487</b></u>	\$	<u><b>13,595,587</b></u>	\$	<u><b>15,281,233</b></u>



**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Operating Expense Adjustments**

This schedule shows adjustments by FERC account from 2024 to 2025. GMG budgets whole rounded numbers, therefore only changes larger than \$1000 are specifically noted.

Line No	FERC Acct	Description	GMG Acct	Change from 2024 to 2025
1		<u>Gas Supply Expense</u>		
2	804	Delivered Cost of Gas	5000	\$ 1,258,605
3		Cost of Purchased Gas Schedule		
4		<u>Distribution Expense</u>		
5	874	Auto & Truck Expense	5110	\$ 17,049
6		Added vehicle, increased maintenance		
7	874	Emergency Response	5120	\$ 10,615
8		2025 Budget based on 2023 actual		
9	875	Utilities	5180	\$ 1,147
10		Year over year increases in utility rates		
11	880	Supplies	5145	\$ 2,678
12		2025 Budget based on 2023 actual		
13	880	Regulatory Distribution	5165	\$ 9,374
14		2025 Budget based on 2023 actual		
15	909	Pipeline Safety Expense	5140	\$ 4,826
16		Increased mailing costs		
17		Accounts with change under \$1000	varies	\$ 136
18		<u>Customer Accounts Expense</u>		
19	903	Billing Support	5200	\$ 3,977
		Software license and transaction fees increased for added customers. Wage increase for meter reading and billing support 3%		
20				
21		Accounts with change under \$1000	varies	\$ 389
22		<u>Customer Services and Information Expense</u>		
23	909	Advertising	5300	\$ 1,780
24		2025 Budget based on 2023 actual		

Line No	FERC Acct	Description	GMG Acct	2024 to 2025
25		<u>Sales Expense</u>		
26	911	Salary - Sales	5430	\$ 5,755
27		2025 Budget based on 2023 and 2024 actual with 3% wage increase		
28	913	Conversion Rebates	5463	\$ 1,250
29		2025 Budget based on 2023 actual		
30		Accounts with change under \$1000	varies	\$ 561
31		<u>Administrative and General</u>		
32	920	Wages - Employees	9280	\$ 160,873
33		3% wage increase, adjustment to capital allocations based on 2025 capital budget, and additional employee		
34	920	Wages - Officers	9290	\$ 30,843
35		3% wage increase plus adjustment to capital allocations based on 2025 capital budget		
36	921	Bank Charges	6400	\$ (3,157)
37		2025 Budget based on 2023 actual		
38	921	Credit Card Charges	6450	\$ (13,621)
39		Customer payments are processed by new billing software and are included in Billing Support		
40	921	Contract Labor	6750	\$ (5,712)
41		Contracted labor is utilized when there is staff turnover. 2025 budget is fully staffed therefore nothing has been budgeted.		
42	921	Insurance	7200	\$ 18,202
43		Annual insurance premium increases		
44	921	Meals & Entertainment - General	7900	\$ 1,622
45		2025 Budget based on 2023 actual		
46	921	Postage	8200	\$ 1,361
47		Increases in postage rates		
48	921	R & M - General	8400	\$ 6,554
49		Increases in contract rates for cleaning, lawncare, snow removal, etc.		
50	921	Telephone / Internet	8700	\$ (5,836)

Line No	FERC Acct	Description	GMG Acct	2024 to 2025
51		Increased calls in early 2024 due to billing software conversion / assisting customers with new bank pay set up. 2025 budget based on 2023 actual.		
52	923	Accounting	7650	\$ 5,800
53		Increase in external accounting firm for audits, taxes, etc.		
54	926	Employee Benefits	7050	\$ 2,659
55		Increased costs and additional employee		
56	928	Rate Case Expense	7670	\$ 50,000
57		Rate Case Project Cost Estimate Schedule		
58	926	Retirement Plan Expense	8500	\$ 8,574
59		Wage increase, adjustment to capital allocations based on 2025 capital budget, and additional employee		
60	931	Rent	8300	\$ 1,400
61		Annual rent increase		
62		Accounts with change under \$1000	varies	\$ 2,828
63		<u>Depreciation and Amortization</u>		
64	403	Depreciation Expense	9400	\$ 82,074
65		Schedule B-3		
66	403	Fixed Asset Salvage Expense	9710	\$ 5,135
67		Schedule B-3		
68		<u>Taxes</u>		
69	920	Payroll Taxes	9500	\$ 17,087
70		3% wage increase plus adjustment to capital allocations based on 2025 capital budget		
71	408.1	Real Estate Taxes	9550	\$ 816
72		<b>Grand Total</b>		<b><u>\$ 1,685,646</u></b>

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Income Taxes**

<b>Line No</b>	<b>Description</b>	<b>2023 Actual</b>	<b>2024 Actual / Budget</b>	<b>2025 Test Year</b>	<b>Reference</b>
1	Operating Revenue	\$ 16,072,227	\$ 15,774,586	\$ 18,404,089	Schedule C-2
2	Operating Expense	\$ 12,949,487	\$ 13,595,587	\$ 15,281,233	Schedule C-3
3	Net Operating Income before Taxes	<u>\$ 3,122,740</u>	<u>\$ 2,178,999</u>	<u>\$ 3,122,856</u>	
4	Less:				
5	Interest Expense	\$ 1,267,148	\$ 1,328,914	\$ 1,451,562	Schedule D-3
6	Management Fee	\$ 80,383	\$ 61,918	\$ 80,374	
7	Other Expense	\$ 294,897	\$ 201,795	\$ 195,960	
8	Add:				
9	Other Income	\$ 138,064	\$ 185,897	\$ 156,000	
10	Taxable Income	<u>\$ 1,618,377</u>	<u>\$ 772,268</u>	<u>\$ 1,550,960</u>	
11	Income Taxes	\$ 334,000	\$ 223,958	\$ 449,778	
12	Net Income	<u>\$ 1,284,377</u>	<u>\$ 548,310</u>	<u>\$ 1,101,181</u>	

# **STATEMENT D**

Rate of Return Cost of Capital Schedules  
pursuant to Minn. R. 7825.4200

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Rate of Return**

Line No.	Component	(1) 13 Month Average (\$ Millions)	(2) Ratio*	(3) Cost	(4) Weighted Cost
1	<u>Weighted Cost of Capital</u>				
2	Long Term Debt	\$ 24.697	52.65%	5.61%	2.954%
3	Short Term Debt	\$ 0.321	0.68%	8.00%	0.055%
4	Equity	\$ 21.887	46.66%	10.00%	4.666%
5	Total	\$ 46.905			7.675%
6	Flotation Cost				0.330%
7	Total Capital Cost				8.005%

Line No.	Component	(5) 13 Month Average (\$ Millions)	(6) Ratio*	(7) Cost	(8) Weighted Cost
8	<u>Weighted Cost of Capital Adjusted For Loan Guarantees</u>				
9	Long Term Debt	\$ 22.623	48.23%	5.61%	2.706%
10	Short Term Debt	\$ 0.321	0.68%	8.00%	0.055%
11	Equity	\$ 23.961	51.08%	10.00%	5.108%
12	Total	\$ 46.905			7.869%
13	Flotation Cost				0.330%
14	Total Capital Cost				8.199%

Column Descriptions:

- (1) Projected 2025 balance sheet
- (2) Year end component value/Total Row "(1)"
- (3) Per testimony
- (4) = Column (2) x Column (3)
- (5) Projected 2025 balance sheet with \$2.073 million of SBA debt transferred to equity due to loan guarantees
- (6) Year end component value/Total Row (5)
- (7) Per testimony
- (8) = Column (6) x Column (7)

\* The ratio totals to 99.99% due to rounding.

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cost of Long Term Debt**

Line No	Description	Year Ended December 31		13 Mo Average Bal at Dec 31, 2024	Interest 2024	Average Int Rate
		2023	2024			
1	SBA Loan	\$ 2,462,555	\$ 2,204,902	\$ 2,334,168	\$ 52,512	2.25%
2	Bell Bank	\$ 11,473,698	\$ -	\$ 8,588,364	\$ 429,609	5.00%
3	First Farmers & Merchants	\$ 13,280,078	\$ 23,188,173	\$ 15,374,027	\$ 773,278	5.03%
4	Total	<u>\$ 27,216,330</u>	<u>\$ 25,393,074</u>	<u>\$ 26,296,560</u>	<u>\$ 1,255,398</u>	
5	Average Cost					<u>4.77%</u>
		Year Ended December 31		13 Mo Average Bal at Dec 31, 2025	Interest 2025	Average Int Rate
		2024	2025			
6	SBA Loan	\$ 2,204,902	\$ 1,941,419	\$ 2,073,611	\$ 46,682	2.25%
7	Bell Bank	\$ -	\$ -	\$ -	\$ -	n/a
8	First Farmers & Merchants	\$ 23,188,173	\$ 22,049,834	\$ 22,623,581	\$ 1,338,828	5.92%
9	Total	<u>\$ 25,393,074</u>	<u>\$ 23,991,253</u>	<u>\$ 24,697,192</u>	<u>\$ 1,385,510</u>	
10	Average Cost					<u>5.61%</u>

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Interest Expense Calculation**

Line No.	Description	2023 Actual	2024 Actual / Budget	2025 Budget
1	Interest Expense			
	Short Term	\$ 49,962	\$ 45,789	\$ 30,052
	Long Term	\$ 1,191,538	\$ 1,255,398	\$ 1,385,510
2	Amortization of Loan Costs	\$ 25,589	\$ 27,727	\$ 36,000
3	Other Interest Expense	\$ 60	\$ -	\$ -
4	Total Interest Expense	<u>\$ 1,267,148</u>	<u>\$ 1,328,914</u>	<u>\$ 1,451,562</u>



**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cost of Short Term Debt**

Line No	Description	Year Ended December 31		13 Mo Average Bal at Dec 31, 2024	Interest 2024	Average Int Rate
		2023	2024			
1	Bell Bank*	\$ 460,630	\$ -	\$ 153,302	\$ 23,880	15.58%
2	First Farmers & Merchants	\$ 410,000	\$ 355,000	\$ 594,455	\$ 21,909	3.69%
4	Total	<u>\$ 870,630</u>	<u>\$ 355,000</u>	<u>\$ 747,757</u>	<u>\$ 45,789</u>	
5	Average Cost					<u>6.12%</u>
		Year Ended December 31		13 Mo Average Bal at Dec 31, 2025	Interest 2025	Average Int Rate
		2024	2025			
6	Bell Bank	\$ -	\$ -	\$ -	\$ -	n/a
7	First Farmers & Merchants	\$ 355,000	\$ 830,000	\$ 320,769	\$ 30,052	9.37% **
9	Total	<u>\$ 355,000</u>	<u>\$ 830,000</u>	<u>\$ 320,769</u>	<u>\$ 30,052</u>	
10	Average Cost					<u>9.37%</u>

\* Bell Bank Line of Credit closed 6/30/24

\*\* Short term debt interest is calculated on a daily account balance basis. For rate of return and budget purposes 8% has been used.

# **STATEMENT E**

Rate Structure and Design  
pursuant to Minn. R. 7825.4300

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Customers and Sales at Present and Proposed Rates**

Line No	Average Customers	MCF Sales	Revenue		Increase		
			Present	Proposed	Amount	Percent	
1	<u>Firm Service</u>						
2	Residential						
3	RS	10,623	888,184	\$ 9,879,302	\$ 10,641,938	\$ 762,635	7.72%
4	Total Residential	10,623	888,184	\$ 9,879,302	\$ 10,641,938	\$ 762,635	7.72%
5	Commerical						
6	SCS	946	118,652	\$ 1,270,893	\$ 1,365,831	\$ 94,938	7.47%
7	CS	56	44,868	\$ 451,074	\$ 481,809	\$ 30,735	6.81%
8	Total Commerical	1,002	163,519	\$ 1,721,967	\$ 1,847,641	\$ 125,674	7.30%
9	Industrial						
10	MS	26	49,408	\$ 488,440	\$ 520,812	\$ 32,372	6.63%
11	LS	68	343,899	\$ 3,294,180	\$ 3,483,037	\$ 188,856	5.73%
12	Total Industrial	94	393,307	\$ 3,782,620	\$ 4,003,848	\$ 221,228	5.85%
13	Total Firm Service	11,719	1,445,010	\$ 15,383,889	\$ 16,493,427	\$ 1,109,537	7.21%
14	<u>Interruptible Service</u>						
15	Industrial - IND	6	90,124	\$ 587,390	\$ 622,800	\$ 35,410	6.03%
16	Agriculture - AG	85	134,570	\$ 871,593	\$ 954,642	\$ 83,049	9.53%
17	Total Interruptible Service	91	224,695	\$ 1,458,983	\$ 1,577,442	\$ 118,459	8.12%
18	<u>Transportation Service</u>						
19	Transportation - TR1	32	436,649	\$ 1,432,997	\$ 1,617,290	\$ 184,293	12.86%
20	Transportation TR2	22	10,369	\$ 93,517	\$ 104,484	\$ 10,967	11.73%
22	Total Transportation Service	54	447,018	\$ 1,526,514	\$ 1,721,774	\$ 195,260	12.79%
23	Total Gas Sales and Transport	11,864	2,116,723	\$ 18,369,387	\$ 19,792,643	\$ 1,423,256	7.75%
24	Other Revenues						
25	Activation Fees			\$ 30,200	\$ 30,200	\$ -	0.00%
26	Reconnection Fees			\$ 4,500	\$ 4,500	\$ -	0.00%
27	Total Other Revenues			\$ 34,700	\$ 34,700	\$ -	0.00%
28	Total Sales, Transport & Other Revenues			\$ 18,404,087	\$ 19,827,343	\$ 1,423,256	7.73%

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Present & Proposed Rates per MCF**

Line No.		Residential	Sm Commercial	Commercial	Industrial		Interruptible	
		RS1	SCS1	CS1	MS1	LS1	IND1	AG1
1	<b><u>Present Rates</u></b>							
2	Facility Fee	\$ 8.50	\$ 10.00	\$ 40.00	\$ 100.00	\$ 200.00	\$ 275.00	\$ 20.00
3	Distribution Charge	\$ 4.41646	\$ 4.23646	\$ 3.93646	\$ 3.73646	\$ 3.58646	\$ 2.48626	\$ 2.28626
4	Cost of Gas							
5	Demand	\$ 1.70630	\$ 1.70630	\$ 1.70630	\$ 1.70630	\$ 1.70630	\$ -	\$ -
6	Commodity	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291
7	Total Cost of Gas	\$ 5.55921	\$ 5.55921	\$ 5.55921	\$ 5.55921	\$ 5.55921	\$ 3.85291	\$ 3.85291
8	Total Distribution and Cost of Gas Rates	\$ 9.97567	\$ 9.79567	\$ 9.49567	\$ 9.29567	\$ 9.14567	\$ 6.33917	\$ 6.13917
9	<b><u>Proposed Rates</u></b>							
10	Facility Fee	\$ 9.75	\$ 11.50	\$ 45.00	\$ 115.00	\$ 230.00	\$ 300.00	\$ 23.00
11	Distribution Charge	\$ 5.10100	\$ 4.89310	\$ 4.54660	\$ 4.29695	\$ 4.06445	\$ 2.85920	\$ 2.85920
12	Cost of Gas							
13	Demand	\$ 1.70630	\$ 1.70630	\$ 1.70630	\$ 1.70630	\$ 1.70630	\$ -	\$ -
14	Commodity	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291	\$ 3.85291
15	Total Cost of Gas	\$ 5.55921	\$ 5.55921	\$ 5.55921	\$ 5.55921	\$ 5.55921	\$ 3.85291	\$ 3.85291
16	Total Distribution and Cost of Gas Rates	\$ 10.66021	\$ 10.45231	\$ 10.10581	\$ 9.85616	\$ 9.62366	\$ 6.71211	\$ 6.71211

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Present Rates - Docket No. G022/GR-09-62**  
**Operating Revenue - Projected 2025**

Line No.		Customer Charge	Distribution Margin*	Base Cost of Gas		Per MCF Charge
				Demand	Commodity	
1	<b>Present Rates</b>					
2	<b>Firm Rate Classes</b>					
3	RS	\$ 8.50	\$ 4.37516	\$ 1.70630	\$ 3.85291	\$ 9.93437
4	SCS	\$ 10.00	\$ 4.19516	\$ 1.70630	\$ 3.85291	\$ 9.75437
5	CS	\$ 40.00	\$ 3.89516	\$ 1.70630	\$ 3.85291	\$ 9.45437
6	MS	\$ 100.00	\$ 3.69516	\$ 1.70630	\$ 3.85291	\$ 9.25437
7	LS	\$ 200.00	\$ 3.54516	\$ 1.70630	\$ 3.85291	\$ 9.10437
8	<b>Interruptible Rate Classes</b>					
9	IND	\$ 275.00	\$ 2.44496	\$ -	\$ 3.85291	\$ 6.29787
10	AG	\$ 200.00	\$ 2.24496	\$ -	\$ 3.85291	\$ 6.09787
11						
			Oct-Nov			
		\$ 20.00	\$ 2.24496	\$ -	\$ 3.85291	\$ 6.09787
			Dec-Sept			
		\$ 20.00	\$ 2.24496	\$ -	\$ 3.85291	\$ 6.09787

Line No.			# of Customers at 12/31/25	2025 Est MCF per Customer	2025 Test Year Sales Volumes	Customer Charge Revenues	Base Cost of Gas			Commodity Revenues	Customer & Distribution Revenue	Total Cost of Gas	2025 Test Year Total Revenues
							Distribution Margin	Demand	Commodity				
12	<b>Revenues</b>												
13	<b>Firm Rate Classes</b>												
14	Residential	RS	10,223	86.0	879,541	\$ 1,042,746	\$ 3,848,131	\$ 1,500,760	\$ 3,388,791	\$ 8,737,683	\$ 4,890,877	\$ 4,889,551	\$ 9,780,429
15	2025 Growth	RS	400	21.6	8,644	\$ 13,005	\$ 37,817	\$ 14,749	\$ 33,303	\$ 85,869	\$ 50,822	\$ 48,052	\$ 98,874
16	Total Residential		10,623	86.0	888,184	\$ 1,055,751	\$ 3,885,948	\$ 1,515,509	\$ 3,422,094	\$ 8,823,551	\$ 4,941,699	\$ 4,937,603	\$ 9,879,302
17	Sm Commerical	SCS	946	125.4	118,652	\$ 113,520	\$ 497,763	\$ 202,455	\$ 457,154	\$ 1,157,373	\$ 611,283	\$ 659,610	\$ 1,270,893
18	Commerical	CS	56	801.2	44,868	\$ 26,880	\$ 174,766	\$ 76,557	\$ 172,871	\$ 424,194	\$ 201,646	\$ 249,428	\$ 451,074
19	Total Commercial		1,002	926.6	163,519	\$ 140,400	\$ 672,529	\$ 279,013	\$ 630,025	\$ 1,581,567	\$ 812,929	\$ 909,038	\$ 1,721,967
20	Medium Industrial	MS	26	1,900.3	49,408	\$ 31,200	\$ 182,570	\$ 84,305	\$ 190,364	\$ 457,240	\$ 213,770	\$ 274,669	\$ 488,440
21	Large Industrial	LS	68	5,057.3	343,899	\$ 163,200	\$ 1,219,176	\$ 586,794	\$ 1,325,011	\$ 3,130,980	\$ 1,382,376	\$ 1,911,805	\$ 3,294,180
22	Total Industrial		94	6,957.6	393,307	\$ 194,400	\$ 1,401,746	\$ 671,099	\$ 1,515,375	\$ 3,588,220	\$ 1,596,146	\$ 2,186,474	\$ 3,782,620
23	Total Firm Service		11,719	7,970.3	1,445,010	\$ 1,390,551	\$ 5,960,224	\$ 2,465,621	\$ 5,567,494	\$ 13,993,338	\$ 7,350,775	\$ 8,033,115	\$ 15,383,889
24	<b>Interruptible Service</b>												
25	Industrial	IND	6	15,020.7	90,124	\$ 19,800	\$ 220,350	\$ -	\$ 347,240	\$ 567,590	\$ 240,150	\$ 347,240	\$ 587,390
26	Agriculture	AG	85	1,583.2	134,570	\$ 51,000	\$ 302,105	\$ -	\$ 518,488	\$ 820,593	\$ 353,105	\$ 518,488	\$ 871,593
27	Total Interruptible		91	16,603.9	224,695	\$ 70,800	\$ 522,455	\$ -	\$ 865,728	\$ 1,388,183	\$ 593,255	\$ 865,728	\$ 1,458,983
28	<b>Transportation Service</b>												
29	Transportation TR1	CS	1	821.3	821	\$ 480	\$ 3,199	\$ -	\$ -	\$ 3,199	\$ 3,679	\$ -	\$ 3,679
30	Transportation TR1	IND	2	22,980.1	45,960	\$ 6,600	\$ 112,371	\$ -	\$ -	\$ 112,371	\$ 118,971	\$ -	\$ 118,971
31	Transportation TR1	Contract	1	71,820.0	71,820	\$ -	\$ 174,631	\$ -	\$ -	\$ 174,631	\$ 174,631	\$ -	\$ 174,631
32	Transportation TR1	LS	27	10,149.8	274,045	\$ 64,800	\$ 971,532	\$ -	\$ -	\$ 971,532	\$ 1,036,332	\$ -	\$ 1,036,332
33	Transportation TR1	AG	1	44,002.8	44,003	\$ 600	\$ 98,785	\$ -	\$ -	\$ 98,785	\$ 99,385	\$ -	\$ 99,385
34	Transportation TR2	RS	16	86.0	1,377	\$ 1,632	\$ 6,023	\$ 2,349	\$ 5,304	\$ 13,675	\$ 7,655	\$ 7,653	\$ 15,307
35	Transportation TR2	SCS	1	125.4	125	\$ 120	\$ 526	\$ 214	\$ 483	\$ 1,223	\$ 646	\$ 697	\$ 1,343
36	Transportation TR2	MS	3	1,900.3	5,701	\$ 3,600	\$ 21,066	\$ 9,727	\$ 21,965	\$ 52,758	\$ 24,666	\$ 31,693	\$ 56,358
37	Transportation TR2	AG	2	1,583.2	3,166	\$ 1,200	\$ 7,108	\$ -	\$ 12,200	\$ 19,308	\$ 8,308	\$ 12,200	\$ 20,508
38	Total Transportation		54	153,469	447,018	\$ 79,032	\$ 1,395,240	\$ 12,290	\$ 39,952	\$ 1,447,482	\$ 1,474,272	\$ 52,242	\$ 1,526,514
39	Total Gas Sales and Transport		11,864	178,043	2,116,723	\$ 1,540,383	\$ 7,877,919	\$ 2,477,911	\$ 6,473,174	\$ 16,829,004	\$ 9,418,302	\$ 8,951,085	\$ 18,369,387

\* Distribution Margin excludes CIP CCRC

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Present Rates - Docket No. G022/GR-09-62**  
**Operating Revenue - Proposed Rates**

Line No.		Customer Charge	Distribution Margin*	Base Cost of Gas		Per MCF Charge
				Demand	Commodity	
1	<b>Proposed Rates</b>					
2	<b>Firm Rate Classes</b>					
3	RS	\$ 9.75	\$ 5.05970	\$ 1.70630	\$ 3.85290	\$ 10.61890
4	SCS	\$ 11.50	\$ 4.85180	\$ 1.70630	\$ 3.85290	\$ 10.41100
5	CS	\$ 45.00	\$ 4.50530	\$ 1.70630	\$ 3.85290	\$ 10.06450
6	MS	\$ 115.00	\$ 4.25565	\$ 1.70630	\$ 3.85290	\$ 9.81485
7	LS	\$ 230.00	\$ 4.02315	\$ 1.70630	\$ 3.85290	\$ 9.58235
8	<b>Interruptible Rate Classes</b>					
9	IND	\$ 300.00	\$ 2.81790	\$ -	\$ 3.85290	\$ 6.67080
10	AG	Oct-Nov \$ 220.00	\$ 2.81790	\$ -	\$ 3.85290	\$ 6.67080
11		Dec-Sept \$ 23.00	\$ 2.81790	\$ -	\$ 3.85290	\$ 6.67080

Line No.			# of Customers at 12/31/25	2025 Est MCF per Customer	2025 Test Year Sales Volumes	Customer Charge Revenues	Base Cost of Gas		Commodity Revenues	Customer & Distribution Revenue	Total Cost of Gas	2025 Test Year Total Revenues	
							Distribution Margin	Demand					Commodity
12	<b>Revenues</b>												
13	<b>Firm Rate Classes</b>												
14	Residential	RS	10,223	86.0	879,541	\$ 1,196,091	\$ 4,450,213	\$ 1,500,760	\$ 3,388,782	\$ 9,339,756	\$ 5,646,304	\$ 4,889,543	\$ 10,535,847
15	2025 Growth	RS	400	21.6	8,644	\$ 14,306	\$ 43,734	\$ 14,749	\$ 33,303	\$ 91,786	\$ 58,040	\$ 48,052	\$ 106,091
16	<b>Total Residential</b>		<b>10,623</b>	<b>86.0</b>	<b>888,184</b>	<b>\$ 1,210,397</b>	<b>\$ 4,493,947</b>	<b>\$ 1,515,509</b>	<b>\$ 3,422,085</b>	<b>\$ 9,431,541</b>	<b>\$ 5,704,344</b>	<b>\$ 4,937,594</b>	<b>\$ 10,641,938</b>
17	Sm Commercial	SCS	946	125.4	118,652	\$ 130,548	\$ 575,675	\$ 202,455	\$ 457,153	\$ 1,235,283	\$ 706,223	\$ 659,609	\$ 1,365,831
18	Commercial	CS	56	801.2	44,868	\$ 30,240	\$ 202,142	\$ 76,557	\$ 172,870	\$ 451,569	\$ 232,382	\$ 249,428	\$ 481,809
19	<b>Total Commercial</b>		<b>1,002</b>	<b>926.6</b>	<b>163,519</b>	<b>\$ 160,788</b>	<b>\$ 777,816</b>	<b>\$ 279,013</b>	<b>\$ 630,023</b>	<b>\$ 1,686,853</b>	<b>\$ 938,604</b>	<b>\$ 909,036</b>	<b>\$ 1,847,641</b>
20	Medium Industrial	MS	26	1,900.3	49,408	\$ 35,880	\$ 210,263	\$ 84,305	\$ 190,364	\$ 484,932	\$ 246,143	\$ 274,669	\$ 520,812
21	Large Industrial	LS	68	5,057.3	343,899	\$ 187,680	\$ 1,383,555	\$ 586,794	\$ 1,325,007	\$ 3,295,357	\$ 1,571,235	\$ 1,911,801	\$ 3,483,037
22	<b>Total Industrial</b>		<b>94</b>	<b>6,957.6</b>	<b>393,307</b>	<b>\$ 223,560</b>	<b>\$ 1,593,818</b>	<b>\$ 671,099</b>	<b>\$ 1,515,371</b>	<b>\$ 3,780,288</b>	<b>\$ 1,817,378</b>	<b>\$ 2,186,470</b>	<b>\$ 4,003,848</b>
23	<b>Total Firm Service</b>		<b>11,719</b>	<b>7,970.3</b>	<b>1,445,010</b>	<b>\$ 1,594,745</b>	<b>\$ 6,865,582</b>	<b>\$ 2,465,621</b>	<b>\$ 5,567,480</b>	<b>\$ 14,898,682</b>	<b>\$ 8,460,326</b>	<b>\$ 8,033,100</b>	<b>\$ 16,493,427</b>
24	<b>Interruptible Service</b>												
25	Industrial	IND	6	15,020.7	90,124	\$ 21,600	\$ 253,961	\$ -	\$ 347,239	\$ 601,200	\$ 275,561	\$ 347,239	\$ 622,800
26	Agriculture	AG	85	1,583.2	134,570	\$ 56,950	\$ 379,206	\$ -	\$ 518,486	\$ 897,692	\$ 436,156	\$ 518,486	\$ 954,642
27	<b>Total Interruptible</b>		<b>91</b>	<b>16,603.9</b>	<b>224,695</b>	<b>\$ 78,550</b>	<b>\$ 633,167</b>	<b>\$ -</b>	<b>\$ 865,726</b>	<b>\$ 1,498,892</b>	<b>\$ 711,717</b>	<b>\$ 865,726</b>	<b>\$ 1,577,442</b>
28	<b>Transportation Service</b>												
29	Transportation TR1	CS	1	821.3	821	\$ 540	\$ 3,700	\$ -	\$ -	\$ 3,700	\$ 4,240	\$ -	\$ 4,240
30	Transportation TR1	IND	2	22,980.1	45,960	\$ 7,200	\$ 129,511	\$ -	\$ -	\$ 129,511	\$ 136,711	\$ -	\$ 136,711
31	Transportation TR1	Contr	1	71,820.0	71,820	\$ -	\$ 174,631	\$ -	\$ -	\$ 174,631	\$ 174,631	\$ -	\$ 174,631
32	Transportation TR1	LS	27	10,149.8	274,045	\$ 74,520	\$ 1,102,522	\$ -	\$ -	\$ 1,102,522	\$ 1,177,042	\$ -	\$ 1,177,042
33	Transportation TR1	AG	1	44,002.8	44,003	\$ 670	\$ 123,995	\$ -	\$ -	\$ 123,995	\$ 124,665	\$ -	\$ 124,665
34	Transportation TR2	RS	16	86.0	1,377	\$ 1,872	\$ 6,965	\$ 2,349	\$ 5,304	\$ 14,618	\$ 8,837	\$ 7,653	\$ 15,305
35	Transportation TR2	SCS	1	125.4	125	\$ 138	\$ 609	\$ 214	\$ 483	\$ 1,306	\$ 747	\$ 697	\$ 1,395
36	Transportation TR2	MS	3	1,900.3	5,701	\$ 4,140	\$ 24,261	\$ 9,727	\$ 21,965	\$ 55,954	\$ 28,401	\$ 31,693	\$ 63,385
37	Transportation TR2	AG	2	1,583.2	3,166	\$ 1,340	\$ 8,922	\$ -	\$ 12,200	\$ 21,122	\$ 10,262	\$ 12,200	\$ 24,399
31													
32	<b>Total Transportation</b>		<b>54</b>	<b>153,469</b>	<b>447,018</b>	<b>\$ 90,420</b>	<b>\$ 1,575,117</b>	<b>\$ 12,290</b>	<b>\$ 39,952</b>	<b>\$ 1,627,359</b>	<b>\$ 1,665,537</b>	<b>\$ 52,242</b>	<b>\$ 1,721,774</b>
33	<b>Total Gas Sales and Transport</b>		<b>11,864</b>	<b>178,043</b>	<b>2,116,723</b>	<b>\$ 1,763,715</b>	<b>\$ 9,073,866</b>	<b>\$ 2,477,911</b>	<b>\$ 6,473,157</b>	<b>\$ 18,024,934</b>	<b>\$ 10,837,580</b>	<b>\$ 8,951,068</b>	<b>\$ 19,792,643</b>

\* Distribution Margin excludes CIP CCRC

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Summary of Class Cost of Service Study

Line No	Cost Component	Total	Firm					Interruptible		Reference
			Residential	Commercial		Industrial		Industrial	Agriculture	
			RS	SCS	CS	MS	LS	IND	AG	
1	Capacity Costs	\$ 6,398,883	\$ 3,919,093	\$ 531,120	\$ 182,106	\$ 184,681	\$ 1,466,323	\$ 62,774	\$ 52,786	Cap Cost Alloc
2	Commodity Costs	\$ 6,591,192	\$ 2,769,974	\$ 369,856	\$ 142,269	\$ 171,602	\$ 2,147,830	\$ 423,747	\$ 565,914	Com Cost Alloc
3	Customer Costs	\$ 6,836,445	\$ 4,800,653	\$ 438,528	\$ 363,605	\$ 188,295	\$ 441,520	\$ 38,958	\$ 564,886	Cust Cost Alloc
4	Total	\$ 19,826,519	\$ 11,489,720	\$ 1,339,503	\$ 687,980	\$ 544,578	\$ 4,055,672	\$ 525,479	\$ 1,183,586	
5	%	100%	58.0%	6.8%	3.5%	2.7%	20.5%	2.7%	6.0%	
6	Present Rates - Retail	\$ 16,842,872	\$ 9,879,302	\$ 1,270,893	\$ 451,074	\$ 488,440	\$ 3,294,180	\$ 587,390	\$ 871,593	Present & Proposed Rates
7	Present Rates - Transport	\$ 1,526,514	\$ 15,307	\$ 1,343	\$ 3,679	\$ 56,358	\$ 1,210,963	\$ 118,971	\$ 119,893	
9	Present Rates - Total	\$ 18,369,387	\$ 9,894,610	\$ 1,272,236	\$ 454,753	\$ 544,798	\$ 4,505,143	\$ 706,361	\$ 991,485	
10	Activation Fees/Reconnect Fees	\$ 34,700	\$ 34,700							
11	Revenue (Shortfall) Overage	\$ (1,422,433)	\$ (1,629,810)	\$ (67,267)	\$ (233,227)	\$ 220	\$ 449,471	\$ 180,882	\$ (192,101)	Line 4- Line 6
12										
13	Proposed Revenues - Retail	\$ 18,070,869	\$ 10,641,938	\$ 1,365,831	\$ 481,809	\$ 520,812	\$ 3,483,037	\$ 622,800	\$ 954,642	Present & Proposed Rates
14	Proposed Revenues - Transport	\$ 1,721,774	\$ 15,305	\$ 1,395	\$ 4,240	\$ 63,385	\$ 1,351,673	\$ 136,711	\$ 149,065	
15	Proposed Revenues - Total	\$ 19,792,643	\$ 10,657,243	\$ 1,367,226	\$ 486,050	\$ 584,197	\$ 4,834,710	\$ 759,511	\$ 1,103,707	
16	Activation Fees/Reconnect Fees	\$ 34,700	\$ 34,700							
17	Revenue (Shortfall) Overage	\$ 824	\$ (797,777)	\$ 27,723	\$ (201,930)	\$ 39,619	\$ 779,037	\$ 234,032	\$ (79,879)	Line 12 - Line 4

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Cost of Service Summary**

Line No	Description	Total	Capacity	Commodity	Customer	Reference
1	Operating & Maintenance Expense	\$ 12,755,298	\$ 4,672,075	\$ 6,473,172	\$ 1,610,051	
2	Rate Base	\$ 3,683,003	\$ 751,285	\$ 118,020	\$ 2,813,698	
3	Depreciation & Salvage	\$ 1,853,935	\$ 303,523	\$ -	\$ 1,550,412	
4	Taxes	\$ 1,121,778	\$ 672,000	\$ -	\$ 449,778	
5	Increased Taxes for Income Deficiency	\$ 412,505	\$ -	\$ -	\$ 412,505	
5	Total Cost of Service	<u>\$ 19,826,519</u>	<u>\$ 6,398,883</u>	<u>\$ 6,591,192</u>	<u>\$ 6,836,445</u>	
6	%	100%	32%	33%	34%	
7	Cost of Service less Gas Commodity	\$ 13,235,327	\$ 6,398,883	\$ -	\$ 6,836,445	
8	%	100%	48%	0%	52%	
9	Commodity	\$ 6,591,192		\$ 6,591,192		
10	Total Cost of Service	<u>\$ 19,826,519</u>	<u>\$ 6,398,883</u>	<u>\$ 6,591,192</u>	<u>\$ 6,836,445</u>	



**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Operation and Maintenance Expenses**

Line No	Description	Total	Capacity	Commodity	Customer	Reference
1	Gas Supply					
2	Purchased Gas					
3	- Capacity	\$ 2,477,873	\$ 2,477,873			
4	- Commodity	\$ 6,473,172		\$ 6,473,172		
5	Total Gas Supply	<u>\$ 8,951,044</u>	<u>\$ 2,477,873</u>	<u>\$ 6,473,172</u>	<u>\$ -</u>	
6	Distribution					
7	Operation	\$ 536,700			\$ 536,700	
8	Maintenance	\$ 97,200	\$ 97,200			
9	Total Distribution	<u>\$ 633,900</u>	<u>\$ 97,200</u>	<u>\$ -</u>	<u>\$ 536,700</u>	
10	Total Customer Accounts	<u>\$ 321,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 321,600</u>	
11	Total Sales Accounts	<u>\$ 29,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,100</u>	
12	Total O&M	<u>\$ 9,935,644</u>	<u>\$ 2,575,073</u>	<u>\$ 6,473,172</u>	<u>\$ 887,400</u>	
13	O&M Less Gas Supply - Commodity	\$ 3,462,473	\$ 2,575,073	\$ -	\$ 887,400	
14	Administrative & General	\$ 2,647,503	\$ 1,968,972		\$ 678,531	
15	Payroll Taxes	\$ 172,151	\$ 128,030		\$ 44,121	
16	Total	<u>\$ 12,755,298</u>	<u>\$ 4,672,075</u>	<u>\$ 6,473,172</u>	<u>\$ 1,610,051</u>	

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Rate Base Expenses

Line No	Description	Total	Capacity	Commodity	Customer	Reference
1	<u>Net Plant</u>					
2	Intangible	\$ -				Summary of Rate Base Components
3	Distribution					
4	Land & Land Rights	\$ 77,539	\$ 22,040		\$ 55,499	Summary of Rate Base Components
5	Mains	\$ 26,366,017	\$ 7,494,303		\$ 18,871,713	Summary of Rate Base Components
6	Measuring & Regulating Station Equip	\$ 3,901,316	\$ 1,108,914		\$ 2,792,402	Summary of Rate Base Components
7	Services	\$ 9,495,761			\$ 9,495,761	Summary of Rate Base Components
8	Meters	\$ 255,498			\$ 255,498	Summary of Rate Base Components
9	Meter Installations	\$ 2,985,387			\$ 2,985,387	Summary of Rate Base Components
10	House Regulators	\$ 21,060			\$ 21,060	Summary of Rate Base Components
11	Other Equipment	\$ 58,229			\$ 58,229	Summary of Rate Base Components
12	General	\$ 1,542,156			\$ 1,542,156	Summary of Rate Base Components
13	Subtotal - Plant in Service	<u>\$ 44,702,963</u>	<u>\$ 8,625,257</u>	<u>\$ -</u>	<u>\$ 36,077,705</u>	
14	Contribution in Aid to Construction	\$ (22,308)			\$ (22,308)	Rate Base Summary
15	Working Capital	\$ 2,836,409	\$ 1,038,934	\$ 1,439,446	\$ 358,028.82	Rate Base Summary
16	Less Deferred Income Taxes	\$ (2,596,913)	\$ (501,064)		\$ (2,095,849)	Rate Base Summary
17	Total Rate Base	<u>\$ 44,920,151</u>	<u>\$ 9,163,127</u>	<u>\$ 1,439,446</u>	<u>\$ 34,317,577</u>	
18	Return @ 8.199%	<u>\$ 3,683,003</u>	<u>\$ 751,285</u>	<u>\$ 118,020</u>	<u>\$ 2,813,698</u>	

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Depreciation, Salvage & Tax Expense**

Line No	Description	Total	Capacity	Commodity	Customer	Reference
1	<u>Depreciation &amp; Salvage</u>					
2	Distribution					
3	Land & Land Rights	\$ -				
4	Mains	\$ 933,224	\$ 265,261		\$ 667,963	Min Sys Study
5	Measuring & Regulating Station Equip	\$ 134,611	\$ 38,262		\$ 96,349	Min Sys Study
6	Services	\$ 372,060			\$ 372,060	
7	Meters	\$ 17,358			\$ 17,358	
8	Meter Installations	\$ 146,217			\$ 146,217	
9	House Regulators	\$ 2,491			\$ 2,491	
10	Other Equipment	\$ 11,932			\$ 11,932	
11	General	\$ 236,041			\$ 236,041	
12	Total Depreciation Expense	<u>\$ 1,853,935</u>	<u>\$ 303,523</u>	<u>\$ -</u>	<u>\$ 1,550,412</u>	
13	<u>Taxes</u>					
14	Income Taxes	\$ 449,778			\$ 449,778	
15	Real Estate Taxes	\$ 672,000	\$ 672,000			
16	Total Taxes	<u>\$ 1,121,778</u>	<u>\$ 672,000</u>	<u>\$ -</u>	<u>\$ 449,778</u>	

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Capacity Cost Allocation Factors

Line No	Description	Total	Firm					Interruptible		Reference
			Residential	Commercial		Industrial		Industrial	Agriculture	
			RS	SCS	CS	MS	LS	IND	AG	
1	Peak Day January 13, 2024	16,269	9,964	1,350	463	470	3,728	160	134	
2	January 2024 MCF sales	237,039	145,178	19,675	6,746	6,841	54,318	2,325	1,955	
3	% 2024 Peak Responsibility (Mcf)	100.00%	61.25%	8.30%	2.85%	2.89%	22.92%	0.98%	0.82%	
4	<u>Allocation of Capacity Costs</u>									
5	Capacity Costs	\$ 6,398,883	\$ 3,919,093	\$ 531,120	\$ 182,106	\$ 184,681	\$ 1,466,323	\$ 62,774	\$ 52,786	
6	Total Capacity Costs	<u>\$ 6,398,883</u>	<u>\$ 3,919,093</u>	<u>\$ 531,120</u>	<u>\$ 182,106</u>	<u>\$ 184,681</u>	<u>\$ 1,466,323</u>	<u>\$ 62,774</u>	<u>\$ 52,786</u>	

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Commodity Cost Allocation Factors

Line No	Description	Total	Firm					Interruptible		Reference
			Residential	Commercial		Industrial		Industrial	Agriculture	
			RS	SCS	CS	MS	LS	IND	AG	
1	Test Year Projected Consumption (Mcf)	2,116,723	889,561	118,777	45,689	55,109	689,763	136,084	181,740	
2	%	100.00%	42.03%	5.61%	2.16%	2.60%	32.59%	6.43%	8.59%	
3	<u>Allocation of Commodity Costs</u>									
4	Commodity	\$ 6,591,192	\$ 2,769,974	\$ 369,856	\$ 142,269	\$ 171,602	\$ 2,147,830	\$ 423,747	\$ 565,914	
5	Total Commodity Costs	<u>\$ 6,591,192</u>	<u>\$ 2,769,974</u>	<u>\$ 369,856</u>	<u>\$ 142,269</u>	<u>\$ 171,602</u>	<u>\$ 2,147,830</u>	<u>\$ 423,747</u>	<u>\$ 565,914</u>	

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Customer Cost Allocation Factors

Line No	Description	Total	Firm					Interruptible		Reference
			Residential	Commercial		Industrial		Industrial	Agriculture	
			RS	SCS	CS	MS	LS	IND	AG	
1	<u>Customer Set up Replacement Costs</u>									
2	Meters, Regulators & Fittings	\$ 4,894,669	\$3,751,081			\$1,143,588				Asset Summary - Book Basis
3	2025 Average # of Customers	11,560	10,367	947	56	29	68	6	87	
4	Cost per Customer by Class (Line 2 / Line 3)		\$ 331.54	\$ 331.54	\$ 4,648.73	\$ 4,648.73	\$ 4,648.73	\$ 4,648.73	\$ 4,648.73	
5	Ratios		1.00	1.00	14.02	14.02	14.02	14.02	14.02	
6	Ratio x # of Customers per Class (Line 4 x Line 5)	14,763	10,367	947	785	407	953	84	1,220	
7	Customer Cost Allocation Factors	100.00%	70.22%	6.41%	5.32%	2.75%	6.46%	0.57%	8.26%	
8	<u>Allocation of Customer Costs</u>									
9	Customer Costs	\$ 6,836,445	\$ 4,800,653	\$ 438,528	\$ 363,605	\$ 188,295	\$ 441,520	\$ 38,958	\$ 564,886	
10	Total Customer Costs	\$ 6,836,445	\$ 4,800,653	\$ 438,528	\$ 363,605	\$ 188,295	\$ 441,520	\$ 38,958	\$ 564,886	

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Minimum System Study**

Line No	Main Size - Internal Diameter	Length in Feet	Original Cost of Construction	Cost per Foot	% Footprint	
					Length	Cost
1	2 Inch	2,980,680	\$ 14,584,817	\$ 4.89	57.27%	40.99%
2	3 Inch	599,163	\$ 2,486,423	\$ 4.15	11.51%	6.99%
3	4 Inch	1,324,492	\$ 12,500,390	\$ 9.44	25.45%	35.13%
4	6 Inch	300,655	\$ 6,011,056	\$ 19.99	5.78%	16.89%
5	Totals	<u>5,204,990</u>	<u>\$ 35,582,686</u>	<u>\$ 6.84</u>	<u>100.00%</u>	<u>100.00%</u>

Line No	Description	% of Total Cost		
		Test Year	Customer	Capacity
6	Cost of Minimum System based on 2" Cost	\$ 25,468,627	71.58%	Customer
7	Mains in Excess of Minimum System	\$ 10,114,059	28.42%	Capacity
8	Allocation: Net Plant			
9	Land & Land Rights	\$ 77,539	\$ 55,499	\$ 22,040
10	Mains	\$ 26,366,017	\$ 18,871,713	\$ 7,494,303
11	Measuring & Reg Station Equip	\$ 3,901,316	\$ 2,792,402	\$ 1,108,914
12	Allocation: Depreciation			
13	Land & Land Rights	\$ -	\$ -	\$ -
14	Mains	\$ 933,224	\$ 667,963	\$ 265,261
15	Measuring & Reg Station Equip	\$ 134,611	\$ 96,349	\$ 38,262
16	Basis: Property Records for 12/31/2023			

# **STATEMENT F**

Other Supplemental Information  
pursuant to Minn. R. 7825.4400



**Entire document is  
Trade Secret Data**

**Greater Minnesota Gas, Inc.**  
**Docket No. G022/GR-24-350**  
**Gross Revenue Conversion Factor**

Definition: The incremental amount of gross revenue required to generate an additional dollar of operating income.

GR = Gross Revenue Conversion Factor  
T = Federal and Minnesota Income Tax

Line No.	Description	
1	Gross Revenue Conversion Factor Formula	$GR = \frac{1}{1 - T}$
2	Federal Tax Rate	19%
3	Minnesota Tax Rate	10%
4	Total Tax (T)	29%
5	Operating Income Percent (100% Less Line 4)	71%
6	Gross Revenue Conversion Factor	1.40845

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Travel, Entertainment, and Related Employee Expenses for Calendar Year 2023

Type	Date	Vendor	Business Purpose	Employee	Total Amount	Allocated to GMG	Acct Charged to	Category
Credit Card Charge	1/3/2023	Carbone's Pizza	Food for multiple employees for meeting/training at office	Robert Emmers	\$ 40.90	\$ 30.68	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/5/2023	Redemption	Meals for 3 people - offsite meeting	Nicolle Kupser	\$ 51.90	\$ 38.93	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/5/2023	Hotels.com	Hotel for training (2 people)	Patrick Johnson	\$ 252.78	\$ 214.86	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	1/6/2023	MEA	Leak Investigation class for 2 employees	Patrick Johnson	\$ 950.00	\$ 617.50	7000 - Education & Training	Education
Credit Card Charge	1/6/2023	Graduate Minneapolis	Meal for 4 employees traveling for training	Patrick Johnson	\$ 176.75	\$ 132.56	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/10/2023	Pizza Hut	Food for multiple employees for training	Patrick Johnson	\$ 77.38	\$ 58.04	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/10/2023	Brygge Tap & Taste	Meal for 2 employees traveling for training	Patrick Johnson	\$ 62.27	\$ 46.70	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/11/2023	The Crow Bar & Grill	Meal for 2 people traveling for work	James Mosher	\$ 34.61	\$ 25.96	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/11/2023	Pizza Hut	Food for multiple employees for training	Patrick Johnson	\$ 64.23	\$ 48.17	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/18/2023	Pagliais Pizza	Meal for 2 employees traveling for training	Patrick Johnson	\$ 54.06	\$ 40.55	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/23/2023	American Gas Association	Conference Registration Fee	Patrick Johnson	\$ 1,075.00	\$ 913.75	8900 - Travel & Conventions	Education
Credit Card Charge	1/25/2023	Chick-Fil-A	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 163.00	\$ 122.25	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/26/2023	Perkins	Meal for 3 people traveling for work	James Mosher	\$ 55.27	\$ 41.45	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/26/2023	Fishtale Grill	Meal while traveling for work	James Mosher	\$ 29.59	\$ 22.19	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	1/27/2023	MSP Airport	Airfare for training	Patrick Johnson	\$ 195.96	\$ 166.57	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	1/27/2023	MSP Airport	Airfare for training	Patrick Johnson	\$ 195.96	\$ 166.57	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	1/27/2023	Hotels.com	Hotel for training	Patrick Johnson	\$ 118.59	\$ 100.80	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	1/30/2023	Graduate Minneapolis	Meal for 4 employees traveling for training	Patrick Johnson	\$ 148.73	\$ 111.55	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	2/1/2023	Graduate Minneapolis	Hotel for training	Patrick Johnson	\$ 289.64	\$ 246.19	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/1/2023	Graduate Minneapolis	Hotel for training	Patrick Johnson	\$ 289.64	\$ 246.19	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/2/2023	HYVEE	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 129.45	\$ 97.09	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	2/2/2023	Graduate Minneapolis	Hotel for training	Patrick Johnson	\$ 434.46	\$ 369.29	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/3/2023	HYVEE	Food for multiple employees for meeting/training at office	Robert Emmers	\$ 42.99	\$ 32.24	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	2/3/2023	Gran Plaza Mexican	Meals for 2 people - offsite meeting	Robert Emmers	\$ 26.76	\$ 20.07	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	2/3/2023	Hotels.com	Hotel for training (3 people)	Patrick Johnson	\$ 823.95	\$ 700.36	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/7/2023	Jimmy Johns	Meal for 5 people while traveling for work	Cody Chilson	\$ 42.87	\$ 32.15	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	2/7/2023	Mileage	Personal car for work travel	Amy Brunner	\$ 29.34	\$ 24.94	8900 - Travel & Conventions	Travel and Lodging
Expense Report	2/7/2023	Mileage	Personal car for work travel	Becky Campion	\$ 20.76	\$ 17.65	8900 - Travel & Conventions	Travel and Lodging
Expense Report	2/7/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 56.20	\$ 47.77	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/13/2023	Dominos	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 77.74	\$ 58.31	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	2/24/2023	Delta Air	Airfare for training	David Pinney	\$ 153.90	\$ 130.82	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/24/2023	Kiwi.com	Airfare for training	David Pinney	\$ 175.44	\$ 149.12	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/24/2023	Hotels.com	Hotel for training	David Pinney	\$ 667.62	\$ 567.48	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	2/27/2023	Perkins	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 41.88	\$ 31.41	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/2/2023	SpotLite Bar & Grill	Meals for 5 people traveling for work	Scott Wallace	\$ 77.30	\$ 57.98	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/3/2023	MEA	MEA Roundtable Conference Registration	Patrick Johnson	\$ 600.00	\$ 390.00	7000 - Education & Training	Education
Credit Card Charge	3/3/2023	Keefe Co Parking	Parking for PUC meeting	Kristine Anderson	\$ 7.50	\$ 6.38	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/4/2023	The Edgewater Hotel	Hotel for Conference	Patrick Johnson	\$ 231.01	\$ 196.36	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/7/2023	Lakeside Tavern	Meals for 3 people traveling for work	Cody Chilson	\$ 84.50	\$ 63.38	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/8/2023	Doubletree	Hotel for training	Patrick Johnson	\$ 305.50	\$ 259.68	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/8/2023	Doubletree	Hotel for training	Patrick Johnson	\$ 305.50	\$ 259.68	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/13/2023	Gran Plaza Mexican	Meals for offsite meeting with external group	Robert Emmers	\$ 94.27	\$ 70.70	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/14/2023	BCA Training	MNOPS Conference Registration fee	John Hortop	\$ 220.00	\$ 143.00	7000 - Education & Training	Education
Credit Card Charge	3/14/2023	BCA Training	MNOPS Conference Registration fee	Patrick Johnson	\$ 220.00	\$ 143.00	7000 - Education & Training	Education
Expense Report	3/14/2023	Out of Pocket	Meals for offsite training	Benjamin Horstmann	\$ 36.72	\$ 27.54	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/14/2023	Godfathers Pizza	Food for multiple employees for meeting/training at office	Kristine Anderson	\$ 225.93	\$ 169.45	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	3/14/2023	Out of Pocket	Meals for offsite training	Robert Ortega	\$ 84.93	\$ 63.70	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	3/14/2023	Out of Pocket	Car rental for Training	Robert Ortega	\$ 198.63	\$ 168.84	8900 - Travel & Conventions	Travel and Lodging
Expense Report	3/15/2023	Mileage	Personal car for work travel	Justin Harrison	\$ 67.04	\$ 50.28	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/15/2023	The Depot	Meals for offsite meeting with external group	Robert Emmers	\$ 201.87	\$ 151.40	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	3/15/2023	Mileage	Personal car for work travel	David Pinney	\$ 24.89	\$ 21.16	8900 - Travel & Conventions	Travel and Lodging

Credit Card Charge	3/16/2023	Cracker Barrel	Meal for 2 people traveling for work	Cody Chilson	\$ 36.31	\$ 27.23	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/16/2023	Jimmy Johns	Meals for offsite meeting with external group	Robert Emmers	\$ 255.25	\$ 191.44	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/17/2023	Redemption	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 78.17	\$ 58.63	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/21/2023	BCA Training	MNOPS Conference Registration fee	Scott Wallace	\$ 220.00	\$ 143.00	7000 - Education & Training	Education
Credit Card Charge	3/21/2023	Fishtale Bar & Grill	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 109.12	\$ 81.84	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	3/22/2023	Mileage	Personal car for work travel	Ryan Nissen	\$ 84.91	\$ 63.68	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	3/22/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 21.60	\$ 18.36	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/28/2023	Coborn's	Meal while traveling for work	Chad Johnson	\$ 11.00	\$ 8.25	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/29/2023	Jimmy Johns	Meal while traveling for work	Chad Johnson	\$ 8.70	\$ 6.53	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/29/2023	McDonalds	Meal while traveling for work	John Hortop	\$ 11.86	\$ 8.90	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/29/2023	McDonalds	Meal for 3 people traveling for work	Patrick Johnson	\$ 30.45	\$ 22.84	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/29/2023	Lakeside Tavern	Meals for 8 people traveling for work	Patrick Johnson	\$ 315.91	\$ 236.93	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/30/2023	Dairy Queen	Meal while traveling for work	John Hortop	\$ 13.17	\$ 9.88	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/30/2023	Keefe Co Parking	Parking for PUC meeting	Kristine Anderson	\$ 6.50	\$ 5.53	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/31/2023	Burger King	Meal for 3 people traveling for work	Patrick Johnson	\$ 24.36	\$ 18.27	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	3/31/2023	Fairfield Inn	Lodging for overnight stay	Patrick Johnson	\$ 115.31	\$ 98.01	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/31/2023	Fairfield Inn	Lodging for overnight stay	Patrick Johnson	\$ 115.31	\$ 98.01	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/31/2023	Fairfield Inn	Lodging for overnight stay	Patrick Johnson	\$ 117.31	\$ 99.71	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/31/2023	Fairfield Inn	Lodging for overnight stay	Patrick Johnson	\$ 120.86	\$ 102.73	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	3/31/2023	Fairfield Inn	Lodging for overnight stay	Patrick Johnson	\$ 120.86	\$ 102.73	8900 - Travel & Conventions	Travel and Lodging
Expense Report	4/4/2023	American Airlines	Airfare for training	Patrick Johnson	\$ 372.80	\$ 316.88	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/6/2023	Culver's	Meal while traveling for work	James Mosher	\$ 12.65	\$ 9.49	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	4/6/2023	The Edgewater Hotel	Lodging for overnight stay	James Mosher	\$ 182.49	\$ 155.12	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/7/2023	1st of Thai	Meal for onsite meeting	Robert Emmers	\$ 216.56	\$ 162.42	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	4/12/2023	Mileage	Personal car for work travel	Amy Brunner	\$ 75.33	\$ 64.03	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/13/2023	Dairy Queen	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 47.21	\$ 35.41	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	4/14/2023	BUFFALO WILD WINGS	Meal while traveling for work	Robert Emmers	\$ 25.43	\$ 19.07	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	4/17/2023	Old Chicago	Meal while traveling for work	Patrick Johnson	\$ 37.75	\$ 28.31	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	4/18/2023	Parking Meter	Parking for Women in Energy meeting	Kristine Anderson	\$ 5.25	\$ 4.46	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/19/2023	U of M Parking	Parking for training	Cody Chilson	\$ 13.00	\$ 11.05	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/19/2023	The Suites Hotel	Hotel for Conference	Patrick Johnson	\$ 321.22	\$ 273.04	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/19/2023	The Suites Hotel	Hotel for Conference	Patrick Johnson	\$ 321.22	\$ 273.04	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/19/2023	The Suites Hotel	Hotel for Conference	Scott Wallace	\$ 321.22	\$ 273.04	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/20/2023	Statehouse Augies	Meals for 2 people while traveling for work	James Mosher	\$ 58.54	\$ 43.91	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	4/20/2023	U of M Parking	Parking for training	Cody Chilson	\$ 13.00	\$ 11.05	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/25/2023	DRUMMERS FLORAL	Flowers for funeral	Nicolle Kupser	\$ 286.56	\$ 286.56	7800 - Miscellaneous Expense	Gift Expenses
Bill	4/25/2023	Magnolia River	Conference Registration Fee	David Pinney	\$ 375.00	\$ 318.75	8900 - Travel & Conventions	Education
Credit Card Charge	4/26/2023	Evan's Eatery	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 207.00	\$ 155.25	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	4/26/2023	J J's Clubhouse	Meal while traveling for work	Patrick Johnson	\$ 20.09	\$ 15.07	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	4/26/2023	Mileage	Personal car for work travel	David Pinney	\$ 125.76	\$ 106.90	8900 - Travel & Conventions	Travel and Lodging
Expense Report	4/26/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 62.81	\$ 53.39	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/28/2023	Sun Country Air	Air travel expense for training	David Pinney	\$ 45.00	\$ 38.25	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/30/2023	SQ Turner Airport	parking while traveling for work	David Pinney	\$ 72.50	\$ 61.63	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	4/30/2023	Uber	Transportation at AGA Conference	Patrick Johnson	\$ 26.63	\$ 22.64	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	5/1/2023	Gaylord Texan Front	Hotel for Conference	Patrick Johnson	\$ 1,149.32	\$ 976.92	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	5/4/2023	SQ Turner Airport	parking while traveling for work	David Pinney	\$ 73.12	\$ 62.15	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	5/5/2023	The Toy Box Saloon	Meal for 2 people traveling for work	Robert Emmers	\$ 41.48	\$ 31.11	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	5/5/2023	Uber	Transportation at AGA Conference	Patrick Johnson	\$ 22.93	\$ 19.49	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	5/8/2023	Fareway Stores	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 37.42	\$ 28.07	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	5/17/2023	Crack of Dawn Bakery	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 161.06	\$ 120.80	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	5/17/2023	HYVEE	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 67.97	\$ 50.98	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	5/23/2023	Redemption	Meals for 2 people - offsite meeting	Nicolle Kupser	\$ 50.26	\$ 37.70	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	5/23/2023	Mileage	Personal car for work travel	Robert Emmers	\$ 36.68	\$ 31.18	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	5/24/2023	Famous Daves	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 495.30	\$ 371.48	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	5/25/2023	Out of Pocket	Lodging for overnight stay	Greg Palmer	\$ 131.50	\$ 111.78	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	5/30/2023	Culver's	Meal while traveling for work	Taylor Larson	\$ 11.91	\$ 8.93	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	5/31/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 88.00	\$ 74.80	8900 - Travel & Conventions	Travel and Lodging

Credit Card Charge	6/5/2023	Arby's	Meal while traveling for work	James Mosher	\$ 13.20	\$ 9.90	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/5/2023	Burger King	Meal while traveling for work	James Mosher	\$ 13.60	\$ 10.20	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/6/2023	Taco Johns	Meal while traveling for work	James Mosher	\$ 13.59	\$ 10.19	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/6/2023	Dairy Queen	Meals for 4 people while traveling for work	Scott Wallace	\$ 40.80	\$ 30.60	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/6/2023	U of M Parking	Parking for training	Cody Chilson	\$ 13.00	\$ 11.05	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	6/7/2023	Arby's	Meal while traveling for work	James Mosher	\$ 14.34	\$ 10.76	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/7/2023	Pizza Hut	Meals for 3 people while traveling for work	Scott Wallace	\$ 46.42	\$ 34.82	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/7/2023	U of M Parking	Parking for training	Cody Chilson	\$ 13.00	\$ 11.05	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	6/7/2023	Holiday Inn Express	Lodging for overnight stay	James Mosher	\$ 18.33	\$ 15.58	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	6/7/2023	Holiday Inn Express	Lodging for overnight stay	James Mosher	\$ 238.87	\$ 203.04	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	6/8/2023	Crack of Dawn Bakery	Meal while traveling for work	Nicolle Kupser	\$ 13.72	\$ 10.29	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/8/2023	Country Inn	Lodging for overnight stay	Nicolle Kupser	\$ 128.02	\$ 108.82	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	6/9/2023	Applebees	Meal while traveling for work	James Mosher	\$ 21.32	\$ 15.99	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/17/2023	The Crow Bar & Grill	Meal while traveling for work	James Mosher	\$ 34.06	\$ 25.55	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/22/2023	Crack of Dawn Bakery	Food for multiple employees for meeting/training at office	Patrick Johnson	\$ 81.50	\$ 61.13	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/23/2023	MEA	MEA Ops Conference	Cody Chilson	\$ 600.00	\$ 390.00	7000 - Education & Training	Education
Credit Card Charge	6/23/2023	MEA	MEA Ops Conference	Cody Chilson	\$ 600.00	\$ 390.00	7000 - Education & Training	Education
Credit Card Charge	6/23/2023	Delta Air	Airfare for training	Cody Chilson	\$ 627.80	\$ 533.63	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	6/26/2023	The Depot	Meals for 5 people - offsite meeting	Cody Chilson	\$ 123.73	\$ 92.80	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	6/27/2023	Redemption	Offiset meeting 4 people	Cody Chilson	\$ 92.78	\$ 69.59	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	6/28/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 88.00	\$ 74.80	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	6/30/2023	Sandy's Donuts	Meals for 4 people while traveling for work	Cody Chilson	\$ 39.04	\$ 29.28	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	7/5/2023	Mileage	Personal car for work travel	Chad Johnson	\$ 55.02	\$ 46.77	8900 - Travel & Conventions	Travel and Lodging
Expense Report	7/5/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 59.67	\$ 50.72	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	7/10/2023	MEA	Conference Registration Fee	Taylor Larson	\$ 440.00	\$ 286.00	7000 - Education & Training	Education
Credit Card Charge	7/11/2023	Five Guys	Meals for 3 people while traveling for work	Patrick Johnson	\$ 65.08	\$ 48.81	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	7/12/2023	Little Oscars	Meals for 2 people while traveling for work	Patrick Johnson	\$ 37.13	\$ 27.85	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	7/13/2023	Parking Meter	Parking for PUC meeting	Kristine Anderson	\$ 3.00	\$ 2.55	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	7/18/2023	Dominos	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 34.33	\$ 25.75	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	7/19/2023	McCormicks Family Restaurant	Meals for 2 people while traveling for work	James Mosher	\$ 33.91	\$ 25.43	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	7/20/2023	Keefe Co Parking	Parking for PUC meeting	Kristine Anderson	\$ 6.50	\$ 5.53	8900 - Travel & Conventions	Travel and Lodging
Expense Report	7/26/2023	Delta Air	Airfare for conference	Taylor Larson	\$ 507.80	\$ 431.63	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	7/27/2023	Keefe Co Parking	Parking for PUC meeting	Kristine Anderson	\$ 9.50	\$ 8.08	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	7/27/2023	Holiday Inn Express	Lodging for overnight stay	Taylor Larson	\$ 170.18	\$ 144.65	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	7/28/2023	Joe's Sports Cafe	Meals for 2 people - offsite meeting	Nicolle Kupser	\$ 42.92	\$ 32.19	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/3/2023	Doubler Bar & Grill	Meal while traveling for work	Chad Johnson	\$ 26.69	\$ 20.02	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	8/3/2023	Mileage	Personal car for work travel	josie Bank-Ivers	\$ 24.35	\$ 18.26	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	8/3/2023	Mileage	Personal car for work travel	Chad Johnson	\$ 22.93	\$ 19.49	8900 - Travel & Conventions	Travel and Lodging
Expense Report	8/3/2023	Mileage	Personal car for work travel	josie Bank-Ivers	\$ 21.45	\$ 18.23	8900 - Travel & Conventions	Travel and Lodging
Expense Report	8/7/2023	Mileage	Personal car for work travel	josie Bank-Ivers	\$ 30.94	\$ 23.21	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	8/7/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 62.09	\$ 52.78	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	8/10/2023	HYVEE	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 68.43	\$ 51.32	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/10/2023	Firehouse Grill	Meals for 2 people while traveling for work	Nicolle Kupser	\$ 44.64	\$ 33.48	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/11/2023	HYVEE	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 182.00	\$ 136.50	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/18/2023	Outback	Meal while traveling for work	Cody Chilson	\$ 64.40	\$ 48.30	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/18/2023	Skyline Chili	Meal while traveling for work	Cody Chilson	\$ 46.56	\$ 34.92	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/18/2023	HYATT REGENCY	Lodging for overnight stay	Cody Chilson	\$ 399.86	\$ 339.88	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	8/18/2023	HYATT REGENCY	Lodging for overnight stay	Cody Chilson	\$ 449.82	\$ 382.35	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	8/18/2023	Uber	Transportation for training	Cody Chilson	\$ 5.23	\$ 4.45	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	8/18/2023	Uber	Transportation for training	Cody Chilson	\$ 20.93	\$ 17.79	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	8/19/2023	MSP Airport	parking while traveling for work	Cody Chilson	\$ 90.00	\$ 76.50	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	8/23/2023	The Bar	Meal while traveling for work	Cody Chilson	\$ 80.04	\$ 60.03	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/30/2023	Fireside Restaurant	Meal while traveling for work	Patrick Johnson	\$ 22.53	\$ 16.90	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	8/31/2023	Parking Meter	Parking for PUC meeting	Kristine Anderson	\$ 1.75	\$ 1.49	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	9/1/2023	Carbone's Pizza	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 76.25	\$ 57.19	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	9/8/2023	Mizuki Fusion	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 46.98	\$ 35.24	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	9/14/2023	Hillside Gift & Garden	Offsite team building event	Nicolle Kupser	\$ 375.83	\$ 375.83	7800 - Miscellaneous Expense	Gift Expenses

Credit Card Charge	9/15/2023	Insomnia Cookies	Food for offsite meeting	Nicolle Kupser	\$ 21.68	\$ 16.26	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	9/21/2023	McCormicks Family Restaurant	Meals for 2 people while traveling for work	Chad Johnson	\$ 36.91	\$ 27.68	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	9/21/2023	HAWT Ramp	Parking for Women in Energy meeting	Kristine Anderson	\$ 7.00	\$ 5.95	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	9/22/2023	Petals2Metals	Flowers for funeral	Nicolle Kupser	\$ 75.00	\$ 75.00	7800 - Miscellaneous Expense	Gift Expenses
Expense Report	9/25/2023	Mileage	Personal car for work travel	Chad Johnson	\$ 85.15	\$ 72.38	8900 - Travel & Conventions	Travel and Lodging
Expense Report	9/25/2023	Mileage	Personal car for work travel	josie Bank-Ivers	\$ 86.41	\$ 73.45	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	9/26/2023	U of M Parking	Parking for training	Cody Chilson	\$ 13.00	\$ 11.05	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	9/27/2023	Carbone's Pizza	Meal while traveling for work	James Mosher	\$ 32.92	\$ 24.69	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	9/27/2023	U of M Parking	Parking for training	Cody Chilson	\$ 13.00	\$ 11.05	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	9/29/2023	Dominos	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 143.96	\$ 107.97	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/1/2023	Hub 41	Meal for 4 people traveling for work	Nicolle Kupser	\$ 72.36	\$ 54.27	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/1/2023	Fairfield Inn	Lodging for overnight stay	Nicolle Kupser	\$ 196.48	\$ 167.01	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	10/2/2023	Lakeside Tavern	Meal for 2 people traveling for work	Nicolle Kupser	\$ 89.91	\$ 67.43	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/2/2023	Pit 611	Meal for 8 people traveling for work	Nicolle Kupser	\$ 185.20	\$ 138.90	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/3/2023	Udemy	Online training - Quickbooks	Robin Burke	\$ 34.34	\$ 22.32	7000 - Education & Training	Education
Credit Card Charge	10/3/2023	OTB Cafe - Old Town Bagels	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 61.64	\$ 46.23	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/3/2023	Lakeside Tavern	Meal for 6 people traveling for work	Nicolle Kupser	\$ 172.87	\$ 129.65	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/4/2023	Jimmy Johns	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 249.69	\$ 187.27	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	10/5/2023	Mileage	Personal car for work travel	Chad Johnson	\$ 368.12	\$ 312.90	8900 - Travel & Conventions	Travel and Lodging
Expense Report	10/5/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 75.42	\$ 64.11	8900 - Travel & Conventions	Travel and Lodging
Expense Report	10/5/2023	Mileage	Personal car for work travel	josie Bank-Ivers	\$ 64.71	\$ 55.00	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	10/11/2023	Pizza Ranch	Meal for 3 people traveling for work	Chad Johnson	\$ 49.93	\$ 37.45	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/11/2023	Cracker Barrel	Meal for 2 people - offsite meeting	Cody Chilson	\$ 37.97	\$ 28.48	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/12/2023	Redemption	Meal for 3 people - offsite meeting	Cody Chilson	\$ 72.02	\$ 54.02	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/12/2023	Minnesota AgriGrowth Council	Conference Registration Fee	Nicolle Kupser	\$ 250.00	\$ 212.50	8900 - Travel & Conventions	Education
Credit Card Charge	10/12/2023	Minnesota AgriGrowth Council	Conference Registration Fee	Nicolle Kupser	\$ 250.00	\$ 212.50	8900 - Travel & Conventions	Education
Credit Card Charge	10/17/2023	Perkins	Meal for 2 people traveling for work	Nicolle Kupser	\$ 49.08	\$ 36.81	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/18/2023	Country Inn	Lodging for overnight stay	Nicolle Kupser	\$ 154.53	\$ 131.35	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	10/18/2023	Country Inn	Lodging for overnight stay	Nicolle Kupser	\$ 154.53	\$ 131.35	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	10/19/2023	Little Oscars	Meal for 2 people traveling for work	Chad Johnson	\$ 43.90	\$ 32.93	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/19/2023	Rudy's Redeye Grill	Meal while traveling for work	Chad Johnson	\$ 30.02	\$ 22.52	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/20/2023	Captain Black's	Meal for 2 people traveling for work	Chad Johnson	\$ 35.53	\$ 26.65	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/20/2023	Crooked Pint	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 129.45	\$ 97.09	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/20/2023	Holiday Inn Express	Lodging for overnight stay	Nicolle Kupser	\$ 110.02	\$ 93.52	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	10/23/2023	Pizza Ranch	Meal for 3 people traveling for work	James Mosher	\$ 42.98	\$ 32.24	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/23/2023	Perkins	Meal while traveling for work	James Mosher	\$ 17.11	\$ 12.83	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/24/2023	Arby's	Meal while traveling for work	James Mosher	\$ 17.89	\$ 13.42	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/24/2023	Boonies Beef & Brew	Meal while traveling for work	James Mosher	\$ 34.64	\$ 25.98	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/24/2023	Gran Plaza Mexican	Meal for 2 people - offsite meeting	Kristine Anderson	\$ 28.36	\$ 21.27	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/25/2023	Billys Corner Bar & Grill	Meal for 3 people traveling for work	James Mosher	\$ 67.29	\$ 50.47	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/25/2023	Country Inn	Lodging for overnight stay	Nicolle Kupser	\$ 309.06	\$ 262.70	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	10/25/2023	Fairfield Inn	Lodging for overnight stay	Nicolle Kupser	\$ 196.48	\$ 167.01	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	10/26/2023	Hub 41	Meal while traveling for work	James Mosher	\$ 18.48	\$ 13.86	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/26/2023	West Main Pizza	Meal for 4 people traveling for work	Scott Wallace	\$ 62.59	\$ 46.94	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/31/2023	Big Johnsons Market	Turkeys for employee gifts (Thanksgiving)	Patrick Johnson	\$ 793.18	\$ 793.18	7800 - Miscellaneous Expense	Gift Expenses
Credit Card Charge	10/31/2023	Jimmy Johns	Meal while traveling for work	Chad Johnson	\$ 8.88	\$ 6.66	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	10/31/2023	SUBWAY	Meal while traveling for work	Chad Johnson	\$ 15.13	\$ 11.35	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	11/1/2023	Mileage	Personal car for work travel	josie Bank-Ivers	\$ 143.05	\$ 121.59	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	11/3/2023	DRUMMERS FLORAL	Flowers for funeral	Nicolle Kupser	\$ 154.27	\$ 154.27	7800 - Miscellaneous Expense	Gift Expenses
Credit Card Charge	11/9/2023	MPLS Convention Center Ramp	Parking for training	Cody Chilson	\$ 9.00	\$ 7.65	8900 - Travel & Conventions	Travel and Lodging
Credit Card Charge	11/21/2023	Rancho Loco	Meal while traveling for work	James Mosher	\$ 40.67	\$ 30.50	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	11/21/2023	Little Dandy	Meal for 5 people while traveling for work	Nicolle Kupser	\$ 110.96	\$ 83.22	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	11/28/2023	Redemption	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$ 107.56	\$ 80.67	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	11/29/2023	The Bar & Grill	Meal for 5 people while traveling for work	Cody Chilson	\$ 85.49	\$ 64.12	7900 - Meals & Entertainment - General	Food and Beverage
Credit Card Charge	11/29/2023	Caribou Coffee	Meal while traveling for work	Kristine Anderson	\$ 22.42	\$ 16.82	7900 - Meals & Entertainment - General	Food and Beverage
Expense Report	12/5/2023	Chad Johnson	Service Award	Chad Johnson	\$ 100.00	\$ 100.00	7800 - Miscellaneous Expense	Gift Expenses
Expense Report	12/5/2023	Mileage	Personal car for work travel	Jenna Wittman	\$ 75.42	\$ 64.11	8900 - Travel & Conventions	Travel and Lodging

Credit Card Charge	12/7/2023	Keefe Co Parking	Parking for PUC meeting	Kristine Anderson	\$	9.50	\$	8.08	8900 · Travel & Conventions	Travel and Lodging
Credit Card Charge	12/8/2023	Carbone's Pizza	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$	32.45	\$	24.34	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/8/2023	Lucky's Saloon	Meal for 2 employees - offsite meeting	Patrick Johnson	\$	34.45	\$	25.84	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/12/2023	Lakeside Tavern	Food for multiple employees for meeting/training at office	Patrick Johnson	\$	144.90	\$	108.68	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/13/2023	Carbone's Pizza	Food for multiple employees for meeting/training at office	James Mosher	\$	87.31	\$	65.48	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/13/2023	Lucky's Saloon	Meal for 2 employees - offsite meeting	Patrick Johnson	\$	55.96	\$	41.97	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/14/2023	Country Inn	Lodging for overnight stay	Chad Johnson	\$	142.44	\$	121.07	8900 · Travel & Conventions	Travel and Lodging
Credit Card Charge	12/15/2023	Crooked Pint	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$	97.99	\$	73.49	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/15/2023	OTB Cafe - Old Town Bagels	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$	60.10	\$	45.08	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/19/2023	Dairy Queen	Meal while traveling for work	Chad Johnson	\$	10.51	\$	7.88	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/22/2023	Mizuki Fusion	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$	109.04	\$	81.78	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/28/2023	Mama's Mercantile Bakery	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$	52.19	\$	39.14	7900 · Meals & Entertainment - General	Food and Beverage
Credit Card Charge	12/29/2023	Carbone's Pizza	Food for multiple employees for meeting/training at office	Nicolle Kupser	\$	73.20	\$	54.90	7900 · Meals & Entertainment - General	Food and Beverage

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Travel, Entertainment, and Related Employee Expenses - Summary**

This schedule shows a summary of these expenses included in the 2025 projected test year.

Line No.	Category	Amount In 2025	
		Budget	Footnote
1	Travel and Lodging	\$ 12,000	
2	Food and Beverage	\$ 6,720	
3	Recreation and Entertainment	\$ -	
4	Board of Director Related Expenses	\$ -	1
5	Compensation for 10 highest paid employees	\$ 1,043,533	2
6	Dues & expenses for memberships	\$ 10,016	3
7	Gift Expenses	\$ -	
8	Aircraft	\$ -	
9	Lobbying Expenses	\$ -	

1) Board of Director expenses are paid from GMS. A portion is passed through the other expense portion of the income statement and is excluded from Operating Expense.

2) Top 10 compensated employees is higher than 2023 because 2025 includes several field employees whose salaries are 100% GMG.

3) 45% of Organization dues are charged to Greater MN Transmission. The amount in Operating Expense reflects the GMG portion only. See details in Exhibit RDB-1.



Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Board of Director Expenses - 2023

Line No	Name	2023 Total Compensation	Allocated to GMG
<b>[Trade Secret Begins...</b>			
1			
2			
3			
4			
5			
6			
7			
8			
		<b>... Trade Secret Ends]</b>	
9	Total	\$ 12,600	\$ 6,552

Note: These charges are not included in the Operating Expenses or Revenue Requirement calculation.

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 10 Highest Paid Employees - 2023

Line No	Name	Title	Total Salary & Incentives	Charged to GMG	Travel and Lodging	Food and Beverage	Recreation and Entertainment
	[Trade Secret Begins...]						
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
						... Trade Secret Ends]	
11			\$ 1,530,674	\$ 867,864	\$ 9,514	\$ 6,402	\$ -

**Greater Minnesota Gas, Inc**  
**Docket No. G022/GR-24-350**  
**Rate Case Project Cost Estimate**

<u>Line No</u>	<u>Description</u>	<u>Cost</u>
1	Outside Legal Fees	\$ 75,000
2	PUC / ALJ Fees	\$ 75,000
3	Total Rate Case Expenses	<u>\$ 150,000</u>
4	3 Year Amortization	\$ 50,000 per year

# **STATEMENT G**

Historical Billing Data  
pursuant to prior rate case directive

Greater Minnesota Gas, Inc  
 Docket No. G022/GR-24-350  
 Historical System Sales Data - 5 years

2023 - Volumes in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	1,627,291	1,463,946	1,152,057	966,946	449,039	147,684	109,739	116,546	109,737	202,262	627,631	1,026,063	<b>7,998,941</b>
Small Commercial - Firm	SCS	213,477	196,628	156,794	131,779	53,155	19,440	15,170	15,402	13,475	21,655	69,853	126,551	<b>1,033,379</b>
Commercial - Firm	CS	95,766	94,978	68,511	57,661	23,713	7,293	5,730	6,475	6,240	12,501	32,048	52,658	<b>463,574</b>
Industrial - Firm	MS	92,552	69,693	54,958	46,175	24,243	10,624	7,988	8,685	10,386	15,821	32,535	51,243	<b>424,903</b>
Industrial - Firm	LS	560,253	520,026	478,960	423,932	186,892	77,302	71,228	64,492	88,429	132,013	326,293	442,686	<b>3,372,506</b>
Agricultural - Interruptible	AG	11,274	11,124	7,296	5,077	2,008	810	362	362	8,060	334,031	580,115	99,713	<b>1,060,232</b>
Industrial - Interruptible	IND	15,827	46,510	13,983	16,122	54,726	23,745	21,074	65,254	30,809	29,044	99,782	160,155	<b>577,031</b>
<b>Total</b>		<b>2,616,440</b>	<b>2,402,905</b>	<b>1,932,559</b>	<b>1,647,692</b>	<b>793,776</b>	<b>286,899</b>	<b>231,291</b>	<b>277,216</b>	<b>267,136</b>	<b>747,327</b>	<b>1,768,257</b>	<b>1,959,070</b>	<b>14,930,567</b>

2023 - Customer Counts														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	9,510	9,464	9,430	9,485	9,474	9,483	9,529	9,597	9,564	9,606	9,625	9,734	
Small Commercial - Firm	SCS	868	862	859	866	865	863	864	868	874	892	904	924	
Commercial - Firm	CS	56	58	56	55	56	55	55	64	55	55	53	55	
Industrial - Firm	MS	26	25	25	25	25	25	27	25	25	25	25	26	
Industrial - Firm	LS	67	66	66	66	66	66	66	66	66	66	68	67	
Agricultural - Interruptible	AG	83	82	82	82	82	82	83	82	84	84	85	85	
Industrial - Interruptible	IND	7	7	7	7	7	6	6	6	6	6	6	6	
<b>Total</b>		<b>10,617</b>	<b>10,564</b>	<b>10,525</b>	<b>10,586</b>	<b>10,575</b>	<b>10,580</b>	<b>10,630</b>	<b>10,708</b>	<b>10,674</b>	<b>10,734</b>	<b>10,766</b>	<b>10,897</b>	

2023 - Use Per Customer in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	171.11	154.69	122.17	101.94	47.40	15.57	11.52	12.14	11.47	21.06	65.21	105.41	<b>839.69</b>
Small Commercial - Firm	SCS	245.94	228.11	182.53	152.17	61.45	22.53	17.56	17.74	15.42	24.28	77.27	136.96	<b>1,181.95</b>
Commercial - Firm	CS	1,710.11	1,637.55	1,223.41	1,048.38	423.45	132.60	104.18	101.17	113.45	227.29	604.68	957.43	<b>8,283.70</b>
Industrial - Firm	MS	3,559.69	2,787.72	2,198.32	1,847.00	969.72	424.96	295.85	347.40	415.44	632.84	1,301.40	1,970.90	<b>16,751.25</b>
Industrial - Firm	LS	8,361.99	7,879.18	7,256.97	6,423.21	2,831.70	1,171.24	1,079.21	977.15	1,339.83	2,000.20	4,798.43	6,607.25	<b>50,726.36</b>
Agricultural - Interruptible	AG	135.83	135.66	88.98	61.91	24.49	9.88	4.36	4.41	95.95	3,976.56	6,824.88	1,173.09	<b>12,536.02</b>
Industrial - Interruptible	IND	2,261.00	6,644.29	1,997.57	2,303.14	7,818.00	3,957.50	3,512.33	10,875.67	5,134.83	4,840.67	16,630.33	26,692.50	<b>92,667.83</b>
<b>Total</b>		<b>16,445.67</b>	<b>19,467.19</b>	<b>13,069.95</b>	<b>11,937.77</b>	<b>12,176.20</b>	<b>5,734.28</b>	<b>5,025.01</b>	<b>12,335.69</b>	<b>7,126.41</b>	<b>11,722.89</b>	<b>30,302.20</b>	<b>37,643.55</b>	<b>182,986.80</b>

2022 - Volumes in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	1,472,312	1,853,316	1,327,444	870,454	573,349	188,914	111,120	100,982	115,625	257,561	609,781	1,098,765	8,579,623
Small Commercial - Firm	SCS	193,967	248,178	179,729	113,356	64,991	18,706	12,749	11,544	16,264	24,003	65,737	137,580	1,086,804
Commercial - Firm	CS	87,203	105,439	85,277	53,945	28,894	10,160	6,381	6,365	5,464	16,575	31,707	65,787	503,197
Industrial - Firm	MS	98,734	111,536	82,559	46,345	32,332	12,302	6,850	7,498	9,707	21,649	39,866	58,725	528,103
Industrial - Firm	LS	527,462	576,185	454,926	319,813	120,365	67,852	47,355	57,680	70,045	174,324	324,391	423,644	3,164,042
Agricultural - Interruptible	AG	9,882	10,818	8,421	4,740	2,148	387	168	171	4,846	463,499	558,145	56,379	1,119,604
Industrial - Interruptible	IND	20,699	24,865	18,433	18,062	110,117	177,279	106,712	103,297	145,468	155,918	164,876	72,460	1,118,186
<b>Total</b>		<b>2,410,259</b>	<b>2,930,337</b>	<b>2,156,789</b>	<b>1,426,715</b>	<b>932,196</b>	<b>475,600</b>	<b>291,335</b>	<b>287,537</b>	<b>367,419</b>	<b>1,113,529</b>	<b>1,794,503</b>	<b>1,913,340</b>	<b>16,099,559</b>

2022 - Customer Counts														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	9,068	9,089	9,098	9,059	9,107	9,294	9,310	9,326	9,323	9,327	9,367	9,451	
Small Commercial - Firm	SCS	799	799	800	798	807	803	806	809	817	826	839	855	
Commercial - Firm	CS	56	56	56	57	56	56	57	56	56	56	56	56	
Industrial - Firm	MS	28	28	28	27	28	29	28	28	26	26	26	26	
Industrial - Firm	LS	63	65	64	64	64	64	63	65	67	66	66	66	
Agricultural - Interruptible	AG	83	83	83	83	83	83	82	84	83	83	83	83	
Industrial - Interruptible	IND	7	7	7	7	7	7	7	7	7	7	7	7	
<b>Total</b>		<b>10,104</b>	<b>10,127</b>	<b>10,136</b>	<b>10,095</b>	<b>10,152</b>	<b>10,336</b>	<b>10,353</b>	<b>10,375</b>	<b>10,379</b>	<b>10,391</b>	<b>10,444</b>	<b>10,544</b>	

2022 - Use Per Customer in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	162.36	203.91	145.91	96.09	62.96	20.33	11.94	10.83	12.40	27.61	65.10	116.26	935.68
Small Commercial - Firm	SCS	242.76	310.61	224.66	142.05	80.53	23.30	15.82	14.27	19.91	29.06	78.35	160.91	1,342.23
Commercial - Firm	CS	1,557.20	1,882.84	1,522.80	946.40	515.96	181.43	111.95	113.66	97.57	295.98	566.20	1,174.77	8,966.76
Industrial - Firm	MS	3,526.21	3,983.43	2,948.54	1,716.48	1,154.71	424.21	244.64	267.79	373.35	832.65	1,533.31	2,258.65	19,263.97
Industrial - Firm	LS	8,372.41	8,864.38	7,108.22	4,997.08	1,880.70	1,060.19	751.67	887.38	1,045.45	2,641.27	4,915.02	6,418.85	48,942.62
Agricultural - Interruptible	AG	119.06	130.34	101.46	57.11	25.88	4.66	2.05	2.04	58.39	5,584.33	6,724.64	679.27	13,489.20
Industrial - Interruptible	IND	2,957.00	3,552.14	2,633.29	2,580.29	15,731.00	25,325.57	15,244.57	14,756.71	20,781.14	22,274.00	23,553.71	10,351.43	159,740.86
<b>Total</b>		<b>16,937.01</b>	<b>18,927.65</b>	<b>14,684.87</b>	<b>10,535.49</b>	<b>19,451.75</b>	<b>27,039.68</b>	<b>16,382.63</b>	<b>16,052.68</b>	<b>22,388.20</b>	<b>31,684.91</b>	<b>37,436.32</b>	<b>21,160.14</b>	<b>252,681.33</b>

2021 - Volumes in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	1,187,912	1,644,046	963,218	587,038	387,428	159,986	98,145	99,965	107,347	147,144	543,408	924,632	6,850,269
Small Commercial - Firm	SCS	157,791	218,732	125,134	66,114	38,912	18,048	12,110	12,539	11,550	13,554	55,038	110,501	840,023
Commercial - Firm	CS	64,335	102,430	59,885	34,610	20,739	8,130	5,752	5,673	5,241	8,764	39,622	53,664	408,845
Industrial - Firm	MS	53,732	81,894	46,706	31,827	20,256	11,195	10,292	9,875	11,525	15,141	33,235	54,305	379,983
Industrial - Firm	LS	466,664	644,845	371,441	271,824	176,890	87,562	58,804	51,023	91,633	111,302	316,643	377,070	3,025,701
Agricultural - Interruptible	AG	43,299	22,599	11,420	9,343	5,285	2,936	2,000	122	39,428	483,845	304,863	48,423	973,563
Industrial - Interruptible	IND	38,423	85,475	40,648	32,520	177,791	122,065	94,440	154,113	105,464	146,903	191,295	85,185	1,274,322
<b>Total</b>		<b>2,012,156</b>	<b>2,800,021</b>	<b>1,618,452</b>	<b>1,033,276</b>	<b>827,301</b>	<b>409,922</b>	<b>281,543</b>	<b>333,310</b>	<b>372,188</b>	<b>926,653</b>	<b>1,484,104</b>	<b>1,653,780</b>	<b>13,752,706</b>

2021 - Customer Counts														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential - Firm	RS	8,635	8,660	8,659	8,689	8,706	8,749	8,831	8,851	8,858	8,929	8,972	9,017	
Small Commercial - Firm	SCS	750	747	748	734	739	743	747	751	759	763	781	789	
Commercial - Firm	CS	58	58	58	58	58	58	60	58	57	57	56	56	
Industrial - Firm	MS	26	26	26	26	26	26	27	27	27	28	27	27	
Industrial - Firm	LS	63	63	63	63	63	63	63	63	62	62	64	63	
Agricultural - Interruptible	AG	86	85	85	85	85	84	85	84	85	84	86	83	
Industrial - Interruptible	IND	8	8	8	8	8	8	8	8	7	7	8	7	
<b>Total</b>		<b>9,626</b>	<b>9,647</b>	<b>9,647</b>	<b>9,663</b>	<b>9,685</b>	<b>9,731</b>	<b>9,821</b>	<b>9,842</b>	<b>9,855</b>	<b>9,930</b>	<b>9,994</b>	<b>10,042</b>	

2021 - Use Per Customer in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	137.57	189.84	111.24	67.56	44.50	18.29	11.11	11.29	12.12	16.48	60.57	102.54	783.12
Small Commercial - Firm	SCS	210.39	292.81	167.29	90.07	52.65	24.29	16.21	16.70	15.22	17.76	70.47	140.05	1,113.93
Commercial - Firm	CS	1,109.22	1,766.03	1,032.50	596.72	357.57	140.17	95.87	97.81	91.95	153.75	707.54	958.29	7,107.42
Industrial - Firm	MS	2,066.62	3,149.77	1,796.38	1,224.12	779.08	430.58	381.19	365.74	426.85	540.75	1,230.93	2,011.30	14,403.29
Industrial - Firm	LS	7,407.37	10,235.63	5,895.89	4,314.67	2,807.78	1,389.87	933.40	809.89	1,477.95	1,795.19	4,947.55	5,985.24	48,000.42
Agricultural - Interruptible	AG	503.48	265.87	134.35	109.92	62.18	34.95	23.53	1.45	463.86	5,760.06	3,544.92	583.41	11,487.98
Industrial - Interruptible	IND	4,802.88	10,684.38	5,081.00	4,065.00	22,223.88	15,258.13	11,805.00	19,264.13	15,066.29	20,986.14	23,911.88	12,169.29	165,317.96
<b>Total</b>		<b>16,237.51</b>	<b>26,584.34</b>	<b>14,218.66</b>	<b>10,468.06</b>	<b>26,327.63</b>	<b>17,296.28</b>	<b>13,266.30</b>	<b>20,567.01</b>	<b>17,554.23</b>	<b>29,270.14</b>	<b>34,473.84</b>	<b>21,950.11</b>	<b>248,214.12</b>

2020 - Volumes in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	1,248,216	1,310,785	908,168	671,093	409,532	178,879	106,659	98,430	144,618	276,847	721,459	871,162	6,945,848
Small Commercial - Firm	SCS	153,329	171,203	117,649	75,356	37,732	12,917	9,846	10,548	12,212	28,386	87,880	101,769	818,827
Commercial - Firm	CS	87,463	77,129	56,507	38,333	20,275	6,491	4,730	5,102	6,485	17,245	44,718	53,564	418,042
Industrial - Firm	MS	111,399	86,906	66,248	49,533	25,469	12,744	8,647	8,875	15,393	24,475	49,251	58,437	517,377
Industrial - Firm	LS	493,421	526,530	396,845	335,117	149,024	56,624	39,822	65,711	91,933	188,797	332,105	350,423	3,026,352
Agricultural - Interruptible	AG	111,806	99,347	86,224	52,091	41,721	20,939	15,566	17,792	45,852	420,901	557,437	107,804	1,577,480
Industrial - Interruptible	IND	86,422	51,985	32,674	22,157	102,235	159,598	87,547	171,401	90,045	156,242	101,646	75,506	1,137,458
<b>Total</b>		<b>2,292,056</b>	<b>2,323,885</b>	<b>1,664,315</b>	<b>1,243,680</b>	<b>785,988</b>	<b>448,192</b>	<b>272,817</b>	<b>377,859</b>	<b>406,538</b>	<b>1,112,893</b>	<b>1,894,496</b>	<b>1,618,665</b>	<b>14,441,384</b>

2020 - Customer Counts														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential - Firm	RS	8,288	8,252	8,272	8,270	8,317	8,540	8,524	8,507	8,539	8,507	8,611	8,580	
Small Commercial - Firm	SCS	680	688	697	702	698	696	700	691	696	699	711	735	
Commercial - Firm	CS	57	56	56	56	56	56	55	56	56	58	59	59	
Industrial - Firm	MS	32	28	29	28	28	28	28	28	28	28	28	28	
Industrial - Firm	LS	67	62	63	61	61	61	61	61	61	61	60	60	
Agricultural - Interruptible	AG	83	82	82	82	82	82	82	83	85	86	85	85	
Industrial - Interruptible	IND	7	7	7	7	7	7	7	7	7	7	7	7	
<b>Total</b>		<b>9,214</b>	<b>9,175</b>	<b>9,206</b>	<b>9,206</b>	<b>9,249</b>	<b>9,470</b>	<b>9,457</b>	<b>9,433</b>	<b>9,472</b>	<b>9,446</b>	<b>9,561</b>	<b>9,554</b>	

2020 - Use Per Customer in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	150.61	158.84	109.79	81.15	49.24	20.95	12.51	11.57	16.94	32.54	83.78	101.53	829.45
Small Commercial - Firm	SCS	225.48	248.84	168.79	107.34	54.06	18.56	14.07	15.26	17.55	40.61	123.60	138.46	1,172.63
Commercial - Firm	CS	1,534.44	1,377.30	1,009.05	684.52	362.05	115.91	86.00	91.11	115.80	297.33	757.93	907.86	7,339.31
Industrial - Firm	MS	3,481.22	3,103.79	2,284.41	1,769.04	909.61	455.14	308.82	316.96	549.75	874.11	1,758.96	2,087.04	17,898.85
Industrial - Firm	LS	7,364.49	8,492.42	6,299.13	5,493.72	2,443.02	928.26	652.82	1,077.23	1,507.10	3,095.03	5,535.08	5,840.38	48,728.69
Agricultural - Interruptible	AG	1,347.06	1,211.55	1,051.51	635.26	508.79	255.35	189.83	214.36	539.44	4,894.20	6,558.08	1,268.28	18,673.71
Industrial - Interruptible	IND	12,346.00	7,426.43	4,667.71	3,165.29	14,605.00	22,799.71	12,506.71	24,485.86	12,863.57	22,320.29	14,520.86	10,786.57	162,494.00
<b>Total</b>		<b>26,449.30</b>	<b>22,019.17</b>	<b>15,590.40</b>	<b>11,936.31</b>	<b>18,931.77</b>	<b>24,593.89</b>	<b>13,770.76</b>	<b>26,212.35</b>	<b>15,610.14</b>	<b>31,554.10</b>	<b>29,338.30</b>	<b>21,130.13</b>	<b>257,136.64</b>



2019 - Volumes in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	1,188,850	1,467,615	1,117,135	650,453	354,365	166,654	99,048	89,968	110,347	266,567	770,866	936,961	7,218,829
Small Commercial - Firm	SCS	168,464	206,723	146,849	81,198	39,161	15,477	12,305	14,741	14,033	28,524	89,417	115,637	932,529
Commercial - Firm	CS	71,613	93,296	72,155	42,086	19,492	9,095	5,374	5,889	5,976	19,432	60,280	70,208	474,896
Industrial - Firm	MS	128,988	145,852	125,586	67,968	42,071	22,674	13,663	20,199	28,014	53,665	94,203	66,602	809,485
Industrial - Firm	LS	559,221	551,392	495,399	340,967	195,283	84,154	61,576	82,415	93,968	219,990	442,207	445,521	3,572,093
Agricultural - Interruptible	AG	43,225	41,555	40,579	27,980	19,856	18,283	14,739	14,132	17,110	193,173	1,078,161	394,975	1,903,768
Industrial - Interruptible	IND	30,684	17,899	15,270	18,416	89,810	113,805	98,456	138,833	164,015	181,231	125,218	202,059	1,195,696
<b>Total</b>		<b>2,191,045</b>	<b>2,524,332</b>	<b>2,012,973</b>	<b>1,229,068</b>	<b>760,038</b>	<b>430,142</b>	<b>305,161</b>	<b>366,177</b>	<b>433,463</b>	<b>962,582</b>	<b>2,660,352</b>	<b>2,231,963</b>	<b>16,107,296</b>

2019 - Customer Counts														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	7,787	7,769	7,768	7,819	7,832	7,875	7,988	7,936	8,034	8,128	8,164	8,200	
Small Commercial - Firm	SCS	625	628	636	631	630	628	634	636	644	648	661	674	
Commercial - Firm	CS	58	56	56	56	56	56	56	56	57	58	58	57	
Industrial - Firm	MS	30	30	30	30	30	30	32	31	32	32	32	28	
Industrial - Firm	LS	62	62	62	61	62	61	61	63	65	66	66	67	
Agricultural - Interruptible	AG	81	80	81	80	81	81	82	83	86	84	83	83	
Industrial - Interruptible	IND	7	7	7	7	7	7	7	7	7	7	7	7	
<b>Total</b>		<b>8,650</b>	<b>8,632</b>	<b>8,640</b>	<b>8,684</b>	<b>8,698</b>	<b>8,738</b>	<b>8,860</b>	<b>8,812</b>	<b>8,925</b>	<b>9,023</b>	<b>9,071</b>	<b>9,116</b>	

2019 - Use Per Customer in Therms														
Rate Class	Code	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential - Firm	RS	152.67	188.91	143.81	83.19	45.25	21.16	12.40	11.34	13.74	32.80	94.42	114.26	913.94
Small Commercial - Firm	SCS	269.54	329.18	230.89	128.68	62.16	24.64	19.41	23.18	21.79	44.02	135.28	171.57	1,460.34
Commercial - Firm	CS	1,234.71	1,666.00	1,288.48	751.54	348.07	162.41	95.96	105.16	104.84	335.03	1,039.31	1,231.72	8,363.24
Industrial - Firm	MS	4,299.60	4,861.73	4,186.20	2,265.60	1,402.37	755.80	426.97	651.58	875.44	1,677.03	2,943.84	2,378.64	26,724.80
Industrial - Firm	LS	9,019.69	8,893.42	7,990.31	5,589.62	3,149.73	1,379.57	1,009.44	1,308.17	1,445.66	3,333.18	6,700.11	6,649.57	56,468.48
Agricultural - Interruptible	AG	533.64	519.44	500.98	349.75	245.14	225.72	179.74	170.27	198.95	2,299.68	12,989.89	4,758.73	22,971.92
Industrial - Interruptible	IND	4,383.43	2,557.00	2,181.43	2,630.86	12,830.00	16,257.86	14,065.14	19,833.29	23,430.71	25,890.14	17,888.29	28,865.57	170,813.71
<b>Total</b>		<b>19,893.28</b>	<b>19,015.67</b>	<b>16,522.10</b>	<b>11,799.24</b>	<b>18,082.71</b>	<b>18,827.16</b>	<b>15,809.07</b>	<b>22,102.98</b>	<b>26,091.13</b>	<b>33,611.88</b>	<b>41,791.14</b>	<b>44,170.07</b>	<b>287,716.44</b>

**Greater Minnesota Gas, Inc  
Docket No. G022/GR-24-350  
Historical Transport Sales Data - 5 years**

<u>Customer</u>	<b>2023 Usage - Dth</b>												
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Customer #1	141	109	87	81	59	5	6	5	13	41	109	81	<b>737</b>
Customer #2	2,691	3,444	3,746	1,796	264	399	1,275	1,695	709	89	1,526	2,880	<b>20,514</b>
Customer #3	-	-	-	-	28	6,068	5,862	8,138	3,510	3,643	1,688	114	<b>29,050</b>
Customer #4	12,693	11,381	10,328	6,560	1,571	711	693	606	1,046	5,676	11,059	9,347	<b>71,671</b>
Customer #5	9,308	8,781	7,532	6,552	2,575	680	427	613	568	1,422	4,580	6,914	<b>49,951</b>
Customer #6	5,775	5,330	4,791	4,496	1,348	823	1,269	1,094	1,149	2,218	5,051	4,397	<b>37,741</b>
Customer #7	11,673	10,032	8,992	7,530	5,259	3,092	2,332	2,833	3,493	4,216	6,584	7,340	<b>73,377</b>
Customer #8	6,166	5,366	4,241	4,694	3,270	2,454	1,976	1,986	2,458	2,959	3,749	4,112	<b>43,431</b>
Customer #9	20,868	18,524	14,251	13,682	8,414	3,112	2,516	3,213	3,423	6,070	8,533	14,194	<b>116,799</b>
<b>Total</b>	<b>69,315</b>	<b>62,968</b>	<b>53,968</b>	<b>45,389</b>	<b>22,788</b>	<b>17,343</b>	<b>16,356</b>	<b>20,182</b>	<b>16,369</b>	<b>26,335</b>	<b>42,880</b>	<b>49,379</b>	<b>443,271</b>

<u>Customer</u>	<b>2022 Usage - Dth</b>												
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Customer #1	175	167	100	95	38	8	1	6	16	53	117	171	<b>946</b>
Customer #2	2,594	1,632	1,740	1,625	1,018	1,080	974	1,073	225	622	470	1,222	<b>14,274</b>
Customer #3	-	-	-	-	4,075	9,205	4,947	5,932	9,013	5,877	4,756	-	<b>43,804</b>
Customer #4	15,451	13,931	9,527	7,220	1,995	841	507	714	1,142	6,747	11,811	13,945	<b>83,831</b>
Customer #5	9,998	11,533	9,271	5,571	4,970	1,545	675	480	749	3,191	5,609	7,200	<b>60,790</b>
Customer #6	8,320	7,072	4,625	3,872	2,068	656	651	847	1,433	3,096	5,515	5,468	<b>43,622</b>
Customer #7	11,124	14,730	8,851	6,648	4,385	2,671	2,333	2,814	2,991	5,951	7,468	7,426	<b>77,392</b>
Customer #8	6,360	6,530	5,557	4,493	3,910	2,189	1,912	2,540	3,656	3,426	3,652	4,940	<b>49,164</b>
Customer #9	19,190	20,013	15,084	10,634	5,825	3,600	2,515	2,230	3,788	7,310	9,364	15,686	<b>115,241</b>
<b>Total</b>	<b>73,210</b>	<b>75,608</b>	<b>54,754</b>	<b>40,157</b>	<b>28,284</b>	<b>21,795</b>	<b>14,515</b>	<b>16,636</b>	<b>23,013</b>	<b>36,272</b>	<b>48,762</b>	<b>56,057</b>	<b>489,064</b>

<u>Customer</u>	<b>2021 Usage - Dth</b>												
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Customer #1	113	189	76	70	27	4	3	5	16	34	89	126	<b>751</b>
Customer #2	272	1,811	3,672	2,170	1,044	438	893	518	116	-	1,502	1,222	<b>13,658</b>
Customer #3	-	-	-	-	1,171	3,322	2,350	2,045	3,222	4,360	3,186	-	<b>19,656</b>
Customer #4	11,681	13,131	6,995	5,021	2,047	667	689	570	1,034	4,812	8,273	11,975	<b>66,895</b>
Customer #5	6,080	12,724	7,078	3,918	2,170	1,005	364	376	514	1,488	6,875	6,276	<b>48,866</b>
Customer #6	6,526	6,709	2,150	3,204	2,073	896	866	1,481	1,478	2,273	5,393	5,401	<b>38,449</b>
Customer #7	11,187	14,717	8,409	7,114	6,015	3,833	2,476	2,653	3,254	4,594	6,945	7,817	<b>79,013</b>
Customer #8	2,875	7,150	4,397	4,357	2,511	1,568	1,995	2,062	2,354	2,456	2,916	4,038	<b>38,679</b>
Customer #9	18,425	19,691	9,396	5,373	4,994	2,892	1,731	1,375	1,895	3,957	9,016	13,082	<b>91,826</b>
<b>Total</b>	<b>57,159</b>	<b>76,123</b>	<b>42,172</b>	<b>31,226</b>	<b>22,051</b>	<b>14,624</b>	<b>11,367</b>	<b>11,084</b>	<b>13,882</b>	<b>23,972</b>	<b>44,195</b>	<b>49,937</b>	<b>397,793</b>

<u>Customer</u>	<b>2020 Usage - Dth</b>												
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Customer #1	164	137	85	73	30	6	3	6	25	67	91	109	<b>795</b>
Customer #2	1,693	630	2,777	3,362	1,059	1,246	1,820	1,482	549	1,875	2,321	2,687	<b>21,499</b>
Customer #3	-	-	-	-	530	4,271	5,332	5,800	2,979	4,554	714	10	<b>24,189</b>
Customer #4	13,168	11,329	7,537	4,761	2,323	366	345	381	1,475	7,880	9,283	10,486	<b>69,334</b>
Customer #5	5,314	10,332	6,458	6,310	2,218	1,017	423	516	1,269	4,220	8,026	7,364	<b>53,466</b>
Customer #6	8,249	7,494	5,164	5,638	3,243	1,190	977	1,126	2,838	3,586	5,850	6,118	<b>51,473</b>
Customer #7	10,911	12,724	8,688	8,456	6,914	3,348	2,025	2,734	5,407	6,579	8,630	7,828	<b>84,245</b>
Customer #8	7,036	8,201	6,824	4,139	3,200	1,738	1,257	1,144	1,939	2,602	3,436	3,220	<b>44,737</b>
Customer #9	18,699	15,393	12,484	8,617	7,673	3,030	1,518	1,584	2,894	5,146	13,680	13,846	<b>104,561</b>
<b>Total</b>	<b>65,235</b>	<b>66,240</b>	<b>50,017</b>	<b>41,356</b>	<b>27,189</b>	<b>16,211</b>	<b>13,700</b>	<b>14,772</b>	<b>19,374</b>	<b>36,509</b>	<b>52,030</b>	<b>51,668</b>	<b>454,300</b>

<u>Customer</u>	<u>2019 Usage - Dth</u>												
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
Customer #1	184	161	121	61	40	8	1	1	1	71	109	122	<b>878</b>
Customer #2	1,716	1,890	3,120	2,773	3,449	1,846	1,733	954	1,163	613	2,621	2,767	<b>24,645</b>
Customer #3	-	-	-	-	208	1,517	3,930	3,216	4,393	4,083	1,164	-	<b>18,512</b>
Customer #4	12,605	11,529	8,485	4,577	2,189	464	324	386	495	5,091	9,327	11,897	<b>67,369</b>
Customer #5	7,941	8,200	7,237	4,879	1,615	753	428	408	835	3,855	8,227	7,646	<b>52,024</b>
Customer #6	8,300	5,238	4,317	1,730	1,751	818	284	411	1,019	4,239	6,484	6,739	<b>41,330</b>
Customer #7	13,170	13,325	9,636	8,247	5,130	2,922	2,475	2,779	4,760	7,664	9,592	7,063	<b>86,763</b>
Customer #8													-
Customer #9	10,151	12,575	8,976	5,168	3,342	1,662	735	1,107	1,609	3,067	6,748	8,158	<b>63,298</b>
<b>Total</b>	<b>54,067</b>	<b>52,918</b>	<b>41,892</b>	<b>27,435</b>	<b>17,724</b>	<b>9,989</b>	<b>9,909</b>	<b>9,262</b>	<b>14,275</b>	<b>28,682</b>	<b>44,272</b>	<b>44,392</b>	<b>354,818</b>