

**MONTANA-DAKOTA UTILITIES CO.**  
**DETAILED COST OF PLANT**  
**ELECTRIC UTILITY**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014**

Acct. No.	Account	Balance @ 12/31/13	Additions	Retirements	Transfers	Balance @ 12/31/14
	<u>Steam Production Plant</u>					
310	Land	\$1,018,687	-	-	-	\$1,018,687
311	Structures & Improvements	71,453,509	\$1,565,921	(\$56,135)	-	72,963,295
312	Boiler Plant Equipment-Non Pollution	209,218,691	3,262,207	(463,941)	-	212,016,957
314	Turbo Generator Units	83,905,554	184,018	(43,631)	-	84,045,941
315	Accessory Electrical Equipment	19,534,331	277,321	(64,832)	-	19,746,820
316	Miscellaneous Power Plant Equipment	17,108,881	946,756	(498,433)	\$43,474	17,600,678
	Total Steam Production Plant	\$402,239,653	\$6,236,223	(\$1,126,972)	\$43,474	\$407,392,378
	<u>Other Production Plant</u>					
340	Land	\$66,533	-	-	-	\$66,533
341	Structures & Improvements	6,829,784	\$891	-	-	6,830,675
342	Fuel Holders, Producers & Accessories	2,720,427	1,579	-	-	2,722,006
344	Generators	128,116,183	74,547,241	-	(\$22,377,110)	180,286,314
345	Accessory Electrical Equipment	15,760,349	(113,160)	-	-	15,647,189
346	Miscellaneous Power Plant Equipment	276,380	1,045,533	-	-	1,321,913
	Total Other Production Plant	\$153,769,656	\$75,482,084	\$0	(\$22,377,110)	\$206,874,630
	<u>Transmission Plant</u>					
350.1	Land	\$1,356,353	\$392,933	(\$20,000)	(\$88,956)	\$1,640,330
350.2	Rights of Way	2,886,424	126	-	-	2,886,550
352	Structures & Improvements	1,789	-	-	-	1,789
353	Station Equipment	100,734,608	18,180,597	(224,433)	104	118,690,876
354	Towers & Fixtures	4,992,886	-	-	-	4,992,886
355	Poles & Fixtures	46,872,093	10,881,399	(782,858)	(17,611)	56,953,023
356	Overhead Conductor & Devices	34,934,625	5,045,352	(197,781)	-	39,782,196
357	Underground Conduit	1,942,210	4,800	-	-	1,947,010
358	Underground Conduit & Devices	3,101,857	-	-	-	3,101,857
	Total Transmission Plant	\$196,822,845	\$34,505,207	(\$1,225,072)	(\$106,463)	\$229,996,517

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	<u>Distribution Plant</u>					
360.1	Land	\$1,812,734	\$259,057	(\$5,658)	-	\$2,066,133
360.2	Rights of Way	860,639	28,287	-	-	888,926
362	Station Equipment	49,443,822	8,963,672	(1,122,907)	(\$4,767)	57,279,820
364	Poles, Towers & Fixtures	34,060,085	3,974,915	(492,867)	17,611	37,559,744
365	Overhead Conductor & Devices	24,889,214	4,375,174	(337,555)	-	28,926,833
366	Underground Conduit	218,154	(1)	-	-	218,153
367	Underground Conductor & Devices	78,911,690	13,422,761	(455,032)	-	91,879,419
368	Line Transformers	60,384,740	5,034,995	(542,257)	-	64,877,478
369	Services	30,461,300	2,774,092	(169,167)	-	33,066,225
370	Meters	17,588,641	1,004,122	(1,620,236)	-	16,972,527
371	Installations on Customer's Premises	2,691,341	132,907	(81,622)	-	2,742,626
373	Street Lights & Signal Systems	6,839,948	460,159	(126,208)	-	7,173,899
	Total Distribution Plant	\$308,162,308	\$40,430,140	(\$4,953,509)	\$12,844	\$343,651,783
	<u>General Plant</u>					
389	Land & Land Rights	\$8,137	-	-	-	\$8,137
390	Structures & Improvements	686,694	\$148,610	-	-	835,304
391.1	Office Furniture & Equipment	152,668	-	(\$3,336)	-	149,332
391.2	Computer Equipment-Honeywell	0	-	-	-	0
391.3	Computer Equipment-PC	51,822	-	-	\$238,022	289,844
391.4	Computer Equipment-Prime	274,534	-	(13,733)	-	260,801
391.5	Computer Equipment-Other	22,522	-	-	-	22,522
392.1	Transportation Equipment-Non-Unitized	977,765	-	(5,357)	-	972,408
392.2	Transportation Equipment	6,306,884	1,505,455	(226,182)	(605,302)	6,980,855
393	Stores Equipment	14,774	-	-	-	14,774
394.1	Tools, Shop & Garage Equipment	2,701,088	670,790	(3,417)	-	3,368,461
395	Laboratory Equipment	515,779	82,566	(50,763)	-	547,582
396.1	Trailers-Work Equipment	444,989	17,730	-	7,181	469,900

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396.2	Power Operated Equipment	\$10,418,092	\$2,561,785	(\$603,765)	\$443,586	\$12,819,698
397.1	Radio Communication Equipment-Fixed	125,550	2,315	-	15,056	142,921
397.2	Radio Communication Equipment-Mobile	58,617	-	(34,438)	1,612	25,791
397.3	General Telephone Communications Equipment	151,794	-	(6,420)	29,157	174,531
397.4	Carrier Current Communication Equipment	211,475	-	-	-	211,475
397.5	Supervisory & Telemetering Equipment	121,380	22,958	-	1,969	146,307
397.6	Scada System	991,608	3,192	-	-	994,800
397.8	Network Equipment	1,079,023	131,283	(21,843)	2,798	1,191,261
397.9	Transfer Trip Communication Equipment	217,721	-	-	-	217,721
398	Miscellaneous Equipment	57,474	1,596	(3,507)	3,206	58,769
	Total General Plant	<u>\$25,590,390</u>	<u>\$5,148,280</u>	<u>(\$972,761)</u>	<u>\$137,285</u>	<u>\$29,903,194</u>
303	Intangible Plant - General	9,141,165	135,310	(5,696,486)	-	3,579,989
	Common Plant - Electric 1/	35,082,487				44,840,665
	Common Intangible Plant 2/	24,500,530				21,832,945
107	Environmental Project - Recovered in Rates	27,098,844	18,821,066			45,919,910
114	Acquisition Adjustment	10,387,642				10,387,642
182	AFUDC Interest & Dep. On Coyote	477,281		(168,451)		308,830
	Total Electric Plant in Service	<u>\$1,193,272,801</u>	<u>\$180,758,310</u>	<u>(\$14,143,251)</u>	<u>(\$22,289,970)</u>	<u>\$1,344,688,483</u>

1/ Common plant is either directly assigned or allocated to gas and electric plant. Total common plant additions, retirements, transfers and adjustments for the twelve months ended December 31, 2014 are \$12,294,289, (\$1,817,766) and (\$718,345) respectively.

2/ Common Intangible plant is either directly assigned or allocated to gas and electric plant. Total common plant additions, retirements, transfers and adjustments for the twelve months ended December 31, 2014 are \$1,136,356, (\$3,813,824) and \$9,883 respectively.