

MONTANA-DAKOTA UTILITIES CO.  
SUMMARY OF WORKING CAPITAL AND OTHER ADDITIONS / DEDUCTIONS  
ELECTRIC UTILITY - SOUTH DAKOTA  
TWELVE MONTHS ENDED DECEMBER 31, 2014

	Balance @ 12/31/13	Balance @ 12/31/14	Average Balance @ 12/31/14	Pro Forma Adjustments	Pro Forma Balances	Adjustment
Materials and Supplies	\$857,364	\$896,289	\$876,827	(\$58,080)	\$818,747	E
Fuel Stores	252,184	233,025	242,605	(3,604)	239,001	F
Prepayments	6,218	12,748	9,483	37,894	47,377	G
Unamortized Loss on Debt	269,022	234,083	251,553	(28,691)	222,862	H
Deferred Generation Costs				773,641	773,641	I
Accum. Amort of Decomm Costs				(68,042)	(68,042)	J
Unamort. Decomm. Retired Power Plant				(37,798)	(37,798)	K
Unamort. Regulatory Commission Exp.				448,263	448,263	L
Total Working Capital	<u>\$1,384,788</u>	<u>\$1,376,145</u>	<u>\$1,380,468</u>	<u>\$1,063,583</u>	<u>\$2,444,051</u>	
Customer Advances for Construction	<u>\$72,172</u>	<u>\$74,458</u>	<u>\$73,315</u>	<u>\$1,143</u>	<u>\$74,458</u>	N