

MONTANA-DAKOTA UTILITIES CO.
DETAILED COST OF PLANT
GAS UTILITY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Acct. No.	Account	Balance @ 12/31/2021	Additions	Retirements	Transfers	Balance @ 12/31/2022
	<u>Distribution Plant</u>					
374.1	Land	\$1,202,798	\$0	\$0	\$6,850	\$1,209,648
374.2	Rights of Way	1,286,382	-	-	-	1,286,382
375	Structures & Improvements	1,707,340	(75,621)	(11,069)	-	1,620,650
376	Mains	278,503,430	21,562,099	(1,447,935)	-	298,617,594
378	Meas. & Reg. Equip.-General	5,144,890	899,795	(23,633)	(37,921)	5,983,131
379	Meas. & Reg. Equip.-City Gate	11,726,166	597,659	(2,911)	(6,850)	12,314,064
380	Services	148,582,913	13,447,645	(682,594)	(1)	161,347,963
381	Positive Meters	84,646,197	7,388,552	(1,391,722)	(972,383)	89,670,644
383	Service Regulators	12,799,915	423,561	(115,266)	(4,604)	13,103,606
385	Ind. Meas. & Reg. Station Eqpt.	2,750,416	27,683	-	37,922	2,816,021
386.1	Misc. Property on Customer Premise	-	-	-	-	-
386.2	Other Property on Cust. Premise	1,680	-	-	-	1,680
387.1	Cathodic Protection Equip.	-	-	-	-	-
387.2	Other Distribution Equip.	1,785,360	8,842	(18,569)	-	1,775,633
	Total Distribution Plant	\$550,137,487	\$44,280,215	(\$3,693,699)	(\$976,987)	\$589,747,016
	<u>General Plant</u>					
389	Land	\$2,603,081				\$2,603,081
390	Structures and Improvements	15,766,936	86,799	(148,199)		15,705,536
391.1	Furniture and Fixtures	307,608	2,468	(134,717)	-	175,359
391.3	Computer Equip. - PC	18,699	-	-	-	18,699
392.1	Trans. Equip., Non-Unitized	450,168	16,992	-	-	467,160
392.2	Trans. Equip., Unitized	12,856,198	379,792	(348,390)	129,131	13,016,731
393	Stores Equipment	103,298	21,118	-	-	124,416
394.1	Miscellaneous Tools - Utilized	7,859,822	1,890,171	(172,050)	(9,995)	9,567,948
394.3	Vehicle Maintenance Equipment	36,373	-	-	-	36,373
394.4	Vehicle Refueling Equipment	-	-	-	-	-
395	Laboratory Equipment	316,786	-	(53,125)	-	263,661
396.1	Work Equipment Trailers	1,306,142	32,251	(8,544)	-	1,329,849

**MONTANA-DAKOTA UTILITIES CO.
 DETAILED COST OF PLANT
 GAS UTILITY
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

Acct. No.	Account	Balance @ 12/31/2021	Additions	Retirements	Transfers	Balance @ 12/31/2022
396.2	Power Operated Equip.	9,040,554	4,778,907	(3,403,558)	-	10,415,903
397.1	Fixed Radio Comm. Equipment	1,190,544	258,486	(25,677)	1,593	1,424,946
397.2	Moblile Radio Comm. Equipment	461,355	-	-	-	461,355
397.3	General Telephone Comm. Equipment	128,459	-	-	-	128,459
397.8	Network Equipment	40,306	20,107	-	-	60,413
398	Miscellaneous Equipment	71,705	36,893	(2,241)	-	106,357
	Total General Plant	<u>\$52,558,034</u>	<u>\$7,523,984</u>	<u>(\$4,296,500.84)</u>	<u>\$120,729</u>	<u>\$55,906,246</u>
303	Intangible Plant - General	10,496,877	166,487	-	-	10,663,364
	Common Plant - Gas 1/	33,631,598	1,098,952	(676,145)	516,284	34,570,689
	Common Intangible Plant 2/	38,602,636	290,323	-	447,532	39,340,491
114	Acquisition Adjustment	97,266	-	-	-	97,266
	Total Gas Plant in Service	<u><u>\$685,523,898</u></u>	<u><u>\$53,359,961</u></u>	<u><u>(\$8,666,344.84)</u></u>	<u><u>\$107,558</u></u>	<u><u>\$730,325,072</u></u>

1/ Common plant is either directly assigned or allocated to gas and electric plant.

2/ Common Intangible plant is either directly assigned or allocated to gas and electric plant.