

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

Acct. No.	Account	Balance @ 12/31/21	Additions	Retirements	Transfers	Balance @ 12/31/22
	<u>Steam Production Plant</u>					
310	Land	\$1,015,062	\$0	\$0	\$0	\$1,015,062
311	Structures & Improvements	96,750,121	304,968	(21,480,127)	(898,242)	74,676,720
312	Boiler Plant Equipment-Non Pollution	262,384,035	861,795	(65,667,969)	(494,568)	197,083,293
314	Turbo Generator Units	79,234,880	590,227	(18,588,585)	(26,346)	61,210,176
315	Accessory Electrical Equipment	22,212,411	(34,996)	(3,004,749)	-	19,172,666
316	Miscellaneous Power Plant Equipment	14,827,901	253,162	(8,155,802)	(1,084,664)	5,840,597
	Total Steam Production Plant	<u>\$476,424,410</u>	<u>\$1,975,156</u>	<u>(\$116,897,232)</u>	<u>(\$2,503,820)</u>	<u>\$358,998,514</u>
	<u>Other Production Plant</u>					
340	Land	\$38,533	\$0	\$0	\$0	\$38,533
341	Structures & Improvements	66,868,551	3,991,018	(250)	1,008,967	71,868,286
342	Fuel Holders, Producers & Accessories	5,638,429	98	-	-	5,638,527
344	Generators	397,637,563	15,482,065	(18,993,994)	-	394,125,634
345	Accessory Electrical Equipment	67,617,163	1,283,145	(3,003,462)	(30,137)	65,866,709
346	Miscellaneous Power Plant Equipment	5,984,749	894,869	(188,099)	1,904,617	8,596,136
	Total Other Production Plant	<u>\$543,784,988</u>	<u>\$21,651,195</u>	<u>-\$22,185,805</u>	<u>\$2,883,447</u>	<u>\$546,133,825</u>
	<u>Transmission Plant</u>					
350.1	Land	\$2,971,434	\$182,512	\$0	\$918,711	\$4,072,657
350.2	Rights of Way	15,893,860	504,311	(105)	-	16,398,066
352	Structures & Improvements	329,103	(23)	-	-	329,080
353	Station Equipment	234,940,808	13,284,975	(449,205)	(716,974)	247,059,604
354	Towers & Fixtures	1,666,159	-	-	-	1,666,159
355	Poles & Fixtures	193,003,863	33,776,190	(3,462,500)	(186,955)	223,130,598
356	Overhead Conductor & Devices	108,146,640	11,525,437	(837,747)	(142,470)	118,691,860
357	Underground Conduit	1,944,583	-	-	-	1,944,583
358	Underground Conduit & Devices	3,101,857	-	-	-	3,101,857
	Total Transmission Plant	<u>\$561,998,307</u>	<u>\$59,273,402</u>	<u>(\$4,749,557)</u>	<u>(\$127,688)</u>	<u>\$616,394,464</u>

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	<u>Distribution Plant</u>					
360.1	Land	\$3,324,353	\$36,126	\$0	\$0	\$3,360,479
360.2	Rights of Way	961,140	-	-	-	961,140
362	Station Equipment	88,525,426	2,923,329	(187,651)	-	91,261,104
364	Poles, Towers & Fixtures	48,465,321	2,571,733	(295,415)	-	50,741,639
365	Overhead Conductor & Devices	37,373,996	1,330,285	(88,046)	-	38,616,235
366	Underground Conduit	238,830	(1,366)	-	-	237,464
367	Underground Conductor & Devices	139,505,983	5,468,014	(741,737)	-	144,232,260
368	Line Transformers	82,528,918	3,157,451	(345,558)	30,137	85,370,948
369	Services	40,908,133	1,185,692	(137,020)	-	41,956,805
370	Meters	19,129,146	654,227	(215,606)	-	19,567,767
371	Installations on Customer's Premises	3,699,719	101,100	(117,837)	-	3,682,982
373	Street Lights & Signal Systems	9,336,340	226,172	(212,722)	-	9,349,790
	Total Distribution Plant	\$473,997,305	\$17,652,763	(\$2,341,592)	\$30,137	\$489,338,613
	<u>General Plant</u>					
389	Land & Land Rights	\$127,422	\$0	\$0	\$0	\$127,422
390	Structures & Improvements	1,742,552	1,901,137	-	95,646	3,739,335
391.1	Office Furniture & Equipment	142,317	41,124	(1,255)	-	182,186
391.2	Computer Equipment-Honeywell	-	-	-	-	-
391.3	Computer Equipment-PC	-	13,807	-	-	13,807
391.4	Computer Equipment-Prime	-	-	-	-	-
391.5	Computer Equipment-Other	80,250	37,537	-	-	117,787
392.1	Transportation Equipment-Non-Unitized	886,323	-	(16,768)	-	869,555
392.2	Transportation Equipment	7,389,345	898,627	(627,385)	(194,024)	7,466,563
393	Stores Equipment	14,774	72,170	-	-	86,944
394.1	Tools, Shop & Garage Equipment	5,982,836	481,192	(80,503)	(10,166)	6,373,359
395	Laboratory Equipment	560,136	-	(27,511)	-	532,625
396.1	Trailers-Work Equipment	919,958	104,860	-	-	1,024,818

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396.2	Power Operated Equipment	12,585,645	1,166,783	(701,656)	(96,264)	12,954,508
397.1	Radio Communication Equipment-Fixed	736,929	37,728	(1,110)	-	773,547
397.2	Radio Communication Equipment-Mobile	149,154	-	-	-	149,154
397.3	General Telephone Communications Equipment	-	-	-	-	-
397.4	Carrier Current Communication Equipment	-	-	-	-	-
397.5	Supervisory & Telemetry Equipment	55,693	-	(9,124)	17,494	64,063
397.6	Scada System	1,709,273	369,278	(1,835)	-	2,076,716
397.8	Network Equipment	360,032	5,667	(29,666)	-	336,033
397.9	Transfer Trip Communication Equipment	-	-	-	-	-
398	Miscellaneous Equipment	56,232	164,380	(3,604)	(161,515)	55,493
	Total General Plant	<u>\$33,498,871</u>	<u>\$5,294,290</u>	<u>(\$1,500,417)</u>	<u>(\$348,829)</u>	<u>\$36,943,915</u>
303	Intangible Plant - General	\$15,614,813	\$1,158,804	\$0	\$0	\$16,773,617
	Common Plant - Electric 1/	56,240,023	1,717,938	(993,337)	(680,516)	56,284,108
	Common Intangible Plant 2/	29,486,801	371,004	-	(447,532)	29,410,273
114	Acquisition Adjustment	<u>10,468,339</u>	<u>-</u>	<u>-</u>	<u>127,688</u>	<u>10,596,027</u>
	Total Electric Plant in Service	<u><u>\$2,201,513,857</u></u>	<u><u>\$109,094,552</u></u>	<u><u>(\$148,667,940)</u></u>	<u><u>(\$1,067,113)</u></u>	<u><u>\$2,160,873,356</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.