

Line	Acct. No.	Account	Per Books Plant	Test Year Annualization Adjustment	Post-Test Year Plant Additions	ProForma Plant
	(a)	(b)	(c)	(d)	(e)	(f)
<u>Steam Production Plant</u>						
<u>Heskett</u>						
1	311	Structures & Improvements	\$ 590,353	\$ (238,181)	\$ -	\$ 352,172
2	312	Boiler Plant Equipment	530,225	(530,225)	-	-
3	314	Turbogenerator units	147,426	(147,426)	-	-
4	315	Accessory Equipment	23,831	(23,831)	-	-
5	316	Miscellaneous Equipment	151,821	(147,877)	-	3,944
6		Total Heskett	\$ 1,443,656	\$ (1,087,540)	\$ -	\$ 356,116
<u>Lewis & Clark</u>						
7	311	Structures & Improvements	\$ 8,559	\$ (54)	\$ -	\$ 8,505
8	316	Miscellaneous Equipment	1	(1)	-	-
9		Total Lewis & Clark	\$ 8,560	\$ (55)	\$ -	\$ 8,505
<u>Coyote</u>						
10	311	Structures & Improvements	\$ 1,500,651	\$ (8,688)	\$ -	\$ 1,491,963
11	312	Boiler Plant Equipment	4,058,919	(10,183)	104,308	4,153,044
12	314	Turbogenerator units	882,007	(4,796)	-	877,211
13	315	Accessory Equipment	380,702	(2,517)	-	378,185
14	316	Miscellaneous Equipment	188,844	1,217	2,417	192,478
15		Total Coyote	\$ 7,011,123	\$ (24,967)	\$ 106,725	\$ 7,092,881
<u>Big Stone</u>						
16	311	Structures & Improvements	\$ 1,768,862	\$ 6,870	\$ 8,640	\$ 1,784,372
17	312	Boiler Plant Equipment	4,574,745	(51,380)	42,722	4,566,087
18	314	Turbogenerator units	684,909	(621)	17,741	702,029
19	315	Accessory Equipment	446,950	(920)	(90)	445,940
20	316	Miscellaneous Equipment	85,020	4,576	3,575	93,171
21		Total Big Stone	\$ 7,560,486	\$ (41,475)	\$ 72,588	\$ 7,591,599
<u>Total Steam Production Plant</u>						
22	310	Land	\$ 50,809	\$ (319)	\$ -	\$ 50,490
23	311	Structures & Improvements	3,868,425	(240,053)	8,640	3,637,012
24	312	Boiler Plant Equipment	9,163,889	(591,788)	147,030	8,719,131
25	314	Turbogenerator units	1,714,342	(152,843)	17,741	1,579,240
26	315	Accessory Equipment	851,483	(27,268)	(90)	824,125
27	316	Miscellaneous Equipment	425,686	(142,085)	5,992	289,593
28		Total Steam Production Plant	\$ 16,074,634	\$ (1,154,356)	\$ 179,313	\$ 15,099,591
<u>Other Production Plant</u>						
<u>Heskett III</u>						
29	341	Structures & Improvements	\$ 375,266	159,822	\$ (21)	\$ 535,067
30	342	Fuel Holders, Producers & Acces.	55,109	(346)	-	54,763
31	344	Generators	1,871,882	(11,737)	2,398	1,862,543
32	345	Accessory Equipment	229,324	(1,438)	-	227,886
33	346	Miscellaneous Equipment	96,908	45,445	1,901	144,254
34		Total Heskett III	\$ 2,628,489	\$ 191,746	\$ 4,278	\$ 2,824,513
<u>Glendive</u>						
35	341	Structures & Improvements	\$ 126,724	1,348	\$ -	\$ 128,072
36	342	Fuel Holders, Producers & Acces.	62,819	(384)	-	62,435
37	344	Generators - Unit I	341,486	(88)	813	342,211
38	344	Generators - Unit II	832,707	(3,144)	7	829,570
39	345	Accessory Equipment	110,085	619	-	110,704
40	346	Miscellaneous Equipment	21,979	5,144	227	27,350
41		Total Glendive	\$ 1,495,800	\$ 3,495	\$ 1,047	\$ 1,500,342
<u>Miles City</u>						
42	341	Structures & Improvements	\$ 19,307	645	\$ -	\$ 19,952
43	342	Fuel Holders, Producers & Acces.	8,090	(51)	-	8,039
44	344	Generators	186,073	530	896	187,499
45	345	Accessory Equipment	43,263	(272)	-	42,991
46	346	Miscellaneous Equipment	3,235	71	227	3,533
47		Total Miles City	\$ 259,968	\$ 923	\$ 1,123	\$ 262,014

Pro forma Plant in Service

Adjusted Test Year Ending December 31, 2022

Line	Acct. No.	Account	Per Books Plant	Test Year Annualization Adjustment	Post-Test Year Plant Additions	ProForma Plant
	(a)	(b)	(c)	(d)	(e)	(f)
<u>Lewis & Clark RICE</u>						
48	341	Structures & Improvements	\$ 674,188	51,693	\$ 3,039	\$ 728,920
49	342	Fuel Holders, Producers & Acces.	149,404	(937)	-	148,467
50	344	Generators	1,299,599	14,649	(5,164)	1,309,084
51	345	Accessory Equipment	285,597	(1,430)	-	284,167
52	346	Miscellaneous Equipment	187,171	12,526	179	199,876
53		Total Lewis & Clark RICE	\$ 2,595,959	\$ 76,501	\$ (1,946)	\$ 2,670,514
<u>Portable Generator</u>						
54	341	Structures & Improvements	\$ 9,439	(59)	\$ -	\$ 9,380
55	342	Fuel Holders, Producers & Acces.	6,806	(43)	-	6,763
56	344	Generators	62,585	(393)	-	62,192
57	345	Accessory Equipment	25,686	(3,545)	-	22,141
58		Total Portable Generator	\$ 104,516	\$ (4,040)	\$ -	\$ 100,476
<u>Ormat</u>						
59	341	Structures & Improvements	\$ 35,105	(220)	\$ -	\$ 34,885
60	344	Generators	614,287	25,844	5,450	645,581
61	345	Accessory Equipment	110,491	(693)	-	109,798
62		Total Ormat	\$ 759,883	\$ 24,931	\$ 5,450	\$ 790,264
<u>Diamond Willow</u>						
63	341	Structures & Improvements	\$ 172,673	(672)	\$ -	\$ 172,001
64	344	Generators	2,267,818	(101,866)	9,359	2,175,311
65	345	Accessory Equipment	344,165	(90,574)	-	253,591
66	346	Miscellaneous Equipment	16,007	3,334	924	20,265
67		Total Diamond Willow	\$ 2,800,663	\$ (189,778)	\$ 10,283	\$ 2,621,168
<u>Cedar Hills</u>						
68	341	Structures & Improvements	\$ 141,656	(551)	\$ -	\$ 141,105
69	344	Generators	1,669,786	(6,876)	736	1,663,646
70	345	Accessory Equipment	286,546	(1,319)	-	285,227
71	346	Miscellaneous Equipment	7,131	(28)	-	7,103
72		Total Cedar Hills	\$ 2,105,119	\$ (8,774)	\$ 736	\$ 2,097,081
<u>Thunder Spirit I</u>						
73	341	Structures & Improvements	\$ 1,312,419	(2,714)	\$ -	\$ 1,309,705
74	344	Generators	6,681,133	(103,508)	-	6,577,625
75	345	Accessory Equipment	1,482,987	15,488	(120)	1,498,355
76	346	Miscellaneous Equipment	25,624	495	91	26,210
77		Total Thunder Spirit I	\$ 9,502,163	\$ (90,239)	\$ (29)	\$ 9,411,895
<u>Thunder Spirit II</u>						
78	341	Structures & Improvements	\$ 404,397	(1,438)	\$ -	\$ 402,959
79	344	Generators	3,327,659	(12,942)	7,818	3,322,535
80	345	Accessory Equipment	318,607	10,794	-	329,401
81	346	Miscellaneous Equipment	41	12	-	53
82		Total Thunder Spirit II	\$ 4,050,704	\$ (3,574)	\$ 7,818	\$ 4,054,948
<u>Heskett IV Gas Turbine</u>						
344		Generators	\$ -	\$ -	\$ 3,210,816	\$ 3,210,816
		Total Heskett IV Gas Turbine	\$ -	\$ -	\$ 3,210,816	\$ 3,210,816
<u>Total Other Production Plant</u>						
83	340	Land	\$ 1,929	\$ (12)	\$ -	\$ 1,917
84	341	Structures & Improvements	3,271,174	207,854	3,018	3,482,046
85	342	Fuel Holders, Producers & Acces.	282,228	(1,761)	-	280,467
86	344	Generators	19,155,015	(199,531)	3,233,129	22,188,613
87	345	Accessory Equipment	3,236,751	(72,370)	(120)	3,164,261
88	346	Miscellaneous Equipment	358,096	66,999	3,549	428,644
89		Total Other Production Plant	\$ 26,305,193	\$ 1,179	\$ 3,239,576	\$ 29,545,948

Pro forma Plant in Service

Adjusted Test Year Ending December 31, 2022

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<u>Transmission</u>						
90	350.1	Land	\$ 209,788	\$ 61,348	\$ 19,883	\$ 291,019
91	350.2	Rights of Way	274,536	(86)	-	274,450
92	352	Structures & Improvements	90	(1)	-	89
93	353	Station Equipment	20,036,645	729,891	95,520	20,862,056
94	354	Towers and Fixtures	137,160	(439)	-	136,721
95	355	Poles and Fixtures	9,601,764	(245,630)	5,846,367	15,202,501
96	356	Overhead Conductor & Devices	8,651,371	6,677	15,199	8,673,247
97	357	Underground Conduit	60,591	(380)	-	60,211
98	358	Underground Conduit & Devices	115,506	(725)	-	114,781
99		Total Transmission Plant	\$ 39,087,451	\$ 550,655	\$ 5,976,969	\$ 45,615,075
<u>Distribution</u>						
100	360.1	Land	\$ 52,548	\$ 3	\$ -	\$ 52,551
101	360.2	Rights of Way	34,047	-	-	34,047
102	362	Station Equipment	4,327,454	3,429	366,457	4,697,340
103	364	Poles, Towers and Fixtures	2,741,890	81,145	(439)	2,822,596
104	365	Overhead Conductor & Devices	1,967,385	(108)	58,613	2,025,890
105	366	Underground Conduit	8,652	-	0	8,652
106	367	Underground Conduit & Devices	2,397,748	(12,097)	102,940	2,488,591
107	368	Line Transformers	5,102,434	88,062	778,304	5,968,800
108	369	Services	2,111,580	2,438	10,748	2,124,766
109	370	Meters	1,177,944	4,800	16,124	1,198,868
110	371	Yard Lights	264,366	(2,187)	-	262,179
111	373	Street Lights	881,290	(4,263)	5,483	882,510
112		Total Distribution	\$ 21,067,338	\$ 161,222	\$ 1,338,230	\$ 22,566,790
<u>General</u>						
113	389	Land	\$ 1,687	\$ 6	\$ -	\$ 1,693
114	390	Structures and Improvements	126,324	33,026	103	159,453
115	391.1	Office Furniture & fixtures	7,227	(24)	-	7,203
116	391.3	Computer Equip. - PC	231	520	-	751
117	391.5	Computer Equip - Other	4,031	1,716	11,785	17,532
118	392.1	Trans. Equip., Non-Unitized	51,622	10	-	51,632
119	392.2	Trans. Equip., Unitized	452,799	(49,921)	104,755	507,633
120	393	Stores Equipment	14,774	-	-	14,774
121	394.1	Tools, Shop & Gar. Eq. - Non-Un.	432,201	5,316	33,134	470,651
122	395	Laboratory Equipment	35,264	(127)	-	35,137
123	396.1	Trailers - Work Equipment	79,710	10,236	-	89,946
124	396.2	Power Operated Equipment	639,032	(6,300)	285,698	918,430
125	397.1	Radio Comm. Equipment - Fixed	31,519	(256)	-	31,263
126	397.2	Radio Comm. Equipment - Mobile	7,574	18	148	7,740
127	397.5	Supervisory & Telemeter Equipment	2,458	678	-	3,136
128	397.6	Scada System	86,290	16,380	23,052	125,722
129	397.8	Network Equipment	17,845	(375)	2,105	19,575
130	398	Miscellaneous Equipment	4,859	(2,693)	1,930	4,096
131		Total General	\$ 1,995,447	\$ 8,210	\$ 462,710	\$ 2,466,367
132		Intangible Plant - General	\$ 765,037	\$ 55,587	\$ 147,741	\$ 968,365
<u>Common</u>						
133	389	Land	\$ 71,124	\$ 136	\$ -	\$ 71,260
134	390	Structures and Improvements	1,117,291	3,793	116,690	1,237,774
135	391.1	Office Furniture & fixtures	41,122	(126)	8,014	49,010
136	391.3	Computer Equip. - PC	111,251	(483)	10,667	121,435
137	391.5	Computer Equip - Other	60,465	(6,080)	4,661	59,046
138	392.1	Trans. Equip - Trailers	76	-	-	76
139	392.2	Trans. Equip. - Vehicles	524,338	(1,391)	311,828	834,775
140	392.3	Trans. Equip. - Aircraft	155,501	321	-	155,822
141	393	Stores Equipment	1,406	3	-	1,409
142	394.1	Tools, Shop & Gar. Equip.	10,600	(11)	1,649	12,238
143	394.3	Vehicles Maint. Equip.	1,419	3	-	1,422
144	397.1	Radio Comm. Equipment - Fixed	120,683	(331)	293	120,645
145	397.2	Radio Comm. Equipment - Mobile	46,124	307	(13,102)	33,329
146	397.3	Telephone Communication Equip.	23,181	2,663	-	25,844
147	397.5	Supervisory & Telephone Equipment	632	235	-	867

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	(a)	(b)	(c)	(d)	(e)	(f)
148	397.8	Network Equipment	15,383	503	28,712	44,598
149	398	Miscellaneous Equipment	54,809	3,615	-	58,424
150		Total Common	\$ 2,355,405	\$ 3,157	\$ 469,412	\$ 2,827,974
151	303	Intangible Plant - Common	\$ 1,632,820	\$ 19,103	\$ 20,409	\$ 1,672,332
		<u>Acquisition Adjustment</u>				
152	312	Boiler	\$ 519,955	\$ (3,261)	\$ -	\$ 516,694
153	356	OH Conductors	4,039	(25)	-	4,014
154		Total Acquisition Adjustment	\$ 523,994	\$ (3,286)	\$ -	\$ 520,708
155		Total Plant in Service	\$ 109,807,319	\$ (358,529)	\$ 11,834,360	\$ 121,283,150

Sources:

Column c: BAM-4 Sch 1, column c
 Column d: BAM-4 Sch 1, column i
 Column e: BAM-5, column c
 Column f: sum of column c, d, and e