

Line	Acct. No.	Description	SD Electric Per Books 13-mo. Avg.	SD Electric Per Books Revenue Producing	SD Electric Per Books Excluding Revenue Producing	SD Electric 12/31/2022	SD Electric 12/31/2014 Revenue Producing	SD Electric 12/31/2014 Excluding Revenue Producing	SD Electric Annualization Adjustment
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Plant in Service									
Steam Production Plant									
<u>Heskett</u>									
1	311	Structures & Improvements	590,353	-	590,353	352,172	-	352,172	(238,181)
2	312	Boiler Plant Equipment	530,225	-	530,225	-	-	-	(530,225)
3	314	Turbogenerator units	147,426	-	147,426	-	-	-	(147,426)
4	315	Accessory Equipment	23,831	-	23,831	-	-	-	(23,831)
5	316	Miscellaneous Equipment	151,821	-	151,821	3,944	-	3,944	(147,877)
6		Total Heskett	\$ 1,443,656	\$ -	\$ 1,443,656	\$ 356,116	\$ -	\$ 356,116	\$ (1,087,540)
<u>Lewis & Clark</u>									
7	311	Structures & Improvements	8,559	-	8,559	8,505	-	8,505	(54)
8	316	Miscellaneous Equipment	1	-	1	-	-	-	(1)
9		Total Lewis & Clark	\$ 8,560	\$ -	\$ 8,560	\$ 8,505	\$ -	\$ 8,505	\$ (55)
<u>Coyote</u>									
10	311	Structures & Improvements	1,500,651	-	1,500,651	1,491,963	-	1,491,963	(8,688)
11	312	Boiler Plant Equipment	4,058,919	-	4,058,919	4,048,736	-	4,048,736	(10,183)
12	314	Turbogenerator units	882,007	-	882,007	877,211	-	877,211	(4,796)
13	315	Accessory Equipment	380,702	-	380,702	378,185	-	378,185	(2,517)
14	316	Miscellaneous Equipment	188,844	-	188,844	190,061	-	190,061	1,217
15		Total Coyote	\$ 7,011,123	\$ -	\$ 7,011,123	\$ 6,986,156	\$ -	\$ 6,986,156	\$ (24,967)
<u>Big Stone</u>									
16	311	Structures & Improvements	1,768,862	-	1,768,862	1,775,732	-	1,775,732	6,870
17	312	Boiler Plant Equipment	4,574,745	-	4,574,745	4,523,365	-	4,523,365	(51,380)
18	314	Turbogenerator units	684,909	-	684,909	684,288	-	684,288	(621)
19	315	Accessory Equipment	446,950	-	446,950	446,030	-	446,030	(920)
20	316	Miscellaneous Equipment	85,020	-	85,020	89,596	-	89,596	4,576
21		Total Big Stone	\$ 7,560,486	\$ -	\$ 7,560,486	\$ 7,519,011	\$ -	\$ 7,519,011	\$ (41,475)
Total Steam Production Plant									
22	310	Land	50,809	-	50,809	50,490	-	50,490	(319)
23	311	Structures & Improvements	3,868,425	-	3,868,425	3,628,372	-	3,628,372	(240,053)
24	312	Boiler Plant Equipment	9,163,889	-	9,163,889	8,572,101	-	8,572,101	(591,788)
25	314	Turbogenerator units	1,714,342	-	1,714,342	1,561,499	-	1,561,499	(152,843)
26	315	Accessory Equipment	851,483	-	851,483	824,215	-	824,215	(27,268)
27	316	Miscellaneous Equipment	425,686	-	425,686	283,601	-	283,601	(142,085)
28		Total Steam Production Plant	\$ 16,074,634	\$ -	\$ 16,074,634	\$ 14,920,278	\$ -	\$ 14,920,278	\$ (1,154,356)
Other Production Plant									
<u>Heskett III</u>									
29	341	Structures & Improvements	375,266	-	375,266	535,088	-	535,088	159,822
30	342	Fuel Holders, Producers & Acces.	55,109	-	55,109	54,763	-	54,763	(346)
31	344	Generators	1,871,882	-	1,871,882	1,860,145	-	1,860,145	(11,737)
32	345	Accessory Equipment	229,324	-	229,324	227,886	-	227,886	(1,438)
33	346	Miscellaneous Equipment	96,908	-	96,908	142,353	-	142,353	45,445
34		Total Heskett III	\$ 2,628,489	\$ -	\$ 2,628,489	\$ 2,820,235	\$ -	\$ 2,820,235	\$ 191,746
<u>Glendive</u>									
35	341	Structures & Improvements	126,724	-	126,724	128,072	-	128,072	1,348
36	342	Fuel Holders, Producers & Acces.	62,819	-	62,819	62,435	-	62,435	(384)
37	344	Generators - Unit I	341,486	-	341,486	341,398	-	341,398	(88)
38	344	Generators - Unit II	832,707	-	832,707	829,563	-	829,563	(3,144)
39	345	Accessory Equipment	110,085	-	110,085	110,704	-	110,704	619
40	346	Miscellaneous Equipment	21,979	-	21,979	27,123	-	27,123	5,144
41		Total Glendive	\$ 1,495,800	\$ -	\$ 1,495,800	\$ 1,499,295	\$ -	\$ 1,499,295	\$ 3,495
<u>Miles City</u>									
42	341	Structures & Improvements	19,307	-	19,307	19,952	-	19,952	645
43	342	Fuel Holders, Producers & Acces.	8,090	-	8,090	8,039	-	8,039	(51)
44	344	Generators	186,073	-	186,073	186,603	-	186,603	530
45	345	Accessory Equipment	43,263	-	43,263	42,991	-	42,991	(272)
46	346	Miscellaneous Equipment	3,235	-	3,235	3,306	-	3,306	71
47		Total Miles City	\$ 259,968	\$ -	\$ 259,968	\$ 260,891	\$ -	\$ 260,891	\$ 923
<u>Lewis & Clark RICE</u>									
48	341	Structures & Improvements	674,188	-	674,188	725,881	-	725,881	51,693
49	342	Fuel Holders, Producers & Acces.	149,404	-	149,404	148,467	-	148,467	(937)
50	344	Generators	1,299,599	-	1,299,599	1,314,248	-	1,314,248	14,649
51	345	Accessory Equipment	285,597	-	285,597	284,167	-	284,167	(1,430)
52	346	Miscellaneous Equipment	187,171	-	187,171	199,697	-	199,697	12,526
53		Total Lewis & Clark RICE	\$ 2,595,959	\$ -	\$ 2,595,959	\$ 2,672,460	\$ -	\$ 2,672,460	\$ 76,501
<u>Portable Generator</u>									
54	341	Structures & Improvements	9,439	-	9,439	9,380	-	9,380	(59)
55	342	Fuel Holders, Producers & Acces.	6,806	-	6,806	6,763	-	6,763	(43)
56	344	Generators	62,585	-	62,585	62,192	-	62,192	(393)
57	345	Accessory Equipment	25,686	-	25,686	22,141	-	22,141	(3,545)
58		Total Portable Generator	\$ 104,516	\$ -	\$ 104,516	\$ 100,476	\$ -	\$ 100,476	\$ (4,040)
<u>Ormat</u>									
59	341	Structures & Improvements	35,105	-	35,105	34,885	-	34,885	(220)
60	344	Generators	614,287	-	614,287	640,131	-	640,131	25,844
61	345	Accessory Equipment	110,491	-	110,491	109,798	-	109,798	(693)
62		Total Ormat	\$ 759,883	\$ -	\$ 759,883	\$ 784,814	\$ -	\$ 784,814	\$ 24,931

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>Diamond Willow</u>									
63	341	Structures & Improvements	172,673	\$ -	172,673	\$ 172,001	-	172,001	(672)
64	344	Generators	2,267,818	-	2,267,818	2,165,952	-	2,165,952	(101,866)
65	345	Accessory Equipment	344,165	-	344,165	253,591	-	253,591	(90,574)
66	346	Miscellaneous Equipment	16,007	-	16,007	19,341	-	19,341	3,334
67		Total Diamond Willow	\$ 2,800,663	\$ -	\$ 2,800,663	\$ 2,610,885	\$ -	\$ 2,610,885	\$ (189,778)
<u>Cedar Hills</u>									
68	341	Structures & Improvements	141,656	\$ -	141,656	\$ 141,105	-	141,105	(551)
69	344	Generators	1,669,786	-	1,669,786	1,662,910	-	1,662,910	(6,876)
70	345	Accessory Equipment	286,546	-	286,546	285,227	-	285,227	(1,319)
71	346	Miscellaneous Equipment	7,131	-	7,131	7,103	-	7,103	(28)
72		Total Cedar Hills	\$ 2,105,119	\$ -	\$ 2,105,119	\$ 2,096,345	\$ -	\$ 2,096,345	\$ (8,774)
<u>Thunder Spirit I</u>									
73	341	Structures & Improvements	1,312,419	\$ -	1,312,419	\$ 1,309,705	-	1,309,705	(2,714)
74	344	Generators	6,681,133	-	6,681,133	6,577,625	-	6,577,625	(103,508)
75	345	Accessory Equipment	1,482,987	-	1,482,987	1,498,475	-	1,498,475	15,488
76	346	Miscellaneous Equipment	25,624	-	25,624	26,119	-	26,119	495
77		Total Thunder Spirit I	\$ 9,502,163	\$ -	\$ 9,502,163	\$ 9,411,924	\$ -	\$ 9,411,924	\$ (90,239)
<u>Thunder Spirit II</u>									
78	341	Structures & Improvements	404,397	\$ -	404,397	\$ 402,959	-	402,959	(1,438)
79	344	Generators	3,327,659	-	3,327,659	3,314,717	-	3,314,717	(12,942)
80	345	Accessory Equipment	318,607	-	318,607	329,401	-	329,401	10,794
81	346	Miscellaneous Equipment	41	-	41	53	-	53	12
82		Total Thunder Spirit II	\$ 4,050,704	\$ -	\$ 4,050,704	\$ 4,047,130	\$ -	\$ 4,047,130	\$ (3,574)
<u>Total Other Production Plant</u>									
83	340	Land	\$ 1,929	\$ -	\$ 1,929	\$ 1,917	\$ -	\$ 1,917	\$ (12)
84	341	Structures & Improvements	3,271,174	\$ -	3,271,174	3,479,028	-	3,479,028	207,854
85	342	Fuel Holders, Producers & Acces.	282,228	-	282,228	280,467	-	280,467	(1,761)
86	344	Generators	19,155,015	-	19,155,015	18,955,484	-	18,955,484	(199,531)
87	345	Accessory Equipment	3,236,751	-	3,236,751	3,164,381	-	3,164,381	(72,370)
88	346	Miscellaneous Equipment	358,096	-	358,096	425,095	-	425,095	66,999
89		Total Other Production Plant	\$ 26,305,193	\$ -	\$ 26,305,193	\$ 26,306,372	\$ -	\$ 26,306,372	\$ 1,179
<u>Transmission</u>									
90	350.1	Land	\$ 209,788	\$ -	\$ 209,788	\$ 271,136	\$ -	\$ 271,136	\$ 61,348
91	350.2	Rights of Way	274,536	-	274,536	274,450	-	274,450	(86)
92	352	Structures & Improvements	90	-	90	89	-	89	(1)
93	353	Station Equipment	20,036,645	-	20,036,645	20,766,536	-	20,766,536	729,891
94	354	Towers and Fixtures	137,160	-	137,160	136,721	-	136,721	(439)
95	355	Poles and Fixtures	9,601,764	-	9,601,764	9,356,134	-	9,356,134	(245,630)
96	356	Overhead Conductor & Devices	8,651,371	-	8,651,371	8,658,048	-	8,658,048	6,677
97	357	Underground Conduit	60,591	-	60,591	60,211	-	60,211	(380)
98	358	Underground Conduit & Devices	115,506	-	115,506	114,781	-	114,781	(725)
99		Total Transmission Plant	\$ 39,087,451	\$ -	\$ 39,087,451	\$ 39,638,106	\$ -	\$ 39,638,106	\$ 550,655
<u>Distribution</u>									
100	360.1	Land	\$ 52,548	\$ -	\$ 52,548	\$ 52,551	\$ -	\$ 52,551	\$ 3
101	360.2	Rights of Way	34,047	-	34,047	34,047	-	34,047	-
102	362	Station Equipment	4,327,454	-	4,327,454	4,330,883	-	4,330,883	3,429
103	364	Poles, Towers and Fixtures	2,741,890	-	2,741,890	2,823,035	-	2,823,035	81,145
104	365	Overhead Conductor & Devices	1,967,385	(33)	1,967,418	1,967,274	(36)	1,967,310	(108)
105	366	Underground Conduit	8,652	-	8,652	8,652	-	8,652	-
106	367	Underground Conduit & Devices	2,397,748	43,340	2,354,408	2,434,169	91,858	2,342,311	(12,097)
107	368	Line Transformers	5,102,434	-	5,102,434	5,190,496	-	5,190,496	88,062
108	369	Services	2,111,580	10,478	2,101,102	2,135,860	32,320	2,103,540	2,438
109	370	Meters	1,177,944	9,002	1,168,942	1,192,321	18,579	1,173,742	4,800
110	371	Yard Lights	264,366	1,149	263,217	262,895	1,865	261,030	(2,187)
111	373	Street Lights	881,290	321	880,969	\$ 877,608	902	876,706	(4,263)
112		Total Distribution	\$ 21,067,338	\$ 64,257	\$ 21,003,081	\$ 21,309,791	\$ 145,488	\$ 21,164,303	\$ 161,222
<u>General</u>									
113	389	Land	\$ 1,687	\$ -	\$ 1,687	\$ 1,693	\$ -	\$ 1,693	\$ 6
114	390	Structures and Improvements	126,324	-	126,324	159,350	-	159,350	33,026
115	391.1	Office Furniture & fixtures	7,227	-	7,227	7,203	-	7,203	(24)
116	391.3	Computer Equip. - PC	231	-	231	751	-	751	520
117	391.5	Computer Equip - Other	4,031	-	4,031	5,747	-	5,747	1,716
118	392.1	Trans. Equip., Non-Unitized	51,622	-	51,622	51,632	-	51,632	10
119	392.2	Trans. Equip., Unitized	452,799	-	452,799	402,878	-	402,878	(49,921)
120	393	Stores Equipment	14,774	-	14,774	14,774	-	14,774	-
121	394.1	Tools, Shop & Gar. Eq. - Non-Un.	432,201	-	432,201	437,517	-	437,517	5,316
122	395	Laboratory Equipment	35,264	-	35,264	35,137	-	35,137	(127)
123	396.1	Trailers - Work Equipment	79,710	-	79,710	89,946	-	89,946	10,236
124	396.2	Power Operated Equipment	639,032	-	639,032	632,732	-	632,732	(6,300)
125	397.1	Radio Comm. Equipment - Fixed	31,519	-	31,519	31,263	-	31,263	(256)
126	397.2	Radio Comm. Equipment - Mobile	7,574	-	7,574	7,592	-	7,592	18
127	397.5	Supervisory & Telemeter Equipment	2,458	-	2,458	3,136	-	3,136	678
128	397.6	Scada System	86,290	-	86,290	102,670	-	102,670	16,380
129	397.8	Network Equipment	17,845	-	17,845	17,470	-	17,470	(375)
130	398	Miscellaneous Equipment	4,859	-	4,859	2,166	-	2,166	(2,693)
131		Total General	\$ 1,995,447	\$ -	\$ 1,995,447	\$ 2,003,657	\$ -	\$ 2,003,657	\$ 8,210
132		Intangible Plant - General	\$ 765,037	\$ -	\$ 765,037	\$ 820,624	\$ -	\$ 820,624	\$ 55,587

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		<u>Common</u>							
133	389	Land	\$ 71,124	\$ -	\$ 71,124	\$ 71,260	\$ -	\$ 71,260	\$ 136
134	390	Structures and Improvements	1,117,291	-	1,117,291	1,121,084	-	1,121,084	3,793
135	391.1	Office Furniture & fixtures	41,122	-	41,122	40,996	-	40,996	(126)
136	391.3	Computer Equip. - PC	111,251	-	111,251	110,768	-	110,768	(483)
137	391.5	Computer Equip - Other	60,465	-	60,465	54,385	-	54,385	(6,080)
138	392.1	Trans. Equip - Trailers	76	-	76	76	-	76	-
139	392.2	Trans. Equip. - Vehicles	524,338	-	524,338	522,947	-	522,947	(1,391)
140	392.3	Trans. Equip. - Aircraft	155,501	-	155,501	155,822	-	155,822	321
141	393	Stores Equipment	1,406	-	1,406	1,409	-	1,409	3
142	394.1	Tools, Shop & Gar. Equip.	10,600	-	10,600	10,589	-	10,589	(11)
143	394.3	Vehicles Maint. Equip.	1,419	-	1,419	1,422	-	1,422	3
144	397.1	Radio Comm. Equipment - Fixed	120,683	-	120,683	120,352	-	120,352	(331)
145	397.2	Radio Comm. Equipment - Mobile	46,124	-	46,124	46,431	-	46,431	307
146	397.3	Telephone Communicaiton Equip.	23,181	-	23,181	25,844	-	25,844	2,663
147	397.5	Supervisory & Telephone Equipment	632	-	632	867	-	867	235
148	397.8	Network Equipment	15,383	-	15,383	15,886	-	15,886	503
149	398	Miscellaneous Equipment	54,809	-	54,809	58,424	-	58,424	3,615
150		Total Common	\$ 2,355,405	\$ -	\$ 2,355,405	\$ 2,358,562	\$ -	\$ 2,358,562	\$ 3,157
151	303	Intangible Plant - Common	\$ 1,632,820	\$ -	\$ 1,632,820	\$ 1,651,923	\$ -	\$ 1,651,923	\$ 19,103
		<u>Acquisition Adjustment</u>							
152	312	Boiler	\$ 519,955	\$ -	\$ 519,955	\$ 516,694	\$ -	\$ 516,694	\$ (3,261)
153	356	OH Conductors	4,039	-	4,039	4,014	-	4,014	(25)
154		Total Acquisition Adjustment	\$ 523,994	\$ -	\$ 523,994	\$ 520,708	\$ -	\$ 520,708	\$ (3,286)
155		Total Plant in Service	\$ 109,807,319	\$ 64,257	\$ 109,743,062	\$ 109,530,021	\$ 145,488	\$ 109,384,533	\$ (358,529)

Sources:

column c: MDU Response to DR 2-34
column d: MDU Response to DR 2-34 Updated 2.14.24, Attachment A, page 3
column e: column c less column d
column f: MDU Response to DR 2-34
column g: MDU Response to DR 2-34 Updated 2.14.24, Attachment A, page 3
column h: column f less column g
column i: column h less column g