

Michael Green  
Wiley Barker  
Crowley Fleck PLLP  
900 N. Last Chance Gulch, Suite 200  
Helena, MT 59601  
Phone: (406) 449-4165  
Fax: (406) 449-5149  
[mgreen@crowleyfleck.com](mailto:mgreen@crowleyfleck.com)  
[wbarker@crowleyfleck.com](mailto:wbarker@crowleyfleck.com)

Attorneys for Montana-Dakota

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MONTANA

In the Matter of the Application of )  
MONTANA-DAKOTA UTILITIES CO. for ) Docket No. 2022.11.\_\_\_\_  
Authority to Establish Increased Rates )  
for Electric Service )

\* \* \* \*

**APPLICATION FOR INTERIM INCREASE**

**IN ELECTRIC RATES**

COMES NOW Montana-Dakota Utilities Co. and respectfully moves that the Montana Public Service Commission (Commission) authorize, on an interim basis, rate relief of \$1,716,219, to be effective within 30 days.

I.

Applicant is entitled to interim rate relief as more fully set forth in the Application, Testimony and Exhibits, and Supporting Statements and Workpapers filed in this Docket.

II.

The following rate schedules set forth in Appendix A hereto are proposed on an interim basis to be effective within 30 days:

<b>Volume No. 4</b>	<b>Description</b>
12 <sup>th</sup> Revised Sheet No. 3	Residential Electric Service Rate 10
6 <sup>th</sup> Revised Sheet No. 3.1	"
12 <sup>th</sup> Revised Sheet No. 7	Optional Time-of-Day Residential Electric Service Rate 16
12 <sup>th</sup> Revised Sheet Nos. 10 - 10.1	Small General Electric Service Rate 20
5 <sup>th</sup> Revised Sheet No. 10.2	"
12 <sup>th</sup> Revised Sheet No. 15	Irrigation Power Service Rate 25
5 <sup>th</sup> Revised Sheet No. 15.1	"
12 <sup>th</sup> Revised Sheet Nos. 16 - 16.1	Optional Time-of-Day Small General Electric Service Rate 26
5 <sup>th</sup> Revised Sheet No. 16.2	"
12 <sup>th</sup> Revised Sheet No. 18	Large General Electric Service Rate 30
6 <sup>th</sup> Revised Sheet Nos. 18.1 - 18.2	"
12 <sup>th</sup> Revised Sheet No. 19	Optional Time-of-Day Large General Electric Service Rate 31
9 <sup>th</sup> Revised Sheet No. 19.1	"
7 <sup>th</sup> Revised Sheet No. 20	General Electric Space Heating Service Rate 32
4 <sup>th</sup> Revised Sheet No. 20.1	"
3 <sup>rd</sup> Revised Sheet No. 20.2	"
12 <sup>th</sup> Revised Sheet No. 23	Contract Service Rate 35
5 <sup>th</sup> Revised Sheet Nos. 23.1 - 23.2	"
12 <sup>th</sup> Revised Sheet No. 25	Interruptible Large Power Demand Response Rate 38
12 <sup>th</sup> Revised Sheet No. 28	Municipal Lighting Service Rate 41
6 <sup>th</sup> Revised Sheet No. 28.1	"
12 <sup>th</sup> Revised Sheet No. 34	Municipal Pumping Service Rate 48
5 <sup>th</sup> Revised Sheet No. 34.1	"
12 <sup>th</sup> Revised Sheet No. 38	Outdoor Lighting Service Rate 52
4 <sup>th</sup> Revised Sheet No. 38.1	"

III.

The requested interim relief is computed pursuant to the requirements of the Administrative Rules of Montana (ARM) §38.5.501 through §38.5.506 and is in full compliance therewith.

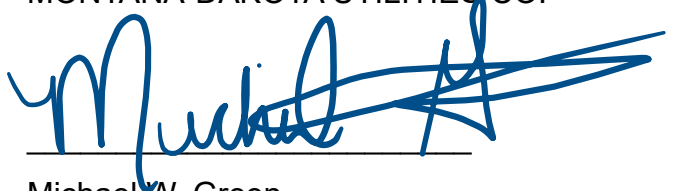
IV.

The requested interim rate increase of \$1,716,219 is calculated based upon the adjustments and methodologies contained in the Commission's previous Orders.

WHEREFORE, Applicant respectfully requests that the Montana Public Service Commission grant interim rate relief to Applicant in the amount of \$1,716,219 by authorizing the schedule of charges attached hereto as Appendix A, to become effective within 30 days.

Dated this 4<sup>th</sup> day of November 2022.

MONTANA-DAKOTA UTILITIES CO.

A handwritten signature in blue ink, appearing to read "Michael W. Green", is written over a horizontal line.

Michael W. Green

Crowley Fleck PLLP

Attorney for the Applicant

900 N. Last Chance Gulch, Suite 200

Helena, Montana 59601

**Montana-Dakota Utilities Co.  
Montana Electric Tariffs – Interim**





# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4  
12<sup>th</sup> Revised Sheet No. 3  
Canceling 11<sup>th</sup> Revised Sheet No. 3

### RESIDENTIAL ELECTRIC SERVICE Rate 10

Page 1 of 2

#### AVAILABILITY:

In all communities served for single-phase residential electric service for domestic purposes only.

#### RATE:

Basic Service Charge: \$0.19 per day

Energy Charge:

October – May 6.520¢ per Kwh

June – September 8.517¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### GENERAL TERMS AND CONDITIONS:

1. Low-Income Discount: Customers qualifying for and receiving energy assistance through the Low Income Energy Assistance Program (LIEAP)

Issued: November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

6<sup>th</sup> Revised Sheet No. 3.1

Canceling 5<sup>th</sup> Revised Sheet No. 3.1

### RESIDENTIAL ELECTRIC SERVICE Rate 10

Page 2 of 2

administered by the State of Montana Department of Public Health and Human Services (DPHHS) shall obtain a discount from the amount billed under this rate schedule. The applicable discount, as set forth below, will be administered based upon the percentage of poverty guidelines established by DPHHS and information supplied to the Company by DPHHS at the time the customer qualifies for LIEAP.

<u>% Of Federal Poverty</u>	<u>Discount Rate</u>
0-60%	30%
61%-90%	25%
91%-maximum allowed	20%

- The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4  
12<sup>th</sup> Revised Sheet No. 7  
Canceling 11<sup>th</sup> Revised Sheet No. 7

### OPTIONAL TIME-OF-DAY RESIDENTIAL ELECTRIC SERVICE Rate 16

Page 1 of 2

#### AVAILABILITY:

In all communities served for single-phase residential electric service. The customer's wiring must be arranged so that all service can be measured through one meter.

#### RATE:

Basic Service Charge: \$0.36 per day

On-Peak Energy: For all Kwh's used during peak hours designated as 12 p.m. to 8 p.m. local time, Monday through Friday.  
October – May 6.384¢ per Kwh  
June – September 9.639¢ per Kwh

Off-Peak Energy: 5.905¢ per Kwh for all energy not covered by the On-Peak rating period.

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

Issued: November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--

# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 10Canceling 11<sup>th</sup> Revised Sheet No. 10

## SMALL GENERAL ELECTRIC SERVICE Rate 20

Page 1 of 3

**AVAILABILITY:**

In all communities served for all types of general electric service with billing demands of 50 Kilowatts or less except outside lighting, standby, resale or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter. If the customer does not connect his wiring into a single system, each meter shall constitute a separate billing unit.

**RATE:**

Basic Service Charge: \$0.65 per day

Primary Service:

Demand Charge October – May:

First 10 Kw or less of billing demand	No Charge
Over 10 Kw per month of billing demand	\$12.00 per Kw

Demand Charge June – September:

First 10 Kw or less of billing demand	No Charge
Over 10 Kw per month of billing demand	\$13.00 per Kw

Energy Charge:

October – May	3.764¢ per Kwh
June – September	5.644¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase:	3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.
------------------------	---

Secondary Service:

Demand Charge October – May:

First 10 Kw or less of billing demand	No Charge
Over 10 Kw per month of billing demand	\$12.75 per Kw

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 10.1Canceling 11<sup>th</sup> Revised Sheet No. 10.1

## SMALL GENERAL ELECTRIC SERVICE Rate 20

Page 2 of 3

Demand Charge June – September:

First 10 Kw or less of billing demand

No Charge

Over 10 Kw per month of billing demand

\$14.00 per Kw

Energy Charge:

October – May

3.864¢ per Kwh

June – September

5.744¢ per Kwh

Base Fuel and Purchased Power:

2.542¢ per Kwh

Interim Rate Increase:

3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

### MINIMUM BILL:

**Basic Service Charge.**

**PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

**DETERMINATION OF BILLING DEMAND:**

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand in the current month. Demands will be determined to the nearest one-tenth kilowatt.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

5<sup>th</sup> Revised Sheet No. 10.2Canceling 4<sup>th</sup> Revised Sheet No. 10.2

## SMALL GENERAL ELECTRIC SERVICE Rate 20

Page 3 of 3

**POWER FACTOR CLAUSE:**

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

## GENERAL TERMS AND CONDITIONS:

1. Customer or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.
2. The primary service rate is applicable to customers that own their own transformers, related equipment, and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4  
12<sup>th</sup> Revised Sheet No. 15  
Canceling 11<sup>th</sup> Revised Sheet No. 15

### IRRIGATION POWER SERVICE Rate 25

Page 1 of 2

#### AVAILABILITY:

For irrigation power service.

#### RATE:

Basic Service Charge:	\$0.75 per day
Demand Charge:	
October – May	\$3.00 per Kw
June – September	\$5.00 per Kw
Energy Charge:	2.624¢ per Kwh
Base Fuel and Purchased Power:	2.542¢ per Kwh
Interim Rate Increase:	3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--

# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

5<sup>th</sup> Revised Sheet No. 15.1Canceling 4<sup>th</sup> Revised Sheet No. 15.1

## IRRIGATION POWER SERVICE Rate 25

Page 2 of 2

**DETERMINATION OF BILLING DEMAND:**

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand in the current month. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly fluctuating and/or intermittent demand characteristics shall be subject to special rules and regulations.

**POWER FACTOR CLAUSE:**

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

## GENERAL TERMS AND CONDITIONS:

The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--





# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 16

Canceling 11<sup>th</sup> Revised Sheet No. 16

### OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 1 of 3

#### AVAILABILITY:

In all communities served for all types of general electric service with billing demands of 50 Kilowatts or less except outside lighting, standby, resale, or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter.

#### RATE:

Basic Service Charge:	\$31.89 per month
Primary Service:	
On-Peak Demand Charge:	
First 10 Kw or less of billing demand:	No Charge
Over 10 Kw per month of billing demand:	
October – May	\$12.75 per Kw
June – September	\$15.74 per Kw
On-Peak Energy:	
October – May	5.687¢ per Kwh
June – September	6.973¢ per Kwh
Off-Peak Energy:	3.464¢ per Kwh
Base Fuel and Purchased Power:	2.523¢ per Kwh
Interim Rate Increase:	3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.
Secondary Service:	
On-Peak Demand Charge:	
First 10 Kw or less of billing demand:	No Charge

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 16.1Canceling 11<sup>th</sup> Revised Sheet No. 16.1

## OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 2 of 3

Over 10 Kw per month of billing demand:

October – May \$13.06 per Kw

June – September	\$16.23 per Kw
------------------	----------------

On-Peak Energy:

October – May 5.657¢ per Kwh

June – September 7.066¢ per Kwh

Off-Peak Energy:

3.505¢ per Kwh

Base Fuel and Purchased Power:

2.542¢ per Kwh

Interim Rate Increase:

3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

On-Peak is defined as 12 p.m. to 8 p.m. local time, Monday through Friday.

Off-Peak is defined as all hours not covered by the on-peak period.

### MINIMUM BILL:

**Basic Service Charge.**

**PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--

# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

5<sup>th</sup> Revised Sheet No. 16.2Canceling 4<sup>th</sup> Revised Sheet No. 16.2

## OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 3 of 3

**DETERMINATION OF ON-PEAK BILLING DEMAND:**

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand for the on-peak period in the current month. Demands will be determined to the nearest one-tenth kilowatt.

**POWER FACTOR CLAUSE:**

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

## GENERAL TERMS AND CONDITIONS:

1. Customers or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.
2. The primary service rate is applicable to customers that own their own transformers, related equipment, and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. Customer agrees to contract for service under the Optional Time-of-Day Small General Electric Service rate for a minimum period of one year. At the end of a one-year period, customer shall have the option of remaining under the Optional Time-of-Day Small General Electric Service rate or of returning to the regular Small General Electric Service rate.
4. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--

# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 18

Canceling 11<sup>th</sup> Revised Sheet No. 18

## LARGE GENERAL ELECTRIC SERVICE Rate 30

Page 1 of 3

**AVAILABILITY:**

In all communities served for all types of general electric service exceeding 50 Kilowatts of billing demand except outside lighting, standby, resale or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter. If the customer does not connect his wiring into a single system, each meter shall constitute a separate billing unit.

**RATE:**

Primary Service:

Basic Service Charge: \$230.00 per month

Demand Charge:

October – May	\$11.10 per Kw
---------------	----------------

June – September	\$12.45 per Kw
------------------	----------------

Energy Charge:

2.908¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase:

3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

Secondary Service:

Basic Service Charge: \$100.00 per month

Demand Charge:

October – May	\$11.30 per Kw
---------------	----------------

June – September	\$12.65 per Kw
------------------	----------------

Energy Charge:

2.936¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director- Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

6<sup>th</sup> Revised Sheet No. 18.1Canceling 5<sup>th</sup> Revised Sheet No. 18.1

## LARGE GENERAL ELECTRIC SERVICE Rate 30

Page 2 of 3

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

## MINIMUM BILL:

Basic Service Charge plus Demand Charge.

**PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

**DETERMINATION OF BILLING DEMAND:**

The demand in kilowatts for billing purposes shall be the greater of the maximum 15 minute measured demand in the current month or 50 Kw. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly fluctuating and/or intermittent demand characteristics shall be subject to special rules and regulations.

**POWER FACTOR CLAUSE:**

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director- Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

6<sup>th</sup> Revised Sheet No. 18.2Canceling 5<sup>th</sup> Revised Sheet No. 18.2

## LARGE GENERAL ELECTRIC SERVICE Rate 30

Page 3 of 3

## GENERAL TERMS AND CONDITIONS:

1. Customers or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.
2. The primary service rate is applicable to customers that own their own transformers, related equipment, and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director- Regulatory Affairs

For Office Use Only – Do Not Print Below This Line



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 19Canceling 11<sup>th</sup> Revised Sheet No. 19

## OPTIONAL TIME-OF-DAY LARGE GENERAL ELECTRIC SERVICE Rate 31

Page 1 of 3

**AVAILABILITY:**

In all communities served for all types of demand metered general electric service exceeding 50 Kilowatts of billing demand except outside lighting, standby, resale, or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter.

**RATE:**

Primary Service:

Basic Service Charge: \$230.00 per month

On-Peak Demand Charge:

October – May \$ 8.50 per Kw

June – September	\$15.80 per Kw
------------------	----------------

On-Peak Energy:

October – May 4.768¢ per Kwh

June – September 5.768¢ per Kwh

## Off-Peak Energy:

2.768¢ per Kwh

Base Fuel and Purchased Power:

2.523¢ per Kwh

Interim Rate Increase:

3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

Secondary Service:

Basic Service Charge: \$100.00 per month

On-Peak Demand Charge:

October – May \$ 9.50 per Kw

June – September	\$16.50 per Kw
------------------	----------------

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--	--



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

9<sup>th</sup> Revised Sheet No. 19.1

Canceling 8<sup>th</sup> Revised Sheet No. 19.1

### OPTIONAL TIME-OF-DAY LARGE GENERAL ELECTRIC SERVICE Rate 31

Page 2 of 3

On-Peak Energy:

October – May

4.768¢ per Kwh

June – September

5.768¢ per Kwh

Off-Peak Energy:

2.768¢ per Kwh

Base Fuel and Purchased Power:

2.542¢ per Kwh

Interim Rate Increase:

3.708% of amount billed under Basic  
Service Charge, Energy Charge and  
Demand Charge where applicable.

On-Peak is defined as 12 p.m. to 8 p.m. local time, Monday through Friday.

Off-Peak is defined as all hours not covered by the on-peak period.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### DETERMINATION OF ON-PEAK BILLING DEMAND:

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand for the on-peak period in the current month. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly

Issued: November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--





*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume 4

7<sup>th</sup> Revised Sheet No. 20Canceling 6<sup>th</sup> Revised Sheet No. 20

## GENERAL ELECTRIC SPACE HEATING SERVICE Rate 32

Page 1 of 3

**AVAILABILITY:**

In all communities served for space heating service, where the customer also takes service under another general service rate schedule offered by the Company.

Space heating equipment, including combination space heating and cooling equipment such as heat pumps and packaged roof-top heating/cooling units where heating use is the principal load may be served under this rate schedule.

**RATE:**

Basic Service Charge: \$30.00 per month

Primary Service:

Demand Charge:

October – May	\$2.75 per Kw
---------------	---------------

June – September                      \$12.45 per Kw

Energy Charge: 2.433¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

Secondary Service:

Demand Charge:

October – May	\$3.25 per Kw
---------------	---------------

June – September	\$12.65 per Kw
------------------	----------------

Energy Charge: 2.433¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--	--



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume 4

4<sup>th</sup> Revised Sheet No. 20.1Canceling 3<sup>rd</sup> Revised Sheet No. 20.1

## GENERAL ELECTRIC SPACE HEATING SERVICE Rate 32

Page 2 of 3

### MINIMUM BILL:

**Basic Service Charge.**

**PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

**DETERMINATION OF BILLING DEMAND:**

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand in the current month. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly fluctuating and/or intermittent demand characteristics shall be subject to special rules and regulations.

**POWER FACTOR CLAUSE:**

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume 4

3<sup>rd</sup> Revised Sheet No. 20.2Canceling 2<sup>nd</sup> Revised Sheet No. 20.2

## GENERAL ELECTRIC SPACE HEATING SERVICE Rate 32

Page 3 of 3

## GENERAL TERMS AND CONDITIONS:

1. Customers or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.
2. Primary service rate is applicable to customers that own their own transformers, related equipment and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--

# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 23Canceling 11<sup>th</sup> Revised Sheet No. 23

## CONTRACT SERVICE Rate 35

Page 1 of 5

**AVAILABILITY:**

For the Denbury Onshore LLC accounts designated in the Electric Service Agreement dated June 28, 2017.

**RATE:**

Basic Service Charge: \$250.00 per month

Demand Charge:

October – May \$ 8.50 per Kw

June – September	\$10.00 per Kw
------------------	----------------

Energy Charge: 2.174¢ per Kwh

Base Fuel and Purchased Power: 2.456¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service charge, Energy Charge and Demand Charge where applicable.

**MINIMUM BILL:**

Basic Service Charge plus Demand Charge.

**PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

**ADJUSTMENT CLAUSES:**

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line



# State of Montana Electric Rate Schedule

Volume No. 4  
5<sup>th</sup> Revised Sheet No. 23.1  
Canceling 4<sup>th</sup> Revised Sheet No. 23.1

### CONTRACT SERVICE Rate 35

Page 2 of 5

**DETERMINATION OF BILLING DEMAND:**

The demand in kilowatts for billing purposes shall be the greater of the maximum 15 minute measured demand in the current month or 50 Kw. Demands will be determined to the nearest one-tenth kilowatt.

**POWER FACTOR CLAUSE:**

Montana-Dakota reserves the right to require Denbury Onshore LLC to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If Denbury Onshore LLC operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

### GENERAL TERMS AND CONDITIONS:

The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by Montana-Dakota under the laws of the state.

**FUEL AND PURCHASED POWER COST TRACKING ADJUSTMENT:**

The following sets forth the procedure to be used in calculating the Electric Fuel and Purchased Power Cost (Fuel and Power Cost) Tracking Adjustment for Contract Service Rate 35. It specifies the procedure to be utilized to adjust the rates for electricity sold in order to reflect: (a) changes in Montana-Dakota's average cost of fuel and purchased power; (b) changes in Montana-Dakota's electric wholesale sales revenues and Renewable Energy Credit revenues; and (c) amortization of the Unreflected Fuel Cost Account as allocated to Contract Service Rate 35.

1. EFFECTIVE DATE AND LIMITATION ON ADJUSTMENTS:

Unless otherwise ordered by the Commission, the effective date of the Fuel and Power Cost Tracking Adjustment and amortization of the Unreflected Fuel Cost Account shall be service rendered on and after January 1 each year.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

☐ Other (see only)    ☐ Not Applicable Below This Line



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

5<sup>th</sup> Revised Sheet No. 23.2

Canceling 4<sup>th</sup> Revised Sheet No. 23.2

### CONTRACT SERVICE Rate 35

Page 3 of 5

#### 2. FUEL AND POWER COST TRACKING ADJUSTMENT:

- a. The Fuel and Power Cost Tracking Adjustment shall reflect ninety (90) percent of the changes in Montana-Dakota's cost of fuel and purchased power as compared to the cost of fuel and purchased power approved in its base rates plus the annual Unreflected Fuel Cost Adjustment. The base fuel cost shall be 2.456¢ per Kwh as established in the most recent general rate case.
- b. The cost of fuel and purchased power shall be calculated separately for Rate 35, and shall be the sum of the following estimated costs for the annual period the adjustment shall be in effect, as allocated to Montana and to Contract Service Rate 35, taking into account applicable line losses:
  1. The cost of fossil and other fuels and sand and reagents as recorded in Account Nos. 501, 502 and 547.
  2. The net cost of purchases and costs linked to the utility's load serving obligation associated with participation in wholesale electric energy and capacity markets as recorded in Account 555.
  3. Less electric wholesale sales revenues and Renewable Energy Credit revenues.
- c. The cost per Kwh for the year is the sum of 2(b) above divided by projected Contract Service Rate 35 sales volumes for the period the adjustment will be in effect.
- d. The Annual Fuel and Power Cost Tracking Adjustment shall be the difference between the base cost of fuel and purchased power and the calculated cost in 2(b) multiplied by ninety (90) percent.

#### 3. UNREFLECTED FUEL COST ADJUSTMENT:

Contract Service Rate 35 shall be subject to an Unreflected Fuel Cost Adjustment to be effective on January 1 of each year. The Unreflected Fuel Cost Adjustment per Kwh shall reflect amortization of the applicable balance in the Unreflected Fuel

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume 4

12<sup>th</sup> Revised Sheet No. 25

Canceling 11<sup>th</sup> Revised Sheet No. 25

### **INTERRUPTIBLE LARGE POWER DEMAND RESPONSE Rate 38**

Page 1 of 3

#### **AVAILABILITY:**

In all communities served for power to customers having a demand of 500 Kw or more for its interruptible load available for interruption for up to 100 hours annually. Electric energy for the interruptible load shall be supplied through a separately metered circuit at the same voltage and phase utilized to serve the balance of the customer's electrical load so arranged to allow remote operation by the Company.

#### **TYPE OF SERVICE:**

Service under this rate shall be taken by the customer at whatever primary voltage is available at the point of delivery but not less than 2,400 volts. In the event that it is necessary to build a substation on the Company's transmission line to serve the customer, the cost of building the substation shall be a matter of negotiation between the Company and the customer.

#### **RATE:**

Basic Service Charge: Specified in the electric service agreement with the Company.

#### Demand Charge:

October – May	\$6.10 per Kw
June – September	\$7.45 per Kw

Energy Charge: 2.908¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### **MINIMUM BILL:**

Basic Service Charge plus the Demand Charge (500 Kw minimum).

#### **PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 28

Canceling 11<sup>th</sup> Revised Sheet No. 28

### PUBLIC LIGHTING SERVICE Rate 41

Page 1 of 2

#### AVAILABILITY:

For the lighting of public streets, alleys and other road right of ways. Service will be provided all night, every night in the year with a minimum service requirement of 4,000 hours annually.

#### ENERGY RATE:

7.173¢ per Kwh computed according to the total rated capacity of the lamps in use.

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### FACILITIES CHARGE per unit per month:

Applicable to lighting facilities owned, installed, and maintained by the Company.

LED, Overhead Conductor, Distribution Pole	\$4.00
LED, Overhead Conductor, Street Light Pole	\$7.60
LED, Underground Conductor, Distribution Pole	\$5.10
LED, Underground Conductors, Street Light Pole	\$8.70
Wood Lift Pole	\$7.00

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

Issued: November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--





# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

6<sup>th</sup> Revised Sheet No. 28.1

Canceling 5<sup>th</sup> Revised Sheet No. 28.1

### PUBLIC LIGHTING SERVICE Rate 41

Page 2 of 2

#### GENERAL TERMS AND CONDITIONS:

1. The Company will maintain the Company-installed and owned facilities when notified by customer or noticed by Company personnel. In case of vandalism, malicious mischief, or willful negligence the Company will charge the municipality for the cost of repair and replacement.
2. The energy rate charged to municipally-owned street lighting systems shall be the above tariffed rate less 0.500¢ per Kwh.
3. In municipally-owned street lighting systems, an additional charge will be made to cover lamp replacements, materials and labor whenever such services are supplied by the Company.
4. When service is not metered, the energy usage shall be computed on an daily basis, utilizing the minimum service requirement of 4,000 hours annually, and billed monthly to the customer.
5. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 34Canceling 11<sup>th</sup> Revised Sheet No. 34

## MUNICIPAL PUMPING SERVICE Rate 48

Page 1 of 2

**AVAILABILITY:**

For municipal pumping purposes provided the municipality uses electricity exclusively for all its pumping requirements and purchases all such electricity from the Company. The municipality must sign a contract for a minimum period of one year.

**RATE:**

Basic Service Charge: \$30.00 per month

Demand Charge:

Connected loads of 10 Kw or less will be billed based on connected load.

Connected loads in excess of 10 Kw will be billed based upon the greater of the highest 15 minute interval demand as registered upon a demand meter in the current month or 10 Kw.

October – May      \$4.00 per Kw

June – September      \$6.00 per Kw

Energy Charge: 3.211¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

### MINIMUM BILL:

Basic Service Charge plus Demand Charge.

**PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

☐ Online Only    ☐ Do Not Print Below This Line



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

5<sup>th</sup> Revised Sheet No. 34.1

Canceling 4<sup>th</sup> Revised Sheet No. 34.1

## MUNICIPAL PUMPING SERVICE Rate 48

Page 2 of 2

### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

**POWER FACTOR CLAUSE:**

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

### GENERAL TERMS AND CONDITIONS:

The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

☐ Other (see only) DO NOT FILL BELOW THIS LINE



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

12<sup>th</sup> Revised Sheet No. 38Canceling 11<sup>th</sup> Revised Sheet No. 38

## OUTDOOR LIGHTING SERVICE Rate 52

Page 1 of 2

**AVAILABILITY:**

For all outdoor lighting including flood lights, billboard lighting, Christmas lights and metallic vapor yard light units in all communities served. Lighting equipment may be Company-owned or customer-owned.

**RATE:**

11.695¢ per Kwh computed according to the total rated capacity of the units in use.

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

**PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

### GENERAL TERMS AND CONDITIONS:

1. Applicable to Company-owned Facilities:
  - a. The Company will install, own and operate the flood light(s), and yard light(s) including a suitable reflector, bracket for mounting and automatic device to control operating hours set to operate from dusk to dawn.
  - b. The light may be mounted on existing poles owned or controlled by the Company. The Company will furnish a 35 foot pole(s) for flood lights and

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--



*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

# State of Montana Electric Rate Schedule

Volume No. 4

4<sup>th</sup> Revised Sheet No. 38.1Canceling 3<sup>rd</sup> Revised Sheet No. 38.1

## OUTDOOR LIGHTING SERVICE Rate 52

Page 2 of 2

a 30 foot pole(s) for yard light(s) at the customers request at a separate rental rate if a special setting is required. If the customer chooses, the light may be installed on a pole owned by the customer or other mounting point suitable for installation of the light. The conductors will be extended 100 feet per unit, free of charge, but the customer shall pay for the extra cost of extensions of more than 100 feet per unit.

- c. To the rate stated herein, bulb replacement and ownership costs for the units shall be added. The customer should consult with the Company for such costs.
  - d. The Company will maintain the facilities and change the light bulbs when notified by the customer that they are burned out except when the facilities are damaged or destroyed by vandalism, malicious mischief by third parties, or willful negligence on the part of customer. In case of vandalism, malicious mischief, or willful negligence, the Company will charge the customer for the cost of repair and replacement.
2. When service is not metered, the bill shall be computed on an annual basis, utilizing the minimum service requirement of 4,000 hours annually, and one-twelfth shall be payable each month. Christmas lighting will be billed for the months in service.

- d. The Company will maintain the facilities and change the light bulbs when notified by the customer that they are burned out except when the facilities are damaged or destroyed by vandalism, malicious mischief by third parties, or willful negligence on the part of customer. In case of vandalism, malicious mischief, or willful negligence, the Company will charge the customer for the cost of repair and replacement.

2. When service is not metered, the bill shall be computed on an annual basis, utilizing the minimum service requirement of 4,000 hours annually, and one-twelfth shall be payable each month. Christmas lighting will be billed for the months in service.

Metallic vapor ratings in lumens shall be converted to watts on the basis of the published ratings currently issued by the General Electric Company and the Westinghouse Electric Corporation.

3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

**Issued:** November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

--

## Tariffs Reflecting Proposed Changes



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~411~~<sup>12</sup>th Revised Sheet No. 3

Canceling ~~401~~<sup>1</sup>th Revised Sheet No. 3

### RESIDENTIAL ELECTRIC SERVICE Rate 10

Page 1 of 2

#### AVAILABILITY:

In all communities served for single-phase residential electric service for domestic purposes only.

#### RATE:

Basic Service Charge: \$0.19 per day

Energy Charge:

October – May 6.520¢ per Kwh

June – September 8.517¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### GENERAL TERMS AND CONDITIONS:

1. Low-Income Discount: Customers qualifying for and receiving energy assistance through the Low Income Energy Assistance Program (LIEAP)

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 Effective with service rendered on and after September 1, 2020



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~11~~12<sup>th</sup> Revised Sheet No. 3

Canceling ~~10~~11<sup>th</sup> Revised Sheet No. 3

### RESIDENTIAL ELECTRIC SERVICE Rate 10

Page 1 of 2

administered by the State of Montana Department of Public Health and Human Services (DPHHS) shall obtain a discount from the amount billed under this rate schedule. The applicable discount, as set forth below, will be administered

**Issued:** ~~July 13, 2020~~November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 ~~Effective with service rendered on and after September 1, 2020~~





# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~56<sup>th</sup>~~ Revised Sheet No. 3.1

Canceling ~~45<sup>th</sup>~~ Revised Sheet No. 3.1

### RESIDENTIAL ELECTRIC SERVICE Rate 10

Page 2 of 2

based upon the percentage of poverty guidelines established by DPHHS and information supplied to the Company by DPHHS at the time the customer qualifies for LIEAP.

<u>% Of Federal Poverty</u>	<u>Discount Rate</u>
0-60%	30%
61%-90%	25%
91%-maximum allowed	20%

- The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~September 28,~~  
~~2018~~November 4, 2022

By: ~~Tamie A. Aberle~~Travis R.  
Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018.9.60 ~~Effective with service rendered on and~~  
~~after September 1, 2019~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 7

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 7

### OPTIONAL TIME-OF-DAY RESIDENTIAL ELECTRIC SERVICE Rate 16

Page 1 of 2

#### AVAILABILITY:

In all communities served for single-phase residential electric service. The customer's wiring must be arranged so that all service can be measured through one meter.

#### RATE:

Basic Service Charge: \$0.36 per day

On-Peak Energy: For all Kwh's used during peak hours designated as 12 p.m. to 8 p.m. local time, Monday through Friday.

October – May 6.384¢ per Kwh

June – September 9.639¢ per Kwh

Off-Peak Energy: 5.905¢ per Kwh for all energy not covered by the On-Peak rating period.

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No 2018-09-060

Effective with service rendered on and after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~4412~~<sup>th</sup> Revised Sheet No. 10

Canceling ~~4011~~<sup>th</sup> Revised Sheet No. 10

### SMALL GENERAL ELECTRIC SERVICE Rate 20

Page 1 of 3

#### AVAILABILITY:

In all communities served for all types of general electric service with billing demands of 50 Kilowatts or less except outside lighting, standby, resale or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter. If the customer does not connect his wiring into a single system, each meter shall constitute a separate billing unit.

#### RATE:

Basic Service Charge: \$0.65 per day

##### Primary Service:

###### Demand Charge October – May:

First 10 Kw or less of billing demand	No Charge
Over 10 Kw per month of billing demand	\$12.00 per Kw

###### Demand Charge June – September:

First 10 Kw or less of billing demand	No Charge
Over 10 Kw per month of billing demand	\$13.00 per Kw

##### Energy Charge:

October – May	3.764¢ per Kwh
June – September	5.644¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under  
Basic Service Charge, Energy  
Charge and Demand Charge  
where applicable.

##### Secondary Service:

###### Demand Charge October – May:

First 10 Kw or less of billing demand	No Charge
Over 10 Kw per month of billing demand	\$12.75 per Kw

Issued: ~~July 13, 2020~~ November 4,  
2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018.09.060 Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~11~~12<sup>th</sup> Revised Sheet No. 10

Canceling ~~10~~11<sup>th</sup> Revised Sheet No. 10

### **SMALL GENERAL ELECTRIC SERVICE Rate 20**

Page 1 of 3

Demand Charge June – September:

First 10 Kw or less of billing demand

No Charge

Over 10 Kw per month of billing demand

\$14.00 per Kw

**Issued:** ~~July 13, 2020~~ November 4,  
2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

~~Docket No. 2018.09.060~~

~~Effective with service rendered on and  
after September 1, 2020~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 10.1

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 10.1

### **SMALL GENERAL ELECTRIC SERVICE Rate 20**

Page 2 of 3

#### Energy Charge:

October – May

3.864¢ per Kwh

June – September

5.744¢ per Kwh

Base Fuel and Purchased Power:

2.542¢ per Kwh

Interim Rate Increase:

3.708% of amount billed under  
Basic Service Charge, Energy  
Charge and Demand Charge  
where applicable.

#### **MINIMUM BILL:**

Basic Service Charge.

#### **PAYMENT:**

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### **ADJUSTMENT CLAUSES:**

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### **DETERMINATION OF BILLING DEMAND:**

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand in the current month. Demands will be determined to the nearest one-tenth kilowatt.

**Issued:** ~~July 13, 2020~~ November 4,  
2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018.09.060

Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 10.1

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 10.1

### **SMALL GENERAL ELECTRIC SERVICE Rate 20**

Page 2 of 3

#### **POWER FACTOR CLAUSE:**

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

**Issued:** ~~July 13, 2020~~ November 4,  
2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

~~Docket No. 2018.09.060~~

~~Effective with service rendered on and  
after September 1, 2020~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~45<sup>th</sup>~~ Revised Sheet No. 10.2

Canceling ~~3<sup>rd</sup>~~ 4<sup>th</sup> Revised Sheet No. 10.2

### SMALL GENERAL ELECTRIC SERVICE Rate 20

Page 3 of 3

#### GENERAL TERMS AND CONDITIONS:

1. Customer or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.
2. The primary service rate is applicable to customers that own their own transformers, related equipment, and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~November 4, 2022~~ September 28, 2018

By: ~~Tamie A. Aberle~~ Travis R. Jacobson

Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018-9-60

Effective with service rendered on and after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~4412~~<sup>th</sup> Revised Sheet No. 15

Canceling ~~4011~~<sup>th</sup> Revised Sheet No. 15

### IRRIGATION POWER SERVICE Rate 25

Page 1 of 2

#### AVAILABILITY:

For irrigation power service.

#### RATE:

Basic Service Charge: \$0.75 per day

Demand Charge:

October – May \$3.00 per Kw

June – September \$5.00 per Kw

Energy Charge: 2.624¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 Effective with service rendered on and after September 1, 2020





# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 15

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 15

### IRRIGATION POWER SERVICE Rate 25

Page 1 of 2

#### DETERMINATION OF BILLING DEMAND:

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand in the current month. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly fluctuating and/or

**Issued:** ~~July 13, 2020~~ November 4,  
2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~45<sup>th</sup>~~ Revised Sheet No. 15.1

Canceling ~~3<sup>rd</sup>~~ 4<sup>th</sup> Revised Sheet No. 15.1

### IRRIGATION POWER SERVICE Rate 25

Page 2 of 2

intermittent demand characteristics shall be subject to special rules and regulations.

#### POWER FACTOR CLAUSE:

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

#### GENERAL TERMS AND CONDITIONS:

The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~September 28,~~  
2018November 4, 2022

By: ~~Tamie A. Aberle~~Travis R.  
Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018.9.60 ~~Effective with service rendered on and~~  
~~after September 1, 2019~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 16

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 16

### OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 1 of 3

#### AVAILABILITY:

In all communities served for all types of general electric service with billing demands of 50 Kilowatts or less except outside lighting, standby, resale, or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter.

#### RATE:

Basic Service Charge: \$31.89 per month

#### Primary Service:

##### On-Peak Demand Charge:

First 10 Kw or less of billing demand: No Charge

Over 10 Kw per month of billing demand:

October – May \$12.75 per Kw

June – September \$15.74 per Kw

##### On-Peak Energy:

October – May 5.687¢ per Kwh

June – September 6.973¢ per Kwh

##### Off-Peak Energy:

3.464¢ per Kwh

##### Base Fuel and Purchased Power:

2.523¢ per Kwh

##### Interim Rate Increase:

3.708% of amount billed under  
Basic Service Charge, Energy  
Charge and Demand Charge  
where applicable.

#### Secondary Service:

##### On-Peak Demand Charge:

First 10 Kw or less of billing demand: No Charge

Over 10 Kw per month of billing demand:

Issued: ~~July 13, 2020~~ November 4,  
2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 16

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 16

### OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 1 of 3

October – May	\$13.06 per Kw
June – September	\$16.23 per Kw

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

<del>Docket No. 2018-09-060</del>	<del>Effective with service rendered on and after September 1, 2020</del>
-----------------------------------	---



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 16.1

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 16.1

### OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 2 of 3

#### On-Peak Energy:

October – May

5.657¢ per Kwh

June – September

7.066¢ per Kwh

#### Off-Peak Energy:

3.505¢ per Kwh

#### Base Fuel and Purchased Power:

2.542¢ per Kwh

#### Interim Rate Increase:

3.708% of amount billed under  
Basic Service Charge, Energy  
Charge and Demand Charge  
where applicable.

On-Peak is defined as 12 p.m. to 8 p.m. local time, Monday through Friday.

Off-Peak is defined as all hours not covered by the on-peak period.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

Issued: ~~July 13, 2020~~ November 4,  
2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 16.1

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 16.1

### OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 2 of 3

#### DETERMINATION OF ON-PEAK BILLING DEMAND:

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand for the on-peak period in the current month. Demands will be determined to the nearest one-tenth kilowatt.

**Issued:** ~~July 13, 2020~~ November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

~~Docket No. 2018-09-060~~ ~~Effective with service rendered on and after September 1, 2020~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

45<sup>th</sup> Revised Sheet No. 16.2

Canceling 3<sup>rd</sup> 4<sup>th</sup> Revised Sheet No. 16.2

### OPTIONAL TIME-OF-DAY SMALL GENERAL ELECTRIC SERVICE RATE 26

Page 3 of 3

#### POWER FACTOR CLAUSE:

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

#### GENERAL TERMS AND CONDITIONS:

1. Customers or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.
2. The primary service rate is applicable to customers that own their own transformers, related equipment, and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. Customer agrees to contract for service under the Optional Time-of-Day Small General Electric Service rate for a minimum period of one year. At the end of a one-year period, customer shall have the option of remaining under the Optional Time-of-Day Small General Electric Service rate or of returning to the regular Small General Electric Service rate.
4. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~September 28,~~  
2018 November 4, 2022

By: ~~Tamie A. Aberle~~ Travis R.  
Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018.9.60

Effective with service rendered on and  
after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 18

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 18

### LARGE GENERAL ELECTRIC SERVICE Rate 30

Page 1 of 3

#### AVAILABILITY:

In all communities served for all types of general electric service exceeding 50 Kilowatts of billing demand except outside lighting, standby, resale or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter. If the customer does not connect his wiring into a single system, each meter shall constitute a separate billing unit.

#### RATE:

##### Primary Service:

Basic Service Charge: \$230.00 per month

##### Demand Charge:

October – May \$11.10 per Kw

June – September \$12.45 per Kw

Energy Charge: 2.908¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

##### Secondary Service:

Basic Service Charge: \$100.00 per month

##### Demand Charge:

October – May \$11.30 per Kw

June – September \$12.65 per Kw

Energy Charge: 2.936¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and after September 1, 2020





# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 18

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 18

### LARGE GENERAL ELECTRIC SERVICE Rate 30

Page 1 of 3

Interim Rate Increase: 3.708% of amount billed under Basic  
Service Charge, Energy Charge and  
Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge plus Demand Charge.

**Issued:** ~~July 13, 2020~~ November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 ~~Effective with service rendered on and~~  
~~after September 1, 2020~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~56~~<sup>th</sup> Revised Sheet No. 18.1

Canceling ~~45~~<sup>th</sup> Revised Sheet No. 18.1

### LARGE GENERAL ELECTRIC SERVICE Rate 30

Page 2 of 3

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### DETERMINATION OF BILLING DEMAND:

The demand in kilowatts for billing purposes shall be the greater of the maximum 15 minute measured demand in the current month or 50 Kw. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly fluctuating and/or intermittent demand characteristics shall be subject to special rules and regulations.

#### POWER FACTOR CLAUSE:

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

#### GENERAL TERMS AND CONDITIONS:

1. Customers or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.

Issued: ~~September 28,~~  
2018 November 4, 2022

By: ~~Tamie A. Aberle~~ Travis R.  
Jacobson  
Director- Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018.9.60

Effective with service rendered on and  
after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~56~~<sup>th</sup> Revised Sheet No. 18.2

Canceling ~~45~~<sup>th</sup> Revised Sheet No. 18.2

### LARGE GENERAL ELECTRIC SERVICE Rate 30

Page 3 of 3

2. The primary service rate is applicable to customers that own their own transformers, related equipment, and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~September 28,~~  
~~2018~~November 4, 2022

By: ~~Tamie A. Aberle~~Travis R.  
Jacobson  
Director- Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018.9.60 Effective with service rendered on and  
after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 19

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 19

### OPTIONAL TIME-OF-DAY LARGE GENERAL ELECTRIC SERVICE Rate 31

Page 1 of 3

#### AVAILABILITY:

In all communities served for all types of demand metered general electric service exceeding 50 Kilowatts of billing demand except outside lighting, standby, resale, or other customers covered by special contracts or rate schedules applicable to specific services. The customer's wiring must be arranged so that all service can be measured through one meter.

#### RATE:

##### Primary Service:

Basic Service Charge: \$230.00 per month

##### On-Peak Demand Charge:

October – May \$ 8.50 per Kw

June – September \$15.80 per Kw

##### On-Peak Energy:

October – May 4.768¢ per Kwh

June – September 5.768¢ per Kwh

##### Off-Peak Energy:

2.768¢ per Kwh

##### Base Fuel and Purchased Power:

2.523¢ per Kwh

##### Interim Rate Increase:

3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

##### Secondary Service:

Basic Service Charge: \$100.00 per month

##### On-Peak Demand Charge:

October – May \$ 9.50 per Kw

June – September \$16.50 per Kw

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~89~~<sup>89</sup><sup>th</sup> Revised Sheet No. 19.1

Canceling ~~78~~<sup>78</sup><sup>th</sup> Revised Sheet No. 19.1

### OPTIONAL TIME-OF-DAY LARGE GENERAL ELECTRIC SERVICE Rate 31

Page 2 of 3

#### On-Peak Energy:

October – May

4.768¢ per Kwh

June – September

5.768¢ per Kwh

#### Off-Peak Energy:

2.768¢ per Kwh

#### Base Fuel and Purchased Power:

2.542¢ per Kwh

#### Interim Rate Increase:

3.708% of amount billed under Basic  
Service Charge, Energy Charge and  
Demand Charge where applicable.

On-Peak is defined as 12 p.m. to 8 p.m. local time, Monday through Friday.

Off-Peak is defined as all hours not covered by the on-peak period.

#### MINIMUM BILL:

Basic Service Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### DETERMINATION OF ON-PEAK BILLING DEMAND:

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand for the on-peak period in the current month. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly

Issued: ~~July 13, 2020~~November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume 4

~~67~~<sup>th</sup> Revised Sheet No. 20

Canceling ~~56~~<sup>th</sup> Revised Sheet No. 20

### GENERAL ELECTRIC SPACE HEATING SERVICE Rate 32

Page 1 of 3

#### AVAILABILITY:

In all communities served for space heating service, where the customer also takes service under another general service rate schedule offered by the Company. Space heating equipment, including combination space heating and cooling equipment such as heat pumps and packaged roof-top heating/cooling units where heating use is the principal load may be served under this rate schedule.

#### RATE:

Basic Service Charge: \$30.00 per month

##### Primary Service:

##### Demand Charge:

October – May \$2.75 per Kw

June – September \$12.45 per Kw

Energy Charge: 2.433¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

##### Secondary Service:

##### Demand Charge:

October – May \$3.25 per Kw

June – September \$12.65 per Kw

Energy Charge: 2.433¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and after September 1, 2020



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume 4

~~67~~<sup>th</sup> Revised Sheet No. 20

Canceling ~~56~~<sup>th</sup> Revised Sheet No. 20

### GENERAL ELECTRIC SPACE HEATING SERVICE Rate 32

Page 1 of 3

#### MINIMUM BILL:

Basic Service Charge.

**Issued:** ~~July 13, 2020~~November 4,  
2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume 4

~~3<sup>rd</sup>~~ 4<sup>th</sup> Revised Sheet No. 20.1

Canceling 2<sup>nd</sup> ~~3<sup>rd</sup>~~ Revised Sheet No. 20.1

### GENERAL ELECTRIC SPACE HEATING SERVICE Rate 32

Page 2 of 3

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### DETERMINATION OF BILLING DEMAND:

The demand in kilowatts for billing purposes shall be the maximum 15 minute measured demand in the current month. Demands will be determined to the nearest one-tenth kilowatt. Customers whose loads have rapidly fluctuating and/or intermittent demand characteristics shall be subject to special rules and regulations.

#### POWER FACTOR CLAUSE:

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

#### GENERAL TERMS AND CONDITIONS:

1. Customers or their architects, contractors and electricians should consult with the Company before proceeding to design or erect installations in which there will be a substantial electric load, to make sure their equipment will meet requirements and receive adequate service.

Issued: ~~August 15, 2019~~ November 4, 2022

By: ~~Tamie A. Aberle~~ Travis R. Jacobson

Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018-9-60

Effective with service rendered on and after September 1, 2019





# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume 4

~~2<sup>nd</sup>~~ 3<sup>rd</sup> Revised Sheet No. 20.2

Canceling ~~1<sup>st</sup>~~ 2<sup>nd</sup> Revised Sheet No. 20.2

### GENERAL ELECTRIC SPACE HEATING SERVICE Rate 32

Page 3 of 3

2. Primary service rate is applicable to customers that own their own transformers, related equipment and distribution facilities downstream of the meter, satisfactory to the Company so customer can receive service and be metered at primary voltages of 2,400 volts or greater.
3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~August 15, 2019~~ November 4, 2022

By: ~~Tamie A. Aberle~~ Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018-9-60 Effective with service rendered on and after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 23

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 23

### CONTRACT SERVICE Rate 35

Page 1 of 5

#### AVAILABILITY:

For the Denbury Onshore LLC accounts designated in the Electric Service Agreement dated June 28, 2017.

#### RATE:

Basic Service Charge: \$250.00 per month

Demand Charge:

October – May \$ 8.50 per Kw

June – September \$10.00 per Kw

Energy Charge: 2.174¢ per Kwh

Base Fuel and Purchased Power: 2.456¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic  
Service charge, Energy Charge and  
Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge plus Demand Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56

Issued: ~~July 13, 2020~~ November 4,  
2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 Effective with service rendered on and  
after September 1, 2020



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 23

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 23

### CONTRACT SERVICE Rate 35

Page 1 of 5

#### DETERMINATION OF BILLING DEMAND:

The demand in kilowatts for billing purposes shall be the greater of the maximum 15 minute measured demand in the current month or 50 Kw. Demands will be determined to the nearest one-tenth kilowatt.

**Issued:** ~~July 13, 2020~~ November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

~~Docket No. 2018-09-060~~ ~~Effective with service rendered on and after September 1, 2020~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~45<sup>th</sup>~~ Revised Sheet No. 23.1

Canceling ~~3<sup>rd</sup>~~ 4<sup>th</sup> Revised Sheet No. 23.1

### CONTRACT SERVICE Rate 35

Page 2 of 5

#### POWER FACTOR CLAUSE:

Montana-Dakota reserves the right to require Denbury Onshore LLC to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If Denbury Onshore LLC operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

#### GENERAL TERMS AND CONDITIONS:

The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by Montana-Dakota under the laws of the state.

#### FUEL AND PURCHASED POWER COST TRACKING ADJUSTMENT:

The following sets forth the procedure to be used in calculating the Electric Fuel and Purchased Power Cost (Fuel and Power Cost) Tracking Adjustment for Contract Service Rate 35. It specifies the procedure to be utilized to adjust the rates for electricity sold in order to reflect: (a) changes in Montana-Dakota's average cost of fuel and purchased power; (b) changes in Montana-Dakota's electric wholesale sales revenues and Renewable Energy Credit revenues; and (c) amortization of the Unreflected Fuel Cost Account as allocated to Contract Service Rate 35.

#### 1. EFFECTIVE DATE AND LIMITATION ON ADJUSTMENTS:

Unless otherwise ordered by the Commission, the effective date of the Fuel and Power Cost Tracking Adjustment and amortization of the Unreflected Fuel Cost Account shall be service rendered on and after January 1 each year.

#### 2. FUEL AND POWER COST TRACKING ADJUSTMENT:

- a. The Fuel and Power Cost Tracking Adjustment shall reflect ninety (90) percent of the changes in Montana-Dakota's cost of fuel and purchased power as compared to the cost of fuel and purchased power approved in its base rates plus the annual Unreflected Fuel Cost Adjustment. The base

Issued: ~~April 24, 2019~~ November 4, 2022

By: ~~Tamie A. Aberle~~ Travis R. Jacobson

Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018-9-60

Effective with service rendered on and after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

45<sup>th</sup> Revised Sheet No. 23.2

Canceling 3<sup>rd</sup> 4<sup>th</sup> Revised Sheet No. 23.2

### CONTRACT SERVICE Rate 35

Page 3 of 5

fuel cost shall be 2.456¢ per Kwh as established in the most recent general rate case.

- b. The cost of fuel and purchased power shall be calculated separately for Rate 35, and shall be the sum of the following estimated costs for the annual period the adjustment shall be in effect, as allocated to Montana and to Contract Service Rate 35, taking into account applicable line losses:
  1. The cost of fossil and other fuels and sand and reagents as recorded in Account Nos. 501, 502 and 547.
  2. The net cost of purchases and costs linked to the utility's load serving obligation associated with participation in wholesale electric energy and capacity markets as recorded in Account 555.
  3. Less electric wholesale sales revenues and Renewable Energy Credit revenues.
- c. The cost per Kwh for the year is the sum of 2(b) above divided by projected Contract Service Rate 35 sales volumes for the period the adjustment will be in effect.
- d. The Annual Fuel and Power Cost Tracking Adjustment shall be the difference between the base cost of fuel and purchased power and the calculated cost in 2(b) multiplied by ninety (90) percent.

### 3. UNREFLECTED FUEL COST ADJUSTMENT:

Contract Service Rate 35 shall be subject to an Unreflected Fuel Cost Adjustment to be effective on January 1 of each year. The Unreflected Fuel Cost Adjustment per Kwh shall reflect amortization of the applicable balance in the Unreflected Fuel

Issued: ~~April 24, 2019~~ November 4,  
2022

By: ~~Tamie A. Aberle~~ Travis R.  
Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018-9-60 Effective with service rendered on and  
after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume 4

~~1112~~<sup>th</sup> Revised Sheet No. 25  
Canceling ~~1011~~<sup>th</sup> Revised Sheet No. 25

### INTERRUPTIBLE LARGE POWER DEMAND RESPONSE Rate 38

Page 1 of 3

#### AVAILABILITY:

In all communities served for power to customers having a demand of 500 Kw or more for its interruptible load available for interruption for up to 100 hours annually. Electric energy for the interruptible load shall be supplied through a separately metered circuit at the same voltage and phase utilized to serve the balance of the customer's electrical load so arranged to allow remote operation by the Company.

#### TYPE OF SERVICE:

Service under this rate shall be taken by the customer at whatever primary voltage is available at the point of delivery but not less than 2,400 volts. In the event that it is necessary to build a substation on the Company's transmission line to serve the customer, the cost of building the substation shall be a matter of negotiation between the Company and the customer.

#### RATE:

Basic Service Charge: Specified in the electric service agreement with the Company.

#### Demand Charge:

October – May	\$6.10 per Kw
June – September	\$7.45 per Kw

Energy Charge: 2.908¢ per Kwh

Base Fuel and Purchased Power: 2.523¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge plus the Demand Charge (500 Kw minimum).

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060	Effective with service rendered on and after September 1, 2020
------------------------	--



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 28

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 28

### PUBLIC LIGHTING SERVICE Rate 41

Page 1 of 2

#### AVAILABILITY:

For the lighting of public streets, alleys and other road right of ways. Service will be provided all night, every night in the year with a minimum service requirement of 4,000 hours annually.

#### ENERGY RATE:

7.173¢ per Kwh computed according to the total rated capacity of the lamps in use.

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### FACILITIES CHARGE per unit per month:

Applicable to lighting facilities owned, installed, and maintained by the Company.

LED, Overhead Conductor, Distribution Pole	\$4.00
LED, Overhead Conductor, Street Light Pole	\$7.60
LED, Underground Conductor, Distribution Pole	\$5.10
LED, Underground Conductors, Street Light Pole	\$8.70
Wood Lift Pole	\$7.00

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 Effective with service rendered on and after September 1, 2020



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 28

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 28

### PUBLIC LIGHTING SERVICE Rate 41

Page 1 of 2

#### GENERAL TERMS AND CONDITIONS:

1. The Company will maintain the Company-installed and owned facilities when notified by customer or noticed by Company personnel. In case of vandalism,

**Issued:** ~~July 13, 2020~~ November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018.09.060 ~~Effective with service rendered on and after September 1, 2020~~





# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~56~~<sup>th</sup> Revised Sheet No. 28.1

Canceling ~~45~~<sup>th</sup> Revised Sheet No. 28.1

### PUBLIC LIGHTING SERVICE Rate 41

Page 2 of 2

malicious mischief, or willful negligence the Company will charge the municipality for the cost of repair and replacement.

2. The energy rate charged to municipally-owned street lighting systems shall be the above tariffed rate less 0.500¢ per Kwh.
3. In municipally-owned street lighting systems, an additional charge will be made to cover lamp replacements, materials and labor whenever such services are supplied by the Company.
4. When service is not metered, the energy usage shall be computed on an daily basis, utilizing the minimum service requirement of 4,000 hours annually, and billed monthly to the customer.
5. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~September 28,~~  
~~2018~~November 4, 2022

By: ~~Tamie A. Aberle~~Travis R.  
Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018.9.60 ~~Effective with service rendered on and~~  
~~after September 1, 2019~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 34

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 34

### MUNICIPAL PUMPING SERVICE Rate 48

Page 1 of 2

#### AVAILABILITY:

For municipal pumping purposes provided the municipality uses electricity exclusively for all its pumping requirements and purchases all such electricity from the Company. The municipality must sign a contract for a minimum period of one year.

#### RATE:

Basic Service Charge: \$30.00 per month

#### Demand Charge:

Connected loads of 10 Kw or less will be billed based on connected load.

Connected loads in excess of 10 Kw will be billed based upon the greater of the highest 15 minute interval demand as registered upon a demand meter in the current month or 10 Kw.

October – May \$4.00 per Kw

June – September \$6.00 per Kw

Energy Charge: 3.211¢ per Kwh

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### MINIMUM BILL:

Basic Service Charge plus Demand Charge.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 Effective with service rendered on and after September 1, 2020



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 34

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 34

### MUNICIPAL PUMPING SERVICE Rate 48

Page 1 of 2

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56

**Issued:** ~~July 13, 2020~~ November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

~~Docket No. 2018-09-060~~

~~Effective with service rendered on and  
after September 1, 2020~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

45<sup>th</sup> Revised Sheet No. 34.1

Canceling 3<sup>rd</sup> 4<sup>th</sup> Revised Sheet No. 34.1

### MUNICIPAL PUMPING SERVICE Rate 48

Page 2 of 2

- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### POWER FACTOR CLAUSE:

The Company reserves the right to require the customer to install adequate equipment so that at all times it can operate its facilities to maintain a power factor between 90% lagging and 90% leading. If the customer operates outside this range, the maximum 15 minute integrated reactive kilovolt amperes in excess of 50% of the maximum 15 minute integrated kilowatt demand for the same month will be billed at \$3.35 per Kvar of such excess demand.

#### GENERAL TERMS AND CONDITIONS:

The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~September 28,~~  
2018 November 4, 2022

By: ~~Tamie A. Aberle~~ Travis R.  
Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018.9.60

Effective with service rendered on and  
after September 1, 2019



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 38

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 38

### OUTDOOR LIGHTING SERVICE Rate 52

Page 1 of 2

#### AVAILABILITY:

For all outdoor lighting including flood lights, billboard lighting, Christmas lights and metallic vapor yard light units in all communities served. Lighting equipment may be Company-owned or customer-owned.

#### RATE:

11.695¢ per Kwh computed according to the total rated capacity of the units in use.

Base Fuel and Purchased Power: 2.542¢ per Kwh

Interim Rate Increase: 3.708% of amount billed under Basic Service Charge, Energy Charge and Demand Charge where applicable.

#### PAYMENT:

Bills will be considered past due if not paid by the due date shown on the bill. Past due bills are subject to a late payment charge in accordance with the provisions of Rate 100 or any amendments or alterations thereto.

#### ADJUSTMENT CLAUSES:

Bills are subject to the following adjustments as provided in the referenced rates, or any amendments or alterations thereto:

- Electric Universal System Benefits Charge Rate 55
- Electric Tax Tracking Adjustment Rate 56
- Fuel and Purchased Power Cost Tracking Adjustment Rate 58

#### GENERAL TERMS AND CONDITIONS:

1. Applicable to Company-owned Facilities:

- a. The Company will install, own and operate the flood light(s), and yard light(s) including a suitable reflector, bracket for mounting and automatic device to control operating hours set to operate from dusk to dawn.
- b. The light may be mounted on existing poles owned or controlled by the Company. The Company will furnish a 35 foot pole(s) for flood lights and

Issued: ~~July 13, 2020~~ November 4, 2022

By: Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060

Effective with service rendered on and after September 1, 2020



# Montana-Dakota Utilities Co.

*A Subsidiary of MDU Resources Group, Inc.*

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~44~~12<sup>th</sup> Revised Sheet No. 38

Canceling ~~40~~11<sup>th</sup> Revised Sheet No. 38

### OUTDOOR LIGHTING SERVICE Rate 52

Page 1 of 2

a 30 foot pole(s) for yard light(s) at the customers request at a separate rental rate if a special setting is required. If the customer chooses, the light may be installed on a pole owned by the customer or other mounting point suitable for installation of the light. The conductors will be extended

**Issued:** ~~July 13, 2020~~ November 4, 2022

**By:** Travis R. Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. 2018-09-060 ~~Effective with service rendered on and~~  
~~after September 1, 2020~~



# Montana-Dakota Utilities Co.

A Subsidiary of MDU Resources Group, Inc.

400 N 4<sup>th</sup> Street  
Bismarck, ND 58501

## State of Montana Electric Rate Schedule

Volume No. 4

~~3<sup>rd</sup>~~ 4<sup>th</sup> Revised Sheet No. 38.1

Canceling ~~2<sup>nd</sup>~~ 3<sup>rd</sup> Revised Sheet No. 38.1

### OUTDOOR LIGHTING SERVICE Rate 52

Page 2 of 2

100 feet per unit, free of charge, but the customer shall pay for the extra cost of extensions of more than 100 feet per unit.

- c. To the rate stated herein, bulb replacement and ownership costs for the units shall be added. The customer should consult with the Company for such costs.
  - d. The Company will maintain the facilities and change the light bulbs when notified by the customer that they are burned out except when the facilities are damaged or destroyed by vandalism, malicious mischief by third parties, or willful negligence on the part of customer. In case of vandalism, malicious mischief, or willful negligence, the Company will charge the customer for the cost of repair and replacement.
2. When service is not metered, the bill shall be computed on an annual basis, utilizing the minimum service requirement of 4,000 hours annually, and one-twelfth shall be payable each month. Christmas lighting will be billed for the months in service.

Metallic vapor ratings in lumens shall be converted to watts on the basis of the published ratings currently issued by the General Electric Company and the Westinghouse Electric Corporation.

3. The foregoing schedule is subject to Rates 100-131 and any amendments or alterations thereto or additional rules and regulations promulgated by the Company under the laws of the state.

Issued: ~~September 28,~~  
2018 November 4, 2022

By: ~~Tamie A. Aberle~~ Travis R.  
Jacobson  
Director – Regulatory Affairs

For Office Use Only – Do Not Print Below This Line

Docket No. D2018-9-60 Effective with service rendered on and  
after September 1, 2019

**MONTANA-DAKOTA UTILITIES CO.**  
**DOCKET NO. \_\_**  
**INDEX OF STATEMENTS - INTERIM**

Statement	Rule	Description
	38.5.175	Overall Cost of Service
C	38.5.123	Plant in Service Plant Additions
D	38.5.133	Accumulated Reserve for Depreciation
E	38.5.141 38.5.143	Summary of Working Capital and Other Deductions Materials and Supplies Fuel Stores Prepayments Unamortized Loss on Debt Decommissioning of Retired Plants Provision for Power Plant Retirement Unamortized Redemption of Preferred Stock Provision for Pension and Benefits Provision for Injuries and Damages Provision for Post Retirement Cash Working Capital Accumulated Deferred Income Tax Credit Customer Advances for Construction
F	38.5.146	Average Utility Capital Structure
G	38.5.156 38.5.157	Summary of Operation and Maintenance Expenses Fuel and Purchased Power Cost Labor Expense Benefit Expense Subcontract Labor Big Stone and Coyote Material Expense Vehicles and Work Equipment Company Consumption Postage Uncollectible Accounts Advertising Insurance Expense Software Maintenance Industry Dues Annual Easements Regulatory Commission Expense COVID-19 Expense Other O&M
H	38.5.164	Revenues
I	38.5.165	Depreciation Expense
J	38.5.169	Income Taxes
K	38.5.173 38.5.174	Taxes Other Than Income Ad Valorem Taxes Payroll Taxes Production Taxes Montana Public Service Commission and Montana Consumer Counsel Tax
M	38.5.177	Allocation of Revenues
O	38.5.190	Chart of Pro Forma Adjustments



**MONTANA-DAKOTA UTILITIES CO.  
PRO FORMA INCOME STATEMENT - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022**

	<u>Per Books</u>	<u>Pro Forma Adjustments</u>	<u>Total Adjusted Amount</u>
Operating Revenues			
Sales	\$67,873,828	(\$3,374,602)	\$64,499,226
Sales for Resale	532,951	(532,951)	0
Miscellaneous Revenue	7,073,430	(1,257,806)	5,815,624
Total Revenues	<u>75,480,209</u>	<u>(5,165,359)</u>	<u>70,314,850</u>
Operating Expenses			
Operation and Maintenance			
Fuel and Purchased Power	18,297,665	(472,074)	17,825,591
Other O&M	27,157,390	824,637	27,982,027
Total O&M	<u>45,455,055</u>	<u>352,563</u>	<u>45,807,618</u>
Depreciation	12,472,058	(665,259)	11,806,799
Taxes Other Than Income	7,140,593	(5,715,568)	1,425,025
Current Income Taxes	(4,836,845)	(51,246)	(4,888,091)
Deferred Income Taxes	1,934,713	120,314	2,055,027
Total Expenses	<u>62,165,574</u>	<u>(5,959,196)</u>	<u>56,206,378</u>
Operating Income	<u>\$13,314,635</u>	<u>\$793,837</u>	<u>\$14,108,472</u>
Rate Base 1/	<u>\$208,711,493</u>	<u>\$14,147,664</u>	<u>\$222,859,157</u>
Rate of Return	<u>6.379%</u>		<u>6.331%</u>

1/ Excludes average plant in service, reserve, and estimated decommissioning related to Lewis & Clark Unit I and Heskett Unit I & II.

**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF PRO FORMA ADJUSTMENTS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**

	Adjustment No.	Pro Forma Adjustment	Reference
<b>Revenue</b>			
Pro Forma at Current Rates	1	(\$3,374,602)	Rule 38.5.164 Statement H, page 2
Sales for Resale	2	(532,951)	Rule 38.5.164 Statement H, page 3
Other Revenue	3	(793,985)	Rule 38.5.164 Statement H, page 4
Transmission Service Revenue	3	(463,821)	Rule 38.5.164 Statement H, page 4
Total Adjustments to Revenue		(\$5,165,359)	
<b>Expenses</b>			
Fuel and Purchased Power	4	(\$409,162)	Rule 38.5.157 Statement G, page 3
Other O&M			
RTO Transmission Service Expense	4	288,551	Rule 38.5.157 Statement G, page 3
Labor	5	43,232	Rule 38.5.157 Statement G, page 4
Benefits	6	228,013	Rule 38.5.157 Statement G, page 7
Subcontract Labor	7	189,513	Rule 38.5.157 Statement G, page 9
Big Stone and Coyote	8	(271,677)	Rule 38.5.157 Statement G, page 10
Materials	9	22,989	Rule 38.5.157 Statement G, page 11
Vehicles and Work Equipment	10	60,491	Rule 38.5.157 Statement G, page 12
Company Consumption	11	5,625	Rule 38.5.157 Statement G, page 13
Postage	12	7,872	Rule 38.5.157 Statement G, page 15
Uncollectible Accounts	13	(15,631)	Rule 38.5.157 Statement G, page 16
Advertising	14	(12,261)	Rule 38.5.157 Statement G, page 17
Insurance	15	218,827	Rule 38.5.157 Statement G, page 18
Software Maintenance	16	90,593	Rule 38.5.157 Statement G, page 19
Industry Dues	17	(7,608)	Rule 38.5.157 Statement G, page 20
Annual Easements	18	15,993	Rule 38.5.157 Statement G, page 21
Regulatory Commission Expense	19	(102,084)	Rule 38.5.157 Statement G, page 22
COVID-19	20	55,677	Rule 38.5.157 Statement G, page 23
All Other	21	(56,390)	Rule 38.5.157 Statement G, page 24
Total Adjustments to Other O&M		\$761,725	
Depreciation Expense	22	(\$575,950)	Rule 38.5.165 Statement I, page 2
Decommissioning Expense Amort.	22	0	Rule 38.5.165 Statement I, page 2
Retired Power Plants Amortization	22	2,828	Rule 38.5.165 Statement I, page 2
Heskett & Lewis & Clark Retirement Amort.	22	0	Rule 38.5.165 Statement I, page 2
EDIT Amort.	22	(92,137)	Rule 38.5.165 Statement I, page 2
Total Depreciation Expense		(\$665,259)	
<b>Taxes Other than Income</b>			
Ad Valorem	23	(\$5,588,574)	Rule 38.5.174 Statement K, page 1
Payroll Taxes	24	3,391	Rule 38.5.174 Statement K, page 2
Production Taxes	25	26,618	Rule 38.5.174 Statement K, page 3
MCC and PSC Taxes	26	(157,003)	Rule 38.5.174 Statement K, page 4
Total Adj. to Taxes Other than Income		(\$5,715,568)	

**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF PRO FORMA ADJUSTMENTS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**

	Adjustment No.	Pro Forma Adjustment	Reference
<b>Current Income Taxes</b>			
Interest Annualization	27	\$48,913	Rule 38.5.169 Statement J, page 5
Tax Depreciation on Plant Additions	28	1,359,895	Rule 38.5.169 Statement J, page 6
Total Adjustment to Taxable Income		<u>\$1,408,808</u>	
Income Taxes on Pro Forma Adj.	29	(143,750)	Rule 38.5.169 Statement J, page 7
Production Tax Credits	30	(240,946)	Rule 38.5.169 Statement J, page 8
Elimination of Closing/Filing and Prior Period	31	333,450	Rule 38.5.169 Statement J, page 9
Total Adj. to Current Income Taxes		<u>(\$51,246)</u>	
<b>Deferred Income Taxes</b>			
Plant Additions	28	\$358,094	Rule 38.5.169 Statement J, page 6
Plant Excess Deferred Taxes - ARAM	32	143,658	Rule 38.5.169 Statement J, page 9
Elimination of Closing/Filing and Prior Period	31	(381,438)	Rule 38.5.169 Statement J, page 9
Total Adj. to Deferred Income Taxes		<u>\$120,314</u>	
Total Expenses		<u>(\$5,959,196)</u>	
Net Adjustments to Operating Income		<u><u>\$793,837</u></u>	

**MONTANA-DAKOTA UTILITIES CO.**  
**AVERAGE RATE BASE - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**PRO FORMA**

	2022 1/	Pro Forma Adjustments	Pro Forma
Electric Plant in Service	\$390,691,022	\$22,395,482	\$413,086,504
Accumulated Reserve for Depreciation	134,170,485	8,205,856	142,376,341
Accum. Decomm. - Generation Facility	3,342,712	51,110	3,393,822
Net Electric Plant in Service	<u>\$253,177,825</u>	<u>\$14,138,516</u>	<u>\$267,316,341</u>
<b>Additions</b>			
Materials and Supplies	\$4,807,291	\$45,524	\$4,852,815
Fuel Stocks	932,602	224,491	1,157,093
Prepayments	330,837	60,763	391,600
Unamortized Loss on Debt	378,069	(82,253)	295,816
Decommissioning of Retired Plants	(1,414)	1,414	0
Power Plant Retirement	0	0	0
Unamort. Redemption Cost of Pref. Stock	66,982	(5,867)	61,115
Provision for Pension and Benefits	5,319,478	(95,485)	5,223,993
Provision for Injuries and Damages	(112,967)	49,661	(63,306)
Provision for Post Retirement	0	0	0
Cash Working Capital	0	0	0
Total Additions	<u>\$11,720,878</u>	<u>\$198,248</u>	<u>\$11,919,126</u>
 Total Before Deductions	 \$264,898,703	 \$14,336,764	 \$279,235,467
<b>Deductions</b>			
Accumulated Deferred Income Taxes	\$54,671,402	\$177,556	\$54,848,958
Accumulated Deferred Investment Tax Credit	679,515	470,493	1,150,008
Customer Advances	836,293	(458,949)	377,344
Total Deductions	<u>\$56,187,210</u>	<u>\$189,100</u>	<u>\$56,376,310</u>
 Total Rate Base	 <u>\$208,711,493</u>	 <u>\$14,147,664</u>	 <u>\$222,859,157</u>

1/ Excludes average plant in service, reserve, and estimated decommissioning related to Lewis & Clark Unit I and Heskett Unit I & II. See Workpaper Statement C, page 1 and Statement D, page 1.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
SUMMARY OF PRO FORMA RATE BASE ADJUSTMENTS - INTERIM**

<u>Plant</u>	<u>Adjustment</u>	<u>Amount</u>	<u>Reference</u>	
Plant Additions	A	\$22,395,482	Rule 38.5.123	Statement C, page 2
<u>Accumulated Reserve for Depreciation</u>				
Pro Forma Depreciation	B	\$8,205,856	Rule 38.5.133	Statement D, page 2
Generation Facility Decommissioning	B	\$51,110	Rule 38.5.133	Statement D, page 2
Net Adjustments to Plant		<u>\$14,138,516</u>		
<u>Additions:</u>				
Materials and Supplies	C	\$45,524	Rule 38.5.143	Statement E, page 1
Fuel Stores	D	224,491	Rule 38.5.143	Statement E, page 2
Prepayments	E	60,763	Rule 38.5.143	Statement E, page 3
Unamortized Loss on Debt	F	(82,253)	Rule 38.5.143	Statement E, page 4
Decommissioning of Retired Plants	G	1,414	Rule 38.5.143	Statement E, page 5
Power Plant Retirement	H	0	Rule 38.5.143	Statement E, page 6
Unamort. Redemption Cost of Pref. Stock	I	(5,867)	Rule 38.5.143	Statement E, page 7
Provision for Pension and Benefits	J	(95,485)	Rule 38.5.143	Statement E, page 8
Provision for Injuries and Damages	K	49,661	Rule 38.5.143	Statement E, page 9
Provision for Post Retirement	L	0	Rule 38.5.143	Statement E, page 10
Cash Working Capital	M	0	Rule 38.5.143	Statement E, page 11
Total Additions		<u>\$198,248</u>		
<u>Deductions:</u>				
Accumulated Deferred Inc. Tax				
Liberalized Depreciation	P	\$877,171	Rule 38.5.169	Statement J, page 10
Excess Deferreds - Plant	P	(\$643,490)	Rule 38.5.169	Statement J, page 10
Accelerated Amortization	P	(\$17,302)	Rule 38.5.169	Statement J, page 10
Investment Tax Credit	P	(114,789)	Rule 38.5.169	Statement J, page 10
Customer Advances	P	106,807	Rule 38.5.169	Statement J, page 10
Full Normalization	P	1,343	Rule 38.5.169	Statement J, page 10
Net Negative Salvage	P	(6,729)	Rule 38.5.169	Statement J, page 10
Unamortized Loss on Debt	P	(21,859)	Rule 38.5.169	Statement J, page 10
Retired Power Plants	P	373	Rule 38.5.169	Statement J, page 10
Pensions and Benefits	P	(23,979)	Rule 38.5.169	Statement J, page 10
Injuries and Damages	P	12,114	Rule 38.5.169	Statement J, page 10
Excess Deferreds - Non-Plant	P	74,263	Rule 38.5.169	Statement J, page 10
Excess Deferreds - Non-Plant Pension	P	(66,902)	Rule 38.5.169	Statement J, page 10
Excess Deferreds - Non-Plant Insurance	P	535	Rule 38.5.169	Statement J, page 10
Post Retirement	P	0	Rule 38.5.169	Statement J, page 10
Power Plant Retirement	P	0	Rule 38.5.169	Statement J, page 10
Accumulated Deferred Investment Tax Cr.	N	470,493	Rule 38.5.143	Statement E, page 12
Customer Advances for Construction	O	(458,949)	Rule 38.5.143	Statement E, page 13
Total Deductions		<u>\$189,100</u>		
Total Pro Forma Adjustments		<u><u>\$14,147,664</u></u>		

**MONTANA-DAKOTA UTILITIES CO.**  
**PRO FORMA OPERATING INCOME AND RATE OF RETURN - INTERIM**  
**REFLECTING ADDITIONAL REVENUE REQUIREMENTS**  
**ELECTRIC UTILITY - MONTANA**

	Before Additional Revenue Requirements 1/	<b>Additional Revenue Requirements</b>	Reflecting Additional Revenue Requirements
<b>Operating Revenues</b>			
Sales	\$64,499,226	<b>\$1,716,219</b>	\$66,215,445
Sales for Resale	0		0
Other	5,815,624		5,815,624
Total Revenues	<u>70,314,850</u>	<u>1,716,219</u>	<u>\$72,031,069</u>
<b>Operating Expenses</b>			
Operation and Maintenance			
Fuel & Purchased Power	17,825,591		17,825,591
Other O&M	27,982,027		27,982,027
Total O&M	<u>45,807,618</u>		<u>45,807,618</u>
Depreciation	11,806,799		11,806,799
Taxes Other Than Income	1,425,025	5,972 2/	1,430,997
Current Income Taxes	(4,888,091)	450,352 2/	(4,437,739)
Deferred Income Taxes	2,055,027		2,055,027
Total Expenses	<u>56,206,378</u>	<u>456,324</u>	<u>56,662,702</u>
Operating Income	<u>\$14,108,472</u>	<u>\$1,259,895</u>	<u>\$15,368,367</u>
Rate Base	<u>\$222,859,157</u>		<u>\$222,859,157</u>
<b>Rate of Return</b>	<u><b>6.331%</b></u>		<u><b>6.896%</b></u>

1/ See Rule 38.5.175, page 6 and 7.

2/ Reflects taxes at 26.3325% after deducting Consumer Counsel tax of 0.048% and PSC tax of 0.300%.

**MONTANA-DAKOTA UTILITIES CO.  
SUMMARY OF PLANT IN SERVICE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022**

Function	Balance @ 6/30/2021 1/	Balance @ 6/30/2022 1/	Average Balance @ 6/30/2022	Pro Forma Adjustments 2/	Pro Forma Balance
Steam Production	\$73,397,030	\$72,420,741	\$72,908,886	(\$34,705)	\$72,874,181
Other Production	131,949,311	134,297,189	133,123,250	4,369,244	137,492,494
Heskett IV	0	0	0	0	0
Total Production	\$205,346,341	\$206,717,930	\$206,032,136	\$4,334,539	\$210,366,675
Transmission	69,120,271	86,079,512	77,599,892	12,564,623	90,164,515
Distribution	78,209,909	81,070,422	79,640,166	3,517,474	83,157,640
General	7,431,449	7,539,590	7,485,520	817,823	8,303,343
General Intangible	2,532,019	3,064,685	2,798,352	631,350	3,429,702
Common	8,949,233	9,127,064	9,038,149	382,335	9,420,484
Common Intangible	5,525,801	5,687,773	5,606,787	123,191	5,729,978
Acquisition Adjustment - Boiler	2,446,863	2,494,786	2,470,825	23,961	2,494,786
Acquisition Adjustment - Conductors	19,009	19,381	19,195	186	19,381
Total	<u>\$379,580,895</u>	<u>\$401,801,143</u>	<u>\$390,691,022</u>	<u>\$22,395,482</u>	<u>\$413,086,504</u>

1/ Excludes average plant in service related to Lewis & Clark Unit I and Heskett Unit I & II.  
See Workpaper Statement C, page 1.

2/ See Rule 38.5.123, Statement C, page 2.

**MONTANA-DAKOTA UTILITIES CO.  
PLANT IN SERVICE - PLANT ADDITIONS - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT A**

Function	Balance @ 6/30/21	Balance @ 6/30/22	Average Balance @ 6/30/22	Plant Additions 1/	Pro Forma Balance	Average Balance @ 6/30/23	Pro Forma Adjustments
Steam Production	\$73,397,030	\$72,420,741	\$72,908,886	\$906,879	\$73,327,620	\$72,874,181	(\$34,705)
Other Production	131,949,311	134,297,189	133,123,250	6,390,610	140,687,799	137,492,494	4,369,244
Heskett IV	0	0	0	0	0	0	0
Total Production	205,346,341	206,717,930	206,032,136	7,297,489	214,015,419	210,366,675	4,334,539
Transmission	69,120,271	86,079,512	77,599,892	8,170,005	94,249,517	90,164,515	12,564,623
Distribution	78,209,909	81,070,422	79,640,166	4,174,435	85,244,857	83,157,640	3,517,474
General	7,431,449	7,539,590	7,485,520	1,527,506	9,067,096	8,303,343	817,823
General Intangible	2,532,019	3,064,685	2,798,352	730,033	3,794,718	3,429,702	631,350
Common	8,949,233	9,127,064	9,038,149	586,839	9,713,903	9,420,484	382,335
Common Intangible	5,525,801	5,687,773	5,606,787	84,409	5,772,182	5,729,978	123,191
Acquisition Adjustment - Boiler	2,446,863	2,494,786	2,470,825	0	2,494,786	2,494,786	23,961
Acquisition Adjustment - Conductors	19,009	19,381	19,195	0	19,381	19,381	186
Total	<u>\$379,580,895</u>	<u>\$401,801,143</u>	<u>\$390,691,022</u>	<u>\$22,570,716</u>	<u>\$424,371,859</u>	<u>\$413,086,504</u>	<u>\$22,395,482</u>

1/ See Rule 38.5.123, Statement C, pages 3 through 9.



**MONTANA-DAKOTA UTILITIES CO.**  
**PLANT IN SERVICE - PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT A**

Acct. No.	Account	Adjusted Balance @ 6/30/21	Adjusted Balance @ 6/30/22	Average Adj. Balance @ 6/30/22	Plant Additions 1/	Balance @ 6/30/23	Pro Forma Average Balance	Adjustment
	<b><u>Steam Production Plant</u></b>							
	<b><u>Heskett 2/</u></b>							
311	Structures & Improvements	\$2,250,997	\$2,051,052	\$2,151,024	\$0	\$2,051,052	\$2,051,052	(\$99,972)
312	Boiler Plant Equipment	221,232	65,546	143,389	0	65,546	65,546	(77,843)
314	Turbogenerator units	250,201	18,351	134,276	0	18,351	18,351	(115,925)
316	Miscellaneous Equipment	662,209	486,519	574,364	0	486,519	486,519	(87,845)
	Total Heskett	\$3,384,639	\$2,621,468	\$3,003,053	\$0	\$2,621,468	\$2,621,468	(\$381,585)
	<b><u>Lewis &amp; Clark I 2/</u></b>							
311	Structures & Improvements	\$1,154,074	\$41,066	\$597,570	\$6,164	\$47,230	\$44,148	(\$553,422)
312	Boiler Plant Equipment	70,238	0	35,119	0	0	0	(35,119)
314	Turbogenerator units	55,962	0	27,981	0	0	0	(27,981)
316	Miscellaneous Equipment	239,231	0	119,616	0	0	0	(119,616)
	Total Lewis & Clark	\$1,519,505	\$41,066	\$780,286	\$6,164	\$47,230	\$44,148	(\$736,138)
	<b><u>Coyote</u></b>							
311	Structures & Improvements	\$7,042,392	\$7,196,457	\$7,119,425	\$0	\$7,196,457	\$7,196,457	\$77,032
312	Boiler Plant Equipment	19,049,554	19,475,628	19,262,591	562,788	20,038,416	19,757,022	494,431
314	Turbogenerator units	4,147,154	4,230,299	4,188,726	0	4,230,299	4,230,299	41,573
315	Accessory Equipment	2,100,292	1,826,010	1,963,151	0	1,826,010	1,826,010	(137,141)
316	Miscellaneous Equipment	883,105	903,953	893,529	16,689	920,642	912,298	18,769
	Total Coyote	\$33,222,497	\$33,632,347	\$33,427,422	\$579,477	\$34,211,824	\$33,922,086	\$494,664
	<b><u>Big Stone</u></b>							
311	Structures & Improvements	\$8,239,692	\$8,350,614	\$8,295,153	\$34,213	\$8,384,827	\$8,367,721	\$72,568
312	Boiler Plant Equipment	21,018,113	21,689,631	21,353,872	266,077	21,955,708	21,822,669	468,797
314	Turbogenerator units	3,189,814	3,303,084	3,246,449	0	3,303,084	3,303,084	56,635
315	Accessory Equipment	2,189,476	2,133,102	2,161,289	0	2,133,102	2,133,102	(28,187)
316	Miscellaneous Equipment	394,191	405,643	399,917	20,948	426,591	416,117	16,200
	Total Big Stone	\$35,031,286	\$35,882,074	\$35,456,680	\$321,238	\$36,203,312	\$36,042,693	\$586,013

1/ See Rule 38.5.123, Statement C, pages 11 through 16.

2/ Excludes plant in service related to the retirement of Lewis & Clark Unit I and Heskett Units I & II.

**MONTANA-DAKOTA UTILITIES CO.**  
**PLANT IN SERVICE - PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT A**

Acct. No.	Account	Adjusted Balance @ 6/30/21	Adjusted Balance @ 6/30/22	Average Adj. Balance @ 6/30/22	Plant Additions 1/	Balance @ 6/30/23	Pro Forma Average Balance	Adjustment
	<u>Other Steam Production</u>							
310	Land	\$239,103	\$243,786	\$241,445	\$0	\$243,786	\$243,786	\$2,341
	<u>Total Steam Production Plant</u>							
310	Land	\$239,103	\$243,786	\$241,445	\$0	\$243,786	\$243,786	\$2,341
311	Structures & Improvements	18,687,155	17,639,189	18,163,172	40,377	17,679,566	17,659,378	(503,794)
312	Boiler Plant Equipment	40,359,137	41,230,805	40,794,971	828,865	42,059,670	41,645,237	850,266
314	Turbogenerator units	7,643,131	7,551,734	7,597,432	0	7,551,734	7,551,734	(45,698)
315	Accessory Equipment	4,289,768	3,959,112	4,124,440	0	3,959,112	3,959,112	(165,328)
316	Miscellaneous Equipment	2,178,736	1,796,115	1,987,426	37,637	1,833,752	1,814,934	(172,492)
	<u>Total Steam Production Plant</u>	<u>\$73,397,030</u>	<u>\$72,420,741</u>	<u>\$72,908,886</u>	<u>\$906,879</u>	<u>\$73,327,620</u>	<u>\$72,874,181</u>	<u>(\$34,705)</u>
	<u>Other Production Plant</u>							
	<u>Glendive Turbines</u>							
341	Structures & Improvements	\$569,873	\$608,331	\$589,102	\$0	\$608,331	\$608,331	\$19,229
342	Fuel Holders, Producers & Acc.	296,119	301,407	298,763	0	301,407	301,407	2,644
344	Generators - Unit 1	1,605,298	1,636,739	1,621,018	55,742	1,692,481	1,664,610	43,592
344	Generators - Unit 2	4,114,302	3,994,055	4,054,179	0	3,994,055	3,994,055	(60,124)
345	Accessory Equipment	514,583	524,662	519,623	0	524,662	524,662	5,039
346	Miscellaneous Equipment	88,296	106,812	97,554	4,854	111,666	109,239	11,685
	<u>Total Glendive Turbines</u>	<u>\$7,188,471</u>	<u>\$7,172,006</u>	<u>\$7,180,239</u>	<u>\$60,596</u>	<u>\$7,232,602</u>	<u>\$7,202,304</u>	<u>\$22,065</u>
	<u>Lewis &amp; Clark II Gas Turbine</u>							
341	Structures & Improvements	\$1,610,329	\$3,104,845	\$2,357,587	\$366,049	\$3,470,894	\$3,287,869	\$930,282
342	Fuel Holders, Producers & Acc.	703,080	716,850	709,965	0	716,850	716,850	6,885
344	Generators	6,094,834	6,214,204	6,154,519	145,565	6,359,769	6,286,987	132,468
345	Accessory Equipment	1,342,910	1,370,170	1,356,540	0	1,370,170	1,370,170	13,630
346	Miscellaneous Equipment	567,205	940,241	753,723	126,325	1,066,566	1,003,404	249,681
	<u>Total Lewis &amp; Clark II Gas Turbine</u>	<u>\$10,318,358</u>	<u>\$12,346,310</u>	<u>\$11,332,334</u>	<u>\$637,939</u>	<u>\$12,984,249</u>	<u>\$12,665,280</u>	<u>\$1,332,946</u>

1/ See Rule 38.5.123, Statement C, pages 11 through 16.

**MONTANA-DAKOTA UTILITIES CO.  
PLANT IN SERVICE - PLANT ADDITIONS - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT A**

Acct. No.	Account	Adjusted Balance @ 6/30/21	Adjusted Balance @ 6/30/22	Average Adj. Balance @ 6/30/22	Plant Additions 1/	Balance @ 6/30/23	Pro Forma Average Balance	Adjustment
	<u>Miles City Turbine</u>							
341	Structures & Improvements	\$87,240	\$92,312	\$89,776	\$0	\$92,312	\$92,312	\$2,536
342	Fuel Holders, Producers & Acc.	38,068	38,814	38,441	0	38,814	38,814	373
344	Generators	868,529	885,540	877,034	28,850	914,390	899,965	22,931
345	Accessory Equipment	203,435	207,575	205,505	0	207,575	207,575	2,070
346	Miscellaneous Equipment	14,931	15,226	15,079	2,427	17,653	16,440	1,361
	Total Miles City Turbine	\$1,212,203	\$1,239,467	\$1,225,835	\$31,277	\$1,270,744	\$1,255,106	\$29,271
	<u>Heskett III Gas Turbine</u>							
341	Structures & Improvements	\$1,673,462	\$1,706,238	\$1,689,850	\$0	\$1,706,238	\$1,706,238	\$16,388
342	Fuel Holders, Producers & Acc.	259,338	264,417	261,877	0	264,417	264,417	2,540
344	Generators	8,808,921	8,981,448	8,895,185	154,094	9,135,542	9,058,495	163,310
345	Accessory Equipment	1,467,106	1,100,316	1,283,711	0	1,100,316	1,100,316	(183,395)
346	Miscellaneous Equipment	296,476	314,617	305,547	539,902	854,519	584,568	279,021
	Total Heskett III Gas Turbine	\$12,505,303	\$12,367,036	\$12,436,170	\$693,996	\$13,061,032	\$12,714,034	\$277,864
	<u>Ormat</u>							
341	Structures & Improvements	\$165,203	\$168,439	\$166,821	\$0	\$168,439	\$168,439	\$1,618
344	Generators	2,876,201	2,933,015	2,904,608	254,642	3,187,657	3,060,336	155,728
345	Accessory Equipment	519,959	530,142	525,051	0	530,142	530,142	5,091
	Total Ormat	\$3,561,363	\$3,631,596	\$3,596,480	\$254,642	\$3,886,238	\$3,758,917	\$162,437
	<u>Portable Generators</u>							
341	Structures & Improvements	\$44,364	\$45,289	\$44,827	\$0	\$45,289	\$45,289	\$462
342	Fuel Holders, Producers & Acc.	32,029	32,657	32,343	0	32,657	32,657	314
344	Generators	294,387	300,284	297,335	0	300,284	300,284	2,949
345	Accessory Equipment	148,654	106,903	127,779	0	106,903	106,903	(20,876)
	Total Portable Generator	\$519,434	\$485,133	\$502,284	\$0	\$485,133	\$485,133	(\$17,151)
	<u>Cedar Hills Wind</u>							
341	Structures & Improvements	\$738,926	\$742,014	\$740,470	\$0	\$742,014	\$742,014	\$1,544

1/ See Rule 38.5.123, Statement C, pages 11 through 16.

**MONTANA-DAKOTA UTILITIES CO.  
PLANT IN SERVICE - PLANT ADDITIONS - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT A**

Acct. No.	Account	Adjusted Balance @ 6/30/21	Adjusted Balance @ 6/30/22	Average Adj. Balance @ 6/30/22	Plant Additions 1/	Balance @ 6/30/23	Pro Forma Average Balance	Adjustment
344	Generators	8,715,253	\$8,744,580	\$8,729,916	\$381,082	\$9,125,662	\$8,935,121	\$205,205
345	Accessory Equipment	1,496,752	1,499,900	1,498,326	0	1,499,900	1,499,900	1,574
346	Miscellaneous Equipment	36,506	37,349	36,927	2,524	39,873	38,611	1,684
	Total Cedar Hills Wind	\$10,987,437	\$11,023,843	\$11,005,639	\$383,606	\$11,407,449	\$11,215,646	\$210,007
	<u>Diamond Willow Wind</u>							
341	Structures & Improvements	\$900,719	\$904,483	\$902,601	\$0	\$904,483	\$904,483	\$1,882
344	Generators	12,002,405	12,053,089	12,027,747	3,793,043	15,846,132	13,949,610	1,921,863
345	Accessory Equipment	1,932,991	1,939,882	1,936,436	121,861	2,061,743	2,000,812	64,376
346	Miscellaneous Equipment	77,980	81,730	79,855	1,838	83,568	82,649	2,794
	Total Diamond Willow Wind	\$14,914,095	\$14,979,184	\$14,946,639	\$3,916,742	\$18,895,926	\$16,937,554	\$1,990,915
	<u>Thunder Spirit Wind I</u>							
341	Structures & Improvements	\$6,832,817	\$6,872,557	\$6,852,687	\$0	\$6,872,557	\$6,872,557	\$19,870
344	Generators	34,972,178	35,118,303	35,045,240	33,389	35,151,692	35,134,998	89,758
345	Accessory Equipment	7,679,718	7,711,806	7,695,762	273,429	7,985,235	7,848,520	152,758
346	Miscellaneous Equipment	121,199	127,801	124,500	3,246	131,047	129,424	4,924
	Total Thunder Spirit Wind I	\$49,605,912	\$49,830,467	\$49,718,189	\$310,064	\$50,140,531	\$49,985,499	\$267,310
	<u>Thunder Spirit Wind II</u>							
341	Structures & Improvements	\$2,109,788	\$2,118,229	\$2,114,008	\$0	\$2,118,229	\$2,118,229	\$4,221
344	Generators	17,361,274	17,430,740	17,396,007	0	17,430,740	17,430,740	34,733
345	Accessory Equipment	1,656,392	1,663,719	1,660,055	101,748	1,765,467	1,714,593	54,538
346	Miscellaneous Equipment	204	205	205	0	205	205	0
	Total Thunder Spirit Wind II	\$21,127,658	\$21,212,893	\$21,170,275	\$101,748	\$21,314,641	\$21,263,767	\$93,492
	<u>Other Production</u>							
340	Land	\$9,077	\$9,254	\$9,166	\$0	\$9,254	\$9,254	\$88

1/ See Rule 38.5.123, Statement C, pages 11 through 16.

**MONTANA-DAKOTA UTILITIES CO.**  
**PLANT IN SERVICE - PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT A**

Acct. No.	Account	Adjusted Balance @ 6/30/21	Adjusted Balance @ 6/30/22	Average Adj. Balance @ 6/30/22	Plant Additions 1/	Balance @ 6/30/23	Pro Forma Average Balance	Adjustment
	<u>Total Other Production Plant</u>							
340	Land	\$9,077	\$9,254	\$9,166	\$0	\$9,254	\$9,254	\$88
341	Structures & Improvements	14,732,721	16,362,737	15,547,729	366,049	16,728,786	16,545,761	998,032
342	Fuel Holders, Producers & Acc.	1,328,634	1,354,145	1,341,389	0	1,354,145	1,354,145	12,756
344	Generators	97,713,582	98,291,997	98,002,788	4,846,407	103,138,404	100,715,201	2,712,413
345	Accessory Equipment	16,962,500	16,655,075	16,808,788	497,038	17,152,113	16,903,593	94,805
346	Miscellaneous Equipment	1,202,797	1,623,981	1,413,390	681,116	2,305,097	1,964,540	551,150
	Total Other Production Plant	\$131,949,311	\$134,297,189	\$133,123,250	\$6,390,610	\$140,687,799	\$137,492,494	\$4,369,244
	<u>New Other Production</u>							
	<u>Heskett IV Gas Turbine</u>							
344	Generators 2/	\$0.00	\$0.00	\$0	\$0	\$0	\$0	\$0
	<u>Transmission Plant</u>							
350.1	Land	\$99,620	\$125,051	\$112,336	\$0	\$125,051	\$125,051	\$12,715
350.2	Rights of Way	881,827	870,158	875,992	0	870,158	870,158	(5,834)
352	Structures & Improvements	421	430	426	0	430	430	4
353	Station Equipment	31,863,521	40,792,895	36,328,208	1,077,876	41,870,771	41,331,833	5,003,625
354	Towers and Fixtures	1,117,043	339,864	728,453	0	339,864	339,864	(388,589)
355	Poles and Fixtures	19,382,181	26,322,295	22,852,238	5,048,253	31,370,548	28,846,422	5,994,184
356	Overhead Conductors & Dev.	14,946,964	16,783,895	15,865,430	2,043,876	18,827,771	17,805,833	1,940,403
357	Underground Conduit	285,137	290,721	287,929	0	290,721	290,721	2,792
358	Underground Conductors & Dev.	543,557	554,203	548,880	0	554,203	554,203	5,323
	Total Transmission Plant	\$69,120,271	\$86,079,512	\$77,599,892	\$8,170,005	\$94,249,517	\$90,164,515	\$12,564,623
	<u>Distribution Plant</u>							
360.1	Land	\$233,727	\$233,732	\$233,730	\$0	\$233,732	\$233,732	\$2
360.2	Rights of Way	200,575	200,575	200,575	0	200,575	200,575	0
362	Station Equipment	15,082,215	16,083,651	15,582,933	1,074,556	17,158,207	16,620,929	1,037,996
364	Poles, Towers & Fixtures	10,920,651	11,192,544	11,056,597	0	11,192,544	11,192,544	135,947

1/ See Rule 38.5.123, Statement C, pages 11 through 16.

2/ Asset recorded at full value.

**MONTANA-DAKOTA UTILITIES CO.**  
**PLANT IN SERVICE - PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT A**

Acct. No.	Account	Adjusted Balance @ 6/30/21	Adjusted Balance @ 6/30/22	Average Adj. Balance @ 6/30/22	Plant Additions 1/	Balance @ 6/30/23	Pro Forma Average Balance	Adjustment
365	Overhead Conductors & Dev.	\$7,817,948	\$7,786,602	\$7,802,275	\$546,954	\$8,333,556	\$8,060,079	\$257,804
366	Underground Conduit	12,967	12,967	12,967	0	12,967	12,967	0
367	Underground Conductors & Dev.	15,332,845	16,480,349	15,906,597	1,725,306	18,205,655	17,343,002	1,436,405
368	Line Transformers	14,361,731	14,724,720	14,543,225	629,884	15,354,604	15,039,662	496,437
369	Services	6,786,443	6,945,601	6,866,022	71,072	7,016,673	6,981,137	115,115
370	Meters	3,362,136	3,415,331	3,388,734	64,143	3,479,474	3,447,403	58,669
371	Install on Customers' Premises	1,386,631	1,318,294	1,352,463	0	1,318,294	1,318,294	(34,169)
373	Street Lighting & Signal Systems	2,712,040	2,676,056	2,694,048	62,520	2,738,576	2,707,316	13,268
	Total Distribution Plant	\$78,209,909	\$81,070,422	\$79,640,166	\$4,174,435	\$85,244,857	\$83,157,640	\$3,517,474
	<u>General Plant</u>							
389	Land	\$8,380	\$8,478	\$8,429	\$0	\$8,478	\$8,478	\$49
390	Structures and Improvements	352,207	374,549	363,378	671,776	1,046,325	710,437	347,059
391.1	Office Furniture & Fixtures	32,042	32,632	32,337	0	32,632	32,632	295
391.3	Computer Equip. - PC	3,895	0	1,948	0	0	0	(1,948)
391.4	Computer Equip. - Prime	1,281	0	641	0	0	0	(641)
391.5	Computer Equip. - Other	12,910	15,626	14,268	37,852	53,478	34,552	20,284
392.1	Trans. Equip., Non-Unitized	141,612	135,938	138,775	0	135,938	135,938	(2,837)
392.2	Trans. Equip., Unitized	1,508,764	1,509,828	1,509,296	55,239	1,565,067	1,537,447	28,151
394.1	Tools, Shop & Garage Eq.-Non-Un.	1,354,720	1,389,541	1,372,130	85,031	1,474,572	1,432,056	59,926
395	Laboratory Equipment	47,913	47,180	47,546	0	47,180	47,180	(366)
396.1	Trailers-Work Equipment	293,643	288,738	291,190	0	288,738	288,738	(2,452)
396.2	Power Operated Equip.	3,024,846	3,020,355	3,022,600	194,286	3,214,641	3,117,498	94,898
397.1	Radio Comm. Equip.-Fixed	136,179	172,817	154,498	88,787	261,604	217,211	62,713
397.2	Radio Comm. Equip.-Mobile	22,074	22,350	22,212	268,656	291,006	156,678	134,466
397.3	Telephone Communication Equip.	0	0	0	0	0	0	0
397.5	Supervisory & Tele. Equipment	8,571	8,699	8,635	0	8,699	8,699	64
397.6	SCADA System	390,574	402,939	396,757	99,524	502,463	452,701	55,944
397.8	Network Equipment	81,352	68,795	75,074	14,111	82,906	75,851	777
398	Miscellaneous Equipment	10,486	41,125	25,806	12,244	53,369	47,247	21,441
	Total General Plant	\$7,431,449	\$7,539,590	\$7,485,520	\$1,527,506	\$9,067,096	\$8,303,343	\$817,823

1/ See Rule 38.5.123, Statement C, pages 11 through 16.

**MONTANA-DAKOTA UTILITIES CO.**  
**PLANT IN SERVICE - PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT A**

Acct. No.	Account	Adjusted Balance @ 6/30/21	Adjusted Balance @ 6/30/22	Average Adj. Balance @ 6/30/22	Plant Additions 1/	Balance @ 6/30/23	Pro Forma Average Balance	Adjustment
303	Intangible Plant - General	\$2,532,019	\$3,064,685	\$2,798,352	\$730,033	\$3,794,718	\$3,429,702	\$631,350
	<u>Common Plant</u>							
389	Land	\$312,482	\$332,636	\$322,559	\$0	\$332,636	\$332,636	\$10,077
390	Structures and Improvements	5,222,224	5,221,587	5,221,905	203,925	5,425,512	5,323,549	101,644
391.1	Furniture and Fixtures	227,741	222,100	224,920	49,985	272,085	247,092	22,172
391.3	Computer Equip. - PC	436,905	424,762	430,833	55,500	480,262	452,512	21,679
391.5	Computer Equip. - Other	241,301	239,368	240,334	14,135	253,503	246,436	6,102
392.1	Trans. Equip. - Trailers	293	291	292	0	291	291	(1)
392.2	Trans. Equip. - Vehicles	1,071,006	1,170,991	1,120,998	0	1,170,991	1,170,991	49,993
392.3	Trans. Equip. - Aircraft	603,063	598,234	600,648	0	598,234	598,234	(2,414)
393	Stores Equipment	42,587	45,761	44,174	0	45,761	45,761	1,587
394.1	Tools, Shop & Gar. Eq., Non-Un.	92,307	94,404	93,356	45,724	140,128	117,266	23,910
394.3	Vehicle Maintenance. Equip.	5,505	5,460	5,483	0	5,460	5,460	(23)
397.1	Radio Comm. Equip.-Fixed	252,097	293,124	272,611	43,083	336,207	314,666	42,055
397.2	Radio Comm. Equip.-Mobile	122,540	123,875	123,208	147,253	271,128	197,502	74,294
397.3	General Tele. Comm. Equip.	81,684	81,570	81,627	0	81,570	81,570	(57)
397.5	Supervisory & Tele. Equip.	1,558	1,841	1,700	0	1,841	1,841	141
397.8	Network Equipment	53,676	69,217	61,447	27,234	96,451	82,834	21,387
398	Miscellaneous Equipment	182,264	201,843	192,054	0	201,843	201,843	9,789
	Total Common Plant	<u>\$8,949,233</u>	<u>\$9,127,064</u>	<u>\$9,038,149</u>	<u>\$586,839</u>	<u>\$9,713,903</u>	<u>\$9,420,484</u>	<u>\$382,335</u>
303	Intangible Plant - Common	\$5,525,801	\$5,687,773	\$5,606,787	\$84,409	\$5,772,182	\$5,729,978	\$123,191
312	Acquisition Adjustment - Boiler	\$2,446,863	\$2,494,786	\$2,470,825	\$0	\$2,494,786	\$2,494,786	\$23,961
356	Acquisiton Adjustment - Conductors	<u>\$19,009</u>	<u>\$19,381</u>	<u>\$19,195</u>	<u>\$0</u>	<u>\$19,381</u>	<u>\$19,381</u>	<u>\$186</u>
	Total Electric Plant in Service	<u><u>\$379,580,895</u></u>	<u><u>\$401,801,143</u></u>	<u><u>\$390,691,022</u></u>	<u><u>\$22,570,716</u></u>	<u><u>\$424,371,859</u></u>	<u><u>\$413,086,504</u></u>	<u><u>\$22,395,482</u></u>

1/ See Rule 38.5.123, Statement C, pages 11 through 16.

**MONTANA-DAKOTA UTILITIES CO.  
PLANT ADDITIONS - SUMMARY - INTERIM  
ELECTRIC UTILITY - MONTANA  
PRO FORMA**

	Montana
Steam Production	<u>\$906,879</u>
Other Production	6,390,610
Heskett IV	<u>0</u>
Total Production	\$7,297,489
Transmission	\$8,170,005
Distribution	\$4,174,435
General	
Other	\$568,353
Structures and Improvements	671,776
Computer Equipment	37,852
Vehicles	55,239
Work Equipment	<u>194,286</u>
Total General	\$1,527,506
General Intangible	\$730,033
Common	
Other	\$313,279
Structures and Improvements	203,925
Computer Equipment	69,635
Vehicles	<u>0</u>
Total Common	\$586,839
Common Intangible	\$84,409
Total Plant Additions	<u><u>\$22,570,716</u></u>



**MONTANA-DAKOTA UTILITIES CO.  
PLANT ADDITIONS - INTERIM  
ELECTRIC UTILITY - MONTANA  
PRO FORMA YEAR END JUNE 30, 2023**

Docket No. \_\_\_\_\_  
Rule 38.5.123  
Statement C  
Page 11 of 14  
Interim

Project No.	Acct. #	Description	Montana	Growth Related	Total Amount
<b><u>Steam Production</u></b>					
<b><u>Lewis &amp; Clark Station</u></b>					
FP-317552	311	Savage Ash Final Capping	\$6,164	\$0	\$6,164
<b><u>Coyote</u></b>					
FP-100757	312	Minor Construction Projects	\$77,987		\$77,987
FP-302230	312	Replace Controls	38,551		38,551
FP-311351	312	Replace Cooling Tower	396,161		396,161
FP-319759	312	Replace Boiler Insulation	50,089		50,089
FP-100710	316	Minor Work Equipment	16,689		16,689
		Total Coyote	<u>\$579,477</u>	<u>\$0</u>	<u>\$579,477</u>
<b><u>Big Stone</u></b>					
FP-318431	311	Replace Stack Elevator	\$34,213		\$34,213
FP-100759	312	Minor Construction Projects	149,512		149,512
FP-315385	312	Replace Sootblower	8,956		8,956
FP-318402	312	Replace Conveyor Belt	4,553		4,553
FP-318406	312	Replace Fan Motor Rewind	55,176		55,176
FP-321442	312	Replace Scrubber Outlet Dampers	47,880		47,880
FP-100717	316	Minor Work Equipment	20,948		20,948
		Total Big Stone	<u>\$321,238</u>	<u>\$0</u>	<u>\$321,238</u>
		<b>Total Steam Production</b>	<b>\$906,879</b>	<b>\$0</b>	<b>\$906,879</b>
<b><u>Other Production</u></b>					
<b><u>Glendive Turbine I &amp; II</u></b>					
FP-100881	344	Minor Construction Projects	\$55,742		\$55,742
FP-100888	346	Minor Work Equipment	4,854		4,854
		Total Glendive Turbine I & II	<u>\$60,596</u>	<u>\$0</u>	<u>\$60,596</u>
<b><u>Miles City Turbine</u></b>					
FP-100880	344	Minor Construction Projects	\$28,850		\$28,850
FP-100883	346	Minor Work Equipment	2,427		2,427
		Total Miles City Turbine	<u>\$31,277</u>	<u>\$0</u>	<u>\$31,277</u>
<b><u>Ormat</u></b>					
FP-100878	344	Minor Construction Projects	\$56,214		\$56,214
FP-322277	344	Replace Generator and Stator	198,428		198,428
		Total Ormat	<u>\$254,642</u>	<u>\$0</u>	<u>\$254,642</u>
<b><u>Lewis &amp; Clark RICE</u></b>					
FP-318827	341	Construct Office Building	\$321,952		\$321,952
FP-318855	341	Upgrade Cold Storage Building	44,097		\$44,097
FP-318603	344	Minor Construction Projects	68,341		68,341
FP-321291	344	Recondition Engine Heads and Valves	77,224		77,224
FP-318601	346	Minor Work Equipment	1,905		1,905
FP-319716	346	Replace Wartsilla Engine Control	124,420		124,420
		Total Lewis & Clark RICE	<u>\$637,939</u>	<u>\$0</u>	<u>\$637,939</u>
<b><u>Heskett III Gas Turbine</u></b>					
FP-318880	344	Shop Modifications	\$90,938		\$90,938
FP-319593	344	Minor Construction Projects	63,156		63,156
FP-319592	346	Minor Work Equipment	2,427		2,427
FP-320773	346	Water Pipeline for Fire Protection	537,475		537,475
		Total Heskett III	<u>\$693,996</u>	<u>\$0</u>	<u>\$693,996</u>
<b><u>Cedar Hills</u></b>					
FP-100877	344	Minor Construction Projects	\$38,966		\$38,966
FP-317083	344	Replace Gearbox	262,105		262,105
FP-320917	344	Replace Generator	80,011		80,011
FP-302470	346	Minor Work Equipment	2,524		2,524
		Total Cedar Hills	<u>\$383,606</u>	<u>\$0</u>	<u>\$383,606</u>

**MONTANA-DAKOTA UTILITIES CO.  
PLANT ADDITIONS - INTERIM  
ELECTRIC UTILITY - MONTANA  
PRO FORMA YEAR END JUNE 30, 2023**

Docket No. \_\_\_\_\_  
Rule 38.5.123  
Statement C  
Page 12 of 14  
Interim

Project No.	Acct. #	Description	Montana	Growth Related	Total Amount
<b><u>Diamond Willow</u></b>					
FP-100879	344	Minor Construction Projects	\$53,438		\$53,438
FP-317087	344	Replace Gearboxes	47,437		47,437
FP-319115	344	Repower Project	3,591,561		3,591,561
FP-321002	344	Replace Generator	100,607		100,607
FP-322040	345	Upgrade Turbine Controls	121,861		121,861
FP-318222	346	Minor Work Equipment	1,838		1,838
		Total Diamond Willow	\$3,916,742	\$0	\$3,916,742
<b><u>Thunder Spirit</u></b>					
FP-311911	344	Minor Construction Projects	\$33,389		\$33,389
FP-319675	345	Install FAA Light Mitigation	375,177		375,177
FP-318223	346	Minor Work Equipment	2,767		2,767
FP-322409	346	Purchase AED	479		479
		Total Thunder Spirit	\$411,812	\$0	\$411,812
		<b>Total Other Production</b>	<b>\$6,390,610</b>	<b>\$0</b>	<b>\$6,390,610</b>
<b><u>Transmission</u></b>					
FP-101645	353	Minor Substation Projects	\$145,806		\$145,806
FP-317106	353	Install Capacitor Bank - Sidney Substation	35		35
FP-319594	353	Electric Communication Equipment	105,281		105,281
FP-321144	353	Install ICON Nodes	6,834		6,834
FP-321712	353	Leola Gate Replacement	18,737		18,737
FP-322015	353	Construct New Bay - Heskett IV	176,360		176,360
FP-322221	353	Shunt Capacitor Bank - Sidney	624,823		624,823
		Total Account 353	\$1,077,876	\$0	\$1,077,876
FP-304700	355	Reroute Line - Williston	\$464		\$464
FP-319110	355	Construct New Line for Heskett IV	112,000		112,000
Various	355	Relocate Lines to New Mandan Substation	180,486		180,486
FP-319131	355	Relocate Line to New Substation - Mandan	1,706		1,706
FP-319152	355	Construct New Line from Baker to Cabin Creek	170,190		170,190
FP-319450	355	Rebuild Line from Cedar Creek to Cabin Creek	4,209,910		4,209,910
Various	355	Reroute Lines to New Beulah Substation	125,146		125,146
FP-322111	355	Reroute Line - Mandan	248,351		248,351
		Total Account 355	\$5,048,253	\$0	\$5,048,253
FP-316159	356	Construct Line - Miles City	\$1,772,511		\$1,772,511
FP-100896	356	Minor Transmission Line Projects	150,514		150,514
FP-323363	356	Purchase Transmission Line - Grenora/Plentywood	120,851		120,851
		Total Account 356	\$2,043,876	\$0	\$2,043,876
		<b>Total Transmission</b>	<b>\$8,170,005</b>	<b>\$0</b>	<b>\$8,170,005</b>
<b><u>Distribution</u></b>					
FP-100353	362	Add Regulators at Oilfield Substations	\$115,846		\$115,846
FP-100902	362	Minor Distribution Substation Projects	174,878		174,878
FP-101541	362	Purchase Substation Automation Equipment	237,302		237,302
FP-315505	362	Replace Transformers	287,725		287,725
Various	362	Replace Substation Transformers	258,805		258,805
		Total Account 362	\$1,074,556	\$0	\$1,074,556
FP-320836	365	Install Lines - Lookout Butte/Baker	\$546,954		\$546,954
FP-100773	367	Replacement Lines	\$1,725,306		\$1,725,306
FP-100774	367	Lines Growth	411,560	\$411,560	0
		Total Account 367	\$2,136,866	\$411,560	\$1,725,306

**MONTANA-DAKOTA UTILITIES CO.  
PLANT ADDITIONS - INTERIM  
ELECTRIC UTILITY - MONTANA  
PRO FORMA YEAR END JUNE 30, 2023**

Docket No. \_\_\_\_\_  
Rule 38.5.123  
Statement C  
Page 13 of 14  
Interim

Project No.	Acct. #	Description	Montana	Growth Related	Total Amount
FP-301340	368	Replace Transformers	\$629,634		\$629,634
FP-311736	368	Replace PCB Transformers	250		250
		Total Account 368	\$629,884	\$0	\$629,884
FP-100793	369	Service Lines Growth	\$143,967	\$143,967	\$0
FP-311086	369	Replacement Service Lines	71,072		71,072
		Total Account 369	\$215,039	\$143,967	\$71,072
FP-100794	370	Meters	\$83,979	\$19,836	\$64,143
FP-100800	373	Street & Yard Lights	\$81,854	\$19,334	\$62,520
		<b>Total Distribution</b>	<b>\$4,769,132</b>	<b>\$594,697</b>	<b>\$4,174,435</b>
		<u><b>General</b></u>			
FP-321685	390	Construct Substation Shop - Glendive	\$671,776		\$671,776
FP-322075	391.5	Purchase OMS Hardware	\$35,741		\$35,741
FP-322274	391.5	Purchase Verve Hardware	2,111		2,111
		Total Account 391	\$37,852	\$0	\$37,852
Various	392.2	Vehicles	\$55,239		\$55,239
FP-311912	394.1	Minor Work Equipment Substation	\$16,889		\$16,889
FP-318212	394.1	Communications Equipment/Tools	4,222		4,222
FP-320993	394.1	Purchase Infrared Camera	11,763		11,763
FP-321221	394.1	Purchase Load Break and Switch Tool	7,647		7,647
FP-321222	394.1	Purchase Wire Feed Welder	1,516		1,516
FP-322345	394.1	Purchase Green Lee Crimping Tool and Dies	1,009		1,009
FP-322354	394.1	Mechanical Meter Test Jack	2,523		2,523
FP-322380	394.1	Purchase AED	9,586		9,586
Various	394.1	Purchase Crimpers	5,750		5,750
Various	394.1	Purchase Locators	15,082		15,082
FP-322632	394.1	Purchase Phasing Tester Kit	2,173		2,173
FP-322662	394.1	Purchase Tools for Service Truck	6,871		6,871
		Total Account 394.1	\$85,031	\$0	\$85,031
FP-100825	396.2	Work Equipment	\$194,286		\$194,286
FP-316913	397.1	SCADA/Fixed Network Equipment	\$88,787		\$88,787
FP-316490	397.2	Replace Mobile Radio System	268,656		268,656
FP-318455	397.6	Upgrade OSI EMS SCADA	99,524		99,524
FP-318204	397.8	Network Equipment	4,216		4,216
FP-318215	397.8	Network Equipment Transmission & EMS	9,895		9,895
		Total Account 397	\$471,078	\$0	\$471,078
FP-320383	398	Purchase Equipment for Heskett Training Yard	\$1,696		\$1,696
Various	398	Improvement for Training Yard - Bismarck	10,548		10,548
		Total Account 398	\$12,244	\$0	\$12,244
		<b>Total General</b>	<b>\$1,527,506</b>	<b>\$0</b>	<b>\$1,527,506</b>
		<u><b>General Intangible</b></u>			
FP-312056	303	Upgrade GIS Data Addition SCADA	\$15,041		\$15,041
FP-318714	303	Install DMS & SCADA Software	21,842		21,842
FP-316300	303	Install Outage Management System	656,815		656,815
FP-319703	303	Purchase Verve Application	31,667		31,667
FP-321700	303	Upgrade Toxic Release Inventory Software	4,668		4,668
		Total Account 303	\$730,033	\$0	\$730,033
		<b>Total General Intangible</b>	<b>\$730,033</b>	<b>\$0</b>	<b>\$730,033</b>

**MONTANA-DAKOTA UTILITIES CO.  
PLANT ADDITIONS - INTERIM  
ELECTRIC UTILITY - MONTANA  
PRO FORMA YEAR END JUNE 30, 2023**

Docket No. \_\_\_\_\_  
Rule 38.5.123  
Statement C  
Page 14 of 14  
Interim

Project No.	Acct. #	Description	Montana	Growth Related	Total Amount
<u>Common</u>					
FP-317010	390	Replace Warehouse Lighting - Wolf Point	\$15,044		\$15,044
FP-318336	390	Remodel Restrooms - Bismarck	58,751		58,751
FP-319666	390	Renovate Building - Glasglow	14,115		14,115
FP-319673	390	Install Backup Generator	14,224		14,224
FP-320779	390	Replace Doors - Glendive	23,524		23,524
FP-321109	390	Replace Window - Wolf Point	2,024		2,024
FP-321126	390	Grade and Re-Gravel Warehouse - Wolf Point	3,902		3,902
FP-321343	390	Replace Septic System and Drain - Wolf Point	19,558		19,558
FP-322247	390	Upgrade Air Intake - Bismarck	856		856
FP-322281	390	Upgrade Door Latching System - Bismarck	2,185		2,185
FP-322291	390	Replace Cooling Tower - Bismarck	9,500		9,500
FP-322422	390	Replace Fans - Glendive	13,336		13,336
FP-322437	390	Install Electric Power to Welding Shop - Glendive	8,604		8,604
FP-322441	390	Pour Concrete - Wolf Point	12,292		12,292
FP-322612	390	Install Furnance - Sidney	4,644		4,644
FP-323123	390	Replace Sign - Wolf Point	1,366		1,366
		Total Account 390	\$203,925	\$0	\$203,925
FP-100755	391.1	Office Structures & Equipment	\$42,419		\$42,419
FP-321043	391.1	Purchase Furniture - Wolf Point	7,566		7,566
FP-100014	391.3	Toughbook Replacements	10,000		10,000
FP-100756	391.3	Computers & Equipment	43,724		43,724
FP-311597	391.3	Itron Mobile Radio	1,776		1,776
FP-317563	391.5	Work Asset Management Hardware	14,135		14,135
		Total Account 391	\$119,620	\$0	\$119,620
FP-318216	394.1	Communication Equipment and Tools	\$7,223		\$7,223
FP-319664	394.1	Purchase Power Washer	7,659		7,659
FP-322556	394.1	Purchase Jobsite Barricade	385		385
Various	394.1	Purchase Tool Kits	10,651		10,651
Various	394.1	Purchase Locators	19,806		19,806
		Total Account 394.1	\$45,724	\$0	\$45,724
FP-100744	397.1	Communication Equipment	\$24,633		\$24,633
FP-318189	397.1	Fixed Network Equipment	18,450		18,450
FP-316128	397.2	Replace Mobile Radio System	147,253		147,253
FP-318205	397.8	Network Equipment	10,655		10,655
FP-322962	397.8	Update AV Equipment	16,579		16,579
		Total Account 397	\$217,570	\$0	\$217,570
		<b>Total Common</b>	<b>\$586,839</b>	<b>\$0</b>	<b>\$586,839</b>
<u>Common Intangible</u>					
FP-100575	303	Replace Customer Self Service Web	18,098		18,098
FP-316051	303	GIS Landbase	4,874		4,874
FP-319697	303	Upgrade CC&B	40,527		40,527
FP-321271	303	Create New Datasets for ThoughtSpot	14,951		14,951
FP-321576	303	Bottomline Transform Licenses	1,776		1,776
FP-321785	303	Upgrade PowerPlan Patch	2,797		2,797
FP-322359	303	GIS Software License	1,386		1,386
		Total Account 303	\$84,409	\$0	\$84,409
		<b>Total Common Intangible</b>	<b>\$84,409</b>	<b>\$0</b>	<b>\$84,409</b>
		<b>Total Year End June 2023 Plant Additions</b>	<b>\$23,165,413</b>	<b>\$594,697</b>	<b>\$22,570,716</b>

Service Lines		
76.38%	\$1,796,378	Replacement
23.62%	555,527	Growth
100.00%	2,351,905	

**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**

<u>Function</u>	Balance @ 6/30/2021 1/	Balance @ 6/30/2022 1/	Average Balance @ 6/30/2022	Pro Forma Adjustments 2/	Pro Forma Balance
Steam Production	\$33,174,797	\$32,638,640	\$32,906,719	\$519,084	\$33,425,803
Other Production	34,185,458	39,309,058	36,747,258	5,181,279	41,928,537
Heskett IV	0	0	0	0	0
Total Production	\$67,360,255	\$71,947,698	\$69,653,977	\$5,700,363	\$75,354,340
Transmission	24,586,575	22,832,268	23,709,422	(292,743)	23,416,679
Distribution	27,805,793	28,189,705	27,997,749	1,301,580	29,299,329
General	2,294,211	2,687,156	2,490,684	472,034	2,962,718
General Intangible	1,152,149	1,351,098	1,251,624	280,960	1,532,584
Common	3,066,118	3,277,870	3,171,994	296,245	3,468,239
Common Intangible	3,224,146	3,613,202	3,418,674	422,540	3,841,214
Acquisition Adjustment - Boiler	2,446,873	2,494,835	2,470,854	23,981	2,494,835
Acquisition Adjustment - Conductors	5,032	5,981	5,507	896	6,403
Subtotal	131,941,152	136,399,813	134,170,485	8,205,856	142,376,341
Generation Decomm.	3,317,157	3,368,267	3,342,712	51,110	3,393,822
Total	<u>\$135,258,309</u>	<u>\$139,768,080</u>	<u>\$137,513,197</u>	<u>\$8,256,966</u>	<u>\$145,770,163</u>

1/ Excludes accumulated reserve, and estimated decommissioning related to Lewis & Clark Unit I and Heskett Unit I & II. See Workpaper Statement D, page 1.

2/ See Rule 38.5.133, Statement D, page 2.

**MONTANA-DAKOTA UTILITIES CO.  
ACCUMULATED RESERVE FOR DEPRECIATION - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT B**

Function	Balance @ 6/30/2021 1/	Balance @ 6/30/2022 1/	Average Balance @ 6/30/2022	Provision for Depreciation 2/	Pro Forma Balance	Average Balance	Pro Forma Adjustment
Steam Production 3/	\$33,174,797	\$32,638,640	\$32,906,719	\$1,574,325	\$34,212,965	\$33,425,803	\$519,084
Other Production 4/	34,185,458	39,309,058	\$36,747,258	\$5,238,958	\$44,548,016	\$41,928,537	\$5,181,279
Heskett IV	0	0	\$0	\$0	\$0	\$0	\$0
Total Production	\$67,360,255	\$71,947,698	\$69,653,977	\$6,813,283	\$78,760,981	\$75,354,340	\$5,700,363
Transmission	24,586,575	22,832,268	23,709,422	1,168,821	24,001,089	23,416,679	(292,743)
Distribution	27,805,793	28,189,705	27,997,749	2,219,247	30,408,952	29,299,329	1,301,580
General	2,294,211	2,687,156	2,490,684	551,124	3,238,280	2,962,718	472,034
General Intangible	1,152,149	1,351,098	1,251,624	362,972	1,714,070	1,532,584	280,960
Common	3,066,118	3,277,870	3,171,994	380,737	3,658,607	3,468,239	296,245
Common Intangible	3,224,146	3,613,202	3,418,674	456,024	4,069,226	3,841,214	422,540
Acquisition Adjustment - Boiler	2,446,873	2,494,835	2,470,854	0	2,494,835	2,494,835	23,981
Acquisition Adjustment - Conductors	5,032	5,981	5,507	843	6,824	6,403	896
Subtotal	131,941,152	136,399,813	\$134,170,485	\$11,953,051	\$148,352,864	\$142,376,341	\$8,205,856
Generation Decomm.	3,317,157	3,368,267	\$3,342,712	\$51,110	\$3,419,377	\$3,393,822	\$51,110
Total	\$135,258,309	\$139,768,080	\$137,513,197	\$12,004,161	\$151,772,241	\$145,770,163	\$8,256,966

1/ Excludes accumulated reserve, and estimated decommissioning related to Lewis & Clark Unit I and Heskett Unit I & II. See Workpaper Statement D, page 1.

2/ See Rule 38.5.165, Statement I, pages 3 through 6. For Heskett IV, see Rule 38.5.124, Statement C, page 10.

3/ Excludes Generation Decommissioning of \$698,939 and \$750,049 for 6/30/2021 and 6/30/2022, respectively.

4/ Excludes Generation Decommissioning of \$2,618,218 for 6/30/2021 and 6/30/2022.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
SUMMARY OF WORKING CAPITAL AND  
OTHER DEDUCTIONS - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022**

<u>Working Capital</u>	<u>Balance @ 6/30/21</u>	<u>Balance @ 6/30/22</u>	<u>Average</u>		<u>Pro Forma Adjustments</u>	<u>Pro Forma Balances</u>	<u>Adjustment</u>
Materials and Supplies	\$4,643,119	\$5,234,925	\$4,807,291	1/	\$45,524	\$4,852,815	C
Fuel Stores	691,764	1,157,093	932,602	1/	224,491	1,157,093	D
Prepayments	349,015	406,353	330,837	1/	60,763	391,600	E
Unamortized Loss on Debt	419,046	337,092	378,069	2/	(82,253)	295,816	F
Decommissioning of Retired Plants	(2,828)	0	(1,414)	2/	1,414	0	G
Provision for Power Plant Retirement	0	0	0		0	0	2/ H
Unamort. Redemption Cost of Pref. Stock	69,915	64,048	66,982	2/	(5,867)	61,115	I
Provision for Pension & Benefits	5,418,739	5,220,217	5,319,478	2/	(95,485)	5,223,993	J
Provision for Injuries & Damages	(162,627)	(63,306)	(112,967)	2/	49,661	(63,306)	K
Provision for Post Retirement	0	0	0		0	0	L
Cash Working Capital	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	M
Total Working Capital	<u>\$11,426,143</u>	<u>\$12,356,422</u>	<u>\$11,720,878</u>		<u>\$198,248</u>	<u>\$11,919,126</u>	
Accumulated Investment Tax Credits	490,799	868,231	679,515	2/	470,493	1,150,008	N
Customer Advances for Construction	<u>\$1,188,376</u>	<u>\$377,344</u>	<u>\$836,293</u>	1/	<u>(\$458,949)</u>	<u>\$377,344</u>	O

1/ 13-Month Average.

2/ Beginning of Year/End of Year Average.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
MATERIALS AND SUPPLIES - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT C**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
June 2021	4,643,119	\$5,234,925	
July	4,916,219	4,916,219	
August	4,691,949	4,691,949	
September	4,759,167	4,759,167	
October	4,652,075	4,652,075	
November	4,526,181	4,526,181	
December	5,006,837	5,006,837	
January 2022	4,482,751	4,482,751	
February	4,640,223	4,640,223	
March	4,957,963	4,957,963	
April	4,895,920	4,895,920	
May	5,087,457	5,087,457	
June	5,234,925	5,234,925	
Thirteen month average	<u>\$4,807,291</u>		
Thirteen month average		<u>\$4,852,815</u>	<u>\$45,524</u>

1/ Actuals through June 2022. July 2022 through June 2023 reflect prior year actuals.



**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
FUEL STORES - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT D**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
June 2021	\$691,764	\$1,157,093	
July	546,024	1,157,093	
August	607,252	1,157,093	
September	651,205	1,157,093	
October	819,499	1,157,093	
November	989,421	1,157,093	
December	1,044,499	1,157,093	
January 2022	1,029,858	1,157,093	
February	990,740	1,157,093	
March	955,978	1,157,093	
April	1,218,879	1,157,093	
May	1,421,621	1,157,093	
June	1,157,093	1,157,093	
Thirteen month average	<u>\$932,602</u>		
Thirteen month average		<u>\$1,157,093</u>	<u>\$224,491</u>

1/ Actuals through June 2022. July 2022 - June 2023 reflect the June 2022 ending balance.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
PREPAYMENTS - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT E**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
June 2021	\$349,015	\$406,353	
July	294,038	336,864	
August	232,736	267,375	
September	178,593	197,886	
October	124,451	128,399	
November	182,905	130,000	
December	83,148	60,201	
January 2022	553,780	772,148	
February	505,588	700,870	
March	449,750	629,592	
April	500,585	558,314	
May	439,943	487,036	
June	406,353	415,758	
Thirteen month average	<u>\$330,837</u>		
Thirteen month average		<u>\$391,600</u>	<u>\$60,763</u>

1/ Actuals through June 2022. July 2022 through June 2023 balances reflect pro forma insurance expenses as shown in Statement Workpaper E page 2.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
UNAMORTIZED LOSS ON DEBT - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT F**

	Loss on Debt	Accumulated Deferred Income Taxes
Balance at June 30, 2021	<u>\$419,046</u>	<u>(\$110,203)</u>
Balance at June 30, 2022	<u>337,092</u>	<u>(88,223)</u>
Average Balance	\$378,069	(\$99,213)
Twelve Month Amortization	<u>(82,553)</u>	<u>21,738</u>
Balance at June 30, 2023	\$254,539	(\$66,485)
Average Balance	\$295,816	(\$77,354)
Pro Forma Adjustment	<u><u>(\$82,253)</u></u>	<u><u>\$21,859</u></u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
DECOMMISSIONING OF RETIRED PLANTS - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT G**

	Decomissioning of Retired Plants	Accumulated Deferred Income Taxes
Balance at June 30, 2021	<u>(\$2,828)</u>	<u>\$745</u>
Balance at June 30, 2022	<u>0</u>	<u>0</u>
Average Balance	(\$1,414)	\$373
Annual Amortization	<u>0</u>	<u>0</u>
Balance at June 30, 2023	\$0	\$0
Average Balance	\$0	\$0
Pro Forma Adjustment	<u><u>\$1,414</u></u>	<u><u>(\$373)</u></u>

Note: Fully amortized August 2021.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
PROVISION FOR POWER PLANT RETIREMENT - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT H**

	Provision for Recovery of Deferred Asset Costs for Power Plant Retirement	Accumulated Deferred Income Taxes
Per Books	<u>\$0</u>	<u>\$0</u>
Proposed Beginning of Year 1 Balance		
Proposed End of Year 1 Balance	<u>\$0</u>	<u>\$0</u>
Average Balance		
Pro Forma Adjustment 1/	<u><u>\$0</u></u>	<u><u>\$0</u></u>

1/ Pro forma adjustment reflects the average total Rate Base of retired power plants deferred asset, see Statement Workpaper E, page 3 for details of the proposed recovery and related costs.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
UNAMORTIZED REDEMPTION OF PREFERRED STOCK COST - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT I**

	Unamortized Redemption of Preferred Stock Cost
Balance at June 30, 2021	<u>\$69,915</u>
Balance at June 30, 2022	<u>64,048</u>
Average Balance	\$66,982
Annual Amortization	<u>(5,867)</u>
Balance at June 30, 2023	\$58,181
Average Balance	\$61,115
Pro Forma Adjustment	<u><u>(\$5,867)</u></u>

Note: Amortization period of 15 years.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
PROVISION FOR PENSIONS AND BENEFITS  
ACCUMULATED DEFERRED INCOME TAXES ON PENSIONS - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT J**

	<u>Total</u>	<u>Provision for Pension</u>	<u>DIT on Pension</u>
Balance at June 30, 2021	\$4,011,456	\$5,418,739	(\$1,407,283)
Balance at June 30, 2022	<u>3,862,931</u>	<u>5,220,217</u>	<u>(1,357,286)</u>
Average Balance	\$3,937,193	\$5,319,478	(\$1,382,285)
Balance at June 30, 2023	\$3,868,442	\$5,227,768 1/	(\$1,359,326) 2/
Average Balance	\$3,865,687	\$5,223,993	(\$1,358,306)
Pro Forma Adjustment	<u>(\$71,506)</u>	<u>(\$95,485)</u>	<u>\$23,979</u>

1/ Provision allocated to electric segment on Factor No. 27 and Montana operations on Factor No. 24.

2/ Federal DIT allocated using jurisdiction Factor 24. State DIT allocated using Montana apportionment factor of 30.726253%.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
PROVISION FOR INJURIES AND DAMAGES - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT K**

	<u>Total</u>	<u>Provision for Injuries &amp; Dam.</u>	<u>DIT Injuries &amp; Dam.</u>
Balance at June 30, 2021 1/	(\$122,958)	(\$162,627)	\$39,669
Balance at June 30, 2022 1/	<u>(47,864)</u>	<u>(63,306)</u>	<u>15,442</u>
Average Balance	(\$85,411)	(\$112,967)	\$27,556
Balance at June 30, 2023 2/	(\$47,864)	(\$63,306)	\$15,442
Average Balance	(\$47,864)	(\$63,306)	\$15,442
Pro Forma Adjustment	<u><u>\$37,547</u></u>	<u><u>\$49,661</u></u>	<u><u>(\$12,114)</u></u>

1/ Allocated to electric segment on Factor No. 24 and Montana operations on Factor No. 35.

2/ Pro Forma balance reflected as Per Books June 30, 2022 balance.



**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
PROVISION FOR POST RETIREMENT - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT L**

	<u>Total</u>	<u>Provision for Post Retirement</u>	<u>DIT Post Retirement</u>
Balance at June 30, 2021	\$0	\$0	\$0
Balance at June 30, 2022	<u>0</u>	<u>0</u>	<u>0</u>
Average Balance	\$0	\$0	\$0
Balance at June 30, 2023	\$0		2/
Average Balance	\$0	\$0	\$0
Pro Forma Adjustment	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

1/ Provision allocated to electric segment on Factor No. 27 and Montana operations on Factor No. 24.

2/ Federal DIT allocated using jurisdiction Factor 24. State DIT allocated using Montana apportionment factor of 30.726253%.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
CASH WORKING CAPITAL - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT M**

<u>Operation &amp; Maintenance</u>	<u>Pro Forma</u>	<u>Cash Expense Per Day</u>	<u>Expense Lead Days</u>	<u>Expense Dollar Days</u>
Fuel & Purchased Power	\$18,211,673	\$49,895		\$0
Labor	8,177,241	22,403		0
Benefits	1,520,115	4,165		0
Subcontract Labor	2,581,214	7,072		0
Subcontract Labor - Transm Exp	7,384,444	20,231		0
Big Stone & Coyote	2,777,101	7,608		0
Materials	451,679	1,237		0
Vehicles and Work Equipment	570,957	1,564		0
Company Consumption	132,064	362		0
Postage	134,660	369		0
Uncollectible Accounts	239,591	656		0
Advertising	38,212	105		0
Insurance	946,832	2,594		0
Software Maintenance	700,627	1,920		0
Industry Dues	64,891	178		0
Annual Easements	265,896	728		0
Regulatory Commission Expense	13,028	36		0
Reg Com Exp - Transm Exp	112,635	309		0
COVID	407,222	1,116		0
All Other O&M	1,077,536	2,952		0
Total O&M	\$45,807,618	\$125,500		\$0
<u>Taxes</u>				
Ad Valorem Tax	\$356,054	\$975		\$0
Ft Peck Ad Valorem Tax	33,000	90		0
Secretary of State Tax	476	1		0
Highway Use Tax	1,126	3		0
PSC Taxes	193,740	531		0
MCC Taxes	30,998	85		0
Montana Wholesale Energy Tax (WE	28,564	78		0
Generation Tax (EEL)	5,119	14		0
Coyote Coal Conversion	61,311	168		0
Payroll Tax	534,792	1,465		0
Delaware Franchise Fee	8,066	22		0
Wind Generation Tax	171,779	471		0
Current Income Tax	(6,001,702)	(16,443)		0
Total Taxes	(\$4,576,677)	(\$12,540)		\$0
Interest on Short-Term Debt	\$374,403	1,026		\$0
Interest on Long-Term Debt	\$4,624,328	12,669		0
Total Interest	\$4,998,731	\$13,695		\$0
Total	\$46,229,672	\$126,655	0.00	\$0
Revenue Lag Days				
Expense Lead Days			0.00	
Net Days			0.00	
Cash Expense per Day			\$126,655	
Cash Working Capital				\$0
	<u>Short Term Wght Cost of Debt</u>	<u>Long Term Wght Cost of Debt</u>		
Adjusted Rate Base 1/	\$222,859,157	\$222,859,157		
Cost of Debt	0.168%	2.075%		
Interest on Debt	\$374,403	\$4,624,328		

1/ Represents the Pro Forma Rate Base found in Rule 38.5.175, page 7 excluding the Cash Working Capital Adjustment.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
ACCUMULATED DEFERRED INCOME TAX CREDIT - INTERIM  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT N**

	Investment Tax Credit
Balance at June 30, 2021	<u>\$490,799</u>
Balance at June 30, 2022	<u>868,231</u>
Average Balance	\$679,515
Annual Accrual	<u>563,554</u>
Balance at June 30, 2023	\$1,431,785
Average Balance	\$1,150,008
Pro Forma Adjustment	<u><u>\$470,493</u></u>
	DIT Inv. Tax Credit
Balance at June 30, 2021	<u>(\$119,779)</u>
Balance at June 30, 2022	<u>(211,891)</u>
Average Balance	(\$165,835)
Balance at June 30, 2023	(\$349,356)
Average Balance	(\$280,624)
Pro Forma Adjustment	<u><u>(\$114,789)</u></u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
CUSTOMER ADVANCES FOR CONSTRUCTION - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT O**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
June 2021	\$1,188,376	\$377,344	
July	1,192,855	377,344	
August	1,167,687	377,344	
September	1,162,489	377,344	
October	1,129,078	377,344	
November	1,051,777	377,344	
December	1,058,651	377,344	
January 2022	1,060,023	377,344	
February	367,044	377,344	
March	377,082	377,344	
April	370,714	377,344	
May	368,695	377,344	
June	377,344	377,344	
Thirteen month average	<u>\$836,293</u>		
13 month average		<u>\$377,344</u>	<u>(\$458,949)</u>

1/ Actuals through June 2022. July 2022 - June 2023 reflect the June 2022 ending balance.

**MONTANA-DAKOTA UTILITIES CO.**  
**AVERAGE UTILITY CAPITAL STRUCTURE - INTERIM**  
**TWELVE MONTHS ENDING JUNE 30, 2022**  
**PRO FORMA 2023**

	<u>Balance</u>	<u>Ratio</u>	<u>Cost</u>	<u>Weighted Cost</u>
<b><u>Per Books</u></b>				
Long-Term Debt	\$817,888,955	46.266%	4.464%	2.065%
Short-Term Debt	55,164,583	3.121%	0.966%	0.030%
Common Equity	894,738,844	50.613%	9.250%	4.682%
Total	<u>\$1,767,792,382</u>	<u>100.000%</u>		<u>6.777%</u>
 <b><u>Pro Forma 2023</u></b>				
Long-Term Debt	\$855,371,621	46.061%	4.505%	2.075%
Short-Term Debt	67,579,174	3.639%	4.621%	0.168%
Common Equity	934,107,143	50.300%	9.250%	4.653%
Total	<u>\$1,857,057,938</u>	<u>100.000%</u>		<u>6.896%</u>

**MONTANA-DAKOTA UTILITIES CO.  
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM  
ELECTRIC UTILITY - MONTANA  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2022**

	<u>Montana</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>
Fuel and Purchased Power	\$18,297,665	(\$472,074)	\$17,825,591
Production	7,100,497	(818,736)	6,281,761
Transmission	8,667,118	425,144	9,092,262
Distribution	3,987,557	631,344	4,618,901
Customer Accounts	805,950	66,832	872,782
Customer Service & Information	86,855	5,442	92,297
Sales	28,670	(224)	28,446
Administrative and General	<u>6,480,743</u>	<u>514,835</u>	<u>6,995,578</u>
Total O&M Expenses	<u><u>\$45,455,055</u></u>	<u><u>\$352,563</u></u>	<u><u>\$45,807,618</u></u>

**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDING JUNE 30, 2022**

Account No.		Per Books	Pro Forma Adjustments	Pro Forma
	<b><u>Production Expenses:</u></b>			
	<u>Steam Production</u>			
	<u>Operation</u>			
500	Operation Supervision & Engineering	\$344,696		
501	Fuel	9,193,198		
502	Steam Expense	1,098,158		
505	Steam-Electric Expense	381,785		
506	Miscellaneous Steam Power Expense	557,999		
507	Rents	1,800		
	Total Steam Production Operation Expense	<u>\$11,577,636</u>		
	<u>Maintenance</u>			
510	Maintenance Supervision & Engineering	192,303		
511	Maintenance of Structures	105,164		
512	Maintenance of Boiler Plant	1,184,151		
513	Maintenance of Electric Plant	599,398		
514	Maintenance of Miscellaneous Steam Plant	240,157		
	Total Steam Production Maintenance Expense	<u>\$2,321,173</u>		
	Total Steam Production Expense	<u>\$13,898,809</u>		
	<u>Other Generation</u>			
	<u>Operation</u>			
546	Operation Supervision & Engineering	\$70,003		
547	Fuel	1,029,189		
548	Generation Expenses	1,065,805		
549	Miscellaneous Other Power Generation Expenses	255,269		
550	Rents	222,034		
	Total Other Generation Operation Expense	<u>\$2,642,300</u>		
	<u>Maintenance</u>			
551	Maintenance Supervision & Engineering	41,991		
552	Maintenance of Structures	58,609		
553	Maintenance of Generating & Electric Plant	235,223		
554	Maintenance of Miscellaneous Other Generation Plant	25,803		
	Total Other Generation Maintenance Expense	<u>\$361,626</u>		
	Total Other Generation Expense	<u>\$3,003,926</u>		
	<u>Other Power Supply Expense</u>			
555	Purchased Power	\$8,075,277		
556	System Control & Load Dispatching	420,150		
	Total Other Power Supply Expense	<u>\$8,495,427</u>		
	Total Production Expense	<u>\$25,398,162</u>	<u>(\$1,290,810)</u>	<u>\$24,107,352</u>

**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDING JUNE 30, 2022**

Account No.		Per Books	Pro Forma Adjustments	Pro Forma
	<b><u>Transmission Expense:</u></b>			
	<u>Operation</u>			
560	Operation Supervision & Engineering	\$904,610		
561	Load Dispatching	513,945		
562	Station Expenses	90,869		
563	Overhead Line Expenses	131,025		
565	Transmission of Electricity by Others	6,454,465		
566	Miscellaneous Transmission Expenses	(1,761)		
567	Rents	36,164		
	Total Transmission Operation Expense	<u>\$8,129,317</u>		
	<u>Maintenance</u>			
568	Maintenance Supervision & Engineering	36,670		
570	Maintenance of Station Equipment	232,544		
571	Maintenance of Overhead Lines	154,255		
	Total Transmission Maintenance Expenses	<u>\$423,469</u>		
	<u>Regional Market Expenses</u>			
575	Operation Supervision	<u>\$114,332</u>		
	Total Transmission Expenses	<u>\$8,667,118</u>	<u>\$425,144</u>	<u>\$9,092,262</u>
	<b><u>Distribution Expense:</u></b>			
	<u>Operation</u>			
580	Operation Supervision & Engineering	\$406,899		
582	Station Expenses	123,994		
583	Overhead Line Expense	339,731		
584	Underground Line Expense	344,762		
585	Street Lighting & Signal System Expenses	4,309		
586	Meter Expenses	269,990		
587	Customer Installations Expense	35,451		
588	Miscellaneous Expenses	915,214		
589	Rents	45,529		
	Total Distribution Operation Expenses	<u>\$2,485,879</u>		
	<u>Maintenance</u>			
590	Maintenance Supervision & Engineering	\$215,786		
592	Maintenance of Station Equipment	33,352		
593	Maintenance of Overhead lines	780,992		
594	Maintenance of Underground lines	115,982		
595	Maintenance of Line Transformers	19,366		
596	Maintenance of Street Lighting & Signal Systems	13,682		
597	Maintenance of Meters	18,871		
598	Maintenance of Miscellaneous Distribution Plant	303,647		
	Total Distribution Maintenance Expenses	<u>1,501,678</u>		
	Total Distribution Expenses	<u>\$3,987,557</u>	<u>\$631,344</u>	<u>\$4,618,901</u>



**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDING JUNE 30, 2022**

Account No.		Per Books	Pro Forma Adjustments	Pro Forma
	<b><u>Customer Accounts Expenses</u></b>			
	<u>Operation</u>			
901	Supervision	\$6,752		
902	Meter Reading Expenses	85,079		
903	Customer Records and Collection Expenses	432,077		
904	Uncollectible Accounts	254,278		
905	Miscellaneous Customer Accounts Expenses	27,764		
	Total Customer Accounts Expenses	<u>\$805,950</u>	<u>\$66,832</u>	<u>\$872,782</u>
	<b><u>Customer Service &amp; Information Expenses</u></b>			
	<u>Operation</u>			
907	Supervision	\$18,295		
908	Customer Assistance Expenses	33,929		
909	Informational and Instructional Expenses	34,631		
910	Misc Customer Service & Informaiton	0		
	Total Customer Service & Information Expense	<u>\$86,855</u>	<u>\$5,442</u>	<u>\$92,297</u>
	<b><u>Sales Expenses</u></b>			
	<u>Operation</u>			
911	Supervision	(\$421)		
912	Demonstrating and Selling Expenses	25,760		
913	Advertising Expenses	3,296		
916	Miscellaneous Sales Expenses	35		
	Total Sales Expenses	<u>\$28,670</u>	<u>(\$224)</u>	<u>\$28,446</u>
	<b><u>Administrative &amp; General Expenses</u></b>			
	<u>Operation</u>			
920	Administrative and General Salaries	\$2,176,988		
921	Office Supplies and Expenses	1,105,095		
923	Outside Services Employed	163,505		
924	Property Insurance	266,255		
925	Injuries and Damages	530,043		
926	Employee Pensions and Benefits	1,295,627		
928	Regulatory Commission Expenses	228,199		
930.1	General Advertising Expenses	102,221		
930.2	Miscellaneous General Expenses			
931	Rents	525,290		
931	Total Administrative & General Operation Expenses	<u>\$6,393,223</u>		
	<u>Maintenance</u>			
935	Maintenance of General Plant	<u>\$87,520</u>		
	Total Administrative & General Expenses	<u>\$6,480,743</u>	<u>\$514,835</u>	<u>\$6,995,578</u>
	Total Operation & Maintenance Expenses	<u>\$45,455,055</u>	<u>\$352,563</u>	<u>\$45,807,618</u>

**MONTANA-DAKOTA UTILITIES CO.  
OPERATION & MAINTENANCE EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2023  
PRO FORMA**

Function	Pro Forma	Fuel and Purchased Power	Labor	Benefits	Subcontract Labor	Big Stone and Coyote	Materials	Vehicles and Work Equipment	Company Consumption	Postage	Uncollectible Accounts
Fuel & Purchased Power	\$17,825,591	\$17,800,023				\$25,568	\$0				
Production	6,281,761	411,650	\$1,236,261		\$1,340,115	2,747,930	90,706	\$20,220	\$30,837	\$597	
Transmission	9,092,262	7,497,079	1,114,573		245,656	3,603	51,125	57,529	5,465		
Distribution	4,618,901		2,980,170		756,723		297,608	450,501	46,320	8,446	\$944
Customer Accounting	872,782		446,058		16,350		67	31,184	483	89,273	238,647
Customer Service	92,297		55,814		0		0	920			
Sales	28,446		27,052		0		0	844			
Administrative & General	6,995,578		2,317,313	\$1,520,115	222,370		12,173	9,759	48,959	36,344	
Total Other O&M	27,982,027	\$7,908,729	8,177,241	1,520,115	\$2,581,214	2,751,533	451,679	570,957	132,064	134,660	239,591
Total O&M	<u>\$45,807,618</u>	<u>\$25,708,752</u>	<u>\$8,177,241</u>	<u>\$1,520,115</u>	<u>\$2,581,214</u>	<u>\$2,777,101</u>	<u>\$451,679</u>	<u>\$570,957</u>	<u>\$132,064</u>	<u>\$134,660</u>	<u>\$239,591</u>
Adjustment No.		4	5	6	7	8	9	10	11	12	13
Page No.		3	4	7	9	10	11	12	13	15	16

**MONTANA-DAKOTA UTILITIES CO.  
OPERATION & MAINTENANCE EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2023  
PRO FORMA**

<u>Function</u>	<u>Advertising</u>	<u>Insurance</u>	<u>Software Maintenance</u>	<u>Industry Dues</u>	<u>Annual Easements</u>	<u>Regulatory Commission Expense</u>	<u>COVID-19</u>	<u>All Other O&amp;M</u>
Fuel & Purchased Power								
Production			\$37,744		\$238,027		\$49,799	\$77,875
Transmission			120,509		13,142		27,716	(44,135)
Distribution			7,397		14,727		39,904	16,161
Customer Accounting			3,166				33,275	14,279
Customer Service	\$34,631						606	326
Sales							537	13
Administrative & General	3,581	\$946,832	531,811	\$64,891		\$13,028	255,385	1,013,017
Total Other O&M	\$38,212	\$946,832	700,627	64,891	265,896	\$13,028	\$407,222	1,077,536
 Total O&M	 \$38,212	 \$946,832	 \$700,627	 \$64,891	 \$265,896	 \$13,028	 \$407,222	 \$1,077,536
Adjustment No.	14	15	16	17	18	19	20	21
Page No.	17	18	19	20	21	22	23	24

**ELECTRIC UTILITY - MONTANA  
FUEL AND PURCHASED POWER COST - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 4**

	Per Books	Pro Forma	Pro Forma Adjustment
Fuel and Purchased Power	\$18,097,897	\$17,800,023	(\$297,874)
Production	522,938	411,650	(111,288)
Transmission	7,208,528	7,497,079	288,551
Total	<u>\$25,829,363</u>	<u>\$25,708,752</u>	<u>(\$120,611)</u>

Pro Forma costs recovered through the Fuel and Purchased Power Cost Adjustment, by account:

	Per Books	Pro Forma	Pro Forma Adjustment
<u>Fuel and Purchased Power Costs</u>			
Accounts 501 Coal and 547 Gas	\$9,524,946	\$8,407,258	(\$1,117,688)
Account 502 Reagent 1/	449,894	411,650	(38,244)
Account 502 Sand 1/	73,044	0	(73,044)
Account 555 Energy	8,616,449	8,187,018	(429,431)
Account 555 Energy - RECs	2,222	0	(2,222)
Accounts 555 Demand and 547 Pipeline Charges	1,083,027	1,205,747	122,720
Total Fuel and Purchased Power Costs	<u>\$19,749,582</u>	<u>\$18,211,673</u>	<u>(\$1,537,909)</u>
<u>Other Costs</u>			
Transmission Service	\$7,208,528	\$7,497,079	\$288,551
Deferred Fuel and Purchased Power Cost	(1,128,747)	0	1,128,747
Total Other Costs	<u>\$6,079,781</u>	<u>\$7,497,079</u>	<u>\$1,417,298</u>
Total Cost	<u>\$25,829,363</u>	<u>\$25,708,752</u>	<u>(\$120,611)</u>

1/ Account 502 is recorded as production expense.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
LABOR EXPENSE - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 5**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Fuel & Purchased Power	\$140,248	\$0	(\$140,248)
Production	1,708,229	1,236,261	(471,968)
Transmission	1,012,644	1,114,573	101,929
Distribution	2,606,296	2,980,170	373,874
Customer Accounting	388,351	446,058	57,707
Customer Service	50,478	55,814	5,336
Sales	24,439	27,052	2,613
A&G	2,203,324	2,317,313	113,989
Total	<u>\$8,134,009</u>	<u>\$8,177,241</u>	<u>\$43,232</u>

	<u>Per Books</u>	<u>Pro Forma 1/</u>	
5110 Straight Time	\$6,783,624	\$6,634,660	2/
5120 Premium Time	427,725	339,269	2/
5130 Bonuses & Comm.	335,605	335,155	3/
5131 Incentive Comp.	498,845	782,380	4/
5140 Moving Allowance	3,176	3,176	
5150 Meals	1,557	1,557	
5193 Vacation	83,477	81,044	2/
	<u>\$8,134,009</u>	<u>\$8,177,241</u>	

- 1/ Pro forma values reflect the removal of labor reported in the to Heskett Unit I and II, and Lewis & Clark Unit I operations being retired. The pro forma balances also include employee additions, see Rule 38.5.157, Statement G, pages 5 and 6.
- 2/ Reflects an increase of 5.02% based on a 2022 mid-year salary increase of 1.05% and the weighted average plan increases of 4.5% in 2023 for non-union and 3.0% for union as shown on Rule 38.5.157, Statement G, page 6.
- 3/ Adjusted to reflect ongoing stock compensation and miscellaneous bonuses.
- 4/ Reflects an average incentive level of 11.65% applied to straight time and vacation.

**MONTANA-DAKOTA UTILITIES CO.**  
**ELECTRIC UTILITY - MONTANA**  
**LABOR EXPENSE SUPPORT WORKPAPER - INTERIM**

	Twelve Months Ending June 30, 2022 Per Books	Heskett Unit I & II and Lewis & Clark Unit I	CXT Restructure 1/	Adjusted June 30, 2022 Per Books	Pro Forma Adjustments 2/	Additional Positions 3/	Total Pro Forma Labor
<b>Fuel &amp; Purchased Power</b>							
Straight Time	\$111,915	(\$111,915)		\$0	\$0		\$0
Premium Time	25,282	(25,282)		0	0		0
Bonuses & Commissions	303	(303)		0	0		0
Incentive Compensation	2,533	(2,533)		0			0
Vacation/Other Non-Prod.	215	(215)		0	0		0
<b>Fuel &amp; Purchased Power Total</b>	<b>\$140,248</b>	<b>(\$140,248)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Production</b>							
Straight Time	\$1,483,203	(\$486,557)		\$996,646	\$1,046,678		\$1,046,678
Premium Time	125,390	(79,391)		45,999	48,308		48,308
Bonuses & Commissions	4,650	(147)		4,503	4,503		4,503
Incentive Compensation	76,057	(11,773)		64,284	123,354		123,354
Moving Allowance	1,261	0		1,261	1,261		1,261
Taxable Meals	1	0		1	1		1
Vacation/Other Non-Prod.	17,667	(6,092)		11,575	12,156		12,156
<b>Production Total</b>	<b>\$1,708,229</b>	<b>(\$583,960)</b>		<b>\$1,124,269</b>	<b>\$1,236,261</b>	<b>\$0</b>	<b>\$1,236,261</b>
<b>Transmission</b>							
Straight Time	\$893,732			\$893,732	\$938,597		\$938,597
Premium Time	45,102			45,102	47,366		47,366
Bonuses & Commissions	6,316			6,316	6,316		6,316
Incentive Compensation	56,426			56,426	110,679		110,679
Taxable Meals	178			178	178		178
Vacation/Other Non-Prod.	10,890			10,890	11,437		11,437
<b>Transmission Total</b>	<b>\$1,012,644</b>			<b>\$1,012,644</b>	<b>\$1,114,573</b>	<b>\$0</b>	<b>\$1,114,573</b>
<b>Distribution</b>							
Straight Time	\$2,197,717			\$2,197,717	\$2,308,042	\$123,986	\$2,432,028
Premium Time	220,759			220,759	231,841		231,841
Bonuses & Commissions	1,675			1,675	1,675		1,675
Incentive Compensation	159,260			159,260	272,014	14,444	286,458
Taxable Meals	1,330			1,330	1,330		1,330
Vacation/Other Non-Prod.	25,555			25,555	26,838		26,838
<b>Distribution Total</b>	<b>\$2,606,296</b>			<b>\$2,606,296</b>	<b>\$2,841,740</b>	<b>\$138,430</b>	<b>\$2,980,170</b>
<b>Customer Accounts</b>							
Straight Time	\$354,173		\$3,217	\$357,390	\$375,331	\$11,649	\$386,980
Premium Time	8,502			8,502	8,929		8,929
Bonuses & Commissions	271			271	271		271
Incentive Compensation	21,315			21,315	44,226	1,357	45,583
Taxable Meals	3			3	3		3
Vacation/Other Non-Prod.	4,087			4,087	4,292		4,292
<b>Customer Accounts Total</b>	<b>\$388,351</b>		<b>\$3,217</b>	<b>\$391,568</b>	<b>\$433,052</b>	<b>\$13,006</b>	<b>\$446,058</b>
<b>Customer Service</b>							
Straight Time	\$47,068			\$47,068	\$49,431		\$49,431
Incentive Compensation	2,878			2,878	5,824		5,824
Vacation/Other Non-Prod.	532			532	559		559
<b>Customer Service Total</b>	<b>\$50,478</b>			<b>\$50,478</b>	<b>\$55,814</b>	<b>\$0</b>	<b>\$55,814</b>
<b>Sales</b>							
Straight Time	\$22,806			\$22,806	\$23,951		\$23,951
Incentive Compensation	1,368			1,368	2,823		2,823
Vacation/Other Non-Prod.	265			265	278		278
<b>Sales Total</b>	<b>\$24,439</b>			<b>\$24,439</b>	<b>\$27,052</b>	<b>\$0</b>	<b>\$27,052</b>
<b>A&amp;G</b>							
Straight Time	\$1,673,010			\$1,673,010	\$1,756,995		\$1,756,995
Premium Time	2,690			2,690	2,825		2,825
Bonuses & Commissions	322,390			322,390	322,390		322,390
Incentive Compensation	179,008			179,008	207,659		207,659
Moving Allowance	1,915			1,915	1,915		1,915
Taxable Meals	45			45	45		45
Vacation/Other Non-Prod.	24,266			24,266	25,484		25,484
<b>A&amp;G Total</b>	<b>\$2,203,324</b>			<b>\$2,203,324</b>	<b>\$2,317,313</b>	<b>\$0</b>	<b>\$2,317,313</b>

**MONTANA-DAKOTA UTILITIES CO.**  
**ELECTRIC UTILITY - MONTANA**  
**LABOR EXPENSE SUPPORT WORKPAPER - INTERIM**

	Twelve Months Ending June 30, 2022 Per Books	Heskett Unit I & II and Lewis & Clark Unit I	CXT Restructure 1/	Adjusted June 30, 2022 Per Books	Pro Forma Adjustments 2/	Additional Positions 3/	Total Pro Forma Labor
	<b>\$8,134,009</b>	<b>(\$724,208)</b>	<b>\$3,217</b>	<b>\$7,413,018</b>	<b>\$8,025,805</b>	<b>\$151,436</b>	<b>\$8,177,241</b>
Straight Time	\$6,783,624	(\$598,472)	\$3,217	\$6,188,369	\$6,499,025	\$135,635	\$6,634,660
Premium Time	427,725	(104,673)	0	323,052	339,269	0	339,269
Bonuses & Commissions	335,605	(450)	0	335,155	335,155	0	335,155
Incentive Compensation	498,845	(14,306)	0	484,539	766,579	15,801	782,380
Moving Allowance	3,176	0	0	3,176	3,176	0	3,176
Taxable Meals	1,557	0	0	1,557	1,557	0	1,557
Vacation/Other Non-Prod.	83,477	(6,307)	0	77,170	81,044	0	81,044
	<b>\$8,134,009</b>	<b>(\$724,208)</b>	<b>\$3,217</b>	<b>\$7,413,018</b>	<b>\$8,025,805</b>	<b>\$151,436</b>	<b>\$8,177,241</b>

1/ The Customer Experience Team was reorganized at the end of November 2021, which includes reclassification of some positions. The result of the reorganization and reclassification in the department was an overall salary increase of 7.5%.

CXT Salary July - November 2021      \$42,899  
Restructure increase:      7.50%  
Adjustment to July - November 2021:      \$3,217

2/ Pro Forma Straight Time, Premium Time, and Vacation/Other Non-Productive time is increased 5.02%.  
Bonus & Commissions and Taxable Meals projected period will reflect the adjusted June 30, 2022 costs.  
Incentive Compensation reflects the average incentive level of 11.65% of Adjusted June 30, 2022 Straight Time and Vacation/Other time.

5.02% Pro Forma Labor Increase  
11.65% Average Incentive

3/ The Company expects to hire additional staff for the Customer Experience Team to replace turnover from year 2021.  
The Company also expects to hire positions and promote two current positions to help set up the Distribution Outage Management System.

**Customer Service - Pro Forma Straight Time Adjustment:**

CSR I 2022 base salary:	\$35,360	
Additional Position FTE:	13.67	
Total Additional Base Salary:	\$483,371	
Allocation to MDU Electric:	13.59%	(2021 call time)
	\$65,690	
Allocation to Montana:	17.733149%	(Factor #85)
<b>Straight Time Adjustment:</b>	<b>\$11,649</b>	

**Distribution Outage - Pro Forma Straight Time Adjustment:**

System Support Engineer:	\$104,960	
System Administrator:	81,000	
System Operators:	434,000	(4 positions)
Business Analyst:	81,000	
Manager of OT Dist. Systems:	20,000	(promotion)
Supervisor-Field Ops:	10,000	(promotion)
Total Additional Salaries:	\$730,960	
Allocate to Montana:	16.962027%	(Factor #118)
<b>Straight Time Adjustment:</b>	<b>\$123,986</b>	

**MONTANA-DAKOTA UTILITIES CO.  
BENEFITS EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 6**

	Per Books	Pro Forma 1/	Pro Forma Adjustment
Medical/Dental	\$974,004	\$1,065,722 2/	\$91,718
Pension expense	(90,287)	70,704 3/	160,991
Post-retirement	(299,926)	(311,323) 3/	(11,397)
401-K	659,053	649,915 4/	(9,138)
Workers compensation	37,228	33,046 4/	(4,182)
Other Benefits	12,030	12,051 4/	21
Total	<u>\$1,292,102</u>	<u>\$1,520,115</u>	<u>\$228,013</u>

- 1/ Pro Forma values reflect the removal of benefits associated with Heskett Unit I & II, and Lewis & Clark Unit I operations that were retired. The projected balances also include benefits for additional employees. See Rule 38.5.157, Statement G, page 8.
- 2/ Pro Forma increase of 14% based on expected premium increase for 2023. See Rule 38.5.157, Statement G, page 8.
- 3/ Pro Forma based on 2022 actuarial expense increase of 178.31% for Pension and decrease of 3.80% for Post Retirement. See Rule 38.5.157, Statement G, page 8.
- 4/ Pro Forma reflects the straight time labor increase of 5.02%. See Rule 38.5.157, Statement G, page 8.



**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
BENEFITS EXPENSE SUPPORT WORKPAPER - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022**

	Per Books Montana	Heskett & Lewis & Clark	Adjusted Montana Per Books
Medical/Dental	\$974,004	(\$59,584)	\$914,420
Pension expense	(90,287)	0	(90,287)
Post-retirement	(299,926)	0	(299,926)
401 K	659,053	(50,537)	608,516
Workers compensation	37,228	(6,459)	30,769
Other benefits	12,030	(787)	11,243
Total Benefits Expense	<u>\$1,292,102</u>	<u>(\$117,367)</u>	<u>\$1,174,735</u>

	Pro Forma 1/ Pro Forma	Adjustment for New positions in 2022 6/	Total Pro Forma Benefits
Medical/Dental 2/	\$1,042,439	\$23,283	\$1,065,722
Pension expense 3/	70,704		70,704
Post-retirement 4/	(311,323)		(311,323)
401 K 5/	639,064	10,851	649,915
Workers compensation 5/	32,314	732	33,046
Other benefits 5/	11,807	244	12,051
Total Benefits Expense	<u>\$1,485,005</u>	<u>\$35,110</u>	<u>\$1,520,115</u>

1/ Pro Forma benefits are based on the below inflationary factors:

2/ Medical/Dental percentage increase based on expected medical premium increase: 14.00%

3/ Total Company pension expense based on the actuarial estimate.

	Actuarial Estimate	
	2022	2023
Bargaining	(\$344,911)	\$262,000
Non-Bargaining	(469,776)	376,000
Total	<u>(\$814,687)</u>	<u>\$638,000</u>
Increase		178.31%

4/ Total Company post-retirement expense based on the actuarial estimate.

	Actuarial Estimate	
	2022	2023
Total	<u>(\$2,793,707)</u>	<u>(\$2,900,000)</u>
Increase		-3.80%

5/ Adjusted based on the straight time labor increase percentage for:

2023: 5.02%

6/ See Workpapers Statement G, page 14.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
SUBCONTRACT LABOR - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 7**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Fuel and Purchased Power	\$32,750	\$0	(\$32,750)
Production	1,253,552	1,340,115 2/	86,563
Transmission	245,656	245,656	0
Distribution	621,023	756,723 3/	135,700
Customer Accounting	16,350	16,350	0
Administrative & General	222,370	222,370	0
Total Subcontract Labor	<u>\$2,391,701</u>	<u>\$2,581,214</u>	<u>\$189,513</u>

1/ Adjusted to reflect Heskett I & II and Lewis & Clark I retirement.

	<u>Per Books</u>	<u>Heskett and Lewis &amp; Clark</u>	<u>Adjusted Per Books</u>
Fuel and Purchased Power	\$32,750	\$32,750	\$0
Production	1,253,552	137,343	1,116,209
		<u>\$170,093</u>	

2/ Increase in maintenance agreement for Thunder Spirit I & II.

3/ Increase in line locating and line clearance tree trimming.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
BIG STONE AND COYOTE - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 8**

<u>Big Stone and Coyote</u>	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Fuel and Purchased Power	\$25,242	\$25,568	\$326
Production	3,014,423	2,747,930	(266,493)
Transmission	3,017	3,603	586
A&G	6,096	0	(6,096)
Total	<u>\$3,048,778</u>	<u>\$2,777,101</u>	<u>(\$271,677)</u>

<u>Big Stone</u>	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Fuel and Purchased Power	\$20,532	\$19,300	(\$1,232)
Production	1,219,832	1,193,420	(26,412)
Total	<u>\$1,240,364</u>	<u>\$1,212,720</u>	<u>(\$27,644)</u>

<u>Coyote</u>	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Fuel and Purchased Power	\$4,710	\$6,268	\$1,558
Production	1,794,591	1,554,510	(240,081)
Transmission	3,017	3,603	586
A&G	6,096	0	(6,096)
Total	<u>\$1,808,414</u>	<u>\$1,564,381</u>	<u>(\$244,033)</u>

1/ Reflects expected cost of operation for July 2022 - June 2023.  
2/ Reflects one time expense that will not be repeated.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
MATERIAL EXPENSE - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 9**

	Per Books	Pro Forma 1/	Pro Forma Adjustment
Fuel and Purchased Power	\$370	\$0	(\$370)
Production	140,178	90,706	(49,472)
Transmission	41,565	51,125 2/	9,560
Distribution	234,337	297,608 3/	63,271
Customer Accounting	67	67	0
Administrative & General	12,173	12,173	0
Total	<u>\$428,690</u>	<u>\$451,679</u>	<u>\$22,989</u>

1/ Adjusted to reflect Heskett units I & II and Lewis & Clark unit I retirement.

	Per Books	Heskett and Lewis & Clark	Adjusted Total
Fuel and Purchased Power	\$370	\$370	\$0
Production	140,178	49,472	90,706

2/ Reflects a 23% increase in transmission material. See Workpaper Statement G, page 20.

3/ Reflects a 27% increase in distribution material. See Workpaper Statement G, page 20.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
VEHICLES AND WORK EQUIPMENT - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 10**

	Per Books		Pro Forma
	Montana	Pro Forma 1/ 2/	Adjustment
Production	\$18,838	\$20,220	\$1,382
Transmission	51,353	57,529	6,176
Distribution	402,152	450,501	48,349
Customer Accounting	27,838	31,184	3,346
Customer Service	821	920	99
Sales	753	844	91
Administrative & General	8,711	9,759	1,048
Total	<u>\$510,466</u>	<u>\$570,957</u>	<u>\$60,491</u>

1/ Based on pro forma plant and proposed depreciation rates.

2/ Reflects an increase in projected fuel expenses based on U.S. Energy Information Administration Short-Term Energy Outlook Retrieved on August 17, 2022. See Statement Workpaper G, page 21 for additional information.

	Per Books	L&C and Heskett	Adjusted Per Books
Production	\$18,838	\$788	\$18,050
Transmission	51,353	0	51,353
Distribution	402,152	0	402,152
Customer Accounting	27,838	0	27,838
Customer Service & Information	821	0	821
Sales	753	0	753
Administrative & General	8,711	0	8,711
Total	<u>\$510,466</u>	<u>\$788</u>	<u>\$509,678</u>

**MONTANA-DAKOTA UTILITIES CO.  
COMPANY CONSUMPTION - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 11**

	Per Books - Total	Pro Forma	Pro Forma Adjustment
Production	\$29,717	\$30,837	\$1,120
Transmission	5,394	\$5,465	71
Distribution	44,135	\$46,320	2,185
Customer Accounting	480	\$483	3
A&G	46,713	\$48,959	2,246
Total	<u>\$126,439</u>	<u>\$132,064</u>	<u>\$5,625</u>

	Per Books - Utilities Montana	Pro Forma 1/	Pro Forma Adjustment
Production	\$4,905	\$3,552	(\$1,353)
Transmission	1,433	\$1,443	10
Distribution	11,629	\$11,713	84
Customer Accounting	480	\$483	3
A&G	3,205	\$3,228	23
Total Electric	<u>\$21,652</u>	<u>\$20,419</u>	<u>(\$1,233)</u>

	Per Books - Electric Montana	Pro Forma 1/	Pro Forma Adjustment
Production	\$7,771	\$7,651	(\$120)
Transmission	3,738	3,765	27
Distribution	19,609	19,749	140
A&G	30,321	30,538	217
Total Electric	<u>\$61,439</u>	<u>\$61,703</u>	<u>\$264</u>

	Per Books - Gas Montana	Pro Forma 2/	Pro Forma Adjustment
Production	\$17,041	\$19,634	\$2,593
Transmission	223	257	34
Distribution	12,897	14,858	1,961
A&G	13,187	15,193	2,006
Total Gas	<u>\$43,348</u>	<u>\$49,942</u>	<u>\$6,594</u>

1/ Increased 0.72% to reflect volumes at current rates. Excludes Lewis and Clark Unit I and Heskett Unit I & II as shown in Rule 38.5.157, Statement G, page 14.

2/ Increased 29.08% to reflect normalized volumes at current rates and a decrease in the projected cost of gas to \$8.69 per dk as shown in Workpaper Statement G, pages 28-30. Excludes Lewis and Clark Unit I and Heskett Unit I & II as shown in Rule 38.5.157, Statement G, page 14.

**MONTANA-DAKOTA UTILITIES CO.  
COMPANY CONSUMPTION - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 11**

**Utilities**

	Per Books	L&C and Heskett	Adjusted Per Books
Production	\$4,905	\$1,378	\$3,527
Transmission	1,433		1,433
Distribution	11,629		11,629
Customer Accounting	480		480
Administrative & General	3,205		3,205
Total	<u>\$21,652</u>	<u>\$1,378</u>	<u>\$20,274</u>

**Company Consumption - Electric**

	Per Books	L&C and Heskett	Adjusted Per Books
Production	\$7,771	\$175	\$7,596
Transmission	3,738		3,738
Distribution	19,609		19,609
Administrative & General	30,321		30,321
Total	<u>\$61,439</u>	<u>\$175</u>	<u>\$61,264</u>

**Company Consumption - Gas**

	Per Books	L&C and Heskett	Adjusted Per Books
Production	\$17,041	\$5,817	\$11,224
Transmission	223		223
Distribution	12,897		12,897
Administrative & General	13,187		13,187
Total	<u>\$43,348</u>	<u>\$5,817</u>	<u>\$37,531</u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
POSTAGE - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 12**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Production	\$597	\$597	\$0
Distribution	8,446	8,446	0
Customer Accounting	81,401	89,273	7,872
A&G	36,344	36,344	0
Total	<u>\$126,788</u>	<u>\$134,660</u>	<u>\$7,872</u>

1/ Reflects an 8.08% increase based on the Pro Forma weighted average increase, partially offset by electronic billing savings for the twelve months ending June 30, 2022. This is shown on Workpaper Statement G, page 40.



**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
UNCOLLECTIBLE ACCOUNTS - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 13**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Distribution	\$944	\$944	\$0
Customer Accounting	254,278	238,647	(15,631)
Total Uncollectible Accounts	<u>\$255,222</u>	<u>\$239,591</u>	<u>(\$15,631)</u>

1/ Based on the year ending 6/30/2022 write-offs to revenues applied to Pro Forma Revenues.

Total Pro Forma Sales Revenue	\$64,499,226
6/30/2022 Write-Offs	<u>0.37%</u>
Pro Forma Uncollectible Accounts	<u><u>\$238,647</u></u>

	<u>Net Write-Offs</u>	<u>Sales Revenue</u>	<u>%</u>
<u>Twelve months ending:</u> 6/30/2022	<u>256,336</u>	<u>68,488,509</u>	<u>0.37%</u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
ADVERTISING - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 14**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Customer Accounting	\$11	\$0	(\$11)
Customer Service & Information	34,631	34,631	0
Sales	3,296	0	(3,296)
A&G	12,535	3,581	(8,954)
Total	<u>\$50,473</u>	<u>\$38,212</u>	<u>(\$12,261)</u>

1/ Eliminates promotional advertising expense and advertising expenses not applicable to Montana electric operations.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
INSURANCE EXPENSE - INTERIM  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 15**

Description	Per Books	Pro Forma 1/	Pro Forma Adjustment
Directors & Officer's Liability Insurance	\$54,900	\$64,589	\$9,689
General Liability:			
Fiduciary Liability	4,258	4,723	465
Employment Liability	1,846	2,046	200
Excess Liability	346,273	432,778	86,505
Property - All Risk	164,158	190,937	26,779
Blanket Crime	2,111	2,349	238
Special Contingency	229	197	(32)
Hired and Non-owned Aircraft Liability	208	259	51
Self Insurance	28,793	91,490	62,697
Coyote Insurance	64,870	81,566	16,696
Big Stone Insurance	60,359	75,898	15,539
Total	<u>\$728,005</u>	<u>\$946,832</u>	<u>\$218,827</u>

1/ Pro Forma represents an increase of 10 percent over current annual premiums as well as an additional \$12,931 added to excess liability and \$16,990 to Property - All Risk for Heskett IV to reflect June 30, 2023 year end premiums. See Statement Workpaper G, page 54.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
SOFTWARE MAINTENANCE - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 16**

	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Production	\$27,281	\$37,744	\$10,463
Transmission	101,104	120,509	19,405
Distribution	(675)	7,397	8,072
Customer Accounting	4,283	3,166	(1,117)
A&G	<u>478,041</u>	<u>531,811</u>	<u>53,770</u>
Total	\$610,034	\$700,627	\$90,593

1/ Pro Forma based on estimated levels as shown on Workpaper  
Statement G, page 56.

**MONTANA-DAKOTA UTILITIES CO.  
INDUSTRY DUES - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 17**

	Per Books Montana	Pro Forma 2/	Pro Forma Adjustment
Chamber of Commerce - Miles City Area	\$320	\$192	1/ (\$128)
Chamber of Commerce - Sidney Area	750	450	1/ (300)
Chamber of Commerce - Wolf Point	150	90	1/ (60)
Dawson County Economic Development	483	483	0
Edison Electric Institute	29,192	29,192	0
Home Builders Association Membership	94	94	0
International Right-Of-Way	55	55	0
Lignite Energy Council	23,130	23,130	0
Midwest Energy Association	3,196	3,196	0
Miles City City Area Economic Development	173	173	0
MISO	220	220	0
Minnesota Safety Council	64	64	0
Montana Water Resources Association	180	180	0
North American Energy	661	661	0
North Central Electric Association	2,583	2,583	0
North Dakota Safety Council	110	110	0
Open Access Technology International, Inc.	132	132	0
Utilities Telecom Council	561	561	0
Richland Economic Development	1,681	1,681	0
West Associates	1,644	1,644	0
Other/Corporate Charges	7,120	0	(7,120) 3/
Total Industry Dues	<u>\$72,499</u>	<u>\$64,891</u>	<u>(\$7,608)</u>

- 1/ Chamber of Commerce dues are reduced by 40% for lobbying fees pursuant to Docket No. D95.7.90.  
2/ Pro Forma reflects actuals July 1, 2021 - June 30, 2022.  
3/ Eliminated. Dues not applicable to Montana electric operations.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
ANNUAL EASEMENTS - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 18**

	<u>Per Books</u>	<u>Pro Forma</u>	<u>Pro Forma Adjustment</u>
Production	\$222,034	\$238,027 1/	\$15,993
Transmission	13,142	13,142	0
Distribution	14,727	14,727	0
Total Easements	<u>\$249,903</u>	<u>\$265,896</u>	<u>\$15,993</u>

1/ Diamond Willow easements reflect per books, Thunder Spirit easement includes 2022 inflation factor of 8.5% CPI - All Urban Consumers, US City Average, All Items index. Cedar Hills easement includes contractual 2% annual escalation.

**MONTANA-DAKOTA UTILITIES CO.  
REGULATORY COMMISSION EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 19**

	Per Books	Pro Forma	Pro Forma Adjustment
Rate Case Expense 1/	\$100,185	\$0	(\$100,185)
Recurring Level of Expense 2/	14,927	13,028	(1,899)
Depreciation Study Expense 3/	0	0	0
Regulatory Commission Expense	<u>\$115,112</u>	<u>\$13,028</u>	<u>(\$102,084)</u>

1/ Reflects a three year amortization of rate case expense.

2/ Reflects a three year amortization of regulatory expenses.

3/ Expenses related to depreciation studies amortized over five years.

**MONTANA-DAKOTA UTILITIES CO.  
COVID-19 EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 20**

	Per Books 1/	Pro Forma 2/ 3/	Pro Forma Adjustment
F&PP	\$8	\$0	(\$8)
Production	29,595	49,799	20,204
Transmission	28,850	27,716	(1,134)
Distribution	40,011	39,904	(107)
Customer Accounts	18,612	33,275	14,663
Customer Service	599	606	7
Sales	169	537	368
A&G	233,701	255,385	21,684
Total	<u>\$351,545</u>	<u>\$407,222</u>	<u>\$55,677</u>

1/ Includes the following resources:

External Auditing  
Collection Agency Fees  
Commercial Air Service  
Corporate Aircraft  
Personal Vehicle Use  
Meals  
Other Reimbursable Expense  
Multifunction Printer  
Office Supplies  
Seminars, Training & Mtg Reg.  
Safety Training Materials & Expense

2/ Adjusted to exclude Heskett Unit I & II & Lewis & Clark Unit I.

	Per Books 2022	Heskett & Lewis & Clark	Adjusted Per Books
Fuel & Purchased Power	\$8	\$8	\$0
Production	29,595	8,741	20,854
Transmission	28,850		28,850
Distribution	40,011		40,011
Customer Accounts	18,612		18,612
Customer Service	599		599
Sales	169		169
A&G	233,701		233,701
Total 1/	<u>\$351,545</u>	<u>\$8,749</u>	<u>\$342,796</u>

3/ Adjusted to reflect the 2018 through 2020 and 2022 average.

	6/30/2018	6/30/2019	6/30/2020	6/30/2022	2018 - 2020 & 2022 Avg.	6/30/2021 5/
Fuel & Purchased Power	\$0	\$0	\$350	\$8	\$90	\$88
Production	72,085	76,936	55,545	29,595	58,540	33,701
Transmission	24,026	36,439	21,549	28,850	27,716	13,153
Distribution	26,365	49,774	43,464	40,011	39,904	22,918
Customer Accounts	51,845	36,434	26,210	18,612	33,275	17,804
Customer Service	955	276	592	599	606	44
Sales	(145)	1,294	829	169	537	22
A&G	286,732	255,451	245,655	233,701	255,385	202,081
Total 4/	<u>\$461,863</u>	<u>\$456,604</u>	<u>\$394,194</u>	<u>\$351,545</u>	<u>\$416,053</u>	<u>\$289,811</u>

4/ Excludes FERC Account 928.

5/ Excluded as it reflects COVID-19 impacts.



**MONTANA-DAKOTA UTILITIES CO.  
OTHER O&M - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 21**

<u>Function</u>	<u>Per Books O&amp;M</u>	<u>Items Adjusted Individually</u>	<u>Other O&amp;M 1/</u>	<u>Pro Forma Adjustment</u>
Fuel and Purchased Power	\$18,297,665	\$18,296,515	\$0	(\$1,150)
Production	7,100,497	6,967,382	77,875	(55,240)
Transmission	8,667,118	8,711,253	(44,135)	
Distribution	3,987,557	3,971,396	16,161	
Customer Accounting	805,950	791,671	14,279	
Customer Service & Information	86,855	86,529	326	
Sales	28,670	28,657	13	
Administrative and General	6,480,743	5,467,726	1,013,017	
Total Other O&M	<u>\$45,455,055</u>	<u>\$44,321,129</u>	<u>\$1,077,536</u>	<u>(\$56,390)</u>

1/ Adjusted to reflect a normal year and to exclude Lewis & Clark Unit I & Heskett Unit I & II.

	<u>2022</u>	<u>Heskett &amp; Lewis &amp; Clark</u>	<u>Adj 2022</u>
Fuel & Purchased Power	\$18,297,665	\$1,150	\$18,296,515
Production	7,100,497	55,240	7,045,257
Transmission	8,667,118		8,667,118
Distribution	3,987,557		3,987,557
Customer Accounts	805,950		805,950
Customer Service	86,855		86,855
Sales	28,670		28,670
A&G	6,480,743		6,480,743
Total 1/	<u>\$45,455,055</u>	<u>\$56,390</u>	<u>\$45,398,665</u>

**MONTANA-DAKOTA UTILITIES CO.  
OPERATION & MAINTENANCE EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
PER BOOKS**

<u>Function</u>	<u>Per Books</u>	<u>Fuel and Purchased Power</u>	<u>Labor</u>	<u>Benefits</u>	<u>Subcontract Labor</u>	<u>Big Stone and Coyote</u>	<u>Materials</u>	<u>Vehicles and Work Equipment</u>	<u>Company Consumption</u>	<u>Postage</u>	<u>Uncollectible Accounts</u>
Fuel & Purchased Power	\$18,297,665	\$18,097,897	\$140,248		\$32,750	\$25,242	\$370				
Production	7,100,497	522,938	1,708,229		1,253,552	3,014,423	140,178	\$18,838	\$29,717	\$597	
Transmission	8,667,118	7,208,528	1,012,644		245,656	3,017	41,565	51,353	5,394		
Distribution	3,987,557		2,606,296		621,023		234,337	402,152	44,135	8,446	\$944
Customer Accounting	805,950		388,351		16,350		67	27,838	480	81,401	254,278
Customer Service	86,855		50,478		0		0	821			
Sales	28,670		24,439		0		0	753			
Administrative & General	6,480,743		2,203,324	\$1,292,102	222,370	6,096	12,173	8,711	46,713	36,344	
Total Other O&M	\$27,157,390	\$7,731,466	\$7,993,761	\$1,292,102	\$2,358,951	\$3,023,536	\$428,690	\$510,466	\$126,439	\$126,788	\$255,222
Total O&M	<u>\$45,455,055</u>	<u>\$25,829,363</u>	<u>\$8,134,009</u>	<u>\$1,292,102</u>	<u>\$2,391,701</u>	<u>\$3,048,778</u>	<u>\$428,690</u>	<u>\$510,466</u>	<u>\$126,439</u>	<u>\$126,788</u>	<u>\$255,222</u>

**MONTANA-DAKOTA UTILITIES CO.  
OPERATION & MAINTENANCE EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
PER BOOKS**

<u>Function</u>	<u>Advertising</u>	<u>Insurance</u>	<u>Software Maintenance</u>	<u>Industry Dues</u>	<u>Annual Easements</u>	<u>Regulatory Commission Expense</u>	<u>COVID-19</u>	<u>Total items adjusted individually</u>	<u>Other O&amp;M</u>
Fuel & Purchased Power							\$8	\$18,296,515	\$1,150
Production			\$27,281		\$222,034		29,595	6,967,382	133,115
Transmission			101,104		13,142		28,850	8,711,253	(44,135)
Distribution			(675)		14,727		40,011	3,971,396	16,161
Customer Accounting	\$11		4,283				18,612	791,671	14,279
Customer Service	34,631						599	86,529	326
Sales	3,296						169	28,657	13
Administrative & General	12,535	\$728,005	478,041	\$72,499		\$115,112	233,701	5,467,726	1,013,017
Total Other O&M	\$50,473	\$728,005	\$610,034	\$72,499	\$249,903	\$115,112	\$351,537	\$26,024,614	\$1,132,776
Total O&M	<u>\$50,473</u>	<u>\$728,005</u>	<u>\$610,034</u>	<u>\$72,499</u>	<u>\$249,903</u>	<u>\$115,112</u>	<u>\$351,545</u>	<u>\$44,321,129</u>	<u>\$1,133,926</u>

**MONTANA-DAKOTA UTILITIES CO.  
SUMMARY OF REVENUES - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022**

	<u>Per Books</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>
<u>Sales</u>			
Residential Service	\$20,764,463	(\$1,373,170)	\$19,391,293
Small General Service	12,419,814	(857,839)	11,561,975
Large General Service	34,249,348	(1,711,040)	32,538,308
Municipal Lighting	293,921	(18,740)	275,181
Municipal Pumping	574,720	(14,572)	560,148
Outdoor Lighting	186,243	(13,922)	172,321
Unbilled Revenue	(614,681)	614,681	0
Total Sales	<u>\$67,873,828</u>	<u>(\$3,374,602)</u>	<u>\$64,499,226</u>
 Sales for Resale	 \$532,951	 (\$532,951)	 \$0
 <u>Other Revenue</u>			
Misc. Service Revenue	\$36,411	(\$4,071)	\$32,340
Rent from Property	1,244,457	(6,564)	1,237,893
Other Revenue	1,141,352	(783,350)	358,002
Transmission Service Revenue	4,651,210	(463,821)	4,187,389
Total Other Revenue	<u>\$7,073,430</u>	<u>(\$1,257,806)</u>	<u>\$5,815,624</u>
 Total Operating Revenue	 <u><u>\$75,480,209</u></u>	 <u><u>(\$5,165,359)</u></u>	 <u><u>\$70,314,850</u></u>

**MONTANA-DAKOTA UTILITIES CO.  
RETAIL SALES REVENUE @ CURRENT RATES - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 1**

	Per Books		Pro Forma @ Current Rates		
	Kwh	Revenue	Kwh	Revenue 1/	Adjustment
<u>Retail Sales Revenue</u>					
Residential Service	186,438,784	\$20,764,463	186,438,784	\$19,391,293	(\$1,373,170)
Small General Service	118,492,821	12,419,814	118,522,391	11,561,975	(857,839)
Large General Service	439,662,084	34,249,348	439,632,514	32,538,308	(1,711,040)
Lighting	2,896,217	293,921	2,896,217	275,181	(18,740)
Municipal Pumping	6,485,116	574,720	6,485,116	560,148	(14,572)
Outdoor Lighting	1,219,451	186,243	1,219,451	172,321	(13,922)
Unbilled Revenue	0	(614,681)	0	0	614,681
Total Sales Revenue	755,194,473	\$67,873,828	755,194,473	\$64,499,226	(\$3,374,602)

1/ Reflects sales revenue at current rates authorized in Docket No. 2018.09.060, effective September 1, 2020 (Phase 2), pro forma fuel and purchased power expense, and tax tracking adjustment effective January 1, 2022.

**MONTANA-DAKOTA UTILITIES CO.  
SALES FOR RESALE REVENUE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 2**

	<u>Per Books</u>	<u>Pro Forma</u>	<u>Adjustment</u>
Sales for Resale 1/	\$532,951	\$0	(\$532,951)

1/ Sales for Resale are returned through the FPPA.

**MONTANA-DAKOTA UTILITIES CO.  
OTHER OPERATING REVENUES - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 3**

	Per Books	Pro Forma Adjustments	Pro Forma
<u>Miscellaneous Service Revenue</u>			
Seasonal Reconnect Fee 1/	\$5,520	(\$300)	\$5,220
Reconnect Fee - Nonpayment 1/	5,480	(1,610)	3,870
NSF Check Fees 1/	11,970	(1,703)	10,267
Work for Construction of Others 2/	12,066	0	12,066
Energy Diversion 1/	1,375	(458)	917
Total Miscellaneous Service Revenue	<u>\$36,411</u>	<u>(\$4,071)</u>	<u>\$32,340</u>
<u>Rent from Property</u>			
Buildings 1/	\$7,706	(\$87)	\$7,619
General Office - COS 1/	385,760	(18,621)	367,139
Equipment 1/	31,189	(64)	31,125
Pole Attachments 1/	62,670	(1,997)	60,673
Street Lights 1/	473,873	12,110	485,983
Yard Lights 2/	275,057	0	275,057
Miscellaneous 1/	3,589	2,343	5,932
Joint Use agreements 3/	4,613	(248)	4,365
	<u>\$1,244,457</u>	<u>(\$6,564)</u>	<u>\$1,237,893</u>
<u>Other Revenue</u>			
Sale of Sundry Junk Material 1/	\$6,995	(\$1,562)	\$5,433
Patronage Dividends 1/	5,539	(831)	4,708
Joint Use Agreements 1/	13,692	(1,831)	11,861
Miscellaneous 4/	88,081	(65,129)	22,952
Big Stone Steam Sales 1/	121,415	(21,185)	100,230
Late Payment Revenue 5/	61,730	(456)	61,274
KVAR Penalty Revenue 1/	138,849	604	139,453
Sales of REC's 6/	698,747	(698,747)	0
Gain/(Loss) on Disposal of Property 7/	0	12,091	12,091
Capacity Sales 6/	6,304	(6,304)	0
Total Other Revenue	<u>\$1,141,352</u>	<u>(\$783,350)</u>	<u>\$358,002</u>
Subtotal Other Revenue	<u>\$2,422,220</u>	<u>(\$793,985)</u>	<u>\$1,628,235</u>
Transmission Service Revenue 3/	\$4,651,210	(463,821)	\$4,187,389
Total Transmission & Other Revenue	<u><u>\$7,073,430</u></u>	<u><u>(\$1,257,806)</u></u>	<u><u>\$5,815,624</u></u>

1/ Pro Forma based on a three year average.

2/ Pro Forma to remain at 2022 level.

3/ Transmission service revenue proposed to be recovered through the FPPA. See Workpaper Statement H, page 1.

4/ Pro Forma based on a two year average (July 2019 - June 2021).

5/ Late payment revenue is a percentage (0.095%) of late payment revenue to pro forma retail sales revenue. Pro forma is based on a three year average of late payment revenue to retail sales revenue.

6/ Pro Forma costs associated with the Fuel and Purchased Power - Sales for RECs have been excluded from the total Fuel and Purchased Power expense along with the revenues as they are an equal offset to the Fuel and Purchased Power adjustment.

7/ Amortization of gain/(loss) on sale of plant over five year period.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
Allocation of Revenues - Interim  
Pro Forma**

Customer Class	Kwh	KW	Basic Service Charge	Energy	Demand	F&PP	Tax Tracker	Total	Revenue Increase	
									\$	%
Residential Service	186,438,784		1,392,548	13,457,096		\$4,541,649	\$0	\$19,391,293	\$550,625	2.8%
Small General Service	118,522,391	345,013.6	1,432,781	5,148,858	2,093,132	2,887,204	0	11,561,975	321,661	2.8%
Large General Service	439,632,514	941,311.4	401,280	11,506,661	10,103,918	10,526,449	0	32,538,308	816,200	2.5%
Municipal Pumping	6,485,116	32,759.4	39,240	208,237	154,693	157,978	0	560,148	14,912	2.7%
Lighting	4,115,668			347,245		100,257	0	447,502	12,876	2.9%
Total Montana Electric	<b>755,194,473</b>	<b>1,319,084.4</b>	<b>\$3,265,849</b>	<b>\$30,668,097</b>	<b>\$12,351,743</b>	<b>\$18,213,537</b>	<b>\$0</b>	<b>\$64,499,226</b>	<b>\$1,716,274</b>	<b>2.7%</b>



**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF DEPRECIATION EXPENSE - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT NO. 22**

<u>Function</u>	<u>6/30/2022 Per Books</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma 1/</u>
Steam Production	\$2,711,085	(\$1,136,760)	\$1,574,325
Other Production	5,059,147	179,811	5,238,958
Heskett IV	0	0	0
Total Production	<u>\$7,770,232</u>	<u>(\$956,949)</u>	<u>\$6,813,283</u>
Transmission	1,035,298	133,523	1,168,821
Distribution	2,128,585	90,662	2,219,247
General	154,992	28,546	183,538
General Intangible	273,925	89,047	362,972
Common	281,919	20,947	302,866
Common Intangible	437,750	18,274	456,024
Subtotal Depreciation Expense	<u>\$12,082,701</u>	<u>(\$575,950)</u>	<u>\$11,506,751</u>
Amort. - Power Plant Decomm.	\$51,110	\$0	\$51,110
Amort. Of Retired Power Plants	(2,828)	2,828	0
Amort. - Retired Heskett & Lewis & Clark	0	0	0
Amort. - Unrecovered Plant	242,228	0	242,228
Amort - Power Plant Employee Retention	0	0	0
Amort - Excess Deferred Taxes	92,137	(92,137)	0
Acquisition Adjustment - Conductors	843	0	843
Subtotal Amortization Expense	<u>\$383,490</u>	<u>(\$89,309)</u>	<u>\$294,181</u>
Pref. Stock Redemption - Electric	\$5,867	\$0	\$5,867
Total	<u><u>\$12,472,058</u></u>	<u><u>(\$665,259)</u></u>	<u><u>\$11,806,799</u></u>

1/ See Rule 385.5.165, Statement I, page 2.

**MONTANA-DAKOTA UTILITIES CO.  
AVERAGE DEPRECIATION EXPENSE - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT NO. 22**

<u>Function</u>	<u>6/30/2022 Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustment</u>
Steam Production	\$2,711,085	\$1,574,325	(\$1,136,760)
Other Production	5,059,147	5,238,958	179,811
Heskett IV	0	0	0
Total Production	<u>\$7,770,232</u>	<u>\$6,813,283</u>	<u>(\$956,949)</u>
Transmission	1,035,298	1,168,821	133,523
Distribution	2,128,585	2,219,247	90,662
General	154,992	183,538	28,546
General Intangible	273,925	362,972	89,047
Common	281,919	302,866	20,947
Common Intangible	437,750	456,024	18,274
Subtotal Depreciation Expense	<u>\$12,082,701</u>	<u>\$11,506,751</u>	<u>(\$575,950)</u>
Amort. - Power Plant Decomm.	\$51,110	\$51,110	\$0
Amort. Of Retired Power Plants	(\$2,828)	\$0	\$2,828
Amort. - Retired Heskett & Lewis & Clark	\$0	\$0	\$0
Amort. - Unrecovered Plant	\$242,228	\$242,228	\$0
Amort. - Pref. Stock Redemption	\$5,867	\$5,867	\$0
Amort - Power Plant Employee Retention	\$0	\$0	\$0
Amort. - Excess Deferred Taxes	\$92,137	\$0 2/	(\$92,137)
Acquisition Adjustment - Conductors	\$843	\$843	\$0
Subtotal Amortization Expense	<u>\$389,357</u>	<u>\$300,048</u>	<u>(\$89,309)</u>
Total	<u><u>\$12,472,058</u></u>	<u><u>\$11,806,799</u></u>	<u><u>(\$665,259)</u></u>

1/ See Rule 38.5.165, Statement I, pages 3 through 6.

2/ Associated with Lewis and Clark Unit I & Heskett Unit I & II.

**MONTANA-DAKOTA UTILITIES CO.**  
**DEPRECIATION EXPENSE INCLUDING PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT NO. 22**

Acct. No.	Account	Pro Forma Avg. Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
	<u>Steam Production Plant</u>					
	<u>Heskett</u>					
311	Structures & Improvements	\$2,051,052	8.15%	\$167,161		\$167,161
312	Boiler Plant Equipment	65,546	5.72%	3,749		3,749
314	Turbogenerator units	18,351	5.15%	945		945
315	Accessory Equipment	0	7.26%	0		0
316	Miscellaneous Equipment	486,519	6.31%	30,699		30,699
	Total Heskett	\$2,621,468		\$202,554	\$0	\$202,554
	<u>Lewis &amp; Clark</u>					
311	Structures & Improvements	\$44,148	8.97%	\$3,960		\$3,960
312	Boiler Plant Equipment	0	9.15%	0		0
314	Turbogenerator units	0	3.84%	0		0
315	Accessory Equipment	0	0.39%	0		0
316	Miscellaneous Equipment	0	5.27%	0		0
	Total Lewis & Clark	\$44,148		\$3,960	\$0	\$3,960
	<u>Coyote</u>					
311	Structures & Improvements	\$7,196,457	1.14%	\$82,040		\$82,040
312	Boiler Plant Equipment	19,757,022	1.62%	320,064		320,064
314	Turbogenerator units	4,230,299	2.55%	107,873		107,873
315	Accessory Equipment	1,826,010	1.42%	25,929		25,929
316	Miscellaneous Equipment	912,298	3.51%	32,022		32,022
	Total Coyote	\$33,922,086		\$567,928	\$0	\$567,928
	<u>Big Stone</u>					
311	Structures & Improvements	\$8,367,721	0.36%	\$30,124		\$30,124
312	Boiler Plant Equipment	21,822,669	3.16%	689,596		689,596
314	Turbogenerator units	3,303,084	1.59%	52,519		52,519
315	Accessory Equipment	2,133,102	0.82%	17,491		17,491
316	Miscellaneous Equipment	416,117	2.44%	10,153		10,153
	Total Big Stone	\$36,042,693		\$799,883	\$0	\$799,883
	<u>Other Steam Production</u>					
310	Land	\$243,786				
	<u>Steam Production Summary</u>					
310	Land	\$243,786				
311	Structures & Improvements	17,659,378		\$283,285		\$283,285
312	Boiler Plant Equipment	41,645,237		1,013,409		1,013,409
314	Turbogenerator units	7,551,734		161,337		161,337
315	Accessory Equipment	3,959,112		43,420		43,420
316	Miscellaneous Equipment	1,814,934		72,874		72,874
	Total Steam Production	\$72,874,181		\$1,574,325	\$0	\$1,574,325
	<u>Other Production Plant</u>					
	<u>Glendive Turbines</u>					
341	Structures & Improvements	\$608,331	2.53%	\$15,391		\$15,391
342	Fuel Holders, Producers & Acces.	301,407	2.88%	8,681		8,681
344	Generators - Unit 1	1,664,610	0.85%	14,149		14,149
344	Generators - Unit 2	3,994,055	2.68%	107,041		107,041
345	Accessory Equipment	524,662	4.07%	21,354		21,354
346	Miscellaneous Equipment	109,239	3.97%	4,337		4,337
	Total Glendive Turbines	\$7,202,304		\$170,953	\$0	\$170,953
	<u>Lewis &amp; Clark II RICE</u>					
341	Structures & Improvements	\$3,287,869	3.53%	\$116,062		\$116,062
342	Fuel Holders, Producers & Acc.	\$716,850	3.53%	25,305		25,305

1/ See Rule 38.5.123, Statement C, pages 3 - 9.

**MONTANA-DAKOTA UTILITIES CO.**  
**DEPRECIATION EXPENSE INCLUDING PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT NO. 22**

Acct. No.	Account	Pro Forma Avg. Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
344	Generators	6,286,987	3.53%	221,931		221,931
345	Accessory Equipment	1,370,170	4.27%	58,506		58,506
346	Miscellaneous Equipment	1,003,404	4.27%	42,845		42,845
	Total Lewis & Clark RICE	\$12,665,280		\$464,649	\$0	\$464,649
	<u>Miles City Turbine</u>					
341	Structures & Improvements	\$92,312	5.60%	\$5,169		\$5,169
342	Fuel Holders, Producers & Acces.	38,814	10.80%	4,192		4,192
344	Generators	899,965	3.36%	30,239		30,239
345	Accessory Equipment	207,575	4.70%	9,756		9,756
346	Miscellaneous Equipment	16,440	6.12%	1,006		1,006
	Total Miles City Turbine	\$1,255,106		\$50,362	\$0	\$50,362
	<u>Portable Generator</u>					
341	Structures & Improvements	\$45,289	2.95%	\$1,336		\$1,336
342	Fuel Holders, Producers & Acces.	32,657	2.92%	954		954
344	Generators	300,284	3.01%	9,039		9,039
345	Accessory Equipment	106,903	3.72%	3,977		3,977
	Total Portable Generator	\$485,133		\$15,306	\$0	\$15,306
	<u>Diamond Willow Wind</u>					
341	Structures & Improvements	\$904,483	3.56%	\$32,200		\$32,200
344	Generators	13,949,610	3.64%	507,766		507,766
345	Accessory Equipment	2,000,812	4.28%	85,635		85,635
346	Miscellaneous Equipment	82,649	3.75%	3,099		3,099
	Total Diamond Willow Wind	\$16,937,554		\$628,700	\$0	\$628,700
	<u>Ormat</u>					
341	Structures & Improvements	\$168,439	5.11%	\$8,607		\$8,607
344	Generators	3,060,336	5.11%	156,383		156,383
345	Accessory Equipment	530,142	5.11%	27,090		27,090
	Total Ormat	\$3,758,917		\$192,080	\$0	\$192,080
	<u>Cedar Hills Wind</u>					
341	Structures & Improvements	\$742,014	3.82%	\$28,345		\$28,345
344	Generators	8,935,121	3.74%	334,174		334,174
345	Accessory Equipment	1,499,900	4.57%	68,545		68,545
346	Miscellaneous Equipment	38,611	3.41%	1,317		1,317
	Total Cedar Hills Wind	\$11,215,646		\$432,381	\$0	\$432,381
	<u>Heskett III Gas Turbine</u>					
341	Structures & Improvements	\$1,706,238	2.75%	\$46,922		\$46,922
342	Fuel Holders, Producers & Acces.	264,417	2.75%	7,271		7,271
344	Generators	9,058,495	2.47%	223,745		223,745
345	Accessory Equipment	1,100,316	2.75%	30,259		30,259
346	Miscellaneous Equipment	584,568	3.70%	21,629		21,629
	Total Heskett III Turbine	\$12,714,034		\$329,826	\$0	\$329,826
	<u>Thunder Spirit Wind I</u>					
341	Structures & Improvements	\$6,872,557	4.14%	\$284,524		\$284,524
344	Generators	35,134,998	4.14%	1,454,589		1,454,589
345	Accessoy Equipment	7,848,520	4.14%	324,929		324,929
346	Miscellaneous Equipment	129,424	4.41%	5,708		5,708
	Total Thunder Spirit Wind I	\$49,985,499		\$2,069,750	\$0	\$2,069,750
	<u>Thunder Spirit Wind II</u>					
341	Structures & Improvements	\$2,118,229	4.14%	\$87,695		\$87,695
344	Generators	17,430,740	4.14%	721,633		721,633
345	Accessoy Equipment	1,714,593	4.41%	75,614		75,614
346	Miscellaneous Equipment	205	4.41%	9		9
	Total Thunder Spirit Wind II	\$21,263,767		\$884,951	\$0	\$884,951

1/ See Rule 38.5.123, Statement C, pages 3 - 9.

**MONTANA-DAKOTA UTILITIES CO.**  
**DEPRECIATION EXPENSE INCLUDING PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT NO. 22**

Acct. No.	Account	Pro Forma Avg. Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
	<u>Other Production</u>					
340	Land	\$9,254				
	<u>Other Production Summary</u>					
340	Land	\$9,254				
341	Structures & Improvements	16,545,761		\$626,251		\$626,251
342	Fuel Holders, Producers & Acces.	1,354,145		46,403		46,403
344	Generators	100,715,201		3,780,689		3,780,689
345	Accessory Equipment	16,903,593		705,665		705,665
346	Miscellaneous Equipment	1,964,540		79,950		79,950
	Total Other Production	\$137,492,494		\$5,238,958	\$0	\$5,238,958
	<u>New Other Production</u>					
	<u>Heskett IV Gas Turbine</u>					
344	Generators	\$0	2.33%	\$0	\$0	\$0
	<u>Transmission Plant</u>					
350.1	Land	\$125,051				
350.2	Rights of Way	870,158	0.79%	\$6,874		\$6,874
352	Structures & Improvements	430	0.00%	0		0
353	Station Equipment	41,331,833	0.97%	400,919		400,919
354	Towers and Fixtures	339,864	1.93%	6,559		6,559
355	Poles and Fixtures	28,846,422	1.81%	522,120		522,120
356	Overhead Conductor & Devices	17,805,833	1.21%	215,451		215,451
357	Underground Conduit	290,721	2.00%	5,814		5,814
358	Underground Conduit & Devices	554,203	2.00%	11,084		11,084
	Total Transmission Plant	\$90,164,515		\$1,168,821	\$0	\$1,168,821
	<u>Distribution Plant</u>					
360.1	Land	\$233,732				
360.2	Rights of Way	200,575	0.87%	\$1,745		\$1,745
362	Station Equipment	16,620,929	1.50%	249,314		249,314
364	Poles, Towers & Fixtures	11,192,544	2.68%	299,960		299,960
365	Overhead Conductors & Devices	8,060,079	2.06%	166,038		166,038
366	Underground Conduit	12,967	1.60%	207		207
367	Underground Conductor & Devices	17,343,002	3.63%	629,551		629,551
368	Line Transformers	15,039,662	2.01%	302,297		302,297
369	Services	6,981,137	2.36%	164,755		164,755
370	Meters	3,447,403	7.79%	268,553		268,553
371	Installation on Cust. Premises	1,318,294	4.67%	61,564		61,564
373	Street Lighting & Signal System	2,707,316	2.78%	75,263		75,263
	Total Distribution Plant	\$83,157,640		\$2,219,247	\$0	\$2,219,247
	<u>General Plant</u>					
389	Land	\$8,478				
390	Structures and Improvements	710,437	1.27%	\$9,023		\$9,023
391.1	Office Furniture & Fixtures	32,632	8.10%	2,643		2,643
391.3	Computer Equip. - PC	0	14.83%	0		0
391.4	Computer Equip. - Prime	0	34.80%	0		0
391.5	Computer Equip. - Other	34,552	12.46%	4,305		4,305
392.1	Trans. Equip., Non-Unitized	135,938	0.00% 2/		\$0	0
392.2	Trans. Equip., Unitized	1,537,447	7.88% 2/		121,151	121,151
394.1	Tools, Shop & Gar. Eq.-Non-Un.	1,432,056	4.97%	71,173		71,173
395	Laboratory Equipment	47,180	3.37%	1,590		1,590
396.1	Work Equipment Trailers	288,738	3.94% 2/		11,376	11,376
396.2	Power Operated Equip.	3,117,498	7.54% 2/		235,059	235,059
397.1	Radio Comm. Equip.-Fixed	217,211	6.85%	14,879		14,879
397.2	Radio Comm. Equip.-Mobile	156,678	6.84%	10,717		10,717

1/ See Rule 38.5.123, Statement C, pages 3 - 9.

2/ Charged to a clearing account.

**MONTANA-DAKOTA UTILITIES CO.**  
**DEPRECIATION EXPENSE INCLUDING PLANT ADDITIONS - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT NO. 22**

Acct. No.	Account	Pro Forma Avg. Plant 1/	Depreciation Rate	Annual Depreciation	To Clearing Accounts	Accumulated Reserve
397.3	General Tele. Comm. Equip.	0	11.53%	0		0
397.5	Supervisory & Telephone Equipment	8,699	12.04%	1,047		1,047
397.6	Scada System	452,701	10.46%	47,353		47,353
397.8	Network Equipment	75,851	25.54%	19,372		19,372
398	Miscellaneous Equipment	47,247	3.04%	1,436		1,436
	<b>Total General Plant</b>	<b>\$8,303,343</b>		<b>\$183,538</b>	<b>\$367,586</b>	<b>\$551,124</b>
303	Intangible Plant - General	\$3,429,702	3/	\$362,972		\$362,972
	<u>Common Plant</u>					
389	Land	\$332,636				
390	Structures and Improvements	5,323,549	0.85%	\$45,250		\$45,250
391.1	Furniture and Fixtures	247,092	6.67%	16,481		16,481
391.3	Computer Equip. - PC	452,512	20.00%	90,502		90,502
391.5	Computer Equip. - Other	246,436	20.00%	49,287		49,287
392.1	Trans. Equip., Non-Unitized	291	0.00% 2/		\$0	0
392.2	Trans. Equip., Unitized	1,170,991	6.65% 2/		77,871	77,871
392.3	Aircraft	598,234	4.00%	23,929		23,929
393	Stores Equipment	45,761	3.33%	1,524		1,524
394.1	Tools, Shop & Gar. Equip., Non-Un.	117,266	5.56%	6,520		6,520
394.3	Vehicle Maint. Equip.	5,460	5.00%	273		273
394.4	Vehicle Refueling Equip.	0	5.00%	0		0
397.1	Radio Comm. Equip.-Fixed	314,666	6.67%	20,988		20,988
397.2	Radio Comm. Equip.-Mobile	197,502	6.67%	13,173		13,173
397.3	General Tele. Comm. Equip.	81,570	10.00%	8,157		8,157
397.5	Supervisory & Tele. Equip.	1,841	6.67%	123		123
397.8	Network Equipment	82,834	20.00%	16,567		16,567
398	Miscellaneous Equipment	201,843	5.00%	10,092		10,092
	<b>Total Common Plant</b>	<b>\$9,420,484</b>		<b>\$302,866</b>	<b>\$77,871</b>	<b>\$380,737</b>
303	Intangible Plant - Common	\$5,729,978	3/	\$456,024		\$456,024
312	Acquisition Adjustment - Boiler	\$2,494,786	4/	\$0		\$0
356	Acquisition Adjustment - Conductors	\$19,381	5/	\$843		\$843
403.5	Amort. - Power Plant Decomm.	\$0	6/	\$51,110		\$51,110
405.1	Amort. - Retired Power Plants	\$0	4/	\$0		\$0
405.1	Amort. - Retired Power Plants Heskett&L&C	\$0		\$0		\$0
407.1	Amort. - Unrecovered Plant	\$0	3/	\$242,228		\$0
407.3	Amort. - Pref Stock Redemption	\$0	7/	\$5,867		\$0
	Amort - Power Plant Employee Retention	\$0		\$0		\$0
407.3	Amort. - Excess Deferred Taxes	\$0	8/	\$0		\$0
	<b>Total Electric Plant in Service</b>	<b>\$413,086,504</b>		<b>\$11,806,799</b>	<b>\$445,457</b>	<b>\$12,004,161</b>

- 1/ See Rule 38.5.123, Statement C, pages 3 - 9.  
2/ Charged to a clearing account.  
3/ Amortization based on the life of each item.  
4/ Fully Amortized.  
5/ Line TL-117-1 amortized at 5%, Line TL-124-2 fully amortized.  
6/ See Rule 38.5.133, Statement D, page 2.  
7/ Amortization based on 15 years.  
8/ Associated with Heskett I & II and Lewis & Clark I plants.

**MONTANA-DAKOTA UTILITIES CO.**  
**SUMMARY OF ADJUSTMENTS TO PER BOOKS TAXABLE INCOME - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**FOR THE TWELVE MONTHS ENDING JUNE 30, 2022**

	Adjustment No.	Pro Forma Adjustment	Reference
<b><u>Operating Income</u></b>			
<b><u>Current Income Taxes</u></b>			
Interest Expense Annualization 1/	27	\$48,913	Statement J, Page 5
Tax Depreciation on Plant Additions 1/	28	1,359,895	Statement J, Page 6
Total Adjustment to Taxable Income		<u>\$1,408,808</u>	
Income Taxes on Pro Forma Adjustments	29	(143,750)	Statement J, Page 7
Production Tax Credits	30	(240,946)	Statement J, Page 8
Elimination of Closing/Filing and prior-period	31	333,450	Statement J, Page 9
Total Adjustment to Current Income Taxes		<u>(\$51,246)</u>	
<b><u>Deferred Income Taxes</u></b>			
Elimination of Closing/Filing and prior-period	31	(381,438)	Statement J, Page 9
Plant Excess Deferred Taxes - ARAM	32	143,658	Statement J, Page 9
Deferred Income Taxes on Plant Additions	28	358,094	Statement J, Page 6
Total Adjustment to Deferred Income Taxes		<u>\$120,314</u>	
<b><u>Rate Base</u></b>			
Accumulated Deferred Income Taxes -			
Liberalized Depreciation	P	\$877,171	Statement J, Page 10
Excess Plant Deferred Income Taxes	P	(643,490)	Statement J, Page 10
Accelerated Amortization	P	(17,302)	Statement J, Page 10
Investment Tax Credit	P	(114,789)	Statement J, Page 10
Customer Advances	P	106,807	Statement J, Page 10
Full Normalization	P	1,343	Statement J, Page 10
Net Negative Salvage	P	(6,729)	Statement J, Page 10
Unamortized Loss on Debt	P	(21,859)	Statement J, Page 10
Retired Power Plants	P	373	Statement J, Page 10
Provision for Pension & Benefits	P	(23,979)	Statement J, Page 10
Provision for Injuries & Damages	P	12,114	Statement J, Page 10
Excess Deferred - Non Plant	P	74,263	Statement J, Page 10
Excess Deferred - Non-Plant Pension	P	(66,902)	Statement J, Page 10
Excess Deferred - Non-Plant Insurance	P	535	Statement J, Page 10
Provision for Post Retirement	P	0	Statement J, Page 10
Provision for Power Plant Retirements	P	0	Statement J, Page 10
Total Adjustment to Current Income Taxes		<u>\$177,556</u>	

1/ Amount is shown before income tax effect.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
ADJUSTMENT FOR INTEREST EXPENSE ANNUALIZATION - INTERIM  
ADJUSTMENT NO. 27**

	<u>Per Books</u>	<u>Pro Forma Adjustment</u>	<u>Pro Forma</u>
Rate Base 1/	\$208,711,493	\$14,147,664	\$222,859,157
Weighted Cost of Debt 2/			2.243%
Interest Expense - Pro Forma			\$4,998,731
Interest Charges as Recorded 3/			<u>4,949,818</u>
Interest Expense Annualization Adjustment			<u><u>\$48,913</u></u>

1/ Rule 38.5.175, Overall Cost of Service, page 7.

2/ Rule 38.5.146, Statement F, page 1, Long and Short Term Debt.

3/ Reflects long and short term interest and amortization of loss on debt.



**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
DEFERRED INCOME TAX ON PLANT - INTERIM  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 28**

	Pro Forma Depreciation Plant in Service	Pro Forma Depreciation Plant Additions	Total Adjustment
Tax Depreciation 1/	\$11,182,691	\$2,004,302	\$13,186,993
Book Depreciation 2/	11,439,491	387,607	11,827,098
Tax to Book Depreciation Difference	<u>(\$256,800)</u>	<u>\$1,616,695</u>	<u>\$1,359,895</u>
Deferred Income Taxes on Plant			<u>\$358,094</u>

- 1/ Plant in service tax depreciation from 2022 and 2023 tax depreciation forecast, see Statement Workpaper statement J, page 1. Plant additions, See Rule 38.5.169, Statement J, page 11.
- 2/ Includes depreciation on accounts charged to clearing accounts.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
CALCULATION OF ADJUSTMENT TO  
CURRENT INCOME TAXES - INTERIM  
ADJUSTMENT NO. 29**

	Pro Forma Adjustments
<b>Operating Revenues</b>	
Sales Revenues	(\$3,374,602)
Sales For Resale	(532,951)
Other Revenues	(793,985)
Transmission Service Revenue	(463,821)
Total Operating Revenues	(5,165,359)
<b>Operating Expenses</b>	
Operation and Maintenance	
Cost of Fuel & Purchased Power	(409,162)
Other O&M	761,725
Total O&M	352,563
Depreciation Expense	(665,259)
Taxes other Than Income	(5,715,568)
Total Operating Expenses	(6,028,264)
<b>Gross Adjustments to Operating Income</b>	862,905
Deductions and Adjustments to Book Income:	
Interest Annualization 1/	48,913
Book/Tax Depreciation Difference - Plant 2/	1,359,895
Total Adjustments to Taxable Income	1,408,808
Total Taxable Income	(545,903)
Federal & State Income Taxes @ 26.3325%	(\$143,750)

1/ Rule 38.5.169, Statement J, page 5.

2/ Rule 38.5.169, Statement J, page 6.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
PRODUCTION TAX CREDIT - INTERIM  
FOR THE TWELVE MONTHS ENDING JUNE, 2022  
ADJUSTMENT NO. 30**

	Per Books 1/	Pro Forma - Thunder Spirit 2/	Pro Forma - Diamond Willow Repower 3/	Total Pro Forma PTC	Pro Forma Adjustment
Generation - Kwh	619,652,000	598,065,000	46,475,500		
Production Tax Credit		\$0.026	\$0.026		
Total Production Tax Credit	\$15,823,266	\$15,549,690	\$1,208,363	\$16,758,053	
Allocated to Montana 4/	<u>\$3,944,525</u>	<u>\$3,883,672</u>	<u>\$301,799</u>	<u>\$4,185,471</u>	<u>\$240,946</u>

1/ PTC rate \$0.025 per Kwh for 2021 and \$0.026 per Kwh for 2022

	July - Dec. 2021	Jan. - June 2022	Total
Eligible Generation:	287,686,000	331,966,000	619,652,000
Production Tax Credit value:	\$0.025	\$0.026	
Total Production Tax Credit:	\$7,192,150	\$8,631,116	\$15,823,266
Allocated to Montana:	\$1,788,828	\$2,155,697	\$3,944,525

2/ Thunder Spirit generation eligible for PTC at full value of \$0.026/kWh.

3/ Diamond Willow generation on repowered turbines eligible for PTC at full value of \$0.026/kWh.

4/ Allocated on Factor 271 - Integrated Peak and Energy.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
ADJUSTMENT TO CURRENT AND DEFERRED INCOME TAXES  
FOR ROUNDING AND PRIOR YEAR'S AND CLOSING/FILING - INTERIM  
TWELVE MONTHS ENDED DECEMBER 31, 2021  
ADJUSTMENT NO. 31**

Adjustment to Current Federal Income Taxes to Eliminate Closing/Filing and Prior Period Adjustments	<u><u>\$333,450</u></u>
Adjustment to Deferred Income Taxes to Eliminate Closing/Filing and Prior Period Adjustments	<u><u>(\$381,438)</u></u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
EXCESS DEFERRED INCOME TAXES - INTERIM  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT NO. 32**

Plant Related - ARAM Method - Per Books	(\$732,702)
Plant Related - ARAM Method - Pro Forma	<u>(589,044)</u>
Plant Related - ARAM Method	<u><u>\$143,658</u></u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
ACCUMULATED DEFERRED INCOME TAXES - INTERIM  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT P**

	Per Books Balance @ 6/30/21	Per Books Balance @ 6/30/22	Average Balance @ 6/30/22	Pro Forma Activity	Pro Forma Balance	Pro Forma Average Balance	Pro Forma Adjustment
<u>Accumulated Deferred Income Taxes</u>							
Liberalized Depreciation	\$41,446,326	\$44,236,465	\$42,841,396	(\$1,035,796) 1/	\$43,200,669	\$43,718,567	\$877,171
Excess Plant Deferred Income Taxes	14,319,233	13,621,298 12/	13,970,266	(589,044) 2/	13,032,254	13,326,776	(643,490)
Accelerated Amortization	35,962	(1,358)	17,302	2,716 3/	1,358	0	(17,302)
Investment Tax Credit	(119,779)	(211,891)	(165,835)	(137,465) 4/	(349,356)	(280,624)	(114,789)
Customer Advances	(312,978)	(99,364)	(206,171)	0	(99,364)	(99,364)	106,807
Full Normalization	(2,686)	0	(1,343)	0	0	0	1,343
Net Negative Salvage	(3,183,663)	(3,197,122)	(3,190,393)	0	(3,197,122)	(3,197,122)	(6,729)
Unamortized Loss on Debt	110,203	88,223	99,213	(21,738) 6/	66,485	77,354	(21,859)
Retired Power Plants	(745)	0	(373)	0 7/	0	0	373
Provision for Pension & Benefits	1,407,283	1,357,286	1,382,285	2,040 8/	1,359,326	1,358,306	(23,979)
Provision for Injuries & Damages	(39,669)	(15,442)	(27,556)	0 9/	(15,442)	(15,442)	12,114
Excess Deferred - Non-Plant	(482,726)	(408,463)	(445,595)	74,263 5/	(334,200)	(371,332)	74,263
Excess Deferred - Non-Plant Pension	434,865	367,964	401,415	(66,902) 5/	301,062	334,513	(66,902)
Excess Deferred - Non-Plant Insurance	(3,476)	(2,941)	(3,209)	535 5/	(2,406)	(2,674)	535
Provision for Post Retirement	0	0	0	0 10/	0	0	0
Provision for Power Plant Retirements	0	0	0	0 11/	0	0 11/	0
Balance	<u>\$53,608,150</u>	<u>\$55,734,655</u>	<u>\$54,671,402</u>	<u>(\$1,771,391)</u>	<u>\$53,963,264</u>	<u>\$54,848,958</u>	<u>\$177,556</u>

1/ Reflects the adjustment on Rule 38.5.169, Statement J, page 6, and the removal of remaining ADIT related to retired power plants (\$1,393,890).

2/ See Rule 38.5.169, Statement J, page 9.

3/ Related to retired power plants, adjustment to remove balance.

4/ See Rule 38.5.143, Statement E, page 12.

5/ See Rule 38.5.169, Statement J, page 12.

6/ See Rule 38.5.143, Statement E, page 4.

7/ See Rule 38.5.143, Statement E, page 5.

8/ See Rule 38.5.143, Statement E, page 8.

9/ See Rule 38.5.143, Statement E, page 9.

10/ See Rule 38.5.143, Statement E, page 10.

11/ See Rule 38.5.143, Statement E, page 6. Pro Forma balance is not averaged to match deferred asset balance on Rule 38.5.141, Statement E, page 1.

12/ See Rule 38.5.169, Statement J, page 14 for breakdown of plant based deferred income tax.

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
TAX DEPRECIATION ON PLANT ADDITIONS - INTERIM  
PRO FORMA**

	Plant Additions	Annual Depreciation	Book Depr. for Taxes 1/	Tax Depreciation 2/	Book/Tax Difference	Deferred 3/ Income Taxes
Steam Production	\$906,879	\$19,298	\$9,649	\$34,008	\$24,359	\$6,414
Other Production - Excl. Wind	1,678,450	62,033	31,017	83,923	52,906	13,931
Wind Production	4,712,160	183,101	91,551	942,432	850,881	224,058
Heskett Unit IV	0	0	0	0	0	0
Transmission	8,170,005	126,559	63,280	306,375	243,095	64,013
Distribution	4,174,435	111,087	55,544	156,541	100,997	26,595
General						
Other	\$568,353	\$43,070	\$21,535	\$81,218	\$59,683	\$15,716
Structures & Improvements	671,776	8,532	4,266	9,344	5,078	1,337
Computer Equipment	37,852	4,716	2,358	7,570	5,212	1,372
Transportation	55,239	4,353	2,177	11,048	8,871	2,336
Work Equipment	194,286	14,649	7,325	38,857	31,532	8,303
Total General	\$1,527,506	\$75,320	\$37,661	\$148,037	\$110,376	\$29,064
General Intangible	\$730,033	\$143,632	\$71,816	\$243,320	\$171,504	\$45,161
Common						
Other	\$313,279	\$24,019	\$12,010	\$44,768	\$32,758	\$8,626
Structures & Improvements	203,925	1,733	867	2,837	1,970	519
Computer Equipment	69,635	13,927	6,964	13,927	6,963	1,834
Vehicles	0	0	0	0	0	0
Total Common	\$586,839	\$39,679	\$19,841	\$61,532	\$41,691	\$10,979
Common Intangible	\$84,409	\$14,495	\$7,248	\$28,134	\$20,886	\$5,500
Total Depreciable Additions	<u>\$22,570,716</u>	<u>\$775,204</u>	<u>\$387,607</u>	<u>\$2,004,302</u>	<u>\$1,616,695</u>	<u>\$425,715</u>

1/ Annual depreciation divided by 2 to reflect half-year convention. Heskett Unit IV reflects a full year.

2/ Tax depreciation rates for half-year convention:

Steam Production	3.750%	(20 Yr.)
Other Production	5.000%	(15 Yr.)
Transmission	3.750%	(20 Yr.)
Distribution	3.750%	(20 Yr.)
General & Common	14.290%	(7 Yr.)
Structures & Improvements	1.391%	(39 Yr.)
Computer, Trans. & Work Equip., Wind Prod.	20.000%	(5 Yr.)
Intangible	33.330%	(3 Yr.)

3/ Tax Rate 26.3325%

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
ADJUSTMENT TO ACCUMULATED DEFERRED INCOME TAXES  
TO REFLECT FULL NORMALIZATION - INTERIM  
AND NON PLANT EXCESS DEFERRED INCOME TAXES  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2022**

**Non Plant Excess Deferred Income Taxes**

Deferred Amortization	<u><u>\$74,263</u></u>
Deferred Amortization - Pension	<u><u>(\$66,902)</u></u>
Deferred Amortization - Insurance	<u><u>\$535</u></u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
SUMMARY OF AVERAGE ACCUMULATED DEFERRED INCOME TAXES - INTERIM  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2022**

	Balance @ 6/30/21	Balance @ 6/30/22	Average Balance @ 6/30/22	Pro Forma Adjustments 1/	Average Pro Forma Balance
<u>Accumulated Deferred Income Taxes</u>					
Liberalized Depreciation	\$41,446,326	\$44,236,465	\$42,841,396	\$877,171	\$43,718,567
Excess Plant Deferred Income Taxes	14,319,233	13,621,298	13,970,266	(643,490)	13,326,776
Accelerated Amortization	35,962	(1,358)	17,302	(17,302)	0
Investment Tax Credit	(119,779)	(211,891)	(165,835)	(114,789)	(280,624)
Customer Advances	(312,978)	(99,364)	(206,171)	106,807	(99,364)
Full Normalization	(2,686)	0	(1,343)	1,343	0
Net Negative Salvage	(3,183,663)	(3,197,122)	(3,190,393)	(6,729)	(3,197,122)
Unamortized Loss on Debt	110,203	88,223	99,213	(21,859)	77,354
Retired Power Plants	(745)	0	(373)	373	0
Provision for Pension & Benefits	1,407,283	1,357,286	1,382,285	(23,979)	1,358,306
Provision for Injuries & Damages	(39,669)	(15,442)	(27,556)	12,114	(15,442)
Excess Deferred - Non Plant	(482,726)	(408,463)	(445,595)	74,263	(371,332)
Excess Deferred - Non-Plant Pension	434,865	367,964	401,415	(66,902)	334,513
Excess Deferred - Non-Plant Insurance	(3,476)	(2,941)	(3,209)	535	(2,674)
Provision for Post Retirement	0	0	0	0	0
Provision for Power Plant Retirements	0	0	0	0	0
Balance	<u>\$53,608,150</u>	<u>\$55,734,655</u>	<u>\$54,671,402</u>	<u>\$177,556</u>	<u>\$54,848,958</u>

1/ See Rule 38.5.169, Statement J, page 10.



**MONTANA-DAKOTA UTILITIES CO.**  
**TAXES OTHER THAN INCOME - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**

<u>Type of Tax</u>	<u>Total Company</u>	<u>Montana</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>	<u>Adjustment No.</u>
Ad Valorem					
Production	\$3,195,108	\$743,276	(\$594,159)	\$149,117	
Transmission	3,726,399	1,502,663	(1,359,842)	142,821	
Distribution	5,048,503	3,343,161	(3,310,161)	33,000	
General	378,511	157,625	(122,336)	35,289	
Common	341,289	208,312	(203,341)	4,971	
Intangible	109,747	22,591	1,265	23,856	
Total Ad Valorem Taxes	<u>\$12,799,557</u>	<u>\$5,977,628</u>	<u>(\$5,588,574)</u>	<u>\$389,054</u>	23
O&M Related Taxes - Other					
Payroll Taxes	\$2,394,988	\$531,401	\$3,391	\$534,792	24
Franchise	183,099	0	0	0	
Delaware Franchise	36,388	8,066	0	8,066	
Total O&M Related Taxes	<u>\$2,614,475</u>	<u>\$539,467</u>	<u>\$3,391</u>	<u>\$542,858</u>	
Revenue Taxes					
Montana PSC	\$352,170	\$352,170	(\$158,430)	\$193,740	
Montana Consumer Counsel	29,571	29,571	1,427	30,998	
South Dakota	22,533	0	0	0	
Wyoming	98,119	0	0	0	
	<u>\$502,393</u>	<u>\$381,741</u>	<u>(\$157,003)</u>	<u>\$224,738</u>	26
Electric Production Taxes					
Montana Electric Tax	\$146,188	\$36,852	(\$3,169)	\$33,683	
North Dakota Coal Conversion	118,642	29,906	31,405	61,311	
Wind Generation Tax	695,716	173,397	(1,618)	171,779	
	<u>\$960,546</u>	<u>\$240,155</u>	<u>\$26,618</u>	<u>\$266,773</u>	25
Other					
Highway Use Tax	\$6,128	\$1,126	\$0	\$1,126	
Secretary of State	2,145	476	0	476	
Total Other	<u>\$8,273</u>	<u>\$1,602</u>	<u>\$0</u>	<u>\$1,602</u>	
Total Taxes Other Than Income	<u><u>\$16,885,244</u></u>	<u><u>\$7,140,593</u></u>	<u><u>(\$5,715,568)</u></u>	<u><u>\$1,425,025</u></u>	

**MONTANA-DAKOTA UTILITIES CO.  
AD VALOREM TAXES - INTERIM  
ELECTRIC UTILITY - MONTANA  
ADJUSTMENT NO. 23**

**Montana Direct Ad Valorem Taxes**

<u>Function</u>	<u>Per Books</u>	<u>Pro Forma 1/</u>	<u>Pro Forma Adjustments</u>
Production	\$602,067	\$0	(\$602,067)
Transmission	1,367,416	0	(1,367,416)
Distribution	3,310,953	0	(3,310,953)
General	124,207	0	(124,207)
Common	203,605	0	(203,605)
Total	<u>\$5,608,248</u>	<u>\$0</u>	<u>(\$5,608,248)</u>

**Allocated Ad Valorem Taxes**

<u>Function</u>	<u>Per Books</u>	<u>Pro Forma 2/</u>	<u>Pro Forma Adjustments</u>
Production	\$141,209	\$149,117	\$7,908
Transmission	135,247	142,821	7,574
General	33,418	35,289	1,871
Common	4,707	4,971	264
Intangible	22,591	23,856	1,265
Total	<u>\$337,172</u>	<u>\$356,054</u>	<u>\$18,882</u>

**Tribal Ad Valorem Taxes**

<u>Function</u>	<u>Per Books</u>	<u>Pro Forma 3/</u>	<u>Pro Forma Adjustments</u>
Distribution	\$32,208	\$33,000	\$792
Total Ad Valorem Taxes	<u>\$5,977,628</u>	<u>\$389,054</u>	<u>(\$5,588,574)</u>

- 1/ Montana direct ad valorem taxes have been excluded from the interim file.  
2/ Based on an increase of 5.60% which represents the three year average allocated ad valorem taxes for Montana-Dakota's electric properties.  
3/ Pro forma increase is based on the annualized 1st six months of 2022.

**MONTANA-DAKOTA UTILITIES CO.  
PAYROLL TAXES - INTERIM  
ELECTRIC UTILITY - MONTANA  
TWELVE MONTHS ENDED JUNE 30, 2022  
ADJUSTMENT NO. 24**

	Per Books			Pro Forma
	<u>Electric Utility</u>	<u>Montana</u>	<u>Pro Forma 1/</u>	<u>Adjustment</u>
Payroll Taxes	<u>\$2,394,988</u>	<u>\$531,401</u>	<u>\$534,792</u>	<u>\$3,391</u>

1/ Pro Forma labor expense multiplied by ratio of twelve months ending June 30, 2022 payroll taxes to labor expense.

	<u>Per Books 2022</u>
Payroll Taxes	\$531,401
Electric Labor	8,129,276
% Payroll Taxes to Labor	6.54%
Pro Forma Labor Expense	8,177,241

**MONTANA-DAKOTA UTILITIES CO.**  
**ELECTRIC PRODUCTION TAXES - INTERIM**  
**ELECTRIC UTILITY - MONTANA**  
**TWELVE MONTHS ENDED JUNE 30, 2022**  
**ADJUSTMENT NO. 25**

<u>Electric Production Taxes</u>	<u>Per Books</u>		<u>Pro Forma</u>	<u>Pro Forma Adjustment</u>
	<u>Electric Utility</u>	<u>Montana</u>		
Montana Electric Tax	\$146,188	\$36,852	\$33,683	(\$3,169)
North Dakota Coal Conversion Tax	118,642	29,906	61,311	31,405
Wind Generation Tax	695,716	173,397	171,779	(1,618)
	<u>\$960,546</u>	<u>\$240,155</u>	<u>\$266,773</u>	<u>\$26,618</u>

**MONTANA-DAKOTA UTILITIES CO.  
ELECTRIC UTILITY - MONTANA  
MONTANA PUBLIC SERVICE COMMISSION AND  
MONTANA CONSUMER COUNSEL TAX - INTERIM  
TWELVE MONTHS ENDING JUNE 30, 2022  
ADJUSTMENT NO. 26**

Pro Forma Revenue 1/	\$64,499,226
Miscellaneous Revenue 2/	80,631
Taxable Revenue	<u>\$64,579,857</u>
Public Service Commission Tax @ 0.300% 3/	\$193,740
Per Books Public Service Commission Tax	352,170
Pro Forma Adjustment	<u>(\$158,430)</u>
Montana Consumer Counsel Tax @ 0.048% 4/	\$30,998
Per Books Montana Consumer Counsel Tax	29,571
Pro Forma Adjustment	<u>\$1,427</u>
Total Pro Forma Adjustment	<u><u>(\$157,003)</u></u>

1/ Rule 38.5.164, Statement H, page 2.

2/ Includes revenues for reconnect fees, NSF check fees, and late payment revenue. See Rule 38.5.164, Statement H, page 4.

3/ Effective October 1, 2022 in Docket No. 2022.09.091, Order No. 7867

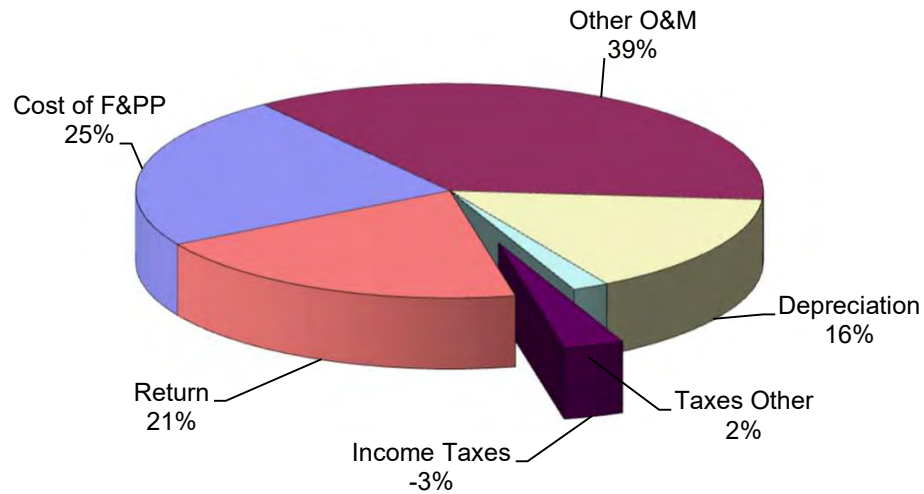
4/ Effective October 1, 2022 in Docket No. 2022.09.090, Order No. 7866

**MONTANA-DAKOTA UTILITIES CO.**  
**ELECTRIC UTILITY - MONTANA**  
**Allocation of Revenues - Interim Rate Increase**  
**Pro Forma**

Rate Class	Pro Forma Billing Determinants and Revenues Before Increase									Total excl. F&PP	Total Increase	
	Bill Determinants	Kwh	KW	Basic Service Charge	Energy	Demand	F&PP	Tax Tracker	Total		\$	%
Residential Service - Rate 10	20,080	186,438,784		\$1,392,548	\$13,457,096		\$4,541,649	\$0	\$19,391,293	\$14,849,644	\$550,625	2.84%
Small General Service												
Rate 20 Primary	1	568	0.0	83	21	0	13	0	117	104	4	3.42%
Rate 20 Scondary	5,808	110,004,369	308,656.5	1,377,948	4,925,339	1,923,812	2,679,706	0	10,906,805	8,227,099	305,061	2.80%
Rate 25	200	8,517,454	36,357.1	54,750	223,498	169,320	207,485	0	655,053	447,568	16,596	2.53%
Total Small General	6,009	118,522,391	345,013.6	1,432,781	5,148,858	2,093,132	2,887,204	0	11,561,975	8,674,771	321,661	2.78%
Large General Service												
Rate 30 Primary	15	76,702,260	181,526.9	41,400	2,230,502	2,087,211	1,816,310	0	6,175,423	4,359,113	161,636	2.62%
Rate 30 Secondary	256	161,958,379	427,987.8	307,200	4,755,098	5,034,567	3,945,306	0	14,042,171	10,096,865	374,392	2.67%
Total Rate 30	271	238,660,639	609,514.7	348,600	6,985,600	7,121,778	5,761,616	0	20,217,594	14,455,978	536,028	2.65%
Rate 31 Primary	2	12,299,200	27,448.8	5,520	409,314	297,274	291,245	0	1,003,353	712,108	26,405	2.63%
Rate 31 Secondary	2	231,520	1,129.2	2,400	7,610	12,987	5,640	0	28,637	22,997	853	2.98%
Total Rate 31	4	12,530,720	28,578.0	7,920	416,924	310,261	296,885	0	1,031,990	735,105	27,258	2.64%
Rate 32	16	2,867,305	10,321.1	5,760	69,762	40,720	69,848	0	186,090	116,242	4,310	2.32%
Rate 35	13	185,573,850	292,897.6	39,000	4,034,375	2,631,159	4,398,100	0	11,102,634	6,704,534	248,604	2.24%
Total Large General	304	439,632,514	941,311.4	401,280	11,506,661	10,103,918	10,526,449	0	32,538,308	22,011,859	816,200	2.51%
Municipal Lighting - Rate 41	92	2,896,217			204,630		70,551	0	275,181	204,630	7,588	2.76%
Municipal Pumping - Rate 48	109	6,485,116	32,759.4	39,240	208,237	154,693	157,978	0	560,148	402,170	14,912	2.66%
Outdoor Lighting Service - Rate 52	1,820	1,219,451			142,615		29,706	0	172,321	142,615	5,288	3.07%
Total Montana Electric	<b>28,414</b>	<b>755,194,473</b>	<b>1,319,084.4</b>	<b>\$3,265,849</b>	<b>\$30,668,097</b>	<b>\$12,351,743</b>	<b>\$18,213,537</b>	<b>\$0</b>	<b>\$64,499,226</b>	<b>\$46,285,689</b>	<b>\$1,716,274</b>	<b>2.66%</b>

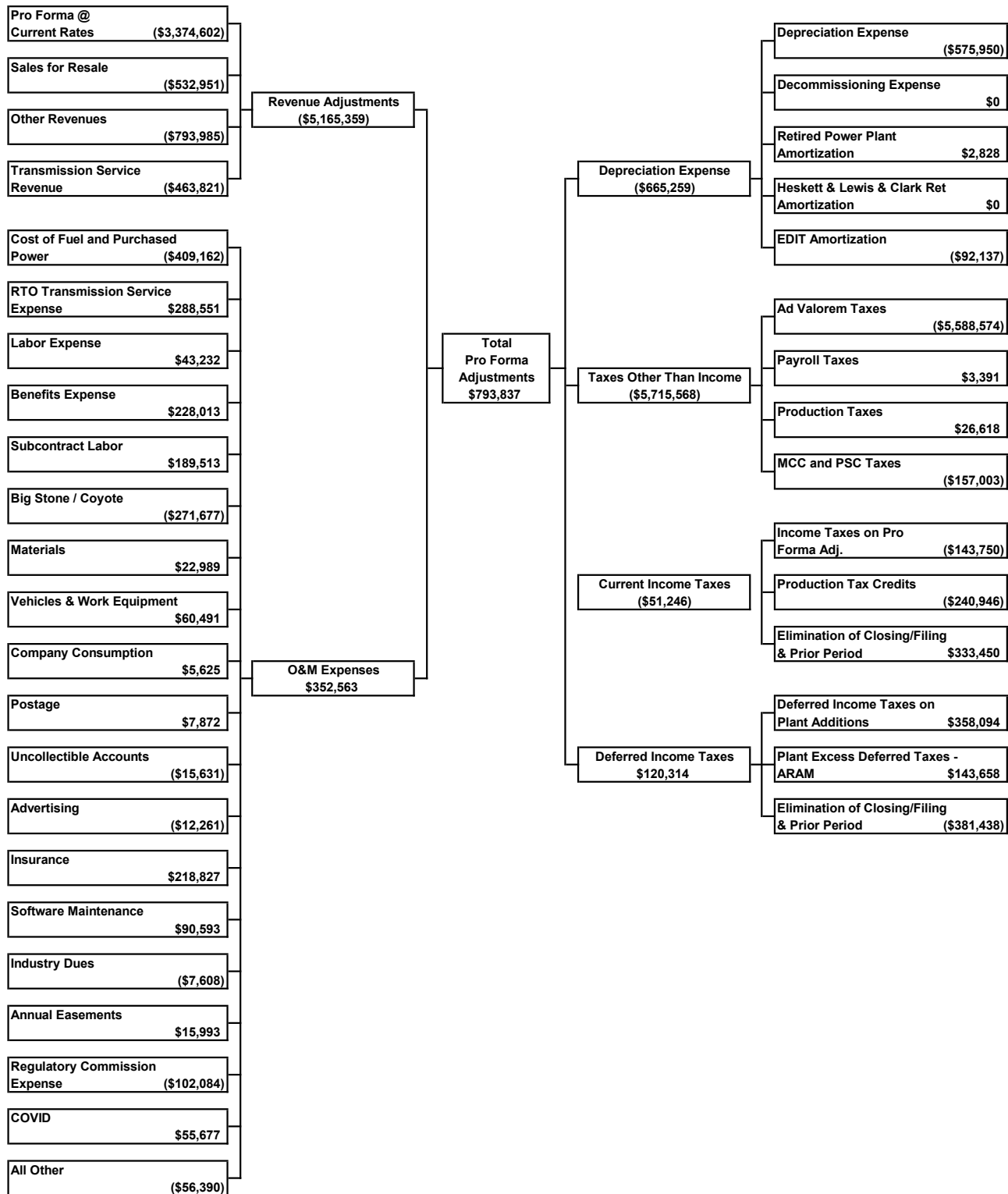
Total Pro Forma Revenues - Interim - Excluding F&PP and Tax Tracking Adjustment      \$46,285,689  
Authorized Interim Revenue Increase      1,716,219  
% Increase applied to revenues excluding Tax Tracking Adjustment and F&PP      3.708%

**MONTANA-DAKOTA UTILITIES CO.  
SUMMARY OF REVENUE REQUIREMENTS - INTERIM**



Revenue Requirement	
Cost of Fuel and Purchased Power (F&PP)	\$17,825,591
Other O&M	27,982,027
Depreciation	11,806,799
Taxes Other	1,430,997
Income Taxes	(2,382,712)
Return	15,368,367
Miscellaneous Revenue	(5,815,624)
Total	\$66,215,445

**MONTANA-DAKOTA UTILITIES CO.**  
**FLOWCHART OF PRO FORMA ADJUSTMENTS TO OPERATING INCOME - INTERIM**





MONTANA-DAKOTA UTILITIES CO.  
FLOWCHART OF PRO FORMA ADJUSTMENTS TO RATE BASE - INTERIM

