



UTILITIES CO.

A Subsidiary of MDU Resources Group, Inc.

400 North Fourth Street
Bismarck, ND 58501
701-222-7900

September 10, 2021

Executive Secretary
North Dakota Public Service Commission
600 East Boulevard Ave. Department 408
Bismarck, ND 58505-0480

Re: Case No. PU-21-____
Application for a Certificate of
Public Convenience and Necessity
to Construct and Operate Natural
Gas Distribution Facilities to Serve
the City of Kindred

Montana-Dakota Utilities Co. (Montana-Dakota) herewith files an original and seven (7) copies of an Application for a Certificate of Public Convenience and Necessity (CPCN) in accordance with §49-03.1, N.D.C.C. to construct and operate a natural gas distribution system to serve portions of Cass and Richland Counties. This new natural gas distribution system is required to provide service to the City of Kindred, North Dakota.

Montana-Dakota requests the Commission give Notice of Opportunity to request a hearing to interested parties and, if no hearing is requested within twenty days, to waive the hearing in accordance with §49-03.1-05, N.D.C.C. No other natural gas public utilities will be affected by the expansion of the area for service off of WBI Energy Transmission's propose transmission pipeline expansion from Mapleton to Wahpeton.

Montana-Dakota has been in communication with the City of Kindred and expect the City Council to have the first reading of a franchise agreement at their October meeting with final approval occurring in December of this year.

Please refer all inquiries regarding this filing to:

Mr. Travis Jacobson
Director of Regulatory Affairs
Montana-Dakota Utilities Co.
400 North Fourth Street
Bismarck, ND 58501
travis.jacobson@mdu.com

Also, please send copies of all written inquiries, correspondence and pleadings to:

Mr. Paul Sanderson
Counsel
Evenson Sanderson PC
1100 College Drive, Suite 5
Bismarck, ND 58501
(701) 751-1243

Montana-Dakota also herewith submits a check for \$10,000 pursuant to the requirements of Section 49-03.1-03 of the N.D.C.C.

Montana-Dakota respectfully requests that this filing be accepted as being in full compliance with the filing requirements of this Commission.

Sincerely,



Travis R. Jacobson
Director of Regulatory Affairs

cc: Paul Sanderson
Allison Mann

**STATE OF NORTH DAKOTA
PUBLIC SERVICE COMMISSION**

In the Matter of the Application of)
MONTANA-DAKOTA UTILITIES CO.)
for a Certificate of Public) Case No. PU-21-____
Convenience and Necessity to)
Construct and Operate Natural Gas)
Distribution Facilities to Serve)
Kindred and Other Potential)
Customers and Communities in Cass)
and Richland Counties)

APPLICATION FOR PUBLIC CONVENIENCE AND NECESSITY

COMES NOW, Montana-Dakota Utilities Co. (Montana-Dakota or Applicant), the Applicant in the above-entitled proceeding, and makes application pursuant to Chapter 49-03.1, N.D.C.C., for a Certificate of Public Convenience and Necessity to construct and operate natural gas distribution facilities hereinafter described to provide natural gas distribution service to Kindred and other potential customers and communities in unserved portions of Cass and Richland Counties located along WBI Energy Transmission's ("WBI") proposed pipeline route.

In support of this Application, Montana-Dakota alleges as follows:

I.

That Applicant's full name and post office address are:

Montana-Dakota Utilities Co.,
400 North Fourth Street
Bismarck, North Dakota 58501

II.

Montana-Dakota is a Delaware corporation duly authorized to do business in the State of North Dakota as a foreign corporation, and that it is doing business in the State

of North Dakota as a public utility subject to the jurisdiction of and regulation by the North Dakota Public Service Commission (Commission) under Title 49, N.D.C.C.

III.

That Applicant's Certificate of Incorporation and amendments thereto have been previously filed with the Commission, such Certificate and Amendments are hereby incorporated by reference, as though fully set forth herein.

IV.

That this Application is being made pursuant to the provisions of Chapter 49-03.1, N.D.C.C., and the rules and regulations promulgated by the Commission.

V.

That enclosed herewith and incorporated herein by reference is the required financial statement of operations for Montana-Dakota for the fiscal year ended December 31, 2020 (denoted as Attachment A).

VI.

Wahpeton, North Dakota, is currently being provided natural gas service by Great Plains Natural Gas Company ("Great Plains"), a division of Montana-Dakota¹, via a pipeline originating near Vergus, Minnesota. Great Plains' current pipeline does not have adequate capacity to provide firm service to all Wahpeton customers and WBI's planned transmission pipeline will provide additional firm capacity to Wahpeton.

WBI intends to construct, operate and maintain a Federal Energy Regulatory Commission ("FERC") regulated natural gas transmission pipeline from Mapleton to

¹ In Case No. PU-20-379, Great Plains Wahpeton's natural gas service began the process of being combined with Montana-Dakota's North Dakota operations. Wahpeton will remain on a Great Plains' tariff until the next rate case. Montana-Dakota intends for Kindred to be billed under a Montana-Dakota tariff.

Wahpeton for the purpose of providing natural gas transportation service so that Great Plains can expand firm service to Wahpeton.

VII.

That upon WBI's announcement of its intention to build the transmission pipeline expansion, the Applicant has been in with communications certain customers and communities, including Kindred, along the pipeline route and therefore seeks authorization to construct, operate and maintain natural gas distribution facilities to serve Kindred and other potential customers and communities in Cass and Richland Counties along the pipeline route that are currently in unserved areas. A map of WBI's proposed pipeline route and its location relative to the City of Kindred, where the natural gas distribution system is proposed to be built, is included as Attachment B.

As shown in Attachment C, Montana-Dakota is requesting authority to serve the following areas in Cass County:

All of Sections 12-13, 24-25 & 36, T139N-R51W, Durbin Township
All of Sections 7-11, 14-23 & 26-35, T139N-R50W, Mapleton Township
All of Sections 1, 12-13, 24-25 & 36, T138N-R51W, Addison Township
All of Sections 2-11, 14-23 & 26-35, T138N-R50W, Warren Township
All of Sections 1, 12-13, 24-25 & 36, T137N-R51W, Davenport Township
All of Sections 1-36, T137N-R50W, Normanna Township
The W $\frac{1}{2}$ of Sections 2, 11, 14, 23, 26 & 35, All of Sections 3-10, 15-22 & 27-34, T137N-R49W, Pleasant Township

Montana-Dakota is also requesting authority to serve all of Richland County.

VIII.

That the natural gas distribution facilities proposed to be constructed by Applicant will allow Montana-Dakota to serve Kindred and other potential customers and communities that are not now served with natural gas. That there is a public need and demand for natural gas as a fuel for customers along the pipeline route who do not have

access to natural gas service and must rely on other energy sources. Numerous customers would benefit from having access to safe, reliable, and affordable natural gas service. The best interests of the public and this Applicant will be served by the granting of the Certificate of Public Convenience and Necessity requested herein.

In addition, the rural areas of the pipeline are currently unserved by any natural gas providers; therefore, no other natural gas public utility will be affected by the construction and operation of the proposed natural gas distribution system(s).

IX.

That Applicant is fit, willing and able to extend service to Kindred and other potential customers and communities and to maintain and operate the system(s) when completed.

X.

The Applicant will have the opportunity to earn a reasonable rate of return on its investment, provide customers with a competitive source of energy and provide benefit to all customers served by Applicant in North Dakota.

XI.

That Applicant believes it is in the public interest that Applicant be granted a Certificate of Public Convenience and Necessity for the authority it requests herein.

WHEREFORE, Applicant respectfully requests that the Commission:

1. Give Notice of Opportunity to request a hearing to interested parties and, if no hearing is requested within twenty days, to waive the hearing in accordance with N.D.C.C. § 49-03.1-05;

2. Enter an Order and issue a Certificate of Public Convenience and Necessity authorizing the Applicant to construct and operate natural gas distribution facilities necessary to extend natural gas service to Kindred and other potential unserved customers and communities in Cass and Richland Counties along the pipeline route; and
3. Grant such other relief as the Commission shall deem appropriate.

Dated this 10th day of September 2021.

MONTANA-DAKOTA UTILITIES CO.

By:  _____

Attachment A

FERC Form 1

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2022)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2022)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2022)



FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Montana-Dakota Utilities Co.

Year/Period of Report

End of 2020/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	3,025,454,677	2,884,982,013
3	Construction Work in Progress (107)	200-201	68,209,777	73,597,988
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,093,664,454	2,958,580,001
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,145,261,091	1,051,780,047
6	Net Utility Plant (Enter Total of line 4 less 5)		1,948,403,363	1,906,799,954
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,948,403,363	1,906,799,954
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		1,580,342	1,584,292
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		17,225,038	17,183,717
19	(Less) Accum. Prov. for Depr. and Amort. (122)		7,811,064	7,014,058
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	0	0
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		39,399,253	35,472,517
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		48,813,227	45,642,176
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		6,314,995	3,101,977
36	Special Deposits (132-134)		0	8,351
37	Working Fund (135)		150,000	404,400
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		25,930,474	25,441,438
41	Other Accounts Receivable (143)		5,368,195	4,742,209
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,662,797	607,757
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		3,645,045	4,082,412
45	Fuel Stock (151)	227	3,467,573	4,557,811
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	23,908,712	23,683,940
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		12,297,386	10,136,688
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		7,838,806	6,316,901
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		38,123,450	43,690,970
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		125,381,839	125,559,340
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		2,981,345	3,366,323
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	1,590,048	2,051,519
72	Other Regulatory Assets (182.3)	232	295,619,348	248,309,102
73	Prelim. Survey and Investigation Charges (Electric) (183)		2,239,944	2,025,691
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		480,105	466,818
75	Other Preliminary Survey and Investigation Charges (183.2)		0	175,485
76	Clearing Accounts (184)		-3,021	-51,596
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	33,788,188	30,927,165
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		3,010,957	3,582,671
82	Accumulated Deferred Income Taxes (190)	234	30,898,456	34,336,206
83	Unrecovered Purchased Gas Costs (191)		-6,252,017	-7,260,615
84	Total Deferred Debits (lines 69 through 83)		364,353,353	317,928,769
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,488,532,124	2,397,514,531

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	1,000	1,000
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		176,087,676	138,653,236
7	Other Paid-In Capital (208-211)	253	0	0
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	692,013,888	666,173,397
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-6,796,303	-5,845,725
16	Total Proprietary Capital (lines 2 through 15)		861,306,261	798,981,908
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	0	0
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	826,501,962	858,114,076
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		0	0
24	Total Long-Term Debt (lines 18 through 23)		826,501,962	858,114,076
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		1,358,849	919,830
29	Accumulated Provision for Pensions and Benefits (228.3)		16,095,150	15,956,506
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		1,576,507	1,003,000
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		165,008,923	157,784,448
35	Total Other Noncurrent Liabilities (lines 26 through 34)		184,039,429	175,663,784
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		50,000,000	0
38	Accounts Payable (232)		33,574,632	42,766,713
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		8,244,639	7,440,437
41	Customer Deposits (235)		994,205	1,981,246
42	Taxes Accrued (236)	262-263	19,361,246	12,804,780
43	Interest Accrued (237)		7,724,134	7,768,377
44	Dividends Declared (238)		11,000,000	9,970,000
45	Matured Long-Term Debt (239)		0	0

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,819,823	1,049,033
48	Miscellaneous Current and Accrued Liabilities (242)		23,306,404	27,235,388
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		156,025,083	111,015,974
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		17,318,240	17,699,064
57	Accumulated Deferred Investment Tax Credits (255)	266-267	6,171,416	4,060,897
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	45,219,805	44,742,469
60	Other Regulatory Liabilities (254)	278	146,195,835	155,076,682
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	199,692	884,588
63	Accum. Deferred Income Taxes-Other Property (282)		193,901,851	189,360,966
64	Accum. Deferred Income Taxes-Other (283)		51,652,550	41,914,123
65	Total Deferred Credits (lines 56 through 64)		460,659,389	453,738,789
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,488,532,124	2,397,514,531

STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	590,830,771	645,374,811		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	361,547,352	422,920,524		
5	Maintenance Expenses (402)	320-323	24,558,079	30,415,373		
6	Depreciation Expense (403)	336-337	79,988,150	75,275,701		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	5,976,930	5,252,373		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	6,856	6,856		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		495,524	495,524		
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		2,334,742	2,334,742		
13	(Less) Regulatory Credits (407.4)			894,959		
14	Taxes Other Than Income Taxes (408.1)	262-263	30,092,868	28,529,542		
15	Income Taxes - Federal (409.1)	262-263	-20,753,449	-26,666,009		
16	- Other (409.1)	262-263	337,066	-1,988,693		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	49,343,475	71,610,094		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	39,212,682	54,330,232		
19	Investment Tax Credit Adj. - Net (411.4)	266				
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		494,714,911	552,960,836		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		96,115,860	92,413,975		

STATEMENT OF INCOME FOR THE YEAR (Continued)

- 9. Use page 122 for important notes regarding the statement of income for any account thereof.
- 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
- 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
331,974,000	350,587,922	258,856,771	294,786,889			2
						3
166,415,239	187,548,433	195,132,113	235,372,091			4
17,677,007	23,435,480	6,881,072	6,979,893			5
57,075,686	54,163,135	22,912,464	21,112,566			6
						7
2,905,779	2,439,823	3,071,151	2,812,550			8
4,035	4,035	2,821	2,821			9
495,524	495,524					10
						11
2,286,961	2,286,961	47,781	47,781			12
	894,959					13
17,312,830	16,653,953	12,780,038	11,875,589			14
-20,356,978	-24,273,767	-396,471	-2,392,242			15
357,973	-1,257,985	-20,907	-730,708			16
34,967,649	51,030,628	14,375,826	20,579,466			17
26,097,893	37,214,006	13,114,789	17,116,226			18
						19
						20
						21
						22
						23
						24
253,043,812	274,417,255	241,671,099	278,543,581			25
78,930,188	76,170,667	17,185,672	16,243,308			26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		96,115,860	92,413,975		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		5,820	5,885		
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		-3,360	21,079		
33	Revenues From Nonutility Operations (417)		4,710,262	4,834,950		
34	(Less) Expenses of Nonutility Operations (417.1)		2,496,831	2,790,768		
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		1,231,528	1,834,040		
38	Allowance for Other Funds Used During Construction (419.1)		427,750	669,240		
39	Miscellaneous Nonoperating Income (421)		9,858	11,838		
40	Gain on Disposition of Property (421.1)		6,990	217,354		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		3,898,737	4,761,460		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		34,908	5,636		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		76,169	668,189		
46	Life Insurance (426.2)		-4,530,794	-4,568,068		
47	Penalties (426.3)		26,480	1,148		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		159,292	185,115		
49	Other Deductions (426.5)			2,000,000		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		-4,233,945	-1,707,980		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	47,090	50,525		
53	Income Taxes-Federal (409.2)	262-263	389,935	-273,929		
54	Income Taxes-Other (409.2)	262-263	-2,654,077	-1,053,024		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	608,665	5,815,543		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	951,039	6,353,445		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)		-2,110,518	-683,008		
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-448,908	-1,131,322		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		8,581,590	7,600,762		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		34,015,642	32,946,514		
63	Amort. of Debt Disc. and Expense (428)		356,367	353,931		
64	Amortization of Loss on Reaquired Debt (428.1)		571,714	571,714		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		1,537,411	723,763		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,420,797	1,703,307		
70	Net Interest Charges (Total of lines 62 thru 69)		35,060,337	32,892,615		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		69,637,113	67,122,122		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		69,637,113	67,122,122		

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		666,173,397	642,942,878
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Dividend Equivalents on Stock Based Compensation	253	-96,622	18,397
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-96,622	18,397
16	Balance Transferred from Income (Account 433 less Account 418.1)		69,637,113	67,122,122
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31		238	-43,700,000	(43,910,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-43,700,000	(43,910,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		692,013,888	666,173,397
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		692,013,888	666,173,397
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)			520,659,042
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	MDUR Corporate Reorganization Equity Transfer			(520,659,042)
53	Balance-End of Year (Total lines 49 thru 52)			

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	69,637,113	67,122,122
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	88,802,202	82,470,237
5	Amortization of		
6	Loss of Reacquired Debt, Bond Discount and Debt Exp	956,692	-213,245
7			
8	Deferred Income Taxes (Net)	9,788,419	16,741,960
9	Investment Tax Credit Adjustment (Net)	2,110,519	683,008
10	Net (Increase) Decrease in Receivables	377,385	-7,626,137
11	Net (Increase) Decrease in Inventory	-1,291,281	-3,924,791
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	3,232,496	-18,052,024
14	Net (Increase) Decrease in Other Regulatory Assets	-5,828,240	14,479,768
15	Net Increase (Decrease) in Other Regulatory Liabilities	-1,688,343	-4,964,556
16	(Less) Allowance for Other Funds Used During Construction	427,750	669,240
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
19	Unrecovered Purchased Gas Costs	-1,008,598	4,684,113
20	Net Change in Other Current & Accrued Assets	5,863,667	3,233,397
21	Other Noncurrent Changes	-4,324,704	-21,331,690
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	166,199,577	132,632,922
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-161,265,437	-137,700,197
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant	-7,435,270	-15,269,561
29	Gross Additions to Nonutility Plant	-41,321	-260,672
30	(Less) Allowance for Other Funds Used During Construction	-427,750	-669,240
31	Other (provide details in footnote):		
32			
33	Customer Advances for Construction	-380,824	-2,826,671
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-168,695,102	-155,387,861
35			
36	Acquisition of Other Noncurrent Assets (d)	-95,284	-536,349
37	Proceeds from Disposal of Noncurrent Assets (d)	-5,887,911	
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies	35,000,000	
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Depreciation of Nonutility Plant	805,106	817,074
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-138,873,191	-155,107,136
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		270,100,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)	50,000,000	
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	50,000,000	270,100,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-31,612,114	-200,711,418
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Tax Withholding on Performance Shares	-85,654	-574,376
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-42,670,000	-44,050,502
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-24,367,768	24,763,704
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	2,958,618	2,289,490
87			
88	Cash and Cash Equivalents at Beginning of Period	3,506,377	1,216,887
89			
90	Cash and Cash Equivalents at End of period	6,464,995	3,506,377

Name of Respondent Montana-Dakota Utilities Co.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 61 Column: c

Includes (b) other long-term debt and (c) commercial paper classified as long-term debt.

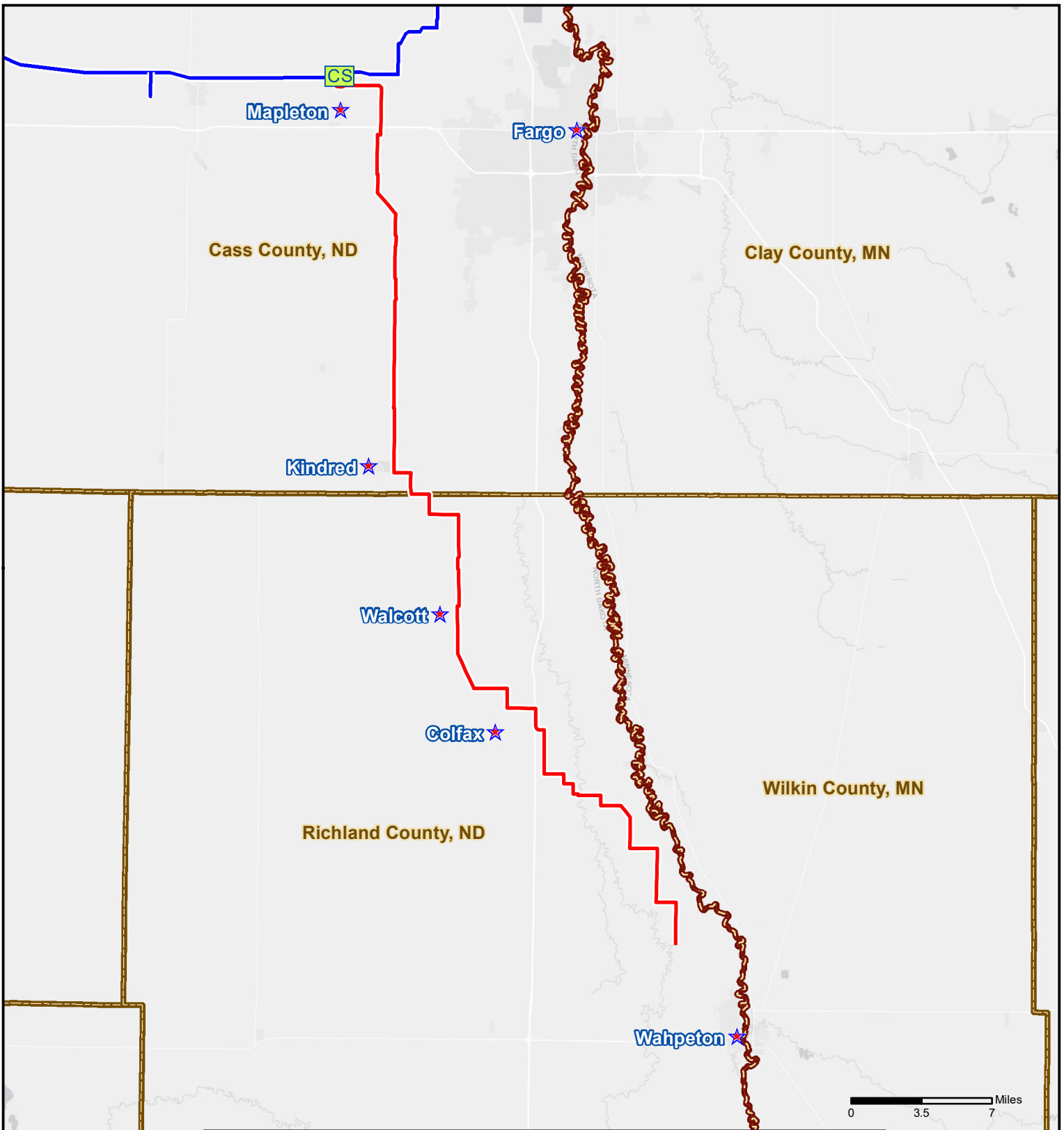
Schedule Page: 120 Line No.: 73 Column: b

Includes (b) other long-term debt and (c) commercial paper classified as long-term debt.

Attachment B

WBI Energy Transmission

Project Map



WBI ENERGY
TRANSMISSION
An AEP/ExxonMobil Group Company

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1:420,000

Wahpeton Expansion Project

Project Overview Map

Legend

CS Mapleton Compressor Station	State Boundaries
Proposed Pipeline	County Boundaries
Existing WBI Pipeline	

Cass & Richland Counties, ND

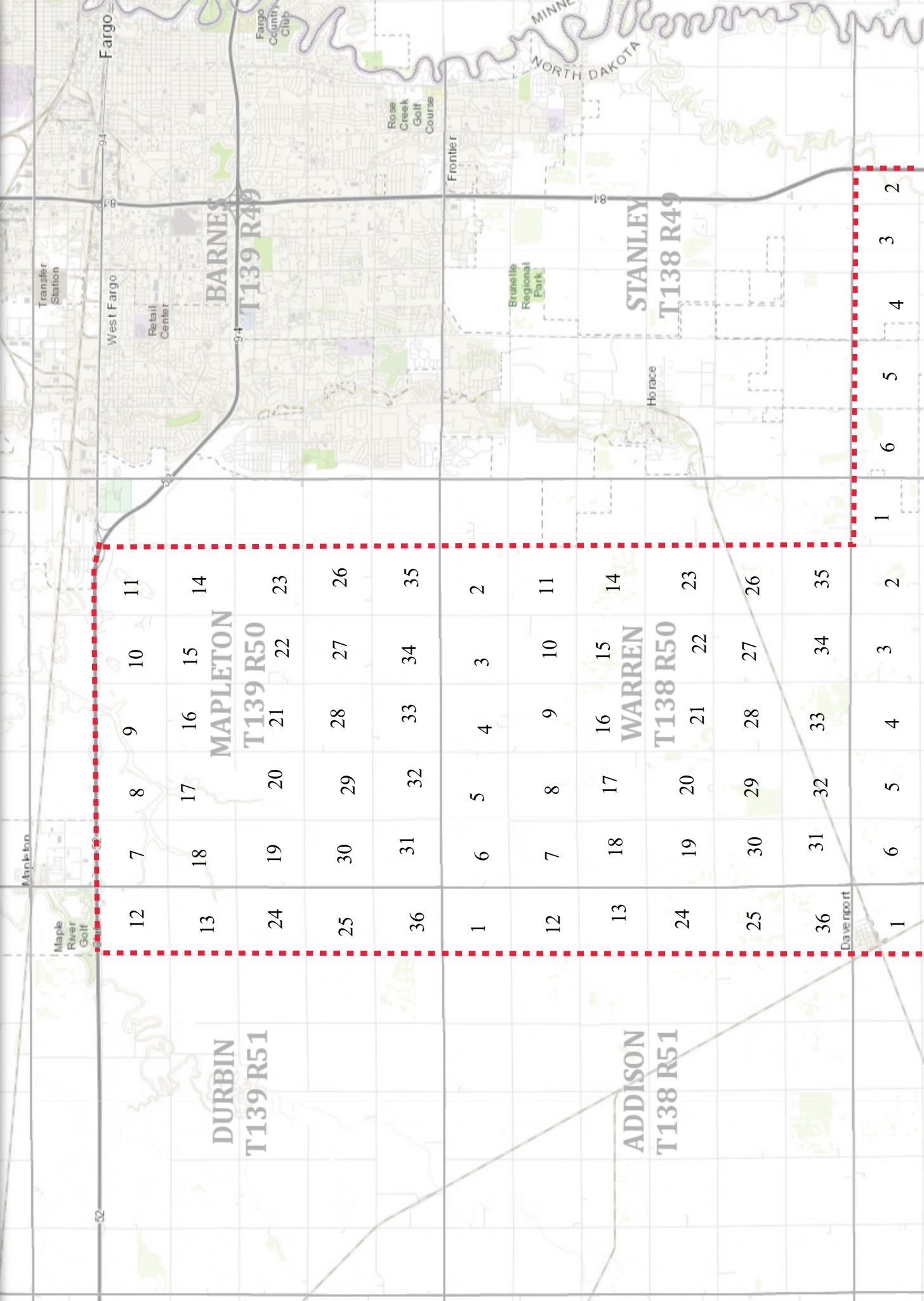
PROJECT AREA OVERVIEW

Mapleton
Wahpeton

Attachment C

Cass County

Maps



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West Fargo

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						25	30	29	28	27	26	24	25	26	27	28	29	30	31	32	33	34	35	1	2	3	4	5	6	7	8	9	10	11
						36	31	32	33	34	35	36	31	32	33	34	35	1	2	3	4	5	6	7	8	9	10	11						